

**AGENDA
CITY COMMISSION MEETING
CITY HALL, 501 W MEADOW STREET
MONDAY, MARCH 27, 2023 5:30 PM**

1. CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

2. PROCLAMATIONS:

A. Water Conservation Month

3. PRESENTATIONS:

A. September 30, 2022 CAFR Review by MSL

4. PUBLIC COMMENTS:

This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Issues brought up will not be discussed in detail at this meeting. Issues will either be referred to the proper staff or will be scheduled for consideration at a future City Commission Meeting. Comments are limited to three minutes.

5. CONSENT AGENDA:

Routine items are placed on the Consent Agenda to expedite the meeting. If the Commission/Staff wish to discuss any item, the procedure is as follows: (1) pull the item(s) from the Consent Agenda; (2) vote on remaining items with one roll call vote, (3) discuss each pulled item and vote by roll call

A. CITY COMMISSION MEETING MINUTES:

1. Regular meeting held March 13, 2023

B. PURCHASING ITEMS:

1. Resolution of the City Commission of the City of Leesburg, Florida authorizing the Mayor and City Clerk to execute a Task Order with

Dewberry Engineers, Inc. for professional design services for the Walmart Watermain Loop Project; and providing an effective date.

- 2. Resolution of the City Commission of the City of Leesburg, Florida authorizing the Mayor and City Clerk to execute Amendment One with Halff Associates, Inc. to an existing Agreement; and providing an effective date.**

C. RESOLUTIONS:

- 1. Resolution of the City Commission of the City of Leesburg, Florida, accepting and approving a plat for Fox Pointe at Rivers Edge, a subdivision of the City of Leesburg, Florida, being a portion of Section 14, Township 20 South, Range 24 East, Lake County, Florida, and accepting and dedicating to the use of the public any easements or public places shown thereon as being dedicated to the public; and providing an effective date. (Fox Pointe Plat)**
- 2. Resolution of the City Commission of the City of Leesburg, Florida, accepting and approving a plat for Villages of West Lake Unit No. 75, a subdivision of the City of Leesburg, Florida, being a portion of Section 16, Township 20 South, Range 24 East, Lake County, Florida, and accepting and dedicating to the use of the public any easements or public places shown thereon as being dedicated to the public; and providing an effective date. (Villages of West Lake Unit No. 75)**
- 3. Resolution of the City Commission of the City of Leesburg, Florida, accepting and approving a plat for Villages of West Lake Unit No. 77, a subdivision of the City of Leesburg, Florida, being a portion of Section 16, Township 20 South, Range 24 East, Lake County, Florida, and accepting and dedicating to the use of the public any easements or public places shown thereon as being dedicated to the public; and providing an effective date. (Villages of West Lake Unit No. 77)**
- 4. Resolution of the City Commission of the City of Leesburg, Florida establishing the special events venue area for the Annual Leesburg Bikefest event, taking place April 28-30, 2023; and providing an effective date.**
- 5. Resolution of the City Commission of the City of Leesburg, Florida, repealing Resolution No.11,284; authorizing the Mayor and City Clerk to execute an agreement to accept a TDC grant between Lake County, Florida, and the City of Leesburg; and providing an effective date.**
- 6. Resolution of the City Commission of the City of Leesburg, Florida, accepting a Utility Easement to the City of Leesburg from Lake Square Apartments, LLC, for the purpose of granting the City an Easement over**

the property described therein; and providing an effective date.

7. **Resolution of the City Commission of the City of Leesburg, Florida hiring Gray Robinson Attorney's Advisors Consultants to represent the City of Leesburg in Opposition to House Bill 1331; and providing an effective date.**

**6. PUBLIC HEARINGS AND NON-ROUTINE ITEMS:
COMPREHENSIVE PLAN INFORMATION SIGN-UP SHEET (YELLOW)
AVAILABLE**

A. SECOND READING OF ORDINANCES

1. **An Ordinance of the City of Leesburg, Florida, annexing certain real property consisting of approximately 109.63 +/- acres; and being generally located east of U.S. Highway 27 and south of Florida's Turnpike, lying in Sections 07, and 08, Township 21 South, Range 25 East, Lake County, Florida; providing that said property so annexed shall be liable for its proportionate share of the existing and future indebtedness of said city; providing that such annexed property shall be subject to all laws and ordinances of said city as if all such territory had been a part of the City of Leesburg at the time of passage and approval of said laws and ordinances; providing that such annexed territory shall be placed in City Commission District 3; and providing an effective date. (Blue Cedar)**
2. **An Ordinance amending the Future Land Use Map of the Comprehensive Plan of the City of Leesburg, changing the Future Land Use Map Designation of certain property containing 109.63 +/- acres from Lake County Regional Office to City of Leesburg Neighborhood Mixed Use, for a property generally located east of U.S. Highway 27 and south of Florida's Turnpike, lying in Sections 07, and 08, Township 21 South, Range 25 East, Lake County, Florida; and providing an effective date. (Blue Cedar)**
3. **An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 109.63 +/- acres from Lake County A (Agriculture) to City of Leesburg PUD (Planned Unit Development) to allow for mixed use development for a property generally located east of U.S. Highway 27 and south of Florida's Turnpike, lying in Sections 07, and 08, Township 21 South, Range 25 East, Lake County, Florida; and providing an effective date. (Blue Cedar PUD)**
4. **An Ordinance of the City of Leesburg, Florida, establishing the Bellaviva at Whispering Hills Community Development District pursuant to Chapter 190, Florida Statutes; providing for authority and power of the district; providing for the Board of Supervisors of the district; providing for the district budget; providing for functions of the district; providing for**

miscellaneous provisions; and providing an effective date. (Bellaviva at Whispering Hills)

- 5. An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 15.8 +/- acres from City of Leesburg PUD (Planned Unit Development) to City of Leesburg PUD (Planned Unit Development) to allow for mixed uses limited to light commercial and self-storage for a property generally located east of U.S. Highway 441 and west of Sleepy Hollow Road, lying in Section 20, Township 19 South, Range 25 East, Lake County, Florida; and providing an effective date. (Sleepy Hollow Road Storage PUD)**
- 6. An Ordinance amending the Future Land Use Map of the Comprehensive Plan of the City of Leesburg, changing the Future Land Use Map Designation of certain property containing 22 +/- acres from City of Leesburg Industrial and Conservation to City of Leesburg General Commercial and Conservation, for a property generally located east of Executive Boulevard and north of West Main Street, lying in Section 29, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Hudson's Furniture at Leesburg SSCP)**
- 7. An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 22 +/- acres from City of Leesburg M-1 (Industrial) to City of Leesburg PUD (Planned Unit Development), for a property generally located east of Executive Boulevard and north of W Main Street, lying in Section 29, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Hudson's Furniture at Leesburg PUD)**
- 8. An Ordinance of the City of Leesburg, Florida; Amending City of Leesburg Ordinance 2021-37 to grant a Non-Exclusive Non-Potable Water Irrigation Utility Franchise to the Wildwood Utility Dependent District, its successors and assigns; Granting such Franchise for a period of 40 years to construct, own, operate and maintain certain services and facilities to serve areas within and adjacent to The Villages Age Restricted Development; providing for conflict and severability; and providing an effective date.**

B. FIRST READING OF ORDINANCES

- 1. None**

C. NON-ROUTINE ITEMS

- 1. Resolution of the City Commission of the City of Leesburg, Florida, in Opposition to the passage of Florida House Bill 1331 sponsored by Representative Busatta Cabrera and Senate Bill 1380 sponsored by Senator Martin; and providing an effective date.**

7. INFORMATIONAL REPORTS:

The following reports are provided to the Commission in accordance with the Charter/Ordinances. No action required.

A. Financial Reports as of January 2023

8. CITY ATTORNEY ITEMS:

A. Request Shade meeting to discuss litigation pursuant to Sunnyside Lake Land Holding, LLC. vs. City of Leesburg

9. CITY MANAGER ITEMS:

10. ROLL CALL:

A. Mayor Burry - Discuss Joint Planning Agreement (JPA) concepts with Lake County

11. ADJOURN:

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THESE PROCEEDINGS SHOULD CONTACT THE HUMAN RESOURCES DEPARTMENT, ADA COORDINATOR, AT 728-9740, 48 HOURS IN ADVANCE OF THE MEETING.

F.S.S. 286.0105 "If a person decides to appeal any decision made by the Commission with respect to any matter considered at this meeting, they will need a record of the proceedings, and that for such purpose they 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 of Leesburg does not provide this verbatim record.



March 22, 2023

To the Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

We have audited the financial statements of the City of Leesburg, Florida (the "City") as of and for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 20, 2022. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 except for the implementation of GASBS No. 87, *Leases*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The significant estimates included in the City's financial statements are estimates for Other Postemployment Benefits (OPEB) and Net Pension Liability.

The disclosures in the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not note any misstatements which would be required to be communicated.

To the Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida
March 22, 2023
Page 2

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in a management representation letter dated March 22, 2023.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the U.S., the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Mayor, Members of City Commission, and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

MSL, P.A.

CITY OF LEESBURG, FLORIDA

Required Auditor Communications
Fiscal Year Ended September 30, 2022

Presented by:
Joel Knopp, CPA
Shareholder



CPAs & ADVISORS



The background of the slide is a low-angle photograph of several palm trees reaching towards a clear blue sky. In the upper right, a portion of a white, multi-story building with blue accents is visible. The image is split diagonally by a white line that runs from the bottom left to the top right.

AUDIT OVERVIEW



FLORIDA ROOTS. GLOBAL REACH.

Required Communications



- Auditor Responsibilities
- Management Responsibilities
- Internal Controls and Compliance
- Significant Matters
- Management Representations
- Assigned Individual for Oversight
- Audit Schedule

Services and Deliverables



Auditor's Report on Financial Statements (Pages 14 - 16)

- Unmodified Opinion

Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters (Pages 229 - 230)

- No internal control findings related to financial reporting and no compliance findings

Services and Deliverables *(Cont.)*



Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control over Compliance (Pages 231 - 233)

- No compliance findings and no internal control findings related to compliance for the major federal programs and major state project

Services and Deliverables *(Cont.)*



Independent Accountant's Report (Page 237)

- No compliance findings

Auditor's Management Letter (Pages 238 - 239)

- No management letter comments



FINANCIAL HIGHLIGHTS

MSL

FLORIDA ROOTS. GLOBAL REACH.

City-Wide Analysis (Pages 34-35)



	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Current Ratio	2.6	2.8	5.4	4.2
Total Assets & Def Outflows	\$139.9M	\$126.9M	\$438.7M	\$395.3M
Total Liabilities & Def Inflows	\$82.6M	\$74.4M	\$164.1M	\$138.0M
Total Net Position:				
Net Investment in Capital Assets	\$54.0M	\$49.4M	\$199.6M	\$189.2M
Restricted	\$8.9M	\$9.2M	\$7.5M	\$5.9M
Unrestricted	\$(5.6M)	\$(6.1M)	\$67.5M	\$62.2M
Unrestricted NP as a % of Total Expenses	(16.3%)	(19.5%)	61.9%	74.8%
Change in Net Position	\$4.8M	\$6.4M	\$17.3M	\$16.7M
Income (before Contributions And Transfers)	N/A	N/A	\$14.1M	\$13.6M

General Fund (Pages 41-45)



	<u>2022</u>	<u>2021</u>
Total Assets	\$17.5M	\$19.7M
Total Liabilities	\$2.4M	\$5.4M
Fund Balance:		
Nonspendable	\$0.7M	\$0.8M
Restricted	0.2M	0.2M
Committed	0.1M	0.0M
Assigned	2.0M	2.4M
Unassigned	<u>12.1M</u>	<u>10.9M</u>
Total Fund Balance	\$15.1M	\$14.3M
Unassigned FB as a % of Total Expenditures and Transfers Out	39.8%	37.7%
Net Change in Fund Balance	\$0.8M	\$1.4M

General Fund Budget (Page 124)



	Budget	Actual	Positive (Negative)
Resources:			
Beginning Fund Balance	\$14.3M	\$14.3M	
Total Revenues & Transfers In	<u>31.0M</u>	<u>31.2M</u>	\$0.2M
Total Resources	45.3M	45.5M	
Total Expenditures & Transfers Out	<u>33.2M</u>	<u>30.4M</u>	<u>2.8M</u>
Ending Fund Balance	\$12.1M	\$15.1M	
Net Change in Fund Balance	\$(2.2M)	\$0.8M	\$3.0M

Questions or Comments





ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ending September 30, 2022

City of Leesburg, Florida

CITY OF LEESBURG, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022



Prepared by the Department of Finance



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**CITY OF LEESBURG, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

TABLE OF CONTENTS

Introductory Section	Page
Transmittal Letter	2
Principal City Officials	10
Organizational Chart	11
Certificate of Achievement	12
 Financial Section	
 Independent Auditor's Report	 14
 Management's Discussion and Analysis	 17
 Basic Financial Statements	
City-wide Financial Statements:	
Statement of Net Position	34
Statement of Activities	35
Fund Financial Statements:	
Balance Sheet - All Governmental Funds	41
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	43
Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Funds	45
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	47
Statement of Net Position - Proprietary Funds	50
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	54
Statement of Cash Flows - Proprietary Funds	56
Statement of Fiduciary Net Position	62
Statement of Changes in Fiduciary Net Position	63
 Notes to Financial Statements	 66
 Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	124
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Community Redevelopment Agency Funds	126

**CITY OF LEESBURG, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

TABLE OF CONTENTS
(Continued)

Financial Section <i>(Concluded)</i>	Page
Required Supplementary Information <i>(Concluded)</i>	
Schedules of Changes in Net Pension Liability and Related Ratios	127
Schedules of Contributions	134
Schedules of Investment Returns	140
Schedule of Changes in the Total OPEB Liability and Related Ratios	142
Supplemental Information	
Combining Statements and Schedules	
Supplemental Information:	
Combining Balance Sheet - Nonmajor Governmental Funds	148
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	150
Schedule of Revenues and Expenditures - Budget and Actual:	
Capital Projects Fund	152
Housing Assistance Fund	153
Police Forfeitures Fund	154
Police Education Fund	155
Discretionary Sales Tax Fund	156
Gas Tax Fund	157
Police Impact Fee Fund	158
Fire Impact Fee Fund	159
Recreation Impact Fee Fund	160
Building Permits Fund	161
Debt Service Fund	162
Combining Statement of Net Position – Nonmajor Enterprise Funds	166
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Nonmajor Enterprise Funds	169
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	170
Combining Statement of Net Position - Internal Service Funds	174
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	175
Combining Statement of Cash Flows - Internal Service Funds	176
Combining Balance Sheet - Community Redevelopment Agency Funds	178
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Community Redevelopment Agency Funds	179

**CITY OF LEESBURG, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

TABLE OF CONTENTS
(Continued)

Statistical Section <i>(Unaudited)</i>	Page
Net Position by Component	184
Changes in Net Position	186
Fund Balances of Governmental Funds	190
Changes in Fund Balances of Governmental Funds	192
Assessed Value of Taxable Property	194
Property Tax Rates-Direct and Overlapping Governments	195
Principal Property Taxpayers	196
Property Tax Levies and Collections	197
Governmental Activities Tax Revenues by Source	198
Greater Leesburg Community Redevelopment Agency - Historical Revenues	199
Carver Heights/Montclair Area Community Redevelopment Agency - Historical Revenues	200
U.S. Highway 441/27 Community Redevelopment Agency - Historical Revenues	201
Ratios of Outstanding Debt by Type	202
Direct and Overlapping Governmental Activities Debt	203
Legal Debt Margin Information	205
Pledged-Revenue Coverage:	
Capital Improvement Revenue Bonds/Notes	206
Series 2015 Greater Leesburg CRA Revenue Note	208
Series 2009 US Highway 441 & 27 Area CRA, 2016 Refunding Note	210
Electric System Revenue Bonds/Notes	212
Utility System Revenue Bonds/Notes	214
Demographic and Economic Statistics	216
Principal Employers	217
Full-time Equivalent City Government Employees by Function	218
Operating Indicators by Function	219
Capital Asset Statistics by Function	220
 Compliance Section	
Schedule of Expenditures of Federal Awards	224
Schedule of Expenditures of State Financial Assistance	225
Notes to the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Financial Assistance	226
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	229
Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project and on Internal Control Over Compliance and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required by Chapter 10.550, Rules of the Auditor General	231
Schedule of Findings and Questioned Costs	234
Summary Schedule of Prior Audit Findings	236
Independent Accountant's Report	237
Independent Auditor's Management Letter	238

**CITY OF LEESBURG, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

TABLE OF CONTENTS
(Concluded)

Debt Disclosure Section *(Unaudited)*

Historical Statements of Pledged Revenues and Debt Service Coverage	244
Electric City Rates and Ten Largest Customers	253
Electric Inter-Utility Rate Comparison	254
Utility Debt	257
Natural Gas City Rates and Ten Largest Customers	258
Natural Gas Inter-Utility Rate Comparison	259
Water City Rates and Ten Largest Customers	261
Water Inter-Utility Rate Comparison	262
Wastewater City Rates and Ten Largest Customers	264
Wastewater Inter-Utility Rate Comparison	265
City Ordinances Related to Utility Rates	267
Covenant to Budget and Appropriate Worksheets	308

INTRODUCTORY SECTION



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www.leesburgflorida.gov

MISSION STATEMENT

"Dedicated to Our Community, Committed to Service Excellence"

March 22, 2023

Honorable Mayor and
Members of the City Commission, and
Citizens of the City of Leesburg, Florida

It is our pleasure to submit this Annual Comprehensive Financial Report (financial report) for the City of Leesburg, Florida (City) for the fiscal year ended September 30, 2022. The report fulfills the requirements set forth by State law in accordance with Section 218.39, Florida Statutes, and Chapter 10.500, Rules of the Auditor General, which require that all general purpose local governments publish each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) in the United States and audited in accordance with auditing standards generally accepted in the United States by a firm of licensed certified public accountants.

The financial report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Florida Statutes require that an annual financial audit be performed by independent certified public accountants. This year the audit was performed by MSL, P.A. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2022 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended September 30, 2022 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The City is also subject to a broader, mandated “Single Audit” designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements - with special emphasis involving the administration of federal and state awards. For the fiscal year ended September 30, 2022, the City's expenditures of Federal and State financial assistance met the required Federal and State thresholds for reporting on such by the City and the independent auditor.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City’s MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

The City of Leesburg was founded and first settled in 1857 by Evander H. Lee, a native of Sumter, South Carolina. The City received its name as a result of shipping directions given by Calvin Lee, Evander’s brother, during a merchandising trip to New York City in 1866. By a vote of 23 to 2, the City of Leesburg was incorporated on July 12, 1875. The City was originally part of Sumter County and served as the County seat until 1882 when the Florida Legislature created Lake County. The City has been a part of Lake County since then and is the oldest and second highest populated of the fourteen incorporated municipalities in Lake County, which include Astatula, Clermont, Eustis, Fruitland Park, Groveland, Howey-in-the-Hills, Lady Lake, Mascotte, Minneola, Montverde, Mount Dora, Tavares, and Umatilla.

The City of Leesburg is a political subdivision of the State of Florida. As such, it is governed by, and derives its operating authority from, the constitution and laws of the State of Florida. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing body.

The City operates under a commission/manager form of government, with a governing body consisting of five City Commissioners, elected to staggered four-year terms. The commission members must meet district residency requirements. One of the commissioners is selected by the other four as Mayor to serve a one-year term. The City Commission is responsible for, among other things, passing ordinances and resolutions, adopting the budget, appointing committees, and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances adopted by the City Commission, for overseeing day-to-day operations of the City, appointing the department heads and approving the hiring of all employees.

The City provides a traditional mix of governmental services, including police and fire protection, the construction and maintenance of streets and infrastructure, library, recreational activities, cultural events, planning, zoning, housing, and administrative services. The City also provides a full range of utility services, including electric, natural gas, solid waste, water, reuse water, wastewater treatment, and stormwater drainage. The City has an international airport as well. In addition, the City has three Community Redevelopment Agencies (CRA), which are Greater Leesburg, Carver Heights/Montclair Area, and U.S. Highway 441&27.

The City is situated between Lake Harris and Lake Griffin in Lake County. To the south, the City extends past the intersection of U.S. Highway 27 with County Road 48, and south on County Road 33 past the

Florida's Turnpike. The City extends west on County Road 48 and County Road 470 past the Florida's Turnpike to the Sumter County line. To the east, the City follows U.S. Highway 441 to County Road 473; the north is bounded by U.S. Highway 441 at Fruitland Park. The City occupies a land area of 40 square miles and has a population of approximately 28,833 residents. The City is located in north central Florida, midway between the Gulf of Mexico and the Atlantic Ocean, approximately 200 miles southeast of the State Capital, Tallahassee, 80 miles northeast of Tampa, 40 miles northwest of Orlando and 70 miles southwest of Daytona Beach. The City is intersected by State Road 44, U.S. Highway 27, U.S. Highway 441 and the Florida's Turnpike, with Interstate 75 close by.

The City also takes pride in preserving its rich heritage through the Leesburg Historical Museum and Mote-Morris House, which offers a fine example of Victorian architecture.

The City is known for its scenic beauty, relaxed lifestyle, recreational facilities, temperate climate, extensive waterways, and affordable housing. Waterfront living is a way of life with 1,400 beautiful lakes located in Lake County.

The City's geographic location enables it to offer three parks that include lake access to the beautiful Harris Chain of Lakes, one on Lake Griffin (Herlong Park) and two on Lake Harris (Venetian Gardens and Singletary Park). Venetian Gardens offers a variety of recreational amenities, including great shoreline fishing opportunities, as seven pedestrian bridges connect islands within this picturesque setting. Other recreational amenities in Venetian Gardens include outdoor volleyball courts, Kids Korner Playground, a splash pad, pavilions, the Community Building, Venetian Cove Marina, and Pat Thomas Stadium/Buddy Lowe Field that has hosted professional baseball in the past and is the current home of Leesburg High School varsity baseball and the Leesburg Lightning of the Florida Collegiate Summer League.

These outstanding recreational facilities of regional impact are complemented with numerous community and neighborhood parks. The City has three athletic complex locations. The Sleepy Hollow Sports Complex includes two football/soccer fields, two youth softball fields, two Babe Ruth Baseball fields, four adult softball fields, concessions, locker rooms, restrooms, pavilion and a playground. Sleepy Hollow is the site of numerous tournaments and attracts over 1,000 athletic teams each year.

The Susan Street Complex includes four youth baseball fields, one regulation football field, four tennis courts, four outdoor racquetball courts, concessions and restrooms. Pat Thomas Stadium has one regulation high school/college field with a full stadium, locker rooms, concessions, and restrooms. The Palmetto Street Complex features four tennis courts as well as 24 shuffleboard courts. Other quality recreational facilities throughout the City include Rogers Park & Rogers Park Splash Pad, Berry Park, Veterans Park, John L. Johnson Park, Leesburg's Dog Park, and the Town Square, which serves as the focal point during major festivals hosted within the City.

The Leesburg Recreational Complex features two indoor regulation basketball courts, four indoor volleyball courts, an outdoor basketball court, playground and offices for the Parks and Recreation Department.

The City currently operates the H.O. Dabney Aquatic Center. The center is located near the downtown area, and consists of a 25 yard competition pool, a beach entry pool, kids play area, two story slide, and basketball/volleyball area. The center also includes a bath house, guard house, and concession stand.

The City of Leesburg Resource Center is a 7,500 square-foot multipurpose facility that includes meeting rooms, computer-training space, a café, book depository, resource offices, and a teaching kitchen. The

Venetian Center at Venetian Gardens includes a 20,700 square-foot multipurpose community building with views of Venetian Gardens Park and Lake Harris. The largest room in Venetian Center can accommodate up to 1,000 people auditorium style.

The Leesburg Public Library is the second busiest location in Lake County's library system. Staff at the 45,000-square-foot facility help patrons with their reading, information, and educational needs. Circulation of adult and juvenile items totaled 241,940 for the year, and the internet was used by 13,400 patrons.

Leesburg International Airport (KLEE) is an approximately 850-acre controlled-access, general aviation airport that caters primarily to recreational and corporate aircraft with over 65,000 flight operations per year. The Airport has grown substantially in the past few years and it continues to grow. There are 115 fixed-wing, 27 helicopters and 7 jets that are permanently based at KLEE. The airport has a U.S. Customs and Border Protection office, a federally contracted air traffic control tower and an aircraft rescue firefighting station. The Airport provides a diversity of activities; with its two intersecting runways, tie downs, hangar facilities, a flight school and maintenance shops. KLEE is the largest airport and is also home to the first seaplane ramp valued at over \$2.6 million in Lake County.

The Airport sustains and leads economic growth and development. It is an important economic engine, and supports vital health, welfare, emergency, and safety-related services. The annual economic impact of KLEE is associated with direct impacts that come from tenants/businesses located at the Airport and construction projects that are undertaken by the Airport or by on-site businesses; indirect impacts are associated with spending from visitors who arrive in the area via general aviation aircraft.

Budgetary Controls

The annual budget serves as the foundation for the City's financial planning and control. Department heads are required to submit requests for appropriations to the City Manager, who uses those requests as the starting point for developing a proposed budget. The City Manager is required by the City Charter to keep the City Commission fully advised as to the financial condition and needs of the City and to submit an annual budget for its consideration. The City Commission is required to hold public hearings on the proposed budget and to adopt a final budget by September 30, the close of the City's fiscal year. The appropriated budget is prepared by fund, function and department.

The City's adopted budget policy establishes budgetary control (i.e., the level at which expenditures cannot exceed the appropriated amount) at the fund level. Budgets for all governmental fund types are adopted on a basis consistent with GAAP. Department heads may make transfers of appropriations within a category from one division to another in their respective department, and transfers of appropriations between departments or categories can be approved by the City Manager. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget adopted by the City Commission. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and major special revenue funds, these comparisons are presented as required supplementary information. For other governmental funds with appropriated annual budgets, these comparisons are presented in the Supplemental Information section of this report.

Economic Condition

The information presented in the financial statements is best understood when considered from a broader perspective of the environment within which the City operates.

Local Economy

The City, and Lake County as a whole, have transitioned in recent decades from agricultural roots to a growth-driven economy that is heavily centered in real estate, retail, personal services and health care. Leesburg continues to grow as a medical destination, influenced largely by approximately 150,000 residents who live nearby in The Villages retirement community. The labor market in Central Florida continues to recover from the effects of the COVID-19 pandemic. Central Florida's unemployment rate dropped to 2.7 % in September 2022, down from 4.3% which was reported a year ago. Filling jobs still remains a problem in healthcare, retail and food service which offer lower wages. Housing prices are continuing to increase, as well as ad valorem tax revenues. The retail sector in the downtown area continues to recover after some negative impacts from the pandemic. Vacancies in the downtown area have stabilized and are lower than levels experienced in the past. However, increased pricing, along with staffing shortages and supply chain issues are still major hurdles to tackle. In spite of these improvements, given the effects of the prior recession and the City's desire to maintain lower taxes for its citizens and customers, challenges remain in trying to prepare a balanced budget.

Although future revenues will be increasing, there is a need to address various budget items that were eliminated or reduced during the recession.

The City's top private sector employer is UF Health Leesburg (f/k/a Central Florida Health Alliance), boasting a labor force of 1,510. Other principal employers within the City include LifeStream Behavioral Center, Lake County School District, Lake Sumter State College, and the City itself. Health care, education, personal services, retail, and construction are sectors with the highest employment levels in Lake County.

The City is home to Leesburg International Airport, a regional shopping mall, two colleges and a growing medical community. The City's retail shopping is largely concentrated along U.S. Highways 27 and 441.

The financial policies of the past few years have begun to make a positive impact on the City's overall financial position, thereby allowing reinvestment in a sustainable manner. Such steps include continued allocated reinvestments in the downtown area, the Leesburg International Airport, Wastewater and Electric Expansion. Fiscal year 2023 should continue to place Leesburg in a positive financial and operational direction.

In 2017, the City sold approximately 1,127 acres near the Florida Turnpike and County Road 470 to The Villages. Approximately 3,000 retirement homes are to be built on this property, with construction currently underway and expected to be complete by the summer of 2025. In November 2022, Leesburg city commissioners have agreed to sell a 515-acre tract of land to The Villages in exchange for The Villages constructing a rapid infiltration basin system for the City; this will allow The Villages to use the property for the construction of more homes, as well as commercial and industrial development. The property tax revenues, as well as other tax and service revenues, are expected to substantially improve the economic condition of the City as a whole in the intermediate and long-term future.

The population in Lake County nearly doubled from 1980 to 2000 (210,528 persons). The County now has more than 400,000 residents and will continue to grow. Growth in the City has retreated from the

peak experienced in 2006. The City currently has 28,833 residents. The City expects a population growth of 20,000 to 25,000 over the next 15 years.

The Leesburg area is positioned at the crossroads of geographic expansion, as the retirement market continues to push from the north and family households sustain the market segment to the south. This area has embraced both market segments and, as a result, has become one of the emerging economic submarkets in all of Central Florida.

Long-term Financial Planning

The Core Values adopted by the City Commission will drive the long-term planning process. One of the Core Values, "Fiscal Responsibility," shows a respect for the citizens whose taxes support the municipal government and a commitment for the thoughtful prioritization and careful management of financial resources. Also addressed in this Core Value is the recognition that resources are limited and that this necessitates fresh approaches and creativity in addressing current operations and community needs.

The 5-year Capital Improvement Plan was developed to maximize the "pay as you go approach" while recognizing the benefit of financing. Utility improvements and replacements will be scheduled and integrated into the street paving work plan. The plan includes a detailed explanation regarding development of revenue projections and assumptions regarding capital needs. Due to limited resources, capital spending is limited to that which is necessary. The major sources of funding include grants and renewal and replacement funds.

In the past, the City typically extended services beyond the current available infrastructure based on a calculation to recoup the initial investment over a 5- to 7-year period.

Additional long-range planning for the following departments is listed below:

- **Electric** – The Electric Department consistently evaluates the costs of outsourcing specific activities, especially in the Substation team where they frequently augment their resources by bringing in contractors in order to complete the more labor intensive projects. This year saw the second of two reconductoring projects, U.S.27 from Center Substation to Leesburg High School, that used Team Fishel to complete the project. Past trending, growth projections, outputs from Contingency Analysis and developer's input are used to create the 5-year Capital Plan. The Capital Plan incorporates reconductoring, area improvements and feeder extensions as well as new residential subdivisions and commercial construction projects. During the next fiscal year, we will be expanding our use of S&C Trip Saver devices and reclosers to help improve our system reliability to customers. These types of changes, coupled with our continuing design and construction practices ensures that a safe, reliable and affordable electric distribution system is in place to meet the needs of our customers. The Electric department has a 10-year capital plan for replacing equipment in the field. This plan is based on age, condition and load of the equipment. Current loading and future load forecasts are used as well to design the plan. All new construction is designed based on the National Electrical Safety Code (NESC) requirements, which includes "storm hardening" of the system. The current system is approximately 70% underground. The long-range plans look at both costs and performance of both overhead and underground facilities. Automation of field devices is part of the 10-year plan to help mitigate outages for customers.
- **Gas** – The City is a member of Florida Gas Utility (FGU), which is made up of natural gas utilities with a common goal of acquiring natural gas in bulk to reduce the overall price to customers.

With the approval of Section 25-501 of the City Code of Ordinances in April 2006, Natural Gas is required in all new subdivisions within the city limits. In addition, the cost of infrastructure is to be borne by the developer. Implementation of this ordinance has significantly reduced future capital outlay. In 2018, the City entered into an Agreement with South Sumter Gas Utility/The Villages to provide natural gas service to the majority of their residential and commercial customers that have expanded into Sumter and Lake County. Additionally, the City has completed construction of a new gate station which connects to the Sabal Trail Natural Gas transmission pipeline. This connection provides a redundant feed for existing customers and capacity for future expansion of the gas system. Currently, the Gas department is working on numerous developments throughout Leesburg as the City continues to expand.

- **Water & Wastewater** – Aging infrastructure and capacity issues continue to be a priority for both utilities. Future utility expansion and recapitalization will be based on the five-year utility Master Plan and growth forecast models. The Water Utility is evaluating long-term capacity solutions for increased water consumption driven by population growth and in accordance with the SJRWMD Regional Water Supply Plan. The Wastewater fund has recently expanded the Turnpike Wastewater Plant to accommodate the increased growth in the Southern Sewer Shed and future expansion will meet sewer demand forecasts through 2035.
- **Solid Waste** – The Solid Waste Division executed a long term disposal agreement with Covanta Lake II, Inc., a waste-to-energy facility that produces electricity by burning municipal solid waste. The five-year agreement includes an option to extend the contract for three additional five-year terms. The negotiated disposal fee is considerably less than the fee formerly paid to Lake County and represents a significant savings in operating expenses for the duration of the contract. The utility will continue to replace semi-automated residential side loading trucks with larger, fully automated trucks.
- **Information and Technology (IT)** – The IT Department is an important part of the City's operations; thus, long-term financial planning includes preparing to replace computers as they become obsolete. All computer equipment is owned by the IT Department and leased to the other City departments, based on a five-year payback period. IT is actively involved with upgrading business technology as financial resources become available.
- **Fleet Maintenance** – All City vehicles are owned by Fleet Services, which is responsible for repairs, vehicle bid specifications, and most purchases. A lease fee, based on useful life, is charged to the user department. Fleet Services also maintains the City's two fuel sites. The City maintains a vehicle replacement plan for all City-owned vehicles and updates it annually. Planning for future vehicle purchases is the joint responsibility of Fleet Services and the leasing departments.

Awards and Acknowledgements

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 Leesburg for its annual comprehensive financial report for the fiscal year ended September 30, 2021. This is the 32nd consecutive year (fiscal years ended 1990-2021) that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive 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 believes its current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and will submit it to the GFOA to determine its eligibility for another certificate.

In addition, the City of Leesburg also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2021-22. This was the 24th consecutive year the City received this award. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document was judged to be proficient in several categories, including as a policy document, as a financial document, as an operations guide, and as a communications device.

The preparation of this report on a timely basis was made possible through the efficient, dedicated and professional efforts of the entire staff of the Finance Department. The significant amount of year-end closing procedures required prior to the audit could not have been accomplished without the personal and professional dedication of the members of the Finance Department. Other City departments, although not extensively involved in year-end audit activities, contributed significantly by ensuring the accuracy and integrity of accounting information compiled throughout the year. Credit must also be given to the Mayor and Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances. We believe that this report clearly illustrates the financial position of the City of Leesburg and wish to thank you for your support and commitment to maintaining the financial integrity of the City.

Respectfully submitted,



Alfred (Al) Minner
City Manager



James (Jim) Williams
Finance Director

**CITY OF LEESBURG, FLORIDA
PRINCIPAL CITY OFFICIALS
SEPTEMBER 30, 2022**



ELECTED OFFICIALS

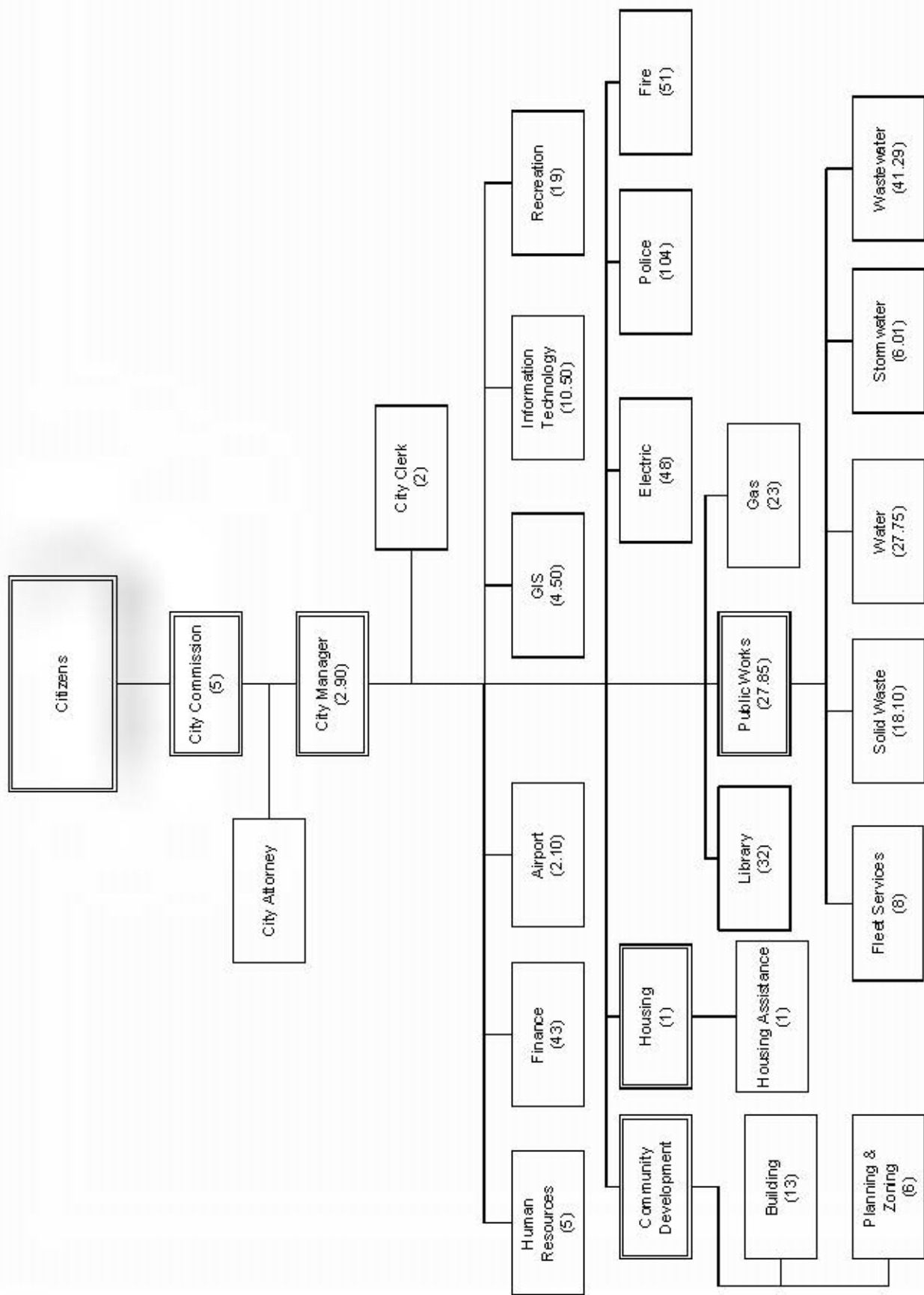
John Christian	Mayor
Mike Pederson	Mayor, Pro-Tem
Jay Connell	Commissioner
Dan Robuck, III	Commissioner
Jimmy Burry	Commissioner

APPOINTED OFFICIALS

Al Minner	City Manager
Grant Watson/Stone & Gerken, P.A.	City Attorney

EXECUTIVE STAFF

James Williams	Finance Director
Andi Purvis	City Clerk
Melissa Arriaga	Human Resources Director
Tino Anthony	Information Technologies Director
Robert Hicks	Police Chief
Joseph Mera	Fire Chief
Lucy Gangone	Library Director
Travis Rima	Recreation Director
Brad Chase	Electric Director
Robert Thilmony	Gas Director
Cliff Kelsey	Public Works Director





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Leesburg
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morrell

Executive Director/CEO

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the City Commission
City of Leesburg, 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 Leesburg, Florida (the "City") as of and for the fiscal 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, based on our audit and the report of the other auditors, the financial statements referred to above 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 for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the City of Leesburg Municipal Firemen's Retirement Plan, which represents 18% and 19% of the assets and net position of the aggregate remaining fund information, respectively. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the City of Leesburg's Municipal Firemen's Retirement Plan, is based solely on the reports of those other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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.

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

Emphasis-of-Matter

As discussed in Note 1B to the financial statements, in the fiscal year ended September 30, 2022, the City adopted the provisions of Government Accounting Standards Board Statement ("GASBS") Number 87, *Leases*. Our opinion is not modified with respect to this matter.

Required Supplementary Information

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

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements as a whole. The supplemental information section, as listed in the table of contents, is presented for purposes of additional analysis and is 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
March 22, 2023

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

The City of Leesburg (the City), Florida's Management's Discussion and Analysis presents an overview of the City's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the letter of transmittal and the financial statements, as listed in the Table of Contents.

Financial Highlights

- The assets and deferred outflows of the City exceed liabilities and deferred inflows at the close of fiscal year 2022 by \$331.9 million (net position). Of this amount, \$61.9 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased \$22.1 million, or 7.1%. Net position for governmental activities increased \$4.8 million or 9.1%, while business-type activities increased \$17.3 million or 6.7%. The increase in the governmental activities is due primarily to an increase in taxes and revenues in general due to an improving and growing local economy and activities throughout the city, while at the same time paying down debt and monitoring expenses closely. The increase in the business-type activities is due to increased customer charges and continued positive business performance of the City's various services.
- As of September 30, 2022, the City's governmental funds reported combined ending fund balance of \$26.1 million, an increase of \$1.1 million in comparison with the reported amount of \$25.0 million in the prior year.
- On September 30, 2022, unassigned fund balance for the General Fund was \$12.1 million, or 40% of total General Fund expenditures and transfers out of \$30.4 million.
- Governmental funds' fund balance increased \$1.1 million, while in the prior year fund balance decreased \$(3.5) million. This is mainly attributable to the significant decrease in culture and recreation expenditures of in the Capital Projects fund. In fiscal year 2021, these expenditures were \$6.4 million, while similar expenditures were only \$2.9 million in fiscal year 2022. This is due to the construction of the H.O. Dabney Aquatic Center, which was opened to the public in fiscal year 2022.
- The Internal Service Funds' change in net position increased \$665 thousand. Internal service funds are considered governmental activities on the City-wide statements, but are included with the enterprise funds on the individual funds' statements. The primary reason for the increase was a significant decrease in claims expense in the General Employees' Health Insurance, which declined from \$7.7 million in fiscal year 2021 to \$6.2 million in fiscal year 2022.
- The total Enterprise Funds' change in net position increased \$17.3 million from the previous year, for the reasons noted for the increase in business-type activities above.
- The City's total financed debt as of September 30, 2022 increased \$23.5 million from \$124.2 million to \$147.7 million. Along with recurring debt repayments, the City borrowed \$30.0 million for improvements and expansion to the City's Wastewater System.

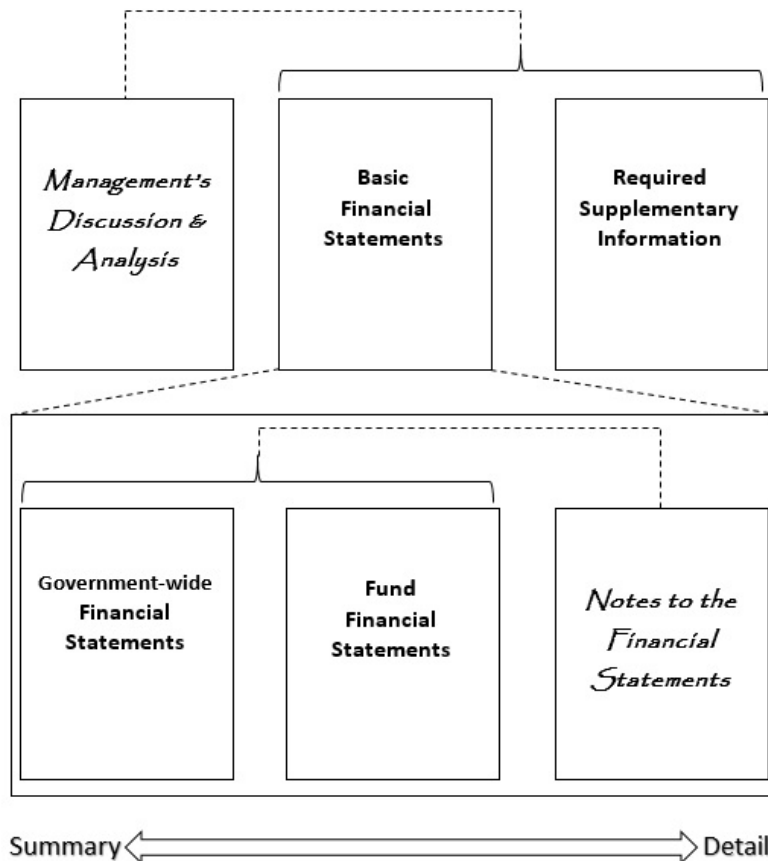
CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Overview of the Financial Statements

This narrative overview and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements provide information on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and fund level) allow the user to address relevant questions, broaden a basis for comparison and enhance the City's accountability. The City's basic financial statements are comprised of three components: 1) City-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements that explain information in the financial statements and provide more detailed data.

The statements are followed by a section of Required Supplementary Information that further explains and supports the information in the financial statements.

This report also contains other Supplemental Information in addition to the basic financial statements that provides detail about the City's nonmajor governmental funds, nonmajor enterprise funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements. The required parts of this annual report are arranged and relate to one another as shown in the following graphical representation:



CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

City-wide Financial Statements

The government-wide financial statements are the Statement of Net Position and the Statement of Activities. These statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business. Emphasis is placed on the net position of governmental activities and business-type activities, and the change in net position. Governmental activities are principally supported by taxes and intergovernmental revenues. Governmental activities include most of the City's basic services, including police, fire, public works, parks and recreation, library, and general administration. Business-type activities are intended to recover all or a significant portion of their costs through user fees and charges. The City's water system, sewer system, electric system, stormwater system, gas system, solid waste system operations and airport operations are reported as business-type activities.

The City-wide financial statements include not only the City itself, but also the Greater Leesburg Community Redevelopment Agency, Carver Heights/Montclair Area Community Redevelopment Agency, and the U.S. Highway 441 & 27 Community Redevelopment Agency (all three "CRAs"). The CRAs, though legally separate, are reported as part of the primary government as blended component units due to the City Commission serving as each of the CRA's governing boards.

- The *Statement of Net Position* presents information on all of the City's assets and deferred outflows, less liabilities and deferred inflows, 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 current fiscal year. All changes in net position are reported as soon as the occasion arises, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that result in cash flows in future fiscal periods (e.g., uncollected taxes and unused vacation leave when earned).

Both of these financial statements distinguish functions of the City 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 Internal Service Funds, namely health insurance, workers' compensation, and fleet maintenance, are recorded as governmental activities on the entity-wide statements, but presented with the proprietary funds in the fund-level statements.

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

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 fund financial statements provide detailed information about the City's major funds - not the City as a whole. Fund accounting helps to ensure and demonstrate compliance with finance-related legal requirements. Based on restrictions on the use of monies, the City established multiple funds that account for various services provided to residents and businesses. These fund financial statements focus on the City's most significant funds: governmental; proprietary; and fiduciary.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the City-wide financial statements. However, unlike the City-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 City-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the City-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 funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities.

The City maintains thirteen individual governmental funds. Separate information for the General Fund, Capital Projects Fund, and the Community Redevelopment Agency Fund, which are considered major funds, is presented in the governmental funds' balance sheet and in the governmental funds' statement of revenues, expenditures, and changes in fund balances. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the Supplemental Information section of this report.

Annual appropriated budgets are adopted for the governmental funds, except the fire and recreation impact fee funds. Budgetary comparison statements and/or schedules are provided for these funds to demonstrate budgetary compliance.

Proprietary Funds

The City maintains two different types of proprietary funds: enterprise and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the City-wide financial statements. The City uses enterprise funds to account for its electric, gas, water and reuse water, wastewater, airport, stormwater and solid waste operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its self-insurance health care, workers' compensation, and fleet maintenance programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the City-wide financial statements.

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Proprietary funds provide the same type of information as the City-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Electric Utility, Gas Utility, Water Utility, Wastewater Utility and Airport enterprise funds, which are considered major funds of the City. The remaining nonmajor enterprise funds are combined into a single fund and are aggregated into a single presentation. Individual fund data for the nonmajor enterprise funds and the internal service funds are provided in the form of combining statements in the Supplemental Information section 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 City-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is similar to proprietary funds. The fiduciary funds include pension trust funds for police, fire, and general employees.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the City-wide and fund financial statements, including the City's progress in fulfilling its obligations to provide pension benefits and other postemployment benefits (OPEB) to its employees.

Other Information

In addition to the basic financial statements and accompanying notes, required supplementary information is included which presents budgetary comparison schedules for the City's General Fund, major special revenue fund, as well as historical trend information for the pension trust funds and the City's OPEB plan.

The combining statements and budgetary comparison schedules referred to earlier, in connection with nonmajor governmental funds, nonmajor enterprise funds, and internal service funds, are presented in the Supplemental Information section of this report.

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

City-wide Financial Analysis

Statement of Net Position

As noted earlier, over time net position may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$331.9 million at the close of the fiscal year ended September 30, 2022.

At the end of fiscal year 2022, the City reported a negative balance in unrestricted net position for governmental activities. The following table reflects the condensed Statement of Net Position for the current year as compared to the prior year:

Net Position						
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	\$ 46,295,003	\$ 44,535,056	\$ 149,471,591	\$ 120,349,946	\$ 195,766,594	\$ 164,885,002
Capital Assets (net)	77,654,383	75,808,401	285,420,046	272,500,896	363,074,429	348,309,297
Total Assets	123,949,386	120,343,457	434,891,637	392,850,842	558,841,023	513,194,299
Deferred Outflows of Resources	15,963,393	6,628,086	3,792,262	2,487,196	19,755,655	9,115,282
Liabilities						
Other Liabilities	14,520,347	11,905,693	21,159,319	22,998,735	35,679,666	34,904,428
Long-Term Liabilities	59,228,866	49,583,332	135,980,951	111,530,916	195,209,817	161,114,248
Total Liabilities	73,749,213	61,489,025	157,140,270	134,529,651	230,889,483	196,018,676
Deferred Inflows of Resources	8,834,607	12,911,598	6,929,471	3,523,253	15,764,078	16,434,851
Net Position						
Net Investment in Capital Assets	54,029,625	49,450,388	199,648,734	189,211,255	253,678,359	238,661,643
Restricted	8,902,284	9,205,162	7,488,028	5,859,785	16,390,312	15,064,947
Unrestricted	(5,602,950)	(6,084,630)	67,477,396	62,214,094	61,874,446	56,129,464
Total Net Position	\$ 57,328,959	\$ 52,570,920	\$ 274,614,158	\$ 257,285,134	\$ 331,943,117	\$ 309,856,054

The largest portion of the City's net position is reflected in the investment in capital assets (e.g., land, buildings, and equipment) less any related outstanding debt used to acquire those assets. Net investment in capital assets totals \$253.7 million, or 45% of all assets, which total \$558.8 million. The City uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City'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 cannot be used to liquidate the debt.

A portion of the City's net position, \$16.4 million, or 4.9% of total net position, represents resources that are subject to external restriction on how they may be used. The balance of unrestricted net position totaling \$61.9 million, or 18.6% of the total net position, may be used to meet the City's ongoing obligations to citizens and creditors, and provide funding for various projects.

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Statement of Activities

The following table reflects the condensed Statement of Activities for the current year as compared to the prior year.

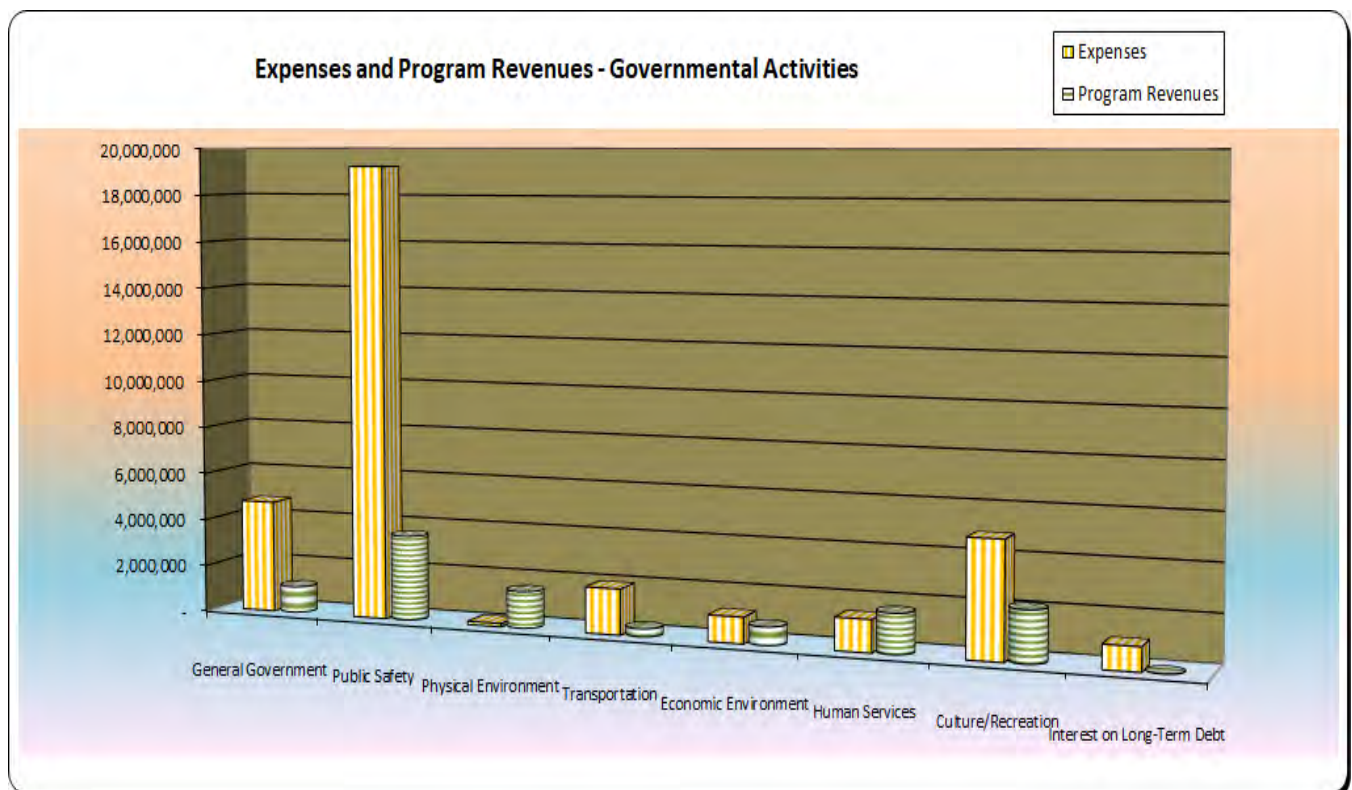
Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$ 5,283,719	\$ 5,027,242	\$ 122,895,537	\$ 98,165,306	\$ 128,179,256	\$ 103,192,548
Operating Grants and Contributions	2,349,554	2,188,543	32,911	330,949	2,382,465	2,519,492
Capital Grants and Contributions	3,457,729	3,147,481	12,524,462	9,873,262	15,982,191	13,020,743
General Revenues						
Taxes						
Property Taxes	6,636,753	6,312,854	-	-	6,636,753	6,312,854
Sales Taxes	3,044,058	2,617,066	-	-	3,044,058	2,617,066
Utility Service Taxes	4,009,416	3,807,204	-	-	4,009,416	3,807,204
Communication Services Taxes	862,705	859,035	-	-	862,705	859,035
Other Taxes	620,806	588,353	-	-	620,806	588,353
State-Shared Revenues, Unrestricted	3,252,268	2,722,418	-	-	3,252,268	2,722,418
County-Shared Revenues, Unrestricted	433,658	427,081	-	-	433,658	427,081
Investment Income	(183,596)	37,776	(305,186)	110,087	(488,782)	147,863
Miscellaneous	64,091	1,109,219	450,988	175,209	515,079	1,284,428
Total Revenues	<u>29,831,161</u>	<u>28,844,272</u>	<u>135,598,712</u>	<u>108,654,813</u>	<u>165,429,873</u>	<u>137,499,085</u>
Expenses						
General Government	4,731,216	4,490,077	-	-	4,731,216	4,490,077
Public Safety	19,239,030	16,539,897	-	-	19,239,030	16,539,897
Physical Environment	138,077	115,573	-	-	138,077	115,573
Transportation	1,922,198	2,081,078	-	-	1,922,198	2,081,078
Economic Environment	1,099,201	1,004,925	-	-	1,099,201	1,004,925
Human Services	1,353,606	1,516,843	-	-	1,353,606	1,516,843
Culture/Recreation	4,861,513	4,442,884	-	-	4,861,513	4,442,884
Interest on Long-Term Debt	998,170	1,037,826	-	-	998,170	1,037,826
Electric Utility	-	-	76,122,373	54,580,706	76,122,373	54,580,706
Gas Utility	-	-	7,522,044	5,219,717	7,522,044	5,219,717
Water Utility	-	-	7,092,934	6,869,537	7,092,934	6,869,537
Wastewater Utility	-	-	10,219,785	9,268,867	10,219,785	9,268,867
Airport	-	-	2,642,798	2,475,256	2,642,798	2,475,256
Stormwater	-	-	1,164,356	1,265,382	1,164,356	1,265,382
Solid Waste	-	-	4,235,509	3,509,731	4,235,509	3,509,731
Total Expenses	<u>34,343,011</u>	<u>31,229,103</u>	<u>108,999,799</u>	<u>83,189,196</u>	<u>143,342,810</u>	<u>114,418,299</u>
Changes in Net Position Before Transfers	(4,511,850)	(2,384,831)	26,598,913	25,465,617	22,087,063	23,080,786
Transfers	9,269,889	8,773,695	(9,269,889)	(8,773,695)	-	-
Change in Net Position	4,758,039	6,388,864	17,329,024	16,691,922	22,087,063	23,080,786
Net Position - Beginning	52,570,920	46,182,056	257,285,134	240,593,212	309,856,054	286,775,268
Net Position - Ending	<u>\$ 57,328,959</u>	<u>\$ 52,570,920</u>	<u>\$ 274,614,158</u>	<u>\$ 257,285,134</u>	<u>\$ 331,943,117</u>	<u>\$ 309,856,054</u>

**CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Governmental Activities

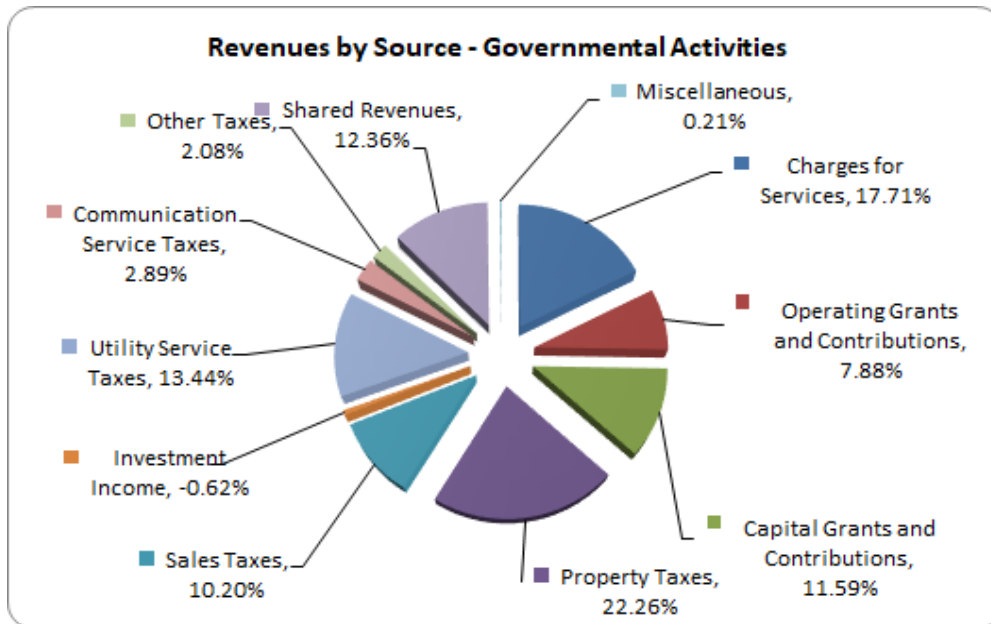
Governmental activities for the current fiscal year increased the City's net position by \$4.8 million, compared to an increase of \$6.4 million in the prior year. Charges for services increased by \$256 thousand, primary due to an increase in fire fees and an increase in activities after prior years' pandemic-related cancellations and at home isolation. Operating grants and contributions increased \$161 thousand primary a result of receiving federal funding from the Coronavirus Aid Relief and Economic Security Act (CARES). Capital grants and contributions increased \$310 thousand, mainly due to the timing of grant-funded capital projects. Overall expenses increased by \$3.1 million, attributed primarily due to the allocation of CARES assistance to local businesses that were affected by the pandemic.

The expenses and program revenues depicted in the following bar graph are from the Statement of Activities. Please note that expenses precede revenues as governments seek to identify the needs of their citizens and then raise the resources needed to meet those needs. The excess of expenses over program revenues are then funded by the remaining general revenues of the government.



**CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

The pie chart depicting revenues by source for governmental activities reflects the percentage of individual revenue sources to total revenue sources for governmental activities.



Activities of the City's internal service funds are considered governmental rather than business-type activities. The net position of the funds increased by \$665 thousand. The City's General Employees' Health Insurance Fund net position increased by \$70 thousand, a significant improvement over last year when the fund received a \$1.0 million transfer from the Workers' Compensation Insurance Fund to cover significant claims expenses. The City continues to offer employees the use of the City onsite wellness center, for which there is no cost to covered employees or dependents for visits, generic drugs dispensed from the center's formulary, and X-ray and MRI services performed by a third-party imaging center; however, the cost of health care continues to rise. The Workers' Compensation Insurance Fund's net position increased by \$497 thousand and claims expense decreased by \$(592) thousand. The Fleet Maintenance fund tracks activities associated with providing vehicles and equipment services throughout the City's operations. Net operating income (loss) for the Fleet Maintenance Fund is \$(313) thousand, which is an increase in loss of \$(50) thousand from the previous year, due primarily to an increase in depreciation and amortization expense. The City closed the Risk Management Fund in the current year as it was decided the individual funds would directly contribute the necessary funds for the various insurance policies; the remaining pooled cash and investments in the fund were transferred to the General Employees' Health Insurance Fund. Combined operating expenses of all internal service funds decreased by \$(1.8) million, due primarily to reduced claims expense in both the General Employees' Health Insurance Fund and the Workers' Compensation Insurance Fund.

Business-type Activities

The City has several business-type activities, which are accounted for much like commercial entities. The City has separate business-type funds for electric, gas, water and reuse water, wastewater, airport, stormwater and solid waste. Business-type activities differ from governmental activities in that charges for services are designed specifically to recover the cost of providing those services, including capital costs, such as depreciation and debt service. Business-type activities primarily generate revenue as charges to users of the services of the various activities. Business-type activities for the current fiscal year increased the City's net position by \$17.3 million from \$257.3 million to \$274.6 million. Net

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

operating and nonoperating revenues of \$14.1 million (an increase of \$475 thousand from prior year) were offset primarily by transfers to the governmental funds of \$(9.3) million. Capital contributions increased by \$0.7 million, primarily due to receiving both monies and infrastructure from The Villages to support the expansion of both the Gas Utility Fund and the Wastewater Utility Fund.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal 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'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 fiscal year 2022, the City's governmental funds reported combined ending fund balances of \$26.1 million, an increase of \$1.1 million from the prior year. Unassigned fund balance of the governmental funds increased \$1.1 million to \$11.5 million, which is available for spending at the City's discretion. The remainder of fund balance is classified as nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been committed for other uses.

The General Fund is the primary general government operating fund of the City. At the end of fiscal year 2022, the fund balance of the General Fund was \$15.1 million. This fund balance is comprised of non-spendable funds totaling \$732 thousand, restricted funds of \$176 thousand, committed funds of \$76 thousand, assigned funds of \$2.0 million, and unassigned funds of \$12.1 million. This unassigned balance is an increase of \$1.2 million from the previous year mostly due to an increase in assigned funds for Capital and other Projects, primarily due to the receipt of American Rescue Plan Grant monies.

The Greater Leesburg CRA experienced an increase of \$56 thousand in expenditures, while revenues increased \$12 thousand due to an increased tax increment financing (TIF) tax revenues. A transfer of \$200 thousand was also made to the General Fund to fund the City's downtown building redevelopment grant fund. The Carver Heights/Montclair CRA revenues increased by \$93 thousand due primarily to TIF revenues, while expenditures increased by \$162 thousand. A transfer of \$200 thousand was also made to the Capital Projects Fund to construct and install decorative fencing and an electronic parking gate at Berry Park. The U.S. Highway 441 & 27 CRA experienced a \$156 thousand increase in TIF and other revenues, while expenditures increased \$377 thousand due to the paydown of debt; the scheduled principal payment increased from \$210 thousand in fiscal year 2021 to \$607 thousand in fiscal year 2022. These activities in the three CRAs combined to result in an increase of fund balance of \$300 thousand.

Expenditures in the Capital Projects Fund decreased \$(4.8) million due to significant capital improvements that occurred in 2021, primarily the H.O. Dabney Aquatic Center being mostly constructed in fiscal year 2021, and open to the public in fiscal year 2022. Expenditures of \$4.2 million were more than offset by corresponding interfund transfers in of \$3.2 million and intergovernmental revenue of \$1.8 million, thus leaving fund balance with an increase of \$704 thousand.

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position for business-type activities increased \$5.3 million, or 8.5%.

Unrestricted Net Position			
Fund	2022	2021	Change
Electric	\$ 18,544,688	\$ 18,669,079	\$ (124,391)
Gas	4,633,221	3,877,619	755,602
Water	9,549,340	8,160,216	1,389,124
Wastewater	25,201,891	22,751,605	2,450,286
Airport	4,046,148	3,391,750	654,398
Stormwater	3,548,434	2,893,366	655,068
Solid Waste	1,953,674	2,470,459	(516,785)
Total	<u>\$ 67,477,396</u>	<u>\$ 62,214,094</u>	<u>\$ 5,263,302</u>

The \$(0.1) million decrease in unrestricted net position in the Electric Fund is due to a decrease of operating income of \$(117) thousand. The unrestricted net position for the Gas Fund increased \$756 thousand, a result of continuing strong operations of the fund, which had an operating income of \$2.6 million. The increase in unrestricted net position in the Water Fund of \$1.4 million is attributable to an operating income of \$3.0 million. The unrestricted net position for the Wastewater Fund increased \$2.5 million, a result of the continuing strong operations of the fund, which had operating income of \$4.5 million, and a \$5 million capital contribution from The Villages for expansion, which collectively increased net position by \$9.3 million. The Airport Fund's unrestricted net position increased \$654 thousand, primarily due to the receipt of capital grants from federal and state agencies. The Stormwater Fund had an increase in unrestricted net position of \$655 thousand which was a result of an increase in operating income \$171 thousand from the prior fiscal year and a decrease in net investment in capital assets of \$(152) thousand. The Solid Waste fund's unrestricted net position decreased \$(517) thousand due to a decrease in operating income of \$(476) thousand compared to the prior fiscal year, due to several factors, including filling unfilled personnel positions, adding positions and increases in both fuel costs and landfill tipping fees.

General Fund Budgetary Highlights

The final General Fund expenditures budget of \$30.4 million is an increase over the original budget of \$26.7 million. The change is primarily attributable to approximately \$2.0 million in American Rescue Plan Act of 2021 (ARPA) funds and \$1.0 million of downtown building redevelopment grant funds budgeted but not fully expended in fiscal year 2022.

Actual revenues and expenditures varied from revised budget estimates in some areas. Taxes exceeded budget by \$171 thousand, and Licenses, Permits, and Assessments exceeded budget by \$161 thousand due to increased building and economic activity. Interest income fell short of budget by \$(244) thousand due to rising interest rates (thus, declining bond investment values) during fiscal year 2022. Rental income exceeded budget by \$177 thousand due to conservative budgeting in general for this line item.

Actual expenditures also varied from revised budget estimates in some areas. Public Safety was over budget by \$(428) thousand, primarily due to overtime, vacation/sick and PTO buyouts, and fuel costs.

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Human Services was under budget by \$1.9 million, primarily due to budgeting the receipt of ARPA funds which were not all expended, the budgeting of downtown building redevelopment grant funds which were not expended in the current year, as well as the budget for paid time off sellbacks, which is budgeted for in Human Services, but the expenditures are recorded in the various other functions.

Capital Asset and Debt Administration

Capital Assets

Capital assets include land, buildings, improvements other than buildings, intangible assets, vehicles and equipment, infrastructure, and construction in progress. The infrastructure asset category includes long-lived capital assets, typically stationary in nature, such as roads, sidewalks and bridges. At September 30, 2022, the City had investments in capital assets of \$363.1 million (net of accumulated depreciation), a net increase of \$14.8 million from the previous year.

Significant changes in capital assets include the following:

	Capital Assets					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 5,564,546	\$ 5,522,862	\$ 15,596,763	\$ 15,596,763	\$ 21,161,309	\$ 21,119,625
Buildings	53,123,510	51,596,987	49,036,206	47,438,355	102,159,716	99,035,342
Improvements Other Than Buildings	11,413,885	10,387,287	300,331,486	282,499,840	311,745,371	292,887,127
Intangible Assets	-	-	879,076	879,076	879,076	879,076
Equipment	34,703,508	32,732,864	45,131,736	41,711,201	79,835,244	74,444,065
Infrastructure	43,722,860	43,479,972	-	-	43,722,860	43,479,972
Construction in Progress	9,868,105	8,472,729	40,344,391	40,091,769	50,212,496	48,564,498
	<u>158,396,414</u>	<u>152,192,701</u>	<u>451,319,658</u>	<u>428,217,004</u>	<u>609,716,072</u>	<u>580,409,705</u>
Less: Accumulated Depreciation	80,742,031	76,384,300	165,899,612	155,716,108	246,641,643	232,100,408
Capital Assets, Net	<u>\$ 77,654,383</u>	<u>\$ 75,808,401</u>	<u>\$ 285,420,046</u>	<u>\$ 272,500,896</u>	<u>\$ 363,074,429</u>	<u>\$ 348,309,297</u>

Governmental Activities - Total net capital assets increased \$1.8 million from the prior year, primarily due to capital projects such as the improvements to the various buildings within the City, and other improvements City-wide.

Business-type Activities – Total net capital assets increased \$12.9 million from the prior year, or 4.7%. Much of the increase is related to current and ongoing system improvements to the airport, electric, gas, wastewater, and water systems to handle future growth in the City and service areas of these utilities.

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Expenses, including those provided below, were incurred on numerous capital projects in the business-type activities:

Electric

Reconductoring	\$ 3,730,755
Distribution Lines	3,006,538
Lighting Projects	1,179,866
Substations	1,080,823
Transformers	546,649
Subdivions	486,538

Gas

Gas Mains	\$ 891,356
Gas Services (new neighborhoods/locations)	402,461

Water

Mains and Equipment	\$ 956,711
Plant and Storage	198,828

Wastewater

Plant Expansion	\$ 5,090,797
Mains and Equipment	598,336

Airport

Apron Main Ramp and Runways	\$ 2,320,304
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Additional information on the City's capital assets can be found in Note 6 of the financial statements.

CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

Long-Term Liabilities

At the end of fiscal year 2022, the City had total long-term liabilities outstanding of \$154.0 million, attributable to outstanding bonds, notes, compensated absences, and financed purchase agreements. \$69.2 million represents bonds secured solely by specified revenue sources. \$10.5 million of the bonds are applicable to governmental activities, and \$58.7 million is for the business-type activities. The City also has revenue notes totaling \$81.4 million, of which \$14 million is for governmental activities and \$67.4 million is for business-type activities.

The City's long-term liabilities also include an amount for the City's net pension liability in both the City-wide and proprietary Statements of Net Position of \$17.5 million. This amount is actuarially determined and represents the City's obligation for future pension benefits to its employees based on past service already provided. The amount is calculated net of assets available to provide for these future payments. Additional information on the City's net pension liability can be found in Note 12 of the notes to the financial statements.

Other postemployment benefits (OPEB) are considered a liability on the Statement of Net Position. This is an unfunded liability which is calculated annually by the City's actuary. The calculated liability for fiscal year 2022 is \$22.3 million. Additional information on the City's OPEB liability can be found in Note 14 of the notes to the financial statements.

	Long-Term Liabilities Governmental Activities		Long-Term Liabilities Business-Type Activities		Net Change	
	9/30/2022 Balance	9/30/2021 Balance	9/30/2022 Balance	9/30/2021 Balance	Governmental Activities	Business-Type Activities
Revenue Bonds & Notes						
Bonds	\$ 10,485,000	\$ 11,090,000	\$ 58,715,197	\$ 61,292,596	\$ (605,000)	\$ (2,577,399)
Notes	13,976,400	14,989,400	67,425,916	39,914,916	(1,013,000)	27,511,000
Total Revenue Bonds & Notes	24,461,400	26,079,400	126,141,113	101,207,512	(1,618,000)	24,933,601
Other Liabilities						
Compensated Absences	1,754,201	1,807,425	1,060,867	1,135,672	(53,224)	(74,805)
Financed purchase agreements	588,404	694,986	-	-	(106,582)	-
Net Pension Liability (Asset)	15,781,831	(2,089,316)	1,755,104	(1,135,726)	17,871,147	2,890,830
Other Postemployment Benefits	15,298,560	19,449,352	7,023,867	9,187,732	(4,150,792)	(2,163,865)
Total Other Liabilities	33,422,996	19,862,447	9,839,838	9,187,678	13,560,549	652,160
Total Long-Term Liabilities						
Outstanding	<u>\$ 57,884,396</u>	<u>\$ 45,941,847</u>	<u>\$ 135,980,951</u>	<u>\$ 110,395,190</u>	<u>\$ 11,942,549</u>	<u>\$ 25,585,761</u>

**CITY OF LEESBURG, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

The City is under constant surveillance and scrutiny from Wall Street rating agencies. On June 9, 2022, Fitch upgraded the credit ratings on Utility from AA to AA+, with a Stable rating outlook.

	Rating Agencies		
	Moody's	S&P	Fitch
Capital	A1	N/A	AA
Electric	Aa3	A	A+
Utility	Aa3	AA-	AA+

Additional information on the City's long-term debt can be found in Note 8 of the notes to the financial statements.

Economic Factors and Next Year's Budget

- The unemployment rate for Lake County at September 2022 was 2.7%, compared to 4.3 % from a year ago. This compares favorably to the State average rate of 2.5% and the national average of 3.5%.
- The millage rate for fiscal year 2022 was 4.0192 mills. This was a decrease from 4.1086 mills in 2021, and the second consecutive decrease in millage. The City ranked 4th lowest out of the 14 cities in Lake County. The City is able to retain ad valorem rates at a minimal level due in large part from the transfers from utility fund operations.
- Population increased slightly to 28,833 from the prior fiscal year of 24,761.
- The 2023 property values are projected to improve from 2022 levels, resulting in ad valorem revenues that are expected to increase over the 2022 level. The city has adjusted the economically driven revenues back to pre COVID-19 estimates. Revenues which are tied to sales seem to have also recovered and are further continuing to improve.

Other

Power supply for 2022 received through the Florida Municipal Power Agency (FMPA) and the City's share of the St. Lucie Nuclear Power Plant represents 76% of the Electric Fund's annual operating expenses. More information on the City's Electric and Gas funds' purchased power agreements is in Note 7 of the financial statements.

Requests for Information

This financial report is designed to present users with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, please contact the City's Finance Department at 501 West Meadow Street (P.O. Box 490630), Leesburg, FL, 34749-0630, or call (352) 728-9720.



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CITY-WIDE FINANCIAL STATEMENTS

CITY OF LEESBURG, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets			
Pooled Cash and Investments	\$ 42,444,249	\$ 58,091,756	\$ 100,536,005
Restricted Assets:			
Temporarily Restricted:			
Pooled Cash and Investments	917,835	45,200,228	46,118,063
Cash with Fiscal Agent	1,332,229	6,576,254	7,908,483
Receivables (Net of Allowance for Uncollectibles)	624,889	21,062,454	21,687,343
Rate Stabilization Adjustment	-	8,428,177	8,428,177
Notes Receivables, Employees	7,172	-	7,172
Internal Balances	(891,554)	891,554	-
Due from Other Governments	951,870	1,018,968	1,970,838
Prepaid Items	583,559	54,165	637,724
Inventories	324,754	8,148,035	8,472,789
Capital Assets Not Being Depreciated	15,432,651	55,941,154	71,373,805
Capital Assets Being Depreciated, Net of Depreciation	62,221,732	229,478,892	291,700,624
Total Assets	123,949,386	434,891,637	558,841,023
Deferred Outflows of Resources			
Bond Refunding	1,588,644	851,673	2,440,317
Pensions	11,777,761	1,748,262	13,526,023
Other Postemployment Benefits	2,596,988	1,192,327	3,789,315
Total Deferred Outflows of Resources	15,963,393	3,792,262	19,755,655
Liabilities			
Accounts Payable	1,512,880	9,824,349	11,337,229
Accrued Liabilities	553,063	342,323	895,386
Accrued Interest Payable	397,952	1,747,071	2,145,023
Customer Advances for Construction	-	567,419	567,419
Unearned Revenue	10,322,869	2,218,349	12,541,218
Claims Payable	1,165,885	-	1,165,885
Customer Deposits	567,698	6,329,454	6,897,152
Due to Other Governments	-	130,354	130,354
Noncurrent Liabilities:			
Due Within One Year	3,524,704	6,389,601	9,914,305
Due in More Than One Year	24,054,972	121,168,502	145,223,474
Claims Payable	1,344,468	-	1,344,468
Net Pension Liability	15,781,831	1,755,104	17,536,935
Other Postemployment Benefits	14,522,891	6,667,744	21,190,635
Total Liabilities	73,749,213	157,140,270	230,889,483
Deferred Inflows of Resources			
Pensions	1,533,491	159,912	1,693,403
Other Postemployment Benefits	7,301,116	3,352,085	10,653,201
Leases	-	3,417,474	3,417,474
Total Deferred Inflows of Resources	8,834,607	6,929,471	15,764,078
Net Position			
Net Investment in Capital Assets	54,029,625	199,648,734	253,678,359
Restricted for:			
Public Safety	166,576	-	166,576
Capital Projects	2,287,980	7,488,028	9,776,008
Debt Service	2,014,014	-	2,014,014
Special Revenue	4,433,714	-	4,433,714
Unrestricted	(5,602,950)	67,477,396	61,874,446
Total Net Position	\$ 57,328,959	\$ 274,614,158	\$ 331,943,117

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

CITY OF LEESBURG, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Program Revenues				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
Governmental Activities							
General Government	\$ 4,731,216	\$ 1,003,570	\$ 92,547	\$ -	\$ (3,635,099)	\$ -	\$ (3,635,099)
Public Safety	19,239,030	2,840,984	425,911	315,458	(15,656,677)	-	(15,656,677)
Physical Environment	138,077	110,414	-	1,424,529	1,396,866	-	1,396,866
Transportation	1,922,198	192,786	132,056	-	(1,597,356)	-	(1,597,356)
Economic Environment	1,099,201	10,603	-	746,046	(342,552)	-	(342,552)
Human Services	1,353,606	-	1,659,600	-	305,994	-	305,994
Culture and Recreation	4,861,513	1,125,362	39,440	971,696	(2,725,015)	-	(2,725,015)
Interest on Long-Term Debt	998,170	-	-	-	(998,170)	-	(998,170)
Total Governmental Activities	34,343,011	5,283,719	2,349,554	3,457,729	(23,252,009)	-	(23,252,009)
Business-Type Activities							
Electric Utility	76,122,373	81,976,807	-	236,354	-	6,090,788	6,090,788
Gas Utility	7,522,044	9,928,601	-	2,377,510	-	4,784,067	4,784,067
Water Utility	7,092,934	9,511,347	-	932,654	-	3,351,067	3,351,067
Wastewater Utility	10,219,785	13,663,699	-	7,131,973	-	10,575,887	10,575,887
Airport	2,642,798	1,342,314	32,911	1,845,971	-	578,398	578,398
Stormwater System	1,164,356	1,682,421	-	-	-	518,065	518,065
Solid Waste System	4,235,509	4,790,348	-	-	-	554,839	554,839
Total Business-Type Activities	108,999,799	122,895,537	32,911	12,524,462	-	26,453,111	26,453,111
Total Primary Government	\$ 143,342,810	\$ 128,179,256	\$ 2,382,465	\$ 15,982,191	(23,252,009)	26,453,111	3,201,102
General Revenues:							
Taxes:							
Property Taxes					6,636,753	-	6,636,753
Sales Taxes					3,044,058	-	3,044,058
Utility Service Taxes					4,009,416	-	4,009,416
Communication Services Taxes					862,705	-	862,705
Other Taxes					620,806	-	620,806
State-shared Revenues, Unrestricted					3,252,268	-	3,252,268
County-shared Revenues, Unrestricted					433,658	-	433,658
Investment Income					(183,596)	(305,186)	(488,782)
Miscellaneous					64,091	450,988	515,079
Transfers					9,269,889	(9,269,889)	-
Total General Revenues and Transfers					28,010,048	(9,124,087)	18,885,961
Change in Net Position					4,758,039	17,329,024	22,087,063
Net Position, Beginning of Year					52,570,920	257,285,134	309,856,054
Net Position, End of Year					\$ 57,328,959	\$ 274,614,158	\$ 331,943,117

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



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FUND FINANCIAL STATEMENTS



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MAJOR GOVERNMENTAL FUNDS

General Fund is the principal fund of the City and is used to account for all activities not included in other funds. The General Fund accounts for the normal recurring activities of the City (i.e., police, fire, public works, general government, etc.). These activities are funded principally by property taxes, intergovernmental revenues, and licenses, fees, and assessments.

Community Redevelopment Agency Funds consist of the Greater Leesburg Community Redevelopment Agency Fund, Carver Heights/Montclair Area Community Redevelopment Agency Fund, and U.S. Highway 441/27 Community Redevelopment Agency Fund, which are incremental tax districts established pursuant to Florida Statutes and accounted for as special revenue funds. The funds account for the incremental increase in ad valorem tax revenue collected within the designated community redevelopment agency areas. Revenues must be utilized and expended in accordance with the respective community redevelopment agency plans.

Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).



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**CITY OF LEESBURG, FLORIDA
BALANCE SHEET
ALL GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Other	
	General Fund	Community Redevelopment Agency Funds	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Pooled Cash and Investments	\$ 15,683,545	\$ 2,556,761	\$ 12,356,221	\$ 4,385,166	\$ 34,981,693
Restricted Cash	183,889	733,946	-	-	917,835
Cash with Fiscal Agent	-	94,809	-	1,237,420	1,332,229
Accounts Receivables, Net of Allowance of \$88,837	469,200	-	2,749	31,005	502,954
Notes Receivable - Employees	7,172	-	-	-	7,172
Due from Other Funds	52,161	-	-	-	52,161
Due from Other Governments	335,589	-	148,941	467,340	951,870
Prepaid Items	572,817	10,742	-	-	583,559
Inventory	152,033	-	-	-	152,033
Total Assets	<u>\$ 17,456,406</u>	<u>\$ 3,396,258</u>	<u>\$ 12,507,911</u>	<u>\$ 6,120,931</u>	<u>\$ 39,481,506</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 791,852	\$ 15,499	\$ 137,256	\$ 14,792	\$ 959,399
Due to Other Funds	-	-	-	52,161	52,161
Accrued Salaries	521,598	-	-	18,849	540,447
Unearned Revenue	935,977	-	9,386,892	-	10,322,869
Deposits	147,716	3,826	-	416,156	567,698
Advance from Other Fund	-	891,554	-	-	891,554
Total Liabilities	<u>2,397,143</u>	<u>910,879</u>	<u>9,524,148</u>	<u>501,958</u>	<u>13,334,128</u>
Fund Balances					
Nonspendable:					
Prepaid Items	572,817	10,742	-	-	583,559
Inventory	152,033	-	-	-	152,033
Notes Receivable - Employees	7,172	-	-	-	7,172
Restricted for:					
Public Safety and Other Expenditures	166,576	-	-	-	166,576
Capital Projects	9,089	2,278,891	-	-	2,287,980
Debt Service	-	828,755	-	1,185,259	2,014,014
Special Revenue Funds	-	-	-	4,433,714	4,433,714
Committed for:					
C.U.R.E. Program	75,700	-	-	-	75,700
Assigned for:					
Capital and Other Projects	1,972,840	-	2,983,763	-	4,956,603
Unassigned	12,103,036	(633,009)	-	-	11,470,027
Total Fund Balances	<u>15,059,263</u>	<u>2,485,379</u>	<u>2,983,763</u>	<u>5,618,973</u>	<u>26,147,378</u>
Total Liabilities and Fund Balances	<u>\$ 17,456,406</u>	<u>\$ 3,396,258</u>	<u>\$ 12,507,911</u>	<u>\$ 6,120,931</u>	<u>\$ 39,481,506</u>

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



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CITY OF LEESBURG, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2022

Fund balances of governmental funds		\$ 26,147,378
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Cost of the Assets (excluding capital assets of the Internal Service Funds included below)	\$ 132,538,628	
Accumulated Depreciation (excluding Internal Service Funds)	<u>(62,567,038)</u>	69,971,590
The internal service funds are used by management to charge the costs of health insurance and workers' compensation services, risk management costs and fleet operation costs to individual funds. The assets, deferred outflows, liabilities and deferred inflows of the internal service funds are included in governmental activities in the statement of net position.		11,856,734
Deferred Amounts on Refunding are not available to cover current liabilities and therefore are not considered revenue in the fund level statements.		1,588,644
Deferred Outflows are not reported in the governmental funds but will be recognized in expense on a long-term basis (excluding Internal Service Funds).		
Pensions		11,693,721
Other Postemployment Benefits		2,539,822
Deferred Inflows are not reported in the governmental funds but will be recognized in expense on a long-term basis (excluding Internal Service Funds).		
Pensions		(1,525,804)
Other Postemployment Benefits		(7,140,400)
Accrued interest payable is not recorded in the fund financial statements but is recorded in governmental activities.		(397,952)
Long-term liabilities are not due and payable in the current period and, accordingly, are not reported in the governmental funds. Long-term liabilities (assets) at year-end consist of:		
Capital Improvement Revenue Bonds	(10,485,000)	
Notes Payable	(13,976,400)	
Financed Purchase Agreements	(588,404)	
Compensated Absences (excluding Internal Service Funds)	(1,695,705)	
Total Other Postemployment Benefits (excl. Internal Service Funds)	(14,961,801)	
Net Pension Liability (excluding Internal Service Funds)	<u>(15,697,464)</u>	<u>(57,404,774)</u>
Net position of governmental activities		\$ 57,328,959

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



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CITY OF LEESBURG, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Major Funds			Other	Total
	General	Community	Capital	Nonmajor	Governmental
	Fund	Redevelopment	Projects	Governmental	Funds
		Agency Funds	Fund	Funds	
Revenues					
Taxes	\$ 10,521,929	\$ 2,411,950	\$ -	\$ 3,664,388	\$ 16,598,267
Licenses, Permits, and Assessments	2,111,648	-	-	916,815	3,028,463
Intergovernmental	5,134,913	-	1,764,979	245,111	7,145,003
Charges for Services	1,386,788	-	-	2,592	1,389,380
Fines and Forfeitures	135,617	-	-	27,358	162,975
Impact Fees	-	-	-	534,357	534,357
Miscellaneous:					
Interest	(58,603)	(11,386)	(59,735)	(23,211)	(152,935)
Rental	794,000	3,603	-	-	797,603
Other	182,133	-	-	110,414	292,547
Total Revenues	20,208,425	2,404,167	1,705,244	5,477,824	29,795,660
Expenditures					
Current:					
General Government	4,048,014	-	-	-	4,048,014
Public Safety	17,049,756	-	-	1,388,911	18,438,667
Physical Environment	135,741	-	-	-	135,741
Transportation	1,147,803	-	-	-	1,147,803
Economic Environment	199,482	519,053	-	136,757	855,292
Human Services	1,353,606	-	-	-	1,353,606
Culture and Recreation	4,260,350	-	-	-	4,260,350
Debt Service:					
Principal Payments	-	693,000	-	1,031,582	1,724,582
Interest and Fees	-	322,972	-	581,731	904,703
Capital outlay:					
General government	111,841	-	836,534	-	948,375
Public safety	213,207	-	-	-	213,207
Transportation	-	-	470,709	-	470,709
Economic environment	-	176,170	-	23,869	200,039
Culture and recreation	20,871	-	2,864,159	-	2,885,030
Total Expenditures	28,540,671	1,711,195	4,171,402	3,162,850	37,586,118
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,332,246)	692,972	(2,466,158)	2,314,974	(7,790,458)
Other Financing Sources (Uses)					
Sale of Capital Assets	33,278	7,000	-	-	40,278
Transfers from Other Funds	10,900,102	-	3,170,479	1,674,299	15,744,880
Transfers to Other Funds	(1,859,039)	(400,000)	-	(4,611,070)	(6,870,109)
Total Other Financing Sources (Uses)	9,074,341	(393,000)	3,170,479	(2,936,771)	8,915,049
Net Change in Fund Balances	742,095	299,972	704,321	(621,797)	1,124,591
Fund Balances, Beginning of Year	14,317,168	2,185,407	2,279,442	6,240,770	25,022,787
Fund Balances, End of Year	\$ 15,059,263	\$ 2,485,379	\$ 2,983,763	\$ 5,618,973	\$ 26,147,378



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**CITY OF LEESBURG, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds **\$ 1,124,591**

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

Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This reconciling item is the amount by which capital purchases, less net book value of disposals, exceeds depreciation expense:

Capital Purchases	\$ 4,753,925		
Net Book Value of Disposals	(41,292)		
Depreciation Expense	<u>(3,182,193)</u>		1,530,440

Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is a list of those repayments:

Capital Improvement Revenue Bonds	605,000		
Notes Payable	1,013,000		
Financed Purchase Agreements	<u>106,582</u>		1,724,582

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

Accrued Interest Payable	32,384		
Compensated Absences	56,521		
Change in Deferred Amount on Refunding	(125,851)		
Pension Expense	(820,836)		
Change in Other Postemployment Benefits Liability	<u>571,361</u>		(286,421)

The Internal Service Funds are used by management to charge the costs of activities that benefit the entire government. The net revenue (expense) of the internal service funds is reported with governmental activities.

664,847

Change in net position of governmental activities **\$ 4,758,039**

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



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MAJOR PROPRIETARY FUNDS

Proprietary Funds account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing goods or services to the general public are recovered primarily through user charges; or where the City has decided that determination of net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Individual major proprietary funds are described below.

Electric Utility Fund accounts for the purchase and distribution of electric services.

Gas Utility Fund accounts for the purchase and distribution of gas services.

Water Utility Fund accounts for costs for collection, treatment, and distribution of water services.

Wastewater Utility Fund accounts for costs to provide wastewater and sanitary sewer services.

Airport Fund accounts for the costs associated with the management, construction, maintenance, protections, control, regulation, use, and enhancement of the City's International Airport.

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods and services provided by one department to other departments of the governmental unit on a cost-reimbursement basis. The City maintains four internal service funds. The internal service funds are for the payment of employee health and medical claims, workers' compensation claims, property and casualty policies, and the purchase and maintenance of the City's vehicles.

CITY OF LEESBURG, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds		
	Major Funds		
	Electric Utility Fund	Gas Utility Fund	Water Utility Fund
Assets			
Current Assets:			
Pooled Cash and Investments	\$ 7,342,447	\$ 4,495,803	\$ 10,044,841
Restricted Pooled Cash and Investments:			
Customer Deposits Account	5,118,290	1,414,991	700,525
Prefunded Construction Projects	567,419	-	-
Cash with Fiscal Agent	2,702,729	292,134	1,305,803
Receivables:			
Customer Accounts, Unbilled	5,011,384	474,808	481,076
Customer Accounts, Billed	8,210,215	619,514	755,891
(Allowance for Doubtful Accounts)	(879,056)	(64,701)	(136,613)
Lease Receivable, Current	-	-	-
Rate Stabilization Adjustment	8,428,177	-	-
Miscellaneous Receivables	1,821	386,837	-
Due from Other Governments	-	-	-
Advance to Other Fund	891,554	-	-
Prepaid Items	(829)	1,984	-
Inventories	6,962,065	741,012	444,958
Total Current Assets	44,356,216	8,362,382	13,596,481
Noncurrent Assets:			
Lease Receivable	-	-	-
Restricted Assets:			
Pooled Cash and Investments:			
Impact Fees Account	-	-	1,927,432
Bond Proceeds	-	-	-
Total Restricted Assets	-	-	1,927,432
Property, Plant, and Equipment:			
Land	3,547,105	425,361	363,470
Buildings	3,165,283	554,591	10,703,324
Improvements Other Than Buildings	148,495,939	23,295,391	48,620,548
Machinery and Equipment	19,534,887	3,633,463	9,709,098
Less Accumulated Depreciation and Amortization	(68,214,916)	(9,818,211)	(29,526,676)
Intangible Assets	92,652	-	748,274
Construction in Progress	10,573,810	1,393,445	704,717
Total Property, Plant, and Equipment	117,194,760	19,484,040	41,322,755
Total Noncurrent Assets	117,194,760	19,484,040	43,250,187
Total Assets	161,550,976	27,846,422	56,846,668
Deferred Outflows of Resources			
Deferred Amounts on Bond Refunding	-	142,846	297,131
Deferred Outflows-Pension Related	665,942	260,083	257,678
Deferred Outflows: OPEB	391,998	171,499	187,832
Total Deferred Outflows of Resources	1,057,940	574,428	742,641

Business-type Activities - Enterprise Funds				Governmental Activities
Major Funds		Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Wastewater Utility Fund	Airport Fund			
\$ 25,712,257	\$ 4,411,569	\$ 6,084,839	\$ 58,091,756	\$ 7,462,556
1,820	-	9,655	7,245,281	-
-	-	-	567,419	-
2,275,588	-	-	6,576,254	-
684,948	-	350,376	7,002,592	-
1,377,379	24,792	553,410	11,541,201	-
(172,943)	1,104	(127,781)	(1,379,990)	-
-	388,213	-	388,213	-
-	-	-	8,428,177	-
-	-	-	388,658	121,935
-	1,018,968	-	1,018,968	-
-	-	-	891,554	-
-	53,010	-	54,165	-
-	-	-	8,148,035	172,721
29,879,049	5,897,656	6,870,499	108,962,283	7,757,212
-	3,121,780	-	3,121,780	-
5,560,596	-	-	7,488,028	-
29,899,500	-	-	29,899,500	-
35,460,096	-	-	37,387,528	-
5,790,529	4,698,649	771,649	15,596,763	-
25,043,629	9,555,523	13,856	49,036,206	564,988
31,066,589	32,850,776	16,002,243	300,331,486	127,577
11,717,747	169,741	366,800	45,131,736	24,799,138
(31,766,275)	(21,103,376)	(5,470,158)	(165,899,612)	(18,174,993)
38,150	-	-	879,076	-
24,357,881	3,199,862	114,676	40,344,391	366,083
66,248,250	29,371,175	11,799,066	285,420,046	7,682,793
101,708,346	32,492,955	11,799,066	325,929,354	7,682,793
131,587,395	38,390,611	18,669,565	434,891,637	15,440,005
411,696	-	-	851,673	-
354,999	12,198	197,362	1,748,262	84,040
285,832	8,167	146,999	1,192,327	57,166
1,052,527	20,365	344,361	3,792,262	141,206
(Continued)				

CITY OF LEESBURG, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022
(Concluded)

	Business-type Activities - Enterprise Funds		
	Major Funds		
	Electric Utility Fund	Gas Utility Fund	Water Utility Fund
Liabilities			
Current Liabilities:			
Accounts and Retainage Payable	\$ 7,319,134	\$ 459,805	\$ 327,280
Due to Other Governments	117,496	12,728	-
Other Accrued Expenses	177,326	31,243	39,581
Claims Payable	-	-	-
Compensated Absences	293,225	62,615	57,188
Other Postemployment Benefits	117,082	51,223	56,102
Unearned Revenue	-	959,865	48,003
	<u>8,024,263</u>	<u>1,577,479</u>	<u>528,154</u>
Current Liabilities Payable from Restricted Assets:			
Customer Deposits	5,118,290	478,203	700,525
Customer Advances for Construction	567,419	-	-
Accrued Interest Payable	778,695	79,946	333,409
Bonds and Notes Payable - Current Portion	2,410,000	205,602	958,695
Current Liabilities Payable from Restricted Assets	<u>8,874,404</u>	<u>763,751</u>	<u>1,992,629</u>
Total Current Liabilities	<u>16,898,667</u>	<u>2,341,230</u>	<u>2,520,783</u>
Noncurrent Liabilities:			
Claims Payable	-	-	-
Electric Utility Revenue Bond 2007B	5,995,000	-	-
Electric Utility Refunding Revenue Note 2016	5,295,916	-	-
Electric Utility Refunding Revenue Bond 2016	18,347,806	-	-
Electric Utility Revenue Note 2020	13,595,000	-	-
Revenue Bonds Payable, Series 2007	-	-	-
Utility Revenue Refunding Note Payable 2010	-	-	1,046,641
Utility Revenue Refunding Bond Payable 2013	-	2,346,971	4,881,889
Utility Revenue Refunding Bond 2016	-	1,956,020	11,207,371
Utility Revenue Note 2020	-	-	-
Utility Revenue Bond Series 2022	-	-	-
Compensated Absences	239,911	51,230	46,790
Other Postemployment Benefits	2,192,134	959,059	1,050,398
Net Pension Liability	668,549	261,101	258,687
Total Noncurrent Liabilities	<u>46,334,316</u>	<u>5,574,381</u>	<u>18,491,776</u>
Total Liabilities	<u>63,232,983</u>	<u>7,915,611</u>	<u>21,012,559</u>
Deferred Inflows of Resources			
Deferred Inflows-Pension Related	60,913	23,790	23,570
Deferred Inflows: OPEB	1,102,055	482,149	528,068
Deferred Inflows: Leases	-	-	-
Total Deferred Inflows of Resources	<u>1,162,968</u>	<u>505,939</u>	<u>551,638</u>
Net Position			
Net Investment in Capital Assets	79,668,277	15,366,079	24,548,340
Restricted for:			
Capital Improvements	-	-	1,927,432
Unrestricted	18,544,688	4,633,221	9,549,340
Total Net Position	<u>\$ 98,212,965</u>	<u>\$ 19,999,300</u>	<u>\$ 36,025,112</u>

Business-type Activities - Enterprise Funds				Governmental Activities
Major Funds				
Wastewater Utility Fund	Airport Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
\$ 549,161	\$ 1,079,450	\$ 89,519	\$ 9,824,349	\$ 553,481
-	130	-	130,354	-
58,167	2,059	33,947	342,323	12,616
-	-	-	-	1,165,885
109,749	8,098	52,603	583,478	32,173
85,372	2,439	43,905	356,123	17,074
66,511	1,143,970	-	2,218,349	-
868,960	2,236,146	219,974	13,454,976	1,781,229
1,820	20,961	9,655	6,329,454	-
-	-	-	567,419	-
555,021	-	-	1,747,071	-
1,875,703	-	-	5,450,000	-
2,432,544	20,961	9,655	14,093,944	-
3,301,504	2,257,107	229,629	27,548,920	1,781,229
-	-	-	-	1,344,468
-	-	-	5,995,000	-
-	-	-	5,295,916	-
-	-	-	18,347,806	-
-	-	-	13,595,000	-
665,000	-	-	665,000	-
1,258,359	-	-	2,305,000	-
6,764,205	-	-	13,993,065	-
4,115,935	-	-	17,279,326	-
13,215,000	-	-	13,215,000	-
30,000,000	-	-	30,000,000	-
89,794	6,626	43,038	477,389	26,323
1,598,432	45,670	822,051	6,667,744	319,687
356,388	12,245	198,134	1,755,104	84,367
58,063,113	64,541	1,063,223	129,591,350	1,774,845
61,364,617	2,321,648	1,292,852	157,140,270	3,556,074
32,471	1,116	18,052	159,912	7,687
803,582	22,959	413,272	3,352,085	160,716
-	3,417,474	-	3,417,474	-
836,053	3,441,549	431,324	6,929,471	168,403
39,676,765	28,601,631	11,787,642	199,648,734	7,656,451
5,560,596	-	-	7,488,028	-
25,201,891	4,046,148	5,502,108	67,477,396	4,200,283
\$ 70,439,252	\$ 32,647,779	\$ 17,289,750	\$ 274,614,158	\$ 11,856,734

CITY OF LEESBURG, FLORIDA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds		
	Major Funds		
	Electric Utility Fund	Gas Utility Fund	Water Utility Fund
Operating Revenues			
Charges for Services	\$ 80,600,983	\$ 9,694,181	\$ 9,342,303
Other	1,351,737	234,420	169,044
Total Operating Revenues	<u>81,952,720</u>	<u>9,928,601</u>	<u>9,511,347</u>
Operating Expenses			
Personal Services	4,634,604	1,620,903	1,434,231
Purchased Energy	56,535,927	3,412,603	-
Supplies and Materials	698,441	175,490	721,985
Maintenance Costs	969,418	104,301	242,117
Contracted Services	1,583,282	142,520	287,721
Other Services and Charges	5,161,640	1,304,103	2,076,131
Depreciation and Amortization	5,062,814	605,452	1,715,768
Claims Expense	-	-	-
Insurance Premiums	-	-	-
Total Operating Expenses	<u>74,646,126</u>	<u>7,365,372</u>	<u>6,477,953</u>
Operating Income (Loss)	<u>7,306,594</u>	<u>2,563,229</u>	<u>3,033,394</u>
Nonoperating Revenues (Expenses)			
Investment Income (Loss)	(69,175)	(24,713)	(58,233)
Other Nonoperating Income	-	-	-
Gain (Loss) on Sale of Assets	70,528	-	3,108
Interest Expense	(1,476,247)	(156,672)	(614,981)
Total Nonoperating Revenues (Expenses)	<u>(1,474,894)</u>	<u>(181,385)</u>	<u>(670,106)</u>
Income (Loss) Before Capital Contributions and Transfers	<u>5,831,700</u>	<u>2,381,844</u>	<u>2,363,288</u>
Capital Contributions and Transfers			
Capital Contributions	236,354	2,377,510	932,654
Transfers from Other Funds	-	-	-
Transfers to Other Funds	(4,835,055)	(860,036)	(1,105,123)
Total Capital Contributions and Transfers	<u>(4,598,701)</u>	<u>1,517,474</u>	<u>(172,469)</u>
Change in Net Position	<u>1,232,999</u>	<u>3,899,318</u>	<u>2,190,819</u>
Net Position, Beginning of Year	<u>96,979,966</u>	<u>16,099,982</u>	<u>33,834,293</u>
Net Position, End of Year	<u>\$ 98,212,965</u>	<u>\$ 19,999,300</u>	<u>\$ 36,025,112</u>

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

Business-type Activities - Enterprise Funds				Governmental Activities
Major Funds				
Wastewater Utility Fund	Airport Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
\$ 13,298,621	\$ 268,121	\$ 6,400,644	\$ 119,604,853	\$ 11,571,554
361,781	1,074,193	72,084	3,263,259	767,418
13,660,402	1,342,314	6,472,728	122,868,112	12,338,972
2,265,952	62,153	1,372,845	11,390,688	568,676
-	-	-	59,948,530	-
666,961	10,285	459,989	2,733,151	146,648
737,594	275,771	513,353	2,842,554	756,090
634,605	279,884	1,361,136	4,289,148	953,933
3,275,913	276,297	1,339,363	13,433,447	81,186
1,609,139	1,738,408	353,138	11,084,719	1,723,063
-	-	-	-	6,503,213
-	-	-	-	1,494,451
9,190,164	2,642,798	5,399,824	105,722,237	12,227,260
4,470,238	(1,300,484)	1,072,904	17,145,875	111,712
(284,888)	183,883	(27,973)	(281,099)	(30,661)
-	40,683	-	40,683	-
372,877	-	-	446,513	162,794
(1,029,621)	-	-	(3,277,521)	-
(941,632)	224,566	(27,973)	(3,071,424)	132,133
3,528,606	(1,075,918)	1,044,931	14,074,451	243,845
7,131,973	1,845,971	-	12,524,462	25,884
-	20,000	-	20,000	1,562,162
(1,398,944)	-	(1,090,731)	(9,289,889)	(1,167,044)
5,733,029	1,865,971	(1,090,731)	3,254,573	421,002
9,261,635	790,053	(45,800)	17,329,024	664,847
61,177,617	31,857,726	17,335,550	257,285,134	11,191,887
\$ 70,439,252	\$ 32,647,779	\$ 17,289,750	\$ 274,614,158	\$ 11,856,734

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

CITY OF LEESBURG, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds		
	Major Funds		
	Electric Utility Fund	Gas Utility Fund	Water Utility Fund
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 69,291,636	\$ 9,590,880	\$ 9,593,416
Payments to Suppliers for Goods and Services	(64,070,704)	(5,131,543)	(3,388,554)
Cash Paid for Insurance Claims	-	-	-
Cash Paid to Employees for Services	(4,640,005)	(1,809,945)	(1,762,424)
Net Cash Provided by (Used in) Operating Activities	580,927	2,649,392	4,442,438
Cash Flows from Noncapital Financing Activities			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	(4,835,055)	(767,078)	(1,105,123)
Proceeds from Interfund Loan	71,931	-	-
Principal Paid on Noncapital Debt	(545,000)	-	-
Interest Paid on Noncapital Debt	(403,708)	-	-
Net Cash Provided by (Used in) Noncapital Financing Activities	(5,711,832)	(767,078)	(1,105,123)
Cash Flows from Capital and Related Financing Activities			
Interest Paid on Revenue Bonds and Customer Deposits	(1,191,350)	(167,866)	(691,254)
Acquisition and Construction of Capital Assets	(10,837,120)	(1,842,728)	(1,015,720)
Proceeds from the Disposition of Capital Assets	70,528	-	3,108
Issuance of Debt	-	-	-
Principal Paid on Capital Debt	(1,334,000)	(197,196)	(923,660)
Receipt of Customer Advances	(2,041,429)	-	-
Capital Contributions	236,354	763,068	932,654
Net Cash Provided by (Used in) Capital and Related Financing Activities	(15,097,017)	(1,444,722)	(1,694,872)
Cash Flows from Investing Activities			
Net Investment Income	(69,175)	(26,636)	(62,233)
Net Cash Provided by (Used in) Investing Activities	(69,175)	(26,636)	(62,233)
Net Increase (Decrease) in Cash and Cash Equivalents	(20,297,097)	410,956	1,580,210
Cash and Cash Equivalents, Beginning of Year	36,027,982	5,791,972	12,398,391
Cash and Cash Equivalents, End of Year	\$ 15,730,885	\$ 6,202,928	\$ 13,978,601

Business-type Activities - Enterprise Funds				Governmental Activities
Major Funds				Internal Service Funds
Wastewater Utility Fund	Airport Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	
\$ 13,591,907	\$ 1,254,897	\$ 6,485,767	\$ 109,808,503	\$ 11,757,879
(5,818,589)	(636,835)	(3,788,270)	(82,834,495)	(2,962,038)
-	-	-	-	(6,562,472)
(2,564,782)	(132,631)	(1,548,202)	(12,457,989)	(657,527)
5,208,536	485,431	1,149,295	14,516,019	1,575,842
-	20,000	-	20,000	1,167,044
(1,398,944)	-	(788,571)	(8,894,771)	(1,167,044)
-	-	-	71,931	-
(40,000)	-	-	(585,000)	-
(42,775)	-	-	(446,483)	-
(1,481,719)	20,000	(788,571)	(9,834,323)	-
(852,704)	-	-	(2,903,174)	-
(7,638,203)	(1,874,062)	(471,188)	(23,679,021)	(1,618,633)
372,877	7,772	-	454,285	135,113
30,000,000	-	-	30,000,000	-
(1,784,146)	-	-	(4,239,002)	-
-	-	-	(2,041,429)	-
7,396,213	1,785,456	-	11,113,745	-
27,494,037	(80,834)	(471,188)	8,705,404	(1,483,520)
(290,430)	183,883	(27,973)	(292,564)	(30,661)
(290,430)	183,883	(27,973)	(292,564)	(30,661)
30,930,424	608,480	(138,437)	13,094,536	61,661
32,519,337	3,803,089	6,232,931	96,773,702	7,400,895
\$ 63,449,761	\$ 4,411,569	\$ 6,094,494	\$ 109,868,238	\$ 7,462,556

(Continued)

CITY OF LEESBURG, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Concluded)

	Business-type Activities - Enterprise Funds		
	Major Funds		
	Electric Utility Fund	Gas Utility Fund	Water Utility Fund
<u>Reconciliation of Cash and Cash Equivalents to Balance Sheet</u>			
Total Unrestricted Equity in Pooled Cash and Cash Equivalents	\$ 7,342,447	\$ 4,495,803	\$ 10,044,841
Total Restricted Equity in Pooled Cash and Cash Equivalents & Cash with Fiscal Agent	8,388,438	1,707,125	3,933,760
Total Cash and Cash Equivalents, End of Year	\$ 15,730,885	\$ 6,202,928	\$ 13,978,601

**Reconciliation of Operating Income (Loss)
to Net Cash Provided by (Used in) Operating Activities**

Operating Income (Loss)	\$ 7,306,594	\$ 2,563,229	\$ 3,033,394
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:			
Depreciation and Amortization	5,062,814	605,452	1,715,768
Decrease (Increase) in Assets:			
Customer Accounts (Net of Allowances)	(3,661,711)	(200,661)	(8,500)
Miscellaneous Receivables	687	(221,696)	-
Prepaid Items	829	(1,984)	-
Inventory	(1,364,144)	(158,019)	(111,941)
Net Pension Asset	539,562	179,957	95,015
Decrease (Increase) in Deferred Outflows: Pension	(665,942)	(260,083)	(257,678)
Decrease (Increase) in Deferred Outflows: OPEB	65,176	52,008	86,472
Increase (Decrease) in Liabilities:			
Accounts Payable	2,197,520	160,386	51,341
Unearned Revenue	-	-	-
Due to Other Governments	43,799	7,091	-
Accrued Expenses	(106,108)	(54,822)	(55,669)
Claims Payable	-	-	-
Rate Stabilization Credit	(9,199,717)	-	-
Other Postemployment Benefits Liability	(375,511)	(302,251)	(504,336)
Net Pension Liability	668,549	261,101	258,687
Other Liabilities	190,400	38,837	77,985
Increase (Decrease) in Deferred Inflows: Pension	(602,364)	(197,428)	(93,231)
Increase (Decrease) in Deferred Inflows: OPEB	480,494	178,275	155,131
Increase (Decrease) in Deferred Inflows: Leases	-	-	-
Net Cash Provided by (Used in) Operating Activities	\$ 580,927	\$ 2,649,392	\$ 4,442,438

Noncash Investing, Capital, or Financing Transactions:

Capital Contribution	\$ -	\$ (92,958)	\$ -
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Business-type Activities - Enterprise Funds				Governmental Activities
Major Funds				
Wastewater Utility Fund	Airport Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
\$ 25,712,257	\$ 4,411,569	\$ 6,084,839	\$ 58,091,756	\$ 7,462,556
37,737,504	-	9,655	51,776,482	-
<u>\$ 63,449,761</u>	<u>\$ 4,411,569</u>	<u>\$ 6,094,494</u>	<u>\$ 109,868,238</u>	<u>\$ 7,462,556</u>
\$ 4,470,238	\$ (1,300,484)	\$ 1,072,904	\$ 17,145,875	\$ 111,712
1,609,139	1,738,408	353,138	11,084,719	1,723,063
(68,365)	378,075	6,229	(3,554,933)	-
-	-	-	(221,009)	184,086
-	(53,010)	-	(54,165)	-
-	-	-	(1,634,104)	(42,800)
218,945	1,787	100,460	1,135,726	39,626
(354,999)	(12,198)	(197,362)	(1,748,262)	(84,040)
100,226	12,152	56,189	372,223	24,109
(503,516)	258,412	(114,429)	2,049,714	(292,967)
-	(1,030)	-	(1,030)	-
-	-	-	50,890	-
(72,781)	(5,837)	(36,949)	(332,166)	(24,878)
-	-	-	-	(18,401)
-	-	-	(9,199,717)	-
(583,298)	(71,213)	(327,256)	(2,163,865)	(140,524)
356,388	12,245	198,134	1,755,104	84,367
(5,474)	1,735	6,656	310,139	3,297
(236,675)	(1,081)	(105,443)	(1,236,222)	(41,024)
278,708	(4,666)	137,024	1,224,966	-
-	(467,864)	-	(467,864)	50,216
<u>\$ 5,208,536</u>	<u>\$ 485,431</u>	<u>\$ 1,149,295</u>	<u>\$ 14,516,019</u>	<u>\$ 1,575,842</u>
\$ -	\$ -	\$ (302,160)	\$ (395,118)	\$ 395,118



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FIDUCIARY FUNDS

Pension Trust Funds account for the activities of the firefighters' and police officers' and the general employees' pension funds, which accumulate resources for pension benefits and disability payments to qualified retirees.

CITY OF LEESBURG, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2022

	Employee Retirement Funds
Assets	
Cash	\$ 8,982
Investments, at Fair Value:	
U.S. Government, Agency, and Municipal Securities	9,298,933
Foreign Bonds	79,588
Corporate Bonds	5,804,692
Corporate Stocks	21,212,993
Collateralized Mortgage Obligations	1,619,785
Alternative Investments	14,250,736
Money Market	1,466,292
Mutual Funds	29,325,690
Total Investments	<u>83,058,709</u>
Interest Receivable	<u>177,479</u>
Total Assets	<u>83,245,170</u>
Net Position	
Restricted for:	
Employees' Pension Benefits	<u><u>\$ 83,245,170</u></u>

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

CITY OF LEESBURG, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Employee Retirement Funds
Additions	
Contributions:	
Employer	\$ 2,475,512
State	442,617
Employee	518,396
Total Contributions	<u>3,436,525</u>
Investment Income:	
Net Increase (Decrease) in Fair Value of Investments	(16,334,370)
Interest and Dividend Income	2,628,002
Other Income	168,595
Less: Investment Expenses	<u>(378,173)</u>
Total Investment Income	<u>(13,915,946)</u>
Total Additions	<u>(10,479,421)</u>
Deductions	
Benefit Payments	5,010,638
Refund of Contributions	974,413
Administrative Expense	<u>256,086</u>
Total Deductions	<u>6,241,137</u>
Change in Plan Net Position	(16,720,558)
Net Position Restricted for Employees'	
Pension Benefits:	
Beginning of Year	<u>99,965,728</u>
End of Year	<u>\$ 83,245,170</u>

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



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NOTES TO THE FINANCIAL STATEMENTS

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting of the City of Leesburg, Florida (the City) conform to accounting principles generally accepted in the United States (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in GASB's *Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification)*. The more significant of these accounting policies are summarized below.

A. Financial Reporting Entity

The City is a Florida municipality governed by an elected five-member City Commission. The City was established by the adoption of its Charter in the Laws of Florida, Chapter 9820, 1923. The City provides a traditional mix of governmental services, including police and fire protection, the construction and maintenance of streets and infrastructure, library, recreational activities, cultural events, planning, zoning, housing, and administrative services. The City also provides a full range of utility services, including electric, natural gas, solid waste, water, reuse water, wastewater treatment, airport, and stormwater. In addition, the City has three Community Redevelopment Agencies (CRAs), which are Greater Leesburg, Carver Heights/Montclair Area, and U.S. Highway 441 & 27.

The City Commission is governed by the City Charter and by state and local laws and regulations. The City Commission is responsible for the establishment and adoption of policy for the City. The execution of such policy is the responsibility of the Commission-appointed City Manager.

This report includes all funds, departments, agencies, boards and commissions, and other organizational units that are administered by the City Manager and/or controlled by or dependent upon the City Commission as set forth in the City Charter. In GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*, the GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and: (1) the ability of the City to impose its will on that organization; or (2) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.

As required by GAAP, these financial statements present the City of Leesburg (the primary government) and its component units. In evaluating the City as a reporting entity, management has addressed all potential component units for which the City may or may not be financially accountable and, if applicable, has included them in the City's financial statements. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The City has identified and included within the financial reporting entity, as its component units, legally separate organizations for which the City is financially accountable for which a significant relationship with the City exists such that exclusion would cause the City's financial statement to be misleading or incomplete.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

There is one component unit which is legally separate from the City, but is so intertwined with the City that it is, in substance, the same as the City. It is reported as part of the City as a blended component unit and blended into an appropriate fund as listed below:

Community Redevelopment Agency (CRA): The City established the Greater Leesburg, Carver Heights/Montclair Area, and U.S. Highway 441 & 27 Community Redevelopment Agencies as component units of the City pursuant to Section 163.512, Florida Statutes.

The CRA's sole purpose is to administer funds distributed via state law for blighted areas within the City. The Governing Boards are composed of the City Commission plus two members appointed by the City Commission; therefore the City Commission has absolute influence over the CRA board. Additionally, the City provides financial support to the CRA, so a financial benefit/burden relationship exists. In accordance with 163.387, Florida Statutes, the supplemental schedule details the following: the amount and source of revenues, the amount and purpose of expenditures, including the amount of debt principal and interest paid during the current year. The CRA is reported as a major special revenue fund. The remaining amounts of indebtedness to which revenues of the fund are pledged are detailed in Note 8. To obtain a copy of the separately issued financial statements, please contact the City's Finance Department at 501 W Meadow Street (P.O. Box 490630), Leesburg, FL 34749-0630, or call (352) 728-9720.

B. Recent Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 87, *Leases*, requires the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognizes an inflow or outflow of resources based on the payment provisions of the contract. The standard establishes one model for lease accounting based on the principle that a lease is a financing of the right to use an underlying asset. The lessee is required to recognize a lease liability and an intangible right-to-use lease asset. A lessor is required to recognize a lease receivable and a deferred inflow of resources.

The remainder of the GASB statements implemented by the City this fiscal year had little or no impact on the City's financial statements.

C. Basic Financial Statements

The basic financial statements include both City-wide and fund level statements. The City-wide financial statements report on all activities of the City and its blended component unit except those that are fiduciary in nature.

Statements for fiduciary activities, such as employee pension plans, are presented in a separate section of this report. Both the City-wide and fund level statements classify primary activities of the City as either governmental activities, which are primarily supported by taxes and intergovernmental revenues, or business-type activities, which are primarily supported by user fees and charges.

City-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements report on the government as a whole, both the primary government and its component units, and provide a consolidated financial picture of the government. As part of the consolidation process, interfund activities are eliminated to avoid distorted financial results.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Fiduciary funds of the government are not included in the presentation since these resources are not available for general government funding purposes. The Statement of Net Position reports all financial and capital resources of the City's governmental and business-type activities. It is presented in a net position format and shown with three components: (1) net investment in capital assets; (2) restricted net position; and (3) unrestricted net position.

The Statement of Activities reports the functional categories of programs provided by the City and demonstrates how and to what degree those programs are supported by specific revenues.

Program revenues are classified into three categories: (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services refer to direct recovery from customers for services rendered. Grants and contributions refer to revenues restricted for specific programs whose use may be restricted further to operational or capital items. The general revenues sections display revenues collected that help support all functions of the government.

The fund financial statements follow and report additional and detailed information about the City's operations for major funds individually, and nonmajor funds in the aggregate, for governmental, proprietary and fiduciary funds. Reconciliations are provided that converts the results of governmental fund accounting to the City-wide presentation.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

City-wide financial statements, as well as the fund financial statements for proprietary funds and fiduciary funds, are reported using the economic resources measurement focus, and the accrual basis of accounting. Revenues are recognized in the period for which they are levied. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed.

Operating revenues shown for proprietary operations generally result from producing or providing goods and services such as electric, gas, water, wastewater, stormwater, solid waste and aviation. Operating expenses include all costs related to providing the service or product. These costs include salaries and benefits, supplies, travel, contract services, depreciation, administrative expenses and/or other expenses directly related to the cost of services. All other revenue and expenses not meeting these definitions are reported as non-operating revenues and expenses.

All governmental fund financial statements are reported using a current financial resources measurement focus and a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current period. This period is within 180 days of the end of the fiscal year, and jointly assessed taxes collected through other governments are within 60 days.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Property taxes, franchise taxes, investment earnings, and most charges for services are recorded as earned since they are measurable and available. Licenses, permits and assessments, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until received.

A significant portion of the City's grants and contracts are exchange transactions. Funds from these transactions are deemed to be earned and reported as revenue when such funds have been expended towards the designated purpose and eligibility requirements have been met.

Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated paid time off, which is not reported until they have been paid (matured balances are accrued); (2) prepaid insurance and similar items, which are reported only on the balance sheet and do not affect expenditures; and (3) principal and interest on long-term debt, which are recognized when due. Budgets for governmental funds are also prepared on the modified accrual basis.

The City charges centralized services through the General Fund and Internal Service Funds to functional activities through various charge methods. Expenses reported for functional activities include these indirect expenses, including an administrative component.

The accounting policies and the presentation of the financial report of the City have been designed to conform to GAAP as applicable to government units, in accordance with the GASB.

E. Major Governmental Funds

1. The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
2. The **Community Redevelopment Agency Fund** includes the **Greater Leesburg Community Redevelopment Agency, Carver Heights/Montclair Area Community Redevelopment Agency, and U.S. Highway 441 & 27 Community Redevelopment Agency**. These are incremental tax districts established pursuant to Florida Statutes and accounted for in a special revenue fund. The fund accounts for the incremental increase in ad valorem tax revenue collected within the designated community redevelopment areas. Revenues must be utilized and expended in accordance with the respective community redevelopment plans.
3. The **Capital Projects Fund** accounts for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

F. Major Enterprise Funds

1. The **Electric Utility Fund** accounts for the purchase and distribution of electric services.
2. The **Gas Utility Fund** accounts for the purchase and distribution of gas services.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

3. The **Water Utility Fund** accounts for costs for collection, treatment, and distribution of water services.
4. The **Wastewater Utility Fund** accounts for costs to provide wastewater and sanitary sewer services.
5. The **Airport Fund** accounts for the costs associated with the management, construction, maintenance, protection, control, regulation, use and enhancement of the City's International Airport.

G. Internal Service Funds

Internal Service Funds account for the financing of goods and services provided by one department to other departments of the governmental unit on a cost-reimbursement basis. The City maintains four internal service funds:

1. The **General Employees' Health Insurance Fund** accounts for maintaining the City's self-insured employee health insurance.
2. The **Workers' Compensation Insurance Fund** accounts for maintaining the City's workers compensation self-insurance fund.
3. The **Risk Management Fund** accounts for maintaining the City's self-insured property and casualty policies. The City closed the Risk Management Fund in the current year as it was decided the individual funds would directly contribute the necessary funds for the various insurance policies; the remaining pooled cash and investments in the fund were transferred to the General Employees' Health Insurance Fund.
4. The **Fleet Maintenance Fund** accounts for maintaining the purchases and services of the City's vehicles.

H. Fiduciary Funds

Pension Trust Funds account for the activities of the firefighters' and police officers' pension funds, and the general employees' retirement fund, which accumulate resources for pension benefits and disability payments to qualified retirees.

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable budget appropriation, is utilized by the governmental funds of the City. Encumbrances lapse at fiscal year-end.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

J. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. **Cash and Investments** - The City's cash and cash equivalents include cash on hand, demand deposits, and equity in pooled cash and investments. The equity in pooled cash and investments represents a fund's share of a cash and investment pool maintained by the City for use by all funds, except the pension funds and funds with agreements that require separate bank accounts. State statutes require all deposits of the City, including demand deposit accounts, time deposit accounts and money market accounts be held in institutions designated by the Treasurer of the State of Florida as "qualified public depositories" and are covered by a collateral pool as required by the statute.

All investments are reported at fair value. For the purpose of the statement of cash flows, the City considers cash equivalents to be highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased. Interest earned from investments purchased with pooled cash is allocated to each participating fund based on the fund's average equity balance, except as required by City charter. Funds that incur negative equity in pooled cash and investments during the year incur a charge for interest. Funds used to account for federal and state grants may have negative equity in pooled cash and investments throughout the year due to the reimbursement basis of the grant programs.

2. **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).

Accounts receivable balances are shown net of the allowance for uncollectible accounts. The allowance amounts in the enterprise funds are based on historical experience. In the governmental funds, the allowance varies based on management estimates. Electric, gas, water and related wastewater charges to customers are based on actual consumption. Consumption is determined on a monthly cycle basis. The City recognizes as revenue the estimated unbilled consumption at fiscal year-end.

3. **Inventories and Prepaid Items** - Inventories of expendable supplies held for consumption are priced at the "first-in-first-out" method of accounting. Governmental fund type inventories are recorded using the consumption method. Reported inventories in governmental funds are included with nonspendable fund balance because they are not in spendable form. In proprietary fund types, inventories are expended when consumed. 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. The costs of prepaid items are recorded as expenditures when consumed rather than when purchased.
4. **Capital Assets** - Capital assets, which include land, 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 City-wide financial statements.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Capital asset purchases are recorded as capital outlay expenditures in the fund level governmental funds in the year of acquisition. Property, plant, and equipment with initial, individual costs that equal or exceed \$5,000 with estimated useful lives of over one year are recorded as capital assets. Roads, bridges, and sidewalks are capitalized when their initial costs equal or exceed \$25,000 as long as they possess estimated useful lives of more than one year. For intangible assets, the City maintains a \$100,000 threshold for related assets. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the fair value of the assets or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of major business-type activities is included as part of the capitalized value of the assets constructed. During 2022, there was no capitalized interest.

Buildings, improvements other than buildings, utility plant, vehicles and equipment, and right-to-use lease assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	10 - 50 Years
Improvements Other than Buildings	5 - 50 Years
Utility Plant	10 - 50 Years
Vehicles and Equipment	5 - 50 Years
Infrastructure	15 - 60 Years
Right-To-Use Lease Assets	Over Life of Related Lease

Expenditures for repairs and maintenance are expensed when incurred. Additions, major renewals, and replacements that increase the useful lives of the assets are capitalized.

5. **Deferred Outflows/Inflows of Resources** - In addition to assets and liabilities, the Statements of Net Position report a separate section for deferred outflows/inflows of resources. This separate financial statement element, deferred outflow of resources, represents a consumption of net asset that applies to future period(s) and so will not be recognized as an outflow of resources until then. The City has three items that qualify for reporting in this category: 1) the deferred amounts on refunding reported in the City-wide and proprietary statements of net position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price, and is recognized as a component of interest expense in a systematic manner over the shorter of the life of the refunded or refunding debt; 2) the deferred amounts on pension obligations reported in the City-wide and proprietary statements of net position; and 3) the deferred amounts on other postemployment benefits reported in the City-wide and proprietary statements of net position. The deferred amounts on pension obligations and other postemployment benefits represent an acquisition of net position that applies to future periods.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

The City's Statement of Net Position includes deferred inflows of resources. This separate financial statement element represents an consumption of net assets that applies to future period(s) and so will not be recognized as an inflow of resources until then. The City's deferred inflows are related to pensions, other postemployment benefits, and leases and can be found in the City-wide and proprietary statements of net position. Deferred inflows related to the City's pensions, other postemployment benefits, and leases represent an acquisition of net position that applies to future periods.

6. **Contributions** - Contributions in the form of cash and capital assets to the governmental activities of the City are recognized on the Statement of Activities as revenues in the period they are received. Contributions of capital assets and primarily completed infrastructure from developers are recognized at the fair value at the date of donation. All contributions are reported on the Statement of Activities as program revenues, with operating contributions reported separately from capital contributions.
7. **Interfund Activity** - Interfund activity within and among the City's governmental and proprietary fund categories are classified as reciprocal interfund activity and non-reciprocal interfund activity.

Reciprocal interfund activity flows between funds with an expectation of repayment and is reported as interfund receivables and payables.

Reciprocal interfund activity flows between funds without an expectation of repayment within a reasonable time and is reported as transfers between funds. Interfund services provided and used are sales and purchases of goods and services between funds for a price approximating their external value, and are reported as revenues and expenditures (or expenses) in the funds.

Non-reciprocal interfund activity is the flow of assets between funds without an equivalent flow of assets in return, or without a requirement for repayment. This is reported as transfers in governmental funds and non-operating revenues and expenses in proprietary funds.

As a rule, the effect of interfund activity has been eliminated from City-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between the City's Water, Wastewater, Solid Waste and General Fund, as well as cost reimbursement transactions between the enterprise funds and various other functions of the government. Exclusion of these charges would distort the direct costs and program revenues reported for the various functions concerned.

8. **Restricted Assets** - Assets are reported as restricted in the City-wide Statement of Net Position and the enterprise fund level statements when constraints are placed on asset use. The constraints are either: (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law or through constitutional provisions or enabling legislation.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

9. **Unearned Revenues** - Inflows that do not yet meet the criteria for revenue recognition, such as occupational licenses collected in advance, are recorded as unearned revenue in the City-wide and in the fund financial statements.
10. **Self-Insurance Claims** - Liabilities for reported claims and incurred but not reported claims are estimated based on an actuarial review of claims pending and historical experience.
11. **Compensated Absences** - Employees earn paid time off (PTO) that is commensurate with their years of service with the City. A maximum of 560 hours can be accumulated and used for vacation, sick, personal business, etc. Upon termination or retirement, employees are paid for a maximum of 360 hours of PTO time. This PTO program replaced separate vacation and sick time programs under which some employees still have time available.

In governmental and proprietary fund financial statements, the amount of compensated absences associated with employee vacations that are recorded as expenditures (expenses) represent the amounts paid during the year, plus the amount accrued at year-end that would normally be liquidated with available spendable resources. Only the amount of the compensated absence liability that has matured is reported in the governmental fund financial statements and the General Fund is typically used to liquidate this liability. In the City-wide financial statements, all governmental fund compensated absences are recorded and split between the current and noncurrent portions. For proprietary funds, the entire liability for compensated absences of these funds is reflected in the respective financial statements, split between the current and noncurrent portions.

12. **Long-Term Obligations** - In the City-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 Statements of Net Position. Bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and acquisitions under financed purchase agreements are 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. **Fund Balances** - Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:
 - a. **Nonspendable** - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

expected to be converted to cash. It also includes the long-term amount of interfund loans.

- b. Restricted** - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation (City ordinances). Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the City can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- c. Committed** - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance) of City Commission. Those committed amounts cannot be used for any other purpose unless City Commission removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process.
- Constraints imposed on the use of committed amounts are imposed by City Commission, and anything separate from these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- d. Assigned** - 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 restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. The City, for planning purposes, may assign fund balances for a specific purpose, such as setting aside funds for capital equipment replacement, emergency preparedness, and accrued benefit payouts to retired/terminated employees. Unlike commitments, assignments generally exist temporarily. Decisions with regard to these purposes and amounts will be determined by the City Commission by resolution and additional action by the City is essential to either remove or revise them.
- e. Unassigned** - Fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In the other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, or unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then by unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

14. **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 and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.
15. **Minimum Fund Balance Policy** - The General Fund reserve target is 20% of the fund's current year budgeted appropriations. For the purpose of determining if the target has been met, the unassigned fund balance of the General Fund is then compared with the annual appropriations budget.
For other major funds designated as major funds within the City's financial report, the City has established a range of 15-25% of operating expenditures, which are utilized for the purposes allowed by these various fund types. Fiduciary funds do not have fund balance targets.
16. **Electric Rate Stabilization** - The City purchases bulk power from the Florida Municipal Power Agency (FMPA) and resells it to the electric utility customers. The Bulk Power Cost Adjustment can vary significantly from month to month. The Electric Rate Stabilization is designed to smooth out the electric utility rates paid by the electric utility customers. This stabilization process serves to minimize variances in the purchased power component of the City's electric utility service charge by passing along a more stable cost over time, even though the actual costs incurred by the City can vary. When bulk power costs are higher than usual, previously collected funds are used to stabilize the cost passed along to electric utility consumers. The converse occurs when actual costs are less than the amount charged since the difference between the actual cost and that charged consumers is reserved for future application.
17. **Reclassifications** - Certain 2021 amounts have been reclassified to conform to the 2022 presentation.

**CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

NOTE 2 - BUDGET AND BUDGETARY DATA

A. Budget Policy

The City, in accordance with its City code and state law, applies the following procedures in establishing the budgetary data reflected in the accompanying financial statements.

An annual operating budget is prepared by the departments for the General, Special Revenue, Enterprise, Capital Projects and Debt Service Funds. This is then reviewed by the City Manager, Finance Director, and Budget Manager. In July, the City Manager submits to the City Commission the proposed budget for the ensuing fiscal year.

The operating budget includes proposed expenditures and the means to fund them, as well as a proposed ad valorem millage rate. Public hearings are conducted to obtain taxpayer comments on the proposed budget and ad valorem millage rate. Prior to October 1, the City Commission legally enacts the operating budget and sets the ad valorem millage rate by passage of resolutions.

The City Manager is authorized to transfer budgeted amounts within any fund, but may not revise total fund expenditures without the approval of the City Commission. The budgetary data presented is in agreement with the originally adopted budget as amended by the City Commission.

Formal budgetary integration is employed as a management control device during the year for substantially all funds. Budgets are adopted on a basis consistent with GAAP. Total budgeted appropriations within a governmental fund-type may not be exceeded legally. Appropriations lapse at fiscal year-end. Budget data, when presented in the basic financial statements, is prepared on the same basis of accounting as that prescribed for the fund.

B. Excess of Expenditures Over Appropriations

The Police Education Fund contained an excess of expenditures over appropriations during the fiscal year ended September 30, 2022.

No other individual fund contained an excess of total expenditures over total appropriations during the fiscal year ended September 30, 2022, except for insignificant variances. However, within various funds, there may be an excess of expenditures over appropriations at the line item level.

C. Deficit Fund Balance/Net Position

The Worker's Compensation Insurance Fund and the Carver Heights/Montclair Area Community Redevelopment Agency Fund show a deficit net position/fund balance at September 30, 2022. The City plans to raise individual employee rates to increase cash flow in the Worker's Compensation Insurance Fund to alleviate the net position deficit in future years and the Carver Heights deficit will be corrected as the loan from the Electric Fund is paid down.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 3 - PROPERTY TAXES

The City is permitted under its charter to levy up to \$10 per \$1,000 of assessed valuation for general government services other than the payment of principal and interest on general long-term debt and in unlimited amounts for the payment of principal and interest on long-term debt. Additional taxes assessed for the payment of general long-term debt issues of the City must be approved by the public. The tax rate assessed by the City for the year ended September 30, 2022 was \$4.0192 per \$1,000 of assessed property value. Current tax collections (inclusive of legally available early payment discounts) for the City were 96.57% of the total tax levy. The property calendar provides for the tax revenue to be billed and collected within the applicable fiscal year.

Calendar of Property Tax Events

Tax Collection

January 1	Property taxes are based on assessed property value at this date as determined by the Lake County Property Appraiser
July 1	Assessment roll approved by the state
By September 30	Millage resolution approved by the City Commission
October 1	Beginning of fiscal year for which taxes have been levied
November 1	Property tax bills rendered
November 30	Last day for 4% maximum discount
April 1	Unpaid property taxes become delinquent
On or Prior to June 1	Tax certificates are sold by the Lake County Tax Collector. This is the first lien date on delinquent properties.

Property tax collections are governed by Chapter 197, Florida Statutes. The Lake County Tax Collector bills and collects all property taxes levied within the County. Discounts are allowed for early payment of 4% in November, 3% in December, 2% in January, and 1% in February. If property taxes are not paid by April 1, the County adds a 3% penalty on real estate, and 1.5% on personal property.

The Tax Collector advertises and sells tax certificates on all real property for delinquent taxes. Certificates not sold revert back to the County. The Tax Collector must receive payment before the certificates are issued. Any person owning land on which a tax certificate has been sold may redeem the certificate by paying the Tax Collector the face amount of the tax certificate plus interest and other costs. The owner of a tax certificate may, at any time after taxes have been delinquent for two years, file an application for tax deed sale. The County, as a certificate owner, may exercise similar procedures two years after taxes have been delinquent. Tax deeds are issued to the highest bidder for the property which is sold at public auction.

The Tax Collector remits current taxes collected through four distributions to the City in the first two months of the tax year and at least one distribution each month thereafter. The City recognizes property tax revenue in the period in which they are levied.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 4 - DEPOSITS AND INVESTMENTS

A. Pooling of Cash and Investments

The City maintains a cash and investment pool that is available for use by all funds except for monies legally restricted to separate administration (i.e., pension plans). The "Cash and Investments" on the City-wide financial statements consist of cash and investments owned by each fund and defined as resources that can be liquidated without delay or penalty. Cash and Investments held separately where contractual arrangements and bond covenants require such arrangements are classified as "restricted assets". Investment earnings are allocated to the individual funds monthly based on the fund's weighted average monthly cash balance.

As of September 30, 2022, deposits and investments are classified in the accompanying financial statements as follows:

City-wide Cash and Investments

Statement of Net Position

Pooled Cash and Cash Equivalents	\$ 100,536,005
Restricted:	
Pooled Cash and Cash Equivalents	54,026,546

Statement of Fiduciary Net Position

Cash Equivalents	8,982
Investments	83,058,709

Total Cash and Investments	\$ 237,630,242
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Deposits and investments consist of the following:

Governmental and Business-Type Activities

Cash Deposits	\$ 69,943,884
Investments	76,710,184
Investments with Fiscal Agent:	
Community Redevelopment Agency Funds	94,809
Debt Service Fund	1,237,420
Utilities Debt Service Account	6,576,254

Fiduciary Fund Assets

Cash	8,982
Defined Benefit Pension Plan Investments	83,058,709

Total Cash and Investments	\$ 237,630,242
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CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Primary Government Activities

1. Investments and Investment Practices

The City's investment guidelines are defined by City Ordinance and a written investment policy that is approved by the City Commission. The investment policies authorize the investment of funds in time deposits or savings accounts of financial institutions approved by the State Treasurer, and obligations of the U.S. Government and its agencies and mutual funds. Investments may also include repurchase agreements and investments in local government investment pools, either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation. Revenue bond covenants also restrict the type and maturities of investments in bond-related funds.

As of September 30, 2022, the City had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (In Years)	
		Less Than 1 Year	1- 2 Years
Local Government Investment Pools	\$ 21,777,104	\$ 21,777,104	\$ -
U.S. Government and Agencies	44,415,688	28,848,299	15,567,389
Corporate Fixed Income	10,517,392	6,671,636	3,845,756
Total	\$ 76,710,184	\$ 57,297,039	\$ 19,413,145

2. Custodial Credit Risk

As of September 30, 2022, the carrying amount of the City's deposits was \$69,943,884. Monies on deposit with financial institutions in the form of demand deposit accounts and time deposit accounts are defined as public deposits. The entire City's public deposits are held in "qualified public depositories" as required by Chapter 280, Florida Statutes, "Security for Public Deposits" (the "Act"), and covered by federal depository insurance. In addition, all qualified public depositories must deposit with the State Chief Financial Officer eligible collateral in such amounts as required by the Act. Qualified public depositories are required under the Act to assume mutual responsibility against loss caused by the default or insolvency of other qualified public depositories of the same type. Should a default or insolvency occur, the State Chief Financial Officer would implement procedures for payment of losses according to the validated claims of the City.

3. Interest Rate Risk

Interest rate risk is the risk that as market rates change, the fair value of an investment will vary. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The City's formal investment policy ensures that securities mature to meet operating cash requirements to avoid the need to sell on the open market prior to maturity. In addition, the policy calls for investing operating funds primarily in shorter-term securities, mutual funds or investment pools from which funds can be readily withdrawn without penalty and which limit the average maturity of the portfolio from 90 days to three years. Reserve funds and other funds with longer-term investment horizons may be

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

invested in securities not exceeding five years. As of September 30, 2022 the weighted average maturity of the City's investments was 0.88 years.

4. Credit Risk

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The risk is generally measured by the assignment of a rating by a nationally recognized statistical rating agency. Authorized investments are outlined in Section 218.415, Florida Statutes, and are generally limited to: (a) the State of Florida Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in Section 163.01, Florida Statutes; (b) Securities and Exchange Commission registered money market funds with the highest credit quality rating; (c) interest-bearing time deposits or savings accounts in qualified public depositories as defined in Section 280.02, Florida Statutes; and (d) direct obligations of the U.S. Treasury.

5. Concentration of Credit Risk

The City's investments are guaranteed by the U.S. Government, or are highly-rated agency, State or corporate debt instruments, or held in FLSAFE, FLCLASS and FP local government investment pools as described below.

6. Local Government Investment Pools

For the fiscal year ended September 30, 2022, the City invested in the Florida Surplus Asset Fund Trust (FLSAFE), Florida Cooperative Liquid Assets Securities System (FLCLASS) and Florida Prime (FP) local government investment pools. The investment pools operate under investment guidelines established by Sections 215.47 and 218.415, Florida Statutes. None of the investment pools are registrants with the Securities and Exchange Commission; however, they have adopted operating procedures consistent with the requirements for a 2a-7-like fund and the fair value of the positions in the pools are equal to the value of the pool shares. The City's investments in FLSAFE, FLCLASS and FP were rated AAAM by Standard & Poor's.

All three investment pools in which the City is a participant have elected to measure their investments at amortized cost. In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the City is required to disclose the presence of any limitations or restrictions on withdrawals.

FLCLASS and FLSAFE allow for daily redemptions from their funds. The investment pools may temporarily suspend or postpone the right of redemption under extraordinary circumstances such as (a) war, emergency or act of God; (b) suspension of trading on major stock exchanges or a general banking moratorium; or (c) when an emergency exists such that the investment pools may not dispose of their investments because of substantial losses or it is not reasonably practical for the pools to value their net assets. As of September 30, 2022, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit the City's daily access to 100% of the account values.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FP's rules regarding redemption and penalties and redemption fees are governed by Section 218.409, Florida Statutes, which notes that the Executive Director of the FP may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations, limit contributions or withdrawals. The Trustees of the pool may extend this for an additional 15 days. Section 218.409(4), Florida Statutes, provides for the FP to impose penalties for early withdrawal, subject to disclosure in the enrollment materials; at present, no such disclosure has been made. As of September 30, 2022, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit the City's daily access to 100% of the account value.

7. Fair Value

The City has adopted GASB Statement No. 72, *Fair Value Measurement and Application* (GASB 72). The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City's investments in government and agencies and corporate fixed income are high-quality bonds that are valued using a matrix pricing model (Level 2). Investments in local government investment pools and non-negotiable certificates of deposit are exempt from the GASB 72 fair value hierarchy disclosures per paragraph 69 of GASB 72, and are valued at the City's cost and any accrued interest on these investments.

B. Fiduciary Activities

The City reports three pension funds in the accompanying financial statements. Each of the plans has a separate governing board of trustees, a separate investment policy, and differing investment restrictions/risks. Consequently, each is disclosed separately below. All three plans are defined benefit plans. All investments at year-end were in compliance with the respective plan investment policies.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. Credit Rating – All Fiduciary Funds

As of September 30, 2022, ratings for the fiduciary funds' corporate, foreign, and agency obligations by Standard & Poor's is as follows:

Rating	General Employees'	Municipal Police Officers'	Municipal Firemen's	Total
AAA	\$ -	\$ -	\$ 109,042	\$ 109,042
AA+	4,328,860	3,482,246	1,333,871	9,144,977
AA	188,154	-	139,160	327,314
AA-	-	34,087	100,931	135,018
A+	-	106,948	92,181	199,129
A	-	189,164	224,942	414,106
A-	738,892	370,573	359,565	1,469,030
BBB+	384,542	571,426	223,186	1,179,154
BBB	381,995	331,144	557,426	1,270,565
BBB-	-	116,183	515,570	631,753
BB+	-	43,831	-	43,831
Not rated	-	358,904	1,520,175	1,879,079
	<u>\$ 6,022,443</u>	<u>\$ 5,604,506</u>	<u>\$ 5,176,049</u>	<u>\$ 16,802,998</u>

All of the Plan's investments in debt securities, other than the above described corporate and agency obligations, are backed by the U.S. government.

2. General Employees' Retirement Plan

City of Leesburg General Employees' Retirement Plan
Distribution by Asset Type
September 30, 2022

Investment Type	Investment Maturities (In Years)			
	Fair Value	Less Than 1 Year	1-5 Years	6-10 Years
Money Market	\$ 349,693	\$ 349,693	\$ -	\$ -
Mutual Funds, UITs and ETFs	4,137,771	4,137,771	-	-
U.S. Government and Agencies	4,328,860	-	3,449,177	879,683
Corporate Obligations	1,693,583	-	1,316,086	377,497
Total	<u>10,509,907</u>	<u>\$ 4,487,464</u>	<u>\$ 4,765,263</u>	<u>\$ 1,257,180</u>
Corporate Stock	17,761,345			
Alternative Investments*	8,653,761			
Total	<u>\$ 36,925,013</u>			

*Alternative Investments include a partnership and a hedge fund.

a. Custodial Credit Risk

This is the risk that in the event of the failure of the counterparty, the Plan will not be able to recover the value of its investments that are in the possession of an outside party. Consistent with the Plan's investment policy, the investments are held by the Plan's custodial bank and registered in the Plan's name.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

b. Interest Rate Risk

Interest rate risk is the risk that as market rates change, the fair value of an investment will vary. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Plan does not have a policy related to limiting its exposure to fair value losses arising from rising interest rates. As of September 30, 2022, the Plan's investments weighted average maturity was 3.82 years.

c. Credit Risk

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The risk is generally measured by the assignment of a rating by a nationally recognized statistical rating agency. Purchases of bonds or debt obligations are limited to one of the four highest ratings issued by Nationally Recognized Statistical Rating Organizations (NRSRO). The Plan's investment policy utilizes portfolio diversification in order to control this risk.

d. Concentration of Credit Risk

The investment policy of the Plan contains limitations on the amount that can be invested in any one issuer as well as maximum portfolio allocation percentages. Investments in corporate common stock and convertible bonds are limited to 60% of Plan assets. No more than 10% of Plan assets shall be invested in one company. Except for U.S. Government and agency obligations, no more than 10% of Plan assets can be invested in one issuer. No investments exceeded these thresholds at September 30, 2022.

e. Foreign Currency

The Plan has nominal exposure to foreign currencies due to investments in non-U.S. markets implemented through the money managers' portfolios. Foreign currencies will fluctuate relative to the U.S. dollar, but it is believed that the diversification benefits outweigh potential risks. Given the limited exposure, foreign currency risk is considered minor.

f. Fair Value

The Plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Plan's investments in government and agencies and corporate obligations are primarily bonds that are valued using a matrix pricing model (Level 2). Investments in corporate stock, mutual funds, unit investment trusts (UITs) and exchange traded funds (ETFs), which are deemed actively traded, are valued using quoted market prices (Level 1). Investments in

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

money market funds are exempt from the GASB 72 fair value hierarchy disclosures per paragraph 69 of GASB 72, and are valued at the Plan's cost of these investments.

The Plan's alternative investments are a partnership and a hedge fund and are valued at net asset value (NAV):

Alternative Investments Redemption					Frequency (if currently eligible)	Redemption Notice Period
Style	Fund Name	Deposit or Commitment	Fair Value	Unfunded Commitment		
Global equity/directional hedge funds						
	Weatherlow Off I Ltd CI NI	\$ 1,425,000	\$ 2,652,070	\$ -	Quarterly	65 Days Notice
	UBS Trumbull Property	3,069,184	6,001,691	-	Quarterly *	60 Days Notice
	Total	<u>\$ 4,494,184</u>	<u>\$ 8,653,761</u>	<u>\$ -</u>		

*UBS has quarterly redemptions subject to available liquidity.

3. Municipal Police Officers' Retirement Plan

City of Leesburg Municipal Police Officers' Retirement Plan
Distribution by Asset Type
September 30, 2022

Investment Type	Investment Maturities (In Years)				
	Fair Value	Less Than 1 Year	1-5 Years	6-10 Years	More Than 10 Years
Money Market	\$ 644,794	\$ 644,794	\$ -	\$ -	\$ -
Mutual Funds	14,913,951	14,913,951	-	-	-
U.S. Government and Agencies	3,462,122	245	995,581	432,672	2,033,624
Corporate Obligations	2,142,384	157,982	870,426	745,358	368,618
Total	<u>21,163,251</u>	<u>\$ 15,716,972</u>	<u>\$ 1,866,007</u>	<u>\$ 1,178,030</u>	<u>\$ 2,402,242</u>
Alternative Investment*	<u>2,866,963</u>				
Total	<u><u>\$ 24,030,214</u></u>				

*Alternative Investment is a real estate partnership.

a. Custodial Credit Risk

This is the risk that in the event of the failure of the counterparty, the Plan will not be able to recover the value of its investments that are in the possession of an outside party. Consistent with the Plan's investment policy, the investments are held by the Plan's custodial bank and registered in the Plan's name.

b. Interest Rate Risk

Interest rate risk is the risk that as market rates change, the fair value of an investment will vary. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Plan does not have a policy related to limiting its exposure to fair value losses arising from rising interest rates. As of September 30, 2022, the Plan's investments weighted average maturity was 13.14 years.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

c. Credit Risk

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The risk is generally measured by the assignment of a rating by a nationally recognized statistical rating agency. Purchases of bonds or debt obligations are limited to one of the three highest ratings issued by Standard & Poor's or Moody's. The Plan's investment policy utilizes portfolio diversification in order to control this risk.

d. Concentration of Credit Risk

The investment policy of the Plan contains limitations on the amount that can be invested in any one issuer as well as maximum portfolio allocation percentages. Investments in corporate common stock may not exceed 70% of Plan assets. No more than 5% of Plan assets may be invested in the common stock of any one company. Foreign investments are limited to 10% of Plan assets. Investments in domestic fixed income obligations are limited to 45% of Plan assets. No investments exceeded these thresholds at September 30, 2022.

e. Foreign Currency

The Plan has nominal exposure to foreign currencies due to investments in non-U.S. markets implemented through the money managers' portfolios. Foreign currencies will fluctuate relative to the U.S. dollar, but it is believed that the diversification benefits outweigh potential risks. Given the limited exposure, foreign currency risk is considered minor.

f. Fair Value

The Plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Plan's investments in government and agencies and corporate obligations are primarily bonds that are valued using a matrix pricing model (Level 2). Investments in corporate stock, mutual funds, unit investment trusts (UITs) and exchange traded funds (ETFs), which are deemed actively traded, are valued using quoted market prices (Level 1). Investments in money market funds are exempt from the GASB 72 fair value hierarchy disclosures per paragraph 69 of GASB 72, and are valued at the Plan's cost of these investments.

The Plan's alternative investment is a real estate investment trust limited partnership and is valued at net asset value (NAV). The Plan has no unfunded commitments in regards to this investment, and it is open for contributions and distributions on a quarterly basis.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

4. Municipal Firemen's Retirement Plan

City of Leesburg Municipal Firemen's Retirement Plan
Distribution by Asset Type
September 30, 2022

Investment Type	Investment Maturities (In Years)				
	Fair Value	Less Than 1 Year	1-5 Years	6-10 Years	More Than 10 Years
Money Market	\$ 471,805	\$ 471,805	\$ -	\$ -	\$ -
Mutual Funds, UITs and ETFs	10,273,968	10,273,968	-	-	-
U.S. Government and Agencies	1,507,951	-	390,720	526,723	590,508
Collateralized Mortgage Obligations	1,619,785	-	261,936	216,121	1,141,728
Corporate Obligations	1,968,725	-	975,168	515,731	477,826
Foreign Bonds	79,588	-	-	22,587	57,001
Total	15,921,822	\$ 10,745,773	\$ 1,627,824	\$ 1,281,162	\$ 2,267,063
Corporate Stock	3,451,648				
Alternative Investment *	2,730,012				
Total	<u>\$ 22,103,482</u>				

*Alternative Investment is an investment limited partnership.

a. Custodial Credit Risk

This is the risk that in the event of the failure of the counterparty, the Plan will not be able to recover the value of its investments that are in the possession of an outside party. Consistent with the Plan's investment policy, the investments are held by the Plan's custodial bank and registered in the Plans' name.

b. Interest Rate Risk

Interest rate risk is the risk that as market rates change, the fair value of an investment will vary. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Plan does not have a policy related to limiting its exposure to fair value losses arising from rising interest rates. As of September 30, 2022, the Plan's investments weighted average maturity was 13.37 years.

c. Credit Risk

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The risk is generally measured by the assignment of a rating by a nationally recognized statistical rating agency. The Plan's investment policy requires that all bonds or other evidence of indebtedness acquired be listed on one or more of the recognized national exchanges and have a rating issued by a nationally recognized statistical rating organization (NRSRO) in one of the top four classifications, except that only 25% of the bond portfolio may be invested below the three highest classifications. The Plans' investment policy utilizes portfolio diversification in order to control this risk.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

d. Concentration of Credit Risk

The investment policy of the Plan contains limitations on the amount that can be invested in any one issuer as well as maximum portfolio allocation percentages. Investments in corporate common stock and convertible bonds are limited to 60% of Plan assets. No more than 5% of Plan assets may be invested in one company. Foreign investments are limited to 10% of Plan assets. No investments exceeded these thresholds at September 30, 2022.

e. Foreign Currency

The Plan has nominal exposure to foreign currencies due to investments in non-U.S. markets implemented through the money managers' portfolios. Foreign currencies will fluctuate relative to the U.S. dollar, but it is believed that the diversification benefits outweigh potential risks. Given the limited exposure, foreign currency risk is considered minor.

f. Fair Value

The Plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Plan's investments in government and agencies and corporate obligations are primarily bonds that are valued using a matrix pricing model (Level 2). Investments in corporate stock, mutual funds, unit investment trusts (UITs) and exchange traded funds (ETFs), which are deemed actively traded, are valued using quoted market prices (Level 1). Investments in money market funds are exempt from the GASB 72 fair value hierarchy disclosures per paragraph 69 of GASB 72, and are valued at the Plan's cost of these investments.

The Plan's alternative investment is an investment trust limited partnership and is valued at net asset value (NAV). The Plan has no unfunded commitments in regards to this investment, and it is open for contributions and distributions on a quarterly basis.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 5 - INTERFUND ADVANCES, RECEIVABLES AND PAYABLES, AND TRANSFERS

As of September 30, 2022, the composition of interfund balances is as follows:

a. Interfund Advances

On September 10, 2018, the City Commission approved an interfund loan from the Electric Utility Fund to the Community Redevelopment Agency Fund (CRA Fund) to finance the construction of the Leesburg Resource Center by the CRA Fund. The interfund loan in the amount of \$1,200,000 will be repaid over fifteen years with annual repayments at 2.50% interest. The balance of the interfund loan as of September 30, 2022 is \$891,554.

b. Interfund Receivables and Payables

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Debt Service Fund	\$ 52,161

The purpose of the above interfund balance was to eliminate a negative cash balance in the Debt Service fund. The Debt Service Fund will reimburse the General Fund when funds are received from other funds to finance debt payments.

c. Interfund Transfers

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
Governmental:		
General Fund	\$ 10,900,102	\$ 1,859,039
Community Redevelopment Agencies	-	400,000
Capital Projects	3,170,479	-
Enterprise:		
Electric Utility	-	4,835,055
Gas Utility	-	860,036
Water Utility	-	1,105,123
Wastewater Utility	-	1,398,944
Airport	20,000	-
Internal Service	1,562,162	1,167,044
Nonmajor Funds:		
Governmental	1,674,299	4,611,070
Enterprise	-	1,090,731
	<u>\$ 17,327,042</u>	<u>\$ 17,327,042</u>

Interfund transfers represent a major source of funding in the General Fund. The amount of utility contribution to the General Fund may not exceed 10% of the enterprise fund's estimated operating revenues and is determined by applying an established percentage against each enterprise fund's charges for services excluding surcharge revenue, gross receipts tax, and franchise fees. In addition to the Annual Operating Transfer, surcharge revenue, which is collected from customers outside the corporate limits at the same rate as Public Service Tax, is collected in the Electric, Gas, and Water Funds and transferred to the General Fund. Transfers into the Capital Projects Fund were associated with the following projects: parks and recreation improvements; road resurfacing and improvements; and future downtown and City Hall courtyard improvements. Transfers made into the nonmajor governmental funds were primarily associated with debt service payments.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 6 - CAPITAL ASSETS

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

A. Governmental Activities

Governmental Activities	Beginning Balances	Increases	Decreases	Ending Balances
Capital Assets Not being Depreciated:				
Land	\$ 5,522,862	\$ 57,092	\$ 15,408	\$ 5,564,546
Construction in Progress	8,472,729	6,317,048	4,921,672	9,868,105
Total Capital Assets Not Being Depreciated	13,995,591	6,374,140	4,937,080	15,432,651
Capital Assets Being Depreciated:				
Buildings	51,596,987	1,526,523	-	53,123,510
Improvements Other than Buildings	10,387,287	1,026,598	-	11,413,885
Equipment	32,732,864	2,543,066	572,422	34,703,508
Infrastructure (Roads and Streets)	43,479,972	242,888	-	43,722,860
Total Capital Assets Being Depreciated	138,197,110	5,339,075	572,422	142,963,763
Less Accumulated Depreciation for:				
Buildings	14,453,133	1,020,103	-	15,473,236
Improvements Other than Buildings	5,858,359	552,691	-	6,411,050
Equipment	23,887,294	2,300,059	572,422	25,614,931
Infrastructure (Roads and Streets)	32,185,514	1,057,300	-	33,242,814
Total Accumulated Depreciation	76,384,300	4,930,153	572,422	80,742,031
Total Capital Assets Being Depreciated, Net	61,812,810	408,922	-	62,221,732
Governmental Activities Capital Assets, Net	\$ 75,808,401	\$ 6,783,062	\$ 4,937,080	\$ 77,654,383

B. Business-type Activities

Business-type Activities	Beginning Balances	Increases	Decreases	Ending Balances
Capital Assets Not being Depreciated:				
Land	\$ 15,596,763	\$ -	\$ -	\$ 15,596,763
Construction in Progress	40,091,769	22,584,880	22,332,258	40,344,391
Total Capital Assets Not Being Depreciated	55,688,532	22,584,880	22,332,258	55,941,154
Capital Assets Being Depreciated:				
Buildings	47,438,355	1,597,851	-	49,036,206
Improvements Other than Buildings	282,499,840	19,008,464	1,176,818	300,331,486
Intangible Assets	879,076	-	-	879,076
Equipment	41,711,201	3,842,962	422,427	45,131,736
Total Capital Assets Being Depreciated	372,528,472	24,449,277	1,599,245	395,378,504
Less Accumulated Depreciation for:				
Buildings	16,174,377	1,198,382	-	17,372,759
Improvements Other than Buildings	116,641,506	8,258,799	873,906	124,026,399
Intangible Assets	529,125	39,884	-	569,009
Equipment	22,371,100	1,587,654	27,309	23,931,445
Total Accumulated Depreciation	155,716,108	11,084,719	901,215	165,899,612
Total Capital Assets Being Depreciated, Net	216,812,364	13,364,558	698,030	229,478,892
Business-type Activities Capital Assets, Net	\$ 272,500,896	\$ 35,949,438	\$ 23,030,288	\$ 285,420,046

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

C. Depreciation Expense

Depreciation Expense - Governmental Activities	
General Government and Administration	\$ 1,058,927
Public Safety	437,512
Physical Environment	1,819
Transportation	777,790
Economic Environment	232,175
Culture and Recreation	673,970
Fleet Services	1,723,063
Total Depreciation Expense -Governmental Activities	<u><u>\$ 4,905,256</u></u>
 Depreciation Expense - Business-type Activities	
Electric Utility	\$ 5,062,814
Gas Utility	605,452
Water Utility	1,715,768
Wastewater Utility	1,609,139
Airport Utility	1,738,408
Stormwater	307,804
Solid Waste Utility	45,334
Total Depreciation Expense - Business-type Activities	<u><u>\$ 11,084,719</u></u>

Governmental depreciation expense does not match governmental accumulated depreciation increases due to transfers between Fleet and other funds.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 7 - PURCHASED POWER AGREEMENTS

A. Florida Municipal Power Agency

The City is a member of the Florida Municipal Power Agency (FMPA). FMPA was created pursuant to Chapter 163, Part I and Chapter 361, Part II (the Florida Interlocal Cooperation Act of 1969 and the Joint Power Act), Florida Statutes, to, among other things, provide a means for the Florida municipal corporations to cooperate with each other to provide for their present and projected energy needs. The City has limited oversight authority over the operation of FMPA. This oversight is manifested through the appointment of one voting member to the 31-member Board of Directors of FMPA and one voting member to the FMPA All-Requirements Project 13-member Executive Committee. Furthermore, the City, by the terms of FMPA's project agreements, has no equity interest in any of the assets owned by FMPA. The City participates in the following FMPA projects:

1. St. Lucie No. 2 Power Purchase Agreement

The City, through FMPA's joint ownership agreement with Florida Power and Light Corporation has an entitlement share to a small portion of the output of the St. Lucie No. 2 nuclear power plant. The City's entitlement share totaled 2.1 megawatts of generating capacity from the St. Lucie No. 2 nuclear power plant. The annual entitlement shares amount is based on the City's percent participation in the St. Lucie FMPA Project applied to the output of the plant over the same period. The operating license for Unit No. 2 is due to expire in 2043.

2. All-Requirement Power Supply Project Agreement

The City has an agreement with FMPA whereby the City purchases all of its electric power from FMPA on an all-requirement basis over and above the City's entitlement share of the St. Lucie No. 2 output. The agreement remains in effect on an evergreen 30 year basis. FMPA's power supply rates are subject to a super majority vote of the Executive Committee of FMPA.

B. Florida Gas Utility

Florida Gas Utility (FGU) was established between and among several Florida municipal entities for the purpose of achieving savings through joint services. There are currently 23 members. Among the services utilized by the City are coordination and management of firm and interruptible transportation entitlements, the purchase of gas, the performance of gas flow balancing between FGU members and customers receipt and delivery points, large customer bill reviews, and project consultation and management. FGU is governed by its Board of Directors, which consists of one representative from each member organization.

The City purchases firm transportation services from Florida Gas Transmission (FGT) pursuant to two contracts. FTS-1 provides for a maximum annual quantity of 1,614,435 Dth. FTS-2 provides for a maximum annual quantity of 182,500 Dth. These contracts have been assigned to FGU to facilitate day-to-day scheduling and management of the City's gas needs.

Sabal Trail is a transportation organization similar to FGT. The City will eventually enter into an agreement for either interruptible or firm transportation services with Sabal Trail. FGU will manage these contracts and gas purchases in a similar manner to their current agreement with the City.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 8 – LONG-TERM LIABILITIES

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
<u>Revenue Bonds:</u>					
Capital Improve Refunding Rev Bonds - 2013	\$ 11,090,000	\$ -	\$ 605,000	\$ 10,485,000	\$ 630,000
Total Revenue Bonds	11,090,000	-	605,000	10,485,000	630,000
<u>Notes From Direct Borrowings and Direct Placements:</u>					
Note Payable - 2009 Capital Improve Rev	3,487,400	-	320,000	3,167,400	335,000
Note Payable - 2015 Greater Leesburg CRA	554,000	-	86,000	468,000	88,000
Note Payable - 2016 441/27 CRA	10,948,000	-	607,000	10,341,000	622,000
Total Revenue Notes	14,989,400	-	1,013,000	13,976,400	1,045,000
Total Revenue Bonds and Notes	26,079,400	-	1,618,000	24,461,400	1,675,000
<u>Other Liabilities:</u>					
Compensated Absences	1,807,425	1,884,983	1,938,207	1,754,201	964,811
Financed Purchase Agreements	694,986	-	106,582	588,404	109,222
Net Pension Liability (Asset)	(2,089,316)	20,385,305	2,514,158	15,781,831	-
Other Postemployment Benefits	19,449,352	-	4,150,792	15,298,560	775,671
Total Other Liabilities	19,862,447	22,270,288	8,709,739	33,422,996	1,849,704
Total Governmental Activities	\$ 45,941,847	\$ 22,270,288	\$ 10,327,739	\$ 57,884,396	\$ 3,524,704
Business-type Activities:					
<u>Revenue Bonds:</u>					
Taxable Utility System Rev Bond - 2007B	\$ 745,000	\$ -	\$ 40,000	\$ 705,000	\$ 40,000
Taxable Electric System Rev Bond - 2007B	7,115,000	-	545,000	6,570,000	575,000
Utility System Refund Rev Bonds - 2013	15,220,000	-	845,000	14,375,000	885,000
Electric System Refund Rev Bonds - 2016	17,735,000	-	415,000	17,320,000	430,000
Utility System Refund Rev Bonds - 2016	16,725,000	-	490,000	16,235,000	505,000
Add: Premium, Less: Discount	3,752,596	-	242,399	3,510,197	-
Total Revenue Bonds	61,292,596	-	2,577,399	58,715,197	2,435,000
<u>Notes From Direct Borrowings and Direct Placements:</u>					
Utility System Rev Refunding Note - 2010	3,700,000	-	685,000	3,015,000	710,000
Electric System Refunding Rev Note - 2016	6,214,916	-	454,000	5,760,916	465,000
Utility System Revenue Note- 2020	15,000,000	-	885,000	14,115,000	900,000
Electric System Revenue Note - 2020	15,000,000	-	465,000	14,535,000	940,000
Utility System Revenue Bond - 2022	-	30,000,000	-	30,000,000	-
Total Revenue Notes	39,914,916	30,000,000	2,489,000	67,425,916	3,015,000
Total Revenue Bonds and Notes Payable	101,207,512	30,000,000	5,066,399	126,141,113	5,450,000
<u>Other Liabilities:</u>					
Compensated Absences	1,135,672	1,123,431	1,198,236	1,060,867	583,478
Net Pension Liability (Asset)	(1,135,726)	3,271,293	380,463	1,755,104	-
Other Postemployment Benefits	9,187,732	-	2,163,865	7,023,867	356,123
Total Other Liabilities	9,187,678	4,394,724	3,742,564	9,839,838	939,601
Total Business-type Activities	\$ 110,395,190	\$ 34,394,724	\$ 8,808,963	\$ 135,980,951	\$ 6,389,601

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

B. The following is a schedule of bonds and notes outstanding at September 30, 2022:

<u>Description of Bonds/Notes</u>	<u>Purpose of Issue</u>	<u>Issued</u>	<u>Outstanding</u>	<u>Rates</u>
Governmental Activities:				
Revenue Bonds and Revenue Notes:				
Capital Improvement Revenue Note - 2009	Capital Improvement	\$ 6,227,400	\$ 3,167,400	4.73%
Capital Improvement Refunding Revenue Bonds - 2013	Capital Improvement	15,345,000	10,485,000	.4%-3.78%
Note Payable - Greater Leesburg CRA -2015	Capital Improvement	1,000,000	468,000	2.91%
Note Payable - 441/27 CRA - 2016	Capital Improvement	11,563,000	10,341,000	2.59%
Total Governmental Activities		\$ 34,135,400	\$ 24,461,400	
Business-type Activities:				
Taxable Electric System Revenue Bond - 2007B	Electric	\$ 11,710,000	\$ 6,570,000	5.64% - 5.90%
Electric System Refunding Revenue Note - 2016	Electric	8,318,000	5,760,916	2.35%
Electric System Refunding Revenue Bonds - 2016	Electric	19,290,000	17,320,000	2.00% - 5.00%
Electric System Revenue Note - 2020	Electric	15,000,000	14,535,000	2.13%
Taxable Utility System Revenue Bond - 2007B	Wastewater	1,070,000	705,000	5.90%
Utility System Revenue Refunding Note - 2010	Water/Wastewater	8,000,000	3,015,000	4.68%
Utility System Refunding Revenue Bonds - 2013	Gas/Water/Wastewater	21,010,000	14,375,000	2.00% - 5.00%
Utility System Refunding Revenue Bonds - 2016	Gas/Water/Wastewater	18,115,000	16,235,000	2.00% - 5.00%
Utility System Revenue Note - 2020	Wastewater	15,000,000	14,115,000	1.70%
Utility System Revenue Bond - 2022	Wastewater	30,000,000	30,000,000	3.37%
Total Business-type Activities		\$ 147,513,000	\$ 122,630,916	

C. Debt service to maturity on the City's bonded indebtedness and notes payable are as follows:

Bonds Payable					
Fiscal Year	Governmental Activities		Business-type Activities		
	Principal	Interest	Principal	Interest	
2023	\$ 630,000	\$ 372,663	\$ 2,435,000	\$ 2,248,102	
2024	665,000	340,288	2,535,000	2,141,360	
2025	700,000	309,663	2,655,000	2,020,030	
2026	725,000	281,163	2,775,000	1,898,117	
2027	755,000	255,338	2,890,000	1,777,747	
2028-2032	4,155,000	886,728	16,405,000	6,888,691	
2033-2037	2,855,000	157,778	20,760,000	2,905,846	
2038	-	-	4,750,000	72,550	
Total	\$ 10,485,000	\$ 2,603,621	\$ 55,205,000	\$ 19,952,443	

Notes From Direct Borrowings and Direct Placements Payable					
Fiscal Year	Governmental Activities		Business-type Activities		
	Principal	Interest	Principal	Interest	
2023	\$ 1,045,000	\$ 422,065	\$ 3,015,000	\$ 1,470,950	
2024	1,079,000	387,151	4,166,000	1,703,683	
2025	1,119,000	350,907	4,278,000	1,584,048	
2026	1,153,000	313,322	4,403,000	1,460,764	
2027	1,193,000	274,397	3,690,000	1,352,983	
2028-2032	5,045,400	822,843	19,827,000	5,346,207	
2033-2037	3,342,000	219,166	16,886,916	2,887,691	
2038-2042	-	-	9,140,000	1,005,608	
2043	-	-	2,020,000	34,037	
Total	\$ 13,976,400	\$ 2,789,851	\$ 67,425,916	\$ 16,845,971	

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

D. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

<u>Fiscal Year</u>	<u>Financed Purchase Agreements</u>	
	<u>Governmental Activities</u>	
2023	\$	122,282
2024		122,282
2025		122,282
2026		87,298
2027		87,298
2028		87,298
Total minimum lease payments		628,740
Less: Amount representing interest costs		(40,336)
Present value of minimum lease payments	\$	588,404

E. Governmental Activities Liabilities

A summary of all governmental activities long-term debt as of September 30, 2022, except for Net Pension Liability (Note 12) and Other Postemployment Benefits (Note 14), is as follows:

1. Capital Improvement Revenue Refunding Note – 2009

On December 4, 2009, the City signed a promissory note in the amount of \$6,227,400 which was used to refund its Capital Improvement Revenue Bonds, Series 1999. Although the debt was refunded, the Debt Service Delivery Agreement for the Capital Improvement Bonds, 1999 continues in force until the Series 2009 is paid. The note is secured by a pledge of the proceeds of the local government half-cent sales tax, the guaranteed entitlement portion of state revenue sharing funds and a covenant to budget and appropriate from legally available non-ad valorem revenues. The note contains a provision that in the event of default of any payment due to the lender, written admission of inability to pay or filing a petition of bankruptcy, judgment of insolvency, or other similar events by the City, the lender may declare all obligations under this note immediately due and payable.

2. Capital Improvement Revenue Refunding Bonds, Series 2013

On May 2, 2013, the City issued bonds in the amount of \$15,345,000 pursuant to Resolution No. 9182. The 2013 Bonds are a refunding of the Capital Improvement Bonds, 2004, are fully registered bonds and are collateralized by a pledge of the proceeds of the local government half-cent sales tax, the guaranteed entitlement portion of state revenue sharing funds, the public service tax and investment income earned on trust funds held for the bondholder.

3. Greater Leesburg Community Redevelopment Agency Note – 2015

On January 12, 2015, the Greater Leesburg Community Redevelopment Agency (the "Agency") authorized the issuance of its Redevelopment Revenue Note, Series 2015, pursuant to Resolution No. 31. Also on January 12, 2015, the City signed a loan agreement with Citizens First Bank in the amount of \$1,000,000 pursuant to Resolution No. 9533. The proceeds were used to finance the acquisition, construction and improvements of streets and street improvements, undergrounding and replacement of all electric, water, wastewater, stormwater and fiber optic cable on Main Street from U.S. 27 to 9th Street, all within the

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Community Redevelopment Area of the Agency. The note is secured by pledged revenues of the Agency. The note contains a provision that in the event of default of any payment due to the lender, act of bankruptcy being filed by the City, or material event related to the performance of obligations of the City within the note, the lender may take whatever legal actions necessary to collect amounts due on the note.

4. 441/27 Community Redevelopment Agency Note - 2016

On December 8, 2016, the City issued a note in the amount of \$11,563,000 pursuant to Resolution No. 9922. Proceeds from the note were used to refund the Tax Increment Revenue Bonds, Series 2009, and to pay costs of issuing the bonds. The note carries an interest rate of 2.59% and matures on May 1, 2036. The note is secured by tax increment revenues and a covenant to budget and appropriate from legally available non-ad valorem revenues of the City. The note contains a provision that in the event of default of any payment due to the lender, written admission of inability to pay or filing a petition of bankruptcy, judgment of insolvency, or other similar events by the City, the lender may pursue legal action to enforce its rights under the note, and interest will be at the Default Rate, which is 5.59%.

5. Fire Financed Purchase Agreement - 2018

On May 29, 2018, the City executed a Financed Purchase Agreement dated April 24, 2018 with Community First National Bank to acquire breathing apparatuses and various equipment for the Fire Department at a total acquisition cost of \$255,163. The City paid \$45,920 at the beginning of the agreement and the remaining amount of \$209,243 is due over 7 years at 4.094% interest. Annual payments are \$34,983.

6. Emergency Network Radios Financed Purchase Agreement - 2018

On June 25, 2018, the City approved an Interlocal Agreement with Lake County, Florida to obtain radio equipment compatible with the County-wide Communications System for the City's Police and Fire Departments at a total acquisition cost of \$780,683 for 9 years at 3.374% interest, with an annual payment \$90,116. In September 2020, Lake County renegotiated a lower rate of 1.85% over the remainder of the agreement with an reduced annual payment \$87,298.

7. Compensated Absences

Compensated absences reported as governmental activities in the Statement of Net Position are liquidated by the General Fund, the Building Permits Fund special revenue fund, and the Fleet Maintenance internal service fund.

F. Business-type Activities Liabilities

A summary of all business-type activities long-term debt as of September 30, 2022, except for Net Pension Liability (Note 12) and Other Postemployment Benefits (Note 14), is as follows:

1. Taxable Electric System Revenue Bonds, Series 2007B

The City has issued \$11,710,000 in Taxable Electric System Revenue Bonds, Series 2007B. The issue is fully registered. The bonds are payable solely from the net revenues of the Electric System on parity with the City's outstanding Electric System Revenue Note, Series 2013. The Series 2007B bonds are subject to early redemption prior to maturity. The bond resolutions provide for a sinking fund.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

2. Electric System Refunding Revenue Note – 2016

On June 16, 2016, the City issued a note in the amount of \$8,318,000 pursuant to Resolution No. 9816. Proceeds from the note were used to refund the Electric System Refunding Revenue Note —2013 and to pay costs of issuing the note. The note is payable from and secured solely by net revenues of the City's electric system on parity with the City's outstanding Electric System Revenue Bonds, Taxable Series 2007B as well as the Electric System Refunding Revenue Bonds, Series 2016. The note bears interest at 2.35%, with the final payment due October 1, 2032. The note contains a provision that in the event of default of any payment due to the lender, filing a petition of bankruptcy, appointment of a receiver, failure to meet performance covenants, or other similar events by the City, the lender may appoint a trustee to enforce and protect the lender's rights, which may include legal remedies, and to collect of costs and expenses related to such.

3. Electric System Refunding Revenue Bonds – 2016

On June 23, 2016, the City issued bonds in the amount of \$19,290,000 pursuant to Resolution Nos. 9792 and 9793. Proceeds from the bonds were used to refund the Electric System Revenue Bonds, Series 2007A and the Electric System Refunding Revenue Note—2014, and to pay costs of issuing the bonds. City funds of approximately \$4,990,000 were also used in connection with the refunding of the aforementioned debt. The bonds were issued at a premium, with an effective interest rate of 2.56%. The bonds are payable from and secured solely by net revenues of the City's electric system on parity with the City's outstanding Electric System Revenue Bonds, Series 2007B as well as the Electric System Refunding Revenue Note, Series 2016.

4. Taxable Utility System Revenue Bonds, Series 2007B

The City has issued \$1,070,000 Taxable Utility System Revenue Bonds, Series 2007B. Bonds are payable solely from the net revenues of the gas, water, and wastewater systems on parity with the City's outstanding Utility System Revenue Refunding Note – 2010, Utility System Refunding Revenue Bonds, Series 2013 and Utility System Refunding Revenue Bonds, Series 2016. The bonds are subject to early redemption prior to maturity. The bond resolutions provide for a sinking fund.

5. Utility System Revenue Refunding Note – 2010

On July 8, 2010, the City issued an \$8,000,000 note to be used solely to refinance the City's Bond Anticipation Note (BAN), 2006. The original BAN was used to acquire a water and wastewater utility system from the Plantation of Leesburg Limited Partnership. The note is payable solely from the net revenues of the gas, water, and wastewater systems on parity with the City's outstanding Taxable Utility System Revenue Bonds, 2007B, Utility System Refunding Revenue Bonds, Series 2013 and Utility System Refunding Revenue Bonds, Series 2016. The note contains a provision that in the event of default of any payment due to the lender, filing a petition of bankruptcy, appointment of a receiver, failure to meet performance covenants, or other similar events by the City, the lender may appoint a trustee to enforce and protect the lender's rights, which may include legal remedies, and to collect of costs and expenses related to such.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

6. Utility System Refunding Revenue Bonds, Series 2013

On April 30, 2013, the City issued bonds in the amount of \$21,010,000 pursuant to Resolution No. 9184. Proceeds from the bonds were used to refund the Utility System Revenue Bonds – 2004. The Bonds are fully registered bonds and are collateralized by a pledge of the net gas, water, and wastewater system revenues on parity with the City's outstanding Taxable Utility System Revenue Bonds, 2007B, Utility System Revenue Refunding Note – 2010, and Utility System Refunding Revenue Bonds, Series 2016. Bond ordinances provide for a current sinking fund and the bonds are callable at various dates at 100% of face value.

7. Utility System Refunding Revenue Bonds, Series 2016

On June 22, 2016, the City issued bonds in the amount of \$18,115,000 pursuant to Resolution Nos. 9794 and 9795. Proceeds from the bonds were used to refund the Utility System Revenue Bonds, Series 2007A maturing on or after October 1, 2018, and to pay the costs of issuing the bonds. The bonds were issued at a premium, with an effective interest rate of 2.38%. Bonds are payable solely from the net revenues of the gas, water, and wastewater systems on parity with the City's outstanding Taxable Utility System Revenue Bonds, Series 2007B, Utility System Revenue Refunding Note – 2010, and Utility System Refunding Revenue Bonds, Series 2013.

8. Utility System Revenue Note – 2020

On April 16, 2020, the City issued a note in the amount of \$15,000,000 pursuant to Resolution No. 10,625. Proceeds from the note were used for the expansion of the Turnpike Wastewater Plant and other improvements to the City's Water and Wastewater System. The note is payable from and secured solely by net revenues of the City's Gas, Sewer, and Water Systems on parity with the City's outstanding Taxable Utility System Revenue Bonds, 2007B, Utility System Revenue Refunding Note, Series 2010, and Utility Systems Refunding Revenue Bonds, Series 2016. The note bears interest at 1.70%, with a final payment due October 1, 2035. The note contains a provision that in the event of default of any payment due to the lender, filing a petition of bankruptcy, appointment of a receiver, failure to meet performance covenants, or other similar events by the City, the lender may appoint a trustee to enforce and protect the lender's right, which may include legal remedies and to collect costs of expenses related to such, and interest will be at the Default Rate, which is 18%.

9. Electric System Revenue Note – 2020

On July 16, 2020, the City issued a note for up to \$15,000,000 pursuant to Resolution No. 10,683. Proceeds from the note were used for the construction and installation of a feeder backbone line, underground residential distribution facilities and individual services and meters, reconductoring lines, and purchase of 3 substation transformers and other improvements to the City's Electric System. The note is payable from and secured solely by net revenues of the City's Electric System on parity with the City's outstanding Taxable Electric System Revenue Bonds, 2007B, outstanding Electric System Refunding Revenue Note, Series 2016, and the City's outstanding Electric Systems Refunding Revenue Bonds, Series 2016. The note bears interest at 2.13%, with a final payment due October 1, 2035. The note contains a provision that in the event of default of any payment due to the lender, filing a petition of bankruptcy, appointment of a receiver, failure to meet performance covenants, or othersimilar events by the City, the lender may appoint a trustee to enforce and protect the lender's

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

right, which may include legal remedies and to collect costs of expenses related to such, and interest will be at the Default Rate, which is 12%.

10. Utility System Revenue Bond – 2022

On July 29, 2022, the City issued a bond in the amount of \$30,000,000 pursuant to Resolution No. 11,333. Proceeds from the bond were used for the acquisition, construction and equipping of a wastewater treatment facility and other improvements to the City's Wastewater System. The bond is payable from and secured solely from the net revenues of the gas, water, and wastewater systems on parity with the City's outstanding Taxable Utility System Revenue Bonds, Series 2007B, Utility System Revenue Refunding Note – 2010, Utility System Refunding Revenue Bonds, Series 2013, Utility System Revenue Refunding Bonds, Series 2016, and Utility System Revenue Note - 2020. The bond bears interest at 3.37%, with a final payment due October 1, 2042. The bond contains a provision that in the event of default of any payment due to the bondholder, filing a petition of bankruptcy, appointment of a receiver, failure to meet performance covenants, or other similar events by the City, the bondholder may appoint a trustee to enforce and protect the bondholder's rights, which may include legal remedies and to collect costs of expenses related to such, and interest will be at the Default Rate, which is the lesser of: (a) the interest rate plus 2%; and (b) the maximum rate permitted by law.

11. Compensated Absences

Compensated absences reported as business-type activities in the Statement of Net Position and the various enterprise funds are liquidated by the funds reporting such liabilities.

G. Pledged Revenues

The City pledged certain revenues to repay certain bonds and notes outstanding as of September 30, 2022. The following tables report the revenues pledged for each debt issue, the amounts of such revenues received in the current year, the current year principal and interest paid on the debt, the approximate percentage of each revenue which is pledged to meet the debt obligation, the date through which the revenue is pledged under the debt agreement, and the total pledged future revenues for each debt, which is the amount of the remaining principal and interest on the bonds and notes at September 30, 2022:

Debt Description	Governmental Activities					Debt Service Payments Until Debt Maturity	Pledged Through
	Half Cent Sales Tax ¹	Guaranteed Entitlement ²	Public Service Tax ³	Tax Increment Revenue ⁴			
				GLCRA	441/27CRA		
2009 Capital Improvement Refunding Promissory Note	\$ 484,818	\$ -	\$ -	\$ -	\$ -	\$ 3,802,426	2030
2013 Capital Improvement Bonds	1,246,183	-	-	-	-	13,088,621	2035
2015 Greater Leesburg (GL) CRA Note	-	-	-	101,619	-	502,832	2027
2016 441/27 CRA Note	-	-	-	-	882,693	12,460,993	2036
Total Debt Service	\$ 1,731,001	\$ -	\$ -	\$ 101,619	\$ 882,693	\$ 29,854,872	
Total pledged revenues available for fiscal year 2022 debt service	\$ 1,866,454	\$ 309,234	\$ 4,009,377	\$ 556,950	\$ 1,350,129		
Total pledged revenues used for fiscal year 2022 debt service	1,731,001	-	-	101,619	882,693		
Fiscal year 2022 pledged revenues used as a percentage of revenues available	92.74%	-%	-%	18.25%	65.38%		

¹**Gross Sales Tax Revenues** - are defined pursuant to Resolution 5725 adopted August 12, 1999, as the proceeds of the local government half-cent sales tax as described in Title XIV, Chapter 218, Part VI Florida Statutes.

²**Guaranteed Entitlement** - is the portion of State Revenue Sharing funds available to the City that are assigned, pledged, or set aside as a trust for the payment of principal and/or interest on the bonds pursuant to Title XIV, Chapter 218, Part II, Florida Statutes.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

³**Public Service Tax** - is levied and collected pursuant to Section 166.231, Florida Statutes. A municipality may levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas and water service not to exceed ten percent (10%) of the payments received by the seller.

⁴**Tax Increment Revenues** of the Community Redevelopment Agencies for the Greater Leesburg CRA and the U.S. Highway 441 & 27 CRA are the generally applicable taxes attributable to increases in assessed values within the redevelopment areas of the respective Agencies.

Debt Description	Business-type Activities					Debt Service Payments Until Debt Maturity	Pledged Through
	Electric Revenues ¹	Gas Revenues ²	Water Revenues ²	Wastewater Revenues ²	Total Gas, Water, Wastewater Revenues		
2007 B Utility System Revenue Bonds	\$ -	\$ -	\$ -	\$ 81,595	\$ 81,595	\$ 983,925	2034
2007 B Electric System Revenue Bonds	962,630	-	-	-	-	8,462,132	2032
2013 Utility System Refunding Revenue Bonds	-	234,301	487,366	675,277	1,396,944	17,893,736	2035
2016 Electric System Refunding Revenue Bonds ³	1,132,850	-	-	-	-	24,747,375	2038
2016 Utility System Refunding Revenue Bonds ⁴	-	131,193	751,695	276,062	1,158,950	23,070,275	2038
2010 Utility System Revenue Note	-	-	386,453	464,625	851,078	3,304,059	2026
2016 Electric System Refunding Revenue Note ⁵	600,382	-	-	-	-	6,536,925	2033
2020 Utility System Revenue Note	-	-	-	1,139,955	1,139,955	15,860,093	2035
2020 Electric System Revenue Note	1,244,548	-	-	-	-	16,801,533	2035
2022 Utility System Revenue Bond	-	-	-	174,117	174,117	41,769,276	2043
Total Debt Service	\$ 3,940,410	\$ 365,494	\$ 1,625,514	\$ 2,811,631	\$ 4,802,639	\$ 159,429,329	
Total pledged revenues available for fiscal year 2022 debt service	\$ 12,300,233	\$ 3,143,968	\$ 4,690,929	\$ 5,794,489	\$ 13,629,386		
Total pledged revenues used for fiscal year 2022 debt service	3,940,410	365,494	1,625,514	2,811,631	4,802,639		
Fiscal year 2022 pledged revenues used as a percentage of revenues available	32.04%	11.63%	34.65%	48.52%	35.24%		

Definitions:

Operation and Maintenance Expenses - defined as the cost of operation and maintenance as current expenses, paid or accrued, less depreciation and amortization expense.

Pledged Revenues and Net Revenues - defined as gross revenues less operation and maintenance expenses, plus capacity charges when applicable.

¹**Gross Revenues** - defined pursuant to Resolution 7141 adopted June 14, 2004, as all income and earnings derived by the City from the ownership, operation, leasing, or use of the Electric System, and investment income excluding capital expansion and system improvement grants.

²**Gross Revenues** - defined pursuant to Resolution 7143 adopted June 14, 2004, as all income and earnings derived by the City from the ownership, operation, leasing, or use of the Utility System, and investment income excluding capital expansion and system improvement grants.

³**2016 Electric System Refunding Revenue Bonds** - a refunding of the 2007A Electric System Revenue Bond and the 2014 Electric System Refunding Revenue Note.

⁴**2016 Utility System Refunding Revenue Bonds** - a refunding of the 2007A Utility System Revenue Bonds maturing on or after October 1, 2018.

⁵**2016 Electric System Refunding Revenue Note** - a refunding of the 2013 Electric System Refunding Revenue Note.

H. Defeased Debt

Defeased debt of the City that remains publicly traded is as follows:

Utility System Refunding Revenue Bonds, Series 1999 A/B \$ 10,750,000

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 9 – CONDUIT DEBT

The City issues conduit debt to provide financial assistance to private-sector entities for the acquisition and construction of hospital and other healthcare facilities deemed to be in the public interest. Conduit debt refers to certain limited-obligation revenue bonds or similar debt instruments issued by the City for the express purpose of providing capital financing for a specific nongovernmental third party. Although conduit debt bears the name of the City as issuer, it is collateralized by the resources provided by the loan with the third party on whose behalf they are issued. The City acts solely as a conduit issuer with respect to the debt.

Conduit debt is collateralized by the property financed and is payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity servicing the bond issue. None of the assets or revenues of the City are pledged to the payment of the bonds and under the constitution and laws of the State of Florida, the City may not legally pledge any of its revenues or assets to the payment thereof. Neither the City, the state, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of September 30, 2022, the City had an aggregate principal amount of hospital and not-for-profit revenue refunding bonds of approximately \$81,129,026. The amount of bonds outstanding for The Villages Tri-County Medical Center was \$25,585,000. The amount of bonds outstanding for Leesburg Regional Medical Center and The Villages Tri-County Medical Center as a combined entity was \$47,350,000. The amount of bonds outstanding for LifeStream Behavioral Center, Inc. was \$8,194,026.

NOTE 10 – ARBITRAGE REBATE

In accordance with the Tax Reform Act of 1986, any interest earnings on borrowed construction funds in excess of the interest costs are required to be rebated to the federal government.

There is no arbitrage rebate liability as of September 30, 2022.

NOTE 11 – LEASES

Business-type Activities - Regulated Leases

The City is lessor on various regulated leases of facilities located at the Leesburg Regional Airport with lease terms extending to 2048. There are no variable lease payments associated with regulated leases. In fiscal year 2022, the City adopted GASB 87, which requires revenue from regulated leases to be recorded in the period received. Total revenue from regulated leases for the year ended September 30, 2022 was \$293,873. The following is a schedule of future minimum payments on regulated leases:

Fiscal Year	Amount
2023	\$ 278,722
2024	288,166
2025	290,446
2026	293,393
2027	295,793
2028-2032	1,233,934
2033-2037	1,137,030
2038-2042	1,139,811
2043-2047	666,048
2048	14,509
Total Minimum Lease Payment Revenues	\$ 5,637,852

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Business-type Activities - Airport Non-Aeronautical Leases

The City owns and leases property to various tenants. Fixed monthly rent increases every two years based on the consumer price index (CPI). Under GASB 87, the discounted future minimum lease payments have been accrued as receivables at year end, generally offset by deferred inflows.

A discount rate of 6% was used to calculate the beginning receivables and deferred inflows of \$3,885,338 at October 1, 2021. The deferred inflows are being amortized to offset the scheduled principal payments on the related receivables. Amortization expense of \$467,864 was charged against lease revenue for 2022. Interest income was \$202,996 for 2022.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (PLANS)

A. Plan Descriptions and Contribution Information

The City maintains three separate single-employer pension plans: a supplemental one for police officers; one for firemen; and a general employees' retirement plan that covers other full-time City employees, including police officers. These plans are maintained as pension trust funds and included as part of the City's reporting entity. City ordinance and state law requires contributions to be determined by actuarial studies. The City Commission has the authority to establish and amend the benefit provisions of the plans. Administrative costs are financed through contributions and investment earnings. Typically, the General Fund has been used in prior years to liquidate pension liabilities.

B. Basis of Accounting

The Plans' financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are recorded with the custodian. Benefits and refunds are recognized when due and payable in accordance with the terms of each Plan.

C. Methods Used to Value Investments

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

For financial statement purposes, the plans' assets are valued at market value for the General Employees', Municipal Police Officers', and Municipal Firemen's plans, as reported within the annual trustee statements. Because the plans do not issue stand-alone GAAP financial reports, the following individual financial schedules are presented for each of the plans:

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SCHEDULE OF FIDUCIARY NET POSITION AS OF SEPTEMBER 30, 2022

	General Employees' Retirement Plan	Municipal Police Officers' Retirement Plan	Municipal Firemen's Retirement Plan	Total
Assets				
Cash	\$ 8,980	\$ 2	\$ -	\$ 8,982
Investments, at Fair Value:				
U.S. Government Securities	4,328,860	3,462,122	1,507,951	9,298,933
Foreign Bonds	-	-	79,588	79,588
Corporate Bonds	1,693,583	2,142,384	1,968,725	5,804,692
Corporate Stocks	17,761,345	-	3,451,648	21,212,993
Collateralized Mortgage Obligations	-	-	1,619,785	1,619,785
Alternative Investments	8,653,761	2,866,963	2,730,012	14,250,736
Money Market	349,693	644,794	471,805	1,466,292
Mutual Funds	4,137,771	14,913,951	10,273,968	29,325,690
Total Investments	36,925,013	24,030,214	22,103,482	83,058,709
Interest Receivable	140,962	-	36,517	177,479
Total Assets	<u>\$ 37,074,955</u>	<u>\$ 24,030,216</u>	<u>\$ 22,139,999</u>	<u>\$ 83,245,170</u>
Net Position Restricted for Employees'				
Pension Benefits	<u>\$ 37,074,955</u>	<u>\$ 24,030,216</u>	<u>\$ 22,139,999</u>	<u>\$ 83,245,170</u>

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION AS OF SEPTEMBER 30, 2022

	General Employees' Retirement Plan	Municipal Police Officers' Retirement Plan	Municipal Firemen's Retirement Plan	Total
Additions				
Contributions:				
Employer	\$ 1,135,409	\$ 462,179	\$ 877,924	\$ 2,475,512
State	-	260,615	182,002	442,617
Employee	-	329,083	189,313	518,396
Total Contributions	1,135,409	1,051,877	1,249,239	3,436,525
Investment Income:				
Net Increase (Decrease) in Fair Value of Investments	(5,781,919)	(5,682,884)	(4,869,567)	(16,334,370)
Interest and Dividend Income	785,044	1,132,633	710,325	2,628,002
Other Income	1,220	96,537	70,838	168,595
Less: Investment Expenses	(225,199)	(51,412)	(101,562)	(378,173)
Total Investment Income	(5,220,854)	(4,505,126)	(4,189,966)	(13,915,946)
Total Additions	(4,085,445)	(3,453,249)	(2,940,727)	(10,479,421)
Deductions				
Benefit Payments	2,735,192	1,029,980	1,245,466	5,010,638
Refund of Contributions	114,404	726,106	133,903	974,413
Administrative Expense	83,217	81,981	90,888	256,086
Total Deductions	2,932,813	1,838,067	1,470,257	6,241,137
Change in Plan Net Position	(7,018,258)	(5,291,316)	(4,410,984)	(16,720,558)
Net Position Restricted for Employees'				
Pension Benefits:				
Beginning of Year	44,093,213	29,321,532	26,550,983	99,965,728
End of Year	<u>\$ 37,074,955</u>	<u>\$ 24,030,216</u>	<u>\$ 22,139,999</u>	<u>\$ 83,245,170</u>

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

All three plans provide retirement, disability, and death benefits to plan members and their beneficiaries as described below:

1. General Employees' Retirement Plan (GERP)

The General Employees' Retirement Plan was frozen as of September 30, 2008. City contributions to the plan will continue until such time as the pension obligation is fully funded. Effective October 1, 2008, active plan members no longer accrue benefits under this plan. The plan is a 100% employer contributory defined benefit plan and covers all full time employees except firemen who began employment with the City prior to October 1, 2008. Participants who have completed five years of credited service are fully vested in the plan.

Plan Administration – The plan is administered by a Board of Trustees comprised of: (1) City of Leesburg resident appointed by Commission, City Manager (or designee), Human Resources Director, one other department head appointed by the City Manager, (2) members of the plan who are not certified police officers and one member of the plan who is a certified police officer.

Benefits Provided – The plan provides retirement, termination, disability, and death benefits.

Normal Retirement – The attainment of age 65 with 5 years of credited service.

Normal Retirement Benefit – 2% of average compensation times credited service prior to October 1, 2008, with a maximum of 45 years of credited service.

Early Retirement – Attainment of age 50 with 15 years of credited service.

Early Retirement Benefit – Accrued benefit on early retirement date, reduced 3.33% for each year that early retirement precedes age 65.

Pre-Retirement Death Benefit – Monthly benefit provided by the greater of (i) or (ii), where (i) is the single sum value of the deferred monthly retirement income commencing at normal retirement date which has accrued to the date of death, and (ii) is the smaller of (a) 18 times average final compensation at the date of death and (b) 100 times the anticipated monthly retirement income at normal retirement.

Disability – Eligibility at 10 years of credited service. Prior to normal retirement date, the benefit payable is the lesser of 50% of the average final compensation or \$1,500. At normal retirement date, the benefit payable is 2% times average final compensation times years and months of credited service (to a maximum of 45 years) as if employment had continued from date of disability to normal retirement date.

Disabled Death Benefit – The greater of (i) or (ii), where (i) is equal to the single-sum value, as of the date of the participant's death, of the deferred monthly retirement income commencing at normal retirement date that the disabled participant would have accrued to the date of termination of service due to disability, and (ii) is the smaller of (a) 18 times average final compensation at the date of termination due to disability and (b) 100 times the participant's anticipated monthly retirement income at normal retirement.

Contributions – Remaining amount required in order to pay current costs and amortize unfunded past service cost, if any, as provided in Chapter 112, Florida Statutes.

Termination of Employment – Vesting Schedule: Less than 5 years zero percent vested; five or more years 100% vested.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Cost of Living Adjustment – Retirees (other than vested terminated members) and their beneficiaries receive a 2% increase in benefits each year October 1st commencing 3 years after their otherwise normal retirement date.

Deferred Retirement Option Program (DROP) - Eligibility: Satisfaction of normal retirement requirements.

DROP Participation: Not to exceed 60 months.

DROP Rate of Return: At member's election: (1) actual net rate of investment return (total return net of brokerage commissions, transaction costs, and management fees) credited each fiscal quarter, or (2) 6.50% per annum compounded quarterly.

BAC-DROP - Eligibility: Satisfaction of normal retirement requirements.

BAC-DROP Period: Not to exceed 60 months.

BAC-DROP Rate of Return: 2.5% per annum compounded quarterly.

The DROP balance as of September 30, 2022 is \$91,888.

2. Municipal Police Officers' Retirement Plan (MPRP)

The plan covers full-time sworn police officers (other Police Department employees are covered in the GERP). Employees contribute 7.65% of their reportable W-2 compensation, less Christmas bonuses, but including lump sum payment of accrued sick leave, accrued annual leave, or accrued compensatory leave, plus all tax deferred (IRC Section 414(h)(2) and IRC Section 457 contributions) and tax exempt (IRC Section 125) items of income. Effective January 22, 2013, salary shall not include more than 300 hours of overtime per year. Additionally, salary will include the lesser of the amount of unused sick and annual leave time accrued as of January 22, 2013, or the actual amount of sick and vacation leave time for which the retiree receives payment at the time of retirement. The State of Florida collects and remits a 0.85% excise tax on gross premiums from casualty insurance policies covering property within the corporate limits to the fund pursuant to the provisions of Section 185.08, Florida Statutes.

Plan Administration – The plan is administered by a Board of Trustees comprised of: two City residents appointed by the City Commission, two full-time police officers elected by a majority of the members of the plan and a fifth Trustee chosen by a majority of the first four Trustees.

Benefits Provided – The plan provides retirement, termination, disability, and death benefits.

Normal Retirement – Earlier of (1) age 52 (age 50 for members eligible for normal retirement as of October 1, 2015 under prior provisions) and the completion of 25 years of credited service, or (2) age 55 and the completion of 10 years of credited service.

Normal Retirement Benefit – 3% of average final compensation times credited service prior to May 27, 2003; 2% for each year between May 27, 2003 and September 30, 2009; and 2.5% for each year of credited service between October 1, 2009 and September 30, 2015; and 3% for each year of credited service thereafter.

Early Retirement– Age 50 (age 45 for members who will be eligible for early retirement as of October 1, 2015 under prior provisions) and completion of 10 years of credited service.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Early Retirement Benefit – Accrued benefit, reduced 3% per year from what would have been the normal retirement date had the member remained employed.

Disability – Total and permanent; medical proof required. Ten years of credited service required for non-service incurred disability benefit.

Disability Benefit – Service connected: greater of accrued benefit or 50% of average final compensation. Non-service connected: greater of accrued benefit or 25% of average final compensation.

Pre-Retirement Death Benefit – Service connected: beneficiary receives a monthly benefit which can be provided by the greater of: (1) present value of member's accrued benefit, or (2) lesser of 24 times the member's average final compensation, or 100 times the member's anticipated normal retirement benefit. Non-service connected: if less than 10 years of service, beneficiary receives a refund of member contributions; otherwise, same as service connected benefits.

Contributions – Employee: 7.65% of salary; City: amount required after State premium tax refunds in order to pay current costs and amortize unfunded past service cost, as provided in Part VII, Chapter 112, Florida Statutes.

Deferred Retirement Option Program (DROP) – Eligibility: Satisfaction of normal retirement requirements.

DROP Participation: Not to exceed 60 months.

DROP Rate of Return: Actual net rate of investment return (total return net of brokerage commissions, transaction costs, and management fees) credited each fiscal quarter.

The DROP balance as of September 30, 2022 is \$288,800.

3. Municipal Firemen's Retirement Plan (MFRP)

The plan covers firefighters who have completed one year of employment. Firefighters contribute 6.5% of their annual compensation to the plan. The State of Florida collects and remits a 1.85% excise tax on gross premiums from fire insurance covering property within the corporate limits to the fund pursuant to the provisions of Section 175.101, Florida Statutes.

Plan Administration – The plan is administered by a Board of Trustees comprised of: two City appointees, two members of the department elected by the membership, and a member elected by the other four members.

Benefits Provided – The plan provides retirement, termination, disability, and death benefits.

Normal Retirement – Earlier of (1) age 52 and the completion of 25 years of credited service, or (2) age 55 and the completion of ten years of credited service.

Normal Retirement Benefit – 3% of average monthly earnings times credited service.

Early Retirement – Age 50 and 10 years of credited service.

Early Retirement Benefit – Accrued benefit is reduced for commencement earlier than the normal retirement date at a rate of 0.25% per month. Participants who terminate employment 100% vested prior to reaching the early retirement date requirements may elect to receive an early retirement benefit once the age requirements are met, provided employee contributions remain in the plan.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Disability – Eligibility - Total and permanent as determined by Board of Trustees, this benefit is payable from the first day of the month following the last day the participant was paid basic compensation. The benefit is payable in the form of a 10-year certain and continuous annuity. The last payment is that due next preceding the earlier of (1) the date of recovery prior to the normal retirement date and (2) the later of the date of death or the 120th payment. Non-line-of-duty benefit amount: Less than 10 years: The monthly income which can be provided by the greater of (i) the single-sum value of the accrued benefit and (ii) 2 x basic compensation paid in the calendar year immediately preceding disability. The monthly retirement income which may be provided by (ii) is limited to 60% x anticipated monthly retirement income at the normal retirement date. More than 10 years: The monthly income which is the greater of (i) the monthly retirement income which can be provided by the single-sum value of the accrued benefit and (ii) 30% x basic compensation paid in the calendar year immediately preceding disability. Note the single-sum value of (ii) is limited to 100 x the anticipated monthly retirement income at the normal retirement date. The minimum amount payable is 25% of the participant's average monthly compensation at the time of disability. Line-of-Duty benefit amount: A monthly income equal to 50% x basic compensation paid in the calendar year immediately preceding disability where the single-sum value of the monthly amount does not exceed the 100 x the anticipated monthly retirement income at the normal retirement date. The minimum amount payable is the greater of 42% of the participant's average monthly compensation at the time of disability and the accrued benefit at disability.

Pre-Retirement Death Benefit – The monthly income, payable to designated beneficiary in the form of a 10 year certain and continuous annuity payable commencing on the first of the month coincident with or next following the participant's death which can be provided by the greater of (i) the single-sum value of the accrued benefit as of the date of death, not less than the single-sum value of the early retirement benefit which would have been payable if the participant had retired early on the date of death and (ii) 2 x basic compensation paid in the calendar year immediately preceding death limited to 100 x the anticipated monthly retirement income at normal retirement date.

Contributions – Employee: 6.5% of basic compensation; Premium Tax: 1.85% tax on fire insurance premiums; City: remaining amount necessary for payment of normal (current year's) cost and amortization of the accrued past service liability, as provided in Part VII, Chapter 112, Florida Statutes.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

D. Membership

Membership of each Plan consisted of the following:

Membership as of:	10/1/2021 GERP	10/1/2021 MPRP	10/1/2021 MFRP
Retirees and Beneficiaries Receiving Benefits	248	39	31
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	244	12	10
Active Plan Members	133	63	46
Total	625	114	87

E. Investment Policy

The following were the Boards' adopted asset allocation policies as of September 30, 2022:

Asset Class	GERP	MPRP	MFRP
	Target Allocation	Target Allocation	Target Allocation
Domestic Equity	50%	45%	35%
International Equity	10%	15%	15%
Broad Market Fixed Income	17.5%	20%	28%
Global Fixed Income	0%	5%	0%
TIPS	0%	5%	0%
Convertibles	0%	0%	10%
Real Estate	12.5%	10%	7%
Hedge Funds	5%	0%	0%
Infrastructure	5%	0%	5%
Total	100%	100%	100%

F. Concentrations

The three pension plans did not hold investments in any one organization that represent five percent or more of the pension plan's fiduciary net position.

G. Rate of Return

GERP— For the year ended September 30, 2022 the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -12.08 percent.

MPRP – For the year ended September 30, 2022 the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -15.64 percent.

MFRP – For the year ended September 30, 2022 the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -15.64 percent.

The money-weighted rate of return expresses investment performance net of investment expense, adjusted for the changing amounts actually invested.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

H. Net Pension Liability of Sponsor

The components of the net pension liability of the sponsor as of September 30, 2022 were as follows:

	<u>GERP</u>	<u>MPRP</u>	<u>MFRP</u>
Total Pension Liability	\$ 42,013,997	\$ 29,900,930	\$ 28,828,608
Plan Fiduciary Net Position	(37,074,954)	(24,061,503)	(22,070,143)
Sponsor's Net Pension Liability	<u>\$ 4,939,043</u>	<u>\$ 5,839,427</u>	<u>\$ 6,758,465</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	<u>88.24%</u>	<u>80.47%</u>	<u>76.56%</u>

Actuarial Assumptions:

The measurement date is September 30, 2022 for all three pension plans. The measurement period for the pension expense is October 1, 2021 to September 30, 2022. The reporting period is October 1, 2021 through September 30, 2022.

The total pension liability for all plans was determined by an actuarial valuation as of October 1, 2021 updated to September 30, 2022 using the following actuarial assumptions applied to all measurement periods.

	<u>GERP</u>	<u>MPRP</u>	<u>MFRP</u>
Inflation	2%	2.5%	2.32%
Salary Increases	None (frozen)	Service based	4%-6%
Discount Rate	7.00%	6.80%	7.0%
Investment Rate of Return	7.00%	6.80%	7.0%

Mortality rates (healthy lives) for the General plan was based on Female: PubG.H-2010, Male: PubG.H-2010, set back one year; the Police plan was based on Female: PubS.H-2010, set forward one year, Male: PubS.H-2010, set forward one year; the Fire plan was based on Female: PubS.H-2010, set forward one year, Male: PubS.H-2010, set forward one year. Mortality rates (disabled lives) for the General plan was based on PubG.H-2010, set forward three years; the Police plan was based on 80% PubG.H-2010 and 20% PubS.H-2010; the Fire plan was based on 80% PubG.H-2010 and 20% PubS.H-2010.

For the General Employees' Fund, actuarial assumptions used were based on the results of an actuarial experience study dated September 3, 2007. The actuarial assumptions used for Police Officers' Fund were based on the results of an actuarial experience study dated December 3, 2021. The actuarial assumptions used for Firemen's Fund were based on the results of an actuarial experience study dated March 7, 2014 and updated at a January 8, 2017 meeting of the Retirement Committee.

I. Long Term Expected Rate of Return—All Plans

The long-term expected rate of return on all pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Pension Plan's target asset allocation as of September 30, 2022 are summarized in the following table:

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Asset Class	GERP	MPRP	MFRP
	Long Term Expected Real Rate of Return	Long Term Expected Real Rate of Return	Long Term Expected Real Rate of Return
Domestic Equity	5.86%	7.50%	8.35%
International Equity	4.60%	8.50%	4.07%
Broad Market Fixed Income	1.29%	2.50%	3.14%
Global Fixed Income	-	3.50%	-
TIPS	-	2.50%	-
Convertibles	-	-	7.82%
Real Estate	4.66%	4.50%	5.55%
Hedge Funds	3.07%	-	-
Infrastructure	4.37%	-	7.01%

J. Discount Rate

The discount rates used to measure the General Employees' pension liability was 7.00%, the Police Officers' pension liability was 6.80%, and the Firemen's pension liability was 7.00%.

The projection of cash flows used to determine the discount rate assumed that Plan Member contributions will be made at the current contribution rate and the Sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the Member rate. Based on those assumptions, the Pension Plans' Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the Long-Term Expected Rate of Return on Pension Plan investments was applied to all periods of projected benefit payment to determine the Total Pension Liability.

K. Net Pension Liability (Asset)

General Employees' Plan

CHANGES IN NET PENSION LIABILITY (ASSET)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances at September 30, 2021	\$ 41,764,218	\$ 44,093,212	\$ (2,328,994)
Changes for the year:			
Service cost	86,458	-	86,458
Interest	2,930,876	-	2,930,876
Differences between Expected and Actual Experience	(900,015)	-	(900,015)
Changes of assumptions	982,056	-	982,056
Contributions - Employer	-	1,135,409	(1,135,409)
Net Investment Income	-	(5,220,854)	5,220,854
Benefit Payments, including Refunds of Employee Contributions	(2,849,596)	(2,849,596)	-
Administrative Expense	-	(83,217)	83,217
Net Changes	249,779	(7,018,258)	7,268,037
Balances at September 30, 2022	<u>\$ 42,013,997</u>	<u>\$ 37,074,954</u>	<u>\$ 4,939,043</u>

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Police Officers' Plan

CHANGES IN NET PENSION LIABILITY (ASSET)			
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances at September 30, 2021	\$ 28,229,983	\$ 29,322,935	\$ (1,092,952)
Changes for the year:			
Service cost	622,092	-	622,092
Interest	1,902,284	-	1,902,284
Differences between Expected and Actual Experience	901,181	-	901,181
Contributions - Employer	-	481,074	(481,074)
Contributions - State	-	260,615	(260,615)
Contributions - Employee	-	340,980	(340,980)
Net Investment Income	-	(4,523,192)	4,523,192
Benefit Payments, including Refunds of Employee Contributions	(1,754,610)	(1,754,610)	-
Administrative Expense	-	(66,299)	66,299
Net Changes	1,670,947	(5,261,432)	6,932,379
Balances at September 30, 2022	\$ 29,900,930	\$ 24,061,503	\$ 5,839,427

Firemen's Plan

NET PENSION LIABILITY			
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2021	\$ 26,747,885	\$ 26,550,981	\$ 196,904
Changes for the year:			
Service cost	588,830	-	588,830
Interest	1,928,683	-	1,928,683
Change of benefit terms	12,684	-	12,684
Differences between Expected and Actual Experience	(133,374)	-	(133,374)
Changes of assumptions	1,140,098	-	1,140,098
Contributions - Employer	-	877,924	(877,924)
Contributions - State	-	182,002	(182,002)
Contributions - Employee	-	195,967	(195,967)
Contributions - Buy Back	-	-	-
Net Investment Income	-	(4,210,040)	4,210,040
Benefit Payments, including Refunds of Employee Contributions	(1,456,198)	(1,456,198)	-
Administrative Expense	-	(70,493)	70,493
Net changes	2,080,723	(4,480,838)	6,561,561
Balances at September 30, 2022	\$ 28,828,608	\$ 22,070,143	\$ 6,758,465

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Sensitivity of the Net Pension Liability to changes in discount rate:

General Employees' Plan

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Plan's Net Pension Liability	\$ 9,343,210	\$ 4,939,043	\$ 1,218,370

Police Officers' Plan

	1% Decrease 5.80%	Current Discount Rate 6.80%	1% Increase 7.80%
Plan's Net Pension Liability	\$ 9,568,359	\$ 5,839,427	\$ 2,754,829

Firemen's Plan

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Plan's Net Pension Liability	\$ 10,073,957	\$ 6,758,465	\$ 3,980,352

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions:

Pension expense for the fiscal year ended September 30, 2022 was: 1) General Employees' Plan \$1,070,661; 2) Police Officers' Plan \$1,126,234; and 3) Firemen's Plan \$1,466,241 (total \$3,663,136). On September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

General Employees' Plan

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ -	\$ 450,008
Changes of assumptions	491,028	-
Net Difference between Projected and Actual Earnings	4,428,763	-
Total	<u>\$ 4,919,791</u>	<u>\$ 450,008</u>

Police Officers' Plan

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 720,944	\$ 744,870
Changes of Assumptions	683,863	-
Net Difference between Projected and Actual Earnings	3,104,705	-
Total	<u>\$ 4,509,512</u>	<u>\$ 744,870</u>

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Firemen's Plan

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 258,318	\$ 295,603
Changes of Assumptions	912,078	202,922
Net Difference between Projected and Actual Earnings	2,926,324	-
Total	<u>\$ 4,096,720</u>	<u>\$ 498,525</u>

Deferred Inflows/Outflows Schedule for Future Years:

Amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Total year ended September 30:</u>	<u>General Employees'</u>	<u>Police Officers'</u>	<u>Firemen's</u>
2023	\$ 1,283,848	\$ 808,928	\$ 731,980
2024	881,017	673,210	593,741
2025	634,427	803,858	860,577
2026	1,670,491	1,478,646	1,411,897

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 13 - DEFINED CONTRIBUTION PENSION PLAN

General employees of the City participate in the 401(a) Defined Contribution Pension Plan (401(a) Plan) administered by MassMutual Financial Group. The 401(a) Plan was authorized by City Commission Resolution. New employees become fully vested over a four-year period. For the year ended September 30, 2022, the City Commission approved a contribution rate of 5% of compensation. Total contributions amounted to \$845,512, or 100% of the amount authorized.

Employees may not contribute to the 401(a) Plan. Investments in 401(a) Plan assets are directed by individual employees.

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. Plan Description and Benefits Provided

In accordance with Section 112.0801, Florida Statutes, the City allows retirees the option of continuing to participate in the City's group health insurance coverage at a premium cost of no more than the premium cost applicable to active employees. The City administers a single-employer defined other postemployment benefit (OPEB) plan which provides postretirement health care benefits, in accordance with City ordinance, to all employees who retire from the City with at least 15 years of continuous service. Benefit provisions for the Plan are established by the City Commission and may be amended by the City Commission. Employees retiring before age 55 may remain in the City's plan and pay all premium costs. Employees who retire between the ages of 55 and 58 and continue health coverage will become eligible for employer subsidized premiums at age 58. Employees retiring on or after attaining age 58 with at least 15 years of service remain in the plan with all employee premiums paid by the City up to a maximum of \$400 per month; if the cost to the City for health insurance coverage on the retired employee exceeds \$400 per month, the retiree will bear the cost over and above \$400; this \$400 per month stipend is no longer available to employees who were hired on or after October 1, 2008. This explicit City subsidy is available only for retiree coverage and is not available in whole or in part as an explicit subsidy for spouse or dependent coverage. A voluntary early retirement incentive program (VERIP) was implemented in 2014, allowing for retirees to retire as early as age 50 with 27 years of service, with varying amounts of service required from ages 51-57. The VERIP pays the maximum subsidy of \$400 per month. The City has implemented a \$400 per month subsidy cap in instances where the retiree is eligible to receive a subsidy. In instances where the premium exceeds the monthly cap, the excess premium becomes the responsibility of the retiree. In July 2018, the City began to offer a \$400 per month stipend as a cash benefit to retirees eligible for such who no longer remain in the City's health insurance plan. The plan does not issue a publicly available financial report. The OPEB payable from the governmental funds are typically liquidated in the General Fund.

B. Funding Policy

Currently, the City's OPEB benefits are unfunded. That is, there is no separate Trust Fund or equivalent arrangement into which the City would make contributions to advance-fund the obligation. Therefore, the ultimate subsidies which are provided over time are financed directly by general assets of the City. For the fiscal year ended September 30, 2022, retiree contributions for amounts not covered by the \$400 per month described in "Plan Description" above totaled \$339,624.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

C. Employees Covered by Benefit Terms

At September 30, 2021, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	101
Active Plan Members	410
Total	<u><u>511</u></u>

D. Total OPEB Liability

The City's total OPEB liability of \$22,322,427 was measured as of September 30, 2021, and was determined by an actuarial valuation as of September 30, 2021.

E. Significant Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation as of September 30, 2021 using the following actuarial assumptions:

Inflation Rate	2.50%
Salary Increase Rate(s)	Varies by Service
Discount Rate	2.43%
Initial Healthcare Trend Rate	7.50%
Ultimate Healthcare Trend Rate	4.00%
Years to Ultimate	53

Mortality - All mortality rates were based on the Pub-2010 mortality tables with fully generational improvement using Scale MP-2021. Rates are based on those outlined in the July 1, 2021 Florida Retirement System (FRS) actuarial valuation report.

Active Lives - For female lives (non-special risk), the headcount-weighted PubG-2010 female employee table was used. For male lives, the headcount-weighted PubG-2010 male below-median income employee table, set back one year, was used. For special risk female lives, the headcount-weighted PubS-2010 female employee table, set forward one year, was used. For special risk male lives, the headcount-weighted PubS-2010 male below-median income employee table, set forward one year, was used.

Inactive Healthy Lives - For female (non-special risk) lives, the headcount-weighted PubG-2010 female below-median income healthy retiree table was used. For male (non-special risk) lives, the headcount-weighted PubG-2010 male below-median income healthy retiree table, set back one year, was used. For special risk female lives, the headcount-weighted PubS-2010 female healthy retiree table, set forward one year, was used. For special risk male lives, the headcount-weighted PubS-2010 male below-median income healthy retiree table, set forward one year, was used.

Disabled Lives - For female (non-special risk) lives, the headcount-weighted PubG-2010 female disabled retiree table, set forward three years was used. For male (non-special risk) lives, the headcount-weighted PubG-2010 male disabled retiree table, set forward three years, was used. For special risk female lives, an 80/20 blend between the headcount-weighted PubG-2010 and PubS-2010 female disabled retiree tables were used. For special risk male lives, an 80/20 blend between the headcount-weighted PubG-2010 and PubS-2010 male disabled tables were used.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Discount Rate - Given the City's decision not to fund the OPEB plan, all future benefit payments were discounted using a high-quality municipal bond rate of 2.43%. The high-quality municipal bond rate was based on the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index as published by the S&P Dow Jones Indices nearest the measurement date. The S&P Municipal 20 Year High Grade Rate Index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years. Eligible bonds must be rated at least AA by Standard & Poor's Ratings Services, Aa2 by Moody's or AA by Fitch. If there are multiple ratings, the lowest rating is used.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends.

Projection of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

E. Changes in Total OPEB Liability

	Total OPEB Liability
Balance at September 30, 2021	\$ 28,637,084
Changes for the Fiscal Year:	
Service Cost	938,010
Interest on the Total OPEB Liability	620,861
Differences Between Expected and Actual Experience	(1,899,154)
Changes of Assumptions	(4,842,580)
Benefit Payments	(1,131,794)
Net Changes	(6,314,657)
Balance at September 30, 2022	<u>\$ 22,322,427</u>

Changes in assumptions reflect a change in the discount rate from 2.14% for the reporting period ended September 30, 2021, to 2.43% for the reporting period ended September 30, 2022.

E. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

	1% Decrease 1.43%	Current Discount Rate 2.43%	1% Increase 3.43%
Total OPEB Liability	\$ 25,668,314	\$ 22,322,427	\$ 19,616,387

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

F. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

	1% Decrease 3.00% - 6.50%	Healthcare Costs Trend Rates 4.00% - 7.50%	1% Increase 5.00% - 8.50%
Total OPEB Liability	\$ 21,078,001	\$ 22,322,427	\$ 23,899,081

G. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

OPEB expense for the fiscal year ended September 30, 2022 was (\$404,933). On September 30, 2022, the City reported Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 1,919,976
Changes of Assumptions	2,990,012	8,733,225
Employer Contributions Subsequent to the Measurement Date	799,303	-
Total	\$ 3,789,315	\$ 10,653,201

H. Deferred Outflows/Inflows of Resources Schedule for Future Years

\$799,303 reported as deferred outflows of resources related to OPEB resulting from benefit payments made subsequent to the measurement date will be recognized as a decrease of the total OPEB liability in fiscal year 2023. Other amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended September 30:	
2023	\$ (1,971,014)
2024	(1,971,014)
2025	(1,579,350)
2026	(215,602)
2027	(963,105)
Thereafter	(963,104)

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 15 - SELF-INSURANCE FUND

A. Employee Health Insurance Fund

The City maintains a self-insurance program for the payment of employee health and medical claims. The program provides for the payment of City and employee contributions into a self-insurance fund, which is managed by the City. Individual claims up to \$165,000 per claimant are paid from the assets of the self-insurance fund. Individual claims above \$165,000 are paid by the reinsurance up to an unlimited lifetime maximum. This coverage includes all amount for claims, regardless of the condition or disease, for this claimant during the policy period. In addition, the total of all claims (less reimbursements for the specific claims) are paid after the aggregate excess attachment point has been reached. Claims above this amount are reimbursed up to \$1,000,000 per fiscal year by the reinsurance policy purchased by the City. The City employs a third party claims administrator to manage claims. Each year, an actuarial analysis of the Health Insurance Fund is conducted in order to assure the financial soundness of the fund.

B. Workers' Compensation Insurance Fund

The City maintains a self-insurance program for the payment of employee workers' compensation claims. The program provides for City contributions into a self-insurance fund which is managed by the City. Employee claims up to \$500,000 per occurrence are paid from the assets of the self-insurance fund with amounts in excess of \$500,000 per occurrence being paid from a reinsurance policy purchased by the City. The City employs a third party claims administrator to manage claims. Each year, an actuarial analysis of the Workers' Compensation Insurance Fund is conducted in order to assure the financial soundness of the fund.

Changes in claims liabilities for the last two years follow:

	Balance October 1, 2021	Current Year Claims and Changes in Estimates	(Claims Paid)	Balance September 30, 2022
Employee Health Insurance Fund	\$ 443,731	\$ 6,253,213	\$ (6,255,004)	\$ 441,940
Workers' Compensation Insurance Fund	2,085,023	290,858	(307,468)	2,068,413
	<u>\$ 2,528,754</u>	<u>\$ 6,544,071</u>	<u>\$ (6,562,472)</u>	<u>\$ 2,510,353</u>
	Balance October 1, 2020	Current Year Claims and Changes in Estimates	(Claims Paid)	Balance September 30, 2021
Employee Health Insurance Fund	\$ 417,942	\$ 6,463,650	\$ (6,437,861)	\$ 443,731
Workers' Compensation Insurance Fund	1,669,061	888,084	(472,122)	2,085,023
	<u>\$ 2,087,003</u>	<u>\$ 7,351,734</u>	<u>\$ (6,909,983)</u>	<u>\$ 2,528,754</u>

Claim liabilities are calculated based on actuarial valuations, which include consideration of non-incremental claims adjustment expenses. Management estimates that \$723,945 of Workers' Compensation and \$441,940 of Employee Health Insurance claim liabilities are payable within one year. The amount of settlements have not exceeded insurance coverage in each of the past three fiscal years.

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 16 – CONTINGENCIES AND COMMITMENTS

The City participates in a number of state and federal grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined, although the City expects such amounts, if any, to be immaterial.

The City is defending several claims and judgments arising from the normal course of business. The City expects to prevail in these matters; however, the final outcomes have not yet been determined.

NOTE 17 – ENCUMBRANCES

The City has outstanding encumbrances on various contracts for construction and other projects. These encumbrances, as of September 30, 2022, in the respective funds are as follows:

General Fund	\$ 219,911
Capital Projects Fund	558,085
Non-Major Governmental Funds	182,965
Electric Utility Fund	655,435
Gas Utility Fund	134,683
Water Utility Fund	981,726
Wastewater Utility Fund	6,449,398
Airport Fund	1,495,522
Non-Major Enterprise Funds	495,796
Internal Service Funds	531,840
Total	<u><u>\$ 11,705,361</u></u>

Long-term purchase contract obligations for the purchase of electric power are disclosed in Note 7. Long-term contracts are not included in the above outstanding encumbrance balances.

NOTE 18 – RISK MANAGEMENT

The City's self-insurance programs are accounted for in separate nonmajor internal service funds. Additionally, the City maintains insurance coverages for the following exposures:

- General and Automotive Liability
- Property Damage, including Inland Marine and Auto Physical Damage insurance
- Crime
- Law Enforcement Liability
- Public Officials and Employment Practices Liability
- Pollution Liability
- Excess Workers' Compensation Insurance
- Excess Health Insurance
- Unemployment Compensation
- Federal Flood Insurance
- Basic Life Insurance
- Airport Liability
- Marina Liability

CITY OF LEESBURG, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Exposures are limited by insurance coverage as noted. Settled general and automotive liability and workers' compensation claims have not exceeded the self-insured statutory limits in any of the past five years.

NOTE 19 – TAX ABATEMENTS

The City enters into property tax abatement agreements with local businesses under Article VII, Section 3(c) of the Florida Constitution and City Ordinance 12-42, which were approved by City voters on November 6, 2012, for the purpose of encouraging economic development and establishing new jobs in the City. City ad valorem taxes are abated for businesses that meet certain hiring, sales and/or productive output increases and file for such exemption with the Lake County Property Appraiser. The temporary exemption applies to new buildings and new equipment built or purchased by a qualifying business after the application for exemption is filed of up to 100% of ad valorem taxes on the new buildings and equipment for up to ten years; each exemption is granted on a case-by-case basis. A business which does not achieve the performance requirements specified in the individual authorizing ordinance could have the ad valorem tax exemption revoked in whole or in part. The City has elected to disclose all tax abatement agreements.

Currently, the City has an agreement with Coreslab to abate ad valorem property taxes on new buildings and equipment recently constructed and installed from tax years 2019-2021 (fiscal years 2019-2021). The amount of the abatement under the agreement was \$38,879 in fiscal year 2022, and estimated to be \$37,791 in fiscal year 2023. The City also sold additional property to Coreslab, and will have no tax abatements in relation to new buildings and equipment placed on the additional property until the property is developed.



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REQUIRED SUPPLEMENTARY INFORMATION

The following supplementary schedules present the major fund budgetary comparison schedules; trend information regarding the retirement plans for the City's General Employees, Municipal Police and Municipal Firemen; and trend information regarding other postemployment benefits. This information is necessary for a fair presentation in conformity with generally accepted accounting principles.

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Taxes	\$ 10,350,488	\$ 10,350,488	\$ 10,521,929	\$ 171,441
Licenses, Permits, and Assessments	1,950,770	1,950,770	2,111,648	160,878
Intergovernmental	2,816,685	5,028,136	5,134,913	106,777
Charges for Services	1,098,666	1,273,666	1,386,788	113,122
Fines and Forfeitures	165,000	165,000	135,617	(29,383)
Miscellaneous:				
Interest	185,000	185,000	(58,603)	(243,603)
Rental	617,500	617,500	794,000	176,500
Other	103,830	193,830	182,133	(11,697)
Total Revenues	17,287,939	19,764,390	20,208,425	444,035
Expenditures				
Current:				
General Government	4,088,722	4,106,994	4,048,014	58,980
Public Safety	16,601,106	16,621,553	17,049,756	(428,203)
Physical Environment	120,557	149,806	135,741	14,065
Transportation	1,294,916	1,294,916	1,147,803	147,113
Economic Environment	186,964	186,964	199,482	(12,518)
Human Services	124,721	3,301,944	1,353,606	1,948,338
Culture and Recreation	4,072,246	4,245,425	4,260,350	(14,925)
Capital Outlay:				
Capital Outlay	-	(1,205)	-	(1,205)
General government	132,000	213,514	111,841	101,673
Public safety	50,000	239,434	213,207	26,227
CO_Culture and recreation	17,600	19,421	20,871	(1,450)
Total Expenditures	26,688,832	30,378,766	28,540,671	1,838,095
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	(9,400,893)	(10,614,376)	(8,332,246)	2,282,130
Other Financing Sources (Uses)				
Sale of Capital Assets	2,500	10,607	33,278	22,671
Transfers from Other Funds	10,281,953	11,281,953	10,900,102	(381,851)
Transfers to Other Funds	(1,839,560)	(2,834,296)	(1,859,039)	975,257
Fund Balance Appropriated	956,000	2,156,112	-	(2,156,112)
Total Other Financing Sources (Uses)	9,400,893	10,614,376	9,074,341	(1,540,035)
Net Change in Fund Balance	-	-	742,095	742,095
Fund Balance, Beginning of Year	-	-	14,317,168	14,317,168
Fund Balance, End of Year	\$ -	\$ -	\$ 15,059,263	\$ 15,059,263

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY REDEVELOPMENT AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Taxes	\$ 2,432,008	\$ 2,432,008	\$ 2,411,950	\$ (20,058)
Miscellaneous:				
Interest	18,750	18,750	(11,386)	(30,136)
Rental	2,500	2,500	3,603	1,103
Total Revenues	<u>2,453,258</u>	<u>2,453,258</u>	<u>2,404,167</u>	<u>(49,091)</u>
Expenditures				
Current:				
Economic Environment	1,263,464	1,182,281	519,053	663,228
Debt Service:				
Principal Payments	764,931	764,931	693,000	71,931
Interest and Fees	324,243	324,243	322,972	1,271
Capital Outlay:				
Economic environment	-	182,115	176,170	5,945
Total Expenditures	<u>2,352,638</u>	<u>2,453,570</u>	<u>1,711,195</u>	<u>742,375</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>100,620</u>	<u>(312)</u>	<u>692,972</u>	<u>693,284</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	7,000	7,000
Transfers to Other Funds	-	(400,000)	(400,000)	-
Fund Balance Appropriated	(100,620)	400,312	-	(400,312)
Total Other Financing Sources (Uses)	<u>(100,620)</u>	<u>312</u>	<u>(393,000)</u>	<u>(393,312)</u>
Net Change in Fund Balance	-	-	299,972	299,972
Fund Balance, Beginning of Year	-	-	2,185,407	2,185,407
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,485,379</u>	<u>\$ 2,485,379</u>

This schedule is prepared on the basis of Generally Accepted Accounting Principles.



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CITY OF LEESBURG, FLORIDA
GENERAL EMPLOYEES' PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS

	2013	2014	2015	2016	2017
Total Pension Liability					
Service Cost	\$ 194,388	\$ 208,967	\$ 152,878	\$ 141,911	\$ 122,811
Interest	2,883,831	2,926,654	2,944,455	2,831,625	2,976,831
Differences Between Expected and Actual Experience	-	-	(1,744,070)	(22,731)	(367,628)
Changes of Assumptions	-	-	-	1,913,430	-
Benefit payments, Including Refunds of Member Contributions	(2,352,214)	(2,691,425)	(2,992,933)	(2,700,483)	(2,584,858)
Net Change in Total Pension Liability	726,005	444,196	(1,639,670)	2,163,752	147,156
Total Pension Liability - Beginning	39,432,794	40,158,799	40,602,995	38,963,325	41,127,077
Total Pension Liability - Ending (a)	<u>\$ 40,158,799</u>	<u>\$ 40,602,995</u>	<u>\$ 38,963,325</u>	<u>\$ 41,127,077</u>	<u>\$ 41,274,233</u>
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,250,669	\$ 1,456,725	\$ 1,435,084	\$ 1,166,446	\$ 1,010,847
Net Investment Income	3,036,199	3,281,074	502,864	2,751,242	3,840,395
Benefit Payments, Including Refunds of Member Contributions	(2,352,214)	(2,691,425)	(2,992,933)	(2,700,483)	(2,584,858)
Administrative Expense	(63,599)	(81,087)	(73,823)	(70,197)	(74,124)
Net Change in Plan Fiduciary Net Position	1,871,055	1,965,287	(1,128,808)	1,147,008	2,192,260
Plan Fiduciary Net Position - Beginning	31,112,567	32,983,622	34,948,909	33,820,101	34,967,109
Plan Fiduciary Net Position - Ending (b)	<u>\$ 32,983,622</u>	<u>\$ 34,948,909</u>	<u>\$ 33,820,101</u>	<u>\$ 34,967,109</u>	<u>\$ 37,159,369</u>
City's Net Pension Liability (Asset) - Ending (a) - (b)	<u>\$ 7,175,177</u>	<u>\$ 5,654,086</u>	<u>\$ 5,143,224</u>	<u>\$ 6,159,968</u>	<u>\$ 4,114,864</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.13%	86.07%	86.80%	85.02%	90.03%
Covered Payroll	N/A	N/A	\$ 11,184,611	\$ 10,350,154	\$ 9,771,298
City's Net Pension Liability as a Percentage of the Covered Payroll	N/A	N/A	45.98%	59.52%	42.11%

Notes to Schedule:

Changes of assumptions:

For measurement date 09/30/2020, as mandated by Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed to the rates used in the July 1, 2019 actuarial valuation for non-special-risk lives, with appropriate risk and collar adjustments made based on plan demographics.

For measurement date 09/30/2022, the investment rate of return was lowered from 7.25% to 7.00%, compounded annually, net of investment related expenses.

CITY OF LEESBURG, FLORIDA
GENERAL EMPLOYEES' PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS

	2018	2019	2020	2021	2022
Total Pension Liability					
Service Cost	\$ 112,163	\$ 94,887	\$ 90,827	\$ 87,124	\$ 86,458
Interest	2,983,558	3,009,995	2,997,173	2,915,581	2,930,876
Differences Between Expected and Actual Experience	(40,907)	(295,102)	(818,934)	(54,439)	(900,015)
Changes of Assumptions	-	832,857	(722,065)	-	982,056
Benefit payments, Including Refunds of Member Contributions	(2,677,281)	(2,688,066)	(2,713,707)	(2,623,679)	(2,849,596)
Net Change in Total Pension Liability	377,533	954,571	(1,166,706)	324,587	249,779
Total Pension Liability - Beginning	41,274,233	41,651,766	42,606,337	41,439,631	41,764,218
Total Pension Liability - Ending (a)	\$ 41,651,766	\$ 42,606,337	\$ 41,439,631	\$ 41,764,218	\$ 42,013,997
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,090,938	\$ 1,065,288	\$ 1,028,808	\$ 910,414	\$ 1,135,409
Net Investment Income	3,480,669	1,030,679	1,479,649	7,871,318	(5,220,853)
Benefit Payments, Including Refunds of Member Contributions	(2,677,281)	(2,688,066)	(2,713,707)	(2,623,679)	(2,849,596)
Administrative Expense	(85,994)	(78,157)	(79,702)	(77,334)	(83,217)
Net Change in Plan Fiduciary Net Position	1,808,332	(670,256)	(284,952)	6,080,719	(7,018,257)
Plan Fiduciary Net Position - Beginning	37,159,369	38,967,701	38,297,445	38,012,493	44,093,212
Plan Fiduciary Net Position - Ending (b)	\$ 38,967,701	\$ 38,297,445	\$ 38,012,493	\$ 44,093,212	\$ 37,074,955
City's Net Pension Liability (Asset) - Ending (a) - (b)	\$ 2,684,065	\$ 4,308,892	\$ 3,427,138	\$ (2,328,994)	\$ 4,939,042
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.56%	89.89%	91.73%	105.58%	88.24%
Covered Payroll	\$ 9,804,536	\$ 9,150,481	\$ 8,605,507	\$ 8,614,389	\$ 8,399,497
City's Net Pension Liability as a Percentage of the Covered Payroll	27.38%	47.09%	39.82%	(27.04)%	58.80%

CITY OF LEESBURG, FLORIDA
MUNICIPAL POLICE OFFICERS' PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS

	2013	2014	2015	2016	2017
Total Pension Liability					
Service cost	\$ 568,199	\$ 612,234	\$ 583,726	\$ 531,469	\$ 535,415
Interest	1,219,007	1,299,397	1,401,184	1,386,584	1,517,690
Changes of Benefit Terms	-	-	390,863	-	-
Differences Between Expected and Actual Experience	-	-	(1,091,580)	615,885	1,644,031
Changes of Assumptions	-	-	-	370,217	-
Benefit Payments, Including Refunds of Member Contributions	(765,084)	(822,819)	(1,098,375)	(960,560)	(960,266)
Net Change in Total Pension Liability	1,022,122	1,088,812	185,818	1,943,595	2,736,870
Total Pension Liability - Beginning	15,543,462	16,565,584	17,654,396	17,840,214	19,783,809
Total Pension Liability - Ending (a)	\$ 16,565,584	\$ 17,654,396	\$ 17,840,214	\$ 19,783,809	\$ 22,520,679
Plan Fiduciary Net Position					
Contributions - Employer	\$ 406,147	\$ 371,964	\$ 248,486	\$ 255,920	\$ 335,142
Contributions - State	155,997	160,225	168,105	183,761	182,473
Contributions - Employee	276,198	258,985	250,545	277,064	298,174
Net Investment Income	1,685,318	1,868,068	(211,259)	1,042,752	2,068,871
Benefit Payments, Including Refunds of Member Contributions	(765,084)	(822,819)	(1,098,375)	(960,560)	(960,266)
Administrative Expense	(31,140)	(43,005)	(46,291)	(50,968)	(49,199)
Net Change in Plan Fiduciary Net Position	1,727,436	1,793,418	(688,789)	747,969	1,875,195
Plan Fiduciary Net Position - Beginning	14,260,248	15,987,684	17,781,102	17,092,313	17,840,282
Plan Fiduciary Net Position - Ending (b)	\$ 15,987,684	\$ 17,781,102	\$ 17,092,313	\$ 17,840,282	\$ 19,715,477
City's Net Pension Liability (Asset) - Ending (a) - (b)	\$ 577,900	\$ (126,706)	\$ 747,901	\$ 1,943,527	\$ 2,805,202
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.51%	100.72%	95.81%	90.18%	87.54%
Covered Payroll *	\$ 3,610,429	\$ 3,385,424	\$ 3,476,535	\$ 3,621,754	\$ 3,895,135
City's Net Pension Liability as a Percentage of the Covered Payroll	16.01%	(3.74)%	21.51%	53.66%	72.02%

Notes to Schedule:

*The Covered Payroll amounts shown are in compliance with GASB 82, except for the 09/30/2015 measurement period.

Changes of assumptions:

For measurement date 09/30/2021, the Board approved the following assumption changes based on the December 3, 2021 actuarial experience study:

1. Decrease in investment return assumption from 7.0% to 6.8% per year, net of investment related expenses.
2. Increase the expected individual salary increases from 7.0% to 12.0% for the first year of employment and reduce the expectation in years 1-4 from 7.0% to 5.0% per year.
3. Update the expected rate of Early Retirement to be 10% per year, regardless of Credited Service and the expected rate of Normal Retirement to be 75% at first eligibility and 100% beginning one year after first eligibility.
4. Switch to an entirely service-based assumption for expected turnover rates, with 13% for each of the first 5 years of employment, 9% for the next 5 years of employment, 8% for the next 5 years of employment and 2% per year beginning at 15 years of employment.

For measurement date 09/30/2020, as mandated by Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed to the rates used in the July 1, 2019 actuarial valuation for special risk lives, with appropriate risk and collar adjustments made based on plan demographics.

For measurement date 09/30/2020, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.40% to 7.00%, net of investment related expenses.

CITY OF LEESBURG, FLORIDA
MUNICIPAL POLICE OFFICERS' PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS

	2018	2019	2020	2021	2022
Total Pension Liability					
Service cost	\$ 562,191	\$ 585,643	\$ 664,416	\$ 687,968	\$ 622,092
Interest	1,723,065	1,834,860	1,893,071	1,871,051	1,902,284
Changes of Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	367,350	(434,190)	(1,008,318)	(509,406)	901,181
Changes of Assumptions	-	687,014	571,135	636,013	-
Benefit Payments, Including Refunds of Member Contributions	(1,118,288)	(1,311,084)	(999,239)	(993,948)	(1,754,610)
Net Change in Total Pension Liability	1,534,318	1,362,243	1,121,065	1,691,678	1,670,947
Total Pension Liability - Beginning	22,520,679	24,054,997	25,417,240	26,538,305	28,229,983
Total Pension Liability - Ending (a)	\$ 24,054,997	\$ 25,417,240	\$ 26,538,305	\$ 28,229,983	\$ 29,900,930
Plan Fiduciary Net Position					
Contributions - Employer	\$ 526,010	\$ 626,706	\$ 542,982	\$ 436,251	\$ 481,074
Contributions - State	199,426	213,641	227,475	242,702	260,615
Contributions - Employee	303,473	328,464	314,179	318,845	340,980
Net Investment Income	1,687,710	1,193,339	2,022,845	5,073,633	(4,523,192)
Benefit Payments, Including Refunds of Member Contributions	(1,118,288)	(1,311,084)	(999,239)	(993,948)	(1,754,610)
Administrative Expense	(55,301)	(45,160)	(59,279)	(67,924)	(66,299)
Net Change in Plan Fiduciary Net Position	1,543,030	1,005,906	2,048,963	5,009,559	(5,261,432)
Plan Fiduciary Net Position - Beginning	19,715,477	21,258,507	22,264,413	24,313,376	29,322,935
Plan Fiduciary Net Position - Ending (b)	\$ 21,258,507	\$ 22,264,413	\$ 24,313,376	\$ 29,322,935	\$ 24,061,503
City's Net Pension Liability (Asset) - Ending (a) - (b)	\$ 2,796,490	\$ 3,152,827	\$ 2,224,929	\$ (1,092,952)	\$ 5,839,427
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.37%	87.60%	91.62%	103.87%	80.47%
Covered Payroll *	\$ 3,969,532	\$ 4,293,645	\$ 4,106,916	\$ 4,167,910	\$ 4,457,263
City's Net Pension Liability as a Percentage of the Covered Payroll	70.45%	73.43%	54.18%	(26.22)%	131.01%

CITY OF LEESBURG, FLORIDA
MUNICIPAL FIREMEN'S PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS

	2013	2014	2015	2016	2017
Total Pension Liability					
Service Cost	\$ 504,910	\$ 542,778	\$ 512,330	\$ 409,225	\$ 488,956
Interest	1,339,445	1,419,978	1,483,143	1,509,178	1,594,814
Share Plan Allocation	-	51,032	55,931	40,135	36,366
Changes in Benefit Terms					
Differences Between Expected and Actual Experience	-	-	(267,086)	(428,003)	452,051
Changes of Assumptions	-	-	-	725,327	-
Contributions - Buy Back	-	-	-	-	46,909
Benefit Payments, Including Refunds of Member Contributions	(780,467)	(836,424)	(1,445,857)	(1,222,312)	(1,165,231)
Net Change in Total Pension Liability	1,063,888	1,177,364	338,461	1,033,550	1,453,865
Total Pension Liability - Beginning	17,744,588	18,808,476	19,985,840	20,324,301	21,357,851
Total Pension Liability - Ending (a)	\$ 18,808,476	\$ 19,985,840	\$ 20,324,301	\$ 21,357,851	\$ 22,811,716
Plan Fiduciary Net Position					
Contributions - Employer	\$ 827,920	\$ 866,635	\$ 609,819	\$ 540,916	\$ 639,746
Contributions - State	156,635	161,481	166,380	150,584	146,815
Contributions - Employee	187,674	190,151	178,693	163,470	169,905
Contributions - Buy Back	-	-	-	-	46,909
Net Investment Income	1,792,048	1,362,537	(244,332)	1,636,931	1,728,242
Benefit Payments, Including Refunds of Member Contributions	(780,467)	(836,424)	(1,445,857)	(1,222,312)	(1,165,231)
Administrative Expense	(34,748)	(46,621)	(50,322)	(36,378)	(44,712)
Net Change in Plan Fiduciary Net Position	2,149,062	1,697,759	(785,619)	1,233,211	1,521,674
Plan Fiduciary Net Position - Beginning	13,180,704	15,329,766	17,027,525	16,241,906	17,475,117
Plan Fiduciary Net Position - Ending (b)	\$ 15,329,766	\$ 17,027,525	\$ 16,241,906	\$ 17,475,117	\$ 18,996,791
City's Net Pension Liability - Ending (a) - (b)	\$ 3,478,710	\$ 2,958,315	\$ 4,082,395	\$ 3,882,734	\$ 3,814,925
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.50%	85.20%	79.91%	81.82%	83.28%
Covered Payroll*	\$ 2,887,291	\$ 2,925,402	\$ 2,901,491	\$ 2,514,924	\$ 2,613,920
City's Net Pension Liability as a Percentage of the Covered Payroll	120.48%	101.13%	140.70%	154.39%	145.95%

Notes to Schedule:

* The Covered Payroll amounts shown are in compliance with GASB 82, except for the 09/30/2015 measurement period.

For measurement date 09/30/2022, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.40% to 7.00%, net of investment related expenses.

Actuarially determined contributions are calculated based on the valuation as of the beginning of the fiscal year two years prior to the fiscal year in which contributions are due.

CITY OF LEESBURG, FLORIDA
MUNICIPAL FIREMEN'S PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS

	2018	2019	2020	2021	2022
Total Pension Liability					
Service Cost	\$ 503,047	\$ 508,217	\$ 490,171	\$ 537,622	\$ 588,830
Interest	1,702,512	1,777,194	1,825,455	1,884,126	1,928,683
Share Plan Allocation	-	-	-	-	-
Changes in Benefit Terms	-	-	-	7,927	12,684
Differences Between Expected and Actual Experience	23,441	105,551	(503,745)	380,868	(133,374)
Changes of Assumptions	-	-	-	(338,204)	1,140,098
Contributions - Buy Back	40,613	58,654	17,667	-	-
Benefit Payments, Including Refunds of Member Contributions	(1,229,206)	(1,268,317)	(1,279,859)	(1,307,565)	(1,456,198)
Net Change in Total Pension Liability	1,040,407	1,181,299	549,689	1,164,774	2,080,723
Total Pension Liability - Beginning	22,811,716	23,852,123	25,033,422	25,583,111	26,747,885
Total Pension Liability - Ending (a)	\$ 23,852,123	\$ 25,033,422	\$ 25,583,111	\$ 26,747,885	\$ 28,828,608
Plan Fiduciary Net Position					
Contributions - Employer	\$ 694,423	\$ 665,627	\$ 760,104	\$ 795,488	\$ 877,924
Contributions - State	141,149	144,627	152,264	172,490	182,002
Contributions - Employee	169,310	166,141	177,275	180,074	195,967
Contributions - Buy Back	40,613	58,655	17,667	-	-
Net Investment Income	931,592	721,628	2,465,384	4,438,206	(4,210,040)
Benefit Payments, Including Refunds of Member Contributions	(1,229,206)	(1,268,317)	(1,279,859)	(1,307,565)	(1,456,198)
Administrative Expense	(44,950)	(46,936)	(78,542)	(83,152)	(70,493)
Net Change in Plan Fiduciary Net Position	702,931	441,425	2,214,293	4,195,541	(4,480,838)
Plan Fiduciary Net Position - Beginning	18,996,791	19,699,722	20,141,147	22,355,440	26,550,981
Plan Fiduciary Net Position - Ending (b)	\$ 19,699,722	\$ 20,141,147	\$ 22,355,440	\$ 26,550,981	\$ 22,070,143
City's Net Pension Liability - Ending (a) - (b)	\$ 4,152,401	\$ 4,892,275	\$ 3,227,671	\$ 196,904	\$ 6,758,465
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.59%	80.46%	87.38%	99.26%	76.56%
Covered Payroll*	\$ 2,604,765	\$ 2,556,006	\$ 2,727,308	\$ 2,770,370	\$ 3,014,863
City's Net Pension Liability as a Percentage of the Covered Payroll	159.42%	191.40%	118.35%	7.11%	224.17%



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**CITY OF LEESBURG, FLORIDA
GENERAL EMPLOYEES' PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	2013	2014	2015	2016	2017
Actuarially Determined Contribution	\$ 1,435,084	\$ 1,456,725	\$ 1,435,084	\$ 1,166,446	\$ 1,010,847
Contributions in Relation To The Actuarially Determined Contributions	1,435,084	1,456,725	1,435,084	1,166,446	1,010,847
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	N/A	N/A	\$ 11,184,611	\$ 10,350,154	\$ 9,771,298
Contributions as a Percentage Of Covered payroll	N/A	N/A	12.83%	11.27%	10.35%

Notes to Schedule

Valuation Date: 10/1/2020

Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Funding method	Entry Age Normal Method
Mortality	Mortality Rate Healthy Active Lives: Female: PubG.H-2010 for Employees. Male: PubG.H-2010 for Employees, set back one year. Mortality Rate Healthy Retiree Lives: Female: PubG.H-2010 for Healthy Retirees. Male: PubG.H-2010 (Below Median) for Healthy Retirees, set back one year. Mortality Rate Beneficiary Lives: Female: PubG.H-2010 (Below Median) for Healthy Retirees. Male: PubG.H-2010 for Healthy Retirees, set back one year. Mortality Rate Disabled Lives: PubG.H-2010 for Disabled Retirees, set forward three years.
Termination Rates	See Table below.
Disability Rates	See Table below.

Retirement Rates:	<u>Age</u>	<u>Rate Per Year</u>
	50-54	2%
	55-58	20%
	59-61	20%
	62	50%
	63-64	25%
	65	100%

Interest Rate	7.00% per year, compounded annually, net of investment related expenses.
Salary Increases	None (frozen plan)
Payroll Increases	None (frozen plan)
Cost-of-Living Adjustment	2.0% per year after 3 years (none for VT's)
Actuarial Asset Method	All assets are valued at market value with an adjustment to uniformly spread actuarial investment gains and losses (as measured by actual market value investment return against expected market value investment return) over a five-year period. Previously, the prior actuarial value of assets were brought forward utilizing the historical geometric 4-year average market value return.

Other Information

Termination and Disability Rate Table		
	% Terminating	% Becoming
	During the	Disabled
Age	Year	During the
		Year
20	25.0%	0.05%
30	12.4%	0.06%
40	9.5%	0.12%
50	7.5%	0.43%
60	5.5%	1.61%

**CITY OF LEESBURG, FLORIDA
GENERAL EMPLOYEES' PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	2018	2019	2020	2021	2022
Actuarially Determined Contribution	\$ 1,090,938	\$ 1,065,288	\$ 1,028,808	\$ 910,414	\$ 1,135,409
Contributions in Relation To The Actuarially Determined Contributions	1,090,938	1,065,288	1,028,808	910,414	1,135,409
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 9,804,536	\$ 9,150,481	\$ 8,605,507	\$ 8,614,389	\$ 8,399,497
Contributions as a Percentage Of Covered payroll	11.13%	11.64%	11.96%	10.57%	13.52%

**CITY OF LEESBURG, FLORIDA
MUNICIPAL POLICE OFFICERS' PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	2013	2014	2015	2016	2017
Actuarially Determined Contribution	\$ 562,144	\$ 532,189	\$ 416,591	\$ 439,681	\$ 517,274
Contributions In Relation To The Actuarially Determined Contributions	562,144	532,189	416,591	439,681	517,615
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ (341)
Covered Payroll*	\$ 3,610,429	\$ 3,385,424	\$ 3,476,535	\$ 3,621,754	\$ 3,895,135
Contributions as a Percentage of Covered Payroll	15.57%	15.72%	11.98%	12.14%	13.29%

*The Covered Payroll numbers shown are in compliance with GASB 82, except for the 09/30/2015 measurement period which includes DROP payroll.

Notes to Schedule

Valuation Date: 10/1/2020

Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Funding Method	Frozen Entry Age Actuarial Cost Method
Mortality	Mortality Rate Healthy Active Lives: Female: PubS.H-2010 (Below Median) for Employees, set forward one year. Male: PubS.H-2010 (Below Median) for Employees, set forward one year. Mortality Rate Healthy Retiree Lives: Female: PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year. Male: PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year. Mortality Rate Beneficiary Lives: Female: PubG.H-2010 (Below Median) for Healthy Retirees. Male: PubG.H-2010 (Below Median) for Healthy Retirees, set back one year. Mortality Rate Disabled Lives: 80% PubG.H-2010 for Disabled Retirees/20% PubS.H-2010 for Disabled Retirees. 6.80% per year compounded annually, net of investment related expenses.
Interest Rate	See Table below.
Retirement Age	Commencing at eligibility for early retirement members are assumed to retire with an immediate benefit at the rate of 10% per year.
Early Retirement	See Table on next page. It is assumed that 75% of disablements are service related.
Disability Rates	See Table on next page.
Termination Rates	See Table on next page. (Projected salary at retirement is increased individually to account for non-regular compensation)
Salary Increases	None
Cost-of-Living Adjustment	0% annually for amortizing UAAL
Payroll growth assumption	All assets are valued at market value with an adjustment to uniformly spread actuarial investment gains and losses (as measured by actual market value investment return against expected market value investment return) over a five-year period.
Asset Valuation	

Retirement Age:	Years After Normal Eligibility	Probability
	0	75%
	1+	100%

Data above are based on the results of the December 3, 2021 experience study.

**CITY OF LEESBURG, FLORIDA
MUNICIPAL POLICE OFFICERS' PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	2018	2019	2020	2021	2022
Actuarially Determined Contribution	\$ 722,852	\$ 843,272	\$ 770,457	\$ 678,953	\$ 741,689
Contributions In Relation To The Actuarially Determined Contributions	725,436	840,347	770,457	678,953	741,689
Contribution Deficiency (Excess)	<u>\$ (2,584)</u>	<u>\$ 2,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll*	\$ 3,969,532	\$ 4,293,645	\$ 4,106,916	\$ 4,167,910	\$ 4,457,263
Contributions as a Percentage of Covered Payroll	18.28%	19.57%	18.76%	16.29%	16.64%

Notes to Schedule (continued)

Disability Rate:	% Becoming Disabled During the Year
Age	Year
20	0.07%
30	0.11%
40	0.19%
50	0.51%

Termination Rate:	Service (Years)	Rate
	0 - 4	13.0%
	5 - 9	9.0%
	10 - 14	8.0%
	15+	2.0%

Salary Increases:	Service (Years)	Rate
	0	12.0%
	1 - 14	5.0%
	15+	4.5%

Projected salary at retirement is increased individually to account for non-regular compensation.

Data in tables above are based on the results of the December 3, 2021 experience study.

**CITY OF LEESBURG, FLORIDA
MUNICIPAL FIREMEN'S PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	2013	2014	2015	2016	2017
Actuarially Determined Contribution	\$ 938,370	\$ 977,084	\$ 720,269	\$ 651,365	\$ 750,195
Contributions In Relation To The Actuarially Determined Contributions	938,370	977,084	720,269	651,365	750,195
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll*	\$ 2,887,291	\$ 2,925,402	\$ 2,901,491	\$ 2,514,924	\$ 2,613,920
Contributions as a Percentage of Covered Payroll	32.50%	33.40%	24.82%	25.90%	28.70%

Notes to Schedule

Valuation Date: 10/1/2018

Actuarially determined contributions are calculated based on the valuation as of the beginning of the fiscal year two years prior to the fiscal year in which contributions are due.

Methods and assumptions used to determine contribution rates:

Funding Method	Entry Age Normal Cost Method.
Mortality	Healthy mortality (post retirement): Female- PubS.H-2010. set forward one year. Male- PubS.H-2010(B), set forward one year. Disabled lives: Female- 80% PubG.H-2010/20% PubS.H-2010 Male- 80% PubG.H-2010/20% PubS.H-2010
Termination Rates	25% in less than year one; 10% in years 1 through 4; 3% in years 5 through 9; and 2% in years 10 and up.
Disability Rates	See Table below. 75% of disabilities are assumed to occur in the line of duty.
Retirement Age	100% at age 55+ with 10+ years of service. 100% at age 52 to 54 with 25+ years of service. Otherwise, 50% at first eligibility for normal retirement. 50% in second year of eligibility. 100% in third year of eligibility.
Interest Rate	7.00% net of investment expenses, including inflation
Salary Increases	4% to 6%, including inflation
Payroll Growth	UAAL is amortized as a level dollar where actuarial gains and losses are amortized over 10 years and all other bases are over 20 years
Asset Valuation Method	5- year smoothed market

Other Information

Disability Rate Table	
Age	% Becoming Disabled During the Year
20	0.05%
30	0.06%
40	0.12%
50	0.43%

**CITY OF LEESBURG, FLORIDA
MUNICIPAL FIREMEN'S PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	2018	2019	2020	2021	2022
Actuarially Determined Contribution	\$ 804,872	\$ 810,254	\$ 905,466	\$ 970,869	\$ 1,019,369
Contributions In Relation To The Actuarially Determined Contributions	835,572	803,407	912,368	960,051	1,047,243
Contribution Deficiency (Excess)	<u>\$ (30,700)</u>	<u>\$ 6,847</u>	<u>\$ (6,902)</u>	<u>\$ 10,818</u>	<u>\$ (27,874)</u>
Covered Payroll*	\$ 2,604,765	\$ 2,556,006	\$ 2,727,308	\$ 2,770,370	\$ 3,014,863
Contributions as a Percentage of Covered Payroll	32.08%	31.43%	33.45%	34.65%	34.74%

**CITY OF LEESBURG, FLORIDA
SCHEDULE OF INVESTMENT RETURNS
LAST TEN FISCAL YEARS**

GENERAL EMPLOYEES' PENSION PLAN

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Annual Money-Weighted Rate of Return, Net of Investment Expenses	9.94%	10.13%	1.47%	8.31%	11.22%

MUNICIPAL POLICE OFFICERS' PENSION PLAN

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Annual Money-Weighted Rate of Return, Net of Investment Expenses	11.80%	11.76%	-1.21%	6.19%	11.72%

MUNICIPAL FIREMEN'S PENSION PLAN

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Annual Money-Weighted Rate of Return, Net of Investment Expenses	13.41%	8.82%	-1.45%	10.27%	10.01%

**CITY OF LEESBURG, FLORIDA
SCHEDULE OF INVESTMENT RETURNS
LAST TEN FISCAL YEARS**

GENERAL EMPLOYEES' PENSION PLAN

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Annual Money-Weighted Rate of Return, Net of Investment Expenses	9.56%	2.70%	3.95%	21.16%	-12.08%

MUNICIPAL POLICE OFFICERS' PENSION PLAN

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Annual Money-Weighted Rate of Return, Net of Investment Expenses	8.60%	5.68%	9.10%	21.00%	-15.64%

MUNICIPAL FIREMEN'S PENSION PLAN

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Annual Money-Weighted Rate of Return, Net of Investment Expenses	4.95%	4.40%	12.48%	20.39%	-15.64%

CITY OF LEESBURG, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY
AND RELATED RATIOS
LAST FIVE FISCAL YEARS

Reporting Period Ending	1/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022
Measurement Date	1/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021
Total OPEB Liability					
Service Cost	\$ 780,397	\$ 697,594	\$ 632,158	\$ 647,555	\$ 938,010
Interest	1,031,898	1,150,040	1,227,490	853,113	620,861
Changes of Benefit Terms	-	(578,802)	-	-	-
Differences Between Expected and Actual Experience	-	-	(584,258)	-	(1,899,154)
Changes of Assumptions	(2,741,648)	(2,235,297)	(5,682,261)	4,485,018	(4,842,580)
Benefit Payments	(1,069,840)	(1,163,451)	(1,232,447)	(1,052,832)	(1,131,794)
Net Change in Total OPEB Liability	(1,999,193)	(2,129,916)	(5,639,318)	4,932,854	(6,314,657)
Total OPEB Liability - Beginning	33,472,657	31,473,464	29,343,548	23,704,230	28,637,084
Total OPEB Liability - Ending	\$ 31,473,464	\$ 29,343,548	\$ 23,704,230	\$ 28,637,084	\$ 22,322,427
 Covered-Employee Payroll (Projected)	 \$ 22,252,459	 \$ 22,066,596	 \$ 20,709,128	 \$ 21,595,479	 \$ 20,611,191
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 141.44%	 132.98%	 114.46%	 132.61%	 108.30%

Notes to Schedule:

Covered Employee Payroll was projected one year forward from the valuation date for the reporting period ending September 30, 2022.

Changes of Assumptions:

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

FY2022	2.43%
FY2021	2.14%
FY2020	3.58%

Benefit Payments:

The plan sponsor did not provide actual net benefits paid by the plan for the fiscal year ending on September 30, 2022. Expected net benefit payments produced by the valuation model for the same period are shown in the table above.

No assets are accumulated in a trust that meets the criteria detailed in GASB 75, paragraph 4 to pay related benefits.

NOTE: This schedule is intended to show information for ten years; however, data was unavailable prior to 2018. Additional years' information will be presented as they become available.



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SUPPLEMENTAL INFORMATION

The following supplemental schedules present combining nonmajor fund statements and individual fund budgetary schedules.



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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted for specific purposes as described below.

Housing Assistance Fund accounts for grant funds received to provide affordable housing for low income households.

Police Forfeitures Fund accounts for funds associated with Municipal, State and Federal seizures. Revenues are split between State and Federal forfeitures, each having their own rules and restrictions as to how the funds may be spent.

Police Education Fund accounts for funds created by Criminal Justice Education Funding. Revenue is set aside to fund criminal justice education programs and training courses which include basic recruit, officer, and agency support personnel training.

Discretionary Sales Tax Fund accounts for income received from Lake County's Local Government Infrastructure Surtax, which are restricted for specific uses. Those uses include: public facility construction, reconstruction, and improvement; fire, police, and emergency vehicles and equipment to outfit such; and emergency shelters.

Gas Tax Fund accounts for income associated with the Ninth-cent Fuel Tax, Local Option Fuel Tax, and Revenue Sharing Gas Tax, which are restricted for specific uses. Those uses include: construction, reconstruction and maintenance of roads, streets, bicycle and pedestrian pathways. Funds may also be used for utility relocation.

Police Impact Fee Fund accounts for Municipal Impact Fees collected on land developed within the City, for the provision of Municipal Services Capital Facilities related to police services, due to a new development.

Fire Impact Fee Fund accounts for Municipal Impact Fees collected on land developed within the City, for the provision of Municipal Services Capital Facilities related to fire services, due to a new development.

Recreation Impact Fee Fund accounts for Municipal Impact Fees collected on land developed within the City, for the provision of Municipal Services Capital Facilities related to recreation services, due to a new development.

Building Permits Fund accounts for the cost of building permit and inspection services, through the dedicated revenues generated in providing these services.

DEBT SERVICE FUND

Debt Service Fund accounts for the accumulation of resources for, and the payment of, interest and principal on most general governmental obligations.

**CITY OF LEESBURG, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Special Revenue Funds				
	Housing Assistance Fund	Police Forfeitures Fund	Police Education Fund	Discretionary Sales Tax Fund	Gas Tax Fund
Assets					
Pooled Cash and Investments	\$ 314,232	\$ 103,766	\$ 433	\$ 154,017	\$ 513,570
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivables, Net	31,005	-	-	-	-
Due from Other Governments	-	-	400	392,545	74,395
Total Assets	<u>\$ 345,237</u>	<u>\$ 103,766</u>	<u>\$ 833</u>	<u>\$ 546,562</u>	<u>\$ 587,965</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 7,071	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-
Accrued Salaries	1,186	-	-	-	-
Deposits	9,450	-	-	-	-
Total Liabilities	<u>17,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted for:					
Debt Service	-	-	-	-	-
Special Revenue Funds	327,530	103,766	833	546,562	587,965
Total Fund Balances	<u>327,530</u>	<u>103,766</u>	<u>833</u>	<u>546,562</u>	<u>587,965</u>
Total Liabilities and Fund Balances	<u>\$ 345,237</u>	<u>\$ 103,766</u>	<u>\$ 833</u>	<u>\$ 546,562</u>	<u>\$ 587,965</u>

Special Revenue Funds				Debt Service	Total Nonmajor Governmental Funds
Police Impact Fee Fund	Fire Impact Fee Fund	Recreation Impact Fee Fund	Building Permits Fund	Debt Service Fund	
\$ 735,872	\$ 179,895	\$ 303,952	\$ 2,079,429	\$ -	\$ 4,385,166
-	-	-	-	1,237,420	1,237,420
-	-	-	-	-	31,005
-	-	-	-	-	467,340
<u>\$ 735,872</u>	<u>\$ 179,895</u>	<u>\$ 303,952</u>	<u>\$ 2,079,429</u>	<u>\$ 1,237,420</u>	<u>\$ 6,120,931</u>
\$ -	\$ -	\$ -	\$ 7,721	\$ -	\$ 14,792
-	-	-	-	52,161	52,161
-	-	-	17,663	-	18,849
-	-	-	406,706	-	416,156
<u>-</u>	<u>-</u>	<u>-</u>	<u>432,090</u>	<u>52,161</u>	<u>501,958</u>
-	-	-	-	1,185,259	1,185,259
<u>735,872</u>	<u>179,895</u>	<u>303,952</u>	<u>1,647,339</u>	<u>-</u>	<u>4,433,714</u>
<u>735,872</u>	<u>179,895</u>	<u>303,952</u>	<u>1,647,339</u>	<u>1,185,259</u>	<u>5,618,973</u>
<u>\$ 735,872</u>	<u>\$ 179,895</u>	<u>\$ 303,952</u>	<u>\$ 2,079,429</u>	<u>\$ 1,237,420</u>	<u>\$ 6,120,931</u>

CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds				
	Housing Assistance Fund	Police Forfeitures Fund	Police Education Fund	Discretionary Sales Tax Fund	Gas Tax Fund
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 3,044,058	\$ 620,330
Licenses, Permits, and Assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	245,111
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	22,245	5,113	-	-
Impact Fees	-	-	-	-	-
Miscellaneous:					
Interest	(1,271)	357	(8)	(4,423)	(2,911)
Other	110,414	-	-	-	-
Total Revenues	<u>109,143</u>	<u>22,602</u>	<u>5,105</u>	<u>3,039,635</u>	<u>862,530</u>
Expenditures					
Current:					
Public Safety	-	-	6,523	-	-
Economic Environment	136,757	-	-	-	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay:					
Economic environment	-	-	-	-	-
Total Expenditures	<u>136,757</u>	<u>-</u>	<u>6,523</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,614)</u>	<u>22,602</u>	<u>(1,418)</u>	<u>3,039,635</u>	<u>862,530</u>
Other Financing Sources (Uses)					
Transfers from Other Funds	-	-	-	-	-
Transfers to Other Funds	-	-	-	(3,644,670)	(755,080)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,644,670)</u>	<u>(755,080)</u>
Net Change in Fund Balance	(27,614)	22,602	(1,418)	(605,035)	107,450
Fund Balance, Beginning of Year	355,144	81,164	2,251	1,151,597	480,515
Fund Balance, End of Year	<u>\$ 327,530</u>	<u>\$ 103,766</u>	<u>\$ 833</u>	<u>\$ 546,562</u>	<u>\$ 587,965</u>

Special Revenue Funds				Debt Service	
Police Impact Fee Fund	Fire Impact Fee Fund	Recreation Impact Fee Fund	Building Permits Fund	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,664,388
-	-	-	916,815	-	916,815
-	-	-	-	-	245,111
-	-	-	2,592	-	2,592
-	-	-	-	-	27,358
149,117	144,112	241,128	-	-	534,357
(3,134)	(638)	(1,603)	(9,580)	-	(23,211)
-	-	-	-	-	110,414
145,983	143,474	239,525	909,827	-	5,477,824
-	-	-	1,382,388	-	1,388,911
-	-	-	-	-	136,757
-	-	-	-	1,031,582	1,031,582
-	-	-	-	581,731	581,731
-	-	-	23,869	-	23,869
-	-	-	1,406,257	1,613,313	3,162,850
145,983	143,474	239,525	(496,430)	(1,613,313)	2,314,974
-	-	-	59,640	1,614,659	1,674,299
(13,740)	(11,060)	(186,520)	-	-	(4,611,070)
(13,740)	(11,060)	(186,520)	59,640	1,614,659	(2,936,771)
132,243	132,414	53,005	(436,790)	1,346	(621,797)
603,629	47,481	250,947	2,084,129	1,183,913	6,240,770
\$ 735,872	\$ 179,895	\$ 303,952	\$ 1,647,339	\$ 1,185,259	\$ 5,618,973

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
MAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 7,406,463	\$ 1,764,979	\$ (5,641,484)
Miscellaneous:			
Interest	-	(59,735)	(59,735)
Total Revenues	<u>7,406,463</u>	<u>1,705,244</u>	<u>(5,701,219)</u>
Expenditures			
Current:			
General Government	936,557	836,534	100,023
Transportation	2,916,322	470,709	2,445,613
Culture and Recreation	12,742,568	2,864,159	9,878,409
Total Expenditures	<u>16,595,447</u>	<u>4,171,402</u>	<u>12,424,045</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,188,984)</u>	<u>(2,466,158)</u>	<u>6,722,826</u>
Other Financing Sources (Uses)			
Transfers from Other Funds	4,517,882	3,170,479	(1,347,403)
Fund Balance Appropriated	4,671,102	-	(4,671,102)
Total Other Financing Sources (Uses)	<u>9,188,984</u>	<u>3,170,479</u>	<u>(6,018,505)</u>
Net Change in Fund Balance	-	704,321	704,321
Fund Balance, Beginning of Year	<u>-</u>	<u>2,279,442</u>	<u>2,279,442</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 2,983,763</u>	<u>\$ 2,983,763</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
HOUSING ASSISTANCE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Miscellaneous:			
Interest	\$ 3,600	\$ (1,271)	\$ (4,871)
Other	93,000	110,414	17,414
Total Revenues	<u>96,600</u>	<u>109,143</u>	<u>12,543</u>
Expenditures			
Current:			
Economic Environment	151,698	136,757	14,941
Total Expenditures	<u>151,698</u>	<u>136,757</u>	<u>14,941</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(55,098)</u>	<u>(27,614)</u>	<u>27,484</u>
Other Financing Sources (Uses)			
Fund Balance Appropriated	55,098	-	(55,098)
Total Other Financing Sources (Uses)	<u>55,098</u>	<u>-</u>	<u>(55,098)</u>
Net Change in Fund Balance	-	(27,614)	(27,614)
Fund Balance, Beginning of Year	<u>-</u>	<u>355,144</u>	<u>355,144</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 327,530</u>	<u>\$ 327,530</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
POLICE FORFEITURES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 22,245	\$ 22,245
Miscellaneous:			
Interest	-	357	357
Total Revenues	<u>-</u>	<u>22,602</u>	<u>22,602</u>
Expenditures			
Current:			
Operating Expenditures	36,571	-	36,571
Capital Outlay	5,000	-	5,000
Total Expenditures	<u>41,571</u>	<u>-</u>	<u>41,571</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(41,571)</u>	<u>22,602</u>	<u>64,173</u>
Other Financing Sources (Uses)			
Fund Balance Appropriated	41,571	-	(41,571)
Total Other Financing Sources (Uses)	<u>41,571</u>	<u>-</u>	<u>(41,571)</u>
Net Change in Fund Balance	-	22,602	22,602
Fund Balance, Beginning of Year	<u>-</u>	<u>81,164</u>	<u>81,164</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 103,766</u>	<u>\$ 103,766</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
POLICE EDUCATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Fines and Forfeitures	\$ -	\$ 5,113	\$ 5,113
Miscellaneous:			
Interest	-	(8)	(8)
Total Revenues	<u>-</u>	<u>5,105</u>	<u>5,105</u>
Expenditures			
Current:			
Public Safety	6,000	6,523	(523)
Total Expenditures	<u>6,000</u>	<u>6,523</u>	<u>(523)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,000)</u>	<u>(1,418)</u>	<u>4,582</u>
Other Financing Sources (Uses)			
Fund Balance Appropriated	6,000	-	(6,000)
Total Other Financing Sources (Uses)	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>
Net Change in Fund Balance	-	(1,418)	(1,418)
Fund Balance, Beginning of Year	<u>-</u>	<u>2,251</u>	<u>2,251</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 833</u>	<u>\$ 833</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
DISCRETIONARY SALES TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Taxes	\$ 2,298,165	\$ 3,044,058	\$ 745,893
Miscellaneous:			
Interest	-	(4,423)	(4,423)
Total Revenues	<u>2,298,165</u>	<u>3,039,635</u>	<u>741,470</u>
Expenditures	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,298,165</u>	<u>3,039,635</u>	<u>741,470</u>
Other Financing Sources (Uses)			
Transfers to Other Funds	(3,894,165)	(3,644,670)	249,495
Fund Balance Appropriated	1,596,000	-	(1,596,000)
Total Other Financing Sources (Uses)	<u>(2,298,165)</u>	<u>(3,644,670)</u>	<u>(1,346,505)</u>
Net Change in Fund Balance	-	(605,035)	(605,035)
Fund Balance, Beginning of Year	<u>-</u>	<u>1,151,597</u>	<u>1,151,597</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 546,562</u>	<u>\$ 546,562</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
GAS TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Taxes	\$ 580,000	\$ 620,330	\$ 40,330
Intergovernmental	175,080	245,111	70,031
Miscellaneous:			
Interest	-	(2,911)	(2,911)
Total Revenues	<u>755,080</u>	<u>862,530</u>	<u>107,450</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>755,080</u>	<u>862,530</u>	<u>107,450</u>
Other Financing Sources (Uses)			
Transfers to Other Funds	(755,080)	(755,080)	-
Total Other Financing Sources (Uses)	<u>(755,080)</u>	<u>(755,080)</u>	<u>-</u>
Net Change in Fund Balance	-	107,450	107,450
Fund Balance, Beginning of Year	<u>-</u>	<u>480,515</u>	<u>480,515</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 587,965</u>	<u>\$ 587,965</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
POLICE IMPACT FEE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Impact Fees	\$ -	\$ 149,117	\$ 149,117
Miscellaneous:			
Interest	-	(3,134)	(3,134)
Total Revenues	<u>-</u>	<u>145,983</u>	<u>145,983</u>
Expenditures			
Current:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>145,983</u>	<u>145,983</u>
Other Financing Sources (Uses)			
Transfers to Other Funds	(10,500)	(13,740)	(3,240)
Fund Balance Appropriated	10,500	-	(10,500)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(13,740)</u>	<u>(13,740)</u>
Net Change in Fund Balance	-	132,243	132,243
Fund Balance, Beginning of Year	<u>-</u>	<u>603,629</u>	<u>603,629</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 735,872</u>	<u>\$ 735,872</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FIRE IMPACT FEE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Impact Fees	\$ -	\$ 144,112	\$ 144,112
Miscellaneous:			
Interest	-	(638)	(638)
Total Revenues	<u>-</u>	<u>143,474</u>	<u>143,474</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>143,474</u>	<u>143,474</u>
Other Financing Sources (Uses)			
Transfers to Other Funds	(250)	(11,060)	(10,810)
Fund Balance Appropriated	250	-	(250)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(11,060)</u>	<u>(11,060)</u>
Net Change in Fund Balance	-	132,414	132,414
Fund Balance, Beginning of Year	<u>-</u>	<u>47,481</u>	<u>47,481</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 179,895</u>	<u>\$ 179,895</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
RECREATION IMPACT FEE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Impact Fees	\$ -	\$ 241,128	\$ 241,128
Miscellaneous:			
Interest	-	(1,603)	(1,603)
Total Revenues	<u>-</u>	<u>239,525</u>	<u>239,525</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>239,525</u>	<u>239,525</u>
Other Financing Sources (Uses)			
Transfers to Other Funds	(181,000)	(186,520)	(5,520)
Fund Balance Appropriated	181,000	-	(181,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(186,520)</u>	<u>(186,520)</u>
Net Change in Fund Balance	-	53,005	53,005
Fund Balance, Beginning of Year	<u>-</u>	<u>250,947</u>	<u>250,947</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 303,952</u>	<u>\$ 303,952</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
BUILDING PERMITS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Licenses, Permits, and Assessments	\$ 990,000	\$ 916,815	\$ (73,185)
Charges for Services	6,500	2,592	(3,908)
Miscellaneous:			
Interest	10,000	(9,580)	(19,580)
Total Revenues	<u>1,006,500</u>	<u>909,827</u>	<u>(96,673)</u>
Expenditures			
Current:			
Public Safety	1,615,387	1,382,388	232,999
Capital Outlay	141,033	23,869	117,164
Total Expenditures	<u>1,756,420</u>	<u>1,406,257</u>	<u>350,163</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(749,920)</u>	<u>(496,430)</u>	<u>253,490</u>
Other Financing Sources (Uses)			
Transfers from Other Funds	33,050	59,640	26,590
Fund Balance Appropriated	716,870	-	(716,870)
Total Other Financing Sources (Uses)	<u>749,920</u>	<u>59,640</u>	<u>(690,280)</u>
Net Change in Fund Balance	-	(436,790)	(436,790)
Fund Balance, Beginning of Year	<u>-</u>	<u>2,084,129</u>	<u>2,084,129</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 1,647,339</u>	<u>\$ 1,647,339</u>

CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Expenditures			
Debt Service:			
Principal Payments	\$ 1,165,178	\$ 1,031,582	\$ 133,596
Interest and Fees	584,828	581,731	3,097
Total Expenditures	<u>1,750,006</u>	<u>1,613,313</u>	<u>136,693</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,750,006)</u>	<u>(1,613,313)</u>	<u>136,693</u>
Other Financing Sources (Uses)			
Transfers from Other Funds	<u>1,750,006</u>	<u>1,614,659</u>	<u>(135,347)</u>
Total Other Financing Sources (Uses)	<u>1,750,006</u>	<u>1,614,659</u>	<u>(135,347)</u>
Net Change in Fund Balance	-	1,346	1,346
Fund Balance, Beginning of Year	<u>-</u>	<u>1,183,913</u>	<u>1,183,913</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ 1,185,259</u></u>	<u><u>\$ 1,185,259</u></u>



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NONMAJOR ENTERPRISE FUNDS

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the costs of providing goods or services to the general public are recovered primarily through user charges; or where the City has decided that determination of net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Individual nonmajor enterprise funds are described below.

Stormwater Fund accounts for the costs associated with the management, construction, maintenance, protections, control, regulation, use, and enhancement of stormwater systems and programs within City limits.

Solid Waste Fund accounts for the City's solid waste disposal and reduction needs, including residential and commercial collection, curbside recycling collection, yard waste collection, and postclosure monitoring of the closed landfill.

CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds		Total Nonmajor Enterprise Funds
	Stormwater Fund	Solid Waste Fund	
Assets			
Current Assets:			
Pooled Cash and Investments	\$ 3,517,418	\$ 2,567,421	\$ 6,084,839
Restricted Pooled Cash and Investments:			
Customer Deposits Account	-	9,655	9,655
Receivables:			
Customer Accounts, Unbilled	94,905	255,471	350,376
Customer Accounts, Billed	130,431	422,979	553,410
(Allowance for Doubtful Accounts)	(24,074)	(103,707)	(127,781)
Total Current Assets	3,718,680	3,151,819	6,870,499
Noncurrent Assets:			
Property, Plant and Equipment:			
Land	742,949	28,700	771,649
Buildings	-	13,856	13,856
Improvements Other Than Buildings	15,810,552	191,691	16,002,243
Machinery and Equipment	97,013	269,787	366,800
Less Accumulated Depreciation and Amortization	(5,111,289)	(358,869)	(5,470,158)
Construction in Progress	114,676	-	114,676
Total Property, Plant and Equipment	11,653,901	145,165	11,799,066
Total Noncurrent Assets	11,653,901	145,165	11,799,066
Total Assets	15,372,581	3,296,984	18,669,565
Deferred Outflows of Resources			
Deferred Outflows: Pension Related	33,863	163,499	197,362
Deferred Outflows: OPEB	16,333	130,666	146,999
Total Deferred Outflows of Resources	50,196	294,165	344,361

CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds		Total Nonmajor Enterprise Funds
	Stormwater Fund	Solid Waste Fund	
Liabilities			
Current Liabilities:			
Accounts and Retainage Payable	\$ 39,898	\$ 49,621	\$ 89,519
Other Accrued Expenses	5,045	28,902	33,947
Compensated Absences	4,232	48,371	52,603
Other Postemployment Benefits	4,878	39,027	43,905
	<u>54,053</u>	<u>165,921</u>	<u>219,974</u>
Current Liabilities Payable from Restricted Assets:			
Customer Deposits	-	9,655	9,655
Total Current Liabilities Payable from Restricted Assets	<u>-</u>	<u>9,655</u>	<u>9,655</u>
Total Current Liabilities	<u>54,053</u>	<u>175,576</u>	<u>229,629</u>
Noncurrent Liabilities:			
Compensated Absences	3,462	39,576	43,038
Other Postemployment Benefits	91,339	730,712	822,051
Net Pension Liability	33,995	164,139	198,134
Total Noncurrent Liabilities	<u>128,796</u>	<u>934,427</u>	<u>1,063,223</u>
Total Liabilities	<u>182,849</u>	<u>1,110,003</u>	<u>1,292,852</u>
Deferred Inflows of Resources			
Deferred Inflows: Pension Related	3,097	14,955	18,052
Deferred Inflows: OPEB	45,920	367,352	413,272
Total Deferred Inflows of Resources	<u>49,017</u>	<u>382,307</u>	<u>431,324</u>
Net Position			
Net Investment in Capital Assets	11,642,477	145,165	11,787,642
Unrestricted	<u>3,548,434</u>	<u>1,953,674</u>	<u>5,502,108</u>
Total Net Position	<u>\$ 15,190,911</u>	<u>\$ 2,098,839</u>	<u>\$ 17,289,750</u>



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CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds		Total Nonmajor Enterprise Funds
	Stormwater Fund	Solid Waste Fund	
Operating Revenues			
Charges for Services	\$ 1,670,538	\$ 4,730,106	\$ 6,400,644
Other	11,883	60,201	72,084
Total Operating Revenues	<u>1,682,421</u>	<u>4,790,307</u>	<u>6,472,728</u>
Operating Expenses			
Personal Services	120,342	1,252,503	1,372,845
Supplies and Materials	43,508	416,481	459,989
Maintenance Costs	89,903	423,450	513,353
Contracted Services	279,467	1,081,669	1,361,136
Other Services and Charges	323,332	1,016,031	1,339,363
Depreciation and Amortization	307,804	45,334	353,138
Total Operating Expenses	<u>1,164,356</u>	<u>4,235,468</u>	<u>5,399,824</u>
Operating Income	<u>518,065</u>	<u>554,839</u>	<u>1,072,904</u>
Nonoperating Revenues			
Investment Income (Loss)	(14,869)	(13,104)	(27,973)
Total Nonoperating Revenues	<u>(14,869)</u>	<u>(13,104)</u>	<u>(27,973)</u>
Income Before Capital Contributions and Transfers	<u>503,196</u>	<u>541,735</u>	<u>1,044,931</u>
Transfers and Capital Contributions			
Transfers to Other Funds	-	(1,090,731)	(1,090,731)
Total Transfers and Capital Contributions	<u>-</u>	<u>(1,090,731)</u>	<u>(1,090,731)</u>
Change in Net Position	503,196	(548,996)	(45,800)
Net Position, Beginning of Year	<u>14,687,715</u>	<u>2,647,835</u>	<u>17,335,550</u>
Net Position, End of Year	<u>\$ 15,190,911</u>	<u>\$ 2,098,839</u>	<u>\$ 17,289,750</u>

CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds		
	Stormwater Fund	Solid Waste	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 1,682,016	\$ 4,803,751	\$ 6,485,767
Payments to Suppliers for Goods and Services	(709,552)	(3,078,718)	(3,788,270)
Cash Paid to Employees for Services	(326,285)	(1,221,917)	(1,548,202)
Net Cash Provided by (Used in) Operating Activities	<u>646,179</u>	<u>503,116</u>	<u>1,149,295</u>
Cash Flows from Noncapital Financing Activities			
Transfers to Other Funds	-	(788,571)	(788,571)
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>-</u>	<u>(788,571)</u>	<u>(788,571)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and Construction of Capital Assets	(155,905)	(315,283)	(471,188)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(155,905)</u>	<u>(315,283)</u>	<u>(471,188)</u>
Cash Flows from Investing Activities			
Net Investment Income	(14,869)	(13,104)	(27,973)
Net Cash Provided by (Used in) Investing Activities	<u>(14,869)</u>	<u>(13,104)</u>	<u>(27,973)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	475,405	(613,842)	(138,437)
Cash and Cash Equivalents, Beginning of Year	<u>3,042,013</u>	<u>3,190,918</u>	<u>6,232,931</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,517,418</u>	<u>\$ 2,577,076</u>	<u>\$ 6,094,494</u>

CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds		
	Stormwater Fund	Solid Waste	Total Nonmajor Enterprise Funds
<u>Reconciliation of Cash and Cash Equivalents to Balance Sheet</u>			
Total Unrestricted Equity in Pooled Cash and Cash Equivalents	\$ 3,517,418	\$ 2,567,421	\$ 6,084,839
Total Restricted Equity in Pooled Cash and Cash Equivalents	-	9,655	9,655
Total Cash and Cash Equivalents, End of Year	\$ 3,517,418	\$ 2,577,076	\$ 6,094,494
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</u>			
Operating Income (Loss)	\$ 518,065	\$ 554,839	\$ 1,072,904
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:			
Depreciation and Amortization	307,804	45,334	353,138
Decrease (Increase) in Assets:			
Customer Accounts (Net of Allowances)	(405)	6,634	6,229
Net Pension Asset	20,895	79,565	100,460
Decrease (Increase) in Deferred Outflows:			
Pension	(33,863)	(163,499)	(197,362)
OPEB	34,464	21,725	56,189
Increase (Decrease) in Liabilities:			
Accounts Payable	26,658	(141,087)	(114,429)
Accrued Expenses	(13,126)	(23,823)	(36,949)
Other Postemployment Benefits Liability	(202,086)	(125,170)	(327,256)
Net Pension Liability	33,995	164,139	198,134
Other Liabilities	(492)	7,148	6,656
Increase (Decrease) in Deferred Inflows:			
Pension	(22,589)	(82,854)	(105,443)
OPEB	(23,141)	160,165	137,024
Net Cash Provided by (Used in) Operating Activities	\$ 646,179	\$ 503,116	\$ 1,149,295
<u>Noncash Investing, Capital, or Financing Transactions:</u>			
Capital Contribution	\$ (302,160)	\$ -	\$ (302,160)



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INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods and services provided by one City department or agency to other City departments or agencies on a cost-reimbursement basis. Descriptions of individual funds in this category are presented below.

General Employees' Health Insurance accounts for the employee welfare benefit maintained by the City that provides medical care for participants through insurance and directly through the Wellness Center.

Workers' Compensation Insurance accounts for the employee welfare benefit which provides coverage of medical and rehabilitation costs and lost wages for employees injured at work.

Risk Management accounts for the costs of liability, property and casualty, automobile, public official, and employment practices insurance.

Fleet Maintenance accounts for the purchase and maintenance of all City vehicles.

CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2022

	General Employees' Health Insurance	Workers' Compensation Insurance	Risk Management	Fleet Maintenance	Total
Assets					
Current Assets:					
Pooled Cash and Investments	\$ 2,264,297	\$ 1,548,069	\$ -	\$ 3,650,190	\$ 7,462,556
Miscellaneous Receivables	91,096	28,600	-	2,239	121,935
Inventories	-	-	-	172,721	172,721
Total Current Assets	<u>2,355,393</u>	<u>1,576,669</u>	<u>-</u>	<u>3,825,150</u>	<u>7,757,212</u>
Noncurrent Assets:					
Property, Plant and Equipment:					
Buildings	-	-	-	564,988	564,988
Improvements Other Than Buildings	-	-	-	127,577	127,577
Machinery and Equipment	-	-	-	24,799,138	24,799,138
Less Accumulated Depreciation and Amortization	-	-	-	(18,174,993)	(18,174,993)
Construction in Progress	-	-	-	366,083	366,083
Total Property, Plant and Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,682,793</u>	<u>7,682,793</u>
Total Assets	<u>2,355,393</u>	<u>1,576,669</u>	<u>-</u>	<u>11,507,943</u>	<u>15,440,005</u>
Deferred Outflows of Resources					
Deferred Outflows: Pension Related	-	-	-	84,040	84,040
Deferred Outflows: OPEB	-	-	-	57,166	57,166
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,206</u>	<u>141,206</u>
Liabilities					
Current Liabilities:					
Accounts and Retainage Payable	\$ 435,080	\$ 3,051	\$ -	\$ 115,350	\$ 553,481
Other Accrued Expenses	2,402	1,119	-	9,095	12,616
Claims Payable	441,940	723,945	-	-	1,165,885
Compensated Absences	-	-	-	32,173	32,173
Other Postemployment Benefits	-	-	-	17,074	17,074
Total Current Liabilities	<u>879,422</u>	<u>728,115</u>	<u>-</u>	<u>173,692</u>	<u>1,781,229</u>
Noncurrent Liabilities:					
Claims Payable	-	1,344,468	-	-	1,344,468
Compensated Absences	-	-	-	26,323	26,323
Other Postemployment Benefits	-	-	-	319,687	319,687
Net Pension Liability	-	-	-	84,367	84,367
Total Noncurrent Liabilities	<u>-</u>	<u>1,344,468</u>	<u>-</u>	<u>430,377</u>	<u>1,774,845</u>
Total Liabilities	<u>879,422</u>	<u>2,072,583</u>	<u>-</u>	<u>604,069</u>	<u>3,556,074</u>
Deferred Inflows of Resources					
Deferred Inflows: Pension Related	-	-	-	7,687	7,687
Deferred Inflows: OPEB	-	-	-	160,716	160,716
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,403</u>	<u>168,403</u>
Net Position					
Net Investment in Capital Assets	-	-	-	7,656,451	7,656,451
Unrestricted	1,475,971	(495,914)	-	3,220,226	4,200,283
Total Net Position	<u>\$ 1,475,971</u>	<u>\$ (495,914)</u>	<u>\$ -</u>	<u>\$ 10,876,677</u>	<u>\$ 11,856,734</u>

CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Employees' Health Insurance	Workers' Compensation Insurance	Risk Management	Fleet Maintenance	Total
Operating Revenues					
Charges for Services	\$ 6,993,092	\$ 1,007,281	\$ 918,080	\$ 2,653,101	\$ 11,571,554
Other	730,572	36,846	-	-	767,418
Total Operating Revenues	<u>7,723,664</u>	<u>1,044,127</u>	<u>918,080</u>	<u>2,653,101</u>	<u>12,338,972</u>
Operating Expenses					
Personal Services	77,978	55,150	-	435,548	568,676
Supplies and Materials	116,290	-	-	30,358	146,648
Maintenance Costs	38,350	-	-	717,740	756,090
Contracted Services	912,910	31,500	-	9,523	953,933
Other Services and Charges	30,973	-	-	50,213	81,186
Depreciation and Amortization	-	-	-	1,723,063	1,723,063
Claims Expense	6,175,509	327,704	-	-	6,503,213
Insurance Premiums	446,550	126,037	921,864	-	1,494,451
Total Operating Expenses	<u>7,798,560</u>	<u>540,391</u>	<u>921,864</u>	<u>2,966,445</u>	<u>12,227,260</u>
Operating Income (Loss)	<u>(74,896)</u>	<u>503,736</u>	<u>(3,784)</u>	<u>(313,344)</u>	<u>111,712</u>
Nonoperating Revenues					
Investment Income (Loss)	(10,154)	(6,831)	153	(13,829)	(30,661)
Gain (Loss) on Sale of Assets	-	-	-	162,794	162,794
Total Nonoperating Revenues	<u>(10,154)</u>	<u>(6,831)</u>	<u>153</u>	<u>148,965</u>	<u>132,133</u>
Income (Loss) Before Capital Contributions and Transfers	<u>(85,050)</u>	<u>496,905</u>	<u>(3,631)</u>	<u>(164,379)</u>	<u>243,845</u>
Transfers and Capital Contributions					
Capital Contributions	-	-	-	25,884	25,884
Transfers from Other Funds	154,870	-	-	1,407,292	1,562,162
Transfers to Other Funds	-	-	(154,870)	(1,012,174)	(1,167,044)
Total Transfers and Capital Contributions	<u>154,870</u>	<u>-</u>	<u>(154,870)</u>	<u>421,002</u>	<u>421,002</u>
Change in Net Position	<u>69,820</u>	<u>496,905</u>	<u>(158,501)</u>	<u>256,623</u>	<u>664,847</u>
Total Net Position, Beginning of Year	<u>1,406,151</u>	<u>(992,819)</u>	<u>158,501</u>	<u>10,620,054</u>	<u>11,191,887</u>
Total Net Position, End of Year	<u>\$ 1,475,971</u>	<u>\$ (495,914)</u>	<u>\$ -</u>	<u>\$ 10,876,677</u>	<u>\$ 11,856,734</u>

CITY OF LEESBURG, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Employees' Health Insurance	Workers' Compensation Insurance	Risk Management	Fleet Maintenance	Total
Cash Flows from Operating Activities					
Receipts from Customers and Users	\$ 7,169,167	\$ 1,017,531	\$ 918,080	\$ 2,653,101	\$ 11,757,879
Cash Paid to Suppliers for Goods and Services	(1,013,494)	(158,328)	(921,864)	(868,352)	(2,962,038)
Cash Paid for Insurance Claims	(6,255,004)	(307,468)	-	-	(6,562,472)
Cash Paid to Employees for Services	(80,097)	(56,929)	-	(520,501)	(657,527)
Net Cash Provided by (Used in) Operating Activities	(179,428)	494,806	(3,784)	1,264,248	1,575,842
Cash Flows from Noncapital Financing Activities					
Transfers from Other Funds	154,870	-	-	1,012,174	1,167,044
Transfers to Other Funds	-	-	(154,870)	(1,012,174)	(1,167,044)
Non-Capital Grant Proceeds	-	-	-	-	-
Net Cash Provided by (Used in) Noncapital Financing Activities	154,870	-	(154,870)	-	-
Cash Flows from Capital and Related Financing Activities					
Acquisition and Construction of Capital Assets	-	-	-	(1,618,633)	(1,618,633)
Proceeds from the Disposition of Capital Assets	-	-	-	135,113	135,113
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	-	-	(1,483,520)	(1,483,520)
Cash Flows from Investing Activities					
Net Investment Income	(10,154)	(6,831)	153	(13,829)	(30,661)
Net Cash Flows from Investing Activities	(10,154)	(6,831)	153	(13,829)	(30,661)
Net Increase (Decrease) in Cash and Cash Equivalents	(34,712)	487,975	(158,501)	(233,101)	61,661
Cash and Cash Equivalents, Beginning of Year	2,299,009	1,060,094	158,501	3,883,291	7,400,895
Cash and Cash Equivalents, End of Year	\$ 2,264,297	\$ 1,548,069	\$ -	\$ 3,650,190	\$ 7,462,556
<u>Reconciliation of Operating Income (Loss) to Cash Provided by (Used in) Operating Activities</u>					
Operating Income (Loss)	\$ (74,896)	\$ 503,736	\$ (3,784)	\$ (313,344)	\$ 111,712
Adjustment to Reconcile Operating Income to Cash Flows Provided by (Used in) Operating Activities:					
Depreciation	-	-	-	1,723,063	1,723,063
Decrease (Increase) in Miscellaneous Receivables	176,075	10,250	-	(2,239)	184,086
Decrease (Increase) in Inventory	-	-	-	(42,800)	(42,800)
Decrease (Increase) in Net Pension Asset	-	-	-	39,626	39,626
Decrease (Increase) in Deferred Outflows: Pension	-	-	-	(84,040)	(84,040)
Decrease (Increase) in Deferred Outflows: OPEB	-	-	-	24,109	24,109
Increase (Decrease) in Accounts Payable	(276,697)	(791)	-	(15,479)	(292,967)
Increase (Decrease) in Accrued Expenses	(2,119)	(1,779)	-	(20,980)	(24,878)
Increase (Decrease) in Claims Payable	(1,791)	(16,610)	-	-	(18,401)
Increase (Decrease) in OPEB	-	-	-	(140,524)	(140,524)
Increase (Decrease) in Net Pension Liability	-	-	-	84,367	84,367
Increase (Decrease) in Other Liabilities	-	-	-	3,297	3,297
Increase (Decrease) in Deferred Inflows: Pension	-	-	-	(41,024)	(41,024)
Increase (Decrease) in Deferred Inflows: OPEB	-	-	-	50,216	50,216
Net Cash Provided by (Used in) Operating Activities	\$ (179,428)	\$ 494,806	\$ (3,784)	\$ 1,264,248	\$ 1,575,842
<u>Noncash Investing, Capital, or Financing Transactions:</u>					
Contribution of Capital Assets	176	-	-	\$ 395,118	\$ 395,118

COMMUNITY REDEVELOPMENT AGENCY FUNDS

Community Redevelopment Agency Funds, a major special revenue fund of the City, consists of the Greater Leesburg Community Redevelopment Agency, Carver Heights/Montclair Area Community Redevelopment Agency, and U.S. Highway 441 & 27 Community Redevelopment Agency which are incremental tax districts established pursuant to Florida Statutes. The fund accounts for the incremental increase in ad valorem tax revenue collected within the designated community redevelopment areas. Revenues must be utilized and expended in accordance with the respective community redevelopment plans.

**CITY OF LEESBURG, FLORIDA
BALANCE SHEET
COMMUNITY REDEVELOPMENT AGENCY FUNDS
SEPTEMBER 30, 2022**

	Greater Leesburg Community Redevelopment Agency Fund	Carver Heights/ Montclair Area Community Redevelopment Agency Fund	U.S. Highway 441/27 Community Redevelopment Agency Fund	Total Community Redevelopment Agency Funds
Assets				
Pooled Cash and Investments	\$ 58,823	\$ 275,870	\$ 2,222,068	\$ 2,556,761
Restricted Cash	-	-	733,946	733,946
Cash with Fiscal Agent	94,809	-	-	94,809
Prepaid Items	3,580	3,580	3,582	10,742
Total Assets	<u>\$ 157,212</u>	<u>\$ 279,450</u>	<u>\$ 2,959,596</u>	<u>\$ 3,396,258</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ -	\$ 15,499	\$ -	\$ 15,499
Deposits	-	1,826	2,000	3,826
Advance from Other Fund	-	891,554	-	891,554
Total Liabilities	<u>-</u>	<u>908,879</u>	<u>2,000</u>	<u>910,879</u>
Fund Balances (Deficit)				
Nonspendable:				
Prepaid Items	3,580	3,580	3,582	10,742
Restricted for:				
Capital Projects	58,823	-	2,220,068	2,278,891
Debt Service	94,809	-	733,946	828,755
Unassigned	-	(633,009)	-	(633,009)
Total Fund Balances (Deficit)	<u>157,212</u>	<u>(629,429)</u>	<u>2,957,596</u>	<u>2,485,379</u>
Total Liabilities and Fund Balances	<u>\$ 157,212</u>	<u>\$ 279,450</u>	<u>\$ 2,959,596</u>	<u>\$ 3,396,258</u>

**CITY OF LEESBURG, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
COMMUNITY REDEVELOPMENT AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Greater Leesburg Community Redevelopment Agency Fund	Carver Heights/ Montclair Area Community Redevelopment Agency Fund	U.S. Highway 441/27 Community Redevelopment Agency Fund	Total Community Redevelopment Agency Funds
Revenues				
Taxes	\$ 556,950	\$ 504,871	\$ 1,350,129	\$ 2,411,950
Miscellaneous:				
Interest	(299)	(1,052)	(10,035)	(11,386)
Rental	-	3,603	-	3,603
Total Revenues	<u>556,651</u>	<u>507,422</u>	<u>1,340,094</u>	<u>2,404,167</u>
Expenditures				
Current:				
Economic Environment	350,460	134,183	34,410	519,053
Debt Service:				
Principal Payments	86,000	-	607,000	693,000
Interest and Fees	14,862	24,087	284,023	322,972
Capital Outlay:				
Economic environment	-	176,170	-	176,170
Total Expenditures	<u>451,322</u>	<u>334,440</u>	<u>925,433</u>	<u>1,711,195</u>
Excess of Revenues Over Expenditures	<u>105,329</u>	<u>172,982</u>	<u>414,661</u>	<u>692,972</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	7,000	-	7,000
Transfers to Other Funds	(200,000)	(200,000)	-	(400,000)
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(193,000)</u>	<u>-</u>	<u>(393,000)</u>
Net Change in Fund Balances	(94,671)	(20,018)	414,661	299,972
Fund Balances (Deficit), Beginning of Year	<u>251,883</u>	<u>(609,411)</u>	<u>2,542,935</u>	<u>2,185,407</u>
Fund Balances (Deficit), End of Year	<u>\$ 157,212</u>	<u>\$ (629,429)</u>	<u>\$ 2,957,596</u>	<u>\$ 2,485,379</u>



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STATISTICAL SECTION

(Unaudited)

Statistical schedules differ from financial statements because they usually cover more than one fiscal year and may present non-accounting data. These schedules reflect social and economic data and financial trends of the City of Leesburg, Florida, and are designed to give the reader insights into the financial position of the City of Leesburg not readily apparent from the financial statements.

Statistical data are presented to provide more detailed information than reported in the preceding basic financial statements. This information in many cases has been spread throughout the report and is brought together here for greater clarity. Statistical data are not necessary for fair presentation in conformity with generally accepted accounting principles.

The schedule entitled "Computation of Legal Debt Margin," which is recommended for inclusion in the Annual Comprehensive Financial Report by the Government Finance Officers Association of the United States and Canada, is not included within this report inasmuch as no legal debt margin has been established for the City pursuant to the Constitution of the State of Florida, Florida Statutes, City ordinances or other laws applicable to the City. The City has had no general obligation debt outstanding during the past ten years.



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CITY OF LEESBURG, FLORIDA STATISTICAL SECTION

This part of the City of Leesburg's Annual Comprehensive 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.

CONTENTS

	Pages
Financial Trends	184-193
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Revenue Capacity	194-201
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	
Debt Capacity	202-215
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	216-217
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
Operating Information	218-220
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.	

Source: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year. The City implemented GASB Statements 63 and 65 for fiscal year 2012/13. These statements were applied prospectively; retroactive restatements of all years presented were not done.

CITY OF LEESBURG, FLORIDA
NET POSITION BY COMPONENT
LAST TEN YEARS
(UNAUDITED ACCRUAL BASIS OF ACCOUNTING)
PAGE 1 OF 2

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities					
Net Investment in Capital Assets	\$ 45,611,934	\$ 46,464,509	\$ 20,864,865	\$ 22,304,328	\$ 25,845,388
Restricted	3,785,234	3,833,845	6,117,848	7,253,410	8,143,253
Unrestricted	7,729,470	10,327,265	5,133,917	5,457,637	5,260,757
Total Governmental Activities, Net Position	<u>\$ 57,126,638</u>	<u>\$ 60,625,619</u>	<u>\$ 32,116,630</u>	<u>\$ 35,015,375</u>	<u>\$ 39,249,398</u>
 Business-Type Activities					
Net Investment in Capital Assets	\$ 115,138,968	\$ 116,147,661	\$ 148,453,634	\$ 156,110,922	\$ 159,475,980
Restricted	9,816,240	14,966,539	425,869	215,183	2,663,517
Unrestricted	44,628,044	40,319,508	50,230,057	52,852,630	54,527,844
Total Business-Type Activities, Net Position	<u>\$ 169,583,252</u>	<u>\$ 171,433,708</u>	<u>\$ 199,109,560</u>	<u>\$ 209,178,735</u>	<u>\$ 216,667,341</u>
 Primary Government					
Net Investment in Capital Assets	\$ 160,750,902	\$ 162,612,170	\$ 169,318,499	\$ 178,415,250	\$ 185,321,368
Restricted	13,601,474	18,800,384	6,543,717	7,468,593	10,806,770
Unrestricted	52,357,514	50,646,773	55,363,974	58,310,267	59,788,601
Total Primary Government, Net Position	<u>\$ 226,709,890</u>	<u>\$ 232,059,327</u>	<u>\$ 231,226,190</u>	<u>\$ 244,194,110</u>	<u>\$ 255,916,739</u>

Note: This information is provided as part of the Financial Trend Data.

CITY OF LEESBURG, FLORIDA
NET POSITION BY COMPONENT
LAST TEN YEARS
(UNAUDITED ACCRUAL BASIS OF ACCOUNTING)
PAGE 2 OF 2

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Governmental Activities					
Net Investment in Capital Assets	\$ 27,512,978	\$ 36,350,667	\$ 42,701,384	\$ 49,450,388	\$ 54,029,625
Restricted	6,851,601	7,357,874	8,276,202	9,205,162	8,902,284
Unrestricted	5,524,866	(1,264,432)	(4,795,530)	(6,084,630)	(5,602,950)
Total Governmental Activities, Net Position	<u>\$ 39,889,445</u>	<u>\$ 42,444,109</u>	<u>\$ 46,182,056</u>	<u>\$ 52,570,920</u>	<u>\$ 57,328,959</u>
 Business-Type Activities					
Net Investment in Capital Assets	\$ 158,815,845	\$ 172,603,318	\$ 178,502,750	\$ 189,211,255	\$ 199,648,734
Restricted	3,620,077	3,166,299	4,592,640	5,859,785	7,488,028
Unrestricted	50,307,395	51,157,231	57,497,822	62,214,094	67,477,396
Total Business-Type Activities, Net Position	<u>\$ 212,743,317</u>	<u>\$ 226,926,848</u>	<u>\$ 240,593,212</u>	<u>\$ 257,285,134</u>	<u>\$ 274,614,158</u>
 Primary Government					
Net Investment in Capital Assets	\$ 186,328,823	\$ 208,953,985	\$ 221,204,134	\$ 238,661,643	\$ 253,678,359
Restricted	10,471,678	10,524,173	12,868,842	15,064,947	16,390,312
Unrestricted	55,832,261	49,892,799	52,702,292	56,129,464	61,874,446
Total Primary Government, Net Position	<u>\$ 252,632,762</u>	<u>\$ 269,370,957</u>	<u>\$ 286,775,268</u>	<u>\$ 309,856,054</u>	<u>\$ 331,943,117</u>

Note: This information is provided as part of the Financial Trend Data.

CITY OF LEESBURG, FLORIDA
CHANGES IN NET POSITION
LAST TEN YEARS
(UNAUDITED ACCRUAL BASIS OF ACCOUNTING)
PAGE 1 OF 4

Expenses	2013	2014	2015	2016	2017
Governmental Activities:					
General Government.	\$ 2,783,141	\$ 4,207,463	\$ 3,699,829	\$ 4,332,531	\$ 4,308,723
Public Safety	12,533,637	13,436,493	13,774,093	15,963,879	15,218,300
Physical Environments	96,957	164,599	145,811	158,565	197,267
Transportation	3,452,836	4,026,402	2,447,892	2,494,645	2,300,390
Economic Environment	617,173	601,599	665,364	704,682	868,608
Human Services	89,462	62,313	56,147	51,380	92,742
Culture and Recreation	4,000,195	3,787,423	3,724,975	4,165,256	3,962,261
Interest on Long Term Debt	2,055,215	1,014,659	1,245,289	2,295,754	1,146,553
Total Governmental Activities Expenses	25,628,616	27,300,951	25,759,400	30,166,692	28,094,844
Business-Type Activities:					
Electric Utility	54,765,248	57,032,000	52,304,667	53,842,698	55,636,953
Gas Utility	6,950,627	5,820,355	5,127,380	4,797,668	4,888,424
Water Utility	6,270,374	6,087,119	5,973,909	6,773,513	6,536,301
Wastewater Utility	8,516,232	8,255,645	8,436,457	8,194,810	8,147,865
Stormwater System	988,175	930,551	847,931	911,432	976,741
Solid Waste System	3,137,439	3,105,018	2,724,326	2,863,103	3,402,964
Communication Services Utility	1,235,660	1,398,675	1,476,913	1,567,038	1,676,759
Airport	-	-	1,997,024	2,368,149	1,985,875
Housing	-	-	-	-	-
Total Business-Type Activities Expenses	81,863,755	82,629,363	78,888,607	81,318,411	83,251,882
Total Primary Government Expenses	\$ 107,492,371	\$ 109,930,314	\$ 104,648,007	\$ 111,485,103	\$ 111,346,726
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government	\$ 374,052	\$ 403,638	\$ 710,031	\$ 742,308	\$ 594,609
Public Safety	552,253	808,461	937,188	2,487,371	2,624,676
Physical Environment	-	34,240	124,885	165,014	118,279
Transportation	1,033,409	1,378,294	467,402	-	287,807
Economic Environment	-	-	-	-	-
Human Services	-	-	-	-	-
Culture and Recreation	519,757	550,146	593,150	598,701	660,316
Operating Grants and Contributions	764,401	369,821	449,269	201,225	165,986
Capital Grants and Contributions	1,786,112	2,168,876	425,396	559,279	1,189,437
Total Governmental Activities Program Revenues	5,029,984	5,713,476	3,707,321	4,753,898	5,641,110
Business-Type Activities:					
Charges for Services	93,582,078	92,013,588	91,894,164	92,563,401	97,691,509
Operating Grants and Contributions	111,360	3,605	-	-	45,474
Capital Grants and Contributions	2,743,174	2,742,221	1,069,990	2,046,797	3,021,413
Total Business-Type Activities Program Revenues	96,436,612	94,759,414	92,964,154	94,610,198	100,758,396
Total Primary Government Program Revenue	\$ 101,466,596	\$ 100,472,890	\$ 96,671,475	\$ 99,364,096	\$ 106,399,506
Net (Expense)/Revenue					
Governmental Activities	\$ (20,598,632)	\$ (21,587,475)	\$ (22,052,079)	\$ (25,412,794)	\$ (22,453,734)
Business-Type Activities	14,572,857	12,130,051	14,075,547	13,291,787	17,506,514
Total Primary Government Net Expense	\$ (6,025,775)	\$ (9,457,424)	\$ (7,976,532)	\$ (12,121,007)	\$ (4,947,220)

Notes: This information is provided as part of the Financial Trend Data.

Airport was separated from the Governmental Activities in 2015 because it became a Business-Type fund.

CITY OF LEESBURG, FLORIDA
CHANGES IN NET POSITION
LAST TEN YEARS
(UNAUDITED ACCRUAL BASIS OF ACCOUNTING)
PAGE 2 OF 4

Expenses	2018	2019	2020	2021	2022
Governmental Activities:					
General Government.	\$ 4,261,083	\$ 4,316,993	\$ 3,478,302	\$ 4,490,077	\$ 4,731,216
Public Safety	15,265,479	16,221,272	16,285,754	16,539,897	19,239,030
Physical Environment	89,114	84,061	101,602	115,573	138,077
Transportation	2,237,644	2,085,647	2,072,205	2,081,078	1,922,198
Economic Environment	1,064,872	1,040,933	1,124,000	1,004,925	1,099,201
Human Services	27,706	296,365	303,807	1,516,843	1,353,606
Culture and Recreation	5,334,338	3,862,143	4,042,393	4,442,884	4,861,513
Interest on Long Term Debt	780,283	1,146,628	1,096,516	1,037,826	998,170
Total Governmental Activities Expenses	29,060,519	29,054,042	28,504,579	31,229,103	34,343,011
Business-Type Activities:					
Electric Utility	53,894,931	55,241,760	52,373,341	54,580,706	76,122,373
Gas Utility	5,265,085	5,908,980	5,152,566	5,219,717	7,522,044
Water Utility	6,597,519	7,008,398	6,662,035	6,869,537	7,092,934
Wastewater Utility	8,206,198	8,265,558	9,107,135	9,268,867	10,219,785
Stormwater System	990,541	2,165,042	1,018,538	1,265,382	1,164,356
Solid Waste System	3,556,451	3,406,525	3,625,574	3,509,731	4,235,509
Communication Services Utility	609,806	-	-	-	-
Airport	1,996,993	2,269,693	2,171,954	2,475,256	2,642,798
Housing	-	-	-	-	-
Total Business-Type Activities Expenses	81,117,524	84,265,956	80,111,143	83,189,196	108,999,799
Total Primary Government Expenses	\$ 110,178,043	\$ 113,319,998	\$ 108,615,722	\$ 114,418,299	\$ 143,342,810
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government	\$ 709,492	\$ 817,395	\$ 768,233	\$ 923,004	\$ 1,003,570
Public Safety	2,707,036	2,554,584	2,453,732	2,833,302	2,840,984
Physical Environment	115,105	97,989	86,830	70,773	110,414
Transportation	296,094	304,753	316,358	328,220	192,786
Economic Environment	910	4,625	1,830	1,490	10,603
Human Services	-	-	-	-	-
Culture and Recreation	672,168	680,499	714,550	870,453	1,125,362
Operating Grants and Contributions	109,597	315,203	628,643	2,188,543	2,349,554
Capital Grants and Contributions	553,437	352,436	1,397,720	3,147,481	3,457,729
Total Governmental Activities Program Revenues	5,163,839	5,127,484	6,367,896	10,363,266	11,091,002
Business-Type Activities:					
Charges for Services	94,701,822	97,806,450	94,418,697	98,165,306	122,895,537
Operating Grants and Contributions	-	565,210	430,733	330,949	32,911
Capital Grants and Contributions	2,540,026	2,391,074	5,132,748	9,873,262	12,524,462
Total Business-Type Activities Program Revenues	97,241,848	100,762,734	99,982,178	108,369,517	135,452,910
Total Primary Government Program Revenue	\$ 102,405,687	\$ 105,890,218	\$ 106,350,074	\$ 118,732,783	\$ 146,543,912
Net (Expense)/Revenue					
Governmental Activities	\$ (23,896,680)	\$ (23,926,558)	\$ (22,136,683)	\$ (20,865,837)	\$ (23,252,009)
Business-Type Activities	16,124,324	16,496,778	19,871,035	25,180,321	26,453,111
Total Primary Government Net Expense	\$ (7,772,356)	\$ (7,429,780)	\$ (2,265,648)	\$ 4,314,484	\$ 3,201,102

Notes: This information is provided as part of the Financial Trend Data.

Airport was separated from the Governmental Activities in 2015 because it became a Business-Type fund.

CITY OF LEESBURG, FLORIDA
CHANGES IN NET POSITION
LAST TEN YEARS
(UNAUDITED ACCRUAL BASIS OF ACCOUNTING)
PAGE 3 OF 4

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes	\$ 4,684,694	\$ 4,685,546	\$ 4,712,444	\$ 4,977,437	\$ 5,204,939
Other Taxes	6,857,316	6,857,316	6,857,316	7,561,374	7,633,585
Intergovernmental Revenues, Unrestricted	2,040,040	2,040,040	2,040,040	2,468,220	2,587,802
Investment Income	91,653	105,996	246,563	552,507	266,051
Miscellaneous	217,330	179,925	111,601	95,650	230,746
Transfers	11,072,770	10,864,327	(15,323,267)	12,656,351	10,764,634
Total Governmental Activities	<u>24,963,803</u>	<u>24,733,150</u>	<u>(1,355,303)</u>	<u>28,311,539</u>	<u>26,687,757</u>
Business-Type Activities:					
Investment Income	1,030,643	566,516	785,893	1,671,744	562,575
Miscellaneous	11,954	18,216	131,805	34,595	184,151
Special Item	-	-	-	-	-
Extraordinary Gain	-	-	-	7,727,400	-
Transfers	(11,072,770)	(10,864,327)	15,323,267	(12,656,351)	(10,764,634)
Total Business-Type Activities	<u>(10,030,173)</u>	<u>(10,279,595)</u>	<u>16,240,965</u>	<u>(3,222,612)</u>	<u>(10,017,908)</u>
Total Primary Government	<u>\$ 14,933,630</u>	<u>\$ 14,453,555</u>	<u>\$ 14,885,662</u>	<u>\$ 25,088,927</u>	<u>\$ 16,669,849</u>
Changes in Net Position					
Governmental Activities	\$ 4,500,950	\$ 3,498,981	\$ (22,589,439)	\$ 2,898,745	\$ 4,234,023
Business-Type Activities	4,542,684	1,850,456	30,316,512	10,069,175	7,488,606
Total Government	<u>\$ 9,043,634</u>	<u>\$ 5,349,437</u>	<u>\$ 7,727,073</u>	<u>\$ 12,967,920</u>	<u>\$ 11,722,629</u>

Notes: This information is provided as part of the Financial Trend Data.

Airport was separated from the Governmental Activities in 2015 because it became a Business-Type fund.

CITY OF LEESBURG, FLORIDA
CHANGES IN NET POSITION
LAST TEN YEARS
(UNAUDITED ACCRUAL BASIS OF ACCOUNTING)
PAGE 4 OF 4

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes	\$ 5,678,438	\$ 6,228,596	\$ 5,934,099	\$ 6,312,854	\$ 6,636,753
Other Taxes	7,623,481	7,594,686	7,538,413	7,871,658	8,536,985
Intergovernmental Revenues, Unrestricted	2,720,793	2,760,235	2,731,028	3,149,499	3,685,926
Investment Income	388,197	1,135,647	697,381	37,776	(183,596)
Miscellaneous	1,166,274	319,468	227,220	1,109,219	64,091
Transfers	17,986,145	8,442,590	8,746,489	8,773,695	9,269,889
Total Governmental Activities	<u>35,563,328</u>	<u>26,481,222</u>	<u>25,874,630</u>	<u>27,254,701</u>	<u>28,010,048</u>
Business-Type activities:					
Investment Income	843,658	2,102,062	1,676,009	110,087	(305,186)
Miscellaneous	2,283,381	4,027,281	865,809	175,209	450,988
Special Item	-	-	-	-	-
Extraordinary Gain	-	-	-	-	-
Transfers	(17,986,145)	(8,442,590)	(8,746,489)	(8,773,695)	(9,269,889)
Total Business-Type Activities	<u>(14,859,106)</u>	<u>(2,313,247)</u>	<u>(6,204,671)</u>	<u>(8,488,399)</u>	<u>(9,124,087)</u>
Total Primary Government General Revenues	<u>\$ 20,704,222</u>	<u>\$ 24,167,975</u>	<u>\$ 19,669,959</u>	<u>\$ 18,766,302</u>	<u>\$ 18,885,961</u>
Changes in Net Position					
Governmental Activities	\$ 2,554,664	\$ 2,554,664	\$ 3,737,947	\$ 6,388,864	\$ 4,758,039
Business-Type Activities	14,183,531	14,183,531	13,666,364	16,691,922	17,329,024
Total Government	<u>\$ 16,738,195</u>	<u>\$ 16,738,195</u>	<u>\$ 17,404,311</u>	<u>\$ 23,080,786</u>	<u>\$ 22,087,063</u>

Notes: This information is provided as part of the Financial Trend Data.

Airport was separated from the Governmental Activities in 2015 because it became a Business-Type fund.

CITY OF LEESBURG, FLORIDA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED MODIFIED ACCRUAL BASIS OF ACCOUNTING)
PAGE 1 OF 2

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund					
Nonspendable	\$ 121,153	\$ 50,075	\$ 35,361	\$ 77,154	\$ 108,198
Restricted	963,818	1,017,596	1,332,191	1,474,147	1,485,054
Committed	4,033	2,919	3,285	4,138	5,289
Assigned	437,312	235,269	322,141	1,263,580	1,253,310
Unassigned	8,592,849	10,689,238	12,684,625	9,928,466	10,969,154
Total General Fund	<u>\$ 10,119,165</u>	<u>\$ 11,995,097</u>	<u>\$ 14,377,603</u>	<u>\$ 12,747,485</u>	<u>\$ 13,821,005</u>
 All Other Governmental Funds					
Nonspendable	\$ 63	\$ -	\$ -	\$ -	\$ -
Restricted	10,915,723	9,082,457	10,336,400	10,557,678	6,886,746
Committed	-	-	-	-	-
Assigned	898,723	1,348,285	-	6,623,792	6,921,025
Unassigned	(369,538)	(151,106)	(38,449)	(10,211)	-
Total All Other Governmental Funds	<u>\$ 11,444,971</u>	<u>\$ 10,279,636</u>	<u>\$ 10,297,951</u>	<u>\$ 17,171,259</u>	<u>\$ 13,807,771</u>

Notes: This information is provided as part of the Financial Trend Data.
Beginning in 2015, Airport is no longer classified as a governmental fund.

CITY OF LEESBURG, FLORIDA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED MODIFIED ACCRUAL BASIS OF ACCOUNTING)
PAGE 2 OF 2

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund					
Nonspendable	\$ 676,164	\$ 699,163	\$ 795,314	\$ 797,695	\$ 732,022
Restricted	373,227	182,232	182,182	176,174	175,665
Committed	2,901	3,288	69,480	38,624	75,700
Assigned	724,774	605,554	71,438	2,356,415	1,972,840
Unassigned	13,501,011	14,229,898	11,786,634	10,948,260	12,103,036
Total General Fund	<u>\$ 15,278,077</u>	<u>\$ 15,720,135</u>	<u>\$ 12,905,048</u>	<u>\$ 14,317,168</u>	<u>\$ 15,059,263</u>
 All Other Governmental Funds					
Nonspendable	\$ -	\$ -	\$ -	\$ 9,900	\$ 10,742
Restricted	6,478,374	7,175,642	8,094,020	9,028,988	8,726,619
Committed	-	-	-	-	-
Assigned	13,571,474	7,731,691	8,380,295	2,279,442	2,983,763
Unassigned	(919,723)	(820,318)	(850,874)	(612,711)	(633,009)
Total All Other Governmental Funds	<u>\$ 19,130,125</u>	<u>\$ 14,087,015</u>	<u>\$ 15,623,441</u>	<u>\$ 10,705,619</u>	<u>\$ 11,088,115</u>

Notes: This information is provided as part of the Financial Trend Data.
Beginning in 2015, Airport is no longer classified as a governmental fund.

CITY OF LEESBURG, FLORIDA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED MODIFIED ACCRUAL BASIS OF ACCOUNTING)
PAGE 1 OF 2

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues					
Taxes	\$ 11,906,834	\$ 12,002,708	\$ 12,362,071	\$ 12,538,811	\$ 12,838,524
Licenses, Permits, and Assessments	494,057	815,905	1,006,590	2,620,855	2,771,289
Intergovernmental	4,042,615	4,354,607	2,743,845	2,635,483	3,692,475
Charges for Services	588,212	896,780	1,023,985	553,600	682,962
Fines and Forfeitures	186,038	165,356	156,640	134,622	187,801
Impact Fees	-	68,685	106,719	159,680	189,152
Interest	193,761	25,755	173,320	394,035	210,854
Miscellaneous	1,502,208	1,450,423	776,766	740,160	736,683
Total Revenues	<u>18,913,725</u>	<u>19,780,219</u>	<u>18,349,936</u>	<u>19,777,246</u>	<u>21,309,740</u>
Expenditures					
General Government	1,999,318	3,257,326	3,242,396	3,601,492	3,515,915
Public Safety	14,295,487	13,823,843	12,837,293	13,052,692	14,052,120
Physical Environment	61,867	77,191	69,833	92,080	102,643
Transportation	1,705,097	1,954,674	1,380,217	1,466,803	1,251,321
Economic Environment	534,375	563,007	572,566	541,578	534,142
Human Services	89,462	62,313	56,147	51,380	92,742
Culture and Recreation	3,711,224	2,346,340	2,906,347	3,022,899	3,113,041
Capital Outlay	3,391,687	4,169,896	3,105,201	1,570,631	4,551,586
Debt Service:					
Principal Payments	1,782,127	1,964,296	1,972,996	2,297,062	1,907,204
Interest and Fees	2,007,786	1,619,394	1,197,860	1,515,971	1,367,060
Total Expenditures	<u>29,578,430</u>	<u>29,838,280</u>	<u>27,340,856</u>	<u>27,212,588</u>	<u>30,487,774</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,664,705)</u>	<u>(10,058,061)</u>	<u>(8,990,920)</u>	<u>(7,435,342)</u>	<u>(9,178,034)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	11,750	13,781	3,141	25,808	3,808
Insurance Proceeds from Losses	-	-	-	-	-
Transfers In	13,759,425	13,650,373	13,974,025	19,862,843	15,155,227
Transfers Out	(4,103,870)	(2,895,496)	(3,585,425)	(7,210,119)	(4,408,932)
Issuance of Debt	16,028,219	-	1,000,000	-	11,563,000
Payment to Escrow Agent	(15,693,431)	-	-	-	(15,425,037)
Total Other Financing Sources (Uses)	<u>10,002,093</u>	<u>10,768,658</u>	<u>11,391,741</u>	<u>12,678,532</u>	<u>6,888,066</u>
Net Change In Fund Balances	<u>\$ (662,612)</u>	<u>\$ 710,597</u>	<u>\$ 2,400,821</u>	<u>\$ 5,243,190</u>	<u>\$ (2,289,968)</u>
Debt Service Expenditures as a Percentage of Noncapital Expenditures	14.4%	14.0%	13.1%	14.9%	12.6%

Note: This information is provided as part of the Financial Trend Data.

CITY OF LEESBURG, FLORIDA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED MODIFIED ACCRUAL BASIS OF ACCOUNTING)
PAGE 2 OF 2

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues:					
Taxes	\$ 13,301,919	\$ 13,838,251	\$ 14,351,608	\$ 15,457,190	\$ 16,598,267
Licenses, Permits, and Assessments	2,625,638	2,702,964	2,663,269	2,967,912	3,028,463
Intergovernmental	3,113,774	3,131,748	3,347,440	6,428,997	7,145,003
Charges for Services	729,001	840,324	891,513	1,232,216	1,389,380
Fines and Forfeitures	375,539	200,030	151,779	224,045	162,975
Impact Fees	194,345	175,634	325,067	496,113	534,357
Interest	305,759	919,438	566,791	36,908	(152,935)
Miscellaneous	849,942	827,471	845,447	920,191	1,090,150
Total Revenues	<u>21,495,917</u>	<u>22,635,860</u>	<u>23,142,914</u>	<u>27,763,572</u>	<u>29,795,660</u>
Expenditures:					
General Government	3,664,492	3,869,799	3,678,770	4,089,807	4,048,014
Public Safety	14,943,348	15,900,236	16,193,013	17,355,113	18,438,667
Physical Environment	86,550	81,508	99,049	113,423	135,741
Transportation	1,198,752	1,269,450	1,292,655	1,335,163	1,147,803
Economic Environment	589,003	767,122	847,079	766,630	855,292
Human Services	27,706	296,365	303,807	1,516,843	1,353,606
Culture and Recreation	3,322,943	3,361,892	3,380,029	3,774,945	4,260,350
Capital Outlay	7,225,485	9,731,723	5,216,221	9,667,408	4,717,360
Debt Service:					
Principal Payments	987,920	1,100,533	1,234,648	1,282,464	1,724,582
Interest and Fees	1,029,023	1,016,705	1,010,067	956,288	904,703
Total Expenditures	<u>33,075,222</u>	<u>37,395,333</u>	<u>33,255,338</u>	<u>40,858,084</u>	<u>37,586,118</u>
Excess Of Revenue Over (Under) Expenditures	<u>(11,579,305)</u>	<u>(14,759,473)</u>	<u>(10,112,424)</u>	<u>(13,094,512)</u>	<u>(7,790,458)</u>
Other Financing Sources (Uses):					
Sale of Capital Assets	210,105	16,424	42,923	208,635	40,278
Insurance Proceeds from Losses	-	-	-	800,482	-
Transfers In	26,035,441	13,999,732	18,589,505	13,264,254	15,744,880
Transfers Out	(8,020,437)	(5,565,699)	(9,950,841)	(4,684,561)	(6,870,109)
Issuance of Debt	255,163	780,683	-	-	-
Payment to Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>18,480,272</u>	<u>9,231,140</u>	<u>8,681,587</u>	<u>9,588,810</u>	<u>8,915,049</u>
Net Change In Fund Balances	<u>\$ 6,900,967</u>	<u>\$ (5,528,333)</u>	<u>\$ (1,430,837)</u>	<u>\$ (3,505,702)</u>	<u>\$ 1,124,591</u>
Debt Service Expenditures as a Percentage of Noncapital Expenditures	7.7%	7.7%	8.0%	7.2%	8.0%

Note: This information is provided as part of the Financial Trend Data.

**CITY OF LEESBURG, FLORIDA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year ¹	Real Property	Personal Property	Less: Tax-Exempt Property		Taxable Value for Operating Millages	Total Direct Tax Rate ²
			Real Property	Personal Property		
2013	\$ 1,292,100,846	\$ 289,671,068	\$ 355,770,105	\$ 108,475,254	\$ 1,117,526,555	4.3179
2014	1,290,485,803	283,156,954	358,695,894	99,001,842	\$ 1,115,945,021	4.3179
2015	1,312,948,029	280,285,609	365,395,977	105,531,482	\$ 1,122,306,179	4.3179
2016	1,361,579,903	289,307,979	391,733,605	121,489,389	\$ 1,137,664,888	4.2678
2017	1,417,588,453	278,678,832	408,391,035	113,564,329	\$ 1,174,311,921	4.2678
2018	1,523,633,410	284,531,327	444,745,793	117,834,707	\$ 1,245,584,237	4.2678
2019	1,584,053,657	279,400,419	415,085,347	119,619,590	\$ 1,328,749,139	4.2678
2020	1,732,580,044	300,798,467	466,519,278	130,199,387	\$ 1,436,659,846	4.2678
2021	1,909,085,464	310,079,836	496,935,842	130,687,788	\$ 1,591,541,670	4.1086
2022	2,058,394,493	300,088,310	517,089,604	133,718,317	\$ 1,707,674,882	4.0192

Notes: ¹Information is reported based on the fiscal year in which associated tax revenue is recognized - e.g. the 2021 tax roll data is reported here for Fiscal Year 2022, as that is the period of collection and revenue recognition.

²Tax rates are per \$1,000 of assessed value.

Source: Lake County Property Appraiser

**CITY OF LEESBURG, FLORIDA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(RATE PER \$1,000 OF ASSESSED VALUE)**

Fiscal Year	Total Direct	Overlapping Governments						Total
	City	School District	Lake County	Ambulance District	Northwest Hospital District	Lake County Water Authority	Water Management District	
2013	4.3179	7.3200	4.9209	0.3853	1.0000	0.2554	0.3313	18.5308
2014	4.3179	7.1700	4.9209	0.3853	1.0000	0.2554	0.3283	18.3778
2015	4.3179	7.2460	5.5456	0.4629	1.0000	0.2554	0.3164	19.1442
2016	4.2678	7.1970	5.4651	0.4629	1.0000	0.2554	0.3023	18.9505
2017	4.2678	6.8750	5.2704	0.4629	1.0000	0.2554	0.2885	18.4200
2018	4.2678	6.6030	5.2704	0.4629	1.0000	0.2554	0.2724	18.1319
2019	4.2678	6.3550	5.2504	0.4629	0.9800	0.4900	0.2562	18.0623
2020	4.2678	6.8830	5.1800	0.4629	0.9500	0.3557	0.2414	18.3408
2021	4.1086	6.6990	5.1427	0.4629	0.8950	0.3368	0.2287	17.8737
2022	4.0192	6.5920	5.1447	0.4629	-	0.3229	0.2189	16.7606

Notes: The Florida Constitution limits the City and County millage capacity (non-debt related) to 10.000 mills.

Information is reported based on the fiscal year in which associated tax revenue is recognized - e.g. the 2021 tax roll data is reported here for Fiscal Year 2022, as that is the period of collection and revenue recognition.

Source: Lake County Property Appraiser

**CITY OF LEESBURG, FLORIDA
PRINCIPAL PROPERTY TAXPAYERS
FOR THE CURRENT CALENDAR YEAR AND NINE YEARS AGO**

Taxpayer	2022			2013		
	2021 Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	2012 Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
CCRC - Lake Port Square, LLC	\$ 18,429,215	1	1.08%	\$ 18,291,499	4	1.64%
Cutrale Citrus Juices, U.S.A., Inc.	17,291,105	2	1.01%	29,935,980	1	2.68%
DRJ Land Company LLC	16,087,798	3	0.94%	-	-	-
Minute Maid Company	11,981,547	4	0.70%	22,931,110	3	2.05%
Village Lake Promenade, LLC	11,533,322	5	0.68%	-	-	-
Coreslab Structures (Orlando) Inc.	12,419,227	6	0.73%	-	2	0.00%
City of Leesburg	8,903,694	7	0.52%	-	9	0.00%
Duke Energy Florida LLC	8,611,872	8	0.50%	-	-	-
COB MHC Palm Ridge One LLC	7,914,464	9	0.46%	-	-	-
Walling Enterprises Inc.	8,057,196	10	0.47%	-	-	-
Embarq-Florida, Inc (fka Sprint-Florida)	-	-	-	26,693,919	2	2.39%
SDG Macerich Properties	-	-	-	13,510,753	5	1.21%
Lowe's Home Centers, Inc.	-	-	-	7,757,814	6	0.69%
Reduse Arlington Ridge, FL	-	-	-	7,502,507	7	0.67%
Shoppes of Lake Village, LTD	-	-	-	6,606,902	8	0.59%
Walgreen Co.	-	-	-	6,139,837	9	0.55%
AT&T Communications Inc.	-	-	-	5,950,918	10	0.53%
Subtotal	121,229,440		7.10%	145,321,239		13.00%
All Others	1,586,445,442		92.90%	972,205,316		87.00%
Total	\$ 1,707,674,882		100.00%	\$ 1,117,526,555		100.00%

Notes: Taxable Assessed Values (Section 193.011, Florida Statutes) are as of January 1, 2012 and 2021, and represent total property values including real property, personal property and centrally assessed property.

Blank information in Taxable Assessed Value does not mean the business no longer exists.

Source: Lake County Property Appraiser

**CITY OF LEESBURG, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year ²	Taxes Levied for the Fiscal Year		Collected within the Fiscal Year of the Levy ¹		Collections for Previous Years of Levy	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$	4,825,368	\$ 4,651,799	96.40%	\$ 32,894	\$ 4,684,693	97.08%
2014		4,818,539	4,658,873	96.69%	26,673	4,685,546	97.24%
2015		4,846,006	4,695,831	96.90%	16,614	4,712,445	97.24%
2016		4,855,326	4,698,261	96.77%	8,789	4,707,050	96.95%
2017		5,011,728	4,847,411	96.72%	19,179	4,866,590	97.10%
2018		5,315,904	5,142,754	96.74%	5,696	5,148,450	96.85%
2019		5,670,836	5,487,015	96.76%	6,731	5,493,746	96.88%
2020		6,131,377	5,932,210	96.75%	1,889	5,934,099	96.78%
2021		6,539,008	6,310,710	96.51%	2,142	6,312,852	96.54%
2022		6,863,487	6,633,523	96.65%	3,230	6,636,753	96.70%

Notes: ¹Amounts collected within the fiscal year of the levy are inclusive of legally available early payment discounts (ranging from 4% to 1%).

²Information is reported based on the fiscal year in which associated tax revenue is recognized - e.g. the 2021 tax roll data is reported here for Fiscal Year 2022, as that is the period of collection and revenue recognition.

Source: Lake County Property Appraiser

CITY OF LEESBURG, FLORIDA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property Tax	Local Option Gas Tax	Sales Tax	Franchise Fees	Utility Service Tax	Communications Services Tax	Total
2013	\$ 4,858,023	\$ 594,535	\$ 1,629,454	\$ 133,135	\$ 3,102,871	\$ 1,155,595	\$ 11,473,613
2014	4,858,023	603,878	1,740,150	133,135	3,102,871	1,058,798	11,496,855
2015	4,712,444	625,941	1,891,707	243,760	3,404,080	1,014,467	11,892,399
2016	4,712,444	500,950	1,982,521	243,760	3,404,080	1,037,210	11,880,965
2017	4,712,444	438,089	2,070,288	243,760	3,404,080	1,089,220	11,957,881
2018	5,148,450	399,305	2,076,793	322,793	3,656,281	1,076,822	12,680,444
2019	5,493,746	390,498	2,123,574	377,751	3,816,666	855,154	13,057,389
2020	5,493,746	359,067	2,155,466	377,751	3,816,666	833,150	13,035,846
2021	6,312,852	364,702	2,617,066	426,220	3,807,204	859,035	14,387,079
2022	6,636,753	386,064	3,044,058	489,459	4,009,415	862,705	15,428,454

**CITY OF LEESBURG, FLORIDA
GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY
HISTORICAL REVENUES**

Fiscal Year	Taxable Values	HISTORICAL REVENUES				
		Lake County	City of Leesburg	Ambulance	Lake County Water Authority	Total Revenues
2013	\$ 121,370,315	\$ 154,878	\$ 141,982	\$ 12,614	\$ 8,398	\$ 317,872
2014	121,719,997	156,736	143,416	12,765	8,483	321,400
2015	122,062,401	179,978	144,821	15,469	8,566	348,834
2016	117,626,545	154,793	125,156	13,507	7,490	300,946
2017	118,624,754	154,175	129,203	13,945	7,732	305,055
2018	123,528,506	179,578	150,463	16,242	9,004	355,287
2019	131,096,543	214,755	179,769	19,423	20,640	434,587
2020	144,552,802	214,079	180,714	19,533	15,062	429,388
2021	146,340,983	275,391	225,585	25,330	18,492	544,798
2022	167,537,953	285,054	227,504	26,114	18,278	556,950

Note: The City of Leesburg created the Greater Leesburg Community Redevelopment Agency (GLCRA) on May 28, 1996 (Resolution 4994) pursuant to Section 163.512, Florida Statutes. The GLCRA is part of the City's Comprehensive Plan to enhance the downtown district and surrounding areas. The base year was established in 1996 with an assessed taxable value of \$86,757,505. The GLCRA generates a majority of its annual income from tax increment revenues and will expire in 2026.

Source: Lake County Property Appraiser

**CITY OF LEESBURG, FLORIDA
CARVER HEIGHTS/MONTCLAIR AREA COMMUNITY REDEVELOPMENT AGENCY
HISTORICAL REVENUES**

Fiscal Year	Taxable Values	HISTORICAL REVENUES				
		Lake County	City of Leesburg	Ambulance	Lake County Water Authority	Total Revenues
2013	\$ 74,700,591	\$ 74,107	\$ 68,587	\$ 6,035	\$ 4,057	\$ 152,786
2014	76,430,497	81,935	75,683	6,673	4,477	168,768
2015	76,432,394	93,216	75,691	8,012	4,477	181,396
2016	74,770,987	83,259	68,077	7,265	4,074	162,675
2017	82,264,234	99,181	83,759	8,970	5,012	196,922
2018	85,869,492	116,918	98,377	10,575	5,887	231,757
2019	89,246,275	133,174	112,067	12,045	12,867	270,153
2020	105,251,563	159,856	135,438	14,585	11,288	321,167
2021	115,623,566	207,516	170,358	19,086	13,965	410,925
2022	130,876,111	258,377	206,254	23,670	16,570	504,871

Note: The City of Leesburg created the Carver Heights/Montclair Area Community Redevelopment Agency (CHCRA) on December 10, 2001 (Ordinance 01-61) pursuant to Section 163.512, Florida Statutes. The CHCRA was created to identify and address blighted conditions within its boundaries and to enable the City to establish a mechanism to finance redevelopment projects through Tax Increment Financing (TIF). The base year was established in 2001 with an assessed value of \$57,980,259. The CHCRA generates a majority of its annual income from tax increment revenues.

On July 13, 2015 (Ordinance 16-26), the City amended the plan for the CHCRA, expanded the boundaries and extended the timeframe to add thirty (30) years from the time of amendment. The agency will expire in 2046.

Source: Lake County Property Appraiser

**CITY OF LEESBURG, FLORIDA
U.S. HIGHWAY 441 & 27 COMMUNITY REDEVELOPMENT AGENCY
HISTORICAL REVENUES**

Fiscal Year	Taxable Values	HISTORICAL REVENUES				
		Lake County	City of Leesburg	Ambulance	Lake County Water Authority	Total Revenues
2013	\$ 331,802,542	\$ -	\$ -	\$ -	\$ -	\$ -
2014	325,800,698	-	-	-	-	-
2015	326,674,034	-	-	-	-	-
2016	333,357,278	-	-	-	-	-
2017	343,475,725	42,991	41,024	3,888	2,455	90,358
2018	369,121,082	167,907	145,189	15,187	8,689	336,972
2019	390,366,522	270,906	231,139	24,502	26,538	553,085
2020	458,745,008	382,501	327,452	34,900	27,292	772,145
2021	478,361,989	592,377	489,410	54,486	40,119	1,176,392
2022	526,905,577	688,876	553,663	63,109	44,481	1,350,129

Note: The City of Leesburg created the U.S. Highway 441 & 27 Community Redevelopment Agency (Agency) on February 13, 2006 (Ordinance 06-13) pursuant to Section 163.512, Florida Statutes. The Agency determined the existence of blighted areas and is part of the City's plan to improve conditions within the corridor areas. The base year was established in 2006 with an assessed taxable value of \$352,255,087. In FY 2016, the Agency was rebased with an assessed taxable value of \$333,357,278. The Agency generates a majority of its annual income from tax increment revenues which expires in 2046.

In FY 2012, taxable values dropped below the base year values resulting in zero tax revenue for the CRA.

On December 7, 2015, Ordinance 15-49 amended the base year for computation of tax increment revenues specifying the use of the tax roll adopted by the Property Appraiser of Lake County, Florida for tax year 2015.

Source: Lake County Property Appraiser

CITY OF LEESBURG, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	% of Personal Income ¹	Per Capita ²
	Capital Improvement Bonds	Notes Payable	Financed Purchase Agreements	Utility System Revenue Bonds	Notes Payable			
2013	\$ 29,575,000	\$ 9,905,310	\$ 162,648	\$ 79,968,888	\$ 17,635,000	\$ 137,246,846	19.79%	\$ 33,398
2014	29,120,000	8,624,202	124,460	64,352,688	32,038,000	134,259,350	18.51%	34,445
2015	28,500,000	8,310,998	84,668	62,871,451	30,991,000	130,758,117	17.45%	34,782
2016	28,500,000	8,310,998	84,668	72,494,584	30,991,000	140,381,250	17.57%	36,327
2017	13,310,000	17,009,400	-	70,707,186	14,471,000	115,497,586	13.77%	37,480
2018	12,780,000	16,597,400	209,243	68,474,788	13,121,000	111,182,431	11.77%	40,541
2019	12,235,000	16,158,400	873,393	66,152,389	12,088,000	107,507,182	10.62%	42,190
2020	11,670,000	15,587,400	774,745	63,764,992	26,119,000	117,916,137	11.07%	43,425
2021	11,090,000	14,989,400	694,986	61,292,595	39,914,916	127,981,897	11.10%	46,563
2022	10,485,000	13,976,400	588,404	58,715,197	67,425,916	151,190,917	10.52%	49,831

Notes: Details regarding the City's outstanding debt can be found in Note 8 of the Financial Statements.

¹See Demographic and Economic Statistics for personal income and population data.

²US Department of Commerce, Bureau of Economic Analysis (<http://bea.gov>) for Lake County. The actual per capita personal income for the City is not known. The County's per capita figures are multiplied by the City's population to determine the total personal income for the City.

CITY OF LEESBURG, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2022

<u>Taxing District</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Direct Debt – City of Leesburg			\$ 25,049,804
<u>Overlapping Debt</u>			
Lake County			
Board of County Commissioners	\$ 9,575,000	6.47%	619,607
School District	-	6.47%	-
Subtotal – Overlapping Debt			619,607
Total Direct and Overlapping Debt			<u>\$ 25,669,411</u>

Notes: The City has no general obligation debt. Utility revenue bonds are excluded.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Leesburg. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Sources: Lake County Board of County Commissioners
Lake County School District

Assessed value data used to estimate applicable percentage provided by the Lake County Property Appraiser.



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**CITY OF LEESBURG, FLORIDA
LEGAL DEBT MARGIN INFORMATION**

The City of Leesburg has no general obligation debt outstanding as of September 30, 2022.

There is no legal debt margin established for the City of Leesburg pursuant to Florida Statutes,
City ordinance or other laws applicable to the City of Leesburg.

**CITY OF LEESBURG, FLORIDA
PLEDGED REVENUE COVERAGE
CAPITAL IMPROVEMENT REVENUE BONDS/NOTES
SERIES 2004, 2009, & 2013
LAST TEN FISCAL YEARS**

	<u>2013</u>		<u>2014</u>		<u>2015</u>		<u>2016</u>
Half-Cent Sales Tax ¹	\$ 993,946		\$ 1,069,082		\$ 1,162,792		\$ 1,232,094
Guaranteed Entitlement ²	309,234		309,234		309,234		309,234
Net Revenues Available	<u>1,303,180</u>		<u>1,378,316</u>		<u>1,378,316</u>		<u>1,541,328</u>
Debt Service on Refunding Promissory Note, Series 2009 ⁵	478,778		478,608		477,966		476,850
Combined Refunded & Refunding Debt Service	478,778		478,608		477,966		476,850
Debt Service Coverage on Series 1999 Bonds & 2009 Note	2.72	X	2.88	X	3.08	X	3.23
2009 Senior Lien Note Required							
Minimum Coverage	1.30	X ³	1.30	X ³	1.30	X ³	1.30
Net Revenues Available After Debt Service on 1999 Bonds & 2009 Note	824,402		899,708		994,060		1,064,478
Plus Public Service Tax ⁴	3,195,794		3,255,533		3,404,080		3,640,419
Net Revenues Available	<u>4,020,196</u>		<u>4,155,241</u>		<u>4,398,140</u>		<u>4,704,897</u>
Debt Service on Series 2004 Bonds ⁶	746,685		-		-		-
Debt Service on Series 2013 Bonds ⁷	-		986,090		1,016,563		1,016,562
Debt Service Coverage on Series 2004 & 2013 Bonds	5.38	X	4.21	X	4.33	X	4.63
Required Minimum Coverage	1.30	X ³	1.30	X ³	1.30	X ³	1.30
Net Revenues Available after all Debt Service	<u>\$ 3,273,511</u>		<u>\$ 3,169,151</u>		<u>\$ 3,381,577</u>		<u>\$ 3,688,335</u>

Notes: ¹Gross Sales Tax Revenues are defined as the proceeds of the local governmental Half-Cent Sales Tax as described in Title XIV, Chapter 218, Part VI, Florida Statutes.

²Guaranteed Portion-State Revenue Sharing is the portion of state revenue sharing funds available to the City that are pledged, or set aside as a trust for the payment of principal or interest on the bonds pursuant to Title XIV, Chapter 218, Part II, Florida Statutes.

³1.30X Debt Service Coverage is not a Financial Covenant, rather an Additional Bonds Test Requirement. No additional senior lien parity bonds can be issued.

⁴Public Service Tax is a tax that may be levied by a municipality on the purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water service pursuant to Title XII, Chapter 166, Section 231, Florida Statutes.

**CITY OF LEESBURG, FLORIDA
PLEDGED REVENUE COVERAGE
CAPITAL IMPROVEMENT REVENUE BONDS/NOTES
SERIES 2004, 2009, & 2013
LAST TEN FISCAL YEARS**

2017		2018		2019		2020		2021		2022	
\$ 1,289,822		\$ 1,365,801		\$ 1,365,903		\$ 1,402,403		\$ 1,644,070		\$ 1,866,454	
309,234		309,234		309,234		309,234		309,234		309,234	
1,599,056		1,675,035		1,675,137		1,711,637		1,953,304		2,175,688	
480,143		477,845		473,334		474,381		469,954		484,818	
480,143		477,845		473,334		474,381		469,954		484,818	
3.33	X	3.51	X	3.54	X	3.61	X	4.16	X	4.49	X
1.30	X ³	1.30	X ³	1.30	X ³	1.30	X ³	1.30	X ³	1.30	X ³
1,118,913		1,197,190		1,201,803		1,237,256		1,483,350		1,690,870	
3,606,282		3,656,281		3,816,666		3,807,986		3,807,204		4,009,415	
4,725,195		4,853,471		5,018,469		5,045,242		5,290,554		5,700,285	
-		-		-		-		-		-	
1,013,787		1,013,113		1,023,813		1,021,863		1,023,662		1,246,183	
4.66	X	4.79	X	4.90	X	4.94	X	5.17	X	4.57	X
1.30	X ³	1.30	X ³	1.30	X ³	1.30	X ³	1.30	X ³	1.30	X ³
\$ 3,711,408		\$ 3,840,358		\$ 3,994,656		\$ 4,023,379		\$ 4,266,892		\$ 4,454,102	

Notes:

⁵Series 2009

Resolution 8557, adopted October 26, 2009, the City authorized the issuance of a "bank qualified" loan to refund all of the outstanding Refunding and Capital Improvement Revenue Bonds, Series 1999 pledging the revenues as defined in Notes 1 & 2.

⁶Series 2004

Resolution 7162, adopted July 12, 2004, the City authorized the issuance of the Capital Improvement Revenue Bonds, Series 2004, that closed on August 4, 2004, pledging the net available revenues after considering the Series 1999 Bonds. In addition, Public Service Tax revenues were pledged to cover the Series 2004 Bonds as defined in Note 4.

⁷Series 2013

Resolutions 9181 and 9182, adopted April 22, 2013, the City authorized the Series 2013 Capital Improvement Bonds refunding the Series 2004 Bond issuance, pledging the net available revenues after considering the Series 2009 Note. In addition, Public Service Tax revenues were pledged to cover the Series 2013 Bonds.

**CITY OF LEESBURG, FLORIDA
PLEDGED REVENUE COVERAGE
SERIES 2015 GREATER LEESBURG CRA REVENUE NOTE
LAST EIGHT FISCAL YEARS**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenue:					
City of Leesburg	\$ 144,821	\$ 125,156	\$ 129,203	\$ 150,463	\$ 179,769
Lake County	204,013	175,790	175,852	204,824	254,818
Interest	6,448	14,228	4,663	7,594	8,214
Total	<u>355,282</u>	<u>315,174</u>	<u>309,718</u>	<u>362,881</u>	<u>442,801</u>
Debt Service on 2015 Note	6,224	80,343	100,510	101,313	101,894
Debt Service Coverage on Series 2015 Note	57.08	3.92 X	3.08 X	3.58 X	4.35 X
Net Revenues Available after Debt Service on 2015 Note	<u>\$ 349,058</u>	<u>\$ 234,831</u>	<u>\$ 209,208</u>	<u>\$ 261,568</u>	<u>\$ 340,907</u>

Note: This information is provided as part of the Financial Trend Data and should be presented in a ten year format. The current presentation begins with the first year of the Series 2015 Note.

Resolution 31 of the Greater Leesburg Community Redevelopment Agency, adopted January 12, 2015, authorized the issuance of the Redevelopment Revenue Note, Series 2015, a "qualified tax-exempt obligation". This note closed January 14, 2015.

Resolution 9533, of the City Commission of the City of Leesburg, adopted January 12, 2015, authorized and approved the issuance by the Greater Leesburg Community Redevelopment Agency of a \$1,000,000 principal amount Redevelopment Revenue Note, Series 2015. This resolution authorized the execution and delivery of an interlocal agreement, with said Community Redevelopment Agency, pursuant to which the City will covenant to budget and appropriate non-ad valorem revenues to make debt service payments, on said note, to the extent increment revenues are insufficient.

**CITY OF LEESBURG, FLORIDA
 PLEDGED REVENUE COVERAGE
 SERIES 2015 GREATER LEESBURG CRA REVENUE NOTE
 LAST EIGHT FISCAL YEARS**

<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 180,714	\$ 225,585	\$ 227,504
248,674	319,213	329,446
4,730	(285)	(299)
<u>434,118</u>	<u>544,513</u>	<u>556,651</u>
101,537	102,121	101,619
4.28 X	5.33 X	5.48 X
<u>\$ 332,581</u>	<u>\$ 442,392</u>	<u>\$ 455,032</u>

**CITY OF LEESBURG, FLORIDA
PLEDGED REVENUE COVERAGE
US HIGHWAY 441 & 27 AREA CRA REVENUE BONDS, SERIES 2009
TAX INCREMENT REFUNDING REVENUE NOTE, SERIES 2016
LAST TEN FISCAL YEARS**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Revenue:				
City of Leesburg	\$ -	\$ -	\$ -	\$ -
Lake County	-	-	-	-
Interest	41,694	9,612	9,061	29,659
Total	41,694	9,612	9,061	29,659
Debt Service on 2009 Bonds	799,831	801,231	797,481	903,419
Debt Service on 2016 Note	-	-	-	-
Total Debt Service	799,831	801,231	797,481	903,419
Debt Service Coverage on all Debt	0.05 X	0.01 X	0.01 X	0.03 X
Net Revenues Available after all Debt Service	<u>\$ (758,137) ¹</u>	<u>\$ (791,619) ¹</u>	<u>\$ (788,420) ¹</u>	<u>\$ (876,760) ¹</u>

Note: This information is provided as part of the Financial Trend Data and should be presented in a ten year format. The current presentation begins with the first year of the Series 2009 Bonds.

Resolution 10 of the Community Redevelopment Agency for the U.S. Highway 441 & 27 Area, adopted October 12, 2009, authorized the issuance of the Tax Increment Revenue Bonds, Series 2009 to refinance the Agency's Subordinate Capital Improvement Bond Anticipation Note, Series 2008 to finance the construction of projects in the redevelopment area. The pledged revenues are the tax increment revenues and amounts held in the funds and accounts established by this agreement.

Resolution 8525, adopted October 12, 2009, the City authorized the issuance of the Tax Increment Revenue Bonds, Series 2009 for the Community Redevelopment Agency for the US Highway 441 & 27 Area.

Resolution 30 of the Community Redevelopment Agency for the U. S. Highway 441 & 27 Area adopted November 28, 2016, authorized the issuance of the Tax Increment Refunding Revenue Note, Series 2016 to advance refund the Agency's outstanding Tax Increment Revenue Bonds, Series 2009. The pledged revenues are the tax increment revenues and amounts held in the funds and accounts established by this agreement.

Resolution 9922, adopted November 28, 2016, the City authorized the issuance of the Tax Increment Refunding Revenue Note, Series 2016 for the Community Redevelopment Agency for the U. S. Highway 441 & 27 Area.

¹Due to the downturn in property values, the debt service payment for the Series 2009 Bonds is being paid from the bond proceeds in accordance with bond covenants.

²Due to the downturn in property values, the debt service payment for the Series 2016 Note is being paid from the note proceeds and other note created funds in accordance with note covenants.

**CITY OF LEESBURG, FLORIDA
 PLEDGED REVENUE COVERAGE
 US HIGHWAY 441 & 27 AREA CRA REVENUE BONDS, SERIES 2009
 TAX INCREMENT REFUNDING REVENUE NOTE, SERIES 2016
 LAST TEN FISCAL YEARS**

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 41,024	\$ 145,189	\$ 231,139	\$ 327,452	\$ 489,410	\$ 553,663
49,334	191,783	321,946	444,692	686,982	796,466
12,244	15,702	42,501	36,973	7,206	(10,035)
<u>102,602</u>	<u>352,674</u>	<u>595,586</u>	<u>809,117</u>	<u>1,183,598</u>	<u>1,340,094</u>
397,950	-	-	-	-	-
<u>178,961</u>	<u>367,928</u>	<u>375,078</u>	<u>486,517</u>	<u>496,273</u>	<u>882,693</u>
576,911	367,928	375,078	486,517	496,273	882,693
0.18 X	0.96 X	1.59 X	1.66 X	2.38 X	1.52 X
<u>\$ (474,309) ¹</u>	<u>\$ (15,254) ²</u>	<u>\$ 220,508 ²</u>	<u>\$ 322,600</u>	<u>\$ 687,325</u>	<u>\$ 457,401</u>

**CITY OF LEESBURG, FLORIDA
PLEDGED REVENUE COVERAGE
ELECTRIC SYSTEM REVENUE BONDS/NOTES
SERIES 2004, 2007A, 2007B, 2010, 2013, 2014, 2016, & 2020
LAST TEN FISCAL YEARS**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Gross Revenues¹	\$ 62,808,975	\$ 60,924,004	\$ 59,587,185	\$ 61,069,325
Less Operation and Maintenance Expenses ²	47,863,727	50,744,245	46,454,026	46,934,467
Net Revenues Available³	14,945,248	10,179,759	13,133,159	14,134,858
Debt Service on 2004 Bonds ⁴	1,090,160	742,180	-	-
Debt Service on 2007A Bonds ⁵	551,906	551,906	551,906	551,906
Debt Service on 2007B Bonds ⁵	939,469	940,011	939,425	953,427
Debt Service on 2010 Note ⁶	48,898	-	-	-
Debt Service on 2013 Note ⁷	84,360	273,600	619,747	625,154
Debt Service on 2014 Note ⁸	-	300,378	622,788	1,042,279
Debt Service on 2016 Bond ⁹	-	-	-	-
Debt Service on 2016 Note ¹⁰	-	-	-	-
Debt Service on 2020 Note ¹¹	-	-	-	-
Total Debt Service	2,714,793	2,808,075	2,733,866	3,172,766
Debt Service Coverage	5.51 X	3.63 X	4.80 X	4.46 X
Required Minimum Coverage	1.25 X	1.25 X	1.25 X	1.25 X
Total Net Revenues less Electric Utility Debt Service	<u>\$ 12,230,455</u>	<u>\$ 7,371,684</u>	<u>\$ 10,399,293</u>	<u>\$ 10,962,092</u>

Notes: ¹Gross Revenues are defined as all income and earnings derived by the City from the ownership, operation, leasing, or use of the system, and investment income excluding capital expansion and system improvement grants.

²Operation and Maintenance Expenses are defined as the cost of operation and maintenance as current expenses, paid or accrued, less depreciation and amortization expense.

³Net Revenues are defined as gross revenues less operation and maintenance expenses.

⁴Series 2004

Resolution 7141 and supplemented by Resolution 7142, adopted June 14, 2004, the City authorized the issuance of the Electric System Revenue Bonds, Series 2004, that closed on July 14, 2004, pledging the net revenues derived by the City from the operation of the Electric System.

⁵Series 2007A & 2007B

Resolution 7964, adopted July 23, 2007, the City amended Resolution 7141 for the purpose of authorizing the issuance of the Electric System Revenue Bonds Series 2007A and Taxable Electric System Revenue Bonds, Series 2007B ("Series 2007 Bonds") on a parity with the City's outstanding Electric System Revenue Bonds, Series 2004.

**CITY OF LEESBURG, FLORIDA
PLEDGED REVENUE COVERAGE
ELECTRIC SYSTEM REVENUE BONDS/NOTES
SERIES 2004, 2007A, 2007B, 2010, 2013, 2014, 2016, & 2020
LAST TEN FISCAL YEARS**

2017	2018	2019	2020	2021	2022
\$ 63,322,570	\$ 61,851,781	\$ 63,315,971	\$ 58,826,236	\$ 60,876,244	\$ 81,954,073
50,150,411	48,265,420	49,535,075	46,588,490	48,456,212	69,583,312
13,172,159	13,586,361	13,780,896	12,237,746	12,420,032	12,370,761
-	-	-	-	-	-
-	-	-	-	-	-
-	947,461	963,490	959,875	964,785	962,630
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
582,526	1,125,600	1,129,150	1,132,450	1,130,300	1,132,850
537,202	596,502	600,686	600,487	600,022	600,382
-	-	-	-	386,063	1,244,548
1,119,728	2,669,563	2,693,326	2,692,812	3,081,170	3,940,410
11.76 X	5.09 X	5.12 X	4.54 X	4.03 X	3.14 X
1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X
\$ 12,052,431	\$ 10,916,798	\$ 11,087,570	\$ 9,544,934	\$ 9,338,862	\$ 8,430,351

- Notes: ⁶**Series 2010**
Resolution 8692, adopted August 4, 2010, the City authorized the issuance of an "up to \$20,000,000" Note with a 3 year interest only drawdown facility.
- ⁷**Series 2013**
Resolution 9199, adopted May 28, 2013, the City authorized the Series 2013 Electric System Note refunding the Electric System Revenue Note, Series 2010 on a parity with the existing Electric System Bonds.
- ⁸**Series 2014**
Resolution 9366, adopted March 10, 2014, the City authorized the Series 2014 Electric System Refunding Revenue Note to refund the Electric System Revenue Bonds, Series 2004 on a parity with the existing Electric System Bonds & Note.
- ⁹**Series 2016**
Resolutions 9792 and 9793, adopted May 9, 2016, the City authorized the Series 2016 Electric System Refunding Revenue Bond to advance refund the outstanding Electric System Revenue Bonds, Series 2007A, and current refund the outstanding Electric System Refunding Revenue Note, Series 2014 on a parity with the existing Electric System Bonds & Note. Payments for the debt service begin October 1, 2016 and are due Semi-annually April 1 and October 1 thereafter.
- ¹⁰**Series 2016**
Resolution 9816, adopted June 13, 2016, the City authorized the Series 2016 Electric System Refunding Revenue Note to refund all of the City's Electric System Refunding Revenue Note, Series 2013 on a parity with the existing Electric System Bonds & Note. Payments for the debt service begin October 1, 2016 and are due Semi-annually April 1 and October 1 thereafter.
- ¹¹**Series 2020**
Resolution 10,683, adopted July 16, 2020, the City authorized the issuance of Series 2020 Electric System Revenue Note on a parity with the existing Electric System Revenue Bonds, 2007B, outstanding Electric System Refunding Revenue Note, Series 2016, and outstanding Electric System Refunding Revenue Bonds, Series 2016. Payments for the debt service begin October 1, 2020 and are due Semi-annually April 1 and October 1 thereafter.

**CITY OF LEESBURG, FLORIDA
PLEDGED REVENUE COVERAGE
UTILITY SYSTEM REVENUE BONDS/NOTES
(GAS, WATER AND WASTEWATER SYSTEMS)
SERIES 2004, 2007A, 2007B, 2010, 2013, 2016, & 2020
LAST TEN FISCAL YEARS**

	2013	2014	2015	2016
Gross Revenues¹	\$ 24,885,126	\$ 24,539,498	\$ 24,393,186	\$ 24,370,859
Less Expenses ²	16,075,773	14,834,367	13,601,215	13,398,493
Net Revenues Available³	8,809,353	9,705,131	10,791,971	10,972,366
Debt Service on 2004 Bonds ⁴	1,009,462	-	-	-
Debt Service on 2007A Bonds ⁵	1,345,444	1,335,844	1,335,644	1,342,744
Debt Service on 2007B Bonds ⁵	78,705	82,230	80,755	80,755
Debt Service on 2010 Note ⁶	358,573	356,455	806,243	815,751
Debt Service on 2013 Bonds ⁷	281,985	1,437,331	1,384,031	1,383,907
Debt Service on 2016 Bonds ⁸	-	-	-	-
Debt Service on 2020 Note ⁹	-	-	-	-
Debt Service on 2022 Note ⁹	-	-	-	-
Total Debt Service	3,074,169	3,211,860	3,606,673	3,623,157
Debt Service Coverage	2.87 X	3.02 X	2.99 X	3.03 X
Required Minimum Coverage	1.15 X	1.15 X	1.15 X	1.15 X
Plus Capacity Charges	26,171	179,333	279,359	379,060
Debt Service Coverage inclusive of Capacity Charges	2.87 X	3.08 X	3.07 X	3.13 X
Required Minimum Coverage inclusive of Capacity Charges	1.25 X	1.25 X	1.25 X	1.25 X
Total Net Revenues less Utility Debt Service	<u>\$ 5,761,355</u>	<u>\$ 6,672,604</u>	<u>\$ 7,464,657</u>	<u>\$ 7,728,269</u>

Notes: ¹Gross Revenues are defined pursuant to Resolution 7143 adopted June 14, 2004, as all income and earnings derived by the City from the ownership, operation, leasing, or use of the system, and investment income, excluding capital expansion and system improvement grants.

²Expenses are defined as Operation and Maintenance Expenses paid or accrued, less depreciation and amortized expenses.

³Net Revenues and Pledged Revenues are defined as gross revenues less operation and maintenance expenses plus capacity charges.

⁴**Series 2004**

Resolution 7143 and supplemented by Resolution 7144, adopted June 14, 2004, the City authorized the issuance of the Utility System Revenue Bonds, Series 2004, that closed on July 14, 2004.

⁵**Series 2007A & 2007B**

Resolution 7965, adopted July 23, 2007, the City amended Resolution 7143 authorizing the issuance of the Utility System Revenue Bonds Series 2007A and Taxable Utility System Revenue Bonds, Series 2007B ("Series 2007 Bonds") on a parity with the City's outstanding Utility System Revenue Bonds, Series 2004.

**CITY OF LEESBURG, FLORIDA
PLEDGED REVENUE COVERAGE
UTILITY SYSTEM REVENUE BONDS/NOTES
(GAS, WATER AND WASTEWATER SYSTEMS)
SERIES 2004, 2007A, 2007B, 2010, 2013 & 2016
LAST TEN FISCAL YEARS**

	2017		2018		2019		2020		2021		2022
\$	25,126,511	\$	25,251,640	\$	32,058,160	\$	29,438,152	\$	28,394,621	\$	33,108,501
	14,412,658		15,160,217		16,252,144		15,434,625		15,793,381		19,103,130
	10,713,853		10,091,423		15,806,016		14,003,527		12,601,240		14,005,371
	-		-		-		-		-		-
	441,038		438,869		-		-		-		-
	83,100		81,330		83,380		86,315		83,955		81,595
	815,751		828,769		868,726		864,014		858,131		851,078
	1,379,881		1,381,481		1,394,994		1,394,194		1,399,193		1,396,944
	547,034		705,850		1,161,850		1,157,900		1,158,650		1,158,950
	-		-		-		116,875		1,140,000		1,139,955
											174,117
	3,266,804		3,436,299		3,508,950		3,619,298		4,639,929		4,802,639
	3.28 X		2.94 X		4.50 X		3.87 X		2.72 X		2.92 X
	1.15 X		1.15 X		1.15 X		1.15 X		1.15 X		1.15 X
	439,237		469,336		392,142		742,143		1,200,978		1,186,112
	3.41 X		3.07 X		4.62 X		4.07 X		2.97 X		3.16 X
	1.25 X		1.25 X		1.25 X		1.25 X		1.25 X		1.25 X
\$	7,886,286	\$	7,124,460	\$	12,689,208	\$	11,126,372	\$	9,162,289	\$	10,388,844

Notes: ⁶**Series 2010**

Resolution 8673, adopted June 28, 2010, the City authorized the issuance of an \$8,000,000 note that fully paid off a prior \$8,000,000 Plantation System seller's note. This prior note was part of the purchase price for this \$15,000,000 utility, and the 2010 note is on parity with the 2004 and 2007A&B bonds.

⁷**Series 2013**

Resolution 9183 and 9184, adopted April 22, 2013, the City authorized the Series 2013 Utility System Revenue Bonds refunding the Series 2004 Utility System Revenue Bonds and is on a parity with the City's other Utility System Revenue Bonds.

⁸**Series 2016**

Resolutions 9794 and 9795, adopted May 9, 2016, the City authorized the Series 2016 Utility System Refunding Revenue Bonds to refund the City's outstanding Utility System Revenue Bonds, Series 2007A maturing on and after October 1, 2018, on a parity with the existing Utility System Bonds & Note. Payments for the debt service began October 1, 2016 and are due semi-annually April 1 and October 1 thereafter.

⁹**Series 2020**

Resolution 10,625, adopted April 16, 2020, the City authorized the issuance of an \$15,000,000 note that is on parity with the City's outstanding Taxable Utility Refunding Revenue Bonds, Series 2007B, Utility System Revenue Refunding Note, Series 2010, and Utility Systems Refunding Revenue Bonds, Series 2016.

**CITY OF LEESBURG, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Fiscal Year	Population ¹	Personal Income (thousands of dollars) ²	Lake County Per Capita Personal Income ³	Median Age ⁴	Unemployment Rate ⁵		
					Lake County	Florida	United States
2013	20,761	\$ 693,376	\$ 33,398	41.0	6.3%	6.4%	7.0%
2014	21,057	725,308	34,445	40.2	5.8%	5.8%	5.8%
2015	21,547	749,448	34,782	40.2	5.1%	5.2%	5.1%
2016	22,000	799,194	36,327	37.8	4.8%	5.0%	4.8%
2017	21,913	838,523	38,266	37.8	3.4%	3.7%	4.1%
2018	23,297	944,484	40,541	37.8	2.9%	3.0%	3.6%
2019	23,993	1,012,265	42,190	38.3	2.9%	3.0%	3.3%
2020	24,539	1,065,606	43,425	34.0	7.4%	7.2%	7.7%
2021	24,761	1,152,946	46,563	40.0	4.3%	4.8%	4.8%
2022	28,833	1,436,777	49,831	42.9	2.7%	2.5%	3.5%

Sources: ¹Florida Bureau of Economic and Business Research (BEBR) as of April 1, 2021.

²The actual per capita personal income for the City is not known. The County's per capita figures are multiplied by the City's population to determine the total personal income for the City.

³U.S. Department of Commerce, Bureau of Economic Analysis (<http://bea.gov>)

⁴U. S. Census Bureau 2019 American Community Survey 5-Year Estimates (<http://census.gov>)

⁵State of Florida, Department of Labor and Employment Security, Bureau of Labor Market Information (<http://freida.labormarketinfo.com>) as of September 2021.

**CITY OF LEESBURG, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer¹	2022			2013		
	Employees¹	City Rank	Percentage of Total County Employment	Employees³	City Rank	Percentage of Total County Employment
UF Health Leesburg (fka CFHA)	1,510	1	0.88%	1,770	1	1.35%
Lake County School District (fka LCSB)	750	2	0.44%	505	5	0.39%
City of Leesburg	512	3	0.30%	515	4	0.39%
Publix	466	4	0.27%	390	7	0.30%
Lifestream Behavioral Center	443	5	0.26%	600	2	0.46%
Wal-Mart Stores, Inc.	360	6	0.21%	-	-	-
Lake Port Properties	325	7	0.19%	400	6	0.31%
Lake Sumter State College	252	8	0.15%	531	3	0.41%
First Baptist Church of Leesburg	250	9	0.15%	-	-	-
Cutrale Citrus Juice USA, Inc	200	10	0.12%	356	8	0.27%
Leware Construction Company	185	11	0.11%	-	-	-
Southeast Modular	173	12	0.10%	-	-	-
Lake-Sumter EMS	-	-	-	260	9	0.20%
Total	5,426		3.17%	5,327		4.07%
Lake County Labor Force²	171,278			130,855		

Sources: ¹City of Leesburg 2023 Annual Budget

²Labor Force data for Lake County, Florida Labor Market Statistics, September 2022 <http://freida.labormarketinfo.com>

³City of Leesburg 2013 Annual Comprehensive Financial Report

CITY OF LEESBURG, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government:										
Legislative	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Executive	6.00	6.00	5.90	4.90	5.90	6.90	5.90	5.65	4.90	4.90
Finance	46.00	46.00	40.00	42.00	41.00	41.00	41.35	42.35	41.35	42.35
Human Resources	6.00	4.85	4.95	4.95	3.95	3.95	4.20	4.20	4.20	4.20
Information Technology (MIS)	12.50	12.50	10.00	11.00	11.00	11.00	11.50	11.50	11.50	10.50
Police:										
Officers	72.25	72.00	72.00	65.00	65.00	71.00	71.00	71.00	73.00	73.00
Civilians	34.00	23.00	23.00	25.00	26.00	27.00	29.00	30.00	30.00	31.00
Fire:										
Firefighters and Officers	60.00	57.00	52.00	46.00	46.00	46.00	46.00	49.00	49.00	49.00
Civilians	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
GIS / Engineering	5.50	5.50	5.00	5.00	5.00	5.00	4.50	4.50	4.50	4.50
Public Works	6.10	33.10	24.10	23.60	24.60	25.60	25.60	25.85	27.85	27.85
Planning & Zoning	2.95	2.95	2.95	4.25	5.25	5.25	6.25	6.25	6.00	6.00
Housing & Economic Development	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Library	23.65	21.79	22.64	22.30	22.97	20.15	21.75	21.00	32.00	32.00
Recreation	36.00	8.10	15.00	15.00	15.00	16.00	16.00	19.00	19.00	19.00
Airport ¹	1.00	2.00	-	-	-	-	-	-	-	-
Subtotal for Governmental Activities	319.95	301.79	284.54	276.00	278.67	285.85	291.05	298.30	311.30	312.30
Business-Type:										
Electric	53.00	52.00	47.00	46.00	45.00	45.00	45.00	45.00	45.00	48.00
Gas	23.00	23.00	22.00	20.00	20.00	20.00	23.00	23.00	23.00	23.00
Water	27.00	26.50	26.00	24.75	26.75	26.75	27.70	27.75	27.75	27.75
Wastewater	45.00	45.84	43.34	43.09	42.09	42.09	41.04	41.29	41.29	41.29
Stormwater	5.00	5.66	5.66	5.66	5.66	5.66	5.66	6.01	6.01	6.01
Communications	6.00	7.00	6.00	6.00	6.00	6.00	-	-	-	-
Solid Waste	17.90	16.90	16.90	16.90	16.90	16.90	17.00	16.10	16.10	18.10
Airport ¹	-	-	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Carver Heights CRA	-	-	-	-	-	-	-	-	-	-
Health Insurance	-	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Workers Compensation	-	0.25	0.25	0.25	0.25	0.25	0.65	0.65	0.65	0.65
Fleet Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Affordable Housing	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Permits	4.05	4.05	5.05	4.75	7.75	8.75	8.75	10.00	10.00	13.00
Subtotal for Business-Type Activities	188.95	190.00	184.10	179.30	182.30	183.30	180.70	181.70	181.70	189.70
Total	508.90	491.79	468.64	455.30	460.97	469.15	471.75	480.00	493.00	502.00

Note: ¹ Airport became its own Business-Type fund in 2015 and no longer has governmental employees.

Source: City Annual Budget. Library FTEs per City payroll records due to large number of part-time employees.

CITY OF LEESBURG, FLORIDA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police										
Responses to calls for service	50,312	49,936	53,838	52,740	57,820	62,261	67,832	67,832	66,906	57,719
Part I crimes	1,170	1,191	1,300	1,303	1,543	1,402	1,372	1,372	1,053	1,067
Traffic crashes & citations	6,808	4,704	4,440	4,225	5,793	4,997	5,103	3,708	4,049	5,689
Fire										
Emergency responses	6,238	6,471	8,610	10,112	10,833	10,642	10,565	9,988	11,046	11,238
Inspections	169	202	210	768	376	102	69	111	94	76
Pre-fire plans	5	5	35	600	20	1	5	16	16	34
Solid Waste										
Residential tons taken to incinerator	7,875	8,633	8,293	8,814	9,972	9,089	9,317	9,817	10,123	10,276
Residential tons of recyclables	409	427	421	497	577	628	642	717	770	915
Hand commercial collected	600	483	446	434	476	523	532	455	409	407
Commercial dumpster collected	11,978	12,533	12,041	12,959	14,190	13,292	13,546	12,877	14,022	14,507
Fleet Maintenance										
Vehicles owned by the City	537	559	543	580	562	550	580	575	557	549
Percent maintained by Fleet	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Preventive maintenance complete	524	635	853	853	865	568	883	1,053	771	509
Community Development										
Building permits issued within the City	1,491	1,568	1,820	1,539	2,212	3,506	3,680	4,413	6,187	3,270
Construction value of permits (thousands)	\$ 20,596	\$ 28,799	\$ 34,907	\$ 67,028	\$ 197,362	\$ 479,356	\$ 643,048	\$ 629,095	\$ 874,714	\$ 296,581
Culture and Recreation										
Youth programs	36	36	37	37	37	38	38	38	38	38
Number of bookings at rental facilities	2,006	1,348	1,554	1,973	1,443	1,321	1,274	1,045	1,736	1,479
Total service hours	5,791	3,901	3,957	5,992	6,907	6,762	6,540	5,406	7,852	16,534
Participants using the pools ¹	9,558	6,995	9,125	11,092	25,519	20,394	17,147	8,310	14,837	39,739
Library service hours	2,624	2,642	2,607	2,623	2,590	2,575	2,676	2,246	2,662	2,757
Circulation - Adults	257,037	250,172	243,360	240,672	222,354	214,130	220,078	191,086	152,884	161,293
Circulation - Juvenile	87,151	80,931	83,263	72,223	76,021	67,441	75,789	95,543	76,448	80,647
Internet use	115,637	106,848	104,318	98,238	81,805	50,373	31,325	17,055	12,683	13,400
Electric										
Number of residential customers	17,867	17,944	18,321	23,233	23,886	22,942	24,128	24,954	22,643	23,306
Average daily consumption (KWh)	30.89	30.56	31.66	31.76	29.99	30.90	32.84	32.74	32.27	32.93
Gas										
Number of residential customers ²	11,180	11,205	11,169	11,199	11,239	11,285	14,009	12,052	12,164	13,908
Average daily consumption (therms) ³	0.47	0.52	0.50	0.43	0.39	0.48	0.36	0.41	0.46	0.42
Water										
Number of residential customers	18,278	19,077	18,899	19,764	20,031	20,168	21,421	21,955	23,125	22,999
Average daily consumption (gallons)	404.31	387.38	368.80	404.78	408.35	381.31	466.85	335.43	364.84	371.53
Wastewater										
Number of residential customers	13,487	13,529	13,743	15,714	15,732	16,146	17,630	15,249	15,449	15,603
Average daily sewage treatment (gallons)	177.95	229.14	203.74	178.19	203.41	198.19	181.51	209.85	207.13	267.37

Note: ¹Increase in participants using the pools in FY17 is the result of the addition of the Splash Pad in the summer of 2017.

²Increase in gas number of residential customers in FY19 is the result of installing new services in The Villages.

³Decrease in gas average daily consumption (therms) in FY19 is due to new customers in The Villages did not use gas for the entire year and are not using gas furnaces.

Source: Various City departments

**CITY OF LEESBURG, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
Public Safety										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	4	4	4	4	4	4	4	4	4	4
Solid Waste										
Collection Trucks	15	15	18	18	20	20	19	19	19	19
Annexation Acres	11.91	19.68	34.46	474.00	712	359	-	-	-	1,485
Corporate Limits										
Acres	25,137	25,157	25,191	26,986	27,698	28,057	28,057	27,280	27,521	29,004
Square Miles	39.27	39.31	39.36	42.17	43.27	43.84	43.84	42.62	43.00	45.32
Streets										
Paved (miles)	83.1	83.1	83.1	83.1	83.1	83.1	83.1	83.2	115.0	141.0
Unpaved (miles)	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.8	1.8
Culture and Recreation										
Rental facilities	25	25	25	25	25	25	25	25	25	25
Museum	1	1	1	1	1	1	1	1	1	1
Parks facilities managed	25	45	45	45	45	46	46	46	46	46
Parks acreage	360	360	360	363	363	367	367	367	367	367
Library facilities	1	1	1	1	1	1	1	1	1	1
Volumes in collection	145,961	132,656	132,960	138,570	141,159	136,997	129,492	123,323	117,879	114,109
Electric										
Primary electric lines within the city (miles)	453	482	486	489	490	493	500	523	564	538
Overhead conductor replaced (feet)	2,000	6,000	1,100	5,000	9,580	4,800	5,090	13,772	26,124	3,283
Underground primary conductor replaced (feet)	7,400	5,000	9,000	12,530	7,000	1,000	6,907	73,866	257,753	112,283
Gas										
Gas mains (miles)	240	240	243	243	245	246	250	252	257	261
Gate stations	2	2	2	2	2	2	2	3	3	2
Water										
Water mains (miles)	332	332	332	335	335	337	333	333	400	352
Maximum capacity (millions of gallons)	28	28	28	28	29	29	29	29	29	29
Deep wells	19	19	19	19	18	18	18	18	17	17
Wastewater										
Sewers force mains (miles)	88	88	88	89	85	86	86	86	94	96
Sewers gravity lines (miles)	179	179	182	182	175	176	180	180	182	190
Lift stations	174	174	174	174	174	174	175	175	177	179
Disposal plants	2	2	2	2	2	2	2	2	2	2
Maximum capacity (millions of gallons per day)	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	8.00

Source: Various City departments



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COMPLIANCE SECTION

CITY OF LEESBURG, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Title/Project Title	Federal AL Number	Contract/ Grant Number	Total Federal Expenditures
FEDERAL AWARDS			
U.S. Department of Housing and Urban Development			
Passed through Lake County			
Community Development Block Grant (Teen Enrichment Center)	14.218		\$ 526,494
Total U.S. Department of Housing and Urban Development			<u>526,494</u>
U.S. Department of the Interior, U.S. Fish and Wildlife Service			
Direct Awards			
Sports Fish Restoration-Boating Access (Venetians Gardens Dock)	15.605	19023	<u>219,552</u>
Total U.S. Department of the Interior			<u>219,552</u>
U.S. Department of Justice, Office of Justice Programs			
Direct Awards			
COVID-19 Coronavirus Emergency Supplemental Funding Program (CESF)	16.034	2020-VD-BX-0510	9,249
Bulletproof Vest Partnership Program BVPs	16.607		3,537
COPS Hiring Program	16.710	2017-UM-WX-0137	23,045
Passed through the Florida Department of Law Enforcement			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JAGC-LAKE-2-3B-047	15,806
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JAGC-3917	<u>8,170</u>
Program Total 16.738			<u>23,976</u>
Total U.S. Department of Justice			59,807
U.S. Department of Transportation, Federal Aviation Administration			
Direct Awards			
COVID-19 Airport Improvement Program	20.106	3-12-0042-026-2020	59,000
COVID-19 Airport Improvement Program	20.106	3-12-0042-027-2021	32,911
Airport Improvement Program (Runway 13/31)	20.106	3-12-0042-025-2020	89,428
Airport Wildlife Hazard Assessment	20.106	3-12-0042-030-2022	<u>2,700</u>
Total U.S. Department of Transportation			184,039
U.S. Department of the Treasury			
Passed through the Department of State			
COVID-19 American Rescue Plan Act	21.027	Y5187	<u>1,659,600</u>
Total U.S. Department of the Treasury			1,659,600
Federal Emergency Management Agency			
Passed Through the State of Florida, Division of Emergency Management			
COVID-19 Emergency Protective Measures	97.036	4486	<u>111,315</u>
Total Federal Emergency Management Agency			111,315
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 2,760,807</u></u>

Continued

CITY OF LEESBURG, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

State Grantor/Pass-Through Grantor/ Program Title/Project Title	State CSFA Number	Contract/ Grant Number	Total State Expenditures
STATE FINANCIAL ASSISTANCE			
State of Florida, Department of Financial Services			
Direct Awards			
Florida Firefighter Cancer Decontamination Equipment Grant Program	43.013	FM656	\$ 5,285
Total Florida Department of Financial Services			<u>5,285</u>
State of Florida, Department of Transportation			
Direct Awards			
Aviation Grant Programs (Apron Rehabilitation Project)	55.004	G1L74	1,579,946
Aviation Grant Programs (U.S. Customs and Border Patrol)	55.004	G1H86	56,386
Aviation Grant Programs (Fuel Farm Design)	55.004	G2329	38,413
Total Florida Department of Transportation			<u>1,674,745</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u><u>\$ 1,680,030</u></u>
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			<u><u>\$ 4,440,837</u></u>

See notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance on the next page.

CITY OF LEESBURG, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

NOTE 1 -REPORTING ENTITY

For reporting entity purposes, the Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activities of the primary government of the City of Leesburg, Florida (the "City").

NOTE 2 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards and State Financial Assistance is prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to governmental organizations.

NOTE 3 -CONTINGENCIES

Grant monies received by the City are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the City does not believe such disallowances, if any, would have a material effect on the financial position of the City. As of September 30, 2022, there were no material questioned or disallowed costs as a result of grant audits in process or completed of which management was aware. Any adjustments as a result of grant findings are recorded in the year the adjustment occurs.

NOTE 4 -INDIRECT COST RATE

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



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

The Honorable Mayor and
Members of the City Commission
City of Leesburg, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Leesburg, Florida, (the "City") as of and for the fiscal 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 March 22, 2023. Our report includes a reference to other auditors who audited the financial statements of the City of Leesburg Municipal Firemen's Retirement Plan, as described in our report on the City's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

Compliance and Other Matters

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

We reported certain other matters to management of the City in a separate letter dated March 22, 2023.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
March 22, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND MAJOR STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the compliance of the City of Leesburg, Florida (the "City") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and Department of Financial Services *State Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and major state projects for the fiscal year ended September 30, 2022. The City's major federal programs and 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 of its major federal programs and major state projects for the fiscal year ended September 30, 2022.

Basis for Opinion for Each Major Federal Program and State Project

We conducted our audit of compliance 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 the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance 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 federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibility 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 federal programs and state projects.

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance; 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 federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, 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 the Uniform Guidance and 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 federal program or 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 federal program or 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 a type of compliance requirement of a federal program or 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.

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

Report on Internal Control over Compliance (*Continued*)

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 may exist that have not been 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 the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 22, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for the purposes of additional analysis, as required by the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
March 22, 2023

CITY OF LEESBURG, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2022

Section I - Summary of Independent Auditor's Results

Financial Statements

Type of Auditor's Report Issued:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

State Financial Assistance

Internal control over major projects:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies)? ☐ Yes ☒ None reported

Type of report issued on compliance for
major federal programs and state projects:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in
accordance with 200.516 of the Uniform Guidance or
Chapter 10.557, *Rules of the Auditor General*?

☐ Yes ☒ No

Identification of Major Federal Programs and Major State Projects:

AL Numbers

21.027

Name of Federal Programs

Coronavirus State and Local Fiscal Recovery Funds

CSFA Number

55.004

Name of State Project

Aviation Grant Programs

Dollar threshold used to distinguish between
Type A and Type B programs/projects: Federal
State

\$750,000

\$504,009

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

CITY OF LEESBURG, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

For the Year Ended September 30, 2022

Section II - Findings Related to the Financial Statement Audit, as required to be reported in accordance with *Government Auditing Standards*

No matters are reported.

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs Section reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*

No matters are reported.

CITY OF LEESBURG, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2022

Prior Year Audit Findings

No matters were reported over federal awards or state financial assistance in the prior year.



INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

We have examined the compliance of the City of Leesburg, Florida (the "City") with the requirements of Section 218.415, Florida Statutes, during the fiscal 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 AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

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

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
March 22, 2023



INDEPENDENT AUDITOR'S MANAGEMENT LETTER

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Leesburg, Florida (the City) as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated March 22, 2023. Our report also includes a reference to other auditors, who audited the financial statements of the City of Leesburg Municipal Firemen's Retirement Plan, as described in our report on the City's financial statements.

Auditor's Responsibility

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

Other Reporting Requirements

We have also issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project and on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards and State Financial Assistance in Accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated March 22, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

The Honorable Mayor and
Members of the City Commission
City of Leesburg, Florida

Financial Condition and Management

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

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

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

Special District Component Units

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

Specific information for Carver Heights/Montclair Community Redevelopment Agency, Greater Leesburg Community Redevelopment Agency, and the U.S. Highway 441/27 Community Redevelopment Agency (collectively, the CRAs), that is required by Section 218.39(3)(c), Florida Statutes, and Section 10.544(1)(i)6, *Rules of the Auditor General*, is reported in the respective CRAs' management letter for the fiscal year ended September 30, 2022.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

MSL, P.A.

Certified Public Accountants

Orlando, Florida
March 22, 2023



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**DEBT DISCLOSURE SECTION
(UNAUDITED)**



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**CITY OF LEESBURG, FLORIDA
DEBT DISCLOSURE SECTION**

TABLE OF CONTENTS

	<u>Pages</u>
Historical Statement of Pledged Revenues and Debt Service Coverage	244
Electric City Rates and Ten Largest Customers	253
Electric Inter-Utility Rate Comparison	254
Utility Debt	257
Natural Gas City Rates and Ten Largest Customers	258
Natural Gas Inter-Utility Rate Comparison	259
Water City Rates and Ten Largest Customers	261
Water Inter-Utility Rate Comparison	262
Wastewater City Rates and Ten Largest Customers	264
Wastewater Inter-Utility Rate Comparison	265
City Ordinances Related to Utility Rates	267
Covenant to Budget and Appropriate Worksheets	308

HISTORICAL OPERATING RESULTS - CAPITAL IMPROVEMENT (AMOUNTS EXPRESSED IN THOUSANDS)

The historical operating results of the Capital Improvement Debt have been prepared pursuant to certain provisions of the Bond Resolution and therefore reflect certain differences from the City's audited financial statements.

Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Half-Cent Sales Tax	\$ 994	\$ 1,069	\$ 1,163	\$ 1,232	\$ 1,290	\$ 1,366	\$ 1,366	\$ 1,402	\$ 1,644	\$ 1,866
Guar. Entitlement	309	309	309	309	309	309	309	309	309	309
Misc. Revenues	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	1,303	1,378	1,472	1,541	1,599	1,675	1,675	1,711	1,953	2,175
Debt Service on 2009 Note ¹	474	473	351	477	480	478	480	481	477	477
Revenues less Debt Service	829	905	1121	1064	1119	1,197	1,195	1,230	1,476	1,698
Public Service Tax	3,196	3,255	3,404	3,640	3,606	3,656	3,817	3,808	3,807	4,009
Total	4,025	4,160	4,525	4,704	4,725	4,853	5,012	5,038	5,283	5,707
Debt Service on 2004 Bonds ²	747	-	-	-	-	-	-	-	-	-
2013 Bonds ³	203	1,047	753	1,017	1,014	1,013	1,012	1,015	1,010	1,009
Debt Serv Coverage	4.24	X 3.98	X 6.01	X 4.63	X 4.66	X 4.79	X 4.95	X 4.96	X 5.23	X 5.66
Required Coverage ⁴	1.30	X 1.30	X 1.30	X 1.30	X 1.30	X 1.30	X 1.30	X 1.30	X 1.30	X 1.30

Notes:

Small variances may exist in this schedule due to rounding.

¹On November 30, 2009, the Series 1999 Bonds were refunded by the Capital Improvement Refunding Promissory Note, Series 2009 with the same pledged revenues and coverage requirements.

²On July 21, 2004, the Series 2004 Bonds were issued for the purpose of constructing certain Citywide capital improvements as defined in the Bond Resolution. This series was issued on parity with the Series 1999 Bonds with an additional pledged revenue of Public Services Tax.

³On May 2, 2013, the Series 2013 Bonds were issued to refund the Series 2004 Bonds with the same parity, pledged revenues and coverage requirements.

⁴On July 21, 2004, the required coverage changed based on the new Capital Improvement Revenue Bonds, Series 2004.

⁵In fiscal year 2015 the accounting method was changed from accruing interest for governmental debt to recording the payment when made. This resulted in only one interest payment recorded in fiscal year 2015.

HISTORICAL OPERATING RESULTS - ELECTRIC UTILITY (AMOUNTS EXPRESSED IN THOUSANDS)

The historical operating results of the Electric System have been prepared pursuant to certain provisions of the Bond Resolution and therefore reflect certain differences from the City's audited financial statements.

Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Operating Revenues	\$ 62,149	\$ 60,439	\$ 59,075	\$ 60,057	\$ 63,072	\$ 61,345	\$ 62,183	\$ 58,098	\$ 60,588	\$ 81,953
Less: Operating Expenses ¹	47,864	50,744	46,454	46,454	46,454	46,454	49,535	46,588	48,456	69,583
Net Operating Revenues	14,285	9,695	12,621	13,603	16,618	14,891	12,648	11,510	12,132	12,369
Other Income ²	660	485	512	1,012	251	420	1,133	728	288	1
Total Available for Debt Service	14,945	10,180	13,133	14,615	16,869	15,311	13,781	12,238	12,420	12,371
Debt Service										
Series 2004 Bonds ³	1,105	347	-	-	-	-	-	-	-	-
Series 2007A and 2007B Bonds ⁴	1,511	1,512	1,516	1,573	935	935	933	935	930	933
Series 2010 Note ⁵	49	-	-	-	-	-	-	-	-	-
Series 2013 Note ⁶	84	631	631	636	-	-	-	-	-	-
Series 2014 Note ⁷	-	365	1,052	1,042	-	-	-	-	-	-
Series 2016 Bonds ⁸	-	-	-	205	754	1,122	1,124	1,117	1,120	1,118
Series 2016 Note ⁹	-	-	-	57	573	592	590	590	590	589
Series 2020 Note ¹¹	-	-	-	-	-	-	-	-	213	780
Total Debt Service	2,749	2,855	3,199	3,251	2,262	2,649	2,647	2,642	2,853	3,420
Capital Contribution/Impact Fees	165	727	202	429	420	577	824	914	558	236
Amount Available for Working Capital, Transfer to General Fund & Capital Improvements	12,361	8,052	10,136	11,793	15,027	13,239	11,958	10,510	10,125	9,187
Total Transfers In/(Out)	(6,546)	(6,538)	(6,478)	(6,478)	(6,478)	(6,478)	(5,402)	(5,392)	(5,171)	(4,835)
Net Available from Operations	\$ 5,815	\$ 1,514	\$ 3,658	\$ 5,315	\$ 8,549	\$ 6,761	\$ 6,556	\$ 5,118	\$ 4,954	\$ 4,352
Debt Service Coverage: ¹⁰										
Debt Service Coverage on Bonds	5.44 X	3.57 X	4.11 X	4.50 X	7.46 X	5.78 X	5.21 X	4.63 X	4.35 X	3.62 X
Required Coverage Test	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X

HISTORICAL OPERATING RESULTS - ELECTRIC UTILITY (*continued*)

Definitions:

Gross Revenues are defined pursuant to Resolution 7143 adopted June 14, 2004, as all income and earnings derived by the City from the ownership, operation, leasing, or use of the system, and investment income, excluding capital expansion and system improvement grants.

Operation and Maintenance Expenses are defined as the cost of operation and maintenance as current expenses, paid or accrued, less depreciation and amortization expenses.

Net Revenues and Pledged Revenues are defined as gross revenues less operation and maintenance expenses plus capacity charges.

Notes:

¹ Amounts shown exclude depreciation and amortization expenses.

² The amounts shown are as defined in the Bond Resolution and exclude interest earnings on Construction Fund balances.

³ **Series 2004** - First three years of payments for these bonds are interest only. Payments began on October 1, 2004, and are due semiannually April 1 and October 1 thereafter. The annualized interest payments for fiscal years 2004, 2005 and 2006 were \$166,793, \$779,813 and \$779,813 respectively, and were paid 100% from the Capitalized Interest fund of \$1,726,418.

⁴ **Series 2007A & 2007B** - Resolution 7064, adopted July 23, 2007, the City amended Resolution 7141 for the purpose of authorizing the issuance of the Electric System Revenue Bonds, Series 2007A and Taxable Electric System Revenue Bonds, Series 2007B ("Series 2007 Bonds") on a parity with the City's outstanding Electric System Revenue Bonds, Series 2004. First two years of payments for these bonds were interest only and were paid 100% from the Capitalized Interest fund of \$1,341,602.

⁵ **Series 2010** - Resolution 8692, adopted August 4, 2010, the City authorized the issuance of an "up to \$20,000,000" Note with a 3 year interest only drawdown facility.

⁶ **Series 2013** - Resolution 9199, adopted May 28, 2013, the City authorized the issuance of a Note to refund the Series 2010 Note on parity with the City's outstanding Electric System Revenue Bonds, Series 2007A and Taxable Electric System Revenue Bonds, Series 2007B.

⁷ **Series 2014** - Resolution 9366, adopted March 10, 2014, the City authorized the Series 2014 Electric System Refunding Revenue Note to refund the Electric System Revenue Bonds, Series 2004 on a parity with the existing Electric System Bonds & Note.

⁸ **Series 2016** - Resolution 9792 and 9793, adopted May 9, 2016, the City authorized the issuance of the Series 2016 Electric System Refunding Revenue Bonds, for the purpose of advance refunding the Outstanding Electric System Revenue Bonds, Series 2007A, current refunding of the Outstanding Electric System Refunding Revenue Note, Series 2014, and paying the cost of issuance of the Series 2016 Bonds.

⁹ **2016 Note** - Resolution 9816, adopted June 13, 2016, the City authorized the issue the 2016 Note, for the purpose of refunding all of the City's Outstanding Electric System Refunding Revenue Note, Series 2013.

¹⁰ Excludes revenues from capacity charges per Bond Resolution.

¹¹ **Series 2020** - Resolution 10,683, adopted July 16, 2020, the City authorized the Series 2020 Electric System Note to use for the construction and installation of a feeder backbone line, underground residential distribution facilities and individual services and meters, reconductoring lines, and purchase of three substation transformers and other improvements to the City's Electric System. This note is on parity with Taxable Electric System Revenue Bonds, 2007B, Electric System Refunding Revenue Note, Series 2016, and the Electric Systems Refunding Revenue Bonds, Series 2016.

HISTORICAL OPERATING RESULTS - GAS UTILITY
(AMOUNTS EXPRESSED IN THOUSANDS)

Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Operating Revenues	\$ 7,631	\$ 7,691	\$ 6,886	\$ 6,173	\$ 6,483	\$ 6,800	\$ 6,717	\$ 6,731	\$ 6,934	\$ 9,929
Less: Operating Expenses	6,251	5,198	4,391	4,004	4,256	4,627	5,254	4,378	4,489	6,760
Net Operating Revenues	1,380	2,493	2,495	2,169	2,227	2,173	1,463	2,353	2,445	3,169
Other Income	101	8	61	136	45	71	134	568	6	(25)
Total Available for Debt Service	1,481	2,501	2,556	2,305	2,272	2,244	1,597	2,921	2,451	3,144
Debt Service										
Series 2004 Bonds ¹	174	-	-	-	-	-	-	-	-	-
Series 2007A and 2007B Bonds ²	153	153	153	159	59	50	-	-	-	-
Series 2010 Note ³	49	113	113	113	113	116	117	116	115	114
Series 2013 Bonds ⁴	166	234	234	232	231	229	231	229	227	228
Series 2016 Bonds ⁵	-	-	-	-	62	80	130	130	129	129
Series 2020 Note ⁸	-	-	-	-	-	-	-	16	35	156
Total Debt Service	\$ 542	\$ 500	\$ 500	\$ 504	\$ 465	\$ 475	\$ 478	\$ 491	\$ 506	\$ 627
Debt Service Coverage:⁶										
Debt Service Coverage on Bonds	2.73 X	5.00 X	5.11 X	4.57 X	4.89 X	4.72 X	3.34 X	5.95 X	4.84 X	5.01 X
Required Coverage Test	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X
Capital Contribution/Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount Available for Working Capital, Transfer to General Fund & Capital Improvements	939	2,001	2,056	1,801	1,807	1,769	1,119	2,430	1,945	2,517
Total Transfers In/(Out)	(1,848)	(1,970)	(1,830)	(1,827)	(1,990)	(818)	(722)	(749)	(745)	(860)
Net Available from Operations	\$ (909)	\$ 31	\$ 226	\$ (26)	\$ (183)	\$ 951	\$ 397	\$ 1,681	\$ 1,200	\$ 1,657
Debt Service Coverage:⁷										
Debt Service Coverage on Bonds	2.73 X	5.00 X	5.11 X	4.57 X	4.89 X	4.72 X	3.34 X	5.95 X	4.84 X	5.01 X
Required Coverage Test	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X

Notes:

See notes on Combined Totals Sheet, pg. 2

HISTORICAL OPERATING RESULTS - WATER UTILITY
(AMOUNTS EXPRESSED IN THOUSANDS)

Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Operating Revenues	\$ 7,152	\$ 6,851	\$ 7,132	\$ 8,036	\$ 8,240	\$ 7,865	\$ 8,731	\$ 8,947	\$ 8,725	\$ 9,511
Less: Operating Expenses	3,975	3,836	3,734	3,790	4,400	4,444	4,880	4,317	4,534	4,762
Net Operating Revenues	3,177	3,015	3,398	4,246	3,840	3,421	3,851	4,630	4,191	4,749
Other Income	110	23	59	156	80	128	288	156	15	(55)
Total Available for Debt Service	3,287	3,038	3,457	4,402	3,920	3,549	4,139	4,786	4,206	4,694
Debt Service										
Series 2004 Bonds ¹	361	-	-	-	-	-	-	-	-	-
Series 2007A and 2007B Bonds ²	876	876	876	908	340	285	-	-	-	-
Series 2010 Note ³	171	389	389	370	388	401	402	400	397	394
Series 2013 Bonds ⁴	344	487	486	483	481	477	481	476	472	473
Series 2016 Bonds ⁵	-	-	-	-	355	458	744	745	742	742
Series 2020 Note ⁸	-	-	-	-	-	-	-	56	122	537
Total Debt Service	\$ 1,752	\$ 1,752	\$ 1,751	\$ 1,761	\$ 1,564	\$ 1,621	\$ 1,627	\$ 1,677	\$ 1,733	\$ 2,146
Debt Service Coverage: ⁶										
Debt Service Coverage on Bonds	1.88 X	1.73 X	1.97 X	2.50 X	2.51 X	2.19 X	2.54 X	2.85 X	2.43 X	2.19 X
Required Coverage Test	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X
Capital Contribution/Impact Fees	\$ 8	\$ 53	\$ 82	\$ 115	\$ 247	\$ 410	\$ 332	\$ 587	\$ 896	\$ 933
Amount Available for Working Capital, Transfer to General Fund & Capital Improvements	1,543	1,339	1,788	2,756	2,603	2,338	2,844	3,696	3,369	3,481
Total Transfers In/(Out)	(1,460)	(930)	(905)	(916)	(960)	(988)	(1,022)	(1,011)	(1,071)	(1,105)
Net Available from Operations	\$ 83	\$ 409	\$ 883	\$ 1,840	\$ 1,643	\$ 1,350	\$ 1,822	\$ 2,685	\$ 2,298	\$ 2,376
Debt Service Coverage: ⁷										
Debt Service Coverage on Bonds	1.88 X	1.76 X	2.02 X	2.57 X	2.66 X	2.44 X	2.75 X	3.20 X	2.94 X	2.62 X
Required Coverage Test	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X

Notes:

See notes on Combined Totals Sheet, pg. 2

HISTORICAL OPERATING RESULTS - WASTEWATER UTILITY
(AMOUNTS EXPRESSED IN THOUSANDS)

Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Operating Revenues	\$ 9,789	\$ 9,927	\$ 10,155	\$ 11,119	\$ 11,015	\$ 11,124	\$ 11,806	\$ 12,176	\$ 12,724	\$ 13,660
Less: Operating Expenses	5,850	5,801	5,476	5,605	5,756	6,068	6,118	6,740	6,770	7,581
Net Operating Revenues	3,939	4,126	4,679	5,514	5,259	5,056	5,688	5,436	5,954	6,079
Other Income	102	39	101	235	124	185	4,382	1,337	(10)	88
Total Available for Debt Service	4,041	4,165	4,780	5,749	5,383	5,241	10,070	6,773	5,944	6,167
Debt Service										
Series 2004 Bonds ¹	500	-	-	-	-	-	-	-	-	-
Series 2007A and 2007B Bonds ²	405	404	407	418	125	186	83	86	84	82
Series 2010 Note ³	138	314	314	314	313	323	325	323	321	318
Series 2013 Bonds ⁴	477	675	674	669	667	661	667	658	655	656
Series 2016 Bonds ⁵	-	-	-	-	130	168	273	273	272	272
Series 2020 Note ⁸	-	-	-	-	-	-	-	45	98	433
Series 2022 Bond ⁹	-	-	-	-	-	-	-	-	-	174
Total Debt Service	\$ 1,520	\$ 1,393	\$ 1,395	\$ 1,401	\$ 1,235	\$ 1,338	\$ 1,348	\$ 1,385	\$ 1,430	\$ 1,935
Debt Service Coverage: ⁶										
Debt Service Coverage on Bonds	2.66 X	2.99 X	3.43 X	4.10 X	4.36 X	3.92 X	7.47 X	4.89 X	4.16 X	3.19 X
Required Coverage Test	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X
Capital Contribution/Impact Fees	\$ 18	\$ 126	\$ 197	\$ 197	\$ 614	\$ 646	\$ 1,038	\$ 1,018	\$ 3,290	\$ 7,132
Amount Available for Working Capital, Transfer to General Fund & Capital Improvements	2,539	2,898	3,583	4,545	4,762	4,549	9,760	6,406	7,804	11,364
Total Transfers In/(Out)	(841)	(860)	(813)	(843)	(874)	(879)	(892)	(971)	(966)	(1,399)
Net Available from Operations	\$ 1,698	\$ 2,038	\$ 2,770	\$ 3,702	\$ 3,888	\$ 3,670	\$ 8,868	\$ 5,435	\$ 6,838	\$ 9,965
Debt Service Coverage: ⁷										
Debt Service Coverage on Bonds	2.67 X	3.08 X	3.57 X	4.24 X	4.86 X	4.40 X	8.24 X	5.63 X	6.46 X	6.87 X
Required Coverage Test	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X

Notes:

See notes on Combined Totals Sheet, pg. 2

HISTORICAL OPERATING RESULTS - COMBINED GAS, WATER & WASTEWATER UTILITY (AMOUNTS EXPRESSED IN THOUSANDS)

The historical operating results of the Utilities System have been prepared by individual utility pursuant to certain provisions of the Bond Resolution and therefore reflect certain differences from the City's audited financial statements.

Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Operating Revenues	\$ 24,572	\$ 24,469	\$ 24,173	\$ 25,328	\$ 25,738	\$ 25,789	\$ 27,254	\$ 27,854	\$ 28,383	\$ 33,100
Less: Operating Expenses	16,076	14,835	13,601	13,399	14,412	15,139	16,252	15,435	15,793	19,103
Net Operating Revenues	8,496	9,634	10,572	11,929	11,326	10,650	11,002	12,419	12,590	13,997
Other Income	313	70	221	527	249	384	4,804	2,061	11	8
Total Available for Debt Service	8,809	9,704	10,793	12,456	11,575	11,034	15,806	14,480	12,601	14,005
Debt Service										
Series 2004 Bonds ¹	1,035	-	-	-	-	-	-	-	-	-
Series 2007A and 2007B Bonds ²	1,434	1,433	1,436	1,485	524	521	83	86	84	82
Series 2010 Note ³	358	816	816	797	814	840	844	839	833	826
Series 2013 Bonds ⁴	987	1,396	1,394	1,384	1,379	1,367	1,379	1,363	1,354	1,357
Series 2016 Bonds ⁵	-	-	-	-	547	706	1,147	1,148	1,143	1,143
Series 2020 Note ⁸	-	-	-	-	-	-	-	117	255	1,126
Series 2022 Bond ⁹	-	-	-	-	-	-	-	-	-	174
Total Debt Service	\$ 3,814	\$ 3,645	\$ 3,646	\$ 3,666	\$ 3,264	\$ 3,434	\$ 3,453	\$ 3,553	\$ 3,669	\$ 4,708
Debt Service Coverage: ⁶										
Debt Service Coverage on Bonds	2.31 X	2.66 X	2.96 X	3.40 X	3.55 X	3.21 X	4.58 X	4.08 X	3.43 X	2.97 X
Required Coverage Test	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X	1.15 X
Capital Contribution/Impact Fees	\$ 26	\$ 179	\$ 279	\$ 312	\$ 861	\$ 1,056	\$ 1,370	\$ 1,605	\$ 4,185	\$ 8,065
Amount Available for Working Capital, Transfer to General Fund & Capital Improvements	5,021	6,238	7,426	9,102	9,172	8,656	13,723	12,532	13,117	17,362
Total Transfers In/(Out)	(4,149)	(3,760)	(3,548)	(3,586)	(3,824)	(2,685)	(2,636)	(2,731)	(2,781)	(3,364)
Net Available from Operations	\$ 872	\$ 2,478	\$ 3,878	\$ 5,516	\$ 5,348	\$ 5,971	\$ 11,087	\$ 9,801	\$ 10,336	\$ 13,998
Debt Service Coverage: ⁷										
Debt Service Coverage on Bonds	2.32 X	2.71 X	3.04 X	3.48 X	3.81 X	3.52 X	4.97 X	4.53 X	4.58 X	4.69 X
Required Coverage Test	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X	1.25 X

Notes:

Gross Revenues are defined pursuant to Resolution 7143 adopted June 14, 2004, as all income and earnings derived by the City from the ownership, operation, leasing, or use of the system, and investment income, excluding capital expansion and system improvement grants.

Operation and Maintenance Expenses are defined as the cost of operation and maintenance as current expenses, paid or accrued, less depreciation and amortization expense.

Net Revenues and Pledged Revenues are defined as gross revenues less operation and maintenance expenses plus capacity charges.

¹ **Series 2004** - The annualized interest payments for fiscal years 2004, 2005 and 2006 were paid 100% from the Capitalized Interest Fund of \$2,380,265. This series was refunded by the Series 2013 Bonds as discussed in note 5 below.

² **Series 2007A & 2007B** - Resolution 7965, adopted July 23, 2007, the City amended Resolution 7143 for the purpose of authorizing the issuance of the Utility System Revenue Bonds, Series 2007A and Taxable Utility System Revenue Bonds, Series 2007B ("Series 2007 Bonds") on a parity with the City's outstanding Utility System Revenue Bonds, Series 2004. First two years payments for these bonds were interest only and were paid 100% from the Capitalized Interest fund of \$1,341,602.

³ **Series 2010** - Resolution 8673, adopted June 28, 2010, the City authorized the issuance of an \$8,000,000 note that fully paid off a prior \$8,000,000 Plantation System seller's note. This prior note was part of the purchase price for this \$15,000,000 utility and the 2010 note is on parity with the 2004 and 2007A&B bonds.

⁴ **Series 2013** - Resolutions 9183 and 9184, adopted April 22, 2013, the City authorized the issuance of the Utility System Refunding Revenue Bonds, Series 2013 to refund the Series 2004 Utility Bonds with the same parity and pledged revenues as the Series 2004.

⁵ **Series 2016** - Resolutions 9794 and 9795, adopted May 9, 2016, the City authorized the issuance of the Utility System Refunding Revenue Bonds, Series 2016 to refund all or a portion of the City's outstanding Utility System Revenue Bonds, Series 2007A, on parity with the outstanding Taxable Utility System Revenue, Series 2007B, Utility System Revenue Refunding Note 2010 and Utility System Refunding Revenue Bonds, Series 2013.

⁶ Excludes revenues from capacity charges per Bond Resolution.

⁷ Includes revenues from capacity charges per Bond Resolution.

⁸ **Series 2020** - Resolution 10,625, adopted on April 16, 2020, the City authorized the issuance of a \$15,000,000 note. This note is payable from and secured solely by net revenues of the City's utility system on parity with the City's outstanding Taxable Utility System Revenue Bonds 2007B, Utility System Revenue Refunding Note 2010, and Utility System Refunding Revenue Bonds Series 2016. Proceeds from the note were used for the expansion of the Turnpike Wastewater Plant and other improvements to the City's Water and Wastewater System.

⁹ **Series 2022** - Resolution 11,333, adopted on July 29, 2022, the City authorized the issuance of a \$15,000,000 bond. This bond is payable from and secured solely by net revenues of the City's utility system on parity with the City's outstanding Taxable Utility System Revenue Bonds, Series 2007B, Utility System Revenue Refunding Note - 2010, Utility System Refunding Revenue Bonds, Series 2013, Utility System Revenue Refunding Bonds, Series 2016, and Utility System Revenue Note - 2020. Proceeds from the bond were used for the acquisition, construction and equipping of a wastewater treatment facility and other improvements to the City's Wastewater System.



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Electric System

For the Fiscal Year Ending September 30, 2022

Schedule of Rates

	Customer Charge (\$/Cust/mo)	Energy Charge (\$/kWh)	Demand Charge (\$/kW)
Residential (RS) (First 1,000 kWh)	15.00	\$ 0.092940	
Residential (RS) (Over 1,000 kWh)	15.00	0.115492	
General Service Non-Demand (GSND)	15.00	0.101981	
Municipal Service (MS)	15.00	0.101981	
Municipal Service (MS - greater than 20 kW)	32.00	0.048161	\$ 13.50
General Service Demand (GSD)	32.00	0.048161	13.50

Ten Largest Customers

(Revenue Based)

	Revenues	% of Total Revenues	Volume (MWh)	% of Total Volume
Electric				
Cutrale Citrus Juices USA, Inc.	\$ 2,687,485	3.33%	33,779	6.81%
UF Health (fka Central Florida Health Alliance)	1,849,644	2.29%	37,309	7.52%
Lake County School District	1,328,391	1.65%	19,439	3.92%
City of Leesburg	870,761	1.08%	18,211	3.67%
CCRC-Lake Port Square, LLC	647,794	0.80%	11,297	2.28%
Lake-Sumter State College	550,389	0.68%	10,604	2.14%
Walmart Stores Inc.	416,235	0.52%	8,259	1.67%
Lifestream Behavioral Center	401,371	0.50%	7,458	1.50%
Central Florida Freezer, Inc.	385,293	0.48%	7,385	1.49%
Coca-Cola North America	375,521	0.47%	7,478	1.51%
Total 10 Largest Electric Customers	\$ 9,512,884	11.80%	161,219	32.51%
Total Electric System Revenues	\$ 80,600,983	100.00%	495,832	100.00%

Rate Comparison

The tables on this and following pages provide a comparison of the rates of the City Electric System with those of neighboring utilities.

Electric Residential Services				
Comparable Utility	Fuel Adj. (\$/1000kWh)	Monthly Usage (kWh)		
		1000	1200	2500
City of Leesburg - Existing Rates	\$ 70.00 *	\$ 177.94	\$ 215.04	\$ 456.18
<u>Surveyed Florida Utilities:</u>				
Florida Municipalities or Cooperatives:				
City of Jacksonville Beach	\$ 41.25	\$ 129.32	\$ 154.28	\$ 316.56
City of Lakeland	75.00	139.40	166.52	348.90
City of Mount Dora	115.00	173.05	205.55	416.80
City of Ocala	56.00	162.64	191.77	381.10
City of Winter Park	67.87	151.09	184.34	400.50
Gainesville Regional Utilities	80.00	182.63	220.39	465.83
Florida Investor-Owned Utilities:				
Florida Power and Light	\$ 34.87	\$ 117.57	\$ 143.29	\$ 310.46
Duke Energy	44.69	143.58	173.72	369.63
Tampa Electric Company	37.91	129.34	154.97	321.54
<u>Surveyed Florida Utilities:</u>				
Average	\$ 61.40	\$ 147.62	\$ 177.20	\$ 370.15
Minimum	34.87	117.57	143.29	310.46
Maximum	115.00	182.63	220.39	465.83

*The City's fuel adjustment is \$70.00 at the time of this report; however, it is adjusted periodically.

Note: Amounts shown are based on the rates for single phase service and reflect, when applicable, inside City service. Amounts shown include the energy conservation, capacity and environmental cost recovery charges where appropriate, as filed with the PSC.

Rate Comparison (cont.)

Electric General Service (Non-Demand)			
Comparable Utility	Fuel Adj. (\$/1000kWh)	Monthly Usage (kWh)	
		750	1,500
City of Leesburg - Existing Rates	\$ 70.00 *	\$ 186.98	\$ 272.97
<u>Surveyed Florida Utilities:</u>			
Florida Municipalities or Cooperatives:			
City of Jacksonville Beach	\$ 30.94	\$ 99.62	\$ 193.24
City of Lakeland	56.25	108.67	204.34
City of Mount Dora	86.25	132.43	254.30
City of Ocala	42.00	130.08	240.16
City of Winter Park	54.55	127.36	237.17
Gainesville Regional Utilities	60.00	175.39	316.75
Florida Investor-Owned Utilities:			
Florida Power and Light	\$ 28.55	\$ 96.58	\$ 181.24
Duke Energy	35.90	118.09	220.70
Tampa Electric Company	30.95	112.00	201.49
<u>Surveyed Florida Utilities:</u>			
Average	\$ 47.27	\$ 122.25	\$ 227.71
Minimum	28.55	96.58	181.24
Maximum	86.25	175.39	316.75

*The City's fuel adjustment is \$70.00 at the time of this report; however, it is adjusted periodically.

Note: Amounts shown are based on the rates for single phase service and reflect, when applicable, inside City service. Amounts shown include the energy conservation, capacity and environmental cost recovery charges where appropriate, as filed with the PSC.

Rate Comparison (cont.)

Electric General Service (Demand)		Monthly Usage					
Comparable Utility	Fuel Adj. (\$/1000kWh)	75 KW		150 KW		150 KW	
		15,000 kWh	30,000 kWh	30,000 kWh	60,000 kWh	60,000 kWh	60,000 kWh
City of Leesburg - Existing Rates	\$ 70.00 *	\$ 2,852.92	\$ 4,625.33	\$ 5,673.83	\$ 9,218.66		
<u>Surveyed Florida Utilities:</u>							
Florida Municipalities or Cooperatives:							
City of Jacksonville Beach	\$ 21.84	\$ 2,311.55	\$ 3,969.35	\$ 4,606.85	\$ 7,922.45		
City of Lakeland	40.00	2,122.34	3,574.19	4,202.69	7,106.38		
City of Mount Dora	47.13	2,282.15	4,106.30	4,540.55	8,188.85		
City of Ocala	14.00	2,295.95	4,024.40	4,612.10	8,037.20		
City of Winter Park	42.01	2,120.38	3,843.73	4,222.48	7,669.18		
Gainesville Regional Utilities	30.00	3,228.00	5,508.00	6,348.00	10,908.00		
Florida Investor-Owned Utilities:							
Florida Power and Light	\$ 25.10	\$ 1,888.17	\$ 2,853.42	\$ 3,748.17	\$ 5,678.67		
Duke Energy	32.28	2,050.09	3,246.49	4,084.24	6,477.04		
Tampa Electric Company	39.38	2,020.95	2,765.75	4,009.50	5,507.10		
<u>Surveyed Florida Utilities:</u>							
Average	\$ 32.42	\$ 2,257.73	\$ 3,765.74	\$ 4,486.06	\$ 7,499.43		
Minimum	14.00	1,888.17	2,765.75	3,748.17	5,507.10		
Maximum	47.13	3,228.00	5,508.00	6,348.00	10,908.00		

*The City's fuel adjustment is \$70.00 at the time of this report; however, it is adjusted periodically.

Note: Amounts shown are based on the rates for single phase service and reflect, when applicable, inside City service. Amounts shown include the energy conservation, capacity and environmental cost recovery charges where appropriate, as filed with the PSC.

The Utility Debt is supported by revenues from three funds:

Natural Gas Utility Fund

Water Utility Fund

Wastewater Utility Fund

Information is listed by individual fund on the following pages.

Natural Gas System
For the Fiscal Year Ending September 30, 2022

Schedule of Rates

Monthly Available Charge (per account)

Residential Standard (Year-Round) Service	\$ 18.10
Residential Heat-Only Service	22.44
Public Building, Commercial and Small Industrial Service	22.44

Delivery Charge (per Therm)

All Services	\$ 0.62344
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Purchased Gas Adjustment Charge (per Therm)

Adjusted monthly to pass through the actual costs	
All Services	\$ 0.70248

Ten Largest Customers
(Revenue Based)

	Revenues	% of Total Revenues	Volume (Therms)	% of Total Volume
Natural Gas				
UF Health (fka Central Florida Health Alliance)	\$ 876,117	9.04%	640,248	13.10%
Federal Correctional Complex	563,126	5.81%	407,965	8.35%
Covanta Energy Corp II	290,232	2.99%	203,528	4.16%
Universal Aggregate Solutions	267,894	2.76%	176,991	3.62%
CCRC-Lake Port Square, LLC	107,741	1.11%	77,523	1.59%
Lifestream Behavioral Center	89,070	0.92%	64,973	1.33%
The Villages Land Company LLC	71,546	0.74%	42,824	0.88%
Roger A Beyers	64,196	0.66%	47,726	0.98%
Corelab	50,353	0.52%	35,640	0.73%
Lakes at Leesburg	40,839	0.42%	29,490	0.60%
Total 10 Largest Wastewater Customers	\$ 2,421,114	24.97%	1,726,908	35.33%
Total Natural Gas System Revenues	\$ 9,694,181	100.00%	4,887,645	100.00%

Rate Comparison

The tables on this and following pages provide a comparison of the rates of the City Utility System with those of neighboring utilities.

Comparable Utility	Natural Gas Residential Services					Monthly Usage (therms)			
	10	30	50	70	90	100			
City of Leesburg - Existing Rates	\$ 31.36	\$ 57.88	\$ 84.40	\$ 110.91	\$ 137.43	\$ 150.69			
<u>Surveyed Florida Utilities:</u>									
<u>Florida Municipalities or Cooperatives:</u>									
City of Clearwater	\$ 32.60	\$ 65.80	\$ 99.00	\$ 132.20	\$ 165.40	\$ 182.00			
City of Jacksonville Beach	23.60	46.80	70.00	93.20	116.40	128.00			
City of Tallahassee	35.51	84.02	132.53	181.04	229.56	253.81			
Energy Services of Pensacola	41.77	105.43	169.09	232.75	296.41	328.24			
Gainesville Regional Utilities	25.65	57.44	89.23	121.02	152.81	168.71			
<u>Regulated Natural Gas Companies:</u>									
Peoples Gas System	\$ 28.76	\$ 56.08	\$ 83.40	\$ 110.72	\$ 138.04	\$ 151.70			
Florida Public Utilities	27.73	61.20	94.67	128.14	161.61	178.34			
St. Joe Natural Gas Co.	35.58	80.74	125.91	171.07	216.23	238.81			
<u>Surveyed Florida Utilities:</u>									
Average	\$ 31.40	\$ 69.69	\$ 107.98	\$ 146.27	\$ 184.56	\$ 203.70			
Minimum	23.60	46.80	70.00	93.20	116.40	128.00			
Maximum	41.77	105.43	169.09	232.75	296.41	328.24			

Rate Comparison (cont.)

Comparable Utility	Natural Gas Commerical Services				
	100	300	500	700	1,000
	Monthly Usage (therms)				
	100	300	500	700	1,000
	2,000				
City of Leesburg - Existing Rates	\$ 155.03	\$ 420.22	\$ 685.40	\$ 950.58	\$ 1,348.36
					\$ 2,674.28
<u>Surveyed Florida Utilities:</u>					
Florida Municipalities or Cooperatives:					
City of Clearwater	\$ 185.00	\$ 505.00	\$ 825.00	\$ 1,145.00	\$ 1,625.00
City of Jacksonville Beach	128.00	360.00	592.00	824.00	1,172.00
City of Tallahassee	146.89	400.42	653.96	907.50	1,287.80
Energy Services of Pensacola	341.49	989.31	1,637.13	2,284.95	3,256.68
Gainesville Regional Utilities	184.82	464.46	744.10	1,023.74	1,443.20
					2,841.40
<u>Regulated Natural Gas Companies:</u>					
Peoples Gas System	\$ 144.58	\$ 372.54	\$ 600.50	\$ 828.46	\$ 1,170.40
Florida Public Utilities	171.70	475.10	778.50	1,081.90	1,537.00
St. Joe Natural Gas Co.	231.76	655.27	1,078.78	1,502.29	2,137.55
					4,255.10
<u>Surveyed Florida Utilities:</u>					
Average	\$ 191.78	\$ 527.76	\$ 863.75	\$ 1,199.73	\$ 1,703.70
Minimum	128.00	360.00	592.00	824.00	1,170.40
Maximum	341.49	989.31	1,637.13	2,284.95	3,256.68
					6,495.78

Water System

For the Fiscal Year Ending September 30, 2022

Schedule of Rates

Effective November 1, 2022

Capacity Impact Charge	
Residential Single Family Home (1,000 ERU)	\$ 1,175.00
Monthly Customer Charge (per account)	
Residential, Master-Meter and Commercial	\$ 10.59
Consumption Charge (per 1,000 gallons)	
Residential Service:	
0-4,000	\$ 1.186090
5,000-8,000	1.469135
9,000-15,000	2.062181
16,000-33,000	2.790009
Over 33,000	5.121754
Commercial	
All gallons	\$ 1.98131

Ten Largest Customers (Revenue Based)

	Revenues	% of Total Revenues	Volume (gallons)	% of Total Volume
Water & Irrigation				
UF Health (fka Central Florida Health Alliance)	\$ 119,165	1.28%	124,383	3.75%
City of Leesburg	97,229	1.04%	53,480	1.61%
Florida Rock Industries, Inc.	88,893	0.95%	49,389	1.49%
CRCC-Lake Port Square, LLC	77,443	0.83%	24,200	0.73%
Sleepy Hollow Phase II	53,683	0.57%	50,487	1.52%
COB MHC Venture One, LLC	51,795	0.55%	50,974	1.54%
Lake County School Board	47,891	0.51%	38,001	1.15%
Beacon College	46,392	0.50%	17,340	0.52%
Arlington Ridge CDD	30,309	0.32%	17,687	0.53%
Royal Oaks Est HOA	25,960	0.28%	9,508	0.29%
Total 10 Largest Water Customers	\$ 638,760	6.84%	435,449	13.12%
Total Water System Revenues	\$ 9,342,303	100.00%	3,318,200	100.00%

Rate Comparison

The tables on this and following pages provide a comparison of the rates of the City Utility System with those of neighboring utilities.

		Water Residential Services					
Comparable Utility		Monthly Usage 5/8" Meter (gallons)					
		3,000	5,000	7,500	10,000	15,000	20,000
City of Leesburg - Existing Rates	\$	14.15	\$ 17.94	\$ 21.61	\$ 31.21	\$ 41.52	\$ 66.39
<u>Surveyed Florida Utilities:</u>							
City of Clearwater	\$	25.80	\$ 46.72	\$ 72.87	\$ 101.74	\$ 167.64	\$ 233.54
City of Clermont		9.83	12.29	15.37	18.44	30.14	38.14
City of DeLand		16.22	21.24	27.52	50.19	106.94	164.69
City of Eustis		19.61	24.65	30.95	43.45	59.15	74.85
City of Jacksonville Beach		26.74	41.13	54.43	67.73	94.33	340.33
City of Mount Dora		16.88	20.74	25.57	49.72	69.04	127.00
City of Ocala		16.37	18.96	22.21	25.45	62.01	78.52
City of Sanford		15.39	20.41	32.54	40.76	71.61	92.86
City of Sunrise		33.14	41.32	51.55	61.77	82.22	102.67
City of Tallahassee		15.38	19.96	32.13	40.01	55.76	87.71
City of Tavares		21.41	27.14	40.94	48.79	80.84	101.99
City of Wildwood		16.04	19.70	31.33	38.25	52.10	65.95
Gainesville Regional Utilities		16.86	28.80	38.48	48.15	67.50	130.25
<u>Surveyed Florida Utilities:</u>							
Average	\$	19.20	\$ 26.39	\$ 36.60	\$ 48.80	\$ 76.87	\$ 126.04
Minimum		9.83	12.29	15.37	18.44	30.14	38.14
Maximum		33.14	46.72	72.87	101.74	167.64	340.33

Rate Comparison (cont.)

	Water Commercial Services				
	Comparable Utility	Monthly Usage 2" Meter (gallons)			
		50,000	150,000	200,000	500,000
City of Leesburg - Existing Rates		\$ 109.66	\$ 307.79	\$ 406.85	\$ 1,001.25
<u>Surveyed Florida Utilities:</u>					
City of Clearwater		\$ 2,003.80	\$ 2,003.80	\$ 2,003.80	\$ 5,223.66
City of Clermont		174.14	510.14	678.14	1,686.14
City of DeLand		277.09	1,239.59	1,629.59	3,969.59
City of Eustis		180.62	493.62	650.12	1,589.12
City of Jacksonville Beach		358.39	890.39	1,156.39	2,752.39
City of Mount Dora		397.47	1,170.24	1,556.63	3,874.95
City of Ocala		488.69	2,129.74	2,786.82	6,729.34
City of Sanford		376.46	1,003.46	1,316.96	3,197.96
City of Sunrise		480.90	912.90	1,128.90	2,424.90
City of Tallahassee		124.52	397.52	534.02	1,353.02
City of Tavares		350.62	773.62	985.12	2,254.12
City of Wildwood		164.26	409.26	531.76	1,266.76
Gainesville Regional Utilities		213.50	600.50	794.00	1,955.00
<u>Surveyed Florida Utilities:</u>					
Average		\$ 430.04	\$ 964.21	\$ 1,211.71	\$ 2,944.38
Minimum		124.52	397.52	531.76	1,266.76
Maximum		2,003.80	2,129.74	2,786.82	6,729.34

Wastewater System

For the Fiscal Year Ending September 30, 2022

Schedule of Rates

Effective November 1, 2022

Capacity Impact Charge
Residential Single Family Home (1,000 ERU)

\$ 2,778.00

Monthly Customer Charge (per account)

Residential Service
Commercial Service

\$ 26.38
114.70

Consumption Charge (per 1,000 gallons)

Residential Service:
0-15,000
capped at 15,000

\$ 1.828686
1.828686 (maximum charge)

Commercial Service

All gallons

\$ 4.66 Per 1,000 gallons

Ten Largest Customers (Revenue Based)

Wastewater

CCRC LAKE PORT SQUARE, LLC
CENTRAL FLORIDA HEALTH ALLIANCE (fka LPMC)
SLEEPY HOLLOW PAGES I & II
BEACON COLLEGE
SOUTH CAMPUS CARE CENTER
COB MHC VENTURE ONE LLC
LAKE COUNTY SCHOOL BOARD
CITY OF LEESBURG
AZURE BOTTLING LLC
FL CROSSINGS AT LEESBURG LTD
Total 10 Largest Wastewater Customers

Revenues	% of Total	Volume	% of Total
\$ 168,214	1.26%	24,200	1.32%
159,446	1.20%	124,383	6.78%
76,924	0.58%	50,487	2.75%
66,267	0.50%	17,340	0.95%
59,766	0.45%	23,265	1.27%
53,273	0.40%	50,974	2.78%
50,633	0.38%	38,001	2.07%
32,086	0.24%	53,480	2.92%
29,312	0.22%	17,871	0.97%
28,778	0.22%	25,001	1.36%
\$ 724,699	5.45%	425,002	158.31%
\$ 13,298,621	100.00%	1,833,225	100.00%

Total Wastewater System Revenues

Rate Comparison

The tables on this and following page provide a comparison of the rates of the City Utility System with those of neighboring utilities.

	Wastewater Residential Services					
	Comparable Utility	Monthly Usage 5/8" Meter (gallons)				
		3,000	5,000	7,500	10,000	15,000 20,000
City of Leesburg - Existing Rates	\$	31.87	\$ 35.52	\$ 40.10	\$ 44.67	\$ 53.81 \$ 53.81
<u>Surveyed Florida Utilities:</u>						
City of Clearwater	\$	35.55	\$ 59.25	\$ 88.88	\$ 118.50	\$ 177.75 \$ 177.75
City of Clermont		24.88	29.58	35.46	41.33	53.08 55.43
City of DeLand		40.06	50.00	62.43	74.85	74.85 74.85
City of Eustis		39.01	46.11	54.99	63.86	63.86 63.86
City of Jacksonville Beach		37.21	51.51	84.31	107.16	152.86 152.86
City of Mount Dora		48.33	60.58	75.89	91.21	121.83 152.45
City of Ocala		42.07	49.93	59.76	68.50	68.50 68.50
City of Sanford		32.05	44.97	61.12	77.27	103.10 103.11
City of Sunrise		42.16	50.48	60.88	71.28	92.08 96.24
City of Tallahassee		44.48	59.00	77.15	95.30	131.60 167.90
City of Tavares		36.94	45.30	55.75	66.20	99.64 99.64
City of Wildwood		32.24	41.24	52.49	63.74	86.24 108.74
Gainesville Regional Utilities		31.00	45.00	62.50	80.00	115.00 150.00
<u>Surveyed Florida Utilities:</u>						
Average	\$	37.78	\$ 48.69	\$ 63.97	\$ 78.40	\$ 103.11 \$ 113.18
Minimum		24.88	29.58	35.46	41.33	53.08 55.43
Maximum		48.33	60.58	88.88	118.50	177.75 177.75

Rate Comparison (cont.)

Wastewater Commercial Services		Monthly Usage			
Comparable Utility		2" Meter (gallons)			
		50,000	150,000	200,000	500,000
City of Leesburg - Existing Rates		\$ 347.68	\$ 813.64	\$ 1,046.62	\$ 2,444.50
<u>Surveyed Florida Utilities:</u>					
City of Clearwater		\$ 2,761.05	\$ 2,761.05	\$ 2,761.05	\$ 5,925.00
City of Clermont		260.27	495.27	612.77	1,317.77
City of DeLand		449.68	946.68	1,195.18	2,686.18
City of Eustis		253.21	680.21	893.71	2,174.71
City of Jacksonville Beach		664.14	1,787.14	2,348.64	5,717.64
City of Mount Dora		336.19	948.64	1,254.87	3,092.24
City of Ocala		696.43	1,089.48	1,286.01	2,465.15
City of Sanford		424.46	1,070.46	1,393.46	3,331.46
City of Sunrise		585.02	1,001.02	1,209.02	2,457.02
City of Tallahassee		544.54	1,270.54	1,633.54	3,811.54
City of Tavares		404.20	822.20	1,031.20	2,285.20
City of Wildwood		293.10	743.10	968.10	2,318.10
Gainesville Regional Utilities		370.00	1,070.00	1,420.00	3,520.00
<u>Surveyed Florida Utilities:</u>					
Average		\$ 618.64	\$ 1,129.68	\$ 1,385.20	\$ 3,161.69
Minimum		253.21	495.27	612.77	1,317.77
Maximum		2,761.05	2,761.05	2,761.05	5,925.00

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, AMENDING §22-246 OF THE CODE OF ORDINANCES PERTAINING TO NATURAL GAS RATES; INCREASING MONTHLY CHARGES FOR ALL CLASSIFICATIONS OF CUSTOMER; PROVIDING FOR ANNUAL INFLATION ADJUSTMENT; CHANGING THE GROSS PROFIT MARGIN OF THE CITY; CHANGING THE CALCULATION METHOD FOR THE FUEL ADJUSTMENT CHARGE; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA:

SECTION I.

§22-246 of the Code of Ordinances for the City of Leesburg, Florida, is hereby amended in its entirety to read as set forth below:

Sec. 22-246. Gas service rate schedule.

The rates for the furnishing of gas service by the city shall be as set forth below. Rates shown shall be subject to periodic adjustment under §22-166 of this Code. The automatic annual adjustment described by 22-166 shall not apply to the Energy Conservation Adjustment. Rates described herein shall be effective for all utility bills rendered on or after the first day of the month following adoption of this Ordinance.

(1) Residential.

- a. Applicable. Service under the rate shall apply only to gas service used in a single private dwelling unit and its appurtenances and used for other than heating only and shall not be resold. Each dwelling unit in an apartment house shall be separately metered. Housing projects in which gas service is furnished by the lessor may be singularly metered and billed.
- b. Deposits. Deposits for each account shall be required as set forth more particularly in § 22-181 of this Code.
- c. Monthly rate.
Availability charge exclusive of use . . . \$6.78
Delivery Charge per therm, effective 6-1-2007 0.464400

(2) Heating only, residential.

- a. Applicable. Service under this rate shall apply only to gas service used for heating only in a single private dwelling unit and its appurtenances and shall

not be resold. Each dwelling unit in an apartment shall be separately metered. Housing projects in which gas service is furnished by the lessor may be singularly metered and billed.

- b. Deposits. Deposits for each account shall be required as set forth more particularly in § 22-181 of this Code.

- c. Monthly rate.
Availability charge, exclusive of use . . . \$10.17

Delivery Charge per therm, effective 6-1-20070.464400

(3) Public building, commercial and small industrial (not contract).

- a. Applicable. To all publicly owned buildings, school buildings, commercial and industrial consumers.

- b. Monthly rate.
Availability charge, exclusive of use . . . \$10.17
Energy Charge per therm, effective 6-1-2007 0.464400

(4) Large industrial--Contract.

- a. Applicable. Gas service under this rate shall apply to large consumers of gas.
- b. Rate. The rate shall be as fixed by contract between the city and the consumer, negotiated by the city manager, with the approval of the city commission.

(5) Reconnection charge. When any service is cut off for nonpayment of bill, and when connection service is requested to be performed after normal business hours, the reconnection charge shall be pursuant to the Utility Service Fee Schedule described in §22-6 of this Code. Service will not be restored after it is cut off for nonpayment until the account is paid current and the reconnection charge is paid.

(6) Fuel adjustment charge. All non-contract natural gas rates shall include a fuel adjustment charge. The fuel adjustment charge is the average cost of natural gas, per delivered therm. The calculation of the fuel adjustment charge shall be based upon past and estimated future costs. The fuel adjustment charge shall be calculated by the Finance Director, or his delegate, and revised as frequently as necessary to assure that the City recovers the total cost of all natural gas purchased.

(7) Turn-off and turn-on fee for gas service interrupted at customer's request. Any gas service interrupted at the request of the customer and restored for the same customer at the same address shall have the fees assessed according to the Utility Service Fee Schedule pursuant to §22-6 of this Code.

(8) Master metering. Where natural gas service charges are measured, in whole or in part, by a master meter, the availability charge on the master meter shall be the number of units served by the master meter times the rate per month availability charge. All consumption on the master meter shall be billed at the monthly rate per therm, as applicable, plus all other charges. The master meter shall be classified to the rate schedule which yields the highest

revenue consistent with the applicability clauses of the rate classes. Each and every user served by the master meter may be billed, at the discretion of the city, for the fixed charge assessed for each user within the particular user's service classification, and the person or entity in whose name the master meter is registered on the city's records shall in such event be billed for the variable charge assessed for the service being provided. As used in this subsection, the following terms shall have the meanings indicated:

- a. Master meter: Shall refer to a meter measuring the service provided to two (2) or more occupancy units being served by a single meter.
- b. Occupancy unit: Shall refer to that portion of any commercial establishment, single- or multi-unit residential building, or trailer, mobile home, manufactured housing, or recreational vehicle park, or marina which is set apart from the rest of such facility by clearly determinable boundaries, as described in the rental, lease or ownership agreement for such unit, or in the absence of such an agreement, where that portion of the facility is clearly set apart from the rest of the facility in a manner which evidences an intent to render the unit suitable for occupancy as a residential, commercial or other space as a discrete unit, separate and apart from the use or occupancy of other units within the same facility.
- c. User: Shall refer to the occupant(s) of any individual occupancy unit served by a master meter.
- d. Fixed charge: Shall refer to the minimum charge imposed by the city during a billing period, in the particular customer's service classification, for the availability of the service, if no service is actually used by the customer in a given billing period.
- e. Variable charge: Shall refer to that portion of the bill for the utility service which is assessed in addition to the fixed charge and which is based on actual usage in a given billing period.

(9) Initial connection fee. An initial connection fee per utility shall be charged according to the Utility Service Fee Schedule described in §22-6 of this Code.

(10) Energy conservation adjustment (Rider ECA). A rider applicable to all firm standard natural gas therm rates to recover the cost of energy conservation programs undertaken by the Leesburg Gas System and approved by the city manager. The ECA will not be applied to interruptible natural gas or contract rates. The currently calculated ECA rate is:

Natural gas rate schedule ECA, per therm . . . \$0.05

The above ECA rate is based on twelve (12) months projected expense levels. This ECA rate will normally be reviewed semi-annually in April and October and may be adjusted upward or downward based on actual and projected energy conservation program costs and projected consumption levels in order to recover the total cost of applicable gas system programs, including energy conservation incentive payments as well as the labor and other costs attributable to such energy conservation programs. The over and under recovery of these ECA costs will be computed and an adjustment in the ECA rate will be made. However, the ECA rate will be adjusted anytime the over or under recovery for a 12-month

period exceeds or is projected to exceed fifty thousand dollars (\$50,000.00) Any adjustment must be approved by the city manager and will be reported to the city commission at the first regularly scheduled commission meeting following the adjustment.

(11) Tax adjustment clause, TAC.

- a. Applicability. Tax adjustment clause shall be applicable to the monthly rate of each filed rate schedule as indicated with reference to billing adjustment.
- b. Calculation of tax adjustment. Calculation shall be minus or plus the applicable proportionate part of any taxes and assessments imposed by any governmental authority below or in excess of those in effect on the effective date hereof including, but not limited to, the City of Leesburg's Utility Service Tax, which are assessed on the basis of revenues from natural gas or service sold or the volume of natural gas purchased for sale or sold. Such taxes and assessments are to be reflected on the bills of only those customers within the jurisdiction of the governmental authority imposing the taxes and assessments.

SECTION II.

If any portion of this ordinance is declared invalid or unenforceable, then to the extent it is possible to do so without destroying the overall intent and effect of this ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of this ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

SECTION III.

All ordinances or parts of ordinances which are in conflict with this ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinance, in which case those ordinances so affected shall be hereby repealed in their entirety.

SECTION IV.

This ordinance shall become effective immediately upon its passage.

THE CITY OF LEESBURG, FLORIDA

By: Sanna Henderson
Mayor

Attest: Jelly M. Richardson
City Clerk

ORDINANCE NO. 08-14

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, AMENDING SECTION 22-227 OF THE CODE OF ORDINANCES PERTAINING TO POLLUTION ABATEMENT CHARGES; ESTABLISHING NEW RATE SCHEDULES FOR POLLUTION ABATEMENT CHARGES; PROVIDING FOR RATES EFFECTIVE MARCH 1, 2008; PROVIDING NEW PROPOSED BLOCK RATES; PROVIDING FOR RATES INSIDE AND OUTSIDE CITY LIMITS; PROVIDING FOR CONFLICTS; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA, that:

SECTION 1.

Section 22-227, of the Code of Ordinances of the City of Leesburg, Florida, is hereby amended in its entirety to read as:

Each classification of user shall be assessed the following charges for pollution abatement:

(1) Inside the City Wastewater Rates (CCF):

Customer Charge Residential and Master-Meter		
Line No.	Description	Proposed Rates Rates Effective 03/01/2008
		New Proposed Block Rates 03/01/2008
	<u>Meter Size</u>	
1.	ALL METER SIZES	\$ 20.10
Consumption Charge (Per 1 CCF = Cubic Feet = 748 Gallons)		
	Consumption Charge Wastewater Residential	New Proposed
	<u>Block Rates (Per CCF)</u>	<u>Block Rates CCF)</u>
2.	Usage Up to 15 CCF	\$ 1.04200 Up to 21 CCF
Customer Charge Commercial and Municipal		
<u>Commercial and Municipal Classes</u>		
3.	COMMERCIAL I	\$ 20.91
4.	COMMERCIAL II	\$ 35.59
5.	COMMERCIAL III	\$ 87.43
6.	COMMERCIAL IV	\$ 20.10

Consumption Charge (Per 1 CCF = 100 Cubic Feet = 748 Gallons)

Consumption Charge Wastewater Commercial and Municipal
Block Rates (Per CCF)

- | | | |
|-----|------------------------------------|------------|
| 7. | COMMERCIAL I
All CCF (No CAP) | \$ 1.71900 |
| 8. | COMMERCIAL II
All CCF (No CAP) | \$ 2.13600 |
| 9. | COMMERCIAL III
All CCF (No CAP) | \$ 2.65700 |
| 10. | COMMERCIAL IV
All CCF (No CAP) | \$ 1.04200 |

(2) Inside the City Wastewater rates (1,000 Gallons):

Customer Charge Residential and Master-Meter

- | | <u>Meter Size</u> | |
|----|-------------------|----------|
| 1. | ALL METER SIZES | \$ 20.10 |

Consumption Charge (Per 1,000 Gallons)
Consumption Charge Wastewater Residential
Block Rates (Per 1,000 Gallons)

- | | | New Proposed
<u>Blocks(Th. Gall.)</u> |
|----|---------------------------------------|--|
| 2. | Usage Up to 11,000 Gallons \$ 1.39400 | Up to 15,000 Gall. |

Customer Charge Commercial and Municipal
Commercial and Municipal Classes

- | | | |
|----|----------------|----------|
| 3. | COMMERCIAL I | \$ 20.91 |
| 4. | COMMERCIAL II | \$ 35.59 |
| 5. | COMMERCIAL III | \$ 87.43 |
| 6. | COMMERCIAL IV | \$ 20.10 |

Consumption Charge Wastewater Commercial and Municipal
Block Rates (Per 1,000 Gallons)

- | | | |
|----|-----------------------------------|------------|
| 7. | COMMERCIAL I
All CCF (No CAP) | \$ 2.29800 |
| 8. | COMMERCIAL II
All CCF (No CAP) | \$ 3.85600 |

9. COMMERCIAL III
All CCF (No CAP) \$ 3.55200

10. COMMERCIAL IV
All CCF (No CAP) \$ 1.39400

(3) Outside the City Wastewater Rates (CCF):

Customer Charge Residential and Master-Meter

Line No.	Description	Proposed Rates Rates Effective 03/01/2008	New Proposed Block Rates 03/01/2008
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Meter Size

1. ALL METER SIZES \$ 25.13

Consumption Charge (Per 1 CCF = 100 Cubic Feet = 748 Gallons)

Consumption Charge Wastewater Residential Block Rates (Per CCF)	New Proposed Block Rates Th. Gall).
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2. Usage Up to 15 CCF \$ 1.30300 Up to 21 CCF

Customer Charge Commercial and Municipal
Commercial and Municipal Classes

3. COMMERCIAL I	\$ 26.14
4. COMMERCIAL II	\$ 44.49
5. COMMERCIAL III	\$ 109.29
6. COMMERCIAL IV	\$ 25.13

Consumption Charge (Per 1 CCF = 100 Cubic Feet = 748 Gallons)

Consumption Charge Wastewater Commercial and Municipal
Block Rates (Per CCF)

7. COMMERCIAL I
All CCF (No CAP) \$ 2.14900

8. COMMERCIAL II
All CCF (No CAP) \$ 2.67000

9. COMMERCIAL III
All CCF (No CAP) \$ 3.32100

10. COMMERCIAL IV
All CCF (No CAP) \$ 1.30300

(4) Outside the City Wastewater Rates (1,000 Gallons):

Customer Charge Residential and Master-Meter

Line No.	Description	Proposed Rates Rates Effective 03/01/2008	New Proposed Block Rates 03/01/2008
	<u>Meter Size</u>		
1.	ALL METER SIZE	\$ 25.13	
	Consumption Charge (Per 1,000 Gallons)		
	Consumption Charge Wastewater Residential		
	<u>Block Rates (Per 1,000 Gallons)</u>		New Proposed
	Usage Up to 11,000 Gallons		Block Rates (Th. Gall.)
2.	Usage Up to 11,000 Gallons	\$ 1.74200	Up to 15,000 Gall.
	Customer Charge Commercial and Municipal		
	<u>Commercial and Municipal Classes</u>		
3.	COMMERCIAL I	\$ 26.14	
4.	COMMERCIAL II	\$ 44.49	
5.	COMMERCIAL III	\$ 109.29	
6.	COMMERCIAL IV	\$ 25.13	
	Consumption Charge Wastewater Commercial and Municipal		
	<u>Block Rates (Per 1,000 Gallons)</u>		
	COMMERCIAL I		
7.	All CCF (No CAP)	\$ 2.87300	
	COMMERCIAL II		
8.	All CCF (No CAP)	\$ 3.57000	
	COMMERCIAL III		
9.	All CCF (No CAP)	\$ 4.44000	
	COMMERCIAL IV		
10.	All CCF (No CAP)	\$ 1.74200	

SECTION 2.

All ordinances or part of ordinances which are in conflict with this Ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinance, in which case those ordinances so affected shall be hereby repealed in their entirety.

SECTION 3.

If any portion of this Ordinance is declared invalid or unenforceable, and to the extent that it is possible to do so without destroying the overall intent and effect of this Ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of the ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

SECTION 4.

This Ordinance shall become effective upon its passage and adoption according to law.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 11th day of February, 2008.

THE CITY OF LEESBURG

By:

Mayor

ATTEST:

City Clerk

ORDINANCE NO. 09- 89

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, AMENDING SECTION 22-211 OF THE CODE OF ORDINANCES PERTAINING TO WATER SERVICE RATES, AS AMENDED PREVIOUSLY BY ORDINANCE 09 - 64; ESTABLISHING A NEW RATE SCHEDULE FOR WATER; PROVIDING FOR RATES EFFECTIVE AS OF NOVEMBER 1, 2009; PROVIDING FOR RATES EFFECTIVE AS OF NOVEMBER 1, 2010; PROVIDING FOR RATES INSIDE AND OUTSIDE THE CITY LIMITS; PROVIDING FOR ADOPTION OF RECONNECTION CHARGES BY RESOLUTION; PROVIDING FOR CONTINUOUS SERVICE TO FIRE PROTECTION SYSTEMS FOR SAFETY REASONS IN THE EVENT OF A CUTOFF OF SERVICE; PROVIDING FOR CONFLICTS; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA, that:

SECTION 1.

Section 22-211, of the Code of Ordinances of the City of Leesburg, Florida, is hereby amended in its entirety to read as:

(a) *Water conservation service rate:*

(1) *Inside The City Water Rates (CCF):*

Line No.	Description	Proposed Rates Effective 11/01/2009	Proposed Rates Effective 11/01/2010
	Customer Charge Residential, Master-Meter, Commercial, and Sprinklers		
1.	All Meter Sizes	\$7.70	\$7.85
	Customer Charge Irrigation		
2.	All Meter Sizes	\$4.03	\$4.31
	Consumption Charge (Per 1 CCF = 100 Cubic Feet = 748 Gallons)		
	Consumption Charge Potable Water Residential <u>Block Rates (Per CCF)</u>		
3.	BAS1 (0 - 6)	\$0.64	\$0.65
4.	BAS2 (7 - 12)	\$0.77	\$0.82

5.	BAS3 (13 – 21)	\$1.07	\$1.14
6.	BAS4 (22 – 45)	\$1.45	\$1.55
7.	BAS5 (Over 45)	\$2.66	\$2.84

Consumption Charge Potable Water Commercial
Block Rates (Per CCF)

8.	All CCF (No Cap)	\$1.03	\$1.10
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Consumption Charge Irrigation Residential
Block Rates (Per CCF)

9.	BAS1 (0 – 9)	\$1.07	\$1.14
10.	BAS2 (10 – 33)	\$1.45	\$1.55
11.	BAS3 (Over 33)	\$2.66	\$2.84

Consumption Charge Irrigation Commercial and Common Area
Block Rates (Per CCF)

12.	BAS1 (0 – 33)	\$1.07	\$1.14
13.	BAS2 (Over 33)	\$1.45	\$1.55

(2) *Inside The City Water Rates (TGAL):*

Line No.	Description	Proposed Rates Effective 11/01/2009	Proposed Rates Effective 11/01/2010
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Customer Charge Residential, Master-Meter, Commercial, and Sprinklers

14.	All Meter Sizes	\$7.70	\$7.85
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Customer Charge Irrigation

15.	All Meter Sizes	\$4.03	\$4.31
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Consumption Charge (Per 1 TGAL = 1000 Gallons)

Consumption Charge Potable Water Residential
Block Rates (Per TGAL)

16.	BAS1 (0 – 4)	\$0.86	\$0.88
17.	BAS2 (5 – 8)	\$1.02	\$1.09
18.	BAS3 (9 – 15)	\$1.43	\$1.53
19.	BAS4 (16 – 33)	\$1.94	\$2.07
20.	BAS5 (Over 33)	\$3.56	\$3.80

Consumption Charge Potable Water Commercial
Block Rates (Per TGAL)

21.	All CCF (No Cap)	\$1.38	\$1.47
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Consumption Charge Irrigation Residential
Block Rates (Per TGAL)

22.	BAS1 (0 – 7)	\$1.43	\$1.53
23.	BAS2 (8 – 25)	\$1.94	\$2.07
24.	BAS3 (Over 25)	\$3.56	\$3.80

Consumption Charge Irrigation Commercial and Common Area
Block Rates (Per TGAL)

25.	BAS1 (0 – 25)	\$1.43	\$1.53
26.	BAS2 (Over 25)	\$1.94	\$2.07

(3) *Outside The City Water Rates (CCF):*

Line No.	Description	Proposed Rates Effective 11/01/2009	Proposed Rates Effective 11/01/2010
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Customer Charge Residential, Master-Meter, Commercial, and Sprinklers

27.	All Meter Sizes	\$9.63	\$9.81
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Customer Charge Irrigation

28.	All Meter Sizes	\$5.04	\$5.39
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Consumption Charge (Per 1 CCF = 100 Cubic Feet = 748 Gallons)

Consumption Charge Potable Water Residential
Block Rates (Per CCF)

29.	BAS1 (0 – 6)	\$0.80	\$0.81
30.	BAS2 (7 – 12)	\$0.96	\$1.03
31.	BAS3 (13 – 21)	\$1.34	\$1.43
32.	BAS4 (22 – 45)	\$1.81	\$1.94
33.	BAS5 (Over 45)	\$3.33	\$3.55

Consumption Charge Potable Water Commercial
Block Rates (Per CCF)

34.	All CCF (No Cap)	\$1.29	\$1.38
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Consumption Charge Irrigation Residential
Block Rates (Per CCF)

35.	BAS1 (0 – 9)	\$1.34	\$1.43
36.	BAS2 (10 – 33)	\$1.81	\$1.94
37.	BAS3 (Over 33)	\$3.33	\$3.55

Consumption Charge Irrigation Commercial and Common Area
Block Rates (Per CCF)

38.	BAS1 (0 – 33)	\$1.34	\$1.43
39.	BAS2 (Over 33)	\$1.81	\$1.94

(4) *Outside The City Water Rates (TGAL):*

Line No.	Description	Proposed Rates Effective 11/01/2009	Proposed Rates Effective 11/01/2010
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Customer Charge Residential, Master-Meter, Commercial, and Sprinklers

40.	All Meter Sizes	\$9.63	\$9.81
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Customer Charge Irrigation

41.	All Meter Sizes	\$5.04	\$5.39
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Consumption Charge (Per 1 TGAL = 1000 Gallons)

Consumption Charge Potable Water Residential
Block Rates (Per TGAL)

42.	BAS1 (0 – 4)	\$1.08	\$1.10
43.	BAS2 (5 – 8)	\$1.28	\$1.36
44.	BAS3 (9 – 15)	\$1.79	\$1.91
45.	BAS4 (16 – 33)	\$2.43	\$2.59
46.	BAS5 (Over 33)	\$4.45	\$4.75

Consumption Charge Potable Water Commercial
Block Rates (Per TGAL)

47.	All CCF (No Cap)	\$1.73	\$1.84
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Consumption Charge Irrigation Residential
Block Rates (Per TGAL)

48.	BAS1 (0 – 7)	\$1.79	\$1.91
49.	BAS2 (8 – 25)	\$2.43	\$2.59
50.	BAS3 (Over 25)	\$4.45	\$4.75

Consumption Charge Irrigation Commercial and Common Area
Block Rates (Per TGAL)

51.	BAS1 (0 – 25)	\$1.79	\$1.91
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In all categories, for installations which have fire protection systems utilizing city water, whether or not metered, there shall be imposed a monthly availability charge, regardless of actual usage, in the amount of \$2.00 per inch diameter of service pipe serving the fire protection system.

(b) Deposits for each account shall be required as set forth more particularly in section 22-181 of this Code.

(c) A reconnection charge, when service is cut off for nonpayment of bill, and when connection service is requested to be performed after normal business hours, will be imposed as provided in the utility service fee schedule adopted or amended from time to time by Resolution of the City Commission.

(d) Service will not be turned on after it is cut off for nonpayment until the account is paid current and cut-on charge is paid. In those installations which have fire protection systems which are operated by city water, service shall remain turned on to the fire protection system as a matter of public safety, however there shall be charged, in addition to the normal reconnection charge, a reconnection surcharge of two dollars (\$2.00) per month per inch diameter of service pipe serving the installation.

(e) Where water service charges are measured, in whole or in part, by a master meter, the availability charge on the master meter shall be the number of units served by the master meter times the rate per month availability charge. All consumption on the master meter shall be billed at the charge per one hundred (100) cubic feet, as applicable, plus all other charges. The master meter shall be classified to the rate schedule which yields the highest revenue consistent with the applicability clauses of the rate classes. Each and every user served by the master meter may be billed, at the discretion of the city, for the fixed charge assessed for each user within the particular user's service classification, and the person or entity in whose name the master meter is registered on the city's records shall in such event be billed for the variable charge assessed for the service being provided. As used in this subsection, the following terms shall have the meanings indicated:

(1) *Master meter*: Shall refer to a meter measuring the service provided to two (2) or more occupancy units being served by a single meter.

(2) *Occupancy unit*: Shall refer to that portion of any commercial establishment, single- or multi-unit residential building, or trailer, mobile home, manufacture housing, or recreational vehicle park, or marina which is set apart from the rest of such facility by clearly determinable boundaries, as described in the rental, lease or ownership agreement for such unit, or in the absence of such an agreement, where that portion of the facility is clearly set apart from the rest of the facility in a manner which evidences an intent to render the unit suitable for occupancy as a residential, commercial or other space as a discrete unit, separate and apart from the use or occupancy of other units within the same facility.

(3) *User*: Shall refer to the occupant(s) of any individual occupancy unit served by a master meter.

(4) *Fixed charge*: Shall refer to the minimum charge imposed by the city during a billing period, in the particular customer's service classification, for the availability of the service, whether or not service is actually used by the customer in a given billing period.

(5) *Variable charge*: Shall refer to that portion of the bill for the utility service which is assessed in addition to the fixed charge and which is based on actual usage in a given billing period.

SECTION 2.

All ordinances or parts of ordinances which are in conflict with this ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinances, in which case those ordinances so effected shall be hereby repealed in their entirety. Except as specifically modified by this Ordinance, the provisions of Ordinance 09 – 64 are hereby ratified and confirmed as originally enacted and shall be and remain in full force *nunc pro tunc* to its original adoption date of October 26, 2009.

SECTION 3.

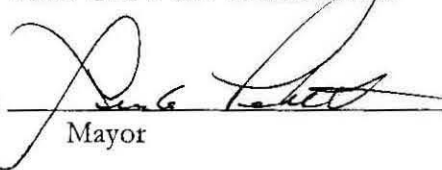
If any portion of this ordinance is declared invalid or unenforceable, and to the extent it is possible to do so without destroying the overall intent and effect of this ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of this ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

SECTION 4.

This ordinance shall become effective upon passage.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 21 day of December, 2009.

THE CITY OF LEESBURG

By: 

Mayor

ATTEST:


City Clerk

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, AMENDING §22 – 211 OF THE CODE OF ORDINANCES PERTAINING TO WATER RATES, PROVIDING NEW RATE TABLES FOR CUSTOMERS CONNECTED TO THE ROYAL HIGHLANDS WATER TREATMENT PLANT; AMENDING SUBSECTIONS (a)(3) AND (a)(4) OF §22 – 211 TO EXCLUDE FROM THE RATE TABLES IN THOSE SUBSECTIONS ANY CUSTOMERS CONNECTED TO THE ROYAL HIGHLANDS WATER TREATMENT PLANT; CREATING SUBSECTIONS (a)(5) AND (a)(6) OF §22 – 211 TO SPECIFY THE RATES FOR CUSTOMERS CONNECTED TO THE ROYAL HIGHLANDS WATER TREATMENT PLANT; LIMITING CONNECTIONS TO THE ROYAL HIGHLANDS WATER TREATMENT PLANT TO CONFORM TO THE WITHDRAWAL LIMITATIONS FOR THAT FACILITY IN THE CITY'S CONSUMPTIVE USE PERMIT; SETTING FOR LEGISLATIVE FINDINGS; REPEALING CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA:

SECTION I.

The City Commission of the City of Leesburg, Florida, makes the following legislative findings with respect to the rates charged for water supplied by the City's Royal Highlands Water Treatment Plant:

- The City of Leesburg provides potable water to its customers under the provisions of Consumptive Use Permit (CUP) # 94, issued by St. Johns River Water Management District (SJRWMD).
- CUP # 94 was issued by SJRWMD on November 16, 2010.
- SJRWMD has previously established Minimum Flows and Levels (MFL's) for Lake Apshawa (North and South).
- The MFL's for Lake Apshawa have been violated in the historic period since establishment of the MFL's for that body of water.
- CUP permitting rules prohibit issuance of a permit which will impact an MFL which has been violated.
- Hydrogeologic modeling of ground water withdrawals from the Royal Highlands Wellfield demonstrated that the MFL's for Lake Apshawa would be impacted by then-current withdrawals, necessitating a reduction of ground water withdrawals from the Royal Highlands Wellfield.
- CUP # 94 contains Condition # 24, which allocates maximum annual groundwater withdrawals from the Royal Highlands Wellfield as follows:
 - 354.05 million gallons (0.97 million gallons per day (mgd) average) in 2010,
 - 321.20 million gallons (0.88 mgd average) in 2011,
 - 292.00 million gallons (0.80 mgd average) in 2012,
 - 277.40 million gallons (0.76 mgd average) in 2013,
 - 266.45 million gallons (0.73 mgd average) in 2014,

- 259.15 million gallons (0.71 mgd average) in 2015 and,
- 251.85 million gallons (0.69 mgd average) in 2016 through 2030.
- 2010 groundwater withdrawals from the Royal Highlands Wellfield were 0.94 mgd, which is acceptable under condition # 24 but exceeds the allocation for 2011.
- Implementation of an enhanced conservation rate structure is necessary to discourage high water consumption that would cause overwithdrawal from the Royal Highlands Wellfield and therefore violate Condition 24 of CUP # 94 in 2011 and succeeding years.
- The enhanced conservation rate structure should be applied to all residential customers attached to the Royal Highlands Water Treatment Plant.

SECTION II.

§22 – 211(a) of the Code of Ordinances of the City of Leesburg, Florida, is hereby amended to read as follows:

(a) *Water conservation service rate:*

(1) *Inside the city water rates (CCF):*

TABLE INSET:

Line No.	Description	Rates Effective 11/01/2009	Rates Effective 11/01/2010
	Customer Charge Residential, Master-Meter, Commercial, and Sprinklers		
	Meter Size		
1.	ALL METER SIZES	\$7.70	\$7.85
	Customer Charge Irrigation		
	Meter Size		
2.	ALL METER SIZES	\$4.03	4.31
	Consumption Charge (Per 1 CCF = 100 Cubic Feet = 748 Gallons)		
	Consumption Charge Potable Water Residential		
	Block Rates (Per CCF)		
3.	BAS1 (0--6)	\$0.64	\$0.65
4.	BAS2 (7--12)	\$0.77	\$0.82
5.	BAS3 (13--21)	\$1.07	\$1.14
6.	BAS4 (22--45)	\$1.45	\$1.55
7.	BAS5 (Over 45)	\$2.66	\$2.84
	Consumption Charge Potable Water Commercial		
	Block Rates (Per CCF)		
8.	All CCF (No Cap)	\$1.03	\$1.10
	Consumption Charge Residential Irrigation		
	Block Rates (Per		

	CCF)		
9.	BAS1 (0--9)	\$1.07	\$1.14
10.	BAS2 (10--33)	\$1.45	\$1.55
11.	BAS3 (Over 33)	\$2.66	\$2.84
	Consumption Charge Commercial and Common Area Irrigation		
	Block Rates (Per CCF)		
12.	BAS1 (0--33)	\$1.07	\$1.14
13.	BAS2 (Over 33)	\$1.45	\$1.55

(2) *Inside the city water rates (TGAL):*

TABLE INSET:

Line No.	Description	Rates Effective 11/01/2009	Rates Effective 11/01/2010
	Customer Charge Residential, Master-Meter, Commercial, and Sprinklers		
	Meter Size		
14.	ALL METER SIZES	\$7.70	\$7.85
	Customer Charge Irrigation		
15.	ALL METER SIZES	\$4.03	\$4.31
	Consumption Charge (Per 1,000 Gallons)		
	Consumption Charge Potable Water Residential		
	Block Rates (Per TGAL)		
16.	BAS1 (0--4)	\$0.86	\$0.88
17.	BAS2 (5--8)	\$1.02	\$1.09
18.	BAS3 (9--15)	\$1.43	\$1.53
19.	BAS4 (16--33)	\$1.94	\$2.07
20.	BAS5 (Over 33)	\$3.56	\$3.80
	Consumption Charge Potable Water Commercial		
	Block Rates (Per TGAL)		
21.	All CCF (No Cap)	\$1.38	\$1.47
	Consumption Charge Irrigation Residential		
	Block Rates (Per TGAL)		
22.	BAS1 (0--7)	\$1.43	\$1.53
23.	BAS2 (8--25)	\$1.94	\$2.07
24.	BAS3 (Over 25)	\$3.56	\$3.80

	Consumption Charge Irrigation Commercial and Common Area		
	Block Rates (Per TGAL)		
25.	BAS1 (0--25)	\$1.43	\$1.53
26.	BAS2 (Over 25)	\$1.94	\$2.07

(3) Outside the city water rates excluding customers connected to the Royal Highlands Water Treatment Plant (CCF):

TABLE INSET:

Line No.	Description	Rates Effective 11/01/2009	Rates Effective 11/01/2010
	Customer Charge Residential, Master-Meter, Commercial, Irrigation and Sprinklers		
	Meter Size		
27.	ALL METER SIZES	\$9.63	\$9.81
	Customer Charge Irrigation		
28.	ALL METER SIZES	\$5.04	\$5.39
	Consumption Charge (Per 1 CCF = 100 Cubic Feet = 748 Gallons)		
	Consumption Charge Potable Water Residential		
	Block Rates (Per CCF)		
29.	BAS1 (0--6)	\$0.80	\$0.81
30.	BAS2 (7--12)	\$0.96	\$1.03
31.	BAS3 (13--21)	\$1.34	\$1.43
32.	BAS4 (22--45)	\$1.81	\$1.94
33.	BAS5 (Over 45)	\$3.33	\$3.55
	Consumption Charge Potable Water Commercial		
	Block Rates (Per CCF)		
34.	All CCF (No Cap)	\$1.29	\$1.38
	Consumption Charge Irrigation Residential		
	Block Rates (Per CCF)		
35.	BAS1 (0--9)	\$1.34	\$1.43
36.	BAS2 (10--33)	\$1.81	\$1.94
37.	BAS3 (Over 33)	\$3.33	\$3.55
	Consumption Charge Irrigation Commercial and Common Area		
	Block Rates (Per CCF)		
38.	BAS1 (0--33)	\$1.34	\$1.43
39.	BAS2 (Over 33)	\$1.81	\$1.94

(4) *Outside the city water rates excluding customers connected to the Royal Highlands Water Treatment Plant (TGAL):*

TABLE INSET:

Line No.	Description	Rates Effective 11/01/2009	Rates Effective 11/01/2010
	Customer Charge Residential, Master-Meter, Commercial, and Sprinklers		
	Meter Size		
40.	ALL METER SIZES	\$9.63	\$9.81
	Customer Charge Irrigation		
	Meter Size		
41.	ALL METER SIZES	\$5.04	\$5.39
	Consumption Charge (Per 1 TGAL = 1000 Gallons)		
	Consumption Charge (Per 1,000 Gallons)		
	Consumption Charge Potable Water Residential		
	Block Rates (Per TGAL)		
42.	BAS1 (0--4)	\$1.08	\$1.10
43.	BAS2 (5--8)	\$1.28	\$1.36
44.	BAS3 (9--15)	\$1.79	\$1.91
45.	BAS4 (16--33)	\$2.43	\$2.59
46.	BAS5 (Over 33)	\$4.45	\$4.75
	Consumption Charge Potable Water Commercial		
	Block Rates (Per TGAL)		
47.	All CCF (No Cap)	\$1.73	\$1.84
	Consumption Charge Irrigation Residential		
	Block Rates (Per TGAL)		
48.	BAS1 (0--7)	\$1.79	\$1.91
49.	BAS2 (8--25)	\$2.43	\$2.59
50.	BAS3 (Over 25)	\$4.45	\$4.75
	Consumption Charge Commercial and Common Area Irrigation		
	Block Rates (Per TGAL)		
51.	BAS1 (0--25)	\$1.79	\$1.91
52.	BAS2 (Over 25)	\$2.43	\$2.59

(3) *Outside the city water rates only for customers connected to the Royal Highlands Water Treatment Plant (CCF):*

TABLE INSET:

Line No.	Description		Rates Effective 08/01/2011
	Customer Charge Residential, Master-Meter, Commercial, Irrigation and Sprinklers		
	Meter Size		
27.	ALL METER SIZES		\$9.81
	Customer Charge Irrigation		
28.	ALL METER SIZES		\$5.39
	Consumption Charge (Per 1 CCF = 100 Cubic Feet = 748 Gallons)		
	Consumption Charge Potable Water Residential		
	Block Rates (Per CCF)		
29.	BAS1 (0--6)		\$0.81
30.	BAS2 (7--12)		\$1.03
31.	BAS3 (13--21)		\$1.43
32.	BAS4 (22--45)		\$3.88
33.	BAS5 (Over 45)		\$10.65
	Consumption Charge Potable Water Commercial		
	Block Rates (Per CCF)		
34.	All CCF (No Cap)		\$1.38
	Consumption Charge Irrigation Residential		
	Block Rates (Per CCF)		
35.	BAS1 (0--9)		\$1.43
36.	BAS2 (10--33)		\$3.88
37.	BAS3 (Over 33)		\$10.65
	Consumption Charge Irrigation Commercial and Common Area		
	Block Rates (Per CCF)		
38.	BAS1 (0--33)		\$1.43
39.	BAS2 (Over 33)		\$1.94

(4) Outside the city water rates only for customers connected to the Royal Highlands Water Treatment Plant (TGAL):

TABLE INSET:

Line No.	Description	Rates Effective 11/01/2010
	Customer Charge Residential, Master-Meter, Commercial, and Sprinklers	
	Meter Size	
40.	ALL METER SIZES	\$9.81
	Customer Charge Irrigation	
	Meter Size	
41.	ALL METER SIZES	\$5.39
	Consumption Charge (Per 1 TGAL = 1000 Gallons)	
	Consumption Charge (Per 1,000 Gallons)	
	Consumption Charge Potable Water Residential	
	Block Rates (Per TGAL)	
42.	BAS1 (0--4)	\$1.10
43.	BAS2 (5--8)	\$1.36
44.	BAS3 (9--15)	\$1.91
45.	BAS4 (16--33)	\$5.18
46.	BAS5 (Over 33)	\$14.25
	Consumption Charge Potable Water Commercial	
	Block Rates (Per TGAL)	
47.	All CCF (No Cap)	\$1.84
	Consumption Charge Irrigation Residential	
	Block Rates (Per TGAL)	
48.	BAS1 (0--7)	\$1.91
49.	BAS2 (8--25)	\$5.18
50.	BAS3 (Over 25)	\$14.25
	Consumption Charge Commercial and Common Area Irrigation	
	Block Rates (Per TGAL)	
51.	BAS1 (0--25)	\$1.91
52.	BAS2 (Over 25)	\$2.59

If the withdrawals from the Royal Highlands Wellfield have been within limits established in Condition 24 of Consumptive Use Permit 94 for two consecutive full calendar years after the effective date of this Ordinance, the BAS4 rates shown in subsections (3) and (4) above, for customers connected to the Royal Highlands Water Treatment Plant only, as those rates may have been adjusted under §22 – 166 of this Code, shall decrease by 25%, and BAS5 rates shown in those same subsections (as adjusted under §22 – 166) shall decrease by 33%. However, if in any calendar year withdrawals exceed the limits of Condition 24, the BAS4 and BAS5 rates in those subsections

shall revert to the higher rate for BAS4 and BAS5, computed based on the rates shown in those subsections as adjusted under §22 – 166 up to the time of the increase.

No additional connections shall be made to the Royal Highlands Water Treatment Plant following the effective date of this Ordinance, except for the following:

- (i) Lots within the following plats comprising the development Royal Highlands, which have never been connected to the Royal Highlands Water Treatment Plant before the effective date of this Ordinance: Plat Book 37, Page 3; Plat Book 43, Page 66; Plat Book 39, Page 32; Plat Book 40, Page 34; Plat Book 41, Page 49; Plat Book 44, Page 31; Plat Book 44, Page 91; Plat Book 46, Page 59; Plat Book 50, Page 30; and Plat Book 38, Page 16; all in the Public Records of Lake County, Florida.
- (ii) Lots within the plat of Whitemarsh, according to the plat thereof recorded in Plat Book 61, Page 22, Public Records of Lake County, Florida, which have never been connected to the Royal Highlands Water Treatment Plant before the effective date of this Ordinance.
- (iii) Such other connections as are approved by Resolution adopted by the Leesburg City Commission.

In all categories, for installations which have fire protection systems utilizing City water, whether or not metered, there shall be imposed a monthly availability charge, regardless of actual usage, in the amount of two dollars (\$2.00) per inch diameter of service pipe serving the fire protection system.

SECTION III.

All ordinances or part of ordinances which are in conflict with this Ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinance, in which case those ordinances so affected shall be hereby repealed in their entirety.

SECTION IV.

If any portion of this Ordinance is declared invalid or unenforceable, and to the extent that it is possible to do so without destroying the overall intent and effect of this Ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of the ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

SECTION V.

This Ordinance shall become effective upon its passage and adoption according to law.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 25 day of July, 2011.

THE CITY OF LEESBURG, FLORIDA

BY: Bill Polk
MAYOR

Attest: Betty Richardson
CITY CLERK

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, AMENDING CERTAIN SUBSECTIONS OF §22 – 196 OF THE CODE OF ORDINANCES, PERTAINING TO ELECTRIC RATES, INCREASING THE RATES IN SCHEDULES RS (RESIDENTIAL SERVICE), GS (GENERAL SERVICE NON _ DEMAND), GSD (GENERAL SERVICE DEMAND), AND TOU (TIME OF USE); PROVIDING FOR AUTOMATIC ANNUAL INCREASES OF 5% PER YEAR FOR 2014 AND 2015; SPECIFYING HOW THE ANNUAL 5% RATE INCREASES IN 2013, 2014 AND 2015 ARE TO BE APPLIED IN CONJUNCTION WITH THE AUTOMATIC INCREASES SPECIFIED IN §22 – 166 OF THE CODE OF ORDINANCES; PRESERVING §22 – 196 EXCEPT AS AMENDED HEREBY; REPEALING ANY CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA:

SECTION I.

§22 – 196 of the Code of Ordinances of the City of Leesburg, Florida, is hereby amended so that the subsections thereof listed below shall, following the effective date of this Ordinance, read as follows (NOTE: provisions in ~~strikeout~~ are being deleted from the existing ordinance, provisions in double underline are being added or amended by this Ordinance, and text not marked remains the same as in the existing ordinance):

(1) *Rate schedule RS, residential service.*

- a. *Availability:* This rate is available to all applicable customers in the service area.
- b. *Applicability:* The residential electric rate applies to an electrical service supplying electricity to a single-family residence. Service provided under this section shall not be shared with or resold to others.
- c. *Character of service:* Service shall be single-phase, sixty (60) cycles and approximately 120/240 volts. If three (3) phases are desired, additional charges must be paid by the customer.
- d. *Limitations:* Service is subject to all of the rules and regulations of this tariff and general rules and regulations of the utility. Standby or resale service is not permitted.
- e. Rate per month.

Customer charge\$40.62 11.77
 All kwh, per kwh~~0.08129~~ 0.090108

The rates per month shall become effective with all bills rendered on or after the first day of the month subsequent to adoption November 1, 2013. Such rates per month are subject to the

annual inflation adjustment component pursuant to section 22-166, beginning as of October 1, 2016.

f. *Minimum charge:* The minimum monthly bill shall be the customer charge plus other applicable charges, covered by ordinance, state statutes or federal law.

g. *Terms of payment:* All bills and charges for electric current are due and payable twenty (20) days following date of billing. If not paid within twenty (20) days a carrying charge equal to five (5) percent of the total bill is added. Service is discontinued if bill and carrying charge are not paid on or before thirty (30) days succeeding that in which electricity shall have been furnished by the city as stated in all bills rendered.

h. *Billing adjustments:* See "Bulk Power Cost Adjustment," "Energy Conservation Cost Recovery," and "Tax Adjustment Clause".

i. *Deposits.* Deposits for each account shall be required as set forth more particularly in section 22-181 of this Code.

j. *Reconnection charge:* When service is cut off for nonpayment of bill, and when connection service is requested to be performed after normal business hours, the reconnection fee shall be as prescribed by the utility service fee schedule pursuant to section 22-6 of this Code. When service is cut off for meter-tampering, the charge to reconnect shall be as prescribed by the utility service fee schedule pursuant to section 22-6 of this Code plus damages and penalties allowed by state statutes.

(2) Rate schedule GS, general service, nondemand.

a. *Availability.* This rate is available to all applicable customers in the service area.

b. *Applicability.* This rate shall be applicable to all electrical services not covered by any of the other rate categories, residential electrical rate, general service demand rate and flat service rate.

c. *Limitation.* Service is subject to all of the rules and regulations of this tariff and general rules and regulations of the utility. Standby or resale is not permitted.

d. *Rate per month.*

Customer charge~~\$40.62~~ 11.77

All kwh~~0.08847~~ 0.098067

The rates per month shall become effective with all bills rendered on or after the first day of ~~the month subsequent to adoption~~ November 1, 2013. Such rates per month are subject to the annual inflation adjustment component pursuant to section 22-166, beginning as of October 2, 2016.

c. *Minimum charge:* The minimum monthly bill shall be the customer charge plus other applicable charges, covered by ordinance, state statutes or federal law.

f. *Terms of payment:* All bills and charges for electric current are due and payable twenty (20) days following date of billing. If not paid within twenty (20) days a carrying charge equal to five (5) percent of the total bill is added. Service is discontinued if bill and carrying charge are not paid on or before thirty (30) days succeeding that in which electricity shall have been furnished by the city as stated in all bills rendered.

g. *Billing adjustments:* See "Bulk Power Cost Adjustment," "Energy Conservation Cost Recovery," and "Tax Adjustment Clause".

h. *Deposits.* Deposits for each account shall be required as set forth more particularly in section 22-181 of this Code.

i. *Reconnection charge:* When service is cut off for nonpayment of bill, and when connection service is requested to be performed after normal business hours, the reconnection fee shall be as prescribed by the utility service fee schedule pursuant to section 22-6 of this Code. When service is cut off for meter tampering, such reconnection charge shall be as prescribed by the utility service fee schedule pursuant to section 22-6 of this Code plus damages and penalties allowed by state statutes.

(3) *Rate schedule GSD, general service, demand.*

a. *Availability.* This rate is available to all applicable customers in the service area.

b. *Application.*

1. *GSD-1:* For electric service for commercial or industrial lighting, power and any other purpose to any customer with a measured demand in excess of 20 kW and less than 500 kW. Customers with a demand of 20 kW or less may enter into an agreement for service under this schedule based on a demand charge for a minimum of 21 kW.
2. *GSD-2:* For electric service for commercial or industrial lighting, power and any other purpose to any customer with a measured demand of 500 kW and less than 2,000 kW. Customers with a demand of less than 500 kW may enter into an agreement for service under this schedule based on a demand charge for a minimum of 500 kW.
3. *GSD-3:* For electric service for commercial or industrial lighting, power and any other purpose to any customer with a measured demand of 2,000 kW or more. Customers with a demand of less than 2,000 kW may enter into an agreement for service under this schedule based on a demand charge for a minimum of 2,000 kW.

c. *Special provisions.* Any customer whose demand is greater than twenty (20) kw, but less than fifty (50) kw, may at the option of the customer elect to be billed at the general service rate schedule, GS Code 444.2. If the customer modifies electrical usage to the extent the general service demand rate, GSD Code 444.3, produces lower billing, customer may at its option rescind the election to be billed at the general service rate schedule, GS Code 444.2, provided however, that the option of being billed at the general service rate schedule, GS Code 444.2 shall then no longer be available to such customer.

d. *Character of service.* The service shall be three-phase, sixty (60) cycles and approximately one hundred twenty (120) volts or higher, at utility option.

e. *Limitations.* Standby or resale is not permitted.

f. *Rate per month.*

1. GSD-1. Billing demand of 21kW—499kW:

Customer charge~~\$22.66~~ 25.02

Demand charge~~10.55~~ 11.38

Energy rate~~0.04165~~ 0.045991

2. GDS-2. Billing demand of 500—1,999 kW:

Customer charge~~\$40.16~~ 44.34

Demand charge~~12.05~~ 12.99

Energy rate~~0.03806~~ 0.042024

3. GSD-3. Billing demand of 2,000 kW or more:

Customer charge~~\$80.32~~ 88.68

Demand charge~~14.96~~ 16.13

Energy rate~~0.03304~~ 0.036481

The rates per month shall become effective with all bills rendered on or after the first day of the ~~month subsequent to adoption~~ November, 2013. Such rates per month are subject to the annual inflation adjustment component pursuant to section 22-166, beginning as of October 2, 2016.

g. *Minimum charge.* The minimum monthly charge shall be not less than the sum of customer charge and the demand charge for the currently effective billing demand, plus other applicable charges covered by ordinances, state statutes or federal law.

h. *Billing demand.* The maximum fifteen-minute integrated demand established during the current billing period.

i. *Power factor.* When the power factor is less than ninety (90) percent, the billing demand may be determined upon the basis of ninety (90) percent of the calculated kVa, demand.

j. *Deposits.* Deposits for each account shall be required as set forth more particularly in section 22-181 of this Code.

k. *Reconnection charge.* When service is cut off for nonpayment of bill, and when connection service is requested to be performed after normal business hours, the reconnection charge shall be as prescribed by the utility service fee schedule pursuant to section 22-6 of this Code. When service is cut off for meter tampering, there shall be a reconnection charge as prescribed by the utility service fee schedule pursuant to section 22-6 of this Code, plus damages and penalties allowed by state statute.

l. *Terms of payment.* All bills and charges for electric current are due and payable twenty (20) days following date of billing. If not paid within twenty (20) days a carrying charge equal to five (5) percent of the total bill is added. Service is discontinued if bill and carrying charge are not paid on or before thirty (30) days succeeding that in which electricity shall have been furnished by the city as stated in all bills rendered.

m. *Term of service.* Service under this rate shall be for a minimum initial term of twelve (12) months from commencement of service and shall continue thereafter until receipt of notice by the city from the customer to disconnect, or upon disconnect by the city as provided by ordinance, or until the customer's demand is below twenty (20) kw for a consecutive twelve-month period. Customers taking service under another rate schedule who elect to transfer to this rate must remain on this rate for a minimum of twelve (12) months. Where special equipment to serve the customer is required, the city may require a specified term of service contract.

n. *Special provisions.*

1. Any customer other than residential whose monthly demand is greater than twenty (20) kw but does not exceed forty-nine (49) kw for more than two (2) months out of the preceding twelve (12) consecutive months ending with the current billing period may, at the option of the customer, elect to be billed at the General Service Rate Schedule, GS Code 4442. Provided, that once a customer has exceeded forty-nine (49) for more than two (2) months out of the preceding twelve (12) consecutive months, no rate change option is available. If the customer modifies electrical usage to the extent the General Service Demand Rate (GSD Code 4443) produces lower billing, customer may, at its option, rescind the election to be billed at the General Service Rate Schedule, GS Code 4442; provided, that the option of being billed at the General Service Rate Schedule, GS Code 4442, shall then no longer be available to such customer.
2. The city may, under the provisions of this rate, require a contract with the customer. Whenever the customer increases his electrical load, which increase requires the city to increase facilities installed for the specific use of the customer, a new term of service may be required.
3. Any church or religious institution may, at their option, regardless of their demand, elect to be billed at the General Service Non Demand Rate and may not rescind such election thereafter for a period of twelve (12) months. This election may be for the sanctuary and related Sunday School or religious educational buildings.

o. *Billing adjustments.* See "Bulk Power Cost Adjustment," "Energy Conservation Cost Recovery," and "Tax Adjustment Clause".

(13) *Rate Schedules TOU – 1 and TOU – 2, Time of Use Rates.*

- a. *Availability.* Available throughout the entire territory served by the City subject to equipment availability. This is an optional service available at the customer's request. Customer may choose either rate schedule TOU-R1 or TOU-R2.

- b. *Applicability.* The residential electric rate applies to an electrical service supplying electricity to a single-family residence. Service provided under this section shall not be shared with or resold to others.
- c. *Character of Service.* Service shall be single-phase, sixty (60) cycles and approximately 120/240 volts. If three (3) phases are desired, additional charges must be paid by the customer.
- d. *Limitations.* Service is subject to all of the rules and regulations of this ordinance and the general rules and regulations of the City's electric utility. Standby or resale service is not permitted. No customer who elects to obtain service under this TOU rate schedule shall be eligible for any other load management credits offered by the City to residential customers.
- e. *Rates per month.* The following rate schedules shall apply to this TOU rate:

Customer Charge ~~\$41.40~~ 11.77

Rate per kWh:

	<u>TOU-R1</u>	<u>TOU-R2</u>
Winter – On-peak	\$0.404134 <u>\$0.424341</u>	\$0.265005 <u>\$0.278255</u>
Winter – Off-peak	0.060165 <u>0.063173</u>	0.070985 <u>0.074534</u>
Summer – On-peak	0.352527 <u>0.370153</u>	0.230715 <u>0.242251</u>
Summer – Off-peak	0.062573 <u>0.065702</u>	0.072777 <u>0.076416</u>

Winter – On-peak is defined as the hours from 7 a.m. to 9 a.m. on Monday through Friday during the months of December, January and February, excluding any federal holiday occurring on those days. Winter – Off-peak is defined as all other hours during the months of December, January and February.

Summer – On-peak is defined as the hours from 3 p.m. to 5 p.m. on Monday through Friday during the months of March through October, excluding any federal holiday occurring on those days. Summer – Off-peak is defined as all other hours during the months of March through October.

The rate per month is subject to the annual inflation adjustment component pursuant to §22 - 166. Promptly after each annual inflation adjustment, the City will for informational purposes notify the Florida Public Services Commission in writing of its then current rates including any annual inflation adjustment.

- f. *Minimum Charge.* The minimum monthly bill shall be the customer charge plus other applicable charges, covered by ordinance, state statutes or federal law.

- g. Maximum Charge.* After the customer's first three billing months under this rate schedule, at the customer's request, the City will calculate the total billings the customer would have been charged under the basic residential rate, Rate RS, and refund to the customer any excess of the actual billings under this rate over such calculated amount.
- h. Term of Service.* Service under this TOU rate schedule shall be for a minimum initial term of twelve (12) months from commencement of service and shall continue thereafter until receipt of notice by the City from the customer to disconnect, or upon disconnect by the City as provided by City ordinance. Customers taking service under another rate schedule who elect to transfer to this rate must remain on this rate for a minimum of twelve (12) months. A customer taking service under this rate schedule who elects to transfer to another rate will be prohibited from taking service on this rate schedule again for a minimum of twelve (12) months.

SECTION II.

The rates set by this Ordinance shall take effect November 1, 2013, and remain in effect until October 31, 2014. On November 1, 2014, those rates each shall increase by 5%, and the increased rate shall remain in effect until October 31, 2015. Beginning November 1, 2015, the rates in effect from November 1, 2014 through October 31, 2015, each shall increase by 5%, and those increased rates shall remain in effect until September 30, 2016. On October 1, 2016, and each year thereafter, the automatic increases specified by §22 – 166 of the Code of Ordinances shall be applied to each rate schedule listed above. Between the effective date of this Ordinance and October 1, 2016, the annual increases specified in this Ordinance shall take the place of the automatic increases provided by §22 – 166.

SECTION III.

Except as specifically amended by this Ordinance, the provisions of §22 – 196 of the Code of Ordinances shall continue in full force and effect in the form existing prior to this Ordinance, and the rate increases specified in §22 – 166 shall continue to apply annually to any rates not specifically increased by this Ordinance.

SECTION IV.

All ordinances or part of ordinances which are in conflict with this Ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinance, in which case those ordinances so affected shall be hereby repealed in their entirety.

SECTION V.

If any portion of this Ordinance is declared invalid or unenforceable, and to the extent that it is possible to do so without destroying the overall intent and effect of this Ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of the ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

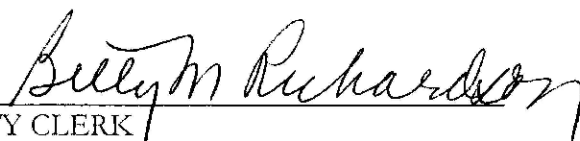
SECTION VI.

This Ordinance shall become effective upon its passage and adoption according to law, provided that the rate increases hereby imposed shall not take effect until November 1, 2013.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 22 day of July, 2013.

THE CITY OF LEESBURG, FLORIDA

BY: 
MAYOR

Attest: 
CITY CLERK

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, AMENDING §22-166 OF THE CODE OF ORDINANCES PERTAINING TO ANNUAL UTILITY RATE INCREASES BASED ON AN INDEX; CHANGING THE INCREASES BASED ON THE INDEX SO THEY ARE NOT IMPOSED AUTOMATICALLY ON AN ANNUAL BASIS BUT ARE INSTEAD IMPOSED AT THE DISCRETION OF THE CITY MANAGER; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG:

SECTION I.

§22-166 of the Code of Ordinances of the City of Leesburg, Florida, is hereby amended to read as set forth below:

Sec. 22-166. - Annual rate adjustments based on index.

All utility rates and charges established in or through procedures set forth in divisions 3, 4, 5, 6, 7 and 9 of this article V, except for the effects of automatic pass-through rate components such as the bulk power cost adjustment and purchased gas adjustment mechanisms, may at the discretion of the City Manager be adjusted annually on October 1 according to the percentage increase or decrease in the gross domestic product implicit price deflator index (the "Index"). This increase or decrease shall be measured by comparing the final revision of the Index for the second quarter of the current calendar year to the Index at the same time during the previous year. Rates so adjusted shall go into effect as of the next billing cycle following October 1 of the year in which the increase is imposed. This adjustment shall be implemented by written action of the City Manager issued no later than September 1 of any year in which an adjustment is to be made under this Section. The City Manager may apply such an adjustment to any one or more of the utility rates and is not required to increase all rates simultaneously. For any year a rate is not adjusted according to the Index, the amount by which the rate could have been increased may be applied cumulatively with future increases at a later date if the City Manager so determines.

SECTION II.

All ordinances or part of ordinances which are in conflict with this Ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinance, in which case those ordinances so affected shall be hereby repealed in their entirety.

SECTION III.

If any portion of this Ordinance is declared invalid or unenforceable, and to the extent that it is possible to do so without destroying the overall intent and effect of this Ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of the ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

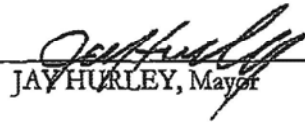
SECTION IV.

This Ordinance shall become effective upon its passage and adoption according to law.

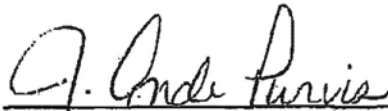
PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 12th day of September, 2016.

THE CITY OF LEESBURG, FLORIDA

BY: _____


JAY HURLEY, Mayor

Attest: _____


J. ANDI PURVIS, City Clerk

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, CREATING SECTION 22-250 OF THE CODE OF ORDINANCES, SETTING FORTH RATE PARAMETERS FOR PROVIDING NATURAL GAS SERVICE WITHIN THE VILLAGES SERVICE AREA, PROVIDING FOR THE APPLICABILITY OF THIS ORDINANCE, DEFINING THE VILLAGES SERVICE AREA, REPEALING ORDINANCES IN DIRECT CONFLICT, PROVIDING A SAVINGS CLAUSE, AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA:

SECTION I.

Section 22-250 of the Code of Ordinances of the City of Leesburg, Florida, is created to read as set forth below:

Sec. 22-250 Villages Natural Gas Rate Structure and Method of Setting Rates

- A. Villages Monthly Customer Charge. The amount charged to natural gas customers within the Villages Service Area ("Villages Monthly Customer Charge") shall, except as provided below, be equal to the total monthly customer charge as issued by the company currently doing business as TECO People's Gas, (hereafter "Peoples") and its successors, from time to time; *provided however*, the City shall not be required to reduce the Villages Monthly Customer Charge for residential or commercial customers below the monthly customer charges imposed against similarly situated customers served by Peoples on January 1, 2018, even if Peoples subsequently reduces its monthly customer charges.
- B. Villages Aggregate Charge. There shall be a total aggregate charge per therm, which shall generally consist of a distribution charge, other surcharges, and a fuel charge. Subject to the proviso in subsection (A) that the Villages Monthly Customer Charge is not to be reduced below the amount charged by Peoples on January 1, 2018, the Villages Aggregate Charge ("Villages Aggregate Charge") shall be equal to the total aggregate charges per therm for distribution, other surcharges and fuel as issued by Peoples, and its successors, as amended from time to time, with any changes in the monthly fuel charge by either Peoples or the City to be reflected in the distribution charge component of the Villages Aggregate Charge. Notwithstanding the foregoing, the City may request that SSGC consent to a temporary increase in the Villages Aggregate Charge so that the difference between the Villages Aggregate Charge, and the "Native Rate" (as defined in the Agreement), is maintained at the minimum levels described in Paragraph 7(C) of the Agreement.
- C. Service Charges. The City shall not offer transportation service to any customer, residential, commercial, industrial or other, located in the Service Area. Fees for service turn-on and turnoff shall not exceed those charged by Peoples, unless the fee

charged by Peoples is less than the fee charged to City's natural gas customers outside the Villages Service Area, in which case the charge within the Villages Service Area shall equal the charge imposed on City's natural gas customers outside the Villages Service Area. The City may also charge customers for other miscellaneous non-recurring charges and fees, such as Collection Charges and Late Fees, at the same level and method as the City charges for its customers outside the Villages Service Area. The City shall apply its existing natural gas deposit ordinance for its customers outside the Villages Service Area, as modified from time to time by the Leesburg City Commission, to all customers served under this rate structure. Fees and service charges for services required in this section shall be as set forth in the city's adopted utility service fee schedule, then in effect.

- D. This Ordinance shall apply only to natural gas rates within the "Villages Service Area," as that term is defined in the Natural Gas System Construction, Purchase, and Sale Agreement between the City of Leesburg and South Sumter Gas Company, LLC (referred to elsewhere in this Ordinance as "SSGC"), as amended from time to time (referred to elsewhere in this Ordinance as the "Agreement"), and not to rates for natural gas sold by the City of Leesburg outside the Villages Service Area.

SECTION II.

If any portion of this ordinance is declared invalid or unenforceable, then to the extent it is possible to do so without destroying the overall intent and effect of this ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of this ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

SECTION III.

All ordinances or parts of ordinances which are in direct conflict with this ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in direct conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinances, in which case those ordinances so affected shall be hereby repealed in their entirety.

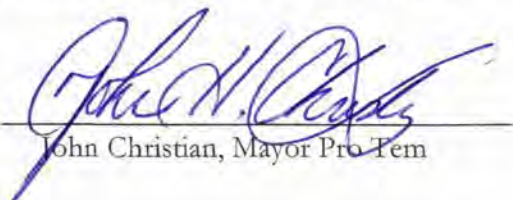
SECTION V.

This ordinance shall become effective upon its passage and adoption according to law.

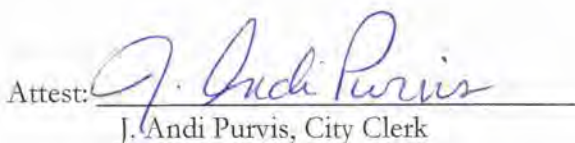
PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 26th day of February 2018.

THE CITY OF LEESBURG, FLORIDA

BY:


John Christian, Mayor Pro Tem

Attest:


J. Andi Purvis, City Clerk

RESOLUTION NO. 11,189

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF
LEESBURG, FLORIDA, ADJUSTING CUSTOMER RATES FOR
ELECTRIC, GAS, WATER, IRRIGATION WATER, WASTEWATER, AND
REUSE WATER, FOR UTILITY SERVICE OBTAINED FROM THE CITY,
SETTING FORTH FINDINGS, PROVIDING A SAVINGS CLAUSE, AND
PROVIDING FOR AN EFFECTIVE DATE OF OCTOBER 1, 2022.**

WHEREAS, the City of Leesburg provides electric, gas, water, irrigation water, wastewater, and reuse water utility service to customers within its service area, and sets rates and charges for those services; and

WHEREAS, under §22-166 of the Code of Ordinances, utility rates are generally established and adjusted from time-to-time by resolution of the City Commission except the City Manager is given discretion to annually adjust certain automatic pass-through rate components on October 1 of each year, and

WHEREAS, the City Commission finds that the City has the financial need to increase certain utility rates for its customers, and that increasing the rates is the financially responsible action in light of increasing operational and expansion costs associated with the utilities.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF
LEESBURG, FLORIDA:**

SECTION I. The following rates for utility service, referenced in Attachment A, obtained from the City of Leesburg shall be adjusted on the effective date of this Resolution.

SECTION II. If any portion of this Resolution is declared invalid or unenforceable, and to the extent that it is possible to do so without destroying the overall intent and effect of this Resolution, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of the Resolution shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

SECTION III. This Resolution, and the rates established by it, shall become effective at 12:01 a.m. on October 1, 2022.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 26th day of September 2022.

THE CITY OF LEESBURG, FLORIDA

BY: 

MIKE PEDERSON, Mayor

Attest: 

J. Andi Purvis, City Clerk

ATTACHMENT A

ATTACHMENT A

**CITY OF LEESBURG
RATE CHANGES
EFFECTIVE OCTOBER & NOVEMBER 1, 2022**

ELECTRIC

		New Leesburg		New Fruitland Park	
EFFECTIVE OCTOBER 1, 2022		Cust Chg	Base Sales	Cust Chg	Base Sales
CM	RS (First 1,000 kWh)	\$ 15.00	0.092940 /kwh	\$ 15.00	0.092940 /kwh
	RS (Over 1,000 kWh)	\$ 15.00	0.115492 /kwh	\$ 15.00	0.115492 /kwh
	COMM ND	\$ 15.00	0.101981 /kwh	\$ 15.00	0.101981 /kwh
	MUN ND	\$ 15.00	0.101981 /kwh	\$ 15.00	0.101981 /kwh
ID	COMM D	\$ 32.00	0.048161 /kwh	\$ 32.00	0.048161 /kwh
	COMM GSD-2	\$ 56.00	0.043948 /kwh	\$ 56.00	0.043948 /kwh
	COMM GSD-3	\$ 113.00	0.038224 /kwh	\$ 113.00	0.038224 /kwh
DM	MUN	\$ 32.00	0.048161 /kwh	\$ 32.00	0.048161 /kwh
Gross Receipts Tax		0.02564	0.02564	0.02564	0.02564
Franchise Fee Fruitland Park				0.08	0.08
Utility Tax (City Tax)		0.1	0.1	0.1	0.1
Local Options Tax		0.01	0.01	0.01	0.01
State Tax		0.07	0.07	0.07	0.07

GAS

EFFECTIVE NOVEMBER 1, 2022

Inflation Factor = 2.5%

		New Leesburg		New Fruitland Park/Tavares	
EFFECTIVE NOVEMBER 1, 2022		Cust Chg	Variable	Cust Chg	Base Sales
RS		\$ 18.10		\$ 18.10	
RS/CM HEAT ONLY		\$ 22.44		\$ 22.44	
COMM		\$ 22.44		\$ 22.44	
Franchise Fee Fruitland Park				0.08	0.08
Franchise Fee Tavares				0.05	0.05
Public Service Tax (City Tax-FP,TV)		0.1	0.1	0.1	0.1
Local Options Tax		0.01	0.01	0.01	0.01
State Tax		0.06	0.06	0.06	0.06
Delivery Charge - CON1 (taxable)			0.623440		0.623440

WATER - 100 Cubic Feet

Potable Water

EFFECTIVE NOVEMBER 1, 2022

		New Inside		New Outside	
EFFECTIVE NOVEMBER 1, 2022		Cust Chg	Base Sales	Cust Chg	Base Sales
RS		\$ 10.59		\$ 13.24	
BAS1 (0-6)			0.876090 per 100 cu ft		1.095113 per 100 cu ft
BAS2 (7-12)			1.105221		1.381527
BAS3 (13-21)			1.536526		1.920658
BAS4 (22-45)			2.089136		2.611420
BASE5 (over 45)			3.827837		4.784797
BAS4 (22-45) Wht Mrsh & Ryl Hilnds					3.705115
BASE5 (over 45) Wht Mrsh & Ryl Hilnds					9.085173
COMM (All usage)		\$ 10.59	1.482614	\$ 13.24	1.853267
Public Service Tax		0.1	0.1	0.1	0.1

Irrigation Water - 100 Cubic Feet

EFFECTIVE NOVEMBER 1, 2022

		Inside		Outside	
EFFECTIVE NOVEMBER 1, 2022		Cust Chg	Base Sales	Cust Chg	Base Sales
RS		\$ 5.81		\$ 7.26	
BAS1 (0-9)			1.536526 per 100 cu ft		1.920658 per 100 cu ft
BAS2 (10-33)			2.089136		2.611420
BAS3 (over 33)			3.827837		4.784797
BAS2 (10-33) Wht Mrsh & Ryl Hilnds					3.705115
BAS3 (over 33) Wht Mrsh & Ryl Hilnds					9.085173
COMM		\$ 5.81		\$ 7.26	
BAS1 (0-33)			1.536526		1.920658
BAS2 (over 33)			2.089136		2.611420
Public Service Tax		0.1	0.1	0.1	0.1

Sprinklers

		Inside		Outside	
		Cust Chg		Cust Chg	
\$ ____ per Inch of diameter of Service		\$ 3.05		\$ 3.81	
Public Service Tax		0.1	0.1	0.1	0.1

WATER - 1000 Gallons**EFFECTIVE NOVEMBER 1, 2022****Potable Water**

	Inside Cust Chg	Base Sales	Outside Cust Chg	Base Sales
RS	\$ 10.59		\$ 13.23	
BAS1 (0-4)		1.186090 per 1000 gal		1.482613 per 1000 gal
BAS2 (5-8)		1.469135		1.836419
BAS3 (9-15)		2.062181		2.577726
BAS4 (16-33)		2.790009		3.487511
BAS5 (over 33)		5.121754		6.402193
BAS4 (16-33) Wht Mrsh & Ryl Hlnds				4.946520
BAS5 (over 33) Wht Mrsh & Ryl Hlnds				12.156219
COMM (All usage)	\$ 10.59	1.981310	\$ 13.23	2.476638
Public Service Tax	0.1	0.1	0.1	0.1

Irrigation Water - 1000 Gallons**EFFECTIVE NOVEMBER 1, 2022**

	Inside Cust Chg	Base Sales	Outside Cust Chg	Base Sales
RS	\$ 5.81		\$ 7.26	
BAS1 (0-7)		2.062181 per 1000 gal		2.577726 per 1000 gal
BAS2 (8-25)		2.790009		3.487511
BAS3 (over 25)		5.121754		6.402193
BAS2 (8-25) Wht Mrsh & Ryl Hlnds				4.946520
BAS3 (over 25) Wht Mrsh & Ryl Hlnds				12.156219
COMM	\$ 5.81		\$ 7.26	
BAS1 (0-25)		2.062181		2.577726
BAS2 (over 25)		2.790009		3.487511

Sprinklers

	Inside Cust Chg	Outside Cust Chg
\$ ___ per inch of diameter of Service	\$ 3.05	\$ 3.81
Public Service Tax	0.1	0.1

WASTEWATER-100 Cubic Feet**EFFECTIVE NOVEMBER 1, 2022**

	New Inside Cust Chg	Base Sales	New Outside Cust Chg	Base Sales
RS**	\$ 26.38	1.366923 per 100 cu ft	\$ 32.97	1.708654 per 100 cu ft
COMM I	\$ 27.43	2.255028	\$ 34.29	2.818785
COMM II	\$ 46.69	2.802062	\$ 58.36	3.502577
COMM III	\$ 114.70	3.485525	\$ 143.37	4.356906
COMM IV 1.	\$ 27.43		\$ 34.29	0.000000
FOR EACH 3 UNITS	\$ 26.38	1.366923	\$ 32.97	1.708654
COMM IV 2.	\$ 114.70		\$ 143.37	
FOR EACH 3 UNITS	\$ 26.38	1.366923	\$ 32.97	***
COMM VI		2.255028		2.818785
COMM VII		2.802062		3.502577
COMM VIII		3.485525		4.356906
COMM IX		1.366923		1.708654

WASTEWATER-1000 Gallons**EFFECTIVE NOVEMBER 1, 2022**

	New Inside Cust Chg	Base Sales	New Outside Cust Chg	Base Sales
RS**	\$ 26.38	1.828686 per 1000 gal	\$ 32.97	2.285858 per 1000 gal
COMM I	\$ 27.43	3.014577	\$ 34.29	3.768221
COMM II	\$ 46.69	3.746576	\$ 58.36	4.683220
COMM III	\$ 114.70	4.659608	\$ 143.37	5.824511
COMM IV 1.	\$ 27.43		\$ 34.29	
FOR EACH 3 UNITS	\$ 26.38	1.827374	\$ 32.97	2.284217
COMM IV 2.	\$ 114.70		\$ 143.37	
FOR EACH 3 UNITS	\$ 26.38	1.827374	\$ 32.97	2.284217
COMM VI		3.014577		3.768221
COMM VII		3.746576		4.683220
COMM VIII		4.659608		5.824511
COMM IX		1.827374		2.284217

**Residential usage charges capped at 15,000 gallons per month

REUSE WATER - 1000 Gallons**EFFECTIVE NOVEMBER 1, 2022**

	New Inside Cust Chg	Base Sales	New Outside Cust Chg	Base Sales
RS- Gallons	\$ 4.85		\$ 6.06	

BASE1(0-7)		1.679139 per 1000 gal		2.098924 per 1000 gal
BASE2(8-25)		2.216988		2.771235
BASE3 (over 25)		3.948597		4.935747
COMM-Gallons	\$ 4.85		\$ 6.06	
BAS1(0-25)		1.679139		2.098924
BAS2(Over 25)		2.216988		2.771235
Bulk User-Gallons (0-3,750,000)	\$ 1,375.27		\$ 1,719.09	
BAS1 (3,750,001-15,000,000)		0.327957		0.409946
BAS2 (Over 15,000,000)		1.823441		2.279301
Public Service Tax	0.1	0.1	0.1	0.1

CITY OF LEESBURG, FLORIDA
ANTI-DILUTION TEST - BASE METHOD

First Test	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
2 Year Average Legally Available Non-Ad Valorem Revenues	\$ 19,207,024	\$ 19,976,402	\$ 19,694,087	\$ 19,579,055	\$ 19,577,065	\$ 22,331,136	\$ 23,393,938	\$ 21,652,179	\$ 22,463,036	\$ 23,798,676
Maximum Annual Debt Service on Non-Ad Valorem Revenue Debt	3,650,239	3,670,954	3,751,298	3,762,022	2,749,721	2,479,569	2,479,569	2,479,569	2,479,569	2,479,569
Coverage¹	5.26	5.44	5.25	5.20	7.12	9.01	9.43	8.73	9.06	9.60
Second Test	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Legally Available Non-Ad Valorem Revenues	A \$ 20,026,427	\$ 19,926,376	\$ 19,461,799	\$ 19,696,312	\$ 19,457,820	\$ 25,204,453	\$ 21,583,425	\$ 21,720,933	\$ 23,205,139	\$ 24,392,213
Non-Enterprise Fund Revenues ²	B 24,971,210	24,882,991	24,320,976	24,673,750	24,662,759	30,882,891	27,812,020	28,534,127	30,764,755	32,453,496
Costs of Essential Services	C 15,732,311	16,613,455	15,585,278	16,134,474	16,944,409	17,909,853	18,961,889	18,921,833	20,344,740	21,097,770
MADS Secured by a Lien on Pledgeable Non-Ad Valorem Revenues	D 1,786,841	1,789,085	1,789,086	1,496,694	1,496,694	1,496,694	1,496,694	1,496,694	1,488,329	1,488,329
Maximum Annual Debt Service on Covenant Debt	E 1,866,059	1,881,869	1,977,024	1,977,024	1,255,791	991,424	991,424	991,424	991,424	991,424
Available Revenues - [A - ((A/B) * C) - D] =	F 5,622,577	4,833,185	5,201,274	5,319,952	4,592,741	9,090,991	5,371,421	5,820,439	6,371,246	7,046,693
Coverage [F / E]³	3.01	2.57	2.63	2.69	3.66	9.17	5.42	5.87	6.43	7.11

¹ 1.10 times coverage required - Additional Bonds Test

² line A plus Ad Valorem Taxes from the Historical Non-Ad Valorem Revenues Worksheet on the next page

³ 2.00 times coverage required - Additional Bonds Test

CITY OF LEESBURG, FLORIDA

HISTORICAL NON-AD VALOREM REVENUES WORKSHEET

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
CB&A Worksheet -										
CB&A Non-Ad Valorem Revenues										
1. Charges for Services ¹	\$ 587,243	\$ 895,084	\$ 1,022,235	\$ 551,697	\$ 680,077	\$ 726,039	\$ 840,323	\$ 885,765	\$ 1,229,062	\$ 1,386,788
2. Intergovernmental ¹	2,220,336	2,144,512	2,280,813	2,383,900	2,521,105	2,600,258	2,797,579	2,982,821	4,825,767	5,134,913
3. Licenses, Permits & Assessments ¹	133,374	166,926	258,885	1,480,640	1,527,224	1,540,698	1,605,500	1,634,859	2,042,959	2,111,648
4. Fines and Forfeitures ¹	151,693	119,059	115,092	105,829	158,906	356,383	168,245	146,227	219,027	135,617
5. Investment Income ¹	115,408	48,987	118,194	301,546	121,133	177,462	441,577	271,894	42,898	(63,026)
6. Miscellaneous ¹	1,316,156	1,371,047	552,022	600,826	622,212	936,474	740,158	799,710	1,056,563	1,009,411
7. Non Advalorem Taxes ¹	6,180,065	6,263,159	6,514,005	6,865,741	6,961,624	7,004,376	6,996,821	6,969,307	7,311,427	7,916,654
(sum of Utility Taxes and Other Taxes less restricted) ³										
8. Utility and Business Unit Transfers ¹	10,341,723	10,051,357	9,891,736	9,516,319	9,022,790	13,973,265	10,280,444	10,593,887	10,880,481	10,900,102
9. Less funds detailed in worksheet:										
"Diverse General Fund Revenue Sources"	(1,019,571)	(1,133,755)	(1,291,183)	(2,110,186)	(2,157,251)	(2,110,502)	(2,287,222)	(2,563,537)	(4,403,045)	(4,139,894)
Legally Available Non-Ad Valorem Revenues	\$ 20,026,427	\$ 19,926,376	\$ 19,461,799	\$ 19,696,312	\$ 19,457,820	\$ 25,204,453	\$ 21,583,425	\$ 21,720,933	\$ 23,205,139	\$ 24,392,213
Two Year Average	19,207,024	19,976,402	19,694,087	19,579,055	19,577,065	22,331,136	23,393,938	21,652,179	22,463,036	23,798,676
Ad Valorem Taxes²	\$ 4,944,783	\$ 4,956,615	\$ 5,022,163	\$ 4,977,437	\$ 5,204,939	\$ 5,678,438	\$ 6,228,595	\$ 6,813,194	\$ 7,559,615	\$ 8,061,283
Total Revenue	\$ 24,971,210	\$ 24,882,991	\$ 24,483,962	\$ 24,673,749	\$ 24,662,759	\$ 30,882,891	\$ 27,812,020	\$ 28,534,127	\$ 30,764,754	\$ 32,453,496
Cost of Essential Services										
General Government ¹	\$ 1,891,217	\$ 3,257,326	\$ 3,242,396	\$ 3,601,492	\$ 3,515,915	\$ 3,664,492	\$ 3,869,799	\$ 3,679,474	\$ 4,089,807	\$ 4,048,014
Public Safety ¹	13,841,094	13,356,129	12,342,882	12,532,982	13,428,494	14,245,361	15,092,090	15,242,359	16,254,933	17,049,756
Total Cost of Essential Services	\$ 15,732,311	\$ 16,613,455	\$ 15,585,278	\$ 16,134,474	\$ 16,944,409	\$ 17,909,853	\$ 18,961,889	\$ 18,921,833	\$ 20,344,740	\$ 21,097,770
Legally Available Non-Ad Valorem Revenues	\$ 20,026,427	\$ 19,926,376	\$ 19,461,799	\$ 19,696,312	\$ 19,457,820	\$ 25,204,453	\$ 21,583,425	\$ 21,720,933	\$ 23,205,139	\$ 24,392,213
Less MADS on Senior Lien	\$ (1,786,841)	\$ (1,789,085)	\$ (1,789,086)	\$ (1,799,811)	\$ (1,793,410)	\$ (1,496,694)	\$ (1,488,329)	\$ (1,488,329)	\$ (1,488,329)	\$ (1,488,329)
Less Allocable Essential Services ⁴	(12,617,009)	(13,304,106)	(12,388,418)	(12,879,666)	(13,368,385)	(14,616,768)	(14,715,310)	(14,403,800)	(15,345,565)	(15,857,191)
Available Revenues	5,622,577	4,833,185	5,284,295	5,016,835	4,296,025	9,090,991	5,371,421	5,828,804	6,371,245	7,046,693
MADS on Covenant Debt	1,866,059	1,881,869	1,977,024	1,977,024	1,255,791	991,424	991,424	991,424	991,424	991,424
Coverage	3.01	2.57	2.67	2.54	3.42	9.17	5.42	5.88	6.43	7.11

¹ Source is the Statement of Revenues - the current year Annual Comprehensive Financial Report

² Source is the Statement of Activities - the current year Annual Comprehensive Financial Report

³ This is a calculation: General Fund taxes less ad valorem taxes

⁴ This is a calculation: Total Cost of Essential Services multiplied by (Legally Available Non-Ad Valorem Revenues divided by Total Revenues)

CITY OF LEESBURG, FLORIDA
DIVERSE GENERAL FUND REVENUE SOURCES

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Revenues Available for CB&A	\$ 20,026,427	\$ 19,926,376	\$ 19,461,799	\$ 19,696,312	\$ 19,457,820	\$ 25,204,453	\$ 21,583,425	\$ 21,720,933	\$ 23,205,139	\$ 24,392,213
Revenues not available for CB&A:										
Ad Valorem Revenues	\$ 4,474,125	\$ 4,466,447	\$ 4,491,933	\$ 4,513,817	\$ 4,612,604	\$ 4,754,422	\$ 4,970,770	\$ 5,290,494	\$ 5,427,500	\$ 5,649,333
Non-Ad Valorem Revenues:										
Grant Revenue	736,319	566,155	599,120	650,735	104,388	58,334	234,826	423,496	1,900,806	1,694,097
Charges For Services	46,843	330,867	467,402	-	287,807	296,094	304,753	316,358	328,200	192,786
Miscellaneous Revenues	236,409	236,734	224,661	262,770	554,040	543,670	523,544	589,465	558,830	632,872
Fire Assessment Fees	-	-	-	1,196,681	1,211,016	1,212,405	1,224,099	1,234,217	1,615,188	1,620,138
	1,019,571	1,133,756	1,291,183	2,110,186	2,157,251	2,110,503	2,287,222	2,563,536	4,403,024	4,139,893
Total not available for CB&A	\$ 5,493,696	\$ 5,600,203	\$ 5,783,116	\$ 6,624,003	\$ 6,769,855	\$ 6,864,925	\$ 7,257,992	\$ 7,854,030	\$ 9,830,524	\$ 9,789,226

CITY OF LEESBURG, FLORIDA
SUMMARY OF MAXIMUM ANNUAL NON-AD VALOREM DEBT SERVICE

Fiscal Year	Series 2009 Capital Improvement	Series 2013 Capital Improvement	Series 2015 TIF - GL CRA	Series 2016 TIF - CRA 441/27	Aggregate Debt Service
2022	\$ 477,386	\$ 1,008,537	\$ 100,870	\$ 890,554	\$ 2,477,347
2023	476,895	1,002,662	100,338	889,832	2,469,727
2024	475,695	1,005,287	100,734	889,722	2,471,438
2025	478,667	1,009,662	101,042	890,198	2,479,569
2026	475,811	1,006,162	100,277	890,234	2,472,484
2027	477,128	1,010,337	100,440	889,828	2,477,733
2028	472,617	1,006,903	-	889,984	2,369,504
2029	472,278	1,006,794	-	889,672	2,368,744
2030	473,336	1,009,269	-	889,894	2,372,499
2031	-	1,009,694	-	890,626	1,900,320
2032	-	1,009,069	-	889,838	1,898,907
2033	-	1,001,910	-	890,558	1,892,468
2034	-	1,008,016	-	889,734	1,897,750
2035	-	1,002,853	-	890,392	1,893,245
2036	-	-	-	890,482	890,482
	<u>\$ 4,279,813</u>	<u>\$ 14,097,155</u>	<u>\$ 603,701</u>	<u>\$ 13,351,548</u>	<u>\$ 32,332,217</u>

Maximum: \$ 2,479,569

CITY OF LEESBURG, FLORIDA
AGGREGATE SENIOR LIEN EXISTING DEBT SERVICE
BONDS SECURED BY EXPRESS LIEN ON NON-AD VALOREM REVENUES

Fiscal Year	Series 2009 Cap Improv	Series 2013 Cap Improv	Aggregate Debt Service
2022	\$ 477,386	\$ 1,008,537	\$ 1,485,923
2023	476,895	1,002,662	1,479,557
2024	475,695	1,005,287	1,480,982
2025	478,667	1,009,662	1,488,329
2026	475,811	1,006,162	1,481,973
2027	477,128	1,010,337	1,487,465
2028	472,617	1,006,903	1,479,520
2029	472,278	1,006,794	1,479,072
2030	473,336	1,009,269	1,482,605
2031	-	1,009,694	1,009,694
2032	-	1,009,069	1,009,069
2033	-	1,001,910	1,001,910
2034	-	1,008,016	1,008,016
2035	-	1,002,853	1,002,853
	<u>\$ 4,279,813</u>	<u>\$ 14,097,155</u>	<u>\$ 18,376,968</u>
Maximum:			\$ 1,488,329

**CITY OF LEESBURG, FLORIDA
AGGREGATE CB&A DEBT SERVICE
MAXIMUM ANNUAL COVENANT DEBT SERVICE**

Fiscal Year	Series 2015 GL CRA	Series 2016 CRA Highway 441/27	Aggregate Debt Service
2022	\$ 100,870	\$ 890,554	\$ 991,424
2023	100,338	889,832	990,170
2024	100,734	889,722	990,456
2025	101,042	890,198	991,240
2026	100,277	890,234	990,511
2027	100,440	889,828	990,268
2028	-	889,984	889,984
2029	-	889,672	889,672
2030	-	889,894	889,894
2031	-	890,626	890,626
2032	-	889,838	889,838
2033	-	890,558	890,558
2034	-	889,734	889,734
2035	-	890,392	890,392
2036	-	890,482	890,482
	<u>\$ 603,701</u>	<u>\$ 13,351,548</u>	<u>\$ 13,955,249</u>

Maximum: \$ 991,424

CITY OF LEESBURG, FLORIDA
CAPITAL IMPROVEMENT REFUNDING PROMISSORY NOTE, SERIES 2009

Date	Principal	Interest	Debt Service	Annual Debt Service
10/01/2021	\$ 320,000	\$ 82,477	\$ 402,477	\$ -
04/01/2022	-	74,909	74,909	477,386
10/01/2022	335,000	74,909	409,909	-
04/01/2023	-	66,986	66,986	476,895
10/01/2023	350,000	66,986	416,986	-
04/01/2024	-	58,709	58,709	475,695
10/01/2024	370,000	58,709	428,709	-
04/01/2025	-	49,958	49,958	478,667
10/01/2025	385,000	49,958	434,958	-
04/01/2026	-	40,853	40,853	475,811
10/01/2026	405,000	40,853	445,853	-
04/01/2027	-	31,275	31,275	477,128
10/01/2027	420,000	31,275	451,275	-
04/01/2028	-	21,342	21,342	472,617
10/01/2028	440,000	21,342	461,342	-
04/01/2029	-	10,936	10,936	472,278
10/01/2029	462,400	10,936	473,336	473,336
	<u>\$ 3,487,400</u>	<u>\$ 792,413</u>	<u>\$ 4,279,813</u>	<u>\$ 4,279,813</u>

CITY OF LEESBURG, FLORIDA
CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 2013

Date	Principal	Interest	Debt Service	Annual Debt Service
10/01/2021	\$ 605,000	\$ 209,331	\$ 814,331	\$ -
04/01/2022	-	194,206	194,206	1,008,537
10/01/2022	630,000	194,206	824,206	-
04/01/2023	-	178,456	178,456	1,002,662
10/01/2023	665,000	178,456	843,456	-
04/01/2024	-	161,831	161,831	1,005,287
10/01/2024	700,000	161,831	861,831	-
04/01/2025	-	147,831	147,831	1,009,662
10/01/2025	725,000	147,831	872,831	-
04/01/2026	-	133,331	133,331	1,006,162
10/01/2026	755,000	133,331	888,331	-
04/01/2027	-	122,006	122,006	1,010,337
10/01/2027	775,000	122,006	897,006	-
04/01/2028	-	109,897	109,897	1,006,903
10/01/2028	800,000	109,897	909,897	-
04/01/2029	-	96,897	96,897	1,006,794
10/01/2029	830,000	96,897	926,897	-
04/01/2030	-	82,372	82,372	1,009,269
10/01/2030	860,000	82,372	942,372	-
04/01/2031	-	67,322	67,322	1,009,694
10/01/2031	890,000	67,322	957,322	-
04/01/2032	-	51,747	51,747	1,009,069
10/01/2032	915,000	51,747	966,747	-
04/01/2033	-	35,163	35,163	1,001,910
10/01/2033	955,000	35,163	990,163	-
04/01/2034	-	17,853	17,853	1,008,016
10/01/2034	985,000	17,853	1,002,853	1,002,853
	<u>\$ 11,090,000</u>	<u>\$ 3,007,155</u>	<u>\$ 14,097,155</u>	<u>\$ 14,097,155</u>

**CITY OF LEESBURG, FLORIDA
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2015
(GREATER LEESBURG CRA)**

Date	Principal	Interest	Debt Service	Annual Debt Service
10/01/2021	\$ 86,000	\$ 8,061	\$ 94,061	\$ -
04/01/2022	-	6,809	6,809	100,870
10/01/2022	88,000	6,809	94,809	-
04/01/2023	-	5,529	5,529	100,338
10/01/2023	91,000	5,529	96,529	-
04/01/2024	-	4,205	4,205	100,734
10/01/2024	94,000	4,205	98,205	-
04/01/2025	-	2,837	2,837	101,042
10/01/2025	96,000	2,837	98,837	-
04/01/2026	-	1,440	1,440	100,277
10/01/2026	99,000	1,440	100,440	100,440
	<u>\$ 554,000</u>	<u>\$ 49,701</u>	<u>\$ 603,701</u>	<u>\$ 603,701</u>

CITY OF LEESBURG, FLORIDA
TAX INCREMENT REFUNDING REVENUE NOTE, SERIES 2016
(CRA FOR US HIGHWAY 441/27 TIF PROJECT)

Date	Principal	Interest	Debt Service	Annual Debt Service
11/01/2021	\$ -	\$ 141,777	\$ 141,777	\$ -
05/01/2022	607,000	141,777	748,777	890,554
11/01/2022	-	133,916	133,916	-
05/01/2023	622,000	133,916	755,916	889,832
11/01/2023	-	125,861	125,861	-
05/01/2024	638,000	125,861	763,861	889,722
11/01/2024	-	117,599	117,599	-
05/01/2025	655,000	117,599	772,599	890,198
11/01/2025	-	109,117	109,117	-
05/01/2026	672,000	109,117	781,117	890,234
11/01/2026	-	100,414	100,414	-
05/01/2027	689,000	100,414	789,414	889,828
11/01/2027	-	91,492	91,492	-
05/01/2028	707,000	91,492	798,492	889,984
11/01/2028	-	82,336	82,336	-
05/01/2029	725,000	82,336	807,336	889,672
11/01/2029	-	72,947	72,947	-
05/01/2030	744,000	72,947	816,947	889,894
11/01/2030	-	63,313	63,313	-
05/01/2031	764,000	63,313	827,313	890,626
11/01/2031	-	53,419	53,419	-
05/01/2032	783,000	53,419	836,419	889,838
11/01/2032	-	43,279	43,279	-
05/01/2033	804,000	43,279	847,279	890,558
11/01/2033	-	32,867	32,867	-
05/01/2034	824,000	32,867	856,867	889,734
11/01/2034	-	22,196	22,196	-
05/01/2035	846,000	22,196	868,196	890,392
11/01/2035	-	11,241	11,241	-
05/01/2036	868,000	11,241	879,241	890,482
	<u>\$ 10,948,000</u>	<u>\$ 2,403,548</u>	<u>\$ 13,351,548</u>	<u>\$ 13,351,548</u>



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**AGENDA MINUTES
CITY COMMISSION MEETING
CITY HALL, 501 W MEADOW STREET
MONDAY, MARCH 13, 2023 5:30 PM**

1. CALL TO ORDER

The City of Leesburg Commission held a regular meeting on Monday, March 13, 2023, at Leesburg City Hall. Mayor Burry called the meeting to order at 5:31 p.m. with the following members present:

Commissioner Allyson Berry
Commissioner Jay Connell
Commissioner Mike Pederson
Commissioner Alan Reisman
Mayor Jimmy Burry

Also present were City Manager (CM) Al Minner, City Clerk (CC) J. Andi Purvis, City Attorney (CA) Grant Watson, the news media, and others.

INVOCATION

The invocation and pledge of allegiance were previously given at the Carver Heights/Montclair Area CRA meeting held immediately prior to this meeting.

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

2. PROCLAMATIONS:

A. Red Cross Month

Mayor Burry read a proclamation declaring March 2023 as Red Cross Month. This is a special time to recognize and thank our everyday heroes who reach out to their neighbors when they are in need. They are committed to providing help and hope to people during difficult moments. He encouraged all citizens to support this admirable organization and its humanitarian mission.

B. Friends of the Library 70th Anniversary

Mayor Burry proclaimed and congratulated the Friends of the Library, Inc. on their seventh anniversary. He expressed appreciation for the many contributions the Friends of the Library, Inc. have made to the Leesburg Public Library.

3. **PRESENTATIONS:**

A. **Employee Service Award Recognitions:**

Five Years: Lisa-Deanne Goppert, Customer Service; and Melissa Horton, Library
Ten Years: Jacob Firkus, Water Treatment; and Eric Lamoreaux, Police
Twenty Years: Angela (Marie) Carter, Electric; David Lott, IT; Dan Miller, Planning & Zoning; and Jeff Moore, Fire
Thirty Years: Denys Neff, Fire; and Greg Veilleux, Fleet
Thirty-Five Years: Greg David, Electric

HRD Arriaga and CM Minner recognized and congratulated each employee for their years of service. They were presented with their service award.

4. **PUBLIC COMMENTS:**

This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Issues brought up will not be discussed in detail at this meeting. Issues will either be referred to the proper staff or will be scheduled for consideration at a future City Commission Meeting. Comments are limited to three minutes.

Carol Nichols, 2061 Montclair Road, Leesburg, thanked the city manager for having the grass cut on Center Street. It looks a lot better. She wanted to see about getting the ditch fixed next to Oak Ridge Condominiums and a path from Carver Heights to the apartments on the other side of Montclair Oak Ridge.

Edward Sloan stated he brought his wife, Becky Sloan, with him. He asked how citizens could have their voices heard when they have a problem with the building department. They have an ongoing problem that has been going on for over a year. They had a new roof put on their house and it is not code-compliant. They paid for the permits, hired ACI Roofing out of Mount Dora to do the work and they screwed their roof up. They expected to have the city inspect it. On the certificate of completion, it states the work will be inspected for compliance with the Florida Building Code. He found out afterwards that the job was not inspected either physically or virtually with photos. Ann Kinsley, the building official, told them from day one that her hands were bound by the state. That the state says she has to accept a contractor's sworn affidavit and the city does not inspect workmanship. They only ensure that minimum codes are met and she has no enforcement powers because she has to accept the sworn affidavit from the state. The end result is the roof shingle nailing was not compliant and the rafters that were fixed are not code-compliant. They are now out fourteen thousand dollars. They filed a small claims suit against ACI Roofing and that is still ongoing. They also filed a complaint with the Department of Business and Professional Regulation's (DBPR) and that is still ongoing. The charges against the contractor have not been finalized. The building officials were very helpful the first two months when they interacted and then the contractor came out and met at their house. After that, things went downhill drastically and they have been dealing with this for the last seven months. In January, the building official wrote a letter to DBPR providing a summary to help them with their decision on his complaint. In his humble opinion, and he hated to say it publicly, it has risen to the level of liability. The letter was filled with non-factual, misleading information and lies. He brought that to the attention of the city manager and they had a meeting for about a half hour. All three of them met; the building official, the city manager and himself. The city manager agreed that the entire system failed them and he returned their permit money. He also had the building official retract the letter that was sent to DBPR. He did not feel that the building official did anything unprofessional in this matter. Mr. Sloan stated he has proof and that is absolutely untrue.

They have been dragged through the mud over the past year between ACI and the City of Leesburg's building department. He would like to know who they could speak to about this so they could see what happened. They would like to come to some kind of resolution so this does not happen to somebody else down the road. **CM Minner** stated he was aware of the situation and he thinks Mr. Sloan summarized the comments correctly. The system did let Mr. Sloan down. He did not know how many people know, but these days, or at least over the last three to four years, the building inspection model has said that building inspectors do not go up on roofs. They have stopped doing that. Back in the day, we would see inspectors drive around with a ladder and they would go up on roofs to inspect them, but they no longer do that process. That was done out of safety. The building department accepts a building inspection in several ways; virtually, so a video will be taken showing how it was done correctly, there could be pictures showing how they nailed stuff down or the contractor can submit an affidavit saying they inspected the job and everything was done correctly. The building officials had leeway in terms of what they did to accept it. There are pros and cons to this method and it is an industry standard. It is not that Leesburg does not go up on roofs, it is an industry standard. In this particular case, what happened was the building official accepted the affidavit. In her opinion, she weighed that at the highest. When the building official learned about the situation, Mr. Sloan demonstrated that the roof was indeed not nailed down correctly. She reopened the case to allow Mr. Sloan to file a complaint with DBPR. At this stage, the case remains open and that causes problems for Mr. Sloan. He is trying to get insurance and it is making that very problematic. He is also stuck in a situation. They had a few conversations and there was one conversation where Mr. Sloan discussed all this and the rigamarole of the delays. The reopening and the misconception about how he thought the building official was; that was the catalyst, and the city returned his permit fees. The system failed him for those reasons. However, failure of the system does not mean unprofessional action or that reliability falls on the city. It means we have a frustrated resident and the right thing was to return the permit fee of ninety dollars. Subsequent to that, Mr. Sloan was not happy for understandable reasons. During the second visit, Mr. Sloan inquired who he could speak to at that stage. He recommended the city commission. Mr. Sloan also sought damages of fourteen thousand dollars from the city and it is not the city's place to return that. They are now at a little bit of an impasse. He asked the city attorney to discuss some of the options available to Mr. Sloan. **CA Watson** said obviously there is frustration anytime there is any kind of construction defect situation that arises. As the city manager said, everyone can understand the frustration that has been expressed and they have been through the ringer. At this point, they have the DBPR complaint on going and, depending on how that shakes out, there is also a construction recovery fund in Florida he could apply for. He did not know if they had spoken to DBPR about that yet. If they find that there was liability on the contractors' part in terms of not meeting their professional obligations, they can require them to pay restitution. There is also a state fund they could apply for to have their claim reimbursed. The DBPR process is probably the best option right now. They need to see how that plays out and there is also the litigation case. **Mr. Sloan** said their claim is with the small claims court because they could not afford an attorney. **CA Watson** replied that with small claims the limitations are eight thousand dollars. They could submit to the county or circuit court as an individual. They have the right to access that. It is a constitutional right to access the court, so they could move their case to the county court and get out of small claims. Small claims are made through mediation as a first step. That gives them an opportunity to try and work things out. However, if they could move the case to county court that way, they would not be capped on damages. Also, check with DBPR about the construction recovery fund. There should be a claim form on their website for you to fill out and send. Since they already have a point of contact with DBPR, they could have that conversation about the recovery fund. That could make them whole. **Mr. Sloan** asked about the letter that was sent to DBPR from the building official. He was not an attorney, but looking at who was liable, that was spelled out in that letter. That letter painted a picture of him being the bad guy and it was a lie. There was a lot of misinformation in that letter so the city manager had her retract it. However, she sent it three times. He sent two demand letters to have her retract those letters, but she kept altering them a little bit and sending them back to DBPR. They are not factually true and there are lies in the letters.

CA Watson answered that he did not want to go down the rabbit hole with that issue. What he heard was there was a letter sent to DBPR that put forth the perspective of the problems suffered and that there was a problem. **Mr. Sloan** pointed out that it was in the fourth letter. Three other letters were sent out and they were absolutely untrue. They had false information and flat out lies about what information that building official based her decision on. They are letting this contractor get away with what he did. **CM Minner** remarked that he would go down the rabbit hole because this became an opinion matter about what the letter said or did not say. From the building official's perspective, she closed out the case based on the affidavit she accepted from the roofing contractor. That is a legit building official and building inspector practice these days in the State of Florida. Mr. Sloan was correct that drone video footage and pictures were not used as a basis for that. Because of that, he thinks the building department did not do their job and that is a reasonable statement. However, what supersedes that is the acceptance of the affidavit. When a contractor signs the letter, that is like putting your hand on the bible saying they did the job pursuant to code. That is why it was reasonable for the building official to accept it. They issued the certificate of occupancy, closed the building permit and project.

Upon Mr. Sloan's complaints that the builder did not do their job and capitulated to that, the building official reopened the case and wrote three letters on Mr. Sloan's behalf to DBPR. There was one sentence, in his opinion, in the three letters that maybe the building official should not have written. They are not liable, but she provided her opinion that perhaps Mr. Sloan damaged the product when he started lifting up shingles. That was her opinion and it did not need to be stated. However, the lion's share of the letter stipulated that the project was not done to code. She reopened the case so Mr. Sloan could fight the contractor with DBPR. In the end, after meeting with Mr. Sloan, he asked the building official to remove that sentence and provide a brief letter to DBPR that said the job was not done right. Everything else was taken back to make Mr Sloan happy. Hopefully, if there was any prejudice that the building official may have done that, that was now removed in the final letter. He did not think that the building official acted unprofessionally. She did her job and she did not prejudice DBPR. This is a difficult situation and there are still options available to Mr. Sloan as the city attorney outlined. **CA Watson** said that DBPR worked with the city to reopen the permit so they could open an investigation. That seems to indicate that the city was not holding any earlier statements against him. They have accepted the comments from the city that there are problems that need to be investigated. Ultimately, DBPR is doing what they want them to do. They are investigating the situation and once they have made their findings they will have more information in terms of where things are. If DBPR says the contractor breached their professional obligations and that you were damaged by fourteen thousand dollars, they will order restitution of fourteen thousand dollars. However, at this point they need to wait until DBPR has issued their ultimate ruling on the situation. They also have the lawsuit going as well. Depending on how that shakes out, DBPR might solve the problem for them outside of litigation. **Mr. Sloan** agreed with that, but from day one it had been the building official washed her hands of this, that they needed to go bark up another tree with the DBPR. Now, he felt like they were hearing the same thing. No one wants to look at what he has in writing that came from the building official over the course of the last year and how this has played out. He has been dragged through the mud for the last seven months. **Mrs. Sloan** added that the attorney for the contractor is using the information he received from the building official as a weapon to not resolve the case. **Mr. Sloan** said during mediation about a week ago, their attorney used the building official's words against them as a claim. It was used as a defense against his claims. This was because of the letters written and she copied the contractor on everything she sent to DBPR. This is what he was trying to say. There are other things going on behind the scenes here and he cannot hash this out with anyone now. All he was asking for is an opportunity to sit down with somebody that actually wants to give him a little time to go over this so it does not happen to anyone else. They were not looking for a full fourteen thousand dollar restitution from the city. That was not their intent. They are out fourteen thousand dollars and they are going to try and get back what they can. He thanked the city attorney for information about the state fund. They will pursue that. However, they cannot renew their homeowners insurance in three months because they have a failed roof. It would not be at this point if it was handled

differently by the building department up front. They would not be there at this point. He did not want to be there. He actually likes the building official as a person. He did not like the way this was handled. That is where they are now and that was why they were asking for somebody to meet with them outside of this forum to discuss this further. **CM Minner** stated he was always welcome to his office. They did not need to go down the rabbit hole, but he could walk in and meet with him. He read the email about how he was curt and unprofessional and that was because you demanded fourteen thousand dollars from the city. **Mr. Sloan** remarked that they did not demand fourteen thousand dollars. **CM Minner** stated they did not need to go down the rabbit hole. They are welcome to come in and he will hear them out, but at the end of the day he will stand by the building official's work. They are in a predicament and if they need to work with the city attorney to get this worked out, they will. **CA Watson** said he was more than happy to meet with them. **Mr. Sloan** mentioned if they are willing to do that, contact him because they have his phone number, address and email. Contact him to set up a time. He would be glad to show up. **CM Minner** stated they would set something up. **Mr. Sloan** stated he appreciates that.

5. CONSENT AGENDA:

Routine items are placed on the Consent Agenda to expedite the meeting. If the Commission/Staff wish to discuss any item, the procedure is as follows: (1) pull the item(s) from the Consent Agenda; (2) vote on remaining items with one roll call vote, (3) discuss each pulled item and vote by roll call

Items pulled for discussion:

- 5.B.1 - Authorizing the execution of a Task Order with Halff Associates, Inc. for design and engineering services for Lake Densham Trail PD&E Study;
- 5.B.2 - Authorizing the execution of a Construction Services Agreement with Guaranteed Maximum Price (GMP) with Wharton-Smith, Inc. for \$2,948,271.00; and
- 5.C.5 - Authorizing the execution of an agreement to accept a TDC grant between Lake County, Florida and the City of Leesburg

Commissioner Pederson moved to adopt the Consent Agenda except for 5.B.1, 5.B.2, and 5.C.5, and Commissioner Reisman seconded the motion.

The roll call vote was:

Commissioner Connell	Yes
Commissioner Reisman	Yes
Commissioner Pederson	Yes
Commissioner Berry	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the Consent Agenda, as follows:
(Each item has its coordinated resolution number listed below the header)

A. CITY COMMISSION MEETING MINUTES:

1. Regular meeting held February 27, 2023

B. PURCHASING ITEMS:

1. **Resolution of the City Commission of the City of Leesburg, Florida authorizing the Mayor and City Clerk to execute a Task Order with Halff Associates, Inc. for design and engineering services for Lake Denham Trail PD&E Study; and providing an effective date.**

ADOPTED RESOLUTION 11,282

Commissioner Reisman introduced the resolution to be read by title only. CC Purvis read the resolution by title only.

Commissioner Reisman made a motion to adopt the resolution and Commissioner Pederson seconded the motion.

Mayor Burry requested comments from the Commission and the audience.

Commissioner Connell said they were talking about two hundred thousand dollars. One ninety-nine and some change for an engineering study to see what it will cost for the project. He understands that there is no funding source even after finding out the costs. We should quit spending this kind of money just to find out what something costs. There is no current funding for this. We should not be spending anything until we have a funding source. This should not be prior to having a funding source for the project. It is two hundred thousand dollars just to find out the cost. **Commissioner Pederson** stated they have had this discussion a few times. The city has the obligation to do the study and we talked about it during the budget workshops. He fully supports this. We approved the one for TavLee and the way this works is the city has to fund the engineering and the estimates. It will then go into a pipeline for state funding. This is a state-funded project and we would be getting it in line for state money. **Commissioner Connell** stated they have done this before, and we were getting ready to do it two years later. It was three times the amount the study said it was going to cost. **Commissioner Pederson** remarked that all they are trying to do is join all the other cities in the rails to trails movement. He supported the Tavares/Leesburg trail and he will support this. Spending two hundred thousand dollars to position us for state money is the right thing to do. He is a big supporter of rails to trails and he supports this. **Commissioner Reisman** commented that he also supports the rails to trails. This is the first step to getting funding. He will support it. **Mayor Burry** asked if there were any other comments from the commission. **Commissioner Pederson** pointed out that they do not use city money for the construction of the trails. He wanted to make sure that was clear. They have not set aside money for actual construction because it will be done with state money. **CM Minner** added that the PD&E study is done with American Recovery Act funds and it will set the city up for design, then potentially construction. Hopefully, they will have MPO money and state money. We may have to reach into our pockets for discretionary sales tax money or another special revenue to help fund the project; however, hopefully, we get state money. **Commissioner Pederson** mentioned that he reads about these in the paper and everyone he has read is fully funded by the state. **CM Minner** replied yes, so far. **Commissioner Pederson** said if it comes back before this commission and it is one or two million dollars on the commission, they will have a debate at that time.

The roll call vote was:

Commissioner Reisman	Yes
Commissioner Pederson	Yes
Commissioner Berry	Yes
Commissioner Connell	No
Mayor Burry	Yes

Four years, one day, the Commission adopted the resolution.

2. **Resolution of the City Commission of the City of Leesburg, Florida authorizing the Mayor and City Clerk to execute a Construction Services Agreement with a Guaranteed Maximum Price (GMP) with Wharton-Smith, Inc. for \$2,948,271.00; and providing an effective date.**

ADOPTED RESOLUTION 11,283

Commissioner Reisman introduced the resolution to be read by title only. CC Purvis read the resolution by title only.

Commissioner Reisman made a motion to adopt the resolution and Commissioner Pederson seconded the motion.

Mayor Burry requested comments from the Commission and the audience.

Commissioner Connell wanted clarification on this. He believed this project has been majorly modified from the original concept that was approved years ago. He asked what was approved years ago and what the costs were.

CM Minner said about two years ago, when this was put on the books, the project sought to redevelop Pine Street from Canal to Lake Street in two phases. The project is a beautification type of project. It also had a safety component that started at Rambo and went to Lake Street and they were going to put in a roundabout and some other safety devices at the hospital. When they set out to do the project, they thought the project was going to be about 2.5 million dollars. It has taken about eighteen to twenty-four months to get to this phase and a lot of things have happened in the last twenty-four months. We have increased costs, covid, inflation and the list goes on. There was another parking lot in the initial concept. However, the real driver of the increase was inflation. They did the design and set aside 2.5 million dollars of the ARP money to do the project. The city has spent about three hundred thousand dollars designing the whole project. They worked with the hospital to get everything coordinated. They held public meetings for information. By the time they got down to it, we were in the heat of covid and inflation started to crank up. The Construction Manager at Risk method, through Wharton Smith, said the project was going to cost about nine million dollars. We missed the mark and it seemed like a big miss on the surface. We have to add in the costs of the things from the economy and environment that have transpired. Those numbers are understandable and everybody sees the inflation numbers. Obviously, at nine million dollars, the project was not doable. They had to go back and figure out what they could do to make this project doable, because it is an important project and it will help the minority businesses on Pine Street. It will improve the corridor and add other beautification measures to the community. The most economical way to do the project was to scale it back between Childs and Canal Street. In order to make it affordable, we will not be doing the roundabout and some of the landscaping on the east end of the project. They will not be doing some of the infrastructure improvements that would have to be relocated. The new street hit a lot of utility conflicts and that was going to be on the east side. On the west side, they avoided a lot of the utility conflicts and scaled the project back to realigning the roads. We have on-street parking and we decreased the scope of the CDC parking lot. There will be a parking lot. The initial scope was for soil stability where buildings would potentially be built. They abandoned that part of the project to keep the CDC parking lot. They will have on-street parking, some streetscape and new pavement for the road and sidewalks. That number came in at 2.9 million dollars. They did their best to try to get this back between a 2.2 to 2.5 million dollar budget. Wharton Smith has worked extremely hard to get that number to the 2.95 million dollar mark. They are hopeful that it will be below

that. Some of the delay in bringing this number back to the commission was the construction market and lining up the subs to get some guaranteed prices. Wharton Smith had to design a framework to bring a maximum guaranteed price project. They are hopeful that we will be below that. The CDC parking lot is about two hundred and fifty thousand dollars. The CDC is repaying the grant monies back to the city. That is how the CDC parking lot will be done. The deficit is about six hundred thousand dollars and that would be taken from the ARP pot. An email was sent out to the commission two to three weeks ago that summed up these projects. Capital monies have been stashed away. There is about 1.7 million dollars in the ARP monies that have yet to be allocated and about two million in other monies. Whether it is general fund, revenue money, or some DST monies. There are other special revenues earmarked for capital projects. There is a war chest of about 3.7 million dollars before tapping into monies above the required reserve in the general fund. This project has been on the books for a while and it is important for the minority community and the pool. With the ARP monies, we can get a major portion of the project done. Hopefully, in time, we can complete the project on the east side. The hospital has worked extremely well with the city and they took the news well. They took it reasonably and they understood because they see the same issues with the market. The staff recommendation is to do the project and reallocate the additional monies from the ARP. That would leave around 3.1 to 3.2 million dollars in the quote-unquote war chest to do other projects. **Commissioner Connell** questioned what percentage of Pine Street would be done. **CM Minner** replied about half. There is a three to four block area and this will take care of some of the big stuff. The roundabout was a big ticket item. We would be covering the part where a good bulk of minority businesses are. We will work to improve the entryway and the corridor for the aquatic facility. **Commissioner Reisman** stated he went to the pool over the weekend and he could not find a parking spot anywhere. He wanted to know if the CDC parking lot would be open to the public at all times. **CM Minner** said yes. **Commissioner Pederson** mentioned that construction costs are kind of crazy. He spoke to the city manager about this project and some other projects. He could not speak for the whole commission, but he sees the commission putting some other projects on hold until the economy cools off so they can build projects at a better price. When the city put the pool on Pine Street, he supported it. He stated then, if they were going to put the pool there, the city needed to improve Pine Street. That was part of the deal. It is hard to comprehend 2.9 million dollars for this project, but it is important to the Pine Street community. We spent money on the pool and it was time to finish it. However, moving forward, they might want to slow down on some other projects to see if construction costs come down. **CM Minner** remarked in that same memo, the other big project of concern was the marina. We set aside about two million dollars for the marina with the purpose of doing three things. Rebuilding the welcoming reception with the possibility of a concession stand and putting in more floating docks. We have been working on that project through the construction manager at risk procurement process and it worked out well in the past. The Venetian Center was built because of that construction method. At that time, we saw how working with an architect and a contractor changed some methods in the design of the Venetian Center. We wanted to see the whole vision of what the architects wanted to do. That contract method worked really well to get us a quality building pretty much on budget. The construction manager process worked well with the Resource Center and the Teen Center. With the Pine Street project, the numbers went crazy. When they received the initial quote and no disrespect to the construction manager and the marina project, the numbers were one thousand dollars a square foot and they were working in the blind on much of that. Moving forward, we have two big projects, excluding Pine Street, assuming they will approve it; there is the Susan Street project and the marina. He recommended that it might be time to go back to a good old-fashioned design, bid, and build on a couple of the projects. The first test of that will be the modification of the marketplace. However, we have two big projects and we still have the construction manager at risk working on Susan Street. We will go with the design, bid, and build on the marina to see where that comes back. The next big test is whether the economic market will be too hot when we start negotiating the RFP for the design parameters of the marina. The comments were well heard and he did not disagree. We will see where the market goes.

Pastor John Christian, Executive Chairman of the Community Development Corporation of Leesburg, provided packets to each commissioner. Referring to his handouts, he said there were three things he wanted to discuss. First was the vacant land contract. When they sold that property to the City of Leesburg (on page three, near the end), it said the buyer, the city, would endeavor to extend the life of the Downtown Leesburg CRA to the extent permitted by applicable law. When that was done, it said they would partner with the buyer to redevelop the Pine Street corridor. The buyer also agreed to adhere to the requirements of the consent decree as amended in case number 92.165. In the consent decree (page six), it talks about the things the city would do to support the redevelopment efforts of the CDC. It talks about if there were any conflicts with funding, they would both sit down to discuss it to come up with some type of resolution. Lastly, he found a newspaper article from 1996 by Frank Stafffield and Don Fernandez of the Orlando Sentinel. It was interesting because it talked about the Pine Street lawsuit. On page two, it said the city was conspiring with the hospital to bribe people of their property and failing to help low-income property owners. They could only get enough federal aid. They used code enforcement and zoning laws to select condemned property. When the city received federal funds, they were stolen and misused, which is what the suit said. In 1981, one city worker and two contractors pleaded guilty and they were sent to prison in connection with misappropriation of federal grants earmarked for Pine Street. On page three, it talked about Mr. Jim Hill, who is a three-generation barbecuer and he is still in operation. One of the comments he made was there is always a blighted area that society leaves alone. The surveyor of the city always neglected that area. The city commission has an opportunity to make a bold statement to rewrite a wrong that happened to Pine Street many years ago. He strongly urged them to vote to approve this 2.9 million dollars. We were shocked about the increase because we wanted to see Pine Street from Canal to Lake Street done. We know and understand that nine million dollars is excessive. They must remember when they built the aquatic center it was not just for Pine Street and the neighborhood, it was a regional attraction. It is a magnet and, as Commissioner Reisman said, he could not find a parking space. People are literally parking on the grass at the aquatic center near the fire hydrants. The parking lot will be a joint partnership with the CDC and the city. It would not just help the local businesses, it would help the people that come to visit Pine Street. It is monumental for the city commission to get a 5-0 vote. They are depending on the commission to show a strong support of Pine Street and the redevelopment. They have several business owners in attendance who had invested their life savings in starting a business on Pine Street. He did not know if they wanted to hear from all of them, but he would stand in agreement with them that they believe in this project. He sold them on the parking lot and beautifying Pine Street. There is onstreet parking. That is true, but through the settlement with the Pine Street Commercial District, there are no handicap parking spaces on the street. This parking lot would be ADA complaint and they would do something good on Pine Street. They need to provide handicap parking. It would allow for a safe passage if two cars are coming down Pine Street. Right now, if someone is on the road, the other person has to stop to allow them to pass. When you invite someone to your house, your house should be in order. They are inviting people from this entire region to Pine Street and they should stand with their chest out and say Pine Street is now a street to be proud of.

Mayor Burry asked if there was any other public comment. There were none.

The roll call vote was:

Commissioner Pederson	Yes
Commissioner Berry	Yes
Commissioner Connell	No
Commissioner Reisman	Yes
Mayor Burry	Yes

Four yeas, one nay, the Commission adopted the resolution.

3. **Purchase request to replace the Venetian Center carpet with Shaw Industries, Inc. in the amount of \$78,007.64.**

C. RESOLUTIONS:

1. **Resolution of the City Commission of the City of Leesburg, Florida authorizing and directing the Mayor and City Clerk to execute a directive to Florida Gas Utility (FGU) to purchase Firm Gas Supply at discount pricing from Black Belt Energy District; and providing an effective date.**

ADOPTED RESOLUTION 11,277

2. **Resolution of the City Commission of the City of Leesburg, Florida, accepting and approving a plat for Villages of West Lake Unit No. 73, a subdivision of the City of Leesburg, Florida, being a portion of Sections 8, 9, and 16, Township 20 South, Range 24 East, Lake County, Florida, and accepting and dedicating to the use of the public any easements or public places shown thereon as being dedicated to the public; and providing an effective date. (Villages of West Lake Unit No. 73)**

ADOPTED RESOLUTION 11,278

3. **Resolution of the City Commission of the City of Leesburg, Florida, accepting and approving a plat for Villages of West Lake Unit No. 76, a subdivision of the City of Leesburg, Florida, being a portion of Section 16, Township 20 South, Range 24 East, Lake County, Florida, and accepting and dedicating to the use of the public any easements or public places shown thereon as being dedicated to the public; and providing an effective date. (Villages of West Lake Unit No. 76)**

ADOPTED RESOLUTION 11,279

4. **Resolution of the City Commission of the City of Leesburg, Florida adopting the expenditure and implementation of two (2) Crime Scene Technician position(s) and two (2) Police Services Aide position(s) within the Police Department; and providing an effective date.**

ADOPTED RESOLUTION 11,280

5. **Resolution of the City Commission of the City of Leesburg, Florida authorizing the Mayor and City Clerk to execute an agreement to accept a TDC grant between Lake County, Florida and the City of Leesburg; and providing an effective date.**

ADOPTED RESOLUTION 11,284

Commissioner Reisman introduced the resolution to be read by title only. CC Purvis read the resolution by title only.

Commissioner Reisman made a motion to adopt the resolution and Commissioner Pederson seconded the motion.

Mayor Burry requested comments from the Commission and the audience.

Commissioner Connell said he spoke to the city manager earlier today about this. He understands this is a million dollar grant but we have to meet some requirements or refund the money. It was proposed to modify the agreements and send them back to the county on the tourist provisions. **CM Minner** answered that is exactly it. He was going to ask the commission about this, but he did not think it would be a big deal. The issue at hand is that the Tourist Development Committee (TDC) wants fiduciary responsibility for ensuring that TDC dollars are spent correctly and that they justify the expense as a good expenditure. Fiduciary responsibility is certainly understood by our staff and him. He knows how important it is to ensure the public that the elected officials are living up to their fiduciary responsibilities. There is conflict amongst TDC staff at both the county and the city level, on how that fiduciary responsibility should go. They were present for the TDC recommendation to the BoCC, Board of County Commissioners, and at that time there was significant discussion. The composition of the TDC was very complex, from appointments of city commissioners from jurisdictions within Lake County to hotel owners who are at-large members. The TDC panel is made up of seven members. The crux of the matter is whether we spend TDC dollars, which are the heads in bed tax, on advertising for events which the hotels love, because there is a direct connection on that weekend. They know how many people were in a hotel room because of an event and the hotel owners love that direct connection. There is a more abstract connection, because when you take the TDC dollars and evenly spend it on capital improvement, sometimes the hotels do not see that. When we build ballfields, marinas or build other capital structures, which draw people in, that puts people in the hotels just as much as when we advertise an event. That is the core conflict and what the TDC wants to do is tie everything to room nights. If the TDC and the BoCC ultimately approve TDC dollars being spent on capital, we can measure the impact of room nights. The agreement specifically calls that out. It says the city and the BoCC will work to design a clawback provision. However, because we have not come to the conclusion of how to make that clawback provision, it was left open in the agreement. Now, what should the provision be for the clawback for paying back grant dollars? There should be a measuring standard. This capital expense was not seen as a success by the BoCC. Our version of the agreement has an exhibit which gives our proposals and that proposal is not to do it by heads in beds or whatever the hotel room count is, because TDC dollars bring in 2.8 to 3.2 million dollars every year. The average room cost for a hotel room in Lake County is around eighty-five dollars. Eighty-five dollars times three hundred and sixty-five times the total number of hotel rooms in Lake County is 3.2 million dollars. The argument there is that the rooms are already being filled. We can only build so many rooms in Lake County. When we have big spillover events like the Spring Games that are going on right now and Bikefest, those rooms are full. They see people who are in Lake County starting to spread out to Marion County and Orange County. They are going to other hotels near Leesburg. Their argument was that they do not measure them by that standard because that standard and bucket are already full. We are already spilling out of the bucket. Therefore, to measure the events that are held at these facilities, we are using TDC monies. That is what the exhibit in the agreement says. Do not use room dollars for this reason, use a standard on major, minor, and small events. We define that and we will have an "x" number of these and if we do not have an "x" number of these, then we will pay back that percentage. He found it odd that the county and the BoCC did not, or at least, it had been projected by staff that they did not want the agreement approved. That is why the packet showed an

agreement with Exhibit A. He was asking for a friendly amendment to be made so that they can make Exhibit A part of the agreement. It would be part of the agreement between the City of Leesburg and the BoCC and we will define the definition of the clawback provision. This discussion occurred after the commission packets went out and he did not get a chance to separate that into the packets. He suggested that because of the way the County and the BoCC were setting this up, they were out on a limb. If we accept this agreement, we are putting ourselves on a million dollar limb. However, he did not think so, because at the end of the day, if we cannot agree to a clawback provision in the agreement, there is a time span from when that money is issued and the city will not take it or we go back and terminate the agreement if we cannot come up with a reasonable clawback provision. He suggested approving the grant agreement and they would send the agreement with what the commission wants to define in the clawback provision. They will send the BoCC two agreements and let them deal with it however they may. His inclination is that county staff will probably put the TDC agreement in one meeting and then the clawback provision. The Recreational Director and himself will try to beat up county staff as best they can to get the BoCC to look at both agreements at the same time. He did not know if they would be successful, but this body needs to say we want the grant money. The City of Leesburg is one of the biggest providers of TDC dollars because we have five or six hotels. About forty percent of all the hotel rooms in the county come from the City of Leesburg and TDC dollars need to be spent in the City of Leesburg. During his time being the city manager, they received six hundred thousand dollars in TDC money to help build the docks and Sleepy Hollow. This is a one million dollar request and the city brings in about forty percent of the dollars. The City of Leesburg generates about five hundred grand or so of TDC money every year. Our police, fire, and general services are taking care of those hotels and we have received some of the smallest TDC dollars back. This body needs to approve the TDC grant and approve the clawback provision agreement as recommended. He recommended approving the agreement and granting the administrative ability to have the mayor sign the agreement. **Mayor Burry** asked if they needed a motion to amend that. **Commissioner Connell** asked at the last meeting if they were asked to spend hundreds of thousands of dollars to move forward with engineering. **CM Minner** responded it was about five hundred grand. **Commissioner Connell** said at the last meeting he recommended that they not move forward until money had been secured to fund the project because it was so much higher than anticipated. However, the commission approved to move it forward anyway. Now we are back and we still do not have the funding. We should not be moving forward at all. We should not spend any money on this project until we know we have the funding to do it. That is what he said two weeks ago and he stands by that. **Commissioner Pederson** said he voted to support the project and he respects the comments. What he said in the meeting was, if we do not get the one million dollars, we will have to pull back on the design of the project to find ways to cut costs. At the time, we were very optimistic that we would get the money and he liked the city manager's recommendation. He served on the TDC board for two years and he never really quite bought into how they count hotel beds. He complimented the city manager on how he approached it. It is a much better way to track money. The clawback money is not a zero or a million. It is tiered so they could be at risk, but he does not think we are. We could be at risk of having to send some small amount back. We could be at risk of sending a million back, but he feels good about the project. They did approve the engineering at the last meeting and he will support the city manager's recommendation. **Mayor Burry** asked if there were any other comments. **CM Minner** said if they could amend the motion to turn Exhibit A into an agreement form and authorize the mayor to execute that. So, when they make their vote, it would be one vote to approve the grant agreement and the clawback provision.

Commissioner Pederson made a motion to amend the motion turning Exhibit A into agreement form and to approve the grant agreement with the clawback provision and authorize the mayor to execute it and Commissioner Reisman seconded the motion.

The roll call vote was:

Commissioner Berry	Yes
Commissioner Connell	Yes
Commissioner Reisman	Yes
Commissioner Pederson	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission approved the amendment to the resolution.

The roll call vote was:

Commissioner Connell	Yes
Commissioner Reisman	Yes
Commissioner Pederson	Yes
Commissioner Berry	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the resolution as amended.

6. **Resolution of the City Commission of the City of Leesburg, Florida authorizing the City Manager or their designee authority to issue Trespass Warnings on behalf of the City of Leesburg at Properties and Facilities of the City of Leesburg; and providing an effective date.**

ADOPTED RESOLUTION 11,281

6. **PUBLIC HEARINGS AND NON-ROUTINE ITEMS:
COMPREHENSIVE PLAN INFORMATION SIGN-UP SHEET (YELLOW)
AVAILABLE**

- A. **SECOND READING OF ORDINANCES**

1. **An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 4.87 +/- acres from City of Leesburg SPUD (Small Planned Unit Development) to City of Leesburg SPUD (Small Planned Unit Development) to allow residential development for a property generally located south of West Line Street and east of Lee Street, lying in Section 26, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Lee Village SPUD)**

ADOPTED ORDINANCE 23-10

Commissioner Reisman introduced the ordinance to be read by title only. CC Purvis read the ordinance by title only.

Commissioner Pederson made a motion to adopt the ordinance and Commissioner Connell seconded the motion.

Mayor Burry requested comments from the Commission and the audience.

CA Watson said he wanted to swear everyone in. He asked for anyone wishing to provide testimony or evidence to stand, including the audience and city staff, for all items under 6A and 6B of the agenda. He swore everyone in.

PZD Miller stated this was a small planned unit development for Lee Village. This proposal is for a revision of the permitted uses and development plan for Lee School. The property consists of approximately five acres bounded by West Line, Herndon, Perkins and Lee Streets. Under the current PUD there is an allowance for fourteen apartments in the existing south building and forty-eight townhomes on the remainder of the property for a total of sixty-three units. This approval included demolition of the north building, which is the smaller building. Under the new proposal, the allowance in the PUD zoning is for sixty-three townhouse units. It is the same number of units but there would be no apartments. It would include the demolition of both buildings. The density being requested is the same as it was before, but the existing buildings will come down. The new PUD document includes the standard conditions for the thirty-five percent open space, dark sky lighting, etc. The new conditions allow for the demolition of the existing structures. That was approved by the historical board at their January meeting. It would be the construction of sixty-three townhomes and no apartments. They would have fifteen thousand square feet of playground/park area and a provision for a small memorial park on the property as a memorial to Lee School. The new PUD includes a specific timeframe for them to demolish and commence construction. That timeframe is an eighteen month time period to begin construction by pulling and pursuing a building permit. If that action is not taken, these conditions would become null and void. The reason for the short time period is because the structures have been vacant for years and they have become a magnet for crime, vagrants, drug deals and other things of that nature. At the February 23rd planning commission meeting, the planning commission voted unanimously by a vote of zero to seven to deny the request. The basis for their denial was the density was too high. The site should have a better overall design for the units, and the recreational water retention needs to be spread out. The traffic would be higher than necessary and the setbacks on the structures would be too close to the road. However, the planning commission agreed with the neighborhood that there was a great deal of appreciation for the potential redevelopment of the site. They noted that they liked the new facades, but not in the current zoning. They like the new facades and they appreciated the opportunity to redevelop the site. The staff recommended, if they choose to approve this project in any form, that it include the new facades. Mr. Tim Cantrell, who is the local representative for Mr. Barry Mansfield was there to answer any questions. **CM Minner** added that the historical society met and granted approval of demolition. **PZD Miller** agreed that they met and granted that approval.

Tim Cantrell, representative for the applicant, stated he was there on behalf of the applicant. **Commissioner Pederson** said he liked the project and it would be good for the downtown. It is time to see this blighted project cleaned up. He looked at the site plan and he received feedback from the community leaders regarding concern about inadequate parking. They support the planning commission's recommendation of lower density and he would like to discuss lowering the density and improving the parking. The concerns were with parking not only on the streets in the project, but the possibility of overflow onto the side streets. Having said that he wanted to find a way to make this project work, he does not want this plan to sit any longer. He drives by it all the time. He had started driving around it just so he did not have to look at it. He asked if he could speak about that and to see if there was any flexibility there. If he could also speak about the planning commission's concerns and if there were ways to improve the site plan and retention. **Mr. Cantrell** said they designed this project to be rear load. The whole idea behind a rear load garage is to keep all of the traffic and parking off West Line, Perkins, and other streets. It would all be contained to the interior of the project. The owners of the property would drive into the center of the development because that is where the garages will be. That is what they requested and staff made comments in their last meeting about having ten-foot setbacks instead of

twenty. The driveways for the townhomes will be on the interior not on the front streets. There would be yards and a front door facing the streets, but all the parking would be inside and behind the houses.

Commissioner Pederson asked if they all have garages? **Mr. Cantrell** answered yes. **Commissioner Pederson** continued to say he read that but the conceptual drawing showed some without garages. **Mr. Cantrell** responded that the conceptual drawing gave an idea for the flavor and type of architecture they are looking at, but all the garages will be on the rear and interior of the property. That, along with the setback, would allow them more room for two vehicles in each driveway plus one in the garage.

Commissioner Pederson questioned if it was his opinion that two cars could park in the driveway? **Mr. Cantrell** answered yes. **Commissioner Reisman** wanted to know if it would block the sidewalks having two cars in the driveway. **Mayor Burry** inquired if they could put one car in the garage and then park two in the driveway? **Mr. Cantrell** answered it would be one in front of the other. If they were granted the ten-foot setback on the front, it would work. They have eighteen feet on the rear and twenty feet setbacks on the front. The number of units was based on what they were previously approved for in the current SPUD. They have front setbacks of twenty and eighteen in the rear. There are twenty feet on the sides between the buildings and there is more than one unit per building. There are six units in each building. **Mayor Burry** asked about the numbers. **PZD Miller** responded that the setback was twenty in the front. **Mayor Burry** asked if it was twenty from the sidewalk to the front door? **PZD Miller** answered yes. This is different because there is an interior load and it was designed for the interior. **Mr. Cantrell** (referring to a site plan) said it was the same rendering as presented on first reading. **PZD Miller** stated what they saw were twenty foot setbacks from the roadway into the project and eighteen foot setbacks on the outside. **Mr. Cantrell** said the ten-foot setback would just be on Perkins Street and West Line Street. **Mayor Burry** asked if that encompassed the sidewalk. Is it twenty feet overall from the road to the front door? **PZD Miller** answered where the cars would park. It would be twenty feet from the house back to the road. **Mayor Burry** asked if that was actual pavement and if there would be sidewalks. **Mr. Cantrell** said there would be sidewalks. **Mayor Burry** clarified that the sidewalks would be on the outside and not the interior. **Mr. Cantrell** said there would be sidewalks on the interior of the property down the middle. **Mayor Burry** inquired if the sidewalk would take up four feet. **PZD Miller** said yes. **Mayor Burry** said they would be down to sixteen feet. They say sixteen feet from the carport or garage to the sidewalk. Do they believe two cars could park there? What is the length of a parking space? **PZD Miller** said it would be one hundred and twenty feet. **Mayor Burry** said there is no way that would work. **Mr. Cantrell** said they wanted to take ten feet to try and change the Perkins and West Line. There would be ten feet more in the rear to allow more room to park. If they added that, it would be for parking. They are keeping the traffic inside because there is no parking anyway.

Mayor Burry asked if he was asking people to back out on to Perkins. **Mr. Cantrell** said every garage is in the rear, which would be on the interior. They are keeping all the traffic in the interior. **PZD Miller** said there would be an entrance off of Herndon. The spaces would hold two cars, one in and one behind.

Mayor Burry asked if they would still have another car in the garage. **PZD Miller** said no. **Mayor Burry** stated they said three cars earlier and he wanted to understand. **Mr. Cantrell** replied they should be able to get two in the driveway. If they took the twenty-foot setbacks on the front and made them ten, they would have more room in the rear for the garage. They already have eighteen feet back there. He was trying to swap it and put it on the back so it would make twenty-eight feet. Then they would still have the garage. **Mayor Burry** said the real issue is that a lot of people are talking about the density, the traffic problems, and where will all the cars park? Every family has a minimum of two or three cars. Is there parking for all the residents? That is what he was trying to figure out. **Mr. Cantrell** said he was not an engineer, but by design, that is what the engineers designed it for.

Tom Grizzard said he has been a resident of Leesburg all his life. He is a member of the St. James Church right across the street. As Commissioner Pederson mentioned, he is very much in favor of a project of this type. At this location, it would be the perfect use of the property. However, the density is too high and the interior design is woefully insufficient. With parking, when you pull in off the street and

pull into the rear loading garage, that is a great idea, but they only have twenty feet from the street to the building. They would get one car in a single-car garage and the other car would be right behind. In order to get the car out of the garage, they would have to move the car that is parked in the driveway. They would have to put that car somewhere to get the other car out of the garage. He lives in a community very similar to this except they have two parking spaces outside the garage to park cars. They will only have forty feet, so it will be difficult for someone to pull right up to their garage door without having the rear of the car hanging out in the street. The whole design is woefully insufficient because it does not provide enough room between the units. Then there is the blind corner at Herndon and Perkins and if that went to ten feet in the front it would be difficult for cars to see coming down Perkins. If they do that, it will cause an accident. When considering parking, if someone comes to visit, he doubts they will park across the development to walk to the house. They will park on the street without a doubt. If some thought was given to the design of this project, the open space and parking would be interspersed in the interior where the residents are. The distance between the front door and the street is only twenty feet. He was also concerned about the open space, retention pond, recreation facilities, and the playground for all the kids that would be in one space. It is not interspersed throughout the project. How would the maintenance of those open areas be enforced? Particularly, the playground. That would be right across the street from the church. If you look at the condition of the property since they owned it, it is concerning. Their history of maintaining the property is not very good. There would need to be some pretty heavy enforcement put in there.

Linda Workman stated her and her husband purchased their home on Herndon Street in 1996. They had an eight-year-old, six-year-old and eleven-month old. They had their fair share of traffic. It has gotten worse over time and they deal with it. It is a quarter mile run. Herndon to her is like Magnolia. It is a cut through. People who do not want to use Main Street cut through Herndon and Magnolia. They live at the end of Herndon and if you make a left to go south on 12th Street, that takes you to the traffic light. If you sit outside and watch the majority of people head west on their street and make a left, they go to the light because it is easier to get out. They want to be good neighbors. The Lee School is an eyesore and it is disgusting that it has gotten to this point. It used to be a beautiful building back in the day. It is what it is and it needs to come down. She feels bad for the people that live across from it who are putting money into their homes and they have to look at that. They have dealt with their end of the street with drugs and homelessness, so it does need to come down. The rendering of the buildings looks great. It is a good idea, but it could be a win-win situation. She does not agree with garages, because anyone that has a one-car garage uses them for storage. There are no sheds, so they will not use the garage to park a car. She has a Yukon XL and her husband drives a full-size truck. When she backs into the carport with him in front, they push it all the way to the sidewalk. There is not a lot of space. If these people have full-sized vehicles, it is not going to work. Everyone on their street has two vehicles and a few houses have three. If there were three bedrooms or even two bedrooms, it would be too tight. Almost everyone has a child, brother-in-law or sister-in-law, someone who is sleeping on the couch. It does not make sense. They are for it because something needs to be done in that area and it is an eyesore. What she saw in the pictures looked nice and it fits with the area. However, she was concerned. She will die in her house. She loves her house. Her other neighbor could not make it, but she has been there since the beginning of 1997. They have six grandkids that come to the house and she does not want them in the front yard with the traffic they have now. This development will have a minimum of one hundred and twenty-six cars coming back and forth. It is not feasible. She agreed with Mr. Grizzard about pulling out onto Perkins. Right now, it is a nightmare. She watched a car get t-boned because the person never stopped. She hoped that they would take that into consideration. It is a good idea, but not sixty-three units.

John O'Kelly asked if he could speak about this matter since he was on the planning and zoning board. **CA Watson** replied yes, he could speak about this item. **Mr. O'Kelly** said the whole board agreed with the folks that live in the area. Unfortunately, one of the neighbors had a wonderful presentation but

she was unable to be there. If she came, he would not have to say anything. She hit the nail on the head with everything. The density was a concern, along with the traffic and parking situations. As the board recommended, they want to see this property developed. However, the density was the biggest issue. That would be creating more of the same problems the folks are concerned about now. Some of this could be solved by spreading the water retention area throughout the entire project. That would allow more space between the units rather than concentrating them all in one location. With the existing zoning, it is a historic piece of property, so they could get increased density, but it allows for forty units. They had hoped that the developer would go back and make some concessions on the design of forty units or something between sixty-three and forty. That could solve some of the problems. However, they want it developed. Everyone wants it developed. He has resisted having the schools torn down for years, but he sees the light. It needs to happen. Please consider the density, because that was the biggest issue, but the concept is wonderful.

Tim Cantrell stated they started this journey back in early 2020. About that time is when everything went crazy. The planning and zoning board and the commission have been wonderful. The only thing that the applicant is asking for is what was previously approved by all bodies. Since we now have permission to tear down the south building, they are staying within the same density approval they previously had. They are not asking for anything additional. They only want what was previously approved. It was for forty-nine townhomes and fourteen apartments. **Commissioner Pederson** said he came into this meeting with the idea of taking out buildings seven and eight and turning them into parking. After hearing from people before the meeting and hearing some of the comments in the meeting, he understands. He respects the comments on having two parking spaces in front of each house. He wanted to know if they could find a way to pull the density back instead of taking out buildings because he did not want to tell them how to design. However, he wants to see the density pulled back to create the two parking spaces side by side. It seems that would be workable. He would rather give up the playground. **Mr. Cantrell** said it was his understanding, based on the price point that they are at, they have to have enough units. Everyone thinks the developer is trying to get rich. He has been in this since 2018, when he bought it. He spent a lot of money trying to figure out what he could and could not do with the south building of Lee School. He had to find out the real condition of the building. They are several years into this project and quite a bit of money has been invested. **Commissioner Pederson** stated he heard everyone's comments and everybody wants this developed. They have really helped the developer by allowing both buildings to be demolished. He understood it was going to cost a tremendous amount of money to repair that building. It is a give and take and we are not that far apart. **Mr. Cantrell** felt they were not either. **Commissioner Pederson** said he did not know how he felt about recreational facilities. He knows we need green space and we need permeable areas. **Mr. Cantrell** said there was some movement and he discussed it with planning and zoning about trying to reduce the playground from fifteen to twelve thousand feet. They are moving numbers. That is what they are doing. Even with the frontage, there would be no backing out on Perkins Street or West Line. There would be no garages or driveways in the front. It is all rear load. **Commissioner Pederson** said he was not an engineer and he could not speak about Mr O'Kelly's comments on swales. He did not know if that could be done in the city limits. He heard him say that we do not typically do that, but we are grasping at anything to find a way to keep the developer happy and get this project developed. **Mr. Cantrell** agreed. That is what they are trying to do. **Commissioner Pederson** commented that he appreciated his patience. **PZD Miller** stated everything would be curbed and guttered within a development at this location. There would be no option for swales. **Commissioner Pederson** mentioned that his idea coming in was to knock down buildings seven and eight to create more parking. However, he liked the idea that was presented that would take it from sixty three to fifty one. If they took and did the math with fifty one and spread it out more, they could do the parking and the two parking spaces behind each unit. He is not a site engineer, but this is workable. **Mr. Cantrell** said that was the point he was trying to make with the existing SPUD. They are at forty-eight and fourteen. **PZD Miller** said there were sixty-three in total and fourteen of those would be townhomes. **Mr. Cantrell** said

they are already giving up more. Yes, they need to remove both of the buildings but they are going further backwards, not just on paper but making the numbers work on this project. To get to what they were asking for, he did not know if it would work. **Commissioner Pederson** commented that he was not going to sit there and do math, but he did play with numbers. Land cost numbers and building cost numbers. He spoke to builders and he played with market prices and what he came up with was a pretty good profit with fifty units. He did not want to recite the math on public record. He is not trying to push the developer too hard, but this would be great for our city and the downtown. He was trying to plead with the developer to find a way to work this out. There have been some good ideas presented tonight. They just need to spread it. **CM Minner** said with all due respect, Mr. Mansfield had two weeks to come back to this body for a discussion on whether he wanted to reduce the density or not. The commission needs to remember that he does have an approved PUD that calls for rehabbing the old school and knocking down the south building. He would have sixty-three units in that PUD. They could probably bank that Mr. Mansfield will not execute that PUD and it will expire. Therefore, the ball lies in this body's court. He did not think they needed to re-engineer the site, but at this stage, if the commission has a number for the unit count, that needs to be said. Then, they could specify that this evening. He suggested the number be fifty-one. There is a concern about parking and the architectural features of this project. A one-car garage will not look right and it would be hard to put two cars in front of a house with only a one-car garage. That may not be specified in the code, but this is an oddball type of development and it is in a PUD. It is more like an apartment complex. Therefore, they need to come up with a reasonable number of off-street parking spots. If they were to go with fifty-one units, they would have one hundred and two cars. They could figure that most people park at least one car in the driveway and zero cars in the garage. They need to have that capture. Seventy-six seems to be a reasonable number. He suggested letting the planning and zoning director review this. Let the engineer put together the plan and specify the setback requirements. If they want fifty-one units, then they need seventy-six parking spots on site. If it is approved within those parameters, it puts the onus back on the developer to redo the site plan. If Mr. Mansfield decides that fifty-one units is not a reasonable number, he will not sign the PUD. Then they go back to square one, which is a PUD that is approved and he will probably not build. They do not need to dictate to them about parking or what buildings to tear down. He is smart and he will figure it out. The compromise here between what the planning and zoning board said and what the public said is that fifty-one units seem to be the right number. Fifty-one units would bump them up into the special density issue which is within the commission's prerogative to issue. **Commissioner Pederson** said he did not want to tell the developer how to use the site. However, he came in with the idea of taking out buildings seven and eight. He would now withdraw that. He would like the common parking lot in the middle of the development because it would be more convenient for everybody. They would have to put it dead center and chop off some buildings. That is just one idea and he may regret saying that. Some of the complaints were about the parking being on the northeast corner. If it was in the middle, the person on the western boundary might park there because it is right across the street. He lived in apartments and he had to park away from his unit. He hoped they could find a way to do it. **Mr. Cantrell** said that Mr. Manfield would have been present, but he is on the City of Ocala's council. **Commissioner Reisman** agreed with Commissioner Pederson's comments and Mr. Grizzard's comments. **Mayor Burry** said they have the PUD as it exists right now. Is there any movement on the city manager's suggestion? Would someone like to make a motion to decrease the overall number to fifty-one and approve that PUD? **Commissioner Pederson** questioned if they wanted to do that or allow the developer a chance to come back? **CM Minner** commented that they need to place the onus on the developer. This body needs to say what number of units will be accepted. They need to make them open-ended in the PUD and let the developer redesign it. That is within administrative determination. If they start dictating where to put stuff, it may become too cumbersome. If they specify that they want seventy-six parking spots and fifty-one units, they will figure it out. **Commissioner Pederson** said he would want to see the redesign. **CM Minner** inquired if they continued this, would they need to re-advertise. **CA Watson** said they would need to re-advertise. **Commissioner Pederson** mentioned they would be delayed for two meetings

because they could not come back to the next meeting. **CA Watson** asked if the advertisement was thirty days or ten days. **CC Purvis** said it was ten days for second readings. **Commissioner Pederson** wondered if that would give the developer enough time. **Mr. Cantrell** said their engineer is currently out of the country. He will be back next week. **PZD Miller** mentioned the commission could decide on a number, with the right to have this come back for review of the site plan. They could approve the PUD tonight with the understanding that when a site plan comes back, it will be re-advertised for a public hearing. **Commissioner Pederson** said the timelines would be the same. All they are doing is rehearing it. At this point, he would like to see fifty-one units and seventy-six parking spaces and then he would like to see the revised site plan. **PZD Miller** added that each unit would require a minimum of two parking spaces that is listed under the codes. **Commissioner Pederson** said they were counting the garages and they will be used for storage. **PZD Miller** wanted to clarify that they were saying extra parking spaces? **CM Minner** mentioned that is where the argument lies. The developer will say they are providing a garage and a driveway. Those are two spots and they are doing that for every apartment complex. Therefore, it meets the code. Plus, the twenty-three parking spots are a bonus. The commission says the code in this application does not work even though they are providing a garage and a driveway. No one will park in the garage and there will be parking sprawled out throughout the development with overflow on to the streets. That is a reasonable counterargument. They are saying what needs to be done and we need more on-site parking. They are pulling a magic number of seventy-six because that is seventy-five percent of the potential two cars per unit. Some people will park in the garage but most will not. **Commissioner Pederson** said right now the PUD says there are thirty-nine parking spaces. They want to take it from thirty-nine to seventy-six parking spaces. **CM Minner** said yes. However, to get that many on-site parking spots, he would have to lose buildings. If he loses buildings, he loses density. **Commissioner Pederson** said he was trying to refrain from telling them which buildings. **CM Minner** mentioned that the easy compromise would be to tell them to take down buildings seven and eight. We know the parking will wrap around the corner and there is a green space and retention area across the street from the church. If they start messing with the parking and dictating to them what they want to open, they may not like the way the buildings look. He may have to turn buildings around. He suggested they just knock down seven and eight and wrap the parking around it. They could tell them what they want to see or not approve it tonight and tell them to bring it back with potential modifications. They will bring it back if he wants to do it. If he does not, we will not hear from him ever again. **Commissioner Pederson** agreed, but he would rather see buildings four and six go down versus seven and eight only because they are in the middle. **CM Minner** said they need to readvertise for it anyway, so maybe the suggestion is that they deny this and then the developer will know what they want. They want seventy-six on-site parking spots. **CA Watson** mentioned there could be some procedural issues with a denial in terms of coming back and timing. Tabling would be an option to allow them an opportunity to redesign it and come back. **CM Minner** said if they have to come back maybe they should put a two-month window on it. **CA Watson** said that would be a good idea. It gives them a timeframe for coming back. **Mr. Cantrell** said they would welcome the two-month window. **CM Minner** questioned if they would not come back in two months. **Mr. Cantrell** said they are fifty percent done with the engineering. They are talking about starting all over. **CM Minner** responded that Mr. Mansfield might not want to do fifty-one units, so they may not get this back. **CA Watson** said he likes the idea of putting a time frame on that. **Commissioner Pederson** said he just agreed to sixty days and wondered if he did not like the sixty days?

CM Minner responded that they needed to put pressure on Mr. Mansfield. He has had two years and we have bent over backwards for the developer. He loves Mr. Mansfield. However, they have been fighting for this project for two years. **Commissioner Pederson** felt if they were willing to work with us he would give him sixty days. If we can get this thing right, he will give them sixty days. **CA Watson** felt they could do that and make that part of the condition. **CM Minner** pointed out that the motion should be to deny the application in sixty days if they do not return with a modified site plan that is approved.

Commissioner Pederson wanted to verify that sixty days was okay. **Mr. Cantrell** said yes.

Commissioner Pederson said he was trying to help. **Mr. Cantrell** said they were trying to abide by what was already approved and now they have a change of opinion. **CM Minner** replied that Mr. Mansfield can build what is approved or he can work with us to reduce the density and he could knock down both buildings. The ball is in his court. He had an opportunity to bring a modified plan to this meeting. He chose not to. **Mr. Cantrell** answered fair enough.

Commissioner Pederson made a motion to table this item for sixty days and if a modified plan does not come back to this body, then the plan will be denied and Commissioner Reisman seconded the motion.

The roll call vote was:

Commissioner Resiman	Yes
Commissioner Pederson	Yes
Commissioner Berry	Yes
Commissioner Connell	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission tabled the ordinance.

2. **An Ordinance of the City of Leesburg, Florida, annexing certain real property consisting of approximately 34.7 +/- acres, and being generally located south of State Road 44 and west of Whitney Road, lying in Section 19, Township 19 South, Range 24 East, Lake County, Florida; providing that said property so annexed shall be liable for its proportionate share of the existing and future indebtedness of said city; providing that such annexed property shall be subject to all laws and ordinances of said city as if all such territory had been a part of the City of Leesburg at the time of passage and approval of said laws and ordinances; providing that such annexed territory shall be placed in City Commission District 2; and providing an effective date. (Crossings at 44 AX)**

ADOPTED ORDINANCE 23-11

Commissioner Reisman introduced ordinances 6.A.2, 6.A.3, and 6.A.4 to be read by title only. CC Purvis read the ordinance by title only.

Commissioner Reisman made a motion to adopt all ordinances and Commissioner Pederson seconded the motion.

Mayor Burry requested comments from the Commission and the audience.

PZD Miller said this property was located on the south side of State Road 44 and west of Whitney Road near the Sumter County Line. The request is changing from Lake County Rural to City of Leesburg General Commercial. The future land use zoning will go from Lake County Agriculture to City of Leesburg PUD. It is a mixed use development on 34.7 plus or minus acres which consists of forty thousand square feet of commercial use on the north side closest to State Road 44. On the south side there would be two hundred and eighty multi-family residential units. In the middle of the development, there will be medical uses, to include one hundred and fifty rooms for assisted living, memory nursing care, physical rehabilitation and skilled nursing centers. They have the standard architectural standards, landscape buffers, dark sky lighting, wetlands and preserves. There is thirty-five percent of open space.

Mr. Ryan Solstice of LPG out of Mount Dora is present to answer any questions.

Mayor Burry wanted to make sure they updated the apartment size standards to match the apartments as previously approved. **PZD Miller** remarked that he believed they did, but he would double check and make that change if it were needed.

Ryan Solstice of LPG representing Hesco Holdings LLC, said this was a mixed-use development and the planning and zoning director summed it up pretty nicely. It is a mixed-use development that has commercial uses on the frontage of State Road 44. In addition, the interior would have a one hundred and fifty bed assisted living facility, a one hundred and twenty bed rehabilitation center and a one hundred and twenty bed skilled nursing facility. At the very south portion of the property there would be a two hundred and eighty unit multi-family complex. They meet all the parking requirements by code. The development is required according to the PUD standards to have thirty-five percent open space. Currently they have forty-six point seven percent of open space on site. That is counting the retention ponds, which is allowed by code. However, minus that, there is still thirty-nine-point-one percent of open space on site. They meet the sixty-five percent ISR requirement as stated in the PUD. All structures built in this PUD will be three stories and forty feet in height. There will be twenty-five foot wetland buffers in accordance with St John's Water Management District. A twenty-five foot landscape buffer on all four sides of the perimeter and an eight-foot privacy wall on the southern boundary. This project is a great mixed-use project that will meet all traffic concerns. As far as concurrency, it does not degrade the level of service even in the projected years of buildout. It is a phased project. The first phase will be multi-family development and the second phase will be commercial. The developer is not sure if the second and third phases will coincide with each other. At this time there will be five different phases. However, there may be some overlap in the phases.

Commissioner Pederson said after the discussion, he looked at the site plan and the parking. He wanted to know if there would be one-car garages with room for one car behind them? **Mr. Solstice** answered it is a multi-family complex that would utilize surface parking. It meets the code requirements, which are two parking spaces. It is all surface parking on the south side, around the exterior. **Commissioner Pederson** mentioned when he looked at the plan it was unclear. He wanted to be fair after beating up on the last developer. He did not want to just sit and put a rubber stamp on this without fully understanding the parking. **Mr. Solstice** remarked that it is all surface parking and there are no garages proposed. They will have drive aisles around the perimeter of the multi-family complex. **Commissioner Pederson** inquired if this was an apartment complex. **Mr. Solstice** said yes. They are not townhomes and it will not be fee simple. They are apartments.

Denny McQuillan, asked if all the ingress and egress to this complex would be on SR 44. **Mr. Solstice** said that was correct. **Mr. McQuillan** wanted to know if FDOT talked about stop lights. They met the warrant about five to six years ago for a stoplight. There should be a stoplight right near where they are talking. He wanted to see if that had been addressed? **Mr. Solstice** replied that it has not yet. The traffic study did not indicate that a traffic light would be warranted at this time, but there is a potential once FDOT reviews the entire site plan. **Mr. McQuillan** said there would be two hundred and eighty multi-family units. We are talking about an extra five hundred and sixty cars coming out on SR 44. That is an awful lot of additional traffic with no commitment from FDOT as to how to manage it. He noticed there were no turn lanes. If somebody is going east on SR 44, there are no turn lanes into that community. They will have to come to five-miles an hour to turn and that will back up SR 44. They already have semis coming down there. The roads should be looked at more in depth as opposed to stopping to make a right-hand turn into fifty-five mile an hour traffic.

Elizabeth Reed thanked everyone for being there. Initially, they were told that the apartments would

allow for one and a half cars. Has it now become two cars? **PZD Miller** answered the plan as shown more than meets the requirement based on the different types of number of bedrooms per parking spaces for each unit. Nothing has changed. **Ms. Reed** said Mr. McQuillan was correct about the traffic and the heavy truck traffic on SR 44. If you are going to make right-hand turns with a semi behind you, good luck. She saw an accident this morning and it had nothing to do with a tractor trailer and it was just the beginning of rush hour. It is hard out there and nobody pays attention. This will be hazardous for people. Adding all these extra cars, plus the stop and go, commercial traffic and food trucks going to the medical centers, which does not include the ambulances. She did not know if anybody factored that in even though it met the code. The reality is far different than the code.

Mike Tyson of 406 Grand Vista Trail in Penbrooke stated his subdivision is right across from where this development is going. He personally has no problem with building and all that stuff. His main concern along with the concern of the majority of the people in Penbrooke, which has twelve hundred homes and safety and traffic access. There is a development just outside their back gate off Whitney Road where the fire station is. A developer started it and it came to a halt. The roads are there, but someday they will be developed. Whitney Road is being used more and more. There is other traffic coming down the back across from Wingspread. We will see more traffic coming that way. Right now, when they go out the main gate it is difficult, even after putting in a twelve hundred foot strip, to make right turns. The traffic is really picking up and there is more and more traffic coming down Whitney Road, east of SR 44. Then there is a sports center going in. A sports center that is currently in downtown Leesburg will be relocating to that area. It will be a four-stage situation. That will bring more traffic and he is concerned that when all this is done. They consider proper stop lights for the residents of Penbrooke so they can get in and out safely.

Cynthia Lukens of 434 Grand Vista Trail, Penbrooke Fairways said she came from New Jersey. They are tightly and highly regulated in every way, shape and form. From a roadway, SR 44 is abysmal. Most of the residents that live in Pembroke are over the age of 65. She dealt with developers up north. With what they are asking for in this development, the roadways need to be considered now. In the twenty years she has lived there, she watched SR 44 become more congested with traffic. They have Brownwood, which was not there before. They have all the construction for the Lake Deaton plaza that they did not have before. They also have a distribution center not even a mile from the front gate. Those tractor trailers come racing down SR 44. They reach third gear by the time they get to their entrance. They are asking the Penbrooke Fairway residents who want to come to Leesburg to jump over two lanes of traffic to get into the little turn lane. She was sure, in New Jersey, this would be completely illegal. It was a u-turn on to another two-lane highway. They are taking their luck because now she has to deal with commercial construction and vehicles coming in and out. She stated she was speaking on behalf of all the residents in Penbrooke Fairways who would never be able to make a u-turn. She kayaks and a Ford Explorer along with a trailer. If at 7:00 a.m they wished to come out of the entrance of Penbrooke to go to Mount Dora, they would never make that u-turn, because they have morning traffic flying in every direction. A tractor trailer could never make a u-turn in that turning lane. She does not see it addressed. She learned in the past that it is tug of war and you need to get into the game before the mud is put in.

Shirley Gaylord of Penbrooke said she has lived there for sixteen years. They have a speed limit that says fifty-five miles an hour, but people read it as seventy miles an hour. That is about the average speed limit of the traffic out there. It is very hard for them to do. They fought for a traffic signal to be put there about seven years ago because they had their own problems, but that is not happening. It would be very good to have one. A lot of people thought the traffic was going to come out on Whitney Road from this development, but it was not. There is no entrance or exit there. That is why some people did not show up because they thought it was going to come off Whitney Road instead of SR 44. That will make it hard for people. She felt sorry for anybody moving in there. They are glad to have them as neighbors, but they

want to be able to keep them and the new people alive.

Mayor Burry questioned staff about the comment regarding not having acceleration or deceleration lanes. **PZD Miller** answered, when it comes to zoning hearings, they send that information to Lake County or FDOT. Even though they do not necessarily see a turn lane, it is often because they do not know how far or how long they want that turn lane to be. It is more confusing to put them in and then have to go back and change them later. **Mayor Burry** questioned if it was his belief that there would be. **PZD Miller** said there would have to be a right turn lane coming in. However, he is not FDOT or Lake County, but that was his experience. These are legitimate concerns. The city does not want anyone getting killed out there. Having this may raise the warrants and it is more than someone being killed. There are accidents and they mean a lot of different things. It would accelerate the process of getting a light. It may not be what the residents want to hear, but that is true. He believed it would happen. There are existing turn lanes to enter the site from the left in each direction. Those according to FDOT or Lake County may have to be improved if they are not up to standard. These are conceptual plans that they bring in for review. No one will spend thousands of dollars to get it to a zoning hearing first as a concept. **Mr. Solstice** commented that the traffic study was done by Traffic and Mobility Consultants. They indicated that in the base year of 2025 the adopted level of service would be maintained into the year 2030. He echoed the sentiment that the planning and zoning director brought up. This development will help the residents of Penbrooke get that traffic light. It may not be the catalyst of this development, but it will certainly push that bar to get a traffic light at that intersection. **Commissioner Pederson** wanted to make it clear that it was a state issue and not a City of Leesburg issue. **Mr. Solstice** agreed because that is a state road. **Commissioner Pederson** was hoping to see acceleration and deceleration lanes, so he appreciated the planning and zoning director's comments.

Mr. McQuillan said they had a warrant six or seven years ago and why the stoplight did not could mean a lot of things. He failed to mention that they are talking about four hundred and fifty beds for assisted living rehab. Everyone that leaves the community will have to make a right-hand turn. Not only do they have five hundred and sixty cars. They have all the other emergency vehicles too. There are people who will visit the residents and they will all have to make a right-hand turn to go back out towards 75. Not everyone will go to Leesburg. They will head back towards The Villages where the jobs are. It is going to compound it with having to make righthand turns to use the directional diverters. He appreciated the experience and what was said, but having been here for twenty years in Florida, there are a lot of righthand turn lanes that never get installed where they should be. Especially in a fifty-five mile an hour speed zone. If that speed limit was thirty-five, maybe it would not be so bad.

Ms. Lukens asked, given that it is a state highway and, with all their experience, what would be the recommendation for their community to take as the next action? She spoke with FDOT and she recorded that conversation on her iPad. She talked to a man at FDOT who told her traffic lights cause accidents. **PZD Miller** answered that it may sound a little bit old, but the next best step would be to talk to Lake County Public Works and FDOT. There has been some turnover in FDOT and, hopefully, that has been to the positive. The first thing they should do is work with FDOT.

Mayor Burry stated that they need to vote on each of the items individually.

The roll call vote was:

Commissioner Pederson	Yes
Commissioner Berry	Yes
Commissioner Connell	Yes
Commissioner Reisman	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

3. **An Ordinance amending the Future Land Use Map of the Comprehensive Plan of the City of Leesburg, changing the Future Land Use Map Designation of certain property containing 34.7 +/- acres from Lake County Rural to City of Leesburg General Commercial, for a property generally located south of State Road 44 and west of Whitney Road, lying in Section 19, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Crossings at 44 SSCP)**

ADOPTED ORDINANCE 23-12

The roll call vote was:

Commissioner Berry	Yes
Commissioner Connell	Yes
Commissioner Reisman	Yes
Commissioner Pederson	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

4. **An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 34.7 +/- acres from Lake County A (Agriculture) to City of Leesburg PUD (Planned Unit Development) to allow for residential, medical, and commercial mixed-use development for a property generally located south of State Road 44 and west of Whitney Road, lying in Section 19, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Crossings at 44 PUD)**

ADOPTED ORDINANCE 23-13

The roll call vote was:

Commissioner Connell	Yes
Commissioner Reisman	Yes
Commissioner Pederson	Yes
Commissioner Berry	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

5. **An Ordinance of the City of Leesburg, Florida, annexing certain real property consisting of approximately 11 +/- acres; and being generally located west of Haywood Worm Farm Road and north of Rogers Industrial Park Road, lying in Section 14, Township 20 South, Range 24 East, Lake County, Florida; providing that said property so annexed shall be liable for its proportionate share of the existing and future indebtedness of said city; providing that such annexed property shall be subject to all laws and**

ordinances of said city as if all such territory had been a part of the City of Leesburg at the time of passage and approval of said laws and ordinances; providing that such annexed territory shall be placed in City Commission District 3; and providing an effective date. (Fort Knox AX)

ADOPTED ORDINANCE 23-14

Commissioner Reisman introduced ordinances 6.A.5, 6.A.6, and 6.A.7 to be read by title only. CC Purvis read the ordinances by title only.

Commissioner Resiman made a motion to adopt the ordinance and Commissioner Pederson seconded the motion.

Mayor Burry requested comments from the Commission and the audience.

PZD Miller stated this was a proposal for industrial use on an eleven acre property. It is generally located west of Haywood Worm Farm Road and north of Rogers Industrial Park Road. There is a request to annex and change the future land use from Lake County Industrial to City of Leesburg Industrial. The zoning would go from Lake County Heavy Industrial to City of Leesburg M-1 Industrial. It is a standard rezoning, so there are no specific conditions, as you would see in a PUD. The proposed use is a simple self-service storage/industrial type facility.

Ryan Solstice of LPG stated this was self-storage going from industrial to industrial for future land use and rezoning. They want to come into the City of Leesburg to utilize utilities and develop within the city as it should be. They want to do outdoor RV boat storage, indoor self-storage and some contractor flex space for individuals like plumbers and electricians.

Mayor Burry asked for any further comments or questions. There were none.

The roll call vote was:

Commissioner Reisman	Yes
Commissioner Pederson	Yes
Commissioner Berry	Yes
Commissioner Connell	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

- 6. An Ordinance amending the Future Land Use Map of the Comprehensive Plan of the City of Leesburg, changing the Future Land Use Map Designation of certain property containing 11 +/- acres from Lake County Industrial to City of Leesburg Industrial, for a property generally located west of Haywood Worm Farm Road and north of Rogers Industrial Park Road, lying in Section 14, Township 20 South, Range 24 East, Lake County, Florida; and providing an effective date. (Fort Knox SSCP)**

ADOPTED ORDINANCE 23-15

The roll call vote was:

Commissioner Pederson	Yes
Commissioner Berry	Yes
Commissioner Connell	Yes
Commissioner Reisman	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

7. **An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 11 +/- acres from Lake County HM (Heavy Industrial) to City of Leesburg M-1 (Industrial) for a property generally located west of Haywood Worm Farm Road and north of Rogers Industrial Park Road, lying in Section 14, Township 20 South, Range 24 East, Lake County, Florida; and providing an effective date. (Fort Knox RZ)**

ADOPTED ORDINANCE 23-16

The roll call vote was:

Commissioner Berry	Yes
Commissioner Connell	Yes
Commissioner Reisman	Yes
Commissioner Pederson	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

8. **An Ordinance of the City of Leesburg, Florida amending Future Land Use Element, Policy 1.1.6 to remove references to project acreage and the project boundary map, as well as to clarify that town centers are mixed use centers; amending the Villages of West Lake project boundary to reflect the newly added lands; amending the Future Land Use Map of the Comprehensive Plan of the City of Leesburg by changing the Future Land Use Map designation of certain property containing 18.34 +/- acres from Institutional to Age Restricted Development, for a property located south of County Road 470 and east of the Florida Turnpike, lying in Section 17, Township 20 South, Range 24 East, Lake County, Florida; and providing an effective date. (The Villages of West Lake)**

ADOPTED ORDINANCE 23-17

Commissioner Reisman introduced the ordinance to be read by title only. CC Purvis read the ordinance by title only.

Commissioner Reisman made a motion to adopt the ordinance and Commissioner Connell seconded the motion.

Mayor Burry requested comments from the Commission and the audience. There were none.

The roll call vote was:

Commissioner Connell	Yes
Commissioner Reisman	Yes
Commissioner Pederson	Yes
Commissioner Berry	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

9. **An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 18.34 +/- acres from P (Public) to ARD (Age Restricted Development) for a property generally located south of County Road 470 and east of the Florida Turnpike, lying in Section 17, Township 20 South, Range 24 East, Lake County, Florida; and providing an effective date. (The Villages of West Lake)**

ADOPTED ORDINANCE 23-18

Commissioner Reisman introduced the ordinance to be read by title only. CC Purvis read the ordinance by title only.

Commissioner Reisman made a motion to adopt the ordinance and Commissioner Pederson seconded the motion.

Mayor Burry requested comments from the Commission and the audience. There were none.

The roll call vote was:

Commissioner Reisman	Yes
Commissioner Pederson	Yes
Commissioner Berry	Yes
Commissioner Connell	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

10. **An Ordinance of the City of Leesburg, Florida, to modify the Chapter 163 Development Agreement between The Villages of West Lake, Area A; for the development of approximately 1,400 acres; providing a binding agreement and amendments for long term development; including but not limited to density, intensity, land uses and process; approving development rights and land development regulations; for a property generally located near Florida's Turnpike, the Lake and Sumter County line; and north of County Road 470; as legally described in Sections 6, 7, 8, 9, and 16, Township 20 South, Range 24 East, Lake County, Florida; and providing an effective date. (VOWL 163A Amendment 2023)**

ADOPTED ORDINANCE 23-19

Commissioner Reisman introduced the ordinance to be read by title only. CC Purvis read the ordinance by title only.

Commissioner Reisman made a motion to adopt the ordinance and Commissioner Connell seconded the motion.

Mayor Burry requested comments from the Commission and the audience. There were none.

The roll call vote was:

Commissioner Pederson	Yes
Commissioner Berry	Yes
Commissioner Connell	Yes
Commissioner Reisman	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

- 11. An Ordinance of the City of Leesburg, Florida, to modify the Chapter 163 Development Agreement between The Villages of West Lake, Area B; for the development of approximately 1,230 acres; providing a binding agreement and amendments for long term development; including but not limited to density, intensity, land uses and process; approving development rights and land development regulations; for a property generally located near Florida's Turnpike, the Lake and Sumter County line; and east and west of County Road 48; as legally described in Section 31, Township 20 South, Range 24 East; and Sections 5, 6, and 7, Township 21 South, Range 24 East, Lake County, Florida; and providing an effective date. (VOWL 163B Amendment 2023)**

ADOPTED ORDINANCE 23-20

Commissioner Reisman introduced the ordinance to be read by title only. CC Purvis read the ordinance by title only.

Commissioner Reisman made a motion to adopt the ordinance and Commissioner Pederson seconded the motion.

Mayor Burry requested comments from the Commission and the audience. There were none.

The roll call vote was:

Commissioner Berry	Yes
Commissioner Connell	Yes
Commissioner Reisman	Yes
Commissioner Pederson	Yes
Mayor Burry	Yes

Five yeas, no nays, the Commission adopted the ordinance.

B. FIRST READING OF ORDINANCES

1. **An Ordinance of the City of Leesburg, Florida, establishing the Bellaviva at Whispering Hills Community Development District pursuant to Chapter 190, Florida Statutes; providing for authority and power of the district; providing for the Board of Supervisors of the district; providing for the district budget; providing for functions of the district; providing for miscellaneous provisions; and providing an effective date. (Bellaviva at Whispering Hills)**

Commissioner Reisman introduced the ordinance to be read by title only. CC Purvis read the ordinance by title only.

Mayor Burry requested comments from the Commission and the audience. There were none. He stated this item would lay over to the March 27th meeting.

2. **An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 15.8 +/- acres from City of Leesburg PUD (Planned Unit Development) to City of Leesburg PUD (Planned Unit Development) to allow for mixed uses limited to light commercial and self-storage for a property generally located east of U.S. Highway 441 and west of Sleepy Hollow Road, lying in Section 20, Township 19 South, Range 25 East, Lake County, Florida; and providing an effective date. (Sleepy Hollow Road Storage PUD)**

Commissioner Reisman introduced the ordinance to be read by title only. CC Purvis read the ordinance by title only.

Mayor Burry requested comments from the Commission and the audience. He asked if this was an existing PUD that ran out and if it was the same? **PZD Miller** replied it is not the same. The original PUD came under Ordinance 09-35 and they were allowed at that point to do professional and medical offices. Almost the entire property is wetlands. There are two small acres that are usable. The new PUD asks for mini storage and those types of uses. It will support the surrounding residential development. **Mayor Burry** asked if their only access was off Sleepy Hollow at the very juncture of that road. **PZD Miller** agreed it is a narrow strip of roadway all the way back and they have this narrow strip of land. They will fence it off and clean it up. **Mayor Burry** asked if the building would be close to US-441, since that is where the buildable property is. **PZD Miller** replied yes, it would be closer to US-441 because it is not wetlands.

Mayor Burry stated this item would lay over to the March 27th meeting.

3. **An Ordinance amending the Future Land Use Map of the Comprehensive Plan of the City of Leesburg, changing the Future Land Use Map Designation of certain property containing 22 +/- acres from City of Leesburg Industrial and Conservation to City of Leesburg General Commercial and Conservation, for a property generally located east of Executive Boulevard and north of West Main Street, lying in Section 29, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Hudson's Furniture at Leesburg SSCP)**

Commissioner Reisman introduced ordinances 6.B.3 and 6.B.4 to be read by title only. CC Purvis read

the ordinances by title only.

Mayor Burry requested comments from the Commission and the audience. There were none. He stated both these items would lay over to the March 27th meeting.

4. **An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 22 +/- acres from City of Leesburg M-1 (Industrial) to City of Leesburg PUD (Planned Unit Development), for a property generally located east of Executive Boulevard and north of W Main Street, lying in Section 29, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Hudson's Furniture at Leesburg PUD)**
5. **An Ordinance of the City of Leesburg, Florida; Amending City of Leesburg Ordinance 2021-37 to grant a Non-Exclusive Non-Potable Water Irrigation Utility Franchise to the Wildwood Utility Dependent District, its successors and assigns; Granting such Franchise for a period of 40 years to construct, own, operate and maintain certain services and facilities to serve areas within and adjacent to The Villages Age Restricted Development; providing for conflict and severability; and providing an effective date.**

Commissioner Reisman introduced the ordinance to be read by title only. CC Purvis read the ordinance by title only.

Mayor Burry requested comments from the Commission and the audience. There were none. He stated this item would lay over to the March 27th meeting.

C. NON-ROUTINE ITEMS

1. **None**

7. INFORMATIONAL REPORTS:

The following reports are provided to the Commission in accordance with the Charter/Ordinances. No action required.

- A. **None**

8. CITY ATTORNEY ITEMS:

CA Watson wanted to clarify what would happen with the Treasure Trove procedures from the last meeting. There was an issue and confusion regarding the procedures. When dealing with a large-scale comprehensive plan amendment like Treasure Trove, the city is required to hold two public hearings. After the first public hearing, the proposed amendment is transmitted to the state agencies for review and comment. Once it is sent back with their comments, the city has one hundred and eighty days to hold the second hearing. At the last meeting, the direction was to send it back to the planning commission for review. In doing that, it would put them past the one hundred and eighty day deadline for bringing it back

to the commission. The good news is that state statutes allow an extension of the one hundred and eighty days. If the city and the applicant are agreeable, they can send a notice to the department, all affected areas and parties who commented along with the state agencies. At that point, they will grant the extension. At the last meeting, there was thought that they had to start all over with the first reading and go through the whole process again. That does not appear to be the case, as long as the city sends notice to the department and affected parties informing them that an extension was agreed upon. There is no need for a formal vote, he just wanted to confirm with the body that everyone was agreeable to this extension concept. They will go before the planning commission and then come back to this body. **Mayor Burry** agreed and said he thought it would be August or September with the projection that they would come back to commission. However, it looks like it will be late May or early June. **CA Watson** said he suggested August or September just to build time in, in case there were issues. They do not want to ask for another extension. **Commissioner Pederson** wanted to know why it would take so long. **CA Watson** answered that with the new extension deadline of August or September, the thought was if something got sidetracked there would be enough time for a continuance. It was based on a projection. The hearing will not be delayed. **Commissioner Pederson** said he thought it would go to the next planning and zoning meeting and then come right back to this body. He thought the process would be faster. **PZD Miller** stated the plan was to take it to the April planning commission meeting. The March meeting is next week and there was no time to do all the functions required to get it on there. The plan is to take it to the April meeting. Sometime in May it will come back to the commission. **CA Watson** remarked that the suggestion was to set that timeline for the department to reset the clock for the second hearing.

9. CITY MANAGER ITEMS:

CM Minner had no items to address this evening.

10. ROLL CALL:

Commissioner Connell had no further comment.

Commissioner Reisman had nothing to discuss.

Commissioner Pederson had no comment.

Commissioner Berry had no further comment.

Mayor Burry had no comment.

11. ADJOURN:

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THESE PROCEEDINGS SHOULD CONTACT THE HUMAN RESOURCES DEPARTMENT, ADA COORDINATOR, AT 728-9740, 48 HOURS IN ADVANCE OF THE MEETING.

F.S.S. 286.0105 "If a person decides to appeal any decision made by the Commission with respect to any matter considered at this meeting, they will need a record of the proceedings, and that for such purpose they 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 of Leesburg does not provide this verbatim record.

The meeting adjourned at 8:06 p.m.

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.B.1.

Meeting Date: March 27, 2023

From: Aaliyah Davis, (Purchasing Manager), Cliff Kelsey, (Public Works Director)

Subject: Resolution of the City Commission of the City of Leesburg, Florida authorizing the Mayor and City Clerk to execute a Task Order with Dewberry Engineers, Inc. for professional design services for the Walmart Watermain Loop Project; and providing an effective date.

Staff Recommendation:

Staff recommends execution of a Task Order with Dewberry Engineers, Inc. for professional design services for the Walmart Watermain Loop Project in the amount of \$80,612.46.

Analysis:

The purpose of this project is for Dewberry Engineers, Inc. to provide professional design services in conjunction with the Walmart Watermain Loop Project. The improvement will include installation of approximately 2,400 linear feet (LF) of 12-inch pipe on Dixie Avenue to loop the watermain on U.S. Highway 27 with the watermain on Thomas Avenue. The City of Leesburg intends to install the watermain within the Lake County (COUNTY) Right-of-Way (ROW) on the south side of South Dixie Avenue. Connections to the existing water system will be made within the Florida Department of Transportation (FDOT) ROW on U.S. Highway 27 and the COUNTY ROW on Thomas Avenue. This project will facilitate continued water availability for customers within the immediate project area.

Procurement Analysis:

On June 13, 2022, pursuant to Resolution 11,093, the City Commission approved execution of a Professional Services Agreement on a Continuing Basis with Dewberry Engineers, Inc. This Task Order is being made under the terms and conditions of that continuing agreement.

Options:

1. Approve Resolution authorizing execution of a Task Order under the Continuing Professional Services Contract with Dewberry Engineers, Inc.; or
2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

Funds are available in the current Water Capital Projects budget.

Account No. 043-3099-533-6310

Project No.	430002
WF No.	WF1473681/1
Requisition	55327
Budget	\$100,000.00
Available	\$100,000.00

RESOLUTION NO. _____

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG,
FLORIDA AUTHORIZING THE MAYOR AND CITY CLERK TO EXECUTE A
TASK ORDER WITH DEWBERRY ENGINEERS, INC. FOR PROFESSIONAL
DESIGN SERVICES FOR THE WALMART WATERMAIN LOOP PROJECT;
AND PROVIDING AN EFFECTIVE DATE.**

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

THAT the Mayor and City Clerk are hereby authorized to execute a task order with DEWBERRY ENGINEERS, INC. whose address is 202 Lake Miriam Drive, Suite E1, Lakeland, Florida 33813, for PROFESSIONAL DESIGN SERVICES FOR WALMART WATERMAIN LOOP PROJECT.

THAT this resolution shall become effective immediately.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

Mayor

ATTEST:

City Clerk

**TASK ORDER UNDER AN
AGREEMENT FOR PROFESSIONAL SERVICES
ON A CONTINUING BASIS**

THIS TASK ORDER is made as of the 27th day of March in the year 2023, between **THE CITY OF LEESBURG, FLORIDA**, a Florida Municipal Corporation, whose address is 501 West Meadow Street, Post Office Box 490630, Leesburg, Florida 34749-0630 (hereinafter referred to as the “CITY”, or “SPONSOR”, or “OWNER”), and **DEWBERRY ENGINEERS, INC.** whose address is 202 Lake Miriam Drive, Suite E1, Lakeland, Florida 33813 (hereinafter referred to as the “PROFESSIONAL”, or “CONSULTANT”, or “Consultant”).

WITNESSTH:

WHEREAS, on June 13, 2022, pursuant to resolution 11093 the CITY and PROFESSIONAL entered into an Agreement for professional engineering services on a continuing basis (hereinafter referred to as the “Master Agreement”). The Master Agreement is referenced herein as though set forth in full text.

WHEREAS, the CITY and the PROFESSIONAL desire to enter into a Written Task Order (hereinafter referred to as “Task Order”) for providing professional design services for the below referenced Project.

NOW THEREFORE, for and in consideration of the mutual covenants and promises contained in this Task Order, the CITY and the PROFESSIONAL do hereby agree as set forth below:

1. **Recitals.**

The above recitals are true and correct and are incorporated herein.

2. **Scope of Services.**

The Parties agree to the Scope of Services and Fee pursuant to the terms and conditions set forth in the PROFESSIONAL’s proposal included as ATTACHMENT ‘A’ for the project generally described as:

**Project:
CITY OF LEESBURG
WALMART WATERMAIN LOOP**

3. **Compensation.**

The PROFESSIONAL shall perform the Scope of Services for an amount of **\$80,612.46**. The cost of these services shall not exceed this amount unless the CITY has executed a written Change Order approving additional Services and additional compensation.

[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have executed this Task Order on the date stated in the preamble.

DEWBERRY ENGINEERS, INC.

By: _____

Printed: _____

Its: _____
(Title)

THE CITY OF LEESBURG, FLORIDA

James A. Burry Jr., Mayor

ATTEST:

J. Andi Purvis, City Clerk



Dewberry Engineers Inc.
800 North Magnolia Ave, Suite 1000
Orlando, FL 32803-3251

407.843.5120
407.649.8664 fax
www.dewberry.com

**SCOPE OF SERVICES for the
WALMART WATERMAIN LOOP
CITY OF LEESBURG (CITY)**

March 2, 2023 (Rev 2)

Dewberry Engineers Inc. (CONSULTANT) is pleased to submit this proposal to provide engineering professional services in conjunction with the Walmart Watermain Loop project for the City of Leesburg (CITY). The needed improvement is to install approximately 2,400 LF of 12-inch pipe on Dixie Avenue to loop the watermain on US HWY 27 (US-27) with the watermain on Thomas Avenue. The CITY desires to install the watermain within the Lake County (COUNTY) Right-of-Way (ROW) on the south side of South Dixie Avenue. Connections to the existing water system will be made within the FDOT ROW on US-27 and the COUNTY ROW on Thomas Avenue.

Based on our understanding of the project, we propose the following tasks along with corresponding fees:

A. SCOPE OF SERVICES

Task 1 - Topographic Survey

The CONSULTANT will contract with a SUB-CONSULTANT to obtain topographic data. Tasks will include the following:

- 1.1 The SUB-CONSULTANT will locate all improvements and utilities, as evidenced by above ground features or if designated and marked by the utility owner, their designated representative, or a contracted service at the original time of field visit.
- 1.2 The SUB-CONSULTANT will map utilities based on the OWNER's GIS records.
- 1.3 The SUB-CONSULTANT will obtain spot elevations on natural ground and existing improvements suitable for interpolation of one-foot contours to be shown on the final drawing.
- 1.4 The SUB-CONSULTANT will establish the apparent southerly ROW LINE OF Dixie Avenue.
- 1.5 The SUB-CONSULTANT a minimum of two (2) site benchmarks.
- 1.6 No Quality Level "B" designating will be done on the project. Quality Level "C" and "D" will be shown in the CONSULTANT's survey drawing from any available GIS, As-Builts or above ground evidence.

The CONSULTANT and SUB-CONSULTANT fee for this task will be a fixed fee of \$25,400.00.

Task 2 - Geotechnical Services

The CONSULTANT will coordinate with our SUB-CONSULTANT to obtain geotechnical exploration data to confirm subsurface soil conditions for the project area. This task will include the following:

- 2.1 The SUB-CONSULTANT will drill two (2) continuously sampled split spoon borings to a depth of 20 feet below ground surface near the roadway ROW.
- 2.2 The SUB-CONSULTANT will drill one (1) auger boring to a depth of 20 feet below ground surface in the vicinity of the SPT borings, to evaluate groundwater depth.
- 2.3 The SUB-CONSULTANT will measure the stabilized groundwater table depth in the auger boring.

- 2.4 The SUB-CONSULTANT will prepare a geotechnical report including results of soil investigations in the profile form, evaluation of encountered conditions, estimation of seasonal high groundwater, and the SUB-CONSULTANT's engineering evaluations with regard to the planned horizontal drilling and utility line installation.

The CONSULTANT and SUB-CONSULTANT fee for this task will be a fixed fee of \$5,000.00.

Task 3 - Engineering Design Services

- 3.1 We will coordinate a design kick-off meeting with the City to identify project goals, design considerations, critical facilities, and establish communication process.
- 3.2 We will prepare design submittals and technical specifications based on design and material standards, construction notes, details, and specifications provided by the City. We will also prepare and submit design deliverables according to the following details:
- i. 60% Design Submittal shall include:
 - a. Topographical survey;
 - b. Show limits of existing easements;
 - c. Pipeline horizontal and vertical alignment (plan and profile);
 - ii. 90% Design Submittal shall include:
 - a. Incorporated 60% review comments.
 - b. City's Standard Specifications;
 - c. City's Standard Details;
 - iii. Final Design Submittal shall include:
 - a. Incorporated 90% review comments.
 - b. CAD files, PDFs, five (5) hard copies of 11" x 17" plans.
- 3.3 We will hold a design review meeting with the project team for the 60%, and 90% submittals. It is assumed that all review comments will be made at the 60%, and 90% review meetings and that the Final Design will ensure that all previous review comments have been addressed to the satisfaction of the City.
- 3.4 We will coordinate with the City to prepare a Project Manual for advertising to prospective bidders.

The CONSULTANT fee for this task will be an Hourly Not-to-Exceed amount of \$28,500.00.

Task 4 - Permit Application Preparation

The CONSULTANT will prepare, assemble, and submit application packages for the permits listed below. These packages will include application forms, narratives, plans, exhibits and other supporting documentation.

- Lake County Right-of-Way Permit
- FDOT ROW Permit
- Florida Department of Environmental Protection (FDEP) Permit General Use Permit

Please be aware that this project could require compliance under the National Pollutant Discharge Elimination System (NPDES) program as administered by the FDEP. This task does not include the preparation of a Stormwater Pollution Prevention Plan (SWPPP) or filing a Notice of Intent (NOI) for site coverage under the NPDES program. If required, the contractor selected by the CITY will be required to file the NPDES Permit.

All application and permitting fees for the various agencies are the responsibility of the CITY and have not been accounted for in this proposal.

The CONSULTANT fee for this task will be a fixed fee of \$4,000.00.

Task 5 - Permit Application Processing

The CONSULTANT will assist you in processing the permit applications through the regulatory agencies named above. The CONSULTANT will coordinate with the agencies to expedite receipt of agency comments. This fee is based on two (2) responses to comments for the each of the permits listed in Task 4.

The CONSULTANT for this task will be a fixed fee of \$2,000.00.

Task 6 - Pre-Construction Administration

The CONSULTANT will attend one (1) Pre-Construction Conference. The CONSULTANT will review shop drawings for conformance with the contract documents and evaluate requests for use of substitute materials.

The CONSULTANT fee for this task will be an Hourly Not-to-Exceed amount of \$4,200.00.

Task 7 - Construction Administration

- 7.1 The CONSULTANT will assist the CITY to respond to Requests for Additional Information (RFIs).
- 7.2 The CONSULTANT will attend a construction kick-off meeting with the CITY and the contractor.
- 7.3 The CONSULTANT will attend up to 3 construction site visits including the final punch list walkthrough with the CITY and the CITY's contractor.

The CONSULTANT fee for this task will be an Hourly Not-to-Exceed amount of \$6,650.00.

Task 8 - Final Certifications

Following completion of the project and receipt of complete contractor certified As-Builts, the CONSULTANT will prepare the Engineer's Certification of Completion for the CITY and FDEP. This fee assumes that the contractor will supply approvable As-Built drawings, prepared in accordance with CITY, COUNTY and FDOT specifications, for certification. The CITY shall be responsible for coordinating the necessary bonds and other documents required for final acceptance of project improvements. If revisions and additional coordination are required to obtain approvable as-builts or to assist with project documentation, these services will be provided upon approval of Authorization for Additional Services.

The CONSULTANT fee for this task will be a fixed fee of \$2,000 plus.

Task 9 - Consultant Coordination/Project Meetings

The CONSULTANT will meet with the CITY, and a team of consultants as necessary to keep the CITY informed of the current project status. This task assumes up to ten (10) hours of coordination not included within other tasks.

The CONSULTANT fee for this task will be an Hourly Not-to-Exceed amount of \$1,550.00.

Task 10 - Other Direct Costs

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include earthwork analysis or any of the application fees for the various agencies, which are the CITY's responsibility, and have not been accounted for in this proposal.

This task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The CONSULTANT recommends a budget for Other Direct Costs be established in the amount of \$1,500.00.

B. NOT USED

C. DELIVERABLES

The CONSULTANT shall prepare and submit to the CITY, including electronic format when applicable, the following deliverables:

TASK	ACTIVITY	DELIVERABLE
1	Topographic and Surface Utility Engineering Survey	PDF and CAD Topo and SUE Survey PDF and CAD Boundary Survey
2	Geotechnical Services	PDF Report
3	Engineering Design Services	60% Design Plans 90% Design Plans Final Plans and Construction Documents
4	Permit Application Preparation	Permit Applications
5	Permit Application Processing	Accepted Permits
6	Pre-Construction Administration	Shop Drawings Review
7	Construction Administration	RFI Responses
8	Final Certifications	Final Certification Letter
9	Consultant Coordination/ Project Meetings	N/A
10	Other Direct Costs	N/A

D. SCHEDULE

- a. **Topo and SUE Survey:** 45 days from Notice to Proceed (NTP)
- b. **Geotech exploration and report:** 30 days from NTP
- c. **Design**
 - i. **Preliminary Design and 60% Design Phase:** 30 days after Topo and SUE completion.
 - ii. **90% Design Phase:** 15 days after CITY completion of 60% review and comments.
 - iii. **Final Design:** 15 days after CITY completion of 90% review and comments.
- d. **Permitting:** 45 days after 90% design completion.

E. COMPENSATION

This Agreement establishes a cost of \$80,800.00 (See Table below). Compensation for the services performed under this Agreement shall be on a lump sum basis for tasks 1, 2, 4, 5, 8, and 10, and on an Hourly Not-to-Exceed basis for tasks 3, 6, 7, and 9. Additional documentation may be requested by the CITY and, if so requested, shall

be furnished by the CONSULTANT to the CITY Auditor's satisfaction. In addition, all invoices shall be submitted with the Agreement number, purchase order (PO) number, and the CITY Project Identification on the invoice.

Task	CONSULTANT	SUB-CONSULTANT	FEE TYPE	CONSULTANT & SUB-CONSULTANT
Task 1 – Topographic Survey	\$800.00	\$24,600.00	Fixed Fee	\$25,400.00
Task 2 – Geotechnical Services	\$800.00	\$4,200.00	Fixed Fee	\$5,000.00
Task 3 – Engineering Design Services	\$28,500.00		Hourly NTE	\$28,500.00
Task 4 – Permit Application Preparation	\$4,000.00		Fixed Fee	\$4,000.00
Task 5 – Permit Application Processing	\$2,000.00		Fixed Fee	\$2,000.00
Task 6 – Pre-Construction Administration	\$4,200.00		Hourly NTE	\$4,200.00
Task 7 – Construction Administration	\$6,650.00		Hourly NTE	\$6,650.00
Task 8 – Final Certifications	\$2,000.00		Fixed Fee	\$2,000.00
Task 9 – Consultant Coordination/ Project Meetings	\$1,550.00		Hourly NTE	\$1,550.00
Task 10 – Other Direct Costs	\$1,500.00		Fixed Fee	\$1,500.00
			Total	\$80,800.00

F. CITY'S RESPONSIBILITIES

The CITY will provide the following information to the CONSULTANT and/or perform the following services related to the Project:

1. Provide the CONSULTANT the required data in an electronic form.
2. Provide the CONSULTANT record drawings and GIS information.
3. The CITY shall furnish CONSULTANT available studies, reports and other data pertinent to CONSULTANT's services; obtain or authorize CONSULTANT to obtain or provide additional reports and data as required.
4. Permit Fees.

G. SERVICES NOT INCLUDED

- a. Environmental review,
- b. Environmental permitting,
- c. Platting services,
- d. Material testing,
- e. Hydraulic Modeling,
- f. Construction inspection, and
- g. Stormwater and drainage modeling or design.

H. ASSUMPTIONS

- (1) No Water Management District Environmental Resource Permit will be required as the improvements should be considered de minimis (i.e., minimum new impervious area).
- (2) The CONSULTANT will not be providing construction oversight.
- (3) Construction is no longer than three (3) months.
- (4) As-built will be provided by the CITY's contractor.

- (5) The CITY or the CITY's contractor will provide construction management services, be responsible for plan distribution, verification of pay application quantities, daily inspections, and testing coordination.

Any Additional Services requested that are not a part of this proposal will be invoiced either on a time and materials basis, in accordance with the CONTRACT schedule of charges, or on a mutually agreed upon fee. Authorization under this task must be in writing.



Attachment - A
 Fee Estimated Date 2/15/2023
 City of Leesburg Dixie Avenue Waterline Loop

1479 Town Center Drive, D214
 Lakeland, FL 33803

Phase/Task	Task Description	Principal	Admin II	Eng II	Eng V	Eng VI	Eng VII/QA	Hours By Task	HRS	Lump Sum	Subconsultant	TOTAL
		\$ 298.50	\$ 92.03	\$ 112.56	\$ 165.73	\$ 185.13	\$231.85					
Task 1	Topographic Survey			4	1	1		6	\$ 801.10	\$ 24,600.00	\$ -	\$ 25,401.10
Task 2	Geotechnical Services			4	1	1		6	\$ 801.10	\$ -	\$ 4,170.00	\$ 4,971.10
Task 3	Engineering Design Services	0	16	88	0	80	10	194	\$ 28,506.66	\$ -	\$ -	\$ 28,506.66
	prelim & 60%		4	32		32	6	74				
	90%		4	24		24	4	56				
	Final		8	32		24		64				
Task 4	Permit Application Preparation		9	16	8			33	\$ 3,955.07	\$ -	\$ -	\$ 3,955.07
Task 5	Permit Application Processing		8	5	4			17	\$ 1,961.96	\$ -	\$ -	\$ 1,961.96
Task 6	Pre-Construction Administration			24		8		32	\$ 4,182.48	\$ -	\$ -	\$ 4,182.48
Task 7	Construction Administration				40			40	\$ 6,629.20	\$ -	\$ -	\$ 6,629.20
Task 8	Final Certifications	1	1	8	4			14	\$ 1,953.93	\$ -	\$ -	\$ 1,953.93
Task 9	consultant Coordination/ Project Meetings			2	8			10	\$ 1,550.96	\$ -	\$ -	\$ 1,550.96
Task 10	Other Direct Costs							0	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
Totals		1	34	151	66	90	10	352	\$ 50,342.46	\$ 26,100.00	\$ 4,170.00	\$ 80,612.46

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.B.2.

Meeting Date: March 27, 2023

From: Aaliyah Davis, (Purchasing Manager), Cliff Kelsey, (Public Works Director)

Subject: Resolution of the City Commission of the City of Leesburg, Florida authorizing the Mayor and City Clerk to execute Amendment One with Halff Associates, Inc. to an existing Agreement; and providing an effective date.

Staff Recommendation:

Staff recommends execution of Amendment One to an existing Agreement with Halff Associates, Inc. for professional design services for US 27 Watermain in the amount of \$95,926.48.

Analysis:

The current project includes the extension of a 16" water main in the eastern right of way of US 27 from Middlesex Road to south of County Road 48. The City of Leesburg is requesting that the diameter of the water main be reduced to 12", and the route be extended south on US 27 to the intersection with Windsong Oak Drive. All other terms and conditions of the existing Agreement will remain the same.

Procurement Analysis:

On August 22, 2022, pursuant to Resolution 11,141, the City Commission approved execution of a Professional Services Agreement with Halff Associates, Inc. in response to Request for Qualifications (RFQ) 220203 for Professional Services for US 27 Water Utility. Amendment One is to provide additional design services for the US 27 Watermain Project.

Options:

1. Approve the resolution authorizing Amendment One to the Agreement with Halff Associates, Inc.; or
2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

Funds are available in the current Water Capital Projects budget.

Account No. 043-3099-533-6310

Project No. 430002

WF No. WF1410576/1

Requisition 55347

Budget	\$2,484,242.00
Available	\$2,168,461.00

RESOLUTION NO. _____

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG,
FLORIDA AUTHORIZING THE MAYOR AND CITY CLERK TO EXECUTE
AMENDMENT ONE WITH HALFF ASSOCIATES, INC. TO AN EXISTING
AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.**

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

THAT the Mayor and City Clerk are hereby authorized to execute an amendment with HALFF ASSOCIATES, INC. whose address is 902 North Sinclair Ave, Tavares, Florida 32778, for PROFESSIONAL SERVICES FOR US 27 WATER UTILITY (RFQ220203).

THAT this resolution shall become effective immediately.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

Mayor

ATTEST:

City Clerk

AMENDMENT ONE TO AN AGREEMENT FOR PROFESSIONAL DESIGN SERVICES

THIS AMENDMENT is made as of the 27th day of March in the year 2023, between **THE CITY OF LEESBURG, FLORIDA**, a Florida Municipal Corporation, whose address is 501 West Meadow Street, Post Office Box 490630, Leesburg, Florida 34749-0630 (hereinafter referred to as the “CITY”, or “SPONSOR”, or “OWNER”), and **HALFF ASSOCIATES, INC.** whose address is 902 North Sinclair Ave, Tavares Fl 32778 (hereinafter referred to as the “PROFESSIONAL”, or “CONSULTANT”, or “Consultant”).

WITNESSTH:

WHEREAS, on August 22, 2022, pursuant to resolution 11141 the CITY and PROFESSIONAL entered into an Agreement for professional engineering services to design the installation of the US-27 Watermain (hereinafter referred to as the “Master Agreement”). The Master Agreement is referenced herein as though set forth in full text.

WHEREAS, the CITY and the PROFESSIONAL desire to enter into Amendment One (“Amendment”) to the Original Agreement for additional design services extending the watermain, modifying said Agreement as described herein.

WHEREAS, the Original Agreement, all Amendments including this first amendment and all future Amendments comprise the full Agreement between the parties.

NOW THEREFORE, for and in consideration of the mutual covenants and promises contained in this Amendment, the CITY and the PROFESSIONAL do hereby agree as set forth below:

1. RECITALS

The above recitals are true and correct and are incorporated herein.

2. AMENDMENT

- a. Scope of Services. The Parties agree to amend the Scope of Services and Fee pursuant to the terms and conditions set forth in the PROFESSIONAL’s proposal included as Attachment ‘A’.

3. COMPENSATION

The PROFESSIONAL shall perform the additional Professional Services related to Amendment One for an amount not to exceed **\$95,926.48**. The cost of these services shall not exceed this amount unless the CITY has executed a written change order approving additional Services and additional compensation.

4. MODIFICATON

Except as specifically modified by this Amendment, all terms and conditions of the prior agreement shall continue in full force and effect as originally executed. Nothing herein shall be deemed or construed to amend or modify any other contract or undertaking between the CITY and PROFESSIONAL other than as defined above.

IN WITNESS WHEREOF, the parties hereto have executed this Task Order on the date stated in the preamble.

HALFF ASSOCIATES, INC.

By: _____

Printed: _____

Its: _____
(Title)

THE CITY OF LEESBURG, FLORIDA

James A. Burry Jr., Mayor

ATTEST:

J. Andi Purvis, City Clerk

Approved as to form and content:

William Watson, City Attorney



**CHANGE ORDER REQUEST #1
FOR
City of Leesburg
US 27 Water Main Installation**

**Halff # 047549.001
March 13, 2023**

The current scope of work for the project includes the extension of a 16" water main in the eastern right of way of US 27 from Middlesex Road to south of County Road 48. The City has requested that the diameter of the water main be reduced to 12", and the route be extended south on US 27 to the intersection with Windsong Oak Drive. The following tasks are associated with the revised scope of work. Your signature below will constitute approval of said Change Order Request which will in turn be incorporated into your existing contract.

TASK 900 UTILITY LOCATING

Halff will contract with Precise Locating Services, Inc. to obtain underground utility locations along the proposed project route. Precise Locating Services, Inc. will provide technicians, equipment and tools to designate the horizontal positions of Water, Force Main, Gas, CCTV, Telephone, and other buried utilities along the approximately 9,400 LF.

FEE: \$31,680.00

TASK 1000 ROUTE SURVEY

Halff will prepare a Route Survey for engineering design of the water main. The limits are as noted above, an approximate length of 9,400 LF beginning at the intersection of US 27 and CR 48 to the intersection of US 27 and Windsong Oak Drive. It is understood that adequate topographic coverage will be collected from the Eastern edge of pavement to the Eastern right of way line of US 27. The survey will include spot elevations to determine 1-foot contour intervals. The survey will also include establishing the public rights of way. All surface improvements will be located within the right of way including any ditches, evidence of utilities flagged or marked, above ground utilities, driveways, sidewalks, mailboxes, fences and trees. Invert elevations on existing sewer manholes and storm structures will be measured and shown on the survey.

FEE: \$44,551.20

TASK 1100 GEOTECHNICAL EVALUATION

Halff will subcontract with Andreyev Engineering, Inc. to perform a geotechnical investigation along the extended water main route. The geotechnical investigation will include seventeen machine auger borings to a depth of 10 feet, and two machine auger borings to a depth of 25 feet. The data obtained from the borings will be used to prepare a geotechnical report including the results of the soil investigations in profile form, evaluation of encountered conditions, estimation of the seasonal high groundwater level, and recommendations for pipeline bedding.

FEE: \$6,970.00



TASK 1200 UTILITY ENGINEERING DESIGN

Halff will prepare engineering drawings for the additional proposed water main. Progress submittals will be provided at the 60%, 90%, and 100% design milestones, along with an opinion of probable construction cost. The water main design will meet all FDEP, City of Leesburg, and FDOT design standards.

FEE: \$12,725.28

Total Change Order Fee Request: \$95,926.48

/

Services requested by: City of Leesburg

(Signature required)

Halff Associates, Inc.

Michael Scullion

Michael Scullion, P.E., BCEE, DBIA
Team Leader

Exhibit A: Fee Estimate Breakdown

TASK	Engineer II	Engineer III	Engineer V	Office Tech IV	Field Tech II	Surveyor IV	Scientist IV	Sub Consultant \$	Staff Hours By Activity	Total Task Fee
	\$114.66	\$153.66	\$269.73	\$126.66	\$72.00	\$175.95	\$180.30			
Task 900 Underground Utility Locates								\$31,680.00	0	\$31,680.00
Task 1000 Route Survey				160	220	48			428	\$44,551.20
Task 1100 Geotechnical Evaluation								\$6,970.00	0	\$6,970.00
Task 1200 Utility Engineering Design	60	24	8						92	\$12,725.28
Total Staff Hours	60	24	8	160	220	48	0		520	
Total Staff Cost	\$6,879.60	\$3,687.84	\$2,157.84	\$20,265.60	\$15,840.00	\$8,445.60	\$0.00	\$38,650.00		\$95,926.48

NOTES:

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.C.1.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director)

Subject: Resolution of the City Commission of the City of Leesburg, Florida, accepting and approving a plat for Fox Pointe at Rivers Edge, a subdivision of the City of Leesburg, Florida, being a portion of Section 14, Township 20 South, Range 24 East, Lake County, Florida, and accepting and dedicating to the use of the public any easements or public places shown thereon as being dedicated to the public; and providing an effective date. (Fox Pointe Plat)

Staff Recommendation:

Staff recommends approval of the plat for Fox Pointe at Rivers Edge Subdivision.

Analysis:

The property is generally located east of U.S. Highway 27 and south of Commander Road. The proposal is for approval of a plat consisting of 42 single-family residential lots. The review process for zoning, site plan has been completed. Approval of this plat will allow for the applicant(s) to apply for building permits and to construct and sell homes within this new subdivision.

Procurement Analysis:

N/A

Options:

1. Approve the request for a plat of the new Fox Pointe at Rivers Edge subdivision; or
2. Other action the Commission may deem appropriate.

Fiscal Impact:

No direct fiscal impact will result from this action. However, a future positive fiscal impact will result from the completion of the homes to be constructed in this project, in the form of ad valorem taxes, impact fees and utility fees.

RESOLUTION NO. _____

RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, ACCEPTING AND APPROVING A PLAT FOR FOX POINTE AT RIVERS EDGE, A SUBDIVISION OF THE CITY OF LEESBURG, FLORIDA, BEING A PORTION OF SECTION 14, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND ACCEPTING AND DEDICATING TO THE USE OF THE PUBLIC ANY EASEMENTS OR PUBLIC PLACES SHOWN THEREON AS BEING DEDICATED TO THE PUBLIC; AND PROVIDING AN EFFECTIVE DATE. (FOX POINTE PLAT)

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

THAT the plat of the following described lands, which is named Fox Pointe at Rivers Edge is hereby approved and accepted by the City of Leesburg, Florida; being

LEGAL DESCRIPTION:

A PARCEL OF LAND COMPRISING A PORTION OF THE NORTHEAST 1/4 OF SECTION 14, TOWNSHIP 20 SOUTH, RANGE 24 LAKE COUNTY, FLORIDA.

BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF AFORESAID NORTHEAST 1/4 OF SECTION 14; THENCE RUN NORTH 88°44'17" ALONG THE NORTH LINE OF SAID NORTHEAST 1/4 OF SECTION 14 FOR A DISTANCE OF 1326.18 FEET THE NORTHEAST CORNER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 14; THENCE DEPARTING SAID NORTH LINE RUN SOUTH 00°55'39" WEST ALONG THE WEST LINE OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION 14 A DISTANCE OF 25.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF COMMANDER ROAD ACCORDING TO OFFICIAL RECORDS BOOK 130, PAGE 193 AND OFFICIAL RECORDS BOOK 337, PAGE 126 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE POINT OF BEGINNING; THENCE CONTINUING ALONG SAID WEST LINE RUN SOUTH 00°55'39" WEST FOR A DISTANCE OF 100.00 FEET; THENCE DEPARTING SAID WEST LINE RUN SOUTH 88°44'17" EAST FOR A DISTANCE OF 318.52 FEET TO A POINT ON THE CENTERLINE PALATKAH RIVER ACCORDING TO OFFICIAL RECORDS BOOK 336, PAGE 421 OF PUBLIC RECORDS; THENCE RUN THE FOLLOWING COURSES ALONG SAID CENTERLINE: SOUTH 47°03'28" WEST FOR A DISTANCE OF 197.48 FEET; THENCE RUN SOUTH 00°46'08" WEST FOR A DISTANCE OF 59.19 FEET; THENCE RUN SOUTH 53°53'22" WEST FOR A DISTANCE OF 139.00 FEET; THENCE RUN SOUTH 04°18'38" WEST FOR A DISTANCE OF 167.00 FEET; THENCE RUN SOUTH 66°47'08" WEST FOR A DISTANCE OF 267.00 FEET; THENCE RUN SOUTH 03°05'38" WEST FOR A DISTANCE OF 261.00 FEET; THENCE RUN SOUTH 23°50'38" WEST FOR A DISTANCE OF 261.21 FEET; THENCE DEPARTING AFORESAID CENTERLINE RUN SOUTH 79°40'10" WEST FOR A DISTANCE OF 125.43 FEET; THENCE RUN SOUTH 79°12'51" WEST FOR A DISTANCE OF 104.72 FEET TO A POINT LYING 300.00 FEET EAST OF (PERPENDICULAR MEASURE) THE EAST RIGHT-OF-WAY LINE OF U.S. HIGHWAY No. 1; THENCE RUN NORTH 10°20'35" WEST PARALLEL WITH SAID EAST RIGHT-OF-WAY LINE FOR A DISTANCE OF 1227.90 FEET TO A POINT ON AFORESAID SOUTH RIGHT-OF-WAY LINE OF COMMANDER ROAD; THENCE RUN SOUTH 88°44'17" EAST ALONG SAID SOUTH RIGHT-OF-WAY LINE FOR A DISTANCE OF 540.71 FEET TO THE POINT OF BEGINNING.

CONTAINS 14.41 ACRES MORE OR LESS.

(See Exhibit A, Fox Pointe at Rivers Edge Plat attached)

THAT this resolution shall become effective immediately.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

Mayor

ATTEST:

City Clerk

FOX POINTE AT RIVERS EDGE

A PORTION OF THE NORTHEAST 1/4 OF SECTION 14, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA

SHEET 1 OF 3

PLAT BOOK _____ PAGE _____

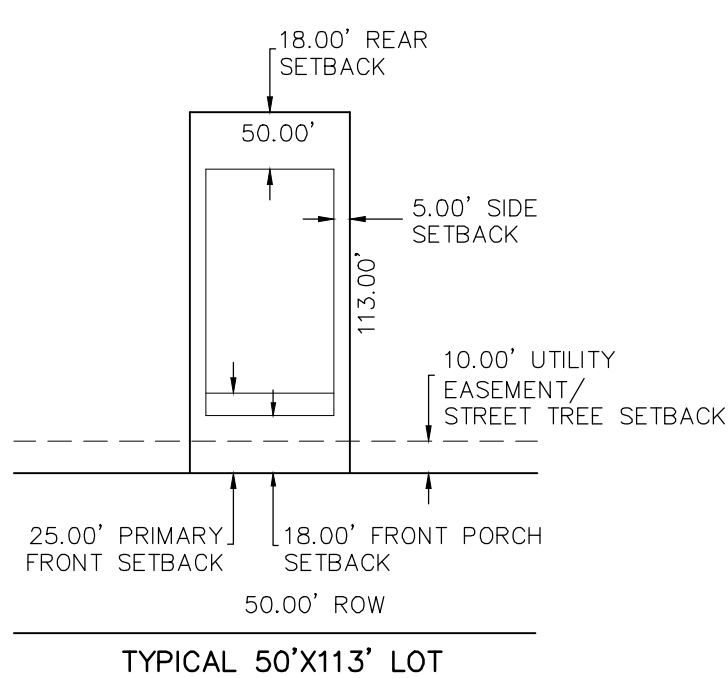
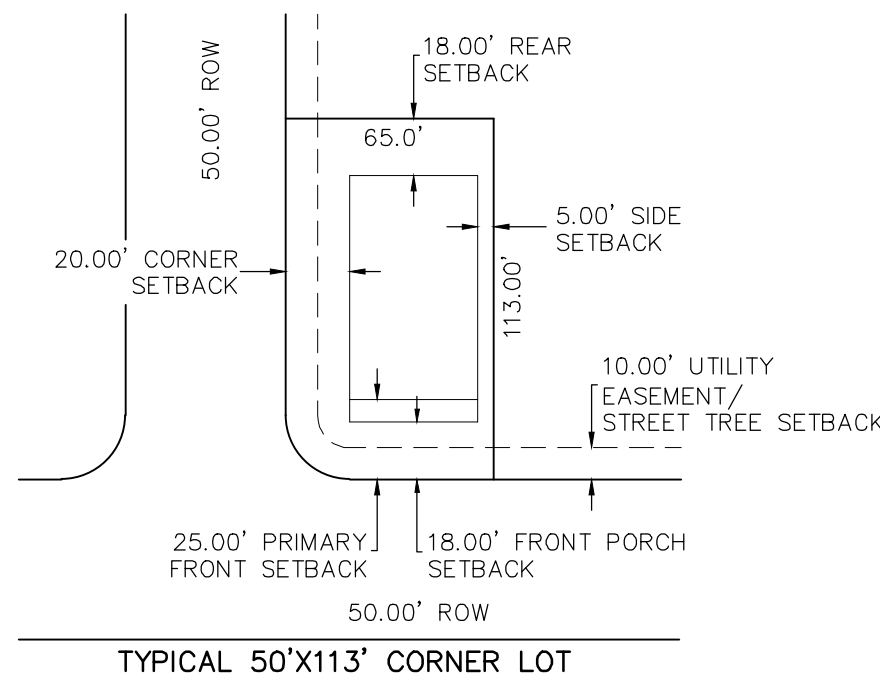
LEGAL DESCRIPTION:

A PARCEL OF LAND COMPRISING A PORTION OF THE NORTHEAST 1/4 OF SECTION 14, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF AFORESAID NORTHEAST 1/4 OF SECTION 14; THENCE RUN NORTH 88°44'17" WEST ALONG THE NORTH LINE OF SAID NORTHEAST 1/4 OF SECTION 14 FOR A DISTANCE OF 1326.18 FEET THE NORTHEAST CORNER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 14; THENCE DEPARTING SAID NORTH LINE RUN SOUTH 00°55'39" WEST ALONG THE WEST LINE OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION 14 FOR A DISTANCE OF 25.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF COMMANDER ROAD ACCORDING TO OFFICIAL RECORDS BOOK 130, PAGE 193 AND OFFICIAL RECORDS BOOK 337, PAGE 126 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE POINT OF BEGINNING; THENCE CONTINUING ALONG SAID WEST LINE RUN SOUTH 00°55'39" WEST FOR A DISTANCE OF 100.00 FEET; THENCE DEPARTING SAID WEST LINE RUN SOUTH 88°44'17" EAST FOR A DISTANCE OF 318.52 FEET TO A POINT ON THE CENTERLINE PALATLAKAHA RIVER ACCORDING TO OFFICIAL RECORDS BOOK 336, PAGE 421 OF SAID PUBLIC RECORDS; THENCE RUN THE FOLLOWING COURSES ALONG SAID CENTERLINE: SOUTH 47°03'28" WEST FOR A DISTANCE OF 197.48 FEET; THENCE RUN SOUTH 00°46'08" WEST FOR A DISTANCE OF 59.19 FEET; THENCE RUN SOUTH 53°53'22" EAST FOR A DISTANCE OF 139.00 FEET; THENCE RUN SOUTH 04°18'38" WEST FOR A DISTANCE OF 167.00 FEET; THENCE RUN SOUTH 66°47'08" WEST FOR A DISTANCE OF 267.00 FEET; THENCE RUN SOUTH 03°05'38" WEST FOR A DISTANCE OF 261.00 FEET; THENCE RUN SOUTH 23°50'38" WEST FOR A DISTANCE OF 261.21 FEET; THENCE DEPARTING AFORESAID CENTERLINE RUN SOUTH 79°40'10" WEST FOR A DISTANCE OF 125.43 FEET; THENCE RUN SOUTH 79°12'51" WEST FOR A DISTANCE OF 104.72 FEET TO A POINT LYING 300.00 FEET EAST OF (PERPENDICULAR MEASURE) THE EAST RIGHT-OF-WAY LINE OF U.S. HIGHWAY No. 27; THENCE RUN NORTH 10°20'35" WEST PARALLEL WITH SAID EAST RIGHT-OF-WAY LINE FOR A DISTANCE OF 1227.90 FEET TO A POINT ON AFORESAID SOUTH RIGHT-OF-WAY LINE OF COMMANDER ROAD; THENCE RUN SOUTH 88°44'17" EAST ALONG SAID SOUTH RIGHT-OF-WAY LINE FOR A DISTANCE OF 540.71 FEET TO THE POINT OF BEGINNING.

CONTAINS 14.41 ACRES MORE OR LESS.



LEGEND OF SYMBOLS AND ABBREVIATIONS:

- SET 4" X 4" CONCRETE MONUMENT STAMPED PRM LB 6723, UNLESS OTHERWISE NOTED
- RECOVERED 4" X 4" CONCRETE MONUMENT AS NOTED
- SET NAIL AND DISK, STAMPED PRM 6723 PERMANENT CONTROL POINT (PCP)
- CHANGE IN DIRECTION, NO CORNER SET

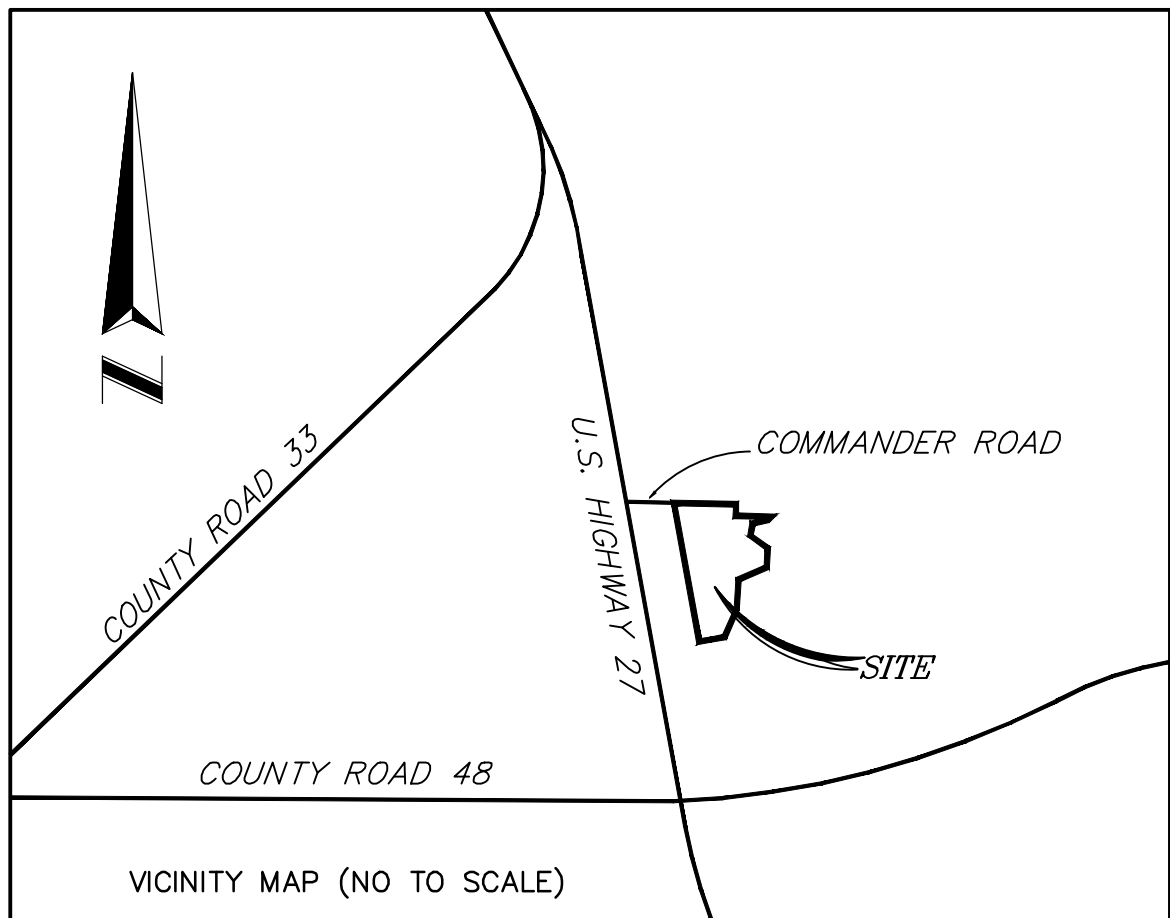
- P.C. POINT OF CURVATURE
- P.T. POINT OF TANGENCY
- P.I. POINT OF INTERSECTION
- R.P. RADIUS POINT
- N.R. NON RADIAL
- N.T. NON TANGENT
- CL CENTERLINE
- U.E. UTILITY EASEMENT
- D.E. DRAINAGE EASEMENT
- ORB. OFFICIAL RECORDS BOOK
- PG(S). PAGE(S)
- CCR# CERTIFIED CORNER RECORD
- R/W RIGHT-OF-WAY
- ROW RIGHT-OF-WAY
- NHWL NORMAL HIGH WATER LINE
- FDOT FLORIDA DEPARTMENT OF TRANSPORTATION
- P.E. PERPETUAL ACCESS
- M.E. MAINTENANCE EASEMENT

SURVEYOR'S NOTES:

- BEARINGS SHOWN HEREON ARE BASED ON THE NORTH LINE OF THE NORTHEAST 1/4 OF SECTION 14-20-24 BEING AN ASSUMED BEARING OF NORTH 88°44'17" WEST. THE GRID BEARINGS SHOWN HEREON REFER TO THE STATE PLANE COORDINATE SYSTEM, NORTH AMERICAN DATUM OF 1990 (NAD-83-2011), FLORIDA EAST ZONE.
- ALL LOT LINES INTERSECTING CURVES ARE RADIAL, UNLESS OTHERWISE NOTED NON-RADIAL (N.R.).
- ALL PLATTED UTILITY EASEMENTS SHALL ALSO BE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION AND DATA SERVICES; PROVIDED, HOWEVER, NO SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES SHALL INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. IN THE EVENT A CABLE TELEVISION COMPANY DAMAGES THE FACILITIES OF A PUBLIC UTILITY, IT SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES. THIS SECTION SHALL NOT APPLY TO THOSE PRIVATE EASEMENTS GRANTED TO OR OBTAINED BY A PARTICULAR ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION SHALL COMPLY WITH THE NATIONAL ELECTRICAL SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION.
- THE STATE PLANE COORDINATES SHOWN HEREON ARE RELATIVE TO FLORIDA STATE PLANE COORDINATES NORTH AMERICAN DATUM OF 1983 (NAD-83-2011) EAST ZONE (US FOOT) FOR THIS SITE, USING THE GEODETIC CONTROL POINTS ESTABLISHED WITHIN THE LAKE COUNTY CONTROL NETWORK AND VERIFIED BY GLOBAL POSITIONING SYSTEM (GPS), UTILIZING THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) PERMANENT REFERENCE NETWORK.
- INDIVIDUAL LOT PURCHASERS SHALL BE REQUIRED TO COMPLY WITH ALL LANDSCAPE MAINTENANCE REQUIREMENTS AS SET FORTH IN SECTION 9.01, LAND DEVELOPMENT REGULATIONS.
- ELEVATIONS SHOWN HEREON ARE RELATIVE TO THE NORTH AMERICAN VERTICAL DATUM OF 1983 (NAVD83).
- THE ORDINARY HIGH WATER LINE FOR THE PALATAKAHA RIVER HAS NOT BEEN ESTABLISHED. THE STATE OF FLORIDA MAY OWN OR CLAIM OWNERSHIP OF THOSE LAND WATERWARD OF THE ORDINARY HIGH WATER LINE WHICH MAY AFFECT THE BOUNDARY LINE OF THE LOTS FRONTING THE PALATAKAHA RIVER.
- THE NORMAL HIGH WATER LINE (NHWL) FOR THE PALATAKAHA RIVER HAS BEEN ESTABLISHED AT AN ELEVATION OF 63.00' (NAVD88) IS AT OR ABOVE THE ORDINARY HIGH WATER LINE. THE ORDINARY HIGH WATER LINE BEING AN AMBULATORY BOUNDARY LINE THAT WILL SHIFT IN RESPONSE TO LONG TERM CHANGES IN THE SHORELINE (ACCRETION, EROSION, RELICTION AND SUBMERGENCE).
- THE WETLAND BUFFER SHOWN HEREON IS DEDICATED TO THE ASSOCIATION WITH DEVELOPMENT RIGHTS DEDICATED TO THE CITY OF LEESBURG. NO CLEARING, CONSTRUCTION, GRADING OR ALTERATION IS PERMITTED WITHOUT PRIOR APPROVAL OF THE CITY OF LEESBURG AND/OR APPLICABLE JURISDICTIONAL AGENCIES.
- THE UNRECORDED DRAINAGE EASEMENT REFERRED TO IN THE PROPERTY INFORMATION REPORT, E2, AND FURTHER MENTIONED IN THAT CERTAIN TRUSTEES CORRECTIVE WARRANTY DEED, RECORDED IN OFFICIAL RECORDS BOOK 2527, PAGE 498, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, MAY AFFECT THE SUBJECT PROPERTY BUT CANNOT BE DETERMINED AS TO THE LOCATION OF SAID DRAINAGE EASEMENT. THERE IS NO PROVIDED INFORMATION WITHIN THE DOCUMENT WHICH MAKES IT PLOTTABLE. THE INTENT OF THE EASEMENT MAY BE FOR THE BENEFIT OF "PARCEL B", AS DESCRIBED IN SAID DOCUMENT.
- THE ROADWAY IMPROVEMENTS LOCATED WITHIN THE RIGHT-OF-WAY FOR THE INTERIOR SUBDIVISION STREETS "POPPY COURT & JASMINE CIRCLE" SHALL BE THE PERPETUAL MAINTENANCE OBLIGATION OF THE CITY OF LEESBURG.
- THE ENVIRONMENTAL EASEMENT (E.S.E.) OVER LOTS 16 THROUGH 26 IS DEDICATED TO THE FOX POINTE AT RIVERS EDGE HOMEOWNERS ASSOCIATION, INC AND MAINTAINED ACCORDING TO THE DECLARATION.

SHEET INDEX

SHEET 1 OF 3 - LEGAL DESCRIPTION, DEDICATION, LEGEND & NOTES
SHEETS 2 & 3 OF 3 - BOUNDARY INFORMATION, CENTERLINE, TRACT & LOT GEOMETRY



NOTICE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

CERTIFICATE OF REVIEW BY REVIEWING SURVEYOR

PURSUANT TO SECTION 177.081 F.S., I HAVE REVIEWED THIS PLAT FOR CONFORMITY TO CHAPTER 177 F.S. AND FIND SAID PLAT COMPLIES WITH THE TECHNICAL REQUIREMENTS, PROVIDED HOWEVER THAT MY REVIEW DOES NOT INCLUDE FIELD VERIFICATION OF ANY OF THE COORDINATES, POINTS OR MEASUREMENTS SHOWN ON THIS PLAT.

REVIEW SURVEYOR _____ DATE _____ REGISTRATION NO. _____

QUALIFICATION STATEMENT OF SURVEYOR AND MAPPER

KNOW ALL MEN BY THESE PRESENTS, THAT I THE UNDERSIGNED, BEING A LICENSED SURVEYOR AND MAPPER, DO HEREBY CERTIFY THAT ON APRIL 5, 2018, I COMPLETED THE SURVEY OF THE LANDS AS SHOWN IN THE FOREGOING PLAT: THAT SAID PLAT IS A TRUE AND CORRECT REPRESENTATION OF THE LANDS SURVEYED AND PLATTED AND WAS PREPARED UNDER MY DIRECTION AND SUPERVISION; THAT PERMANENT REFERENCE MONUMENTS HAVE BEEN PLACED AS SHOWN THEREON; AND THIS PLAT COMPLIES WITH ALL THE SURVEY REQUIREMENTS OF CHAPTER 177, PART 1, PLATTING, FLORIDA STATUTES; AND THAT SAID LAND IS LOCATED IN THE CITY OF LEESBURG, LAKE COUNTY, FLORIDA.

BY: _____ DATE: _____

JAMES L. RICKMAN P.S.M. # 5633
ALLEN & COMPANY
LICENSED BUSINESS # 6723
16 EAST PLANT STREET,
WINTER GARDEN, FLORIDA 34787

FOX POINTE AT RIVERS EDGE

DEDICATION

KNOW ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED, FOX POINTE OF LEESBURG, LLC, A FLORIDA LIMITED LIABILITY COMPANY, BEING THE OWNER IN THE SIMPLE OF ALL THE LANDS DESCRIBED HEREIN DOES HEREBY DEDICATE THE FOLLOWING FOR THE PURPOSES THEREON EXPRESSED, SUBJECT TO THE GENERAL NOTES CONTAINED HEREIN.

1.TO FOX POINTE AT RIVERS EDGE HOMEOWNERS ASSOCIATION, INC. ("THE ASSOCIATION"):

TRACTS C AND D, LANDSCAPE SHALL TRACT SHALL BE OWNED AND MAINTAINED BY THE FOX POINTE AT RIVERS EDGE HOMEOWNERS ASSOCIATION, INC, FOR THE PURPOSE OF GATES, LANDSCAPE.

TRACTS F, G, H AND I, OPEN SPACE SHALL BE OWNED AND MAINTAINED BY THE FOX POINTE AT RIVERS EDGE HOMEOWNERS ASSOCIATION, INC, FOR THE PURPOSE OF OPEN SPACE.

TRACT J, RECREATION, SHALL BE OWNED AND MAINTAINED BY THE FOX POINTE AT RIVERS EDGE HOMEOWNERS ASSOCIATION, INC, FOR THE PURPOSE OF RECREATION.

TRACT K, OPEN SPACE/DRAINAGE, SHALL BE OWNED AND MAINTAINED BY THE FOX POINTE AT RIVERS EDGE HOMEOWNERS ASSOCIATION, INC, FOR THE PURPOSE OF OPEN SPACE/DRAINAGE.

TRACT A, STORMWATER MANAGEMENT/DRY RETENTION POND TRACT SHALL BE OWNED AND MAINTAINED BY THE FOX POINTE AT RIVERS EDGE HOMEOWNERS ASSOCIATION, INC, FOR THE PURPOSE OF STORMWATER MANAGEMENT/DRY RETENTION POND.

2.TO THE CITY OF LEESBURG, LAKE COUNTY:

TRACT B, PUBLIC RIGHT-OF-WAY TRACT SHALL BE OWNED AND MAINTAINED BY THE CITY OF LEESBURG, FOR THE PURPOSE OF PUBLIC RIGHT-OF-WAY FOR THE PERPETUAL USE OF THE PUBLIC.

TRACT L, LIFT STATION TRACT SHALL BE OWNED AND MAINTAINED BY THE CITY OF LEESBURG, FOR THE PURPOSE OF LIFT STATION.

3.TO STATE OF FLORIDA:

4.TO PROVIDERS OF ELECTRIC, TELEPHONE, CABLE TELEVISION SERVICES: WATERS OF THE STATE (SEE NOTE #7). A UTILITY EASEMENT IS HEREBY GRANTED OVER, ACROSS AND UPON THOSE AREAS DESIGNATED AS UTILITY EASEMENTS SHOWN HEREON.

IN WITNESS WHEREOF, FOX POINTE OF LEESBURG, LLC, A FLORIDA LIMITED LIABILITY COMPANY HAS EXECUTED THIS DEDICATION IN THE MANNER PROVIDED BY LAW _____, 2022.

SIGNED AND SEALED AND DELIVERED IN OUR PRESENCE AS WITNESSES:

OWNER: FOX POINTE OF LEESBURG, LLC, A FLORIDA LIMITED LIABILITY COMPANY
SIGNATURE: _____
PRINTED NAME: _____
SIGNATURE: _____
PRINTED NAME: _____

ACKNOWLEDGMENT

STATE OF FLORIDA, COUNTY OF _____

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF [] PHYSICAL PRESENCE OR [] ONLINE NOTARIZATION, THIS ____ DAY OF _____, 2022,

BY _____, AS _____, OF FOX POINTE OF LEESBURG, LLC, A FLORIDA LIMITED LIABILITY COMPANY, SUCH PERSON

[] IS PERSONALLY KNOWN TO ME OR [] HAS PRODUCED

_____ AS IDENTIFICATION.

SIGNATURE OF PERSON TAKING ACKNOWLEDGEMENT

PRINTED NAME: _____

COMMISSION NO.: _____

MY COMMISSION EXPIRES: _____

CERTIFICATE OF APPROVAL BY MUNICIPALITY

THIS IS TO CERTIFY, THAT ON _____THE CITY COMMISSION OF LEESBURG, LAKE COUNTY, FLORIDA APPROVED THE FOREGOING PLAT.

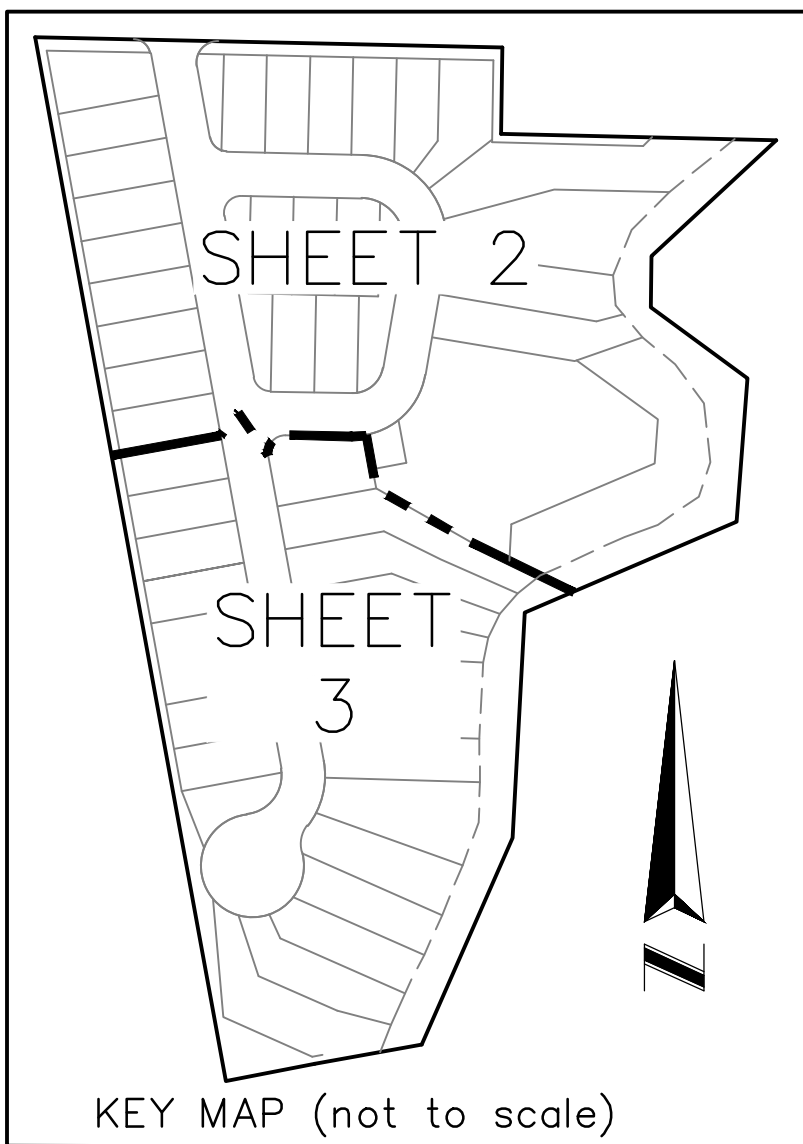
CITY CLERK _____ MAYOR/COMMISSIONER _____

PRINTED NAME _____ PRINTED NAME _____



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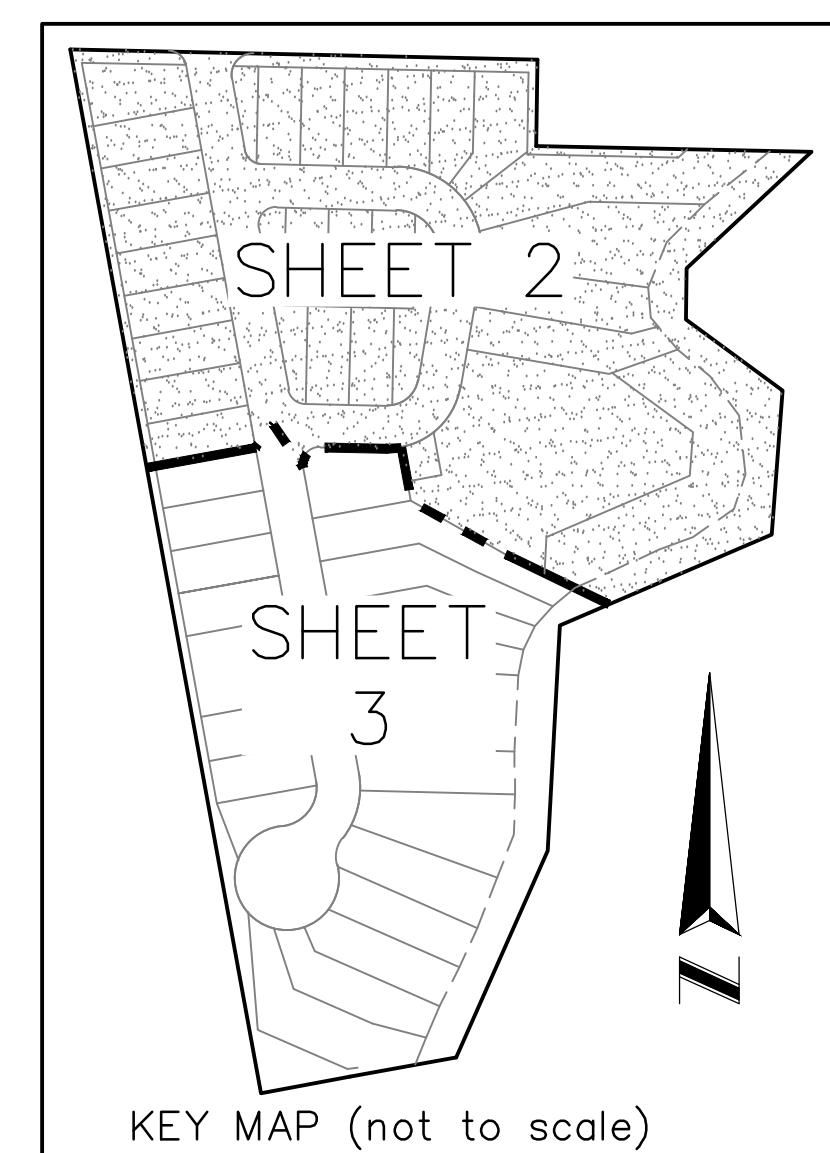
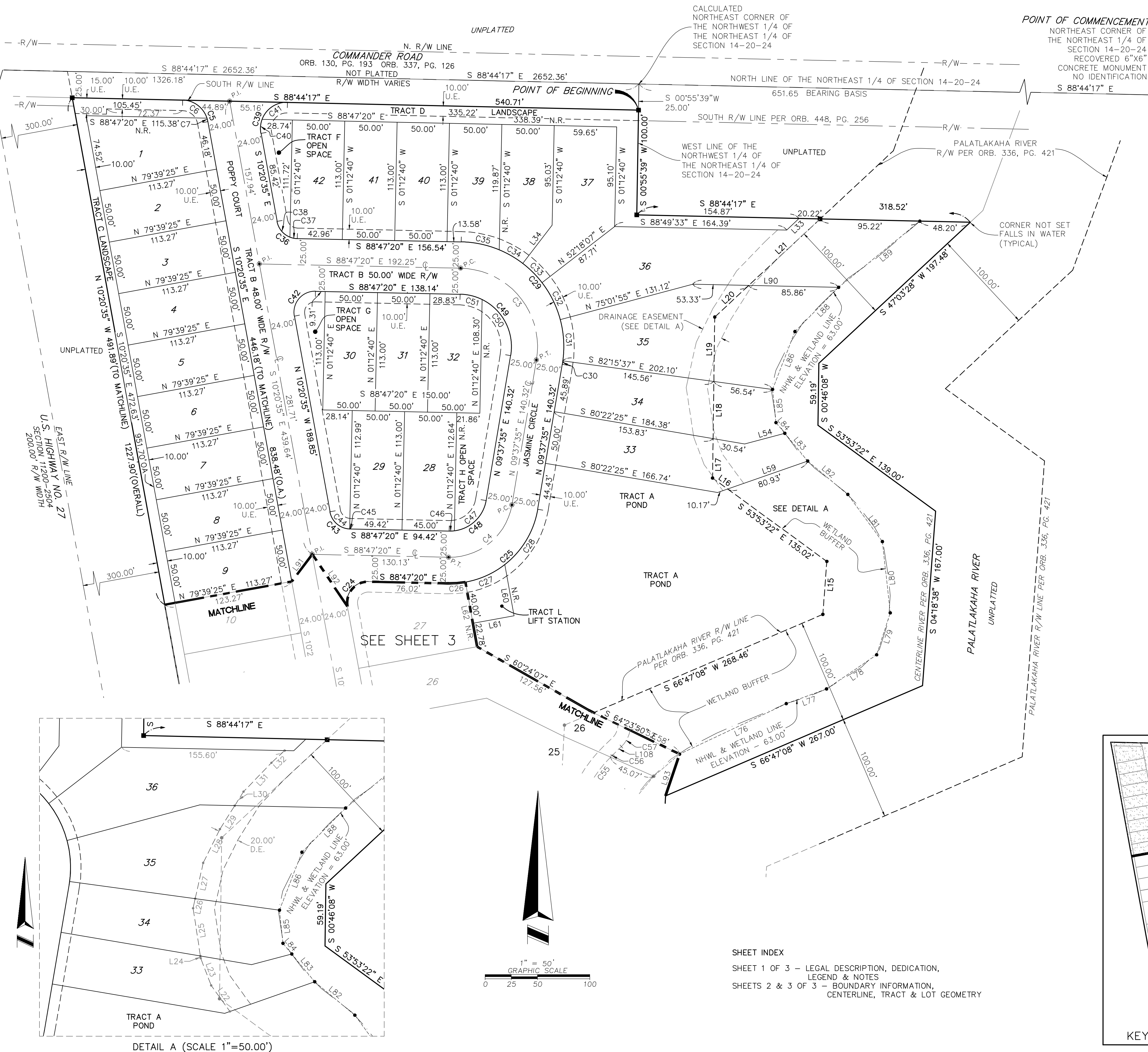
LICENSED BUSINESS #6723
16 EAST PLANT STREET
WINTER GARDEN, FLORIDA 34787
(407) 654-5355 FAX (407) 654-5356



A PORTION OF THE NORTHEAST 1/4 OF SECTION 14, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA

LINE TABLE		
LINE	BEARING	LENGTH
L15	S04°18'36"W	50.69'
L16	N53°53'22"W	17.90'
L17	N00°46'08"E	37.55'
L18	N00°46'08"E	54.62'
L19	N00°46'08"E	61.44'
L20	N47°03'28"E	44.33'
L21	N47°03'28"E	93.08'
L22	N35°44'47"W	30.57'
L23	N20°54'20"W	27.86'
L24	N08°40'40"W	2.06'
L25	N08°40'40"W	46.17'
L26	N12°31'56"E	9.34'
L27	N12°31'56"E	34.97'
L28	N26°17'51"E	35.89'
L29	N32°15'51"E	26.53'
L30	N32°15'51"E	15.84'
L31	N44°03'17"E	38.26'
L32	S47°03'28"W	17.20'
L33	N46°34'56"E	16.01'
L34	N37°26'03"E	46.24'
L54	N75°00'50"E	39.68'
L59	N70°42'47"E	91.09'
L60	N10°20'35"W	49.73'
L61	S79°39'25"W	40.00'
L62	N10°20'35"W	62.78'
L76	N64°39'49"E	112.68'
L77	N69°56'41"E	40.95'
L78	N55°42'50"E	57.85'
L79	N108°01'15"E	42.06'
L80	N06°17'36"W	68.41'
L81	N36°15'14"W	55.80'
L82	N50°13'11"W	49.82'
L83	N39°32'44"W	34.39'
L84	N39°32'44"W	13.21'
L85	N05°53'50"W	31.83'
L86	N21°08'23"E	59.24'
L88	N44°41'11"E	59.32'
L89	N50°50'02"E	99.96'
L90	S88°47'17"E	139.19'
L91	N37°08'48"E	32.56'
L92	S33°56'40"E	59.94'
L93	N146°42'37"E	42.04'
L108	S48°04'00"W	11.78'

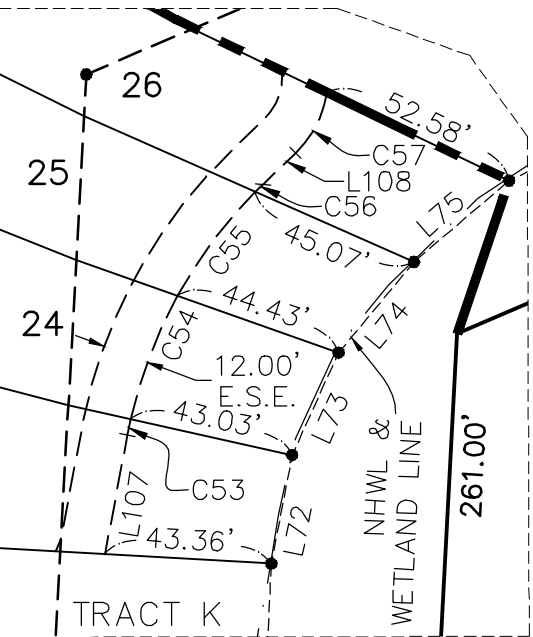
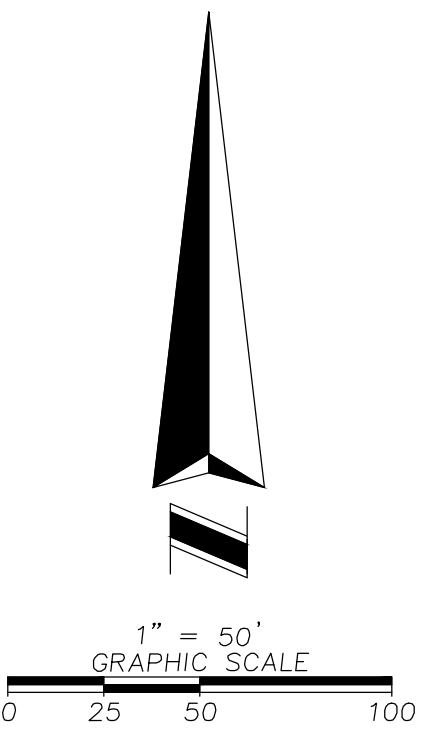
CURVE TABLE					
CURVE	RADIUS	CHORD BEARING	CHORD	DELTA	LENGTH
C3	75.00'	N39°34'52"W	113.56'	098°24'55"	128.83'
C4	60.00'	N50°25'08"E	78.40'	081°35'05"	85.44'
C5	25.00'	N49°32'25"W	31.60'	078°23'43"	34.21'
C6	25.00'	N53°22'05"W	28.94'	070°44'24"	30.87'
C7	25.00'	N14°10'14"W	3.34'	007°39'20"	3.34'
C24	20.00'	S40°26'03"W	30.99'	101°33'15"	35.45'
C25	85.00'	N50°25'08"E	111.06'	081°35'05"	121.03'
C26	85.00'	N85°36'27"E	16.60'	011°12'27"	16.63'
C27	85.00'	N65°59'25"E	41.17'	028°01'37"	41.58'
C28	85.00'	N30°48'06"E	61.41'	042°21'01"	62.83'
C29	100.00'	N39°34'52"W	151.42'	098°24'55"	171.77'
C30	100.00'	N08°40'59"E	3.29'	001°53'12"	3.29'
C31	100.00'	N03°36'51"W	39.37'	022°42'28"	39.63'
C32	100.00'	N26°19'59"W	39.41'	022°43'48"	39.67'
C33	100.00'	N45°07'55"W	25.88'	014°52'04"	25.95'
C34	100.00'	N59°59'59"W	25.88'	014°52'04"	25.95'
C35	100.00'	N78°06'40"W	37.06'	021°21'19"	37.27'
C36	20.00'	S49°33'57"E	25.29'	078°26'45"	27.38'
C37	20.00'	S78°28'46"E	7.16'	020°37'07"	7.20'
C38	20.00'	S39°15'24"E	19.34'	057°49'38"	20.19'
C39	25.00'	S40°27'35"W	38.75'	101°36'17"	44.33'
C40	25.00'	S05°08'48"W	13.35'	030°58'43"	13.52'
C41	25.00'	S55°56'56"W	28.90'	070°37'34"	30.82'
C42	20.00'	S40°26'03"W	30.99'	101°33'15"	35.45'
C43	20.00'	S49°33'57"E	25.29'	078°26'45"	27.38'
C44	20.00'	S48°44'11"E	24.84'	076°47'12"	26.80'
C45	20.00'	S87°57'33"E	0.58'	001°39'33"	0.58'
C46	35.00'	N87°06'16"E	5.01'	008°12'48"	5.02'
C47	35.00'	N46°18'44"E	41.82'	073°22'17"	44.82'
C48	35.00'	N50°25'08"E	45.73'	081°35'05"	49.84'
C49	50.00'	N39°34'52"W	75.71'	098°24'55"	85.88'
C50	50.00'	N27°03'27"W	59.74'	073°22'04"	64.03'
C51	50.00'	N76°15'54"W	21.68'	025°02'51"	21.86'
C55	122.00'	S36°48'54"W	33.80'	015°55'38"	33.91'
C56	122.00'	S45°25'21"W	2.74'	001°17'17"	2.74'
C57	28.00'	N27°35'34"E	17.74'	036°56'52"	18.06'



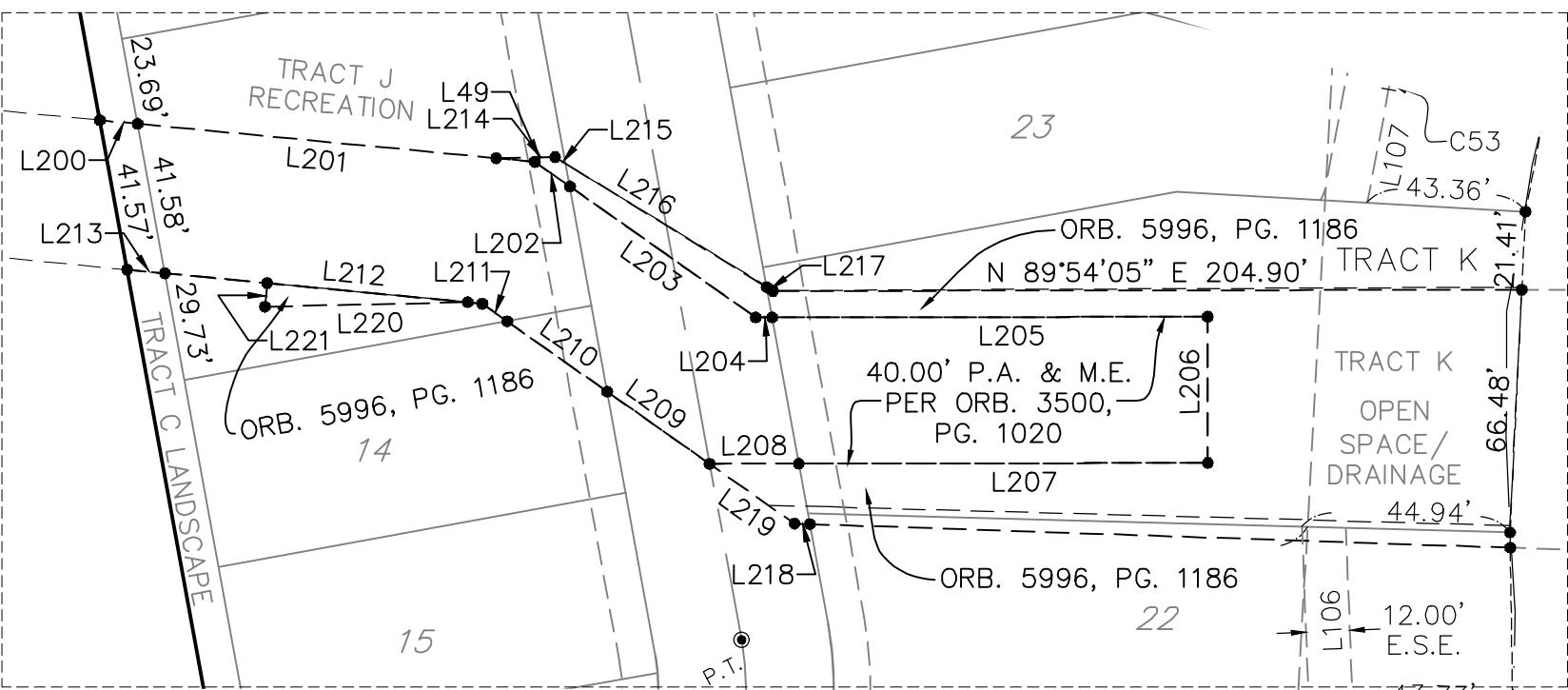
FOX POINTE AT RIVERS EDGE

A PORTION OF THE NORTHEAST 1/4 OF SECTION 14, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA

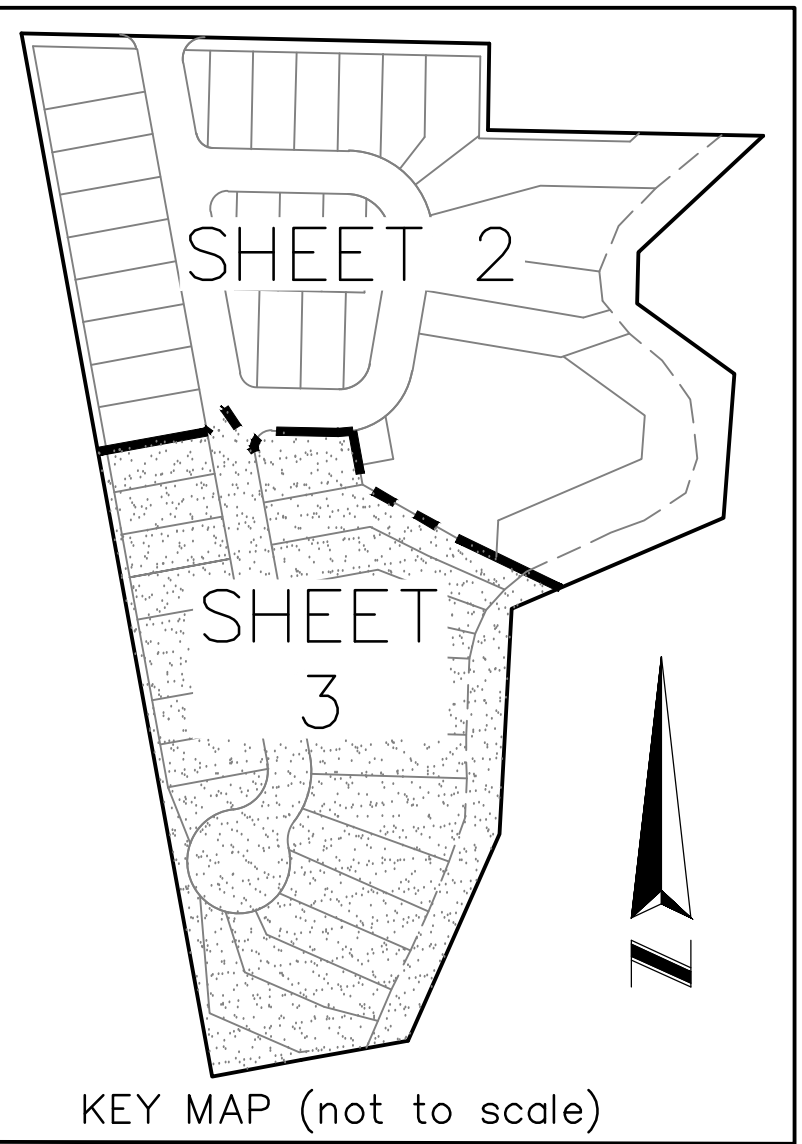
CURVE TABLE					
CURVE	RADIUS	CHORD BEARING	CHORD	DELTA	LENGTH
C1	72.00'	N13°55'01"E	59.17'	048°31'12"	60.97'
C2	2497.02'	S37°18'45"W	75.35'	001°43'45"	75.36'
C8	48.00'	N18°09'40"E	45.81'	057°00'30"	47.76'
C9	48.00'	N07°32'48"W	4.68'	005°35'33"	4.69'
C10	48.00'	N20°57'27"E	41.64'	051°24'57"	43.07'
C11	35.00'	N67°43'44"E	25.16'	042°07'38"	25.73'
C12	60.00'	S52°45'13"E	74.63'	283°05'32"	296.45'
C13	60.00'	S47°54'48"W	78.54'	081°45'31"	85.62'
C14	60.00'	S51°17'06"E	47.97'	047°07'48"	49.35'
C15	60.00'	N88°11'32"E	35.00'	033°54'56"	35.52'
C16	60.00'	N54°16'36"E	35.00'	033°54'56"	35.52'
C17	60.00'	N12°08'27"E	51.05'	050°21'23"	52.73'
C18	60.00'	N13°40'06"W	1.32'	001°15'45"	1.32'
C19	35.00'	S11°56'19"W	30.95'	052°28'36"	32.06'
C20	96.00'	N13°55'01"E	78.89'	048°31'12"	81.30'
C21	96.00'	N32°30'18"E	18.98'	011°20'38"	19.01'
C22	96.00'	N14°11'59"E	41.99'	025°16'00"	42.33'
C23	96.00'	N04°23'18"W	19.92'	011°54'34"	19.95'
C24	20.00'	S40°26'03"W	30.99'	101°33'15"	35.45'
C26	85.00'	N85°36'27"E	16.60'	011°12'27"	16.63'
C52	148.00'	N09°59'55"E	62.76'	024°28'58"	63.24'
C53	122.00'	S11°41'41"W	4.23'	001°59'10"	4.23'
C54	122.00'	S20°46'11"W	34.30'	016°09'49"	34.42'
C55	122.00'	S36°48'54"W	33.80'	015°55'38"	33.91'
C56	122.00'	S45°25'21"W	2.74'	001°17'17"	2.74'
C57	28.00'	N27°35'34"E	17.74'	036°56'52"	18.06'
C58	60.00'	S10°20'35"E	35.84'	034°45'14"	36.39'



DETAIL B (SCALE 1"=50.00')



DETAIL C (SCALE 1"=50.00')



SHEET INDEX
SHEET 1 OF 3 - LEGAL DESCRIPTION, DEDICATION,
LEGEND & NOTES
SHEETS 2 & 3 OF 3 - BOUNDARY INFORMATION,
CENTERLINE, TRACT & LOT GEOMETRY

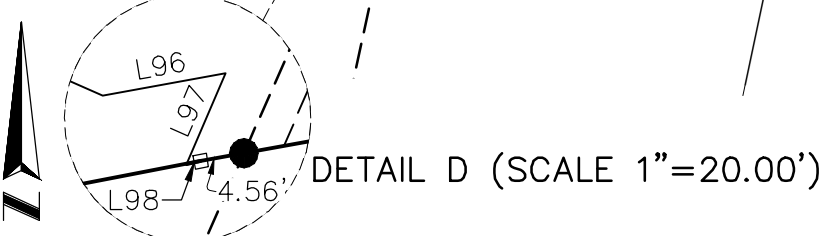
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16 EAST PLANT STREET
WINTER GARDEN, FLORIDA 34787
(407) 654-5355 FAX (407) 654-5356

LINE TABLE		
LINE	BEARING	LENGTH
L1	N23°50'38"E	61.30'
L2	N23°50'38"E	48.25'
L3	N23°50'38"E	50.00'
L4	N23°50'38"E	50.00'
L5	N23°50'38"E	58.86'
L6	N23°50'38"E	42.38'
L7	N03°05'38"E	40.93'
L8	N03°05'38"E	50.02'
L9	N03°05'38"E	89.50'
L10	N03°05'38"E	38.17'
L11	N03°05'38"E	37.81'
L12	N03°05'38"E	37.57'
L13	N03°05'38"E	10.81'
L14	N66°47'08"E	30.08'
L53	S02°46'01"W	66.48'
L62	N10°20'35"W	62.78'
L63	N22°06'41"E	30.49'
L64	N23°14'31"E	38.50'
L65	N26°20'41"E	50.05'
L66	N24°44'34"E	50.01'
L67	N22°09'19"E	63.08'
L68	N20°46'46"E	57.38'
L69	N02°04'51"E	44.64'
L70	N00°51'56"W	50.04'
L71	N02°46'01"E	87.89'
L72	N10°52'53"E	28.77'
L73	N24°22'19"E	29.25'
L74	N39°40'47"E	30.64'
L75	N49°27'56"E	32.61'
L91	N37°08'48"E	32.56'
L92	S33°56'40"E	59.94'
L93	N18°42'37"E	42.04'
L94	S24°38'37"E	29.90'
L95	S18°06'20"E	73.51'
L96	N79°39'26"E	13.02'
L97	S23°22'06"W	10.27'
L98	S79°12'51"W	1.51'
L99	N23°20'05"E	53.31'
L100	N23°20'05"E	45.78'
L101	N26°18'03"E	50.01'
L102	N28°07'58"E	50.12'
L103	N22°14'24"E	60.23'
L104	N22°14'24"E	16.52'
L105	N02°14'34"W	8.49'
L106	N02°14'34"W	50.11'
L107	S10°42'06"W	31.56'
L108	S46°04'00"W	11.78'
L200	S84°31'55"E	10.39'
L201	S84°31'55"E	109.16'
L202	S54°49'55"E	11.75'
L203	S54°49'55"E	62.20'
L204	N89°54'05"E	4.49'
L205	N89°54'05"E	119.16'
L206	N00°05'55"W	40.00'
L207	N89°54'05"E	111.93'
L208	N89°54'05"E	24.43'
L209	N54°49'55"W	34.19'
L210	S54°49'55"E	33.50'
L211	S54°49'55"E	8.36'
L212	S84°31'55"E	87.23'
L213	S84°31'55"E	10.39'
L214	N89°03'02"E	15.86'
L215	S58°24'45"E	3.42'
L216	S58°24'45"E	64.52'

LINE TABLE		
LINE	BEARING	LENGTH
L217	S58°24'45"E	2.02'
L218	N88°03'42"W	4.20'
L219	N54°49'55"W	28.46'
L220	N88°45'17"E	55.47'
L221	S05°28'05"W	6.48'



DETAIL D (SCALE 1"=20.00')

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.C.2.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director), Christine Rock, (Senior Planner)

Subject: Resolution of the City Commission of the City of Leesburg, Florida, accepting and approving a plat for Villages of West Lake Unit No. 75, a subdivision of the City of Leesburg, Florida, being a portion of Section 16, Township 20 South, Range 24 East, Lake County, Florida, and accepting and dedicating to the use of the public any easements or public places shown thereon as being dedicated to the public; and providing an effective date. (Villages of West Lake Unit No. 75)

Staff Recommendation:

Staff recommends approval of the plat for Villages of West Lake Unit No. 75 Subdivision.

Analysis:

The property is generally located east of County Road 470. The proposal is for approval of a plat consisting of 71 single-family residential lots. The review process for zoning, site plan and construction plans has been completed. Approval of this plat will complete the project review process and allow for the applicant(s) to apply for building permits, construct, and sell homes within this new subdivision.

Procurement Analysis:

N/A

Options:

1. Approve the request for a plat of the new Villages of West Lake Unit No. 75 subdivision; or
2. Other such action as the Commission may deem appropriate.

Fiscal Impact:

No direct fiscal impact will result from this action. However, a future positive fiscal impact will result from the completion of the homes to be constructed in this project, in the form of ad valorem taxes, impact fees and utility fees.

RESOLUTION NO. _____

RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, ACCEPTING AND APPROVING A PLAT FOR VILLAGES OF WEST LAKE UNIT NO. 75, A SUBDIVISION OF THE CITY OF LEESBURG, FLORIDA, BEING A PORTION OF SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND ACCEPTING AND DEDICATING TO THE USE OF THE PUBLIC ANY EASEMENTS OR PUBLIC PLACES SHOWN THEREON AS BEING DEDICATED TO THE PUBLIC; AND PROVIDING AN EFFECTIVE DATE. (VILLAGES OF WEST LAKE UNIT NO. 75)

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

THAT the plat of the following described lands, which is named Villages of West Lake Unit No. 75 is hereby approved and accepted by the City of Leesburg, Florida; being

A PARCEL OF LAND LYING WITHIN THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE ALONG THE WEST LINE THEREOF RUN S00°46'52"W, 535.00 FEET TO THE SOUTHEAST CORNER OF THOSE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 4496, PAGE 70, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE ALONG THE SOUTH LINE OF SAID LANDS RUN N89°13'08"W, 120.24 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE WESTERLY, HAVING A RADIUS OF 1,196.40 FEET AND A CHORD BEARING AND DISTANCE OF S21°54'49"E, 343.17 FEET TO WHICH A RADIAL LINE BEARS N59°50'27"E; SAID POINT ALSO BEING ON THE EASTERLY RIGHT OF WAY LINE OF COUNTY ROAD NO. 470 (A 100 FOOT WIDE RIGHT OF WAY PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP, SECTION 11670-2601); THENCE ALONG SAID EASTERLY RIGHT OF WAY LINE RUN SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 16°29'29", AN ARC DISTANCE OF 344.36 FEET TO THE POINT OF BEGINNING; THENCE DEPARTING SAID EASTERLY RIGHT OF WAY LINE RUN N68°18'26"E ALONG A NON-TANGENT LINE A DISTANCE OF 779.80 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 774.50 FEET AND A CHORD BEARING AND DISTANCE OF S22°47'41"E, 18.34 FEET TO WHICH A RADIAL LINE BEARS S67°53'01"W; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 01°21'24", AN ARC DISTANCE OF 18.34 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE WESTERLY AND HAVING A RADIUS OF 978.50 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 05°26'32", AN ARC DISTANCE OF 92.94 FEET TO THE POINT OF TANGENCY; THENCE S18°01'51"E, 175.68 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 671.50 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 16°54'16", AN ARC DISTANCE OF 198.12 FEET; THENCE ALONG A RADIAL LINE RUN S55°03'52"W, 114.39 FEET; THENCE S25°41'22"W, 19.96 FEET TO A POINT ON THE ARC

OF A NON-TANGENT CURVE CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 25.00 FEET AND A CHORD BEARING AND DISTANCE OF N31°46'07"W, 23.94 FEET TO WHICH A RADIAL LINE BEARS S29°37'07"W; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 57°13'32", AN ARC DISTANCE OF 24.97 FEET; THENCE ALONG A RADIAL LINE RUN S86°50'39"W, 35.00 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 25.00 FEET AND A CHORD BEARING AND DISTANCE OF S26°50'39"W, 25.00 FEET TO WHICH A RADIAL LINE BEARS N86°50'39"E; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 60°00'00", AN ARC DISTANCE OF 26.18 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE SOUTHEASTERLY AND HAVING A RADIUS OF 60.00 FEET; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 01°33'42", AN ARC DISTANCE OF 1.64 FEET TO THE POINT OF TANGENCY; THENCE S55°16'58"W, 56.37 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 82.50 FEET; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 02°39'13", AN ARC DISTANCE OF 3.82 FEET; THENCE ALONG A NON-TANGENT LINE RUN N28°03'32"W, 89.20 FEET; THENCE S68°18'26"W, 668.53 FEET TO THE AFORESAID EASTERLY RIGHT OF WAY LINE OF COUNTY ROAD NO. 470; THE FOLLOWING TWO (2) COURSES BEING ALONG SAID EASTERLY RIGHT OF WAY LINE: RUN N00°46'52"E, 151.17 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE WESTERLY AND HAVING A RADIUS OF 1,196.40 FEET; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 14°26'56", AN ARC DISTANCE OF 301.71 FEET TO THE POINT OF BEGINNING.

CONTAINING 8.60 ACRES, MORE OR LESS.

(See Exhibit A, Villages of West Lake Unit No. 75 Plat attached)

THAT this resolution shall become effective immediately.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

Mayor

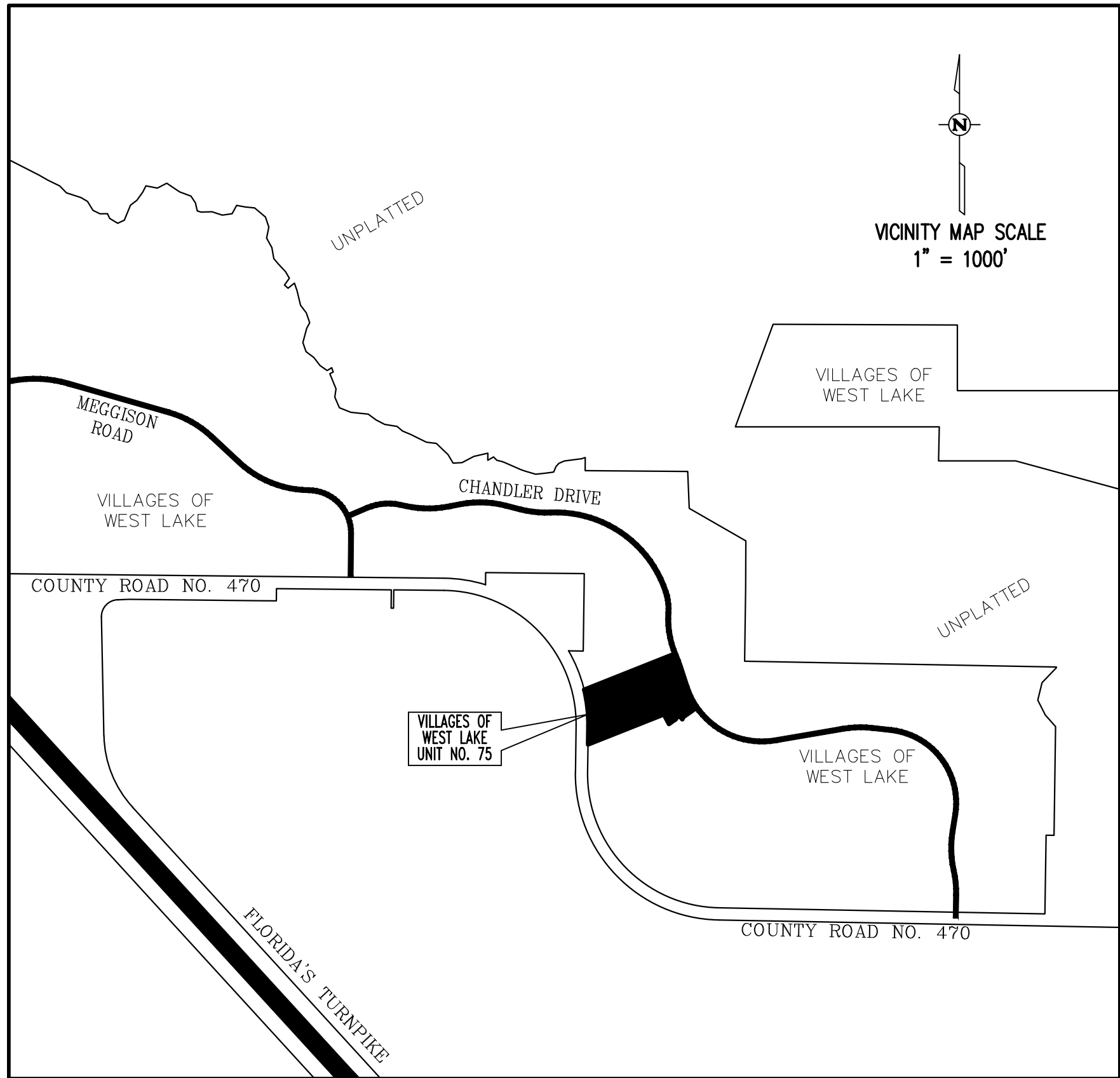
ATTEST:

City Clerk

VILLAGES OF WEST LAKE UNIT NO. 75

SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA.

VICINITY MAP



71 LOTS – 7 TRACTS

NOTICE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

NOTES:

1.) BEARINGS AND COORDINATES SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM EAST ZONE NORTH AMERICAN DATUM (NAD) OF 1983 WITH 2011 ADJUSTMENT AS DERIVED FROM THE L-NET NETWORK (TOPNET GNSS NETWORK). AS A REFERENCE, THE WEST LINE OF THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST, HAS A BEARING OF SOUTH 00°46'52" WEST.

2.) ALL PLATTED UTILITY EASEMENTS SHALL PROVIDE THAT SUCH EASEMENTS SHALL ALSO BE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES; PROVIDED, HOWEVER, NO SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES SHALL INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. IN THE EVENT A CABLE TELEVISION COMPANY DAMAGES THE FACILITIES OF A PUBLIC UTILITY, IT SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES. THIS SECTION SHALL NOT APPLY TO THOSE PRIVATE EASEMENTS GRANTED TO OR OBTAINED BY A PARTICULAR ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION SHALL COMPLY WITH THE NATIONAL ELECTRICAL SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION.

3.) ALL DISTANCES SHOWN ARE IN FEET.

4.) WITH REFERENCE TO CURVILINEAR LOTS, RADIAL LINES HAVE BEEN DESIGNATED BY (R). ALL OTHER LINES ARE NON-RADIAL.

5.) LOT CORNERS WILL BE SET PRIOR TO THE TRANSFER OF ANY LOT OR PRIOR TO THE EXPIRATION OF THE BOND OR OTHER SURETY.

6.) PERMANENT CONTROL POINTS (P.C.P.'S) WILL BE SET WITHIN ONE YEAR OF THE DATE THIS PLAT WAS RECORDED OR PRIOR TO THE EXPIRATION OF THE BOND OR SURETY.

7.) ALL PERMANENT REFERENCE MONUMENTS (P.R.M.'S) HAVE BEEN SET IN ACCORDANCE WITH THE REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES.

8.) TRACTS "A", "B" AND "C" ARE FOR ANY PURPOSE PERMITTED BY APPLICABLE LAW AND APPROVED IN WRITING BY DEVELOPER.

9.) TRACTS "D", "E", "F" AND "G" ARE FOR ANY PURPOSE PERMITTED BY APPLICABLE LAW AND APPROVED IN WRITING BY DEVELOPER. NO INGRESS OR EGRESS IS PERMITTED WITHOUT THE DEVELOPER'S CONSENT.

10.) THE DISTRICT FINDS IT IN THE PUBLIC INTEREST, AND HEREBY AGREES TO PROVIDE THE FOLLOWING SERVICES: (A) MAINTENANCE AND REPAIR OF AREAS OWNED BY THE DISTRICT OR DEDICATED TO THE USE AND ENJOYMENT OF THE RESIDENTS OF THE DISTRICT, THE SUBDIVISION, OR THE PUBLIC; (B) PAY FOR THE COST OF WATER AND SEWER PROVIDED BY WILWOOD UTILITY DEPENDENT DISTRICT, OR ITS ASSIGNS, TOGETHER WITH THE COST OF GARBAGE, ELECTRICAL, LIGHTING, TELEPHONE, GAS AND OTHER NECESSARY UTILITY SERVICE FOR AREAS OWNED BY THE DISTRICT OR DEDICATED TO THE USE AND ENJOYMENT OF THE RESIDENTS OF THE DISTRICT, SUBDIVISION, OR THE PUBLIC; (C) MAINTENANCE AND REPAIR OF THE STORM WATER RUNOFF DRAINAGE SYSTEM INCLUDING DRAINAGE EASEMENTS AND DRAIN PIPES NOT MAINTAINED BY SOUTHEAST WILWOOD WATER CONSERVATION AUTHORITY, LLC, OR ITS ASSIGNS, OR THE CITY OF LEESBURG; (D) MAINTENANCE AND REPAIR OF THE LANDSCAPING AND IRRIGATION ON ISLANDS AND CUL-DE-SACS LOCATED WITHIN THE ROADWAYS, IF ANY; (E) MAINTENANCE AND REPAIR TO THE TOP AND EXTERIOR OF THE WALLS AND/OR FENCES LOCATED ON OR ADJACENT TO TRACTS C AND D OF THE SUBDIVISION; AND (F) MAINTENANCE AND REPAIR, INCLUDING STRUCTURAL REPAIR, TO THE WALLS AND/OR FENCES LOCATED ON OR ADJACENT TO TRACTS E, F, AND G OF THE SUBDIVISION.

11.) THE TITLE OPINION FOR THIS PLAT HAS BEEN SUBMITTED BY SEPARATE DOCUMENT.

SHEET 1 OF 4

PLAT BOOK

PAGE

DEDICATION

KNOW ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED, THE VILLAGES LAND COMPANY, LLC (THE DEVELOPER) HAS CAUSED TO BE MADE THIS PLAT, VILLAGES OF WEST LAKE UNIT NO. 75, A SUBDIVISION OF LAND HEREIN DESCRIBED AND JOINS WITH VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 14 (THE DISTRICT) TO HEREBY DEDICATE THE ROADWAYS SHOWN HEREON TO THE CITY OF LEESBURG AND THE PERPETUAL USE OF THE PUBLIC; AND DEDICATES TRACTS "A", "B", "C", "D", "E", "F" AND "G" TO VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 14.

WITNESSES:

(1) SIGNATURE

PRINT NAME

(2) SIGNATURE

PRINT NAME

THE VILLAGES LAND COMPANY, LLC,
A FLORIDA LIMITED LIABILITY COMPANY
BY: TVL COMPANY, LLC,
A FLORIDA LIMITED LIABILITY COMPANY,
ITS MANAGER

BY: MARTIN L. DZURO,
MANAGER

WITNESSES:

(1) SIGNATURE

PRINT NAME

(2) SIGNATURE

PRINT NAME

VILLAGE COMMUNITY DEVELOPMENT
DISTRICT NO. 14

BY: C. DALE BORROWMAN,
CHAIR

STATE OF FLORIDA
COUNTY OF SUMTER

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF ☐ PHYSICAL PRESENCE OR ☐ ONLINE NOTARIZATION, THIS ____ DAY OF _____, 20____, BY MARTIN L. DZURO, AS MANAGER OF AND ON BEHALF OF TVL COMPANY, LLC, A FLORIDA LIMITED LIABILITY COMPANY, THE MANAGER OF THE VILLAGES LAND COMPANY, LLC, A FLORIDA LIMITED LIABILITY COMPANY, FOR THE PURPOSES EXPRESSED HEREIN, WHO IS PERSONALLY KNOWN TO ME AND WHO DID NOT TAKE AN OATH.

NOTARY PUBLIC – STATE OF FLORIDA

PRINT NAME: _____
COMMISSION NO.: _____
COMMISSION EXPIRES: _____

SEAL

STATE OF FLORIDA
COUNTY OF SUMTER

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF ☐ PHYSICAL PRESENCE OR ☐ ONLINE NOTARIZATION, THIS ____ DAY OF _____, 20____, BY C. DALE BORROWMAN, THE CHAIR OF VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 14, ON BEHALF OF THE DISTRICT, WHO IS PERSONALLY KNOWN TO ME AND WHO DID NOT TAKE AN OATH.

NOTARY PUBLIC – STATE OF FLORIDA

PRINT NAME: _____
COMMISSION NO.: _____
COMMISSION EXPIRES: _____

SEAL

CERTIFICATE OF SURVEYOR

KNOW ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED, BEING A REGISTERED SURVEYOR AND MAPPER, FULLY LICENSED TO PRACTICE IN THE STATE OF FLORIDA, DOES HEREBY CERTIFY THAT THIS PLAT WAS PREPARED UNDER HER SUPERVISION, AND THAT THIS PLAT COMPLIES WITH ALL OF THE PROVISIONS OF CHAPTER 177, FLORIDA STATUTES.

DATE: _____

KAYE M. JAMESON, P.S.M. – REGISTRATION NUMBER 5912
CLYMER FARNER BARLEY SURVEYING, LLC – REGISTRATION NUMBER LB 8498
4450 N.E. 83RD ROAD
WILDWOOD, FLORIDA 34785

SEAL

STATEMENT OF REVIEWER

"PURSUANT TO SECTION 177.081, FLORIDA STATUTES, I HAVE REVIEWED THIS PLAT FOR CONFORMITY TO CHAPTER 177, FLORIDA STATUTES, AND FIND THAT SAID PLAT COMPLIES WITH THE TECHNICAL REQUIREMENTS OF THAT CHAPTER; PROVIDED HOWEVER, THAT MY REVIEW DOES NOT INCLUDE FIELD VERIFICATION OF ANY OF THE COORDINATES, POINTS OR MEASUREMENTS SHOWN ON THIS PLAT."

SIGNATURE DATE: _____

PRINT NAME _____, REGISTRATION NUMBER _____
WADE SURVEYING, INC. FOR CITY OF LEESBURG, FLORIDA

SEAL

LEGAL DESCRIPTION

A PARCEL OF LAND LYING WITHIN THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE ALONG THE WEST LINE THEREOF RUN S00°46'52"W, 535.00 FEET TO THE SOUTHEAST CORNER OF THOSE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 4496, PAGE 70, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA; THENCE ALONG THE SOUTH LINE OF SAID LANDS RUN N89°13'08"W, 120.24 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE WESTERLY, HAVING A RADIUS OF 1,196.40 FEET AND A CHORD BEARING AND DISTANCE OF S21°54'49"E, 343.17 FEET TO WHICH A RADIAL LINE BEARS N59°50'27"E; SAID POINT ALSO BEING ON THE EASTERLY RIGHT OF WAY LINE OF COUNTY ROAD NO. 470 (A 100 FOOT WIDE RIGHT OF WAY PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP, SECTION 11670-2601); THENCE ALONG SAID EASTERLY RIGHT OF WAY LINE RUN SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 16°29'29", AN ARC DISTANCE OF 344.36 FEET TO THE POINT OF BEGINNING; THENCE DEPARTING SAID EASTERLY RIGHT OF WAY LINE RUN N68°18'26"E ALONG A NON-TANGENT LINE A DISTANCE OF 779.80 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 774.50 FEET AND A CHORD BEARING AND DISTANCE OF S22°47'41"E, 18.34 FEET TO WHICH A RADIAL LINE BEARS S67°53'01"W; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 01°21'24", AN ARC DISTANCE OF 18.34 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE WESTERLY AND HAVING A RADIUS OF 978.50 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 05°26'32", AN ARC DISTANCE OF 92.94 FEET TO THE POINT OF TANGENCY; THENCE S18°01'51"E, 175.68 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 671.50 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 16°54'16", AN ARC DISTANCE OF 198.12 FEET; THENCE ALONG A RADIAL LINE RUN S55°03'52"W, 114.39 FEET; THENCE S25°41'22"W, 19.96 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 25.00 FEET AND A CHORD BEARING AND DISTANCE OF N31°46'07"W, 23.94 FEET TO WHICH A RADIAL LINE BEARS S29°37'07"W; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 57°13'32", AN ARC DISTANCE OF 24.97 FEET; THENCE ALONG A RADIAL LINE RUN S86°50'39"W, 35.00 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 25.00 FEET AND A CHORD BEARING AND DISTANCE OF S26°50'39"W, 25.00 FEET TO WHICH A RADIAL LINE BEARS N86°50'39"E; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 60°00'00", AN ARC DISTANCE OF 26.18 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE SOUTHEASTERLY AND HAVING A RADIUS OF 60.00 FEET; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 01°33'42", AN ARC DISTANCE OF 1.64 FEET TO THE POINT OF TANGENCY; THENCE S55°16'58"W, 56.37 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 82.50 FEET; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 02°39'13", AN ARC DISTANCE OF 3.82 FEET; THENCE ALONG A NON-TANGENT LINE RUN N28°03'32"W, 89.20 FEET; THENCE S68°18'26"W, 668.53 FEET TO THE AFORESAID EASTERLY RIGHT OF WAY LINE OF COUNTY ROAD NO. 470; THE FOLLOWING TWO (2) COURSES BEING ALONG SAID EASTERLY RIGHT OF WAY LINE: RUN N00°46'52"E, 151.17 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE WESTERLY AND HAVING A RADIUS OF 1,196.40 FEET; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 14°26'56", AN ARC DISTANCE OF 301.71 FEET TO THE POINT OF BEGINNING.

CONTAINING 8.60 ACRES, MORE OR LESS.

PREPARED BY:

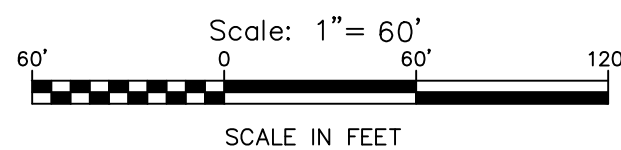
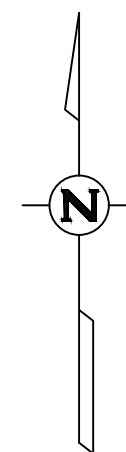


CFB
CLYMER
FARNER
BARLEY

SURVEYING
4450 NE 83RD ROAD - WILDWOOD, FL 34785
(352) 748-3126 LB8498

VILLAGES OF WEST LAKE
UNIT NO. 75

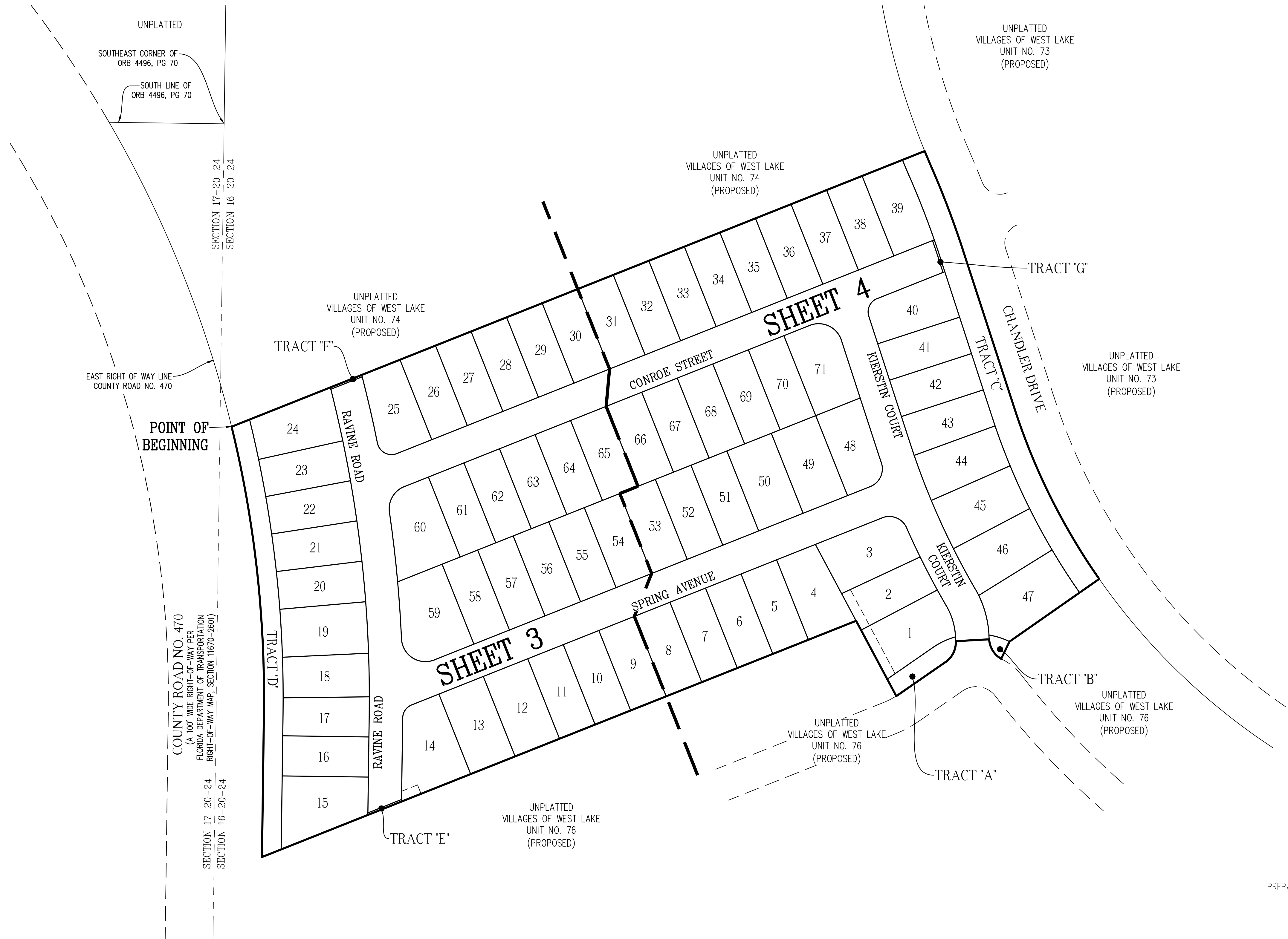
SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA.



KEY MAP

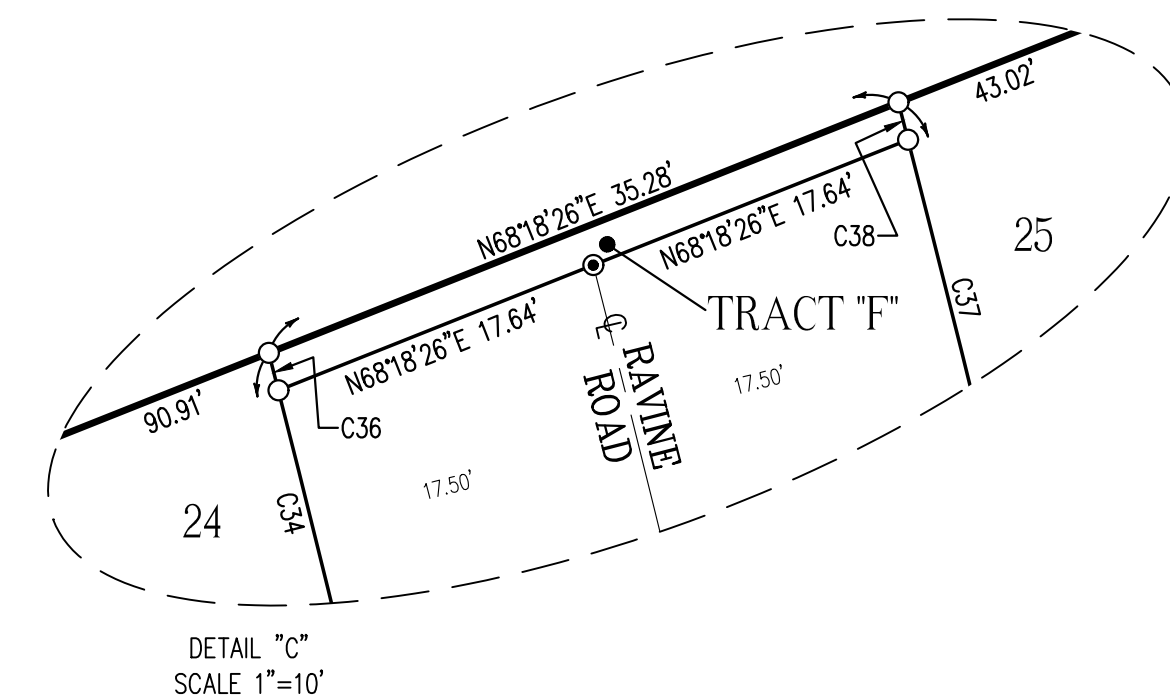
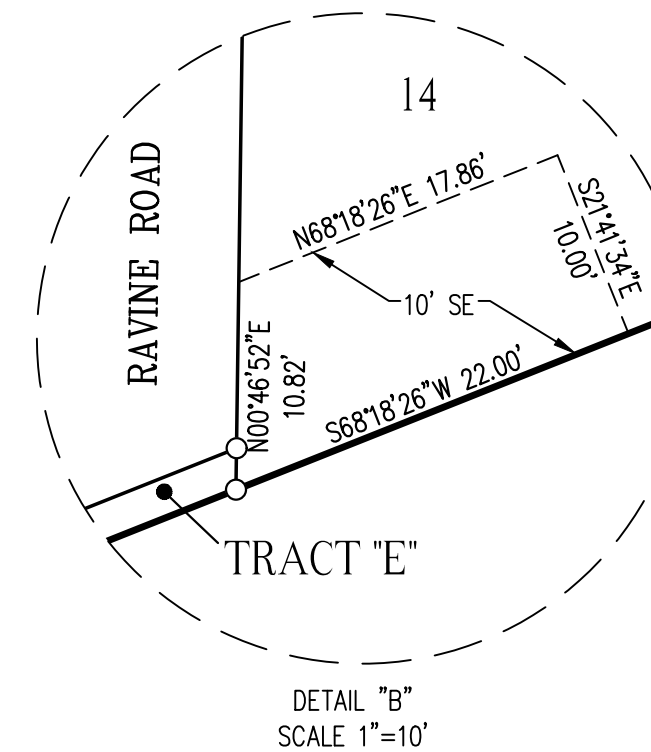
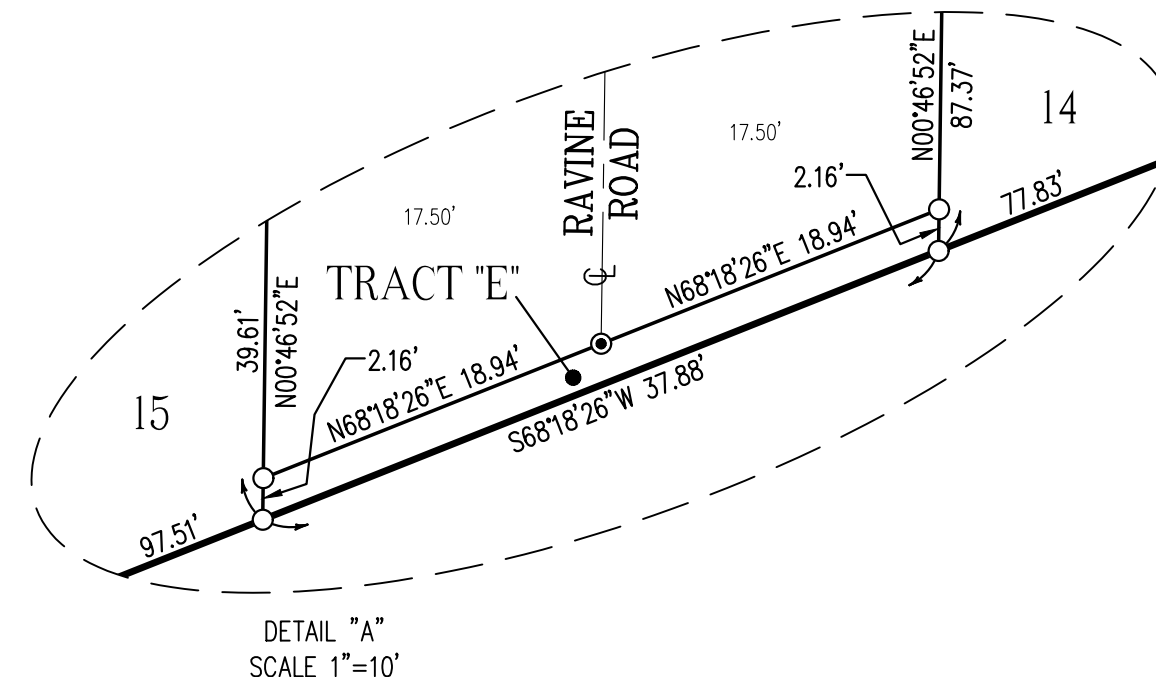
TRACT TABLE		
TRACT	SQ FT	ACREAGE
A	1,557	0.036
B	310	0.007
C	12,199	0.280
D	9,053	0.208
E	76	0.002
F	71	0.002
G	70	0.002

LEGEND	
■	INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) FOUND (LB #4709), UNLESS OTHERWISE NOTED.
▣	INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) OR 5/8" IRON PIN AND CAP SET (LB #4709)
⊙	INDICATES P.K. NAIL AND DISK PERMANENT CONTROL POINT (P.C.P.) LB #4709 TO BE SET WITHIN ONE YEAR OF THE DATE THIS PLAT IS RECORDED.
○	INDICATES 5/8" IRON PIN AND CAP TO BE SET IN ACCORDANCE WITH SECTION 177.091(9) FLORIDA STATUTES. (SEE NOTE #6.)
C9	INDICATES CURVE NUMBER IN CURVE TABLE
L9	INDICATES LINE NUMBER IN LINE TABLE
Δ	INDICATES CENTERLINE
Δ	INDICATES DELTA (CENTRAL ANGLE OF CURVE)
CB	INDICATES CHORD BEARING
CH	INDICATES CHORD DISTANCE
L	INDICATES ARC LENGTH
LB	INDICATES LICENSED BUSINESS
NO.	INDICATES NUMBER
ORB	INDICATES OFFICIAL RECORDS BOOK
PC	INDICATES POINT OF CURVATURE
POC	INDICATES POINT ON CURVE
PCC	INDICATES POINT OF COMPOUND CURVATURE
PRC	INDICATES POINT OF REVERSE CURVATURE
PT	INDICATES POINT OF TANGENCY
R	INDICATES RADIUS LENGTH
(R)	INDICATES RADIAL LINE
DRA	INDICATES DRAINAGE RETENTION AREA FOR STORMWATER MANAGEMENT INCLUDING CONVEYANCING PIPES
GFE	INDICATES GATE FACILITIES EASEMENT (RESERVED BY THE DEVELOPER AND ITS ASSIGNS)
SE	INDICATES SPECIAL EASEMENT RESERVED BY DEVELOPER AND ITS ASSIGNS, FOR LANDSCAPING AND/OR THE CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION OF WATER, SANITARY SEWER, ELECTRIC, TELEPHONE, GAS OR OTHER UTILITIES AND/OR DRAINAGE FACILITIES AND/OR WALL FENCING AND/OR GOLF CART PATHS; DEVELOPER CONTEMPLATES PUTTING H.V.A.C. AND SIMILAR EQUIPMENT WITHIN THE EASEMENT AREA. UTILITY PROVIDERS UTILIZING SUCH EASEMENT AREA COVENANT, AS A CONDITION OF THE RIGHT TO USE SUCH EASEMENT, NOT TO INTERFERE OR DISTURB SUCH EQUIPMENT INSTALLED WITHIN THE EASEMENT AREA.
PB	INDICATES PLAT BOOK
PG	INDICATES PAGE
PGS	INDICATES PAGES
SO FT	INDICATES SQUARE FEET
R/W	INDICATES RIGHT-OF-WAY



PREPARED BY:

SHEET 3 OF 4 PLAT BOOK _____
 PAGE _____



CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	CHORD ENG.	CHORD
C8	349.85'	1324.00'	15'08"22"	N06°47'19"W	348.83'
C9	107.04'	1324.00'	4'37"56"	N12'02"32"W	107.01'
C10	224.89'	1324.00'	9'43"56"	N04°51'36"W	224.62'
C11	17.91'	1324.00'	0°46'30"	N00°23'37"E	17.91'
C18	17.68'	15.00'	67°31'34"	S34°32'39"W	16.67'
C19	309.57'	1216.40'	14°34'54"	N06°30'35"W	308.74'
C20	17.95'	1306.50'	0°47'14"	N00°23'15"E	17.95'
C21	15.66'	1216.40'	0°44'15"	N00°24'44"E	15.66'
C22	42.47'	1216.40'	2'00"01"	N00°57'23"W	42.46'
C23	45.61'	1306.50'	2'00'01"	N01°00'23"W	45.61'
C24	53.95'	1306.50'	2'21'57"	N03°11'22"W	53.94'
C25	50.23'	1216.40'	2'21'57"	N03°08'22"W	50.22'
C26	39.61'	1216.40'	1°51'56"	S05°15'19"E	39.61'
C27	42.54'	1306.50'	1°51'56"	N05°18'18"W	42.54'
C28	42.54'	1306.50'	1°51'56"	N07°10'14"W	42.54'
C29	39.61'	1216.40'	1°51'56"	S07°10'15"E	39.61'
C30	39.61'	1216.40'	1°51'56"	S08°59'11"E	39.61'
C31	42.54'	1306.50'	1°51'56"	N09°02'11"W	42.54'
C32	42.54'	1306.50'	1°51'56"	N10°54'07"W	42.54'
C33	39.61'	1216.40'	1°51'56"	N10°51'08"W	39.61'
C34	57.31'	1306.50'	2'30'48"	N13'05'29"W	57.31'
C35	42.79'	1216.40'	2'00'57"	N14°27'34"W	42.79'
C36	2.02'	1306.50'	0°05'18"	N14°18'41"W	2.02'
C37	73.18'	1341.50'	3'07'32"	N12°58'41"W	73.17'
C38	2.02'	1341.50'	0°05'10"	N14°29'52"W	2.02'
C39	26.25'	15.00'	100°16'39"	S61°33'15"E	23.03'
C62	47.60'	25.00'	109°05'41"	S57°08'44"E	40.73'
C63	59.69'	1341.50'	2'32'58"	N03°52'22"W	59.69'
C64	73.30'	1341.50'	3'07'50"	N08°52'47"W	73.29'
C65	33.42'	25.00'	76°35'07"	S30°00'52"W	30.98'

LINE TABLE		
LINE	LENGTH	BEARING
L7	21.64'	N68°18'26"E
L8	20.19'	S68°18'26"W

TRACT TABLE		
TRACT	SQ FT	ACREAGE
A	1,557	0.036
B	310	0.007
C	12,199	0.280
D	9,053	0.208
E	76	0.002
F	71	0.002
G	70	0.002

■ INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) FOUND (LB #4709), UNLESS OTHERWISE NOTED.
 ■ INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) OR 5/8" IRON PIN AND CAP SET (LB #4709)
 ● INDICATES P.K. NAIL AND DISK PERMANENT CONTROL POINT (P.C.P.) LB #4709 TO BE SET WITHIN ONE OF THE DATE THIS PLAT IS RECORDED
 ○ INDICATES 5/8" IRON PIN AND CAP TO BE SET IN ACCORDANCE WITH SECTION 177.09(19) FLORIDA STATUTES. (SEE NOTE #5)
 C9 INDICATES CURVE NUMBER IN CURVE TABLE
 L9 INDICATES LINE NUMBER IN LINE TABLE
 A INDICATES CENTERLINE
 Δ INDICATES DELTA (CENTRAL ANGLE OF CURVE)
 CB INDICATES CHORD BEARING
 CH INDICATES CHORD DISTANCE
 L INDICATES ARC LENGTH
 LB INDICATES LICENSED BUSINESS
 NO. INDICATES NUMBER
 ORB INDICATES OFFICIAL RECORDS BOOK
 PC INDICATES POINT OF CURVATURE
 POC INDICATES POINT ON CURVE
 PCC INDICATES POINT OF COMPOUND CURVATURE
 PRC INDICATES POINT OF REVERSE CURVATURE
 PT INDICATES POINT OF TANGENCY
 R INDICATES RADIUS LENGTH
 (R) INDICATES RADIAL LINE
 DRA INDICATES DRAINAGE RETENTION AREA FOR STORMWATER MANAGEMENT INCLUDING CONVEYANCING PIPES
 GFE INDICATES GATE FACILITIES EASEMENT (RESERVED BY THE DEVELOPER AND ITS ASSIGNS)
 SE INDICATES SPECIAL EASEMENT RESERVED BY DEVELOPER AND ITS ASSIGNS, FOR LANDSCAPING AND/OR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF WATER, SANITARY, SEWER, ELECTRIC, TELEPHONE, GAS OR OTHER UTILITIES AND/OR DRAINAGE FACILITIES AND/OR WALL FENCING AND/OR GOLF CART PATHS. DEVELOPER CONTEMPLATES PUTTING H.V.A.C. AND CAR EASEMENT WITHIN THE EASEMENT AREA. UTILITY PROVISIONS UTILIZING SUCH EASEMENT AS COVENANT, AS A CONDITION OF THE RIGHT TO USE SUCH EASEMENT, NOT TO INTERFERE OR DISTURB SUCH EQUIPMENT INSTALLED WITHIN THE EASEMENT AREA.

VILLAGES OF WEST LAKE
UNIT NO. 75

SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA.

SHEET 4 OF 4

PLAT BOOK

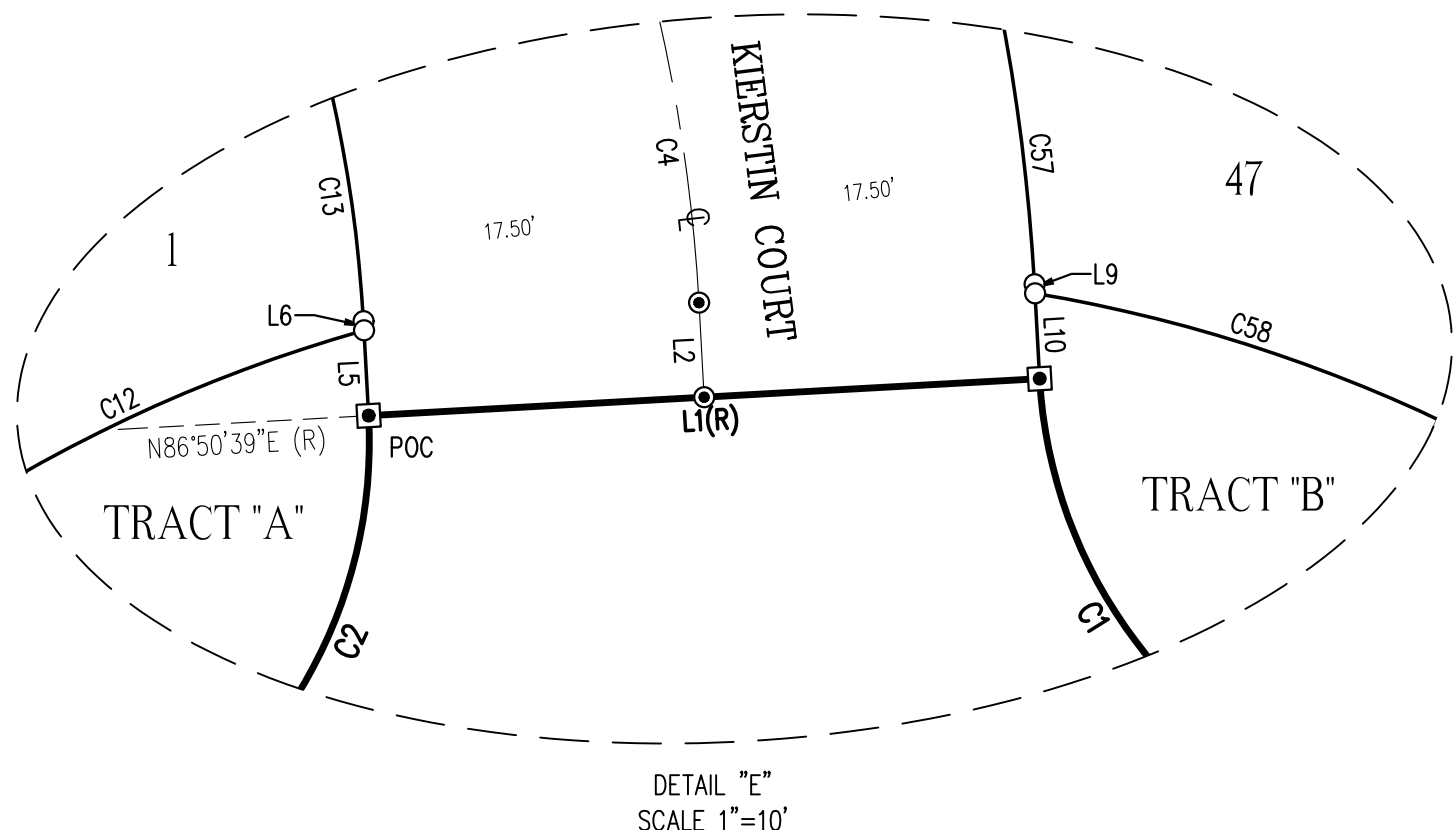
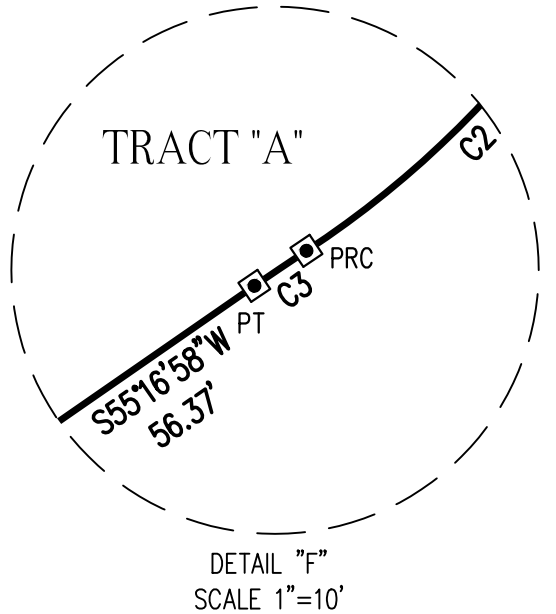
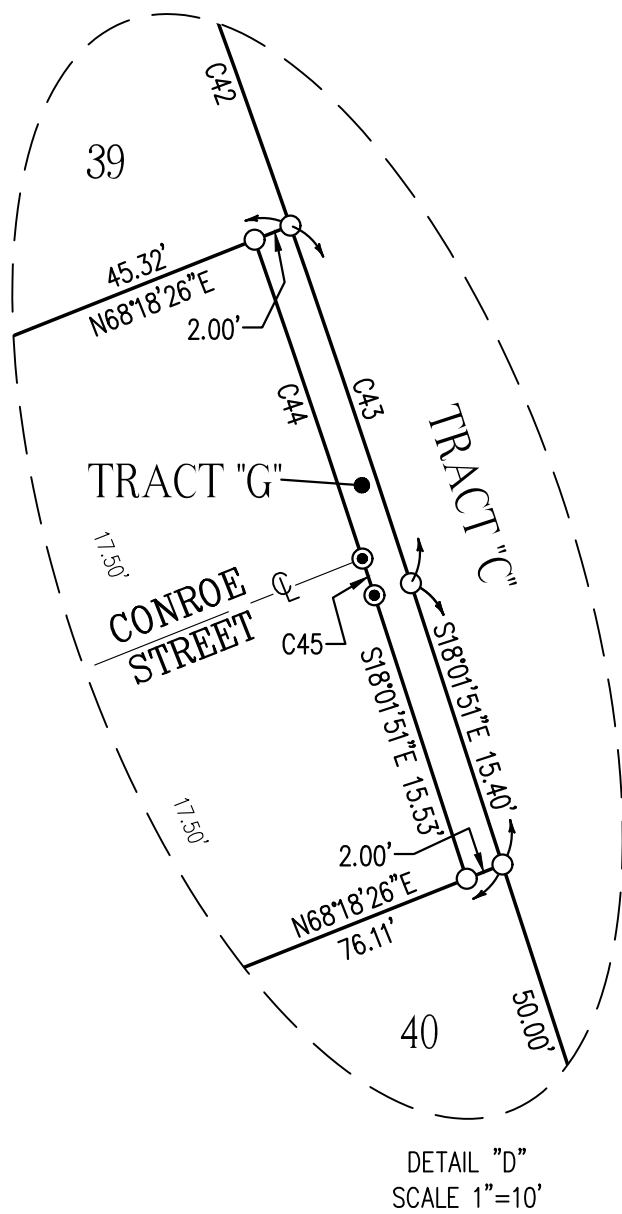
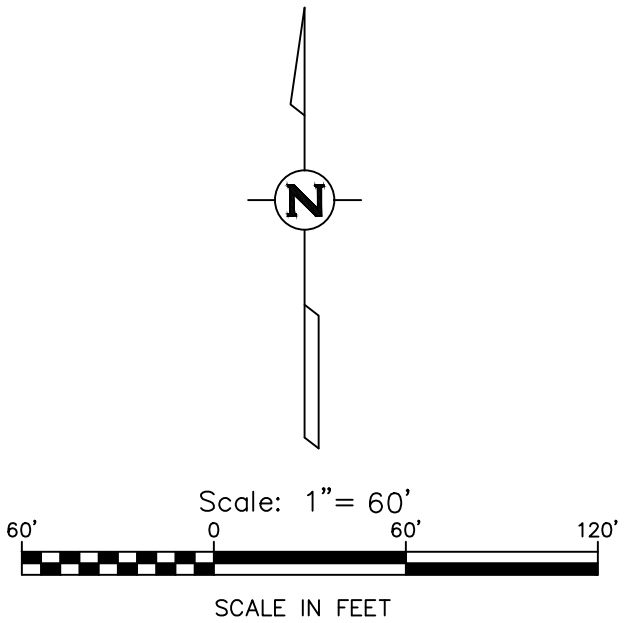
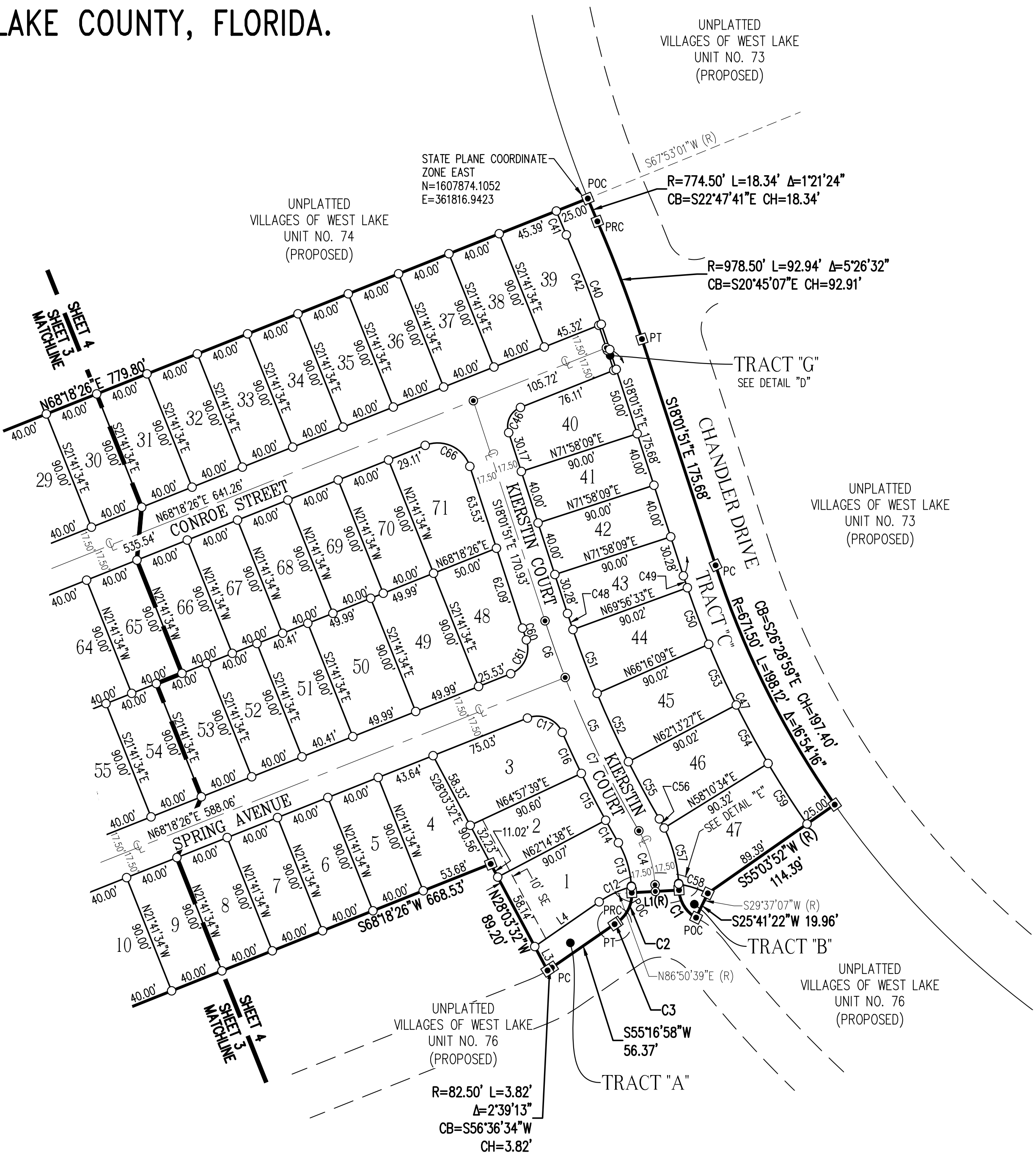
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C	12,199	0.280
D	9,053	0.208
E	76	0.002
F	71	0.002
G	70	0.002

LINE TABLE		
LINE	LENGTH	BEARING
L1	35.00'	S86°50'39"W
L2	4.92'	S3°09'21"E
L3	20.05'	S28°03'32"E
L4	57.87'	S55°16'58"W
L5	4.45'	S3°09'21"E
L6	0.47'	S3°09'21"E
L9	0.47'	S3°09'21"E
L10	4.45'	S3°09'21"E

CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	CHORD BNG.	CHORD
C1	24.97'	25.00'	57°13'32"	N31°46'07"W	23.94'
C2	26.18'	25.00'	60°00'00"	S26°50'39"W	25.00'
C3	1.64'	60.00'	1°33'42"	S56°03'49"W	1.64'
C4	41.94'	89.00'	27°00'04"	N16°39'23"W	41.55'
C5	170.16'	804.00'	12°07'33"	S24°05'38"E	169.84'
C6	44.45'	804.00'	3°10'04"	S19°36'53"E	44.45'
C7	125.70'	804.00'	8°57'29"	S25°40'40"E	125.58'
C12	26.43'	80.00'	18°55'33"	S64°44'45"W	26.31'
C13	33.69'	71.50'	27°00'04"	N16°39'23"W	33.38'
C14	19.09'	821.50'	1°19'53"	S29°29'28"E	19.09'
C15	38.96'	821.50'	2°43'01"	S27°28'01"E	38.95'
C16	33.46'	821.50'	2°20'02"	S24°56'29"E	33.46'
C17	30.69'	20.00'	87°55'06"	N67°44'01"W	27.77'
C40	90.57'	953.50'	5°26'32"	N20°45'07"W	90.53'
C41	19.11'	799.50'	1°22'11"	S22°47'17"E	19.11'
C42	70.91'	953.50'	4°15'39"	N21°20'34"W	70.89'
C43	19.66'	953.50'	1°10'53"	N18°37'18"W	19.66'
C44	17.52'	951.50'	1°03'19"	N18°40'46"W	17.52'
C45	2.01'	951.50'	0°07'16"	N18°05'29"W	2.01'
C46	22.60'	15.00'	86°20'17"	S25°08'17"W	20.52'
C47	205.50'	696.50'	16°54'16"	S26°28'59"E	204.75'
C48	12.49'	786.50'	0°54'35"	S18°29'09"E	12.49'
C49	9.30'	696.50'	0°45'55"	S18°24'49"E	9.30'
C50	44.65'	696.50'	3°40'24"	S20°37'58"E	44.65'
C51	50.42'	786.50'	3°40'24"	S20°46'38"E	50.42'
C52	55.53'	786.50'	4°02'42"	S24°38'11"E	55.51'
C53	49.17'	696.50'	4°02'42"	S24°29'31"E	49.16'
C54	49.21'	696.50'	4°02'53"	S28°32'19"E	49.20'
C55	48.02'	786.50'	3°29'52"	S28°24'28"E	48.01'
C56	7.57'	106.50'	4°04'15"	N28°07'17"W	7.57'
C57	42.62'	106.50'	22°55'49"	N14°37'15"W	42.34'
C58	22.63'	80.00'	16°12'34"	N72°24'55"W	22.56'
C59	53.16'	696.50'	4°22'22"	S32°44'56"E	53.14'
C60	9.11'	821.50'	0°38'06"	S18°20'54"E	9.11'
C61	30.36'	20.00'	86°58'23"	N24°49'14"E	27.53'
C66	40.87'	25.00'	93°39'43"	N64°51'43"W	36.47'

LEGEND		
■	INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) FOUND (LB #4709), UNLESS OTHERWISE NOTED.	
▣	INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) OR 5/8" IRON PIN AND CAP SET (LB #4709)	
⊙	INDICATES P.X. NAIL AND DISK PERMANENT CONTROL POINT (P.C.P.) LB #4709 TO BE SET WITHIN ONE YEAR OF THE DATE THIS PLAT IS RECORDED.	
○	INDICATES 5/8" IRON PIN AND CAP TO BE SET IN ACCORDANCE WITH SECTION 177.091(9) FLORIDA STATUTES. (SEE NOTE #5.)	
C9	INDICATES CURVE NUMBER IN CURVE TABLE	
L9	INDICATES LINE NUMBER IN LINE TABLE	
Δ	INDICATES CENTERLINE	
Δ	INDICATES DELTA (CENTRAL ANGLE OF CURVE)	
CB	INDICATES CHORD BEARING	
CH	INDICATES CHORD DISTANCE	
L	INDICATES ARC LENGTH	PB INDICATES PLAT BOOK
LB	INDICATES LICENSED BUSINESS	PG INDICATES PAGE
NO.	INDICATES NUMBER	PGS INDICATES PAGES
ORB	INDICATES OFFICIAL RECORDS BOOK	SQ FT INDICATES SQUARE FEET
PC	INDICATES POINT OF CURVATURE	R/W INDICATES RIGHT-OF-WAY
POC	INDICATES POINT ON CURVE	
PCC	INDICATES POINT OF COMPOUND CURVATURE	
PRC	INDICATES POINT OF REVERSE CURVATURE	
PT	INDICATES POINT OF TANGENCY	
R	INDICATES RADIUS LENGTH	
(R)	INDICATES RADIAL LINE	
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City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.C.3.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director), Christine Rock, (Senior Planner)

Subject: Resolution of the City Commission of the City of Leesburg, Florida, accepting and approving a plat for Villages of West Lake Unit No. 77, a subdivision of the City of Leesburg, Florida, being a portion of Section 16, Township 20 South, Range 24 East, Lake County, Florida, and accepting and dedicating to the use of the public any easements or public places shown thereon as being dedicated to the public; and providing an effective date. (Villages of West Lake Unit No. 77)

Staff Recommendation:

Staff recommends approval of the plat for Villages of West Lake Unit No. 77 Subdivision.

Analysis:

The property is generally located east of County Road 470. The proposal is for approval of a plat consisting of 39 single-family residential lots. The review process for zoning, site plan and construction plans has been completed. Approval of this plat will complete the project review process and allow for the applicant(s) to apply for building permits, construct, and sell homes within this new subdivision.

Procurement Analysis:

N/A

Options:

1. Approve the request for a plat of the new Villages of West Lake Unit No. 77 subdivision; or
2. Other such action as the Commission may deem appropriate.

Fiscal Impact:

No direct fiscal impact will result from this action. However, a future positive fiscal impact will result from the completion of the homes to be constructed in this project, in the form of ad valorem taxes, impact fees and utility fees.

RESOLUTION NO. _____

RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, ACCEPTING AND APPROVING A PLAT FOR VILLAGES OF WEST LAKE UNIT NO. 77, A SUBDIVISION OF THE CITY OF LEESBURG, FLORIDA, BEING A PORTION OF SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND ACCEPTING AND DEDICATING TO THE USE OF THE PUBLIC ANY EASEMENTS OR PUBLIC PLACES SHOWN THEREON AS BEING DEDICATED TO THE PUBLIC; AND PROVIDING AN EFFECTIVE DATE. (VILLAGES OF WEST LAKE UNIT NO. 77)

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

THAT the plat of the following described lands, which is named Villages of West Lake Unit No. 77 is hereby approved and accepted by the City of Leesburg, Florida; being

A PARCEL OF LAND LYING WITHIN THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE ALONG THE WEST LINE THEREOF RUN S00°46'52"E, 2179.64 FEET; THENCE DEPARTING SAID WEST LINE RUN S89°13'08"E, 264.01 FEET TO THE EASTERLY RIGHT OF WAY LINE OF COUNTY ROAD NO. 470 (A 100 FOOT WIDE RIGHT OF WAY PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP, SECTION 11670-2601) FOR THE POINT OF BEGINNING; THENCE DEPARTING SAID EASTERLY RIGHT OF WAY LINE RUN N48°12'27"E, 143.77 FEET; THENCE N14°17'56"W, 129.91 FEET; THENCE N00°54'24"E, 86.39 FEET; THENCE N13°21'54"E, 73.40 FEET; THENCE N19°51'06"E, 127.55 FEET; THENCE N23°14'16"E, 39.47 FEET; THENCE N22°38'34"E, 18.80 FEET; THENCE N15°22'56"W, 73.19 FEET; THENCE N74°37'04"E, 134.05 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 517.50 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 10°44'58", AN ARC DISTANCE OF 97.09 FEET TO THE POINT OF TANGENCY; THENCE N63°52'06"E, 4.32 FEET; THENCE S26°07'54"E, 140.95 FEET; THENCE N62°02'41"E, 140.07 FEET; THENCE N49°36'10"E, 135.85 FEET; THENCE N66°53'43"E, 131.88 FEET; THENCE N38°28'42"E, 234.11 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHERLY, HAVING A RADIUS OF 671.50 FEET AND A CHORD BEARING AND DISTANCE OF S70°04'10"E, 162.50 FEET TO WHICH A RADIAL LINE BEARS S26°52'49"W; THENCE EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 13°53'58", AN ARC DISTANCE OF 162.90 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHWEST 1/4 OF AFORESAID SECTION 16; THENCE ALONG SAID EAST LINE RUN N00°48'18"E, 44.06 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHERLY, HAVING A RADIUS OF 628.50 FEET AND A CHORD BEARING AND DISTANCE OF S85°08'57"E, 196.15 FEET TO WHICH A RADIAL LINE BEARS S13°49'41"W; THENCE DEPARTING SAID EAST LINE RUN EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 17°57'16", AN ARC DISTANCE OF 196.95 FEET; THENCE ALONG A NON-TANGENT LINE RUN S09°42'00"E, 263.50 FEET;

THENCE S39°23'40"W, 127.06 FEET; THENCE S46°26'17"W, 110.73 FEET; THENCE S76°03'28"W, 62.23 FEET; THENCE S27°08'16"W, 64.03 FEET; THENCE S03°24'10"W, 63.68 FEET; THENCE S32°07'51"E, 78.43 FEET; THENCE S60°49'49"E, 137.77 FEET; THENCE S41°12'04"W, 204.92 FEET; THENCE S76°47'37"W, 392.68 FEET; THENCE S88°09'53"W, 36.51 FEET; THENCE S09°20'06"W, 405.26 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 1,095.82 FEET AND A CHORD BEARING AND DISTANCE OF N55°10'26"W, 732.91 FEET TO WHICH A RADIAL LINE BEARS S15°17'22"W; SAID POINT ALSO BEING ON NORTHEASTERLY RIGHT OF WAY LINE OF AFORESAID COUNTY ROAD NO. 470; THENCE ALONG SAID NORTHEASTERLY RIGHT OF WAY LINE RUN NORTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 39°04'24", AN ARC DISTANCE OF 747.31 FEET TO THE POINT OF BEGINNING.

CONTAINING 22.56 ACRES, MORE OR LESS.

(See Exhibit A, Villages of West Lake Unit No. 77 Plat attached)

THAT this resolution shall become effective immediately.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

Mayor

ATTEST:

City Clerk

VILLAGES OF WEST LAKE UNIT NO. 77

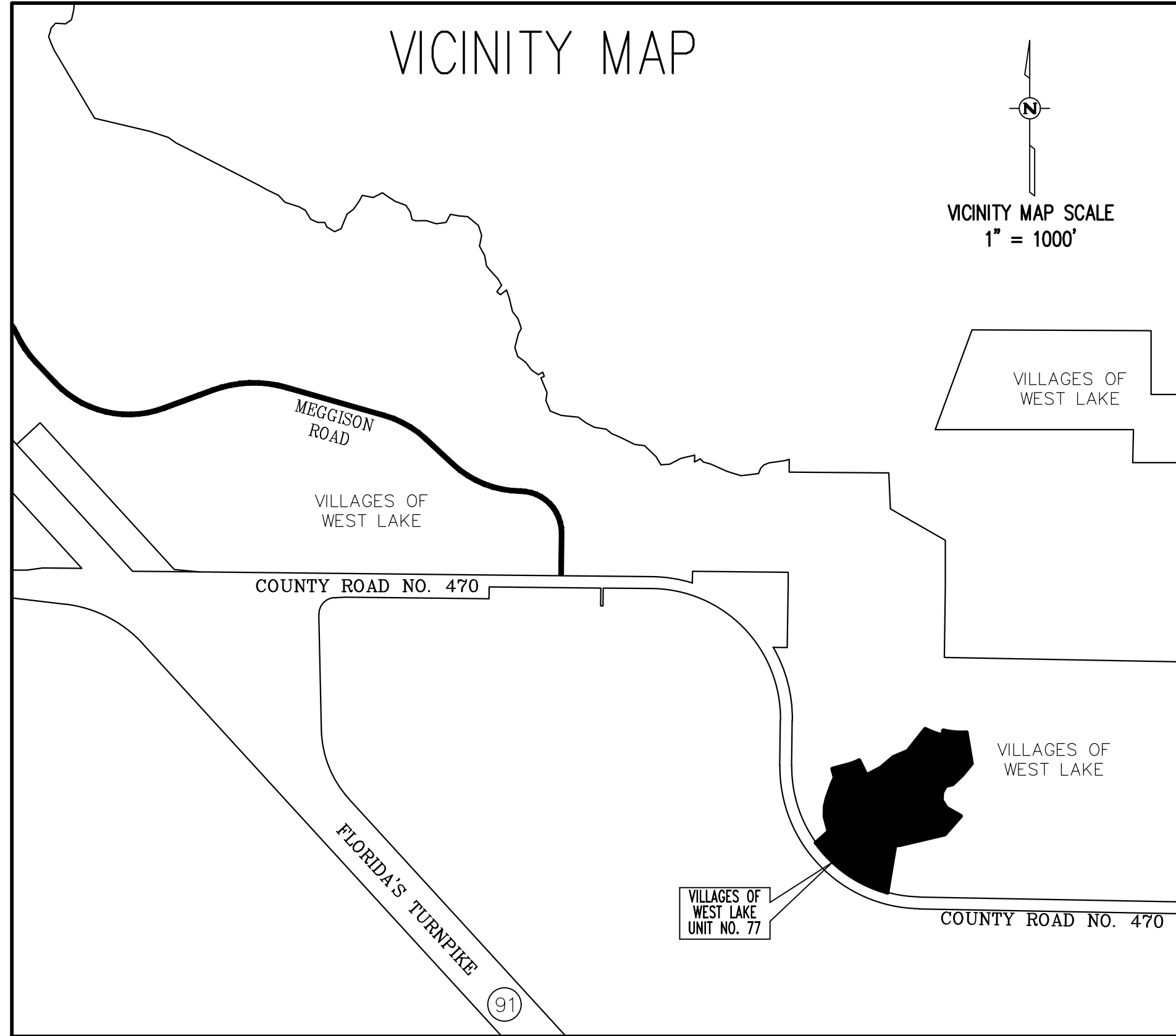
SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA.

LEGAL DESCRIPTION

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CONTAINING 22.56 ACRES, MORE OR LESS.



39 LOTS – 5 TRACTS

NOTICE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL, IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

NOTES:

- 1.) BEARINGS AND COORDINATES SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM EAST ZONE NORTH AMERICAN DATUM (NAD) OF 1983 WITH 2011 ADJUSTMENT AS DERIVED FROM THE L-NET NETWORK (TOPNET ON-SITE NETWORK). AS A REFERENCE, THE WEST LINE OF THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST, HAS A BEARING OF SOUTH 00°46'52" WEST.
- 2.) ALL PLATTED UTILITY EASEMENTS SHALL PROVIDE THAT SUCH EASEMENTS SHALL ALSO BE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES; PROVIDED, HOWEVER, NO SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES SHALL INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. IN THE EVENT A CABLE TELEVISION COMPANY DAMAGES THE FACILITIES OF A PUBLIC UTILITY, IT SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES. THIS SECTION SHALL NOT APPLY TO THOSE PRIVATE EASEMENTS GRANTED TO OR OBTAINED BY A PARTICULAR ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION SHALL COMPLY WITH THE NATIONAL ELECTRICAL SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION.
- 3.) ALL DISTANCES SHOWN ARE IN FEET.
- 4.) WITH REFERENCE TO CURVILINEAR LOTS, RADIAL LINES HAVE BEEN DESIGNATED BY (R). ALL OTHER LINES ARE NON-RADIAL.
- 5.) LOT CORNERS WILL BE SET PRIOR TO THE TRANSFER OF ANY LOT OR PRIOR TO THE EXPIRATION OF THE BOND OR OTHER SURETY.
- 6.) PERMANENT CONTROL POINTS (P.C.P.'S) WILL BE SET WITHIN ONE YEAR OF THE DATE THIS PLAT WAS RECORDED OR PRIOR TO THE EXPIRATION OF THE BOND OR SURETY.
- 7.) ALL PERMANENT REFERENCE MONUMENTS (P.R.M.'S) HAVE BEEN SET IN ACCORDANCE WITH THE REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES.
- 8.) TRACTS "A" AND "B" ARE FOR ANY PURPOSE PERMITTED BY APPLICABLE LAW AND APPROVED IN WRITING BY DEVELOPER.
- 9.) TRACTS "C", "D" AND "E" ARE FOR ANY PURPOSE PERMITTED BY APPLICABLE LAW AND APPROVED IN WRITING BY DEVELOPER. NO INGRESS OR EGRESS IS PERMITTED WITHOUT THE DEVELOPER'S CONSENT.

10.) THE DISTRICT FINDS IT IN THE PUBLIC INTEREST, AND HEREBY AGREES TO PROVIDE THE FOLLOWING SERVICES: (A) MAINTENANCE AND REPAIR OF AREAS OWNED BY THE DISTRICT OR DEDICATED TO THE USE AND ENJOYMENT OF THE RESIDENTS OF THE DISTRICT, THE SUBDIVISION, OR THE PUBLIC; (B) PAY FOR THE COST OF WATER AND SEWER PROVIDED BY WILWOOD UTILITY DEPENDENT DISTRICT, OR ITS ASSIGNS, TOGETHER WITH THE COST OF GARBAGE, ELECTRICAL, LIGHTING, TELEPHONE, GAS AND OTHER NECESSARY UTILITY SERVICE FOR AREAS OWNED BY THE DISTRICT OR DEDICATED TO THE USE AND ENJOYMENT OF THE RESIDENTS OF THE DISTRICT, SUBDIVISION, OR THE PUBLIC; (C) MAINTENANCE AND REPAIR OF THE STORM WATER RUNOFF DRAINAGE SYSTEM INCLUDING DRAINAGE EASEMENTS AND DRAIN PIPES NOT MAINTAINED BY SOUTHEAST WILWOOD WATER CONSERVATION AUTHORITY, LLC, OR ITS ASSIGNS, OR THE CITY OF LEESBURG; (D) MAINTENANCE AND REPAIR OF THE LANDSCAPING AND IRRIGATION ON ISLANDS AND CUL-DE-SACS LOCATED WITHIN THE ROADWAYS, IF ANY; (E) MAINTENANCE AND REPAIR TO THE TOP AND EXTERIOR OF THE WALLS AND/OR FENCES LOCATED ON OR ADJACENT TO: (I) THE SOUTHERN BOUNDARY OF HOMESITE 18, (II) THE SOUTHWESTERN BOUNDARY OF HOMESITE 19, AND (III) TRACTS A AND B OF THE SUBDIVISION; AND (F) MAINTENANCE AND REPAIR, INCLUDING STRUCTURAL REPAIR, TO THE WALLS AND/OR FENCES LOCATED ON OR ADJACENT TO THAT PORTION OF FAR HILLS LOOP BETWEEN HOMESITES 18 AND 19 OF THE SUBDIVISION.

11.) THE TITLE OPINION FOR THIS PLAT HAS BEEN SUBMITTED BY SEPARATE DOCUMENT.

SHEET 1 OF 4

PLAT BOOK _____

PAGE _____

DEDICATION

KNOW ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED, THE VILLAGES LAND COMPANY, LLC (THE DEVELOPER) HAS CAUSED TO BE MADE THIS PLAT, VILLAGES OF WEST LAKE UNIT NO. 77, A SUBDIVISION OF LAND HEREIN DESCRIBED AND JOINS WITH VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 14 (THE DISTRICT) TO HEREBY DEDICATE THE ROADWAYS SHOWN HEREON TO THE CITY OF LEESBURG AND THE PERPETUAL USE OF THE PUBLIC; AND DEDICATES TRACTS "A", "B", "C", "D" AND "E" TO VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 14.

WITNESSES: THE VILLAGES LAND COMPANY, LLC,
A FLORIDA LIMITED LIABILITY COMPANY,
BY: TVL COMPANY, LLC,
A FLORIDA LIMITED LIABILITY COMPANY,
ITS MANAGER

(1) _____
SIGNATURE _____
PRINT NAME _____
(2) _____
SIGNATURE _____ BY: _____
PRINT NAME _____ MARTIN L. DZURO,
MANAGER

WITNESSES: VILLAGE COMMUNITY DEVELOPMENT
DISTRICT NO. 14

(1) _____
SIGNATURE _____ BY: _____
PRINT NAME _____ C. DALE BORROWMAN,
CHAIR
(2) _____
SIGNATURE _____
PRINT NAME _____

STATE OF FLORIDA
COUNTY OF SUMTER

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF ☐ PHYSICAL PRESENCE OR ☐ ONLINE NOTARIZATION, THIS _____ DAY OF _____, 20____, BY MARTIN L. DZURO, AS MANAGER OF AND ON BEHALF OF TVL COMPANY, LLC, A FLORIDA LIMITED LIABILITY COMPANY, THE MANAGER OF THE VILLAGES LAND COMPANY, LLC, A FLORIDA LIMITED LIABILITY COMPANY, FOR THE PURPOSES EXPRESSED HEREIN, WHO IS PERSONALLY KNOWN TO ME AND WHO DID NOT TAKE AN OATH.

NOTARY PUBLIC – STATE OF FLORIDA
PRINT NAME: _____
COMMISSION NO.: _____
COMMISSION EXPIRES: _____ SEAL

STATE OF FLORIDA
COUNTY OF SUMTER

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME, BY MEANS OF ☐ PHYSICAL PRESENCE OR ☐ ONLINE NOTARIZATION, THIS _____ DAY OF _____, 20____, BY C. DALE BORROWMAN, THE CHAIR OF VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 14, ON BEHALF OF THE DISTRICT, WHO IS PERSONALLY KNOWN TO ME AND WHO DID NOT TAKE AN OATH.

NOTARY PUBLIC – STATE OF FLORIDA
PRINT NAME: _____
COMMISSION NO.: _____
COMMISSION EXPIRES: _____ SEAL

CERTIFICATE OF SURVEYOR

KNOW ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED, BEING A REGISTERED SURVEYOR AND MAPPER, FULLY LICENSED TO PRACTICE IN THE STATE OF FLORIDA, DOES HEREBY CERTIFY THAT THIS PLAT WAS PREPARED UNDER HER SUPERVISION, AND THAT THIS PLAT COMPLIES WITH ALL OF THE PROVISIONS OF CHAPTER 177, FLORIDA STATUTES.

_____, DATE: _____
KAYE M. JAMESON, P.S.M. – REGISTRATION NUMBER 5912
CLYMER FARNER BARLEY SURVEYING, LLC – REGISTRATION NUMBER LB 8498
4450 N.E. 83RD ROAD
WILWOOD, FLORIDA 34785

SEAL

STATEMENT OF REVIEWER

"PURSUANT TO SECTION 177.081, FLORIDA STATUTES, I HAVE REVIEWED THIS PLAT FOR CONFORMITY TO CHAPTER 177, FLORIDA STATUTES, AND FIND THAT SAID PLAT COMPLIES WITH THE TECHNICAL REQUIREMENTS OF THAT CHAPTER; PROVIDED HOWEVER, THAT MY REVIEW DOES NOT INCLUDE FIELD VERIFICATION OF ANY OF THE COORDINATES, POINTS OR MEASUREMENTS SHOWN ON THIS PLAT."

_____, DATE: _____
SIGNATURE _____
_____, REGISTRATION NUMBER _____
PRINT NAME _____
WADE SURVEYING, INC. FOR CITY OF LEESBURG, FLORIDA

SEAL

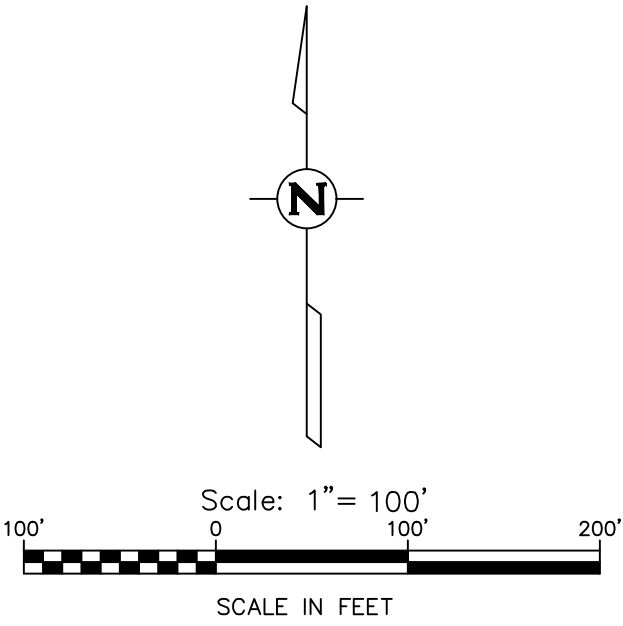
PREPARED BY:



CFB | CLYMER
FARNER
BARLEY
SURVEYING
4450 NE 83RD ROAD - WILWOOD, FL 34785
(352) 748-3126 LB8498

VILLAGES OF WEST LAKE UNIT NO. 77

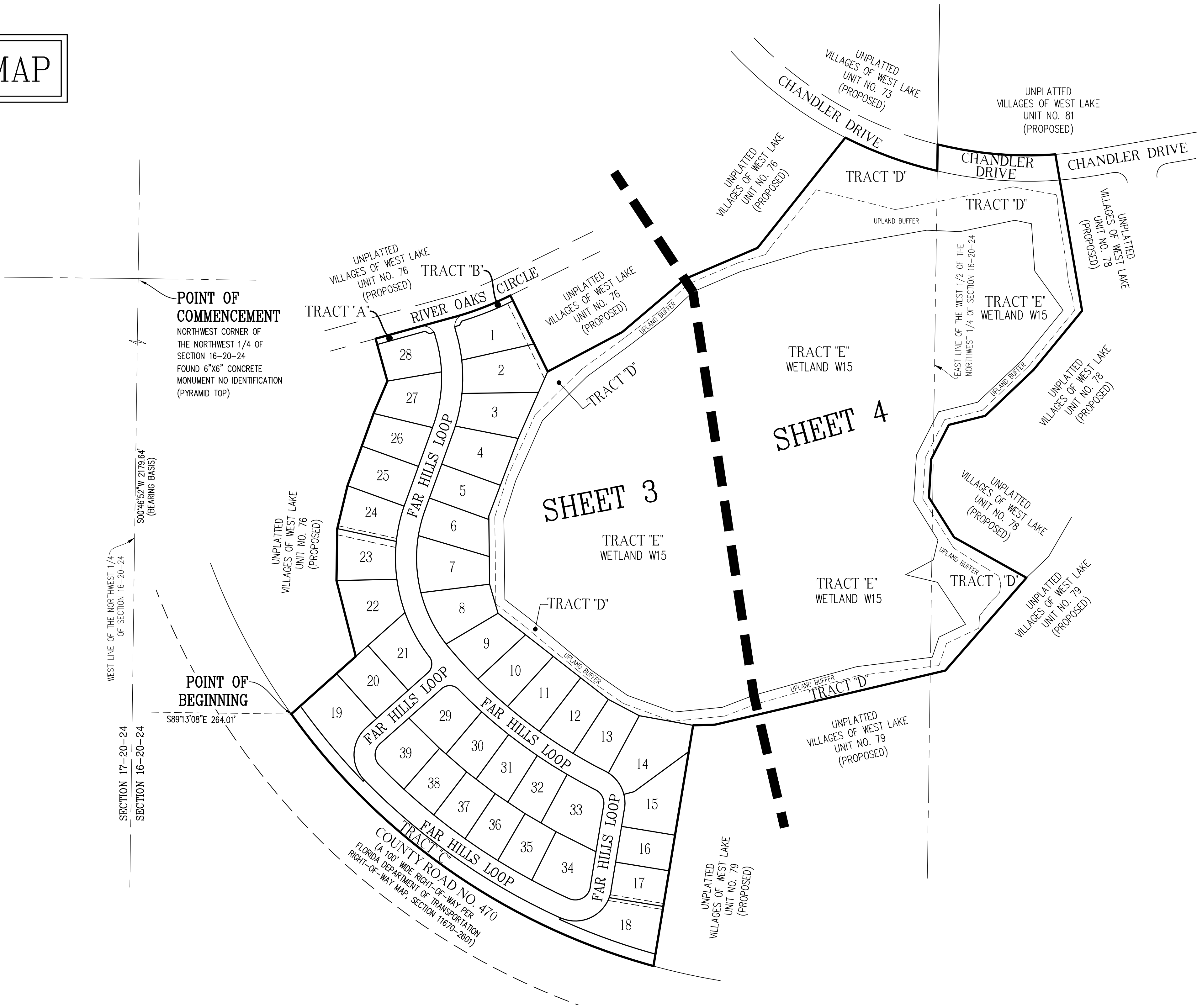
SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA.



KEY MAP

TRACT TABLE		
TRACT	SQ. FT.	ACREAGE
A	945	0.02
B	1,031	0.02
C	15,942	0.37
D	134,025	3.08
E	481,011	11.04

LEGEND		
■	INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) FOUND (LB #8498 & LB #4709), UNLESS OTHERWISE NOTED.	
▣	INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) OR 5/8" IRON PIN AND CAP SET (LB #8498 & LB #4709) INDICATES P.K. NAIL AND DISK PERMANENT CONTROL POINT (P.C.P.) LB #8498 & LB #4709 TO BE SET WITHIN ONE YEAR OF THE DATE THIS PLAT IS RECORDED.	
○	INDICATES 5/8" IRON PIN AND CAP TO BE SET IN ACCORDANCE WITH SECTION 177.09(9) FLORIDA STATUTES. (SEE NOTE #6.)	
C9	INDICATES CURVE NUMBER IN CURVE TABLE	
L9	INDICATES LINE NUMBER IN LINE TABLE	
Δ	INDICATES CENTERLINE	
Δ	INDICATES DELTA (CENTRAL ANGLE OF CURVE)	
CB	INDICATES CHORD BEARING	
CH	INDICATES CHORD DISTANCE	
L	INDICATES ARC LENGTH	
LB	INDICATES LICENSED BUSINESS	
NO	INDICATES NUMBER	
ORB	INDICATES OFFICIAL RECORDS BOOK	
PC	INDICATES POINT OF CURVATURE	
POC	INDICATES POINT ON CURVE	
PCC	INDICATES POINT OF COMPOUND CURVATURE	
PRC	INDICATES POINT OF REVERSE CURVATURE	
PT	INDICATES POINT OF TANGENCY	
R	INDICATES RADIUS LENGTH	
(R)	INDICATES RADIAL LINE	
DRA	INDICATES DRAINAGE RETENTION AREA FOR STORMWATER MANAGEMENT INCLUDING CONVEYANCING PIPES	
GFE	INDICATES GATE FACILITIES EASEMENT (RESERVED BY THE DEVELOPER AND ITS ASSIGNS)	
SE	INDICATES SPECIAL EASEMENT RESERVED BY DEVELOPER AND ITS ASSIGNS, FOR LANDSCAPING AND/OR THE CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION OF WATER, SANITARY SEWER, ELECTRIC, TELEPHONE, GAS OR OTHER UTILITIES AND/OR DRAINAGE FACILITIES AND/OR WALL FENCING AND/OR GOLF CART PATHS; DEVELOPER CONTEMPLATES PUTTING H.V.A.C. AND SIMILAR EQUIPMENT WITHIN THE EASEMENT AREA. UTILITY PROVIDERS UTILIZING SUCH EASEMENT AREA COVENANT, AS A CONDITION OF THE RIGHT TO USE SUCH EASEMENT, NOT TO INTERFERE OR DISTURB SUCH EQUIPMENT INSTALLED WITHIN THE EASEMENT AREA.	
PB	INDICATES PLAT BOOK	
PG	INDICATES PAGE	
PCS	INDICATES PAGES	
SQ. FT.	INDICATES SQUARE FEET	
R/W	INDICATES RIGHT-OF-WAY	



VILLAGES OF WEST LAKE UNIT NO. 77

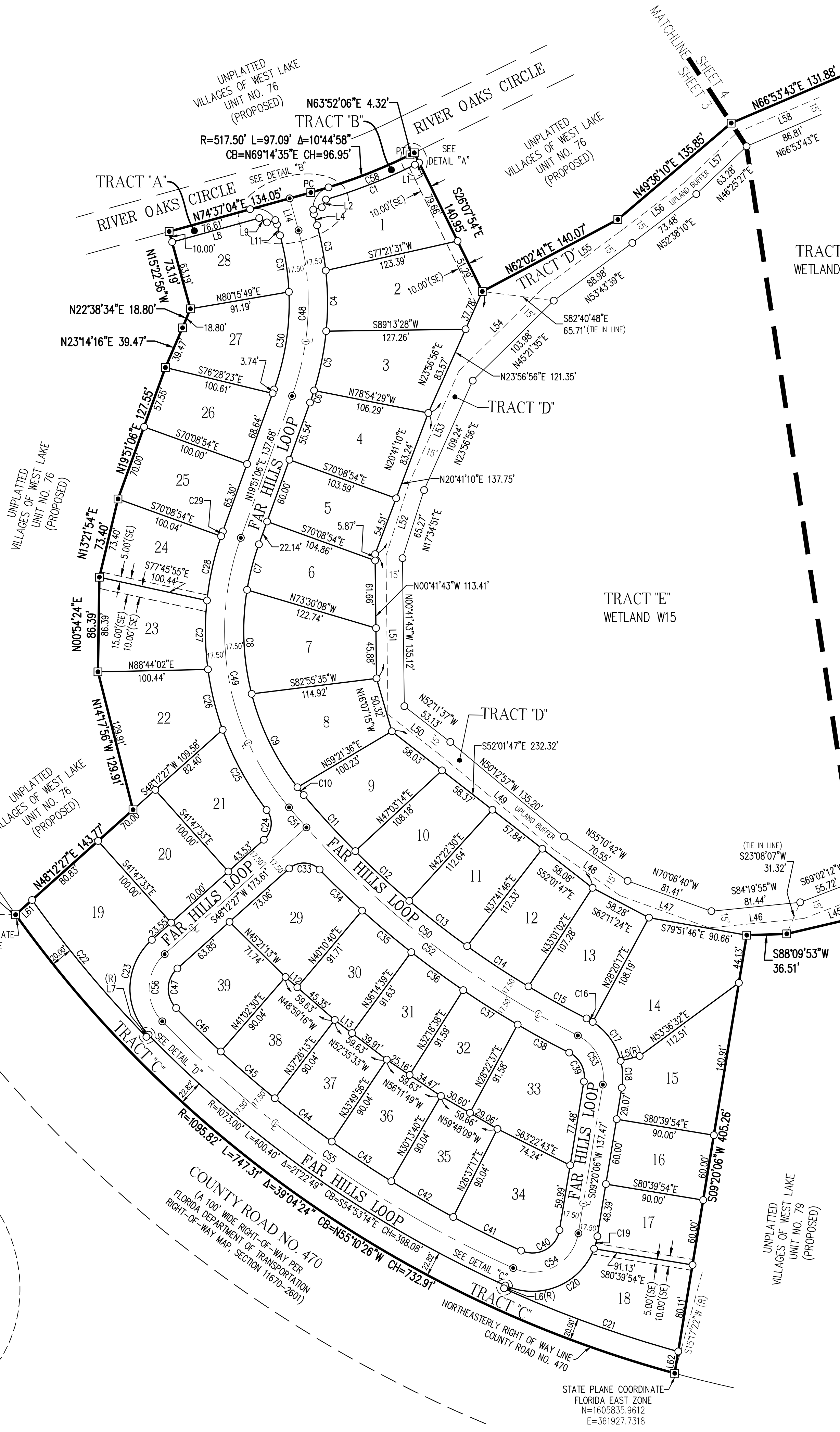
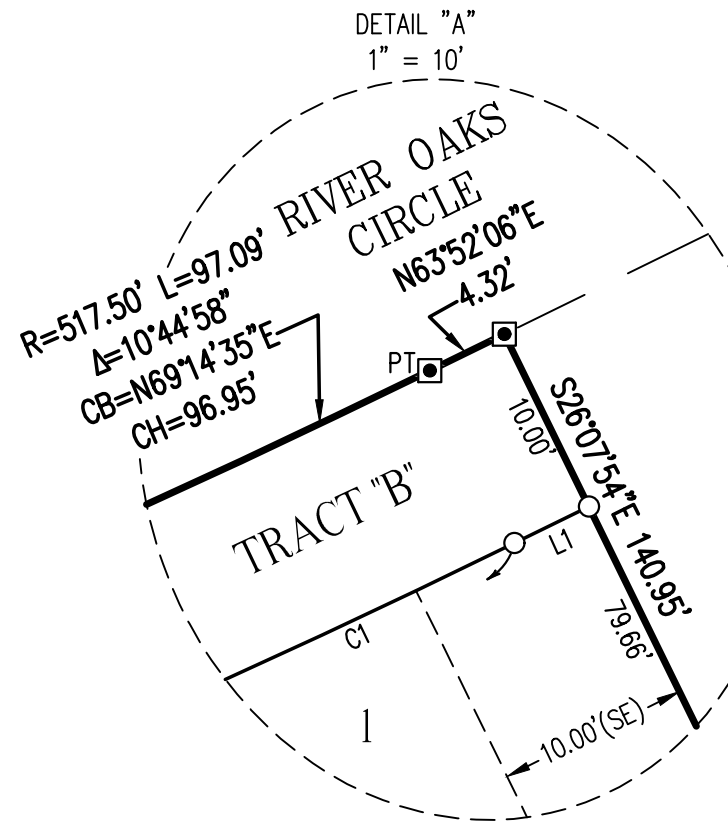
SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA.

POINT OF
COMMENCEMENT
NORTHWEST CORNER OF
THE NORTHWEST 1/4 OF
SECTION 16-20-24
FOUND 6"x6" CONCRETE
MONUMENT NO IDENTIFICATION
(PYRAMID TOP)

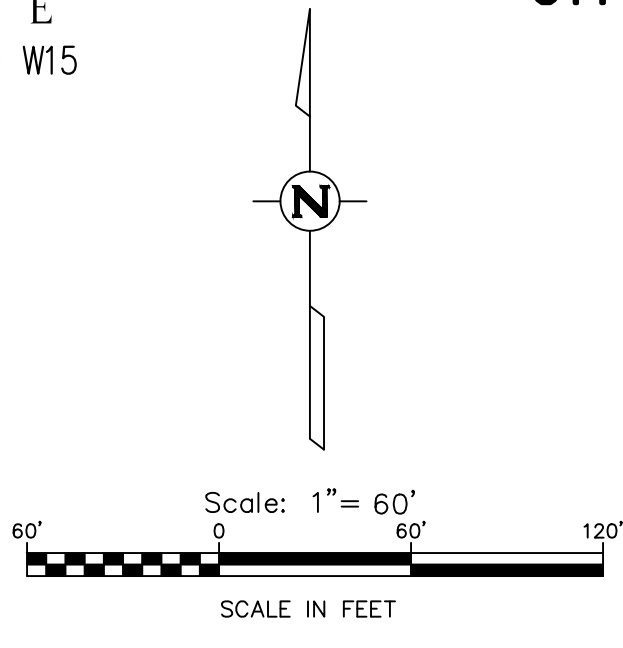
WEST LINE OF THE NORTHWEST 1/4
OF SECTION 16-20-24
S004°52'W 2178.64'
(BEARING BASIS)

POINT OF
BEGINNING

STATE PLANE COORDINATE
FLORIDA EAST ZONE
N=1606254.5175
E=361326.0955



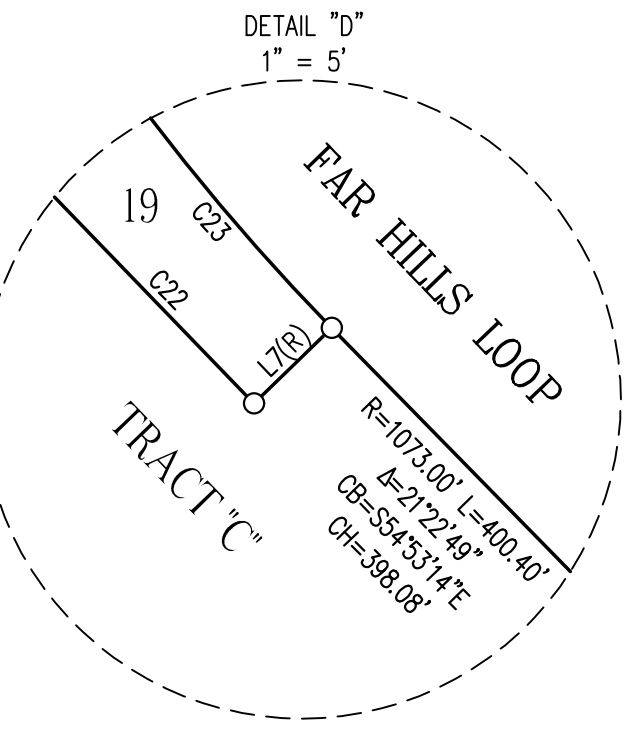
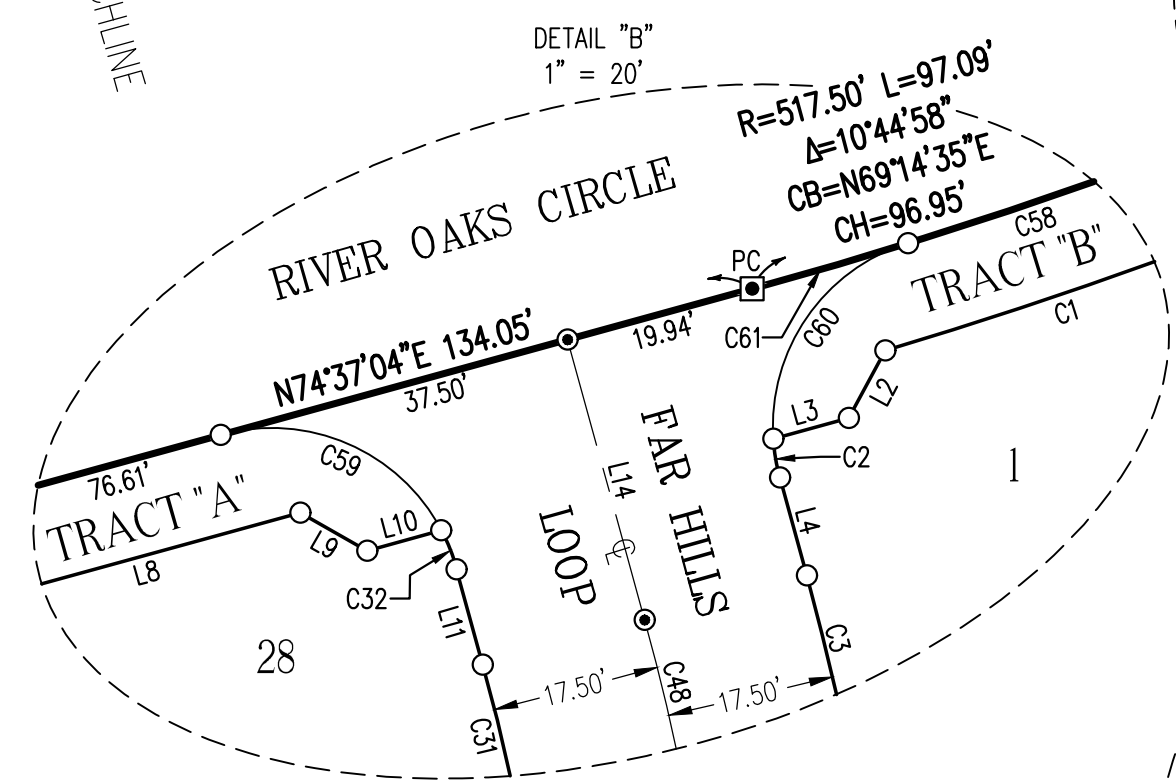
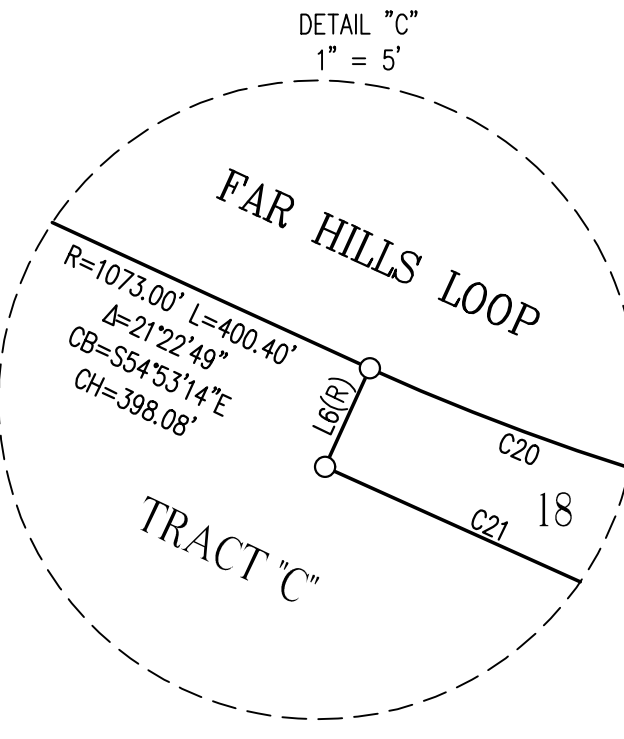
TRACT TABLE		
TRACT	SQ FT	ACREAGE
A	945	0.02
B	1,031	0.02
C	15,942	0.37
D	134,025	3.08
E	481,011	11.04



LINE TABLE		
LINE	LENGTH	BEARING
L1	4.32'	S63°52'06"W
L2	8.00'	S28°25'42"W
L3	8.15'	S74°37'04"W
L4	10.57'	N15°22'56"W
L5	18.00'	N75°41'47"E
L6	2.82'	S24°25'21"W
L7	2.82'	S45°48'11"W
L8	82.50'	S74°37'04"W
L9	8.00'	S60°22'56"E
L10	7.98'	N74°37'04"E
L11	10.29'	N15°22'56"W
L12	14.28'	S48°59'16"E
L13	19.72'	S52°35'33"E
L14	30.29'	N15°22'56"W
L44	64.68'	S74°27'50"W
L45	57.03'	S69°02'12"W
L46	86.86'	S84°19'55"W
L47	86.78'	N70°06'40"W
L48	73.17'	N55°10'42"W
L49	135.59'	N50°12'57"W
L50	60.11'	N52°11'37"W
L51	144.77'	N0°41'43"W
L52	68.52'	N17°34'51"E
L53	112.91'	N23°56'56"E
L54	107.91'	N45°21'35"E
L55	89.93'	N53°43'39"E
L56	72.52'	N52°38'10"E
L57	65.17'	N46°25'27"E
L58	90.35'	N66°53'43"E
L61	20.12'	N48°12'27"E
L62	20.11'	S9°20'06"W

CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	CHORD BNG.	CHORD
C1	87.30'	527.50'	9°28'56"	N68°36'33"E	87.20'
C2	4.10'	20.00'	11°44'20"	S09°30'46"E	4.09'
C3	42.18'	267.50'	9°02'08"	N10°51'52"W	42.14'
C4	55.40'	267.50'	11°51'58"	N00°24'49"W	55.30'
C5	55.41'	267.50'	11°52'03"	N11°27'11"E	55.31'
C6	11.51'	267.50'	2°27'54"	N18°37'10"E	11.51'
C7	43.02'	232.50'	10°36'05"	S14°33'04"W	42.96'
C8	95.65'	232.50'	23°34'16"	S02°32'06"E	94.98'
C9	95.63'	232.50'	23°33'59"	S26°06'14"E	94.96'
C10	9.13'	232.50'	2°15'03"	S39°00'45"E	9.13'
C11	69.57'	821.00'	4°51'19"	S42°33'56"E	69.55'
C12	67.05'	821.00'	4°40'44"	S47°19'58"E	67.03'

CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	CHORD BNG.	CHORD
C13	67.05'	821.00'	4°40'44"	S52°00'42"E	67.03'
C14	67.05'	821.00'	4°40'44"	S56°41'27"E	67.03'
C15	60.46'	821.00'	4°13'10"	S61°08'24"E	60.45'
C16	6.59'	60.00'	6°17'21"	N60°06'19"W	6.58'
C17	44.67'	60.00'	42°39'26"	N35°37'55"W	43.65'
C18	24.75'	60.00'	23°38'19"	N02°29'03"W	24.58'
C19	11.68'	60.00'	11°09'18"	N14°54'45"E	11.66'
C20	98.37'	60.00'	93°55'57"	N67°27'23"E	87.71'
C21	169.40'	1075.82'	9°01'19"	S70°05'18"E	169.23'
C22	162.88'	1075.82'	8°40'29"	S39°51'35"E	162.73'
C23	96.77'	60.00'	92°24'17"	S02°00'19"W	86.61'
C24	29.99'	20.00'	85°54'35"	N05°15'10"E	27.26'
C25	83.94'	267.50'	17°58'44"	S28°42'45"E	83.60'
C26	56.78'	267.50'	12°09'44"	S13°38'31"E	56.68'
C27	63.03'	267.50'	13°30'02"	S00°48'38"E	62.89'
C28	60.26'	267.50'	12°54'22"	S12°23'34"W	60.13'
C29	4.70'	267.50'	1°00'22"	S19°20'56"W	4.70'
C30	90.66'	232.50'	22°20'28"	N08°40'53"E	90.08'
C31	52.32'	232.50'	12°53'35"	N08°56'09"W	52.21'
C32	4.38'	20.00'	12°32'25"	N21°39'09"W	4.37'
C33	30.56'	20.00'	87°32'49"	N88°01'10"W	27.67'
C34	53.97'	856.00'	3°36'46"	S46°03'08"E	53.96'
C35	58.77'	856.00'	3°56'01"	S49°49'32"E	58.76'
C36	58.77'	856.00'	3°56'01"	S53°45'33"E	58.76'
C37	58.77'	856.00'	3°56'01"	S57°41'34"E	58.76'
C38	53.64'	856.00'	3°35'25"	S61°27'17"E	53.63'
C39	31.67'	25.00'	72°35'05"	N26°57'26"W	29.60'
C40	45.85'	25.00'	105°05'15"	N61°52'44"E	39.69'
C41	69.17'	1038.00'	3°49'05"	S63°40'06"E	69.16'
C42	65.34'	1038.00'	3°36'23"	S59°57'22"E	65.33'
C43	65.30'	1038.00'	3°36'16"	S56°21'03"E	65.29'
C44	65.30'	1038.00'	3°36'16"	S52°44'46"E	65.29'
C45	65.30'	1038.00'	3°36'17"	S49°08'30"E	65.29'
C46	56.93'	1038.00'	3°08'32"	S45°46'05"E	56.92'
C47	40.32'	25.00'	92°24'16"	S02°00'19"W	36.09'
C48	153.74'	250.00'	35°14'03"	N02°14'05"E	151.33'
C49	261.75'	250.00'	59°59'23"	S10°08'35"E	249.96'
C50	338.23'	838.50'	23°06'42"	S51°41'38"E	335.94'
C51	24.21'	838.50'	1°39'16"	S40°57'55"E	24.21'
C52	314.02'	838.50'	21°27'26"	S52°31'16"E	312.19'
C53	53.84'	42.50'	72°35'05"	N26°57'26"W	50.31'
C54	77.95'	42.50'	105°05'15"	N61°52'44"E	67.47'
C55	393.87'	1055.50'	21°22'49"	S54°53'14"E	391.59'
C56	68.54'	42.50'	92°24'17"	S02°00'19"W	61.35'
C58	80.18'	517.50'	8°52'38"	N68°18'24"E	80.10'
C59	27.04'	20.00'	77°27'35"	N66°39'09"W	25.03'
C60	26.66'	20.00'	76°23'20"	S34°33'03"W	24.73'
C61	16.91'	517.50'	1°52'21"	N73°40'54"E	16.91'



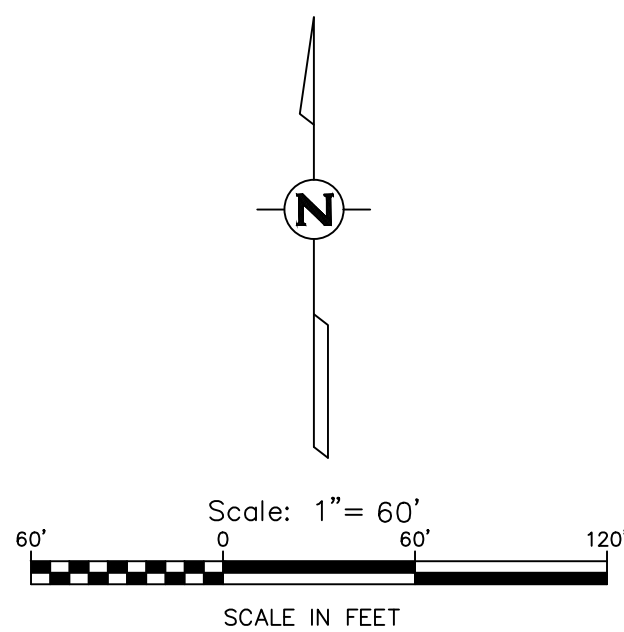
VILLAGES OF WEST LAKE UNIT NO. 77

SECTION 16, TOWNSHIP 20 SOUTH, RANGE 24 EAST,
CITY OF LEESBURG, LAKE COUNTY, FLORIDA.

SHEET 4 OF 4

PLAT BOOK

PAGE

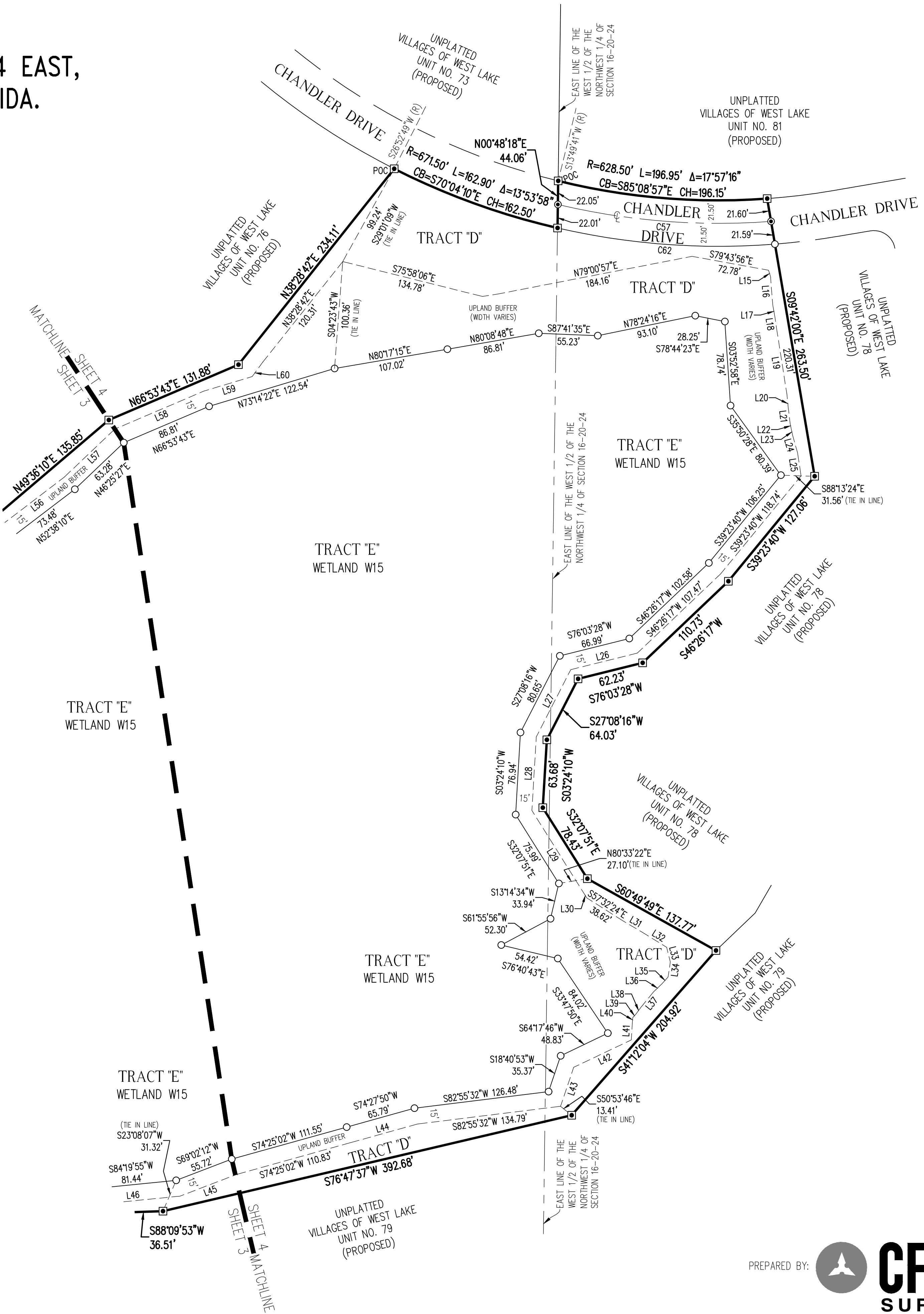


LINE TABLE		
LINE	LENGTH	BEARING
L15	6.40'	S17°01'06"E
L16	26.86'	S42°27'33"E
L17	11.19'	S10°22'37"E
L18	11.99'	S8°31'52"E
L19	61.13'	S8°52'41"E
L20	12.20'	S5°46'49"E
L21	15.18'	S6°49'47"E
L22	4.56'	S10°45'06"E
L23	6.68'	S12°28'38"E
L24	16.91'	S15°44'44"E
L25	21.97'	S8°46'08"E
L26	64.14'	S76°03'28"W
L27	70.68'	S27°08'16"W
L28	68.98'	S3°24'10"W
L29	91.50'	S32°07'51"E
L30	5.04'	S32°22'58"E
L31	24.33'	S59°20'10"E
L32	24.89'	S58°09'41"E
L33	14.01'	S14°16'14"E
L34	14.31'	S8°17'52"W
L35	8.69'	S42°01'56"W
L36	11.07'	S46°09'57"W
L37	18.26'	S39°11'23"W
L38	7.90'	S36°46'39"W
L39	4.50'	S41°34'36"W
L40	4.81'	S4°57'43"W
L41	16.15'	S3°24'04"W
L42	59.64'	S64°35'13"W
L43	38.48'	S18°40'53"W
L44	64.68'	S74°27'50"W
L45	57.03'	S69°02'12"W
L46	86.86'	S84°19'55"W
L56	72.52'	N52°38'10"E
L57	65.17'	N46°25'27"E
L58	90.35'	N66°53'43"E
L59	47.50'	N73°14'22"E
L60	16.60'	N36°12'18"E

CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	CHORD BNG.	CHORD
C57	200.82'	650.00'	17°42'05"	S85°27'39"E	200.02'
C62	204.69'	671.50'	17°27'55"	S85°45'07"E	203.90'

TRACT TABLE		
TRACT	SQ FT	ACREAGE
A	945	0.02
B	1,031	0.02
C	15,942	0.37
D	134,025	3.08
E	481,011	11.04

LEGEND	
■	INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) FOUND (LB #8498 & LB #4709), UNLESS OTHERWISE NOTED.
▣	INDICATES 4" X 4" X 24" CONCRETE PERMANENT REFERENCE MONUMENT (P.R.M.) OR 5/8" IRON PIN AND CAP SET (LB #8498 & LB #4709)
●	INDICATES P.K. NAIL AND DISK PERMANENT CONTROL POINT (P.C.P.) LB #8498 & LB #4709 TO BE SET WITHIN ONE YEAR OF THE DATE THIS PLAT IS RECORDED.
○	INDICATES 5/8" IRON PIN AND CAP TO BE SET IN ACCORDANCE WITH SECTION 177.09(9) FLORIDA STATUTES. (SEE NOTE #6.)
C9	INDICATES CURVE NUMBER IN CURVE TABLE
L9	INDICATES LINE NUMBER IN LINE TABLE
Δ	INDICATES CENTERLINE
Δ	INDICATES DELTA (CENTRAL ANGLE OF CURVE)
CB	INDICATES CHORD BEARING
CH	INDICATES CHORD DISTANCE
L	INDICATES ARC LENGTH
LB	INDICATES LICENSED BUSINESS
NO.	INDICATES NUMBER
ORB	INDICATES OFFICIAL RECORDS BOOK
PC	INDICATES POINT OF CURVATURE
POC	INDICATES POINT ON CURVE
PCC	INDICATES POINT OF COMPOUND CURVATURE
PRC	INDICATES POINT OF REVERSE CURVATURE
PT	INDICATES POINT OF TANGENCY
R	INDICATES RADIUS LENGTH
(R)	INDICATES RADIAL LINE
DRA	INDICATES DRAINAGE RETENTION AREA FOR STORMWATER MANAGEMENT INCLUDING CONVEYANCING PIPES
GFE	INDICATES GATE FACILITIES EASEMENT (RESERVED BY THE DEVELOPER AND ITS ASSIGNS)
SE	INDICATES SPECIAL EASEMENT RESERVED BY DEVELOPER AND ITS ASSIGNS, FOR LANDSCAPING AND/OR THE CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION OF WATER, SANITARY SEWER, ELECTRIC, TELEPHONE, GAS OR OTHER UTILITIES AND/OR DRAINAGE FACILITIES AND/OR WALL FENCING AND/OR GOLF CART PATHS, DEVELOPER CONTEMPLATES PUTTING H.V.A.C. AND SIMILAR EQUIPMENT WITHIN THE EASEMENT AREA, UTILITY PROVIDERS UTILIZING SUCH EASEMENT AREA COVENANT, AS A CONDITION OF THE RIGHT TO USE SUCH EASEMENT, NOT TO INTERFERE OR DISTURB SUCH EQUIPMENT INSTALLED WITHIN THE EASEMENT AREA.
PB	INDICATES PLAT BOOK
PG	INDICATES PAGE
PCS	INDICATES PAGES
SO FT	INDICATES SQUARE FEET
R/W	INDICATES RIGHT-OF-WAY



PREPARED BY:



City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.C.4.

Meeting Date: March 27, 2023

From: Travis Rima, (Recreation Director)

Subject: Resolution of the City Commission of the City of Leesburg, Florida establishing the special events venue area for the Annual Leesburg Bikefest event, taking place April 28-30, 2023; and providing an effective date.

Staff Recommendation:

Staff requests the City Commission approve the attached proposed special events venue area map for the Annual Leesburg Bikefest event.

Analysis:

The Leesburg Partnership is hosting the Annual Leesburg Bikefest from April 28-30, 2023. Per Section 26-2-(b) Special event permit required, City of Leesburg Code of Ordinances, the City Manager or designee is authorized to determine the special event venue. The city manager or designee shall set reasonable boundaries for the special event venue, balancing the special event requirements and public health, safety, and welfare. The special event venue for all major special events with an expected attendance level of thirty thousand (30,000) participants or more shall be established or amended by resolution by the city commission. The three-day attendance of the event is projected to be as high as 200,000 participants. To comply with the above referenced code, and to better plan the logistical and emergency services for the event, it is recommended that the City Commission establish this official special event venue area for the event.

The proposed venue area includes the highlighted areas of the Bikefest Boundary Map identified as Exhibit A. The area outlined in white on the attached map, does not include any type of vendor other than contracted shuttles. The proposed event venue area is unchanged from previous Bikefest venue areas.

The Leesburg Partnership has requested to extend an additional boundary area solely for the use of contracted shuttles. The extended area, as outlined in white on the attached map, does not include any type of vendor other than contracted shuttles.

Procurement Analysis:

N/A

Options:

1. Approve the proposed special event venue area map as identified as Exhibit A; or
2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

No fiscal impact is anticipated for the City from this action.

RESOLUTION NO. _____

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG,
FLORIDA ESTABLISHING THE SPECIAL EVENTS VENUE AREA FOR THE
ANNUAL LEESBURG BIKEFEST EVENT, TAKING PLACE APRIL 28-30,
2023; AND PROVIDING AN EFFECTIVE DATE.**

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

WHEREAS, the Leesburg Bikefest is an annual major special event being held in the City of Leesburg on April 28-30, 2023; and

WHEREAS, as many as 200,000 attendees from the City of Leesburg, Lake County and all across the country will be attending the event; and

WHEREAS, per the revision in Chapter 26 - Special Events of the Leesburg Code of Ordinances that requires the City Commission to establish a special events venue area for any special event with an expected attendance of 30,000 or more participants; and

WHEREAS, in order to enable the City of Leesburg, Lake County, and the State of Florida to properly provide logistical and emergency services to ensure the safety and well-being of the event's attendees; and

WHEREAS, the City Commission of the City of Leesburg recognizes the need to establish an event boundary area to assist in the provision of the aforementioned requirements and services for the annual Leesburg Bikefest event.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of Leesburg, Florida:

THAT the City of Leesburg does hereby establish the official special event venue area for the Annual Leesburg Bikefest as shown on Attachment A.

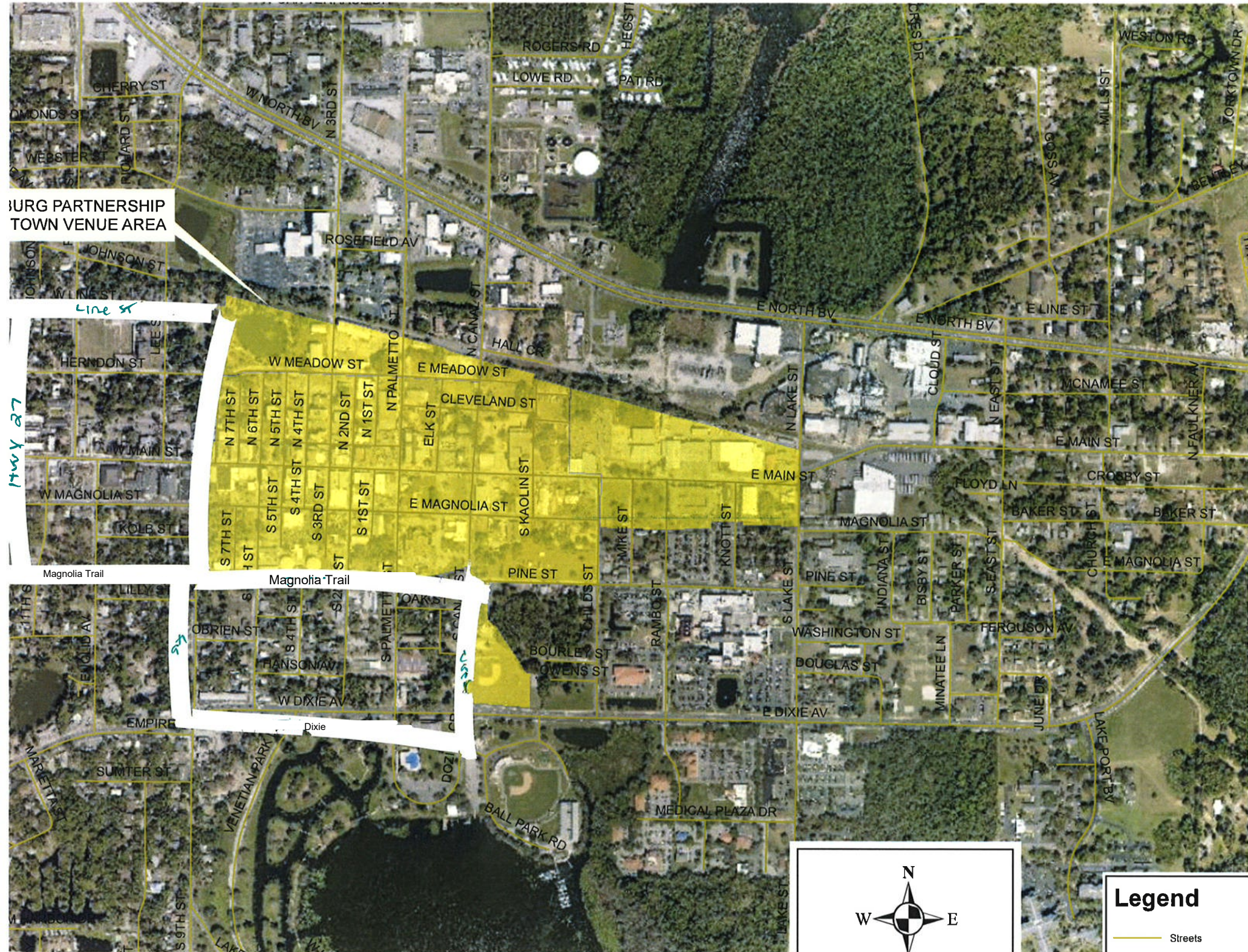
PASSED AND RESOLVED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

Mayor

ATTEST:

City Clerk

**BURG PARTNERSHIP
TOWN VENUE AREA**



Legend

Streets

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.C.5.

Meeting Date: March 27, 2023

From: Al Minner, (City Manager)

Subject: Resolution of the City Commission of the City of Leesburg, Florida, repealing Resolution No.11,284; authorizing the Mayor and City Clerk to execute an agreement to accept a TDC grant between Lake County, Florida, and the City of Leesburg; and providing an effective date.

Staff Recommendation:

Staff recommends repealing Resolution No.11,284 and accepting the TDC Grant funding and agreement from Lake County including the proposed edits and proposed reimbursement methodology (Schedule A of attached agreement).

Analysis:

On August 8, 2022, the Leesburg City Commission granted Recreation Staff permission to pursue grant funding for the Susan Street Sports Complex project through the Lake County TDC Capital Projects Funding Program. Recreation Staff submitted an application for \$1,000,000 during the October 2022 capital funding application process. The Lake County TDC board provided a recommendation to the Lake County Board of County Commissioners to award \$996,000 to the City of Leesburg for this project.

On March 13, 2023, the City Commission considered a grant funding agreement proposed by Lake County and an appropriate reimbursement methodology to include with the agreement. At the meeting, the City Commission adopted a resolution authorizing the Mayor and City Clerk to execute the proposed agreement with suggested revisions and inclusions of "Schedule A" relating to the reimbursement methodology.

Since the adoption of Resolution No. 11,284, staff was informed that the version of the agreement approved by Resolution 11,284 was not the final version proposed by Lake County. As such, the version of the agreement proposed by Lake County and a revised version of Schedule A are being presented for consideration.

Procurement Analysis:

N/A

Options:

1. Repeal Resolution No. 11,284 and approve the acceptance of the funding along with the revised

agreement and reimbursement methodology; or

2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

The current project budget includes \$3,000,000. A budget adjustment will be necessary to add these funds to the current budget.

Account No. 031-0000-337-4300

WF No. WF1471073

RESOLUTION NO. _____

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG,
FLORIDA, REPEALING RESOLUTION NO.11,284; AUTHORIZING THE
MAYOR AND CITY CLERK TO EXECUTE AN AGREEMENT TO ACCEPT A
TDC GRANT BETWEEN LAKE COUNTY, FLORIDA, AND THE CITY OF
LEESBURG; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City of Leesburg previously adopted Resolution No. 11,284 authorizing the Mayor and City Clerk to execute an agreement with Lake County, Florida, for acceptance of the Lake County TDC Grant funding agreement in the amount of \$996,000;

WHEREAS, the agreement approved by Resolution No. 11,284 was not the final version of the agreement being proposed by Lake County; and

WHEREAS, the City finds that Resolution No. 11,284 should be repealed and replaced by this resolution.

**BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG,
FLORIDA:**

THAT Resolution No. 11,284 is hereby repealed in its entirety.

THAT the Mayor and City Clerk are hereby authorized to execute the revised agreement with Lake County, Florida, for acceptance of the Lake County TDC Grant funding agreement in the amount of \$996,000.

THAT this resolution shall take effect upon passage and adoption according to law.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

Mayor

ATTEST:

City Clerk

**AGREEMENT BETWEEN
LAKE COUNTY, FLORIDA
AND
CITY OF LEESBURG
FOR CAPITAL PROJECTS FUNDING PROGRAM**

THIS AGREEMENT is entered into by and between Lake County, Florida, a political subdivision of the State of Florida, hereinafter the “COUNTY,” and the City of Leesburg, a municipal corporation organized under the laws of the State of Florida, hereinafter referred to as “AGENCY.”

WHEREAS, the Lake County Tourist Development Tax was created to fund the advancement of tourism and attract tourists to visit Lake County; and

WHEREAS, the Board of County Commissioners established a Capital Projects Funding Program from the Tourist Development Tax to assist agencies in establishing new or refurbishing existing facilities or infrastructures that are for recreational activities, cultural events and performances that host events in Lake County whose primary goal and purpose is to bring substantial numbers of tourists. Such facilities and infrastructures must be either (1) publicly owned and operated by not-for-profit organizations and open to the public or (2) publicly owned and operated by a public entity; and

WHEREAS, the AGENCY is desirous of establishing and maintaining such facilities pursuant to the terms of this Agreement; and

WHEREAS, this Agreement is in the best interests of the parties and the residents of Lake County, Florida.

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises and covenants set forth herein, the parties agree as follows:

1. **Legal Findings of Fact.** The foregoing recitals are hereby adopted as legislative findings of the Board of County Commissioners and are ratified and confirmed as being true and correct and are hereby made a specific part of this agreement upon adoption hereof.

2. **Capital Projects.** In order to be eligible for funding under this Agreement, the project must consist of one of the following:

- A. New construction, expansion, remodeling, or a replacement project for an existing facility or facilities. The project must have a total cost of at least \$25,000 over the life of the project and a useful life of at least ten (10) years.
- B. A purchase of major equipment (assets) costing \$25,000 or more with a useful life of at least ten (10) years.

- C. A major maintenance or rehabilitation project for existing facilities with a cost of \$25,000 or more and a useful life of at least ten (10) years.

The capital project shall be for the purpose of establishing new or refurbishing existing facilities or infrastructures that are for recreational activities, cultural events and performances that host events in Lake County whose primary goal and purpose is to bring substantial numbers of tourists. Such facilities and infrastructures must be either (1) publicly owned and operated by not-for-profit organizations and open to the public or (2) publicly owned and operated by a public entity.

The capital project approved for funding pursuant to this Agreement is identified as follows:

Project Name: Susan Street Sports Complex Project
Project Location: Susan Street Sports Complex, Leesburg, FL
Project Description: The AGENCY'S Susan Street Sports Complex is a 26-acre sports venue that currently consists of four youth baseball fields, one multipurpose field, restrooms, concessions, and a scorer's tower. The AGENCY desires to complete a new construction project that will include:

- Removal of all existing fields and facilities.
- A 300-400 seat stadium with field turf playing surface, locker rooms, concessions, restrooms, and an office building.
- Four (4) multi-purpose fields.
- Enhanced entrance and parking lots.
- Equipment building.
- Perimeter fencing.
- Complex signage.

A full description of the capital project is included in **Exhibit A**, attached hereto and incorporated herein by reference. The AGENCY certifies by execution hereof that the capital project, upon completion, is estimated to create the following room nights:

Average Annual Projected Room Nights: 11,257 by Year 3 (post construction)

3. Project Commencement/Term. The AGENCY shall commence the capital project within one hundred eighty (180) days of the full execution of this Agreement. If the AGENCY does not commence the capital project within this time frame, the COUNTY shall have the option of terminating this Agreement and reallocating the funding to another agency or project. The COUNTY shall provide the AGENCY written notice of its intent to terminate hereunder, and the AGENCY shall have five (5) business days in which to provide response and to request additional time in which to commence the capital project. Granting a request for an extension of time is solely within the discretion of the COUNTY. The term of this Agreement shall be for a period of five (5) years from the effective date of this Agreement.

4. Funding. The funding provided under this Agreement from the Tourist Development Tax, hereinafter the "TDT Funds," shall be supplemental in nature and the AGENCY

hereby agrees that in no event shall the funding provided hereunder be the sole source of funding for the capital project. The AGENCY shall provide a fifty percent (50%) match of the budget for the total cost of the capital project. In-kind matches shall be permitted so long as value estimates are verifiable. In-kind matches may include but are not limited to donated goods and services, land, and facilities. The AGENCY shall provide evidence, to the satisfaction of the COUNTY, of other sources, which, when combined, provide for the total funding for the complete capital project.

The capital project is approved for TDT Funds as follows:

Total Project Budget:	<u>\$4,000,000</u>
TDT Funds Approved:	<u>\$996,000</u>

5. Payment. Payments shall be made to the AGENCY at the following milestones: (1) twenty-five percent (25%) completion; (2) fifty percent (50%) completion; (3) seventy-five percent (75%) completion and (4) one hundred percent (100%) completion. The AGENCY shall submit an itemized invoice at each milestone and include documentation sufficient to support the request for payment. The COUNTY has the option to request additional documentation if the COUNTY deems it necessary in order to support the payment. In the event the AGENCY cannot commence the capital project without receiving TDT Funds in advance, the AGENCY may request the initial twenty-five percent (25%) payment at the start of the project; provided, however, that all other milestone payments shall be invoiced at the completion of the milestone. Payments shall only be made to the AGENCY as approved hereunder. In no event shall payments be made directly to any of AGENCY'S vendors or subcontractors. Payments shall be made in accordance with Chapter 218, Part VII, Florida Statutes.

6. Performance Measures; Repayment. In the event the capital project falls short of creating the room nights and/or meeting the development thresholds identified in Section 2 above, the AGENCY shall reimburse the COUNTY a prorated portion of the TDT Funds, as determined by mutual agreement of the Parties as set forth herein. The Tourist Development Council ("TDC") and AGENCY will mutually agree upon the reimbursement methodology and deadlines for such reimbursement, and in the event that the parties are unable to agree, the TDC will submit its recommendation along with the AGENCY's recommendation to the Lake County Board of County Commissioners for final approval.

7. Eligible and Ineligible Uses. The TDT Funds provided hereunder shall only be used for eligible items as defined under Section 125.104, Florida Statutes, and under the County's Tourist Development Plan, Section 13-47, Lake County Code. Eligible uses include but are not limited to the following: construction, extensions, expansion, remodeling, repair and/or improvements, and major equipment (assets) for convention centers, sports stadiums, coliseums, auditoriums or museums. The following uses are ineligible for funding:

- A. Annual operating expenditures.
- B. Legal, medical, engineering, accounting, auditing, planning feasibility studies or other consulting services.

- C. Salaries or supplements to salaries for existing or future staff, or employment of personnel not directly related to the project or event.
- D. Purchasing tangible personal property including but not limited to office furnishings or equipment valued less than \$25,000, permanent collections, or individual pieces of art.
- E. Interest reduction of deficient or loans.
- F. Expenses incurred or obligated prior to or after the funding project period. (Even if related to the capital project, TDT Funds shall not be used to reimburse any expense incurred prior to the full execution of this Agreement.)
- G. Prize money, scholarships, awards, plaques, T-shirts, uniforms or certificates.
- H. Travel.
- I. Projects which are restricted to private or exclusive participation.
- J. Private entertainment, food or beverages.
- K. Expenses to fund other events not recommended or approved by Lake County.

In the event the AGENCY is found to have used the TDT Funds for an ineligible use, the AGENCY must repay the funds to the COUNTY, plus five percent (5%) interest, or the maximum interest permitted by law if lesser.

7. **Reporting Requirements.** The AGENCY shall provide the following reports to the COUNTY:

- A. **Project Status Reports.** Quarterly reports shall be submitted to provide information on the capital project. Quarterly reports are due on the first (1st) day of the third (3rd) month of each calendar quarter. The report should contain a brief narrative summary providing updated information on the capital project, including financial status report for the project, planning and construction related activities.
- B. **Construction Completion Report.** Within forty-five (45) days of the completion of the capital project, the AGENCY shall summarize its efforts by providing the following information:
 - 1. A brief narrative summary of the successful completion of the capital project.
 - 2. An evaluation of the economic impact the capital project has initially had on the County.

3. A financial statement listing all of the revenues received and expenses paid in the course of the development and completion of the capital project that clearly defines how and where the funds were used.
 4. Photographs or video of the capital project and any related events, including time lapses of the construction.
- C. Project Impact Report. No later than January 30th and July 15th of each calendar year after completion of the capital project for a term of five (5) years, the AGENCY shall provide the COUNTY with a detailed report of all events that have taken place as a result of the completion of the capital project funded hereunder. These Project Impact Reports shall include survey results from the registered participants and/or attendees of the events. These surveys shall provide information pertaining to the number of registered participants and/or persons attending the event, the number of nights stayed, food and entertainment budget while visiting, and ways to improve their visit to Lake County. The AGENCY shall also provide survey results from the registered participants or Room Night Certification forms for each event held at the facility funded hereunder for the same five (5) year term. Visit Lake may provide post-event data when available, if event has been approved/awarded TDC Event Sponsorship funding. Project Impact Reports shall also include the following information:
1. Business development and marketing activities for the respective reporting period.
 2. Summary including:
 - i. All new events, visitation and room nights generated during the respective reporting period
 - ii. Total new events, visitation and room nights generated since project completion.
 - iii. Projected event calendar of new tourism related events for upcoming 5-year period.
 3. Flyers, newspaper ads, brochures or marketing efforts utilized to attract tourists. This may include a list of radio stations, magazines, etc.
 4. If events have been held since completion of the capital project, include local attractions that were visited as part of the events, and local restaurants or businesses utilized as part of the event.
 5. Final documented, or if unable to provide actual numbers, estimated number of event participants.
 6. Room Night Certification Form – the AGENCY must make every effort to obtain the number of overnight stays from local hotels within the county that housed those attending the event. This means that for events requiring

registration, the recipient should make available a list of County hotels and encourage overnight stays. For those events that do not require registration, information should be provided during the event to encourage an overnight stay. After the event, the AGENCY shall provide the survey results from the registered attendees at the event or be required to request that the hotels provide information regarding the number of individuals residing at the hotel as a result of the event.

- D. The final report of the 5 year reporting term shall include all required items under Section 7(C), Project Impact Report (1-6). Additionally, the final report shall include the following additional information:
1. The final aggregate number of room nights created by the project in the project reporting period (5 years).
 2. Actual number of room nights created in project reporting period compared to the projected number of room nights in the project reporting period, as set forth in Section 2 of this document. The following thresholds shall be used for comparison purposes:
 - i. 00% - 20% Project generated 80% or more of the actual room nights compared to projected room nights
 - ii. 21% - 40% Project generated 60-79% of the actual room nights compared to projected room nights
 - iii. 41% - 60% Project generated 40-59% of the actual room nights compared to projected room nights
 - iv. 61% - 80% Project generated 20-39% of the actual room nights compared to projected room nights
 - v. 81% - 100% Project generated 00-19% of the actual room nights compared to projected room nights

If any of the subsequent events resulted in no overnight hotel stays, or few overnight hotel stays, the AGENCY shall document its efforts to promote overnight hotel stays and other opportunities within Lake County.

8. Signage. AGENCY shall recognize the COUNTY as a project sponsor by incorporating the COUNTY's logo on all signage AGENCY places on the Project property as identified in Section 2 above, along with the wording "in partnership with Lake County." AGENCY shall submit a proof of the proposed signage to the COUNTY for review and approval prior to installation. AGENCY shall also include the COUNTY's logo with the phrase "in partnership with Lake County" on all promotional materials, programming, registrations, and media associated with the Project.

9. Indemnification. Subject to the provisions of Section 768.28, Florida Statutes, the AGENCY agrees to indemnify and hold the COUNTY harmless to the extent allowed for by Florida law, and the COUNTY agrees to indemnify and hold the AGENCY harmless to the extent allowed for by Florida law, from and against any actions at law to recover damages in tort for

money damages for injury or loss of property, personal injury, or death arising out of this Agreement and caused by the negligent or wrongful act or omission of any employee under circumstances in which the AGENCY and the COUNTY, if a private person, would be liable to the claimant, in accordance with the general laws of the State of Florida.

This indemnification shall continue in full force and effect subsequent to and notwithstanding the expiration or termination of this Agreement to the extent allowed for by Florida law. Nothing contained herein shall be construed as an admission of liability on the part of either party. The full execution of this Agreement shall obligate the COUNTY and the AGENCY to comply with this indemnification. This indemnification shall not act or be interpreted as a waiver of either party's sovereign immunity pursuant to FS Section 768.28, Florida Statutes.

10. Default. If AGENCY fails to complete any of the AGENCY's obligations identified herein, including but not limited to fails to construct the capital project, fails to appropriately market the capital project, or fails to appropriately manage the operations associated with the capital project, the COUNTY shall have the right to hold the AGENCY in default of the Agreement. Upon a finding of default, the COUNTY shall have the right to refuse payment or to reduce the payment as determined appropriate by the COUNTY. The COUNTY shall notify the AGENCY in writing of the default and of any reduction in the contract amount. The AGENCY shall have ten (10) days in which to respond to the demand and to provide justification as to why such funding should not be reduced. Failure to respond within this time frame shall be considered a waiver of any claims. The COUNTY shall have the right to institute proceedings within the Fifth Judicial Circuit of Florida to enforce the terms of this Agreement.

11. Right to Audit. The COUNTY reserves the right to require AGENCY to submit to an audit by any auditor of the COUNTY'S choosing. AGENCY shall provide access to all of its records, which relate directly or indirectly to this Agreement at its place of business during regular business hours. AGENCY shall retain all records pertaining to this Agreement and upon request make them available to the COUNTY for five (5) years following expiration of the Agreement. AGENCY agrees to provide such assistance as may be necessary to facilitate the review or audit by the COUNTY to ensure compliance with applicable accounting and financial standards. This provision is hereby considered to be included within, and applicable to, any subcontractor agreement entered into by the AGENCY in performance of any work hereunder.

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

12. General Provisions.

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

COUNTY

County Manager
315 West Main Street, Ste. 308
P.O. Box 7800
Tavares, Florida 32778-7800

AGENCY

City Manager
501 W Meadow St.
Leesburg, Florida 34748

- cc: County Attorney
315 West Main Street, Ste. 335
P.O. Box 7800
Tavares, Florida 32778

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

- B. Modification. No modification, amendment, or alteration of the terms or conditions contained herein shall be effective unless contained in a written document executed by the parties hereto, with the same formality, and of equal dignity herewith.
- C. Severance. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provisions were omitted.
- D. Scope of Agreement. This Agreement is intended by the parties to be the final expression of their Agreement, and it constitutes the full and entire understanding between the parties with respect to the subject hereof, notwithstanding any representations, statements or agreements to the contrary. This Agreement supersedes and replaces the Previous Agreements between the parties.
- E. Entire Agreement. This Agreement, together with any exhibits or attachments hereto constitutes the entire agreement between the parties, and incorporates all discussions between the parties. This Agreement may not be amended or modified except by a writing signed by the party to be charged.
- F. Effective Date. The effective date of this Agreement shall be the date it is executed by the last party to do so.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM

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

AGENCY

CITY OF LEESBURG, FLORIDA

ATTEST:

J. Andi Purvis, City Clerk

Jimmy Burry, Mayor

This _____ day of _____, 2023.

Approved as to form and legality:

Grant Watson, City Attorney

COUNTY

LAKE COUNTY, FLORIDA, through its
BOARD OF COUNTY COMMISSIONERS

ATTEST:

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

Kirby Smith, Chairman
This ____ day of _____, 2023.

Approved as to form and legality:

Melanie Marsh, County Attorney

Exhibit A



**Susan Street Sports Complex
Capital Improvement Funding Application
August 19, 2022**

I HEREBY CERTIFY that the foregoing is a true and correct copy of documents on file with the Records Department for the City of Leesburg.

City Clerk - Assistant City Clerk

A. Andi Purvis

**LAKE COUNTY TOURIST DEVELOPMENT TAX
CAPITAL PROJECTS FUNDING APPLICATION FORM AND INSTRUCTIONS**

For funding consideration, please make sure your application is filled out completely and accompanied by the following information. If any item is not applicable, indicate N/A over the checkbox.

- ☒ Completed Checklist (this form)
- ☒ Funding Application and Applicant Certification
- ☒ IRS Form W-9 Request for Taxpayer Identification Number and Certification
- ☒ Narrative Report(s) if capital project funding received in prior years describing the current status of that project
- ☒ Written authorization on official organization letterhead for AUTHORIZED AGENT to act on behalf of Applicant
- ☒ Organizational outline, including but not limited to names and addresses of each board member and corporate officer (except government entities)
- ☒ Complete Budget Outline
- ☒ Three support documents (letter of recommendation, programs from previous years' event, brochures, media articles, etc.)
- ☒ A schematic design of the project, including any specifics that will assist in the approval process. All Capital Projects must meet all zoning requirements, building code, permitting regulations and other applicable laws.
- ☐ N/A All written agreements involving media, hotels/motels and venue contracts/leases

Application packets should follow above format with dividers or tabs between each section.

Capital Project applications must include one (1) signed/stamped original, thirteen (13) copies, and one (1) electronic copy (i.e. CD, flash drive, etc.), for a **total of 15 items**, and must be submitted by 4:00 p.m. on the application submittal deadline date to:

**Lake County Agency for Economic Prosperity
20763 US-27
Groveland, FL 34736
(352) 742-3918**

~ 8 ~



LAKE COUNTY TOURIST DEVELOPMENT TAX CAPITAL PROJECTS FUNDING APPLICATION

A. Background

1. *Name of Capital Project:* Susan Street Sports Complex Project
2. *Location:* 940 Susan Street, Leesburg FL, 34731
3. *Projected Timeline - Start:* January 1, 2023 *Completion:* August 1, 2023
4. *Please circle the description that best describes the nature of your Project:*
New Construction Expansion **Renovation** Major Equipment
5. *Executive Summary - Please provide an overview of the Project and its benefits to Lake County:*
 - The Susan Street Sports Complex is a 26-acre complex that currently consists of four youth baseball fields, one multipurpose field, restrooms, concessions, and a scorer's tower.
 - The proposed project includes the following:
 - Removal of all existing fields and facilities
 - 300-400 seat stadium with field turf playing surface, locker rooms, concessions, restrooms, and office
 - Four grass multipurpose fields
 - Enhanced entrance and parking lot
 - Equipment building
 - Perimeter Fencing
 - Signage
 - The benefit to Lake County is the addition of a multipurpose facility with the ability to attract a multitude of events, many of which are currently not being held in Lake County. Examples of these events are football (11v11 and 7v7), soccer, rugby, lacrosse and any other "grass field" events

B. Applicant Information

1. *Name of Submitting Organization:* The City of Leesburg
2. *Purpose and Mission of Submitting Organization:*
 - To provide effective and efficient municipal services that promote public safety, economic growth, and quality of life.
3. *How long has the organization been operating in Lake County?* 100+ years
4. *Tax Status of Submitting Organization:* Tax Exempt – Government Entity
5. *FEID Number:* 59-6000362 (Please submit your W-9 with Application)
6. *Contact Person & Title:* Travis Rima, Director of Parks and Recreation
7. *Address:* 501 W Meadow St, Leesburg FL, 34731
Phone(s): (352)728-9885 *Fax:* (352)326-6625 *Twitter:* N/A
E-mail: travis.rima@leesburgflorida.gov *Website:* www.leesburgflorida.gov

~ 9 ~

C. Project Details

1. Details on project space/construction type, clients served, and the Project itself:

- The project space is the current 26-acre footprint at the Susan Street Sports Complex
- The project includes the construction of four grass multipurpose fields and one stadium with a field turf playing surface. The stadium includes seating for 300-400 spectators, locker rooms, concessions, and restrooms. The project also includes enhanced parking and egress.
- Projected external clients include Bologna FC, ASA, Pop Warner Football/Cheer, National Collegiate Rugby, Southeastern Flag Football, and others.

2. Describe in detail the strategic rational and business justification for the Project:

- The development of those multipurpose facility provides the City of Leesburg and Lake County the opportunity to recruit new tourism events to the area. Early marketing of this facility has shown that there are many opportunities for tourism driven events for local, state, regional and international participants.
- The business justifications for this project is that these events are currently not being held in Lake County which means the addition of the events will be all additional bed tax revenue.

3. Projected Useful Life of Project: 20+ years

4. Please attach any schematics, plans or images related to the project.

D. Financial Summary

1. Amount of TDT Funds Requested: \$1,000,000 (One Million Dollars)

2. Project Costs:

	Cost
Total Project Cost	\$4,000,000
Land Value	
Design and Project Management Costs	\$500,000
Construction Costs	\$3,300,000
Infrastructure and Equipment Costs	\$200,000

3. What percentage of the Project costs will be spent locally? 65-75%

4. Are there any recurring costs to buy new equipment / update the facility, if yes, list and explain:

- The recurring cost is associated with the upkeep of the facility. Facility upkeep is done in house by the Athletic Field Staff within the Recreation Department.

5. Project Local Annual Spending in Project's Operating Budget: \$100,000 in annual local spending

6. Please submit the following additional financial information for the Project (include information on both the construction phase and on-going operations):

- A detailed Pro Forma Analysis for the Project
- A Sources and Uses Budget for the Project.

~ 10 ~

E. Project Demand

1. Who is the targeted population, audience or events for the Project:

- The targeted population for events are athletes of all ages youth to senior. This multipurpose facility has the ability to host a multitude of different athletic events including, but not limited to, football, soccer, rugby, lacrosse, and grass volleyball.

2. Please create and submit an event calendar for the previous twenty-four (24) months, if applicable, and the next 60 months (5 years) for the Project using the format below. If the Project is an expansion to an existing facility, please only include events unique to this Project.

Event Name	Event Dates	#of participants	# of Spectators	Total Attendance	Room Nights
Bologna FC – International	Aug 2-6, 2023	750	1,125	1,875	1,374
Mid-Fl Kickoff – Pop Warner	Aug 25-27, 2023	9,000	13,500	22,500	672
Bologna FC – Regional	Sept 1-4, 2023	750	1,125	1,875	749
Mid-Fl Champ – Pop Warner	Nov 11-12, 2023	1,200	1,800	3,000	243
Bologna FC – Regional	Nov 18-25, 2023	750	1,125	1,875	749
Nat Collegiate Rugby All-Stars (M)	Jan 12-14, 2024	225	450	675	180
Nat Collegiate Rugby All-Stars (W)	Jan 19-21, 2024	225	450	675	180
Bologna FC – Regional	April 12-14, 2024	750	1,125	1,875	749
Nat Collegiate Rugby (W) Small College	April 19-21, 2024	300	600	900	230
SE Flag Football	May 17-19, 2024	200	350	550	174
Rank Up 7v7 Nationals	June 7-9, 2024	1920	3,840	5,760	1990
Rank Up Camp	July 5-7, 2024	400	800	800	327
Rank Up SE Regional	July 26-28, 2024	1500	3000	4506	1480
Bologna FC – International	July 31-Aug 4, 2024	750	1,125	1,800	1,374
Mid-Fl Kickoff – Pop Warner	Aug 23-25, 2024	9,000	13,500	22,500	672
Bologna FC – Regional	Sept 6-9, 2024	750	1,125	1,875	749

~ 11 ~

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM

AVP Pro Beach VBall – AVP Grass Tour	Oct 25-27, 2024	600	1806	2406	607
Mid-FI Champ – Pop Warner	Nov 9-10, 2024	1,200	1,800	3,000	243
Nat Collegiate Rugby (M/W Regionals)	Nov 15-17, 2024	450	450	903	473
Bologna FC – Regional	Nov 17-24, 2024	750	1,125	1,875	749
Rank Up (Nat Championships)	Dec 13-15, 2024	2,160	4320	6486	2947
Nat Collegiate Rugby All-Stars (M)	Jan 10-12, 2025	225	450	675	180
Nat Collegiate Rugby All-Stars (W)	Jan 17-9, 2025	225	450	675	180
Bologna FC – Regional	April 11-13, 2025	750	1,125	1,875	749
Nat Collegiate Rugby (W) Small College	April 18-20, 2025	300	600	900	230
SE Flag Football	May 16-18, 2025	200	350	550	174
Rank Up 7v7 Nationals	June 6-8, 2025	1920	3,840	5,760	1990
Rank Up Camp	July 4-6, 2025	400	800	800	327
Rank Up SE Regional	July 25-27, 2025	1500	3000	4506	1480
Bologna FC – International	July 30-Aug 3, 2025	750	1,125	1,800	1,374
Mid-FI Kickoff – Pop Warner	Aug 22-24, 2025	9,000	13,500	22,500	672
Bologna FC – Regional	Sept 5-8, 2025	750	1,125	1,875	749
AVP Pro Beach VBall – AVP Grass Tour	Oct 24-26, 2025	600	1806	2406	607
Mid-FI Champ – Pop Warner	Nov 8-9, 2025	1,200	1,800	3,000	243
Nat Collegiate Rugby (M/W Regionals)	Nov 14-16, 2025	450	450	903	473
Bologna FC – Regional	Nov 22-29, 2025	750	1,125	1,875	749
Rank Up (Nat Championships)	Dec 12-14, 2025	2,160	4320	6486	2947

~ 12 ~

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM

Nat Collegiate Rugby All-Stars (M)	Jan 9-11, 2026	225	450	675	180
Nat Collegiate Rugby All-Stars (W)	Jan 16-18, 2026	225	450	675	180
Bologna FC – Regional	April 10-12, 2026	750	1,125	1,875	749
Nat Collegiate Rugby (W) Small College	April 17-19, 2026	300	600	900	230
SE Flag Football	May 15-17, 2026	200	350	550	174
Rank Up 7v7 Nationals	June 5-7, 2026	1920	3,840	5,760	1990
Rank Up Camp	July 3-5, 2026	400	800	800	327
Rank Up SE Regional	July 24-26, 2026	1500	3000	4506	1480
Bologna FC – International	July 29-Aug 2, 2026	750	1,125	1,800	1,374
Mid-FI Kickoff – Pop Warner	Aug 21-23, 2026	9,000	13,500	22,500	672
Bologna FC – Regional	Sept 4-7, 2026	750	1,125	1,875	749
AVP Pro Beach VBall – AVP Grass Tour	Oct 23-25, 2026	600	1806	2406	607
Mid-FI Champ – Pop Warner	Nov 7-8, 2026	1,200	1,800	3,000	243
Nat Collegiate Rugby (M/W Regionals)	Nov 13-15, 2026	450	450	903	473
Bologna FC – Regional	Nov 22-29, 2026	750	1,125	1,875	749
Rank Up (Nat Championships)	Dec 11-15, 2026	2,160	4320	6486	2947
Nat Collegiate Rugby All-Stars (M)	Jan 8-10, 2027	225	450	675	180
Nat Collegiate Rugby All-Stars (W)	Jan 15-17, 2027	225	450	675	180
Bologna FC – Regional	April 9-11, 2027	750	1,125	1,875	749
Nat Collegiate Rugby (W) Small College	April 16-18, 2027	300	600	900	230

~ 13 ~

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM

SE Flag Football	May 14-16, 2027	200	350	550	174
Rank Up 7v7 Nationals	June 4-6, 2027	1920	3,840	5,760	1990
Rank Up Camp	July 2-4, 2027	400	800	800	327
Rank Up SE Regional	July 23-25, 2027	1500	3000	4506	1480
Bologna FC – International	July 28-Aug 1, 2027	750	1,125	1,800	1,374
Mid-FI Kickoff – Pop Warner	Aug 20-22, 2027	9,000	13,500	22,500	672
Bologna FC – Regional	Sept 3-6, 2027	750	1,125	1,875	749
AVP Pro Beach VBall – AVP Grass Tour	Oct 22-24, 2027	600	1806	2406	607
Mid-FI Champ – Pop Warner	Nov 6-7, 2027	1,200	1,800	3,000	243
Nat Collegiate Rugby (M/W Regionals)	Nov 12-14, 2027	450	450	903	473
Bologna FC – Regional	Nov 21-28, 2027	750	1,125	1,875	749
Rank Up (Nat Championships)	Dec 10-14, 2027	2,160	4320	6486	2947

3. Please fill in the following Attendance Chart estimates for the number of annual attendees in each category for the first five (5) years after the Project opens. If the Project is an expansion to an existing facility, please only include those attendees unique to the development of this Project.

	Origin of Attendees			Average Stay (Days)
	Out-of-State	In-State, Non-County	Local	
Year 1 – 2023	4,801	17,679	580	2.25
Year 2 - 2024	15,948	29,448	2771	2.5
Year 3 - 2025	15,948	29,448	2771	2.5
Year 4 - 2026	15,948	29,448	2771	2.5
Year 5 - 2027	15,948	29,448	2771	2.5

4. On average, how many months per year will the Project be utilized: 12 months
5. For those months, how many average days per month will the Project be utilized: 10 days per month

~ 14 ~

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM

6. Please fill in the following Hotel Room Night Chart with estimates for the number of room nights generated annually for the first five (5) years after the Project opens. If the Project is an expansion to an existing facility, please only include those room nights resulting from the development of this Project.

	Year 1	Year 2	Year 3	Year 4	Year 5
Projected Room Nights	3,787	13,124	13,124	13,124	13,124
Bed Tax Exempt Room Nights (If Applicable)					
Average Nightly Room Rate	\$120	\$120	\$120	\$120	\$120

7. Please submit a brief narrative of the plan for this event to generate room nights in Lake County:

- The plan to generate room nights throughout Lake County for these events is to work in conjunction with internal and external customers both local and nationwide to generate interest in the sporting opportunities at this facility.

8. List additional sponsors/partners: Bologna FC, ASA, Pop Warner, SE Flag Football, National Collegiate Rugby

9. List Host Hotels-Committed: _____

10. List Host Hotels-Applied For: _____

11. Number of Vendors: _____ Local: _____ Out of County: _____

12. How will you evaluate and measure your programs success?

- The success of this project will be evaluated by the number of events held per year along with the amount of bed tax generated.

13. List states and countries represented by previous attendees if an existing facility has been used for events that the new facility will host or if it is an expansion of an existing facility:

- The existing facility is not conducive to these types of events. The projection for the new facility includes participants from all across the USA and Europe; especially Italy through the partnership with Bologna FC Academy.

14. Will events held through the Project charge an entry fee, admission fee, parking fee, etc.? Yes

If yes to any of these please list them: Event organizers will have the ability to charge all listed fees.

~ 15 ~

F. Marketing Summary

1. *Outline of the marketing plan for the Project and resulting events:*
 - The City of Leesburg will utilize social media, LakeFront TV, and our website to spotlight the facility.
 - We also have a contract with ASA in which ASA attends tradeshow throughout the year to recruit events to Leesburg.
2. *Describe what steps have been taken or will be taken to attract new attendees, and thus increase overnight stays.*
 - The City of Leesburg has partnered with Bologna FC to be the home of their soccer academy. This partnership will afford them the opportunity to attract regional and international soccer events to Leesburg.
 - ASA has attended tradeshow on the City's behalf and has interest from multiple event organizers once the project is completed.

G. Signature

I have reviewed the LAKE COUNTY TOURIST DEVELOPMENT CAPITAL PROJECTS FUNDING APPLICATION. I am in full agreement with the information contained in this application and its attachments as accurate and complete. I further acknowledge my understanding that the County in approving a funding agreement does not assume any liability or responsibility for the ultimate financial profitability of the project for which the funds are awarded. The County, unless otherwise specifically stated, is only a financial contributor to the project and not a promoter or co-sponsor, and will not guarantee or be responsible or liable for any debts incurred for such event. I have put all third parties on notice that the County will not be responsible for payment of any costs or debts for the project.


Signature

8/17/22
Date

Travis Rima Director of Parks and Recreation
Name and Title of person authorized to sign the application

City of Leesburg
Applicant's Organization

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM

Form (Rev. October 2018) Department of the Treasury Internal Revenue Service	W-9 Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.	Give Form to the requester. Do not send to the IRS.
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. CITY OF LEESBURG		
2 Business name/disregarded entity name, if different from above 		
Print or type. See Specific Instructions on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	
☐ Individual/sole proprietor or single-member LLC		☐ C Corporation
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶		☐ S Corporation
☒ Other (see instructions) ▶ LOCAL MUNICIPALITY / POLITICAL SUBDIVISION		☐ Partnership
☐ Trust/estate		☐ Trust/estate
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.		
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 1 Exemption from FATCA reporting code (if any) C (Applies to accounts maintained outside the U.S.)		Requester's name and address (optional) PO BOX 490630 LEESBURG, FL 34749-0630
5 Address (number, street, and apt. or suite no.) See instructions.		
6 City, state, and ZIP code		
7 List account number(s) here (optional)		
Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.		
Social security number or Employer identification number 5 9 - 6 0 0 0 3 6 2		Social security number
Part II Certification Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.		
Sign Here	Signature of U.S. person ▶ <i>James A. Wilton - Finance Dir</i>	Date ▶ <i>1-18-2022</i>
General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following: • Form 1099-INT (interest earned or paid) • Form 1099-DIV (dividends, including those from stocks or mutual funds) • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) • Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) • Form 1099-S (proceeds from real estate transactions) • Form 1099-K (merchant card and third party network transactions) • Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) • Form 1099-C (canceled debt) • Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.		

Cat. No. 10231X

Form **W-9** (Rev. 10-2018)



Narrative Report if capital project funding received in prior years describing the current status of that project:

Project #1 – Sleepy Hollow Sports Complex (2007)

- Total Project Cost - \$3,432,579
- \$613,000 awarded
 - Completed project in 2007
 - Host to numerous local, state, regional and national softball/baseball events in 15 years of operation

Project #2 – Venetian Center Boardwalks and Docs (2021)

- Total Project Cost - \$1,196,313
- \$600,000 awarded
 - Completed project in October 2021
 - Host to numerous national fishing events

Thank you,

Travis Rima
Parks and Recreation Director
City of Leesburg Florida

**City of Leesburg
Recreation Department**

1851 Griffin Road
Leesburg, FL 34748
(T) 352.728.9885
(F) 352.326.6625
Recreation.Dept@leesburgflorida.gov



AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM

City of Leesburg
501 W. Meadow St.
P.O. Box 490630
Leesburg, FL 34749-0630
www.leesburgflorida.gov



Office of the City Manager
Al Minner
T (352) 728-9704
F (352) 728-9706
al.minner@leesburgflorida.gov

August 17, 2022

Tourist Development Council
Lake County Government
315 W. Main Street, Suite 520
Tavares, FL 32778

Subject: Transmittal Letter

Tourist Development Council Members:

On behalf of the Leesburg City Commission, it is my pleasure to submit this grant application for the Susan Street Sports Complex Project. This renovation will develop the Susan Street Sports Complex into a venue unlike any other in Lake County and demonstrates the City's dedication to attracting sports tourism events to Leesburg and Lake County.

We anticipate the investment in revitalizing the Carver Heights Neighborhood of Leesburg will have a tremendous regional economic impact. It will solidify Leesburg, and Lake County, as a premiere destination for sports tourism. The project will allow staff to diversify the sports tourism options including the addition of events for soccer, football and rugby and will attract new tourism opportunities to the region.

This facility will be a tremendous compliment to Leesburg's Sleepy Hollow and Ski Beach locations as major players in sports tourism.

It is my privilege to submit this project for your consideration.

Respectfully,

Al Minner
City Manager

RESOLUTION NO. 11,135

RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, AUTHORIZING THE LEESBURG PARKS AND RECREATION DEPARTMENT TO APPLY FOR, AND IF AWARDED, ACCEPT A CAPITAL IMPROVEMENT GRANT FOR THE SUSAN STREET SPORTS COMPLEX PROJECT FROM LAKE COUNTY TOURISM DEVELOPMENT COUNCIL; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

THAT the Mayor and City Clerk are hereby authorized to execute an agreement with Lake County Tourism Development Council / Lake County Board of County Commissioners, whose address is 315 W Main St. #3813, Tavares, FL 32778, for application and acceptance of the Lake County TDC Capital Improvement Grant.

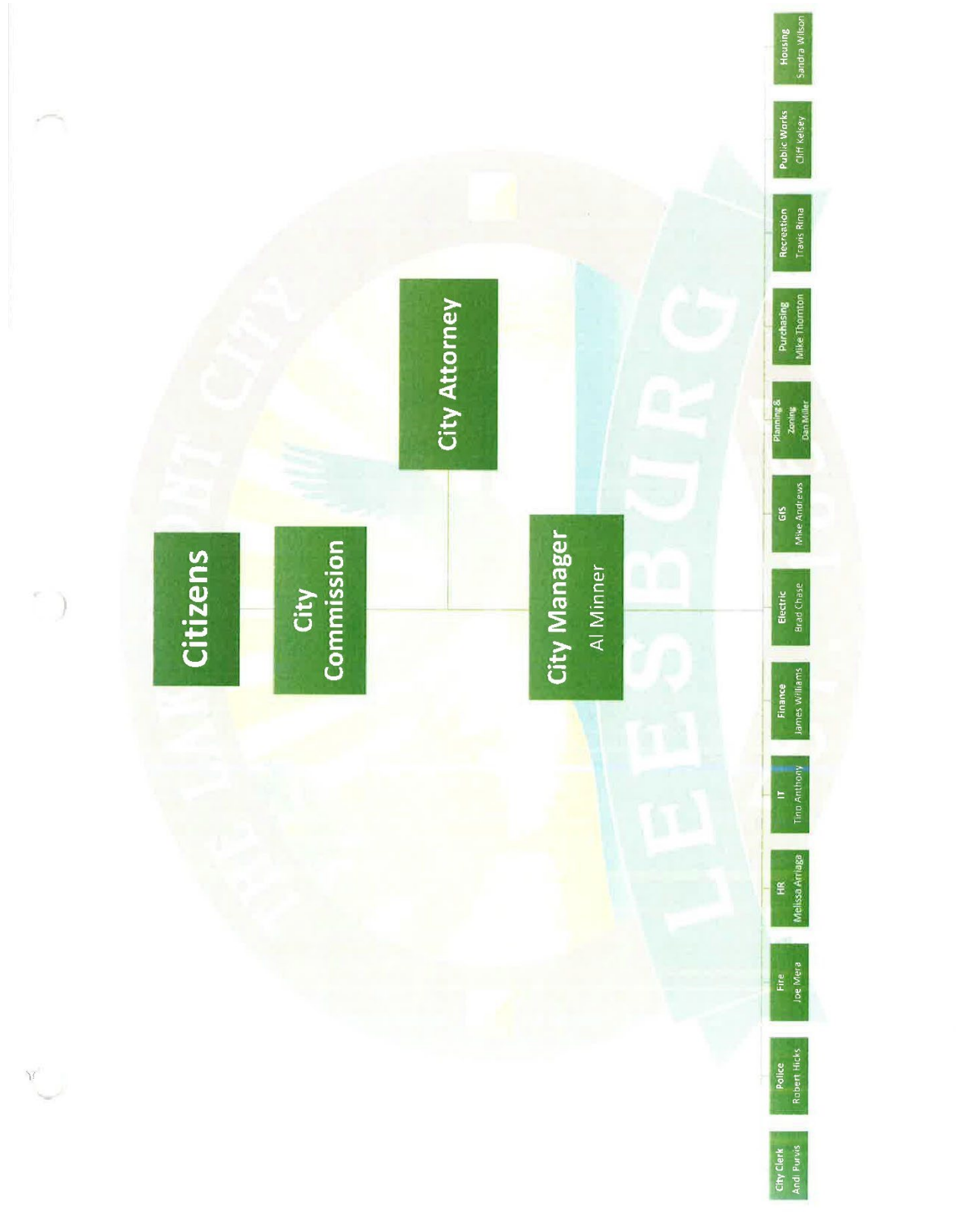
THAT this resolution shall become effective immediately.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 8th day of August 2022.

ATTEST:


City Clerk


Mayor



CAPITAL PROJECT BUDGET OUTLINE

PROJECT NAME Susan Street Sports Complex

	Previous Year's	Current Year
	Revenue & Expenses	Projected Revenues & Expenses
<u>LIST ALL REVENUE</u>		
Admissions	_____	_____
Concessions	_____	_____
Sponsorships	_____	_____
Booth Space	_____	_____
Advertising Revenue	_____	_____
Sale of Promotional Items	_____	_____
TDC Funding	_____	<u>\$1,000,000</u>
Other: Leesburg Gen Fund	_____	<u>\$3,000,000</u>
Total Revenue	\$ _____	\$ <u>4,000,000</u>
<u>LIST ALL EXPENSES</u>		
Design	_____	<u>\$500,000</u>
Construction	_____	<u>\$3,500,000</u>
Printing	_____	_____
Promotional Items	_____	_____
Concessions	_____	_____
Awards	_____	_____
Travel	_____	_____
Talent	_____	_____
Other: _____	_____	_____
Total Expenses	\$ _____	\$ <u>4,000,000</u>
NET PROFIT/LOSS	\$ _____	\$ <u>0</u>

~ 17 ~



Dear Lake County TDC Administrator:

Bologna FC 1909 Academy FL is writing to support funding for constructing a new Sports Complex in the Susan Street area of Leesburg, Florida.

We are the official Academy of Bologna FC 1909, a professional Italian soccer club, and we are honored to be part of the Leesburg community.

Our goal is to support the growth of soccer in the city of Leesburg, allowing all boys and girls of diverse ages and levels to be involved in different types of competitive soccer programs.

We believe in the "power of sport" to communicate positive values such as collaboration, hard work, dedication, and respect.

The construction of a sports complex is always a positive event for residents. Playing sports can help individuals stay healthy and bring communities together.

A modern concept of sports facilities will allow the city of Leesburg to organize competitive tournaments that will bring new tourists and visitors to the area.

This will benefit the entire economy of the community, especially the touristic facilities and the small businesses around the venue.

Thanks for considering Bologna FC's support of the new sports project.

Sincerely,

Valerio Garbini
Director
BOLOGNA FC 1909 ACADEMY FL

BOLOGNA F.C. 1909 ACADEMY FLORIDA
Powered by CLUB ITALIA SOCCER LLC
Lobby 10148 ZichRaya 1018 - 2626080, Florida 334

www.bfcacademyflorida.com
[email: info@bfcacademyflorida.com](mailto:info@bfcacademyflorida.com)
number: 304-367-1418

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM



Mid Florida Pop Warner

P.O. Box 555, Windermere, FL 34786

(407)923-6494

MidFIPresident@gmail.com

August 16, 2022

TO whom it may concern:

Mid Florida Pop Warner is a league under the Pop Warner Little Scholars, Inc, we are a nonprofit organization that promotes youth football and cheer & dance programs for 27 associations across Central Florida.

After a detailed discussion with Marcus Niblack and learning about the opportunity of the new sports complex being developed, we would like to offer our support of the complex. Mid Florida Pop Warner would be extremely interested in using the new facility in late August and early November for our Mid Florida Football championship games.

Sincerely,

Donna Rebarchak

Mid Florida Pop Warner President

407-923-6494

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM



Bert Boliek, President
Lake Glass & Mirror
Lena Williams, Past President
Morris Realty
Mandy Wettstein, Vice President
Lynne Winker, Treasurer
United Southern Bank
Cindi Falmaga, Secretary
Citizens First Bank

BOARD OF DIRECTORS
Jeanne Thorpe
Blue Moon Pool-Promotions Chair
Cindi Falanga
Citizens First Bank-Membership Chair
Vicky Murphy
Victoria's Antiques-Design Chair
Rosanne Brandeburg
Insight Credit Union-Fundraising Chair
Maria Stefanovic
- Economic Development Chair
Tim Sullivan
Public Relations Chair
Lyndsi Johnson
South State Bank- Volunteer Chair

BOARD LIAISONS
Jimmy Burry
Leesburg City Commission Liaison
Mike Rankin
LPG Urban Planners-DLBA Liaison
Jim Miller
Heritage Society Liaison
Skellie Morris
Historic Preservation Liaison
Rich Killian
Beacon College Liaison
Max Parker
West Leesburg CDC Liaison
John O'Kelly
Property Owner Liaison
Richard Moulton
Leesburg Volkswagon-441/Bvd. Business District Liaison
Lake Port Square- Dixie Ave District Liaison
Claudia Morris
Lake Sumter State College- LSSC Liaison
Leesburg Chamber of Commerce Liaison
Maria Stefanovic
Leesburg Center for the Arts Liaison
Trails Liaison
Melon Patch

BOARD MEMBER EMERITUS
Greg Padgett 1998-2014

ADVISORY BOARD
Phil Braun
CFHA
Tim Sullivan

Wylie Hamilton
Prime Electric

STAFF
Joanie Smalley, Main Street Manager
Melisa Franklin, Vendor Coordinator
Michelle Frazer, Finance

August 8, 2022

Visit Lake
20763 US Hwy 27
Groveland, FL 34736

Dear Visit Lake,

I am writing in support of funding for City of Leesburg Susan Street Project. The Downtown businesses in Leesburg see an increase in sales with the Sports Tourism at our recreational facilities are happening. With the Susan Street Project there is great opportunity for economic growth not only in Leesburg but all of Lake County.

With the Susan Street Project Lake County moves forward with being a Premier Sports Destination.

Thank you for your consideration for this project and I hope others share my support.

Sincerely,

Joanie Smalley
Executive Director

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND CITY OF LEESBURG FOR CAPITAL PROJECTS FUNDING PROGRAM



August 15, 2022

Lake County, Board of County Commissioners
Lake County Tourist Development Council
The Office of Visit Lake
Lake County, Florida

Dear Commissioners, Council Members, and Staff,

Please accept this letter of support for the City of Leesburg's Susan Street renovation project, proposed June 2022, to renovate the existing facility and repurpose it to include five multipurpose (soccer/football/rugby) fields with a track and stadium as well as related facilities.

My organization was created for the specific purpose of assisting cities and businesses in Central Florida with marketing and attraction of sports and general tourism events. The City of Leesburg engaged ASA in July of 2021 to assist with the marketing of Sleepy Hollow Sports Complex and the Venetian Gardens Marina. Throughout that process, we have identified a need for additional multipurpose fields, ideally in a single location, as many of the organizations with whom we have spoken have learned about the City and County's efforts in softball, in particular, and are interested in working with the City for other sports.

However, with the existing field inventory, attracting these room night generators in football and rugby, specifically, has been a challenge. The City's proposal to convert Susan Street to a multipurpose field facility is perfectly in line with the needs of several events on which we have had to pass over the last year. Without limitation, we were not able to bid on a grass volleyball national championships, multiple football events and championships, and both professional and youth track and/or field events.

The renovations of Susan Street will not only compliment the efforts of ASA, but they will support several rights holders who are already in either Lake County or the central Florida area who are looking for additional or alternative venues for their large events.

Thank you for your consideration of this letter of support and for consideration of further investment in partnership with the efforts by the City of Leesburg to provide attractive facilities for our local tourists and rights holders. I and my team look forward to working with these rights holders as they bring large events to the City of Leesburg and Lake County.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alison Strange", is written over a light blue horizontal line.

Alison Strange

Alison Strange
& Associates, LLC
EIN: 87-2470535

700 Almond Street
Clermont, FL 34711
Phone: 352.988.8162
AlisonStrange@gmail.com



~ 19 ~

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.C.6.

Meeting Date: March 27, 2023

From: Andi Purvis, (City Clerk)

Subject: Resolution of the City Commission of the City of Leesburg, Florida, accepting a Utility Easement to the City of Leesburg from Lake Square Apartments, LLC, for the purpose of granting the City an Easement over the property described therein; and providing an effective date.

Staff Recommendation:

Staff recommends accepting and approving the Resolution for a Utility Easement from Lake Square Apartments, LLC, for the property described therein.

Analysis:

Lake Square Apartments, LLC is granting a Utility Easement to the City of Leesburg, Florida for the purpose of construction, installation, repair, maintenance, replacement, and improvement of underground or above ground utilities, including but not limited to water, sewer, reuse water, natural gas, and electricity.

Procurement Analysis:

N/A

Options:

1. Adopt the Resolution accepting and approving the Utility Easement as presented; or
2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

None

RESOLUTION NO. _____

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG,
FLORIDA, ACCEPTING A UTILITY EASEMENT TO THE CITY OF
LEESBURG FROM LAKE SQUARE APARTMENTS, LLC, FOR THE
PURPOSE OF GRANTING THE CITY AN EASEMENT OVER THE
PROPERTY DESCRIBED THEREIN; AND PROVIDING AN EFFECTIVE
DATE.**

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

THAT the Utility Easement granted to the City of Leesburg by Lake Square Apartments, LLC, for the purpose of granting the City a Utility Easement over, under, upon, across, through and within the real property described in the document, is hereby accepted.

THAT this resolution shall become effective immediately.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

Mayor

ATTEST:

City Clerk

Prepared by/return to:
William Grant Watson, Esq.
Stone & Gerken, P.A.
4850 N. Highway 19A
Mount Dora, Florida 32757

UTILITY EASEMENT

THIS PERMANENT UTILITY EASEMENT ("**Easement**") is hereby granted by **LAKE SQUARE APARTMENTS, LLC**, a Florida limited liability company, whose mailing address is 10460 Roosevelt Boulevard N. #296, St. Petersburg, Florida 33716, ("**GRANTOR**,"") to **THE CITY OF LEESBURG, FLORIDA**, a Florida municipal corporation, whose mailing address is P.O. Box 490630, Leesburg, Florida 34749-0630, and its successors and assigns ("**GRANTEE**");

WITNESSETH:

THAT GRANTOR, for and in consideration of the sum of ONE DOLLAR (\$1.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby grant unto **GRANTEE**, its successors and assigns forever, a perpetual non-exclusive easement for the construction, installation, alteration, operation, repair, maintenance, and replacement of utility improvements, including but not limited to water, wastewater, reclaimed water lines, natural gas and electricity and related facilities (the "**Facilities**"), over, under, upon, across, through and within the following described lands in Lake County, Florida, and referred to hereinafter as the "**Easement Area**" to wit:

SEE LEGAL DESCRIPTION ATTACHED HERETO AS EXHIBIT "A"

The easement rights specifically include: (a) the right of perpetual ingress and egress to patrol, inspect, alter, improve, construct, repair, maintain, rebuild, relocate, remove and provide access and service to the Facilities; (b) the right to decrease or increase, or to change the quantity and type of, the Facilities; (c) the right to clear the Easement Area of trees, limbs, undergrowth, and other physical objects (regardless of the location of such trees, limbs, undergrowth and other objects) which, in the opinion of Grantee, endanger or interfere with the safe and efficient installation, operation, or maintenance of the Facilities; and (e) all other rights and privileges reasonably necessary or convenient for the safe and efficient installation, operation, and maintenance of the facilities and for the enjoyment and use of such Easement for the purposes described above. Such easement rights shall include any temporary construction easement over and across such property as is necessary to the proper use and enjoyment of any right granted herein.

GRANTOR shall not erect, construct, or create any buildings, structures, or obstacles within the Easement Area that interfere with **GRANTEE'S** rights as described herein or install any landscaping with root systems that may damage the Facilities; however, **GRANTOR** may use the surface of the Easement Area in any manner that does not interfere with the rights granted to **GRANTEE** herein, which shall specifically include usage as and for roadways, parking areas, sidewalks, curbs, and sodding. **GRANTEE** will repair and/or replace any roadways, parking areas, sidewalks, curbs, and sodding in the Easement Area that is damaged in connection with any maintenance or repairs made by **GRANTEE** to the Facilities. **GRANTOR** reserves the right to grant rights to others affecting said Easement Area provided that such rights do not create an unsafe condition or conflict with the rights granted to **GRANTEE** herein. Failure to exercise the rights herein granted to **GRANTEE** shall not constitute a waiver or abandonment.

GRANTOR warrants and covenants that **GRANTOR** is lawfully seized and in possession of the real property underlying the Easement Area, as specifically described and depicted in Exhibit "A" attached hereto, and has the right to convey this Easement, and that **GRANTEE**, its successors, successors-in-title and assignees shall have quiet and peaceful possession, use, and enjoyment of this Easement. The rights, privileges, and burden of the Easement granted herein shall be a covenant running with the land and the rights and duties shall descend to the parties' successors and assigns. **GRANTEE** shall include **GRANTEE'S** agents, contractors, subcontractors, licensees, franchisees, employees, and other parties associated with Grantee in furtherance of the purposes herein set forth.

IN WITNESS WHEREOF, this Easement has been executed by **GRANTOR** on the day and year first above written.

WITNESSES:

GRANTOR:

LAKE SQUARE APARTMENTS, LLC, a
Florida limited liability company

By: [Signature]
Amal Jaber, Authorized Representative

[Signature]
Signature

Mohammad Islam Abu-Khair
Printed Name

[Signature]
Signature
Stephanie Lara
Printed Name

STATE OF Florida
COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 7th day of March, 2023, by Amal Jaber, as Authorized Representative of Lake Square Apartments, LLC, a Florida limited liability company, who is ☐ personally known to me or ☒ who produced the following identification:

[Signature]
Notary Public Signature
Hugo Alejandro Valbuena Vargas
Notary Public Name

My Commission Number: GG 936602
My Expiration Date: 12-3-23

(seal)

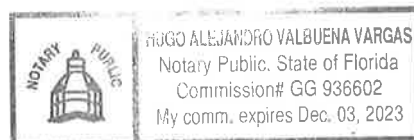


EXHIBIT "A"

Lot 21 of Shademoor Acres, First Addition, a subdivision in Lake County, Florida and the East ½ of vacated Vista Avenue lying West of and contiguous to Lot 21. of Shademoor Acres, First Addition, a subdivision in Lake County, Florida, according to the plat thereof as recorded in Plat Book 15, Page 34, Public Records of Lake County, Florida.

Lake County Parcel ID# 23-19-25-0002-000-07900, Alternate Key 2923903

AND

That part of the Northwest ¼ of the Northwest ¼ of Section 23, Township 19 south, Range 25 East, in Lake County, Florida, bounded and described as follows: Begin at the Northwest corner of Lot 21, in Shademoor Acres, First Addition, a subdivision in Lake County, Florida, according to the plat thereof as recorded in Plat Book 15, Page 34, Public Records of Lake County, Florida, and run North 00°18'30" West along an extension of the West line of said Lot 21 a distance of 71.04 feet to a point that is 861.96 feet South of the North line of the Northwest ¼ of the Northwest ¼ of the said Section 23; thence North 89°28'49" East parallel with said North line 279.03 feet to a point on the extension North 0°18'30" West of the East line of Lot 20 in said Shademoor Acres, First Addition; thence South 0°18'20" East along said extension 72.28 feet to the Northeast corner of said Lot 20; thence South 89°44'20" West along the North line of said Lots 20 and 21 a distance of 279.03 feet to the point of beginning, LESS the East 113.50 feet thereof.

Lake County Parcel ID# 23-19-25-0002-000-06800, Alternate Key 1779715

AND

That part of the Northwest ¼ of the Northwest ¼ Section 23, Township 19 South, Range 25 East, in Lake County, Florida, bounded and described as follows: Begin at the Northwest corner of Lot 26 in Shademoor Acres, First Addition, a subdivision in Lake County, Florida, according to the plat thereof, as recorded in Plat Book 15, Page 34, Public Records of Lake County, Florida, according to the plat thereof, as thence North 00°18'30" West along the Northerly extension of the West line of said Lot 26 a distance of 70.21 feet to a point that is 891.96 feet South of the North line of said Section 23; thence North 89°29'05" East parallel with said North line 188.2 feet; thence South 00°18'30" East 71.04 feet to the Northwest corner of said Lot 21; thence South 89°44'20" West to the point of beginning.

Lake County Parcel ID# 23-19-25-0002-000-00701, Alternate Key 1703786

AND

Lots 24, 25, and 26, in Shademoor Acres, First Addition, a subdivision in Lake County, Florida, according to the plat thereof, as recorded in Plat Book 15, Page 34, Public Records of Lake County, Florida, together with the West ½ vacated Vista Avenue lying East of and contiguous to Lots 24, 25, and 26, Shademoor Acres, according to the plat thereof, as recorded in Plat Book 15, Page 34, Public Records of Lake County, Florida.

Lake County Parcel ID# 23-19-25-0002-000-08100, Alternate Key 2924811

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 5.C.7.

Meeting Date: March 27, 2023

From: Al Minner, (City Manager)

Subject: Resolution of the City Commission of the City of Leesburg, Florida hiring Gray Robinson Attorney's Advisors Consultants to represent the City of Leesburg in Opposition to House Bill 1331; and providing an effective date.

Staff Recommendation:

Approve agreement hiring Gray Robinson as the City of Leesburg lobbyist to represent the City's utility interests as it relates to proposed HB 1331.

Analysis:

HB 1331 is a major piece of legislation that could be catastrophic to the operations of all Leesburg Utility operations (water, sewer, electric, natural gas). Its passage would have the following impacts on managing Leesburg's utility system; (1) requires the creation of an elected utility authority; (2) cap transfer levels; (3) would force rate modifications for all water/sewer customers; (4) would negate any revenue generated from the natural gas agreement between the City and SSGC (South Sumter gas Company) in excess of 10%; (5) would cause tax and fee increases in the General Fund to replace revenues that the State Legislatures deems excessive.

In short, the Bill's passage will have an impact of approximately \$3.5 - \$4.7 million on the City's general fund.

Because the Bill is so wide reaching, it is imperative that the City work to ensure reasonable amendments to the legislation or that it not be passed in any form. To help with this cause, the attached agreement hires Gray Robinson as the City's official lobbyist. The cost is \$10,000 per month, which makes anticipated costs not to exceed \$40,000 (end of the legislative session). Should the bill be stopped sooner, costs will decrease.

Procurement Analysis:

The firm is recommended by FMEA and because it is under procurement thresholds for consulting services, a formal process is not required.

Options:

1. Approve Resolution as presented; or

2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

This is an unplanned expense. Funds are available in reserve accounts to split the cost proportionally between electric, gas, waster and wastewater funds.

RESOLUTION NO. _____

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG,
FLORIDA HIRING GRAY ROBINSON ATTORNEY'S ADVISORS
CONSULTANTS TO REPRESENT THE CITY OF LEESBURG IN
OPPOSITION TO HOUSE BILL 1331; AND PROVIDING AN EFFECTIVE
DATE.**

WHEREAS, HB 1331 poses a significant threat to the operation of the City of Leesburg's utility systems; and,

WHEREAS, it is in the City of Leesburg's best interest to hire professional lobbyists to represent the City in significantly amending or ensuring that HB 1331 is not passed.

Now, therefore be it resolved, by the Mayor and Commission of the City of Leesburg that the firm Gray Robinson Attorneys/Advisors/Consultants, of Tallahassee, Florida, be retained pursuant to the terms and conditions herein.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of march 2023.

Mayor

ATTEST:

City Clerk

Ryan Matthews | Ryan.Matthews@gray-robinson.com | T 850.577.9090
301 South Bronough Street, Suite 600, Tallahassee, Florida 32301 | F 850.577.3311

March 23, 2023

Mr. Al Minner, City Manager
City of Leesburg
501 W. Meadow Street
P.O. Box 490630
Leesburg, FL 34749-0630
Via email: Al.Minner@leesburgflorida.gov

Re: Engagement Letter with GrayRobinson, P.A.

Dear Mr. Minner:

Thank you very much for your interest in GrayRobinson, P.A. ("GrayRobinson" or "the Firm"). We appreciate the opportunity to provide governmental consulting services to the City of Leesburg. ("the City"). The Firm is committed to providing the highest level of service in furtherance of your goals. This letter will describe the terms under which that representation will occur, disclose the Firm's reporting responsibilities under the law, and summarize the nature of government consulting services as compared to legal services.

Firm Contacts for Your Representation

You have asked that we represent the City before the State of Florida on issues related to the executive and legislative branches of government. The entire team of GrayRobinson's lobbyists will be available to advance your interests. However, in order to ensure that your needs are efficiently and fully addressed, I will be the primary contact for this representation. If I should ever be unavailable, I would encourage you to contact Joseph Salzverg, who will serve as an additional contact for this representation.

Fees, Costs and Terms

In exchange for these services, the City has agreed to pay the Firm \$10,000 per month for a period of 4 months, beginning on March 27, 2023, with an initial payment of \$10,000 on April 1, 2023, and on the first day of each month thereafter. All payments should be remitted to 301 East Pine Street #1400, Orlando, FL 32801 or via ACH transfer or other electronic transfer upon receipt of invoice. Documented, out-of-pocket costs directly attributable to the performance of this work may be billed in addition to the monthly retainer, and these costs may include travel and other expenses incurred on the City's behalf for pre-approved expenses. Both the City and the Firm have the right to terminate this contract with or without cause with thirty (30) days' notice given.

Lobbyist Registration

Florida law requires that GrayRobinson's lobbyists must register with the state prior to engaging in lobbying activity. Lobbyist registrations are effective when they are received by the state, and lobbying may not occur prior to proper registration. The registration and fee cycle is a calendar year beginning January 1 and ending December 31. Therefore, the City consents for the firm's lobbyists to register to represent the Foundation, and the City agrees to reimburse the Firm for the cost of lobbyist registrations.

Lobbyist registration fees are:

- **Legislature:** \$20 for each person from the point of registration until December 31; then renewed in January each calendar year thereafter.
- **Executive:** \$25 for each person from the point of registration until December 31; then renewed in January each calendar year thereafter.

Lobbyist registration forms will be sent following the execution of this agreement. By signing below, you agree to complete and return the registration authorizations, which are necessary to our representation of the City during the term of this contract or after its termination should reporting periods overlap. The Firm cannot commence representation until the registration authorizations are properly filed with the state.

Similarly, local governments, before which we may need to appear on your behalf, may also have their own lobbying registration and/or reporting requirements. GrayRobinson will comply with any such jurisdictional ordinances or policies, and will not commence any representation in those jurisdictions until all necessary disclosures or authorizations are filed. You agree to facilitate any required registrations with appropriate paperwork, documentation, and payment of costs associated with such compliance.

Compensation Reporting

Florida law requires that the fees and costs invoiced by GrayRobinson for lobbying services are reportable to the state on a quarterly basis to both the Florida Legislature and the Florida Commission on Ethics. Therefore, the City consents to the quarterly disclosure of compensation paid or owed to GrayRobinson for lobbying activity as required by Chapter 2005-359, Laws of Florida. Such consent is granted so that GrayRobinson may file the specified quarterly reports, disclosing only the information required by Chapter 2005-359, Laws of Florida, and shall remain in effect as long as any GrayRobinson lawyer or non-lawyer lobbyist serves as the client's registered representative before the Legislature and any executive branch agency.

Unless you direct otherwise, the Firm will attribute and report 50% of our fees and reimbursements as legislative branch lobbying fees, and 50% of our fees and reimbursements as executive branch lobbying fees, subject to periodic adjustment by us to reflect our best professional judgment regarding allocation of our efforts associated with this representation.

Confidentiality

In order to ensure the candor and trust in our relationship that forms the basis of effective representation, it is the policy of the Firm to keep strictly confidential all information about your interests and strategies. Because information is our stock in trade and because advancing your interests may depend on it, we ask that you also keep confidential any information we may share with you regarding political strategy, insight, information, or analysis.

Distinguishing Between Lobbying and Legal Services; Conflicts

GrayRobinson offers not only legal services but also lobbying services. The Florida Bar treats legal services differently than non-legal services, which includes lobbying and consulting. It is important to understand the distinction between those services relative to conflicts, and the scope of this representation. *This lobbyist engagement does not create an attorney/client relationship between you*

and our firm. If legal services are required by the Foundation, we will enter into a separate engagement.

Both lobbyists and lawyers must avoid conflict of interest. Lawyers may not accept a legal client adverse to another legal client in a legal matter, and our lobbyists will decline to accept a lobbying client involved in legal action against an existing legal or lobbying client of the Firm. However, legal services and lobbying are separate and distinct services for the purposes of evaluating conflicts, and, because lobbying frequently involves advocating for potential changes to existing law within the legislative branch or application of the law by the executive branch, the positions advanced on behalf of lobbying clients may or may not differ from legal positions taken on behalf of clients in judicial proceedings. In some instances, lobbying clients may not have a legal conflict, but they may be marketplace competitors or they may take inconsistent positions on one or more lobbying issues. We will bring any such situations to your attention immediately upon discovery and we likewise ask you to contact us immediately if you have similar concerns at any time. Whenever conditions merit, we will implement and maintain an "ethics wall" to maintain complete separation of information, strategy, and personnel associated with the affected lobbying clients.

Under the scope of representation outlined above we know of no lobbying conflicts with our current lobbying clients, and we have discussed our plan for protecting your interest from marketplace competitors via an ethics wall. If you ever have a concern about a perceived or potential conflict, or any other issue we ask that you alert us immediately so we can address it in a mutually acceptable fashion. We will do the same.

I believe the above reflects our understanding. If it does, please sign this agreement and return it to me. If not already completed, electronic lobbyist registration forms will be sent separately from the respective entities for 2023. I appreciate your attention to this matter and look forward to working with you. Please never hesitate to contact me if we can assist you in any way.

Sincerely,

A handwritten signature in blue ink, appearing to read 'RM', with a stylized flourish extending to the right.

Ryan Matthews

For: City of Leesburg

Date

Additional Understanding Regarding Representation

Payment of Invoices

In the event that our invoices are not timely paid, or that payment terms satisfactory to us are not established, we reserve the right to renegotiate the terms of this engagement and/or to pursue our other remedies, including the right to charge you interest of 1½% per month for any invoice which has not been paid within 30 days of the date the invoice is mailed or emailed to you. We also reserve the right to withdraw as your counsel in the event you fail to honor your agreement with respect to our legal fees or for any just reason as permitted or required under the Florida Code of Professional Responsibility or as permitted by the rules of courts of the State of Florida. In the event of our withdrawal, you will promptly pay for all services rendered by us prior to the date of withdrawal.

Electronic Data

This will serve as our disclosure that the Firm does presently and will continue to maintain confidential and privileged information in electronic form. This practice will be followed in our work on this matter. The Firm does take measures that it understands to be reasonable and consistent with current business practices to protect that information.

Outcome or Result

We will strive to do our best to meet your needs in this and other any matter we subsequently undertake for you. Either at the commencement, or during the course of our representation, we may express opinions or beliefs concerning the litigation or various courses of action and the results that might be anticipated. Any such statement made by any attorney, consultant or employee of our Firm is intended to be an expression of opinion only, based on information available to us at the time, and should not be construed as a promise or guarantee. We cannot and do not make any representations, warranties or guarantees concerning the outcome of this or any representation we undertake. We will give you our best advice, render opinions, and seek to obtain the desired result. In this regard, it is most important that we communicate regularly.

File Retention

Following the termination of the representation/engagement, any otherwise nonpublic information you have supplied to the Firm (unless previously removed or destroyed by specific request) will be retained by us and kept confidential in accordance with applicable rules of professional conduct, and the Firm reserves the right to send such materials to off-site storage at any time. Any retrieval of material once the file is closed may incur an expense for which you will be responsible. The Firm's retention policy provides that we retain stored and closed files for a period of ten (10) years after which they may be destroyed. Thus, if there are any documents which you need from those we possess, we recommend that you obtain them at the conclusion of our work on this matter. Failure to do so will waive and indemnify the Firm from any liability for the destruction of materials.



PRIVACY POLICY

Attorneys, like other professionals who advise on personal financial matters, are now required by a new federal law to inform their clients of their policies regarding privacy of client information. Attorneys have been, and continue to be, bound by professional standards of confidentiality that are even more stringent than those required by this new law. Therefore, we have always protected your right to privacy and do not take lightly the confidence you place in us.

In the course of providing our clients with financial and tax planning and preparation services, employment counseling, bankruptcy activities, certain real estate services, and other certain financial services, we receive significant personal financial information about you either from you or with your authorization. If you are a current or former client of GrayRobinson, P.A. you should know that all information that we receive about you is held in extreme confidence, and is not released to any person or entity outside of this law firm, except as agreed upon by you, or as required under applicable law.

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your non-public personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Please call if you have any questions regarding this matter. Your privacy, our professional ethics, and the ability to provide you with quality legal services are very important to us.

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.A.1.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director)

Subject: An Ordinance of the City of Leesburg, Florida, annexing certain real property consisting of approximately 109.63 +/- acres; and being generally located east of U.S. Highway 27 and south of Florida's Turnpike, lying in Sections 07, and 08, Township 21 South, Range 25 East, Lake County, Florida; providing that said property so annexed shall be liable for its proportionate share of the existing and future indebtedness of said city; providing that such annexed property shall be subject to all laws and ordinances of said city as if all such territory had been a part of the City of Leesburg at the time of passage and approval of said laws and ordinances; providing that such annexed territory shall be placed in City Commission District 3; and providing an effective date. (Blue Cedar)

Staff Recommendation:

The Planning and Zoning staff recommends approval of the proposed ordinance for the annexation the property known as Blue Cedar.

Analysis:

The applicant has submitted a request for annexation of approximately 109.63 +/- acres, generally located east of U.S. Highway 27 and south of Florida's Turnpike, as shown on the attached General Location Map. At this time, the property is undeveloped. The current zoning is Lake County A (Agriculture); the proposed zoning is City PUD (Planned Unit Development). The reason for this request is to connect to water and sewer service for a mixed-use development with residential, commercial, office, and medical uses.

The property is surrounded by Lake County A (Agriculture), Lake County CP (Planned Commercial), Lake County C-1 (Neighborhood Commercial), and City of Leesburg PUD (Planned Unit Development). Under the conditions of the associated PUD (Planned Unit Development) zoning case, which is also on this agenda, this proposal does not appear to create negative impacts on adjacent properties.

Also on this City Commission agenda, is a Large-Scale Comprehensive Plan Amendment and Planned Unit Development Application, which had recommendations for approval from the staff and Planning Commission at the public hearing held on December 15, 2022.

Procurement Analysis:

N/A

Options:

1. Approve the requested annexation. This would give the City jurisdiction over the use and future development of the subject site and provide for the application of City standards to this property; or
2. Disapprove the proposed annexation and allow the property to remain in the County.

Fiscal Impact:

A substantial positive fiscal impact will result from the annexation and development of this property due to increased tax revenue added to the General Fund. Future development of the property will increase this anticipated impact.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, ANNEXING CERTAIN REAL PROPERTY CONSISTING OF APPROXIMATELY 109.63 +/- ACRES; AND BEING GENERALLY LOCATED EAST OF U.S. HIGHWAY 27 AND SOUTH OF FLORIDA'S TURNPIKE, LYING IN SECTIONS 07, AND 08, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA; PROVIDING THAT SAID PROPERTY SO ANNEXED SHALL BE LIABLE FOR ITS PROPORTIONATE SHARE OF THE EXISTING AND FUTURE INDEBTEDNESS OF SAID CITY; PROVIDING THAT SUCH ANNEXED PROPERTY SHALL BE SUBJECT TO ALL LAWS AND ORDINANCES OF SAID CITY AS IF ALL SUCH TERRITORY HAD BEEN A PART OF THE CITY OF LEESBURG AT THE TIME OF PASSAGE AND APPROVAL OF SAID LAWS AND ORDINANCES; PROVIDING THAT SUCH ANNEXED TERRITORY SHALL BE PLACED IN CITY COMMISSION DISTRICT 3; AND PROVIDING AN EFFECTIVE DATE. (BLUE CEDAR)

WHEREAS, the City Commission has received written objections, recommendations, and comments from the City of Leesburg Planning Commission, acting as the Local Planning Agenda, regarding amendment of the Comprehensive Plan of the City of Leesburg, and has made recommendations to the City Commission for approval of the Plan; and

WHEREAS, the City Commission of the City of Leesburg has held public hearings on the proposed amendment to the plan, in light of written comments, proposals and objections from the general public;

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA, that;

Section 1.

Based upon the petition of Carolyn Haslam (Akerman, LLP, Petitioner) for Blue Cedar for the property hereinafter described, shall be annexed into the city limits of the City of Leesburg, Florida, which petition has heretofore been approved by the City Commission of the City of Leesburg, Florida, pursuant to the provisions of the Laws of Florida, the hereinafter described property is hereby annexed and made a part of the city limits of the City of Leesburg, Florida. The subject property lying and situated in Lake County, Florida, is more particularly described as:

**Legal Description
(See Exhibit A);**

Section 2.

All of the property, real and personal, within said annexed territory, described in Section 1 above, as provided by this ordinance, and the inhabitants thereof, shall be subject to the government, jurisdiction, powers, franchises, duties, and privileges of the City of Leesburg, Florida, and the said annexed property shall be liable, proportionately, for all of the present outstanding and existing, as well as future, indebtedness of the City of Leesburg, Florida; that all of the ordinances of the City of Leesburg, and all the laws heretofore passed by the Legislature of the State of Florida relating to and which now or hereafter constitute its Charter, shall apply to and have the same force and effect on such annexed territory as if all such annexed territory had been a part of the City of Leesburg, Florida, at the time of the

passage and approval of said laws and ordinances. The property annexed here by is assigned to City Commission District 3;

Section 3.

All ordinances or parts of ordinances in conflict with any of the the provisions of this ordinance are hereby repealed;

Section 4.

This ordinance shall become effective immediately upon approval at second reading.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

THE CITY OF LEESBURG, FLORIDA

Mayor

ATTEST:

City Clerk

Exhibit A

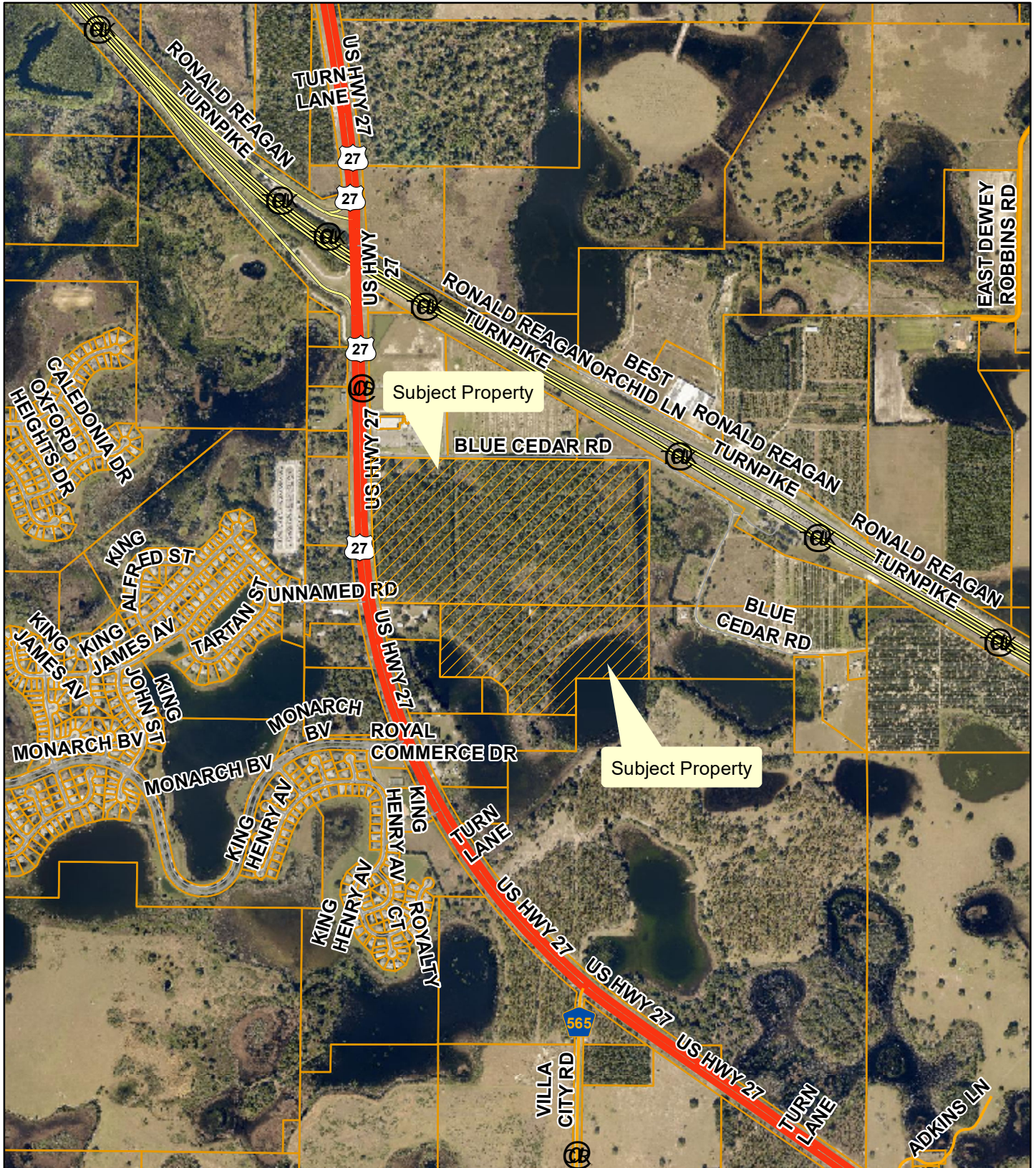
Blue Cedar Legal Description

THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 AND GOVERNMENT LOT 4, EAST OF US HIGHWAY 27, IN SECTION 7, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA.

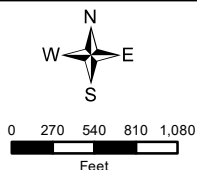
AND

THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 AND THE NORTH 3/4 OF THE EAST 1/4 OF GOVERNMENT LOT 1 AND THE NORTHWEST 1/4 OF THE EAST 1/2 OF GOVERNMENT LOT 1 AND THE SOUTHWEST 1/4 OF THE EAST 1/2 OF GOVERNMENT LOT 1, LYING NORTH OF LAKE, ALL IN SECTION 18, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA.

Aerial



**Planning
& Zoning
Division**

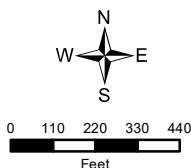


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Surrounding Existing Land Uses

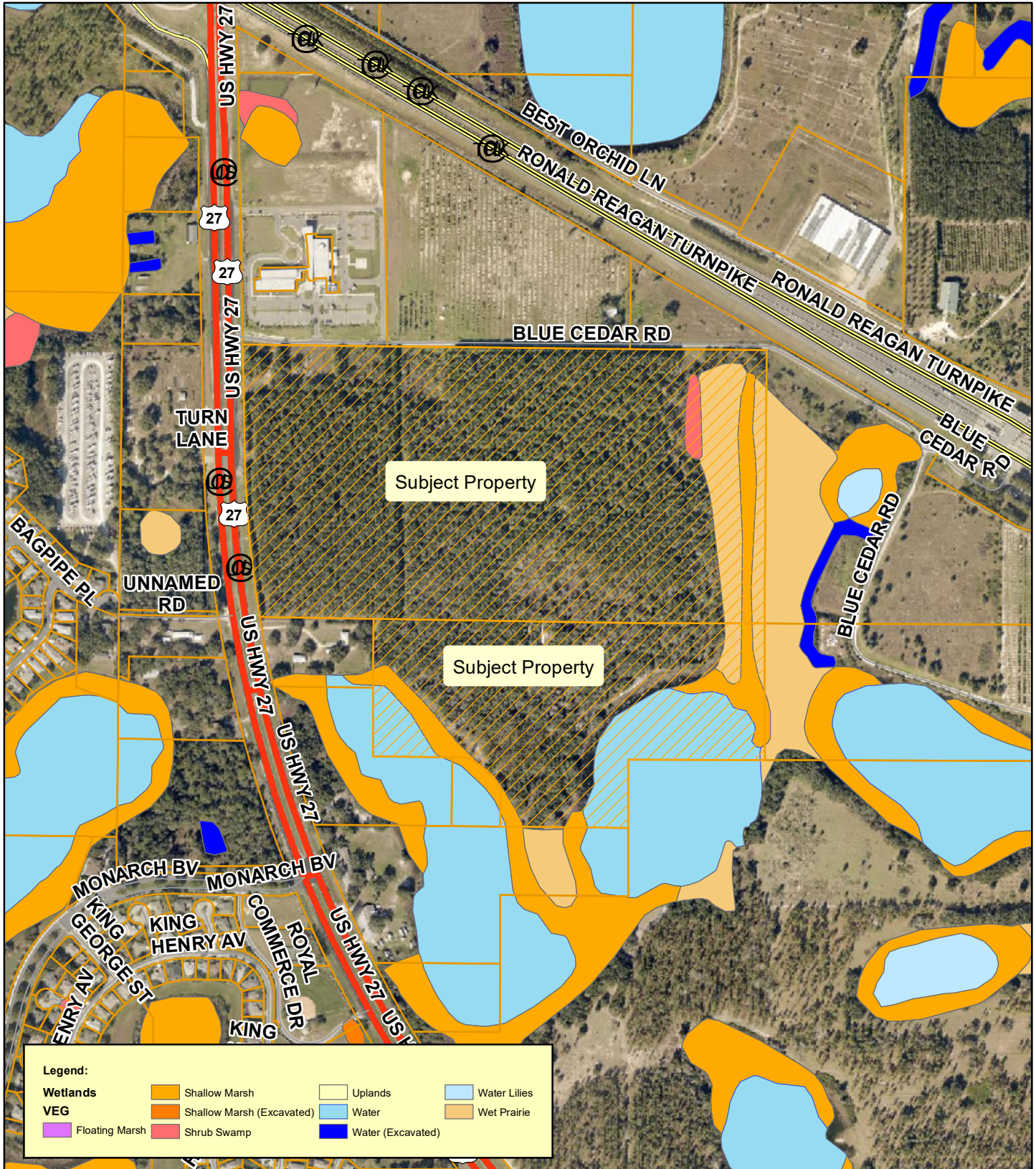


**Planning
& Zoning
Division**

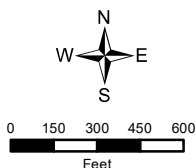


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Wetlands

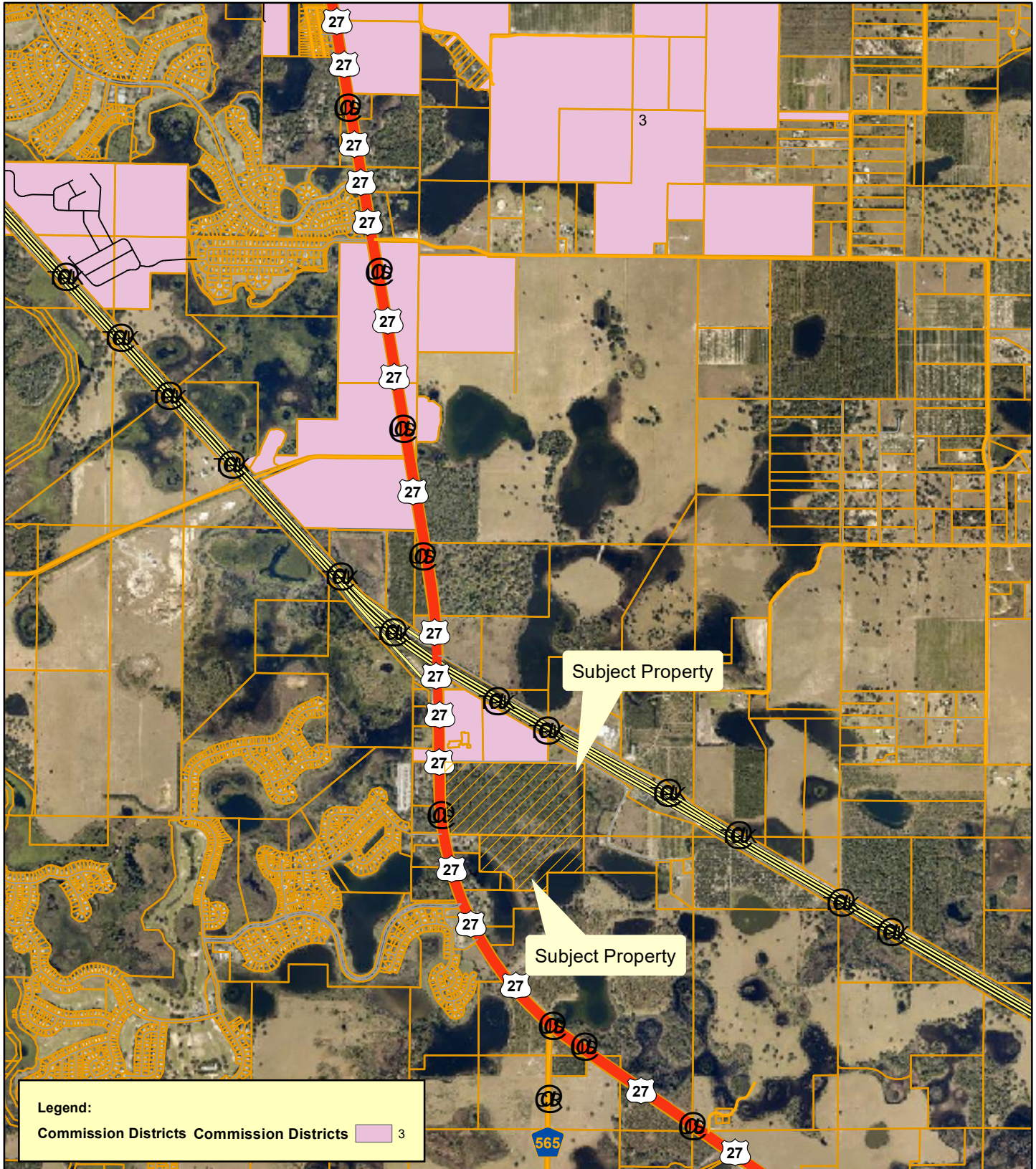


**Planning
& Zoning
Division**

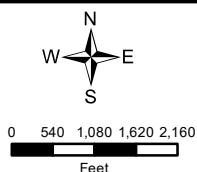


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Commission Districts

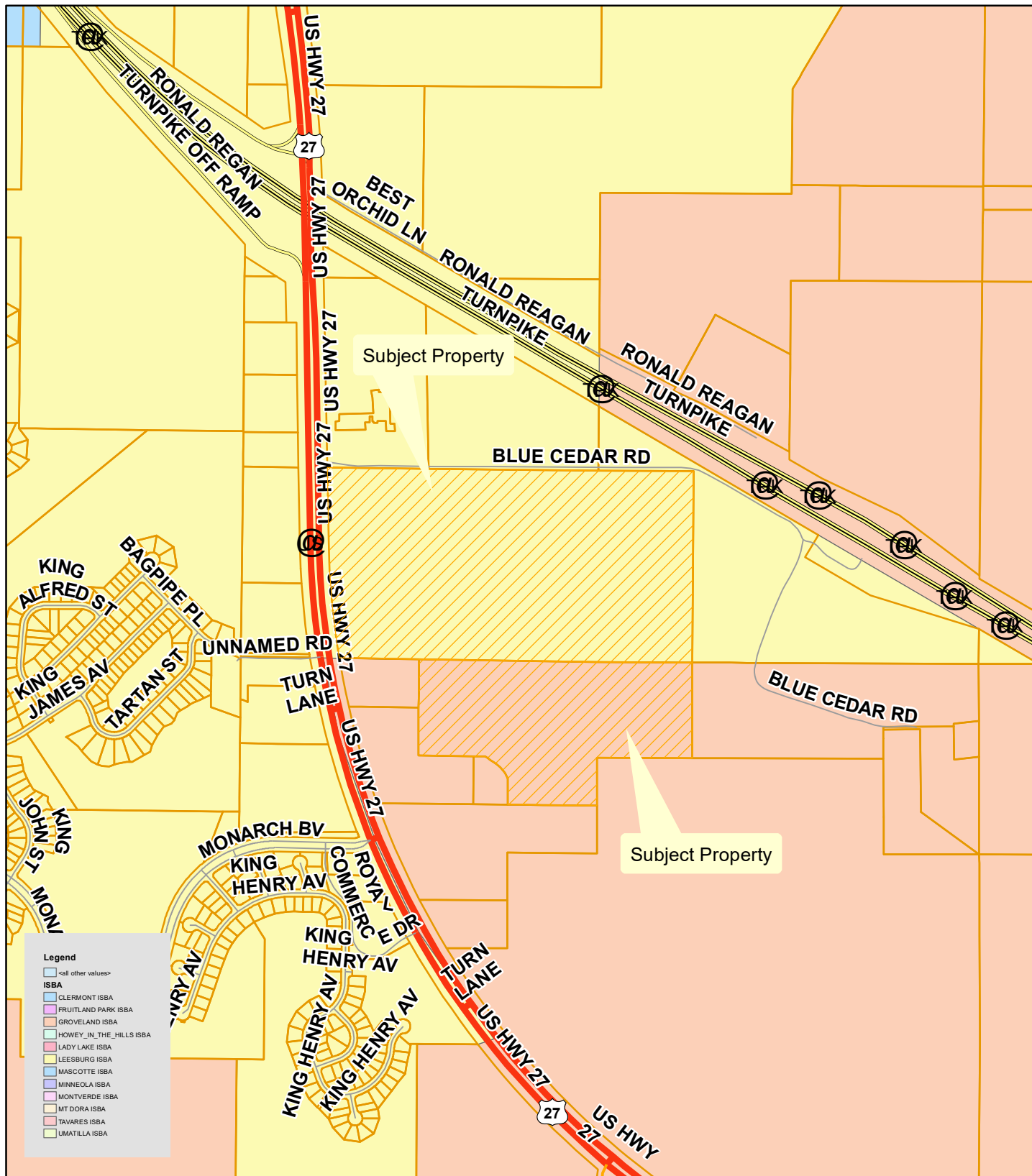


**Planning
& Zoning
Division**

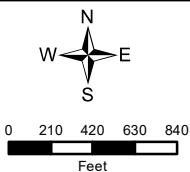


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Interlocal Service Boundary Area



Planning & Zoning Division



Blue Cedar - Blue Cedar Investments Inc.
PROPOSED ANNX, LSCP, PUD
AK#s: 3828496; 1082056
Section 18, Township 21 South, Range 25 East
June 8, 2022

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.A.2.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director)

Subject: An Ordinance amending the Future Land Use Map of the Comprehensive Plan of the City of Leesburg, changing the Future Land Use Map Designation of certain property containing 109.63 +/- acres from Lake County Regional Office to City of Leesburg Neighborhood Mixed Use, for a property generally located east of U.S. Highway 27 and south of Florida's Turnpike, lying in Sections 07, and 08, Township 21 South, Range 25 East, Lake County, Florida; and providing an effective date. (Blue Cedar)

Staff Recommendation:

The Planning & Zoning Staff and the Planning Commission recommend approval of the proposed large-scale comp plan amendment of the City's Future Land Use Map on 109.63 +/- acres from Lake County Regional Office to City of Leesburg Neighborhood Mixed Use.

Analysis:

The project site is approximately 109.63 acres. The property is generally located east of U.S. Highway 27 and south of Florida's Turnpike. Currently, the property is undeveloped acreage. The proposed use is for mixed use residential, commercial, retail, office, and medical. The surrounding Future Land Use Map designations of Lake County Regional Office, Lake County Urban Low Density, and City of Leesburg General Commercial are compatible, as conditioned in the PUD zoning, with the proposed future land use designation of City Neighborhood Mixed Use. The proposed zoning designation of City PUD (Planned Unit Development) will provide for development that is consistent with the City's adopted Growth Management Plan and would allow an appropriate use for the property.

This property lies within the ISBA (Interlocal Service Boundary Area) agreement. This agreement, which was approved by City Commission on November 24, 2014, allows property within the ISBA area but outside the current city limits to be annexed and obtain City of Leesburg utility services. This request will be transmitted to the Florida Department of Economic Opportunity for review, per Chapter 163, Florida Statutes.

The Planning Commission held a public hearing on the application on December 15, 2022 and recommended approval.

Procurement Analysis:

N/A

Options:

1. Approve the requested large-scale comprehensive plan amendment from Lake County Regional Office to City of Leesburg Neighborhood Mixed Use; or
2. Other such action as the Commission may deem appropriate.

Fiscal Impact:

Future development of this site will create a substantial positive fiscal impact on the City of Leesburg, in the form of impact and utility fees, plus ad valorem taxes.

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE FUTURE LAND USE MAP OF THE COMPREHENSIVE PLAN OF THE CITY OF LEESBURG, CHANGING THE FUTURE LAND USE MAP DESIGNATION OF CERTAIN PROPERTY CONTAINING 109.63 +/- ACRES FROM LAKE COUNTY REGIONAL OFFICE TO CITY OF LEESBURG NEIGHBORHOOD MIXED USE, FOR A PROPERTY GENERALLY LOCATED EAST OF U.S. HIGHWAY 27 AND SOUTH OF FLORIDA'S TURNPIKE, LYING IN SECTIONS 07, AND 08, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA; AND PROVIDING AN EFFECTIVE DATE. (BLUE CEDAR)

WHEREAS, the City Commission has received written objections, recommendations, and comments from the City of Leesburg Planning Commission, acting as the Local Planning Agenda, regarding amendment of the Comprehensive Plan of the City of Leesburg, and has made recommendations to the City Commission for amendment of the Plan; and

WHEREAS, the City Commission of the City of Leesburg has held public hearings on the proposed amendment to the plan, in light of written comments, proposals and objections from the general public;

NOW, THEREFORE,

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA, that;

Section 1.

The Growth Management Plan of the City of Leesburg, adopted by the City of Leesburg on December 10, 2012, pursuant to the Community Planning Act of 2011, Chapter 163, Part II, Florida Statutes, after public hearings by the City of Leesburg Planning Commission, is hereby amended in the following manner;

The Future Land Use Map is amended by changing the designation of approximately 109.63 acres of land generally located east of U.S. Highway 27 and south of Florida's Turnpike from Lake County Regional Office to City of Leesburg Neighborhood Mixed Use, as shown on the revised map of said area, lying in Section 05, Township 21 South, Range 25 East, Lake County Florida;

Section 2.

That this amendment is hereby transmitted to the Department of Economic Opportunity as required by the Community Planning Act of 2011, Chapter 163, Part II, Florida Statutes;

Section 3.

All ordinances or parts of ordinances in conflict with any of the provisions of this ordinance are hereby repealed;

Section 4.

This ordinance shall become effective upon its passage and adoption, according to law.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

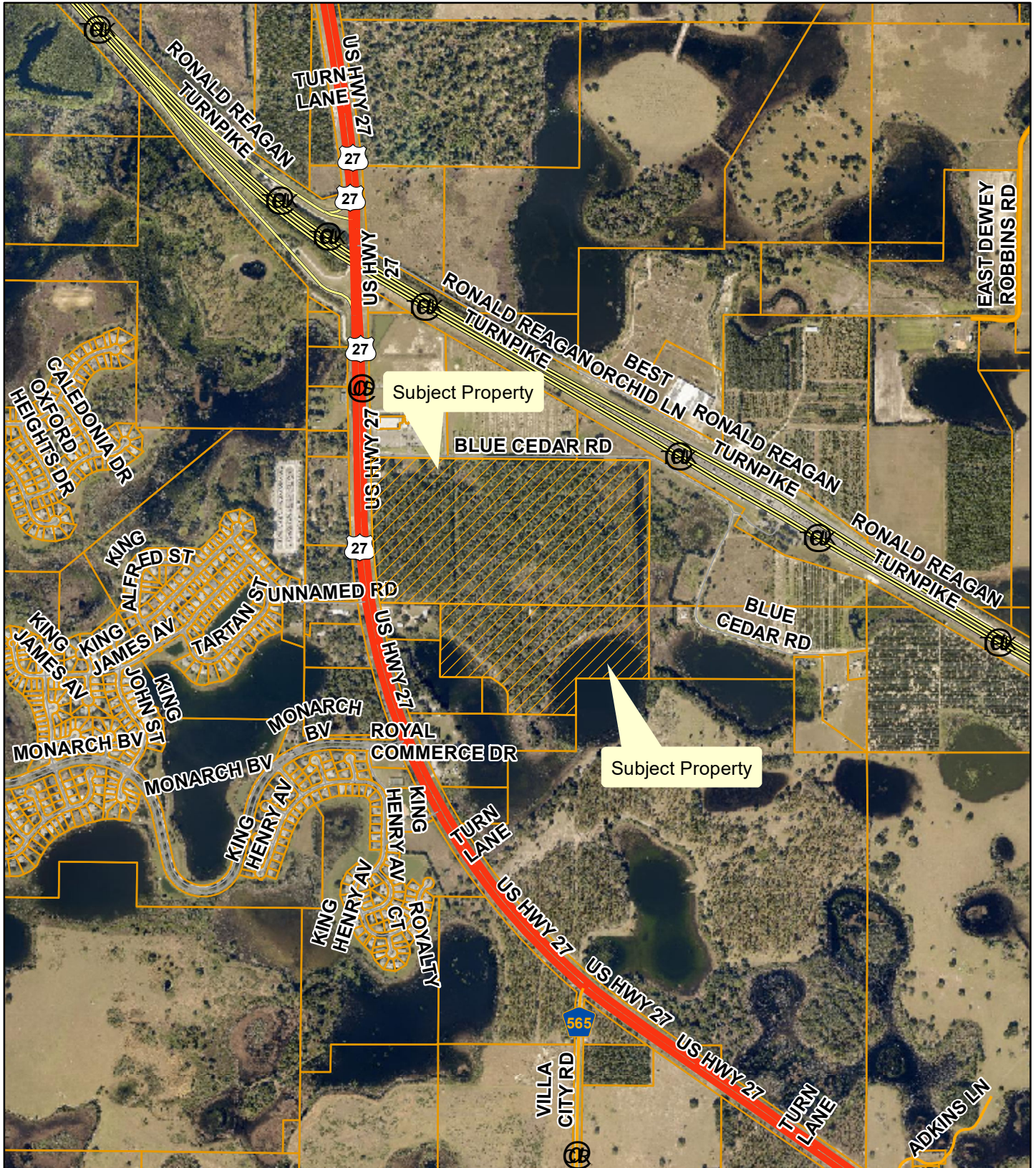
THE CITY OF LEESBURG, FLORIDA

Mayor

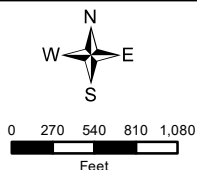
ATTEST:

City Clerk

Aerial

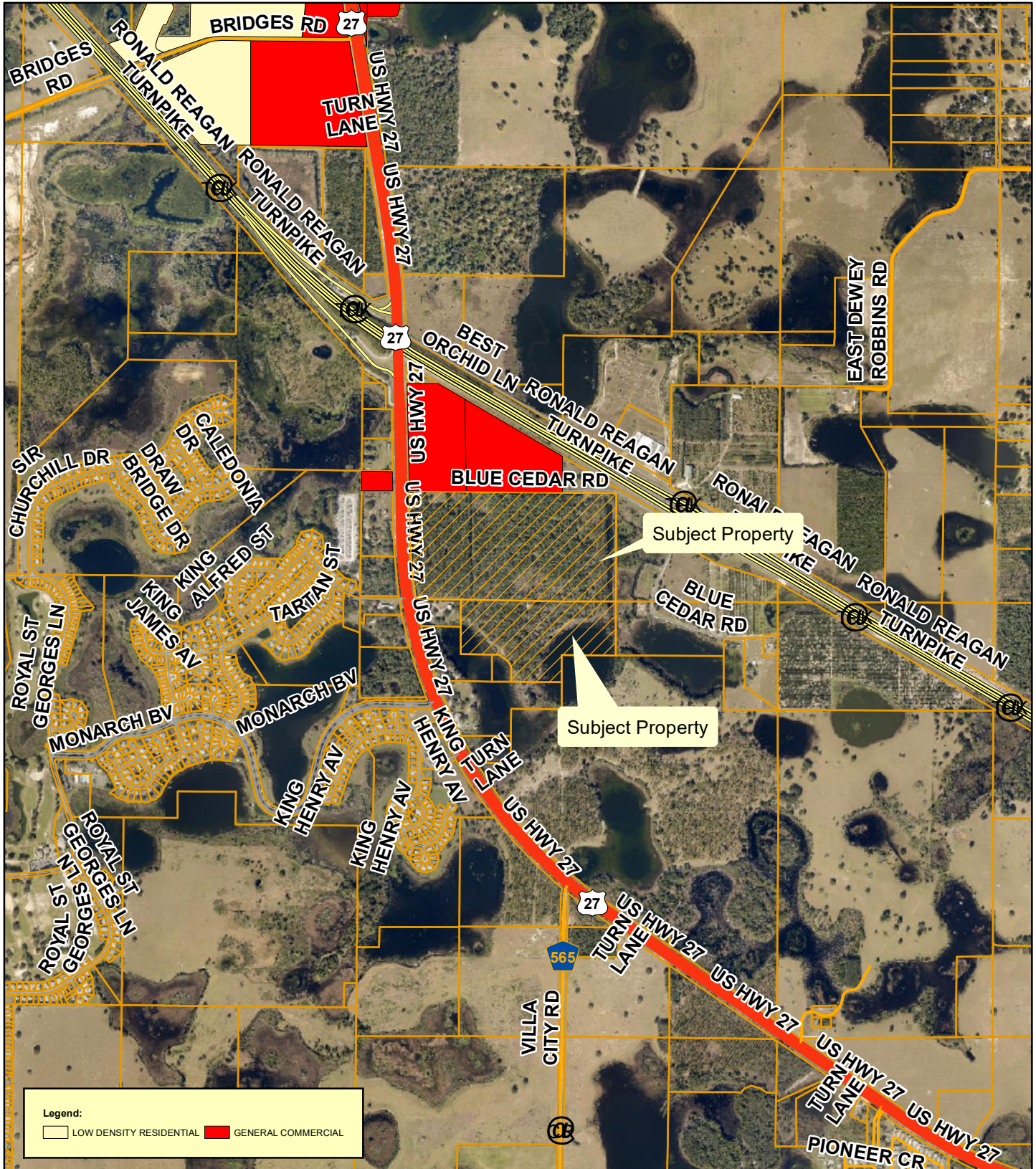


**Planning
& Zoning
Division**

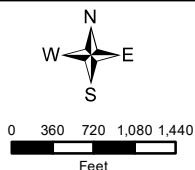


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Future Land Use

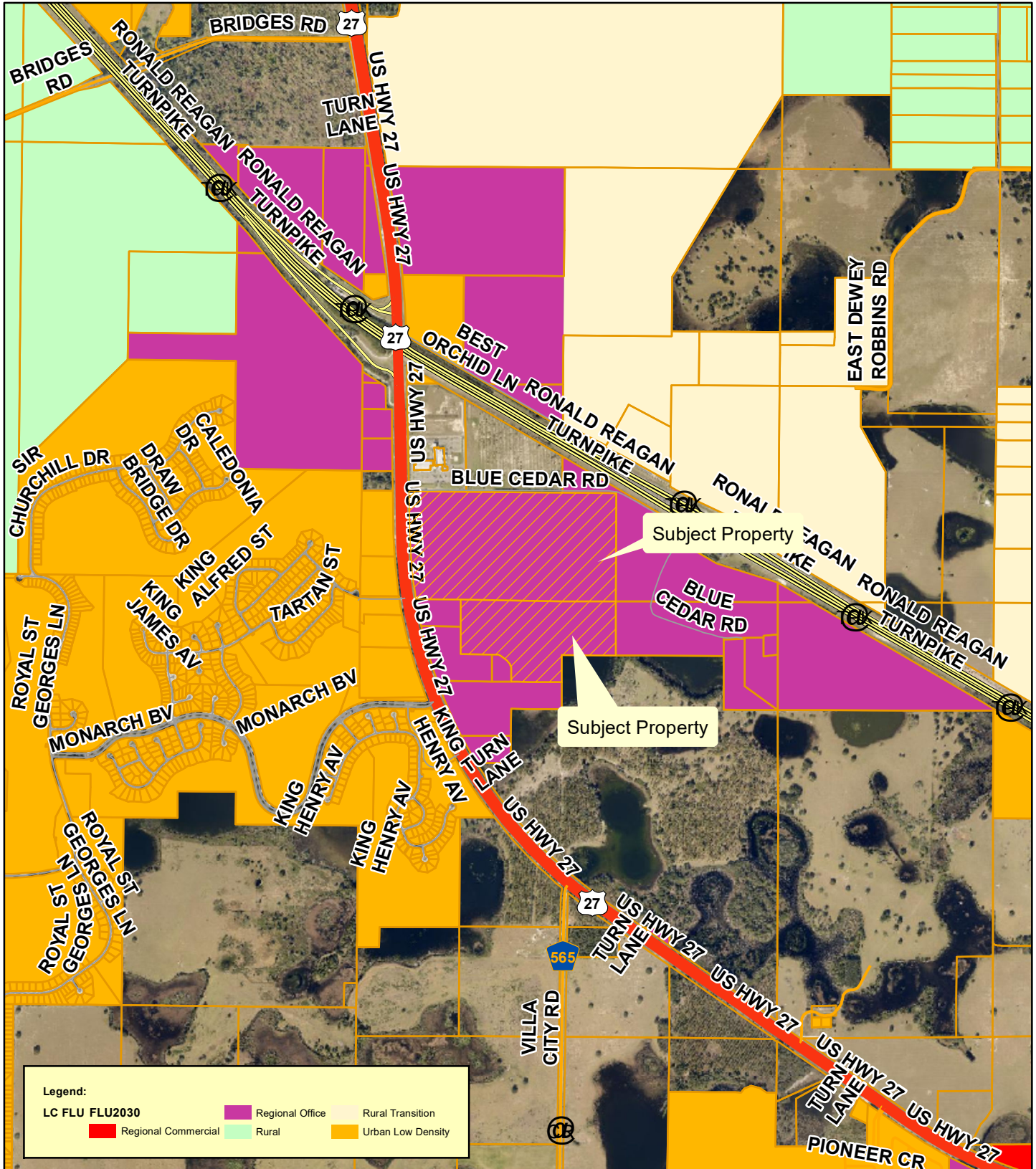


**Planning
& Zoning
Division**

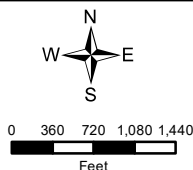


Blue Cedar Mixed Use
Case Numbers: ANNX-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Lake County Future Land Use

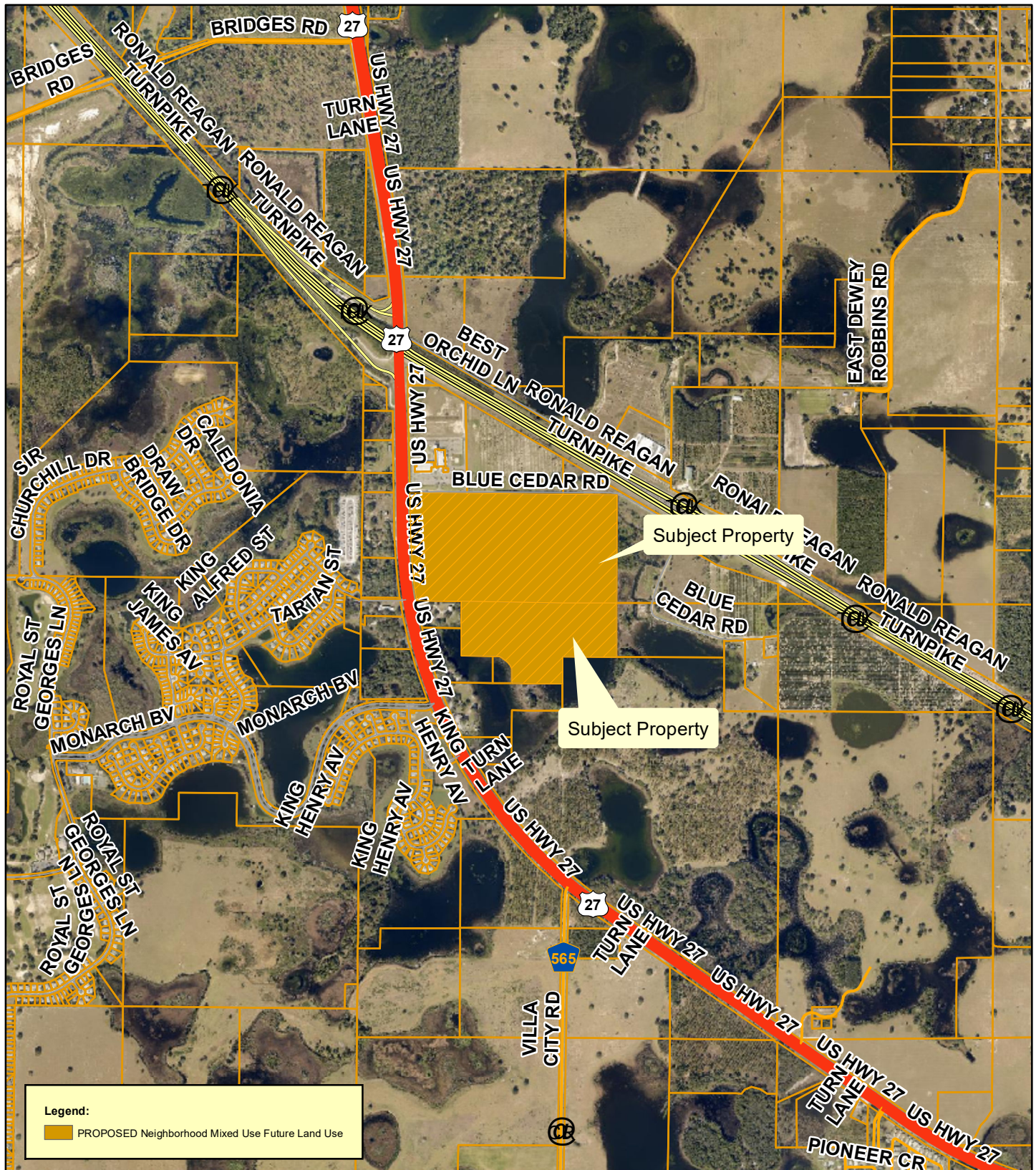


**Planning
& Zoning
Division**

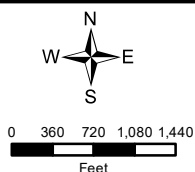


Blue Cedar Mixed Use
Case Numbers: ANNX-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

PROPOSED Future Land Use

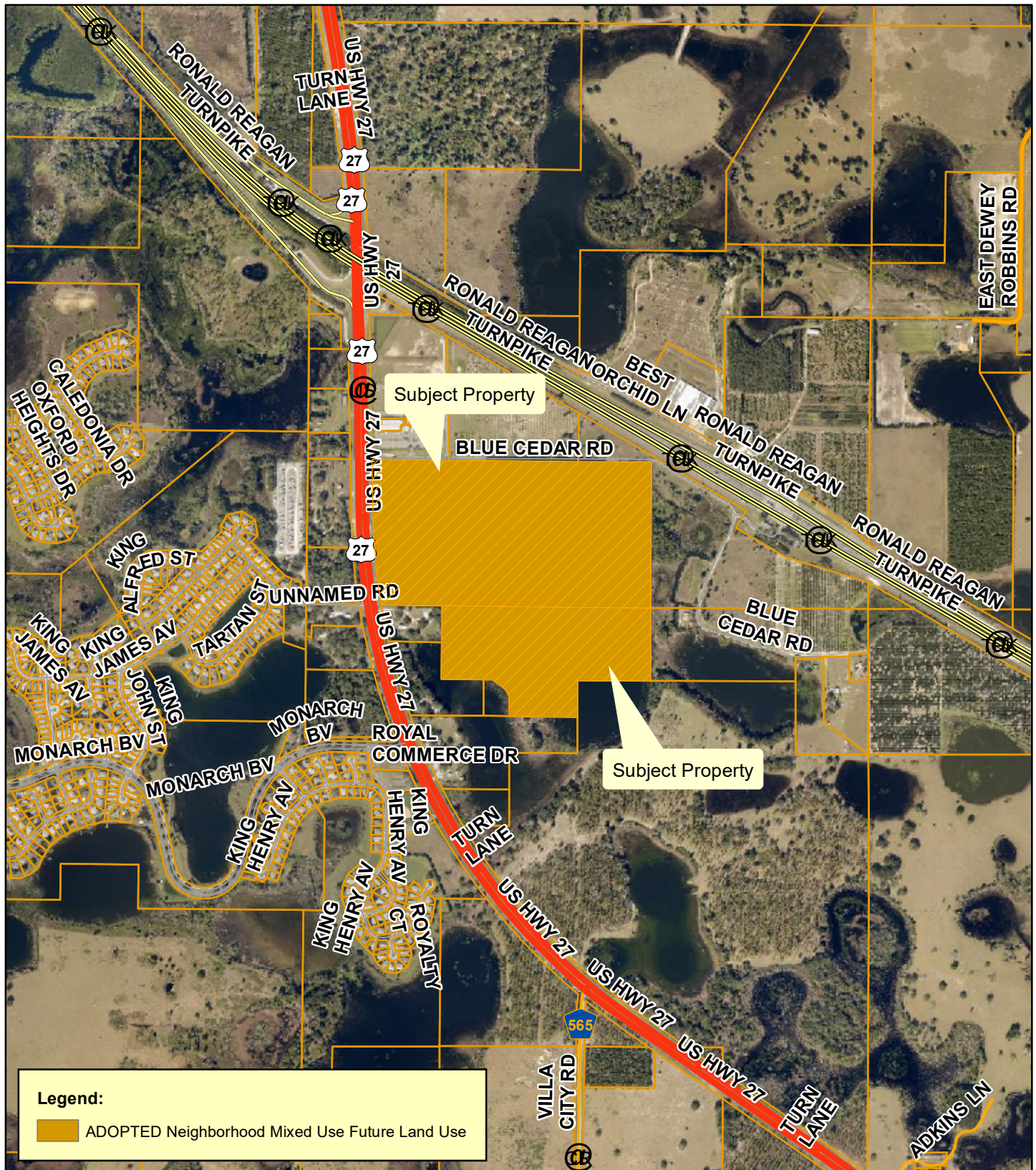


**Planning
& Zoning
Division**

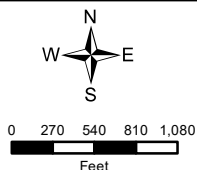


Blue Cedar Mixed Use
Case Numbers: ANNX-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

ADOPTED Future Land Use



**Planning
& Zoning
Division**

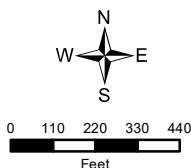


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Surrounding Existing Land Uses

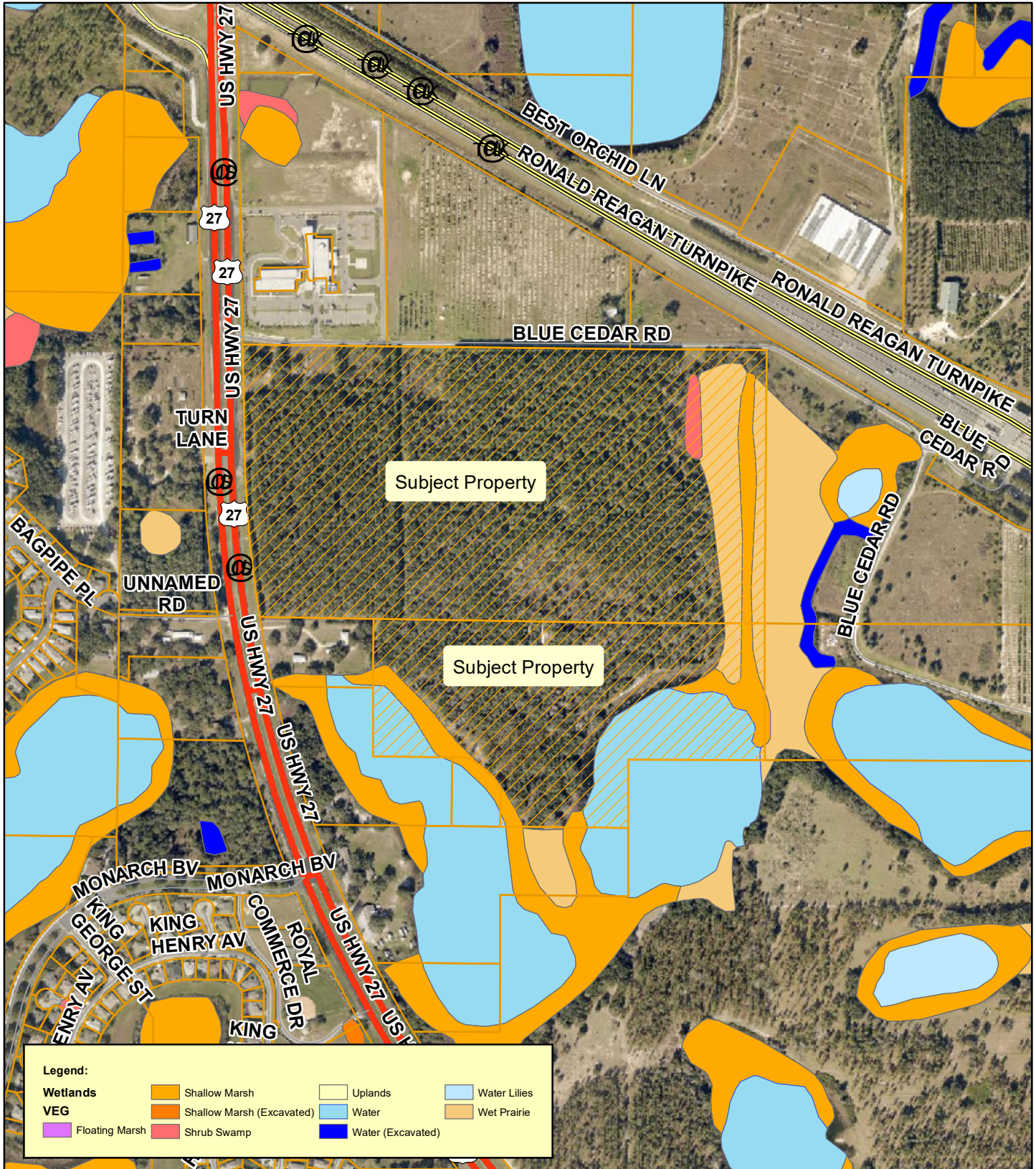


**Planning
& Zoning
Division**

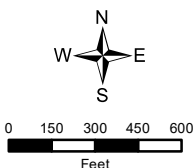


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Wetlands

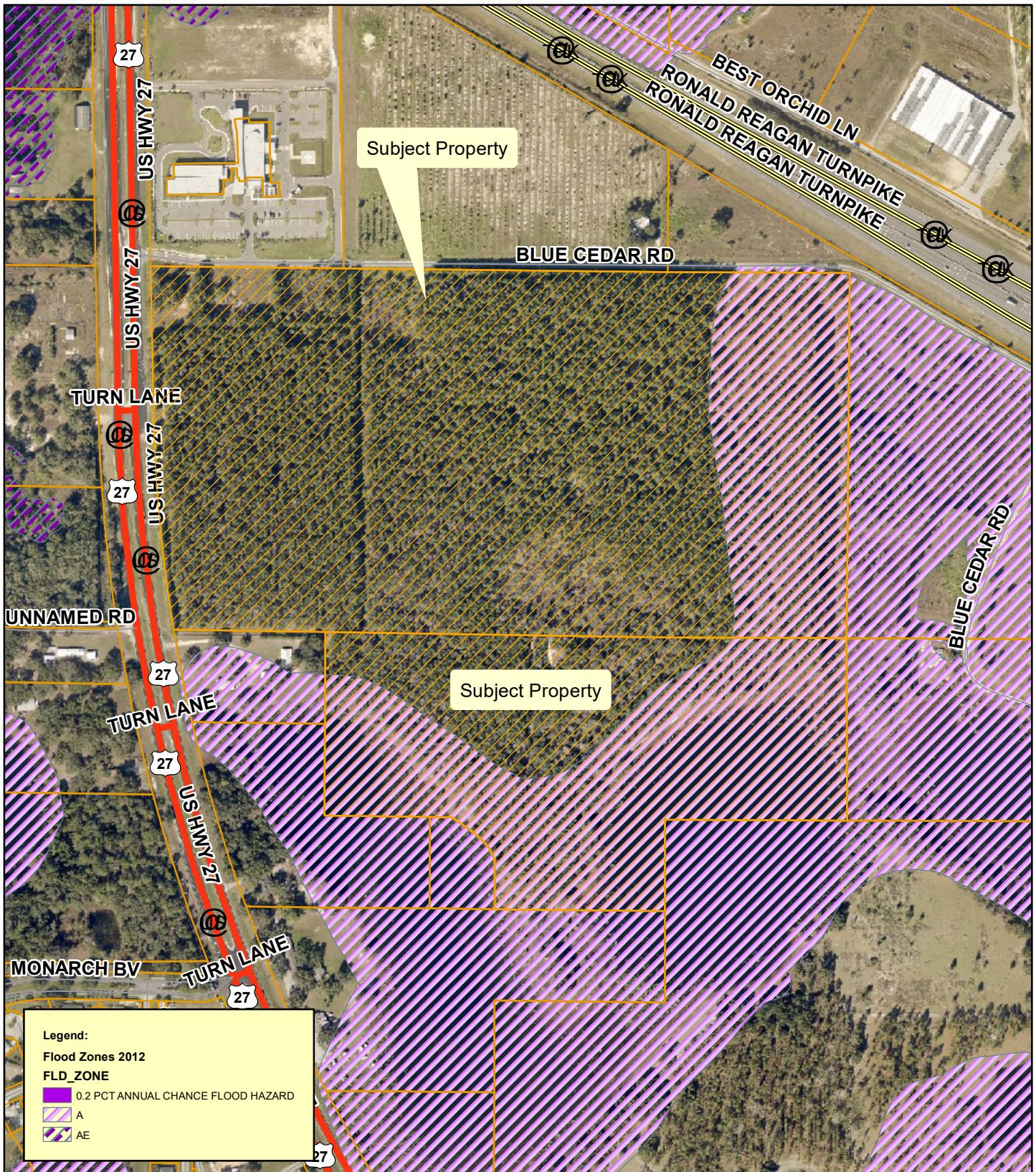


**Planning
& Zoning
Division**

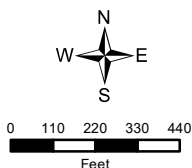


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Flood Zones



**Planning
& Zoning
Division**



Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

**CITY OF LEESBURG PLANNING & ZONING DIVISION
STAFF SUMMARY**

DATE: November 17, 2022

OWNER: Blue Cedar Investments

PETITIONER: Akerman LLP c/o Carolyn Haslam

PROJECT: Blue Cedar

REQUEST: Large Scale Comprehensive Plan Amendment to Neighborhood Mixed Use;
Zoning to PUD (Planned Unit Development)

CASE NO.: LSCP 22-462; PUD-22-463

GENERAL LOCATION: The property is generally located east of US Highway 27 and south of Florida's Turnpike.

FUTURE LAND USE DESIGNATION: Lake County Regional Office

SURROUNDING FUTURE LAND USE DESIGNATION:

North – General Commercial
South – Lake County Regional Park; Groveland ISBA
East – Lake County Regional Park
West – General Commercial; Lake County Regional Office; Lake County Urban Low Density

PROPOSED FUTURE LAND USE DESIGNATION: Neighborhood Mixed Use

EXISTING ZONING DESIGNATION: Lake County A (Agriculture)

SURROUNDING ZONING DESIGNATIONS:

North – PUD (Planned Unit Development); Lake County CP (Planned Commercial)
South – Lake County C-1 (Neighborhood Commercial); Groveland ISBA
East – Lake County CP (Planned Commercial)
West – Lake County C-1 (Neighborhood Commercial); Lake County A (Agriculture)

PROPOSED ZONING DESIGNATION: PUD (Planned Unit Development)

EXISTING LAND USE: Vacant acreage

SURROUNDING LAND USE:

North – Hospital; Commercial (vacant); Agriculture (timber)
South – Residential; Hotel / Motel; Agriculture (timber)
East – Agriculture (Orange Grove; timber)
West – Residential; Commercial (vacant)

PROPOSED LAND USE: Mixed use residential: single family attached and detached units, retail, office, medical uses



CITY OF LEESBURG PLANNING & ZONING DIVISION RECOMMENDATIONS

DATE: December 15, 2022
OWNER: Blue Cedar Investments
PETITIONER: Akerman LLP c/o Carolyn Haslam, Esquire
PROJECT: Blue Cedar
REQUEST: Large Scale Comprehensive Plan Amendment to Neighborhood Mixed Use
CASE NO.: LSCP 22-462

THE PLANNING & ZONING DIVISION RECOMMENDS:

APPROVAL of the request for the following reason(s):

1. This project meets the requirements of Chapter 163.3184 Florida Statutes, for Large Scale Comprehensive Plan Amendments.
2. The proposed request, as conditioned in City of Leesburg case number PUD 22-463, is compatible with the adjacent future land use designations of City of Leesburg General Commercial and with Lake County Regional Office and Urban Low Density.
3. The proposed request, as conditioned in City of Leesburg Case number PUD 22-463, is compatible with the current surrounding zoning districts of City of Leesburg PUD (Planned Unit Development) and SPUD (Small Planned Unit Development) and with Lake County CP (Planned Commercial), C-1 (Neighborhood Commercial) and A (Agriculture).
4. The proposed future land use designation for the site is consistent with the City's Growth Management Plan, Future Land Use Element, Goal I, Objective 1.6.

Action Requested:

1. Vote to **approve** the Large-Scale Comprehensive Plan designation from Lake County Regional Office to City of Leesburg Neighborhood Mixed Use and forward the recommendation to the City Commission for consideration.

Exhibit A

Blue Cedar Legal Description

THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 AND GOVERNMENT LOT 4, EAST OF US HIGHWAY 27, IN SECTION 7, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA.

AND

THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 AND THE NORTH 3/4 OF THE EAST 1/4 OF GOVERNMENT LOT 1 AND THE NORTHWEST 1/4 OF THE EAST 1/2 OF GOVERNMENT LOT 1 AND THE SOUTHWEST 1/4 OF THE EAST 1/2 OF GOVERNMENT LOT 1, LYING NORTH OF LAKE, ALL IN SECTION 18, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA.

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.A.3.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director)

Subject: An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 109.63 +/- acres from Lake County A (Agriculture) to City of Leesburg PUD (Planned Unit Development) to allow for mixed use development for a property generally located east of U.S. Highway 27 and south of Florida's Turnpike, lying in Sections 07, and 08, Township 21 South, Range 25 East, Lake County, Florida; and providing an effective date. (Blue Cedar PUD)

Staff Recommendation:

Planning and Zoning Staff and Planning Commission recommend approval of the request to rezone the subject property from Lake County A (Agriculture) to City of Leesburg PUD (Planned Unit Development) to allow for mixed use development.

Analysis:

The project site is approximately 109.63 +/- acres, and is generally located east of U.S. Highway 27 and south of Florida's Turnpike as shown on the attached maps. At this time, the property is undeveloped acreage. The proposal will allow for mixed-use residential, commercial, retail, office, and medical. The existing land uses surrounding the property are hospital, timber, undeveloped acreage, residential, hotel/motel, orange groves, and vacant commercial. City of Leesburg utilities are available nearby.

The Planning Commission held a public hearing on the application on December 15, 2022 and recommended approval.

Procurement Analysis:

N/A

Options:

1. Approve the proposed rezoning to PUD (Planned Unit Development); or
2. Other such action as the Commission may deem appropriate.

Fiscal Impact:

Future development of this site will create a substantial positive fiscal impact on the City of Leesburg, in the form of impact and utility fees, plus ad valorem taxes.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, CHANGING THE ZONING ON APPROXIMATELY 109.63 +/- ACRES FROM LAKE COUNTY A (AGRICULTURE) TO CITY OF LEESBURG PUD (PLANNED UNIT DEVELOPMENT) TO ALLOW FOR MIXED USE DEVELOPMENT FOR A PROPERTY GENERALLY LOCATED EAST OF U.S. HIGHWAY 27 AND SOUTH OF FLORIDA'S TURNPIKE, LYING IN SECTIONS 07, AND 08, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA; AND PROVIDING AN EFFECTIVE DATE. (BLUE CEDAR PUD)

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA, that:

Section 1.

Based upon the petition of Carolyn Haslam (Akerman, LLP, Petitioner) for Blue Cedar of the property hereinafter described, which petition has heretofore been approved by the City Commission of the City of Leesburg Florida, pursuant to the provisions of the Laws of Florida, the said property located in Lake County, Florida, is hereby rezoned from Lake County A (Agriculture) to City of Leesburg PUD (Planned Unit Development), to-wit:

**(Legal Description)
(See Exhibit A)**

Section 2.

This ordinance shall become effective upon its passage and adoption, according to law.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 27th day of March 2023.

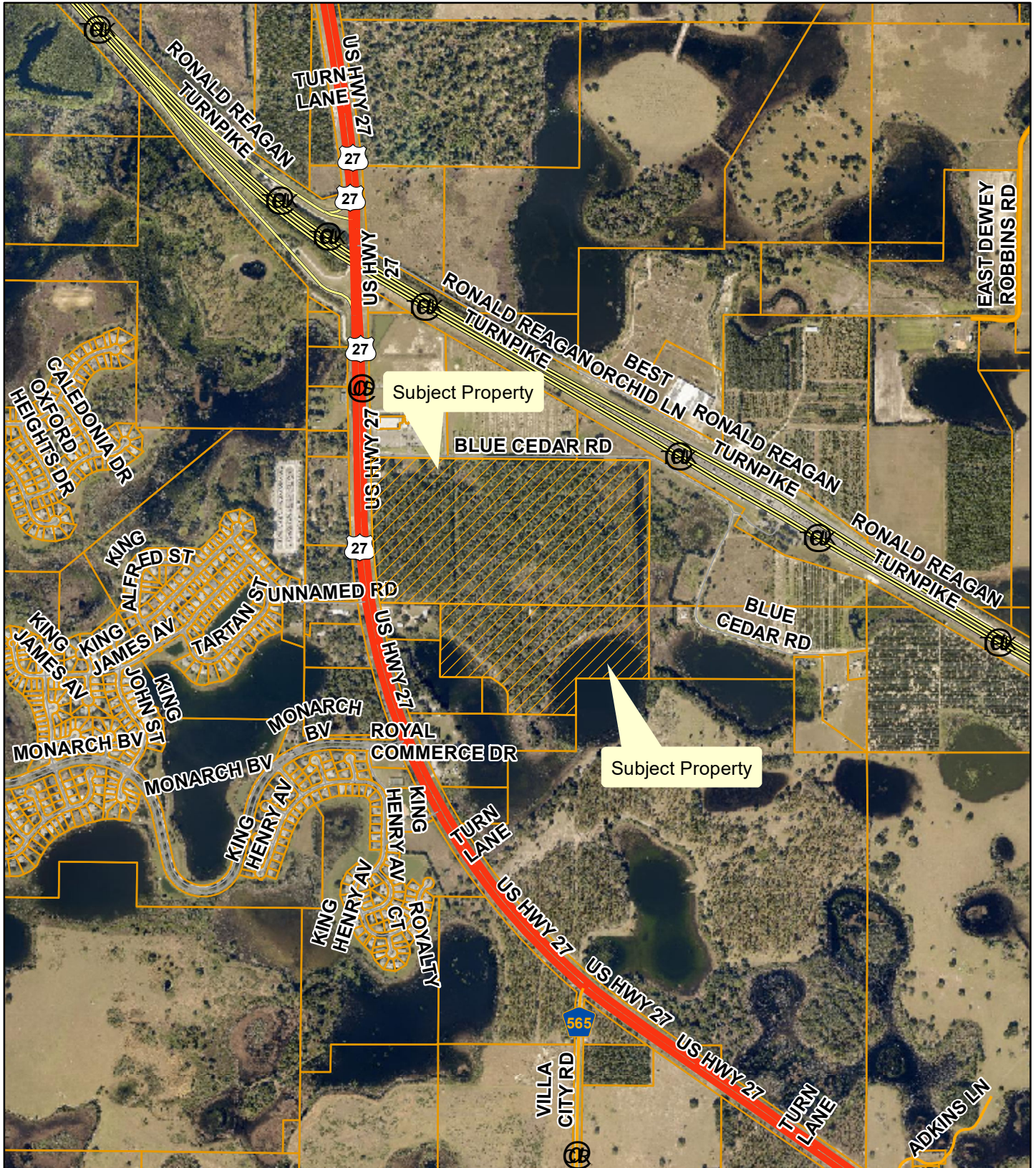
THE CITY OF LEESBURG, FLORIDA

Mayor

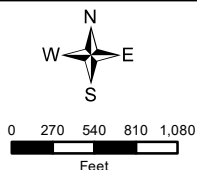
ATTEST:

City Clerk

Aerial

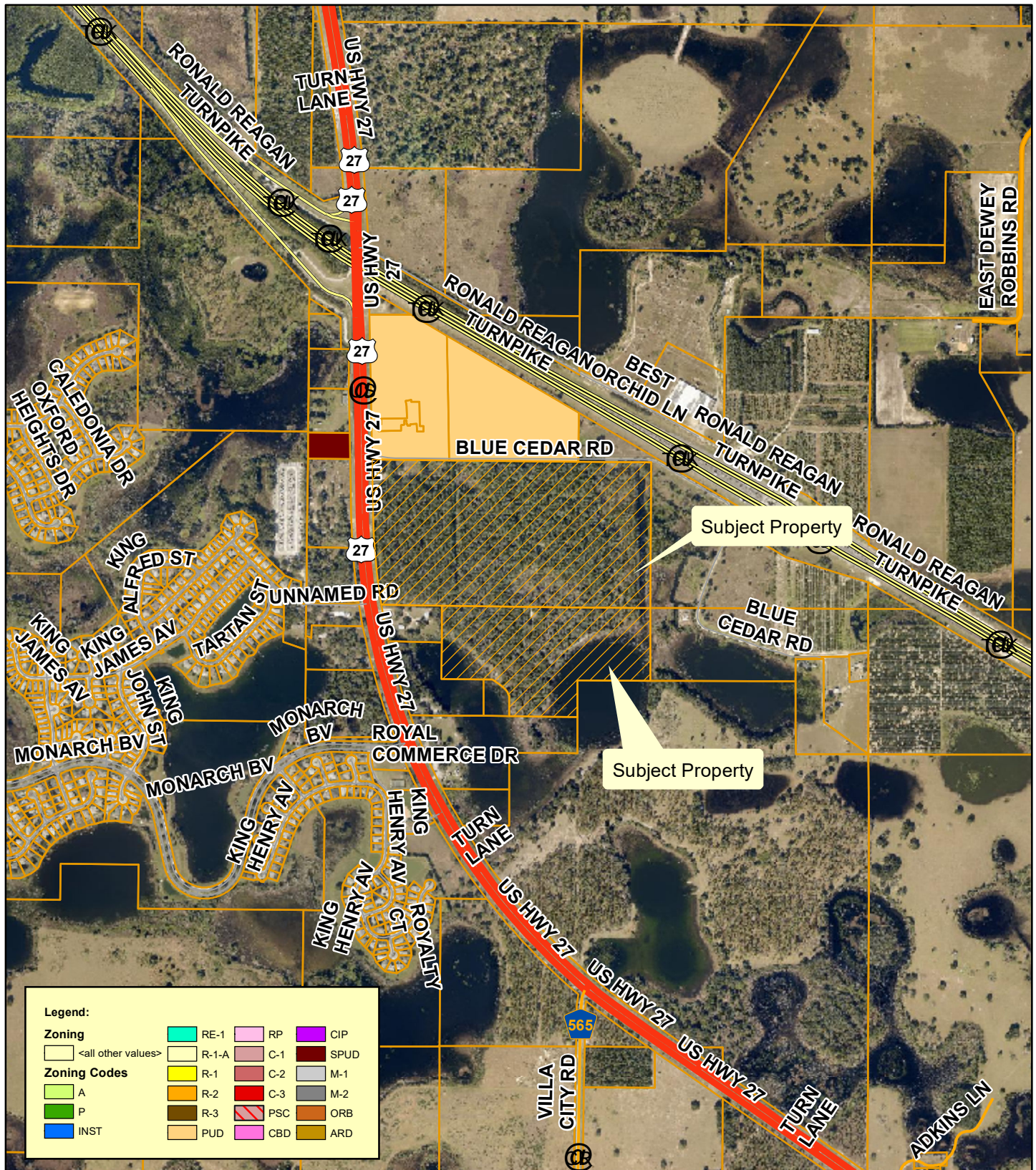


**Planning
& Zoning
Division**

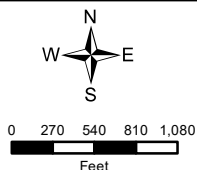


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Zoning

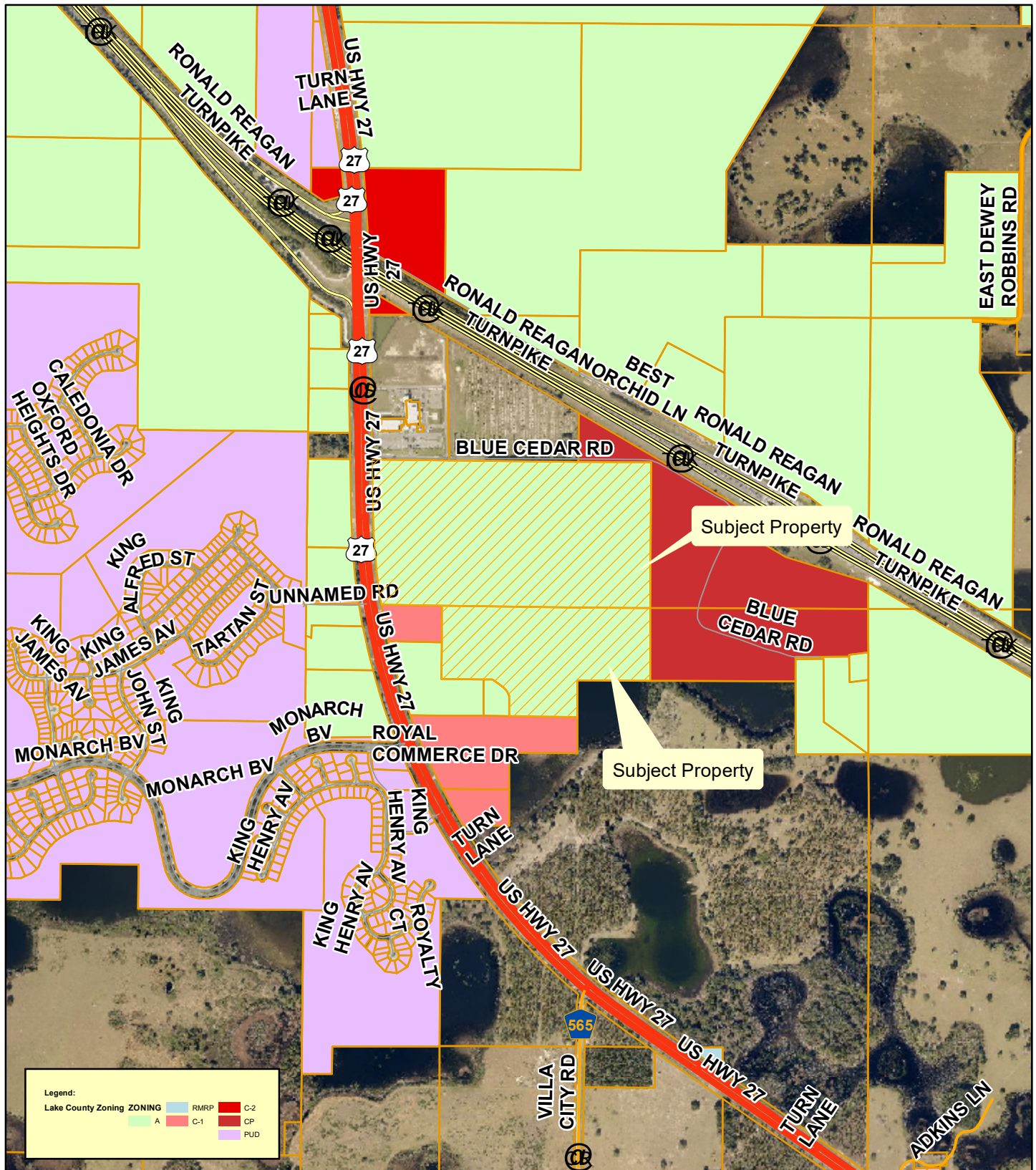


**Planning
& Zoning
Division**

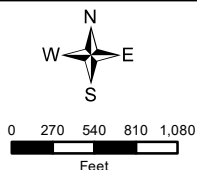


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Lake County Zoning

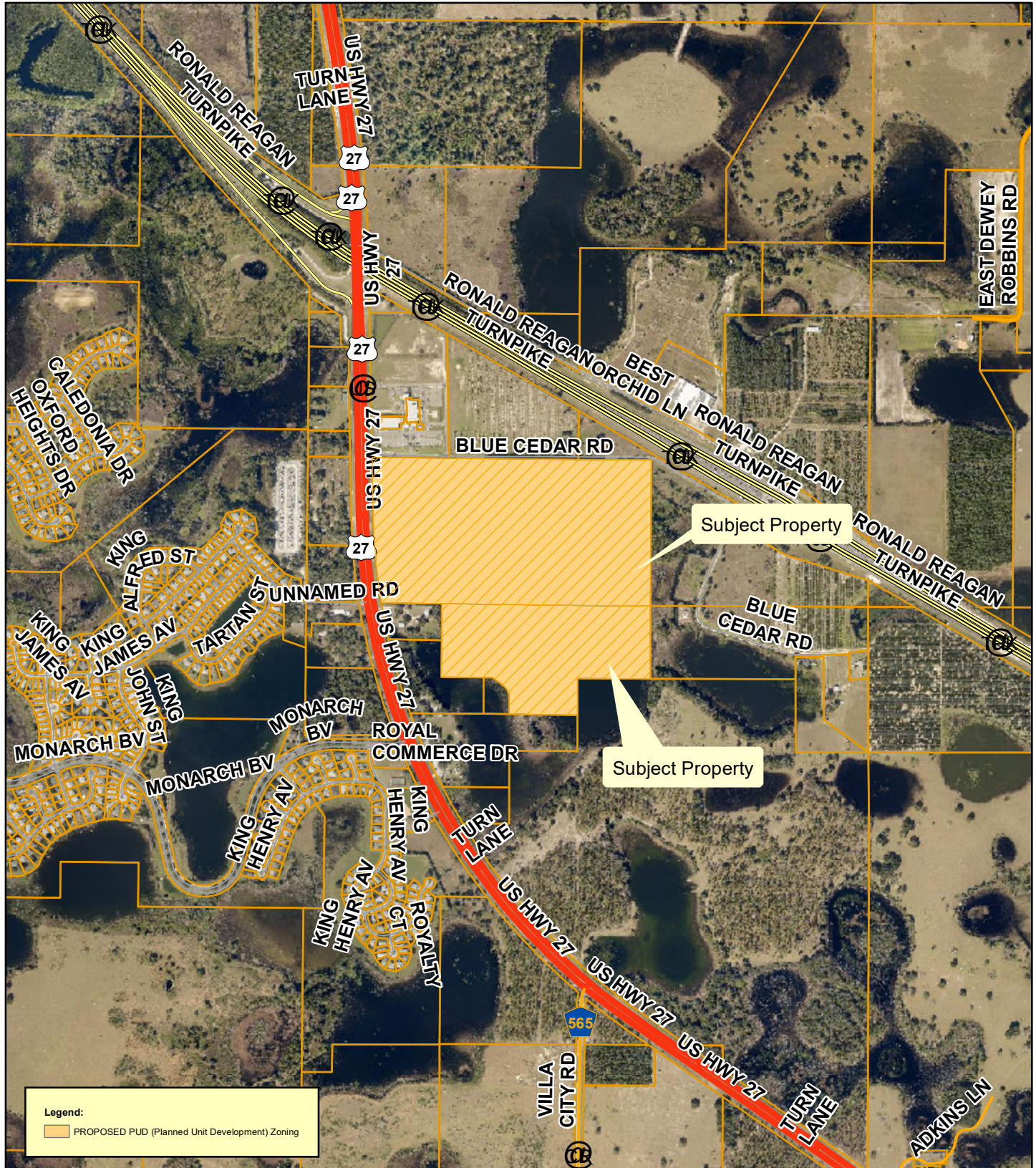


**Planning
& Zoning
Division**

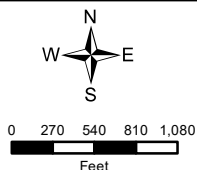


Blue Cedar Mixed Use
 Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
 AK #: 3828496, 1082056
 Sections 07 and 18, Township 21 South, Range 25 East
 September 23, 2022

PROPOSED Zoning

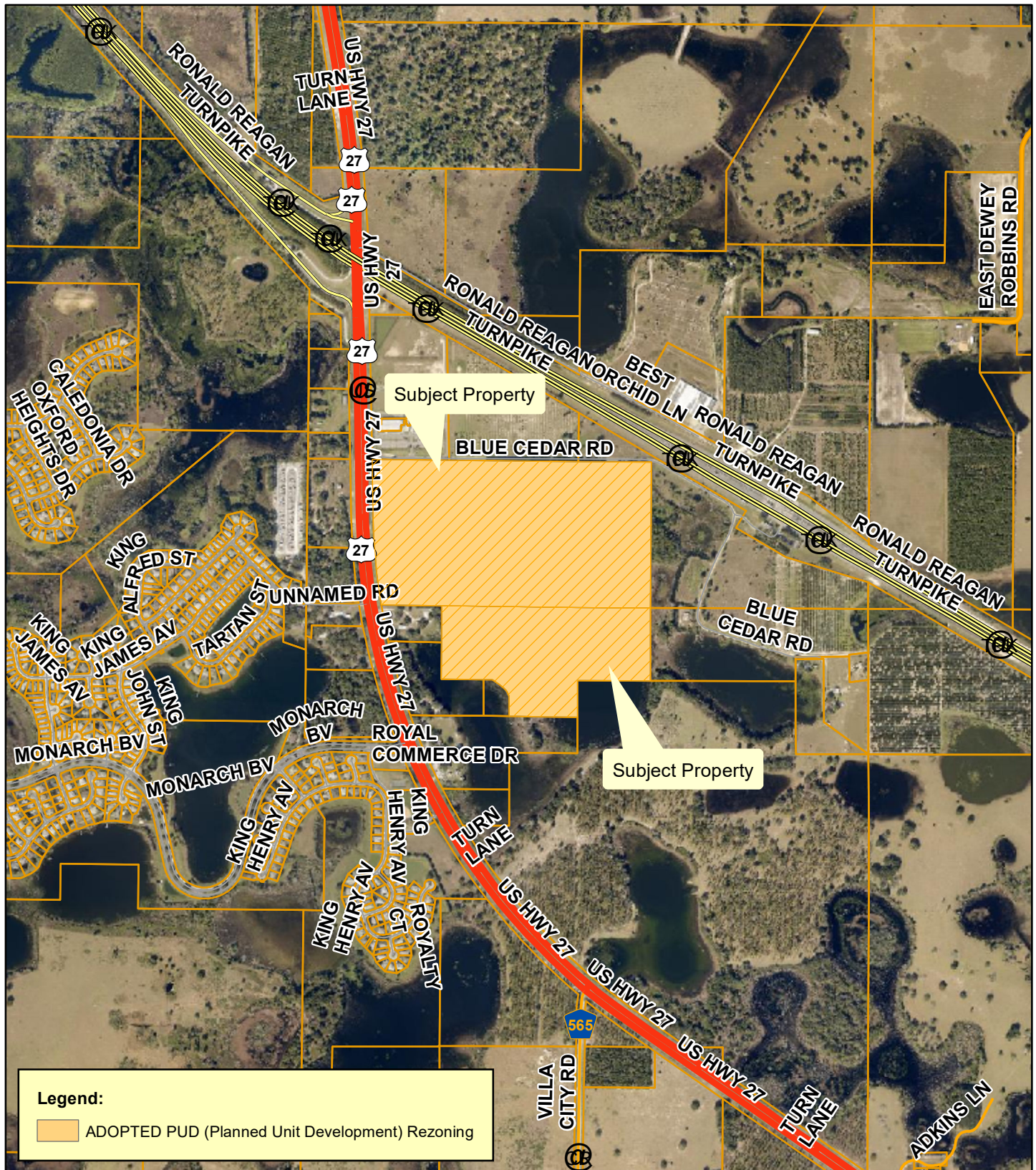


**Planning
& Zoning
Division**

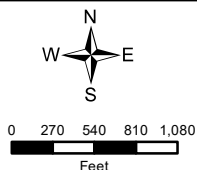


Blue Cedar Mixed Use
Case Numbers: ANNX-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

ADOPTED PUD (Planned Unit Development) Rezoning



**Planning
& Zoning
Division**

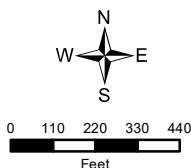


Blue Cedar Mixed Use
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September 23, 2022

Surrounding Existing Land Uses

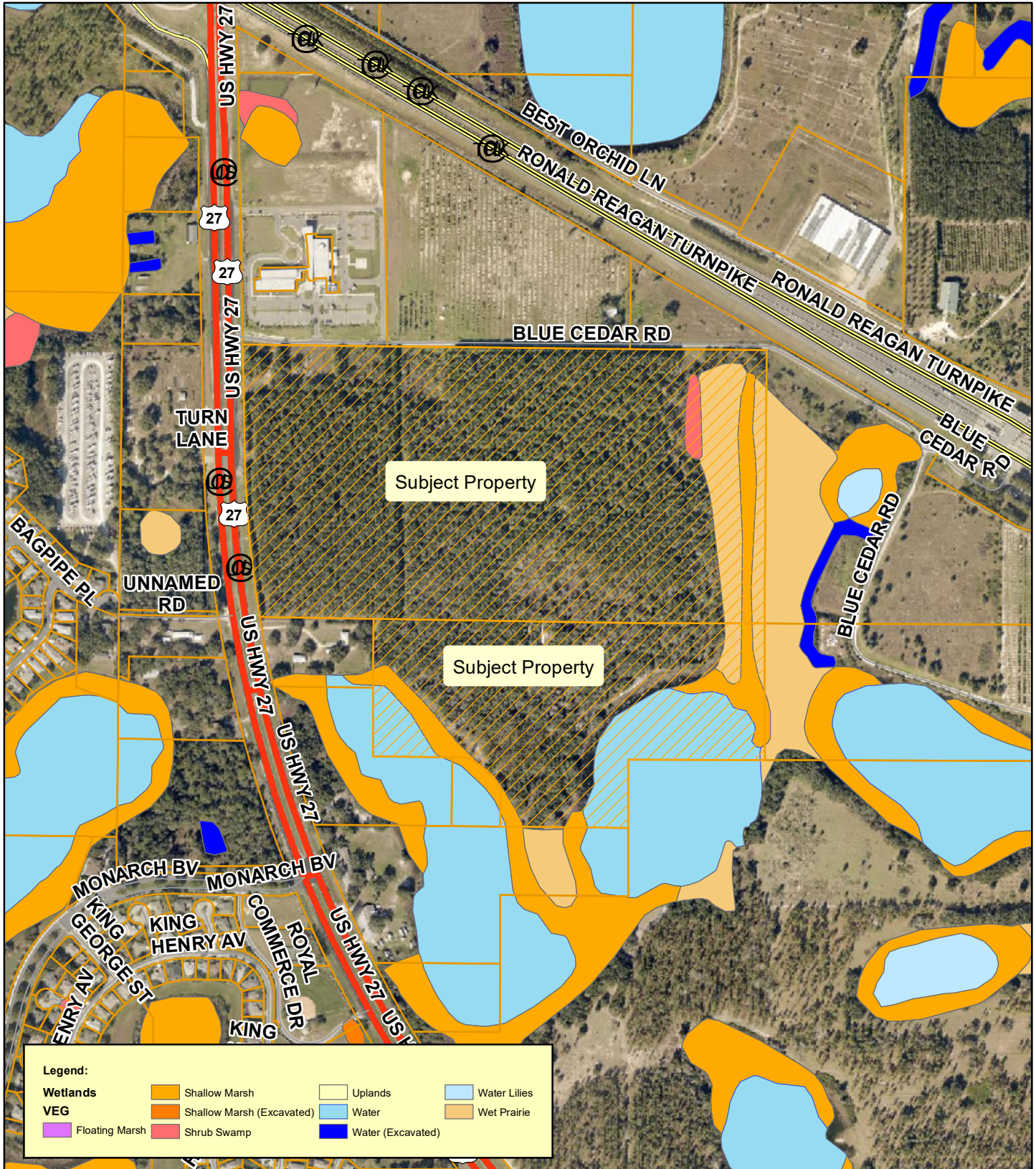


**Planning
& Zoning
Division**

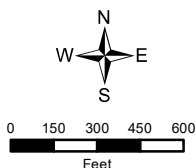


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
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Wetlands

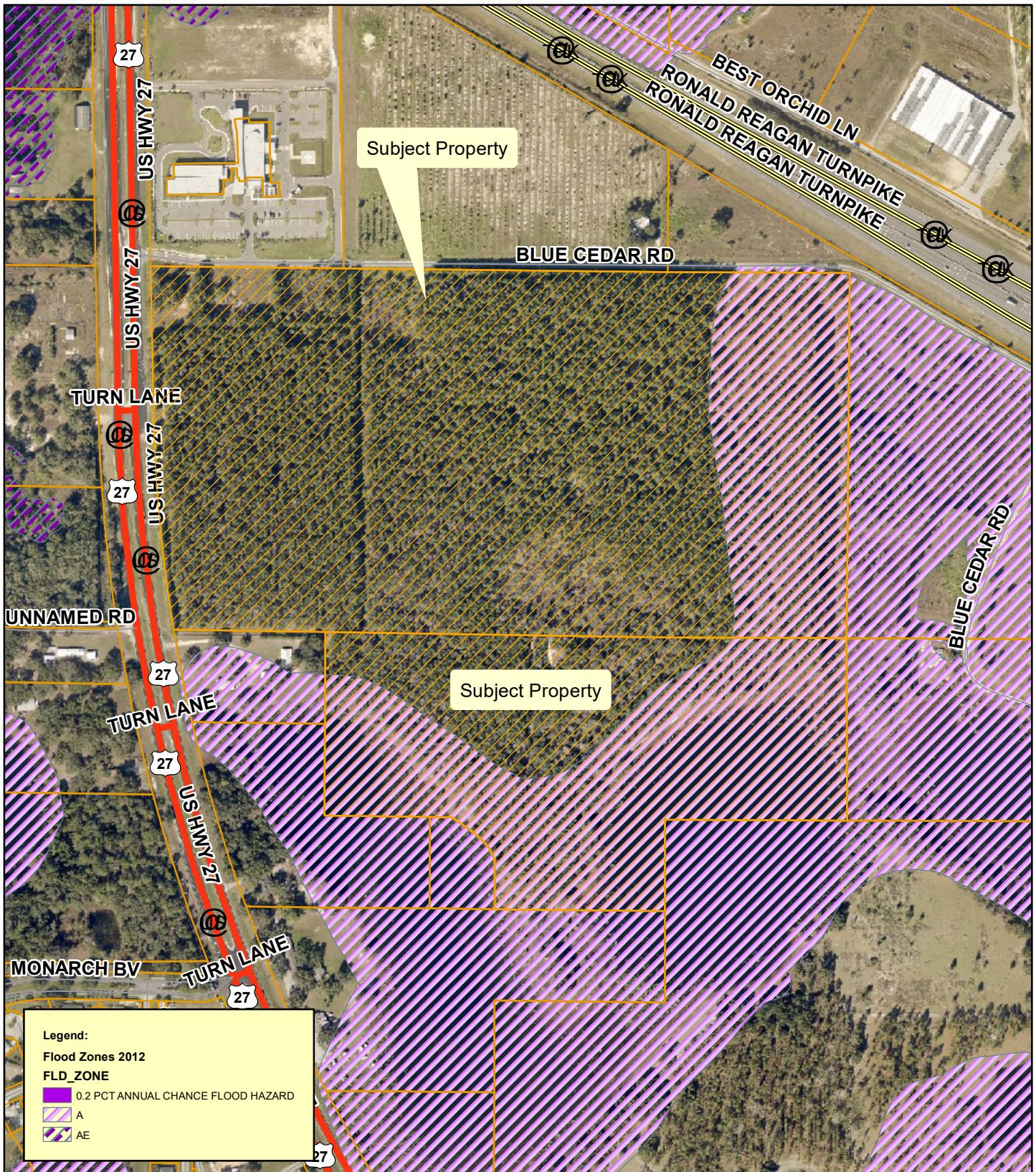


**Planning
& Zoning
Division**

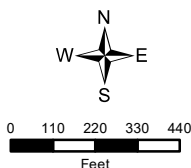


Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

Flood Zones



**Planning
& Zoning
Division**



Blue Cedar Mixed Use
Case Numbers: ANN-22-461, LSCP-22-462, PUD-22-463
AK #: 3828496, 1082056
Sections 07 and 18, Township 21 South, Range 25 East
September 23, 2022

**CITY OF LEESBURG PLANNING & ZONING DIVISION
STAFF SUMMARY**

DATE: November 17, 2022

OWNER: Blue Cedar Investments

PETITIONER: Akerman LLP c/o Carolyn Haslam

PROJECT: Blue Cedar

REQUEST: Large Scale Comprehensive Plan Amendment to Neighborhood Mixed Use;
Zoning to PUD (Planned Unit Development)

CASE NO.: LSCP 22-462; PUD-22-463

GENERAL LOCATION: The property is generally located east of US Highway 27 and south of Florida's Turnpike.

FUTURE LAND USE DESIGNATION: Lake County Regional Office

SURROUNDING FUTURE LAND USE DESIGNATION:

North – General Commercial
South – Lake County Regional Park; Groveland ISBA
East – Lake County Regional Park
West – General Commercial; Lake County Regional Office; Lake County Urban Low Density

PROPOSED FUTURE LAND USE DESIGNATION: Neighborhood Mixed Use

EXISTING ZONING DESIGNATION: Lake County A (Agriculture)

SURROUNDING ZONING DESIGNATIONS:

North – PUD (Planned Unit Development); Lake County CP (Planned Commercial)
South – Lake County C-1 (Neighborhood Commercial); Groveland ISBA
East – Lake County CP (Planned Commercial)
West – Lake County C-1 (Neighborhood Commercial); Lake County A (Agriculture)

PROPOSED ZONING DESIGNATION: PUD (Planned Unit Development)

EXISTING LAND USE: Vacant acreage

SURROUNDING LAND USE:

North – Hospital; Commercial (vacant); Agriculture (timber)
South – Residential; Hotel / Motel; Agriculture (timber)
East – Agriculture (Orange Grove; timber)
West – Residential; Commercial (vacant)

PROPOSED LAND USE: Mixed use residential: single family attached and detached units, retail, office, medical uses

**CITY OF LEESBURG PLANNING & ZONING DIVISION
DEPARTMENTAL REVIEW SUMMARY**

DATE: October 28, 2022
OWNER: Blue Cedar Investments
PETITIONER: Akerman LLP c/o Carolyn Haslam, Esquire
PROJECT: Blue Cedar
REQUEST: Large Scale Comprehensive Plan Amendment to Neighborhood Mixed Use; Zoning to PUD (Planned Unit Development)
CASE NO.: LSCP 22-462; PUD-22-463

THE FOLLOWING COMMENTS RECEIVED FROM EACH DEPARTMENT:

POLICE

No comments received as of 11/11/22

FIRE

The Leesburg Fire Department has the following comments in reference to Case Number LSCP-22-462 & PUD-22-463:

NFPA 1710 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments, 2020 Edition. The subject property referenced in Case Number LSCP-22-462 & PUD-22-463 is outside the recommended four-minute response time for initial responding fire apparatus. Amanda Stevenson 11/10/22

4.1 Fire Department Organizational Statement.

4.1.2.1

The fire department shall establish the following performance objectives for the first-due response zones that are identified by the AHJ:

- (1) Alarm handling time completion in accordance with 4.1.2.3
- (2) 80 seconds turnout time for fire and special operations response and 60 seconds turnout time for EMS response
- (3)* 240 seconds or less travel time for the arrival of the first engine company at a fire suppression incident
- (4) 360 seconds or less travel time for the arrival of the second company with a minimum staffing of 4 personnel at a fire suppression incident
- (5) For other than high-rise, 480 seconds or less travel time for the deployment of an initial full alarm assignment at a fire suppression incident
- (6) For high-rise, 610 seconds or less travel time for the deployment of an initial full alarm assignment at a fire suppression incident
- (7) 240 seconds or less travel time for the arrival of a unit with first responder with automatic external defibrillator (AED) or higher-level capability at an emergency medical incident
- (8) 480 seconds or less travel time for the arrival of an advanced life support (ALS) unit at an emergency medical incident, where this service is provided by the fire department provided a first responder with an AED or basic life support (BLS) unit arrived in 240 seconds or less travel time

ELECTRIC

Electric has no objections since this outside our service territory. Steve Davis 10/31/22

GAS

Natural gas is available and directed per City Ordinance. Thank you, Brandon Smith 11/9/22

GIS

GIS has no comments. Tammy Magamoll 10/31/22

BUILDING

No comments received as of 11/11/22

PUBLIC WORKS

Public Works has no issues with this item but would like to submit the following comment. “Public Works is in process of developing a strategy for the Southern Sewer shed. This PUD will be affected by that strategy and we will address it with the site engineers when appropriate.” Cliff Kelsey 10/31/22

ADDRESSING

No comments received as of 11/11/22

ECONOMIC DEVELOPMENT

No comments received as of 11/11/22

LAKE COUNTY PUBLIC WORKS

This proposed development fronts both US 27 and Blue Cedar Rd. The development’s connection to US 27 will require permitting with Florida Department of Transportation. There is another connection shown onto Blue Cedar Rd which is not a county-maintained road. The road appears to be within the South Lake Hospital property, and I do not have any right-of-way on file for it. They may need to work with the Hospital and the Florida Turnpike on access from this road. It is recommended the development provide a traffic study following the Lake-Sumter MPO guidelines for traffic studies. There is a flood zone that crosses boundaries of Groveland, Leesburg, and Lake County. The development will need to provide a flood study with future development applications and provide a copy to all governmental agencies for review. Please let me know if you have any questions. Thanks Seth Lynch 11/7/22

LAKE COUNTY SCHOOLS

The Blue Cedar residential project is subjected to school concurrency review. Please be aware that proportionate share mitigation may be required at time of submittal. Thanks, Helen LaValley 11/4/22

PUBLIC RESPONSES

Approval

1 approval

Disapproval

none

No comment

Notice of Appearance filed:

PUBLIC COMMENTS (APPROVAL WITH REQUESTS)

PUBLIC COMMENTS (DISAPPROVAL)



CITY OF LEESBURG PLANNING & ZONING DIVISION RECOMMENDATIONS

DATE: December 15, 2022
OWNER: Blue Cedar Investments
PETITIONER: Akerman LLP c/o Carolyn Haslam, Esquire
PROJECT: Blue Cedar
REQUEST: Rezoning to PUD (Planned Unit Development)
CASE NO.: PUD-22-463

THE PLANNING & ZONING DIVISION RECOMMENDS:

APPROVAL of the request **for the following reason(s):**

1. The proposed request as conditioned in City of Leesburg Case number PUD 22-463, is compatible with the current surrounding zoning districts of City of Leesburg PUD (Planned Unit Development); City of Leesburg SPUD (Small Planned Unit Development) and Lake CP (Planned Commercial); Lake County C-1 (Neighborhood Commercial) and Lake County A (Agriculture).
2. The proposed request, as conditioned in City of Leesburg case number PUD 22-463, is compatible with the adjacent future land use designations of City of Leesburg General Commercial and Lake County Regional Office and Urban Low Density.
3. The proposed future land use designation for the site is consistent with the City's Growth Management Plan, Future Land Use Element, Goal I, Objective 1.6.

Action Requested:

1. Vote to **approve** the rezoning from Lake County A (Agriculture) to City of Leesburg PUD (Planned Unit Development) and forward the recommendation to the City Commission for consideration.

BLUE CEDAR
PUD (PLANNED UNIT DEVELOPMENT CONDITIONS)
December 15, 2022

These Planned Unit Development Conditions for a PUD (Planned Unit Development) zoning district are granted by the City of Leesburg Planning Commission, Lake County, Florida to **Blue Cedar Investments, LLC, 210 Hangar Road, Kissimmee, Florida 34741 (the “Permittee”)** (**Akerman LLP, Carolyn Haslam, 420 South Orange Avenue, Suite 1200, Orlando, Florida 32801 - Agent**) for the purposes described herein, and subject to the terms and conditions as set forth in this document, pursuant to authority contained in Chapter 25 “Zoning”, Section 25-278 “Planned Unit Development” of the City of Leesburg Code of Ordinances, as amended.

BACKGROUND

The Permittee is requesting a Planned Unit Development (PUD) zoning district to allow future construction of a proposed mixed-use development consisting of approximately 109.63 acres, containing a maximum of 315 single-family and townhome residential dwelling units, and 9.82 +/- acres which may be developed with commercial, office and institutional uses, generally located east of U.S. Highway 27 and south of South of the Florida Turnpike on a site within the City of Leesburg in accordance with their PUD application and supplemental information.

PURPOSE

The purpose of this document is to provide appropriate zoning standards for a high-quality built environment through the application of flexible and diversified land development requirements, which shall be implemented in conjunction with a master site development plan and the City of Leesburg Code of Ordinances, therefore allowing for more efficient and optimal use of the subject property, and to increase the overall economic opportunity and employment base of Leesburg, Florida.

CONDITIONS

The following conditions shall apply to the development proposed herein. If any instance where the conditions of this document may conflict with the City of Leesburg Code of Ordinances, this document shall prevail as the determining requirement.

1. **PERMISSION** is hereby granted to **Blue Cedar Investments, LLC, 210 Hangar Road, Kissimmee, Florida 34741 (Akerman LLP, Carolyn Haslam, 420 South Orange Avenue, Suite 1200, Orlando, Florida 32801 - Agent)** to construct, operate, and maintain a Planned Unit Development in and on real property in the City of Leesburg, in accordance with the requirements set forth herein. The property is more particularly described below.
2. **LEGAL DESCRIPTION**
See attached **Exhibit B, Legal Description**.

3. LAND USE

The above-described property, containing approximately 109.63 acres, shall be used for platted residential, plus commercial, office and institutional development, pursuant to City of Leesburg development codes and standards, and shall occupy the areas shown on Exhibit C, Conceptual Site Plan, subject to the conditions of this document.

A. Permitted Uses – Residential Areas (approx. 81.19 acres)

1. Detached single family residential units
2. Attached single family residential units (townhouses)
3. Accessory structures for residential uses
4. Sales office in a single-family unit
5. Accessory retail within a recreation center or clubhouse, intended for the primary use of residents, such as a snack bar
6. Temporary modular sales center office (during construction and sales of new units) not to exceed one year, and construction office not to exceed two years from the approval of the final plat of the final phase for the subdivision. Model homes may be used as sales centers during the duration of the project.

B. Permitted Uses – Commercial, Office & Institutional Areas (approx. 9.82 acres)

1. Permitted uses within the Commercial areas shall follow the C-3 (Highway Commercial) zoning district uses and requirements, as amended, subject to the conditions of this document, and including, but not limited to:
 - a. General Retail Uses
 - b. Offices uses, including medical offices.
 - c. Convenience stores/gas station with or without gas pumps
 - d. Restaurants, with or without drive-thru
 - e. Day care uses
 - f. All self-service storage (mini-storage)
 - g. Public, Private or Charter Schools
 - h. Houses of Worship
 - i. Government Offices, (administrative, fire, police, etc.)
 - j. Parks and Open Space
 - k. Utilities
 - l. Temporary modular sales center and construction office during construction phase of the commercial pod.
 - m. Retention areas
 - n. Medical facilities (All major medical facilities)

C. Prohibited Uses – All areas

1. Multi-family units (Apartments)
2. Duplexes/Triplexes
3. Industrial uses
4. Auto dealer/auto repair
5. Tattoo Parlors

6. Check cashing stores
7. Adult uses
8. Second hand (thrift) stores
9. Consignment shops
10. Pawn shops
11. Smoke shops
12. Junk or scrap collection/distribution
13. Recycling facility
14. All other uses not specifically permitted within these conditions under Permitted Uses above shall be prohibited.

4. DEVELOPMENT STANDARDS -Residential

- A. The project shall contain a maximum of 315 residential dwelling units, at a gross density not to exceed 2.8 units per acre on the approximately 109.63-acre site, as shown on Exhibit C, Conceptual Development Plan, and noted below in Tables 1 & 2.

Table 1: Residential Lots by Size

Residential Style	Lot Size	Number of Units*
SF ₅₀ -attached (Townhouse)	22 x 110	118
Single family detached	50 x 110	141
Single family detached	55 x 110	48

* Unit mix/count may change by up to 10% from the above table without the need to amend the Planned Unit Development, so long as the maximum number of units does not exceed 315 dwelling units.

Table 2 Lot Development Standards (Residential)

Standard	Townhouse	SF 50	SF 55
Min. Lot Width	22	50	55
Min. Lot Depth	110	110	110
Min. Lot Size	2420	5500	6050
Min. sf under roof	1200	1500	1600
Max building height	35	35	35
Setbacks			
Front - principal structure	25	25	25
Front – porch only	20	20	20
Side - internal lots	0	5	5
Side- corner lots	15	15	15
Rear	18	18	18
Accessory structure (side & rear)	5	5	5

- B. A mix of lot sizes is permitted to the extent that all lots are equal to or larger than the required minimums.
- C. Along each street, homes with the same architectural design shall not be immediately adjacent (side by side) or directly across from a lot with the same design. Facades may be varied to meet this requirement. The maximum impervious surface for the overall total project area shall be 65%. Individual residential lots shall have a maximum impervious surface of 70% for each lot. Community and private swimming pools shall not count toward the impervious surface calculation.
- D. For residential units, the minimum lot development standards shall be as follows:
 - 1. Each single-family detached residential unit shall have a minimum two car garage; each single-family attached unit (townhouses) shall have a minimum one car garage.
 - 2. To direct stormwater away from the foundation of each home, the following requirements for rain gutters shall apply to all primary structures on lots with a side yard setback of five (5) feet or less.
 - a. Homes with a hip roof shall have gutters on all sides of the structure.
 - b. Homes with any other style of roof, other than a hip roof, shall have gutters required only on the sides of the structure.
 - 3. Minimum distance between structures shall be as noted Table 2 *Lot Development Standards* contained herein; as measured from building wall to building wall.
 - 4. Roof overhang shall not exceed forty (40) percent of the distance between the building wall and the property line.
 - 5. Maximum building height: two (2) stories or 35 feet.
 - 6. Accessory structures shall have a minimum rear and side setback of 5 feet and single accessory structures that are not attached to the principal structure shall not occupy more than 30 percent of the required rear yard.
 - 7. Attached screened enclosures (no solid roof) must maintain a minimum setback of five (5) feet from the side and rear property line. Attached swimming pool screened enclosure shall also maintain a minimum setback of five (5) feet from the side or rear property lines.
 - 8. Solid roof structures attached to the residence must meet the required rear setback as noted under “Minimum building setbacks.”
 - 9. As part of the site plan approval process, city staff shall review final site design standards in accordance with the approved PUD (Planned Unit Development) zoning conditions set forth herein.

5. **DEVELOPMENT STANDARDS - Commercial**

- A. General - The project shall contain 300,000 square feet of commercial, office and institutional uses on approximately 9.82 acres of land within the project, as shown on **Exhibit C, Conceptual Development Plan**. The location of institutional uses may vary within the project may be adjusted to create adequate access.
- B. Development standards for commercial properties shall be as shown on the Conceptual Site Plan Exhibit C, and as follows:

Table 3 – Lot Development Standards, Commercial

Commercial Parcel Development Standards	
Lot Standards	
Min. Lot Width	80'
Min. Lot Depth	100'
Min. Lot Size	8,000 sf
Max building height	5 stories
<i>Setbacks</i>	
Front*	30
Side - internal lots	0*
Side- corner lots	15
Rear	20

* = firewall required

- C. Any additional commercial use standards shall be in accordance with Section 25-288 – Commercial Uses, with the following exceptions:
- Outdoor cafes are permitted in the side yard; and
 - Building Separation Requirements shall be in accordance with Florida Building Code.

6. ARCHITECTURAL STANDARDS (Residential)

- A. All residential buildings shall utilize at least five (5) of the following design features to provide visual relief along all elevations of the single-family units. Designs may vary throughout the development.
1. Dormers
 2. Gables
 3. Recessed or raised entries
 4. Covered porch entries
 5. Cupolas
 6. Pillars or decorative posts
 7. Bay window (minimum 12-inch projections)
 8. Eaves (minimum 6-inch projections)
 9. Front windows with arched glass tops and minimum 4-inch trim.
 10. Garage vehicle doors shall incorporate the following elements: raised decorative panels, decorative glass panels or panes, decorative hinges, etc.
 11. Front doors shall incorporate the following decorative elements: raised decorative panels, decorative glass panels or panes, decorative handles, etc.
 12. Stone accents
 13. Shutters

14. Board and batten siding
 15. Hardy board siding
 16. Raised banding
 17. Craftsman style garage doors
- B. Exterior building materials contribute significantly to the visual impact of a building on the community. These materials shall be well designed and integrated into a comprehensive design style for the project. The total exterior wall area of each building elevation shall be composed of one of the following:
1. At least thirty-five percent (35%) full-width brick or stone (not including window and door areas and related trim areas), with the balance being any type of lap siding and/or stucco.
 2. At least thirty percent (30%) full-width brick or stone, with the balance being stucco and/or a “cementitious” lap siding. (A “cementitious” lap siding product is defined as a manufactured strip siding composed of cement-based materials rather than wood fiber-based or plastic-based materials. For example, Masonite or vinyl lap siding would not be allowed under this option.).
 3. All textured stucco shall be permitted subject to the provision of at least five (5) unique design features such as recessed garages, tile or metal roofs, arched windows, porches, etc. in the elevations of the buildings or the buildings are all brick stucco.
 4. For all designs, architectural facades and features shall be submitted and reviewed by the Planning and Zoning Manager or designee for compliance prior at time of site plan review.
- C. Other similar design variations meeting the intent of this section may be approved by the Planning and Zoning Manager or designee.
- D. The architectural styles and facades shown in **Exhibit D, Façade Samples** herein are considered conceptual. Architectural facades shall be submitted to staff to review for consistency with the conditions of this PUD agreement.
- E. The Permittee shall utilize “Dark Sky” lighting principles when selecting lighting fixtures for all street lighting. Such lighting shall achieve the overall effect of containing and shielding excessive light pollution from adjacent properties. Appropriate designs are shown on as **Exhibit E**, attached hereto.

7. **ARCHITECTURAL STANDARDS, Non-Residential**

- A. The City of Leesburg, under Ordinance 16-35, adopted Commercial Architectural Standards, now codified under Section 25-360, City of Leesburg Code of Ordinances. This section shall be required for all non-residential construction for the subject property.
- B. All commercial development shall follow the C-3 (Highway Commercial) development standards except as amended herein.

- C. Impervious surface coverage for commercial, and office and institutional area(s) shall be calculated separately for each parcel, and shall not exceed eighty percent (80%) as calculated for each parcel.
- D. A minimum of twenty (20) percent of the site within the commercial, office and institutional areas shall be developed as open space, including retention areas, buffer and landscaped areas. Parking areas and vehicle access areas shall not be considered in calculating open space.
- E. Commercial structures shall have a maximum height of five (5) stories/50 feet.
- F. With the exception of building height and setbacks, spatial requirements set forth herein for non-residential structures shall be deemed satisfied provided as-built measurements do not deviate from such requirement by more than five (5) percent.
- G. The Permittee shall utilize "Dark Sky" lighting principles when selecting lighting fixtures for all street lighting. Such lighting shall achieve the overall effect of containing and shielding excessive light pollution from adjacent properties. Appropriate designs are shown on as Exhibit E, attached hereto.

8. **PARKING**

A. General

- 1. The permittee shall have off-street parking spaces within all areas of the property per an approved site plan pursuant to the City of Leesburg Code of Ordinances. Nonresidential development shall include the required number of handicapped parking spaces.
- 2. The location and design of the proposed parking areas will be reviewed during the site plan review process to provide for adequate parking, which may limit the permitted uses of the site.

B. Commercial/Office/Institutional

- 1. All parking aisles shall contain landscape islands located at the end of each aisle and at intervals of one each twelve (12) spaces in parking aisles. In commercial, office and institutional areas, each landscape island shall be at least 200 square feet, and contain at a minimum, one canopy or understory tree, plus shrubs and groundcover.

9. **OPEN SPACE, LANDSCAPING & BUFFER REQUIREMENTS**

- A. A minimum of 35% open space shall be provided throughout the development. Open space may consist of buffers, wetlands, retention and recreation areas.
- B. A master landscape plan shall be submitted for review by City staff for all landscaping, buffer and boundary areas, parking lots, access roads, entry ways and new construction. This plan shall be reviewed for consistency with this PUD document and the Conceptual Site Plan (**Exhibit C**) and City of Leesburg landscape code requirements.

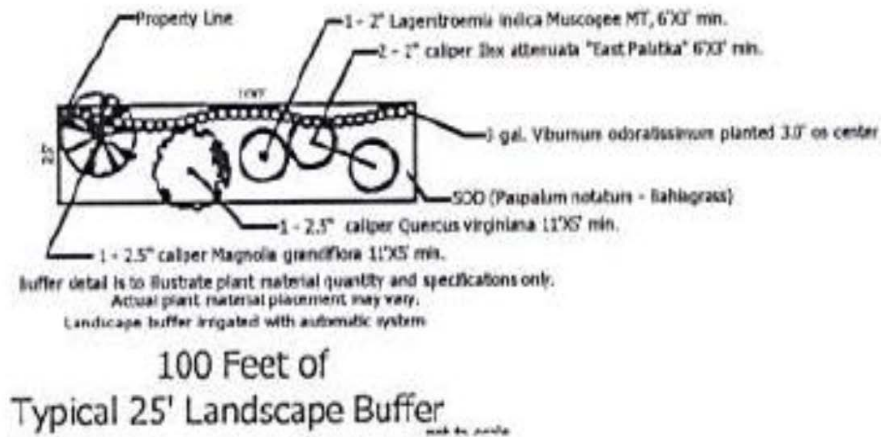
- C. All landscaped areas shall be designed to meet Section 25-337, Waterwise and Florida Friendly Landscaping, City of Leesburg Code of Ordinances.
- D. A minimum twenty-five (25) foot buffer tract with plantings as shown in Figure A below, shall be provided along the entire residential boundary of the property, and shall be constructed simultaneously with each phase of development. All landscape buffers shall be separate tracts, shall not consist of, nor be part of individually platted lots. Such buffers shall be common areas, and shall be maintained by an entity such as a Property Owners or Homeowners Association.
- E. An open style fence (of wood or synthetic construction) or a landscaped berm shall be installed on the property along Blue Cedar Road along the northern boundary of the site. This fence and/or berm shall be installed at a minimum height of four (4) feet. Said fence shall be maintained by the Property Owners or Homeowners Association. Maintenance of fences located within buffer or common areas shall be the responsibility of the neighborhood association, such as a Homeowners or Property Owners Association.
- F. An eight (8) foot wall, constructed of concrete with stucco or similar synthetic material, shall be constructed on the eastern sides of the commercial properties adjoining the residential property, to create a physical buffer boundary between the commercial and residential uses. The wall shall be maintained by the owners of the commercial property. Exact location of the wall may be established during Site Plan Review process.
- G. Land uses allowed within the upland buffers are limited to hiking trails, walkways, passive recreation activities and stormwater facilities as permitted by St. Johns River Water Management District.
- H. Each platted residential lot of record shall contain a minimum of one canopy tree, located within in the front yard, selected from the list of trees within the City of Leesburg Code of Ordinances, *Section 25-328 Table 1, Canopy Trees*, plus at least one canopy or understory other tree, located in the back yard. This requirement shall be reduced to one canopy tree for each villa and townhouse lot, with the canopy tree to be located in either the front or rear yard, alternating lots along the street. All other requirements for tree planting based on lot size under the Code of Ordinances shall remain in effect.
- I. All landscaping and buffering shall be in accordance with regulations contained within the City of Leesburg Code of Ordinances, Section 25-329, and at a minimum shall contain the following plantings as noted in Figures A and B below, with the exception of the buffer along Blue Cedar Road, which shall be developed with the enhancements as described herein. The buffer along the project's frontage on Blue Cedar Road shall comply with the City's Code of Ordinances and Figures A and B, and is modified to include the enhanced landscaping items identified below:

- Canopy Trees shall be increased in size to a minimum 3” caliper and 12’ overall height;
- Ornamental Trees shall be required within the buffer with a minimum of 2 ornamental trees per 100 linear feet with a minimum 2” caliper and 7’ overall height;
- All trees planted in the buffer shall be native trees; and
- The buffer shall include an earthen berm along the project’s frontage with an average height of 3’.

Figure A

Canopy Trees (per 100 l.f.)	2 per 100 linear ft
Tree CAL/Height	2” cal, 12’ overall height
Optional Ornamental Trees (per 100 l.f.)	3 per 100 linear ft
Tree CAL/Height	2” cal, 7’ overall height
Shrub Screen (per 100 l.f.)	
Square Ft. of Shrubs	(33) 3 gal plants, 18”—24” minimum at installation (depending on species); hedges to be 36”—42” high by thirty-six (36) inches wide hedge or continuous landscape screen with a ninety (90) percent opacity within one (1) year of planting
Container size	3 gal

Figure B



- I. All new commercial, office and institutional building construction shall comply with Section 25-329 *Landscape Buffer Requirements*, City of Leesburg Code of Ordinances, for landscaping around building areas, including a five (5) foot landscape buffer around each building perimeter area facing the entrance and sides. All new structures shall extend the required landscape perimeter area to include all sides visible to the general public. Rear side of each building shall be exempt from landscaping where the rear of the building is not visible to the general public using the building.
- J. All buffers along the exterior property lines shall be distinct and separate from the residential and commercial lots and properties, and shall be platted as buffers which are owned and maintained by a property owners or homeowners association.
- K. Nothing herein shall be construed to prevent the developer/or property owners from increasing buffer width and/or plantings.
- L. Variations to the landscape and buffering requirements of this document may be approved by the Planning and Zoning Manager or designee, to the extent that the overall intent of the PUD and the Landscaping Code are maintained, including consideration of any existing fencing on adjacent properties and existing natural vegetative buffers. Use of the University of Florida IFAS (Institute of Food and Agricultural Sciences) approved standards for “Florida Friendly Landscaping” will also be acceptable.
- M. The surveying of trees on the property shall be conducted as follows:
 - 1. All specimen, heritage and historic trees shall be surveyed. Staff will review the tree survey and such trees shall be saved where possible during the site plan review process. This may include amending the site plan to save specimen, heritage and historic trees.
 - 2. Site areas that are to preserve existing trees do not need to be included in the survey unless the trees are to be used in preservation/replacement requirements.
 - 3. The tree survey shall be completed by a licensed surveyor.

10. SITE ACCESS

- A. The project shall have its primary access on US Highway 27, subject to FDOT approval, and shall be constructed in a “boulevard style” (divided roadway with landscaped median), from west to east, to the eastern boundary of the Commercial Parcel, as shown on Exhibit C, Conceptual Site Plan. There shall be a secondary entrance to the project on Blue Cedar Road, which shall serve as the secondary access- as shown on Exhibit C, Conceptual Site plan.
- B. All access points shall be designed to allow emergency access vehicles room to maneuver and have appropriate traffic flow. Each entrance shall be reviewed and adjusted by staff as needed at the Site Plan and Construction Plan review.
 - 1. Offsite road improvements on existing roads adjacent to the property may be required based on finalized access locations. Such improvements may include, but are not limited to, left and right turn lanes, right-of-way dedication, and pavement

rehabilitation. Any proposed offsite road improvements must be reviewed by Lake County Public Works.

2. Prior to completion of the subdivision design plans, the developer shall work with the Lake County Department of Public Works to ensure all appropriate required roadway and access improvements for the development are made part of the plans submitted to the City of Leesburg.
 3. The Master Development Plan, and the access points proposed thereon, are considered conceptual until the appropriate engineering and site plan reviews, along with any required upgrades are completed for the project.
- C. All access points shall be reviewed, as legally prescribed by Lake County Public Works, and/or FDOT as applicable, and shown on the Master Development Plan - Exhibit C, as amended. All access points are conceptual and may be amended subject to site constraints or requirements. Actual location and design of all roads shall be determined during the site plan review process and shall include consideration of, and connection to, sidewalks, recreation paths, etc. All other access shall be reviewed for necessity and requirements through Lake County and the City of Leesburg development and permitting processes. Any additional access points shall be subject to site plan application review process.
- D. All access points are subject to review by the appropriate permitting agency, including FDOT, Lake-Sumter Metropolitan Planning Organization, Lake County and the City of Leesburg as applicable. The developer shall be responsible for on and offsite improvements required as a result of any access points. The developer shall be responsible for all on and offsite improvements required as a result of any access points.
- E. Roadway interconnectivity shall be provided as shown on the Conceptual Site Plan – Exhibit C, as needed, to allow for connection points between this development and future development of adjacent properties.

11. SIGNAGE

- A. Each required access point shall provide a decorative entry feature to include a concrete, brick or stucco wall at least five (5) feet in height on each side of the entryway, except for the US Highway 27 entrance which feature can be reduced to locating on only one side of the road to minimize impacts to the wetlands. This may be used for signage per City of Leesburg Code of Ordinances, as amended.
1. *Commercial Signage* - All signs placed or constructed on the property shall comply with *Article VI- Sign Regulations, Section 25-421 through Section 25-426*, City of Leesburg Code of Ordinances, as amended or shall otherwise meet the requirements of this document, whichever is least restrictive.
 - a) *Monument signs* – Monument signs with fully enclosed bases and supports, located adjacent to U.S. Highway 27 shall be allowed as follows:
 1. Max overall height: 20 feet
 2. Max sign area: 100 sf per side (2 sides)
 3. Fully enclosed base, minimum 2 feet solid base (or 10% of overall height)
 4. Base width: minimum 50% of sign area width

5. Location minimum 5 feet behind right of way, 10 feet if greater than 12 feet in height.
- b) *Wall signs* - Wall signs shall be permitted per City of Leesburg Code of Ordinances, as amended.
2. *Access points*- Each required neighborhood or commercial access point shall provide a decorative entry feature to include a concrete, brick or stucco wall at least five (5) feet in height, on each side of the entryway. This decorative entry feature may be used for signage per City of Leesburg Code of Ordinances, as amended.
3. Alternative designs for the ground enclosure support and bases of a monument sign may be approved by the Planning and Zoning Manager or designee, where the architectural style would be in keeping with the intent of these sign regulations.

12. TRANSPORTATION IMPROVEMENTS

- A. Any transportation improvements or rights-of-way that may be required shall be based on projected needs and shall be contingent upon site plan approval by City staff during the development review and permitting process. The plan review process shall include consideration of required sidewalks, recreation paths etc.
- B. A traffic/transportation study shall be submitted for review and determination of any necessary access improvements, and including any off-site improvements legally required by Lake County, the Lake-Sumter MPO or the City of Leesburg. Said improvements will be the responsibility of the Permittee.
- C. The Permittee shall provide necessary traffic improvements within and adjacent to the development which are legally required by Lake County, the Lake-Sumter MPO and City of Leesburg.
- D. All roads within the development shall be designed and constructed to meet the City of Leesburg requirements.
- E. The Permittee shall be responsible for obtaining all necessary legally required Lake County permits and a copy of all permits shall be provided to the City of Leesburg.
- F. The City of Leesburg shall not be responsible for the construction of any roads or transportation improvements.
- G. All roads within the development shall be constructed to meet the City of Leesburg's standards, ARTICLE VII – TECHNICAL STANDARDS, as amended.
 1. Should the Permittee (or designee) desire to dedicate the proposed project's internal road system to the City of Leesburg; the Permittee shall demonstrate

to the satisfaction of the City of Leesburg that the road system is in suitable condition and meets all City road design requirements.

2. Should the Permittee (or designee) choose to retain the roadways, the Permittee shall establish an appropriate legal entity that shall accept responsibility to pay the cost and perform all services required to maintain the roads and transportation improvements to City of Leesburg codes and standards, as amended. A Homeowners or Property Owners Association, or other such legal entity will be considered acceptable.

- H. Sidewalks shall be provided on both sides of the entrance road(s) and internal roads, and shall provide cross connections to all recreation and residential areas. Internal road rights-of-ways shall contain sidewalks on both sides of each street. All sidewalks shall be constructed in accordance with City of Leesburg Codes.
- I. The terms and requirements of this section shall not be interpreted to preclude or interfere with the creation, provision, extension or development of future rights of way, easements, access points and/or roadways designed for the purposes of increasing access and egress to the property.

13. UTILITIES

Prior to receiving final development approval, the Permittee shall submit a stormwater management plan and utility plan acceptable to the City of Leesburg. Water, wastewater and natural gas services will be provided by the City of Leesburg. Prior to any clearing, grubbing, or disturbance of natural vegetation in any phase of the development, the Permittee shall provide:

- A. A detailed site plan that indicates all the provisions for electric, water, sewer, and/or natural gas in accordance with the City of Leesburg Land Development Codes.
- B. Developer shall bear all responsibility, financial and otherwise, for the construction and installation of all utility infrastructure and other improvements related to the use and development of the property, consistent with the typical pioneering agreement approved on new home projects in the city, including such off-site improvements required by the City and all other appropriate government agencies. All such requirements shall be constructed to the applicable specifications imposed by the ordinances and regulations of the City in effect at the time of construction.
- C. Developer shall be responsible for the installation of a natural gas lines in the development so that a minimum of eighty percent (80%) of all residential units in the development are connected to natural gas, as required by the City of Leesburg Code of Ordinances as amended.
- D. The City of Leesburg intends to service the property with water and wastewater services at this time. At the time of connection, all regulations in place at the time of the request shall be required, including but not limited to impact fees, connection and utility service deposit charges. The cost of supplying water and wastewater lines

and other necessary infrastructure such as lift stations to the development shall be the responsibility of the applicant.

14. STORMWATER/DRAINAGE MANAGEMENT

All drainage shall be designed and constructed in a manner to meet all State of Florida and City of Leesburg codes, including the requirement that all stormwater runoff is contained within the boundaries of the properties, and does not create a detriment to surrounding properties. Prior to receiving final development approval, the Permittee shall submit a stormwater management plan and utility plan acceptable to the City of Leesburg. Prior to any clearing, grubbing, or disturbance of natural vegetation in any phase of the development, the Permittee shall provide:

- A. A detailed site plan that demonstrates no direct discharge of stormwater runoff generated by the development into any wetlands or onto adjacent properties.
- B. A stormwater management system designed and implemented to meet all applicable St. Johns River Water Management District and City of Leesburg requirements.
- C. A responsible legal entity for the maintenance of the stormwater management system on the plat prior to the approval of the final plat of record. A homeowner's or property owners association is an acceptable maintenance entity.
- D. The existing 100-year flood plain on the property shall be shown on all plans and lots.
- E. The appropriate documentation that any flood hazard boundary has been amended in accordance with Federal Emergency Management Agency requirements, if the 100-year flood plain is altered and /or a new 100-year flood elevation is established in reference to the applicable flood insurance rate map.
- F. A copy of the Management and Storage of Surface Waters permit obtained from St. Johns River Water Management District shall be provided to the City during the site plan review process.
- G. Should the Permittee desire to dedicate the proposed project's stormwater management system to the City of Leesburg; the City, at its discretion, may accept or not accept the stormwater management system.
 - 1. Prior to acceptance, the Permittee shall demonstrate to the City the stormwater management system is in a suitable condition and meets City of Leesburg and St. Johns River Water Management District requirements.
 - 2. As a condition of accepting the system the City may create a special taxing district or make other lawful provisions to assess the cost of maintenance of the system to the residents of the project.

15. WETLANDS, FLOOD ZONES & WILDLIFE

- A. All wetlands on the project site shall be identified by a jurisdictional wetland boundary line, and the location and extent of each wetland shall be determined by the Department of Environmental Protection, St. Johns River Water Management District and/or U.S. Army Corp of Engineers. Each wetland shall be placed on a suitable map, signed and sealed by a surveyor registered to practice in Florida and shall be submitted as part of the site plan application process.
- B. To the extent practicable, wetlands shall be placed in a conservation easement, which shall run in favor of, and be enforceable by, the St. Johns River Water Management District or another legal entity such as a homeowner²'s association. The conservation easement shall require that the wetlands be maintained in their natural and unaltered state. Wetlands shall not be included as a part of any platted lot, other than a lot platted as a common area, which shall be dedicated to the St. Johns River Water Management District or another legal entity such as a homeowner²'s association for ownership and maintenance.
- C. Buildings or structures shall be a minimum of 50 feet from any wetland jurisdiction boundary.
- D. Wetlands shall have an average upland buffer of 25 feet, with a minimum of 15 feet, or the upland buffer established by St. Johns River Water Management District and/or U.S. Army Corp of Engineers; whichever is more restrictive. All upland buffers shall be naturally vegetated and upland buffers that are devoid of natural vegetation shall be re-planted with native vegetation or as required by St. Johns River Water Management District and/or U.S. Army Corp of Engineers.
- E. Land uses allowed within the upland buffers for wetlands are limited to stormwater facilities as permitted by St. Johns River Water Management District.
- F. If wetland alteration is permitted by St. Johns River Water Management District and/or U.S. Army Corp of Engineers, wetland mitigation shall be required in accordance with permit approvals from St. Johns River Water Management District or U.S. Army Corp of Engineers, whichever is more restrictive.
- G. A wildlife management plan for the project site shall be prepared based on the results of an environmental assessment of the site and any environmental permit required from applicable governmental agencies. The wildlife management plan shall be submitted to the City as part of the site plan application process.
- H. A map indicating the location of the 100-year flood plain.
- I. The appropriate documentation that any flood hazard boundary has been amended in accordance with Federal Emergency Management Agency requirements, if the 100-year flood plain is altered and/or a new 100-year flood elevation is established in reference to the applicable flood insurance rate map.

- J. Through the Site Plan Review process, the developer shall coordinate with the City of Leesburg, Lake County and all impacted government agencies regarding elevation determinations, compensatory storage and overall design of the subdivision within and near flood hazard boundary areas, to ensure compliance with all regulations.

16. IRRIGATION & WATER USE

- A. All landscaped areas shall be irrigated and designed to meet Section 25-337, Waterwise and Florida Friendly Landscaping, City of Leesburg Code of Ordinances.
- B. The use of St. Augustine grass, or other varieties of grass which require significant amounts of water are prohibited. The use of Bahia, Bermuda, Zoysia or other grasses which are more drought tolerant are permitted.
- C. For purposes of water conservation, all irrigated areas shall meet the requirements of section 25-337(c)(4), as amended, City of Leesburg Code of Ordinances.

17. RECREATIONAL REQUIREMENTS

- A. Recreational development provided on the site shall include active and passive uses, as well as enclosed or unenclosed recreational space, devoted to the joint use of the residents, as seen on the attached **Conceptual Site Plan, Exhibit C**.
- B. The development shall include park areas totaling a minimum of 2.36 acres, as shown on the attached **Conceptual Site Plan, Exhibit C**.
- C. Recreational requirements shall include a minimum of two primary active recreation areas. One shall be located at or near the primary entrance to the subdivision off the boulevard entrance. The second shall be located on the south side of the development. These areas shall include a primary recreation area with uses such as a children's playground with equipment, dog park area, gazebo, swimming pool, or other amenities as reviewed and approved by staff. At least one of the areas shall contain a swimming pool and cabana. The first recreation area shall be constructed in conjunction with and completed no later than the completion of 50% of the approved maximum number of residential units. The second shall be completed no later than such time as 80% of the approved maximum number of residential units is completed.
- D. Credit for recreational space shall be given for areas dedicated to recreational space, to include items such as a clubhouse with recreation room, swimming pool, outdoor cooking facilities such as grills, youth playgrounds, play courts, dog parks or other similar uses which will meet the intent of this document. Other similar uses which will meet the intent of this document may be supplied by the developer.

- E. All recreation spaces may include, but are not limited to:
 - 1. Trails, playgrounds, basketball, tennis, handball courts, etc.
 - 2. Community swimming pool, including the deck area surrounding such pools.
 - 3. Indoor recreation rooms provided such rooms are permanently maintained for the use of residents for recreational purposes.
 - 4. Other active recreational activities may be used, subject to approval by the City of Leesburg.

18. MAINTENANCE

- A. With the exception of any public utilities, maintenance of all site improvements, including but not limited to roadways, drives, internal sidewalks, landscaping and drainage shall be the responsibility of the property owner. A homeowner's association shall serve as an appropriate entity for all common properties within the development. A property owners association shall be responsible for the entryway landscaping of buffers for the commercial area, including the buffers on the east side the commercial areas.

19. DEVELOPMENT PHASING & IMPLEMENTATION

- A. -The proposed project may be constructed in phases in accordance with the **Planned Unit Development Conditions and Conceptual Plan, Exhibit C.** Changes to the development conditions or conceptual plan, other than those conditions described in these PUD Conditions of Approval, shall be revised in accordance with the Planned Development review process, City of Leesburg Code of Ordinances.
- B. Implementation of the project shall substantially commence within one-hundred twenty (120) months after approval of this Planned Development by City Commission. In the event, the conditions of the PUD have not been substantially implemented during the required time period, the City of Leesburg shall have the option of scheduling the PUD, with due notice to the owner and surrounding property owners, for reconsideration by the Planning Commission at their next available regular meeting. The Planning Commission will consider whether to extend the PUD approval or rezone the property to another appropriate zoning classification. "Implementation" for purposes of this subsection shall mean, at a minimum, recording of a final plat, and final approval of construction plans, together with actual commencement of construction on the property.
- C. As part of the overall development process, if the project is constructed in phases, then plat of the lots for each approved phase shall contain only portions of the development approved under the Site Plan Review Process, i.e. each phase platted shall match each phase submitted for site plan review.

20. MISCELLANEOUS CONDITIONS

- A. The uses of the proposed project shall only be those uses identified in the approved Planned Unit Development Conditions. Any other proposed use must be specifically authorized in accordance with the Planned Development amendment process.
- B. No person, firm or corporation shall erect, construct, enlarge, alter, repair, remove, improve, move, convert, or demolish any building structure, or alter the land in any manner without first submitting the necessary plans and obtaining appropriate approvals in accordance with the City of Leesburg Codes.
- C. Construction and operation of the proposed use(s) shall at all times comply with the Planned Unit Development conditions set forth herein, and with all City and other governmental agencies rules and regulations.
- D. The transfer of ownership or lease of any or all of the property described in these PUD Conditions of Approval shall include in the transfer or lease agreement, a provision that the purchaser or lessee is made good and aware of the conditions pertaining to the Planned Unit Development established and agrees to be bound by these conditions. The purchaser or lessee may request a change from the existing plans and conditions by following the procedures as described in the City of Leesburg Land Development Code, as amended.
- E. These PUD Conditions shall inure to the benefit of, and shall constitute a covenant running with the land and the terms, conditions, and provisions hereof, and shall be binding upon the present owner and any successor, and shall be subject to each and every condition as set forth herein.
- F. These conditions of approval shall be recited within the site plan and construction plan submittals.

21. LEVELS OF SERVICE

- A. Levels of Service
 - A. As submitted, the development resulting from the proposed zoning change may result in demands on public facilities which would exceed the current capacity of some public facilities, such as, but not limited to water, wastewater, roads, drainage, and solid water. No final development order (site plan and building permits) shall be granted for proposed development until there is a finding that all public facilities and services required for the development have sufficient capacity at or above the adopted level of service (LOS) to accommodate the impacts of the development, or that improvements necessary to bring facilities up to their adopted LOS will be in place concurrent with the impacts of the development.
- B. Utilities
 - 1. Projected Capacities
 - A. The City's utility planning efforts draw upon phasing, capacity and service requirements, based upon information provided by the applicant. The City

develops its plans consistent with sound engineering principles, prudent fiscal practices and due regard for regulatory compliance.

- C. If the development requires construction of new distribution or collection lines, or other infrastructure needed to develop the subdivision, the developer will be required to construct such facilities to provide service. The developer will bear the cost of design, permitting and construction. Any such facilities must be constructed in a fashion consistent with the City's master plans and to the City standards and specifications.
- D. Commitment of Capacity
 - 1. There are no previous commitments of any existing or planned excess capacity for this property.
- E. Ability to Provide Services
 - 1. At this time, the City intends to provide water, wastewater and reclaimed water services within its service area for the foreseeable future.
 - 2. Future development within the City of Leesburg utility service areas may impact the provision of utility services.

EXHIBIT B
(provided by applicant)

LEGAL DESCRIPTION

THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 AND GOVERNMENT LOT 4, EAST OF US HIGHWAY 27, IN SECTION 7, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA.

AND

THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 AND THE NORTH 3/4 OF THE EAST 1/4 OF GOVERNMENT LOT 1 AND THE NORTHWEST 1/4 OF THE EAST 1/2 OF GOVERNMENT LOT 1 AND THE SOUTHWEST 1/4 OF THE EAST 1/2 OF GOVERNMENT LOT 1, LYING NORTH OF LAKE, ALL IN SECTION 18, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA.



AVON



Avon

CLIFTON



Clifton



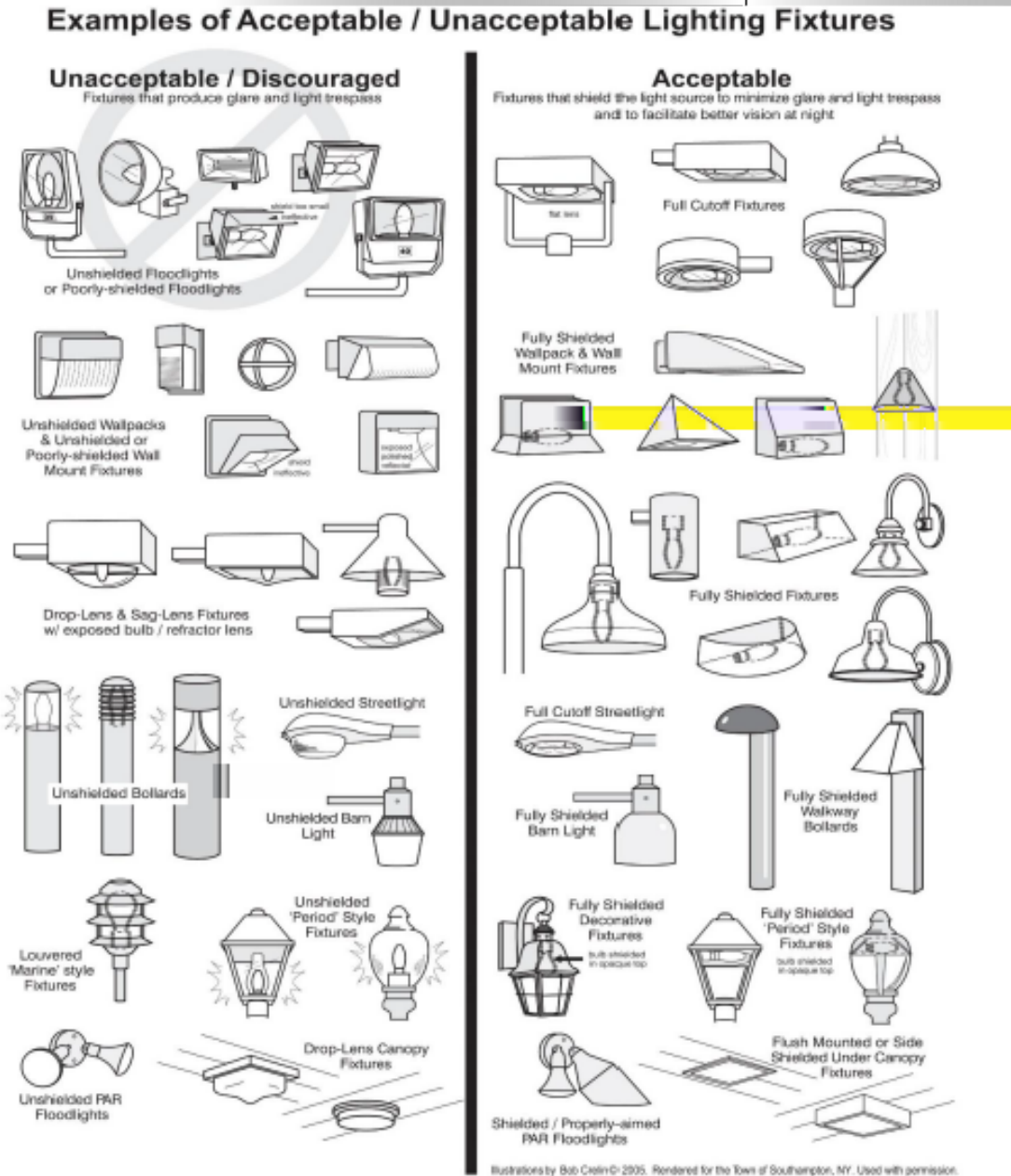
Delray



EXHIBIT E
DARK SKY LIGHTING (Acceptable designs)



TYPICAL DARK SKY LIGHTING FIXTURES



City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.A.4.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director)

Subject: An Ordinance of the City of Leesburg, Florida, establishing the Bellaviva at Whispering Hills Community Development District pursuant to Chapter 190, Florida Statutes; providing for authority and power of the district; providing for the Board of Supervisors of the district; providing for the district budget; providing for functions of the district; providing for miscellaneous provisions; and providing an effective date. (Bellaviva at Whispering Hills)

Staff Recommendation:

Planning and Zoning Staff recommend approval of the request to allow a CDD (Community Development District) for the Whispering Hills subdivision, to be known as Bellaviva at Whispering Hills.

Analysis:

The request is to approve the creation of a Community Development District (CDD) within the proposed Whispering Hills development, which is located on the east side of U.S. Highway 27 South and south of County Road 48. This district will consist of approximately 349 acres within the overall 1,088 +/- acre development as seen in the attachments, and will be known as Bellaviva at Whispering Hills.

Community Development Districts are permitted under Chapter 190, Florida Statutes, and are a form of special purposed district which can be created to manage, finance and deliver basic community development services. These services can include, but are not limited to, the funding, construction and operation of water and wastewater systems, roads, bridges, transit shelters, environmental, conservation, mitigation areas, and parks, plus schools and security measures. These services may vary from district to district. CDD's are specific to a described area, and have no zoning, development permitting or police power, and have no authority to encumber debt to a local government. Each district must remain in compliance with the local governments' comprehensive plan.

Currently, there are several CDD's within the city, including one in Arlington Ridge, one in Tara Oaks, and several in The Villages of West Lake. Approval of this request does not create a negative impact on the City's Comprehensive Plan or the surrounding property owners.

Procurement Analysis:

N/A

Options:

1. Approve the proposed ordinance creating the Bellaviva at Whispering Hills Community Development District for the Whispering Hills Subdivision; or
2. Other action the Commission may choose.

Fiscal Impact:

Property owners within the Community Development District areas are solely responsible for the funding, financing and maintenance of activities of the district; therefore no direct fiscal impact is anticipated.

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, ESTABLISHING
THE BELLAVIVA AT WHISPERING HILLS COMMUNITY DEVELOPMENT
DISTRICT PURSUANT TO CHAPTER 190, FLORIDA STATUTES;
PROVIDING FOR AUTHORITY AND POWER OF THE DISTRICT;
PROVIDING FOR THE BOARD OF SUPERVISORS OF THE DISTRICT;
PROVIDING FOR THE DISTRICT BUDGET; PROVIDING FOR FUNCTIONS
OF THE DISTRICT; PROVIDING FOR MISCELLANEOUS PROVISIONS;
AND PROVIDING AN EFFECTIVE DATE. (BELLAVIVA AT WHISPERING
HILLS)**

WHEREAS, Bellaviva at Whispering Hills, LLC (the “Petitioner”) has petitioned the City Commission for the City of Leesburg, Florida (the “City”) to adopt an ordinance establishing the boundaries of the Bellaviva at Whispering Hills Community Development District (the “District”) pursuant to Chapter 190, Florida Statutes, and granting certain special powers; and

WHEREAS, the City, in determining whether to establish the District boundaries, has considered and finds that all statements contained in the Petition to Establish the Bellaviva at Whispering Hills Community Development District (the “Petition”) are true and correct; and

WHEREAS, the City has considered and finds that the establishment of the District is not inconsistent with any applicable element or portion of the applicable Comprehensive Plan; and

WHEREAS, the City has considered and finds that the area of land within the District is a sufficient size, is sufficiently compact, and is sufficiently contiguous to be developed as a functional interrelated community; and

WHEREAS, the City has considered and finds that the District is the best alternative for delivering the community development services and facilities to the area that will be served by the District; and

WHEREAS, the City has considered and finds that the community development services and facilities of the District will not be incompatible with the capacity and uses of existing local and regional community development services and facilities; and

WHEREAS, the City has considered and finds that the area that will be served by the District is amenable to separate special-district government; and

WHEREAS, a duly noticed public hearing on the Petition was held prior to the adoption of this Ordinance establishing the District.

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

SECTION 1: AUTHORITY. This ordinance is adopted in compliance with and pursuant to the Uniform Community Development Act of 1980, Chapter 190, Florida Statutes (2022).

SECTION 2: DISTRICT NAME. There is hereby created a community development district

situated entirely within incorporated Leesburg, Florida, which District shall be known as the “Bellaviva at Whispering Hills Community Development District.”

SECTION 3: EXTERNAL BOUNDARIES OF THE DISTRICT. The external boundaries of the District are described in **Exhibit A** attached hereto; the overall parcel containing 390.36 acres of land.

SECTION 4: FUNCTIONS AND POWERS. The powers and functions of the District are described in Chapter 190, Florida Statutes (2022), as may be amended from time to time. The Charter of the District shall be as set forth in Chapter 190, Florida Statutes, as created by general law. The District’s Board of Supervisors may further exercise certain additional powers to finance, fund, plan, establish, acquire, construct, reconstruct, enlarge or extend, equip, operate and maintain systems and facilities for (a) parks and facilities for indoor and outdoor recreational, cultural, and educational uses; and (b) security, including but not limited to, guardhouses, fences and gates, electronic intrusion-detection systems, and patrol cars, when authorized by applicable governmental agencies; except that the District may not exercise any police power, but may contract with the City for an increased level of such services within the proposed District boundaries, all as authorized and described by Section 190.012(2), Florida Statutes. The District shall not provide utility service (water, wastewater, reuse, electricity, cable television, telephone or other telecommunications, dial up or broadband internet, solid waste collection and disposal, or any other utility service).

SECTION 5: BOARD OF SUPERVISORS. The five persons designated to serve as initial members of the District’s Board of Supervisors are Gregory Cox, Clifton Fischer, Pete Williams, Stephanie Marsan and Daniel Kovacs. All of the listed persons are residents of the State of Florida and citizens of the United States of America.

SECTION 6: NOTICE TO PURCHASERS. Any and all agreements for the sale of property within the boundaries of the District must include the disclosure statement required in Section 190.048, Florida Statutes (2022) or any successor provision thereto. This requirement shall apply not only to the initial sale of a parcel, but also to all subsequent sellers, successors and assigns, for the life of the District.

SECTION 7. Administrative Correction of Scrivener’s Errors. The administrative correction of typographical and/or scrivener’s errors in this Ordinance which do not affect the intent may be authorized by the City Manager or designee, without need of public hearing, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 8: SEVERABILITY. If any provision of this Ordinance, or the application thereof, is finally determined by a court of competent jurisdiction to be invalid, illegal or unenforceable, such provision shall be deemed to be severable and the remaining provisions shall continue in full force and effect provided that the invalid, illegal or unenforceable provision is not material to the logical and intended interpretation of this Ordinance.

SECTION 9: EFFECTIVE DATE. This Ordinance shall take effect upon its passage and adoption pursuant to general law.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of
Leesburg, Florida, held on the 27th day of March 2023.

Mayor

ATTEST:

City Clerk

EXHIBIT A**SKETCH OF DESCRIPTION**

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

LEGAL DESCRIPTION:

A parcel of land lying and being in Section 25, Township 20 South, Range 24 East and Sections 29 and 30, Township 20 South, Range 25 East, Lake County, Florida, being more particularly described as follows:

Begin at the Southeast corner of the North 660.16 feet of the South 1660.23 feet of the Northeast 1/4 of Section 25, Township 20 South, Range 24 East, the same being on the West line of Section 30, Township 20 South, Range 25 East; thence departing said West line, run N89°06'05"W, along the South line of said North 660.16 feet of the South 1660.23 feet of the Northeast 1/4 of Section 25, a distance of 2,388.91 feet to the intersection with the Easterly Right of Way line of U.S. Highway 27; thence N09°41'21"W, along said Easterly Right of Way line, a distance of 672.55 feet to the intersection with the North line of the South 1660.23 feet of the Northeast 1/4 of said Section 25; thence S89°09'06"E, along said North line, a distance of 2,511.43 feet to the East line of said Section 25 and the West line of the aforementioned Section 30, Township 20 South, Range 25 East; thence departing said line, run S49°11'12"E, a distance of 444.67 feet; thence N41°21'09"E, a distance of 4.49 feet; thence S49°45'56"E, a distance of 60.01 feet; thence S41°21'09"W, a distance of 35.85 feet; thence S23°03'53"E, a distance of 104.58 feet; thence S50°51'11"E, a distance of 69.08 feet; thence S82°09'58"E, a distance of 98.29 feet; thence N75°30'16"E, a distance of 35.35 feet; thence S48°45'23"E, a distance of 179.42 feet to a Point on a Non-Tangent Curve, Concave to the West, having a Radius of 84.46 feet and a Central Angle of 83°54'28"; thence run Southerly along the arc of said curve, a distance of 123.68 feet (Chord Bearing = S21°44'11"E, Chord = 112.92 feet); thence S52°28'12"E, a distance of 122.71 feet; thence N41°21'09"E, a distance of 14.45 feet; thence S58°28'55"E, a distance of 53.38 feet; thence S72°02'45"E, a distance of 56.31 feet; thence S86°01'35"E, a distance of 70.39 feet; thence N56°20'56"E, a distance of 54.37 feet; thence N69°04'15"E, a distance of 63.35 feet; thence N84°26'00"E, a distance of 26.89 feet to the intersection with the East line of the West 1/2 of U.S. Government Lot 2 of said Section 30, Township 20 South, Range 25 East; thence S00°40'53"W, along said East line, a distance of 627.99 feet; thence departing said East line, run S89°02'40"E, a distance of 1,668.54 feet to the intersection with the West line of those lands described in Official Records Book 855, Page 1697 of the Public Records of Lake County, Florida; thence S00°47'05"W, along said West line, a distance of 397.93 feet to the South line of said Lands; thence S87°38'35"E, East along said South line, a distance of 989.73 feet to the West line of the Southeast 1/4 of the Northeast 1/4 of the aforesaid Section 30; thence N00°47'51"E, along said West line, a distance of 1,303.73 feet to the Northwest corner of the Southeast 1/4 of the Northeast 1/4 of said Section 30; thence S89°04'31"E, along the North line of the Southeast 1/4 of the Northeast 1/4 of said Section 30, a distance of 1,335.33 feet to the Northeast corner of the Southeast 1/4 of the Northeast 1/4 of said Section 30; thence S89°20'35"E, a distance of 1,211.92 feet to the West Right of Way line of Number 2 Road, as recorded in Official Records Book 2687, Page 2287 of the Public Records of Lake County, Florida; thence S45°22'24"E, along said West Right of Way line, a distance of 896.50 feet; thence departing said West Right of Way line, run S44°37'36"W, a distance of 75.00 feet; thence S44°41'00"W, a distance of

REQUESTED BY: **BELLAMIVA WHISPERING HILLS, LLC****SHEET 1 OF 16**

DATE OF SURVEY	10/7/2022	REVISIONS
SCALE	1" = 100'	
F.B.	PAGE	
SECTION	25 TWP. 20 S., RNG. 24 E. &	
SECTIONS	29 & 30 TWP. 20 S., RNG. 25 E.	
JOB NO.	22-515	

JOHNSTON'S
SURVEYING INC.

 900 Cross Prairie Parkway, Kissimmee, Florida 34744
 Tel. (407) 847-2179 Fax (407) 847-6140


10-12-2022

RICHARD D. BROWN, P.S.M. #5700 (DATE)

NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

LEGAL DESCRIPTION CONTINUED:

160.67 feet to a Point on a Non-Tangent Curve, Concave to the North, having a Radius of 185.00 feet and a Central Angle of 115°21'08"; thence run Westerly along the arc of said curve, a distance of 372.46 feet (Chord Bearing = N85°14'59"W, Chord = 312.67 feet); thence N45°22'24"W, a distance of 50.10 feet; thence S44°37'36"W, a distance of 118.87 feet; thence S27°47'44"W, a distance of 40.34 feet; thence S13°53'15"W, a distance of 1,080.00 feet; thence S12°58'31"W, a distance of 55.00 feet; thence S05°48'38"W, a distance of 50.00 feet; thence S00°33'16"W, a distance of 305.21 feet to the Point of Curvature of a curve, Concave to the North, having a Radius of 220.00 feet and a Central Angle of 141°22'21"; thence run Westerly along the Arc of said curve, a distance of 542.83 feet (Chord Bearing = S71°14'27"W, Chord = 415.24 feet); thence N38°04'23"W, a distance of 803.16 feet; thence S51°55'37"W, a distance of 304.46 feet; thence S31°04'42"W, a distance of 27.64 feet; thence S00°33'16"W, a distance of 618.13 feet; thence S89°26'44"E, a distance of 174.40 feet; thence S00°43'15"W, a distance of 1,185.15 feet; thence N89°16'42"W, a distance of 1,246.05 feet; thence S00°43'18"W, a distance of 138.74 feet to the South line of the aforementioned Section 30, Township 20 South, Range 25 East; thence N89°22'10"W, along said South line, a distance of 1,432.38 feet to the Southwest corner of the Southeast 1/4 of said Section 30; thence departing said South line, run N00°37'56"E, along the West line of said Southeast 1/4 of Section 30, a distance of 1,330.51 feet to the South line of the Northeast 1/4 of the Southwest 1/4 of said Section 30; thence N89°01'24"W, along said South line, a distance of 1,256.29 feet to the West line of said Northeast 1/4 of the Southwest 1/4; thence N00°39'35"E, along said West line, a distance of 1,331.96 feet; thence N88°57'18"W, a distance of 70.49 feet to the Southeast corner of the West 1/2 of U.S. Government Lot 2; thence N89°08'43"W, along the South line of said U.S. Government Lot 2, a distance of 1,185.10 feet to the Southwest corner of said U.S. Government Lot 2 and the West line of the aforesaid Section 30 and the East line of the aforementioned Section 25, Township 20 South, Range 24 East; thence N00°48'27"E, along said line, a distance of 1,177.95 feet to the Point of Beginning.

Subject to Right of Ways recorded in Official Records Book 344, Page 455 and Official Records Book 3629, Page 1415, as Recorded in the Public Records of Lake County, Florida.

Containing 17,003,899 square feet or 390.36 acres, more or less.

SURVEYOR'S NOTES:

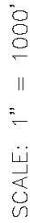
- 1.) BEARINGS AS SHOWN HEREON ARE BASED ON THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 27, BEING AN ASSUMED BEARING OF N09°41'21"W.
- 2.) THIS DRAWING REPRESENTS A SKETCH OF DESCRIPTION AND IS NOT A BOUNDARY SURVEY.
- 3.) NO CORNERS WERE SET AS A PART OF THIS SKETCH.

JOHNSTON'S
SURVEYING INC.

900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 2 OF 16

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



TWP.	=	TOWNSHIP
RNG.	=	RANGE
NO.	=	NUMBER
LB	=	LICENSED BUSINESS
R/W	=	RIGHT OF WAY
P.S.M.	=	PROFESSIONAL SURVEYOR AND MAPPER
TEL.	=	TELEPHONE
F.B.	=	FIELD BOOK
P.B.	=	PLAT BOOK
±	=	PLUS OR MINUS
&	=	AND

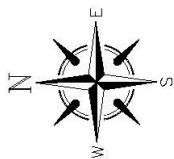
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900 Cross Prairie Parkway, Kissimmee, Florida 34744
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SHEET 3 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

UNPLATTED

S89°08'06"E 2811.43'

NORTH LINE OF THE SOUTH 1660.23 FEET OF THE NORTHEAST 1/4 OF SECTION 25, TOWNSHIP 20 SOUTH, RANGE 24 EAST

N09°41'21"W 672.55'
(BEARING BASIS)
U.S. HIGHWAY 27
EAST RIGHT-OF-WAY LINE
OF U.S. HIGHWAY 27

SOUTH LINE OF THE NORTH 660.16 FEET OF THE SOUTH 1660.23 FEET OF THE NORTHEAST 1/4 OF SECTION 25, TOWNSHIP 20 SOUTH, RANGE 24 EAST

N89°06'03"W 2388.91'

UNPLATTED

SEE SHEET 5 OF 16

LEGEND AND ABBREVIATIONS

TWP.	=	TOWNSHIP
RNC.	=	RANGE
NO.	=	NUMBER
LB.	=	LICENSED BUSINESS
R/W	=	RIGHT OF WAY
P.S.M.	=	PROFESSIONAL SURVEYOR AND MAPPER
TEL.	=	TELEPHONE
F.B.	=	FIELD BOOK
P.B.	=	PLAT BOOK
±	=	PLUS OR MINUS
&	=	AND

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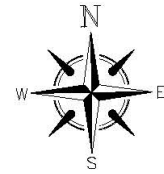
SHEET 4 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

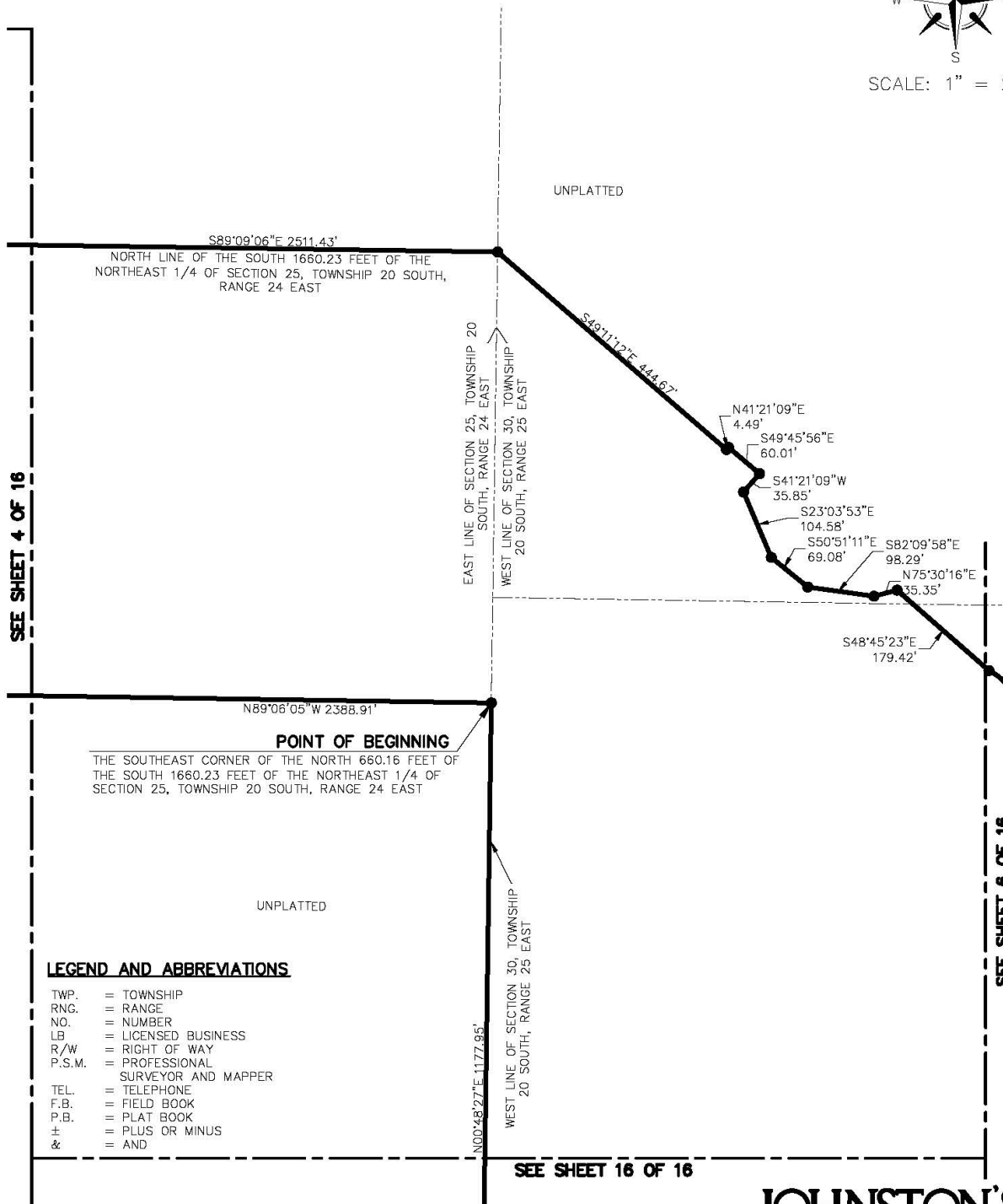
SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

SEE SHEET 4 OF 16



LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP
RNG.	= RANGE
NO.	= NUMBER
LB.	= LICENSED BUSINESS
R/W	= RIGHT OF WAY
P.S.M.	= PROFESSIONAL SURVEYOR AND MAPPER
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F.B.	= FIELD BOOK
P.B.	= PLAT BOOK
±	= PLUS OR MINUS
&	= AND

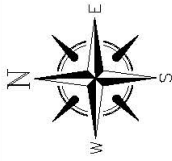
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SHEET 5 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



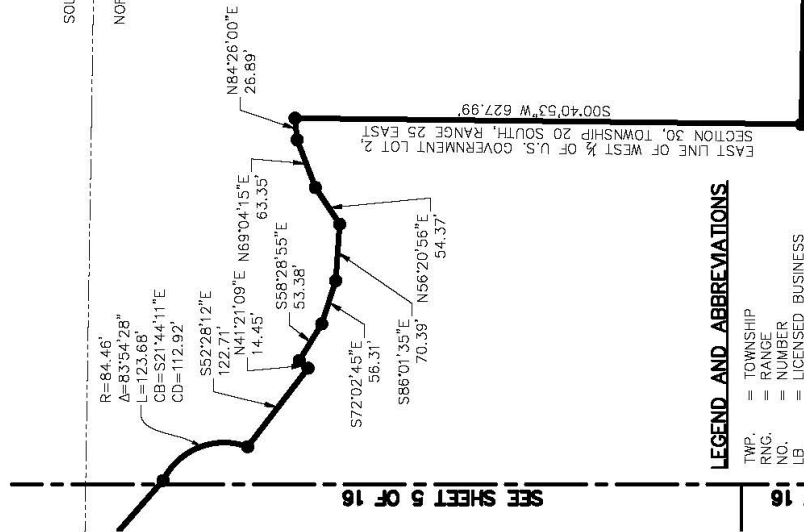
SCALE: 1" = 200'

SOUTH LINE OF U.S. GOVERNMENT LOT 1, SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

NORTH LINE OF U.S. GOVERNMENT LOT 2, SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

UNPLATTED

LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 4835, PAGE 560
NOT A PART OF THIS SURVEY



LEGEND AND ABBREVIATIONS

- TWP. = TOWNSHIP
- RNG. = RANGE
- NO. = NUMBER
- LB = LICENSED BUSINESS
- R/W = RIGHT OF WAY
- P.S.M. = PROFESSIONAL SURVEYOR AND MAPPER
- TEL. = TELEPHONE
- F.B. = FIELD BOOK
- P.B. = PLAT BOOK
- ± = PLUS OR MINUS
- & = AND

SEE SHEET 5 OF 16

SEE SHEET 16 OF 16

SEE SHEET 8 OF 16

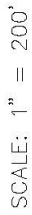
SEE SHEET 15 OF 16

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SHEET 6 OF 16

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



THE NORTHWEST CORNER OF THE SOUTHEAST 1/4
OF THE NORTHEAST 1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

UNPLATTED

BUSBY ROAD

28.00' RIGHT OF WAY
PER ORB 3629, PAGE 1415

S89°04'31"E 1335.33'

NORTH LINE OF THE SOUTHEAST
1/4 OF THE NORTHEAST 1/4
OF SECTION 30, TOWNSHIP 20
SOUTH, RANGE 25 EAST

SEE SHEET 10 OF 16

LEGEND AND ABBREVIATIONS

TWP.	=	TOWNSHIP
RNG.	=	RANGE
NO.	=	NUMBER
LB	=	LICENSED BUSINESS
R/W	=	RIGHT OF WAY
P.S.M.	=	PROFESSIONAL SURVEYOR AND MAPPER
TEL.	=	TELEPHONE
F.B.	=	FIELD BOOK
P.B.	=	PLAT BOOK
±	=	PLUS OR MINUS
&	=	AND

INTERSECTION WITH
WEST LINE OF LANDS
DESCRIBED IN
-QRB 855. PAGE 1697

WEST LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697
S00°47'05"W 397.93'

SEE SHEET 9 OF 16

SEE SHEET 8 OF 16

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SHEET 7 OF 16

SKETCH OF DESCRIPTION

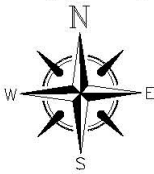
SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 6 OF 16

SEE SHEET 7 OF 16



SCALE: 1" = 200'

WEST LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697

S00°47'05"W 397.93'

SOUTH LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697

S87°38'35"E 989.73'

SEE SHEET 15 OF 16

SEE SHEET 9 OF 16

SOUTH LINE OF THE
NORTHEAST 1/4 SOUTHWEST
1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST

N89°01'24"W 1256.29'

SEE SHEET 14 OF 16

LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP
RNG.	= RANGE
NO.	= NUMBER
LB.	= LICENSED BUSINESS
R/W	= RIGHT OF WAY
P.S.M.	= PROFESSIONAL SURVEYOR AND MAPPER
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P.B.	= PLAT BOOK
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&	= AND

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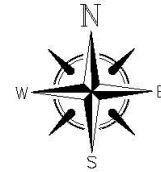
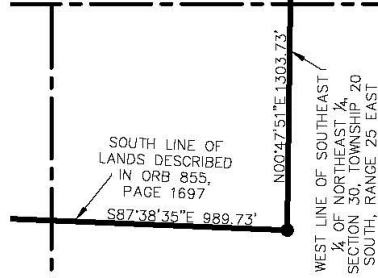
SHEET 8 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 7 OF 16

SEE SHEET 10 OF 16



SCALE: 1" = 200'

SEE SHEET 8 OF 16

SEE SHEET 12 OF 16

SEE SHEET 14 OF 16

LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP
RNG.	= RANGE
NO.	= NUMBER
LB.	= LICENSED BUSINESS
R/W	= RIGHT OF WAY
P.S.M.	= PROFESSIONAL SURVEYOR AND MAPPER
TEL.	= TELEPHONE
F.B.	= FIELD BOOK
P.B.	= PLAT BOOK
±	= PLUS OR MINUS
&	= AND

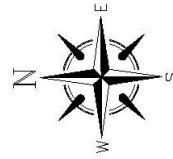
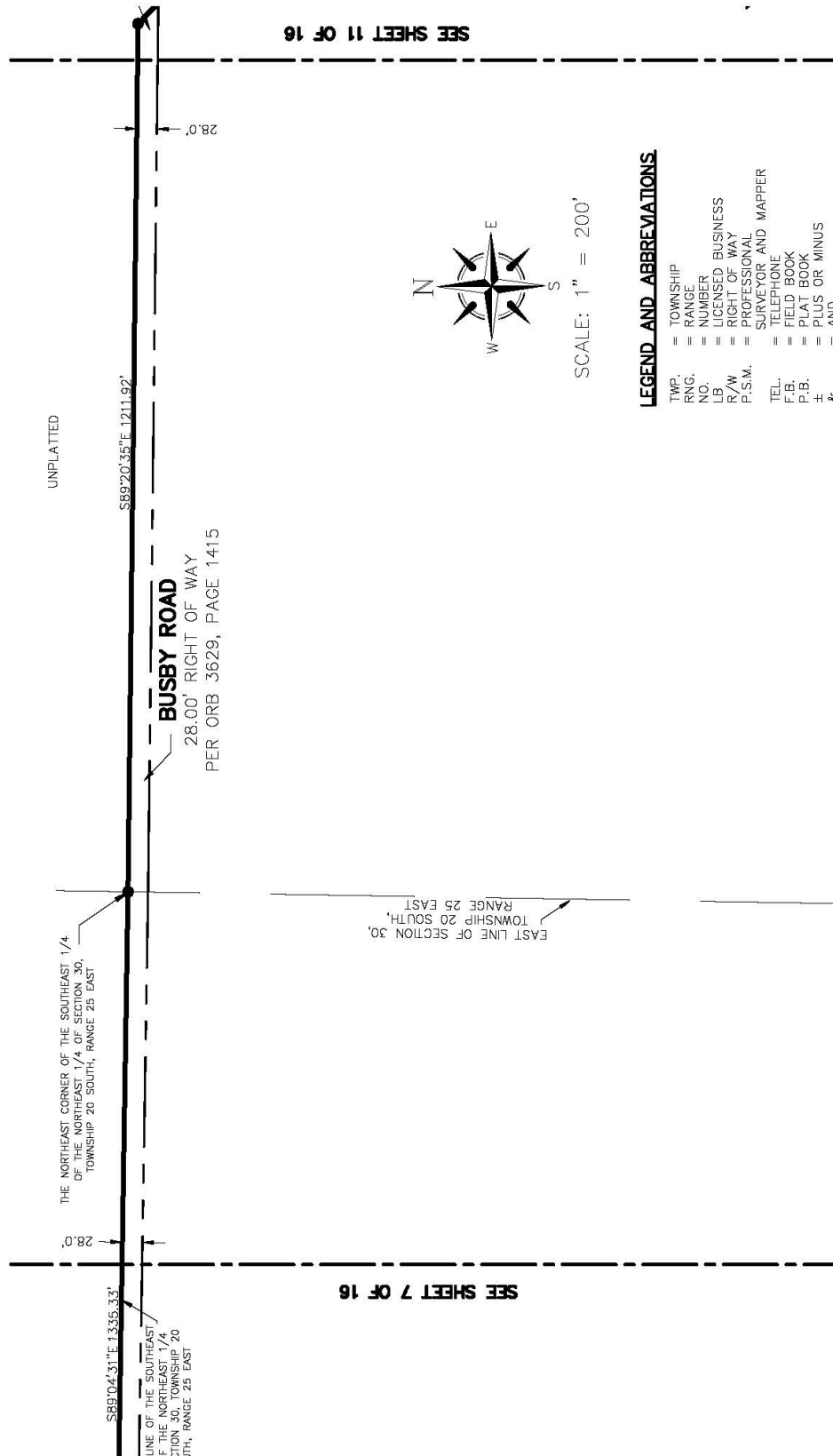
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SHEET 9 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

LEGEND AND ABBREVIATIONS

TWP.	=	TOWNSHIP
RNG.	=	RANGE
NO.	=	NUMBER
LB.	=	LICENSED BUSINESS
R/W	=	RIGHT OF WAY
P.S.M.	=	PROFESSIONAL SURVEYOR AND MAPPER
TEL.	=	TELEPHONE
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&	=	AND

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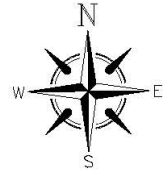
SEE SHEET 12 OF 16

SEE SHEET 9 OF 16

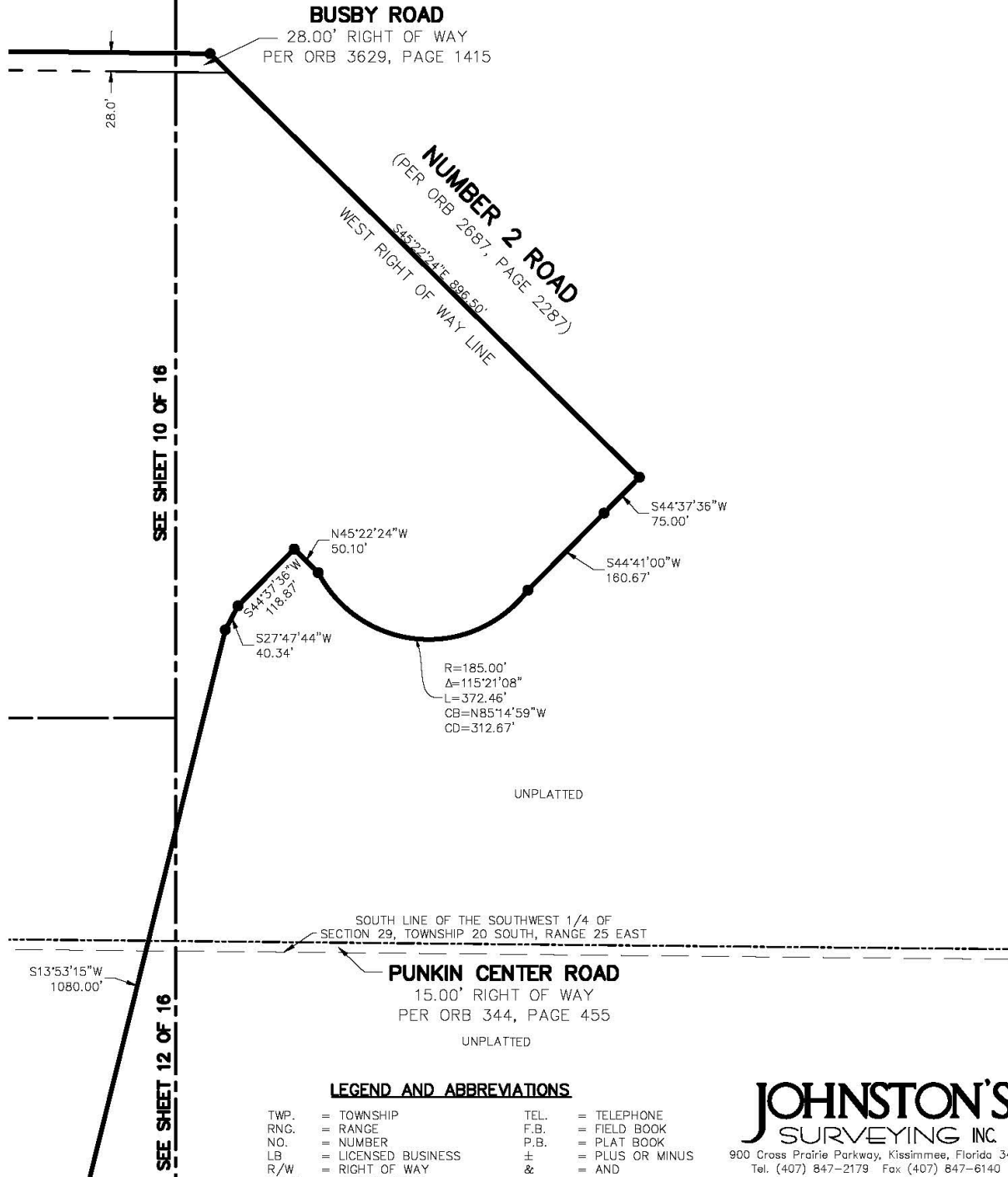
SHEET 10 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'



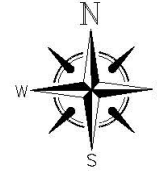
SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

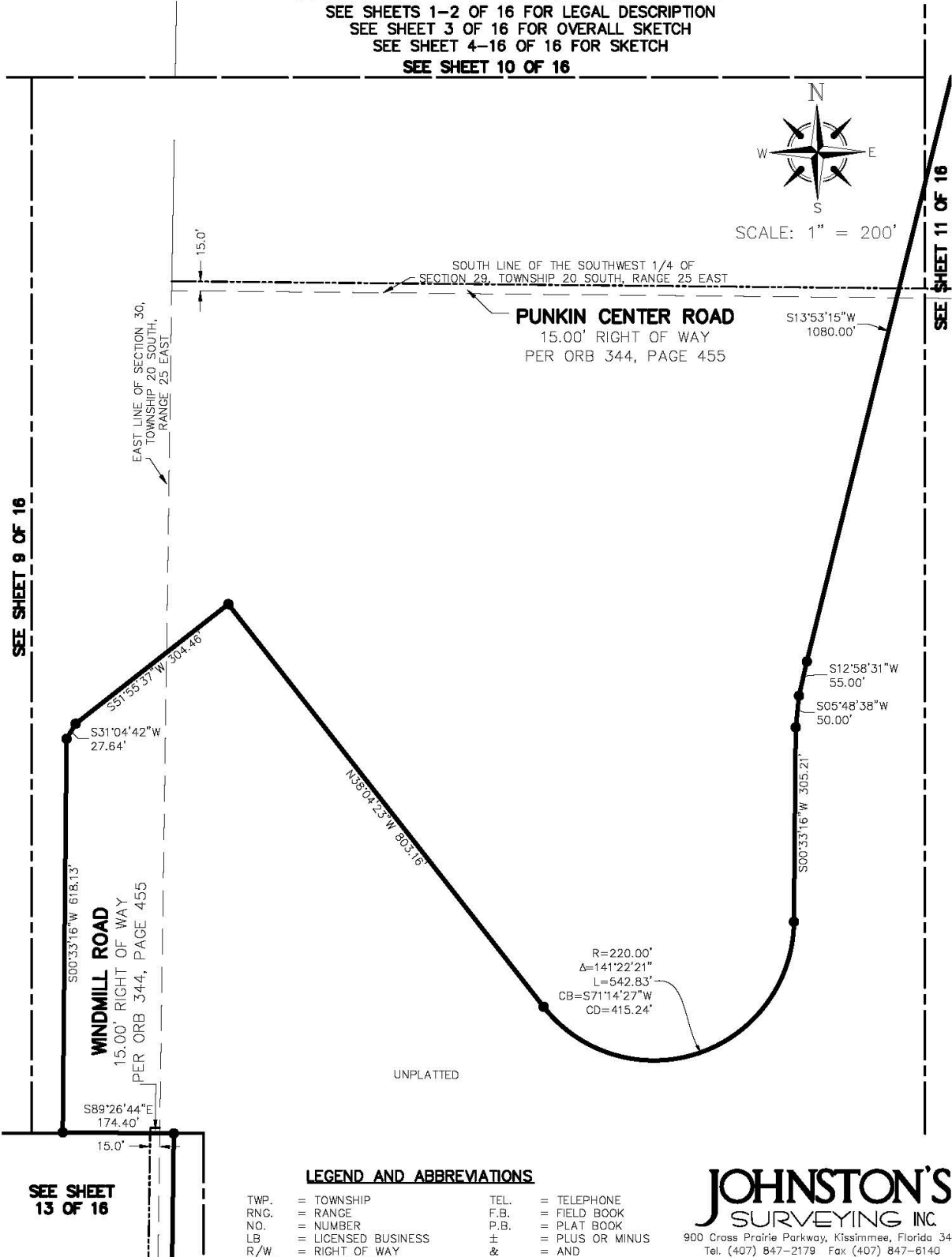
SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

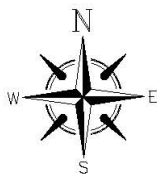
SEE SHEET 10 OF 16



SCALE: 1" = 200'



SHEET 12 OF 16



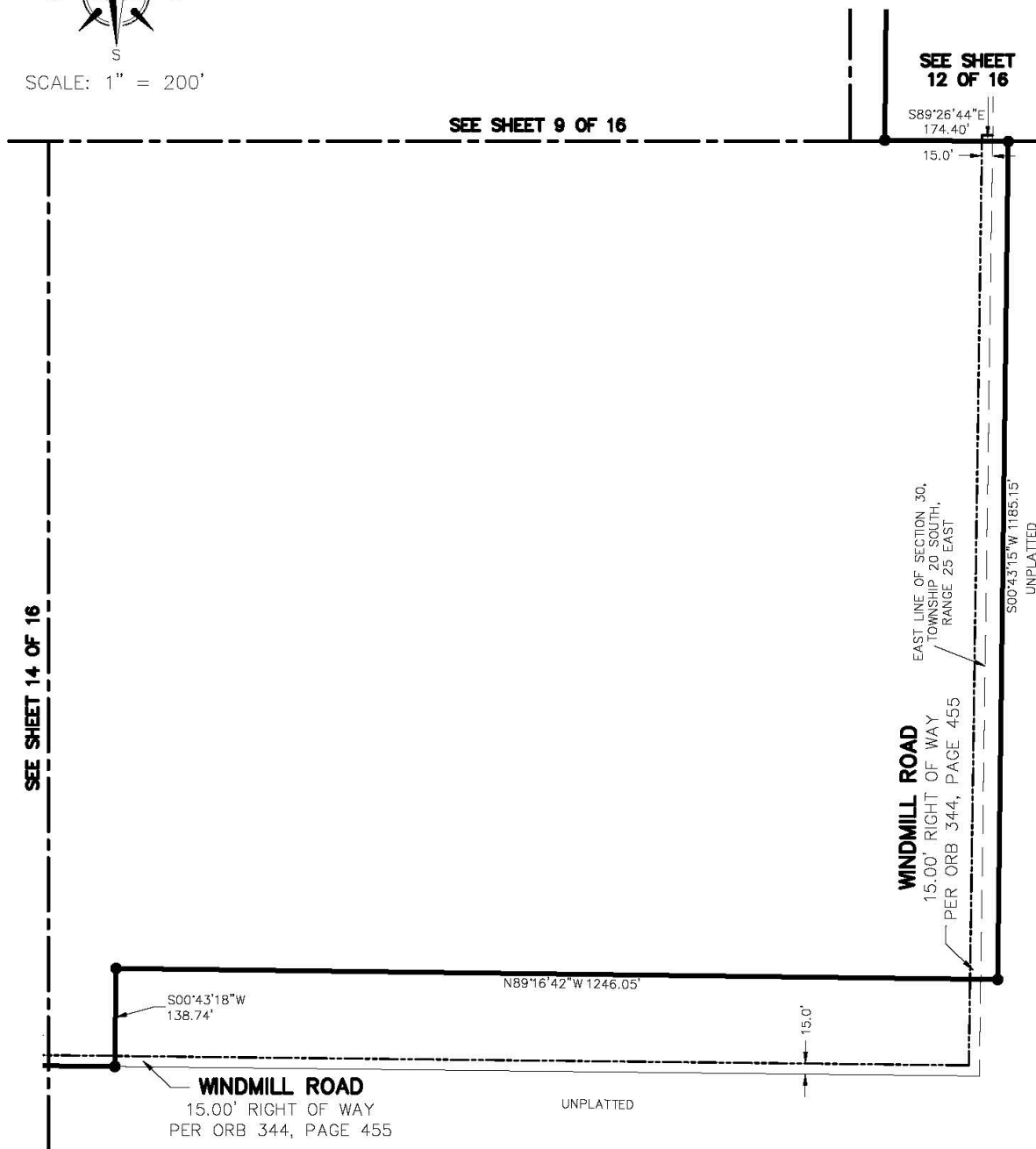
SCALE: 1" = 200'

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH



LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP	TEL.	= TELEPHONE
RNG.	= RANGE	F.B.	= FIELD BOOK
NO.	= NUMBER	P.B.	= PLAT BOOK
LB.	= LICENSED BUSINESS	±	= PLUS OR MINUS
R/W	= RIGHT OF WAY	&	= AND
P.S.M.	= PROFESSIONAL SURVEYOR AND MAPPER		

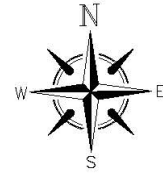
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SHEET 13 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

SEE SHEET 8 OF 16

SEE SHEET 9 OF 16

UNPLATTED

N00°37'56"E 1330.51'

WEST LINE OF THE SOUTHEAST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25
EAST

SEE SHEET 13 OF 16

SOUTHWEST CORNER OF THE
SOUTHEAST 1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

SOUTH LINE OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

WINDMILL ROAD

15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

N89°22'10"W 1432.38'

UNPLATTED

LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
RNG. = RANGE
NO. = NUMBER
LB. = LICENSED BUSINESS
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P.S.M. = PROFESSIONAL
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SHEET 14 OF 16

SKETCH OF DESCRIPTION

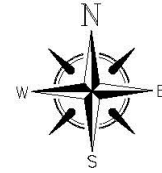
SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 6 OF 16

SEE SHEET 16 OF 16



SCALE: 1" = 200'

SOUTH LINE OF U.S. GOVERNMENT
LOT No. 2, SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST

N89°08'43"W 1185.10'

N88°57'18"W
70.49'

SOUTHEAST CORNER OF THE WEST 1/2
OF U.S. GOVERNMENT LOT No. 2,
SECTION 30, TOWNSHIP 20 SOUTH,
RANGE 25 EAST

UNPLATTED

WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

N00°39'35"E 1331.96'

SOUTH LINE OF THE NORTHEAST 1/4 SOUTHWEST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

N89°01'24"W 1256.29'

SEE SHEET 8 OF 16

LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
RNG. = RANGE
NO. = NUMBER
LB. = LICENSED BUSINESS
R/W = RIGHT OF WAY
P.S.M. = PROFESSIONAL
SURVEYOR AND MAPPER

TEL. = TELEPHONE
F.B. = FIELD BOOK
P.B. = PLAT BOOK
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& = AND

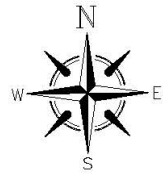
JOHNSTON'S
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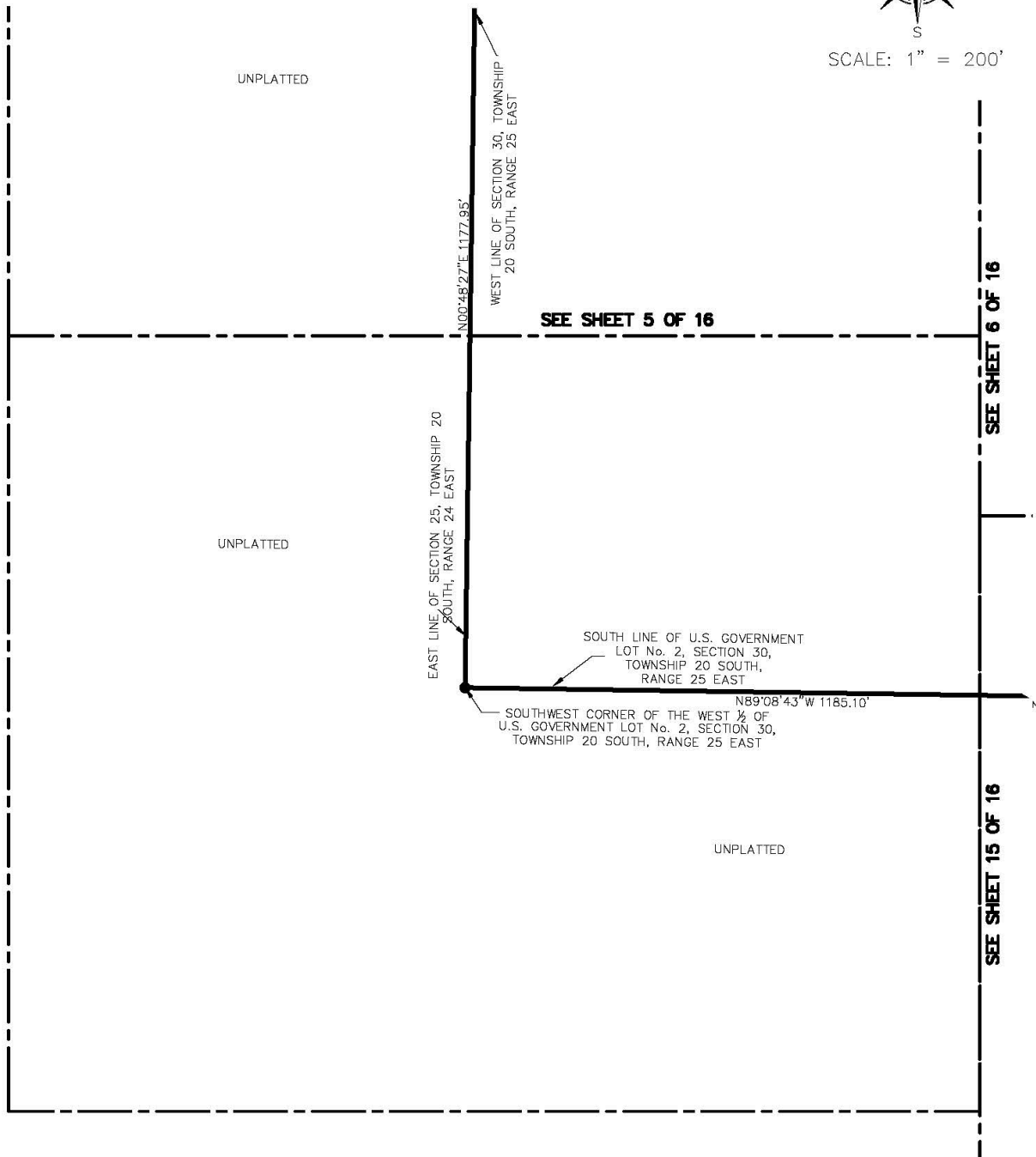
SHEET 15 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'



LEGEND AND ABBREVIATIONS

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SURVEYOR AND MAPPER

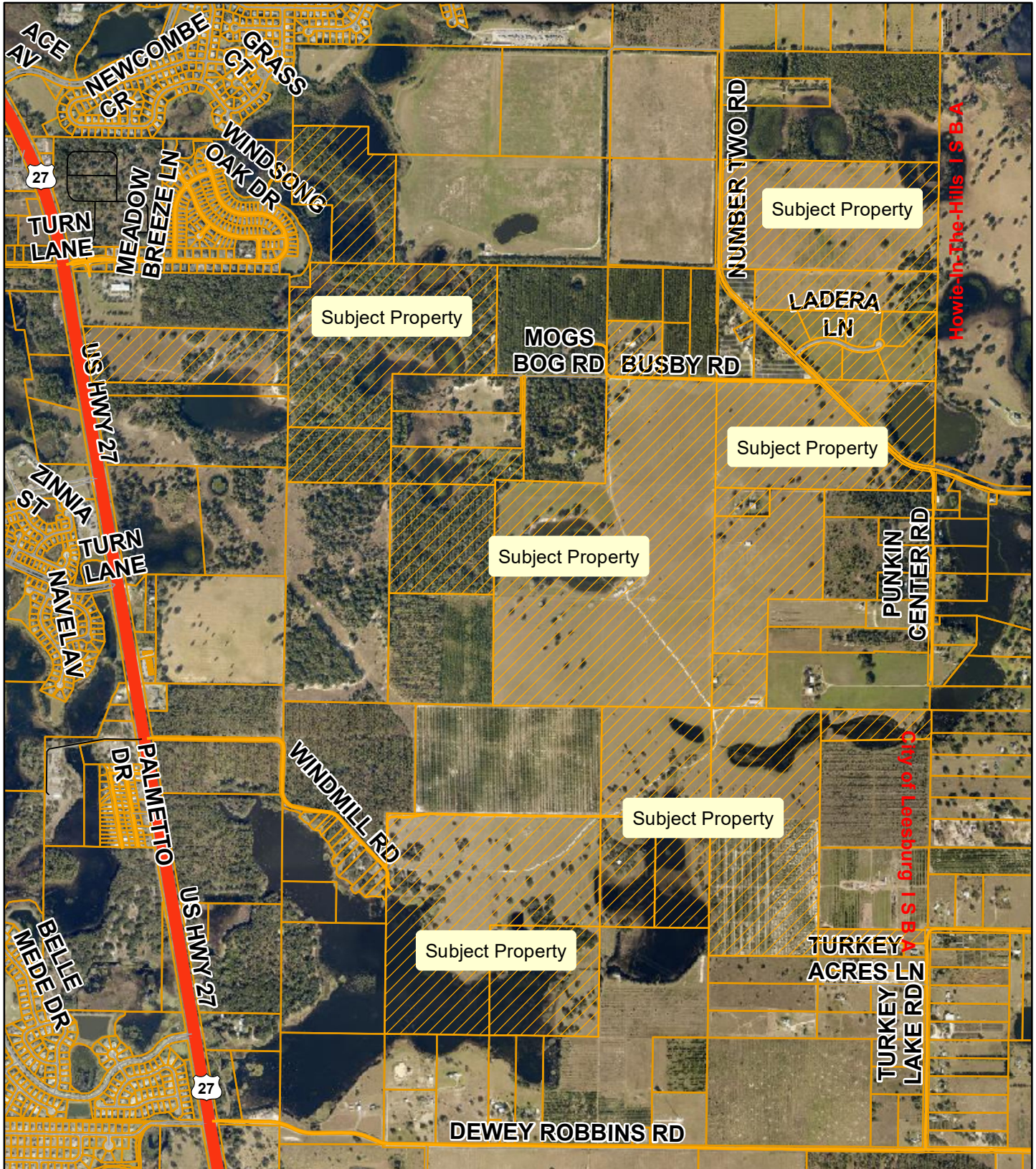
TEL. = TELEPHONE
F.B. = FIELD BOOK
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SURVEYING INC.

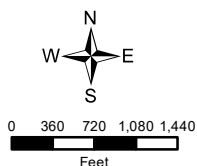
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Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 16 OF 16

Aerial



**Planning
& Zoning
Division**



Whispering Hills LSCP-21119, PUD-21-120

AKs: 1030111, 1030188, 1030234, 1030242, 1030315, 1036178, 1064848, 1209340, 1209412, 1209455, 1209498, 1209510, 1704146, 1780284, 1780659, 2865971, 3638000, 3766407, 3848919, 3848920, 3848921, 3848922, 3848923, 3848924, 3848925, 1704111, 1701252, 1704154, 1701287, 2788488, 1030196, 1030200, 3870986.

Sections 24; 25 Township 20 South, Range 24 East and
Sections 20, 29, 30, 31, 32, Township 20 South, Range 25 East
June 30, 2021



October 13, 2022

Via UPS Delivery

Dan Miller, Director
Planning & Zoning
Leesburg Municipal Services Center
204 North Fifth Street
Leesburg, Florida 34748

Re: *Petition to Establish the Bellaviva at Whispering Hills Community Development District*

Dear Mr. Miller,

Enclosed please find the *Petition to Establish the Bellaviva at Whispering Hills Community Development District* ("Petition"). I will be contacting you shortly to work through any procedural or logistical issues relating to the Petition and its processing by the City of Leesburg ("City"). Please note that the Petitioner is willing to pay to the City any required filing fee or the reasonable cost of staff's review of the Petition. If the City needs additional copies of the Petition, please contact me and we will provide them. Thank you in advance for your assistance and I look forward to working with you.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jere Earlywine', with a stylized flourish at the end.

Jere Earlywine

Enclosures

PETITION TO ESTABLISH THE BELLAVIVA AT WHISPERING HILLS COMMUNITY DEVELOPMENT DISTRICT

Submitted by:

Jere Earlywine
Florida Bar No.155527
jere@kelawgroup.com
KE LAW GROUP, PLLC
2016 Delta Boulevard, Suite 101
Tallahassee, Florida 32303
(850) 528-6152 (telephone)

Attorney for Petitioner

**BEFORE THE CITY COMMISSION OF
THE CITY OF LEESBURG, FLORIDA**

PETITION TO ESTABLISH A COMMUNITY DEVELOPMENT DISTRICT

Petitioner, Bellaviva at Whispering Hills, LLC (“Petitioner”), hereby petitions the City Commission of the City of Leesburg, Florida, pursuant to the “Uniform Community Development District Act of 1980,” Chapter 190, Florida Statutes, to establish a Community Development District (“District”) with respect to the land described herein. In support of this petition, Petitioner states:

1. Location and Size. The proposed District is located entirely within the City of Leesburg, Florida. **Exhibit 1** depicts the general location of the project. The proposed District covers approximately 390.36 acres of land. The site is located in the area generally located US Highway 27, north of Windmill Road and south of CR Highway 48. The metes and bounds description of the external boundaries of the District is set forth in **Exhibit 2**.

2. Landowner Consent. Petitioner has obtained written consent to establish the District from the Landowners of one hundred percent (100%) of the real property located within the District in accordance with Section 190.005, Florida Statutes. Documentation of this consent is contained in **Exhibit 3**.

3. Initial Board Members. The five persons designated to serve as initial members of the Board of Supervisors of the proposed District are as follows: Gregory Cox, Clifton Fischer, Pete Williams, Stephanie Marsan and Daniel Kovacs. All of the listed persons are residents of the state of Florida and citizens of the United States of America.

5. Name. The proposed name of the District is the Bellaviva at Whispering Hills Community Development District.

6. Existing and Future Land Uses. The existing use of the lands within the proposed District is vacant. The future general distribution, location, and extent of the public and private land uses proposed within the District are generally depicted on **Exhibit 4**.

8. Major Water and Wastewater Facilities. **Exhibit 5** shows the current major trunk water mains and sewer interceptors and outfalls if in existence.

9. District Facilities and Services. **Exhibit 6** describes the type of facilities Petitioner presently expects the District to finance, construct, acquire and/or install, as well as the anticipated owner and entity responsible for maintenance. These facilities will serve the residential development within the District. The estimated costs of constructing the infrastructure serving land within the proposed District are also identified in **Exhibit 6**. At present, these improvements are estimated to be made, acquired, constructed, and/or installed in three (3) phases beginning in 2022 and with anticipated completion in 2024. Actual construction timetables and expenditures will likely vary, due in part to the effects of future changes in the economic conditions upon costs such as labor, services, materials, interest rates and market conditions.

10. Statement of Estimated Regulatory Costs. **Exhibit 7** is the statement of estimated regulatory costs ("SERC") prepared in accordance with the requirements of Section 120.541, Florida Statutes (2021). The SERC is based upon presently available data. The data and methodology used in preparing the SERC accompany it.

11. Authorized Agent. The Petitioner is authorized to do business in Florida. The authorized agent for the Petitioner is Jere Earlywine. See **Exhibit 8**. Copies of all correspondence and official notices should also be sent to:

Jere Earlywine
Florida Bar No. 155527
jere@kelawgroup.com
KE LAW GROUP, PLLC
2016 Delta Boulevard, Suite 101
Tallahassee, Florida 32303
(850) 528-6152 (telephone)

12. This petition to establish the Bellaviva at Whispering Hills Community Development District should be granted for the following reasons:

a. Establishment of the District and all land uses and services planned within the proposed District are not inconsistent with applicable elements or portions of the effective State Comprehensive Plan or the City Comprehensive Plan.

b. The area of land within the proposed District is part of a planned community. It is of a sufficient size and is sufficiently compact and contiguous to be developed as one functional and interrelated community.

c. The establishment of the District will prevent the general body of taxpayers in the City from bearing the burden for installation of the infrastructure and the maintenance of certain facilities within the development encompassed by the District. The District is the best alternative for delivering community development services and facilities to the proposed community without imposing an additional burden on the general population of the local general-purpose government. Establishment of the District in conjunction with a comprehensively planned community, as proposed, allows for a more efficient use of resources.

d. The community development services and facilities of the District will not be incompatible with the capacity and use of existing local and regional community development services and facilities. In addition, the establishment of the District will provide a perpetual entity

capable of making reasonable provisions for the operation and maintenance of the District's services and facilities.

e. The area to be served by the proposed District is amenable to separate special-district government.

WHEREFORE, Petitioner respectfully requests the City Commission of the City of Leesburg, Florida to:

a. schedule a public hearing in accordance with the requirements of Section 190.005(2)(b), Florida Statutes (2021);

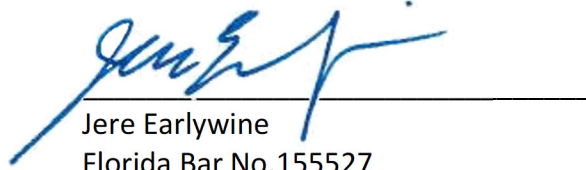
b. grant the petition and adopt an ordinance establishing the District pursuant to Chapter 190, Florida Statutes;

c. consent to the District exercise of certain additional powers to finance, fund, plan, establish, acquire, construct, reconstruct, enlarge or extend, equip, operate, and maintain systems and facilities for parks and facilities for indoor and outdoor recreational, cultural, and educational uses, and for security, all as authorized and described by Sections 190.012 (2)(a) and 190.012(2)(d), Florida Statutes (2021).

[CONTINUED ON FOLLOWING PAGE]

RESPECTFULLY SUBMITTED, this 13th day of October, 2022.

KE LAW GROUP, PLLC



Jere Earlywine

Florida Bar No.155527

jere@kelawgroup.com

KE LAW GROUP, PLLC

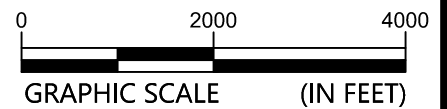
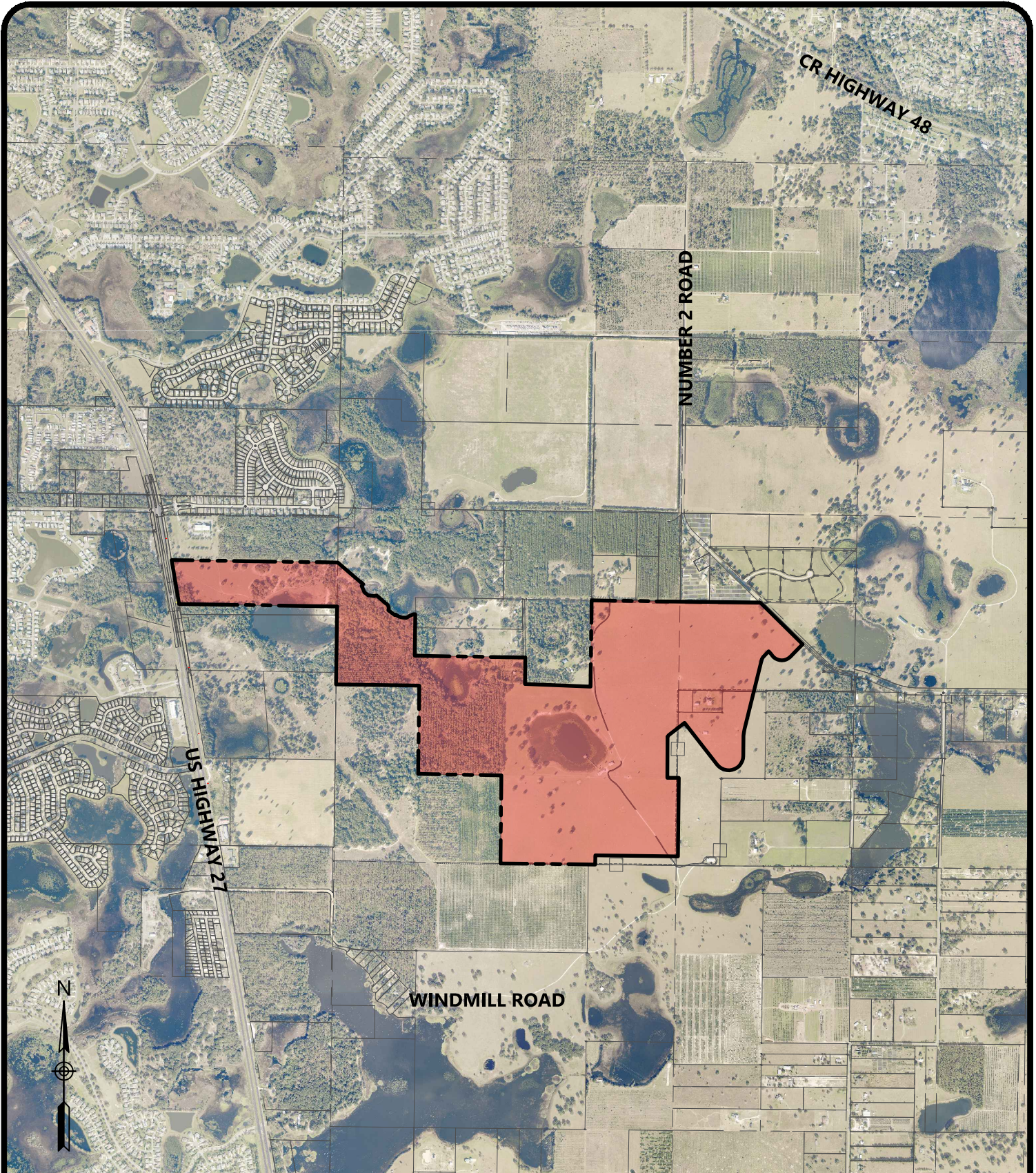
2016 Delta Boulevard, Suite 101

Tallahassee, Florida 32303

(850) 528-6152 (telephone)

Attorneys for Petitioner

EXHIBIT 1



GENERAL LOCATION MAP

BELLAVIVA AT WHISPERING HILLS CDD
LEESBURG, FLORIDA

SCALE:
NOTED
DATE:
10-12-22
PROJECT NUMBER
22840012

EXHIBIT 2

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

LEGAL DESCRIPTION:

A parcel of land lying and being in Section 25, Township 20 South, Range 24 East and Sections 29 and 30, Township 20 South, Range 25 East, Lake County, Florida, being more particularly described as follows:

Begin at the Southeast corner of the North 660.16 feet of the South 1660.23 feet of the Northeast 1/4 of Section 25, Township 20 South, Range 24 East, the same being on the West line of Section 30, Township 20 South, Range 25 East; thence departing said West line, run N89°06'05"W, along the South line of said North 660.16 feet of the South 1660.23 feet of the Northeast 1/4 of Section 25, a distance of 2,388.91 feet to the intersection with the Easterly Right of Way line of U.S. Highway 27; thence N09°41'21"W, along said Easterly Right of Way line, a distance of 672.55 feet to the intersection with the North line of the South 1660.23 feet of the Northeast 1/4 of said Section 25; thence S89°09'06"E, along said North line, a distance of 2,511.43 feet to the East line of said Section 25 and the West line of the aforementioned Section 30, Township 20 South, Range 25 East; thence departing said line, run S49°11'12"E, a distance of 444.67 feet; thence N41°21'09"E, a distance of 4.49 feet; thence S49°45'56"E, a distance of 60.01 feet; thence S41°21'09"W, a distance of 35.85 feet; thence S23°03'53"E, a distance of 104.58 feet; thence S50°51'11"E, a distance of 69.08 feet; thence S82°09'58"E, a distance of 98.29 feet; thence N75°30'16"E, a distance of 35.35 feet; thence S48°45'23"E, a distance of 179.42 feet to a Point on a Non-Tangent Curve, Concave to the West, having a Radius of 84.46 feet and a Central Angle of 83°54'28"; thence run Southerly along the arc of said curve, a distance of 123.68 feet (Chord Bearing = S21°44'11"E, Chord = 112.92 feet); thence S52°28'12"E, a distance of 122.71 feet; thence N41°21'09"E, a distance of 14.45 feet; thence S58°28'55"E, a distance of 53.38 feet; thence S72°02'45"E, a distance of 56.31 feet; thence S86°01'35"E, a distance of 70.39 feet; thence N56°20'56"E, a distance of 54.37 feet; thence N69°04'15"E, a distance of 63.35 feet; thence N84°26'00"E, a distance of 26.89 feet to the intersection with the East line of the West 1/2 of U.S. Government Lot 2 of said Section 30, Township 20 South, Range 25 East; thence S00°40'53"W, along said East line, a distance of 627.99 feet; thence departing said East line, run S89°02'40"E, a distance of 1,668.54 feet to the intersection with the West line of those lands described in Official Records Book 855, Page 1697 of the Public Records of Lake County, Florida; thence S00°47'05"W, along said West line, a distance of 397.93 feet to the South line of said Lands; thence S87°38'35"E, East along said South line, a distance of 989.73 feet to the West line of the Southeast 1/4 of the Northeast 1/4 of the aforesaid Section 30; thence N00°47'51"E, along said West line, a distance of 1,303.73 feet to the Northwest corner of the Southeast 1/4 of the Northeast 1/4 of said Section 30; thence S89°04'31"E, along the North line of the Southeast 1/4 of the Northeast 1/4 of said Section 30, a distance of 1,335.33 feet to the Northeast corner of the Southeast 1/4 of the Northeast 1/4 of said Section 30; thence S89°20'35"E, a distance of 1,211.92 feet to the West Right of Way line of Number 2 Road, as recorded in Official Records Book 2687, Page 2287 of the Public Records of Lake County, Florida; thence S45°22'24"E, along said West Right of Way line, a distance of 896.50 feet; thence departing said West Right of Way line, run S44°37'36"W, a distance of 75.00 feet; thence S44°41'00"W, a distance of

REQUESTED BY: BELLAVIVA WHISPERING HILLS, LLC

SHEET 1 OF 16

DATE OF SURVEY	10/7/2022	REVISIONS
SCALE	1" = 100'	
F.B.	PAGE	
SECTION	25 TWP. 20 S., RNG. 24 E. &	
SECTIONS	29 & 30 TWP. 20 S., RNG. 25 E.	
JOB NO.	22-515	

JOHNSTON'S
SURVEYING INC.

900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

R.D.B.

10-12-2022

RICHARD D. BROWN, P.S.M. #5700 (DATE)

NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

LEGAL DESCRIPTION CONTINUED:

160.67 feet to a Point on a Non-Tangent Curve, Concave to the North, having a Radius of 185.00 feet and a Central Angle of $115^{\circ}21'08''$; thence run Westerly along the arc of said curve, a distance of 372.46 feet (Chord Bearing = $N85^{\circ}14'59''W$, Chord = 312.67 feet); thence $N45^{\circ}22'24''W$, a distance of 50.10 feet; thence $S44^{\circ}37'36''W$, a distance of 118.87 feet; thence $S27^{\circ}47'44''W$, a distance of 40.34 feet; thence $S13^{\circ}53'15''W$, a distance of 1,080.00 feet; thence $S12^{\circ}58'31''W$, a distance of 55.00 feet; thence $S05^{\circ}48'38''W$, a distance of 50.00 feet; thence $S00^{\circ}33'16''W$, a distance of 305.21 feet to the Point of Curvature of a curve, Concave to the North, having a Radius of 220.00 feet and a Central Angle of $141^{\circ}22'21''$; thence run Westerly along the Arc of said curve, a distance of 542.83 feet (Chord Bearing = $S71^{\circ}14'27''W$, Chord = 415.24 feet); thence $N38^{\circ}04'23''W$, a distance of 803.16 feet; thence $S51^{\circ}55'37''W$, a distance of 304.46 feet; thence $S31^{\circ}04'42''W$, a distance of 27.64 feet; thence $S00^{\circ}33'16''W$, a distance of 618.13 feet; thence $S89^{\circ}26'44''E$, a distance of 174.40 feet; thence $S00^{\circ}43'15''W$, a distance of 1,185.15 feet; thence $N89^{\circ}16'42''W$, a distance of 1,246.05 feet; thence $S00^{\circ}43'18''W$, a distance of 138.74 feet to the South line of the aforementioned Section 30, Township 20 South, Range 25 East; thence $N89^{\circ}22'10''W$, along said South line, a distance of 1,432.38 feet to the Southwest corner of the Southeast 1/4 of said Section 30; thence departing said South line, run $N00^{\circ}37'56''E$, along the West line of said Southeast 1/4 of Section 30, a distance of 1,330.51 feet to the South line of the Northeast 1/4 of the Southwest 1/4 of said Section 30; thence $N89^{\circ}01'24''W$, along said South line, a distance of 1,256.29 feet to the West line of said Northeast 1/4 of the Southwest 1/4; thence $N00^{\circ}39'35''E$, along said West line, a distance of 1,331.96 feet; thence $N88^{\circ}57'18''W$, a distance of 70.49 feet to the Southeast corner of the West 1/2 of U.S. Government Lot 2; thence $N89^{\circ}08'43''W$, along the South line of said U.S. Government Lot 2, a distance of 1,185.10 feet to the Southwest corner of said U.S. Government Lot 2 and the West line of the aforesaid Section 30 and the East line of the aforementioned Section 25, Township 20 South, Range 24 East; thence $N00^{\circ}48'27''E$, along said line, a distance of 1,177.95 feet to the Point of Beginning.

Subject to Right of Ways recorded in Official Records Book 344, Page 455 and Official Records Book 3629, Page 1415, as Recorded in the Public Records of Lake County, Florida.

Containing 17,003,899 square feet or 390.36 acres, more or less.

SURVEYOR'S NOTES:

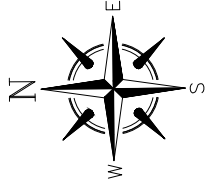
- 1.) BEARINGS AS SHOWN HEREON ARE BASED ON THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 27, BEING AN ASSUMED BEARING OF $N09^{\circ}41'21''W$.
- 2.) THIS DRAWING REPRESENTS A SKETCH OF DESCRIPTION AND IS NOT A BOUNDARY SURVEY.
- 3.) NO CORNERS WERE SET AS A PART OF THIS SKETCH.

JOHNSTON'S
SURVEYING INC.

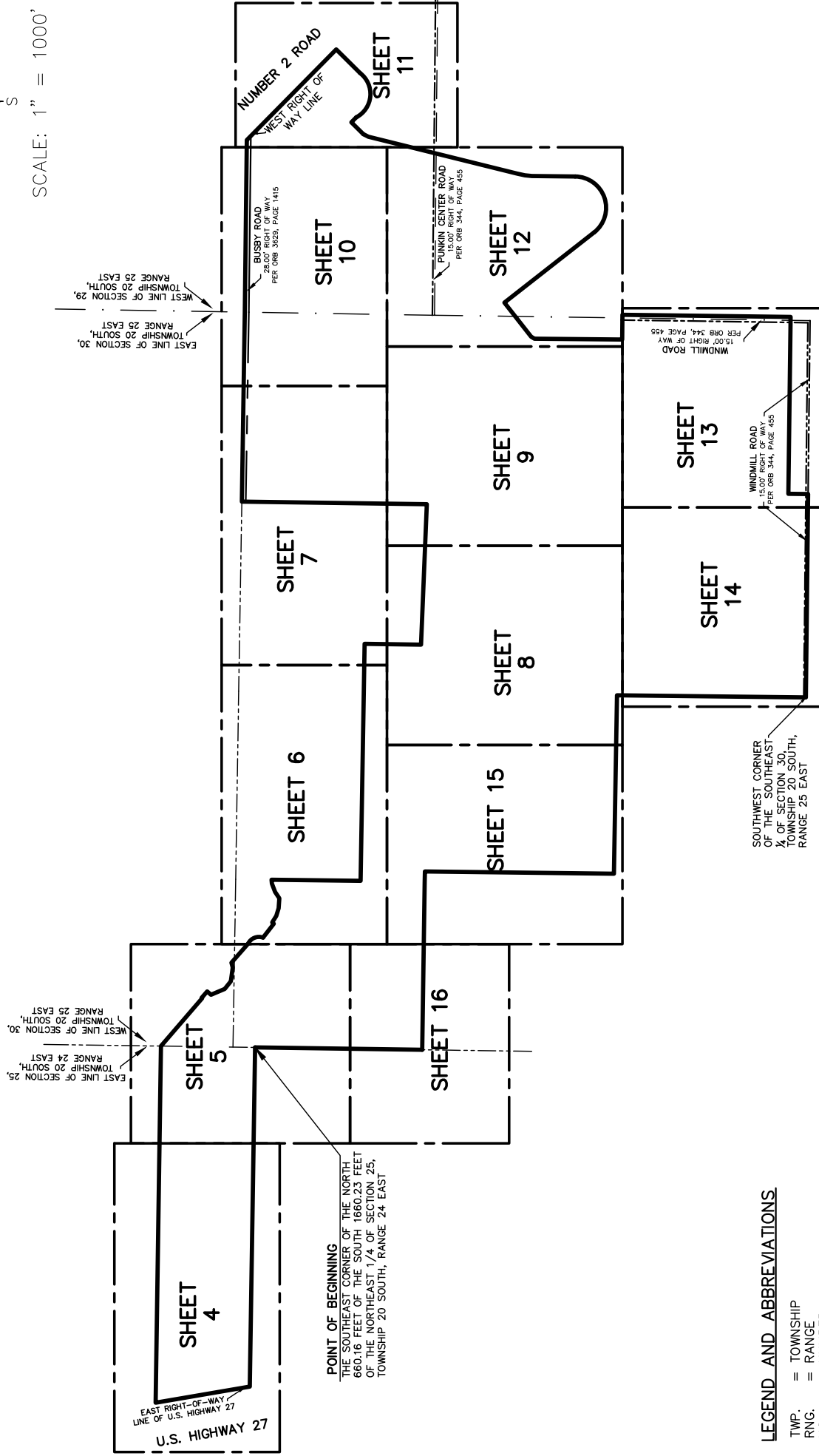
900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 1000'



LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
RNG. = RANGE
NO. = NUMBER
LB = LICENSED BUSINESS
R/W = RIGHT OF WAY
P.S.M. = PROFESSIONAL SURVEYOR AND MAPPER
TEL. = TELEPHONE
F.B. = FIELD BOOK
P.B. = PLAT BOOK
± = PLUS OR MINUS
& = AND

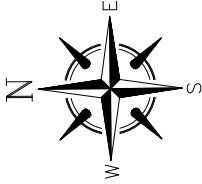
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SHEET 3 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

UNPLATTED

S89°09'06"E 2511.43'

NORTH LINE OF THE SOUTH 1660.23 FEET OF THE NORTHEAST 1/4 OF
SECTION 25, TOWNSHIP 20 SOUTH, RANGE 24 EAST

N09°41'21"W 672.55'
(BEARING BASIS)
U.S. HIGHWAY 27
EAST RIGHT-OF-WAY LINE
OF U.S. HIGHWAY 27

SOUTH LINE OF THE NORTH 660.16 FEET OF THE SOUTH
1660.23 FEET OF THE NORTHEAST 1/4 OF SECTION 25,
TOWNSHIP 20 SOUTH, RANGE 24 EAST

N89°06'05"W 2388.91'

UNPLATTED

SEE SHEET 5 OF 16

LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
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R/W. = RIGHT OF WAY
P.S.M. = PROFESSIONAL
SURVEYOR AND MAPPER
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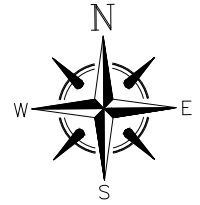
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900 Cross Prairie Parkway, Kissimmee, Florida 34744
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SHEET 4 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

UNPLATTED

S89°09'06"E 2511.43'

NORTH LINE OF THE SOUTH 1660.23 FEET OF THE
NORTHEAST 1/4 OF SECTION 25, TOWNSHIP 20 SOUTH,
RANGE 24 EAST

EAST LINE OF SECTION 25, TOWNSHIP 20
SOUTH, RANGE 24 EAST

WEST LINE OF SECTION 30, TOWNSHIP
20 SOUTH, RANGE 25 EAST

S49°11'12"E 444.67'

N41°21'09"E

4.49'

S49°45'56"E

60.01'

S41°21'09"W

35.85'

S23°03'53"E

104.58'

S50°51'11"E

69.08'

S82°09'58"E

98.29'

N75°30'16"E

35.35'

S48°45'23"E

179.42'

N89°06'05"W 2388.91'

POINT OF BEGINNING

THE SOUTHEAST CORNER OF THE NORTH 660.16 FEET OF
THE SOUTH 1660.23 FEET OF THE NORTHEAST 1/4 OF
SECTION 25, TOWNSHIP 20 SOUTH, RANGE 24 EAST

UNPLATTED

N00°48'27"E 1177.95'

WEST LINE OF SECTION 30, TOWNSHIP
20 SOUTH, RANGE 25 EAST

LEGEND AND ABBREVIATIONS

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P.B.	=	PLAT BOOK
±	=	PLUS OR MINUS
&	=	AND

SEE SHEET 16 OF 16

SEE SHEET 6 OF 16

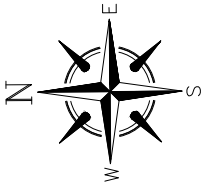
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SHEET 5 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

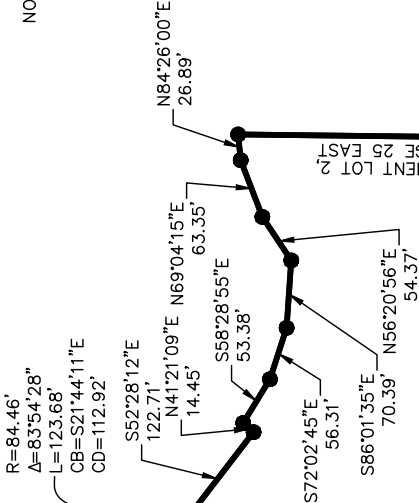
SOUTH LINE OF U.S. GOVERNMENT LOT 1, SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

NORTH LINE OF U.S. GOVERNMENT LOT 2, SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

UNPLATTED

SEE SHEET 5 OF 16

EAST LINE OF WEST 1/2 OF U.S. GOVERNMENT LOT 2,
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST



LEGEND AND ABBREVIATIONS

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- P.B. = PLAT BOOK
- ± = PLUS OR MINUS
- & = AND

SEE SHEET 16 OF 16

S89°02'40"E 1668.54'

LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 4835, PAGE 560
NOT A PART OF THIS SURVEY

SEE SHEET 8 OF 16

SEE SHEET 15 OF 16

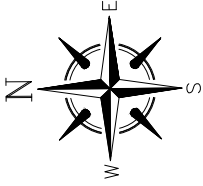
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SHEET 6 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

THE NORTHWEST CORNER OF THE SOUTHEAST 1/4
OF THE NORTHEAST 1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

UNPLATTED

28.0'

S89°04'31"E 1335.33'

BUSBY ROAD

28.00' RIGHT OF WAY

PER ORB 3629, PAGE 1415

NORTH LINE OF THE SOUTHEAST
1/4 OF THE NORTHEAST 1/4
OF SECTION 30, TOWNSHIP 20
SOUTH, RANGE 25 EAST

SEE SHEET 10 OF 16

UNPLATTED

WEST LINE OF SOUTHEAST 1/4 OF
NORTHEAST 1/4, SECTION 30, TOWNSHIP
20 SOUTH, RANGE 25 EAST

N00°47'51"E 1303.73'

INTERSECTION WITH
WEST LINE OF LANDS
DESCRIBED IN
ORB 855, PAGE 1697

S00°47'05"W 397.93'

WEST LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697

SEE SHEET 6 OF 16

SEE SHEET 8 OF 16

SEE SHEET 9 OF 16

LEGEND AND ABBREVIATIONS

- | | | |
|--------|---|-------------------------------------|
| TWP. | = | TOWNSHIP |
| RNG. | = | RANGE |
| NO. | = | NUMBER |
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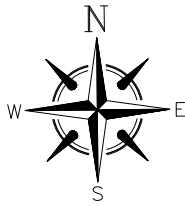
SHEET 7 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 6 OF 16

SEE SHEET 7 OF 16



SCALE: 1" = 200'

WEST LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697
S00°47'05"W 397.93'

SOUTH LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697

S87°38'35"E 989.73'

SEE SHEET 15 OF 16

SEE SHEET 9 OF 16

SOUTH LINE OF THE
NORTHEAST 1/4 SOUTHWEST
1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST

N89°01'24"W 1256.29'

SEE SHEET 14 OF 16

LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP
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&	= AND

JOHNSTON'S
SURVEYING INC

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SHEET 8 OF 16

SKETCH OF DESCRIPTION

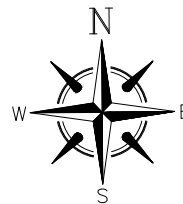
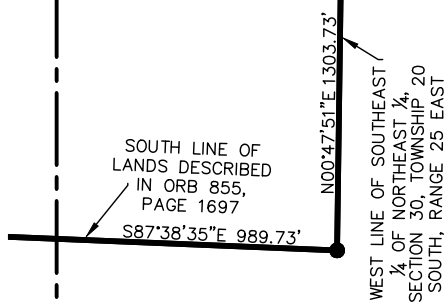
SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 7 OF 16

SEE SHEET 10 OF 16



SCALE: 1" = 200'

SEE SHEET 8 OF 16

SEE SHEET 12 OF 16

SEE SHEET 14 OF 16

LEGEND AND ABBREVIATIONS

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P.S.M.	= PROFESSIONAL SURVEYOR AND MAPPER
TEL.	= TELEPHONE
F.B.	= FIELD BOOK
P.B.	= PLAT BOOK
±	= PLUS OR MINUS
&	= AND

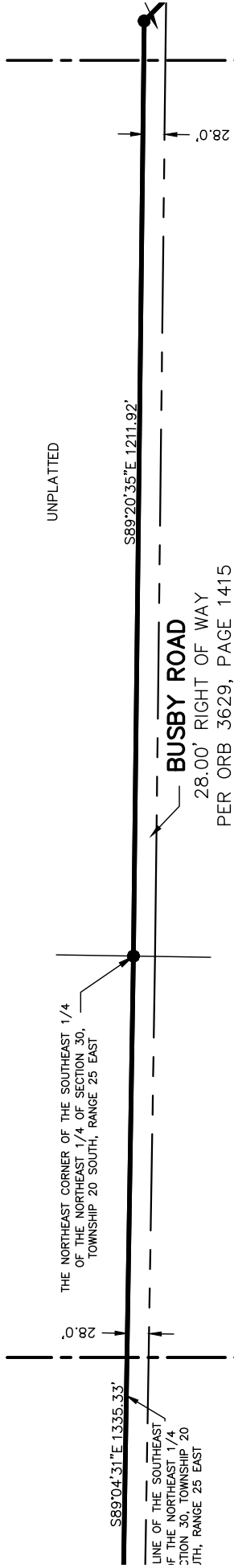
JOHNSTON'S
SURVEYING INC

900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 9 OF 16

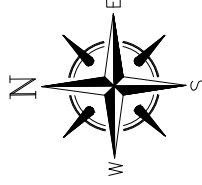
SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SEE SHEET 7 OF 16

EAST LINE OF SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST



SCALE: 1" = 200'

SEE SHEET 11 OF 16

LEGEND AND ABBREVIATIONS

- TWP. = TOWNSHIP
- RNG. = RANGE
- NO. = NUMBER
- LB. = LICENSED BUSINESS
- R/W = RIGHT OF WAY
- P.S.M. = PROFESSIONAL SURVEYOR AND MAPPER
- TEL. = TELEPHONE
- F.B. = FIELD BOOK
- P.B. = PLAT BOOK
- ± = PLUS OR MINUS
- & = AND

SEE SHEET 9 OF 16

SEE SHEET 12 OF 16

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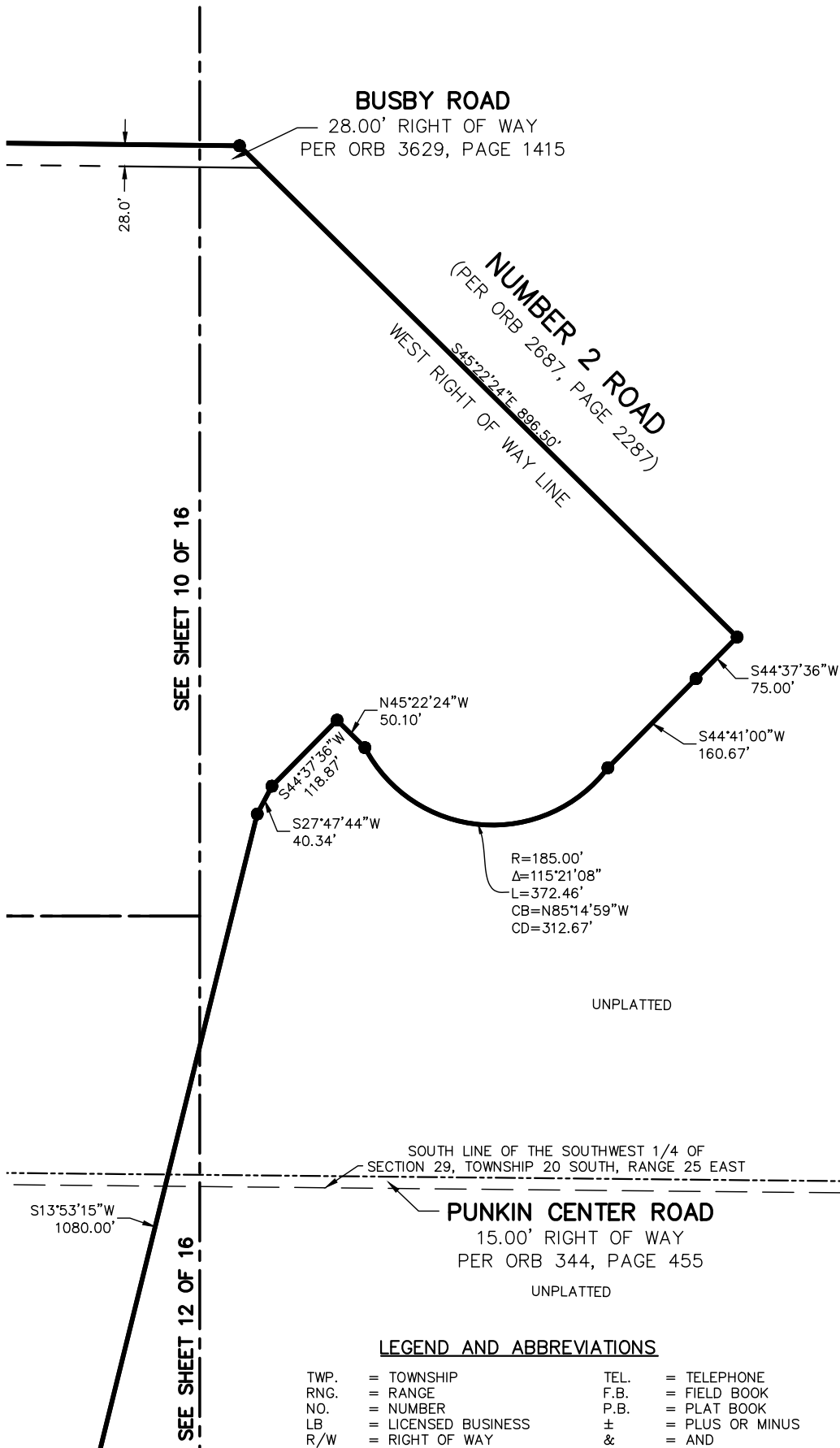
SHEET 10 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'



LEGEND AND ABBREVIATIONS

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SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 11 OF 16

PUNKIN CENTER ROAD
15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

S13°53'15"W
1080.00'

LINE OF SECTION 30,
WNSHIP 20 SOUTH,
RANGE 25 EAST

15.0'

SEE SHEET 9 OF 16

S51°55'37"W 304.46'

S31°04'42"W
27.64'

S00°33'16"W 618.13'

WINDMILL ROAD

15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

S89°26'44"E
174.40'

15.0' →

N38°04'23"W 803.16'

R=220.00'
 $\Delta=141^{\circ}22'21''$
 L=542.83'
 CB=S71°14'27"W
 CD=415.24'

S12°58'31"W
55.00'

S05°48'38"W
50.00'

S00°33'16"W 305.21'

UNPLATTED

TWP. = TOWNSHIP
RNG. = RANGE
NO. = NUMBER
LB = LICENSED BUSINESS
R/W = RIGHT OF WAY
P.S.M. = PROFESSIONAL
SURVEYOR AND MAPPER

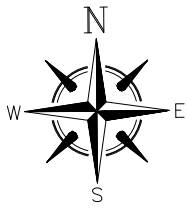
TEL. = TELEPHONE
F.B. = FIELD BOOK
P.B. = PLAT BOOK
± = PLUS OR MINUS
& = AND

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SHEET 12 OF 16

**SEE SHEET
13 OF 16**



SCALE: 1" = 200'

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 9 OF 16

SEE SHEET
12 OF 16

S89°26'44"E
174.40'

15.0'

SEE SHEET 14 OF 16

EAST LINE OF SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST

WINDMILL ROAD
15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

S00°43'15"W 1185.15'
UNPLATTED

S00°43'18"W
138.74'

N89°16'42"W 1246.05'

15.0'

WINDMILL ROAD

15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

UNPLATTED

LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
RNG. = RANGE
NO. = NUMBER
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SURVEYOR AND MAPPER

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& = AND

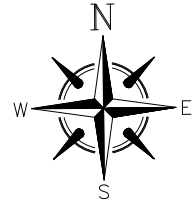
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SHEET 13 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

SEE SHEET 8 OF 16

SEE SHEET
9 OF 16

UNPLATTED

N00°37'56"E 1330.51'

WEST LINE OF THE SOUTHEAST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25
EAST

SEE SHEET 13 OF 16

SOUTHWEST CORNER OF THE
SOUTHEAST 1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

SOUTH LINE OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

WINDMILL ROAD

15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

N89°22'10"W 1432.38'

UNPLATTED

LEGEND AND ABBREVIATIONS

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SHEET 14 OF 16

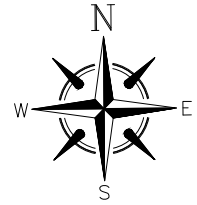
SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 6 OF 16



SCALE: 1" = 200'

SEE SHEET 16 OF 16

SEE SHEET 8 OF 16

SOUTH LINE OF U.S. GOVERNMENT
LOT No. 2, SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST

N89°08'43"W 1185.10'

SOUTHEAST CORNER OF THE WEST 1/2
OF U.S. GOVERNMENT LOT No. 2,
SECTION 30, TOWNSHIP 20 SOUTH,
RANGE 25 EAST

N88°57'18"W
70.49'

UNPLATTED

N00°39'35"E 1331.96'

WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

SOUTH LINE OF THE NORTHEAST 1/4 SOUTHWEST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

N89°01'24"W 1256.29'

LEGEND AND ABBREVIATIONS

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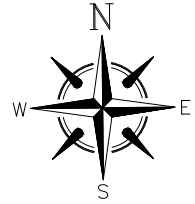
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900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

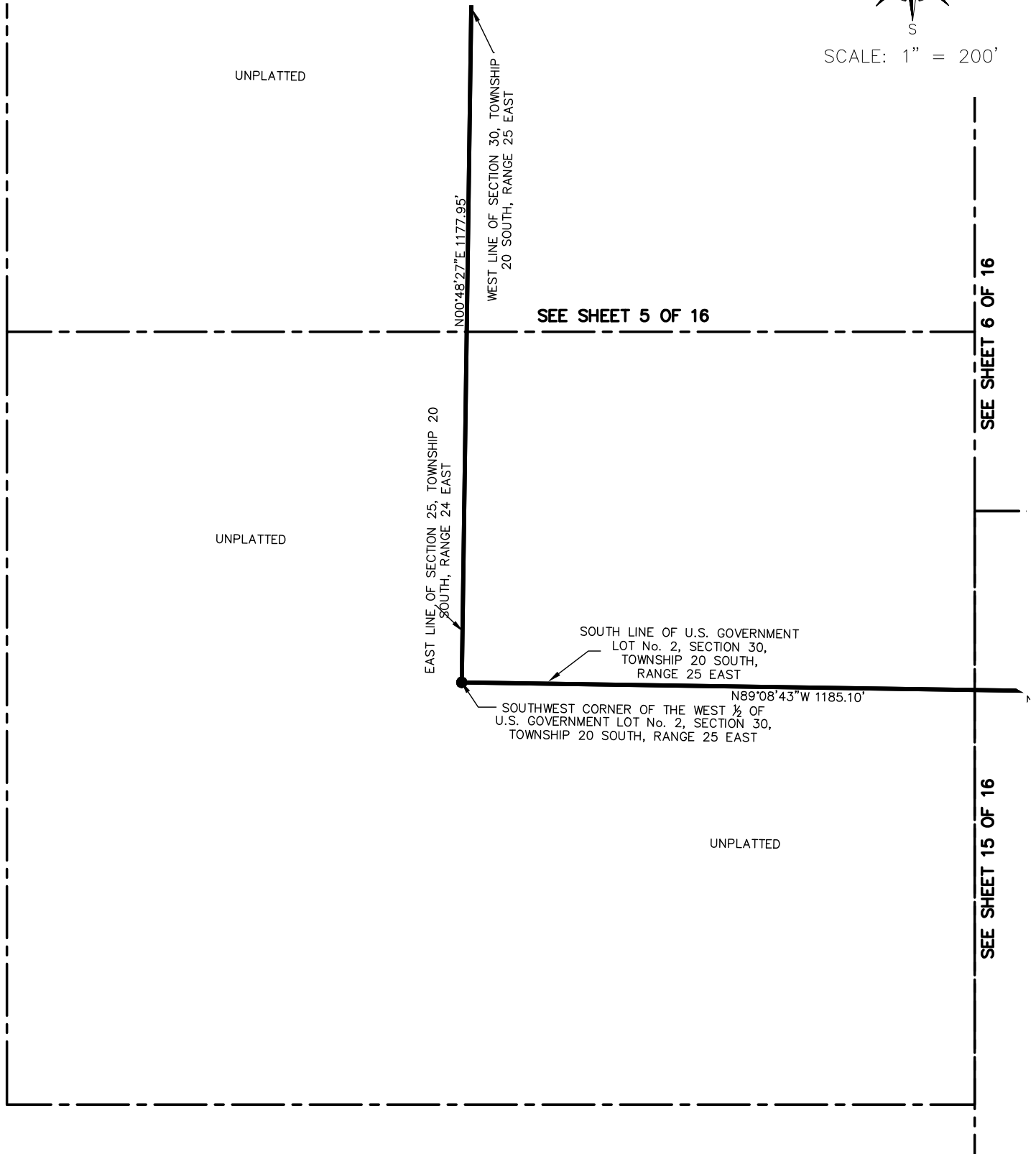
SHEET 15 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'



LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
RNG. = RANGE
NO. = NUMBER
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Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 16 OF 16

EXHIBIT 3

This instrument was prepared by and
upon recording should be returned to:

KE LAW GROUP, PLLC
P.O. Box 6386
Tallahassee, Florida 32301

**Consent and Joinder of Landowner
to the Establishment of a Community Development District**

The undersigned landowners each own a portion of, and collectively all of, the lands more fully described on Exhibit A attached hereto and made a part hereof ("Property").

As owners of lands that are intended to constitute all or a part of the Community Development District, the undersigned landowners understand and acknowledge that pursuant to the provisions of Section 190.005, *Florida Statutes*, Petitioner is required to include the written consent to the establishment of the Community Development District of one hundred percent (100%) of the owners of the lands to be included within the Community Development District.

The undersigned landowners hereby consent to the establishment of a Community Development District that will include the Property within the lands to be a part of the Community Development District and agree to further execute any documentation necessary or convenient to evidence this consent and joinder during the application process for the establishment of the Community Development District.

The undersigned landowners acknowledge that the consent will remain in full force and effect until the Community Development District is established or three years from the date hereof, whichever shall first occur. The undersigned further agree that this consent shall be deemed to run with the Property and be binding upon the landowners and their successors and assigns as to the Property or portions thereof.

The undersigned landowners hereby represent and warrant that they have each taken all actions and obtained all consents necessary to duly authorize the execution of this consent and joinder by the officers executing this instrument.

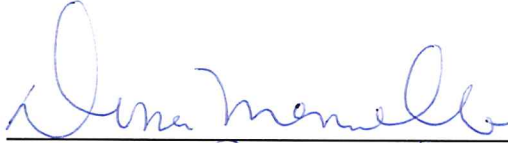
[SIGNATURE PAGE TO FOLLOW]

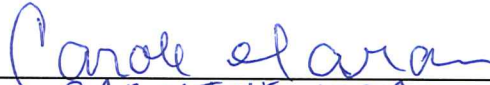
[SIGNATURE PAGE FOR CDD CONSENT AND JOINDER]

Executed this 1 day of September, ²⁰²²~~2021~~.

Witnessed:

BELLAVIVA AT WHISPERING HILLS, LLC

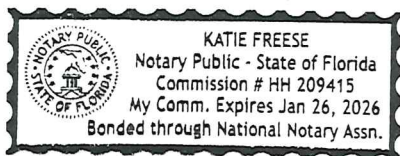

Print Name: Donna Mennello


BY: CAROLINE MARSAN
ITS: MANAGER


Print Name: Katie Freese

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 1 day of September, 202²~~1~~, by Caroline Marsan, as Manager, of Bellaviva At Whispering Hills LLC, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.




NOTARY PUBLIC, STATE OF Florida

Name: Katie Freese
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

SKETCH OF DESCRIPTION

EXHIBIT A

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

LEGAL DESCRIPTION:

A parcel of land lying and being in Section 25, Township 20 South, Range 24 East and Sections 29 and 30, Township 20 South, Range 25 East, Lake County, Florida, being more particularly described as follows:

Begin at the Southeast corner of the North 660.16 feet of the South 1660.23 feet of the Northeast 1/4 of Section 25, Township 20 South, Range 24 East, the same being on the West line of Section 30, Township 20 South, Range 25 East; thence departing said West line, run N89°06'05"W, along the South line of said North 660.16 feet of the South 1660.23 feet of the Northeast 1/4 of Section 25, a distance of 2,388.91 feet to the intersection with the Easterly Right of Way line of U.S. Highway 27; thence N09°41'21"W, along said Easterly Right of Way line, a distance of 672.55 feet to the intersection with the North line of the South 1660.23 feet of the Northeast 1/4 of said Section 25; thence S89°09'06"E, along said North line, a distance of 2,511.43 feet to the East line of said Section 25 and the West line of the aforementioned Section 30, Township 20 South, Range 25 East; thence departing said line, run S49°11'12"E, a distance of 444.67 feet; thence N41°21'09"E, a distance of 4.49 feet; thence S49°45'56"E, a distance of 60.01 feet; thence S41°21'09"W, a distance of 35.85 feet; thence S23°03'53"E, a distance of 104.58 feet; thence S50°51'11"E, a distance of 69.08 feet; thence S82°09'58"E, a distance of 98.29 feet; thence N75°30'16"E, a distance of 35.35 feet; thence S48°45'23"E, a distance of 179.42 feet to a Point on a Non-Tangent Curve, Concave to the West, having a Radius of 84.46 feet and a Central Angle of 83°54'28"; thence run Southerly along the arc of said curve, a distance of 123.68 feet (Chord Bearing = S21°44'11"E, Chord = 112.92 feet); thence S52°28'12"E, a distance of 122.71 feet; thence N41°21'09"E, a distance of 14.45 feet; thence S58°28'55"E, a distance of 53.38 feet; thence S72°02'45"E, a distance of 56.31 feet; thence S86°01'35"E, a distance of 70.39 feet; thence N56°20'56"E, a distance of 54.37 feet; thence N69°04'15"E, a distance of 63.35 feet; thence N84°26'00"E, a distance of 26.89 feet to the intersection with the East line of the West 1/2 of U.S. Government Lot 2 of said Section 30, Township 20 South, Range 25 East; thence S00°40'53"W, along said East line, a distance of 627.99 feet; thence departing said East line, run S89°02'40"E, a distance of 1,668.54 feet to the intersection with the West line of those lands described in Official Records Book 855, Page 1697 of the Public Records of Lake County, Florida; thence S00°47'05"W, along said West line, a distance of 397.93 feet to the South line of said Lands; thence S87°38'35"E, East along said South line, a distance of 989.73 feet to the West line of the Southeast 1/4 of the Northeast 1/4 of the aforesaid Section 30; thence N00°47'51"E, along said West line, a distance of 1,303.73 feet to the Northwest corner of the Southeast 1/4 of the Northeast 1/4 of said Section 30; thence S89°04'31"E, along the North line of the Southeast 1/4 of the Northeast 1/4 of said Section 30, a distance of 1,335.33 feet to the Northeast corner of the Southeast 1/4 of the Northeast 1/4 of said Section 30; thence S89°20'35"E, a distance of 1,211.92 feet to the West Right of Way line of Number 2 Road, as recorded in Official Records Book 2687, Page 2287 of the Public Records of Lake County, Florida; thence S45°22'24"E, along said West Right of Way line, a distance of 896.50 feet; thence departing said West Right of Way line, run S44°37'36"W, a distance of 75.00 feet; thence S44°41'00"W, a distance of

REQUESTED BY: BELLAVIVA WHISPERING HILLS, LLC

SHEET 1 OF 16

DATE OF SURVEY	10/7/2022	REVISIONS
SCALE	1" = 100'	
F.B.	PAGE	
SECTION	25 TWP. 20 S., RNG. 24 E. &	
SECTIONS	29 & 30 TWP. 20 S., RNG. 25 E.	
JOB NO.	22-515	

JOHNSTON'S
SURVEYING INC.

900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

R.D.B.

10-12-2022

RICHARD D. BROWN, P.S.M. #5700 (DATE)

NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

LEGAL DESCRIPTION CONTINUED:

160.67 feet to a Point on a Non-Tangent Curve, Concave to the North, having a Radius of 185.00 feet and a Central Angle of $115^{\circ}21'08''$; thence run Westerly along the arc of said curve, a distance of 372.46 feet (Chord Bearing = $N85^{\circ}14'59''W$, Chord = 312.67 feet); thence $N45^{\circ}22'24''W$, a distance of 50.10 feet; thence $S44^{\circ}37'36''W$, a distance of 118.87 feet; thence $S27^{\circ}47'44''W$, a distance of 40.34 feet; thence $S13^{\circ}53'15''W$, a distance of 1,080.00 feet; thence $S12^{\circ}58'31''W$, a distance of 55.00 feet; thence $S05^{\circ}48'38''W$, a distance of 50.00 feet; thence $S00^{\circ}33'16''W$, a distance of 305.21 feet to the Point of Curvature of a curve, Concave to the North, having a Radius of 220.00 feet and a Central Angle of $141^{\circ}22'21''$; thence run Westerly along the Arc of said curve, a distance of 542.83 feet (Chord Bearing = $S71^{\circ}14'27''W$, Chord = 415.24 feet); thence $N38^{\circ}04'23''W$, a distance of 803.16 feet; thence $S51^{\circ}55'37''W$, a distance of 304.46 feet; thence $S31^{\circ}04'42''W$, a distance of 27.64 feet; thence $S00^{\circ}33'16''W$, a distance of 618.13 feet; thence $S89^{\circ}26'44''E$, a distance of 174.40 feet; thence $S00^{\circ}43'15''W$, a distance of 1,185.15 feet; thence $N89^{\circ}16'42''W$, a distance of 1,246.05 feet; thence $S00^{\circ}43'18''W$, a distance of 138.74 feet to the South line of the aforementioned Section 30, Township 20 South, Range 25 East; thence $N89^{\circ}22'10''W$, along said South line, a distance of 1,432.38 feet to the Southwest corner of the Southeast 1/4 of said Section 30; thence departing said South line, run $N00^{\circ}37'56''E$, along the West line of said Southeast 1/4 of Section 30, a distance of 1,330.51 feet to the South line of the Northeast 1/4 of the Southwest 1/4 of said Section 30; thence $N89^{\circ}01'24''W$, along said South line, a distance of 1,256.29 feet to the West line of said Northeast 1/4 of the Southwest 1/4; thence $N00^{\circ}39'35''E$, along said West line, a distance of 1,331.96 feet; thence $N88^{\circ}57'18''W$, a distance of 70.49 feet to the Southeast corner of the West 1/2 of U.S. Government Lot 2; thence $N89^{\circ}08'43''W$, along the South line of said U.S. Government Lot 2, a distance of 1,185.10 feet to the Southwest corner of said U.S. Government Lot 2 and the West line of the aforesaid Section 30 and the East line of the aforementioned Section 25, Township 20 South, Range 24 East; thence $N00^{\circ}48'27''E$, along said line, a distance of 1,177.95 feet to the Point of Beginning.

Subject to Right of Ways recorded in Official Records Book 344, Page 455 and Official Records Book 3629, Page 1415, as Recorded in the Public Records of Lake County, Florida.

Containing 17,003,899 square feet or 390.36 acres, more or less.

SURVEYOR'S NOTES:

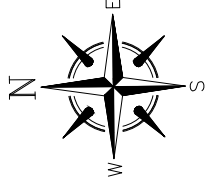
- 1.) BEARINGS AS SHOWN HEREON ARE BASED ON THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 27, BEING AN ASSUMED BEARING OF $N09^{\circ}41'21''W$.
- 2.) THIS DRAWING REPRESENTS A SKETCH OF DESCRIPTION AND IS NOT A BOUNDARY SURVEY.
- 3.) NO CORNERS WERE SET AS A PART OF THIS SKETCH.

JOHNSTON'S
SURVEYING INC.

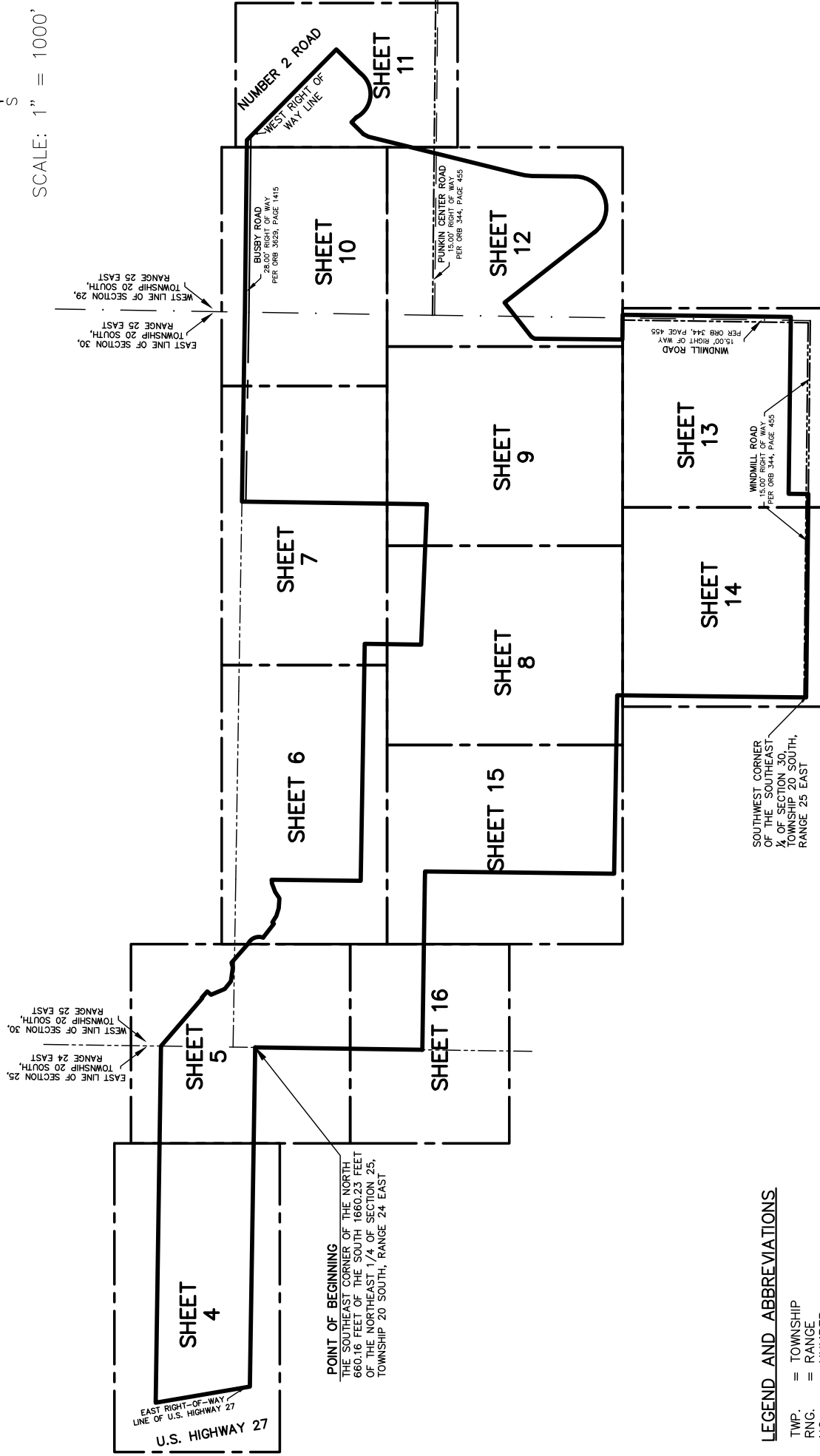
900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 1000'



LEGEND AND ABBREVIATIONS

TWP.	=	TOWNSHIP
RNG.	=	RANGE
NO.	=	NUMBER
LB	=	LICENSED BUSINESS
R/W	=	RIGHT OF WAY
P.S.M.	=	PROFESSIONAL SURVEYOR AND MAPPER
TEL.	=	TELEPHONE
F.B.	=	FIELD BOOK
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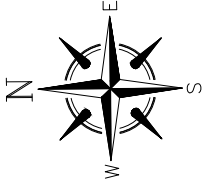
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900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 3 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

UNPLATTED

S89°09'06"E 2511.43'

NORTH LINE OF THE SOUTH 1660.23 FEET OF THE NORTHEAST 1/4 OF
SECTION 25, TOWNSHIP 20 SOUTH, RANGE 24 EAST

N09°41'21"W 672.55'
(BEARING BASIS)
U.S. HIGHWAY 27
EAST RIGHT-OF-WAY LINE
OF U.S. HIGHWAY 27

SOUTH LINE OF THE NORTH 660.16 FEET OF THE SOUTH
1660.23 FEET OF THE NORTHEAST 1/4 OF SECTION 25,
TOWNSHIP 20 SOUTH, RANGE 24 EAST

N89°06'05"W 2388.91'

UNPLATTED

SEE SHEET 5 OF 16

LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
RNG. = RANGE
NO. = NUMBER
LB. = LICENSED BUSINESS
R/W. = RIGHT OF WAY
P.S.M. = PROFESSIONAL
SURVEYOR AND MAPPER
TEL. = TELEPHONE
F.B. = FIELD BOOK
P.B. = PLAT BOOK
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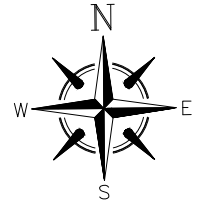
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SURVEYING INC.

900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 4 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

UNPLATTED

S89°09'06"E 2511.43'

NORTH LINE OF THE SOUTH 1660.23 FEET OF THE
NORTHEAST 1/4 OF SECTION 25, TOWNSHIP 20 SOUTH,
RANGE 24 EAST

EAST LINE OF SECTION 25, TOWNSHIP 20
SOUTH, RANGE 24 EAST

WEST LINE OF SECTION 30, TOWNSHIP
20 SOUTH, RANGE 25 EAST

S49°11'12"E 444.67'

N41°21'09"E

4.49'

S49°45'56"E

60.01'

S41°21'09"W

35.85'

S23°03'53"E

104.58'

S50°51'11"E

69.08'

S82°09'58"E

98.29'

N75°30'16"E

35.35'

S48°45'23"E

179.42'

N89°06'05"W 2388.91'

POINT OF BEGINNING

THE SOUTHEAST CORNER OF THE NORTH 660.16 FEET OF
THE SOUTH 1660.23 FEET OF THE NORTHEAST 1/4 OF
SECTION 25, TOWNSHIP 20 SOUTH, RANGE 24 EAST

UNPLATTED

N00°48'27"E 1177.95'

WEST LINE OF SECTION 30, TOWNSHIP
20 SOUTH, RANGE 25 EAST

LEGEND AND ABBREVIATIONS

TWP.	=	TOWNSHIP
RNG.	=	RANGE
NO.	=	NUMBER
LB	=	LICENSED BUSINESS
R/W	=	RIGHT OF WAY
P.S.M.	=	PROFESSIONAL SURVEYOR AND MAPPER
TEL.	=	TELEPHONE
F.B.	=	FIELD BOOK
P.B.	=	PLAT BOOK
±	=	PLUS OR MINUS
&	=	AND

SEE SHEET 16 OF 16

SEE SHEET 6 OF 16

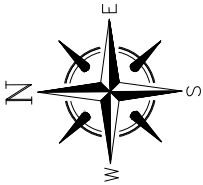
JOHNSTON'S
SURVEYING INC

900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 5 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

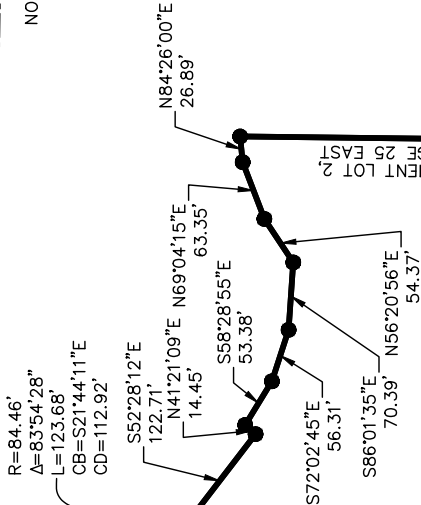
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NORTH LINE OF U.S. GOVERNMENT LOT 2, SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

UNPLATTED

SEE SHEET 5 OF 16

EAST LINE OF WEST 1/2 OF U.S. GOVERNMENT LOT 2,
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST



LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 4835, PAGE 560
NOT A PART OF THIS SURVEY

LEGEND AND ABBREVIATIONS

- TWP. = TOWNSHIP
- RNG. = RANGE
- NO. = NUMBER
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- TEL. = TELEPHONE
- F.B. = FIELD BOOK
- P.B. = PLAT BOOK
- ± = PLUS OR MINUS
- & = AND

SEE SHEET 16 OF 16

S89°02'40"E 1668.54'

SEE SHEET
8 OF 16

SEE SHEET 15 OF 16

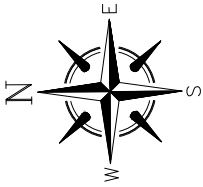
JOHNSTON'S
SURVEYING INC.

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Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 6 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

THE NORTHWEST CORNER OF THE SOUTHEAST 1/4
OF THE NORTHEAST 1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

UNPLATTED

28.0'

S89°04'31"E 1335.33'

BUSBY ROAD

28.00' RIGHT OF WAY

PER ORB 3629, PAGE 1415

NORTH LINE OF THE SOUTHEAST
1/4 OF THE NORTHEAST 1/4
OF SECTION 30, TOWNSHIP 20
SOUTH, RANGE 25 EAST

SEE SHEET 10 OF 16

UNPLATTED

WEST LINE OF SOUTHEAST 1/4 OF
NORTHEAST 1/4, SECTION 30, TOWNSHIP
20 SOUTH, RANGE 25 EAST

N00°47'51"E 1303.73'

INTERSECTION WITH
WEST LINE OF LANDS
DESCRIBED IN
ORB 855, PAGE 1697

S00°47'05"W 397.93'

WEST LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697

SEE SHEET 6 OF 16

SEE SHEET 8 OF 16

SEE SHEET 9 OF 16

LEGEND AND ABBREVIATIONS

- | | | |
|--------|---|-------------------------------------|
| TWP. | = | TOWNSHIP |
| RNG. | = | RANGE |
| NO. | = | NUMBER |
| LB. | = | LICENSED BUSINESS |
| R/W | = | RIGHT OF WAY |
| P.S.M. | = | PROFESSIONAL
SURVEYOR AND MAPPER |
| TEL. | = | TELEPHONE |
| F.B. | = | FIELD BOOK |
| P.B. | = | PLAT BOOK |
| ± | = | PLUS OR MINUS |
| & | = | AND |

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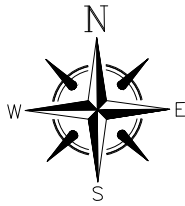
SHEET 7 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 6 OF 16

SEE SHEET 7 OF 16



SCALE: 1" = 200'

WEST LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697
S00°47'05"W 397.93'

SOUTH LINE OF LANDS DESCRIBED
IN ORB 855, PAGE 1697

S87°38'35"E 989.73'

SEE SHEET 15 OF 16

SEE SHEET 9 OF 16

SOUTH LINE OF THE
NORTHEAST 1/4 SOUTHWEST
1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST

N89°01'24"W 1256.29'

SEE SHEET 14 OF 16

LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP
RNG.	= RANGE
NO.	= NUMBER
LB	= LICENSED BUSINESS
R/W	= RIGHT OF WAY
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SHEET 8 OF 16

SKETCH OF DESCRIPTION

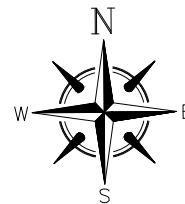
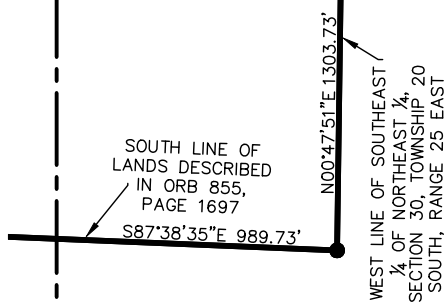
SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 7 OF 16

SEE SHEET 10 OF 16



SCALE: 1" = 200'

SEE SHEET 8 OF 16

SEE SHEET 12 OF 16

SEE SHEET 14 OF 16

LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP
RNG.	= RANGE
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TEL.	= TELEPHONE
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P.B.	= PLAT BOOK
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&	= AND

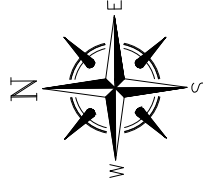
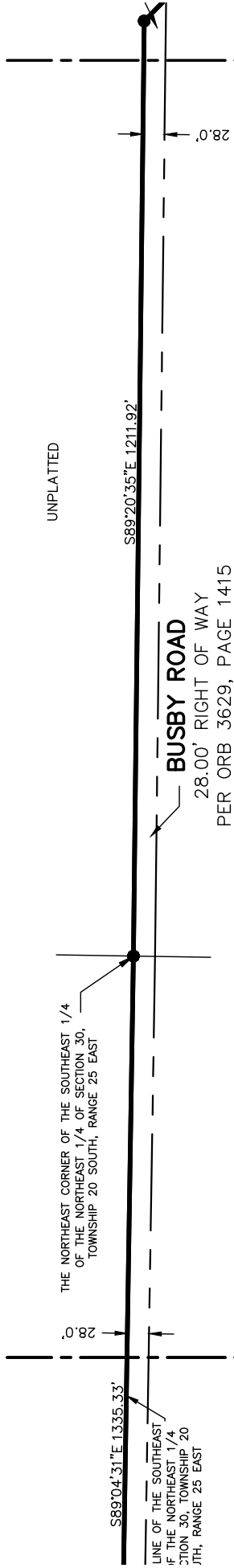
JOHNSTON'S
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SHEET 9 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

LEGEND AND ABBREVIATIONS

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- P.B. = PLAT BOOK
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- & = AND

SEE SHEET 9 OF 16

SEE SHEET 12 OF 16

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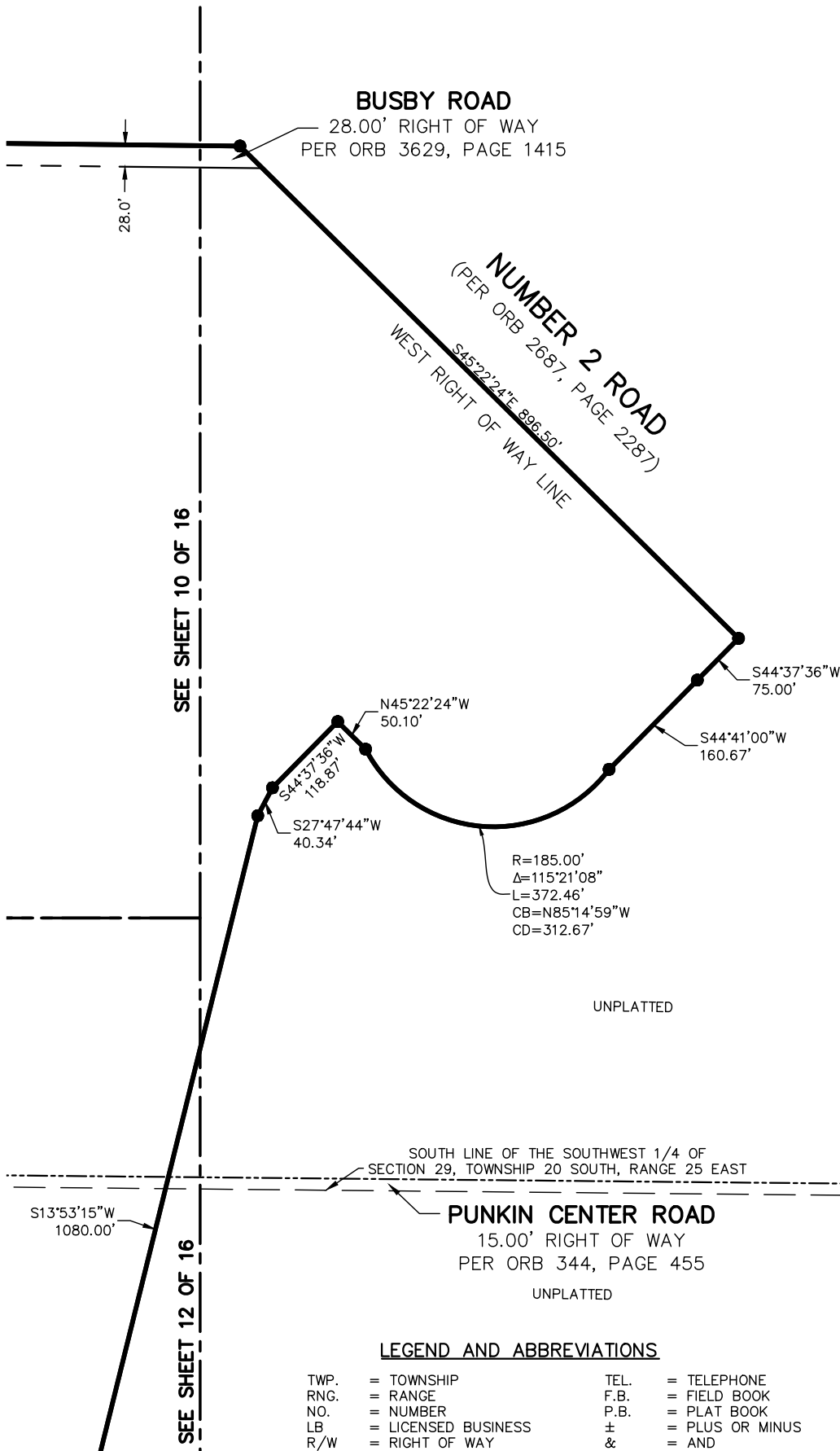
SHEET 10 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'



LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP	TEL.	= TELEPHONE
RNG.	= RANGE	F.B.	= FIELD BOOK
NO.	= NUMBER	P.B.	= PLAT BOOK
LB	= LICENSED BUSINESS	±	= PLUS OR MINUS
R/W	= RIGHT OF WAY	&	= AND
P.S.M.	= PROFESSIONAL SURVEYOR AND MAPPER		

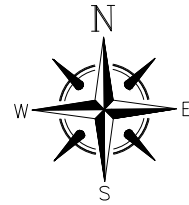
**JOHNSTON'S
SURVEYING INC.**

900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

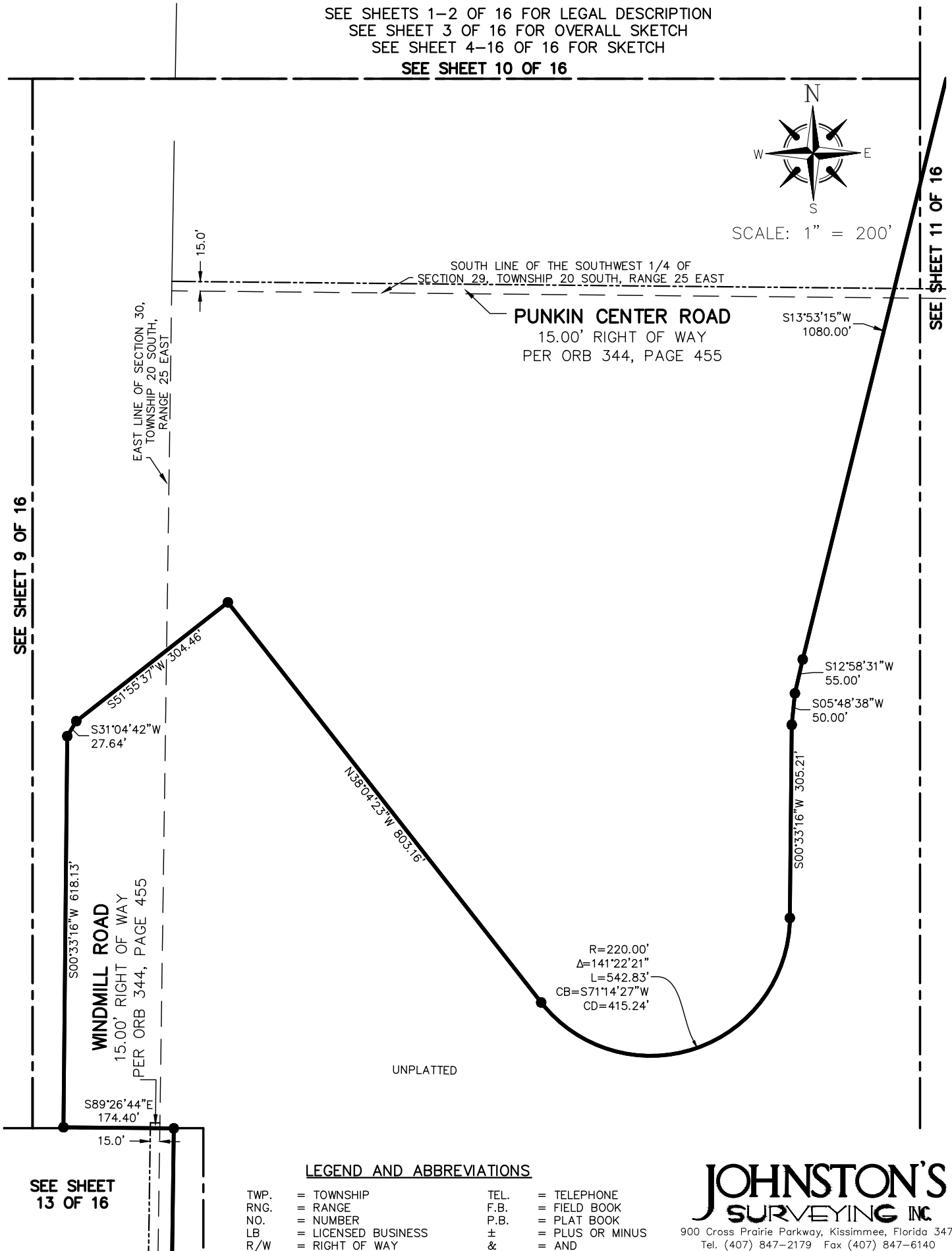
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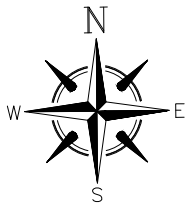
SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 10 OF 16



SCALE: 1" = 200'





SCALE: 1" = 200'

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 9 OF 16

SEE SHEET
12 OF 16

S89°26'44"E
174.40'

15.0'

SEE SHEET 14 OF 16

EAST LINE OF SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST

WINDMILL ROAD
15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

S00°43'15"W 1185.15'
UNPLATTED

S00°43'18"W
138.74'

N89°16'42"W 1246.05'

15.0'

WINDMILL ROAD

15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

UNPLATTED

LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP	TEL.	= TELEPHONE
RNG.	= RANGE	F.B.	= FIELD BOOK
NO.	= NUMBER	P.B.	= PLAT BOOK
LB	= LICENSED BUSINESS	±	= PLUS OR MINUS
R/W	= RIGHT OF WAY	&	= AND
P.S.M.	= PROFESSIONAL SURVEYOR AND MAPPER		

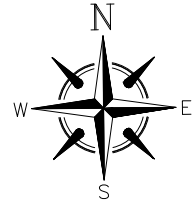
JOHNSTON'S
SURVEYING INC.

900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 13 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'

SEE SHEET 8 OF 16

SEE SHEET
9 OF 16

UNPLATTED

N00°37'56"E 1330.51'

WEST LINE OF THE SOUTHEAST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25
EAST

SEE SHEET 13 OF 16

SOUTHWEST CORNER OF THE
SOUTHEAST 1/4 OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

SOUTH LINE OF SECTION 30,
TOWNSHIP 20 SOUTH, RANGE 25 EAST

WINDMILL ROAD

15.00' RIGHT OF WAY
PER ORB 344, PAGE 455

N89°22'10"W 1432.38'

UNPLATTED

LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
RNG. = RANGE
NO. = NUMBER
LB. = LICENSED BUSINESS
R/W = RIGHT OF WAY
P.S.M. = PROFESSIONAL
SURVEYOR AND MAPPER

TEL. = TELEPHONE
F.B. = FIELD BOOK
P.B. = PLAT BOOK
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& = AND

**JOHNSTON'S
SURVEYING INC**

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Tel. (407) 847-2179 Fax (407) 847-6140

SHEET 14 OF 16

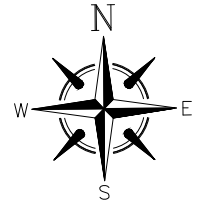
SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 16 FOR OVERALL SKETCH

SEE SHEET 4-16 OF 16 FOR SKETCH

SEE SHEET 6 OF 16



SCALE: 1" = 200'

SEE SHEET 16 OF 16

SEE SHEET 8 OF 16

SOUTH LINE OF U.S. GOVERNMENT
LOT No. 2, SECTION 30,
TOWNSHIP 20 SOUTH,
RANGE 25 EAST

N89°08'43"W 1185.10'

SOUTHEAST CORNER OF THE WEST 1/2
OF U.S. GOVERNMENT LOT No. 2,
SECTION 30, TOWNSHIP 20 SOUTH,
RANGE 25 EAST

N88°57'18"W
70.49'

UNPLATTED

N00°39'35"E 1331.96'
WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

SOUTH LINE OF THE NORTHEAST 1/4 SOUTHWEST 1/4 OF
SECTION 30, TOWNSHIP 20 SOUTH, RANGE 25 EAST

N89°01'24"W 1256.29'

LEGEND AND ABBREVIATIONS

TWP. = TOWNSHIP
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LB = LICENSED BUSINESS
R/W = RIGHT OF WAY
P.S.M. = PROFESSIONAL
SURVEYOR AND MAPPER

TEL. = TELEPHONE
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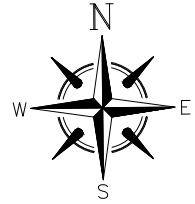
JOHNSTON'S
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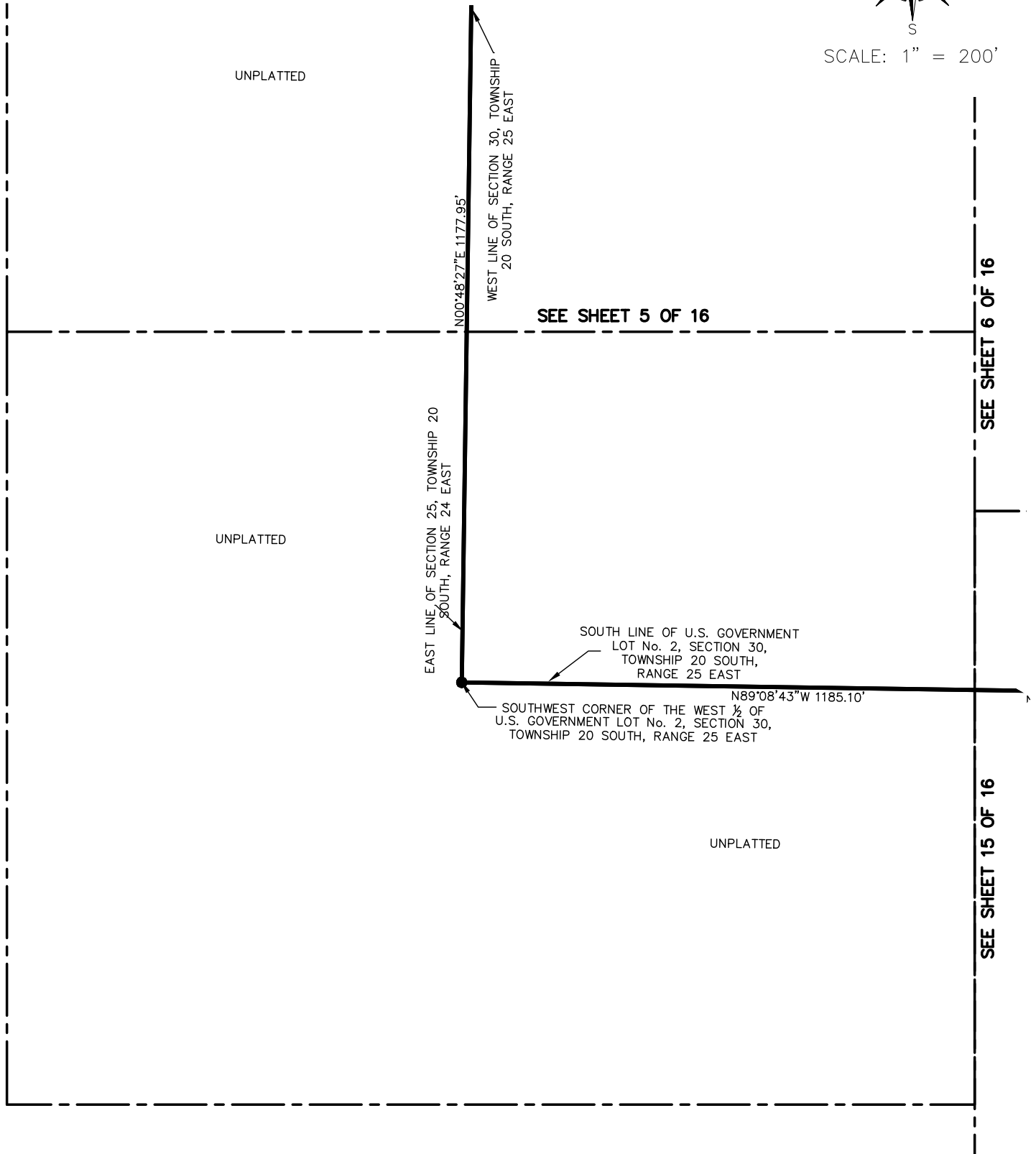
SHEET 15 OF 16

SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 16 FOR LEGAL DESCRIPTION
SEE SHEET 3 OF 16 FOR OVERALL SKETCH
SEE SHEET 4-16 OF 16 FOR SKETCH



SCALE: 1" = 200'



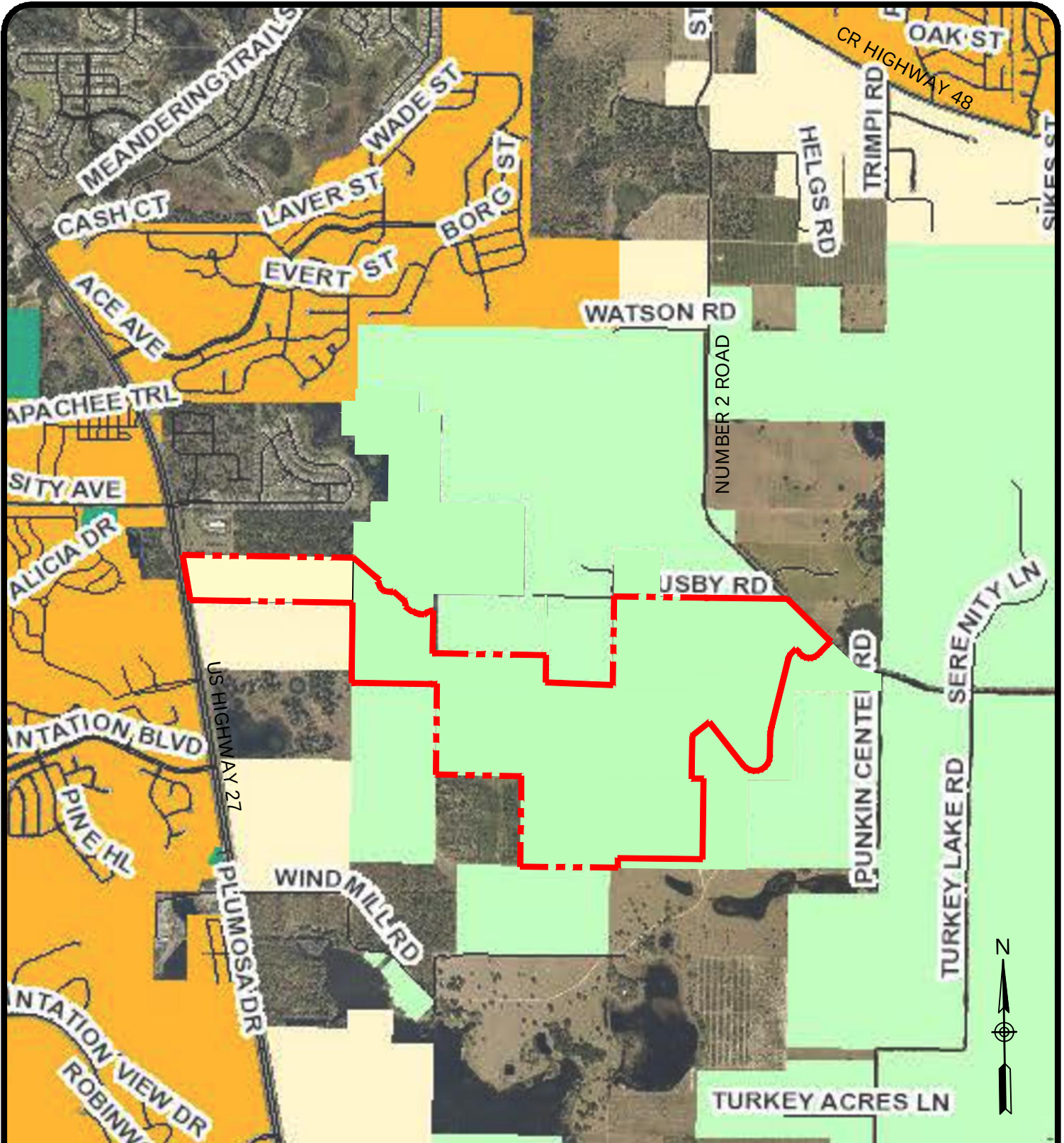
LEGEND AND ABBREVIATIONS

TWP.	= TOWNSHIP	TEL.	= TELEPHONE
RNG.	= RANGE	F.B.	= FIELD BOOK
NO.	= NUMBER	P.B.	= PLAT BOOK
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R/W	= RIGHT OF WAY	&	= AND
P.S.M.	= PROFESSIONAL SURVEYOR AND MAPPER		

JOHNSTON'S
SURVEYING INC.

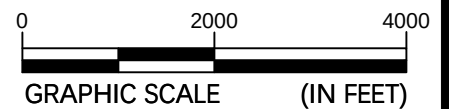
900 Cross Prairie Parkway, Kissimmee, Florida 34744
Tel. (407) 847-2179 Fax (407) 847-6140

EXHIBIT 4



LEGEND

-  RURAL - MAX. 1 DU / 5 NET ACRES
-  RURAL TRANSITION MAX. 1 DU / 5 NET ACRES BASE DENSITY
-  URBAN LOW DENSITY - MAX. 4 DU / 1 NET ACRE



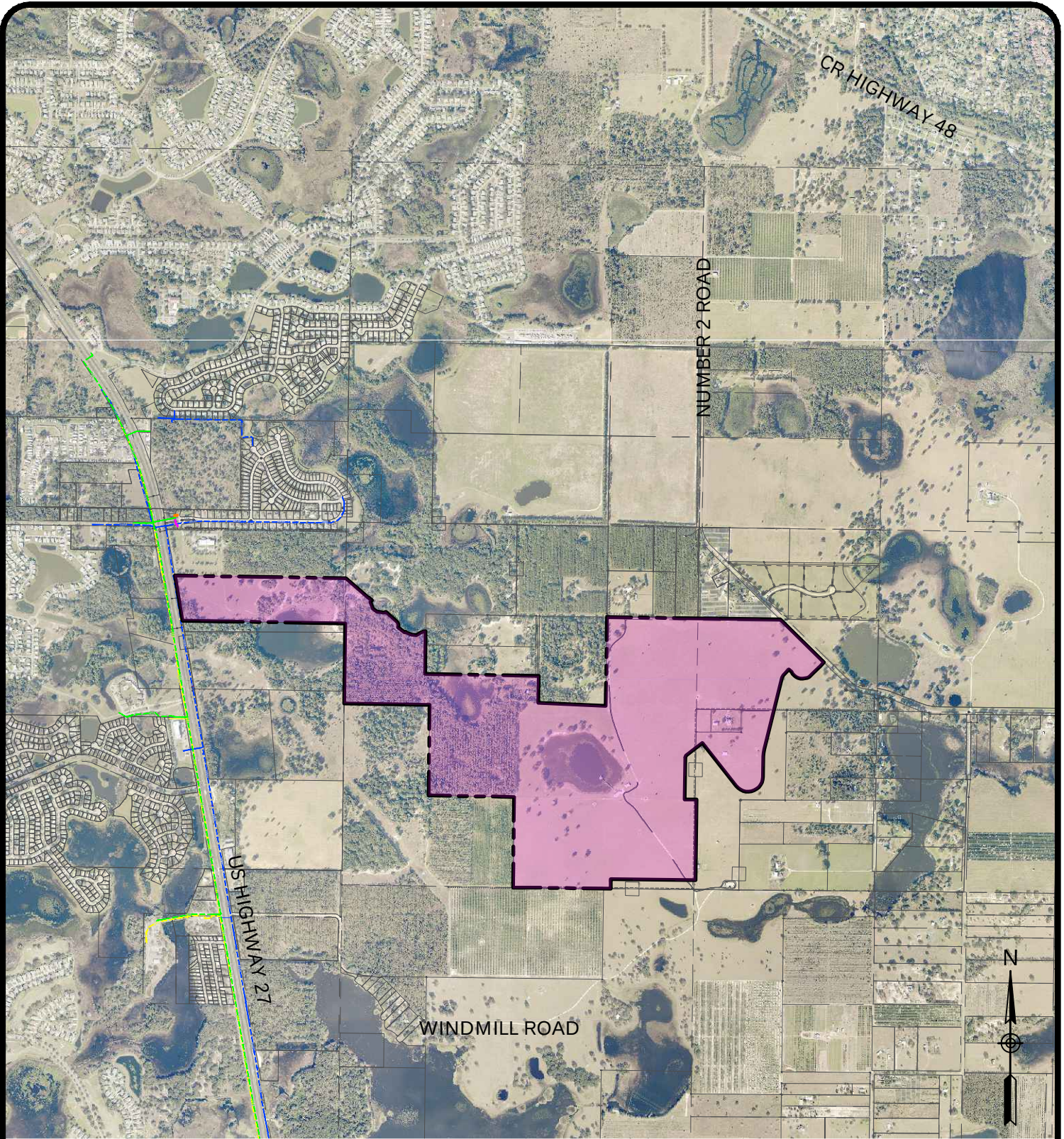
FUTURE LAND USE MAP

BELLAVIVA AT WHISPERING HILLS CDD
LEESBURG, FLORIDA

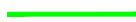
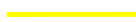
SCALE:
NOTED
DATE:
10-12-22
PROJECT NUMBER
22840012

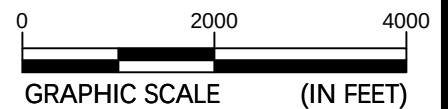
EXHIBIT 5

Drawing Path: T:\Trans\Projects\2022\22840012_Marsan_Bellaviva CDD_Leesburg4 Trans\Graphics\Bellaviva_Exhibits.dwg



LEGEND

-  WATER MAIN
-  SANITARY SEWER LINE
-  GAS LINE



EXISTING UTILITIES MAP

BELLAVIVA AT WHISPERING HILLS CDD
LEESBURG, FLORIDA

SCALE:
NOTED
DATE:
10-12-22
PROJECT NUMBER
22840012

EXHIBIT 6

PROPOSED FACILITIES & ESTIMATED COSTS

Infrastructure	Estimated Costs	Financing Entity	Ownership & Maintenance Entity
<u>Phase One Main Blvd. & Earthwork¹</u>			
Earthwork	\$6,830,492.49	CDD	N/A
Roadways	\$5,729,622.80	CDD	City
Stormwater Management	\$2,102,574.00	CDD	CDD
Utilities (Water, Reclaimed & Wastewater)	\$4,677,086.00	CDD	City
Hardscape/Landscape/Irrigation	\$1,500,250.00	CDD	CDD
Streetlight/Undergrounding of Conduit	\$1,700,000.00	CDD	CDD
Trails & Amenities (Facilities Adjoining Boulevard)	\$500,000.00	CDD	CDD
Professional Services	\$500,000.00	CDD	CDD
<u>Phase One Villages Cost</u>			
Earthwork	\$2,617,500.00	CDD	N/A
Roadways	\$4,968,200.00	CDD	CDD
Off-Site Improvements (Turn Lane & Roadwork)	\$529,066.15	CDD	CDD
Stormwater Management	\$2,953,650.00	CDD	CDD
Utilities (Water, Reclaimed & Wastewater)	\$11,780,750.00	CDD	City
Hardscape/Landscape/Irrigation	\$2,617,500.00	CDD	CDD
Streetlight/Electrical	\$1,884,600.00	CDD	CDD
Professional Services	\$2,083,530.00	CDD	CDD
Contingency (10%)	\$5,297,482.14		
<i>TOTAL</i>	\$58,272,303.58		

As an alternative, the Developer may elect to finance any of the above improvements, and transfer them to a homeowner's association for ownership and operation.

¹ A portion of these costs may be shared with future community development districts.

EXHIBIT 7

BELLAVIVA AT WHISPERING HILLS COMMUNITY DEVELOPMENT DISTRICT

Statement
of
Estimated Regulatory Costs

July 21, 2022



Provided by

Wrathell, Hunt and Associates, LLC

2300 Glades Road, Suite 410W

Boca Raton, FL 33431

Phone: 561-571-0010

Fax: 561-571-0013

Website: www.whhassociates.com

STATEMENT OF ESTIMATED REGULATORY COSTS

1.0 Introduction

1.1 Purpose and Scope

This Statement of Estimated Regulatory Costs ("SERC") supports the petition to establish the Bellaviva at Whispering Hills Community Development District ("District") in accordance with the "Uniform Community Development District Act of 1980," Chapter 190, Florida Statutes (the "Act"). The proposed District will comprise approximately 390.36 +/- acres of land located within the City of Leesburg, Florida (the "City") and is projected to contain approximately 2,942 residential dwelling units and 43.87 acres commercial use, which will make up the Bellaviva at Whispering Hills development ("Project"). The limitations on the scope of this SERC are explicitly set forth in Section 190.002(2)(d), Florida Statutes ("F.S.") (governing District establishment) as follows:

"That the process of establishing such a district pursuant to uniform general law be fair and based only on factors material to managing and financing the service delivery function of the district, so that any matter concerning permitting or planning of the development is not material or relevant (emphasis added)."

1.2 Overview of the Bellaviva at Whispering Hills Community Development District

The District is designed to provide public infrastructure, services, and facilities along with operation and maintenance of the same to a planned mix-use development currently anticipated to contain a total of approximately 2,942 residential dwelling units and 43.87 acres commercial use, all within the boundaries of the District. Tables 1 and 2 under Section 5.0 detail the anticipated improvements and ownership/maintenance responsibilities the proposed District is anticipated to construct, operate and maintain.

A community development district ("CDD") is an independent unit of special purpose local government authorized by the Act to plan, finance, construct, operate and maintain community-wide infrastructure in planned community developments. CDDs provide a "solution to the state's planning, management and financing needs for delivery of capital infrastructure in order to service projected growth without overburdening other governments and their taxpayers." Section 190.002(1)(a), F.S.

A CDD is not a substitute for the local, general purpose government unit, i.e., the city or county in which the CDD lies. A CDD does not have the permitting, zoning or policing powers possessed by general purpose governments. A CDD is an alternative means of financing, constructing, operating and maintaining public infrastructure for developments, such as Bellaviva at Whispering Hills.

1.3 Requirements for Statement of Estimated Regulatory Costs

Section 120.541(2), F.S., defines the elements a statement of estimated regulatory costs must contain:

- (a) An economic analysis showing whether the rule directly or indirectly:

1. Is likely to have an adverse impact on economic growth, private sector job creation or employment, or private sector investment in excess of \$1 million in the aggregate within 5 years after the implementation of the rule;
2. Is likely to have an adverse impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation in excess of \$1 million in the aggregate within 5 years after the implementation of the rule; or
3. Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule.

(b) A good faith estimate of the number of individuals and entities likely to be required to comply with the rule, together with a general description of the types of individuals likely to be affected by the rule.

(c) A good faith estimate of the cost to the agency, and to any other state and local government entities, of implementing and enforcing the proposed rule, and any anticipated effect on state or local revenues.

(d) A good faith estimate of the transactional costs likely to be incurred by individuals and entities, including local government entities, required to comply with the requirements of the rule. As used in this section, "transactional costs" are direct costs that are readily ascertainable based upon standard business practices, and include filing fees, the cost of obtaining a license, the cost of equipment required to be installed or used or procedures required to be employed in complying with the rule, additional operating costs incurred, the cost of monitoring and reporting, and any other costs necessary to comply with the rule.

(e) An analysis of the impact on small businesses as defined by s. 288.703, and an analysis of the impact on small counties and small cities as defined in s. 120.52. The impact analysis for small businesses must include the basis for the agency's decision not to implement alternatives that would reduce adverse impacts on small businesses. (City of Leesburg, according to Census 2020, has a population of 27,000; therefore, it is not defined as a small City for the purposes of this requirement.)

(f) Any additional information that the agency determines may be useful.

(g) In the statement or revised statement, whichever applies, a description of any regulatory alternatives submitted under paragraph (1)(a) and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule.

Note: the references to "rule" in the statutory requirements for the Statement of Estimated Regulatory Costs also apply to an "ordinance" under section 190.005(2)(a), F.S.

2.0 An economic analysis showing whether the ordinance directly or indirectly:

- 1. Is likely to have an adverse impact on economic growth, private sector job creation or employment, or private sector investment in excess of \$1 million in the aggregate within 5 years after the implementation of the ordinance;**
- 2. Is likely to have an adverse impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation in excess of \$1 million**

in the aggregate within 5 years after the implementation of the ordinance; or
3. Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the ordinance.

The ordinance establishing the District is not anticipated to have any direct or indirect adverse impact on economic growth, private sector job creation or employment, private sector investment, business competitiveness, ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation. Any increases in regulatory costs, principally the anticipated increases in transactional costs as a result of imposition of special assessments by the District will be the direct result of facilities and services provided by the District to the landowners within the District. However, as property ownership in the District is voluntary and all additional costs will be disclosed to prospective buyers prior to sale, such increases should be considered voluntary, self-imposed and offset by benefits received from the infrastructure and services provided by the District.

2.1 Impact on economic growth, private sector job creation or employment, or private sector investment in excess of \$1 million in the aggregate within 5 years after the implementation of the ordinance.

The purpose for establishment of the District is to provide public facilities and services to support the development of a new, planned mix-use development. The development of the approximately 390.36 +/- acres anticipated to be within the District will promote local economic activity, create local value, lead to local private sector investment and is likely to result in local private sector employment and/or local job creation.

Establishment of the District will allow a systematic method to plan, fund, implement, operate and maintain, for the benefit of the landowners within the District, various public facilities and services. Such facilities and services, as further described in Section 5, will allow for the development of the land within the District. The provision of District's infrastructure and the subsequent development of land will generate private economic activity, economic growth, investment and employment, and job creation. The District intends to use proceeds of indebtedness to fund construction of public infrastructure, which will be constructed by private firms, and once constructed, is likely to use private firms to operate and maintain such infrastructure and provide services to the landowners and residents of the District. The private developer of the land in the District will use its private funds to conduct the private land development and construction of an anticipated approximately 2,942 residential dwelling units and 43.87 acres commercial use, the construction, sale, and continued use/maintenance of which will involve private firms. While similar economic growth, private sector job creation or employment, or private sector investment could be achieved in absence of the District by the private sector alone, the fact that the establishment of the District is initiated by the private developer means that the private developer considers the establishment and continued operation of the District as beneficial to the process of land development and the future economic activity taking place within the District, which in turn will lead directly or indirectly to economic growth, likely private sector job growth and/or support private sector employment, and private sector investments.

2.2 Impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation in excess of \$1 million in the aggregate within 5 years after the implementation of the ordinance.

When assessing the question of whether the establishment of the District is likely to directly or indirectly have an adverse impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation, one has to compare these factors in the presence and in the absence of the District in the development. When the question is phrased in this manner, it can be surmised that the establishment of the District is likely to not have a direct or indirect adverse impact on business competitiveness, productivity, or innovation versus that same development without the District. Similar to a purely private solution, District contracts will be bid competitively as to achieve the lowest cost/best value for the particular infrastructure or services desired by the landowners, which will insure that contractors wishing to bid for such contracts will have to demonstrate to the District the most optimal mix of cost, productivity and innovation. Additionally, the establishment of the District for the development is not likely to cause the award of the contracts to favor non-local providers any more than if there was no District. The District, in its purchasing decisions, will not vary from the same principles of cost, productivity and innovation that guide private enterprise.

2.3 Likelihood of an increase in regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the ordinance.

The establishment of the District will not increase any regulatory costs of the State or the City by virtue that the District will be one of many already existing similar districts within the State and also one of a many already existing similar districts in the City. As described in more detail in Section 4, the proposed District will pay a one-time filing fee to the City to offset any expenses that the City may incur in holding a local public hearing on the petition. Similarly, the proposed District will pay annually the required Special District Filing Fee, which fee is meant to offset any State costs related to its oversight of all special districts in the State.

The establishment of the District will, however, directly increase regulatory costs to the landowners within the District. Such increases in regulatory costs, principally the anticipated increases in transactional costs as a result of likely imposition of special assessments and use fees by the District, will be the direct result of facilities and services provided by the District to the landowners within the District. However, as property ownership in the District is completely voluntary, all current property owners must consent to the establishment of the District and all initial prospective buyers will have such additional transaction costs disclosed to them prior to sale, as required by State law. Such costs, however, should be considered voluntary, self-imposed, and as a tradeoff for the service and facilities provided by the District.

The District will incur overall operational costs related to services for infrastructure maintenance, landscaping, and similar items. In the initial stages of development, the costs will likely be minimized. These operating costs will be funded by the landowners through direct funding agreements or special assessments levied by the District. Similarly, the District may incur costs associated with the issuance and repayment of special assessment revenue bonds. While these costs in the aggregate may approach the stated threshold over a five year period, this would not be unusual for a Project of this nature and the infrastructure and services proposed to be provided by the District will be needed to serve the Project regardless of the existence of the District. Thus, the District-related costs are not additional development costs. Due to the relatively low cost of financing available to CDDs, due to the tax-exempt nature of their debt, certain improvements can be provided more efficiently by the District than by alternative entities. Furthermore, it is important to remember that such costs would be funded through special assessments paid by landowners within the District, and would not be a burden on the taxpayers outside the District.

3.0 A good faith estimate of the number of individuals and entities likely to be required to comply with the ordinance, together with a general description of the types of individuals likely to be affected by the ordinance.

The individuals and entities likely to be required to comply with the ordinance or affected by the proposed action (i.e., adoption of the ordinance) can be categorized, as follows: 1) The State of Florida and its residents, 2) the City and its residents, 3) current property owners, and 4) future property owners.

a. The State of Florida

The State of Florida and its residents and general population will not incur any compliance costs related to the establishment and on-going administration of the District, and will only be affected to the extent that the State incurs those nominal administrative costs outlined herein. The cost of any additional administrative services provided by the State as a result of this project will be incurred whether the infrastructure is financed through a CDD or any alternative financing method.

b. City of Leesburg

The City and its residents not residing within the boundaries of the District will not incur any compliance costs related to the establishment and on-going administration of the District other than any one-time administrative costs outlined herein, which will be offset by the filing fee submitted to the City. Once the District is established, these residents will not be affected by adoption of the ordinance. The cost of any additional administrative services provided by the City as a result of this development will be incurred whether the infrastructure is financed through a CDD or any alternative financing method.

c. Current Property Owners

The current property owners of the lands within the proposed District boundaries will be affected to the extent that the District allocates debt for the construction of infrastructure and undertakes operation and maintenance responsibility for that infrastructure.

d. Future Property Owners

The future property owners are those who will own property in the proposed District. These future property owners will be affected to the extent that the District allocates debt for the construction of infrastructure and undertakes operation and maintenance responsibility for that infrastructure.

The proposed District will serve land that comprises an approximately 394.74+/- acre planned mix-use development currently anticipated to contain a total of approximately 2,942 residential dwelling units and 43.87 acres commercial use, although the development plan can change. Assuming an average density of 3.5 persons per residential dwelling unit, the estimated residential population of the proposed District at build out would be approximately 10,297 +/- and all of these residents as well as the landowners within the District will be affected by the ordinance. The City, the proposed District and certain state agencies will also be affected by or required to comply with the ordinance as more fully discussed hereafter.

4.0 A good faith estimate of the cost to the agency, and to any other state and local government entities, of implementing and enforcing the proposed ordinance, and any anticipated effect on state or local revenues.

The City is establishing the District by ordinance in accordance with the Act and, therefore, there is no anticipated effect on state or local revenues.

4.1 Costs to Governmental Agencies of Implementing and Enforcing Ordinance

Because the result of adopting the ordinance is the establishment of an independent local special purpose government, there will be no significant enforcing responsibilities of any other government entity, but there will be various implementing responsibilities which are identified with their costs herein.

State Governmental Entities

The cost to state entities to review or enforce the proposed ordinance will be very modest. The District comprises less than 2,500 acres and is located within the boundaries of the City. Therefore, the City (and not the Florida Land and Water Adjudicatory Commission) will review and act upon the Petition to establish the District, in accordance with Section 190.005(2), F.S. There are minimal additional ongoing costs to various state entities to implement and enforce the proposed ordinance. The costs to various state entities to implement and enforce the proposed ordinance relate strictly to the receipt and processing of various reports that the District is required to file with the State and its various entities. Appendix A lists the reporting requirements. The costs to those state agencies that will receive and process the District's reports are minimal because the District is only one of many governmental units that are required to submit the various reports. Therefore, the marginal cost of processing one additional set of reports is inconsequential. Additionally, pursuant to section 189.064, F.S., the District must pay an annual fee to the State of Florida Department of Economic Opportunity which offsets such costs.

City of Leesburg, Florida

The proposed land for the District is located within City of Leesburg, Florida and consists of less than 2,500 acres. The City and its staff may process, analyze, conduct a public hearing, and vote upon the petition to establish the District. These activities will absorb some resources; however, these costs incurred by the City will be modest for a number of reasons. First, review of the petition to establish the District does not include analysis of the project itself. Second, the petition itself provides most, if not all, of the information needed for a staff review. Third, the City already possesses the staff needed to conduct the review without the need for new staff. Fourth, there is no capital required to review the petition. Fifth, the potential costs are offset by a filing fee included with the petition to offset any expenses the City may incur in the processing of this petition. Finally, the City already processes similar petitions, though for entirely different subjects, for land uses and zoning changes that are far more complex than the petition to establish a community development district.

The annual costs to the City, because of the establishment of the District, are also very small. The District is an independent unit of local government. The only annual costs the City faces are the minimal costs of receiving and reviewing the various reports that the District is required to provide to the City, or any monitoring expenses the City may incur if it establishes a monitoring program for this District.

4.2 Impact on State and Local Revenues

Adoption of the proposed ordinance will have no negative impact on state or local revenues. The District is an independent unit of local government. It is designed to provide infrastructure facilities and services to serve the development project and it has its own sources of revenue. No state or local subsidies are required or expected.

Any non-ad valorem assessments levied by the District will not count against any millage caps imposed on other taxing authorities providing services to the lands within the District. It is also important to note that any debt obligations the District may incur are not debts of the State of Florida or any other unit of local government. By Florida law, debts of the District are strictly its own responsibility.

5.0 A good faith estimate of the transactional costs likely to be incurred by individuals and entities, including local government entities, required to comply with the requirements of the ordinance.

Table 1 provides an outline of the various facilities and services the proposed District may provide. Financing for these facilities is projected to be provided by the District.

Table 2 illustrates the estimated costs of construction of the capital facilities, outlined in Table 1. Total costs of construction for those facilities that may be provided are estimated to be approximately \$58,272,303.58. The District may levy non-ad valorem special assessments (by a variety of names) and may issue special assessment bonds to fund the costs of these facilities. These bonds would be repaid through non-ad valorem special assessments levied on all developable properties in the District that may benefit from the District's infrastructure program as outlined in Table 2.

Prospective future landowners in the proposed District may be required to pay non-ad valorem special assessments levied by the District to provide for facilities and secure any debt incurred through bond issuance. In addition to the levy of non-ad valorem special assessments which may be used for debt service, the District may also levy a non-ad valorem assessment to fund the operations and maintenance of the District and its facilities and services. However, purchasing a property within the District or locating in the District by new residents is completely voluntary, so, ultimately, all landowners and residents of the affected property choose to accept the non-ad valorem assessments as a tradeoff for the services and facilities that the District will provide. In addition, state law requires all assessments levied by the District to be disclosed by the initial seller to all prospective purchasers of property within the District.

Table 1

**BELLAVIVA AT WHISPERING HILLS
COMMUNITY DEVELOPMENT DISTRICT
Proposed Facilities and Services**

FACILITY	FUNDED BY	OWNED BY	MAINTAINED BY
Earthwork	CDD	N/A	N/A
Roadways (Main Blvd)	CDD	City	City
(Villages)	CDD	CDD	CDD
Stormwater Management	CDD	CDD	CDD
Off-Site Improvements (Turn Lane & Roadwork)	CDD	CDD	CDD
Utilities (Water, Reclaimed & Wastewater)	CDD	City	City
Hardscape/Landscape/Irrigation	CDD	CDD	CDD
Streetlight/Undergrounding of Conduit/Electrical	CDD	CDD	CDD
Trails & Amenities (Facilities Adjoining Boulevard)	CDD	CDD	CDD

Table 2

**BELLAVIVA AT WHISPERING HILLS
COMMUNITY DEVELOPMENT DISTRICT
Estimated Costs of Construction**

CATEGORY	COST
Earthwork	\$9,447,992.49
Roadways (Main Blvd)	\$5,729,622.80
(Villages)	\$4,968,200.00
Off-Site Improvements (Turn Lane & Roadwork)	\$529,066.15
Stormwater Management	\$5,056,224.00
Utilities (Water, Reclaimed & Wastewater)	\$16,457,836.00
Hardscape/Landscape/Irrigation	\$4,117,750.00
Streetlight/Undergrounding of Conduit/Electrical	\$3,584,600.00
Trails & Amenities (Facilities Adjoining Boulevard)	\$500,000.00
Professional Services	\$2,583,530.00
Contingency 10%	\$5,297,482.14
Total Estimated Costs	\$58,272,303.58

A CDD provides the property owners with an alternative mechanism of providing public services; however, special assessments and other impositions levied by the District and collected by law represent the transactional costs incurred by landowners as a result of the establishment of the District. Such transactional costs should be considered in terms of costs likely to be incurred under alternative public and private mechanisms of service provision, such as other independent special districts, City or its dependent districts, or City management but financing with municipal service benefit units and municipal service taxing units, or private entities, all of which can be grouped into three major categories: public district, public other, and private.

With regard to the public services delivery, dependent and other independent special districts can be used to manage the provision of infrastructure and services, however, they are limited in the types of services they can provide, and likely it would be necessary to employ more than one district to provide all services needed by the development.

Other public entities, such as cities, are also capable of providing services, however, their costs in connection with the new services and infrastructure required by the new development and, transaction costs, would be borne by all taxpayers, unduly burdening existing taxpayers. Additionally, other public entities providing services would also be inconsistent with the State's policy of "growth paying for growth".

Lastly, services and improvements could be provided by private entities. However, their interests are primarily to earn short-term profits and there is no public accountability. The marginal benefits of tax-exempt financing utilizing CDDs would cause the CDD to utilize its lower transactional costs to enhance the quality of infrastructure and services.

In considering transactional costs of CDDs, it shall be noted that occupants of the lands to be included within the District will receive three major classes of benefits.

First, those residents in the District will receive a higher level of public services which in most instances will be sustained over longer periods of time than would otherwise be the case.

Second, a CDD is a mechanism for assuring that the public services will be completed concurrently with development of lands within the development. This satisfies the revised growth management legislation, and it assures that growth pays for itself without undue burden on other consumers. Establishment of the District will ensure that these landowners pay for the provision of facilities, services and improvements to these lands.

Third, a CDD is the sole form of local governance which is specifically established to provide District landowners with planning, construction, implementation and short and long-term maintenance of public infrastructure at sustained levels of service.

The cost impact on the ultimate landowners in the development is not the total cost for the District to provide infrastructure services and facilities. Instead, it is the incremental costs above, if applicable, what the landowners would have paid to install infrastructure via an alternative financing mechanism.

Consequently, a CDD provides property owners with the option of having higher levels of facilities and services financed through self-imposed revenue. The District is an alternative means to manage necessary development of infrastructure and services with related financing powers. District management is no more expensive, and often less expensive, than the alternatives of various public and private sources.

6.0 An analysis of the impact on small businesses as defined by Section 288.703, F.S., and an analysis of the impact on small counties and small cities as defined by Section 120.52, F.S.

There will be little impact on small businesses because of the establishment of the District. If anything, the impact may be positive because the District must competitively bid all of its contracts and competitively negotiate all of its contracts with consultants over statutory thresholds. This affords small businesses the opportunity to bid on District work.

City of Leesburg has a population of 27,000 according to the Census 2020 conducted by the United States Census Bureau and is therefore not defined as a "small" City according to Section 120.52, F.S.

7.0 Any additional useful information.

The analysis provided above is based on a straightforward application of economic theory, especially as it relates to tracking the incidence of regulatory costs and benefits. Inputs were received from the Petitioner's Engineer and other professionals associated with the Petitioner.

In relation to the question of whether the proposed Bellaviva at Whispering Hills Community Development District is the best possible alternative to provide public facilities and services to the project, there are several additional factors which bear importance. As an alternative to an independent district, the City could establish a dependent district for the area or establish an MSBU or MSTU. Either of these alternatives could finance the improvements contemplated in Tables 1 and 2 in a fashion similar to the proposed District.

There are a number of reasons why a dependent district is not the best alternative for providing public facilities and services to the Bellaviva at Whispering Hills development. First, unlike a CDD, this alternative would require the City to administer the project and its facilities and services. As a result, the costs for these services and facilities would not be directly and wholly attributed to the land directly benefiting from them, as the case would be with a CDD. Administering a project of the size and complexity of the development program anticipated for the Bellaviva at Whispering Hills development is a significant and expensive undertaking.

Second, a CDD is preferable from a government accountability perspective. With a CDD, residents and landowners in the District would have a focused unit of government ultimately under their direct control. The CDD can then be more responsive to resident needs without disrupting other City responsibilities. By contrast, if the City were to establish and administer a dependent Special District, then the residents and landowners of the Bellaviva at Whispering Hills development would take their grievances and desires to the City Commission meetings.

Third, any debt of an independent CDD is strictly that District's responsibility. While it may be technically true that the debt of a City-established, dependent Special District is not strictly the City's responsibility, any financial problems that a dependent Special District may have may reflect on the City. This will not be the case if a CDD is established.

Another alternative to a CDD would be for a Property Owners' Association (POA) to provide the infrastructure as well as operations and maintenance of public facilities and services. A CDD is superior to a POA for a variety of reasons. First, unlike a POA, a CDD can obtain low cost funds from the municipal capital market. Second, as a government entity a CDD can impose and collect its assessments along with other property taxes on the County's real estate tax bill. Therefore, the District

is far more assured of obtaining its needed funds than is a POA. Third, the proposed District is a unit of local government. This provides a higher level of transparency, oversight and accountability and the CDD has the ability to enter into interlocal agreements with other units of government.

8.0 A description of any regulatory alternatives submitted under section 120.541(1)(a), F.S., and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed ordinance.

No written proposal, statement adopting an alternative or statement of the reasons for rejecting an alternative have been submitted.

Based upon the information provided herein, this Statement of Estimated Regulatory Costs supports the petition to establish the Bellaviva at Whispering Hills Community Development District.

APPENDIX A
LIST OF REPORTING REQUIREMENTS

REPORT	FL. STATUTE CITATION	DATE
Annual Financial Audit	190.008/218.39	9 months after end of Fiscal Year
Annual Financial Report	190.008/218.32	45 days after the completion of the Annual Financial Audit but no more than 9 months after end of Fiscal Year
TRIM Compliance Report	200.068	no later than 30 days following the adoption of the property tax levy ordinance/resolution (if levying
Form 1 - Statement of Financial Interest	112.3145	within 30 days of accepting the appointment, then every year thereafter by 7/1 (by "local officers" appointed to special district's board); during the qualifying period, then every year thereafter by 7/1 (by "local officers" elected to special district's board)
Public Facilities Report	189.08	within one year of special district's creation; then annual notice of any changes; and updated report every 7 years, 12 months prior to submission of local government's evaluation and appraisal report
Public Meetings Schedule	189.015	quarterly, semiannually, or annually
Bond Report	218.38	when issued; within 120 days after delivery of bonds
Registered Agent	189.014	within 30 days after first meeting of governing board
Proposed Budget	190.008	annually by June 15
Adopted Budget	190.008	annually by October 1
Public Depositor Report	280.17	annually by November 30
Notice of Establishment	190.0485	within 30 days after the effective date of an ordinance establishing the District
Notice of Public Financing	190.009	file disclosure documents in the property records of the City after financing

EXHIBIT 8

AUTHORIZATION OF AGENT

This letter shall serve as a designation of Jere Earlywine of KE Law Group, PLLC, to act as agent for Petitioner, **BELLAVIVA AT WHISPERING HILLS, LLC**, with regard to any and all matters pertaining to the Petition to the City Council for the City of Leesburg, Florida, to Establish the **BELLAVIVA AT WHISPERING HILLS COMMUNITY DEVELOPMENT DISTRICT** pursuant to the "Uniform Community Development District Act of 1980," Chapter 190, *Florida Statutes*, Section 190.156(1), *Florida Statutes*. This authorization shall remain in effect until revoked in writing.

Witnessed:

BELLAVIVA AT WHISPERING HILLS, LLC

Donna Mannello
Print Name: Donna Mannello

Carole Marsan
BY: CAROLINE MARSAN
ITS: MANAGER

Katie Freese
Print Name: Katie Freese

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 1 day of September, 2021, by Caroline Marsan, as Manager, of Bellaviva at Whispering Hills, LLC, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



Katie Freese
NOTARY PUBLIC, STATE OF Florida

Name: Katie Freese
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.A.5.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director), Christine Rock, (Senior Planner)

Subject: An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 15.8 +/- acres from City of Leesburg PUD (Planned Unit Development) to City of Leesburg PUD (Planned Unit Development) to allow for mixed uses limited to light commercial and self-storage for a property generally located east of U.S. Highway 441 and west of Sleepy Hollow Road, lying in Section 20, Township 19 South, Range 25 East, Lake County, Florida; and providing an effective date. (Sleepy Hollow Road Storage PUD)

Staff Recommendation:

Planning and Zoning Staff and Planning Commission recommend approval of the request to rezone the subject property from City of Leesburg PUD (Planned Unit Development) to City of Leesburg PUD (Planned Unit Development).

Analysis:

The project site is approximately 15.8 +/- acres, and is generally located east of U.S. Highway 441 and west of Sleepy Hollow Road as shown on the attached maps. At this time, the property is vacant acreage. The proposal will allow for mixed uses limited to light commercial and self-storage. The existing land uses surrounding the property are residential and commercial. City of Leesburg utilities are available nearby.

The Planning Commission held a public hearing on the application on February 23, 2023 and recommended approval.

Procurement Analysis:

N/A

Options:

1. Approve the proposed rezoning to PUD (Planned Unit Development) as presented; or
2. Other such action as the Commission may deem appropriate.

Fiscal Impact:

Future development of this site will create a small positive fiscal impact on the City of Leesburg, in the form of impact and utility fees, plus ad valorem taxes.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, CHANGING THE ZONING ON APPROXIMATELY 15.8 +/- ACRES FROM CITY OF LEESBURG PUD (PLANNED UNIT DEVELOPMENT) TO CITY OF LEESBURG PUD (PLANNED UNIT DEVELOPMENT) TO ALLOW FOR MIXED USES LIMITED TO LIGHT COMMERCIAL AND SELF-STORAGE FOR A PROPERTY GENERALLY LOCATED EAST OF U.S. HIGHWAY 441 AND WEST OF SLEEPY HOLLOW ROAD, LYING IN SECTION 20, TOWNSHIP 19 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA; AND PROVIDING AN EFFECTIVE DATE. (SLEEPY HOLLOW ROAD STORAGE PUD)

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA, that:

Section 1.

Based upon the petition of Phillip Karle, Trustee and Mario DiMarco (Petitioners) for Sleepy Hollow Partners Land Trust, Phillip Karle, Trustee (Owner) of the property hereinafter described, which petition has heretofore been approved by the City Commission of the City of Leesburg Florida, pursuant to the provisions of the Laws of Florida, the said property located in Lake County, Florida, is hereby rezoned from City of Leesburg PUD (Planned Unit Development) to City of Leesburg PUD (Planned Unit Development), to-wit:

(Legal Description)
(See Exhibit A)

Section 2.

This ordinance shall become effective upon its passage and adoption, according to law.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 27th day of March 2023.

THE CITY OF LEESBURG, FLORIDA

Mayor

ATTEST:

City Clerk

LEGAL DESCRIPTION:

The south 561.31 feet of a part of Government Lot 5 in Section 20, Township 19 South, Range 25 East , in Lake County Florida, bounded and described as follows:

Beginning at the Northeast corner of said Government Lot 5, run thence south 1325 feet MOL to the southeast corner of the north half of said Government Lot 5, thence west 1325.25 feet to the west line of said Government Lot 5, thence north 320.9 feet to a pipe thence northeasterly parallel with the right of way of U.S. Highway 441, a distance of 1035 feet to the centerline of a canal, thence north 58 degrees 15 minutes east for a distance of 670 feet to the point of beginning.

**SLEEPY HOLLOW ROAD STORAGE
PLANNED UNIT DEVELOPMENT CONDITIONS
FEBRUARY 23, 2023**

This Planned Unit Development Conditions for a PUD (Planned Unit Development) District is granted by the City of Leesburg Planning Commission, Lake County, Florida to **Sleepy Hollow Partners Land Trust, Phillip Karle, Trustee** "Permittee" for the purposes and subject to the terms and conditions as set forth herein pursuant to authority contained in Chapter 25 "Zoning", Section 25-278 "Planned Unit Development" of the City of Leesburg Code of Ordinances, as amended.

BACKGROUND

The "Permittee" has submitted an application requesting a PUD (Planned Unit Development) zoning district to allow light commercial uses and self-storage (units and RV parking) on an approximately 15.8 +/- acre site within the City of Leesburg in accordance with their Planned Development application and supplemental information.

PURPOSE

The purpose of this document is to provide appropriate zoning standards for a high quality built environment through the application of flexible and diversified land development requirements, which shall be implemented in conjunction with a master site development plan and the City of Leesburg Code of Ordinances, therefore allowing for more efficient and optimal use of the subject property, and to increase the overall economic opportunity and employment base of Leesburg, Florida.

CONDITIONS

The following conditions shall apply to the development proposed herein. If any instance where the conditions of this document may conflict with the City of Leesburg Code of Ordinances, this document shall prevail as the determining requirement.

PERMISSION is hereby granted to **Sleepy Hollow Partners Land Trust, Phillip Karle, Trustee** to operate, and maintain a PUD (Planned Unit Development) in and on real property in the City of Leesburg. The property is generally located generally located east of US Highway 441 and west of Sleepy Hollow Road. The property is more particularly described as shown in the attached legal description below.

1. LEGAL DESCRIPTION:

See attached legal Exhibit B.

2. LAND USES

The above-described property shall be used for PUD (Planned Unit Development) uses as limited herein, pursuant to the requirements of this document and City of Leesburg development codes, requirements and standards, and as noted below.

A. Uses

Uses shall be those listed as permitted uses in this document and shall occupy the approximate area as shown on the Conceptual Site Plan, Exhibit C.

1. Permitted Uses

- i. Single Family Residential
- ii. Light Commercial Uses
 - a. Daycare
 - b. General and Medical Office

- c. Communication Tower
 - d. Cultural Facility
 - e. Government Facility
 - f. Religious Institution
- iii. Self-Storage Units
- iv. RV Parking
- 2. Prohibited Uses
 - i. Tattoo Parlor
 - ii. Check Cashing Store
 - iii. Adult Uses
 - iv. Second Hand (thrift) Store
 - v. Consignment shop
 - vi. Pawn Shop
 - vii. Smoke Shop
 - viii. Junk or Scrap Collection/Distribution
 - ix. Recycling Facility
 - x. Package Store
 - xi. All uses not specifically permitted within these conditions under Permitted Uses above shall be prohibited.
- 3. Other Related Uses
 - i. Other related uses may be included by written determination of the Planning & Zoning Manager. Such uses shall be consistent with the intent and purpose of the zoning requirements set forth in these PUD conditions, and shall meet the parking standards as required herein. Parking availability may limit the permitted uses.

3. DEVELOPMENT STANDARDS

- A. Commercial Development Standards shall follow the C-3 (Highway Commercial) development standards except as amended herein.
- B. General Standards
 - 1. Building height shall not exceed two (2) stories.
 - 2. Minimum Building Setbacks:
 - a. Front: 30 feet
 - b. Rear: 20 feet
 - c. Side: 20 feet
 - 3. Maximum gross building square footage shall not exceed 10,000 square feet.
 - 4. The development shall be subject to the City of Leesburg Architectural Standards Ordinance, (Ord. 16-35) as amended, which limits the use of metal as a predominant exterior material.
 - 5. A minimum of thirty-five (35) percent of the site shall be developed as open space, including retention areas, buffer and landscaped areas. Parking areas and vehicle access areas shall not be considered in calculating open space.
 - 6. All lighting installed shall meet City of Leesburg standards and details, shall be constructed in a manner that is directed to the interior of the property, and does not cause excessive light pollution on neighboring properties.
 - 7. Exterior lighting shall incorporate "Dark Sky Standards" in the lighting plan for the development. This will include, but not be limited to shielded fixtures, lower levels of blue light, directional lighting, timed and/or sensor activated light fixtures, and other methods which can reduce impact on adjacent and nearby properties.
 - 8. The Impervious surface coverage for this site shall not exceed sixty-five (65) percent of the gross site area.
 - 9. Areas of property not occupied by structures, displays or paving shall be landscaped and maintained in accordance with City of Leesburg Code of Ordinances, as amended.

4. PARKING

- A. The permittee shall construct off-street parking spaces within the development per the conceptual site plan, pursuant to the City of Leesburg Code of Ordinances, as amended, which shall include the required number of handicapped parking spaces.

5. DRAINAGE AND UTILITIES

- A. Prior to receiving Final Development Plan Approval, the "Permittee" shall submit, if applicable, a Master Site Drainage Plan and Utility Implementation Plan acceptable to the City of Leesburg. Prior to removal, renovation or demolition of any existing development on the site, the permittee shall provide:
 - 1. A detailed site plan demonstrating no direct discharge of stormwater runoff generated by the development into any natural surface waters or onto adjacent properties.
 - 2. A detailed site plan indicating all provisions for electric, water, sewer, and natural gas in accordance with the site plan review process as required by the City of Leesburg Code of Ordinances.

6. LANDSCAPING, BUFFER, AND FENCING REQUIREMENTS

- A. All landscaping and buffering shall be in accordance with the approved development Site Plan and regulations contained within the City of Leesburg Code of Ordinances. Land uses allowed within the upland buffers are limited to overlooks, boardwalks, hiking trails, walkways, passive recreation activities and stormwater facilities as permitted by St. Johns River Water Management District, except that such uses shall not be allowed in the buffer described in 6.B. above.
- B. Variations to the landscape requirements of the code may be approved by the Community Development Director or designee, as long as the intent of the PUD and the Landscaping Code are maintained, including consideration of existing fencing on adjacent properties and existing natural vegetative buffers.
- C. A solid six (6) foot high privacy fence shall be provided along the northern property line where not adjacent to wetlands and a six (6) foot high solid or chain link fence may be installed along the eastern property for security purposes. The fence along the northern property line shall be constructed of PVC, or other such synthetic material that creates an opaque barrier between the subject property and adjacent lands in those locations. All fencing shall be constructed on or within the property lines, leaving the required buffers for landscaping as required herein.

7. SIGNAGE

- A. Ground signs
 - 1. All ground signage for the property shall be monument style signs with design and architectural style consistent with the overall development, and consistent with the requirements of the sign regulations of the City of Leesburg.
 - 2. Ground signs may not be permitted on undeveloped property.
- B. Alternative Designs.
 - 1. Alternative designs for the ground enclosure supports and bases of a monument sign may be approved by the Planning and Zoning Director where the architectural style would be in keeping with the intent of these sign regulations.
- C. Landscaping for ground signs
 - 1. Landscaping around all monument signs shall comply with the standards and requirements of the sign regulations of the City of Leesburg Code of Ordinances, as amended.
- D. Wall signs
 - 1. All wall signage for the property shall be designed and constructed to comply with the standards and requirements of the sign regulations of the City of Leesburg Code of Ordinances, as amended.

8. SITE ACCESS

- A. Access locations depicted on the Master Development Plan are conceptual and subject to Lake County and FDOT approval. Actual location and design of the roadways shall be determined at the site plan review process and shall include consideration of, and connection to, sidewalks, recreation paths, etc. All other access shall be reviewed for necessity and requirements through Lake County and the City of Leesburg development and permitting processes. Any additional access points shall be subject site plan application review process.
 - 1. Adequate right of way along the access point shall be required to ensure adequate roadway paving and access.
 - 2. Prior to completion of the design plans, the developer shall work with the Lake County Department of Public Works and FDOT to ensure all appropriate required roadway and access improvements for the development are made part of the plans submitted to the City of Leesburg.
 - 3. The Master Development Plan, and the access points proposed thereon, are considered conceptual until the appropriate engineering and site plan reviews, along with any required upgrades are completed for the project.
- B. All access points are subject to review and approval by the appropriate permitting agency, including FDOT, Lake-Sumter Metropolitan Planning Organization, Lake County and the City of Leesburg as applicable. The developer shall be responsible for on and offsite improvements required as a result of any access points.

9. TRANSPORTATION IMPROVEMENTS

- A. All future transportation improvements requirements shall be based on a current traffic analysis and shall be contingent upon Site Plan approval of the project site by City staff during the development review and permitting process. All required transportation improvements shall comply with all regulations and permitting requirements of the City of Leesburg, Lake County, Lake-Sumter MPO and/or the Florida Department of Transportation as applicable. Said improvements will be the responsibility of the Permittee.
- B. Any right-of-way that may be required shall be based on projected needs and shall be contingent upon site plan approval by City staff during the development review and permitting process.
- C. The Permittee shall provide all necessary improvements/signalization within and adjacent to the development as required by Lake County, the Lake-Sumter MPO and City of Leesburg.
- D. All roads within the development shall be designed and constructed to meet the City of Leesburg requirements.
- E. The Permittee shall be responsible for obtaining all necessary Lake County permits and a copy of all permits shall be provided to the City of Leesburg.

10. STORMWATER MANAGEMENT/UTILITIES

- A. Prior to receiving final development approval for each phase, the Permittee shall submit a stormwater management plan and utility plan acceptable to the City of Leesburg. Prior to any clearing, grubbing, or disturbance of natural vegetation in any phase of the development, the Permittee shall provide:
 - 1. A detailed site plan that demonstrates no direct discharge of stormwater runoff generated by the development into any wetlands or onto adjacent properties.
 - 2. A stormwater management system designed and implemented to meet all applicable St. Johns River Water Management District and City of Leesburg requirements.
 - 3. A responsible legal entity for the maintenance of the stormwater management system on the plat prior to the approval of the final plat of record. A homeowners or property owners association is an acceptable maintenance entity.

4. The 100-year flood plain shown on all plans and lots.
5. The appropriate documentation that any flood hazard boundary has been amended in accordance with Federal Emergency Management Agency requirements, if the 100 year flood plain is altered and /or a new 100 year flood elevation is established in reference to the applicable flood insurance rate map.
6. A copy of the Management and Storage of Surface Waters permit obtained from St. Johns River Water Management District shall be provided to the City during the site plan review process.
7. Should the Permittee desire to dedicate the proposed project's stormwater management system to the City of Leesburg; the City, at its discretion, may accept or not accept the stormwater management system. Prior to acceptance, the Permittee shall demonstrate to the City the stormwater management system is in a suitable condition and meets City of Leesburg and St. Johns River Water Management District requirements. As a condition of accepting the system the City may create a special taxing district or make other lawful provisions to assess the cost of maintenance of the system to the residents of the project.

11. WETLANDS AND FLOOD ZONES

- A. All wetlands on the project site shall be identified by a jurisdictional wetland boundary line, and the location and extent of each wetland shall be determined by the Department of Environmental Protection, St. Johns River Water Management District and/or U.S. Army Corp of Engineers. Each wetland shall be placed on a suitable map, signed and sealed by a surveyor registered to practice in Florida and shall be submitted as part of the preliminary plat application. Any notice of violation from any affected agency shall be cause for a cease and desist order on permits issued by the City of Leesburg until such time as the violation has been resolved with the appropriate agency(s).
- B. Buildings or structures shall be a minimum of 50 feet from any wetland jurisdiction boundary.
- C. Wetlands shall have a minimum upland buffer as established by the Department of Environmental Protection, St. Johns River Water Management District and/or U.S. Army Corp of Engineers; whichever is more restrictive. All upland buffers shall be naturally vegetated and upland buffers that are devoid of natural vegetation shall be re-planted with native vegetation or as required by St. Johns River Water Management District and/or U.S. Army Corp of Engineers.
- D. Land uses allowed within the upland buffers for wetlands are limited to stormwater facilities as permitted by St. Johns River Water Management District.
- E. If wetland alteration is permitted by St. Johns River Water Management District and/or U.S. Army Corp of Engineers, wetland mitigation shall be required in accordance with permit approvals from St. Johns River Water Management District or U.S. Army Corp of Engineers, whichever is more restrictive.
- F. A wildlife management plan for the project site shall be prepared based on the results of an environmental assessment of the site and any environmental permit required from applicable governmental agencies. The wildlife management plan shall be submitted to the City as part of the site plan application process.
- G. A map indicating the location of the 100-year flood plain.
- H. The appropriate documentation that any flood hazard boundary has been amended in accordance with Federal Emergency Management Agency requirements, if the 100 year flood plain is altered and/or a new 100 year flood elevation is established in reference to the applicable flood insurance rate map.

12. DRAINAGE AND UTILITIES

- A. Prior to receiving Final Development Plan Approval, the "Permittee" shall submit, if

applicable, a Master Site Drainage Plan and Utility Implementation Plan acceptable to the City

of Leesburg. Prior to removal, renovation or demolition of any existing development on the site, the permittee shall provide:

1. A detailed site plan demonstrating no direct discharge of stormwater runoff generated by the development into any natural surface waters or onto adjacent properties shall be required.
2. A detailed site plan indicating all provisions for electric, water, sewer, and natural gas in accordance with the site plan review process as required by the City of Leesburg Code of Ordinances.
3. The City of Leesburg intends to service the property with water and wastewater services at this time. At the time of connection, all regulations in place at the time of the request shall be required, including but not limited to impact fees, connection and utility service deposit charges. The cost of supplying all water and wastewater lines and other necessary infrastructure such as lift stations to the development shall be the responsibility of the developer or property owner.

13. MAINTENANCE

- A. With the exception of any public utilities, streets and sidewalks, maintenance of all site improvements, including but not limited to roadways, drives, internal sidewalks, landscaping and stormwater retention/drainage shall be the responsibility of the property owner. A property owners' association shall serve as an appropriate entity for all common properties within the development.

14. MISCELLANEOUS CONDITIONS

- A. The uses of the proposed project shall only be those uses identified in the approved Planned Development Conditions. Any other proposed use must be specifically authorized in accordance with the Planned Development amendment process.
- B. No person, firm or corporation shall erect, construct, enlarge, alter, repair, remove, improve, move, convert, or demolish any building structure, sign (wall, pole or monument signs) or alter the land in any manner without first submitting the necessary plans and obtaining appropriate approvals in accordance with the City of Leesburg Codes.
- C. Construction and operation of the proposed use(s) shall at all times comply with City and other governmental agencies rules and regulations.
- D. The transfer of ownership or lease of any or all of the property described in this PUD Agreement shall include in the transfer or lease agreement, a provision that the purchaser or lessee is made good and aware of the conditions pertaining to the Planned Unit Development established and agrees to be bound by these conditions. The purchaser or lessee may request a change from the existing plans and conditions by following the procedures as described in the City of Leesburg Land Development Code, as amended.
- E. These PUD Conditions shall inure to the benefit of, and shall constitute a covenant running with the land and the terms, conditions, and provisions hereof, and shall be binding upon the present owner and any successor, and shall be subject to each and every condition herein set out.

15. LEVELS OF SERVICE

A. Levels of Service

1. As submitted the proposed zoning change, when developed, will result in demands on public facilities which would exceed the current capacity of some public facilities, such as, but not limited to water, wastewater, roads, drainage, and solid waste. However, no final development order (site plan and building permits) shall be granted for proposed development until there is a finding that all public facilities and services required for the

development have sufficient capacity at or above the adopted level of service (LOS) to accommodate the impacts of the development, or that improvements necessary to bring facilities up to their adopted LOS will be in place concurrent with the impacts of the development.

B. Utilities

1. Projected Capacities

- a. The City's utility planning efforts draw upon phasing, capacity and service requirements, based upon information provided by the applicant. The City develops its plans consistent with sound engineering principles, prudent fiscal practices and due regard for regulatory compliance.
- b. If the development requires construction of new distribution or collection lines, the developer will be required to construct such facilities to provide service. The developer will bear the cost of design, permitting and construction. Any such facilities must be constructed in a fashion consistent with the City's master plans and to the City standards and specifications.

2. Commitment of Capacity

- a. There are no previous commitments of any existing or planned excess capacity.

3. Ability to Provide Services

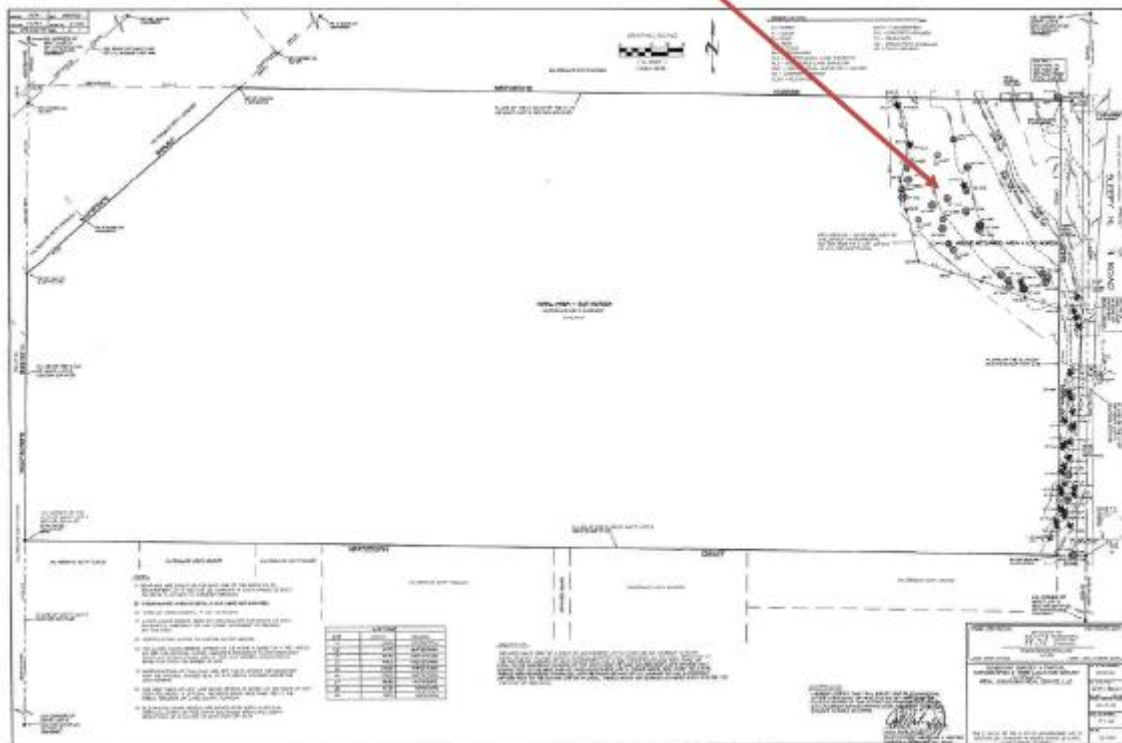
- a. At this time, the City intends to provide water, wastewater and reclaimed water service to this development.

Legal Description

The south 561.31 feet of a part of Government Lot 5 in Section 20, Township 19 South, Range 25 East, in Lake County Florida, bounded and described as follows:

Beginning at the Northeast corner of said Government Lot 5, run thence south 1325 feet MOL to the southeast corner of the north half of said Government Lot 5, thence west 1325.25 feet to the west line of said Government Lot 5, thence north 320.9 feet to a pipe thence northeasterly parallel with the right of way of U.S. Highway 441, a distance of 1035 feet to the centerline of a canal, thence north 58 degrees 15 minutes east for a distance of 670 feet to the point of beginning.

EXHIBIT C





CITY OF LEESBURG PLANNING & ZONING DIVISION RECOMMENDATIONS

OWNER: Sleepy Hollow Partners Land Trust, Phillip Karle, Trustee
PROJECT: Sleepy Hollow Road Storage
REQUEST: Rezone from PUD (Planned Unit Development) to PUD (Planned Unit Development)
CASE NO.: PUD-23-27
MEETING DATE: February 23, 2023

THE PLANNING & ZONING DIVISION RECOMMENDS:

APPROVAL of the request

based on the following information and reason(s):

1. The previous request to rezone the property to PUD (Planned Unit Development) was approved in 2009 under Ordinance 09-53.
2. The proposed request is to add light commercial and self-storage uses to include RV parking.
3. The proposed request is compatible with the current surrounding zoning districts of PUD (Planned Unit Development), R-2 (Medium Density Residential), R-3 (High Density Residential), and with Lake County zoning districts R-1 (Rural Residential), C-3 (Highway Commercial), and CP (Planned Commercial).
4. The proposed use will support existing surrounding residential uses and is not anticipated to create a negative impact on neighboring properties.

Action Requested:

1. Vote to approve staff's recommendation to rezone the subject property from PUD (Planned Unit Development) to PUD (Planned Unit Development) and forward to the City Commission for consideration.

**CITY OF LEESBURG PLANNING & ZONING DIVISION
STAFF SUMMARY**

DATE: January 27, 2023
OWNER: Sleepy Hollow Partners Land Trust, Phillip Karle, Trustee
PETITIONER: Phillip Karle, Trustee and Mario DiMarco
PROJECT: Sleepy Hollow Road Storage
REQUEST: PUD (Planned Unit Development)
CASE NO.: PUD-23-27

- **GENERAL LOCATION:** East of US Highway 441 and west of Sleepy Hollow Road
- **FUTURE LAND USE DESIGNATION:** Low Density Residential

SURROUNDING FUTURE LAND USE DESIGNATION:

North – Low Density Residential
South – Estate Residential; Lake County Urban Low Density
East – High Density Residential; Urban Low Density
West – General Commercial; Lake County Urban Medium Density

PROPOSED FUTURE LAND USE DESIGNATION: N/A

EXISTING ZONING DESIGNATION: PUD (Planned Unit Development)

SURROUNDING ZONING DESIGNATIONS:

North – PUD (Planned Unit Development)
South – R-2 (Medium Density Residential); Lake County R-1 (Rural Residential)
East – R-3 (High Density Residential); Lake County R-1 (Rural Residential)
West – C-3 (Highway Commercial); Lake County CP (Planned Commercial)

PROPOSED ZONING DESIGNATION: PUD (Planned Unit Development)

EXISTING LAND USE: Vacant, undeveloped acreage

SURROUNDING EXISTING LAND USE:

North – Residential
South – Residential; Vacant Residential
East – Residential
West – Commercial; Vacant Government

PROPOSED LAND USE: Mixed uses limited to light commercial and self-storage

**CITY OF LEESBURG PLANNING & ZONING DIVISION
DEPARTMENTAL REVIEW SUMMARY**

DATE: February 17, 2023
OWNER: Sleepy Hollow Partners Land Trust, Phillip Karle, Trustee
PETITIONER: Phillip Karle, Trustee and Mario DiMarco
PROJECT: Sleepy Hollow Road Storage
REQUEST: Rezone from City of Leesburg PUD (Planned Unit Development) to City of Leesburg PUD (Planned Unit Development)
CASE NO.: PUD-23-27

THE FOLLOWING COMMENTS RECEIVED FROM EACH DEPARTMENT:

POLICE

No comments received as of 2/17/2023.

FIRE

NFPA 1710 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments, 2020 Edition. The subject property referenced in Case Number PUD-23-27 is outside the recommended four-minute response time for initial responding fire apparatus. Amanda Stevenson 2/22/2023

4.1 Fire Department Organizational Statement.

4.1.2.1

The fire department shall establish the following performance objectives for the first-due response zones that are identified by the AHJ:

- (1) Alarm handling time completion in accordance with 4.1.2.3
- (2) 80 seconds turnout time for fire and special operations response and 60 seconds turnout time for EMS response
- (3)* 240 seconds or less travel time for the arrival of the first engine company at a fire suppression incident
- (4) 360 seconds or less travel time for the arrival of the second company with a minimum staffing of 4 personnel at a fire suppression incident
- (5) For other than high-rise, 480 seconds or less travel time for the deployment of an initial full alarm assignment at a fire suppression incident
- (6) For high-rise, 610 seconds or less travel time for the deployment of an initial full alarm assignment at a fire suppression incident
- (7) 240 seconds or less travel time for the arrival of a unit with first responder with automatic external defibrillator (AED) or higher-level capability at an emergency medical incident
- (8) 480 seconds or less travel time for the arrival of an advanced life support (ALS) unit at an emergency medical incident, where this service is provided by the fire department provided a first responder with an AED or basic life support (BLS) unit arrived in 240 seconds or less travel time

ELECTRIC

Leesburg Electric has no objections. Easements will be required. A line extension for power will be required. They will need to contact us to determine the route for power before they submit a site plan. Steve Davis 2/3/2023

GAS

Natural gas is available and directed per City Ordinance. Brandon Smith 2/7/2023

GIS

No comments received as of 2/17/2023.

BUILDING

No comments received as of 2/17/2023.

PUBLIC WORKS

No comments received as of 2/17/2023.

ADDRESSING

No comments received as of 2/17/2023.

HOUSING & REDEVELOPMENT

No comments received as of 2/17/2023.

LAKE COUNTY PUBLIC WORKS

See attached letter from Seth Lynch dated 2/17/2023.

LAKE COUNTY SCHOOLS

The school district does not have any comments for the light commercial uses and self-storage use. - Helen LaValley 2/7/2023

PUBLIC RESPONSES

Approval

None received as of 2/17/2023.

Disapproval

1 disapproval with 1 comment as of 2/17/2023.

No comment

None received as of 2/17/2023.

Notice of Appearance filed: None received as of 2/17/2023.

PUBLIC COMMENTS (APPROVAL WITH REQUESTS)

None received as of 2/17/2023.

PUBLIC COMMENTS (DISAPPROVAL)

Douglas S. Woolsey - I have been at this property since 2002. The development in the Sleepy Hollow area in the last few years, has more than overwhelmed a small narrow road, that was never meant for the amount of traffic it sees now. And with the new Bradford Ridge complex, my property is having severe drainage issues. Please no more land development.



Department of Public Works, Engineering Division
P.O. Box 7800 • 350 N. Sinclair Ave. • Tavares, FL 32778

February 17, 2023

Christine Rock,
Senior Planner
City of Leesburg
Planning and Zoning Department
204 North 5th Street
Leesburg, Florida 34749
(sent via email)

RE: PROJECT: Sleepy Hollow Road Storage / Planned Unit Development
CASE NO.: PUD-23-27

Thank you for requesting our comments on this planned unit development.

The below information neither constitutes an approval nor a denial by Lake County Board of County Commissioners or Lake County staff. Specifically, the County Commissioners have neither discussed nor voted on this project. These recommendations are only from the Lake County Department of Public Works. The Office of Planning and Zoning, Office of Building Services, Office of Fire Rescue, and other associated offices have NOT provided comments on this development. Further input by these groups may be required.

Major comments for Sleepy Hollow Road

- A Right Turn Lane is required and may require a left turn lane on Sleepy Hollow Road at the development's entrance
- Right-of-way does not meet required minimal standard widths
- A traffic impact analysis will be required, meeting the Lake-Sumter MPO guidelines for traffic analysis
- The traffic impact analysis is highly recommended, to be submitted by the developer and reviewed by Lake-Sumter MPO and Lake County prior to PUD hearing

P 352.253.6000 • F 352.253.9082
Board of County Commissioners • www.lakecountyfl.gov

Timothy I. Sullivan
District 1

Sean M. Parks, AICP, QEP
District 2

Wendy R. Breedon
District 3

Leslie Campione
District 4

Josh Blake
District 5

1. Public Work's recommended requirements for the Sleepy Hollow Road Storage PUD impacts to roadways and drainage systems:

Sleepy Hollow Road:

- Access location off Sleepy Hollow Road to meet Lake County access management requirements and separation from the CR 44 intersection.
- A right turn lane will be required on Sleepy Hollow Road at the development's entrance, and a left turn lane will need to be further evaluated with site development application and plan.
- A sidewalk will be required along Sleepy Hollow Road frontage to meet both city and county standards.
- A preliminary review of the right-of-way for Sleepy Hollow Road East Treasure Island Ave return with a maintenance map but the right-of-way is limited. Additional right-of-way for Sleepy Hollow Road will be required to meet the minimum requirements for a collector road and to accommodate the offsite road improvements, utilities, sidewalks, and maintaining the roadside drainage. Further evaluation will be performed with subdivision plans based on impacts due to drainage, sidewalk, turn lanes, shoulders, etc.

Traffic:

- A Traffic Impact Analysis (TIA) will be required of this development for review by the Lake-Sumter MPO and Lake County Public Works Department. The TIA will need to follow and Lake-Sumter MPO Traffic Impact Analysis Methodology and Guideline the methodology will need to be worked out prior to TIA submittal.
- The TIA is highly recommended to be provided for review by Lake-Sumter MPO and Lake County prior to public hearings for the PUD.

Stormwater Management:

- The site's stormwater management design will need to be reviewed by Lake County when submitted to both the City of Leesburg and St. Johns River Water Management District. We may require Lake County stormwater design standards on ponds that outfall or affect surrounding unincorporated lands or onto county roads.

Flood Study:

- Development will be responsible for a drainage and flood study to determine the flood zones within and partially crossing into the development area. The flood study will require review by both the city and county. The study will evaluate downstream impacts from stormwater outfall from this site or affect surrounding unincorporated lands or onto county roads.

RE: PROJECT: Sleepy Hollow Road Storage / Planned Unit Development
CASE NO.: PUD-23-27

Please be advised that this letter pertains to transportation, access management, stormwater, and floodplain related impacts foreseen from the proposed PUD application as reviewed by Lake County Department of Public Works. This letter does not include any land use, zoning, or any other elements that may be addressed by other departments, such as Lake County Department of Economic Growth - Office of Planning and Zoning.

Please contact me if you have any questions concerning the comments and recommendations provided in this letter.

Approval may be subject to Board of County Commission approval.

Sincerely,



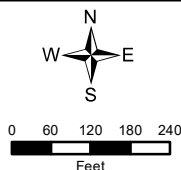
Seth Lynch
Development Engineer
Lake County Department of Public Works
Engineering Division
slynch@lakecountyfl.gov

Cc: Jeff Earhart, Engineering Manager for Lake County
Bobby Howell, Planning Director for Lake County
Janie Barron, Chief Planner for Lake County
Dan Miller, Planning Manager for City of Leesburg

Aerial



**Planning
& Zoning
Division**



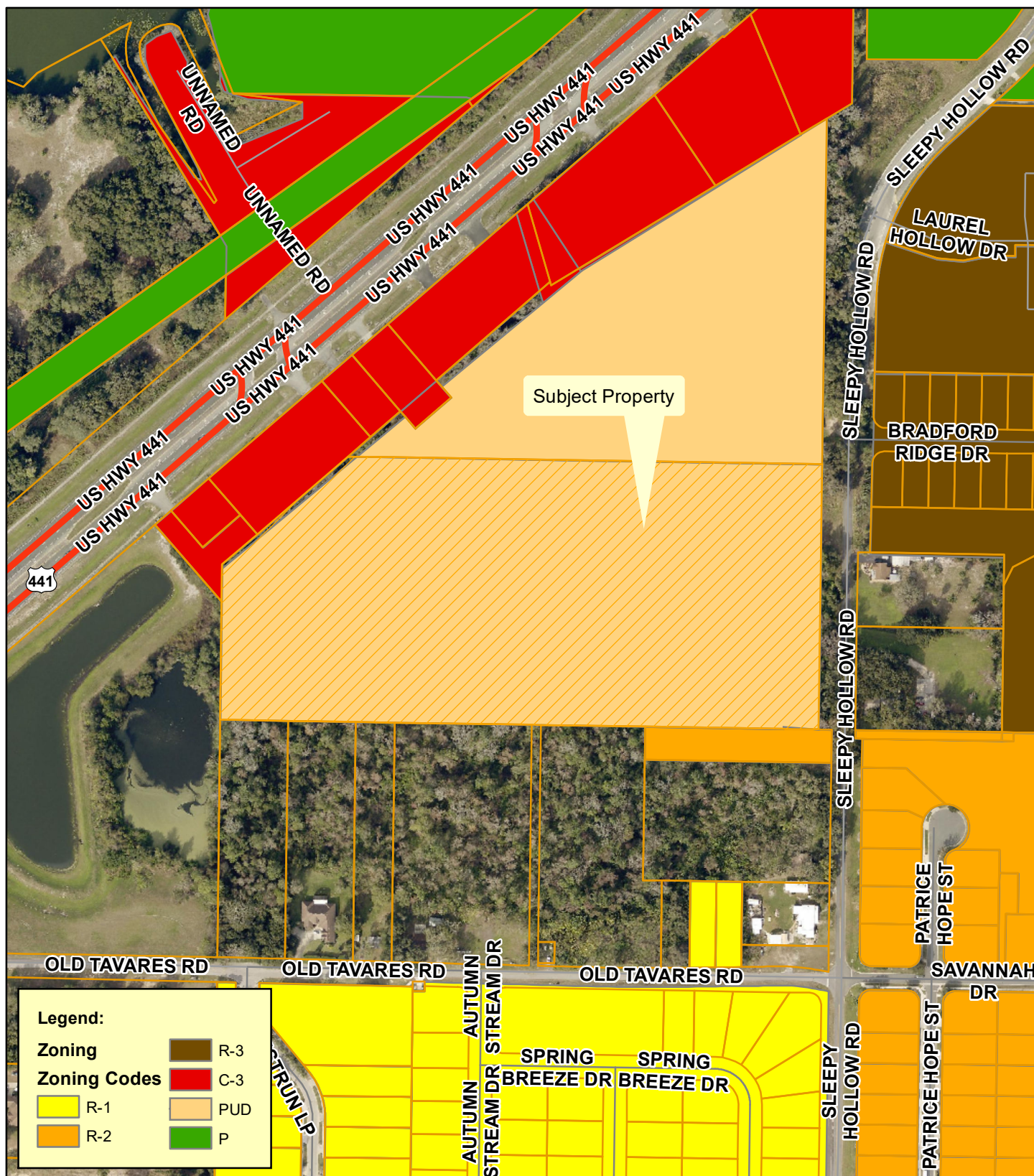
Sleepy Hollow Road Storage
PUD-23-27

AK #3902083

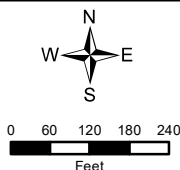
Section 20, Township 19 South, Range 25 East

January 26, 2023

Zoning



Planning & Zoning Division

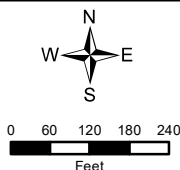


Sleepy Hollow Road Storage
PUD-23-27
AK #3902083
Section 20, Township 19 South, Range 25 East
January 26, 2023

Proposed Zoning

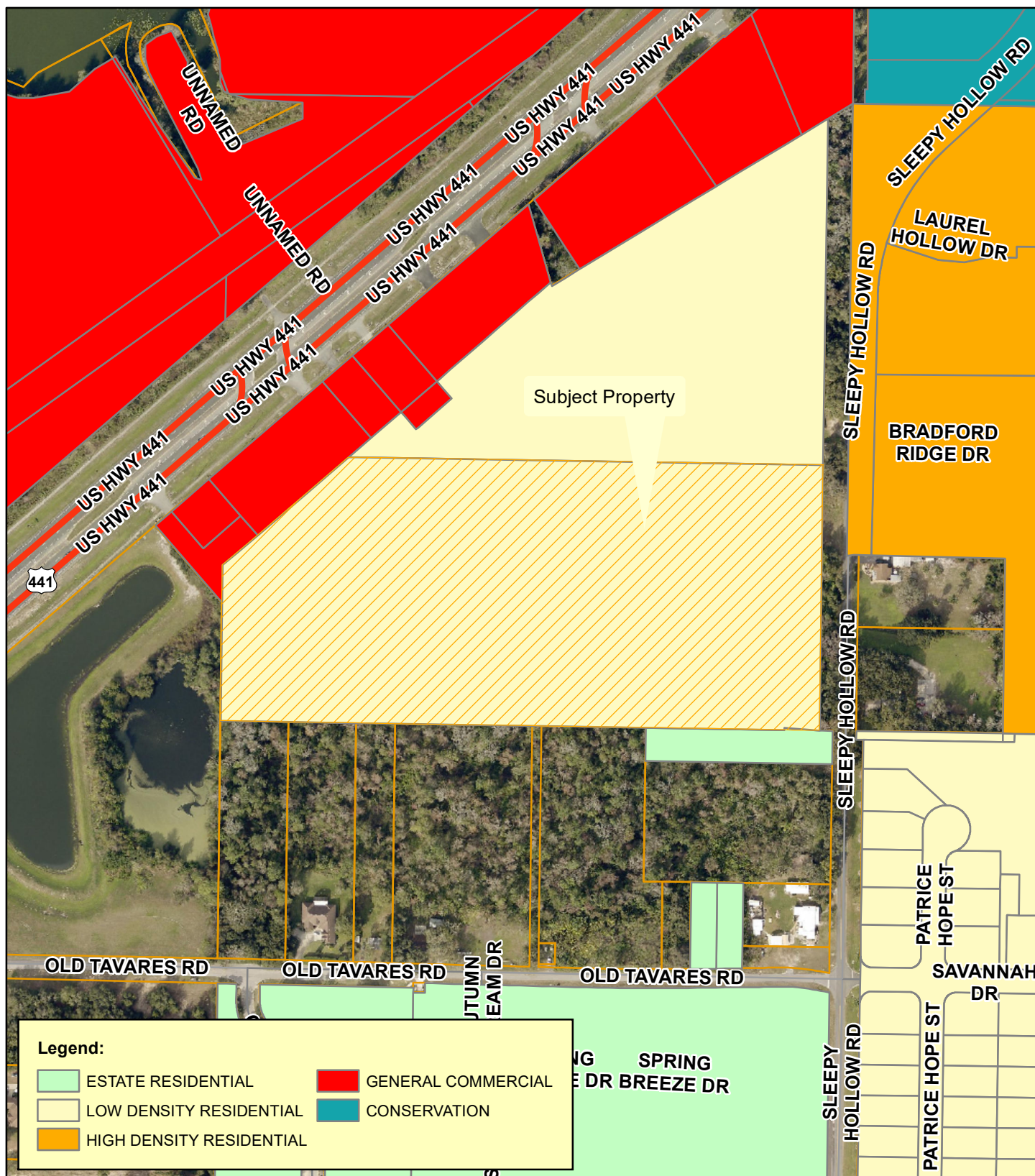


Planning & Zoning Division

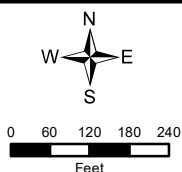


Sleepy Hollow Road Storage
PUD-23-27
AK #3902083
Section 20, Township 19 South, Range 25 East
January 26, 2023

Future Land Use



Planning & Zoning Division

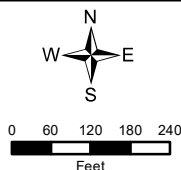


Sleepy Hollow Road Storage
PUD-23-27
AK #3902083
Section 20, Township 19 South, Range 25 East
January 26, 2023

Surrounding Land Uses



**Planning
& Zoning
Division**



Sleepy Hollow Road Storage
PUD-23-27

AK #3902083

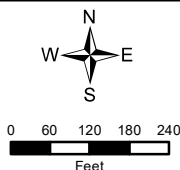
Section 20, Township 19 South, Range 25 East

January 26, 2023

Flood Zone

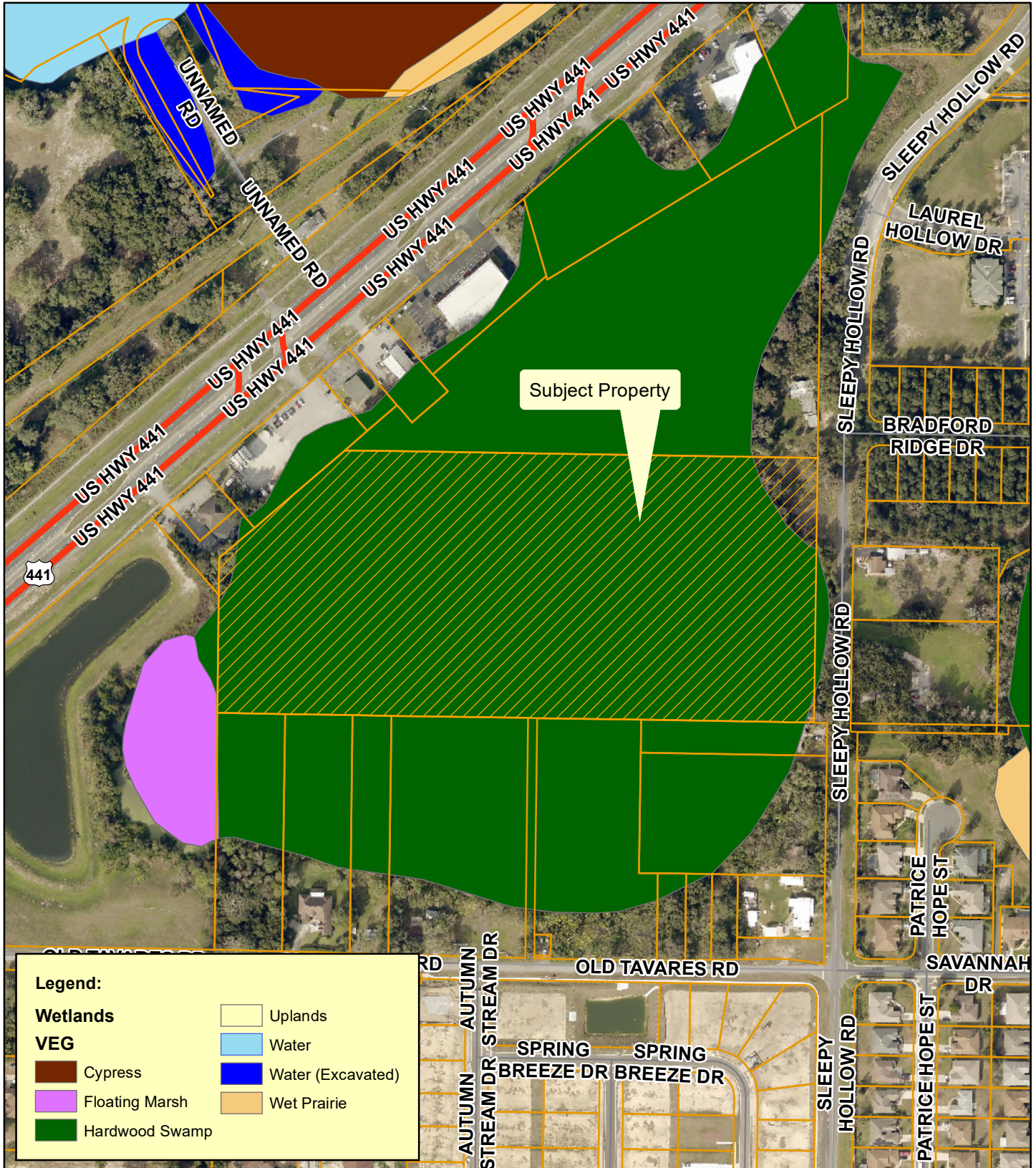


Planning & Zoning Division

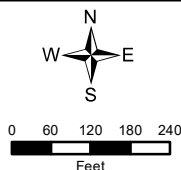


Sleepy Hollow Road Storage
PUD-23-27
AK #3902083
Section 20, Township 19 South, Range 25 East
January 26, 2023

Wetlands



**Planning
& Zoning
Division**



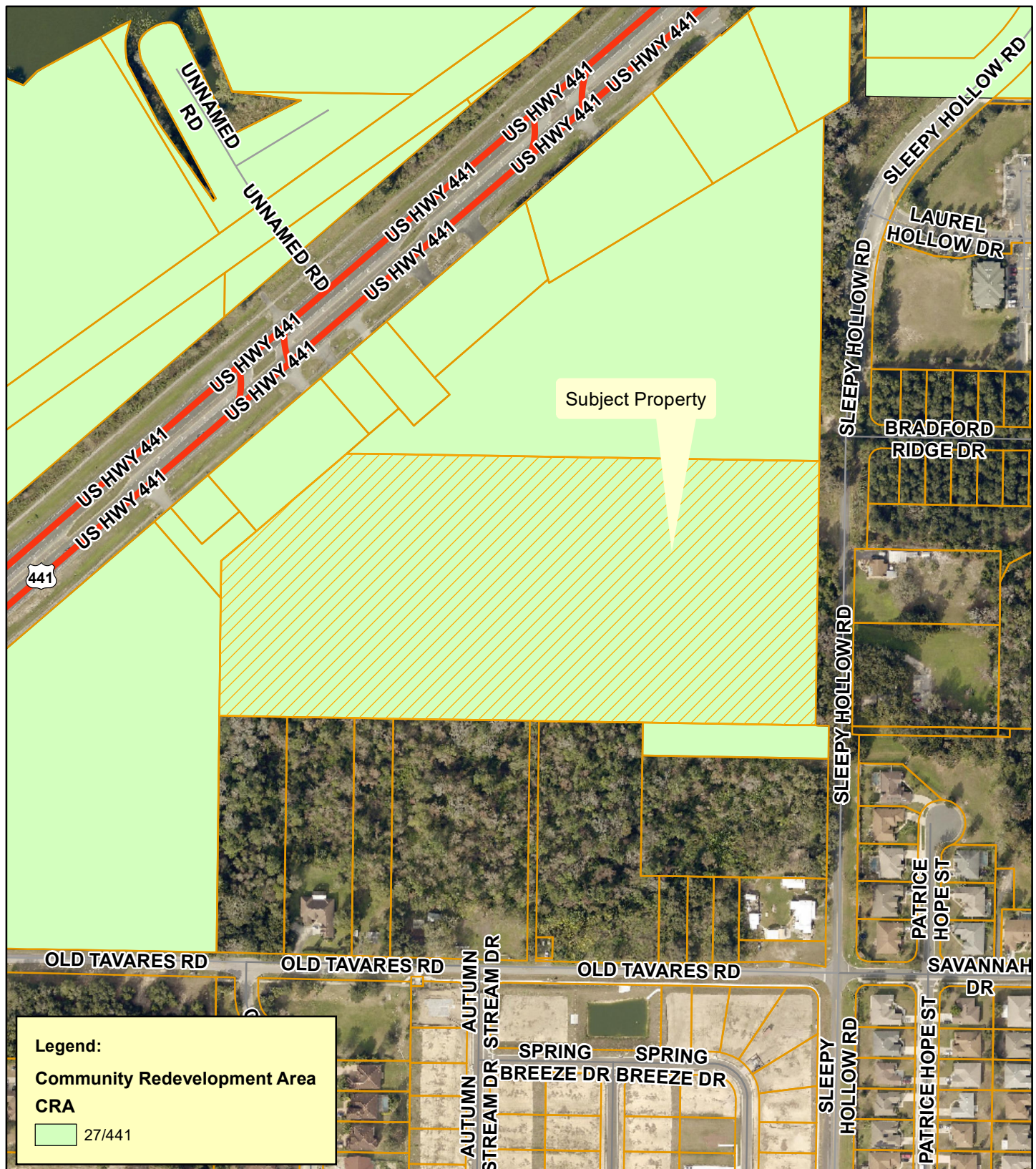
Sleepy Hollow Road Storage
PUD-23-27

AK #3902083

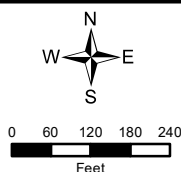
Section 20, Township 19 South, Range 25 East

January 26, 2023

Community Redevelopment Area



Planning & Zoning Division



Sleepy Hollow Road Storage
PUD-23-27
AK #3902083
Section 20, Township 19 South, Range 25 East
January 26, 2023



Looking east into the property from Sleepy Hollow Road.



Looking north on Sleepy Hollow Road.



Looking south on Sleepy Hollow Road.



Looking west across Sleepy Hollow Road.

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.A.6.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director)

Subject: An Ordinance amending the Future Land Use Map of the Comprehensive Plan of the City of Leesburg, changing the Future Land Use Map Designation of certain property containing 22 +/- acres from City of Leesburg Industrial and Conservation to City of Leesburg General Commercial and Conservation, for a property generally located east of Executive Boulevard and north of West Main Street, lying in Section 29, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Hudson's Furniture at Leesburg SSCP)

Staff Recommendation:

The Planning & Zoning Staff and the Planning Commission recommend approval of the proposed small-scale comp plan amendment of the City's Future Land Use Map on 22 +/- acres from City of Leesburg Industrial and Conservation to City of Leesburg General Commercial and Conservation.

Analysis:

The project site is approximately 22 acres. The property is generally located east of Executive Boulevard and north of W Main Street. Currently, the property is undeveloped acreage. The proposed use is for a 50,000 square foot furniture store, mini-warehouse, and outdoor storage/parking for RVs. The surrounding Future Land Use Map designations of Lake County Urban Medium Density, Lake County Industrial, and City of Leesburg Industrial are compatible, as conditioned in the PUD zoning, with the proposed future land use designation of City General Commercial and Conservation. The proposed zoning designation of City PUD (Planned Unit Development) will provide for development that is consistent with the City's adopted Growth Management Plan and would allow an appropriate use for the property.

This property lies within the ISBA (Interlocal Service Boundary Area) agreement. This agreement, which was approved by the City Commission on November 24, 2014, allows property within the ISBA area but outside the current city limits to be annexed and obtain City of Leesburg utility services.

The Planning Commission held a public hearing on the application on February 23, 2023 and recommended approval.

Procurement Analysis:

N/A

Options:

1. Approve the requested small-scale comprehensive plan amendment from City of Leesburg Industrial and Conservation to City of Leesburg General Commercial and Conservation; or
2. Other such action as the Commission may deem appropriate.

Fiscal Impact:

There is no direct fiscal impact on the City as a result of this action. Future development of the property will increase this anticipated impact from collection of impact fees, ad valorem taxes and utility charges.

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE FUTURE LAND USE MAP OF THE COMPREHENSIVE PLAN OF THE CITY OF LEESBURG, CHANGING THE FUTURE LAND USE MAP DESIGNATION OF CERTAIN PROPERTY CONTAINING 22 +/- ACRES FROM CITY OF LEESBURG INDUSTRIAL AND CONSERVATION TO CITY OF LEESBURG GENERAL COMMERCIAL AND CONSERVATION, FOR A PROPERTY GENERALLY LOCATED EAST OF EXECUTIVE BOULEVARD AND NORTH OF WEST MAIN STREET, LYING IN SECTION 29, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; AND PROVIDING AN EFFECTIVE DATE. (HUDSON'S FURNITURE AT LEESBURG SSCP)

WHEREAS, the City Commission has received written objections, recommendations, and comments from the City of Leesburg Planning Commission, acting as the Local Planning Agenda, regarding amendment of the Comprehensive Plan of the City of Leesburg, and has made recommendations to the City Commission for amendment of the Plan; and

WHEREAS, the City Commission of the City of Leesburg has held public hearings on the proposed amendment to the plan, in light of written comments, proposals and objections from the general public;

NOW, THEREFORE,

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA, that;

Section 1.

The Growth Management Plan of the City of Leesburg, adopted by the City of Leesburg on December 10, 2012, pursuant to the Community Planning Act of 2011, Chapter 163, Part II, Florida Statutes, after public hearings by the City of Leesburg Planning Commission, is hereby amended in the following manner;

The Future Land Use Map is amended by changing the designation of approximately 22 acres of land generally located east of Executive Boulevard and north of West Main Street from City of Leesburg Industrial and Conservation to City of Leesburg General Commercial and Conservation, as shown on the revised map of said area, lying in Section 29, Township 19 South, Range 24 East, Lake County, Florida;

Section 2.

That this amendment is hereby transmitted to the Department of Economic Opportunity as required by the Community Planning Act of 2011, Chapter 163, Part II, Florida Statutes;

Section 3.

All ordinances or parts of ordinances in conflict with any of the provisions of this ordinance are hereby repealed;

Section 4.

This ordinance shall become effective upon its passage and adoption, according to law.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the 27th day of March 2023.

THE CITY OF LEESBURG, FLORIDA

Mayor

ATTEST:

City Clerk

LEGAL DESCRIPTION:

NW ¼ of NE ¼ lying N of HWY-Less from NW Cor of NE 1/4 run S 0-20-25 W along the W line of NE ¼ a dist of 517.24 FTTO a pt on the existing n'ly r/w line of SR 44, said pt being 50 ft from, when measured at a right angle, to the centerline of SR 44, thence S 67-40-30 E along said n'ly r/wline 435,61 ft to the beg of a curve concave n'ly, having a radius of 3769,93 ft and a central angle of 10-23-32, thence sel'y along the arc of said curve to the left and along said n'ly r/w line 683,76 ft, said arc subtended by a chord which bears S 72-52-16 E 682,82 ft to the curve's end and for POB, said pt being the beg of a compound curve concave n'ly, having a radius of 3769,83 ft and a central angle of 04-07-47, thence sel'y along the arc of said curve to the left 271.71 ft, said arc subtended by a chord which bears S 80-07-55 E 271,65 FTTO a pt on the W line of the plat of 44 Industrial Park PB 32 PGS 14-15, said pt also being the pt of intersection with a non-tangent line, thence N 0-19-39 E along said W line 29,92 ft, thence N 81-22-01 W 50,26 ft, thence S 08-37-59 W 20 ft to apt of intersection with a non-tangent curve concave n'ly having a radius of 3759.83 ft and a central angle of 03-18-0, thence w'ly along the arc of said curve to the right 216,55 ft, said arc subtended by a chord which bears N 79-43-01 W 216,52 ft to a pt of intersection with a non-tangent line, thence S 11-55-59 W 10 ft to POB for RD R/W – ORB 718 PG 556



CITY OF LEESBURG PLANNING & ZONING DIVISION RECOMMENDATIONS

DATE: February 23, 2023
OWNER: Kay Teeter Baldwin
PETITIONER: Adam Hudson, Hudson's Furniture Showroom, Inc.
PROJECT: Hudson's Furniture at Leesburg
REQUEST: Small Scale Comprehensive Plan Amendment to General Commercial and Conservation
CASE NO.: SSCP 22-3

THE PLANNING & ZONING DIVISION RECOMMENDS:

APPROVAL of the request **for the following reason(s):**

1. This project meets the requirements of Chapter 163.3187 Florida Statutes, for Small Scale Comprehensive Plan Amendments.
2. The proposed request, as conditioned in City of Leesburg case number SSCP-22-3, is compatible with the adjacent future land use designations of City of Leesburg Industrial and with Lake County Industrial and Urban Low Density.
3. The proposed request, as conditioned in City of Leesburg Case number SSCP-22-3, is compatible with the current surrounding zoning districts of City of Leesburg PUD (Planned Unit Development), M-1 (Industrial), SPUD (Small Planned Unit Development), CIP (Commercial/Industrial Planned), and I (Institutional), and with Lake County HM (Heavy Industrial), LM (Light Industrial), and A (Agriculture).
4. The proposed future land use designation for the site is consistent with the City's Growth Management Plan, Future Land Use Element, Goal I, Objective 1.6.

Action Requested:

1. Vote to **approve** the Small Scale Comprehensive Plan amendment from City of Leesburg Industrial and Conservation to General Commercial and Conservation, and forward the recommendation to the City Commission for consideration.

**CITY OF LEESBURG PLANNING & ZONING DIVISION
STAFF SUMMARY**

DATE: February 23, 2023

OWNER: Kay Teeter Baldwin

PETITIONER: Adam Hudson, Hudson's Furniture Showroom, Inc.

PROJECT: Hudson's Furniture at Leesburg

REQUEST: Small Scale Comprehensive Plan Amendment to General Commercial and Conservation, and PUD Zoning to allow a furniture showroom, warehouse, and RV storage uses.

CASE NO.: SSCP-22-3; PUD-22-4

GENERAL LOCATION: The property is generally located north of W Main Street and east of Executive Boulevard.

FUTURE LAND USE DESIGNATION: Industrial and Conservation.

SURROUNDING FUTURE LAND USE DESIGNATION:

North – City of Leesburg Industrial; Lake County Urban Medium Density
South – City of Leesburg Industrial; City of Leesburg Conservation
East – City of Leesburg Industrial
West – City of Leesburg Industrial

PROPOSED FUTURE LAND USE DESIGNATION: General Commercial and Conservation.

EXISTING ZONING DESIGNATION: M-1 (Industrial).

SURROUNDING ZONING DESIGNATIONS:

North – City of Leesburg PUD (Planned Unit Development); Lake County A (Agriculture)
South – City of Leesburg SPUD (Small Planned Unit Development); City of Leesburg CIP (Commercial/Industrial Planned); City of Leesburg M-1 (Industrial); City of Leesburg I (Institutional)
East – City of Leesburg C-3 (Highway Commercial); City of Leesburg CIP (Commercial/Industrial Planned)
West – City of Leesburg PUD (Planned Unit Development); Lake County A (Agriculture)

PROPOSED ZONING DESIGNATION: PUD (Planned Unit Development).

EXISTING LAND USE: Vacant and undeveloped industrial.

SURROUNDING LAND USE:

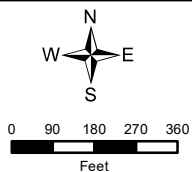
North – Agriculture
South – Industrial; Lodge
East – Industrial
West – Industrial; Agriculture

PROPOSED LAND USE: Furniture showroom, warehouse, and RV storage.

Aerial



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

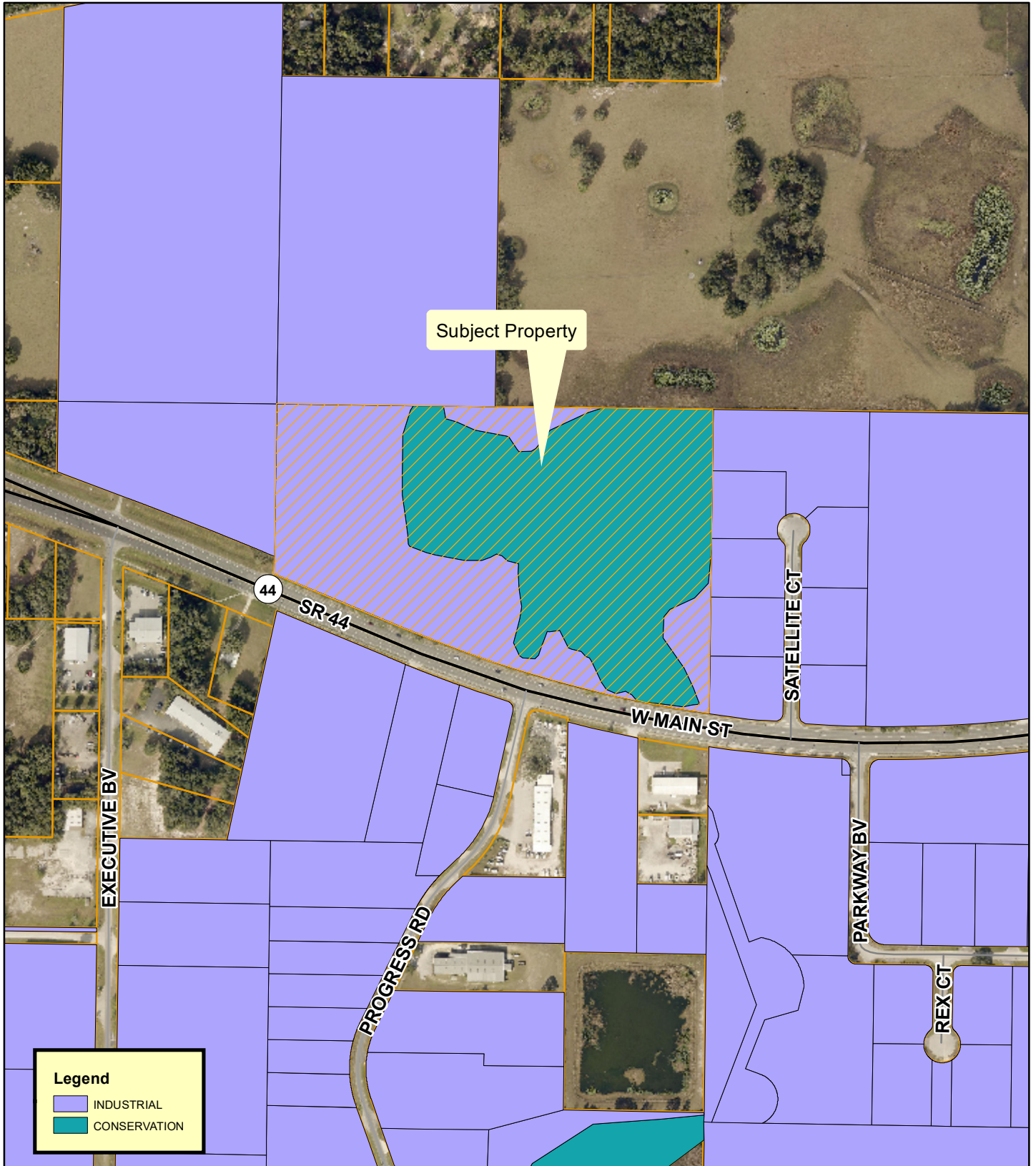
SSCP-22-3; PUD-22-4

AK#: 1176042

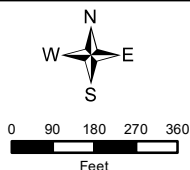
Section 26, Township 19 South, Range 24 East

January 6, 2023

City of Leesburg Future Land Use



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

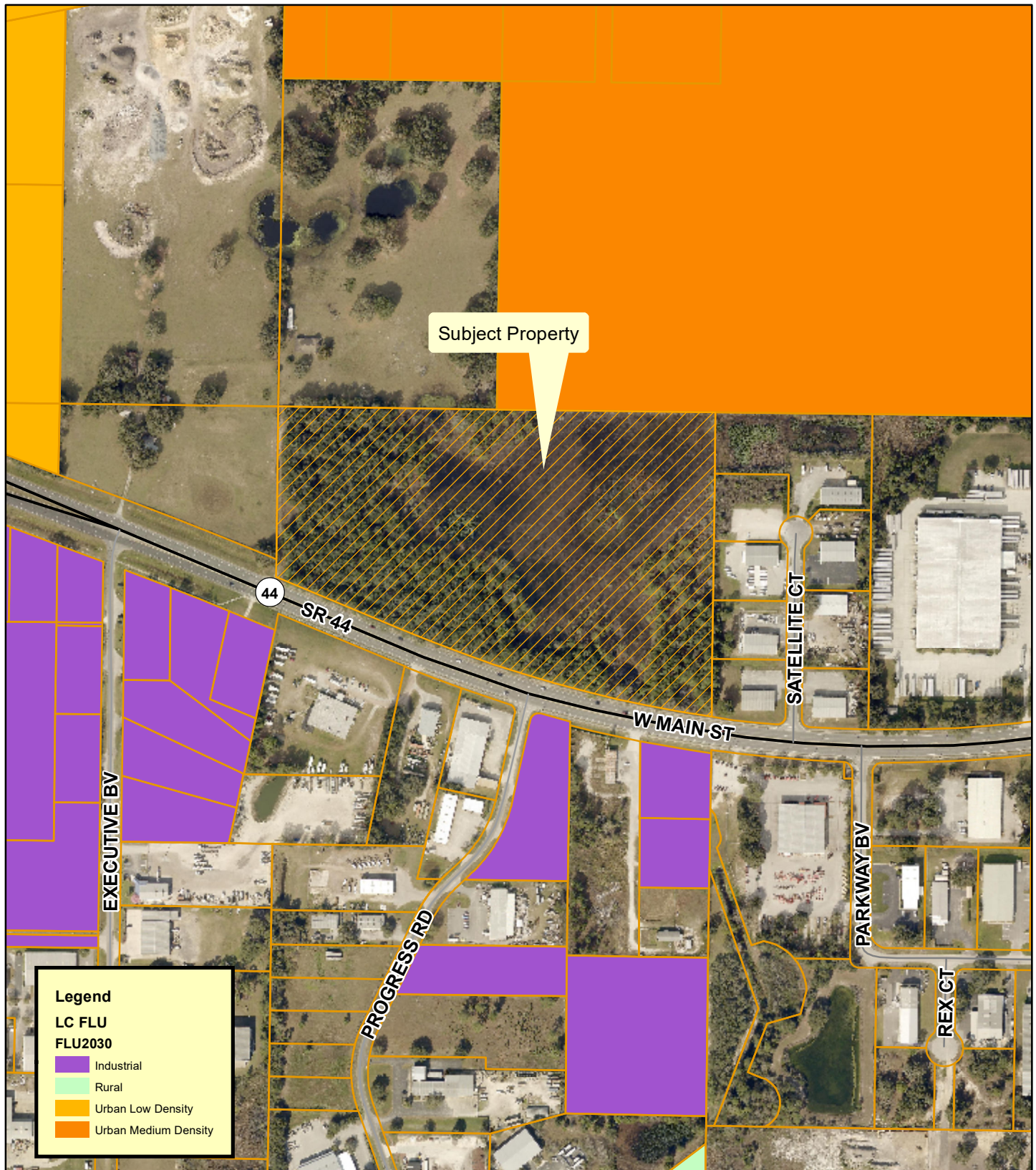
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AK#: 1176042

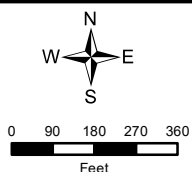
Section 26, Township 19 South, Range 24 East

January 6, 2023

Lake County Future Land Use



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

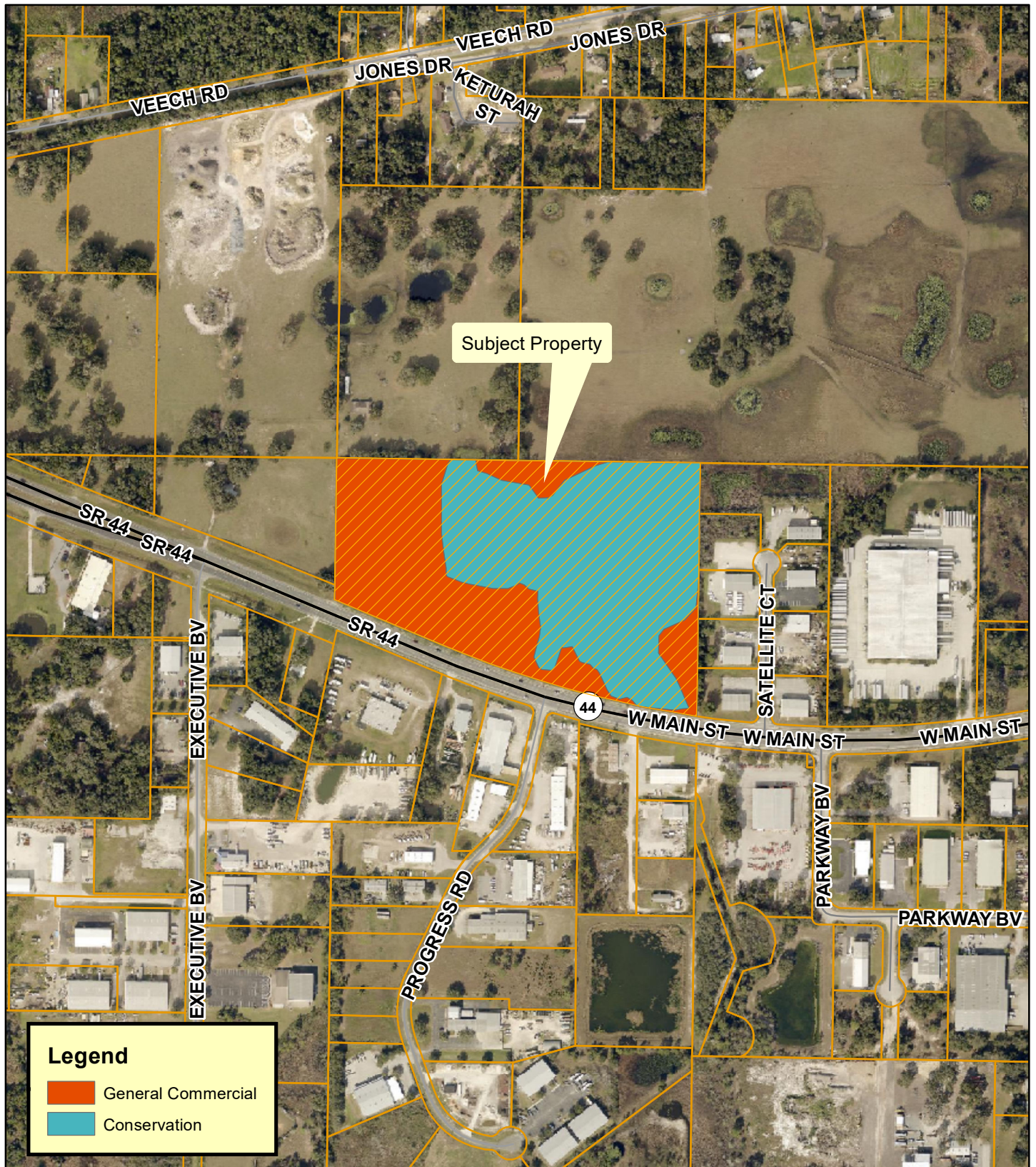
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AK#: 1176042

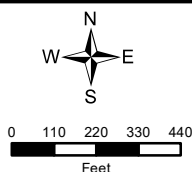
Section 26, Township 19 South, Range 24 East

January 6, 2023

Proposed Future Land Use



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

SSCP-22-3; PUD-22-4

AK#: 1176042

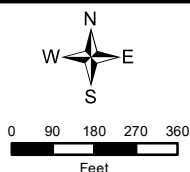
Section 26, Township 19 South, Range 24 East

January 24, 2023

Surrounding Uses



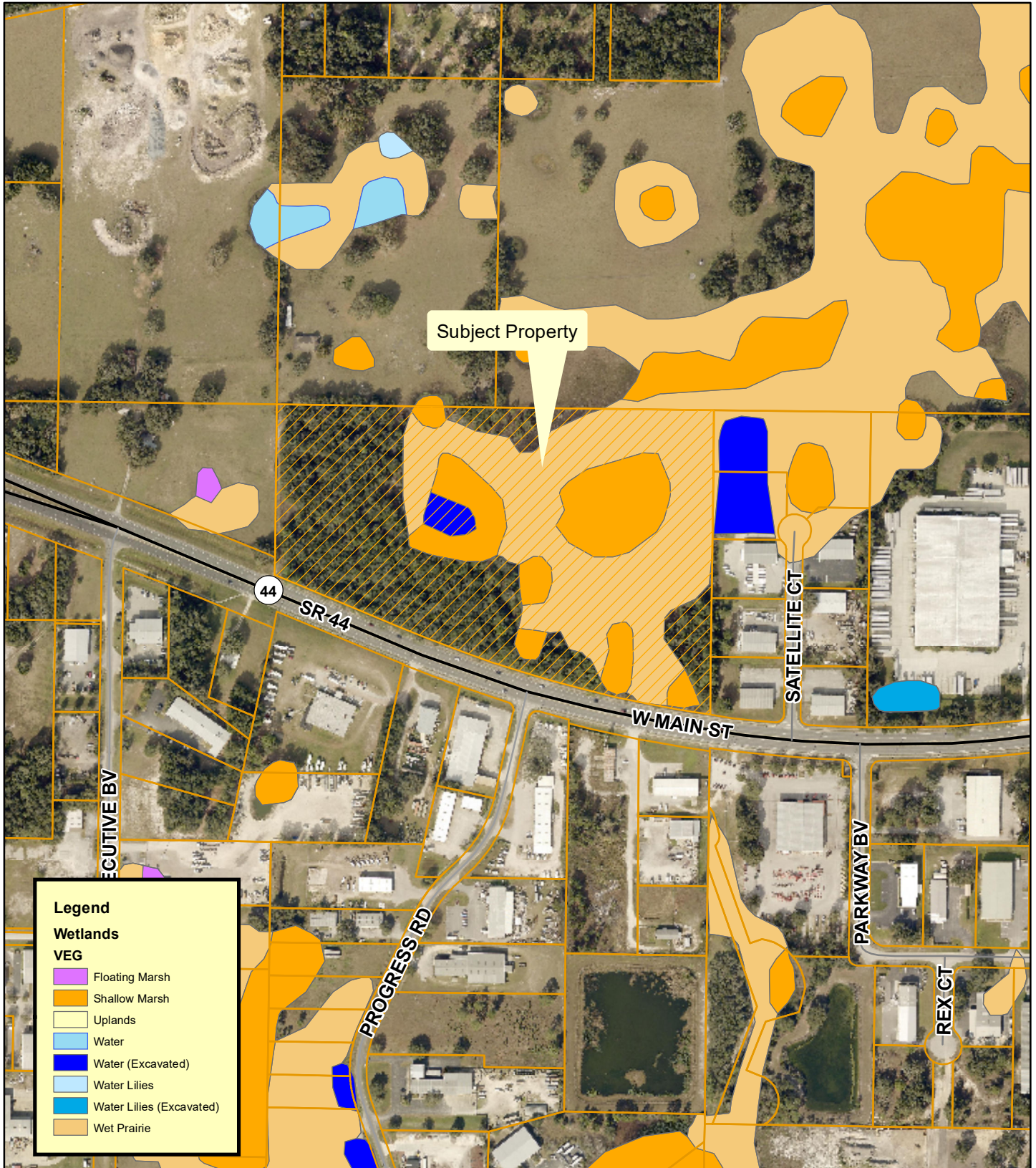
**Planning
& Zoning
Division**



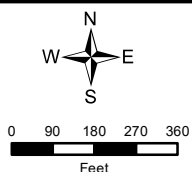
Hudson's Furniture at Leesburg
SSCP-22-3; PUD-22-4
AK#: 1176042

Section 26, Township 19 South, Range 24 East
January 6, 2023

Wetlands



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

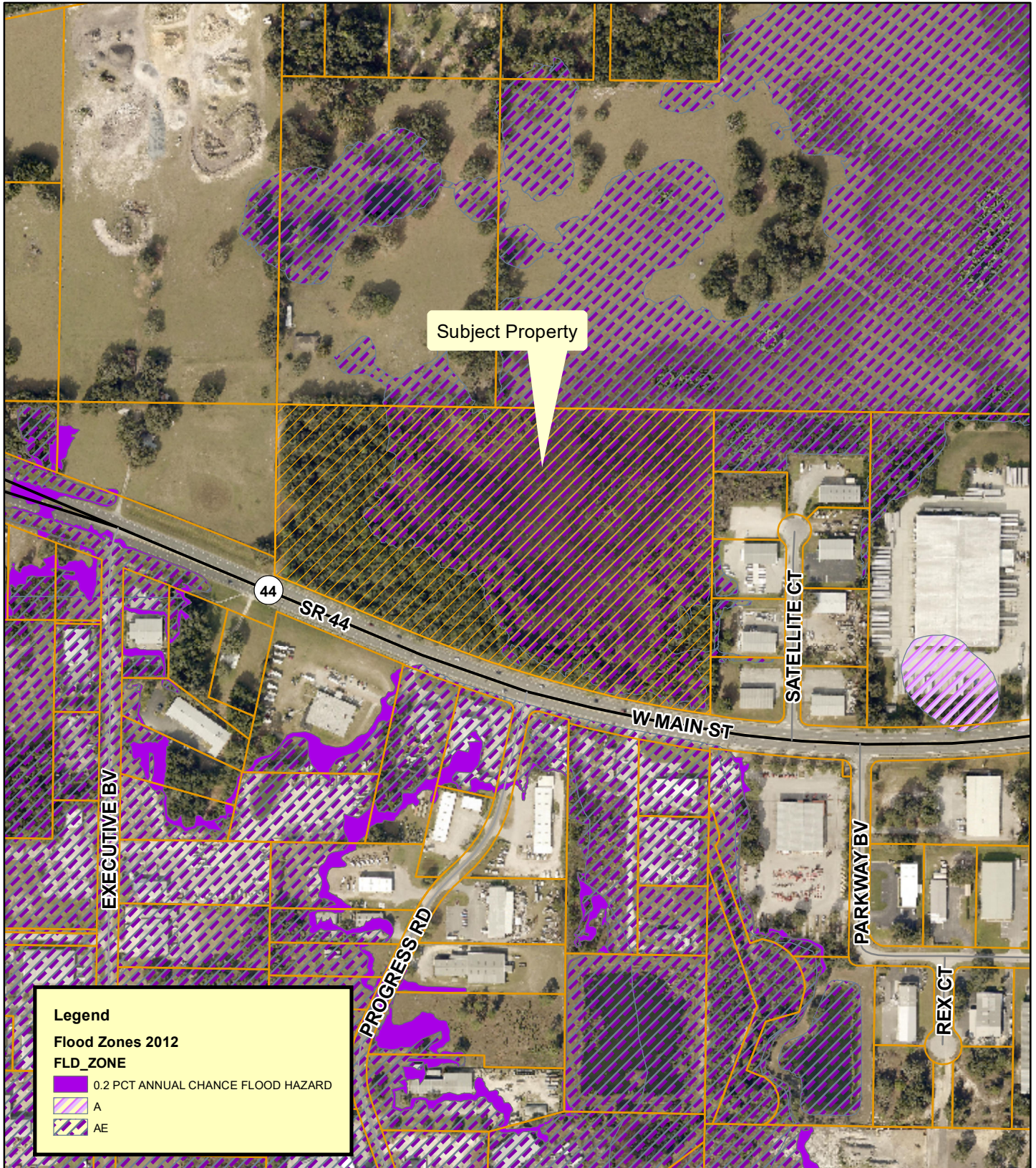
SSCP-22-3; PUD-22-4

AK#: 1176042

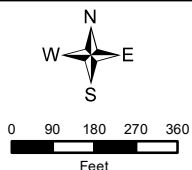
Section 26, Township 19 South, Range 24 East

January 6, 2023

Flood Zone



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

SSCP-22-3; PUD-22-4

AK#: 1176042

Section 26, Township 19 South, Range 24 East

January 6, 2023

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.A.7.

Meeting Date: March 27, 2023

From: Dan Miller, (Planning and Zoning Director)

Subject: An Ordinance of the City of Leesburg, Florida, changing the zoning on approximately 22 +/- acres from City of Leesburg M-1 (Industrial) to City of Leesburg PUD (Planned Unit Development), for a property generally located east of Executive Boulevard and north of W Main Street, lying in Section 29, Township 19 South, Range 24 East, Lake County, Florida; and providing an effective date. (Hudson's Furniture at Leesburg PUD)

Staff Recommendation:

Planning & Zoning Staff and Planning Commission recommend approval of the request to rezone the subject property from City of Leesburg M-1 (Industrial) to City of Leesburg PUD (Planned Unit Development).

Analysis:

The project site is approximately 22 +/- acres, and is generally located east of Executive Boulevard and north of W Main Street, as shown on the attached maps. At this time, the property is vacant. The proposal will allow for a 50,000 square foot furniture store, mini-warehouse, and outdoor storage/parking for RVs. The existing land uses surrounding the property are agricultural, industrial, and lodge. City of Leesburg utilities are available nearby.

The Planning Commission held a public hearing on the application on February 23, 2023 and recommended approval.

Procurement Analysis:

N/A

Options:

1. Approve the proposed rezoning from M-1 (Industrial) to PUD (Planned Unit Development); or
2. Other such action as the Commission may deem appropriate.

Fiscal Impact:

There is no direct fiscal impact on the City as a result of this action. Future development of the property will increase this anticipated impact from collection of impact fees, ad valorem taxes and utility charges.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA, CHANGING THE ZONING ON APPROXIMATELY 22 +/- ACRES FROM CITY OF LEESBURG M-1 (INDUSTRIAL) TO CITY OF LEESBURG PUD (PLANNED UNIT DEVELOPMENT), FOR A PROPERTY GENERALLY LOCATED EAST OF EXECUTIVE BOULEVARD AND NORTH OF W MAIN STREET, LYING IN SECTION 29, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; AND PROVIDING AN EFFECTIVE DATE. (HUDSON'S FURNITURE AT LEESBURG PUD)

BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA, that:

Section 1.

Based upon the petition of Hudson's Furniture Showroom, Inc., (Adam Hudson, Hudson's Furniture Showroom, Inc., Petitioner) petitioner of the property hereinafter described, which petition has heretofore been approved by the City Commission of the City of Leesburg, Florida, pursuant to the provisions of the Laws of Florida, the said property located in Lake County, Florida, is hereby rezoned from City of Leesburg M-1 (Industrial) to City of Leesburg PUD (Planned Unit Development), to-wit:

(Legal Description)
(See Exhibit A)

Section 2.

This ordinance shall become effective upon its passage and adoption, according to law.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Leesburg, Florida, held on the 27th day of March 2023.

THE CITY OF LEESBURG, FLORIDA

Mayor

ATTEST:

City Clerk

LEGAL DESCRIPTION:

NW ¼ of NE ¼ lying N of HWY-Less from NW Cor of NE 1/4 run S 0-20-25 W along the W line of NE ¼ a dist of 517.24 FTTO a pt on the existing n'ly r/w line of SR 44, said pt being 50 ft from, when measured at a right angle, to the centerline of SR 44, thence S 67-40-30 E along said n'ly r/wline 435,61 ft to the beg of a curve concave n'ly, having a radius of 3769,93 ft and a central angle of 10-23-32, thence sel'y along the arc of said curve to the left and along said n'ly r/w line 683,76 ft, said arc subtended by a chord which bears S 72-52-16 E 682,82 ft to the curve's end and for POB, said pt being the beg of a compound curve concave n'ly, having a radius of 3769,83 ft and a central angle of 04-07-47, thence sel'y along the arc of said curve to the left 271.71 ft, said arc subtended by a chord which bears S 80-07-55 E 271,65 FTTO a pt on the W line of the plat of 44 Industrial Park PB 32 PGS 14-15, said pt also being the pt of intersection with a non-tangent line, thence N 0-19-39 E along said W line 29,92 ft, thence N 81-22-01 W 50,26 ft, thence S 08-37-59 W 20 ft to apt of intersection with a non-tangent curve concave n'ly having a radius of 3759.83 ft and a central angle of 03-18-0, thence w'ly along the arc of said curve to the right 216,55 ft, said arc subtended by a chord which bears N 79-43-01 W 216,52 ft to a pt of intersection with a non-tangent line, thence S 11-55-59 W 10 ft to POB for RD R/W – ORB 718 PG 556

**HUDSON'S FURNITURE AT LEESBURG
PUD (PLANNED UNIT DEVELOPMENT)**

**Development Conditions
February 17, 2023 (Draft)**

These Planned Development Conditions for a PUD (Planned Unit Development) District are granted by the City of Leesburg, Lake County, Florida to **Hudson's Furniture at Leesburg, Adam Hudson, Hudson's Furniture Showroom, Inc., 3290 W State Road, Sanford, FL 32771**, "Permittee" for the purposes and terms and conditions as set forth herein pursuant to authority contained in Chapter 25 "Zoning", Section 25-278 "Planned Development Process" of the City of Leesburg Code of Ordinances, as amended.

BACKGROUND

The "Permittee" has applied requesting a PUD (Planned Unit Development) zoning district for commercial and light industrial uses use on an approximately 22 +/- acre site generally located east of Executive Boulevard and north of West Main Street, within the City of Leesburg in accordance with a Planned Development Rezoning application and supplemental information. This request is to allow for a 50,000 square foot furniture showroom, warehouse, and RV storage uses.

PURPOSE

The purpose of this document is to provide appropriate zoning standards for a high quality built environment through the application of flexible and diversified land development requirements, which shall be implemented in conjunction with a master site development plan and the City of Leesburg Code of Ordinances, therefore allowing for more efficient and optimal use of the subject property to increase the overall economic opportunity and employment base of Leesburg, Florida.

CONDITIONS

The following conditions shall apply to the development proposed herein. In any instance where the conditions of this document may conflict with the City of Leesburg Code of Ordinances, this document shall prevail as the determining requirement.

1. PERMISSION

Permission is hereby granted to **Hudson's Furniture at Leesburg, Adam Hudson, Hudson's Furniture Showroom, Inc., 3290 W State Road, Sanford, FL 32771**, to operate and maintain a PUD (Planned Unit Development) development in and on real property in the City of Leesburg, subject to all appropriate federal, state and local permitting codes, standards and requirements.

2. LEGAL DESCRIPTION

See attached legal "Exhibit B"

3. LAND USES

The above-described property shall be developed for PUD (Planned Unit Development) uses as limited herein, and pursuant to City of Leesburg development codes and standards and requirements, and as noted below.

A. Uses

Uses shall be those listed as permitted uses in this document and shall occupy the approximate area as shown on the Conceptual Site Plan, Exhibit C.

1. The following uses shall be considered “Permitted Uses”
 - i. Retail uses as restricted herein by “Prohibited Uses”
 - ii. Warehouse and mini-warehouse/storage units
 - iii. General office uses
 - iv. Office/Warehouse uses
 - v. General retail uses as accessory to mini-warehouse/storage units
 - vi. RV/boat storage
 - vii. Other permitted uses within the Commercial areas shall follow the C-3 (Highway Commercial) zoning district requirements, as amended, subject to the conditions of this document.
2. The following uses shall be considered “Prohibited Uses”
 - i. Bars, clubs and lounges
 - ii. Liquor/Package stores (alcohol)
 - iii. Second hand “Thrift” or Consignment shops
 - iv. Tattoo parlors
 - v. Check cashing stores
 - vi. Auto dealer/repair
 - vii. Adult uses
 - viii. Pawn shops
 - ix. Smoke shops
 - x. Junk or scrap/recycling collection/distribution
 - xi. Passenger terminals
 - xii. Rehab centers (including drug and alcohol)
 - xiii. Residential uses
 - xiv. Social services
 - xv. Transient accommodations
 - xvi. Truck stops
 - xvii. Waste related services
 - xviii. Crematoriums
 - xix. All other uses which are not specifically permitted within these conditions under permitted uses, or and uses which may adversely impact the adjoining properties due to traffic, noise, dust, etc.
3. The following uses shall be considered “Accessory Uses”
 - i. Outdoor storage for retail uses
 - ii. Temporary modular office for use during construction
 - iii. Accessory structures for outside storage

4. DEVELOPMENT STANDARDS

A. Minimum Development Standards

1. Minimum lot development standards shall be those of the C-3 (Highway Commercial) zoning district, except as amended by these conditions.
2. Final lot sizes and setbacks may be adjusted by staff during the site plan review process to meet the intent of this PUD (Planned Unit Development) zoning.

B. Setbacks

1. Other setbacks shall be governed by the C-3 (Highway Commercial) zoning district.

C. Impervious Surface Coverage

1. Impervious surface coverage shall not exceed 65 percent of the total property, and open space shall not be less than 35 percent of the total property area.

D. Easements

1. As part of the development process, easements shall be provided as required by the City of Leesburg and other utility providers, including but not limited to water, wastewater, natural gas, electric, fiber, cable, and communications, for installation and maintenance of utilities

5. LANDSCAPING, IRRIGATION AND BUFFER REQUIREMENTS

A. General landscape and buffer requirements

1. A master landscape plan shall be submitted during the Site Plan Review Process for review by City staff. This plan shall show all buffer/boundary areas, parking lots, access points and new construction, and shall be reviewed for consistency with this PUD document and City of Leesburg landscape code requirements.
2. All landscaped areas shall be designed to meet Section 25-337, Waterwise and Florida Friendly Landscaping, City of Leesburg Code of Ordinances.
3. All required landscaping and buffering shall be constructed in accordance with regulations contained within the City of Leesburg Code of Ordinances, including the following:
 - a. A 25-foot landscape buffer shall be required along the north, east, and west property lines, as shown on Exhibit C, attached hereto.
 - b. A 30-foot landscape buffer shall be installed along the southern property line, as shown on Exhibit C, attached hereto.
 - c. Adjacent to the southwest corner of the building, the buffer may be reduced to not less than 20 feet.
4. The use of St. Augustine grass, or other varieties of grass which require significant amounts of water are prohibited. The use of Bahia, Bermuda, Zoysia or other grasses which are more drought tolerant are permitted.
5. For purposes of water conservation, all irrigated areas shall meet the requirements of section 25-337(c)(4), as amended, City of Leesburg Code of Ordinances.

B. Building Landscaping

1. All new building construction shall comply with Section 25-329 *Landscape Buffer Requirements*, City of Leesburg Code of Ordinances, for landscaping around building areas, including a five (5) foot landscape buffer around the building perimeter.

C. Parking Lot Landscaping

1. Paved parking aisles shall have landscape islands located at the end of each aisle.
2. Each landscape island shall be at least 200 square feet, and contain at a minimum, one canopy or understory tree, plus shrubs and groundcover.

D. Open Space

1. A minimum of thirty-five (35) percent of the property shall be open space. Retention areas, buffers and landscaped areas may be used for the purpose of calculating open space. Parking areas and vehicle access areas shall not be considered in calculating open space.

6. MAINTENANCE

A. Responsibility to Maintain

1. With the exception of public utilities, maintenance of all site improvements,

including but not limited to drives, internal sidewalks, landscaping and drainage and all other structures shall be the responsibility of the owner.

7. SITE ACCESS

A. Site Access

1. Access to the property shall be from the south side of the property. Prior to construction, all access points shall be subject to permitting through the City of Leesburg, Lake County or the Florida Department of Transportation as required by law.

8. PARKING

A. Standard Parking Requirements

1. The permittee shall provide off-street parking spaces within the property per the conceptual site plan, as amended, pursuant to the City of Leesburg Code of Ordinances, as amended, for each use as proposed.

B. Handicapped parking requirements

1. Parking requirements for handicapped accessible spaces, including number, size and design shall be met through providing the required number based on the City of Leesburg Code of Ordinances, as amended. Handicap parking standards of the Americans with Disabilities Act shall apply.

C. Limitations

1. The location and design of the proposed parking areas will be reviewed during the site plan review process to provide for adequate parking, which may limit the permitted uses of the site.

9. TRANSPORTATION IMPROVEMENTS

A. Approvals for Improvements

1. All transportation improvements shall be contingent upon Site Plan approval by City of Leesburg staff during development review/permit application.
2. Said approval shall also be contingent upon review and approval by the Lake Sumter MPO, Lake County and the Florida Department of Transportation as required by law.
3. The Permittee shall be responsible for obtaining all necessary Lake County and City of Leesburg permits for future development of the project site and a copy of all permits shall be provided to the City of Leesburg.
4. A traffic/transportation study or request for exemption, shall be submitted for review and determination of any necessary access improvements, and including any off-site improvements legally required by Lake County, the Lake-Sumter MPO or the City of Leesburg. Said improvements will be the responsibility of the Permittee.

10. SIGNAGE

A. Ground Signs - General

1. One monument style ground sign shall be permitted for the property. The overall design and architectural style shall be consistent with the overall building design. Ground signs shall not be permitted on vacant property.
2. Ground signs shall be designed and constructed to comply with the standards and meet all sign requirements of the City of Leesburg Code of Ordinances except as noted herein.

B. Ground Signs - Standards

1. The maximum height for the one (1) monument sign shall be twenty (20) feet.

2. The maximum copy area for the one (1) monument sign shall be 80 square feet per face.
3. The minimum setback from a right-of-way line shall be five (5) feet.
4. The minimum setback from any side or rear yard property line shall be twenty (20) feet.
5. The minimum setback from any residential zoning district shall be fifty (50) feet.

C. Wall signs

1. All wall signs shall be designed and constructed to comply with the standards and requirements of the sign regulations of the City of Leesburg Code of Ordinances, as amended.

11. DEVELOPMENT PHASING & IMPLEMENTATION

A. Planned Phasing of Development

1. If phasing of the proposed project is desired, said project may be constructed in phases in accordance with the PUD Planned Unit Development Conceptual Plan (Exhibit C) or the approved site plan as applicable. Changes to the Conceptual Development Plan or approved site plan, other than those conditions described in this agreement, shall be revised in accordance with the Planned Unit Development review process.

C. Implementation of Development

1. The project shall substantially commence one-hundred twenty (120) months after approval of this Planned Development. In the event, the conditions of the PUD have not been substantially implemented during the required time period, the City of Leesburg shall have the option of scheduling the PUD, with due notice to the owner and surrounding property owners, for reconsideration by the Planning Commission at their next available regular meeting. The Planning Commission will consider whether to extend the PUD approval or rezone the property to another appropriate zoning classification.

C. Satisfaction of Implementation

1. Satisfaction of the implementation of development shall be attained at such point as the developer has performed any of the following:
 - a. Received an approved site plan for new construction;
 - b. Pulled a building permit and diligently pursued completion of a new structure as shown on the conceptual site plan.

12. DRAINAGE AND UTILITIES

A. Site Plan Required

1. Prior to receiving Final Development Plan Approval, the "Permittee" shall submit, if applicable, a Master Site Plan acceptable to the City of Leesburg. This plan shall contain:
 - a. A detailed site plan demonstrating no direct discharge of stormwater runoff generated by the development into any natural surface waters or onto adjacent properties.
 - b. A detailed site plan indicating all provisions for electric, water, sewer, and natural gas in accordance with the site plan review process as required by the City of Leesburg Code of Ordinances.

B. Service and Fees

1. The City of Leesburg intends to service the property with water and wastewater services at this time. At the time of connection, all regulations in place at the time of the request shall be required, including but not limited to impact fees, connection and utility service deposit charges. The cost of supplying water and wastewater lines and other necessary

infrastructure such as lift stations to the development shall be the responsibility of the applicant.

C. Financial Responsibility

1. Developer shall bear all responsibility, financial and otherwise, for the construction and installation of all utility infrastructure and other improvements related to the use and development of the property, consistent with the typical pioneering agreement approved on new development in the city, including such off-site improvements required by the City and all other appropriate government agencies. All such requirements shall be constructed to the applicable specifications imposed by the ordinances and regulations of the City in effect at the time of construction.

13. WETLANDS AND FLOOD ZONES

A. Existing Wetlands

1. Where wetlands exist on the site, the following requirements shall apply.
 - a. All wetlands on the project site shall be identified by a jurisdictional wetland boundary line, and the location and extent of each wetland shall be determined by the Department of Environmental Protection, St. Johns River Water Management District and/or U.S. Army Corp of Engineers. Each wetland shall be placed on a suitable map, signed and sealed by a surveyor registered to practice in Florida and shall be submitted as part of the site plan application process.
 - b. Prior to disturbance or development of any wetland area, the "Permittee" shall submit and receive approval from all affected governmental agencies to include, but not limited to, St. John's River Water Management District and the State of Florida Department of Environmental Regulation.
 - c. Any notice of violation from any affected agency shall be cause for a cease and desist order on permits issued by the City of Leesburg until such time as the violation has been resolved with the appropriate agency(s).

B. Wetland Buffers

1. Wetlands shall have a minimum upland buffer as established by St. Johns River Water Management District and/or U.S. Army Corp of Engineers; whichever is more restrictive. All upland buffers shall be naturally vegetated and upland buffers that are devoid of natural vegetation shall be re-planted with native vegetation or as required by St. Johns River Water Management District and/or U.S. Army Corp of Engineers.

C. Wetland Easements

1. To the extent practical, wetlands shall be placed in a conservation easement, which shall run in favor of, and be enforceable by, St. Johns River Water Management District or another legal entity such as a homeowners association. The conservation easement shall require that the wetlands be maintained in their natural and unaltered state. Wetlands shall not be included as a part of any platted lot, other than a lot platted as a common area, which shall be dedicated to St. Johns River Water Management District or another legal entity such as a property owners association for ownership and maintenance.

D. Development Review

1. Through the Site Plan Review process, the developer shall coordinate with the City of Leesburg, Lake County and all impacted government agencies regarding elevation determinations, compensatory storage and overall design of the proposed construction within and near flood hazard boundary areas, to ensure compliance with all regulations.

14. STORMWATER MANAGEMENT / UTILITIES

A. Stormwater Management and Utility Plan

Prior to any clearing, grubbing, or disturbance of natural vegetation in any phase of the development, the Permittee shall provide:

1. A detailed site plan that demonstrates no direct discharge of stormwater runoff generated by the development into any wetlands or onto adjacent properties.
2. A stormwater management system designed and implemented to meet all applicable St. Johns River Water Management District and City of Leesburg requirements.
3. The 100-year flood plain shown on all plans and lots.
4. The appropriate documentation that any flood hazard boundary has been amended in accordance with Federal Emergency Management Agency requirements, if the 100 year flood plain is altered and /or a new 100 year flood elevation is established in reference to the applicable flood insurance rate map.
5. A copy of the Management and Storage of Surface Waters permit obtained from St. Johns River Water Management District.
6. A detailed site plan that indicates all the provisions for electric, water, sewer, and/or natural gas in accordance with the City of Leesburg Land Development Codes.

B. Responsibility for improvements

1. The developer shall bear all responsibility, financial and otherwise, for the construction and installation of utility infrastructure and other improvements related to the use and development of the property, which shall be constructed to the applicable specifications imposed by the ordinances and regulations of the City in effect at the time of construction.

15. DESIGN REQUIREMENTS

A. Architectural Theme

1. Each building shall have a common architectural theme for each phase and the side of buildings which face streets (public or private) shall be finished in the same materials as used in the front of buildings.

B. Screening of equipment

1. Mechanical units and roof equipment should be screened from view with parapet or other screening method so that mechanical equipment is not seen from public right-of-way and the adjacent residential property.

C. Exterior construction materials

1. Exterior building materials contribute significantly to the visual impact of a building on the community. They shall be well designed and integrated into a comprehensive design style for the project. At a minimum, the north, west and east sides of the building shall be constructed as noted herein, including the total exterior wall area of each building elevation which shall be composed of one of the following:
 - a. At least thirty-five percent (35%) full-width brick or stone (not including window and door areas and related trim areas), with the balance being any type of lap siding and/or stucco.

- b. At least thirty percent (30%) full-width brick or stone, with the balance being stucco and/or a “cementitious” lap siding. (A “cementitious” lap siding product is defined as a manufactured strip siding composed of cement-based materials rather than wood fiber-based or plastic-based materials. For example, Masonite or vinyl lap siding would not be allowed under this option).
- c. All textured stucco, provided there are unique design features such as recessed areas, tile roofs, arched windows etc. in the elevations of the buildings or the buildings are all brick stucco. Unique design features shall be reviewed by the Planning and Zoning Manager for compliance.
- d. Horizontal siding, with raised banding, and architectural relief through Bahama-style shutters and roof-line variation, as shown in the conceptual façade “Exhibit E,” attached hereto, are considered compliant with architectural standards within this PUD document.

D. Building Façade

- 1. Building facades shall provide architectural relief for building walls and frontage walls facing the street. Buildings shall provide a foundation or base, typically from ground to bottom of the lower windowsills, with changes in volume or material. A clear visual division shall be maintained between ground level floors and upper floors on multi-story buildings.

E. Design Variations

- 1. Other similar design variations meeting the intent of this section may be approved by the Planning and Zoning Director, as subject to consistency with the overall intent of this PUD document is maintained.

E. Dark Sky Lighting

- 1. The Permittee shall utilize “Dark Sky” lighting principles when selecting lighting fixtures for all street lighting. Such lighting shall achieve the overall effect of containing and shielding excessive light pollution from adjacent properties. Appropriate designs are shown on as Exhibit D, attached hereto.

16. MISCELLANEOUS CONDITIONS

A. Uses

- 1. The uses of the proposed project shall only be those uses identified in the approved Planned Unit Development Conditions. Any other proposed use must be specifically authorized by the Planning Commission or City Commission, as applicable, in accordance with the Planned Unit Development amendment process.

B. Approvals

- 1. No person, firm or corporation shall erect, construct, enlarge, alter, repair, remove, improve, move, convert, or demolish any building structure, or alter the land in any manner without first submitting the necessary plans and obtaining appropriate approvals in accordance with the City of Leesburg Code of Ordinances.

C. Compliance

- 1. Construction and operation of the proposed use(s) shall at all times comply with City and other governmental agencies rules and regulations.

D. Transfer of Ownership

1. The transfer of ownership or lease of any or all of the property described in this PUD Agreement shall include in the transfer or lease agreement, a provision that the purchaser or lessee is made good and aware of the conditions pertaining to this Planned Unit Development established and agrees to be bound by these conditions. The purchaser or lessee may request a change from the existing plans and conditions by following the procedures as described in the City of Leesburg Code of Ordinances, as amended.

E. Benefit

1. These PUD Conditions shall inure to the benefit of, and shall constitute a covenant running with the land and the terms, conditions, and provisions hereof, and shall be binding upon the present owner and any successor, and shall be subject to each and every condition herein set out.

F. Plan Submittal

1. These conditions of approval shall be recited within the site plan and construction plan submittals.

17. LEVELS OF SERVICE AND CAPACITY

A. Levels of Service

1. As submitted, the development resulting from the proposed zoning change may result in demands on public facilities which would exceed the current capacity of some public facilities, such as, but not limited to water, wastewater, roads, drainage, and solid water. No final development order (site plan and building permits) shall be granted for proposed development until there is a finding that all public facilities and services required for the development have sufficient capacity at or above the adopted level of service (LOS) to accommodate the impacts of the development, or that improvements necessary to bring facilities up to their adopted LOS will be in place concurrent with the impacts of the development.

B. Utilities

1. Projected Capacities

- A. The City's utility planning efforts draw upon phasing, capacity and service requirements, based upon information provided by the applicant. The City develops its plans consistent with sound engineering principles, prudent fiscal practices and due regard for regulatory compliance.

C. Financial Responsibility

1. If the development requires construction of new distribution or collection lines, or other infrastructure needed to develop the subdivision, the developer will be required to construct such facilities to provide service. The developer will bear the cost of design, permitting and construction. Any such facilities must be constructed in a fashion consistent with the City's master plans and to the City standards and specifications.

D. Commitment of Capacity

1. There are no previous commitments of any existing or planned excess capacity for this property.

E. Ability to Provide Services

1. At this time, the City intends to provide water, wastewater and reclaimed water services within its service area for the foreseeable future.
2. Future development within the City of Leesburg utility service areas may impact the provision of utility services.

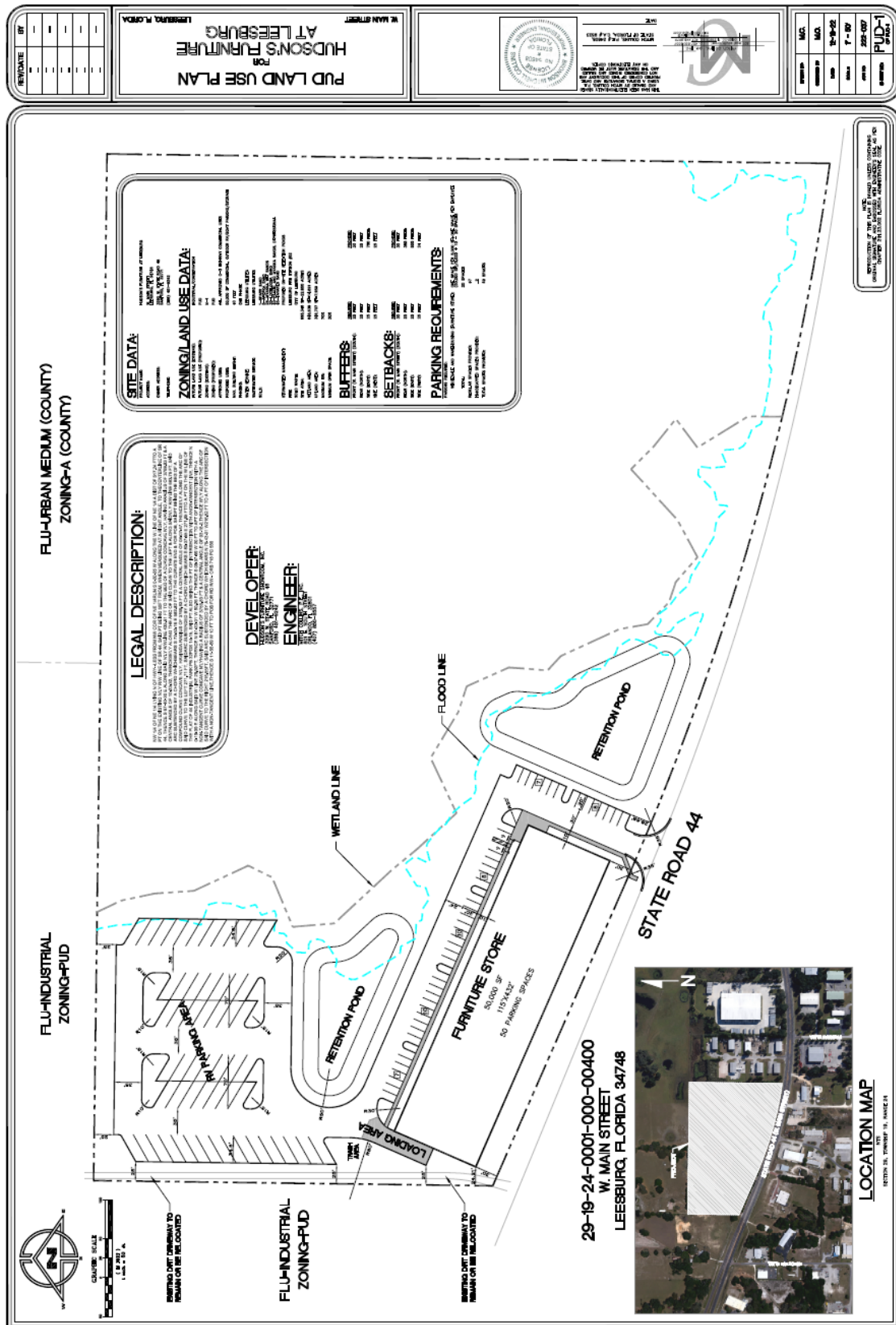
LEGAL DESCRIPTION
(provided by applicant)

EXHIBIT B

LEGAL DESCRIPTION:

NW 1/4 OF NE 1/4 LYING N OF HWY—LESS FROM NW COR OF NE 1/4 RUN S 0-20-25 W ALONG THE W LINE OF NE 1/4 A DIST OF 517.24 FT TO A PT ON THE EXISTING NLY R/W LINE OF SR 44, SAID PT BEING 50 FT FROM, WHEN MEASURED AT A RIGHT ANGLE, TO THE CENTERLINE OF SR 44, THENCE S 67-40-30 E ALONG SAID NLY R/W LINE 435.61 FT TO THE BEG OF A CURVE CONCAVE NLY, HAVING A RADIUS OF 3769.83 FT & A CENTRAL ANGLE OF 10-23-32, THENCE S ELY ALONG THE ARC OF SAID CURVE TO THE LEFT & ALONG SAID NLY R/W LINE 683.76 FT, SAID ARC SUBTENDED BY A CHORD WHICH BEARS S 72-52-16 E 682.82 FT TO THE CURVE'S END & FOR POB, SAID PT BEING THE BEG OF A COMPOUND CURVE CONCAVE NLY, HAVING A RADIUS OF 3769.83 FT & A CENTRAL ANGLE OF 04-07-47, THENCE S ELY ALONG THE ARC OF SAID CURVE TO THE LEFT 271.71 FT, SAID ARC SUBTENDED BY A CHORD WHICH BEARS S 80-07-55 E 271.65 FT TO A PT ON THE W LINE OF THE PLAT OF 44 INDUSTRIAL PARK PB 32 PGS 14-15, SAID PT ALSO BEING THE PT OF INTERSECTION WITH A NON-TANGENT LINE, THENCE N 0-19-39 E ALONG SAID W LINE 29.92 FT, THENCE N 81-22-01 W 50.26 FT, THENCE S 08-37-59 W 20 FT TO A PT OF INTERSECTION WITH A NON-TANGENT CURVE CONCAVE NLY HAVING A RADIUS OF 3759.83 FT & A CENTRAL ANGLE OF 03-18-0, THENCE WLY ALONG THE ARC OF SAID CURVE TO THE RIGHT 216.55 FT, SAID ARC SUBTENDED BY A CHORD WHICH BEARS N 79-43-01 W 216.52 FT TO A PT OF INTERSECTION WITH A NON-TANGENT LINE, THENCE S 11-55-59 W 10 FT TO POB FOR RD R/W— ORB 718 PG 556

Lake County Alternate Key #: 1176042

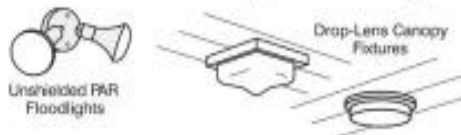
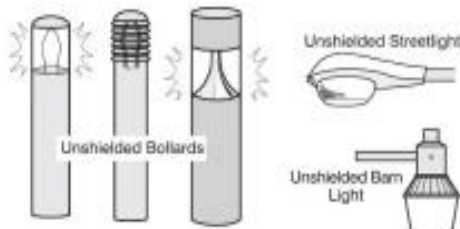
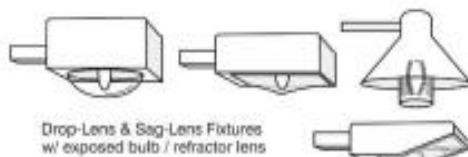
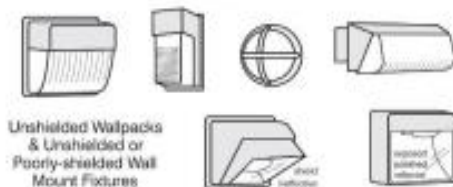


TYPICAL DARK SKY LIGHTING FIXTURES

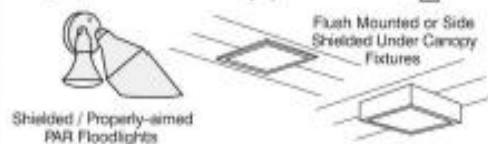
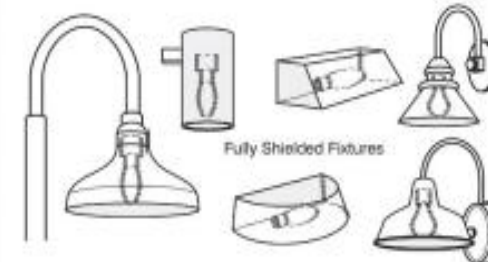
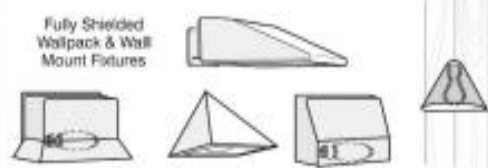
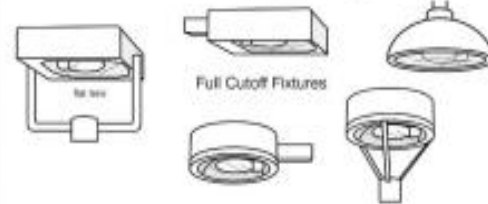
Examples of Acceptable / Unacceptable Lighting Fixtures

Unacceptable / Discouraged

Fixtures that produce glare and light trespass

**Acceptable**

Fixtures that shield the light source to minimize glare and light trespass and to facilitate better vision at night



Illustrations by Bob Crelin © 2005. Rendered for the Town of Southampton, NY. Used with permission.





CITY OF LEESBURG PLANNING & ZONING DIVISION RECOMMENDATIONS

DATE: February 23, 2023
OWNER: Kay Teeter Baldwin
PETITIONER: Adam Hudson, Hudson's Furniture Showroom, Inc.
PROJECT: Hudson's Furniture at Leesburg
REQUEST: Rezone to PUD for a furniture store with showroom, mini-warehouse use, and outdoor storage/parking.
CASE NO.: PUD-22-4

THE PLANNING & ZONING DIVISION RECOMMENDS:

APPROVAL of this request for the following reason(s):

1. The proposed request is compatible with the current surrounding zoning districts of City of Leesburg PUD (Planned Unit Development), M-1 (Industrial), C-3 (Highway Commercial), SPUD (Small Planned Unit Development), CIP (Commercial/Industrial Planned), I (Institutional); Lake County A (Agriculture), HM (Heavy Industrial), and LM (Light Industrial).
2. The proposed request will allow commercial and storage uses for the property that is consistent with the ongoing development patterns along West Main Street, near Executive Boulevard.
3. The proposed request does not appear to create a detriment to surrounding properties, based on the location and proximity to compatible development.

Action Requested:

1. Vote to **approve** staff's recommendation to rezone the subject property from City of Leesburg M-1 (Industrial) to PUD (Planned Unit Development) and forward to the City Commission for consideration.

**CITY OF LEESBURG PLANNING & ZONING DIVISION
STAFF SUMMARY**

DATE: February 23, 2023

OWNER: Kay Teeter Baldwin

PETITIONER: Adam Hudson, Hudson's Furniture Showroom, Inc.

PROJECT: Hudson's Furniture at Leesburg

REQUEST: Small Scale Comprehensive Plan Amendment to General Commercial and Conservation, and PUD Zoning to allow a furniture showroom, warehouse, and RV storage uses.

CASE NO.: SSCP-22-3; PUD-22-4

GENERAL LOCATION: The property is generally located north of W Main Street and east of Executive Boulevard.

FUTURE LAND USE DESIGNATION: Industrial and Conservation.

SURROUNDING FUTURE LAND USE DESIGNATION:

North – City of Leesburg Industrial; Lake County Urban Medium Density
South – City of Leesburg Industrial; City of Leesburg Conservation
East – City of Leesburg Industrial
West – City of Leesburg Industrial

PROPOSED FUTURE LAND USE DESIGNATION: General Commercial and Conservation.

EXISTING ZONING DESIGNATION: M-1 (Industrial).

SURROUNDING ZONING DESIGNATIONS:

North – City of Leesburg PUD (Planned Unit Development); Lake County A (Agriculture)
South – City of Leesburg SPUD (Small Planned Unit Development); City of Leesburg CIP (Commercial/Industrial Planned); City of Leesburg M-1 (Industrial); City of Leesburg I (Institutional)
East – City of Leesburg C-3 (Highway Commercial); City of Leesburg CIP (Commercial/Industrial Planned)
West – City of Leesburg PUD (Planned Unit Development); Lake County A (Agriculture)

PROPOSED ZONING DESIGNATION: PUD (Planned Unit Development).

EXISTING LAND USE: Vacant and undeveloped industrial.

SURROUNDING LAND USE:

North – Agriculture
South – Industrial; Lodge
East – Industrial
West – Industrial; Agriculture

PROPOSED LAND USE: Furniture showroom, warehouse, and RV storage.

**CITY OF LEESBURG PLANNING & ZONING DIVISION
DEPARTMENTAL REVIEW SUMMARY**

DATE: February 17, 2022
OWNER: Kay Teeter Baldwin
PETITIONER: Adam Hudson, Hudson's Furniture Showroom, Inc.
PROJECT: Hudson's Furniture at Leesburg
REQUEST: Change Future Land Use Designation to General Commercial and Conservation and Rezone to PUD.
CASE NO.: SSCP-22-3; PUD-22-4

THE FOLLOWING COMMENTS RECEIVED FROM EACH DEPARTMENT:

POLICE

No comments received as of 2/17/2023.

FIRE

In reference to Case Number SSCP-22-3; PUD-22-4 Hudson's Furniture at Leesburg

NFPA 1710 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments, 2020 Edition. The subject property referenced in Case Number SSCP-22-3; PUD-22-4 is outside the recommended four-minute response time for initial responding fire apparatus.

4.1 Fire Department Organizational Statement.

4.1.2.1

The fire department shall establish the following performance objectives for the first-due response zones that are identified by the AHJ:

- (1) Alarm handling time completion in accordance with 4.1.2.3
- (2) 80 seconds turnout time for fire and special operations response and 60 seconds turnout time for EMS response
- (3)* 240 seconds or less travel time for the arrival of the first engine company at a fire suppression incident
- (4) 360 seconds or less travel time for the arrival of the second company with a minimum staffing of 4 personnel at a fire suppression incident
- (5) For other than high-rise, 480 seconds or less travel time for the deployment of an initial full alarm assignment at a fire suppression incident
- (6) For high-rise, 610 seconds or less travel time for the deployment of an initial full alarm assignment at a fire suppression incident
- (7) 240 seconds or less travel time for the arrival of a unit with first responder with automatic external defibrillator (AED) or higher-level capability at an emergency medical incident
- (8) 480 seconds or less travel time for the arrival of an advanced life support (ALS) unit at an emergency medical incident, where this service is provided by the fire department provided a first responder with an AED or basic life support (BLS) unit arrived in 240 seconds or less travel time

- Amanda Stevenson 2/22/2023

ELECTRIC

Electric has no objections. Power will have to be extended from across SR 44. FDOT permits and easements from the owner will be required. They will need to contact electric prior to submitting site plans so electric routes can be established. – Steve Davis 2/3/2023

GAS

Natural gas is available and directed per City Ordinance. – Brandon Smith 2/7/2023

GIS

No comments received as of 2/17/2023.

BUILDING

No comments received as of 2/17/2023.

PUBLIC WORKS

No comments received as of 2/17/2023.

ADDRESSING

No comments received as of 2/17/2023.

HOUSING & REDEVELOPMENT

No comments received as of 2/17/2023.

LAKE COUNTY PUBLIC WORKS

No comments received as of 2/17/2023.

LAKE COUNTY SCHOOLS

No comments received as of 2/17/2023.

PUBLIC RESPONSES

Approval

Disapproval

No comment

Notice of Appearance filed:

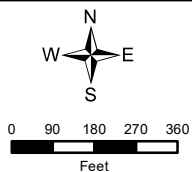
PUBLIC COMMENTS (APPROVAL WITH REQUESTS)

PUBLIC COMMENTS (DISAPPROVAL)

Aerial



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

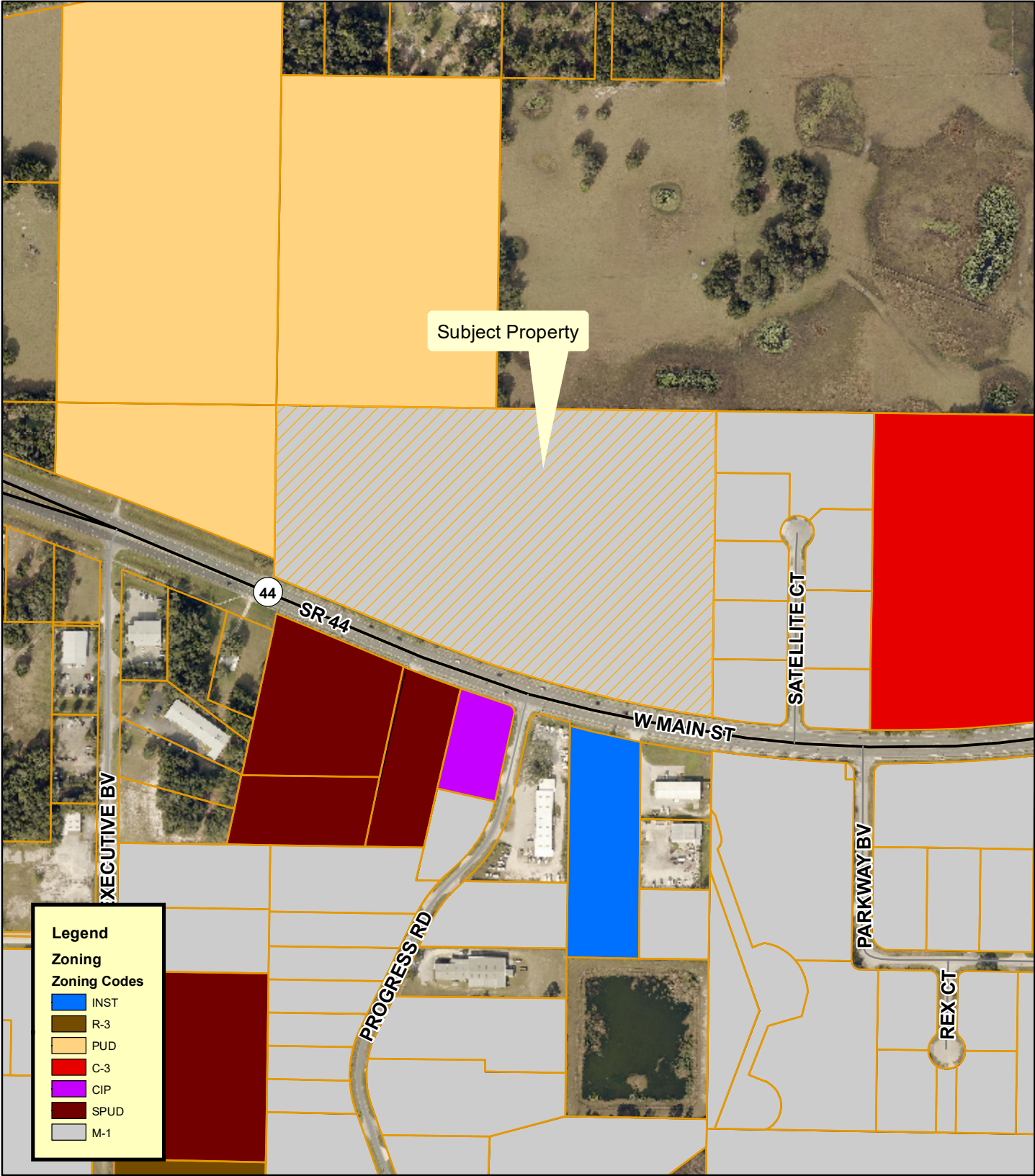
SSCP-22-3; PUD-22-4

AK#: 1176042

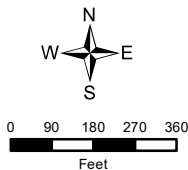
Section 26, Township 19 South, Range 24 East

January 6, 2023

City of Leesburg Zoning

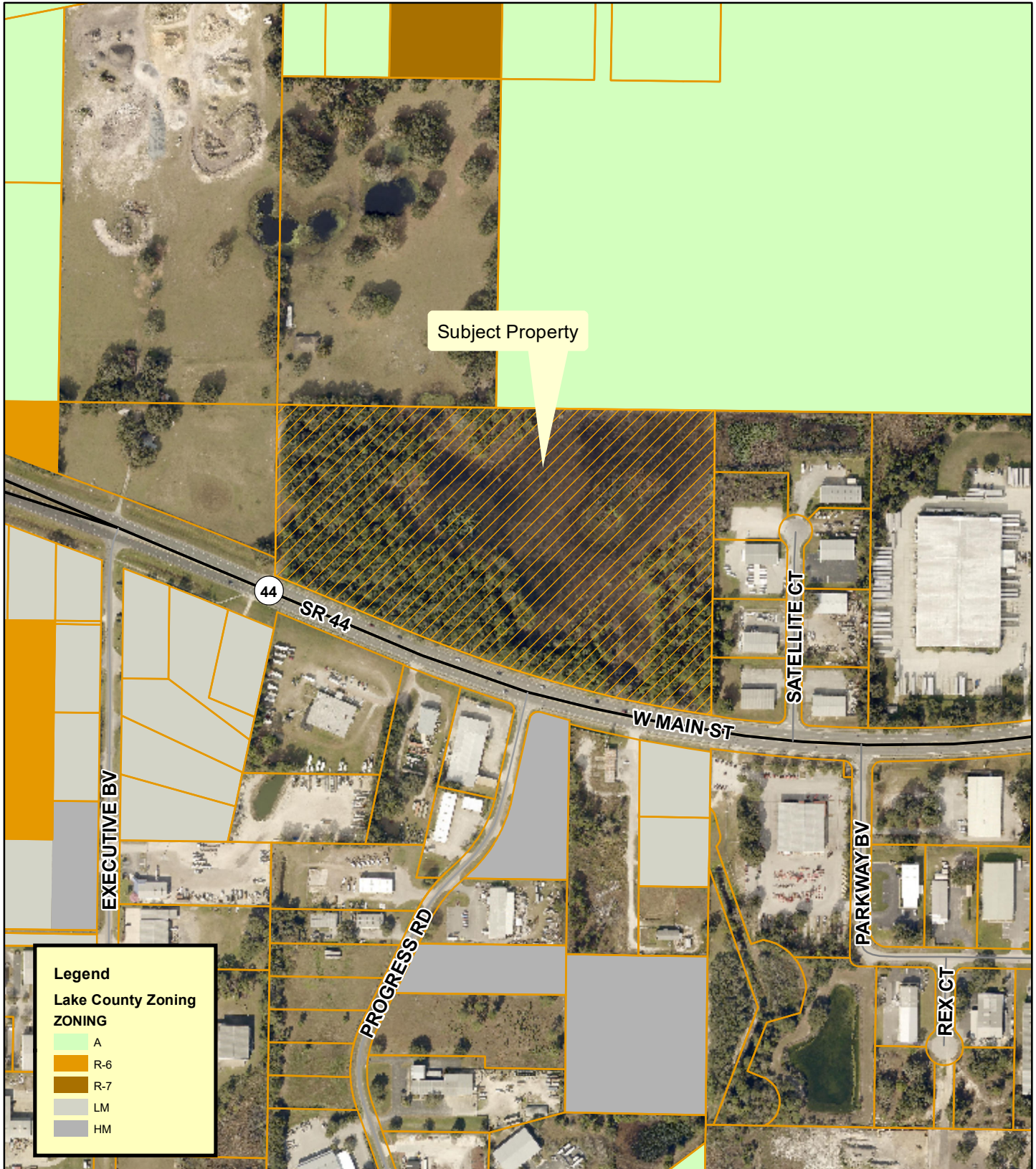


**Planning
& Zoning
Division**

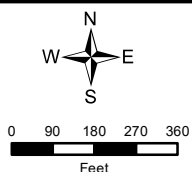


Hudson's Furniture at Leesburg
SSCP-22-3; PUD-22-4
AK#: 1176042
Section 26, Township 19 South, Range 24 East
January 6, 2023

Lake County Zoning



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

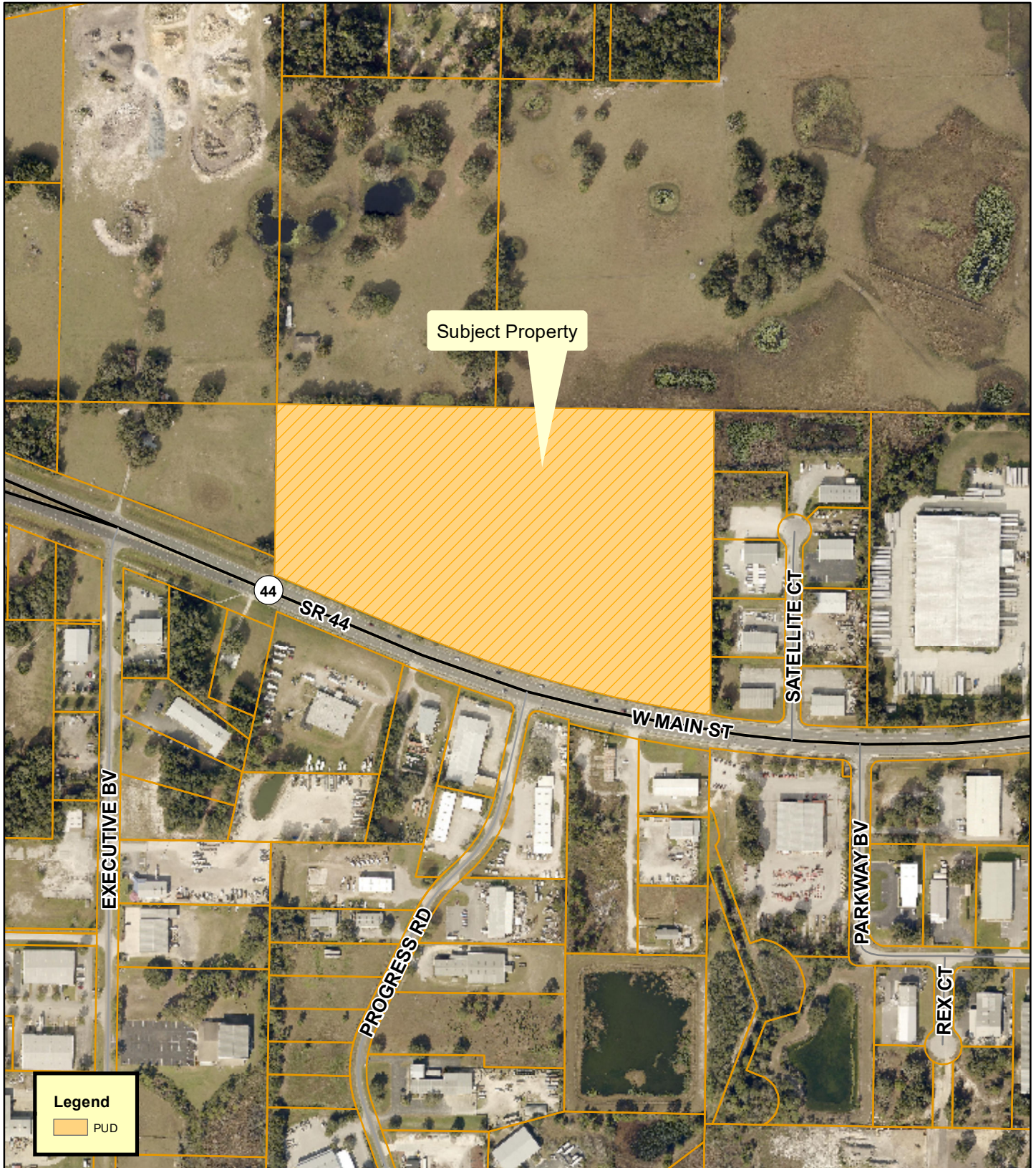
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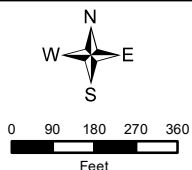
Section 26, Township 19 South, Range 24 East

January 6, 2023

Proposed Zoning



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg

SSCP-22-3; PUD-22-4

AK#: 1176042

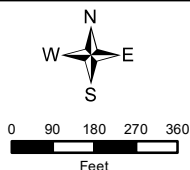
Section 26, Township 19 South, Range 24 East

January 6, 2023

Surrounding Uses



**Planning
& Zoning
Division**



Hudson's Furniture at Leesburg
SSCP-22-3; PUD-22-4
AK#: 1176042

Section 26, Township 19 South, Range 24 East
January 6, 2023



Looking north into the property from across W Main Street/FL 44.



Looking east on W Main Street/FL 44.



Looking west on W Main Street/FL 44.



Looking south across W Main Street/FL 44.

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.A.8.

Meeting Date: March 27, 2023

From: Al Minner, (City Manager)

Subject: An Ordinance of the City of Leesburg, Florida; Amending City of Leesburg Ordinance 2021-37 to grant a Non-Exclusive Non-Potable Water Irrigation Utility Franchise to the Wildwood Utility Dependent District, its successors and assigns; Granting such Franchise for a period of 40 years to construct, own, operate and maintain certain services and facilities to serve areas within and adjacent to The Villages Age Restricted Development; providing for conflict and severability; and providing an effective date.

Staff Recommendation:

Approve the Ordinance to amend City of Leesburg Ordinance 2021-37 to grant a Non-Exclusive Non-Potable Water Irrigation Utility Franchise to the Wildwood Utility Dependent District.

Analysis:

In 2021, the City granted a franchise to the Wildwood Utility Dependent District ("WUDD") to provide water and sanitary sewer utilities for certain residential developments and adjacent areas under construction in the City (Ordinance 2021-37). Water and sewer service has begun, and WUDD also provides these utilities in parts of Wildwood and unincorporated Sumter County. WUDD has requested that the franchise be amended to allow WUDD to acquire and operate the non-potable irrigation water utility in the same territory. This system is currently being expanded and operated by Southeast Wildwood Water Conservation Authority, LLC, a privately owned company. If WUDD acquires the system, it will be operated by a unit of local government with rates set through a public hearing process.

The proposed franchise remains non-exclusive. It is in the best interest of the City to provide a non-potable water irrigation utility franchise to WUDD to ensure that adequate non-potable water service is available subject to the terms and conditions the franchise imposes, including collection of a franchise fee to be paid to the City.

Procurement Analysis:

N/A

Options:

1. Approve the Ordinance as presented; or
2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

ORDINANCE 2023-__

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA; AMENDING CITY OF LEESBURG ORDINANCE 2021-37 TO GRANT A NONEXCLUSIVE NON-POTABLE WATER IRRIGATION UTILITY FRANCHISE TO THE WILDWOOD UTILITY DEPENDENT DISTRICT, ITS SUCCESSORS AND ASSIGNS; GRANTING SUCH FRANCHISE FOR A PERIOD OF 40 YEARS TO CONSTRUCT, OWN, OPERATE AND MAINTAIN CERTAIN SERVICES AND FACILITIES TO SERVE AREAS WITHIN AND ADJACENT TO THE VILLAGES AGE RESTRICTED DEVELOPMENT; PROVIDING FOR CONFLICT AND SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Leesburg passed Ordinance 2021-37, which provided a nonexclusive potable water and wastewater and sewer utility franchise to the Wildwood Utility Dependent District (“WUDD”); and

WHEREAS, WUDD intends to provide non-potable water irrigation service to certain areas of property located within the City of Wildwood, within the City of Leesburg, and within unincorporated areas of Sumter County (The “Non-Potable Water Irrigation Service Area”); and

WHEREAS, it is in the best interest of the City to provide a non-potable water irrigation utility franchise to WUDD to ensure that adequate services are available for the Non-Potable Water Irrigation Service Area; and

WHEREAS, it is in the best interest of the citizens of Leesburg for the City to amend Ordinance 2021-37 to provide a non-potable water irrigation utility franchise to WUDD as it allows the City to grow its economy and tax base, while safeguarding its natural resources and producing minimal impact to the City infrastructure; and

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the City Commission of the City of Leesburg, Florida, as follows:

SECTION 1. Section 7 of Ordinance 2021-37 is hereby amended and restated to read as follows:

GRANT OF FRANCHISE. The Franchise hereby granted to WUDD is to construct, operate and maintain a Potable Water Treatment and Distribution System, ~~and~~ a Wastewater Collection and Transmission System, and a Non-Potable Water Irrigation System.

(a) For the Potable Water Treatment and Distribution System, the Franchisee is authorized to:

(1) Provide water treatment facilities for the treatment of potable water in accordance with applicable regulatory standards; and

(2) Provide water distribution lines and related facilities for the

distribution and transmission of water to customers.

Operation and maintenance costs of the water treatment, distribution and transmission system shall be the sole responsibility of Franchisee and are considered applicable costs to be included in rates, fees and charges of the Franchisee, along with cost for construction and replacement of said facilities in addition to other costs generally accepted in the computation of rates, fees and charges for these types of utilities.

(b) For the Wastewater System, the Franchisee is authorized to provide wastewater collection lines and related facilities for the collection and transmission of wastewater to the City wastewater treatment facilities.

Operation and maintenance costs of the wastewater collection, and transmission system shall be the sole responsibility of Franchisee and are considered applicable costs to be included in rates, fees and charges of the Franchisee, along with cost for construction and replacement of said facilities in addition to other costs generally accepted in the computation of rates, fees and charges for these types of utilities.

(c) For the Non-Potable Water Irrigation System, the Franchisee is authorized to provide non-potable water irrigation lines and related facilities for the supply and distribution of non-potable water for irrigation and fire protection services to customers.

Operation and maintenance costs of the Non-Potable Water Irrigation System shall be the sole responsibilities of Franchisee and are considered applicable costs to be included in rates, fees and charges of the Franchisee, along with cost of construction and replacement of said facilities in addition to other costs generally accepted in the computation of rates, fees, and charges for these types of facilities.

SECTION 2. Section 13 of Ordinance 2021-37 is hereby amended and restated to read as follows:

OWNERSHIP OF LINES AND EQUIPMENT. All water supply, ~~and~~ wastewater facilities, and non-potable water irrigation facilities used, useful or held for use in connection with supply of water, ~~and wastewater, and non-potable water irrigation~~ service under the terms of this franchise and installed and furnished shall remain the sole property of Franchisee. No person or entity shall have the right to connect to the facilities or to obtain any water, wastewater, or nonpotable water irrigation services furnished by Franchisee, except with the consent of and upon full compliance with the service rules and regulations of Franchisee and upon payment of any contribution in aid of construction, connecting charges, fees or rates which may be established and required. No waiver of rates or charges may be granted by Franchisee where to do so would result in discriminatory rates or charges.

SECTION 3. Section 16 of Ordinance 2021-37 is hereby amended and restated to read as follows:

TERM OF FRANCHISE. This Franchise to Franchisee and the rights herein granted shall take effect after final passage of this Ordinance, as required by law, and fully executed by both parties, and acceptance by Franchisee in accordance with Section 4 below, and shall

continue in full force and effect for a term of forty (40) years after the date on which this Ordinance 2023-_____ is passed upon second and final reading. ~~which Franchisee acquires the utility systems of SSUC, as described in the Recitals above.~~

SECTION 4. ACCEPTANCE. This Franchise is hereby granted upon the condition that, within thirty (30) days after the date of passage of this Ordinance, the Franchisee shall file with the City Clerk its acceptance of the terms and conditions of this Franchise, which acceptance shall be in writing, duly executed by or on behalf of the Franchisee and contain the Franchisee's address.

SECTION 5. EFFECTIVE DATE. This Ordinance granting a franchise to Franchisee shall take effect immediately upon passage, provided however, that this Ordinance shall become effective only upon the written acceptance of Franchisee as provided in Section 17 hereinabove.

[Signature Pages Follow]

DONE AND ORDAINED this 27th day of March, 2023, by the City Commission of the City of Leesburg, Florida

CITY COMMISSION

CITY OF LEESBURG, FLORIDA

James A. Burry Jr., Mayor

ATTEST:

J. Andi Purvis, City Clerk

Approved as to form:

William Grant Watson, City Attorney

WILDWOOD UTILITY DEPENDENT

DISTRICT ATTEST:

By: _____ By: _____

Print Name: _____ Name: _____

Title: _____ Title: _____

EXHIBIT A

THOSE PORTIONS OF SECTIONS 6, 7, 8, 9, 16, AND 17, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGIN AT THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF SAID SECTION 6, WHICH IS THE POINT OF BEGINNING; THENCE RUN NORTH 00°39'41" EAST, ALONG THE WEST LINE OF THE NORTHWEST 1/4 OF SAID SECTION 6, A DISTANCE OF 2360.48 FEET; THENCE DEPARTING SAID WEST LINE, RUN SOUTH 30°29'04" EAST, A DISTANCE OF 19.79 FEET; THENCE RUN SOUTH 20°37'14" EAST, A DISTANCE OF 84.19 FEET; THENCE RUN SOUTH 76°53'11" EAST, A DISTANCE OF 47.78 FEET; THENCE RUN SOUTH 36°10'15" EAST, A DISTANCE OF 68.70 FEET; THENCE RUN SOUTH 53°58'30" EAST, A DISTANCE OF 83.28 FEET; THENCE RUN SOUTH 44°52'44" EAST, A DISTANCE OF 70.96 FEET; THENCE RUN SOUTH 03°00'03" WEST, A DISTANCE OF 85.15 FEET; THENCE RUN SOUTH 64°52'10" EAST, A DISTANCE OF 45.25 FEET; THENCE RUN SOUTH 88°04'24" EAST, A DISTANCE OF 34.38 FEET; THENCE RUN NORTH 09°21'14" EAST, A DISTANCE OF 78.78 FEET; THENCE RUN SOUTH 88°37'45" EAST, A DISTANCE OF 36.40 FEET; THENCE RUN NORTH 61°16'45" EAST, A DISTANCE OF 78.67 FEET; THENCE RUN NORTH 79°11'16" EAST, A DISTANCE OF 87.21 FEET; THENCE RUN NORTH 82°04'48" EAST, A DISTANCE OF 69.61 FEET; THENCE RUN NORTH 60°17'41" EAST, A DISTANCE OF 102.77 FEET; THENCE RUN SOUTH 46°03'35" EAST, A DISTANCE OF 89.04 FEET; THENCE RUN SOUTH 25°57'33" EAST, A DISTANCE OF 431.46 FEET; THENCE RUN SOUTH 46°18'25" EAST, A DISTANCE OF 100.01 FEET; THENCE RUN SOUTH 80°46'10" EAST, A DISTANCE OF 82.69 FEET; THENCE RUN SOUTH 82°49'12" EAST, A DISTANCE OF 85.20 FEET; THENCE RUN SOUTH 39°42'02" EAST, A DISTANCE OF 45.75 FEET; THENCE RUN SOUTH 14°23'50" WEST, A DISTANCE OF 70.58 FEET; THENCE RUN SOUTH 29°58'34" EAST, A DISTANCE OF 76.07 FEET; THENCE RUN SOUTH 23°08'46" EAST, A DISTANCE OF 39.04 FEET; THENCE RUN SOUTH 11°00'19" WEST, A DISTANCE OF 95.71 FEET; THENCE RUN SOUTH 09°22'14" WEST, A DISTANCE OF 123.51 FEET; THENCE RUN SOUTH 09°41'56" EAST, A DISTANCE OF 80.26 FEET; THENCE RUN SOUTH 43°34'44" EAST, A DISTANCE OF 98.73 FEET; THENCE RUN NORTH 76°35'25" EAST, A DISTANCE OF 50.82 FEET; THENCE RUN SOUTH 62°33'16" EAST, A DISTANCE OF 86.58 FEET; THENCE RUN SOUTH 64°36'42" EAST, A DISTANCE OF 71.30 FEET; THENCE RUN NORTH 76°42'30" EAST, A DISTANCE OF 44.48 FEET; THENCE RUN SOUTH 32°12'12" EAST, A DISTANCE OF 957.86 FEET; THENCE RUN SOUTH 07°10'01" WEST, A DISTANCE OF 91.08 FEET; THENCE RUN SOUTH 61°21'16" EAST, A DISTANCE OF 47.28 FEET; THENCE RUN SOUTH 40°28'15" EAST, A DISTANCE OF 120.86 FEET; THENCE RUN SOUTH 44°33'11" EAST, A DISTANCE OF 69.24 FEET; THENCE RUN SOUTH 37°26'37" EAST, A DISTANCE OF 89.41 FEET; THENCE RUN SOUTH 07°06'18" EAST, A DISTANCE OF 113.64 FEET; THENCE RUN SOUTH 09°52'34" EAST, A DISTANCE OF 113.85 FEET; THENCE RUN SOUTH 35°28'16" WEST, A DISTANCE

OF 89.69 FEET; THENCE RUN SOUTH 64°22'33" EAST, A DISTANCE OF 118.81 FEET; THENCE RUN SOUTH 52°22'56" EAST, A DISTANCE OF 90.58 FEET; THENCE RUN NORTH 79°20'02" EAST, A DISTANCE OF 136.10 FEET; THENCE RUN NORTH 52°22'55" EAST, A DISTANCE OF 86.83 FEET; THENCE RUN NORTH 36°24'30" EAST, A DISTANCE OF 105.87 FEET; THENCE RUN NORTH 48°55'55" EAST, A DISTANCE OF 45.49 FEET; THENCE RUN SOUTH 89°56'18" EAST, A DISTANCE OF 151.08 FEET; THENCE RUN NORTH 24°38'40" EAST, A DISTANCE OF 110.35 FEET; THENCE RUN NORTH 46°09'26" EAST, A DISTANCE OF 81.02 FEET; THENCE RUN SOUTH 86°18'52" EAST, A DISTANCE OF 62.24 FEET; THENCE RUN SOUTH 27°38'50" EAST, A DISTANCE OF 68.64 FEET; THENCE RUN SOUTH 41°23'00" EAST, A DISTANCE OF 95.74 FEET; THENCE RUN SOUTH 09°19'22" EAST, A DISTANCE OF 161.00 FEET; THENCE RUN SOUTH 22°58'56" EAST, A DISTANCE OF 78.10 FEET; THENCE RUN SOUTH 41°13'52" WEST, A DISTANCE OF 71.83 FEET; THENCE RUN SOUTH 67°32'49" WEST, A DISTANCE OF 60.90 FEET; THENCE RUN SOUTH 22°37'04" WEST, A DISTANCE OF 125.78 FEET; THENCE RUN SOUTH 05°54'07" WEST, A DISTANCE OF 58.17 FEET; THENCE RUN SOUTH 09°17'29" EAST, A DISTANCE OF 113.07 FEET; THENCE RUN SOUTH 17°42'35" WEST, A DISTANCE OF 84.59 FEET; THENCE RUN SOUTH 54°18'47" EAST, A DISTANCE OF 86.37 FEET; THENCE RUN SOUTH 59°31'01" EAST, A DISTANCE OF 114.87 FEET; THENCE RUN SOUTH 62°38'05" EAST, A DISTANCE OF 134.39 FEET; THENCE RUN SOUTH 39°09'25" EAST, A DISTANCE OF 51.70 FEET; THENCE RUN SOUTH 80°59'23" EAST, A DISTANCE OF 80.02 FEET; THENCE RUN NORTH 35°54'34" EAST, A DISTANCE OF 63.23 FEET; THENCE RUN SOUTH 74°27'55" EAST, A DISTANCE OF 81.89 FEET; THENCE RUN SOUTH 04°00'12" EAST, A DISTANCE OF 73.97 FEET; THENCE RUN SOUTH 80°14'56" EAST, A DISTANCE OF 67.06 FEET; THENCE RUN SOUTH 62°54'57" EAST, A DISTANCE OF 47.02 FEET; THENCE RUN SOUTH 80°58'05" EAST, A DISTANCE OF 47.16 FEET; THENCE RUN NORTH 50°24'47" EAST, A DISTANCE OF 52.77 FEET; THENCE RUN NORTH 16°30'08" WEST, A DISTANCE OF 34.10 FEET; THENCE RUN NORTH 00°36'32" WEST, A DISTANCE OF 52.85 FEET; THENCE RUN SOUTH 40°59'45" EAST, A DISTANCE OF 106.23 FEET; THENCE RUN SOUTH 55°44'00" EAST, A DISTANCE OF 86.62 FEET; THENCE RUN SOUTH 33°10'27" EAST, A DISTANCE OF 83.20 FEET; THENCE RUN SOUTH 55°17'24" EAST, A DISTANCE OF 68.84 FEET; THENCE RUN SOUTH 46°21'25" EAST, A DISTANCE OF 101.01 FEET; THENCE RUN NORTH 74°50'26" EAST, A DISTANCE OF 86.17 FEET; THENCE RUN SOUTH 82°04'41" EAST, A DISTANCE OF 120.38 FEET; THENCE RUN NORTH 58°22'49" EAST, A DISTANCE OF 68.80 FEET; THENCE RUN SOUTH 60°56'38" EAST, A DISTANCE OF 75.22 FEET; THENCE RUN SOUTH 03°14'40" WEST, A DISTANCE OF 76.66 FEET; THENCE RUN SOUTH 50°59'10" WEST, A DISTANCE OF 90.51 FEET; THENCE RUN SOUTH 36°37'10" WEST, A DISTANCE OF 76.43 FEET; THENCE RUN SOUTH 12°29'53" EAST, A DISTANCE OF 471.98 FEET; THENCE RUN SOUTH 24°47'34" EAST, A DISTANCE OF 104.62 FEET; THENCE RUN SOUTH 12°21'53" WEST, A DISTANCE OF 65.63 FEET; THENCE RUN SOUTH 18°03'40" EAST, A DISTANCE OF 67.17 FEET; THENCE RUN SOUTH 25°58'11" EAST, A DISTANCE OF 64.57 FEET; THENCE

RUN SOUTH 27°55'06" EAST, A DISTANCE OF 100.44 FEET; THENCE RUN SOUTH 35°22'32" WEST, A DISTANCE OF 59.70 FEET; THENCE RUN SOUTH 13°35'06" EAST, A DISTANCE OF 68.53 FEET; THENCE RUN SOUTH 51°53'59" EAST, A DISTANCE OF 156.93 FEET; THENCE RUN SOUTH 66°50'45" EAST, A DISTANCE OF 64.60 FEET; THENCE RUN SOUTH 48°38'48" WEST, A DISTANCE OF 54.10 FEET; THENCE RUN SOUTH 08°34'50" WEST, A DISTANCE OF 80.78 FEET; THENCE RUN SOUTH 08°53'51" WEST, A DISTANCE OF 102.76 FEET; THENCE RUN SOUTH 13°03'25" WEST, A DISTANCE OF 64.08 FEET; THENCE RUN SOUTH 27°21'03" WEST, A DISTANCE OF 92.67 FEET; THENCE RUN SOUTH 58°32'05" WEST, A DISTANCE OF 39.73 FEET; THENCE RUN SOUTH 05°28'43" WEST, A DISTANCE OF 111.73 FEET; THENCE RUN SOUTH 12°31'44" WEST, A DISTANCE OF 83.93 FEET; THENCE RUN SOUTH 55°17'54" WEST, A DISTANCE OF 62.16 FEET; THENCE RUN NORTH 84°37'02" WEST, A DISTANCE OF 51.91 FEET; THENCE RUN NORTH 88°34'03" WEST, A DISTANCE OF 32.60 FEET; THENCE RUN SOUTH 42°06'52" WEST, A DISTANCE OF 58.01 FEET; THENCE RUN SOUTH 12°33'12" WEST, A DISTANCE OF 37.53 FEET; THENCE RUN SOUTH 20°36'57" WEST, A DISTANCE OF 33.88 FEET; THENCE RUN SOUTH 20°04'52" EAST, A DISTANCE OF 53.52 FEET; THENCE RUN SOUTH 24°42'25" EAST, A DISTANCE OF 74.30 FEET; THENCE RUN SOUTH 30°43'24" EAST, A DISTANCE OF 665.00 FEET; THENCE RUN SOUTH 76°34'14" EAST, A DISTANCE OF 477.21 FEET; THENCE RUN SOUTH 71°58'41" EAST, A DISTANCE OF 165.94 FEET; THENCE RUN SOUTH 54°48'46" EAST, A DISTANCE OF 79.68 FEET; THENCE RUN SOUTH 62°41'15" EAST, A DISTANCE OF 108.65 FEET; THENCE RUN SOUTH 62°55'30" EAST, A DISTANCE OF 667.14 FEET; THENCE RUN SOUTH 60°27'48" EAST, A DISTANCE OF 87.14 FEET; THENCE RUN SOUTH 64°03'50" EAST, A DISTANCE OF 106.68 FEET; THENCE RUN SOUTH 43°54'25" EAST, A DISTANCE OF 79.20 FEET; THENCE RUN SOUTH 72°01'07" EAST, A DISTANCE OF 124.60 FEET; THENCE RUN SOUTH 60°09'14" EAST, A DISTANCE OF 62.29 FEET; THENCE RUN SOUTH 31°27'02" EAST, A DISTANCE OF 86.64 FEET; THENCE RUN SOUTH 63°57'31" EAST, A DISTANCE OF 63.36 FEET; THENCE RUN NORTH 89°40'02" EAST, A DISTANCE OF 61.47 FEET; THENCE RUN SOUTH 25°03'35" EAST, A DISTANCE OF 41.98 FEET; THENCE RUN SOUTH 58°26'41" EAST, A DISTANCE OF 77.10 FEET; THENCE RUN NORTH 64°51'43" EAST, A DISTANCE OF 59.71 FEET; THENCE RUN NORTH 22°27'00" EAST, A DISTANCE OF 133.33 FEET; THENCE RUN NORTH 52°49'57" EAST, A DISTANCE OF 66.67 FEET; THENCE RUN NORTH 35°29'20" EAST, A DISTANCE OF 82.69 FEET; THENCE RUN NORTH 27°10'34" EAST, A DISTANCE OF 56.95 FEET; THENCE RUN SOUTH 79°02'53" EAST, A DISTANCE OF 94.44 FEET; THENCE RUN NORTH 62°59'52" EAST, A DISTANCE OF 87.39 FEET; THENCE RUN SOUTH 55°10'19" EAST, A DISTANCE OF 51.33 FEET; THENCE RUN SOUTH 56°42'06" EAST, A DISTANCE OF 76.72 FEET; THENCE RUN SOUTH 69°38'47" EAST, A DISTANCE OF 98.62 FEET; THENCE RUN SOUTH 33°07'22" EAST, A DISTANCE OF 66.32 FEET; THENCE RUN SOUTH 12°34'18" EAST, A DISTANCE OF 67.51 FEET; THENCE RUN SOUTH 73°43'09" EAST, A DISTANCE OF 32.57 FEET; THENCE RUN NORTH 88°46'08" EAST, A DISTANCE OF 89.59 FEET; THENCE RUN SOUTH

72°00'24" EAST, A DISTANCE OF 88.54 FEET; THENCE RUN NORTH 82°00'35" EAST, A DISTANCE OF 82.23 FEET; THENCE RUN NORTH 28°08'41" EAST, A DISTANCE OF 77.60 FEET; THENCE RUN SOUTH 79°52'28" EAST, A DISTANCE OF 72.13 FEET; THENCE RUN SOUTH 84°08'18" EAST, A DISTANCE OF 76.52 FEET; THENCE RUN SOUTH 50°04'27" EAST, A DISTANCE OF 116.72 FEET; THENCE RUN SOUTH 18°05'38" EAST, A DISTANCE OF 86.72 FEET; THENCE RUN SOUTH 11°26'26" WEST, A DISTANCE OF 91.89 FEET; THENCE RUN SOUTH 29°04'26" EAST, A DISTANCE OF 89.79 FEET; THENCE RUN SOUTH 09°58'55" EAST, A DISTANCE OF 91.28 FEET; THENCE RUN SOUTH 40°14'22" EAST, A DISTANCE OF 56.45 FEET; THENCE RUN SOUTH 43°10'08" EAST, A DISTANCE OF 86.77 FEET; THENCE RUN SOUTH 30°23'40" EAST, A DISTANCE OF 63.23 FEET; THENCE RUN SOUTH 36°06'06" WEST, A DISTANCE OF 69.17 FEET; THENCE RUN SOUTH 49°24'38" EAST, A DISTANCE OF 39.36 FEET; THENCE RUN NORTH 51°47'53" EAST, A DISTANCE OF 66.55 FEET; THENCE RUN SOUTH 18°39'03" EAST, A DISTANCE OF 66.42 FEET; THENCE RUN SOUTH 13°29'51" EAST, A DISTANCE OF 121.98 FEET; THENCE RUN SOUTH 37°08'09" EAST, A DISTANCE OF 78.28 FEET; THENCE RUN SOUTH 18°59'20" EAST, A DISTANCE OF 85.31 FEET; THENCE RUN SOUTH 29°01'05" WEST, A DISTANCE OF 50.31 FEET; THENCE RUN SOUTH 14°39'12" WEST, A DISTANCE OF 122.19 FEET; THENCE RUN SOUTH 18°44'14" EAST, A DISTANCE OF 78.53 FEET; THENCE RUN SOUTH 53°17'25" EAST, A DISTANCE OF 80.53 FEET; THENCE RUN SOUTH 37°24'41" EAST, A DISTANCE OF 83.16 FEET; THENCE RUN SOUTH 55°25'31" EAST, A DISTANCE OF 71.44 FEET; THENCE RUN NORTH 58°27'23" EAST, A DISTANCE OF 43.35 FEET; THENCE RUN SOUTH 19°10'27" EAST, A DISTANCE OF 37.15 FEET; THENCE RUN SOUTH 63°34'27" WEST, A DISTANCE OF 31.07 FEET; THENCE RUN SOUTH 22°20'25" EAST, A DISTANCE OF 134.31 FEET; THENCE RUN SOUTH 08°26'23" WEST, A DISTANCE OF 67.96 FEET; THENCE RUN SOUTH 22°50'36" EAST, A DISTANCE OF 95.16 FEET; THENCE RUN SOUTH 68°08'39" EAST, A DISTANCE OF 101.39 FEET; THENCE RUN SOUTH 84°06'33" EAST, A DISTANCE OF 143.78 FEET; THENCE RUN SOUTH 53°36'32" EAST, A DISTANCE OF 79.23 FEET; THENCE RUN SOUTH 62°30'27" EAST, A DISTANCE OF 79.89 FEET; THENCE RUN SOUTH 80°26'17" EAST, A DISTANCE OF 103.16 FEET; THENCE RUN SOUTH 50°11'10" EAST, A DISTANCE OF 58.15 FEET; THENCE RUN SOUTH 66°52'59" EAST, A DISTANCE OF 72.77 FEET; THENCE RUN SOUTH 63°53'24" EAST, A DISTANCE OF 143.33 FEET; THENCE RUN SOUTH 83°14'16" EAST, A DISTANCE OF 82.39 FEET; THENCE RUN SOUTH 46°01'21" EAST, A DISTANCE OF 132.57 FEET; THENCE RUN SOUTH 30°59'41" EAST, A DISTANCE OF 81.79 FEET; THENCE RUN NORTH 86°11'27" EAST, A DISTANCE OF 73.17 FEET; THENCE RUN NORTH 62°36'40" EAST, A DISTANCE OF 109.25 FEET; THENCE RUN NORTH 76°42'21" EAST, A DISTANCE OF 117.81 FEET; 1) THENCE RUN SOUTH 00°30'28" WEST, A DISTANCE OF 58.37 FEET; 2) THENCE RUN NORTH 59°53'32" EAST, A DISTANCE OF 54.81 FEET; 3) THENCE RUN SOUTH 43°52'35" EAST, A DISTANCE OF 38.23 FEET; 4) THENCE RUN SOUTH 75°34'26" EAST, A DISTANCE OF 45.20 FEET; 5) THENCE RUN SOUTH 70°37'50" EAST, A DISTANCE OF 23.34 FEET; 6) THENCE RUN SOUTH 65°59'05"

EAST, A DISTANCE OF 142.77 FEET; 7) THENCE RUN SOUTH 71°48'27" EAST, A DISTANCE OF 41.59 FEET; 8) THENCE RUN SOUTH 73°29'01" EAST, A DISTANCE OF 85.77 FEET; 9) THENCE RUN NORTH 83°59'28" EAST, A DISTANCE OF 72.88 FEET; 10) THENCE RUN NORTH 82°39'04" EAST, A DISTANCE OF 75.52 FEET; 11) THENCE RUN NORTH 22°53'15" EAST, A DISTANCE OF 49.24 FEET; 12) THENCE RUN NORTH 42°47'28" EAST, A DISTANCE OF 36.32 FEET; 13) THENCE RUN NORTH 66°51'09" EAST, A DISTANCE OF 48.16 FEET; 14) THENCE RUN NORTH 82°25'46" EAST, A DISTANCE OF 75.22 FEET; 15) THENCE RUN NORTH 82°09'15" EAST, A DISTANCE OF 66.23 FEET; 16) THENCE RUN NORTH 72°05'31" EAST, A DISTANCE OF 32.56 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF SECTION 9; 1) THENCE RUN SOUTH 00°30'28" WEST, ALONG SAID WEST LINE, A DISTANCE OF 107.66 FEET; 2) THENCE DEPARTING SAID WEST LINE, RUN SOUTH 89°33'30" EAST, A DISTANCE OF 841.08 FEET; 3) THENCE RUN SOUTH 02°20'16" EAST, A DISTANCE OF 303.39 FEET; 4) THENCE RUN SOUTH 60°11'33" EAST, A DISTANCE OF 535.18 FEET; 5) THENCE RUN SOUTH 00°10'55" WEST, A DISTANCE OF 387.25 FEET; 6) THENCE RUN SOUTH 00°48'18" WEST, A DISTANCE OF 599.91 FEET; 7) THENCE RUN SOUTH 88°56'30" EAST, A DISTANCE OF 2556.25 FEET; 8) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 5.52 FEET; 9) THENCE RUN SOUTH 43°39'58" WEST, A DISTANCE OF 170.17 FEET; 10) THENCE RUN SOUTH 13°50'45" WEST, A DISTANCE OF 147.54 FEET; 11) THENCE RUN SOUTH 26°56'42" EAST, A DISTANCE OF 135.90 FEET; 12) THENCE RUN SOUTH 41°29'44" EAST, A DISTANCE OF 127.17 FEET; 13) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 891.81 FEET; 14) THENCE RUN NORTH 88°56'27" WEST, A DISTANCE OF 65.00 FEET; 15) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 644.96 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF COUNTY ROAD NO. 470, THENCE RUN ALONG SAID NORTH AND EAST RIGHT-OF-WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN NORTH 88°56'30" WEST, A DISTANCE OF 2673.97 FEET TO A POINT OF CURVATURE OF A 1095.82 FOOT RADIUS CURVE CONCAVE TO THE NORTHEAST; 2) THENCE RUN NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 89°43'22" AN ARC DISTANCE OF 1716.01 FEET TO A POINT OF TANGENCY; 3) THENCE RUN NORTH 00°46'52" EAST, A DISTANCE OF 378.96 FEET TO A POINT OF CURVATURE OF A 1196.40 FOOT RADIUS CURVE CONCAVE TO THE WEST; 4) THENCE RUN NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 30°56'25" AN ARC DISTANCE OF 646.07 FEET TO A POINT OF NON-TANGENCY; THENCE DEPARTING SAID RIGHT-OF-WAY LINE, RUN S89°13'08"E, A DISTANCE OF 120.24 FEET TO A POINT ON THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 17; THENCE RUN NORTH 00°46'52" EAST, ALONG SAID EAST LINE, A DISTANCE OF 535.00 FEET TO THE SOUTHWEST CORNER OF SAID SECTION 9; THENCE RUN NORTH 00°30'28" EAST, ALONG THE WEST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 100.00 FEET; THENCE RUN NORTH 89°24'17" WEST, A DISTANCE OF 807.90 FEET; THENCE RUN SOUTH 00°30'28" WEST, A DISTANCE OF 99.99 FEET TO A POINT ON THE

NORTH RIGHT-OF-WAY LINE OF SAID COUNTY ROAD NO. 470, SAID POINT BEING ON A 1196.40 FOOT RADIUS NON-TANGENT CURVE CONCAVE TO THE SOUTH WHOSE RADIUS POINT BEARS SOUTH 17°12'59" WEST; THENCE RUN WESTERLY ALONG SAID NORTHERLY RIGHT-OF-WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 16°37'16" AN ARC DISTANCE OF 347.07 FEET TO A POINT OF TANGENCY; 2) THENCE RUN NORTH 89°24'17" WEST, A DISTANCE OF 1499.54 FEET TO THE EAST LINE OF THE SOUTHWEST 1/4 OF AFORESAID SECTION 8; THENCE DEPARTING SAID WEST LINE RUN NORTH 89°23'48" WEST, A DISTANCE OF 2315.45 FEET; THENCE NORTH 84°15'10" WEST, A DISTANCE OF 213.38 FEET; THENCE DEPARTING SAID NORTH RIGHT-OF-WAY LINE, RUN NORTH 42°26'19" WEST, A DISTANCE OF 1675.88 FEET; THENCE RUN SOUTH 47°33'41" WEST, A DISTANCE OF 270.00 FEET TO A POINT ON THE NORTHEASTERLY RIGHT-OF-WAY LINE OF THE FLORIDA TURNPIKE (STATE ROAD NO. 91, A VARIABLE WIDTH RIGHT-OF-WAY, THENCE RUN NORTH 42°26'19" WEST, ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 5966.03 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 6; THENCE DEPARTING SAID NORTHEASTERLY RIGHT-OF-WAY LINE, RUN NORTH 00°45'14" EAST, ALONG SAID WEST LINE, A DISTANCE OF 2487.91 FEET TO THE POINT OF BEGINNING.

AND:

A PORTION OF SECTION 9, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID SECTION 9; THENCE RUN SOUTH 89°11'07" EAST, ALONG THE SOUTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 2,650.14 FEET TO THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SAID SECTION 9; THENCE DEPARTING SAID SOUTH LINE, RUN NORTH 00°45'24" EAST, ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 1,340.43 FEET TO THE POINT OF BEGINNING; THENCE DEPARTING SAID EAST LINE, RUN THE FOLLOWING FIVE (5) COURSES AND DISTANCES: 1) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 1427.39 FEET; 2) THENCE RUN NORTH 20°12'05" EAST, A DISTANCE OF 896.56 FEET; 3) THENCE RUN SOUTH 89°45'55" EAST, A DISTANCE OF 1510.88 FEET; 4) THENCE RUN SOUTH 00°00'00" EAST, A DISTANCE OF 538.26 FEET; 5) THENCE RUN NORTH 90°00'00" EAST, A DISTANCE OF 1602.12 FEET; THENCE THE FOLLOWING TWO (2) COURSES AND DISTANCES: 1) THENCE RUN SOUTH 00°36'49" WEST, A DISTANCE OF 831.10 FEET; 2) THENCE RUN NORTH 88°50'30" WEST, A DISTANCE OF 192.44 FEET; THENCE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN NORTH 74°45'27" WEST, A DISTANCE OF 957.72 FEET; 2) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 631.59 FEET; 3) THENCE RUN

NORTH 01°16'27" EAST, A DISTANCE OF 278.48 FEET; 4) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 244.47 FEET TO THE POINT OF BEGINNING.



**FIRST AMENDMENT TO
INTERLOCAL AGREEMENT BETWEEN THE CITY OF LEESBURG, FLORIDA AND
WILDWOOD UTILITY DEPENDENT DISTRICT**

THIS FIRST AMENDMENT TO THE INTERLOCAL AGREEMENT BETWEEN THE CITY OF LEESBURG, FLORIDA AND WILDWOOD UTILITY DEPENDENT DISTRICT (the “First Amendment”) is entered into by and between the CITY OF LEESBURG, FLORIDA, and WILDWOOD UTILITY DEPENDENT DISTRICT on this ____ day of _____, 2023.

RECITALS:

A. Pursuant to Section 163.01, *et seq.*, Florida Statutes (a/k/a the “Florida Interlocal Cooperation Act”), the City of Leesburg, Florida (the “City”) and the Wildwood Utility Dependent District (the “District”) may provide by interlocal agreement for the District to exercise powers outside its geographic boundaries and within the City.

B. The District and the City entered into an interlocal agreement dated July 26, 2021 (the “Agreement”) pursuant to the Florida Interlocal Cooperation Act which provided for the District’s provision of potable water service and sanitary sewer service to certain property located outside the District’s geographic boundaries and within areas of the City of Leesburg as more fully described on Exhibit “A” attached to the Agreement and incorporated by reference herein (the “District Service Area”).

C. The District intends to exercise those powers conferred upon it pursuant to Chapter 189, Florida Statutes, and the Enabling Ordinance (as defined in the Agreement) provide, in addition to potable water and sanitary sewer services, non-potable water supply and distribution for irrigation and fire protection services to the District Service Area and desires to amend the Agreement accordingly.

D. The City is a Florida municipal corporation authorized by Chapter 166, Florida Statutes to provide for the health, safety and welfare of its citizens.

NOW THEREFORE, the City and the District enter into this First Amendment to the Agreement and agree as follows:

1. ***Authority.*** This Agreement is entered into pursuant to the authority set forth in Chapters 163 and 189, Florida Statutes (2022).

2. ***Definitions.*** Capitalized terms used and not otherwise defined in this Agreement shall have the meaning ascribed to such term in Chapter 189, Florida Statutes.

3. ***Additional Powers and Duties of the District.***

a. In addition to any powers that the District may have including those set forth in the Agreement, the District shall have and is hereby granted the right and authority to provide non-potable water supply and distribution for irrigation and fire protection services and to exercise all of the powers necessary or incidental thereto, including the right to set and collect fees, in that area of the City described and depicted on **Exhibit “A,”** as though the area was included within the geographic boundaries of the District.

4. ***Matters Unaffected.*** In all other respects, the Agreement (as defined in Paragraph B above) shall remain in full force and effect and is amended by this First Amendment solely for the purposes of adding provision of non-potable water service to the District powers to be exercised in the District Service Area. No right or obligation that may currently or subsequently exist respecting the parties and their relationship one to the other shall be deemed waived or otherwise affected by this First Amendment unless such right or obligation is specifically addressed herein.

5. ***Effective Date.*** This First Amendment shall become immediately effective once it has been executed by both of the parties hereto.

[Signatures on following page]

IN WITNESS WHEREOF, the City and the District have executed this Agreement by their duly authorized representative.

ATTEST:

CITY OF LEESBURG, FLORIDA

Name: _____
Title: _____

By: _____
Name: _____
Title: _____

Approved as to Form

William Grant Watson, City Attorney

STATE OF FLORIDA
COUNTY OF SUMTER

Before me, the undersigned Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity as _____ of the CITY OF LEESBURG, a Florida municipal corporation by [] physical presence or [] online notarization, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Notary Public, State of Florida
My Commission expires:

ATTEST:

**WILDWOOD UTILITY DEPENDENT
DISTRICT**

Name: _____
Title: _____

By: _____
Name: _____
Title: _____

STATE OF FLORIDA
COUNTY OF SUMTER

Before me, the undersigned Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity as _____ of the WILDWOOD UTILITY DEPENDENT DISTRICT, a dependent district of the City of Wildwood, Florida by [] physical presence or [] online notarization, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Notary Public, State of Florida
My Commission expires:

Exhibit "A"
Legal Description / Depiction

THOSE PORTIONS OF SECTIONS 6, 7, 8, 9, 16, AND 17, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF SAID SECTION 6, WHICH IS THE POINT OF BEGINNING; THENCE RUN NORTH 00°39'41" EAST, ALONG THE WEST LINE OF THE NORTHWEST 1/4 OF SAID SECTION 6, A DISTANCE OF 2360.48 FEET; THENCE DEPARTING SAID WEST LINE, RUN SOUTH 30°29'04" EAST, A DISTANCE OF 19.79 FEET; THENCE RUN SOUTH 20°37'14" EAST, A DISTANCE OF 84.19 FEET; THENCE RUN SOUTH 76°53'11" EAST, A DISTANCE OF 47.78 FEET; THENCE RUN SOUTH 36°10'15" EAST, A DISTANCE OF 68.70 FEET; THENCE RUN SOUTH 53°58'30" EAST, A DISTANCE OF 83.28 FEET; THENCE RUN SOUTH 44°52'44" EAST, A DISTANCE OF 70.96 FEET; THENCE RUN SOUTH 03°00'03" WEST, A DISTANCE OF 85.15 FEET; THENCE RUN SOUTH 64°52'10" EAST, A DISTANCE OF 45.25 FEET; THENCE RUN SOUTH 88°04'24" EAST, A DISTANCE OF 34.38 FEET; THENCE RUN NORTH 09°21'14" EAST, A DISTANCE OF 78.78 FEET; THENCE RUN SOUTH 88°37'45" EAST, A DISTANCE OF 36.40 FEET; THENCE RUN NORTH 61°16'45" EAST, A DISTANCE OF 78.67 FEET; THENCE RUN NORTH 79°11'16" EAST, A DISTANCE OF 87.21 FEET; THENCE RUN NORTH 82°04'48" EAST, A DISTANCE OF 69.61 FEET; THENCE RUN NORTH 60°17'41" EAST, A DISTANCE OF 102.77 FEET; THENCE RUN SOUTH 46°03'35" EAST, A DISTANCE OF 89.04 FEET; THENCE RUN SOUTH 25°57'33" EAST, A DISTANCE OF 431.46 FEET; THENCE RUN SOUTH 46°18'25" EAST, A DISTANCE OF 100.01 FEET; THENCE RUN SOUTH 80°46'10" EAST, A DISTANCE OF 82.69 FEET; THENCE RUN SOUTH 82°49'12" EAST, A DISTANCE OF 85.20 FEET; THENCE RUN SOUTH 39°42'02" EAST, A DISTANCE OF 45.75 FEET; THENCE RUN SOUTH 14°23'50" WEST, A DISTANCE OF 70.58 FEET; THENCE RUN SOUTH 29°58'34" EAST, A DISTANCE OF 76.07 FEET; THENCE RUN SOUTH 23°08'46" EAST, A DISTANCE OF 39.04 FEET; THENCE RUN SOUTH 11°00'19" WEST, A DISTANCE OF 95.71 FEET; THENCE RUN SOUTH 09°22'14" WEST, A DISTANCE OF 123.51 FEET; THENCE RUN SOUTH 09°41'56" EAST, A DISTANCE OF 80.26 FEET; THENCE RUN SOUTH 43°34'44" EAST, A DISTANCE OF 98.73 FEET; THENCE RUN NORTH 76°35'25" EAST, A DISTANCE OF 50.82 FEET; THENCE RUN SOUTH 62°33'16" EAST, A DISTANCE OF 86.58 FEET; THENCE RUN SOUTH 64°36'42" EAST, A DISTANCE OF 71.30 FEET; THENCE RUN NORTH 76°42'30" EAST, A DISTANCE OF 44.48 FEET; THENCE RUN SOUTH 32°12'12" EAST, A DISTANCE OF 957.86 FEET; THENCE RUN SOUTH 07°10'01" WEST, A DISTANCE OF 91.08 FEET; THENCE RUN SOUTH 61°21'16" EAST, A DISTANCE OF 47.28 FEET; THENCE RUN SOUTH 40°28'15" EAST, A DISTANCE OF 120.86 FEET; THENCE RUN SOUTH 44°33'11" EAST, A DISTANCE OF 69.24 FEET; THENCE RUN SOUTH 37°26'37" EAST, A DISTANCE OF 89.41 FEET; THENCE RUN SOUTH 07°06'18" EAST, A DISTANCE OF 113.64 FEET; THENCE RUN SOUTH 09°52'34" EAST, A DISTANCE OF 113.85 FEET; THENCE RUN SOUTH 35°28'16" WEST, A DISTANCE OF 89.69 FEET; THENCE RUN SOUTH 64°22'33" EAST, A DISTANCE OF 118.81 FEET; THENCE RUN SOUTH 52°22'56" EAST, A DISTANCE OF 90.58 FEET; THENCE RUN NORTH 79°20'02" EAST, A DISTANCE OF 136.10 FEET; THENCE RUN NORTH 52°22'55" EAST, A DISTANCE OF 86.83 FEET;

THENCE RUN NORTH 36°24'30" EAST, A DISTANCE OF 105.87 FEET; THENCE RUN NORTH 48°55'55" EAST, A DISTANCE OF 45.49 FEET; THENCE RUN SOUTH 89°56'18" EAST, A DISTANCE OF 151.08 FEET; THENCE RUN NORTH 24°38'40" EAST, A DISTANCE OF 110.35 FEET; THENCE RUN NORTH 46°09'26" EAST, A DISTANCE OF 81.02 FEET; THENCE RUN SOUTH 86°18'52" EAST, A DISTANCE OF 62.24 FEET; THENCE RUN SOUTH 27°38'50" EAST, A DISTANCE OF 68.64 FEET; THENCE RUN SOUTH 41°23'00" EAST, A DISTANCE OF 95.74 FEET; THENCE RUN SOUTH 09°19'22" EAST, A DISTANCE OF 161.00 FEET; THENCE RUN SOUTH 22°58'56" EAST, A DISTANCE OF 78.10 FEET; THENCE RUN SOUTH 41°13'52" WEST, A DISTANCE OF 71.83 FEET; THENCE RUN SOUTH 67°32'49" WEST, A DISTANCE OF 60.90 FEET; THENCE RUN SOUTH 22°37'04" WEST, A DISTANCE OF 125.78 FEET; THENCE RUN SOUTH 05°54'07" WEST, A DISTANCE OF 58.17 FEET; THENCE RUN SOUTH 09°17'29" EAST, A DISTANCE OF 113.07 FEET; THENCE RUN SOUTH 17°42'35" WEST, A DISTANCE OF 84.59 FEET; THENCE RUN SOUTH 54°18'47" EAST, A DISTANCE OF 86.37 FEET; THENCE RUN SOUTH 59°31'01" EAST, A DISTANCE OF 114.87 FEET; THENCE RUN SOUTH 62°38'05" EAST, A DISTANCE OF 134.39 FEET; THENCE RUN SOUTH 39°09'25" EAST, A DISTANCE OF 51.70 FEET; THENCE RUN SOUTH 80°59'23" EAST, A DISTANCE OF 80.02 FEET; THENCE RUN NORTH 35°54'34" EAST, A DISTANCE OF 63.23 FEET; THENCE RUN SOUTH 74°27'55" EAST, A DISTANCE OF 81.89 FEET; THENCE RUN SOUTH 04°00'12" EAST, A DISTANCE OF 73.97 FEET; THENCE RUN SOUTH 80°14'56" EAST, A DISTANCE OF 67.06 FEET; THENCE RUN SOUTH 62°54'57" EAST, A DISTANCE OF 47.02 FEET; THENCE RUN SOUTH 80°58'05" EAST, A DISTANCE OF 47.16 FEET; THENCE RUN NORTH 50°24'47" EAST, A DISTANCE OF 52.77 FEET; THENCE RUN NORTH 16°30'08" WEST, A DISTANCE OF 34.10 FEET; THENCE RUN NORTH 00°36'32" WEST, A DISTANCE OF 52.85 FEET; THENCE RUN SOUTH 40°59'45" EAST, A DISTANCE OF 106.23 FEET; THENCE RUN SOUTH 55°44'00" EAST, A DISTANCE OF 86.62 FEET; THENCE RUN SOUTH 33°10'27" EAST, A DISTANCE OF 83.20 FEET; THENCE RUN SOUTH 55°17'24" EAST, A DISTANCE OF 68.84 FEET; THENCE RUN SOUTH 46°21'25" EAST, A DISTANCE OF 101.01 FEET; THENCE RUN NORTH 74°50'26" EAST, A DISTANCE OF 86.17 FEET; THENCE RUN SOUTH 82°04'41" EAST, A DISTANCE OF 120.38 FEET; THENCE RUN NORTH 58°22'49" EAST, A DISTANCE OF 68.80 FEET; THENCE RUN SOUTH 60°56'38" EAST, A DISTANCE OF 75.22 FEET; THENCE RUN SOUTH 03°14'40" WEST, A DISTANCE OF 76.66 FEET; THENCE RUN SOUTH 50°59'10" WEST, A DISTANCE OF 90.51 FEET; THENCE RUN SOUTH 36°37'10" WEST, A DISTANCE OF 76.43 FEET; THENCE RUN SOUTH 12°29'53" EAST, A DISTANCE OF 471.98 FEET; THENCE RUN SOUTH 24°47'34" EAST, A DISTANCE OF 104.62 FEET; THENCE RUN SOUTH 12°21'53" WEST, A DISTANCE OF 65.63 FEET; THENCE RUN SOUTH 18°03'40" EAST, A DISTANCE OF 67.17 FEET; THENCE RUN SOUTH 25°58'11" EAST, A DISTANCE OF 64.57 FEET; THENCE RUN SOUTH 27°55'06" EAST, A DISTANCE OF 100.44 FEET; THENCE RUN SOUTH 35°22'32" WEST, A DISTANCE OF 59.70 FEET; THENCE RUN SOUTH 13°35'06" EAST, A DISTANCE OF 68.53 FEET; THENCE RUN SOUTH 51°53'59" EAST, A DISTANCE OF 156.93 FEET; THENCE RUN SOUTH 66°50'45" EAST, A DISTANCE OF 64.60 FEET; THENCE RUN SOUTH 48°38'48" WEST, A DISTANCE OF 54.10 FEET; THENCE RUN SOUTH 08°34'50" WEST, A DISTANCE OF 80.78 FEET; THENCE RUN SOUTH 08°53'51" WEST, A DISTANCE OF 102.76 FEET; THENCE RUN SOUTH 13°03'25" WEST, A DISTANCE OF 64.08 FEET; THENCE RUN SOUTH 27°21'03"

WEST, A DISTANCE OF 92.67 FEET; THENCE RUN SOUTH 58°32'05" WEST, A DISTANCE OF 39.73 FEET; THENCE RUN SOUTH 05°28'43" WEST, A DISTANCE OF 111.73 FEET; THENCE RUN SOUTH 12°31'44" WEST, A DISTANCE OF 83.93 FEET; THENCE RUN SOUTH 55°17'54" WEST, A DISTANCE OF 62.16 FEET; THENCE RUN NORTH 84°37'02" WEST, A DISTANCE OF 51.91 FEET; THENCE RUN NORTH 88°34'03" WEST, A DISTANCE OF 32.60 FEET; THENCE RUN SOUTH 42°06'52" WEST, A DISTANCE OF 58.01 FEET; THENCE RUN SOUTH 12°33'12" WEST, A DISTANCE OF 37.53 FEET; THENCE RUN SOUTH 20°36'57" WEST, A DISTANCE OF 33.88 FEET; THENCE RUN SOUTH 20°04'52" EAST, A DISTANCE OF 53.52 FEET; THENCE RUN SOUTH 24°42'25" EAST, A DISTANCE OF 74.30 FEET; THENCE RUN SOUTH 30°43'24" EAST, A DISTANCE OF 665.00 FEET; THENCE RUN SOUTH 76°34'14" EAST, A DISTANCE OF 477.21 FEET; THENCE RUN SOUTH 71°58'41" EAST, A DISTANCE OF 165.94 FEET; THENCE RUN SOUTH 54°48'46" EAST, A DISTANCE OF 79.68 FEET; THENCE RUN SOUTH 62°41'15" EAST, A DISTANCE OF 108.65 FEET; THENCE RUN SOUTH 62°55'30" EAST, A DISTANCE OF 667.14 FEET; THENCE RUN SOUTH 60°27'48" EAST, A DISTANCE OF 87.14 FEET; THENCE RUN SOUTH 64°03'50" EAST, A DISTANCE OF 106.68 FEET; THENCE RUN SOUTH 43°54'25" EAST, A DISTANCE OF 79.20 FEET; THENCE RUN SOUTH 72°01'07" EAST, A DISTANCE OF 124.60 FEET; THENCE RUN SOUTH 60°09'14" EAST, A DISTANCE OF 62.29 FEET; THENCE RUN SOUTH 31°27'02" EAST, A DISTANCE OF 86.64 FEET; THENCE RUN SOUTH 63°57'31" EAST, A DISTANCE OF 63.36 FEET; THENCE RUN NORTH 89°40'02" EAST, A DISTANCE OF 61.47 FEET; THENCE RUN SOUTH 25°03'35" EAST, A DISTANCE OF 41.98 FEET; THENCE RUN SOUTH 58°26'41" EAST, A DISTANCE OF 77.10 FEET; THENCE RUN NORTH 64°51'43" EAST, A DISTANCE OF 59.71 FEET; THENCE RUN NORTH 22°27'00" EAST, A DISTANCE OF 133.33 FEET; THENCE RUN NORTH 52°49'57" EAST, A DISTANCE OF 66.67 FEET; THENCE RUN NORTH 35°29'20" EAST, A DISTANCE OF 82.69 FEET; THENCE RUN NORTH 27°10'34" EAST, A DISTANCE OF 56.95 FEET; THENCE RUN SOUTH 79°02'53" EAST, A DISTANCE OF 94.44 FEET; THENCE RUN NORTH 62°59'52" EAST, A DISTANCE OF 87.39 FEET; THENCE RUN SOUTH 55°10'19" EAST, A DISTANCE OF 51.33 FEET; THENCE RUN SOUTH 56°42'06" EAST, A DISTANCE OF 76.72 FEET; THENCE RUN SOUTH 69°38'47" EAST, A DISTANCE OF 98.62 FEET; THENCE RUN SOUTH 33°07'22" EAST, A DISTANCE OF 66.32 FEET; THENCE RUN SOUTH 12°34'18" EAST, A DISTANCE OF 67.51 FEET; THENCE RUN SOUTH 73°43'09" EAST, A DISTANCE OF 32.57 FEET; THENCE RUN NORTH 88°46'08" EAST, A DISTANCE OF 89.59 FEET; THENCE RUN SOUTH 72°00'24" EAST, A DISTANCE OF 88.54 FEET; THENCE RUN NORTH 82°00'35" EAST, A DISTANCE OF 82.23 FEET; THENCE RUN NORTH 28°08'41" EAST, A DISTANCE OF 77.60 FEET; THENCE RUN SOUTH 79°52'28" EAST, A DISTANCE OF 72.13 FEET; THENCE RUN SOUTH 84°08'18" EAST, A DISTANCE OF 76.52 FEET; THENCE RUN SOUTH 50°04'27" EAST, A DISTANCE OF 116.72 FEET; THENCE RUN SOUTH 18°05'38" EAST, A DISTANCE OF 86.72 FEET; THENCE RUN SOUTH 11°26'26" WEST, A DISTANCE OF 91.89 FEET; THENCE RUN SOUTH 29°04'26" EAST, A DISTANCE OF 89.79 FEET; THENCE RUN SOUTH 09°58'55" EAST, A DISTANCE OF 91.28 FEET; THENCE RUN SOUTH 40°14'22" EAST, A DISTANCE OF 56.45 FEET; THENCE RUN SOUTH 43°10'08" EAST, A DISTANCE OF 86.77 FEET; THENCE RUN SOUTH 30°23'40" EAST, A DISTANCE OF 63.23 FEET; THENCE RUN SOUTH 36°06'06" WEST, A DISTANCE OF 69.17 FEET; THENCE RUN SOUTH 49°24'38" EAST, A DISTANCE OF 39.36 FEET; THENCE RUN

NORTH 51°47'53" EAST, A DISTANCE OF 66.55 FEET; THENCE RUN SOUTH 18°39'03" EAST, A DISTANCE OF 66.42 FEET; THENCE RUN SOUTH 13°29'51" EAST, A DISTANCE OF 121.98 FEET; THENCE RUN SOUTH 37°08'09" EAST, A DISTANCE OF 78.28 FEET; THENCE RUN SOUTH 18°59'20" EAST, A DISTANCE OF 85.31 FEET; THENCE RUN SOUTH 29°01'05" WEST, A DISTANCE OF 50.31 FEET; THENCE RUN SOUTH 14°39'12" WEST, A DISTANCE OF 122.19 FEET; THENCE RUN SOUTH 18°44'14" EAST, A DISTANCE OF 78.53 FEET; THENCE RUN SOUTH 53°17'25" EAST, A DISTANCE OF 80.53 FEET; THENCE RUN SOUTH 37°24'41" EAST, A DISTANCE OF 83.16 FEET; THENCE RUN SOUTH 55°25'31" EAST, A DISTANCE OF 71.44 FEET; THENCE RUN NORTH 58°27'23" EAST, A DISTANCE OF 43.35 FEET; THENCE RUN SOUTH 19°10'27" EAST, A DISTANCE OF 37.15 FEET; THENCE RUN SOUTH 63°34'27" WEST, A DISTANCE OF 31.07 FEET; THENCE RUN SOUTH 22°20'25" EAST, A DISTANCE OF 134.31 FEET; THENCE RUN SOUTH 08°26'23" WEST, A DISTANCE OF 67.96 FEET; THENCE RUN SOUTH 22°50'36" EAST, A DISTANCE OF 95.16 FEET; THENCE RUN SOUTH 68°08'39" EAST, A DISTANCE OF 101.39 FEET; THENCE RUN SOUTH 84°06'33" EAST, A DISTANCE OF 143.78 FEET; THENCE RUN SOUTH 53°36'32" EAST, A DISTANCE OF 79.23 FEET; THENCE RUN SOUTH 62°30'27" EAST, A DISTANCE OF 79.89 FEET; THENCE RUN SOUTH 80°26'17" EAST, A DISTANCE OF 103.16 FEET; THENCE RUN SOUTH 50°11'10" EAST, A DISTANCE OF 58.15 FEET; THENCE RUN SOUTH 66°52'59" EAST, A DISTANCE OF 72.77 FEET; THENCE RUN SOUTH 63°53'24" EAST, A DISTANCE OF 143.33 FEET; THENCE RUN SOUTH 83°14'16" EAST, A DISTANCE OF 82.39 FEET; THENCE RUN SOUTH 46°01'21" EAST, A DISTANCE OF 132.57 FEET; THENCE RUN SOUTH 30°59'41" EAST, A DISTANCE OF 81.79 FEET; THENCE RUN NORTH 86°11'27" EAST, A DISTANCE OF 73.17 FEET; THENCE RUN NORTH 62°36'40" EAST, A DISTANCE OF 109.25 FEET; THENCE RUN NORTH 76°42'21" EAST, A DISTANCE OF 117.81 FEET; 1) THENCE RUN SOUTH 00°30'28" WEST, A DISTANCE OF 58.37 FEET; 2) THENCE RUN NORTH 59°53'32" EAST, A DISTANCE OF 54.81 FEET; 3) THENCE RUN SOUTH 43°52'35" EAST, A DISTANCE OF 38.23 FEET; 4) THENCE RUN SOUTH 75°34'26" EAST, A DISTANCE OF 45.20 FEET; 5) THENCE RUN SOUTH 70°37'50" EAST, A DISTANCE OF 23.34 FEET; 6) THENCE RUN SOUTH 65°59'05" EAST, A DISTANCE OF 142.77 FEET; 7) THENCE RUN SOUTH 71°48'27" EAST, A DISTANCE OF 41.59 FEET; 8) THENCE RUN SOUTH 73°29'01" EAST, A DISTANCE OF 85.77 FEET; 9) THENCE RUN NORTH 83°59'28" EAST, A DISTANCE OF 72.88 FEET; 10) THENCE RUN NORTH 82°39'04" EAST, A DISTANCE OF 75.52 FEET; 11) THENCE RUN NORTH 22°53'15" EAST, A DISTANCE OF 49.24 FEET; 12) THENCE RUN NORTH 42°47'28" EAST, A DISTANCE OF 36.32 FEET; 13) THENCE RUN NORTH 66°51'09" EAST, A DISTANCE OF 48.16 FEET; 14) THENCE RUN NORTH 82°25'46" EAST, A DISTANCE OF 75.22 FEET; 15) THENCE RUN NORTH 82°09'15" EAST, A DISTANCE OF 66.23 FEET; 16) THENCE RUN NORTH 72°05'31" EAST, A DISTANCE OF 32.56 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF SECTION 9; 1) THENCE RUN SOUTH 00°30'28" WEST, ALONG SAID WEST LINE, A DISTANCE OF 107.66 FEET; 2) THENCE DEPARTING SAID WEST LINE, RUN SOUTH 89°33'30" EAST, A DISTANCE OF 841.08 FEET; 3) THENCE RUN SOUTH 02°20'16" EAST, A DISTANCE OF 303.39 FEET; 4) THENCE RUN SOUTH 60°11'33" EAST, A DISTANCE OF 535.18 FEET; 5) THENCE RUN SOUTH 00°10'55" WEST, A DISTANCE OF 387.25 FEET; 6) THENCE RUN SOUTH 00°48'18" WEST, A DISTANCE OF 599.91 FEET; 7) THENCE RUN SOUTH 88°56'30" EAST, A DISTANCE OF 2556.25 FEET; 8) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE

OF 5.52 FEET; 9) THENCE RUN SOUTH 43°39'58" WEST, A DISTANCE OF 170.17 FEET; 10) THENCE RUN SOUTH 13°50'45" WEST, A DISTANCE OF 147.54 FEET; 11) THENCE RUN SOUTH 26°56'42" EAST, A DISTANCE OF 135.90 FEET; 12) THENCE RUN SOUTH 41°29'44" EAST, A DISTANCE OF 127.17 FEET; 13) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 891.81 FEET; 14) THENCE RUN NORTH 88°56'27" WEST, A DISTANCE OF 65.00 FEET; 15) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 644.96 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF COUNTY ROAD NO. 470, THENCE RUN ALONG SAID NORTH AND EAST RIGHT-OF-WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN NORTH 88°56'30" WEST, A DISTANCE OF 2673.97 FEET TO A POINT OF CURVATURE OF A 1095.82 FOOT RADIUS CURVE CONCAVE TO THE NORTHEAST; 2) THENCE RUN NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 89°43'22" AN ARC DISTANCE OF 1716.01 FEET TO A POINT OF TANGENCY; 3) THENCE RUN NORTH 00°46'52" EAST, A DISTANCE OF 378.96 FEET TO A POINT OF CURVATURE OF A 1196.40 FOOT RADIUS CURVE CONCAVE TO THE WEST; 4) THENCE RUN NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 30°56'25" AN ARC DISTANCE OF 646.07 FEET TO A POINT OF NON-TANGENCY; THENCE DEPARTING SAID RIGHT-OF-WAY LINE, RUN S89°13'08"E, A DISTANCE OF 120.24 FEET TO A POINT ON THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 17; THENCE RUN NORTH 00°46'52" EAST, ALONG SAID EAST LINE, A DISTANCE OF 535.00 FEET TO THE SOUTHWEST CORNER OF SAID SECTION 9; THENCE RUN NORTH 00°30'28" EAST, ALONG THE WEST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 100.00 FEET; THENCE RUN NORTH 89°24'17" WEST, A DISTANCE OF 807.90 FEET; THENCE RUN SOUTH 00°30'28" WEST, A DISTANCE OF 99.99 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF SAID COUNTY ROAD NO. 470, SAID POINT BEING ON A 1196.40 FOOT RADIUS NON-TANGENT CURVE CONCAVE TO THE SOUTH WHOSE RADIUS POINT BEARS SOUTH 17°12'59" WEST; THENCE RUN WESTERLY ALONG SAID NORTHERLY RIGHT-OF-WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 16°37'16" AN ARC DISTANCE OF 347.07 FEET TO A POINT OF TANGENCY; 2) THENCE RUN NORTH 89°24'17" WEST, A DISTANCE OF 1499.54 FEET TO THE EAST LINE OF THE SOUTHWEST 1/4 OF AFORESAID SECTION 8; THENCE DEPARTING SAID WEST LINE RUN NORTH 89°23'48" WEST, A DISTANCE OF 2315.45 FEET; THENCE NORTH 84°15'10" WEST, A DISTANCE OF 213.38 FEET; THENCE DEPARTING SAID NORTH RIGHT-OF-WAY LINE, RUN NORTH 42°26'19" WEST, A DISTANCE OF 1675.88 FEET; THENCE RUN SOUTH 47°33'41" WEST, A DISTANCE OF 270.00 FEET TO A POINT ON THE NORTHEASTERLY RIGHT-OF-WAY LINE OF THE FLORIDA TURNPIKE (STATE ROAD NO. 91, A VARIABLE WIDTH RIGHT-OF-WAY, THENCE RUN NORTH 42°26'19" WEST, ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 5966.03 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 6; THENCE DEPARTING SAID NORTHEASTERLY RIGHT-OF-WAY LINE, RUN NORTH 00°45'14" EAST, ALONG SAID WEST LINE, A DISTANCE OF 2487.91 FEET TO THE POINT OF BEGINNING.

AND:

A PORTION OF SECTION 9, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID SECTION 9; THENCE RUN SOUTH 89°11'07" EAST, ALONG THE SOUTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 2,650.14 FEET TO THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SAID SECTION 9; THENCE DEPARTING SAID SOUTH LINE, RUN NORTH 00°45'24" EAST, ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 1,340.43 FEET TO THE POINT OF BEGINNING; THENCE DEPARTING SAID EAST LINE, RUN THE FOLLOWING FIVE (5) COURSES AND DISTANCES: 1) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 1427.39 FEET; 2) THENCE RUN NORTH 20°12'05" EAST, A DISTANCE OF 896.56 FEET; 3) THENCE RUN SOUTH 89°45'55" EAST, A DISTANCE OF 1510.88 FEET; 4) THENCE RUN SOUTH 00°00'00" EAST, A DISTANCE OF 538.26 FEET; 5) THENCE RUN NORTH 90°00'00" EAST, A DISTANCE OF 1602.12 FEET; THENCE THE FOLLOWING TWO (2) COURSES AND DISTANCES: 1) THENCE RUN SOUTH 00°36'49" WEST, A DISTANCE OF 831.10 FEET; 2) THENCE RUN NORTH 88°50'30" WEST, A DISTANCE OF 192.44 FEET; THENCE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN NORTH 74°45'27" WEST, A DISTANCE OF 957.72 FEET; 2) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 631.59 FEET; 3) THENCE RUN NORTH 01°16'27" EAST, A DISTANCE OF 278.48 FEET; 4) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 244.47 FEET TO THE POINT OF BEGINNING.

(NOT TO SCALE)



RANGE 23 EAST

RANGE 24 EAST

SUMTER COUNTY

LAKE COUNTY

FLORIDA'S TURNPIKE

COUNTY ROAD NO. 470

COUNTY ROAD NO. 470



ORDINANCE 2021-37

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA; GRANTING TO THE WILDWOOD UTILITY DEPENDENT DISTRICT, ITS SUCCESSORS AND ASSIGNS, A NON-EXCLUSIVE POTABLE WATER AND WASTEWATER AND SEWER UTILITY FRANCHISE FOR A PERIOD OF 30 YEARS TO CONSTRUCT, OWN, OPERATE AND MAINTAIN CERTAIN SERVICES AND FACILITIES TO SERVE AREAS WITHIN AND ADJACENT TO THE VILLAGES AGE RESTRICTED DEVELOPMENT; SETTING FORTH THE TERMS AND CONDITIONS UNDER WHICH SUCH FRANCHISEE SHALL OPERATE; PROVIDING FOR CONFLICT AND SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Villages Land Company, LLC a Florida limited liability company ("VLC" or "Owner") has significant land located in the City of Leesburg; and

WHEREAS, The City Commissioners of the City of Leesburg, Florida (hereinafter the "City") granted a non-exclusive water use franchise (potable water and wastewater) to South Sumter Utility Company, LLC ("SSUC") pursuant to Ordinance 20-14; and

WHEREAS, the Wildwood Utility Dependent District ("WUDD") has been formed to acquire certain utility systems from SSUC, and to thereafter operate such systems, including the potable water and wastewater / sewer system now operated by SSUC; and

WHEREAS, it is in the best interest of the City to provide a water franchise to WUDD to ensure that adequate services are available for development of the Leesburg Property (defined below); and

WHEREAS, it is in the best interest of the citizens of Leesburg for the City to adopt this Franchise Ordinance as it allows the City to grow its economy and tax base, while safeguarding its natural resources and producing minimal impact to the City infrastructure.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the City Commission of the City of Leesburg, Florida, as follows:

Section 1. **SHORT TITLE.** This Ordinance shall be known and may be cited as the "WUDD Franchise Ordinance."

Section 2. **FINDINGS AND INTENT.** The City Commission makes the following findings and intent:

 (a) The City exercises control over all publicly dedicated rights-of-way, streets, alleys, bridges, easements and other public places located within the limits of the City.

(b) VLC and its successors and assigns own that certain real property located in the City of Leesburg being more particularly described and depicted on Exhibit "A" attached hereto and incorporated herein (the "Leesburg Property").

(c) VLC has or will develop the Leesburg Property in accordance with its zoning and land use approvals for a large-scale active adult community with associated non-residential uses (the "Villages ARD Development")

(d) The Leesburg Property is currently within the City's exclusive water, wastewater, irrigation and reclaimed water and solid waste collection and disposal service area.

(e) The City Commission has considered a request submitted by WUDD to provide potable water and wastewater system to serve the Leesburg Property by using certain public rights-of-way.

(f) The aforesaid rights-of-way to be used by WUDD are valuable public properties dedicated or to be dedicated to City and maintained by the City at expense to the City's taxpayers, and the right to use said rights-of-way is a valuable property right to WUDD.

(g) The City desires to ensure that the aforesaid rights-of-way used by WUDD are promptly restored to a safe and secure condition to protect the health, safety and welfare of the citizens and residents of the City.

(h) After due deliberation and full consideration the City Commission has determined to grant a franchise to WUDD to provide such services, subject to the terms and conditions set forth below.

Section 3. DEFINITIONS. For the purposes of this Ordinance, the following terms shall have the meaning given herein:

(a) The term "City" shall mean the City of Leesburg, Florida.

(b) The term "Customers" shall mean and include any and all organizations, firms, entities or persons who may desire or require Franchisees' services for property located within the Franchise Territory.

(c) The term "Franchisee" shall mean WUDD, or any entity who is assigned the franchise rights of any Franchisee, in accordance with this Ordinance.

(d) The term "Ordinance," "Franchise," or "Franchise Agreement" shall mean this WUDD Franchisee Ordinance, as passed and adopted by the City and accepted by WUDD.

(e) The term "Franchise Territory" shall mean the Leesburg Property, and certain public right-of-way located adjacent to the Leesburg Property.

(f) The term "Operating Revenues" for the Franchisee shall mean all user fees collected by the Franchisee from the sale of such services provided by the Franchisee to Customers within and throughout the Franchise Territory. Operating Revenues shall not include Customer

deposits, meter fees, fees or improvements received as contributions-in-aid-of-construction, sales taxes, municipal public service taxes, franchise fees, or other nonuser fees or charges derived from the operation of the services of the Franchisee.

(g) The term "Systems" shall have the meaning as herein defined in Section 5.

Section 4. **AUTHORITY.** This Ordinance is being adopted pursuant to the City's Charter, relevant special acts, and Chapter 166, Florida Statutes.

Section 5. **GRANT OF AUTHORITY.** There is hereby granted by the City to the Franchisee the non-exclusive right, privilege, and franchise to erect, construct, operate and maintain the Systems and related facilities, including but not limited to pump stations, wells, mains, pipes, supply pipes, conduits, ducts, service connections, manholes, control devices, and any other hardware or other appurtenances used as a means of producing, treating, conveying, distributing or selling certain services authorized by this Ordinance in Section 7 to any person or entity to be supplied by the Franchisee within the Franchise Territory and to sell and distribute such services to Customers within and throughout the Franchise Territory (hereinafter collectively referred to as "Systems"). The Franchise granted herein includes the right to occupy, construct, operate and maintain in, under, upon, along, over and across the present and future roads, streets, alleys, bridges, easements, rights-of-way and other public places (hereinafter called "public rights-of-way) throughout all the incorporated areas, as they may be constituted from time to time, of the City of Leesburg, Florida and its successor, and all other facilities installed in conjunction with or ancillary to all of the Franchisee's operations for the proper use of the Franchise granted herein. The Franchisee shall only self-serve within the Franchise Territory unless mutually agreeable by both parties. The foregoing rights granted the Franchisee shall be non-exclusive, but the City agrees, as part of the consideration for the granting of these Franchises, not to provide service from any of the City systems in the Franchise Territory and to refrain from granting a similar franchise within the Franchise Territory to any other private, non-governmental entity or person at any time during the period of this Franchise, except for pre-existing franchises.

Section 6. **NATURE OF FRANCHISE; POWERS RETAINED BY CITY.** Once the Franchisee Ordinance becomes final, it shall be deemed both a contract with the Franchisee and a legislative act as provided under Florida law. Each Franchise is subject to all franchises and permits heretofore granted by the City Commission to use the streets, alleys, lanes and public places of the City by public utility or public service corporations. It is not intended by the grant of this Franchise to abridge the exercise of the police power of the City. The grant of the Franchise is subject to all ordinances and resolutions of the City Commission as the same now exist or may be hereafter amended, revised or modified to the extent not inconsistent with the terms of this Franchise. The Franchisee shall at all times continue to be subject to all applicable public service taxes (Section 166.231, Florida Statutes) and such other applicable taxes, charges or fees as may be lawfully authorized by the Florida Constitution, the general or special laws of the State of Florida, the provisions of the Municipal Home Rule Powers Act (Chapter 166, Florida Statutes), or the ordinances of the City, subject to the provisions of this Section 6 and to the extent that such ordinances are not preempted, as a matter of law, by federal or state law. The Franchisee shall, at all times, during the life of this Franchise, be subject to all lawful exercises of police power by the City, and to such reasonable laws, rules and regulations as the City shall hereafter, by

resolution or ordinance provide, including, but not limited to, any ordinances pertaining to excavation, reconstruction and development requirements and standards. Notwithstanding the foregoing, the City shall not: (a) deny Franchisee the use of public rights-of-way for reasons other than unreasonable interference with motor vehicle traffic, (b) impose conditions for the use of public rights-of-way contrary to Florida law or the terms and conditions of this Franchise, or (c) unreasonably delay in issuing the Franchisee a use permit, if any, to construct its facilities in public rights-of-way. Further, the Franchisee is permitted to amend and enforce service rules and operations for its facilities and operations to the extent that they do not conflict with this Ordinance, without the prior consent of the City provided that they are not unjust, inequitable or discriminatory.

Section 7. GRANT OF FRANCHISE. The Franchise hereby granted to WUDD is to construct, operate and maintain a Potable Water Treatment and Distribution System and a Wastewater Collection and Transmission System.

(a) For the Potable Water Treatment and Distribution System, the Franchisee is authorized to:

(1) Provide water treatment facilities for the treatment of potable water in accordance with applicable regulatory standards; and

(2) Provide water distribution lines and related facilities for the distribution and transmission of water to customers.

Operation and maintenance costs of the water treatment, distribution and transmission system shall be the sole responsibility of Franchisee and are considered applicable costs to be included in rates, fees and charges of the Franchisee, along with cost for construction and replacement of said facilities in addition to other costs generally accepted in the computation of rates, fees and charges for these types of utilities.

(b) For the Wastewater System, the Franchisee is authorized to provide wastewater collection lines and related facilities for the collection and transmission of wastewater to the City wastewater treatment facilities.

Operation and maintenance costs of the wastewater collection, and transmission system shall be the sole responsibility of Franchisee and are considered applicable costs to be included in rates, fees and charges of the Franchisee, along with cost for construction and replacement of said facilities in addition to other costs generally accepted in the computation of rates, fees and charges for these types of utilities.

Section 8. INDEMNIFICATION; INSURANCE.

(a) Franchisee or its subcontractors shall indemnify and hold harmless the City, its agents, elected or appointed officials, officers and employees from any and all liability, claims, demands, damages, expenses, fees, penalties, suits, proceedings, actions and cost of actions (including attorneys' fees and costs at trial and on appeal), of any kind or nature, arising or growing out of, or any way connected with the exercise by Franchisee of its rights contained herein. Notwithstanding the foregoing, this indemnification is not intended to waive the sovereign

immunity of either party or to extend to or assume liability for the negligence of any indemnified party. The Franchisee's liability pursuant to the indemnification hereunder shall be limited to the same extent and in the same manner as the Franchisee's liability for tort claims is limited pursuant to Section 768.28, Florida Statutes.

(b) The Franchisee or its subcontractors shall procure and maintain, for the duration of this Franchise, insurance of the types and limits specified below:

(1) Comprehensive General Liability - bodily injury and property damage coverage shall be for not less than \$1,000,000.00 per occurrence and not less than \$1,000,000.00 in the aggregate. The City shall be named as an additional insured on the policy.

(2) Business Automobile Liability - business automobile liability coverage shall be in a combined single limit of not less than \$500,000.00 per occurrence. The City shall be named as an additional insured on the policy.

(3) The City Commission for the City of Leesburg shall have the right to reassess and adjust the required amount of liability insurance required under this Section every five (5) years, if necessary. In so doing, the City Commission shall take into consideration all relevant factors, including, but not limited to, the rate of inflation, changes in law, and information related to risk assessment for the City. Whenever the City Commission exercises its right to reassess the amount of liability insurance required, the Franchisee shall have the right to present any information that they deem relevant to the City Commission's determination regarding the same.

Section 9. **SERVICE STANDARDS.** Franchisee shall maintain and operate its Systems and facilities and render efficient service in accordance with the rules and regulations as are, or may be, set forth by the City and/or other agency and/or entity with jurisdiction to regulate and/or promulgate rules regarding Franchisee's operations.

Section 10. **PAYMENTS TO THE CITY.**

(a) In consideration for the granting of the Franchise, Franchisee (or its successors or assigns, as applicable), shall pay to the City (or its successors), an annual amount which will equal five percent (5%) of Franchisee's annual gross Operating Revenues, as defined in Section 3.f., taken in and received by it for providing all aspects of services provided by Franchisee to its Customers within the Franchise Territory, as now or hereafter constituted. The Franchisee shall be permitted to collect the franchise fees provided for under this Franchise from its retail customers receiving said service as a line item on its retail bills. The Franchisee is not permitted to incorporate any franchise fee into its other rates for service.

(b) The Franchisee shall pay the franchise fee provided by this section semi-annually on January 1 and July 1 of each year during the term of this franchise. Any payments not made by the Franchisee within 20 business days after the date said payment is due, shall thereafter be payable with interest at the rate of fifteen percent (15%) per annum.

(c) The Franchisee shall at all times continue to be subject to and shall pay to the City all legally authorized and applicable public service taxes, ad valorem taxes (intangible,

personal, real), occupational taxes, and any and all other valid tax, levied or imposed by the City. Such charges and fees shall include but not be limited to licensing, permit fees, development review and inspection fees and all other such fees including fees, charges, taxes and/or assessments validly adopted and/or imposed during the term of this Franchise Agreement.

(d) The Franchise fee payments, together with any interest that may apply, shall be made by wire transfer or other electronic means.

Section 11. RECORDS AND REPORTS. The City or its designated representative shall have the right during the term of the Franchise to examine, at all reasonable business hours, all of the Franchisee's plans, contracts, engineering, accounting, finance, statistical, customer and service records relating to performance under this Ordinance; provided, however, that the City expressly acknowledges and agrees that Franchisee may redact proprietary information and any private customer information from such documents and records prior to making the same available to the City for examination hereunder. The City agrees to keep any information it obtains confidential to the maximum extent possible under Florida's public records law. In addition, Franchisee shall provide directly to the City an annual summary report showing gross revenues received by Franchisee from its operations within the City during the preceding fiscal year and such other information as the City shall request with respect to properties, quality control, and expenses related to Franchisee's service within the City. The City may audit the financial records of Franchisee for the purpose of determining that proper collection or payment of franchise fees is being made by Franchisee in accordance with this Ordinance at the City's initial expense. Franchisee shall cooperate with and make available those records necessary for City to perform the audit. If the audit demonstrates that payment or collection of franchise fees is more than 5% less than the semi-annual amount that should have been paid or collected, Franchisee shall, in addition to paying the fees that should have been paid or collected, pay the cost of the audit.

Section 12. RATES. Franchisee may charge to Customers such service rates and fees as Franchisee shall determine in accordance with the terms of the Franchisee's establishing ordinance, enabling legislation, and rules duly adopted pursuant to applicable law. Franchisee shall be responsible for the billing and collection of all fees and rates charged to Customers of the services authorized to Franchisee by this Ordinance.

Section 13. OWNERSHIP OF LINES AND EQUIPMENT. All water supply and wastewater facilities used, useful or held for use in connection with supply of water and wastewater service under the terms of this franchise and installed and furnished shall remain the sole property of Franchisee. No person or entity shall have the right to connect to the facilities or to obtain any water services furnished by Franchisee, except with the consent of and upon full compliance with the service rules and regulations of Franchisee and upon payment of any contribution in aid of construction, connecting charges, fees or rates which may be established and required. No waiver of rates or charges may be granted by Franchisee where to do so would result in discriminatory rates or charges.

Section 14. TRANSFER OR ENCUMBRANCE OF FRANCHISES. Franchisee may not assign or otherwise transfer its franchise rights except with the prior written consent of the City expressed by an ordinance, which consent shall not be unreasonably withheld, conditioned or delayed.

Section 15. FORFEITURE OF FRANCHISE; NON-COMPLIANCE.

(a) In the event of a material default by Franchisee with respect to its obligations under this Ordinance, the City shall provide written notice of such default to Franchisee. In the event that Franchisee fails to cure the alleged material default within sixty (60) days of its receipt of such notice from the City, then the City shall be entitled: (i) to file an action against Franchisee for specific performance of its obligations under this Ordinance; (ii) to file an action against Franchisee for damages actually incurred by City by reason of Franchisee's default of its obligations under this Ordinance, provided in no event shall City be entitled to recover any consequential, indirect, special, speculative, punitive or exemplary damages from Franchisee; or (iii) to file an action against Franchisee to terminate the Franchise as to the Franchisee.

(b) In the event of a material default by City with respect to its obligations under this Ordinance, Franchisee shall provide written notice of such default to the City. In the event City fails to cure the alleged material default within sixty (60) days of its receipt of such notice from the Franchisee, then Franchisee shall be entitled: (i) to file an action against the City for specific performance of its obligations under this Ordinance; or (ii) to file an action against City for damages actually incurred by Franchisee by reason of the City's default of its obligations under this Ordinance, provided in no event shall Franchisee be entitled to recover any consequential, indirect, special, speculative, punitive or exemplary damages from the City; or (iii) terminate the Franchise, by giving written notice to the City, at least sixty (60) days prior to the effective date of termination.

Section 16. TERM OF FRANCHISE. This Franchise to Franchisee and the rights herein granted shall take effect after final passage of this Ordinance, as required by law, and fully executed by both parties, and acceptance by Franchisee in accordance with Section 17 below, and shall continue in full force and effect for a term of forty (40) years after the date on which Franchisee acquires the utility systems of SSUC, as described in the Recitals above.

Section 17. ACCEPTANCE. This Franchise is hereby granted upon the condition that, within thirty (30) days after the date of passage of this Ordinance, the Franchisee shall file with the City Clerk its acceptance of the terms and conditions of this Franchise, which acceptance shall be in writing, duly executed by or on behalf of the Franchisee and contain the Franchisee's address.

Section 18. SEVERABILITY. Should any section or provision of this Franchise or any portion thereof, the deletion of which would not adversely affect (in the general sense) the receipt of any material benefits or, substantially increase the burden of any party hereunder, be declared by a judicial or administrative tribunal of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder, as a whole or any part thereof, other than the part declared to be invalid. In the event of any such partial invalidity, the City and Franchisee shall meet and negotiate in good faith to obtain a replacement provision that is in compliance with the judicial or administrative authority's decisions and consistent with the original intent of the parties as contained herein. If such decision is fundamental to or alters the essence of this Franchise, then the parties agree to negotiate a new franchise agreement.

Section 19. GOVERNING LAW AND VENUE. The rights and privileges granted to Franchisee by this Franchise shall at all times be subordinate and inferior to the rights of the public

in and to the ordinary use of the public rights-of-way and nothing in this Franchise shall be considered as a surrender by the City of its right and power to use and relocate the use of its rights-of-way. Franchisee's rights hereunder are supplementary to the rights granted to Franchisee pursuant to any interlocal agreement between Franchisor and Franchisee, and pursuant to Chapter 189, Florida Statutes, the City Ordinance establishing the Franchisee, as the same has been amended, and other applicable law. In the event that any legal proceeding is brought to enforce the terms of this Franchise, the same shall be brought in Lake County, Florida. The laws of the State of Florida shall govern.

Section 20. NOTICES. Except in exigent circumstances, and except as otherwise specifically provided in this Franchise, all notices by either City or Franchisee to the other shall be made by either depositing such notice in the United States Mail, Certified Mail return receipt requested or by facsimile. Any notice served by certified mail return receipt shall be deemed delivered five (5) days after the date of such deposit in the United States Mail unless otherwise provided. Any notice given by facsimile is deemed received by next Business Day. "Business Day" for purposes of this Section shall mean Monday through Friday, with Saturday, Sunday and City and Franchisee observed holidays excepted. All notices shall be addressed as follows:

As to the City:	City of Leesburg Attn: Al Minner City Manager 501 W. Meadow St.
With Copy to:	Leesburg, FL 34749 McLin Burnsed Attn: Fred Morrison, Esq. 1000 W. Main St. Leesburg, FL 34748
As Franchisee:	Wildwood Utility Dependent District Attn: Kenny Blocker 984 Old Mill Road The Villages, FL 32162
With Copy to:	Stone & Gerken, P.A. Attn: Kevin M. Stone, Esq. 4580 N. Highway 19A Mount Dora, FL 32757

Notice shall be given as required by this Franchise and for all other emergencies. Notice shall be provided to the above-named addressees unless directed otherwise in writing by the City or Franchisee.

Section 21. NON-WAIVER PROVISION. The failure of either Party to insist in any one or more instances upon the strict performance of any one or more of the terms or provisions of this Franchise shall not be construed as a waiver or relinquishment for the future of any such term or provision, and the same shall continue in full force and effect. No waiver or relinquishment

shall be deemed to have been made by either party unless said waiver or relinquishment is in writing and signed by the Parties.

Section 22. **COMPLETE AGREEMENT.** This Franchise together with the exhibits (as may be amended from time to time in accordance with the terms hereof) represents the entire agreement of the Parties and supersedes all prior representations whether oral or in writing with respect to the rights of the Parties.

Section 23. **AMENDMENTS TO FRANCHISE AGREEMENT.** Changes in the terms and conditions to this Franchise Agreement may be made by written agreement between the City and the Franchisee unless legally required to be accomplished by amendment to this Ordinance

Section 24. **ORDINANCES REPEALED.** All ordinances and parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed as of the effective date.

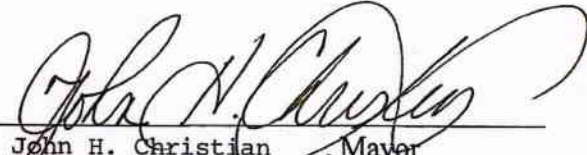
Section 25. **EFFECTIVE DATE.** This Ordinance granting a franchise to Franchisee shall take effect immediately upon passage, provided however, that this Ordinance shall become effective only upon the written acceptance of Franchisee as provided in Section 17 hereinabove.

[Signature Pages Follow]

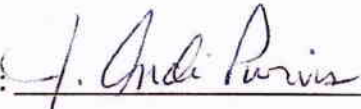
DONE AND ORDAINED this 9th day of August, 2021, by the City
Commission of the City of Leesburg, Florida

CITY COMMISSION

CITY OF LEESBURG, FLORIDA

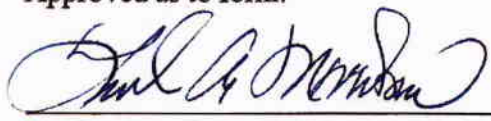


John H. Christian, Mayor

ATTEST: 

J. Andi Purvis, City Clerk

Approved as to form:



Fred A. Morrison, City Attorney

**WILDWOOD UTILITY DEPENDENT
DISTRICT**

ATTEST:

By: 

Print Name: Kenneth C. Baker

Title: Deputy District Manager

By: 

Name: James Klima

Title: Vice Chairman

EXHIBIT A

THOSE PORTIONS OF SECTIONS 6, 7, 8, 9, 16, AND 17, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF SAID SECTION 6, WHICH IS THE POINT OF BEGINNING; THENCE RUN NORTH 00°39'41" EAST, ALONG THE WEST LINE OF THE NORTHWEST 1/4 OF SAID SECTION 6, A DISTANCE OF 2360.48 FEET; THENCE DEPARTING SAID WEST LINE, RUN SOUTH 30°29'04" EAST, A DISTANCE OF 19.79 FEET; THENCE RUN SOUTH 20°37'14" EAST, A DISTANCE OF 84.19 FEET; THENCE RUN SOUTH 76°53'11" EAST, A DISTANCE OF 47.78 FEET; THENCE RUN SOUTH 36°10'15" EAST, A DISTANCE OF 68.70 FEET; THENCE RUN SOUTH 53°58'30" EAST, A DISTANCE OF 83.28 FEET; THENCE RUN SOUTH 44°52'44" EAST, A DISTANCE OF 70.96 FEET; THENCE RUN SOUTH 03°00'03" WEST, A DISTANCE OF 85.15 FEET; THENCE RUN SOUTH 64°52'10" EAST, A DISTANCE OF 45.25 FEET; THENCE RUN SOUTH 88°04'24" EAST, A DISTANCE OF 34.38 FEET; THENCE RUN NORTH 09°21'14" EAST, A DISTANCE OF 78.78 FEET; THENCE RUN SOUTH 88°37'45" EAST, A DISTANCE OF 36.40 FEET; THENCE RUN NORTH 61°16'45" EAST, A DISTANCE OF 78.67 FEET; THENCE RUN NORTH 79°11'16" EAST, A DISTANCE OF 87.21 FEET; THENCE RUN NORTH 82°04'48" EAST, A DISTANCE OF 69.61 FEET; THENCE RUN NORTH 60°17'41" EAST, A DISTANCE OF 102.77 FEET; THENCE RUN SOUTH 46°03'35" EAST, A DISTANCE OF 89.04 FEET; THENCE RUN SOUTH 25°57'33" EAST, A DISTANCE OF 431.46 FEET; THENCE RUN SOUTH 46°18'25" EAST, A DISTANCE OF 100.01 FEET; THENCE RUN SOUTH 80°46'10" EAST, A DISTANCE OF 82.69 FEET; THENCE RUN SOUTH 82°49'12" EAST, A DISTANCE OF 85.20 FEET; THENCE RUN SOUTH 39°42'02" EAST, A DISTANCE OF 45.75 FEET; THENCE RUN SOUTH 14°23'50" WEST, A DISTANCE OF 70.58 FEET; THENCE RUN SOUTH 29°58'34" EAST, A DISTANCE OF 76.07 FEET; THENCE RUN SOUTH 23°08'46" EAST, A DISTANCE OF 39.04 FEET; THENCE RUN SOUTH 11°00'19" WEST, A DISTANCE OF 95.71 FEET; THENCE RUN SOUTH 09°22'14" WEST, A DISTANCE OF 123.51 FEET; THENCE RUN SOUTH 09°41'56" EAST, A DISTANCE OF 80.26 FEET; THENCE RUN SOUTH 43°34'44" EAST, A DISTANCE OF 98.73 FEET; THENCE RUN NORTH 76°35'25" EAST, A DISTANCE OF 50.82 FEET; THENCE RUN SOUTH 62°33'16" EAST, A DISTANCE OF 86.58 FEET; THENCE RUN SOUTH 64°36'42" EAST, A DISTANCE OF 71.30 FEET; THENCE RUN NORTH 76°42'30" EAST, A DISTANCE OF 44.48 FEET; THENCE RUN SOUTH 32°12'12" EAST, A DISTANCE OF 957.86 FEET; THENCE RUN SOUTH 07°10'01" WEST, A DISTANCE OF 91.08 FEET; THENCE RUN SOUTH 61°21'16" EAST, A DISTANCE OF 47.28 FEET; THENCE RUN SOUTH 40°28'15" EAST, A DISTANCE OF 120.86 FEET; THENCE RUN SOUTH 44°33'11" EAST, A DISTANCE OF 69.24 FEET; THENCE RUN SOUTH 37°26'37" EAST, A DISTANCE OF 89.41 FEET; THENCE RUN SOUTH 07°06'18" EAST, A DISTANCE OF 113.64 FEET; THENCE RUN SOUTH 09°52'34" EAST, A DISTANCE OF 113.85 FEET; THENCE RUN SOUTH 35°28'16" WEST, A DISTANCE OF 89.69 FEET; THENCE RUN SOUTH 64°22'33" EAST, A DISTANCE OF 118.81 FEET; THENCE RUN SOUTH 52°22'56" EAST, A DISTANCE OF 90.58 FEET; THENCE RUN NORTH 79°20'02" EAST, A DISTANCE OF 136.10 FEET; THENCE RUN NORTH 52°22'55" EAST, A DISTANCE OF 86.83 FEET; THENCE RUN NORTH 36°24'30" EAST, A DISTANCE OF 105.87 FEET; THENCE RUN

NORTH 48°55'55" EAST, A DISTANCE OF 45.49 FEET; THENCE RUN SOUTH 89°56'18" EAST, A DISTANCE OF 151.08 FEET; THENCE RUN NORTH 24°38'40" EAST, A DISTANCE OF 110.35 FEET; THENCE RUN NORTH 46°09'26" EAST, A DISTANCE OF 81.02 FEET; THENCE RUN SOUTH 86°18'52" EAST, A DISTANCE OF 62.24 FEET; THENCE RUN SOUTH 27°38'50" EAST, A DISTANCE OF 68.64 FEET; THENCE RUN SOUTH 41°23'00" EAST, A DISTANCE OF 95.74 FEET; THENCE RUN SOUTH 09°19'22" EAST, A DISTANCE OF 161.00 FEET; THENCE RUN SOUTH 22°58'56" EAST, A DISTANCE OF 78.10 FEET; THENCE RUN SOUTH 41°13'52" WEST, A DISTANCE OF 71.83 FEET; THENCE RUN SOUTH 67°32'49" WEST, A DISTANCE OF 60.90 FEET; THENCE RUN SOUTH 22°37'04" WEST, A DISTANCE OF 125.78 FEET; THENCE RUN SOUTH 05°54'07" WEST, A DISTANCE OF 58.17 FEET; THENCE RUN SOUTH 09°17'29" EAST, A DISTANCE OF 113.07 FEET; THENCE RUN SOUTH 17°42'35" WEST, A DISTANCE OF 84.59 FEET; THENCE RUN SOUTH 54°18'47" EAST, A DISTANCE OF 86.37 FEET; THENCE RUN SOUTH 59°31'01" EAST, A DISTANCE OF 114.87 FEET; THENCE RUN SOUTH 62°38'05" EAST, A DISTANCE OF 134.39 FEET; THENCE RUN SOUTH 39°09'25" EAST, A DISTANCE OF 51.70 FEET; THENCE RUN SOUTH 80°59'23" EAST, A DISTANCE OF 80.02 FEET; THENCE RUN NORTH 35°54'34" EAST, A DISTANCE OF 63.23 FEET; THENCE RUN SOUTH 74°27'55" EAST, A DISTANCE OF 81.89 FEET; THENCE RUN SOUTH 04°00'12" EAST, A DISTANCE OF 73.97 FEET; THENCE RUN SOUTH 80°14'56" EAST, A DISTANCE OF 67.06 FEET; THENCE RUN SOUTH 62°54'57" EAST, A DISTANCE OF 47.02 FEET; THENCE RUN SOUTH 80°58'05" EAST, A DISTANCE OF 47.16 FEET; THENCE RUN NORTH 50°24'47" EAST, A DISTANCE OF 52.77 FEET; THENCE RUN NORTH 16°30'08" WEST, A DISTANCE OF 34.10 FEET; THENCE RUN NORTH 00°36'32" WEST, A DISTANCE OF 52.85 FEET; THENCE RUN SOUTH 40°59'45" EAST, A DISTANCE OF 106.23 FEET; THENCE RUN SOUTH 55°44'00" EAST, A DISTANCE OF 86.62 FEET; THENCE RUN SOUTH 33°10'27" EAST, A DISTANCE OF 83.20 FEET; THENCE RUN SOUTH 55°17'24" EAST, A DISTANCE OF 68.84 FEET; THENCE RUN SOUTH 46°21'25" EAST, A DISTANCE OF 101.01 FEET; THENCE RUN NORTH 74°50'26" EAST, A DISTANCE OF 86.17 FEET; THENCE RUN SOUTH 82°04'41" EAST, A DISTANCE OF 120.38 FEET; THENCE RUN NORTH 58°22'49" EAST, A DISTANCE OF 68.80 FEET; THENCE RUN SOUTH 60°56'38" EAST, A DISTANCE OF 75.22 FEET; THENCE RUN SOUTH 03°14'40" WEST, A DISTANCE OF 76.66 FEET; THENCE RUN SOUTH 50°59'10" WEST, A DISTANCE OF 90.51 FEET; THENCE RUN SOUTH 36°37'10" WEST, A DISTANCE OF 76.43 FEET; THENCE RUN SOUTH 12°29'53" EAST, A DISTANCE OF 471.98 FEET; THENCE RUN SOUTH 24°47'34" EAST, A DISTANCE OF 104.62 FEET; THENCE RUN SOUTH 12°21'53" WEST, A DISTANCE OF 65.63 FEET; THENCE RUN SOUTH 18°03'40" EAST, A DISTANCE OF 67.17 FEET; THENCE RUN SOUTH 25°58'11" EAST, A DISTANCE OF 64.57 FEET; THENCE RUN SOUTH 27°55'06" EAST, A DISTANCE OF 100.44 FEET; THENCE RUN SOUTH 35°22'32" WEST, A DISTANCE OF 59.70 FEET; THENCE RUN SOUTH 13°35'06" EAST, A DISTANCE OF 68.53 FEET; THENCE RUN SOUTH 51°53'59" EAST, A DISTANCE OF 156.93 FEET; THENCE RUN SOUTH 66°50'45" EAST, A DISTANCE OF 64.60 FEET; THENCE RUN SOUTH 48°38'48" WEST, A DISTANCE OF 54.10 FEET; THENCE RUN SOUTH 08°34'50" WEST, A DISTANCE OF 80.78 FEET; THENCE RUN SOUTH 08°53'51" WEST, A DISTANCE OF 102.76 FEET; THENCE RUN SOUTH 13°03'25" WEST, A DISTANCE OF 64.08 FEET; THENCE RUN SOUTH 27°21'03" WEST, A DISTANCE OF 92.67 FEET; THENCE RUN SOUTH 58°32'05" WEST, A

DISTANCE OF 39.73 FEET; THENCE RUN SOUTH 05°28'43" WEST, A DISTANCE OF 111.73 FEET; THENCE RUN SOUTH 12°31'44" WEST, A DISTANCE OF 83.93 FEET; THENCE RUN SOUTH 55°17'54" WEST, A DISTANCE OF 62.16 FEET; THENCE RUN NORTH 84°37'02" WEST, A DISTANCE OF 51.91 FEET; THENCE RUN NORTH 88°34'03" WEST, A DISTANCE OF 32.60 FEET; THENCE RUN SOUTH 42°06'52" WEST, A DISTANCE OF 58.01 FEET; THENCE RUN SOUTH 12°33'12" WEST, A DISTANCE OF 37.53 FEET; THENCE RUN SOUTH 20°36'57" WEST, A DISTANCE OF 33.88 FEET; THENCE RUN SOUTH 20°04'52" EAST, A DISTANCE OF 53.52 FEET; THENCE RUN SOUTH 24°42'25" EAST, A DISTANCE OF 74.30 FEET; THENCE RUN SOUTH 30°43'24" EAST, A DISTANCE OF 665.00 FEET; THENCE RUN SOUTH 76°34'14" EAST, A DISTANCE OF 477.21 FEET; THENCE RUN SOUTH 71°58'41" EAST, A DISTANCE OF 165.94 FEET; THENCE RUN SOUTH 54°48'46" EAST, A DISTANCE OF 79.68 FEET; THENCE RUN SOUTH 62°41'15" EAST, A DISTANCE OF 108.65 FEET; THENCE RUN SOUTH 62°55'30" EAST, A DISTANCE OF 667.14 FEET; THENCE RUN SOUTH 60°27'48" EAST, A DISTANCE OF 87.14 FEET; THENCE RUN SOUTH 64°03'50" EAST, A DISTANCE OF 106.68 FEET; THENCE RUN SOUTH 43°54'25" EAST, A DISTANCE OF 79.20 FEET; THENCE RUN SOUTH 72°01'07" EAST, A DISTANCE OF 124.60 FEET; THENCE RUN SOUTH 60°09'14" EAST, A DISTANCE OF 62.29 FEET; THENCE RUN SOUTH 31°27'02" EAST, A DISTANCE OF 86.64 FEET; THENCE RUN SOUTH 63°57'31" EAST, A DISTANCE OF 63.36 FEET; THENCE RUN NORTH 89°40'02" EAST, A DISTANCE OF 61.47 FEET; THENCE RUN SOUTH 25°03'35" EAST, A DISTANCE OF 41.98 FEET; THENCE RUN SOUTH 58°26'41" EAST, A DISTANCE OF 77.10 FEET; THENCE RUN NORTH 64°51'43" EAST, A DISTANCE OF 59.71 FEET; THENCE RUN NORTH 22°27'00" EAST, A DISTANCE OF 133.33 FEET; THENCE RUN NORTH 52°49'57" EAST, A DISTANCE OF 66.67 FEET; THENCE RUN NORTH 35°29'20" EAST, A DISTANCE OF 82.69 FEET; THENCE RUN NORTH 27°10'34" EAST, A DISTANCE OF 56.95 FEET; THENCE RUN SOUTH 79°02'53" EAST, A DISTANCE OF 94.44 FEET; THENCE RUN NORTH 62°59'52" EAST, A DISTANCE OF 87.39 FEET; THENCE RUN SOUTH 55°10'19" EAST, A DISTANCE OF 51.33 FEET; THENCE RUN SOUTH 56°42'06" EAST, A DISTANCE OF 76.72 FEET; THENCE RUN SOUTH 69°38'47" EAST, A DISTANCE OF 98.62 FEET; THENCE RUN SOUTH 33°07'22" EAST, A DISTANCE OF 66.32 FEET; THENCE RUN SOUTH 12°34'18" EAST, A DISTANCE OF 67.51 FEET; THENCE RUN SOUTH 73°43'09" EAST, A DISTANCE OF 32.57 FEET; THENCE RUN NORTH 88°46'08" EAST, A DISTANCE OF 89.59 FEET; THENCE RUN SOUTH 72°00'24" EAST, A DISTANCE OF 88.54 FEET; THENCE RUN NORTH 82°00'35" EAST, A DISTANCE OF 82.23 FEET; THENCE RUN NORTH 28°08'41" EAST, A DISTANCE OF 77.60 FEET; THENCE RUN SOUTH 79°52'28" EAST, A DISTANCE OF 72.13 FEET; THENCE RUN SOUTH 84°08'18" EAST, A DISTANCE OF 76.52 FEET; THENCE RUN SOUTH 50°04'27" EAST, A DISTANCE OF 116.72 FEET; THENCE RUN SOUTH 18°05'38" EAST, A DISTANCE OF 86.72 FEET; THENCE RUN SOUTH 11°26'26" WEST, A DISTANCE OF 91.89 FEET; THENCE RUN SOUTH 29°04'26" EAST, A DISTANCE OF 89.79 FEET; THENCE RUN SOUTH 09°58'55" EAST, A DISTANCE OF 91.28 FEET; THENCE RUN SOUTH 40°14'22" EAST, A DISTANCE OF 56.45 FEET; THENCE RUN SOUTH 43°10'08" EAST, A DISTANCE OF 86.77 FEET; THENCE RUN SOUTH 30°23'40" EAST, A DISTANCE OF 63.23 FEET; THENCE RUN SOUTH 36°06'06" WEST, A DISTANCE OF 69.17 FEET; THENCE RUN SOUTH 49°24'38" EAST, A DISTANCE OF 39.36 FEET; THENCE RUN NORTH 51°47'53" EAST, A DISTANCE OF 66.55 FEET; THENCE RUN SOUTH 18°39'03"

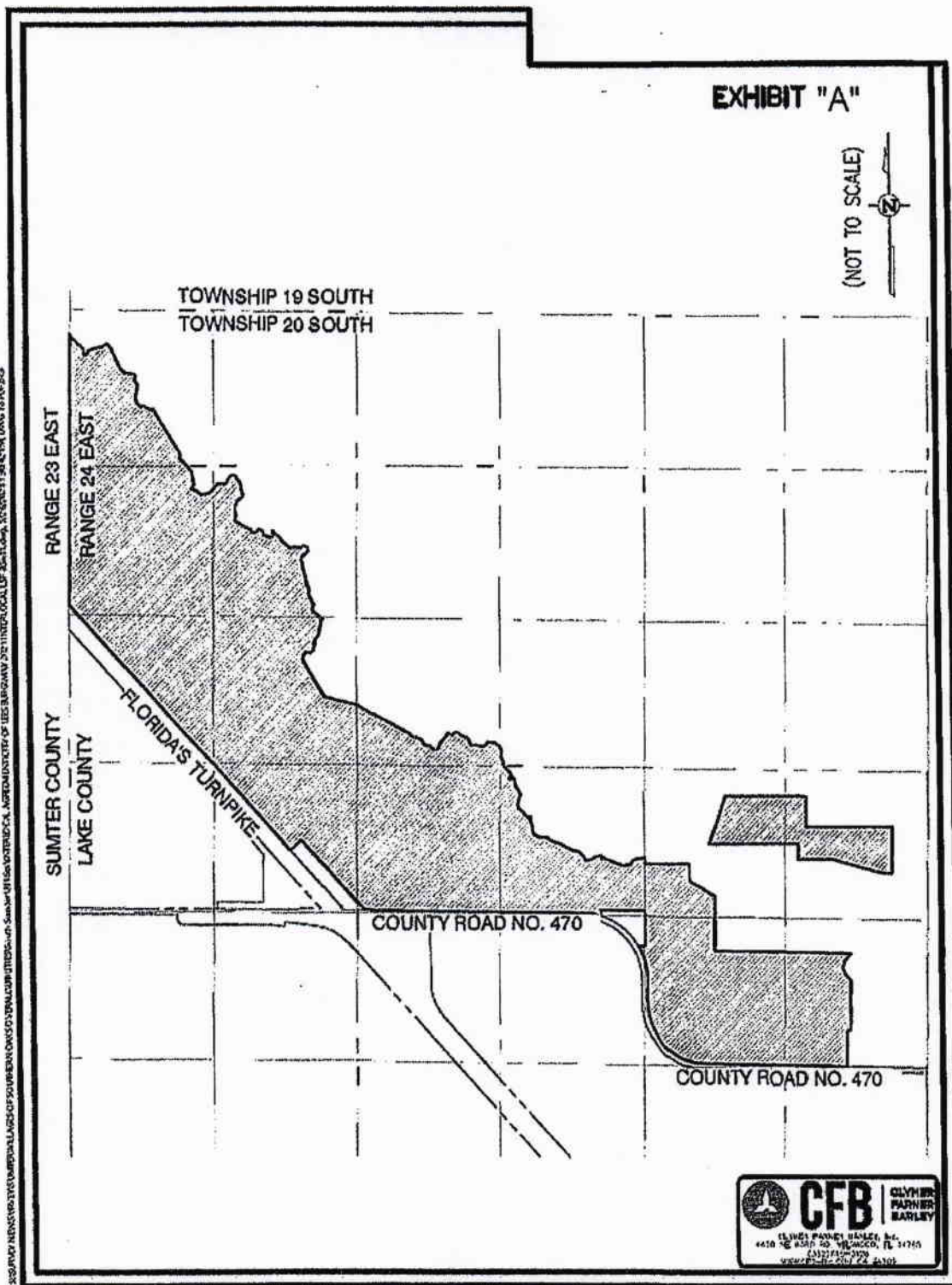
EAST, A DISTANCE OF 66.42 FEET; THENCE RUN SOUTH 13°29'51" EAST, A DISTANCE OF 121.98 FEET; THENCE RUN SOUTH 37°08'09" EAST, A DISTANCE OF 78.28 FEET; THENCE RUN SOUTH 18°59'20" EAST, A DISTANCE OF 85.31 FEET; THENCE RUN SOUTH 29°01'05" WEST, A DISTANCE OF 50.31 FEET; THENCE RUN SOUTH 14°39'12" WEST, A DISTANCE OF 122.19 FEET; THENCE RUN SOUTH 18°44'14" EAST, A DISTANCE OF 78.53 FEET; THENCE RUN SOUTH 53°17'25" EAST, A DISTANCE OF 80.53 FEET; THENCE RUN SOUTH 37°24'41" EAST, A DISTANCE OF 83.16 FEET; THENCE RUN SOUTH 55°25'31" EAST, A DISTANCE OF 71.44 FEET; THENCE RUN NORTH 58°27'23" EAST, A DISTANCE OF 43.35 FEET; THENCE RUN SOUTH 19°10'27" EAST, A DISTANCE OF 37.15 FEET; THENCE RUN SOUTH 63°34'27" WEST, A DISTANCE OF 31.07 FEET; THENCE RUN SOUTH 22°20'25" EAST, A DISTANCE OF 134.31 FEET; THENCE RUN SOUTH 08°26'23" WEST, A DISTANCE OF 67.96 FEET; THENCE RUN SOUTH 22°50'36" EAST, A DISTANCE OF 95.16 FEET; THENCE RUN SOUTH 68°08'39" EAST, A DISTANCE OF 101.39 FEET; THENCE RUN SOUTH 84°06'33" EAST, A DISTANCE OF 143.78 FEET; THENCE RUN SOUTH 53°36'32" EAST, A DISTANCE OF 79.23 FEET; THENCE RUN SOUTH 62°30'27" EAST, A DISTANCE OF 79.89 FEET; THENCE RUN SOUTH 80°26'17" EAST, A DISTANCE OF 103.16 FEET; THENCE RUN SOUTH 50°11'10" EAST, A DISTANCE OF 58.15 FEET; THENCE RUN SOUTH 66°52'59" EAST, A DISTANCE OF 72.77 FEET; THENCE RUN SOUTH 63°53'24" EAST, A DISTANCE OF 143.33 FEET; THENCE RUN SOUTH 83°14'16" EAST, A DISTANCE OF 82.39 FEET; THENCE RUN SOUTH 46°01'21" EAST, A DISTANCE OF 132.57 FEET; THENCE RUN SOUTH 30°59'41" EAST, A DISTANCE OF 81.79 FEET; THENCE RUN NORTH 86°11'27" EAST, A DISTANCE OF 73.17 FEET; THENCE RUN NORTH 62°36'40" EAST, A DISTANCE OF 109.25 FEET; THENCE RUN NORTH 76°42'21" EAST, A DISTANCE OF 117.81 FEET; 1) THENCE RUN SOUTH 00°30'28" WEST, A DISTANCE OF 58.37 FEET; 2) THENCE RUN NORTH 59°53'32" EAST, A DISTANCE OF 54.81 FEET; 3) THENCE RUN SOUTH 43°52'35" EAST, A DISTANCE OF 38.23 FEET; 4) THENCE RUN SOUTH 75°34'26" EAST, A DISTANCE OF 45.20 FEET; 5) THENCE RUN SOUTH 70°37'50" EAST, A DISTANCE OF 23.34 FEET; 6) THENCE RUN SOUTH 65°59'05" EAST, A DISTANCE OF 142.77 FEET; 7) THENCE RUN SOUTH 71°48'27" EAST, A DISTANCE OF 41.59 FEET; 8) THENCE RUN SOUTH 73°29'01" EAST, A DISTANCE OF 85.77 FEET; 9) THENCE RUN NORTH 83°59'28" EAST, A DISTANCE OF 72.88 FEET; 10) THENCE RUN NORTH 82°39'04" EAST, A DISTANCE OF 75.52 FEET; 11) THENCE RUN NORTH 22°53'15" EAST, A DISTANCE OF 49.24 FEET; 12) THENCE RUN NORTH 42°47'28" EAST, A DISTANCE OF 36.32 FEET; 13) THENCE RUN NORTH 66°51'09" EAST, A DISTANCE OF 48.16 FEET; 14) THENCE RUN NORTH 82°25'46" EAST, A DISTANCE OF 75.22 FEET; 15) THENCE RUN NORTH 82°09'15" EAST, A DISTANCE OF 66.23 FEET; 16) THENCE RUN NORTH 72°05'31" EAST, A DISTANCE OF 32.56 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF SECTION 9; 1) THENCE RUN SOUTH 00°30'28" WEST, ALONG SAID WEST LINE, A DISTANCE OF 107.66 FEET; 2) THENCE DEPARTING SAID WEST LINE, RUN SOUTH 89°33'30" EAST, A DISTANCE OF 841.08 FEET; 3) THENCE RUN SOUTH 02°20'16" EAST, A DISTANCE OF 303.39 FEET; 4) THENCE RUN SOUTH 60°11'33" EAST, A DISTANCE OF 535.18 FEET; 5) THENCE RUN SOUTH 00°10'55" WEST, A DISTANCE OF 387.25 FEET; 6) THENCE RUN SOUTH 00°48'18" WEST, A DISTANCE OF 599.91 FEET; 7) THENCE RUN SOUTH 88°56'30" EAST, A DISTANCE OF 2556.25 FEET; 8) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 5.52 FEET; 9) THENCE RUN SOUTH 43°39'58" WEST, A DISTANCE OF 170.17 FEET;

10) THENCE RUN SOUTH 13°50'45" WEST, A DISTANCE OF 147.54 FEET; 11) THENCE RUN SOUTH 26°56'42" EAST, A DISTANCE OF 135.90 FEET; 12) THENCE RUN SOUTH 41°29'44" EAST, A DISTANCE OF 127.17 FEET; 13) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 891.81 FEET; 14) THENCE RUN NORTH 88°56'27" WEST, A DISTANCE OF 65.00 FEET; 15) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 644.96 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF COUNTY ROAD NO. 470, THENCE RUN ALONG SAID NORTH AND EAST RIGHT-OF-WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN NORTH 88°56'30" WEST, A DISTANCE OF 2673.97 FEET TO A POINT OF CURVATURE OF A 1095.82 FOOT RADIUS CURVE CONCAVE TO THE NORTHEAST; 2) THENCE RUN NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 89°43'22" AN ARC DISTANCE OF 1716.01 FEET TO A POINT OF TANGENCY; 3) THENCE RUN NORTH 00°46'52" EAST, A DISTANCE OF 378.96 FEET TO A POINT OF CURVATURE OF A 1196.40 FOOT RADIUS CURVE CONCAVE TO THE WEST; 4) THENCE RUN NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 30°56'25" AN ARC DISTANCE OF 646.07 FEET TO A POINT OF NON-TANGENCY; THENCE DEPARTING SAID RIGHT-OF-WAY LINE, RUN S89°13'08"E, A DISTANCE OF 120.24 FEET TO A POINT ON THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 17; THENCE RUN NORTH 00°46'52" EAST, ALONG SAID EAST LINE, A DISTANCE OF 535.00 FEET TO THE SOUTHWEST CORNER OF SAID SECTION 9; THENCE RUN NORTH 00°30'28" EAST, ALONG THE WEST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 100.00 FEET; THENCE RUN NORTH 89°24'17" WEST, A DISTANCE OF 807.90 FEET; THENCE RUN SOUTH 00°30'28" WEST, A DISTANCE OF 99.99 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF SAID COUNTY ROAD NO. 470, SAID POINT BEING ON A 1196.40 FOOT RADIUS NON-TANGENT CURVE CONCAVE TO THE SOUTH WHOSE RADIUS POINT BEARS SOUTH 17°12'59" WEST; THENCE RUN WESTERLY ALONG SAID NORTHERLY RIGHT-OF-WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 16°37'16" AN ARC DISTANCE OF 347.07 FEET TO A POINT OF TANGENCY; 2) THENCE RUN NORTH 89°24'17" WEST, A DISTANCE OF 1499.54 FEET TO THE EAST LINE OF THE SOUTHWEST 1/4 OF AFORESAID SECTION 8; THENCE DEPARTING SAID WEST LINE RUN NORTH 89°23'48" WEST, A DISTANCE OF 2315.45 FEET; THENCE NORTH 84°15'10" WEST, A DISTANCE OF 213.38 FEET; THENCE DEPARTING SAID NORTH RIGHT-OF-WAY LINE, RUN NORTH 42°26'19" WEST, A DISTANCE OF 1675.88 FEET; THENCE RUN SOUTH 47°33'41" WEST, A DISTANCE OF 270.00 FEET TO A POINT ON THE NORTHEASTERLY RIGHT-OF-WAY LINE OF THE FLORIDA TURNPIKE (STATE ROAD NO. 91, A VARIABLE WIDTH RIGHT-OF-WAY, THENCE RUN NORTH 42°26'19" WEST, ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 5966.03 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 6; THENCE DEPARTING SAID NORTHEASTERLY RIGHT-OF-WAY LINE, RUN NORTH 00°45'14" EAST, ALONG SAID WEST LINE, A DISTANCE OF 2487.91 FEET TO THE POINT OF BEGINNING.

AND:

A PORTION OF SECTION 9, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID SECTION 9; THENCE RUN SOUTH $89^{\circ}11'07''$ EAST, ALONG THE SOUTH LINE OF THE SOUTHWEST $1/4$ OF SAID SECTION 9, A DISTANCE OF 2,650.14 FEET TO THE SOUTHEAST CORNER OF THE SOUTHWEST $1/4$ OF SAID SECTION 9; THENCE DEPARTING SAID SOUTH LINE, RUN NORTH $00^{\circ}45'24''$ EAST, ALONG THE EAST LINE OF THE SOUTHWEST $1/4$ OF SAID SECTION 9, A DISTANCE OF 1,340.43 FEET TO THE POINT OF BEGINNING; THENCE DEPARTING SAID EAST LINE, RUN THE FOLLOWING FIVE (5) COURSES AND DISTANCES: 1) THENCE RUN NORTH $90^{\circ}00'00''$ WEST, A DISTANCE OF 1427.39 FEET; 2) THENCE RUN NORTH $20^{\circ}12'05''$ EAST, A DISTANCE OF 896.56 FEET; 3) THENCE RUN SOUTH $89^{\circ}45'55''$ EAST, A DISTANCE OF 1510.88 FEET; 4) THENCE RUN SOUTH $00^{\circ}00'00''$ EAST, A DISTANCE OF 538.26 FEET; 5) THENCE RUN NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 1602.12 FEET; THENCE THE FOLLOWING TWO (2) COURSES AND DISTANCES: 1) THENCE RUN SOUTH $00^{\circ}36'49''$ WEST, A DISTANCE OF 831.10 FEET; 2) THENCE RUN NORTH $88^{\circ}50'30''$ WEST, A DISTANCE OF 192.44 FEET; THENCE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN NORTH $74^{\circ}45'27''$ WEST, A DISTANCE OF 957.72 FEET; 2) THENCE RUN NORTH $90^{\circ}00'00''$ WEST, A DISTANCE OF 631.59 FEET; 3) THENCE RUN NORTH $01^{\circ}16'27''$ EAST, A DISTANCE OF 278.48 FEET; 4) THENCE RUN NORTH $90^{\circ}00'00''$ WEST, A DISTANCE OF 244.47 FEET TO THE POINT OF BEGINNING.



INTERLOCAL AGREEMENT BETWEEN THE CITY OF LEESBURG, FLORIDA AND WILDWOOD UTILITY DEPENDENT DISTRICT

THIS INTERLOCAL AGREEMENT (the "Agreement") is entered into by and between the CITY OF LEESBURG, FLORIDA (the "City"), and WILDWOOD UTILITY DEPENDENT DISTRICT (the "District") on this 26 day of July, 2021.

RECITALS:

A. On March 22, 2021, the City of Wildwood, Florida, exercised the power granted to it pursuant to §189.02, Florida Statutes, by adopting City of Wildwood Ordinance No. 2021-16 (the "Enabling Ordinance") which created the District as a dependent special district of the City of Wildwood for the purposes, among others, of acquiring and operating a potable water utility system and a wastewater utility system (the "Utility Systems").

B. The Utility Systems have heretofore been owned and operated by South Sumter Utility Company, LLC, a Florida limited liability company, which provided potable water service within a defined service area (the "Water Service Area") approved by the Florida Public Service Commission (the "FPSC") pursuant to FPSC Certificate No. 669-W, and also provided wastewater utility services within a defined service area (the "Sewer Service Area") pursuant to FPSC Certificate No. 571-S.

C. The Water Service Area and the Sewer Service Area encompass property located within the City of Wildwood, within the City of Leesburg and within unincorporated areas of Sumter County (the "County").

D. The District proposes to exercise those powers conferred upon it pursuant to Chapter 189, Florida Statutes, the Enabling Ordinance and pursuant to that certain Franchise Agreement adopted by the City of Wildwood as Ordinance No. O2017-23 on May 8, 2017 (the "Franchise Agreement"), as each may from time-to-time be amended.

E. In exercising its powers the District intends, among other things, to provide potable water service and sanitary sewer service to certain property located outside the District's geographic boundaries and within the City of Leesburg (the "Property") as more fully described on Exhibit "A" attached hereto and incorporated by reference herein.

F. Pursuant to Section 163.01, *et seq.*, Florida Statutes (a/k/a the "Florida Interlocal Cooperation Act"), the City and the District may provide by interlocal agreement for the District to exercise powers outside its geographic boundaries and within the City.

G. The City is a Florida municipal corporation authorized by Chapter 166, Florida Statutes to provide for the health, safety and welfare of its citizens.

NOW THEREFORE, the City and the District agree as follows:

1. ***Authority.*** This Agreement is entered into pursuant to the authority set forth in Chapters 163 and 189, Florida Statutes (2020).

2. ***Definitions.*** Capitalized terms used and not otherwise defined in this Agreement shall have the meaning ascribed to such term in Chapter 189, Florida Statutes.

3. ***Additional Powers and Duties of the District.***

a. In addition to any powers that the District may have, the District shall have and is hereby granted the right and authority to provide potable water supply and wastewater treatment services and to exercise all of the powers necessary or incidental thereto, including the right to set and collect fees, in that area of the City described and depicted on **Exhibit "A,"** as though the area was included within the geographic boundaries of the District.

b. Nothing in this Agreement shall be construed to authorize the District to charge Chapter 189 assessments or ad valorem taxes outside of the geographic boundaries of the District.

4. ***Indemnification of City by District.*** To the extent permitted by law (not to be construed as a waiver of sovereign immunity), the District shall indemnify and hold harmless the City for all acts or omissions of the District arising out of authority granted herein, and in connection with the performance of this Agreement. Notwithstanding the foregoing, this indemnification is not intended to waive the sovereign immunity of either party or to extend to or assume liability for the negligence of any indemnified party. The liability pursuant to the indemnification hereunder shall be limited to the same extent and in the same manner as the District's liability for tort claims is limited pursuant to Section 768.28, Florida Statutes.

5. ***Revenue Bonds; City Not Liable.*** The City acknowledges that the District may issue bonds of the District in accordance with the Constitution and laws of the State of Florida and pursuant to Chapter 189, Florida Statutes, to finance the acquisition, construction and expansion of facilities, which bonds may be secured by and payable from revenues derived from the operation of the facilities, including revenues from the service provided within the territory governed by this Agreement. Any such revenue bonds issued by the District shall neither be, nor constitute, general obligation or indebtedness of the City, the State of Florida or any political subdivision thereof, but shall be payable solely from and secured by a lien upon and a pledge of revenues of the facilities and all monies in the funds and accounts established under the indenture pursuant to which any such bonds are issued or other security provided by the District, in the manner and to the extent provided in such indenture. No bondholder shall ever have the right to compel the exercise of the ad valorem taxing power of the City, or the State of Florida, or of any political subdivision thereof, or taxation in any form on any real or personal property to pay any such bonds or the interest thereon, nor shall any bondholder be entitled to payment of such

principal and interest from any other funds of the City, the State of Florida, or any political subdivision thereof, other than from the security pledged by the District in such indenture.

6. **Term.** Unless earlier terminated or extended by mutual agreement of the parties, this Agreement shall expire ninety-nine (99) years from the date hereof.

7. **Amendment.** This Agreement may be modified or terminated in writing only by the mutual agreement of both parties in accordance with their respective laws, rules and procedures. Upon termination of this Agreement, the City shall have no duty to maintain or service and shall have no ownership interest in any personal property in place pursuant to this Agreement.

8. **Severability.** If any one or more of the covenants, agreements, or provisions of this Agreement shall be held contrary to any expressed provision of law or contrary to any policy or expressed law, although not expressly prohibited, any reason whatsoever be held invalid, then such covenants, agreements, or provisions shall be null and void, and shall be deemed separate from the remaining covenants, agreements or provisions of this Agreement.

9. **Matters Unaffected.** No right or obligation that may currently or subsequently exist respecting the parties and their relationship one to the other shall be deemed waived or otherwise affected by this Agreement unless such right or obligation is specifically addressed herein.

10. **Effective Date.** This Agreement shall become immediately effective once it has been executed by both of the parties hereto.

[Signatures on following page]

IN WITNESS WHEREOF, the City and the District have executed this Agreement by their duly authorized representative.

ATTEST:

CITY OF LEESBURG, FLORIDA

J. Andi Purvis
Name: J. Andi Purvis
Title: City Clerk

By: John Christian
Name: John Christian
Title: Mayor

Approved as to Form

Paul A. Morrison, City Attorney

STATE OF FLORIDA
COUNTY OF SUMTER

Before me, the undersigned Notary Public, personally appeared John Christian who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity as Mayor of the CITY OF LEESBURG, a Florida municipal corporation by ☒ physical presence or ☐ online notarization, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

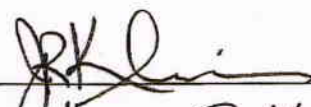
Anna Rottermond
Notary Public, State of Florida
My Commission expires:



ATTEST:

**WILDWOOD UTILITY DEPENDENT
DISTRICT**

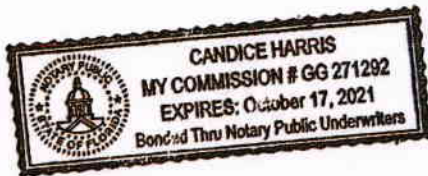

Name: Kenneth C. Blocker
Title: Deputy District Manager

By: 
Name: James R. Klima
Title: Vice Chairman

STATE OF FLORIDA
COUNTY OF SUMTER

Before me, the undersigned Notary Public, personally appeared James Klima who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity as Vice Chairman of the WILDWOOD UTILITY DEPENDENT DISTRICT, a dependent district of the City of Wildwood, Florida by ☒ physical presence or ☐ online notarization, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.



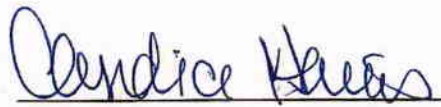

Notary Public, State of Florida
My Commission expires:

Exhibit "A"

Legal Description / Depiction

THOSE PORTIONS OF SECTIONS 6, 7, 8, 9, 16, AND 17, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF SAID SECTION 6, WHICH IS THE POINT OF BEGINNING; THENCE RUN NORTH 00°39'41" EAST, ALONG THE WEST LINE OF THE NORTHWEST 1/4 OF SAID SECTION 6, A DISTANCE OF 2360.48 FEET; THENCE DEPARTING SAID WEST LINE, RUN SOUTH 30°29'04" EAST, A DISTANCE OF 19.79 FEET; THENCE RUN SOUTH 20°37'14" EAST, A DISTANCE OF 84.19 FEET; THENCE RUN SOUTH 76°53'11" EAST, A DISTANCE OF 47.78 FEET; THENCE RUN SOUTH 36°10'15" EAST, A DISTANCE OF 68.70 FEET; THENCE RUN SOUTH 53°58'30" EAST, A DISTANCE OF 83.28 FEET; THENCE RUN SOUTH 44°52'44" EAST, A DISTANCE OF 70.96 FEET; THENCE RUN SOUTH 03°00'03" WEST, A DISTANCE OF 85.15 FEET; THENCE RUN SOUTH 64°52'10" EAST, A DISTANCE OF 45.25 FEET; THENCE RUN SOUTH 88°04'24" EAST, A DISTANCE OF 34.38 FEET; THENCE RUN NORTH 09°21'14" EAST, A DISTANCE OF 78.78 FEET; THENCE RUN SOUTH 88°37'45" EAST, A DISTANCE OF 36.40 FEET; THENCE RUN NORTH 61°16'45" EAST, A DISTANCE OF 78.67 FEET; THENCE RUN NORTH 79°11'16" EAST, A DISTANCE OF 87.21 FEET; THENCE RUN NORTH 82°04'48" EAST, A DISTANCE OF 69.61 FEET; THENCE RUN NORTH 60°17'41" EAST, A DISTANCE OF 102.77 FEET; THENCE RUN SOUTH 46°03'35" EAST, A DISTANCE OF 89.04 FEET; THENCE RUN SOUTH 25°57'33" EAST, A DISTANCE OF 431.46 FEET; THENCE RUN SOUTH 46°18'25" EAST, A DISTANCE OF 100.01 FEET; THENCE RUN SOUTH 80°46'10" EAST, A DISTANCE OF 82.69 FEET; THENCE RUN SOUTH 82°49'12" EAST, A DISTANCE OF 85.20 FEET; THENCE RUN SOUTH 39°42'02" EAST, A DISTANCE OF 45.75 FEET; THENCE RUN SOUTH 14°23'50" WEST, A DISTANCE OF 70.58 FEET; THENCE RUN SOUTH 29°58'34" EAST, A DISTANCE OF 76.07 FEET; THENCE RUN SOUTH 23°08'46" EAST, A DISTANCE OF 39.04 FEET; THENCE RUN SOUTH 11°00'19" WEST, A DISTANCE OF 95.71 FEET; THENCE RUN SOUTH 09°22'14" WEST, A DISTANCE OF 123.51 FEET; THENCE RUN SOUTH 09°41'56" EAST, A DISTANCE OF 80.26 FEET; THENCE RUN SOUTH 43°34'44" EAST, A DISTANCE OF 98.73 FEET; THENCE RUN NORTH 76°35'25" EAST, A DISTANCE OF 50.82 FEET; THENCE RUN SOUTH 62°33'16" EAST, A DISTANCE OF 86.58 FEET; THENCE RUN SOUTH 64°36'42" EAST, A DISTANCE OF 71.30 FEET; THENCE RUN NORTH 76°42'30" EAST, A DISTANCE OF 44.48 FEET; THENCE RUN SOUTH 32°12'12" EAST, A DISTANCE OF 957.86 FEET; THENCE RUN SOUTH 07°10'01" WEST, A DISTANCE OF 91.08 FEET; THENCE RUN SOUTH 61°21'16" EAST, A DISTANCE OF 47.28 FEET; THENCE RUN SOUTH 40°28'15" EAST, A DISTANCE OF 120.86 FEET; THENCE RUN SOUTH 44°33'11" EAST, A DISTANCE OF 69.24 FEET; THENCE RUN SOUTH 37°26'37" EAST, A DISTANCE OF 89.41 FEET; THENCE RUN SOUTH 07°06'18" EAST, A DISTANCE OF 113.64 FEET; THENCE RUN SOUTH 09°52'34" EAST, A DISTANCE OF 113.85 FEET; THENCE RUN SOUTH 35°28'16" WEST, A DISTANCE OF 89.69 FEET; THENCE RUN SOUTH 64°22'33" EAST, A DISTANCE OF 118.81 FEET; THENCE RUN SOUTH 52°22'56" EAST, A DISTANCE OF 90.58 FEET; THENCE RUN NORTH 79°20'02" EAST, A DISTANCE OF 136.10 FEET; THENCE RUN NORTH 52°22'55" EAST, A DISTANCE OF 86.83 FEET;

THENCE RUN NORTH 36°24'30" EAST, A DISTANCE OF 105.87 FEET; THENCE RUN NORTH 48°55'55" EAST, A DISTANCE OF 45.49 FEET; THENCE RUN SOUTH 89°56'18" EAST, A DISTANCE OF 151.08 FEET; THENCE RUN NORTH 24°38'40" EAST, A DISTANCE OF 110.35 FEET; THENCE RUN NORTH 46°09'26" EAST, A DISTANCE OF 81.02 FEET; THENCE RUN SOUTH 86°18'52" EAST, A DISTANCE OF 62.24 FEET; THENCE RUN SOUTH 27°38'50" EAST, A DISTANCE OF 68.64 FEET; THENCE RUN SOUTH 41°23'00" EAST, A DISTANCE OF 95.74 FEET; THENCE RUN SOUTH 09°19'22" EAST, A DISTANCE OF 161.00 FEET; THENCE RUN SOUTH 22°58'56" EAST, A DISTANCE OF 78.10 FEET; THENCE RUN SOUTH 41°13'52" WEST, A DISTANCE OF 71.83 FEET; THENCE RUN SOUTH 67°32'49" WEST, A DISTANCE OF 60.90 FEET; THENCE RUN SOUTH 22°37'04" WEST, A DISTANCE OF 125.78 FEET; THENCE RUN SOUTH 05°54'07" WEST, A DISTANCE OF 58.17 FEET; THENCE RUN SOUTH 09°17'29" EAST, A DISTANCE OF 113.07 FEET; THENCE RUN SOUTH 17°42'35" WEST, A DISTANCE OF 84.59 FEET; THENCE RUN SOUTH 54°18'47" EAST, A DISTANCE OF 86.37 FEET; THENCE RUN SOUTH 59°31'01" EAST, A DISTANCE OF 114.87 FEET; THENCE RUN SOUTH 62°38'05" EAST, A DISTANCE OF 134.39 FEET; THENCE RUN SOUTH 39°09'25" EAST, A DISTANCE OF 51.70 FEET; THENCE RUN SOUTH 80°59'23" EAST, A DISTANCE OF 80.02 FEET; THENCE RUN NORTH 35°54'34" EAST, A DISTANCE OF 63.23 FEET; THENCE RUN SOUTH 74°27'55" EAST, A DISTANCE OF 81.89 FEET; THENCE RUN SOUTH 04°00'12" EAST, A DISTANCE OF 73.97 FEET; THENCE RUN SOUTH 80°14'56" EAST, A DISTANCE OF 67.06 FEET; THENCE RUN SOUTH 62°54'57" EAST, A DISTANCE OF 47.02 FEET; THENCE RUN SOUTH 80°58'05" EAST, A DISTANCE OF 47.16 FEET; THENCE RUN NORTH 50°24'47" EAST, A DISTANCE OF 52.77 FEET; THENCE RUN NORTH 16°30'08" WEST, A DISTANCE OF 34.10 FEET; THENCE RUN NORTH 00°36'32" WEST, A DISTANCE OF 52.85 FEET; THENCE RUN SOUTH 40°59'45" EAST, A DISTANCE OF 106.23 FEET; THENCE RUN SOUTH 55°44'00" EAST, A DISTANCE OF 86.62 FEET; THENCE RUN SOUTH 33°10'27" EAST, A DISTANCE OF 83.20 FEET; THENCE RUN SOUTH 55°17'24" EAST, A DISTANCE OF 68.84 FEET; THENCE RUN SOUTH 46°21'25" EAST, A DISTANCE OF 101.01 FEET; THENCE RUN NORTH 74°50'26" EAST, A DISTANCE OF 86.17 FEET; THENCE RUN SOUTH 82°04'41" EAST, A DISTANCE OF 120.38 FEET; THENCE RUN NORTH 58°22'49" EAST, A DISTANCE OF 68.80 FEET; THENCE RUN SOUTH 60°56'38" EAST, A DISTANCE OF 75.22 FEET; THENCE RUN SOUTH 03°14'40" WEST, A DISTANCE OF 76.66 FEET; THENCE RUN SOUTH 50°59'10" WEST, A DISTANCE OF 90.51 FEET; THENCE RUN SOUTH 36°37'10" WEST, A DISTANCE OF 76.43 FEET; THENCE RUN SOUTH 12°29'53" EAST, A DISTANCE OF 471.98 FEET; THENCE RUN SOUTH 24°47'34" EAST, A DISTANCE OF 104.62 FEET; THENCE RUN SOUTH 12°21'53" WEST, A DISTANCE OF 65.63 FEET; THENCE RUN SOUTH 18°03'40" EAST, A DISTANCE OF 67.17 FEET; THENCE RUN SOUTH 25°58'11" EAST, A DISTANCE OF 64.57 FEET; THENCE RUN SOUTH 27°55'06" EAST, A DISTANCE OF 100.44 FEET; THENCE RUN SOUTH 35°22'32" WEST, A DISTANCE OF 59.70 FEET; THENCE RUN SOUTH 13°35'06" EAST, A DISTANCE OF 68.53 FEET; THENCE RUN SOUTH 51°53'59" EAST, A DISTANCE OF 156.93 FEET; THENCE RUN SOUTH 66°50'45" EAST, A DISTANCE OF 64.60 FEET; THENCE RUN SOUTH 48°38'48" WEST, A DISTANCE OF 54.10 FEET; THENCE RUN SOUTH 08°34'50" WEST, A DISTANCE OF 80.78 FEET; THENCE RUN SOUTH 08°53'51" WEST, A DISTANCE OF 102.76 FEET; THENCE RUN SOUTH 13°03'25" WEST, A DISTANCE OF 64.08 FEET; THENCE RUN SOUTH 27°21'03"

WEST, A DISTANCE OF 92.67 FEET; THENCE RUN SOUTH 58°32'05" WEST, A DISTANCE OF 39.73 FEET; THENCE RUN SOUTH 05°28'43" WEST, A DISTANCE OF 111.73 FEET; THENCE RUN SOUTH 12°31'44" WEST, A DISTANCE OF 83.93 FEET; THENCE RUN SOUTH 55°17'54" WEST, A DISTANCE OF 62.16 FEET; THENCE RUN NORTH 84°37'02" WEST, A DISTANCE OF 51.91 FEET; THENCE RUN NORTH 88°34'03" WEST, A DISTANCE OF 32.60 FEET; THENCE RUN SOUTH 42°06'52" WEST, A DISTANCE OF 58.01 FEET; THENCE RUN SOUTH 12°33'12" WEST, A DISTANCE OF 37.53 FEET; THENCE RUN SOUTH 20°36'57" WEST, A DISTANCE OF 33.88 FEET; THENCE RUN SOUTH 20°04'52" EAST, A DISTANCE OF 53.52 FEET; THENCE RUN SOUTH 24°42'25" EAST, A DISTANCE OF 74.30 FEET; THENCE RUN SOUTH 30°43'24" EAST, A DISTANCE OF 665.00 FEET; THENCE RUN SOUTH 76°34'14" EAST, A DISTANCE OF 477.21 FEET; THENCE RUN SOUTH 71°58'41" EAST, A DISTANCE OF 165.94 FEET; THENCE RUN SOUTH 54°48'46" EAST, A DISTANCE OF 79.68 FEET; THENCE RUN SOUTH 62°41'15" EAST, A DISTANCE OF 108.65 FEET; THENCE RUN SOUTH 62°55'30" EAST, A DISTANCE OF 667.14 FEET; THENCE RUN SOUTH 60°27'48" EAST, A DISTANCE OF 87.14 FEET; THENCE RUN SOUTH 64°03'50" EAST, A DISTANCE OF 106.68 FEET; THENCE RUN SOUTH 43°54'25" EAST, A DISTANCE OF 79.20 FEET; THENCE RUN SOUTH 72°01'07" EAST, A DISTANCE OF 124.60 FEET; THENCE RUN SOUTH 60°09'14" EAST, A DISTANCE OF 62.29 FEET; THENCE RUN SOUTH 31°27'02" EAST, A DISTANCE OF 86.64 FEET; THENCE RUN SOUTH 63°57'31" EAST, A DISTANCE OF 63.36 FEET; THENCE RUN NORTH 89°40'02" EAST, A DISTANCE OF 61.47 FEET; THENCE RUN SOUTH 25°03'35" EAST, A DISTANCE OF 41.98 FEET; THENCE RUN SOUTH 58°26'41" EAST, A DISTANCE OF 77.10 FEET; THENCE RUN NORTH 64°51'43" EAST, A DISTANCE OF 59.71 FEET; THENCE RUN NORTH 22°27'00" EAST, A DISTANCE OF 133.33 FEET; THENCE RUN NORTH 52°49'57" EAST, A DISTANCE OF 66.67 FEET; THENCE RUN NORTH 35°29'20" EAST, A DISTANCE OF 82.69 FEET; THENCE RUN NORTH 27°10'34" EAST, A DISTANCE OF 56.95 FEET; THENCE RUN SOUTH 79°02'53" EAST, A DISTANCE OF 94.44 FEET; THENCE RUN NORTH 62°59'52" EAST, A DISTANCE OF 87.39 FEET; THENCE RUN SOUTH 55°10'19" EAST, A DISTANCE OF 51.33 FEET; THENCE RUN SOUTH 56°42'06" EAST, A DISTANCE OF 76.72 FEET; THENCE RUN SOUTH 69°38'47" EAST, A DISTANCE OF 98.62 FEET; THENCE RUN SOUTH 33°07'22" EAST, A DISTANCE OF 66.32 FEET; THENCE RUN SOUTH 12°34'18" EAST, A DISTANCE OF 67.51 FEET; THENCE RUN SOUTH 73°43'09" EAST, A DISTANCE OF 32.57 FEET; THENCE RUN NORTH 88°46'08" EAST, A DISTANCE OF 89.59 FEET; THENCE RUN SOUTH 72°00'24" EAST, A DISTANCE OF 88.54 FEET; THENCE RUN NORTH 82°00'35" EAST, A DISTANCE OF 82.23 FEET; THENCE RUN NORTH 28°08'41" EAST, A DISTANCE OF 77.60 FEET; THENCE RUN SOUTH 79°52'28" EAST, A DISTANCE OF 72.13 FEET; THENCE RUN SOUTH 84°08'18" EAST, A DISTANCE OF 76.52 FEET; THENCE RUN SOUTH 50°04'27" EAST, A DISTANCE OF 116.72 FEET; THENCE RUN SOUTH 18°05'38" EAST, A DISTANCE OF 86.72 FEET; THENCE RUN SOUTH 11°26'26" WEST, A DISTANCE OF 91.89 FEET; THENCE RUN SOUTH 29°04'26" EAST, A DISTANCE OF 89.79 FEET; THENCE RUN SOUTH 09°58'55" EAST, A DISTANCE OF 91.28 FEET; THENCE RUN SOUTH 40°14'22" EAST, A DISTANCE OF 56.45 FEET; THENCE RUN SOUTH 43°10'08" EAST, A DISTANCE OF 86.77 FEET; THENCE RUN SOUTH 30°23'40" EAST, A DISTANCE OF 63.23 FEET; THENCE RUN SOUTH 36°06'06" WEST, A DISTANCE OF 69.17 FEET; THENCE RUN SOUTH 49°24'38" EAST, A DISTANCE OF 39.36 FEET; THENCE RUN

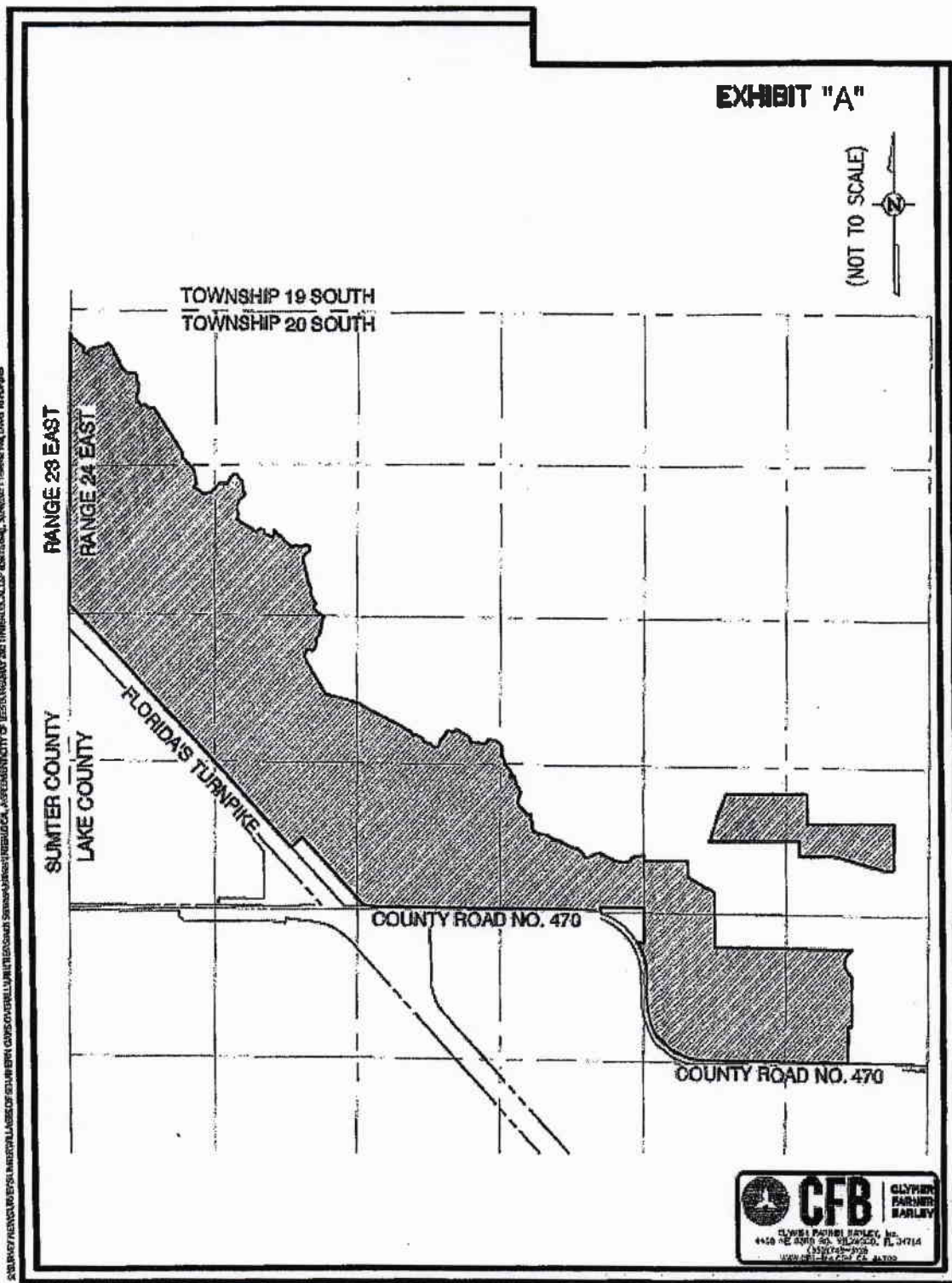
NORTH 51°47'53" EAST, A DISTANCE OF 66.55 FEET; THENCE RUN SOUTH 18°39'03" EAST, A DISTANCE OF 66.42 FEET; THENCE RUN SOUTH 13°29'51" EAST, A DISTANCE OF 121.98 FEET; THENCE RUN SOUTH 37°08'09" EAST, A DISTANCE OF 78.28 FEET; THENCE RUN SOUTH 18°59'20" EAST, A DISTANCE OF 85.31 FEET; THENCE RUN SOUTH 29°01'05" WEST, A DISTANCE OF 50.31 FEET; THENCE RUN SOUTH 14°39'12" WEST, A DISTANCE OF 122.19 FEET; THENCE RUN SOUTH 18°44'14" EAST, A DISTANCE OF 78.53 FEET; THENCE RUN SOUTH 53°17'25" EAST, A DISTANCE OF 80.53 FEET; THENCE RUN SOUTH 37°24'41" EAST, A DISTANCE OF 83.16 FEET; THENCE RUN SOUTH 55°25'31" EAST, A DISTANCE OF 71.44 FEET; THENCE RUN NORTH 58°27'23" EAST, A DISTANCE OF 43.35 FEET; THENCE RUN SOUTH 19°10'27" EAST, A DISTANCE OF 37.15 FEET; THENCE RUN SOUTH 63°34'27" WEST, A DISTANCE OF 31.07 FEET; THENCE RUN SOUTH 22°20'25" EAST, A DISTANCE OF 134.31 FEET; THENCE RUN SOUTH 08°26'23" WEST, A DISTANCE OF 67.96 FEET; THENCE RUN SOUTH 22°50'36" EAST, A DISTANCE OF 95.16 FEET; THENCE RUN SOUTH 68°08'39" EAST, A DISTANCE OF 101.39 FEET; THENCE RUN SOUTH 84°06'33" EAST, A DISTANCE OF 143.78 FEET; THENCE RUN SOUTH 53°36'32" EAST, A DISTANCE OF 79.23 FEET; THENCE RUN SOUTH 62°30'27" EAST, A DISTANCE OF 79.89 FEET; THENCE RUN SOUTH 80°26'17" EAST, A DISTANCE OF 103.16 FEET; THENCE RUN SOUTH 50°11'10" EAST, A DISTANCE OF 58.15 FEET; THENCE RUN SOUTH 66°52'59" EAST, A DISTANCE OF 72.77 FEET; THENCE RUN SOUTH 63°53'24" EAST, A DISTANCE OF 143.33 FEET; THENCE RUN SOUTH 83°14'16" EAST, A DISTANCE OF 82.39 FEET; THENCE RUN SOUTH 46°01'21" EAST, A DISTANCE OF 132.57 FEET; THENCE RUN SOUTH 30°59'41" EAST, A DISTANCE OF 81.79 FEET; THENCE RUN NORTH 86°11'27" EAST, A DISTANCE OF 73.17 FEET; THENCE RUN NORTH 62°36'40" EAST, A DISTANCE OF 109.25 FEET; THENCE RUN NORTH 76°42'21" EAST, A DISTANCE OF 117.81 FEET; 1) THENCE RUN SOUTH 00°30'28" WEST, A DISTANCE OF 58.37 FEET; 2) THENCE RUN NORTH 59°53'32" EAST, A DISTANCE OF 54.81 FEET; 3) THENCE RUN SOUTH 43°52'35" EAST, A DISTANCE OF 38.23 FEET; 4) THENCE RUN SOUTH 75°34'26" EAST, A DISTANCE OF 45.20 FEET; 5) THENCE RUN SOUTH 70°37'50" EAST, A DISTANCE OF 23.34 FEET; 6) THENCE RUN SOUTH 65°59'05" EAST, A DISTANCE OF 142.77 FEET; 7) THENCE RUN SOUTH 71°48'27" EAST, A DISTANCE OF 41.59 FEET; 8) THENCE RUN SOUTH 73°29'01" EAST, A DISTANCE OF 85.77 FEET; 9) THENCE RUN NORTH 83°59'28" EAST, A DISTANCE OF 72.88 FEET; 10) THENCE RUN NORTH 82°39'04" EAST, A DISTANCE OF 75.52 FEET; 11) THENCE RUN NORTH 22°53'15" EAST, A DISTANCE OF 49.24 FEET; 12) THENCE RUN NORTH 42°47'28" EAST, A DISTANCE OF 36.32 FEET; 13) THENCE RUN NORTH 66°51'09" EAST, A DISTANCE OF 48.16 FEET; 14) THENCE RUN NORTH 82°25'46" EAST, A DISTANCE OF 75.22 FEET; 15) THENCE RUN NORTH 82°09'15" EAST, A DISTANCE OF 66.23 FEET; 16) THENCE RUN NORTH 72°05'31" EAST, A DISTANCE OF 32.56 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF SECTION 9; 1) THENCE RUN SOUTH 00°30'28" WEST, ALONG SAID WEST LINE, A DISTANCE OF 107.66 FEET; 2) THENCE DEPARTING SAID WEST LINE, RUN SOUTH 89°33'30" EAST, A DISTANCE OF 841.08 FEET; 3) THENCE RUN SOUTH 02°20'16" EAST, A DISTANCE OF 303.39 FEET; 4) THENCE RUN SOUTH 60°11'33" EAST, A DISTANCE OF 535.18 FEET; 5) THENCE RUN SOUTH 00°10'55" WEST, A DISTANCE OF 387.25 FEET; 6) THENCE RUN SOUTH 00°48'18" WEST, A DISTANCE OF 599.91 FEET; 7) THENCE RUN SOUTH 88°56'30" EAST, A DISTANCE OF 2556.25 FEET; 8) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE

OF 5.52 FEET; 9) THENCE RUN SOUTH 43°39'58" WEST, A DISTANCE OF 170.17 FEET; 10) THENCE RUN SOUTH 13°50'45" WEST, A DISTANCE OF 147.54 FEET; 11) THENCE RUN SOUTH 26°56'42" EAST, A DISTANCE OF 135.90 FEET; 12) THENCE RUN SOUTH 41°29'44" EAST, A DISTANCE OF 127.17 FEET; 13) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 891.81 FEET; 14) THENCE RUN NORTH 88°56'27" WEST, A DISTANCE OF 65.00 FEET; 15) THENCE RUN SOUTH 00°49'33" WEST, A DISTANCE OF 644.96 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF COUNTY ROAD NO. 470, THENCE RUN ALONG SAID NORTH AND EAST RIGHT-OF-WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN NORTH 88°56'30" WEST, A DISTANCE OF 2673.97 FEET TO A POINT OF CURVATURE OF A 1095.82 FOOT RADIUS CURVE CONCAVE TO THE NORTHEAST; 2) THENCE RUN NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 89°43'22" AN ARC DISTANCE OF 1716.01 FEET TO A POINT OF TANGENCY; 3) THENCE RUN NORTH 00°46'52" EAST, A DISTANCE OF 378.96 FEET TO A POINT OF CURVATURE OF A 1196.40 FOOT RADIUS CURVE CONCAVE TO THE WEST; 4) THENCE RUN NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 30°56'25" AN ARC DISTANCE OF 646.07 FEET TO A POINT OF NON-TANGENCY; THENCE DEPARTING SAID RIGHT-OF-WAY LINE, RUN S89°13'08"E, A DISTANCE OF 120.24 FEET TO A POINT ON THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 17; THENCE RUN NORTH 00°46'52" EAST, ALONG SAID EAST LINE, A DISTANCE OF 535.00 FEET TO THE SOUTHWEST CORNER OF SAID SECTION 9; THENCE RUN NORTH 00°30'28" EAST, ALONG THE WEST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 100.00 FEET; THENCE RUN NORTH 89°24'17" WEST, A DISTANCE OF 807.90 FEET; THENCE RUN SOUTH 00°30'28" WEST, A DISTANCE OF 99.99 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF SAID COUNTY ROAD NO. 470, SAID POINT BEING ON A 1196.40 FOOT RADIUS NON-TANGENT CURVE CONCAVE TO THE SOUTH WHOSE RADIUS POINT BEARS SOUTH 17°12'59" WEST; THENCE RUN WESTERLY ALONG SAID NORTHERLY RIGHT-OF-WAY LINE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 16°37'16" AN ARC DISTANCE OF 347.07 FEET TO A POINT OF TANGENCY; 2) THENCE RUN NORTH 89°24'17" WEST, A DISTANCE OF 1499.54 FEET TO THE EAST LINE OF THE SOUTHWEST 1/4 OF AFORESAID SECTION 8; THENCE DEPARTING SAID WEST LINE RUN NORTH 89°23'48" WEST, A DISTANCE OF 2315.45 FEET; THENCE NORTH 84°15'10" WEST, A DISTANCE OF 213.38 FEET; THENCE DEPARTING SAID NORTH RIGHT-OF-WAY LINE, RUN NORTH 42°26'19" WEST, A DISTANCE OF 1675.88 FEET; THENCE RUN SOUTH 47°33'41" WEST, A DISTANCE OF 270.00 FEET TO A POINT ON THE NORTHEASTERLY RIGHT-OF-WAY LINE OF THE FLORIDA TURNPIKE (STATE ROAD NO. 91, A VARIABLE WIDTH RIGHT-OF-WAY, THENCE RUN NORTH 42°26'19" WEST, ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 5966.03 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 6; THENCE DEPARTING SAID NORTHEASTERLY RIGHT-OF-WAY LINE, RUN NORTH 00°45'14" EAST, ALONG SAID WEST LINE, A DISTANCE OF 2487.91 FEET TO THE POINT OF BEGINNING.

AND:

A PORTION OF SECTION 9, TOWNSHIP 20 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID SECTION 9; THENCE RUN SOUTH 89°11'07" EAST, ALONG THE SOUTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 2,650.14 FEET TO THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SAID SECTION 9; THENCE DEPARTING SAID SOUTH LINE, RUN NORTH 00°45'24" EAST, ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 9, A DISTANCE OF 1,340.43 FEET TO THE POINT OF BEGINNING; THENCE DEPARTING SAID EAST LINE, RUN THE FOLLOWING FIVE (5) COURSES AND DISTANCES: 1) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 1427.39 FEET; 2) THENCE RUN NORTH 20°12'05" EAST, A DISTANCE OF 896.56 FEET; 3) THENCE RUN SOUTH 89°45'55" EAST, A DISTANCE OF 1510.88 FEET; 4) THENCE RUN SOUTH 00°00'00" EAST, A DISTANCE OF 538.26 FEET; 5) THENCE RUN NORTH 90°00'00" EAST, A DISTANCE OF 1602.12 FEET; THENCE THE FOLLOWING TWO (2) COURSES AND DISTANCES: 1) THENCE RUN SOUTH 00°36'49" WEST, A DISTANCE OF 831.10 FEET; 2) THENCE RUN NORTH 88°50'30" WEST, A DISTANCE OF 192.44 FEET; THENCE THE FOLLOWING FOUR (4) COURSES AND DISTANCES: 1) THENCE RUN NORTH 74°45'27" WEST, A DISTANCE OF 957.72 FEET; 2) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 631.59 FEET; 3) THENCE RUN NORTH 01°16'27" EAST, A DISTANCE OF 278.48 FEET; 4) THENCE RUN NORTH 90°00'00" WEST, A DISTANCE OF 244.47 FEET TO THE POINT OF BEGINNING.



City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.C.1.

Meeting Date: March 27, 2023

From: Al Minner, (City Manager)

Subject: Resolution of the City Commission of the City of Leesburg, Florida, in Opposition to the passage of Florida House Bill 1331 sponsored by Representative Busatta Cabrera and Senate Bill 1380 sponsored by Senator Martin; and providing an effective date.

Staff Recommendation:

Approve resolution and provide a copy of the resolution to the Lake County Florida Legislative Delegation and issue said resolution to FMEA for further dissemination.

Analysis:

This is a companion item with the hiring of Gray Robinson concerning HB 1331.

Procurement Analysis:

N/A

Options:

1. Approve Resolution opposing House Bill 1331 as presented; or
2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

None

RESOLUTION NO. _____

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF
LEESBURG, FLORIDA, IN OPPOSITION TO THE PASSAGE OF
FLORIDA HOUSE BILL 1331 SPONSORED BY REPRESENTATIVE
BUSATTA CABRERA AND SENATE BILL 1380 SPONSORED BY
SENATOR MARTIN; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City of Leesburg has long history of operating a community-owned, locally controlled, not-for-profit electric utility for the benefit of all customers receiving electric utility services from the City of Leesburg Electric; and

WHEREAS, the City of Leesburg reinvests heavily in its utility infrastructure and prides itself in providing reliable, efficient, and affordable electric, natural gas, water and wastewater services to our 27,000 customers; and

WHEREAS, all of Leesburg Utility Systems make an annual contribution to the City's general fund in support of general governmental functions and operations of the City of Leesburg, including life and public safety services such as police and fire emergency services, and other health, safety, recreation, and welfare; and

WHEREAS, the Leesburg Utility System's contribution to the City's general fund for fiscal year 2022-2023 totaled \$9,400,000 (30% of total general revenues) in community reinvestment and supported a multitude of programs and services enjoyed by the City's residents, utility customers and visitors alike; and

WHEREAS, the City of Leesburg governs its Electric Utility transfer by and through its Incorporating Charter, which caps that total amount to 6% of Electric Revenues – less power supply costs; reflecting the same revenue streams for non-electric municipal corporations that receive franchise revenue from the sale of cooperative or investor owned utility sales; and,

WHEREAS, the City of Leesburg provides municipal services to non-resident customers by providing interlocal emergency service calls and offering other municipal services for no-fee or the same fee amount as residents pay for general services.

WHEREAS, House Bill 1331 and Senate Bill 1380 were introduced at the state level this legislative session and would allow the state to set caps on transfers of municipal electric, natural gas, water, and wastewater utility revenues to a municipal general fund to finance general government functions by dictating the limitation on the amount of such general fund contributions; and

WHEREAS, adoption of House Bill 1331 and Senate Bill 1380 would only serve to further hamstring a local government's ability to effectively utilize its financial resources to provide the programs and services it deems most appropriate to meet the needs of residents, utility customers and visitors of its community; and

WHEREAS, adoption of House Bill 1331 and Senate Bill 1380, with its restrictions on the use of revenues generated by utility operations, may impact the quality of credit ratings of municipal bonds issued to finance certain utility projects; and

WHEREAS, adoption of House Bill 1331 and Senate Bill 1380 creates an unreasonable standard of regulation that limits financial management and creates additional bureaucracy that would not be applicable to comparable cooperatives and investor owned utilities; and,

WHEREAS, the Mayor and City Commission finds that the potential harm to the City of Leesburg and its utility systems is sufficient that the Mayor and City Commission should inform the Florida Legislature that it is opposed to House Bill 1331 and Senate Bill 1380 and urges the Florida Legislature to defeat both bills.

NOW, THEREFORE BE IT RESOLVED by the Mayor and City Commission of the City of Leesburg, Florida, hereby strongly opposes HB 1331 and SB 1380, relating to municipal utilities, and respectfully urges the Florida Legislature to reject House Bill 1331 and Senate Bill 1380.

THAT this resolution shall take effect upon passage and adoption according to law.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held on the ____ day of _____, 2023.

James A. Burry, Jr., Mayor

ATTEST:

City Clerk

Miscellaneous Accounts Receivable Customers With Unpaid Balances

Prepared by Finance

January 31, 2023

CURRENTLY WORKED BY PROVIDING DEPARTMENT OR FINANCE

001 Fund

Gillette, Brian	Working with Marina/Boat not here	Marina Rent	279.55
Jennings, Matthew	Boat not here/ Sent to Attorney	Marina Rent	711.99
Leesburg Center for the Arts	Working with Police Dept	Security for Art Festival 3/11/22-3/12/22	720.00
Macallan Acquisitions	Working with Planning & Zoning	P&Z Traffic Study MPO	2,780.00
Matthews Hanna Construction	Working with Planning & Zoning	P&Z Traffic Study MPO	2,744.00
VPG Leesburg 1 LLC	Working with Planning & Zoning/Sent to Attorney	P&Z Traffic Study MPO	5,147.50
			<u>12,383.04</u>

013 Fund

Calhoun, Contessa	Working with Housing Dept	Housing Rent	2,641.00
			<u>2,641.00</u>

041 Fund

Nix, Corey	Working with Electric/ making payments	Apprentice Reimbursement	2,450.59
			<u>2,450.59</u>

510 Fund

Lowery, Clara Necole	Working with Fleet	Damage to City Property	2,238.67
			<u>2,238.67</u>

Total 19,713.30

001 FUND TOTAL	\$	12,383.04
013 FUND TOTAL	\$	2,641.00
041 FUND TOTAL	\$	2,450.59
510 FUND TOTAL	\$	2,238.67
	\$	<u><u>19,713.30</u></u>

Expected write offs as of Jan 31, 2023

Every September, the Finance Director informs the Commission the dollar amount of customer accounts to be written off. Listed below are the amounts for the prior fiscal years and how the City is trending for fiscal years 2021 and 2022

Fiscal Write Off Year	Projected Written Off	Actual Written Off	Add'l Amount Collected
2021-2022	281,753		
2020-2021	\$ 307,042	304,458.0	(\$2,584)
2019-2020	284,281	250,084	(34,197)
2018-2019	342,912	284,276	(58,636)
2017-2018	394,427	268,001	(126,426)
2016-2017	345,913	314,552	(31,361)
2015-2016	491,091	440,511	(50,580)
2014-2015	431,543	364,023	(67,519)
2013-2014	292,507	258,246	(34,261)
2012-2013	280,544 *	216,319	(64,225)
2011-2012	380,227 *	341,414	(38,813)

Projected
Fiscal year 2022 - Month by Month
10/01/21- 09/30/22

Month	Amount Written Off	Number of Accounts	
		Commercial	Residential
October	\$ 18,445	3	67
November	19,468	6	65
December	25,734	3	71
January	18,428	1	60
February	21,646	2	62
March	17,878	0	43
April	32,964	11	61
May	15,027	0	47
June	29,250	2	71
July	34,286	4	79
August	18,029	3	46
September	30,599	3	76
Accounts to be written off*	\$ 281,754	38	748
Prior Yr to Date	\$ 307,042	36	821
difference - () negative	\$ 25,288	(2)	73

Projected
Fiscal year 2023- Month by Month
10/01/22- 09/30/23

Month	Amount Written Off	Number of Accounts		Average Account Balance	
		Commercial	Residential	Commercial	Residential
October	\$ 23,873	5	77	185.97	266.97
November	34,977	1	90	165.85	284.19
December	52,217	6	119	365.75	347.00
January	48,307	4	76	237.64	303.17
February				157.19	1,790.76
March				0.00	415.78
April				1,030.32	354.60
May				0.00	319.73
June				381.48	401.23
July				6,811.79	347.77
August				433.27	363.67
September				1,896.88	327.73
Accounts to be written off	\$ 159,374	16	362		
Prior Yr to Date	\$ 82,075	13	263		
difference - () negative	\$ 77,299	3	99		

City of Leesburg, Florida
Report of **REVENUES** by Fund
For Period Beginning of **October 1, 2022- January 31, 2023** or **33%**

Fund Name	REVENUES				
	CURRENT YEAR			LAST YEAR	
	FY 23 Adjusted Budget	FY 23 Revenue	FY 23 Percentage	FY 22 Revenue	FY 22 Percentage
<u>General Fund</u>	30,508,797	13,211,377	43%	14,000,613	47%
<u>Special Revenue Fund</u>					
Housing Assistance	106,680	49,677	47%	32,771	34%
Debt Service Fund	1,745,218	1,608,036	92%	1,614,659	92%
Capital Projects Fund	6,326,541	590,064	9%	2,000,662	64%
Discretionary Sales Tax	2,599,868	655,333	25%	547,387	58%
Police Forfeiture Fund	-	40,449	0%	137	0%
Police Education Fund	-	1,381	0%	1,097	0%
Gas Tax	800,000	230,946	29%	192,921	26%
Police Impact Fees	-	216,570	0%	52,355	0%
Fire Impact Fees	-	19,174	0%	46,276	0%
Recreation Impact Fees	-	30,826	0%	84,677	0%
Building Fund	1,073,600	337,781	31%	309,600	30%
<u>Community Redevelopment Agencies</u>					
Greater Leesburg CRA fund	752,463	752,055	100%	557,691	98%
Carver Heights CRA fund	899,168	649,605	72%	506,660	99%
Highway 27/441 CRA fund	1,829,915	1,814,467	99%	1,355,578	99%
<u>Enterprise Funds</u>					
Stormwater Utility Fund	1,916,746	588,583	31%	554,407	46%
Electric Utility Fund	95,863,940	26,564,665	28%	22,326,278	35%
Gas Utility Fund	9,906,850	4,097,940	41%	3,189,010	40%
Water Utility Fund	11,067,692	3,516,436	32%	3,310,788	34%
Wastewater Utility Fund	15,386,454	4,876,761	32%	10,594,714	56%
Solid Waste Utility Fund	4,962,610	1,649,693	33%	1,559,607	34%
Airport Fund	6,056,251	578,687	10%	545,150	9%
<u>Internal Services Fund</u>					
Health Insurance Fund	7,769,137	1,996,586	26%	2,624,241	35%
Workers Comp Insurance Fund	1,160,309	370,511	32%	278,996	42%
Fleet Maintenance Fund	3,771,811	942,440	25%	886,006	24%
<u>Pension Trust Funds</u>					
Police Retirement Trust Fund	2,223,377	2,938,702	132%	295,437	15%
Fire Retirement Trust Fund	1,720,614	2,590,736	151%	236,772	14%
General Employees Trust Fund	3,240,408	4,139,314	128%	1,222,569	38%
Use of Fund Balance (Various funds)	77,982,281				
Total All Funds	289,670,730	75,058,795	35%	68,927,059	41%

City of Leesburg, Florida
Report of **EXPENSES** by Fund
For Period Beginning of **October 1, 2022- January 31, 2023** or **33%**

Fund Name	EXPENSES				LAST YEAR	
	CURRENT YEAR					
	FY 23 Adjusted Budget	FY 23 Expenses	FY 23 Percentage		FY 22 Expenses	FY 22 Percentage
<u>General Fund</u>	32,555,337	10,662,945	33%		10,923,155	34%
<u>Special Revenue Fund</u>						
Housing Assistance	162,112	33,614	21%		47,046	31%
Debt Service Fund	1,745,218	1,235,239	71%		1,304,585	75%
Capital Projects Fund	12,788,301	248,945	2%		1,990,322	26%
Discretionary Sales Tax	2,680,893	54,551	2%		930,002	37%
Police Forfeiture Fund	61,571	-	0%		-	0%
Police Education Fund	3,500	6,915	198%		6,523	109%
Gas Tax	1,207,052	300,008	25%		375,992	50%
Police Impact Fees	-	18,360	0%		4,540	43%
Fire Impact Fees	-	1,420	0%		3,740	1496%
Recreation Impact Fees	-	1,510	0%		179,140	99%
Building Fund	1,570,402	439,018	28%		459,203	26%
<u>Community Redevelopment Agencies</u>						
Greater Leesburg CRA fund	813,641	126,084	15%		337,304	47%
Carver Heights CRA fund	999,168	44,607	4%		414,923	58%
Highway 27/441 CRA fund	1,979,110	137,715	7%		156,156	11%
<u>Enterprise Funds</u>						
Stormwater Utility Fund	3,283,752	385,223	12%		354,226	15%
Electric Utility Fund	102,434,356	26,306,863	26%		22,556,446	29%
Gas Utility Fund	11,665,662	3,147,371	27%		2,651,410	24%
Water Utility Fund	17,692,463	2,929,328	17%		2,632,017	19%
Wastewater Utility Fund	64,033,187	4,407,025	7%		3,618,645	11%
Solid Waste Utility Fund	5,454,110	2,205,186	40%		1,872,051	36%
Airport Fund	7,050,961	1,056,430	15%		792,562	11%
<u>Internal Services Fund</u>						
Health Insurance Fund	7,769,137	1,598,117	21%		2,827,044	38%
Workers Comp Insurance Fund	1,160,309	413,164	36%		237,358	35%
Fleet Maintenance Fund	5,376,089	1,041,570	19%		848,498	19%
<u>Pension Trust Funds</u>						
Police Retirement Trust Fund	2,223,377	434,669	20%		378,458	19%
Fire Retirement Trust Fund	1,720,614	599,876	35%		457,939	27%
General Employees Trust Fund	3,240,408	1,162,556	36%		1,022,916	32%
Total All Funds	289,670,730	58,998,309	20%		57,382,201	27%

**CITY OF LEESBURG
CASH AND INVESTMENTS BY FUND
1/31/2023**

		GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ELECTRIC UTILITY	GAS UTILITY	WATER UTILITY	WASTEWATER TREATMENT	COMMUNICATION	SANITATION SERVICES	STORM WATER	AIRPORT	BUILDING PERMITS	INTERNAL SERVICE
POOLED CASH & INVESTMENTS		TOTAL	FUND	FUNDS GROUP	FUNDS	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUNDS GROUP
OPERATING CASH		\$80,228,890.88	\$16,689,592.27	\$8,624,463.87	\$ 1,013,448.55	\$ 14,582.66	\$11,645,497.14	\$ 4,421,554.54	\$ 6,392,721.95	\$ 14,147,617.36	\$ 1,203,228.43	\$3,274,109.39	\$4,442,163.74	\$ 1,876,261.07	\$ 6,483,649.91
RESTRICTED CASH															
	CUSTOMER DEPOSITS	7,016,805.28					5,118,289.89	1,186,515.11	700,525.28	1,820.00	9,655.00				
	RENEWL & REPLCMNT	19,593,663.35	1,933,917.53	21,236.93			1,025,503.63	471,392.46	3,121,338.82	11,678,118.93	850,000.00				492,155.05
	BOND/NOTE SINKING FUND	33,312,533.55		327,937.26			1,311,247.72	43,914.25	379,943.25	31,249,491.07					
	INFRASTRUCTURE DEVELOPMENT	306,782.00		306,782.00											
	SIGN GRANT & HUD SHIP	600,000.00		600,000.00											
	HWY 441/27 CRA - Restricted Surplus	6,914,736.23							1,875,601.20	5,039,135.03					
	IMPACT FEES	12,838,638.95		72,911.57		12,611,320.54									
	OTHER RESTRICTED CASH	623,202.92					618,073.52	5,129.40							
	DEVELOPER CONTRIBUTIONS	(5,996,307.00)					(5,996,307.00)								
	RATE STABILIZATION														
SUBTOTAL OF RESTRICTED CASH		75,210,055.28	1,933,917.53	1,328,867.76		12,611,320.54	2,076,807.76	1,706,951.22	6,077,408.55	47,968,565.03	859,655.00				492,155.05
TOTAL POOLED CASH		\$155,438,946.16	\$ 18,623,509.80	\$ 9,953,331.63	\$ 1,013,448.55	\$ 12,625,903.20	\$ 13,722,304.90	\$ 6,128,505.76	\$ 12,470,130.50	\$ 62,116,182.39	\$ -	\$ 2,062,883.43	\$ 3,274,109.39	\$ 4,442,163.74	\$ 6,975,804.96
NON-POOLED RESTRICTED CASH															
	CASH WITH FISCAL AGENT	1,037,981.52			544,987.55			82,687.29	171,995.75	238,310.93					
	DEPOSITORY TRUST ACCOUNT														
	DEP-WELLS FARGO														
SUBTOTAL NON-POOLED CASH		1,037,981.52			544,987.55			82,687.29	171,995.75	238,310.93					
TOTAL POOLED CASH AND INVEST		\$156,476,927.68	\$18,623,509.80	\$ 9,953,331.63	\$ 1,558,436.10	\$12,625,903.20	\$13,722,304.90	\$6,211,193.05	\$12,642,126.25	\$62,354,493.32	\$2,062,883.43	\$3,274,109.39	\$4,442,163.74	\$1,876,261.07	\$6,975,804.96

INDIVIDUAL SPECIAL REVENUE FUNDS

		SPECIAL REVENUE FUNDS TOTAL	HOUSING ASSISTANCE FUND	GREATER LEESBURG CRA FUND	CARVER HEIGHTS CRA FUND	HIGHWAY 441/27 CRA FUND	POLICE FORFEITURE FUND	POLICE EDUCATION FUND	DISCRETIONARY SALES TAX FUND	GAS TAX FUND	POLICE IMPACT FUND	FIRE IMPACT FUND	RECREATION IMPACT FUND
POOLED CASH & INVESTMENTS													
OPERATING CASH		\$ 8,624,463.87	\$ 230,209.28	\$ 720,076.04	\$ 773,622.93	\$ 3,612,195.16	\$ 144,091.57	\$ (4,699.56)	\$ 1,153,956.11	\$ 522,191.96	\$ 938,800.81	\$ 198,803.20	\$ 335,216.37
RESTRICTED CASH													
	HUD SHIP PROGRAM & SHOUSE PROCEEDS	72,911.57	72,911.57										
	BOND/NOTE SINKING FUND	327,937.26		34,025.01		293,912.25							
	SIGN GRANT	306,782.00		57,587.00	100,000.00	149,195.00							
	R&R / OTHER RESTRICTED	21,236.93	21,236.93										
	CUSTOMER DEPOSITS	600,000.00				600,000.00							
SUBTOTAL OF RESTRICTED CASH		\$ 1,328,867.76	\$ 94,148.50	\$ 91,612.01	\$ 100,000.00	\$ 1,043,107.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL POOLED CASH		\$ 9,953,331.63	\$ 324,357.78	\$ 811,688.05	\$ 873,622.93	\$ 4,655,302.41	\$ 144,091.57	\$ (4,699.56)	\$ 1,153,956.11	\$ 522,191.96	\$ 938,800.81	\$ 198,803.20	\$ 335,216.37
NON-POOLED RESTRICTED CASH													
	DEP-WELLS FARGO	-											
SUBTOTAL NON-POOLED CASH		\$ -											
TOTAL POOLED CASH AND INVEST		\$ 9,953,331.63	\$ 324,357.78	\$ 811,688.05	\$ 873,622.93	\$ 4,655,302.41	\$ 144,091.57	\$ (4,699.56)	\$ 1,153,956.11	\$ 522,191.96	\$ 938,800.81	\$ 198,803.20	\$ 335,216.37

- INTERNAL SERVICE FUNDS

	INTERNAL SERVICE FUNDS TOTAL	HEALTH INSURANCE FUND	WORKERS' COMPENSATION FUND	RISK MANAGEMENT FUND	FLEET MAINTENANCE FUND
POOLED CASH & INVESTMENTS					
OPERATING CASH	\$ 6,483,649.91	\$ 2,255,259.15	\$ 1,511,170.64	\$ -	\$ 2,717,220.12
RESTRICTED CASH	492,155.05				492,155.05
SUBTOTAL OF RESTRICTED CASH	\$ 492,155.05	\$ -	\$ -	\$ -	\$ 492,155.05
TOTAL POOLED CASH	\$ 6,975,804.96	\$ 2,255,259.15	\$ 1,511,170.64	\$ -	\$ 3,209,375.17
TOTAL POOLED CASH AND INVESTMENTS	\$ 6,975,804.96	\$ 2,255,259.15	\$ 1,511,170.64	\$ -	\$ 3,209,375.17

**CITY OF LEESBURG
INVESTMENT REPORT
1/31/2023**

DESCRIPTION	BALANCE 1/31/2023
BANK OPERATING AND SAVINGS ACCOUNTS	
Truist Bank - Disbursement	\$67,717,593
TD Bank - Savings	4,050,289
Southstate Bank - Savings	11,439
Southstate Bank - CD	2,000,000
JP Morgan - CD	5,000,000
	\$78,779,321
LOCAL GOVERNMENT INVESTMENT POOLS	
FLSAFE	7,928,494
FLCLASS	10,048,138
FLPRIME	4,087,994
	22,064,625
U S TREASURY MONEY MARKET FUND (FGU Deposit)	0
US BANK (Fiscal Agent)	1,037,982
CHANDLER ASSET MANAGEMENT (SECURITIES)	53,845,000
PUBLIC TRUST ADVISORS (SECURITIES)	750,000
	54,595,000
TOTAL INVESTMENTS	156,476,928
MARKET ADJUSTMENT	(901,500)
TOTAL VALUE OF INVESTMENTS	\$155,575,427

