

CITY OF EAGLE LAKE
REGULAR CITY COMMISSION MEETING
MONDAY, MARCH 6, 2023
7:00 P.M.
TO BE HELD IN THE COMMISSION CHAMBERS
LOCATED AT 675 E EAGLE AVE
EAGLE LAKE, FLORIDA 33839

AGENDA

- I. **CALL TO ORDER**
- II. **INVOCATION**
- III. **PLEDGE OF ALLEGIANCE TO THE FLAG**
- IV. **ROLL CALL**
- V. **AUDIENCE**
- VI. **SPECIAL PRESENTATIONS/RECOGNITIONS/PROCLAMATIONS, REQUESTS**

- A. Staff Reports
- B. City Manager Report
- C. Presentation of Audit
- D. Presentation of Trending Analysis from Mike Brynjulfson

VII. **PUBLIC HEARINGS**

- A. Consideration of the second reading of **Ordinance No. O-23-04**, An Ordinance of the City of Eagle Lake, Polk County, Florida, Amending Eagle Lake Code of Ordinance, Chapter 11, Health, Sanitation, Nuisances, and Minimum Property Maintenance Standards; Amending Article I. In General Section 11-1 through 11-8, Article II Code Enforcement Division 1 Generally, Section 11-20 Through 11-22, Division 2 Enforcement Procedure, Section 11-23 Through 11-31, Division Supplemental Enforcement Procedures Section 11-36 Through 11-40, Article III Nuisances Division 1 Generally Section 11-101 Through 11-104, Division 2 Debris, Weeds, Wild Growth, Dangerous and Unsanitary Conditions Section 11-106 Through 11-112, Division 3 Noise Section 11-120 Through 11-127, Division 4 Litter, Garbage and Refuse Section 11-130 Through 11-140, Division 5 Motor Vehicles or Vessels Section 11-146 Through 11-148, Article IV Minimum Property Maintenance Standards Division 1 Section 11-201 Through 11-242, Division 2 Abandoned Real Property Section 11-276 Through 11-282, Providing for Severability, and Providing for an Effective Date, effective upon second reading
- B. Consideration of the second reading of **Ordinance No.: O-23-05**, An Ordinance of the City Commission of the City of Eagle Lake, Florida, Amending the City of Eagle Lake Code of Ordinances, Chapter 16, Utilities, Article V. Billing Procedures, Fees and Deposits, Section 16-141, Deposits, to Increase the Amount of Utility Deposits for Solid Waste, Sewer, and Water Service Utility Residential Tenant Customers; Providing for Conflicts; Providing for Severability; and Providing an Effective Date, effective upon second reading
- C. Consideration of the second reading of **Ordinance No.: O-23-06**, An Ordinance of the City Commission of the City of Eagle Lake, Florida, Deleting Section 16-149 of the City of Eagle Lake Code of Ordinances in Its's Entirety; Providing for Conflicts; Providing for Severability; and Providing an Effective Date, effective upon second reading
- D. Consideration of the first reading of **Ordinance No.: O-23-07**, An Ordinance Amending Chapter 16, Article V, Administration, Inspection and Service Fees, of the Code of Ordinances of the City of Eagle Lake, Florida, providing for an Increased One Time Administration Fee

for Commercial Account Set-Ups; Providing for Conflicts; Providing for Severability; and Providing an Effective Date.

VIII. OLD BUSINESS

- A. Discussion of the Engineering Report for the Linda Weldon Building (Red Brick)

IX. NEW BUSINESS

- A. Consideration of Resolution No. R-23-05, A Resolution the City Commission of the City of Eagle Lake, Florida, Updating Resolution R-11-10, the Public Records Policy of the City of Eagle Lake; Setting Forth a Schedule of Costs for Reproduction of Public Records; Authorizing Deposits for Certain Extensive Requests; Requiring Pre-Payment for Public Records Prior to Furnishing Copies of the Same; and Requiring Payment for Outstanding Public Records Request Prior to the City Furnishing Additional Public Records; and Providing an Effective Date.

X. CONSENT AGENDA

- A. Approval of the Regular City Commission Minutes -----02/06/2023
B. Approval of Financials

XI. AUDIENCE

XII. CITY ATTORNEY

XIII. CITY COMMISSION

XIV. ADJOURNMENT

Please be advised that if you desire to appeal any decisions made as a result of the above hearing or meeting, you will need a record of the proceedings and in some cases a verbatim record is required. You must make your own arrangements to produce this record. (Florida Statute 286.0105).

If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the City Clerk's Office at 75 North Seventh Street, P.O. Box 129, Eagle Lake, Florida 33839 or phone (863) 293-4141 within 2 working days of your receipt of this meeting notification; if you are hearing or voice impaired, call 1-800-955-8771.

POSTED AT CITY HALL AND THE EAGLE LAKE POST OFFICE ON WEDNESDAY, FEBRUARY 22, 2023
BY CITY CLERK DAWN WRIGHT, MMC, FCRM, PHRP

FROM THE DESK OF THE CITY MANAGER

Memo To: Mayor and Commissioners

Date: March 6, 2023

Ref: Monthly Report

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.GOV – We are changing the City’s domain to EAGLELAKEFL.gov and will be implementing it in March.

A & E Retail - The A& E Retail build will be breaking ground soon. We annexed this property into the city and it is a 6,250 SF building with the potential for 5 stores. WE are providing public water only because sewer is not available on the south side of 17 across from RaceTrack.

Eagle Lake Self Storage – We held the preconstruction meeting for the storage project at the corner of US 17 and 54A across from RaceTrack. This project is outside City limits but we will be providing water and sewer to it.

NPDES Stormwater Project - Apparently FDEP made a mistake and inadvertently informed us that we received a stormwater grant of \$450,000. Unfortunately, it was only for \$225,000 so we will only be able to make improvements to Lake McLeod instead of both of our lakes.

Rate Study – We are working with Southeast Rural Community Assistance Project, Inc. to update our rate study. They are federally funded and there will be no cost to the city for this project.



Report to the City Commissioners Results of the 2022 Audit

2022 Audit Results

- Report on 2022 audit of financial statements
 - Unmodified opinions
 - No disagreements with management

- Responsibilities under generally accepted auditing standards (GAAS)
 - Audit performed in accordance with GAAS
 - Objective is reasonable - not absolute - assurance that the financial statements are free of material misstatement

2022 Audit Results - Cont'd

- Responsibilities under *Government Auditing Standards*
 - Compliance with laws, regulations, contracts and grants
- Examination on CSLFRF Compliance
- Internal Accounting Control
 - Reviewed controls to extent necessary to render opinion on financial statements
 - No material weaknesses noted

Governmental Activities Assets

	September 30, 2022	September 30, 2021
Cash and cash equivalents	\$ 2,485,000	\$ 2,021,000
Restricted cash	2,298,000	1,373,000
Receivables		
Customer accounts, net	122,000	60,000
Intergovernmental	45,000	36,000
Franchise and public service taxes	35,000	28,000
Lease receivable	360,000	-
Internal balances	(2,000)	(110,000)
Capital assets, net	1,735,000	1,450,000
Total assets	\$ 7,078,000	\$ 4,858,000

Governmental Activities

Liabilities and Net Position

	September 30, 2022	September 30, 2021
Accounts payable and accrued expenses	\$ 107,000	\$ 48,000
Accrued wages	23,000	24,000
Long-term obligations		
Due within one year	3,000	-
Due in more than one year	131,000	124,000
Total liabilities	264,000	196,000
Deferred Inflows - Leases	355,000	-
Net position		
Net investment in capital assets	1,730,000	1,450,000
Restricted	2,259,000	1,336,000
Unrestricted	2,470,000	1,876,000
Total net position	\$ 6,459,000	\$ 4,662,000

Governmental Activities

Statement of Revenue and Expenses

	Year ended September 30, 2022	Year ended September 30, 2021
Program revenues		
Charges for services	\$ 1,045,000	\$ 712,000
Operating grant and contributions	11,000	8,000
Capital grant and contributions	767,000	386,000
Taxes	1,553,000	1,347,000
State shared revenue	386,000	122,000
Miscellaneous	156,000	113,000
Total revenues	3,918,000	2,688,000
Expenses		
General government	945,000	698,000
Building and code enforcement	175,000	106,000
Library	158,000	148,000
Community redevelopment	35,000	32,000
Law enforcement	564,000	554,000
Streets	124,000	119,000
Parks and recreation	230,000	192,000
Interest on long-term debt	-	32,000
Total expenses	2,231,000	1,881,000
Other income (expense)		
Investment earnings	4,000	6,000
Transfers	106,000	106,000
	110,000	112,000
Change in net position	\$ 1,797,000	\$ 919,000

Business-Type Activities

Assets

	September 30, 2022	September 30, 2021
Cash and cash equivalents	\$ 2,285,000	\$ 1,490,000
Restricted cash	5,678,000	3,614,000
Customer receivables, net	247,000	229,000
Inventory	11,000	11,000
Internal balances	2,000	110,000
Capital assets, net	5,572,000	5,027,000
Total assets	<u>\$ 13,795,000</u>	<u>\$ 10,481,000</u>

Business-Type Activities

Liabilities and Net Position

	September 30, 2022	September 30, 2021
Accounts payable and accrued expenses	\$ 123,000	\$ 94,000
Accrued wages	29,000	14,000
Unearned revenues	685,000	675,000
Customer deposits	309,000	266,000
Accrued interest payable	9,000	12,000
Long-term obligations		
Due within one year	41,000	155,000
Due in more than one year	745,000	1,123,000
Total liabilities	1,941,000	2,339,000
Net position		
Net investment in capital assets	4,971,000	3,940,000
Restricted	4,675,000	2,662,000
Unrestricted	2,208,000	1,540,000
Total net position	\$ 11,854,000	\$ 8,142,000

Business-Type Activities

Statement of Revenue and Expenses

	Year ended <u>September 30, 2022</u>	Year ended <u>September 30, 2021</u>
Program revenues		
Charges for services	\$ 2,741,000	\$ 2,236,000
Capital grant and contributions	<u>2,705,000</u>	<u>1,218,000</u>
Total revenues	5,446,000	3,454,000
Expenses		
Water utility	492,000	547,000
Wastewater utility	739,000	671,000
Sanitation	345,000	313,000
Stormwater management	<u>54,000</u>	<u>57,000</u>
Total expenses	<u>1,630,000</u>	<u>1,588,000</u>
Operating income	<u>3,816,000</u>	<u>1,866,000</u>
General Revenues		
Investment earnings	1,000	4,000
Transfers	<u>(106,000)</u>	<u>(106,000)</u>
	<u>(105,000)</u>	<u>(102,000)</u>
Change in net position	<u>\$ 3,711,000</u>	<u>\$ 1,764,000</u>



CITY OF EAGLE LAKE, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

City of Eagle Lake, Florida

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City of Eagle Lake, Florida

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FINANCIAL SECTION



RIVERO, GORDIMER & COMPANY, P.A.

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Herman V. Lazzara

Sam A. Lazzara

Kevin R. Bass

Jonathan E. Stein

Stephen G. Douglas

Marc D. Sasser, of Counsel

Cesar J. Rivero, in Memoriam (1942-2017)

Michael E. Helton

James K. O'Connor

David M. Bohnsack

Julie A. Davis

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of City Council
City of Eagle Lake, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Eagle Lake, Florida as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise City of Eagle Lake, Florida's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of City of Eagle Lake, Florida, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 City of Eagle Lake, Florida, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 16 to the financial statements, in 2022 the City of Eagle Lake, Florida adopted new accounting guidance *GASBS No. 87, Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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



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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, 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 City of Eagle Lake, Florida'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 City of Eagle Lake, Florida's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison and other post-employment benefits information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's

responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

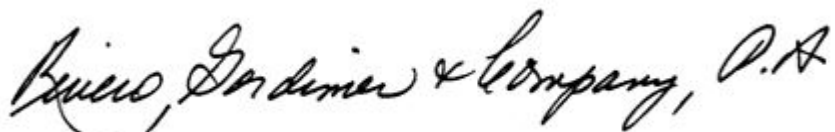
Other Information

Management is responsible for the other information included with the financial statements. The other information comprises the data elements required by Section 218.32, *Florida Statutes*. 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 February 20, 2023 on our consideration of the City of Eagle Lake, Florida'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 of Eagle Lake, Florida's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Bueco, Gordinier & Company, P.A." The signature is written in a cursive, flowing style.

Tampa, Florida
February 20, 2023

As management of the City of Eagle Lake, Florida (the City), we offer readers of the City's financial statements this management's discussion and analysis of the financial activities of the City for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with the basic financial statements beginning on page 11.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$18,313,097 (net position). Of this amount, \$4,678,223 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$5,510,038 as a result of operations during the year ended September 30, 2022 compared to an increase of \$2,682,674 in the prior year.
- As of the close of the current fiscal year, the City's general fund (governmental fund level) reported ending fund balance of \$4,569,170 an increase from the prior year balance of \$3,154,721. Of this total amount, \$2,497,776 is available for spending at the government's discretion (unassigned fund balance). Unassigned fund balance was \$1,977,246 at the end of the prior fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic financial statements, this report also contains required supplementary information and an other information section to report the data elements required by Section 218.32(1)(e), Florida Statutes.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner like a private-sector business.

The statement of net position presents information on all the City's assets, liabilities, and deferred inflows and outflows of resources with the residual measure reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported in a manner like the approach used by private-sector business in that revenue is recognized when earned or established criteria are satisfied, and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the year, and expenses are reported even though they may not have used cash during the current fiscal year.

Both government-wide 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 governmental activities of the City include general government, building and code enforcement, law enforcement, streets, library, parks and recreation and community redevelopment. The business-type activities of the City include the water, wastewater, stormwater management and sanitation departments.

Overview of the Financial Statements (concluded)

The government-wide financial statements can be found by referencing the table of contents of this report.

Fund financial statements: Funds are a group of self-balancing accounts. Funds are used to account for specific activities of the City, rather than reporting on the City as a whole. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains two individual governmental funds, the general fund and the community redevelopment agency (the CRA) fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances.

Proprietary funds: The City utilizes one type of proprietary fund, an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water, wastewater, stormwater management and sanitation departments. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-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 much like that used for proprietary funds. The City maintains one fiduciary fund type; a custodial fund. The custodial fund report resources, not in a trust, that are held by the City for other parties outside of City's reporting entity.

The governmental, proprietary, and fiduciary fund financial statements can be found by referencing the table of contents of this report.

All the city's funds are considered major funds.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's general fund and community redevelopment fund's budgetary comparisons and changes in the other postemployment benefits obligation.

Government-wide Financial Analysis

The following is a summary of the information presented in the Statement of Net Position which can be found by referencing the table of contents of this report.

Statement of Net Position (Summary) as of September 30,

	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Assets:						
Current and other assets	\$ 5,343,992	\$ 3,408,084	\$ 8,222,123	\$ 5,454,182	\$ 13,566,115	\$ 8,862,266
Capital assets	1,734,394	1,449,530	5,572,422	5,026,703	7,306,816	6,476,233
Total assets	<u>7,078,386</u>	<u>4,857,614</u>	<u>13,794,545</u>	<u>10,480,885</u>	<u>20,872,931</u>	<u>15,338,499</u>
Liabilities:						
Current liabilities	129,844	72,419	1,196,068	1,060,300	1,325,912	1,132,719
Non-current liabilities	133,183	123,997	745,143	1,278,724	878,326	1,402,721
Total liabilities	<u>263,027</u>	<u>196,416</u>	<u>1,941,211</u>	<u>2,339,024</u>	<u>2,204,238</u>	<u>2,535,440</u>
Deferred inflows	355,596	-	-	-	355,596	-
Net position:						
Net investment in capital assets	1,730,390	1,449,530	4,971,254	3,939,522	6,701,644	5,389,052
Restricted	2,259,218	1,336,155	4,674,012	2,661,963	6,933,230	3,998,118
Unrestricted	2,470,155	1,875,513	2,208,068	1,540,376	4,678,223	3,415,889
Total net position	<u>\$ 6,459,763</u>	<u>\$ 4,661,198</u>	<u>\$ 11,853,334</u>	<u>\$ 8,141,861</u>	<u>\$ 18,313,097</u>	<u>\$ 12,803,059</u>

Thirty-seven percent (37%) of the City's net position reflect its investment in capital assets (e.g., land, buildings, water and wastewater system, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. This is a decrease from forty-two percent (42%) as of the prior year-end. The City uses these 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 themselves cannot be used to liquidate these liabilities.

Thirty-eight percent (38%) of the City's net position represents resources that are subject to external restrictions on how they may be used and are reported as restricted net position. This is an increase from thirty-one (31%) as of the prior year-end. The remaining balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

Government-wide Financial Analysis (cont...)

The following is a summary of the information presented in the Statement of Activities which can be found by referencing the table of contents of this report.

Statement of Activities (Summary)
For the year ended September 30,

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues:						
<i>Program Revenues:</i>						
Charges for services	\$ 1,045,102	\$ 711,913	\$ 2,740,914	\$ 2,235,637	\$ 3,786,016	\$ 2,947,550
Operating grants/contrib.	10,900	7,645	-	-	10,900	7,645
Capital grants/contrib.	768,637	385,969	2,704,976	1,217,711	3,473,613	1,603,680
<i>General revenues:</i>						
Property taxes - General	942,186	828,305	-	-	942,186	828,305
Property taxes - CRA	64,069	59,920	-	-	64,069	59,920
Pub svc tax/franchise fees	545,333	458,808	-	-	545,333	458,808
State shared revenue	386,308	121,724	-	-	386,308	121,724
Other	160,337	118,697	874	3,760	161,211	122,457
Total revenues	3,922,872	2,692,981	5,446,764	3,457,108	9,369,636	6,150,089
Expenses:						
<i>Governmental activities:</i>						
General government	944,527	697,554	-	-	944,527	697,554
Building and code enf.	174,836	105,823	-	-	174,836	105,823
Library	157,893	147,493	-	-	157,893	147,493
Community redevelopment	34,947	32,090	-	-	34,947	32,090
Law enforcement	563,874	554,025	-	-	563,874	554,025
Streets	124,366	118,730	-	-	124,366	118,730
Parks and recreation	229,750	192,371	-	-	229,750	192,371
Interest on long-term debt	318	32,419	-	-	318	32,419
<i>Business-type activities:</i>						
Water utility	-	-	491,695	546,512	491,695	546,512
Wastewater utility	-	-	738,513	670,482	738,513	670,482
Sanitation	-	-	344,574	313,111	344,574	313,111
Stormwater management	-	-	54,305	56,805	54,305	56,805
Total expenses	2,230,511	1,880,505	1,629,087	1,586,910	3,859,598	3,467,415
Transfers in (out)	106,204	106,204	(106,204)	(106,204)	-	-
Change in Net Position	1,798,565	918,680	3,711,473	1,763,994	5,510,038	2,682,674
Net position - Beginning	4,661,198	3,742,518	8,141,861	6,377,867	12,803,059	10,120,385
Net position - Ending	\$ 6,459,763	\$ 4,661,198	\$ 11,853,334	\$ 8,141,861	\$ 18,313,097	\$ 12,803,059

Government-wide Financial Analysis (concluded)

Governmental activities: Governmental activities' change in net position was an increase of \$1,798,565 for 2022 as compared to an increase of \$918,680 for the prior year. The main reasons for the increase are as follows:

- Total revenue increased by approximately \$1,229,891 or 46% mainly due to the following:
 - Charges for services increased by \$333,189 or 47% mainly due to an increase building related fees of approximately \$481,000 (235%) due to increased residential construction activity within the City. This increase was partially offset by a change in reporting of certain state shared revenue that was reported as a transportation functional charge for services in the prior year in the amount of approximately \$198,000.
 - Capital grants and contributions increased by \$382,668 or 99% mainly due to increased impact fee revenue driven by increased residential construction within the City.
 - General revenue increased by \$510,779 or 32% mainly due to increased State shared revenues caused by improved economic activity and increased property values which increased ad valorem tax revenue by \$113,881 or 14%.
- Total expenses increased by \$350,006 or 19% mainly due to increased costs to monitor, oversee and manage the residential construction activity within the City which has increased during 2022.

Business-type activities: Business-type activities increased the City's net position by \$3,711,473 in 2022 compared to an increase of \$1,763,994 in 2021. The main reasons for the increase are as follows:

- Total revenue increased by \$1,989,656 or 58% mainly due to increased capital grants and contributions of \$1,487,265 related to increased impact fee revenue driven by strong residential construction within the City. Charges for services revenue increased by \$505,277 or 23% due to increased number of utility customers driven by the increased residential construction within the City.
- Total expenses increased by \$42,177 or 3% driven by a myriad of changes in a diverse set of expense categories.

Financial Analysis of the Government's Funds

Governmental funds: The focus of the City's governmental funds statements 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. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds (the general fund and CRA) reported ending fund balances of \$4,756,994, an increase of \$1,443,593 in comparison with the previously reported balance in the prior year. Of this total, \$2,497,776 for the general fund constitutes unassigned fund balance, which is available for spending at the government's discretion. The total unassigned fund balance represents 100% of 2022 total governmental fund expenditures compared to the prior year percentage of 79%. The remainder of fund balance is restricted by enabling legislation or contract and can only be spent on the purposes for which it is intended.

Financial Analysis of the Government's Funds (concluded)

Activity during the current fiscal year included the following key components:

- Total governmental funds revenue increased by \$1,152,278 (44%) mainly due the following:
 - A \$201,585 (14%) increase in overall tax revenue,
 - \$318,897 (242%) increase in licenses and permits, \$139,879 (69%) increase in charges for services and \$368,918 (98%) increase in other revenue (mainly caused by increased impact fee revenue) all driven higher by increased residential construction within the City.
- Total governmental funds expenditures decreased by \$4,925 (<1%).

Proprietary funds: The City's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. The major changes between 2022 and 2021 are discussed above under the "business-type activities" heading.

General Fund Budgetary Highlights

Actual resources were more than budgeted resources by \$1,135,987 and actual charges to appropriations were \$320,597 less than budgeted resulting in an overall positive budget variance of \$1,456,584. The budget for the year ended September 30, 2022 was amended by the City Commission increasing budgeted expenditures by \$661,000 to reflect capital expenditures that were not included in the original budget and for residential-construction driven expenditures such as engineering review and building inspection fees that exceeded expectations during the year. Budgeted revenue was amended \$432,800 higher to partially offset the changes to budgeted expenditures.

Capital Assets and Debt Administration

Capital assets: The city's investment in capital assets for its governmental and business type activities as of September 30, 2022, amounts to \$7,306,816 (net of accumulated depreciation) which is an increase of 13%. This increase is the result of current year additions in excess of annual depreciation expense.

Information on the City's capital assets is summarized in the following table.

Capital Assets Activity (net of accumulated depreciation) as of September 30,						
	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$ 259,714	\$ 259,714	\$ 28,527	\$ 28,527	\$ 288,241	\$ 288,241
Buildings and improvements	667,824	717,806	4,896,046	4,748,171	5,563,870	5,465,977
Equipment	167,399	70,218	647,849	250,005	815,248	320,223
Infrastructure	637,840	405,892	-	-	637,840	405,892
Right-to-use leased equipment	1,617	-	-	-	1,617	-
Total	<u>\$ 1,734,394</u>	<u>\$ 1,453,630</u>	<u>\$ 5,572,422</u>	<u>\$ 5,026,703</u>	<u>\$ 7,306,816</u>	<u>\$ 6,480,333</u>

Additional information on the City's capital assets can be found in note 6 of the notes to financial statements.

Long-Term Debt: As shown in the table below, the City had total long-term debt outstanding of \$603,700 which represents a decrease of approximately 44% over the prior year due to scheduled debt payments and due to the early payoff of the business-type activities' Installment Note to DEP (\$383,461) and Water System Revenue Bonds, Series 2010 (\$85,791).

Outstanding Debt as of September 30,						
	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Bonds and notes payable	\$ 2,532	\$ -	\$ 601,168	\$ 1,087,181	\$ 603,700	\$ 1,087,181
Total	<u>\$ 2,532</u>	<u>\$ -</u>	<u>\$ 601,168</u>	<u>\$ 1,087,181</u>	<u>\$ 603,700</u>	<u>\$ 1,087,181</u>

Additional information on the City's long-term debt and other noncurrent liabilities can be found in note 7 of the notes to financial statements.

Economic Factors and Next Year's Budgets and Rates

It is anticipated that the following significant items will affect the 2023 fiscal year:

- The City's millage rate in effect for the fiscal year ended September 30, 2023 remains consistent at 7.6516 but because of increased property values, the expected ad valorem tax revenue is expected to increase by 27%.
- The residential construction activity is expected to remain strong in 2023.

These significant factors were considered in preparing the City's budget for the 2022-23 fiscal year and are expected to influence the City's fiscal year 2022-23 financial results.

Requests for information

This financial report is designed to provide a general overview of the City of Eagle Lake, Florida, finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Eagle Lake, P.O. Box 129, Eagle Lake, Florida 33839.

CITY OF EAGLE LAKE, FLORIDA

Statement of Net Position

September 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 2,485,400	\$ 2,284,770	\$ 4,770,170
Receivables, current:			
Customer accounts, net	122,090	247,434	369,524
Intergovernmental	45,405	-	45,405
Franchise and public service taxes	35,028	-	35,028
Inventory and prepaids	-	10,749	10,749
Internal balances	(1,574)	1,574	-
Lease receivable	359,573	-	359,573
Restricted assets:			
Cash and cash equivalents	2,298,070	5,677,596	7,975,666
Capital assets:			
Non-depreciable	259,714	28,527	288,241
Depreciable, net	1,474,680	5,543,895	7,018,575
TOTAL ASSETS	7,078,386	13,794,545	20,872,931
LIABILITIES			
Accounts payable and accrued expenses	106,563	122,748	229,311
Accrued wages	23,281	29,171	52,452
Unearned revenue	-	685,195	685,195
Accrued interest payable	-	9,373	9,373
Customer deposits	-	309,016	309,016
Long-term obligations:			
Due within one year	2,510	40,565	43,075
Due in more than one year	130,673	745,143	875,816
TOTAL LIABILITIES	263,027	1,941,211	2,204,238
DEFERRED INFLOWS OF RESOURCES			
Lease related	355,596	-	355,596
NET POSITION			
Net investment in capital assets	1,730,390	4,971,254	6,701,644
Restricted for:			
Debt service	-	64,291	64,291
Water system improvements	-	2,366,420	2,366,420
Wastewater system improvements	-	1,908,715	1,908,715
Stormwater management	-	334,586	334,586
Building code enforcement	461,284	-	461,284
Transportation infrastructure	32,705	-	32,705
Public building improvements	1,234,097	-	1,234,097
Parks and recreation facilities	343,308	-	343,308
Community redevelopment	187,824	-	187,824
Unrestricted	2,470,155	2,208,068	4,678,223
TOTAL NET POSITION	\$ 6,459,763	\$11,853,334	\$ 18,313,097

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDA
Statement of Activities
for the year ended September 30, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grant and Contributions	Capital Grant and Contributions	Governmental Activities	Business-Type Activities	Total
PRIMARY GOVERNMENT:							
Governmental activities:							
General government	\$ 944,527	\$ 146,448	\$ 600	\$ 444,720	\$ (352,759)	\$ -	\$ (352,759)
Building and code enforcement	174,836	686,724	-	-	511,888	-	511,888
Library	157,893	1,313	3,500	139,283	(13,797)	-	(13,797)
Community redevelopment	34,947	-	-	-	(34,947)	-	(34,947)
Law enforcement	563,874	10,352	-	-	(553,522)	-	(553,522)
Streets	124,366	191,515	-	-	67,149	-	67,149
Parks and recreation	229,750	8,750	6,800	184,634	(29,566)	-	(29,566)
Interest on long-term debt	318	-	-	-	(318)	-	(318)
Total governmental activities	2,230,511	1,045,102	10,900	768,637	(405,872)	-	(405,872)
Business-type activities							
Water utility	491,695	1,135,324	-	1,784,865	-	2,428,494	2,428,494
Wastewater utility	738,513	972,372	-	920,111	-	1,153,970	1,153,970
Sanitation	344,574	557,222	-	-	-	212,648	212,648
Stormwater management	54,305	75,996	-	-	-	21,691	21,691
Total business-type activities	1,629,087	2,740,914	-	2,704,976	-	3,816,803	3,816,803
TOTAL PRIMARY GOVERNMENT	\$ 3,859,598	\$ 3,786,016	\$ 10,900	\$ 3,473,613	(405,872)	3,816,803	3,410,931
GENERAL REVENUES							
Taxes:							
Property taxes, levied for general purposes					942,186	-	942,186
Property taxes, levied for community redevelopment purposes					64,069	-	64,069
Public service taxes and franchise fees					545,333	-	545,333
State shared revenue					386,308	-	386,308
Investment earnings					4,406	874	5,280
Miscellaneous					155,931	-	155,931
TRANSFERS					106,204	(106,204)	-
Total general revenues and transfers					2,204,437	(105,330)	2,099,107
CHANGE IN NET POSITION					1,798,565	3,711,473	5,510,038
NET POSITION, beginning of year					4,661,198	8,141,861	12,803,059
NET POSITION, end of year					<u>\$ 6,459,763</u>	<u>\$ 11,853,334</u>	<u>\$ 18,313,097</u>

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDA
Balance Sheet – Governmental Funds
September 30, 2022

	General Fund	Community Redevelopment Agency	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,485,400	\$ 226,676	\$ 2,712,076
Receivables, net			
Customer accounts, net	122,090	-	122,090
Intergovernmental	45,405	-	45,405
Franchise and public service taxes	35,028	-	35,028
Due from community redevelopment fund	38,618	-	38,618
Lease receivable	359,573	-	359,573
Restricted assets:			
Cash and cash equivalents	2,071,394	-	2,071,394
TOTAL ASSETS	\$ 5,157,508	\$ 226,676	\$ 5,384,184
LIABILITIES			
Accounts payable	\$ 106,329	\$ 234	\$ 106,563
Accrued wages and benefits	23,281	-	23,281
Due to general fund	-	38,618	38,618
Due to enterprise fund	1,574	-	1,574
TOTAL LIABILITIES	131,184	38,852	170,036
DEFERRED INFLOWS OF RESOURCES			
Lease related	355,596	-	355,596
Unavailable revenue	101,558	-	101,558
TOTAL DEFERRED INFLOWS OF RESOURCES	457,154	-	457,154
FUND BALANCE			
Restricted for:			
Building code enforcement	461,284	-	461,284
Transportation infrastructure	32,705	-	32,705
Public building improvements	1,234,097	-	1,234,097
Parks and recreation facilities	343,308	-	343,308
Community redevelopment	-	187,824	187,824
Unassigned:			
General fund	2,497,776	-	2,497,776
TOTAL FUND BALANCES	4,569,170	187,824	4,756,994
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,157,508	\$ 226,676	\$ 5,384,184

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDAReconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position
September 30, 2022

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

FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 4,756,994
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	1,734,394
Revenues not received within the "availability" period are deferred at the fund level and recognized in the statement of activities	101,558
Long-term liabilities (including bonds, notes and leases payable, compensated absences liability and the other postemployment benefit liability) are not due and payable in the current period and, therefore are not reported in the governmental funds. This is the amount of the long-term liabilities	(133,183)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 6,459,763</u>

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDAStatement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
for the year ended September 30, 2022

	General Fund	Community Redevelopment Agency	Total
REVENUES:			
Taxes	\$ 1,628,863	\$ 64,069	\$ 1,692,932
Licenses and permits	450,612	-	450,612
Intergovernmental revenue	581,234	-	581,234
Charges for services	342,031	-	342,031
Fines and forfeitures	10,352	-	10,352
Other	746,392	22	746,414
Total revenues	3,759,484	64,091	3,823,575
EXPENDITURES:			
Current:			
General government	815,413	-	815,413
Public safety	737,863	-	737,863
Economic environment	-	34,947	34,947
Transportation	99,341	-	99,341
Culture/recreation	336,371	-	336,371
Capital outlay	459,569	-	459,569
Debt service			
Principal	593	-	593
Interest	2,089	-	2,089
Total expenditures	2,451,239	34,947	2,486,186
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,308,245	29,144	1,337,389
OTHER FINANCING SOURCES (USES)			
Transfers in	106,204	-	106,204
TOTAL OTHER FINANCING SOURCES (USES)	106,204	-	106,204
NET CHANGE IN FUND BALANCE	1,414,449	29,144	1,443,593
FUND BALANCE, beginning of year	3,154,721	158,680	3,313,401
FUND BALANCE, end of year	\$ 4,569,170	\$ 187,824	\$ 4,756,994

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDA

Reconciliation of The Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
for the year ended September 30, 2022

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

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,443,593
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.	
This is the amount of capital assets recorded in the current period.	372,375
This is the amount of depreciation recorded in the current period.	(93,725)
Restatement to add book value of unrecorded financed equipment as of October 1, 2021 (Note 16)	4,100
Restatement to add book value of leased assets as of October 1, 2021 (Note 16)	2,114
Revenue not received within the "availability" period are not reported as revenues at the fund level and are recognized as revenue in the statement of activities.	
This represents the change caused by the "availability" criterion	79,294
Long-term obligations including bonds and notes payable, compensated absences and the other postemployment benefits liabilities are reported as liabilities in the government-wide statement of net position but are not reported as liabilities in the governmental funds because they do not require the use of current financial resources:	
This is the repayment of long-term debt principal reported as expenditures in governmental funds.	2,364
This is the change in accrued compensated absences during the year.	(10,767)
Restatement to add loan payable for unrecorded financed equipment as of October 1, 2021 (Note 16)	(4,303)
Restatement to add lease payable liability as of October 1, 2021 (Note 16)	(2,065)
This is the change in the total other postemployment benefit liability during the year.	5,585
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 1,798,565</u>

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDA

Statement of Net Position – Proprietary Fund

September 30, 2022

	Enterprise Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,284,770
Receivables:	
Customers, net	247,434
Inventory	10,749
Due from general fund	1,574
Total current assets	<u>2,544,527</u>
Noncurrent assets:	
Restricted assets:	
Cash and cash equivalents	5,677,596
Capital assets:	
Non-depreciable	28,527
Depreciable, net	5,543,895
Total noncurrent assets	<u>11,250,018</u>
TOTAL ASSETS	<u>13,794,545</u>
LIABILITIES	
Current liabilities:	
Accounts payable	122,748
Accrued wages	29,171
Unearned revenue	685,195
Bonds and notes payable, current	40,565
Total current liabilities	<u>877,679</u>
Noncurrent liabilities:	
Liabilities payable from restricted assets:	
Customer deposits	309,016
Interest payable	9,373
Due to other governments	71,820
Compensated absences	78,578
Post employment obligation payable	34,142
Bonds and notes payable, noncurrent portion	560,603
Total noncurrent liabilities	<u>1,063,532</u>
TOTAL LIABILITIES	<u>1,941,211</u>
NET POSITION	
Net investment in capital assets	4,971,254
Restricted for:	
Water system improvements (expendable)	2,366,420
Wastewater system improvements (expendable)	1,908,715
Stormwater management (expendable)	334,586
Revenue bond retirement (expendable)	64,291
Unrestricted	2,208,068
TOTAL NET POSITION	<u><u>\$ 11,853,334</u></u>

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDAStatement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund
for the year ended September 30, 2022

	Enterprise Fund
OPERATING REVENUES:	
Charges for services	
Water and wastewater customer user fees	\$ 2,107,696
Sanitation customer user fees	557,222
Stormwater customer user fees	75,996
Total charges for services	2,740,914
Total operating revenues	2,740,914
OPERATING EXPENSES:	
Personnel services	468,972
Operating expenses	839,278
Depreciation	288,346
Total operating expenses	1,596,596
OPERATING INCOME (LOSS)	1,144,318
NONOPERATING REVENUE (EXPENSE)	
Interest revenue	874
Interest expense	(29,567)
Other, net	(2,924)
Total nonoperating revenues (expense)	(31,617)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	1,112,701
CAPITAL CONTRIBUTIONS	
Capital grants and contributions	716,504
Impact fees	1,988,472
Total capital contributions	2,704,976
TRANSFERS IN (OUT)	(106,204)
CHANGE IN NET POSITION	3,711,473
NET POSITION, beginning of year	8,141,861
NET POSITION, end of year	\$ 11,853,334

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDAStatement of Cash Flows - Proprietary Funds
for the year ended September 30, 2022

	Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 2,764,944
Payments to suppliers	(810,404)
Payments for salaries and benefits	(460,776)
Net cash flows from operating activities	<u>1,493,764</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers (to) from other funds, net of change in due to/from	<u>2,579</u>
Net cash flows from noncapital financing activities	<u>2,579</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition and construction of capital assets, net of related payables	(834,065)
Principal paid on notes, bonds and lease obligations	(486,013)
Interest paid on borrowings and other debt costs	(31,994)
Capital contributions and impact fees received, net of change in related receivables	<u>2,715,711</u>
Net cash flows from capital and related financing activities	<u>1,363,639</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on invested funds	874
Other nonoperating payments	(2,924)
Net cash flows from investing activities	<u>(2,050)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,857,932
CASH AND CASH EQUIVALENTS, beginning of year	<u>5,104,434</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 7,962,366</u></u>
As shown in the Accompanying Financial Statements	
Equity in pooled cash and cash equivalents	\$ 2,284,770
Restricted equity in pooled cash and cash equivalents	5,677,596
Total cash and cash equivalents	<u><u>\$ 7,962,366</u></u>
Noncash financing and investing activities:	
None	<u><u>\$ -</u></u>

Continued...

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDA

Statement of Cash Flows - Proprietary Funds - Concluded
for the year ended September 30, 2022

	<u>Enterprise Fund</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ 1,144,318
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	288,346
(Increase) decrease in accounts receivable	(18,792)
Increase (decrease) in accounts payable	28,874
Increase (decrease) in customer deposits	42,822
Increase (decrease) in accrued wages and compensated absences	10,989
Increase (decrease) in the other postemployment benefit obligation	<u>(2,793)</u>
Net cash flows from operating activities	<u>\$ 1,493,764</u>

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDA

Statement of Fiduciary Net Position – Fiduciary Fund

September 30, 2022

	Custodial Fund
ASSETS	
Cash and cash equivalents	\$ 247,925
 TOTAL ASSETS	247,925
LIABILITIES	
Due to other governments	247,925
 TOTAL LIABILITIES	247,925
NET POSITION	
 TOTAL NET POSITION	\$ -

The accompanying notes are an integral part of these financial statements

CITY OF EAGLE LAKE, FLORIDA**Statement of Changes in Fiduciary Net Position – Fiduciary Fund
for the year ended September 30, 2022**

	Custodial Fund
ADDITIONS:	
Fees collected on behalf of other governments	\$ 969,816
Total additions	<u>969,816</u>
DEDUCTIONS:	
Remittance of fees to other governments	<u>969,816</u>
Total deductions	<u>969,816</u>
NET INCREASE (DECREASE)	-
NET POSITION - beginning of year	<u>-</u>
NET POSITION - end of year	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its statements (GASBS) and Interpretations (GASBI). The more significant accounting policies established in GAAP and used by the City are discussed below.

REPORTING ENTITY

The City of Eagle Lake, Florida (the "City") is a Municipal Corporation incorporated in 1921 by Chapter 8943, Laws of Florida. The Corporation operates under a charter form of government created by an unnumbered City Ordinance dated November 11, 1975, and most recently recodified and readopted by Ordinance No. 596 in 1978 and again in 1993 by Ordinance No. 93-7. The City is governed by a board of five elected commissioners. These financial statements include all of the funds, organizations, agencies, and departments of the City (the "primary government") and any "legally separate entities ("component units") required by generally accepted accounting principles to be included in the reporting entity.

The accompanying financial statements present the City's primary government and component units over which the City exercises significant influence. Criteria for determining if other entities are potential component units of the City which should be reported with the City's basic financial statements are identified and described in the GASB Codification of Governmental Accounting and Financial Reporting Standards. The application of these criteria provides for identification of any entities for which the City is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading or incomplete. A blended component unit, although legally separate, is in substance part of the City's operations and presented in the financial statements as "blended" components. Blending refers to the fact that the component unit's funds are combined with those of the primary government for financial reporting purposes.

Based on these criteria, the entity included as a blended component unit of the primary government is the Eagle Lake Community Redevelopment Agency ("CRA"), created by Ordinance 00-06, because the CRA exclusively benefits the primary government. The CRA does not issue a separately audited Component Unit Financial Statement (CUFS).

The financial reporting entity does not include the assets of the employee defined contribution pension plans, which were determined not to be assets of the City.

BASIS OF PRESENTATION

The basic financial statements consist of the government-wide financial statements and fund financial statements.

Government-wide Financial Statements - The required government-wide financial statements are the Statement of Net Position and the Statement of Activities, which report information on all of the nonfiduciary activities of the City. The effects of interfund activity have been removed from these statements. The City's fiduciary fund is excluded from the government-wide financial statements since by definition these assets are being held for the benefit of a third party and cannot be used to fund activities or obligations of the government.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

BASIS OF PRESENTATION (cont....)

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from Business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment, including depreciation. The City does not allocate the interest expense of governmental fund debt or indirect costs such as finance, personnel, legal, etc. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements - The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund balances, revenues and expenditures/expenses. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. GASB Cod. Sec 2200 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds by category are summarized into a single column. Due to the City's fund structure, there were no non-major funds. The various funds are reported by type within the financial statements.

Funds are classified into three categories: governmental, proprietary and fiduciary. The funds used by the City are as follows:

Governmental Funds - The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City;

- **General Fund** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Eagle Lake Community Redevelopment Agency** (the "CRA") was created by City Ordinance No. 00-06 pursuant to Florida Statutes Chapter 163. Due to its profile in the community, the City electively added the Eagle Lake CRA as a major fund. The CRA has the power to levy taxes or appropriate funds to preserve and enhance the downtown Eagle Lake area. The CRA receives the incremental ad valorem taxes generated in future years by the increase in property values in the redevelopment area. The CRA's property taxes are levied under the taxing authority of the City and are included as part of the City's total tax levy. The City commission also serves as the CRA's Board of Directors along with two additional appointed board members.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

BASIS OF PRESENTATION (concluded)

Proprietary Funds - The focus of proprietary fund measurement is upon determination of operating income, changes in net position, overall financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the City:

- **Enterprise funds** are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The City has one Enterprise Fund which accounts for the activities associated with providing potable water, sanitary sewer/wastewater collection, stormwater management and sanitation services to area residents.

Fiduciary Fund - The City also reports one fiduciary fund type; a custodial fund, which is used to account for impact fees collected on behalf of Polk County, Florida (the "County"). These funds are collected on behalf of the County as new construction takes place within the City and remitted to the County monthly.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

The government-wide financial statements and the proprietary fund financial statements reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisition under capital leases are reported as other financing sources.

Property taxes are recognized as revenues in the year for which they are levied. Franchise and public service taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual as revenue of the current period.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (concluded)

Imposed nonexchange resources (property taxes, fines) are reported as deferred inflows if received before the tax is levied or before the date when use is first permitted. Government mandated nonexchange transactions and voluntary nonexchange transactions are reported as liabilities until the eligibility requirements (excluding time requirements) are met and as deferred inflows if received before time requirements are met and all other eligibility requirements have been satisfied.

Proprietary fund operating revenues generally result from producing or providing goods and services related to sanitation, water and wastewater services and stormwater management. Operating expenses for these operations include all costs related to providing the service or product. These costs include billing and collection, personnel and purchased services, repairs and maintenance, depreciation, materials and supplies, and other expenses directly related to costs of services. All other revenue and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

CASH AND CASH EQUIVALENTS

The financial caption "cash and cash equivalents" includes all bank demand deposits, certificates of deposit, money-market and savings accounts and all short-term, highly liquid investments that are both readily convertible to known amounts of cash and have an original maturity of three months or less when purchased. On September 30, 2022, all of the City's cash and investments met this definition.

RESTRICTED CASH AND CASH EQUIVALENTS

Include cash and cash equivalents that are legally restricted to specific uses by external parties or enabling legislation. The City generally uses restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

RECEIVABLES

The City accrues the unbilled service of its enterprise fund which represents the estimated value of service from the last billing date to year end and totaled \$60,860 on September 30, 2022. A reserve for doubtful accounts is maintained in the enterprise fund equal to the value of the utility customer receivables that are not expected to be collected. On of September 30, 2022, such reserves totaled \$7,390.

INTERFUND BALANCES

To the extent any current interfund balances exist, management anticipates that they will be settled in cash as opposed to a permanent transfer.

INVENTORY

Enterprise fund inventories are valued at the lower of cost or market determined on a first-in, first-out basis.

PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The Cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)**CAPITAL ASSETS**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., utility systems and roads), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial estimated useful life in excess of one year and individual cost of more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Donated assets are recorded at acquisition cost. Depreciation of exhaustible fixed assets used by these funds is charged as an expense against operations and, accumulated depreciation is reported on the statement of net position of the funds in which the assets are capitalized. Depreciation has been provided over the estimated useful life of each asset using the straight-line method. The range of estimated useful lives of capital assets are:

<u>Asset Type</u>	<u>Years</u>
Buildings and improvements	20-40
Utility plant in service	38-49
Machinery and equipment	3-15
Infrastructure	20-30

INTEREST COSTS

Interest costs incurred before the end of a construction period is a financing activity separate from the related capital asset and interest costs incurred before the end of the construction period are recognized as an expense in the period in which the cost is incurred. These interest costs are not capitalized as part of the historical cost of the capital asset.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will *not* be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of net position will sometimes report a section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applied to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (concluded)

The City has two items that qualify for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The amounts reported as unavailable revenue are deferred and recognized as an inflow of resources in the period that amounts become available. The City also reports deferred amounts related to leases.

LONG-TERM OBLIGATIONS

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the bonds outstanding method. Debt issuance costs are reported as an expense in the period incurred. Bond premiums and discounts are reported, net of amortization, in the related debt balances shown in the financial statements. For current refundings and advance refundings resulting in defeasance of debt reported by governmental activities, business-type activities, and proprietary funds, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is the shorter. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements; rather the debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

COMPENSATED ABSENCES

Employees accumulate vacation days ranging from 6 to 20 days per year to a maximum total of 30 days (15 days for permanent part-time employees). Accrued vacation is paid by the City upon retirement or termination at the employee's current hourly rate of pay. Accrued vacation paid upon the death of an active employee is not subject to the 15 or 30 day maximum.

Employees accumulate sick days ranging from 6 to 12 days per year without limitation. The City pays accrued sick leave to employees retiring or terminating with continuous service of at least two years at 25 percent to 50 percent of accrued sick leave depending on their years of service up to a maximum of 800 paid hours for employees hired prior to September 25, 2006 and 400 paid hours for employees hired thereafter.

INTERFUND TRANSFERS

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds". Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the government-wide presentation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

CONNECTION FEES AND IMPACT FEES

Water and wastewater connection fees represent reimbursement of the costs incurred to perform the connection of the respective utilities and are recorded as operating revenue when received. Impact fees, which are not considered connection fees since they substantially exceed the cost of connection, are recorded as capital contributions when received. Prepaid impact fees received, which reserve capacity in the City's future water or wastewater facilities, are deferred and reported as capital contributions when the requirements of the developer agreements are met by the City.

EQUITY CLASSIFICATIONS

Government-wide Statements - The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources is classified as net position and displayed in three components:

- a) *Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b) *Restricted net position* - Consists of restricted assets reduced by liabilities related to those assets. Net position is reported as restricted only when restricted by outside parties or enabling legislation.
- c) *Unrestricted net position* - Consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

Fund Statements - The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor the constraints on the specific purposes for which amounts in those funds can be spent. Spendable resources are to be shown as restricted, committed, assigned and unassigned as considered appropriate in the City's circumstances. The following classifications describe the relative strength of the spending constraints:

- a) *Nonspendable* - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. These amounts also include long-term interfund receivables.
- b) *Restricted* - amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont...)

EQUITY CLASSIFICATIONS (concluded)

- c) *Committed* - amounts constrained to specific purposes by formal action (ordinance) of the City using its highest level of decision-making authority (the City Commission). To be reported as committed, amounts cannot be used for any other purpose unless the City Commission takes the same highest-level action (ordinance) to remove or change the constraint.
- d) *Assigned* - amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Commission or through the City Commission delegating this responsibility to the City Manager through the budgetary process. The City Commission has not established a formal policy regarding authorization to assign fund balance amounts for a specific purpose.
- e) *Unassigned* - all other spendable amounts.

The City uses restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

USE OF ESTIMATES

The preparation of the basic financial statements in conformity with generally accepted accounting principles, as applicable to government entities, requires management to make use of estimates that affect the reported amounts in the basic financial statements. Actual results could differ from estimates.

LEASES

Lessee: The City is a lessee for a noncancellable lease of equipment and recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$1,000 or more. At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term, subsequently reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgements related to leases include the determination of the discount rate used to discount the lease payments to present value and determination of the lease term.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate for a similar transaction as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

LEASES (concluded)

Lessor: The City is a lessor for a noncancellable lease of City property for cell phone antenna placement. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date and recognized as revenue over the life of the lease term on a straight-line basis. Key estimates and judgements include how the City determines the discount rate it uses to discount the lease receipts to present value and determination of the lease term.

- The City's lease agreement does not contain an explicit interest component that is charged to the lessee and has decided to discount the lease receipts using the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices as a proxy for the incremental borrowing rate for general City obligations.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the leases receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 2 - PROPERTY TAX CALENDAR

Under Florida Law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The tax levy of the City is established by the City commission prior to October 1 of each year and the Polk County Property Appraiser incorporates the millages into the total tax levy, which includes the municipalities, the County, independent districts and the County School Board tax requirements. State statutes permit cities to levy property taxes at a rate of up to 10 mills. The City's millage rate in effect for the fiscal year ended September 30, 2022 was 7.6516.

All taxes are due and payable on November 1 (levy date) of each year and unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment as follows: 4% in November, 3% in December, 2% in January, 1% in February. The taxes paid in March are without discount. Delinquent taxes on real and personal property bear interest of 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property.

NOTE 3 - BUDGETARY LAW AND PRACTICE

The budget is adopted by Ordinance on a City-wide basis for all City funds on or before October 1 of each year as required by State Statute. City Ordinance establishes the legal level of budgetary control at the individual fund level. Expenditures may not exceed appropriations at this level. Within these control levels, management may transfer appropriations subject to notification of the City commission; however, any revisions that alter the total expenditure of any fund must be approved by Ordinance. Budgets for all funds are adopted on the basis of cash receipts and disbursements which differs from the basis used for financial reporting purposes. These differences are usually not significant for the governmental funds, however they are for the enterprise fund as the budget includes capital outlay and debt principal repayments as expenses and does not include depreciation.

During the year and subsequent to year-end, the City Commission may adopt an amended budget approving such additional expenditures/expenses. A budgetary comparison schedule is presented as required supplementary information for the general fund and the community redevelopment agency special revenue fund.

All final budget amounts presented in the accompanying supplementary information have been adjusted for legally authorized amendments.

NOTE 4 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance Related Legal and Contractual Provisions - the City had no material violations of finance related legal and contractual provisions.

Deficit Fund Balance or Net Position of Individual Funds - As of September 30, 2022, no individual fund had a deficit fund balance or net position deficit.

Excess of Expenditures Over Budget Appropriations in Individual Funds - For the year ended September 30, 2022, no budgetary fund had an excess of expenditures over appropriations.

NOTE 5 - DEPOSITS AND INVESTMENTS

On September 30, 2022, the carrying amount of the City's deposits and investments is summarized below:

Cash and cash equivalents:

Cash on hand	\$ 2,744
Cash deposits in financial institutions:	
Insured or fully collateralized bank deposits	12,743,092
Total cash and cash equivalents	<u>\$ 12,745,836</u>

Investments:

None	<u>\$ -</u>
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DEPOSITS IN FINANCIAL INSTITUTIONS

All of the City's public deposits are held in qualified public depositories pursuant to Florida Statutes, Chapter 280. Qualified public depositories are required to pledge collateral to the Chief Financial Officer, State of Florida ("CFO") with a market value equal to 50% of the average daily balance of all public deposits in excess of any federal deposit insurance. In addition, to the extent that total public deposits exceed the total amount of the regulatory capital accounts of a bank or the regulatory net worth of a savings association, the required collateral shall have a market value equal to 125% of the deposits. In event of default by a qualified public depository, all claims for public deposits would be satisfied by the CFO from the proceeds of federal deposit insurance, pledged collateral of the public depository in default and, if necessary, a pro rata assessment to the other qualified public depositories in the collateral pool. Therefore, all cash and time deposits held by banks are considered fully insured or collateralized.

INVESTMENTS

The types of investments in which the City may invest are governed by State Statutes and City Policy. According to State Statutes, the City is authorized to invest in the following instruments: Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized through the Florida Interlocal Cooperation Act; S.E.C. registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits and savings accounts in qualified public depositories or direct obligations of the U.S. Treasury.

NOTE 6 - CAPITAL ASSETS

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

	Balance October 1, 2021 (*)	Increases	Decreases	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 259,714	\$ -	\$ -	\$ 259,714
Total capital assets, not being depreciated	259,714	-	-	259,714
Capital assets, being depreciated:				
Buildings and improvements	2,987,181	12,390	-	2,999,571
Equipment	185,762	111,698	(1,956)	295,504
Infrastructure	488,916	248,287	-	737,203
Right-to-use leased equipment	2,487	-	-	2,487
Total capital assets, being depreciated	3,664,346	372,375	(1,956)	4,034,765
Less accumulated depreciation for:				
Buildings and improvements	(2,269,375)	(62,372)	-	(2,331,747)
Equipment	(115,544)	(14,517)	1,956	(128,105)
Infrastructure:	(83,024)	(16,339)	-	(99,363)
Right-to-use leased equipment	(373)	(497)	-	(870)
Total accumulated depreciation	(2,468,316)	(93,725)	1,956	(2,560,085)
Total capital assets being depreciated, net	1,196,030	278,650	-	1,474,680
Governmental activities capital assets, net	\$ 1,455,744	\$ 278,650	\$ -	\$ 1,734,394
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 28,527	\$ -	\$ -	\$ 28,527
Total capital assets, not being depreciated	28,527	-	-	28,527
Capital assets, being depreciated:				
Buildings, utility plant and improvements	9,954,214	352,399	-	10,306,613
Equipment	635,132	481,666	-	1,116,798
Total capital assets, being depreciated	10,589,346	834,065	-	11,423,411
Less accumulated depreciation for:				
Buildings, utility plant and improvements	(5,206,043)	(204,524)	-	(5,410,567)
Equipment	(385,127)	(83,822)	-	(468,949)
Total accumulated depreciation	(5,591,170)	(288,346)	-	(5,879,516)
Total capital assets being depreciated, net	4,998,176	545,719	-	5,543,895
Business-type activities capital assets, net	\$ 5,026,703	\$ 545,719	\$ -	\$ 5,572,422

(*) During 2022, the City implemented the provisions of GASB Statement No. 87, Leases and as a result, the previously reported balances in the table above have been restated. See Note 16 for details.

NOTE 6 - CAPITAL ASSETS (concluded)

Depreciation expense was charged to the following programs and functions:

Governmental Activities:

General government	\$	38,733
Law enforcement		846
Streets		24,184
Library		473
Parks and recreation		29,489
Total depreciation expense - governmental activities	\$	<u>93,725</u>

Business-type Activities:

Water	\$	126,587
Wastewater		107,454
Stormwater		54,305
Total depreciation expense - business-type activities	\$	<u>288,346</u>

NOTE 7 - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations for the year ended September 30, 2022:

	Balance October 1, 2021 (*)	Increases	Decreases	Balance September 30, 2022	Amounts Due within One Year
<u>Governmental Activities:</u>					
Long-term debt:					
Notes payable:					
Equipment purchase note, 2020	\$ 4,303	\$ -	\$ (1,771)	\$ 2,532	\$ 1,880
Other liabilities:					
Leases	2,065	-	(593)	1,472	630
Other postemployment benefits	51,726	-	(5,585)	46,141	-
Compensated absences	72,271	58,822	(48,055)	83,038	-
Total long-term obligations	<u>\$ 130,365</u>	<u>\$ 58,822</u>	<u>\$ (56,004)</u>	<u>\$ 133,183</u>	<u>\$ 2,510</u>
Less amounts due in one year				(2,510)	
Total noncurrent obligations due in more than one year				<u>\$ 130,673</u>	
<u>Business-type Activities:</u>					
Long-term debt:					
Bonds and notes payable:					
CS12090401P installment note to DEP	\$ 383,461	\$ -	\$ (383,461)	\$ -	\$ -
Water System Revenue Bonds, Series 2007	229,936	-	(9,934)	220,002	33,485
Water System Revenue Bonds, Series 2010	85,719	-	(85,719)	-	-
Wastewater System Revenue Bonds, Series 2015	388,065	-	(6,899)	381,166	7,080
Total long-term debt	<u>1,087,181</u>	<u>-</u>	<u>(486,013)</u>	<u>601,168</u>	<u>40,565</u>
Other liabilities:					
Other postemployment benefits	36,935	-	(2,793)	34,142	-
Compensated absences	82,788	29,734	(33,944)	78,578	-
Prepaid impact fees due to City of Bartow, Florida	71,820	-	-	71,820	-
Total other liabilities	<u>191,543</u>	<u>29,734</u>	<u>(36,737)</u>	<u>184,540</u>	<u>-</u>
Total long-term obligations	<u>\$ 1,278,724</u>	<u>\$ 29,734</u>	<u>\$ (522,750)</u>	<u>785,708</u>	<u>\$ 40,565</u>
Less amounts due in one year				(40,565)	
Total noncurrent obligations due in more than one year				<u>\$ 745,143</u>	

(*) During 2022, the City implemented the provisions of GASB Statement No. 87, Leases and as a result, the previously reported balances in the table above have been restated. See Note 16 for details.

Notes to Long-Term Obligations Table

Long term liabilities, including accumulated compensated absences are typically liquidated by the individual fund to which the liability is directly associated.

All the City's long-term debt arose through direct borrowings or direct placements.

NOTE 7 - LONG-TERM OBLIGATIONS (cont...)

Governmental Activities:

- The Equipment Purchase Note, 2020 was issued to purchase a multifunction copier at an implied interest rate of 6% and maturing in January 2024. The loan is secured by the equipment and requires monthly payments of principal and interest totaling \$165. This purchase was previously accounted for as an operating lease and during GASB Statement No. 87, *Leases*, this was reclassified as a financed purchase in accordance with the pronouncement.
- Leases Payable – In 2022 the City implemented GASB Statement No. 87, *Leases* and as a result identified a reportable lease executed in 2020 for the right-to-use a postage processing machine. The previously reported long term obligations balances in the long-term obligations table was restated to add this lease payable liability balance as of October 1, 2021 in the amount of \$2,095. The City is required to make monthly principal and interest payments of \$58 and maturing in December 2024. The lease agreement does not have an explicit interest rate and the City utilized an estimated incremental borrowing rate of 6% to determine the lease liability. The book value of this right-to-use asset as the end of the current fiscal year is \$1,617 and has a five-year estimated useful life.

Business-Type Activities:

- The 2001 State of Florida Department of Environmental Protection (“FDEP) Revolving Fund Water and Sewer Revenue Certificates (CS 12090401P) are secured by water and wastewater revenues and were used to fund the construction of collection and transmission facilities of the City’s wastewater system. The loan was payable semiannually with principal and interest payments due on January 15 and July 15. The loan bore interest at a weighted average rate of 2.453% with a final maturity of January 15, 2025. The City made a lump-sum payment to fully satisfy this liability during the year ended September 30, 2022.
- The USDA Rural Utilities Service Series 2010 Water Revenue Bonds were secured by the net revenues of the water system. The bonds bore interest at 3.250% with an originally scheduled final maturity of September 1, 2025. The bond proceeds were used to replace the City’s aging water meters. The City made a lump-sum payment to fully satisfy this liability during the year ended September 30, 2022.
- The USDA Rural Utilities Service Series 2007 Water Revenue Bonds are secured by the net revenues of the water system. The bonds bear interest at 4.125% with a final maturity of September 1, 2046. The bond proceeds were used to construct extensions and improvements to the water system. The bonds require the maintenance of sinking, reserve and renewal and replacement funds.

In the event of default, the bond holders have the right to take whatever action necessary to collect the amounts due including the appointment of a receiver to manage the water system.

The City was in compliance with all significant requirements of the loan resolutions as of September 30, 2022.

NOTE 7 - LONG-TERM OBLIGATIONS (concluded)

- The USDA Rural Utilities Service Series 2015 Wastewater System Revenue Bonds are secured by the net revenues of the wastewater system. The bonds bear interest at 2.625% with a final maturity of November 19, 2055. The bond proceeds were used for lift station improvements to the wastewater system. The bonds require the maintenance of sinking, reserve and short-lived asset reserve funds.

In the event of default, the bond holders have the right to take whatever action necessary to collect the amounts due including the appointment of a receiver to manage the water system.

The City was in compliance with all significant requirements of the loan resolutions as of September 30, 2022.

- The amount due to City of Bartow, Florida represent the portion of wastewater impact fees paid in advance that are due to the City of Bartow in accordance with their wastewater service agreement with the City of Eagle Lake. In accordance with the agreement, these amounts are due when a utility customer connects to the City's wastewater system and were paid in advance by a property developer in September 2007.

Annual debt service requirements as of September 30, 2022, are as follows:

Fiscal Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 2,510	\$ 101	\$ 40,565	\$ 19,713
2024	1,494	8	30,887	18,104
2025	-	-	32,080	16,910
2026	-	-	33,324	15,668
2027	-	-	34,616	14,376
2028-2032	-	-	128,303	52,086
2033-2037	-	-	48,342	38,874
2038-2042	-	-	55,028	32,188
2043-2047	-	-	62,638	24,578
2048-2052	-	-	71,303	15,913
2053-2057	-	-	64,082	5,691
Total	<u>\$ 4,004</u>	<u>\$ 109</u>	<u>\$ 601,168</u>	<u>\$ 254,101</u>

NOTE 8 - INTERFUND TRANSACTIONS

Interfund receivables and payables as of September 30, 2022 consisted of:

Receivable Fund	Payable Fund	Amount
Enterprise fund	General fund	\$ 1,574
General fund	Community Redevelopment Fund	38,618

Interfund receivables represent expenditures paid by those funds on behalf of another fund that were not repaid until after year end.

Interfund transfers for the year ended September 30, 2022, consisted of:

Receiving Fund	Paying Fund	Amount
General fund	Enterprise fund	\$ 106,204

The transfer from the enterprise fund to the general fund is the budgeted annual transfer to finance services accounted for in the general fund.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description – The Other Postemployment Benefits Plan (OPEB Plan) is a single employer defined benefit plan administered by the City. The OPEB Plan allows employees who retire and meet retirement eligibility requirements under the City’s defined contribution plan to continue medical insurance coverage as a participant in the City’s health insurance plan.

Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the City are eligible to participate in the City’s healthcare and life insurance benefits. The City subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. The City does not offer any explicit subsidies for retiree coverage. The City doesn’t issue a stand-alone report for the OPEB Plan, and the OPEB Plan is not included in the annual report of a public employee retirement system or another entity.

There are currently 15 active plan members and no inactive plan members who are receiving benefits.

Funding Policy – OPEB Plan benefits are pursuant to the provisions of Section 112.0801, Florida Statutes. The City has not advance-funded or established a funding methodology for the annual other postemployment benefit (OPEB) costs or the OPEB obligation, and the OPEB Plan is financed on a pay-as-you-go basis.

Benefits Provided – The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All employees of the City who meet the eligibility requirements of the City’s defined contribution plan are eligible to receive postemployment health care benefits. All retiree, spouse and dependent coverage is at the expense of the retiree.

Total OPEB Liability – The City’s total OPEB liability was determined by an actuarial valuation as of September 30, 2021, updated to September 30, 2022 (measurement date) using the assumptions below.

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	4.77%
Initial Trend Rate	7.50%
Ultimate Trend Rate	4.00%
Year to Ultimate Trend Rate	53

For all lives, mortality rates were PubG-2010 Mortality Tables projected to the valuation date using projection scale MP-2019.

Discount Rate – The discount rate was based on a high-quality municipal bond rate of 4.77%. The high-quality bond rate was based on the week closest but not later than the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices. The S&P Municipal Bond 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 AA by Standard and Poor’s Ratings Services, Aa2 by Moody’s or AA by Fitch, if there are multiple ratings, the lowest rate is used.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (concluded)

OPEB Expense – For the year ended September 30, 2022, the City recognized negative OPEB expense of (\$363).

Changes in Total OPEB Liability:

	Total OPEB Liability
Reporting period ending September 30, 2021	\$ 88,661
Changes for the year:	
Service cost	7,473
Interest	2,624
Differences between expected and actual experience	14,615
Changes of assumptions	(27,425)
Benefit payments	(5,665)
Net changes	(8,378)
Reporting period ending September 30, 2022	\$ 80,283

Sensitivity of the Total OPEB Liability to changes in the discount rate - The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (3.77%)	Discount Rate (4.77%)	1% Increase (5.77%)
Total other postemployment benefits liability	\$ 87,831	\$ 80,283	\$ 73,658

Sensitivity of the Total OPEB Liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (3.00% to 6.50%)	Discount Rate (4.00% to 7.50%)	1% Increase (5.00% to 8.50%)
Total other postemployment benefits liability	\$ 72,675	\$ 80,283	\$ 89,076

NOTE 10 - DEFINED CONTRIBUTION PENSION PLAN

The City commission has established by Resolution an Internal Revenue Code Section 457 and a 401(a) defined contribution pension plan covering all full-time employees and permanent part-time employees who have completed one year of employment. The plan trust is administered by the Florida League of Cities, Inc. and the assets of the plans are not considered part of the City's reporting entity. Benefits vest at a rate of 20% per year of service up to 100% vesting upon completion of the sixth year of service. Participation is voluntary, and the employee determines the amount of their contribution. The City contributes seven percent of the employees' compensation regardless of the employee contribution. Most employees of the City were eligible and did participate in the plan during the year ended September 30, 2022. Pension costs are accrued and funded on a current basis and all required contributions for the year were made. Contributions for the fiscal year ended September 30, 2022 totaled \$94,384 which consisted of \$44,411 contributed by employees and \$49,973 contributed by the City. The City's payroll totaled approximately \$821,000 of which pension contributions were provided on approximately \$714,000.

NOTE 11 - RISK MANAGEMENT

During the ordinary course of its operations, the City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees, and natural disasters. The City maintains commercial insurance coverage in amounts management feels is adequate to protect and safeguard the assets of the City. There have been no significant reductions in coverage nor have settlement amounts exceeded the City's coverage during the year ended September 30, 2022 or the previous two fiscal years. In the opinion of the City's management and legal counsel, legal claims and litigation are not anticipated to have material impact on the financial position of the City. The City's workers compensation coverage is provided through a nonassessable, nonprofit, tax-exempt risk sharing pool. Settled claims resulting from these risks have not exceeded insurance coverage.

NOTE 12 - COMMITMENT AND CONTINGENCIES

The City participates in several programs that are fully or partially funded by grants received from Federal, state, or county agency sources. Expenditures financed by grants are subject to audit by the appropriate grantor government/agency. If expenditures are disallowed due to non-compliance with grant program regulations, the City may be required to reimburse the grantor government/agency. As of September 30, 2022, the City believes that disallowed expenditures discovered in subsequent audits, if any, will not have a material effect on any of the individual funds or the overall financial position of the City.

NOTE 13 - SEGMENT INFORMATION FOR ENTERPRISE FUND

The City has outstanding debt secured by its water and wastewater system revenues. The water and wastewater operations are accounted for in a single enterprise fund along with sanitation and stormwater management. Because many of the assets and liabilities of the enterprise fund are not separately identifiable with any one operating segment (e.g. cash, accounts receivable, accounts payable, etc.), it is not possible to present segment information disclosures for some components of net position, revenues and cash flows. Segment financial information that can be separately identified for the water and wastewater system operations as of and for the year ended September 30, 2022, is presented below:

	Water System	Wastewater System	Combined Water & Wastewater System
Condensed statement of revenues, expenses and changes in net position:			
Operating revenues	\$ 1,135,324	\$ 972,372	\$ 2,107,696
Operating expenses	(350,841)	(612,835)	(963,676)
Depreciation	(126,587)	(107,454)	(234,041)
Nonoperating revenues (expenses):			
Interest income	874	-	874
Interest expense	(11,343)	(18,224)	(29,567)
Other nonoperating expense	(2,924)	-	(2,924)
Capital contributions	1,784,865	920,111	2,704,976
Transfers	(42,500)	(42,500)	(85,000)
Change in net position	<u>\$ 2,386,868</u>	<u>\$ 1,111,470</u>	<u>\$ 3,498,338</u>
Summary information from statement of net position:			
Capital assets, net	<u>\$ 1,621,027</u>	<u>\$ 2,616,755</u>	<u>\$ 4,237,782</u>
Long-term debt	<u>\$ 220,002</u>	<u>\$ 381,166</u>	<u>\$ 601,168</u>

NOTE 14 - FUTURE REVENUES THAT ARE PLEDGED

The City has pledged various future revenue sources for various debt issues. For the water and wastewater systems, the City has pledged future revenues, net of certain operating expenses. The following table provides a summary of the pledged revenues for the City's outstanding debt issues. Additional information regarding the City's pledged revenue can be found in note 7.

Pledged Revenue	Revenue Pledged Through	Total Principal and Interest Outstanding	Current Year Principal and Interest Paid	Current Year Net Revenue	Percentage of Net Revenues to Principal and Interest Paid
Water and wastewater system net revenue	11/19/2055	\$ 855,269	\$ 240,852	\$ 3,133,366	1300.95%

NOTE 15 – JOINT VENTURE

The Polk Regional Water Cooperative (PRWC) was created on April 1, 2016 by a interlocal agreement between the City of Eagle Lake, City of Auburndale, City of Bartow, City of Davenport, City of Fort Meade, City of Frostproof, City of Haines City, City of Lake Alfred, City of Lakeland, City of Lake Wales, City of Mulberry, Polk City, City of Winter Haven, Town of Dundee, Town of Lake Hamilton and Polk County in accordance with Chapters 163 and 373 of the Florida Statutes. These local government units are collectively considered the Member Governments. The PRWC is a separate legal entity organized under the laws of the State of Florida, and the City Member Governments have no equity ownership in the PRWC.

The PRWC is devoted to encouraging the development of fully integrated, robust public water supply systems comprised of diverse sources managed in a manner that take full advantage of Florida's intense climatic cycles to ensure reliable, sustainable and drought resistant systems which maximize the use of alternative water supplies to the greatest extent practicable. The PRWC will evaluate, plan and implement water projects and coordinate partnerships with other water users.

The terms of the interlocal agreement require each Member Government to contribute their proportionate share of the PRWC's annual working capital needs which are established annually by a resolution of the PRWC's Board of Directors. For the year ended September 30, 2022, the total annual working capital needs of the PRWC was \$198,000 of which the City's proportionate share was \$1,036.

During 2022, the City agreed to be a project participant in the West Polk Lower Floridan Aquifer Wellfield (the Project), a new lower Floridan aquifer public water supply wellfield located in west Polk County, Florida. Project participants agree to receive potable water from the Project once completed. The Project is being funded through the PRWC using a combination of grants and loans and the ultimate debt service and operating costs of the project will be passed through to the project participants through the water service charges which have not been determined as of the date of this report.

Complete financial statements of the PRWC may be obtained from the PRWC's Executive Director at 330 W. Church Street, P.O. Box 9005, Drawer CA01, Bartow, FL 33831-9005.

NOTE 16 – IMPLEMENTATION OF ACCOUNTING STANDARD

For the fiscal year ended September 30, 2022, the City implemented the provision of GASB Statement 87-*leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

As lessee: During implementation the City identified one lease of a right-to-use asset and one financed purchase that are required to be reported as assets and liabilities under this Statement and that were previously reported as operating leases. Due to the immaterial nature of the net effect of retrospective implementation of this guidance, net position was not restated but the previously reported balances of capital assets and long-term obligations were restated to reflect the right-to-use leased asset balances and leases payable as well as a previously unrecorded financed purchase of equipment and the related note payable as follows:

	Capital Assets		Long-Term Obligations		
	Right-to-use Leased Equipment	Equipment, Net	Leases Payable	Equipment Purchase Note, 2020	Net
Previously reported, October 1, 2021	\$ -	\$ 66,118	\$ -	\$ -	
Implementation of GASB 87:					
Right-to-use leased mail machine, net	2,114	-	2,065		49
Financed purchase of copier, net		4,100		4,303	(203)
Restated, October 1, 2021	<u>\$ 2,114</u>	<u>\$ 70,218</u>	<u>\$ 2,065</u>	<u>\$ 4,303</u>	<u>\$ (154)</u>

The net effect of the above restatements was recorded as a 2022 expense in the statement of activities due to the immaterial nature of the net difference between the capital assets and long-term debt restatements.

As lessor: During implementation the City identified one lease receivable related to a cell phone antenna placement agreement executed in a prior year that is required to be reported under this Statement. While the provisions of this Statement are required to be applied retroactively, the Statement allows for leases to be recognized and measured using the facts and circumstances that existed at the beginning of the period of implementation. As a result, the City measured its lease receivable and related deferred inflows as of October 1, 2021, based upon the remaining lease term as of that date, as opposed to determination of the lease receivable and deferred inflow of resources based upon the origination date of the lease agreement. The effects of the implementation resulted in the measurement and reporting of a lease receivable and lease-related deferred inflows of resources totaling \$453,750 at October 1, 2021.

The future lease receipts were discounted using the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices which was 2.43% as of the restatement date. Because the measurement was based on the facts and circumstances that existed on October 1, 2021, this resulted in the present value of lease receipts (lease receivables) being equal to lease related deferred inflows of resources as of the restatement date and as such, this implementation has no effect on beginning net position.



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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF EAGLE LAKE, FLORIDA
Budgetary Comparison Schedule – General Fund
for the year ended September 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary basis)	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
RESOURCES (inflows):				
Taxes	\$ 1,542,469	\$ 1,612,469	\$ 1,648,863	\$ 36,394
Licenses and permits	20,900	92,900	450,612	357,712
Intergovernmental revenue	482,836	581,636	581,234	(402)
Charges for services	109,284	109,284	342,031	232,747
Fines and forfeitures	5,100	5,100	10,352	5,252
Other	22,500	214,500	746,392	531,892
Transfers in	163,008	163,008	135,400	(27,608)
Total revenues	<u>2,346,097</u>	<u>2,778,897</u>	<u>3,914,884</u>	<u>1,135,987</u>
CHARGES TO APPROPRIATIONS (outflows):				
General government	660,272	962,329	864,609	97,720
Public safety	686,770	758,770	737,863	20,907
Transportation	123,115	123,115	99,341	23,774
Culture/recreation	336,775	346,371	336,371	10,000
Capital outlay	262,000	539,347	459,569	79,778
Debt service	91,100	91,100	2,682	88,418
Total expenditures	<u>2,160,032</u>	<u>2,821,032</u>	<u>2,500,435</u>	<u>320,597</u>
EXCESS OF RESOURCES OVER				
CHARGES TO APPROPRIATIONS	186,065	(42,135)	<u>\$ 1,414,449</u>	<u>\$ 1,456,584</u>
Surplus carried forward to subsequent fiscal year	(186,065)	-		
Prior year fund balances used in current fiscal year	-	42,135		
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>		

Continued...

CITY OF EAGLE LAKE, FLORIDA**Budgetary Comparison Schedule – General Fund - Concluded
for the year ended September 30, 2022**

Reconciliation of the budgetary comparison schedule – general to the statement of revenues, expenditures and changes in fund balances – governmental funds.

Explanation of differences between budgetary inflows and outflows of GAAP Revenues and Expenditures:**Sources/inflows of resources**

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule.	\$ 3,914,884
Differences - budget to GAAP:	
Budgetary inflows representing interfund reimbursements that are recorded as expenditures for financial reporting purposes.	(29,196)
Budgetary outflows representing interfund transactions that are recorded as revenues for financial reporting purposes.	(20,000)
Total revenues and other financing sources as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 3,865,688</u></u>

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule.	\$ 2,500,435
Differences - budget to GAAP:	
Budgetary inflows representing interfund reimbursements that are recorded as expenditures for financial reporting purposes.	(29,196)
Budgetary outflows representing interfund transactions that are recorded as revenues for financial reporting purposes.	(20,000)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 2,451,239</u></u>

CITY OF EAGLE LAKE, FLORIDA

Budgetary Comparison Schedule – Community Redevelopment Agency
for the year ended September 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RESOURCES (inflows):				
Taxes	\$ 60,500	\$ 60,500	\$ 64,069	\$ 3,569
Other	400	400	22	(378)
Total resources	60,900	60,900	64,091	3,191
CHARGES TO APPROPRIATIONS (outflows)				
Economic environment	36,204	36,204	34,947	1,257
Total charges to appropriations	36,204	36,204	34,947	1,257
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	24,696	24,696	\$ 29,144	\$ 4,448
Surplus carried forward to subsequent year	(24,696)	(24,696)		
NET CHANGE IN FUND BALANCE	\$ -	\$ -		

CITY OF EAGLE LAKE, FLORIDASchedule of Changes in the Total Other Post-Employment Benefits Liability and Related Ratios
Last 10 Fiscal Years

Measurement date	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Reporting period ending	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Total OPEB Liability					
Service cost	\$ 7,473	\$ 7,176	\$ 7,727	\$ 6,302	\$ 6,584
Interest	2,624	1,954	3,494	3,412	2,895
Change in assumptions	(27,425)	(2,554)	(12,605)	4,879	(4,200)
Differences between expected and actual experience	14,615	-	3,828	-	-
Benefit payments	(5,665)	(3,971)	(4,821)	(2,976)	(2,743)
Net change in total pension liability	(8,378)	2,605	(2,377)	11,617	2,536
Total OPEB liability, beginning	88,661	86,056	88,433	76,816	74,280
Total OPEB liability, ending	<u>\$ 80,283</u>	<u>\$ 88,661</u>	<u>\$ 86,056</u>	<u>\$ 88,433</u>	<u>\$ 76,816</u>
Covered payroll	\$ 726,814	\$ 602,680	\$ 587,981	\$ 508,213	\$ 495,818
Total OPEB liability as a percentage of covered-employee payroll	11.05%	14.71%	14.64%	17.40%	15.49%

Notes to Schedule:

No assets are being accumulated in a trust to pay for plan benefits.

Information is not available for years preceding fiscal year 2018.

Changes in Assumptions:

- For measurement date September 30, 2022 the discount rate was 4.77%
- For measurement date September 30, 2021 the discount rate was 2.43%
- For measurement date September 30, 2020 the discount rate was 2.14%
- For measurement date September 30, 2019 the discount rate was 3.58%
- For measurement date September 30, 2018 the discount rate was 4.18%
- For measurement date September 30, 2017 the discount rate was 3.64%



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OTHER INFORMATION

CITY OF EAGLE LAKE, FLORIDAData Elements required by Section 218.32(1)(e), *Florida Statutes*September 30, 2022

<u>Data Element</u>	<u>Reference</u>	<u>Comment</u>
The total number of CRA employees compensated in the last pay period of the CRA's fiscal year being reported	Section 218.32(1)(e)(2)(a)	The CRA has no employees.
The total number of independent contractors to whom nonemployee compensation was paid in the last month of the CRA's fiscal year being reported.	Section 218.32(1)(e)(2)(b)	None
All compensation earned by or awarded to CRA employees, whether paid or accrued, regardless of contingency.	Section 218.32(1)(e)(2)(c)	The CRA has no employees.
All compensation earned by or awarded to CRA nonemployee independent contractors, whether paid or accrued, regardless of contingency.	Section 218.32(1)(e)(2)(d)	None
Budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the CRA amended a final adopted budget under Section 189.016(6), Florida Statutes.	Section 218.32(1)(e)(3)	See page 47 of this annual financial report. The CRA did not amend their budget for 2022.
Each construction project with a total cost of at least \$65,000 approved by the CRA that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project.	Section 218.32(1)(e)(2)(e)	None

OTHER REPORTS



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American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

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Cesar J. Rivero, in Memoriam (1942-2017)

Michael E. Helton

James K. O'Connor

David M. Bohnsack

Julie A. Davis

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Members of City Council
City of Eagle Lake, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of City of Eagle Lake, Florida as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Eagle Lake, Florida's basic financial statements, and have issued our report thereon dated February 20, 2023 .

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Eagle Lake, Florida's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Buero, Jordanier & Company, P.A." The signature is written in a cursive, flowing style.

Tampa, Florida
February 20, 2023



RIVERO, GORDIMER & COMPANY, P.A.

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

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Sam A. Lazzara

Kevin R. Bass

Jonathan E. Stein

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Marc D. Sasser, of Counsel

Cesar J. Rivero, in Memoriam (1942-2017)

Michael E. Helton

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David M. Bohnsack

Julie A. Davis

INDEPENDENT ACCOUNTANTS' REPORT ON
COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES

Honorable Mayor and Members of City Council
City of Eagle Lake, Florida

We have examined City of Eagle Lake, Florida's investment policy compliance with the requirements of Section 218.415, *Florida Statutes* during the year ended September 30, 2022. Management is responsible for City of Eagle Lake, Florida's compliance with those requirements. Our responsibility is to express an opinion on City of Eagle Lake, Florida'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 City of Eagle Lake, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether City of Eagle Lake, Florida complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination on City of Eagle Lake, Florida's compliance with specified requirements.

In our opinion, City of Eagle Lake, Florida complied, in all material respects, investment policy compliance with the requirements of Section 218.415, *Florida Statutes* during the year ended September 30, 2022.

Rivero, Gordimer & Company, P.A.

Tampa, Florida
February 20, 2023



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MANAGEMENT LETTER BASED ON RULE 10.554 OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Honorable Mayor and Members of City Council
City of Eagle Lake, Florida

Report on the Financial Statements

We have audited the financial statements of City of Eagle Lake, Florida, as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated February 20, 2023 .

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on Compliance with the Requirements of Section 218.415, Florida Statutes 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, February 20, 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. No findings or recommendations were made in the preceding 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. See Note 1 to the financial statements for such information.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether or not City of Eagle Lake, Florida has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that City of Eagle Lake, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

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

Specific Information

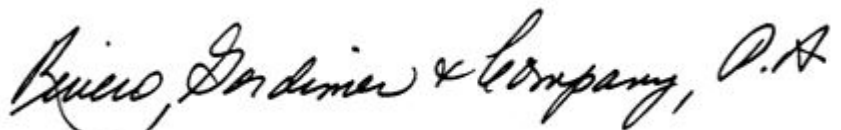
City of Eagle Lake, Florida has included certain information required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General for the Eagle Lake Community Redevelopment Agency in Other Information included on page 51.

Additional Matters

Section 10.554(1)(i)3, Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

A handwritten signature in cursive script that reads "Bueco, Gordinier & Company, P.A.".

Tampa, Florida
February 20, 2023



RIVERO, GORDIMER & COMPANY, P.A.

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INDEPENDENT ACCOUNTANTS' REPORT ON
COMPLIANCE WITH THE US DEPARTMENT
OF TREASURY CORONAVIRUS STATE AND
LOCAL FISCAL RECOVERY FUNDS PROGRAM

Honorable Mayor and Members of City Council
City of Eagle Lake, Florida

We have examined City of Eagle Lake, Florida's compliance "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2022 OMB Compliance Supplement (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended September 30, 2022. Management of City of Eagle Lake, Florida is responsible for City of Eagle Lake, Florida's compliance with the specified requirements. Our responsibility is to express an opinion on City of Eagle Lake, Florida's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether City of Eagle Lake, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether City of Eagle Lake, Florida complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination on City of Eagle Lake, Florida's compliance with specified requirements.

In our opinion, City of Eagle Lake, Florida complied, in all material respects, with the specified requirements referenced above during the year ended September 30, 2022.



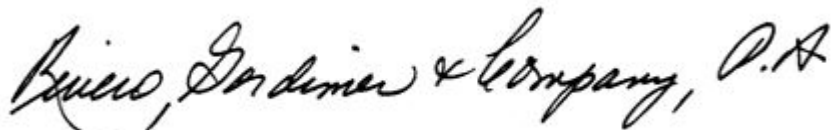
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on City of Eagle Lake, Florida's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on City of Eagle Lake, Florida's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether City of Eagle Lake, Florida complied, in all material respects with the specified requirements referenced above during the year ended September 30, 2022. Accordingly, this report is not suitable for any other purpose.

Tampa, Florida
February 20, 2023

A handwritten signature in black ink that reads "Benicio, Gordinier & Company, P.A." The signature is written in a cursive, flowing style.

SUMMARY OF FINANCIAL INDICATORS

THROUGH FISCAL YEAR ENDED SEPTEMBER 30, 2022

DATA PORTRAYED IN THIS GRAPHIC PRESENTATION WAS DERIVED FROM THE TOWN'S FINANCIAL STATEMENTS. THE FOLLOWING DATA SHOULD BE TAKEN IN CONJUNCTION WITH THOSE FINANCIAL STATEMENTS AND THE AUDITOR'S REPORT THEREON.

City of Eagle Lake

Prepared by:



City of City Eagle Financial Indicators		
	Indicator Title	Formula
<i>Revenues:</i>		
1, 2 & 3	Revenues per Capita	$\frac{\text{Total Revenue \& Transfers (Constant \$)}}{\text{Population}}$
4	Intergovernmental Revenues	$\frac{\text{Intergovernmental Revenues}}{\text{Operating Revenues \& Transfers}}$
5	Operating Transfers from Other Funds	$\frac{\text{Operating Transfers from Other Funds}}{\text{Operating Revenues \& Transfers}}$
<i>Expenditures:</i>		
6 & 7	Operating Revenue/Expense per Capita - Proprietary	$\frac{\text{Operating Revenue or Expense (Constant \$)}}{\text{Population}}$
8, 9 & 10	Total Expenditures/Expenses per Capita	$\frac{\text{Total Expenditures/ Expenses (Constant \$)}}{\text{Population}}$
<i>Operating Position:</i>		
11	Excess of Revenues Over Expenditures - Governmental Funds	$\frac{\text{General Fund Operating Deficits / Excesses}}{\text{Total Revenue}}$
12	Unassigned + Assigned Fund Balance & Net Position	$\frac{\text{Unassigned+Assigned Fund Balance \& Unrestricted Net Position(Constant \$)}}{\text{Total Revenue}}$
13 & 14	Unassigned + Assigned Fund Balance or Net Position	$\frac{\text{Unassigned+Assigned Fund Balance or Unrestricted Net Position (Constant \$)}}{\text{Total Revenue}}$
15	Unassigned + Assigned Fund Balance to Expenditures	$\frac{\text{Unassigned+Assigned Fund Balance}}{\text{Total Expenditures}}$
16	Enterprise Net Income / Loss	$\frac{\text{Enterprise Net Position Gain / Loss (Constant \$)}}{\text{Total Operating Revenues}}$
17	Enterprise Operating Profit	$\frac{\text{Operating Income (Loss)}}{\text{Total Operating Revenues}}$
18	Governmental Fund Balances	$\frac{\text{Govt. Funds Unassigned + Assigned Fund Balance}}{\text{Total Revenue}}$
19	Enterprise Net Position	$\frac{\text{Enterprise Unrestricted Net Position}}{\text{Operating Revenue}}$
20	Governmental Liquidity	$\frac{\text{Governmental Current Assets}}{\text{Governmental Current Liabilities}}$
21	Enterprise Liquidity	$\frac{\text{Enterprise Current Assets}}{\text{Enterprise Current Liabilities}}$
22, 23 & 24	Monthly Coverage	$\frac{\text{Cash \& Investments}}{(\text{Total Expenditures} / 12)}$
25 & 26	Current Liabilities	$\frac{\text{Current Liabilities}}{\text{Operating Revenues \& Transfers}}$
27	General Long-term Debt Per Capita - Governmental Activities	$\frac{\text{Long-term Debt - Govt. Activities}}{\text{Total Revenue}}$
28	Debt Service to Expenditures	$\frac{\text{Net Debt Service}}{\text{Total Expenditures}}$
29	Level of Capital Outlay	$\frac{\text{Capital Outlay from Operating Funds}}{\text{Total Expenditures}}$
30	Depreciation	$\frac{\text{Depreciation Expense}}{\text{Cost of Depreciable Assets}}$
31, 32, & 33	Unrestricted Cash & Investments	$\frac{\text{Unrestricted Cash \& Investments (Constant \$)}}{\text{Total Revenue}}$
<i>Cash Flow Position:</i>		
34	Cash Current Debt Service Coverage	$\frac{\text{Cash Flows from Operations}}{\text{Current Debt + Interest Expense}}$
35	All In Coverage (Standard and Poors) - Proprietary	$\frac{\text{Cash Flow from Operations - Transfer}}{\text{Cash Paid for Debt Service (Principal + Interest)}}$

City of City Eagle Data Values						
	2017	2018	2019	2020	2021	2022
Governmental Funds:						
Cash & investments - unrestricted	841,570	1,402,794	1,721,277	2,032,539	2,021,436	2,485,400
Cash & investments - restricted	431,994	635,310	972,425	795,238	1,373,282	2,298,070
Current assets (total fund level less rest. assets)	976,028	1,664,101	1,810,261	2,312,565	2,145,159	3,049,496
Inventory	-	-	-	-	-	-
Current liabilities	53,835	305,772	124,961	60,511	182,776	131,418
Long-term obligations	965,240	906,416	863,651	803,702	123,997	133,183
Long-term debt	870,000	810,000	750,000	685,000	4,303	2,532
Unassigned + Assigned fund balance	874,103	1,288,114	1,710,384	2,104,794	1,977,246	2,497,776
Total fund balance	1,354,187	1,993,639	2,657,725	3,030,546	3,313,401	4,756,994
Taxes	1,064,688	1,145,428	1,218,603	1,305,493	1,487,198	1,692,932
Intergovernmental revenues	371,188	437,924	428,695	408,921	463,589	581,234
Transfers in	106,204	106,204	97,354	106,205	106,204	106,204
Total fund revenues (excluding transfers in)	1,706,317	2,006,787	2,088,621	2,131,478	2,667,462	3,823,575
Capital outlay	7,251	59,423	67,645	257,307	51,208	459,569
Net debt service	92,462	95,235	92,805	95,375	731,219	2,682
Transfers out	-	-	-	-	-	-
Total fund expenditures	1,329,770	1,473,539	1,521,889	1,864,862	2,490,811	2,486,186
Excess revenues over / (under) expenses	376,547	533,248	566,732	266,616	176,651	1,337,389
Proprietary Funds:						
Cash & investments - unrestricted	198,250	536,685	884,824	1,244,728	1,490,017	2,284,770
Cash & investments - restricted	1,401,503	1,338,530	1,458,651	1,709,250	3,614,417	5,677,596
Depreciable assets - cost	10,393,334	10,402,504	10,447,179	10,535,212	10,589,346	11,423,411
Current assets	404,518	720,067	1,113,036	1,486,720	1,839,765	2,544,527
Inventory	10,749	10,749	10,749	10,749	10,749	10,749
Current liabilities	338,167	182,924	293,894	206,564	937,625	877,679
Non-current liabilities	2,077,138	2,009,685	1,899,909	1,786,377	1,401,399	1,063,532
Current portion of LTD	222,686	133,487	137,119	140,853	155,319	40,565
Total long-term debt	1,971,326	1,748,639	1,615,152	1,478,033	1,087,181	601,168
Unrestricted net position	102,003	508,623	782,083	1,235,084	1,540,376	2,208,068
Total net position	5,227,088	5,433,760	5,710,868	6,377,867	8,141,861	11,853,334
Operating revenues	1,492,138	1,574,645	1,697,833	2,014,744	2,235,637	2,740,914
Capital grants and contributions	41,082	127,182	36,443	163,125	1,217,711	2,704,976
Total revenues	1,535,632	1,704,681	1,742,950	2,186,543	3,460,619	5,446,764
Operating expenses	1,168,475	1,152,483	1,313,561	1,365,046	1,481,978	1,596,596
Depreciation expense	277,348	277,770	279,463	247,979	242,215	288,346
Interest expense	62,745	56,420	54,927	48,293	44,537	29,567
Transfers out	106,204	106,204	97,354	106,205	106,204	106,204
Total expenses (operating + interest)	1,254,233	1,360,855	1,368,488	1,413,339	1,526,515	1,626,163
Operating income / (loss)	323,663	422,162	384,272	649,698	753,659	1,144,318
Increase / (decrease) in net position	175,195	237,622	277,108	666,999	1,763,994	3,711,473
Cash flow from operations	563,999	727,759	792,963	818,650	1,052,183	1,493,764
Earnings before interest (excludes impact fees)	303,062	273,064	392,946	658,372	697,024	1,142,268
Capital expenditures (current year additions)	-	9,170	44,675	89,833	157,986	834,065
Average annual debt maturity for next 5 years	205,655	187,210	187,210	175,709	148,065	51,249
Cash flows from operations after debt service	358,344	540,549	605,753	642,941	904,118	1,442,515
Cash flows after Debt Svc and Transfer	252,140	434,345	508,399	536,736	797,914	1,336,311
Cash available for All In Coverage	457,795	621,555	695,609	712,445	945,979	1,387,560
Debt service used for All In Coverage	213,359	279,819	189,144	186,162	457,044	518,007
Combined						
Total revenue	3,241,949	3,711,468	3,831,571	4,318,021	6,128,081	9,270,339
Total expenditures	2,584,003	2,834,394	2,890,377	3,278,201	4,017,326	4,112,349
Total cash & investments	2,873,317	3,913,319	5,037,177	5,781,755	8,499,152	12,745,836
Total long-term debt	2,947,138	2,819,685	2,649,909	2,471,377	1,405,702	1,066,064
Total unassigned+assigned fund balance & unrestricted net position	976,106	1,796,737	2,492,467	3,339,878	3,517,622	4,705,844
Total fund balance & net position	6,581,275	7,427,399	8,368,593	9,408,413	11,455,262	16,610,328
General Data						
Population	2,525.00	2,574.00	2,649.00	2,649.00	3,191.00	3,391.00
Taxable property value	74,035,573	79,318,919	94,148,755	94,148,755	111,731,591	128,632,000
Millage	7.6516	7.6516	7.6516	7.6516	7.6516	7.6516
Price Index	1.00	1.03	1.04	1.05	1.16	1.27

City of City Eagle Financial Indicators						
Indicator Title	2017	2018	2019	2020	2021	2022
Revenues:						
1 Revenues per Capita - Total	1,283.94	1,399.91	1,390.79	1,552.44	1,655.54	2,152.60
2 Revenues per Capita - Governmental	675.77	756.93	758.13	766.32	720.63	887.85
- Revenues per Capita - Governmental (Peer Group)	631.00	572.00	948.00	1,093.00	979.00	
- Revenues per Capita - Governmental (Local Peer Group)	1,102.00	1,109.00	1,038.00	1,040.00	1,139.00	
3 Revenues per Capita - Proprietary	608.17	642.98	632.66	786.12	934.91	1,264.76
4 Intergovernmental Revenues	20.48%	20.73%	19.61%	18.27%	16.71%	14.79%
- Intergovernmental Revenues (Peer Group)	29.78%	27.02%	36.39%	27.28%	31.80%	
- Intergovernmental Revenues (Local Peer Group)	13.74%	13.61%	13.60%	9.48%	18.89%	
5 Operating Transfers from Other Funds	6.22%	5.29%	4.66%	4.98%	3.98%	2.78%
Expenditures:						
6 Operating Expenses per Capita - Proprietary	462.76	434.70	476.80	490.77	400.37	370.73
7 Operating Revenues per Capita - Proprietary	590.95	593.93	616.28	724.35	603.97	636.45
8 Total Expenses per Capita - Total	1,023.37	1,069.09	1,049.15	1,178.59	1,085.31	954.90
9 Total Expenses per Capita - Governmental	526.64	555.80	552.42	670.46	672.91	577.30
- Total Expenses per Capita - Governmental (Peer Group)	762.00	698.00	1,106.00	986.00	926.00	
- Total Expenses per Capita - Governmental (Local Peer Group)	966.00	1,201.00	1,141.00	1,052.00	1,032.00	
10 Total Expenses per Capita - Proprietary	496.73	513.29	496.74	508.13	412.40	377.60
Operating Position:						
11 Excess of Revenues Over Expenditures	22.07%	26.57%	27.13%	12.51%	6.62%	34.98%
- Excess of Revenues Over Expenditures (w/o capital outlay)	22.49%	29.53%	30.37%	24.58%	8.54%	47.00%
- Excess of Revenues Over Expenditures (Peer Group)	-24.54%	-26.26%	-22.85%	9.16%	4.53%	
- Excess of Revenues Over Expenditures (Local Peer Group)	12.54%	-5.37%	-6.55%	-0.06%	13.30%	
12 Unassigned+Assigned Fund Balance + Unrestricted Net Position	976,106	1,744,405	2,396,603	3,180,836	3,032,433	3,705,389
- U+UA Fund Balance + Unrestricted Net Position (Peer Group)	2,104,774	1,773,300	2,307,425	2,628,932	3,138,001	
- U+UA Fund Balance + Unrestricted Net Position (Local Peer Group)	1,856,533	2,289,220	2,617,896	2,397,182	2,634,746	
13 Governmental Unassigned+Assigned Fund Balance	874,103	1,250,596	1,644,600	2,004,566	1,704,522	1,966,753
14 Proprietary Unrestricted Net Position	102,003	493,809	752,003	1,176,270	1,327,910	1,738,636
15 Governmental Unassigned+Assigned FB to expenses	65.73%	87.42%	112.39%	112.87%	79.38%	100.47%
- Governmental Unassigned + Assigned FB to Expenditures (Peer Group)	40.61%	41.80%	35.51%	54.39%	56.13%	
- Governmental Unassigned + Assigned FB to Expenditures (Local Peer Group)	59.17%	50.63%	62.81%	59.65%	69.65%	
16 Proprietary Net Position Earnings / Loss	5,227,088	5,275,495	5,491,219	6,074,159	7,018,846	9,333,334
17 Proprietary Operating Profit	21.69%	26.81%	22.63%	32.25%	33.71%	41.75%
- Proprietary Operating Profit (Peer Group)	0.98%	-0.01%	-2.64%	-4.73%	0.20%	
- Proprietary Operating Profit (Local Peer Group)	22.75%	21.01%	8.97%	14.59%	13.31%	
18 Unreserved/Unassigned+Assigned FB / Total Revenues	51.23%	64.19%	81.89%	98.75%	74.12%	65.33%
- Unreserved/Unassigned+Assigned FB / Total Revenues - Peer Group	45.22%	47.56%	36.46%	45.54%	48.67%	
- Unreserved/Unassigned+Assigned FB / Total Revenues - Local Peer Group	52.37%	53.85%	58.50%	54.94%	57.96%	
19 Proprietary Net Position/Total Operating Revenues	6.84%	32.30%	46.06%	61.30%	68.90%	80.56%
- Proprietary Net Position/Total Operating Revenues - (Peer Group)	54.88%	49.73%	53.89%	49.56%	64.63%	
- Proprietary Net Position/Total Operating Revenues - (Local Peer Group)	38.61%	38.50%	35.89%	28.50%	38.00%	
20 Governmental Liquidity	23.66	6.67	21.56	46.73	18.57	36.40
- Governmental Liquidity (Peer Group)	20.45	40.05	13.39	18.41	24.18	
21 Enterprise Liquidity	4.73	10.25	7.97	14.30	5.44	9.07
- Enterprise Liquidity (Peer Group)	3.36	3.66	4.29	3.05	6.43	
22 Monthly Coverage - Total	4.83	8.21	10.82	12.00	10.49	13.92
23 Monthly Coverage - Governmental	7.59	11.42	13.57	13.08	9.74	12.00
- Monthly Coverage - Governmental (Peer Group)	5.64	6.37	4.85	9.13	10.53	
- Monthly Coverage - Governmental (Local Peer Group)	7.34	9.61	12.11	13.45	15.45	
24 Monthly Coverage - Proprietary	2.04	5.59	8.08	10.94	12.07	17.17
- Monthly Coverage - Proprietary (Peer Group)	7.67	8.59	9.41	8.26	11.76	
- Monthly Coverage - Proprietary (Local Peer Group)	10.62	6.56	7.78	7.68	9.66	
25 Current Liabilities - Governmental (Current Liab / Total Revenues)	3.16%	15.24%	5.98%	2.84%	6.85%	3.44%
- Current Liabilities - Governmental (Current Liab / Total Revenues) - Peer Group	6.43%	7.17%	6.21%	5.27%	4.73%	
26 Current Liabilities - Proprietary (Current Liab/Operating Rev.)	22.66%	11.62%	17.31%	10.25%	41.94%	32.02%
- Current Liabilities - Proprietary (Current Liab/Operating Rev.) - Peer Group	24.24%	29.77%	24.20%	27.28%	24.72%	
27 General Long-term Debt per Capita	344.55	305.52	272.24	246.27	1.16	0.59
- General Long-term Debt per Capita (Peer Group)	60.00	64.00	438.00	269.00	196.00	
- General Long-term Debt per Capita (Local Peer Group)	397.00	337.00	460.00	597.00	484.00	
28 Debt Service to Expenditures	6.95%	6.46%	6.10%	5.11%	29.36%	0.11%
- Debt Service to Expenditures (Peer Group)	2.65%	2.88%	5.49%	3.16%	3.05%	
- Debt Service to Expenditures (Local Peer Group)	4.65%	16.51%	5.19%	4.94%	5.46%	
29 Level of Capital Outlay	0.55%	4.03%	4.44%	13.80%	2.06%	18.48%
30 Depreciation	2.67%	2.67%	2.68%	2.35%	2.29%	2.52%
31 Unrestricted Cash & Investments - Governmental	841,570	1,361,936	1,655,074	1,935,751	1,742,617	1,957,008
Unrestricted Cash & Investments - Governmental - Nominal Amount	841,570	1,402,794	1,721,277	2,032,539	2,021,436	2,485,400
32 Unrestricted Cash & Investments - Proprietary	198,250	521,053	850,792	1,185,455	1,284,497	1,799,031
Unrestricted Cash & Investments - Proprietary - Nominal Amount	198,250	536,685	884,824	1,244,728	1,490,017	2,284,770
33 Unrestricted Cash & Investments - Total	1,039,820	1,882,989	2,505,866	3,121,207	3,027,115	3,756,039
Unrestricted Cash & Investments - Total - Nominal Amount	1,039,820	1,939,479	2,606,101	3,277,267	3,511,453	4,770,170
Cash Flow Position:						
34 Cash Current Debt Service Coverage	1.98	3.83	4.13	4.33	5.26	21.30
35 All-In Coverage (Standard and Poors)	2.15	2.22	3.68	3.83	2.07	2.68

Local peer group = Polk City, Dundee and Lake Hamilton

**City of City Eagle
Indicator 1, 2 & 3**

REVENUES PER CAPITA (TOTAL, GOVERNMENTAL, PROPRIETARY)

Warning Trend:

Decreasing Operating Revenues per
Capita (Constant Dollar)

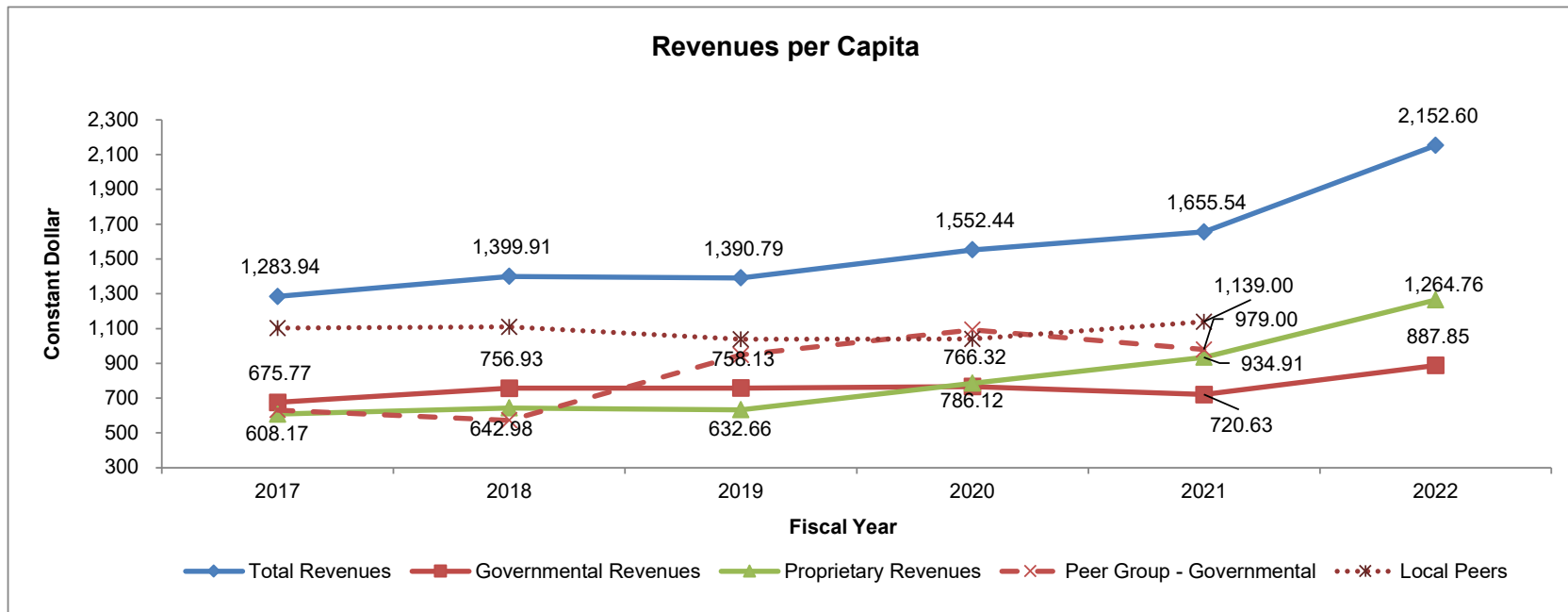
Formulation:

Operating Revenues & Transfers (Constant \$)

Population

Description:

Examination of per capita revenue shows how revenues are changing relative to changes in the population level and rate of inflation. As population or the number of households increase, it might be expected that the needs for services would increase proportionately, and therefore the level of per capita revenues should remain at least constant in real terms. If per capita or per household revenues are decreasing, it could be that the City will be unable to maintain existing service levels unless it were to find new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population or household level.



Florida Peer Group: 979.00

Current Year Actual:

Governmental Revenues

887.85

Local Peer Group: 1,139.00

**City of City Eagle
Indicator 4**

INTERGOVERNMENTAL REVENUES

Warning Trend:

Increasing Amount of Intergovernmental Revenues as a Percentage of Operating Revenues & Transfers

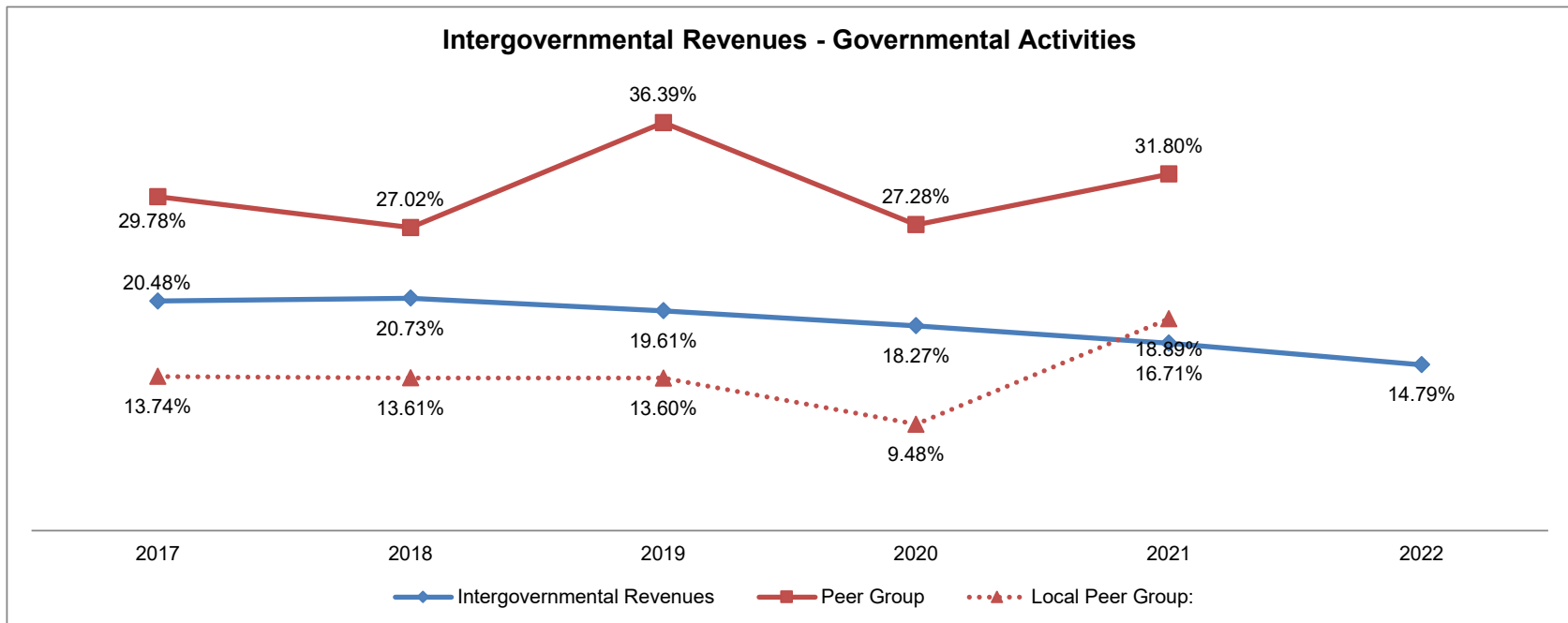
Formulation:

Intergovernmental Revenues

Total Revenue + Transfers In

Description:

Intergovernmental revenues are any revenues received from another governmental entity. They are important to analyze because an overdependence on intergovernmental revenues can have an adverse impact on financial conditions. The conditions or "strings" that the external source attaches to these revenues may prove too costly, especially if these conditions change in the future after the City has developed a dependence on the revenues for a program. In addition, the external source may withdraw or decrease the funds and leave the City with the dilemma of cutting programs or funding them from General Fund revenues.



Peer Group:

Intergovernmental Revenues

31.80%

Local Peer Group:

18.89%

Current Year Actual:

Intergovernmental Revenues

14.79%

**City of City Eagle
Indicator 5**

OPERATING TRANSFERS FROM OTHER FUNDS - GOVERNMENTAL FUNDS

Warning Trend:

Increasing Use of Operating Transfers From Other Funds as a Percentage of Operating Revenues and Transfers

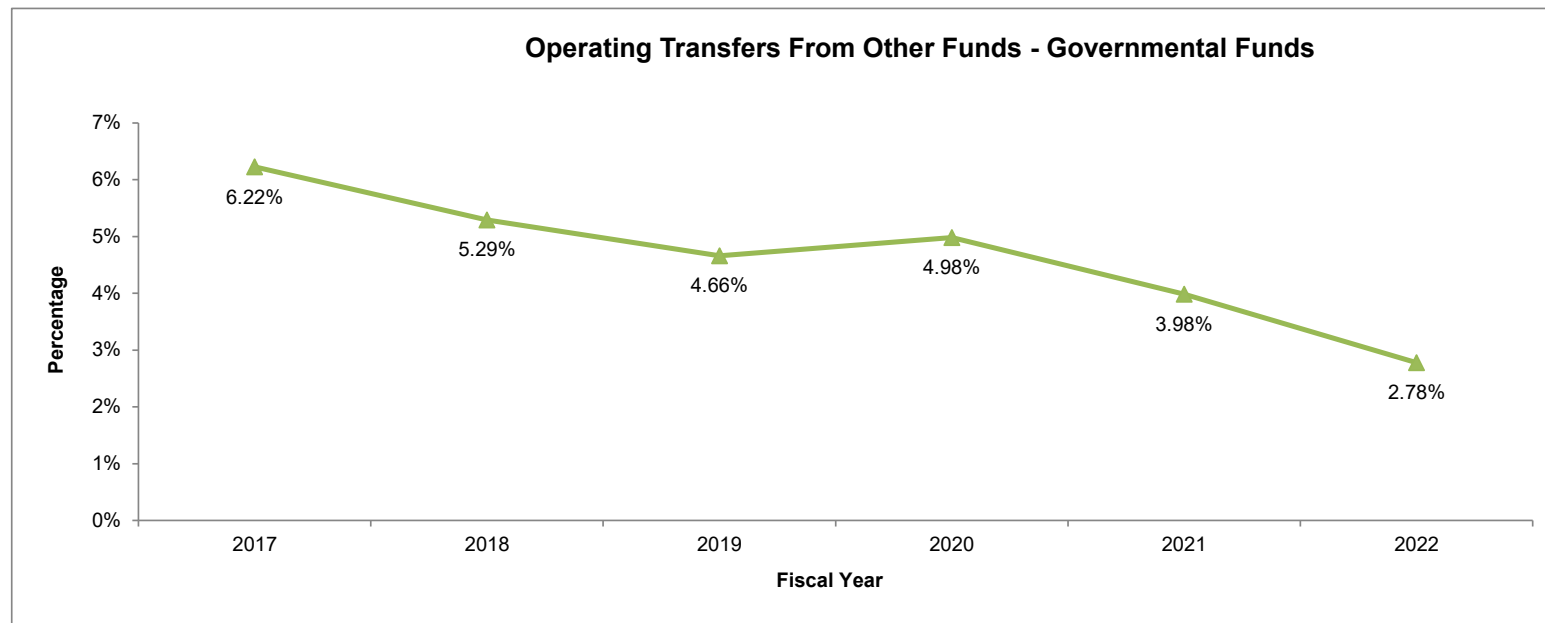
Formulation:

Operating Transfers from Other Funds

Total Revenue

Description:

Operating Transfers are received from other departments to partially offset expenditures in the General Fund. A distinction can be made between cities which use operating transfers into the General Fund and those which do not follow this practice. While there is some concern about too heavy of a reliance on operating transfers as a revenue source, it can be argued that the sources and basis of operating transfers for various cities is more relevant than the amounts. Most of the city's transfers represent a reimbursement for services such as self insurance (for services provided by the Finance Department), public improvement transfers (services on capital projects provided by the General Fund portion of Public Works), and purchasing acquisitions (services provided by the purchasing department of the General Fund for inventory purchases).



Peer Group:

Operating Transfers In NA

Current Year Actual:

Operating Transfers In 2.78%

**City of City Eagle
Indicator 6 & 7**

OPERATING REVENUE AND EXPENSE PER CAPITA - PROPRIETARY FUNDS

Warning Trend:

Increasing Operating Expenditures (constant dollar) per Capita and/or Decreasing Operating Revenue (constant dollar) per Capita

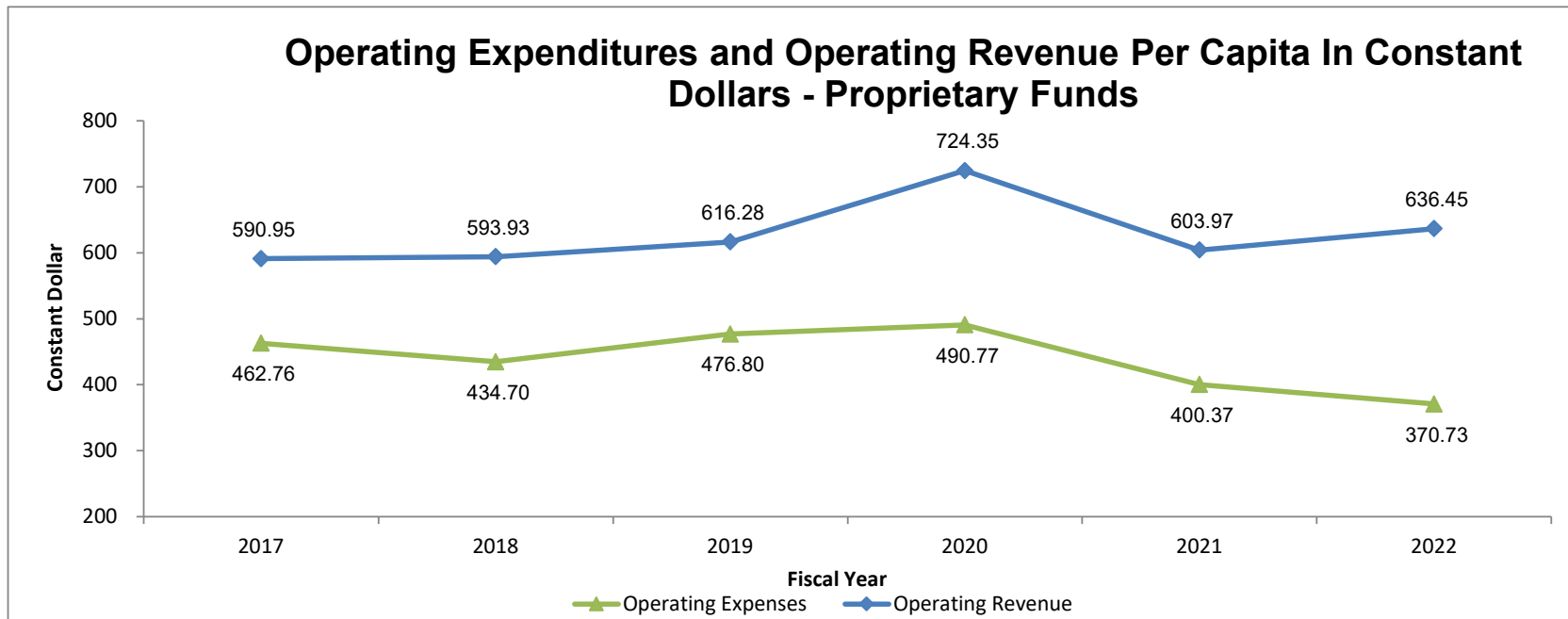
Formulation:

Operating Revenue or Operating Expenses

Population

Description:

Operating revenues and expenses per capita reflect changes in these elements relative to changes in population. Increasing per capita expenditures and/or decreasing per capita revenue can indicate that the cost of providing services is increasing at a pace beyond the community's ability to pay. In addition, if increases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity - spending more to deliver the same level of service.



Peer Group:

Operating expenditures per capita	NA
Operating revenue per capita	NA

Current Year Actual:

Operating expenditures per capita	370.73
Operating revenue per capita	636.45

**City of City Eagle
Indicator 8, 9, & 10**

TOTAL EXPENDITURES PER CAPITA

Warning Trend:

Increasing Total Expenditures (constant dollar) per Capita

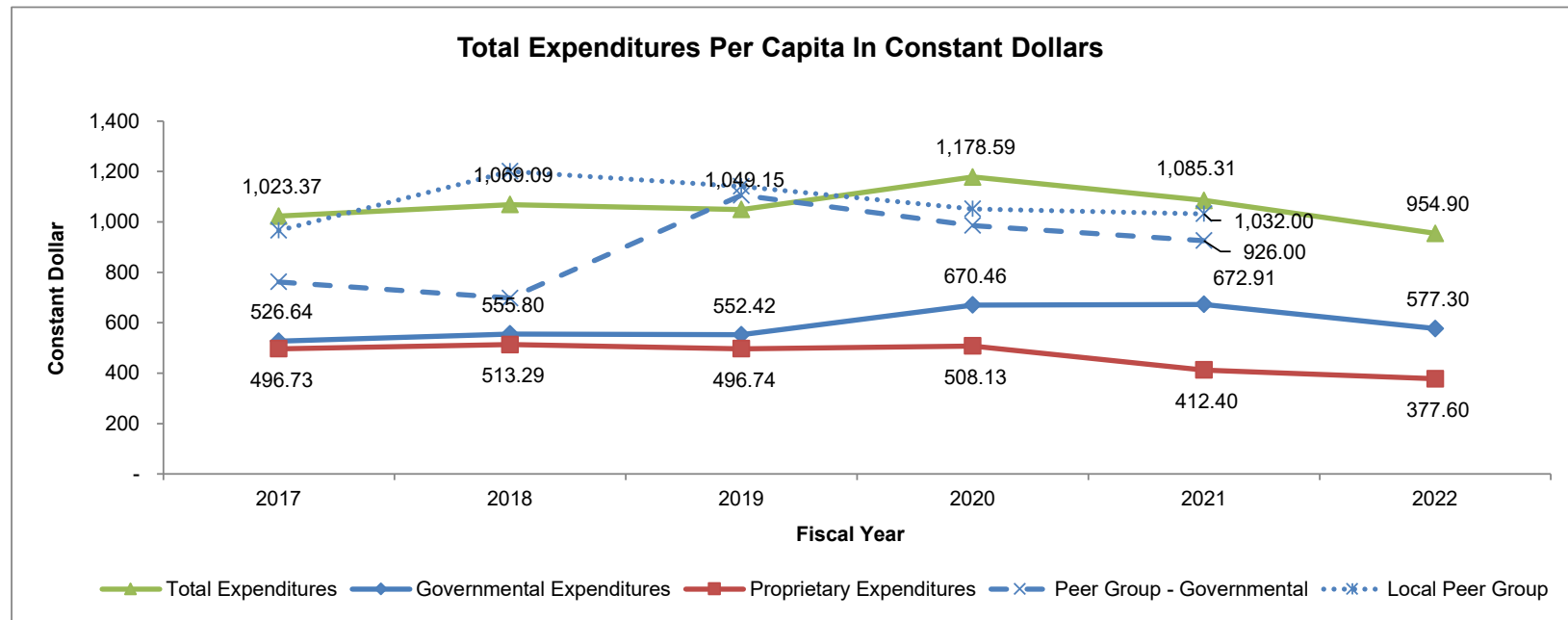
Formulation:

Total Expenditures (constant dollar)

Population

Description:

Expenditures per capita reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is increasing at a pace beyond the community's ability to pay. In addition, if increases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity - spending more to deliver the same level of service.



Peer Group:

Governmental Expenditures 926.00

Current Year Actual:

Governmental Expenditures 577.30

Local Peer Group:

Governmental Expenditures 1,032.00

**City of City Eagle
Indicator 11**

EXCESS OF REVENUES OVER EXPENDITURES - GOVERNMENTAL FUNDS

Warning Trend:

Increasing Amount of General Fund Operating Deficits as a Percent of Total Revenue

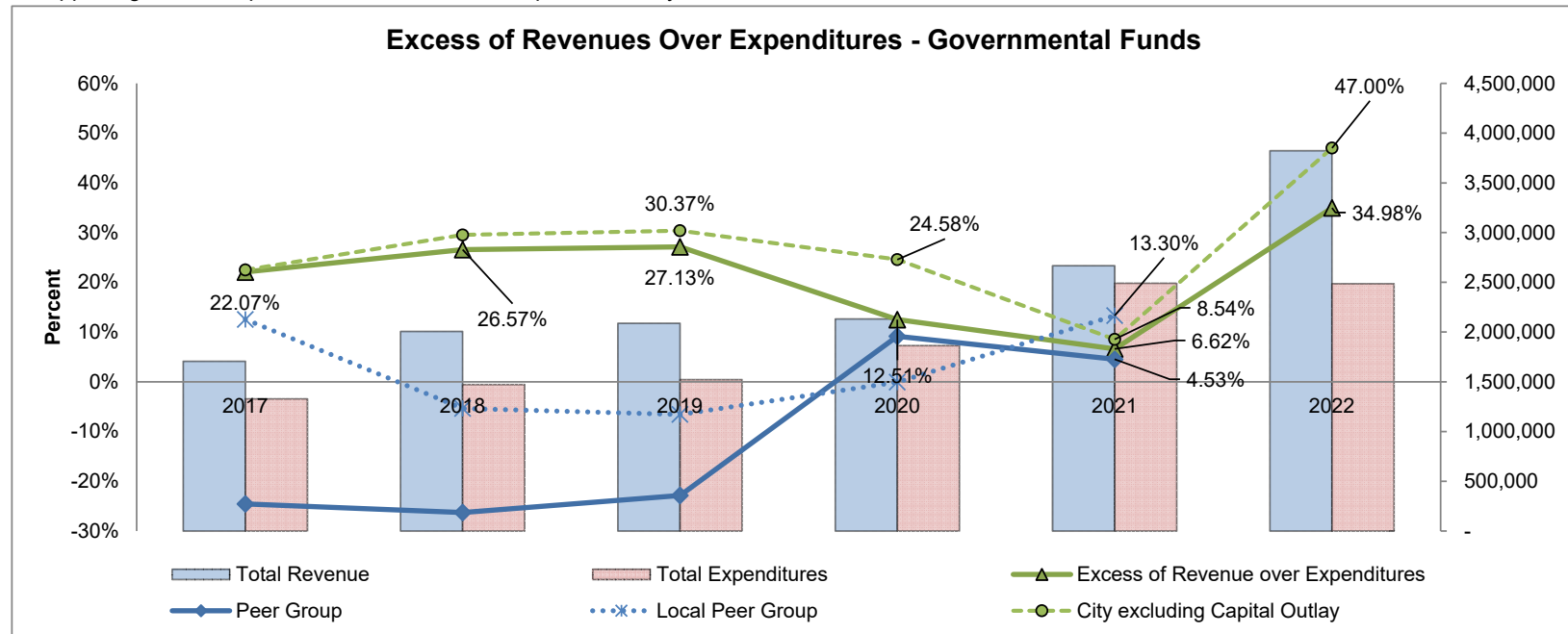
Formulation:

$$\frac{\text{Excess of Revenues Over (Under) Expenditures}}{\text{Total Revenue}}$$

Description:

An operating deficit will occur as operating expenditures exceed operating revenues. However, this does not necessarily mean the budget will be out of balance. Reserves (fund balances) and transfers are sometimes used to cover the differences. Continuing use of reserves and the unjustifiable transfer of funds to balance the deficit may indicate a revenue/expenditure problem.

The existence of an operating deficit in one year is not cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures, and that serious problems may lie ahead.



Peer Group:

Excess of Revs over Expenditures 4.53%

Local Peer Group:

Excess of Revs over Expenditures 13.30%

Current Year Actual:

Excess of Revs over Expenditures 34.98%

**City of City Eagle
Indicator 12, 13 & 14**

UNASSIGNED + ASSIGNED FUND BALANCE & UNRESTRICTED NET POSITION

Warning Trend:

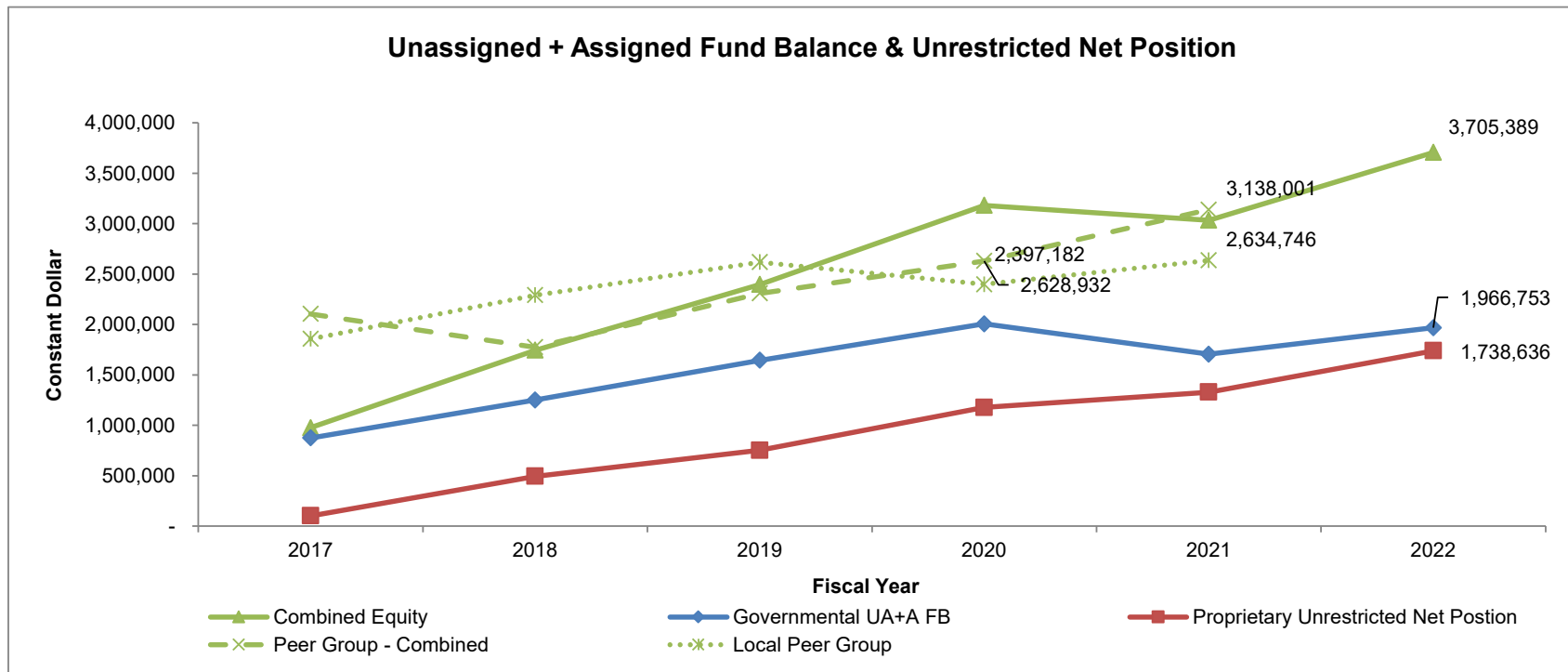
Decreasing Unassigned + Assigned Fund Balance & Unrestricted Net Position (Constant Dollars)

Formulation:

Unassigned + Assigned Fund Balance + Unrestricted Net Position (constant dollars)

Description:

Unassigned & Assigned (governmental funds) or unrestricted (proprietary funds) equity reflect changes in reserves expendable for future periods. Increasing unreserved equity can indicate that the entity is saving prior period surpluses for future expenditures. In addition, if decreases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity - spending more to deliver the same level of service.



Peer Group:

Combined Unreserved Equities 3,138,001

Current Year Actual:

Combined Unreserved Equities 3,705,389

Local Peer Group:

Combined Unreserved Equities 2,634,746

**City of City Eagle
Indicator 15**

GOVERNMENTAL UNASSIGNED+ASSIGNED FUND BALANCE TO TOTAL EXPENDITURES

Warning Trend:

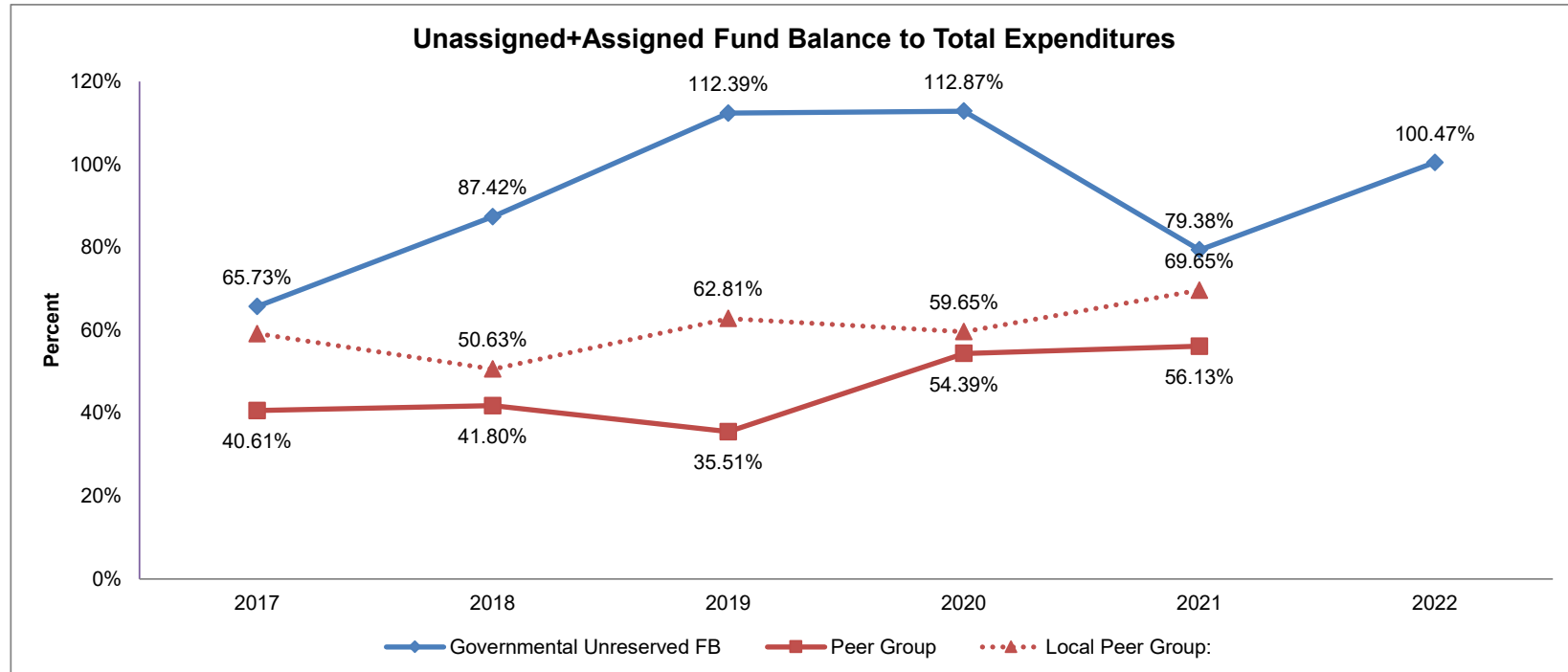
Decreasing Unassigned + Assigned Fund Balance as a Percent of Total Expenditures

Formulation:

$$\frac{\text{Governmental Unassigned+Assigned Fund Balance}}{\text{Total Expenditures}}$$

Description:

Unreserved equity reflect changes in reserves expendable for future periods. Increasing unreserved equity can indicate that the entity is saving prior period surpluses for future expenditures. In addition, if decreases are occurring which cannot be explained, spending or the use of unreserved surpluses may indicate declining productivity - spending more to deliver the same level of service.



Peer Group:

Unassigned+Assigned FB to Expenditures 56.13%

Local Peer Group:

69.65%

Current Year Actual:

Unassigned+Assigned FB to Expenditures 100.47%

**City of City Eagle
Indicator 16**

PROPRIETARY NET POSITION GAINS / LOSSES

Warning Trend:

Consistent Proprietary Losses (Constant Dollars)

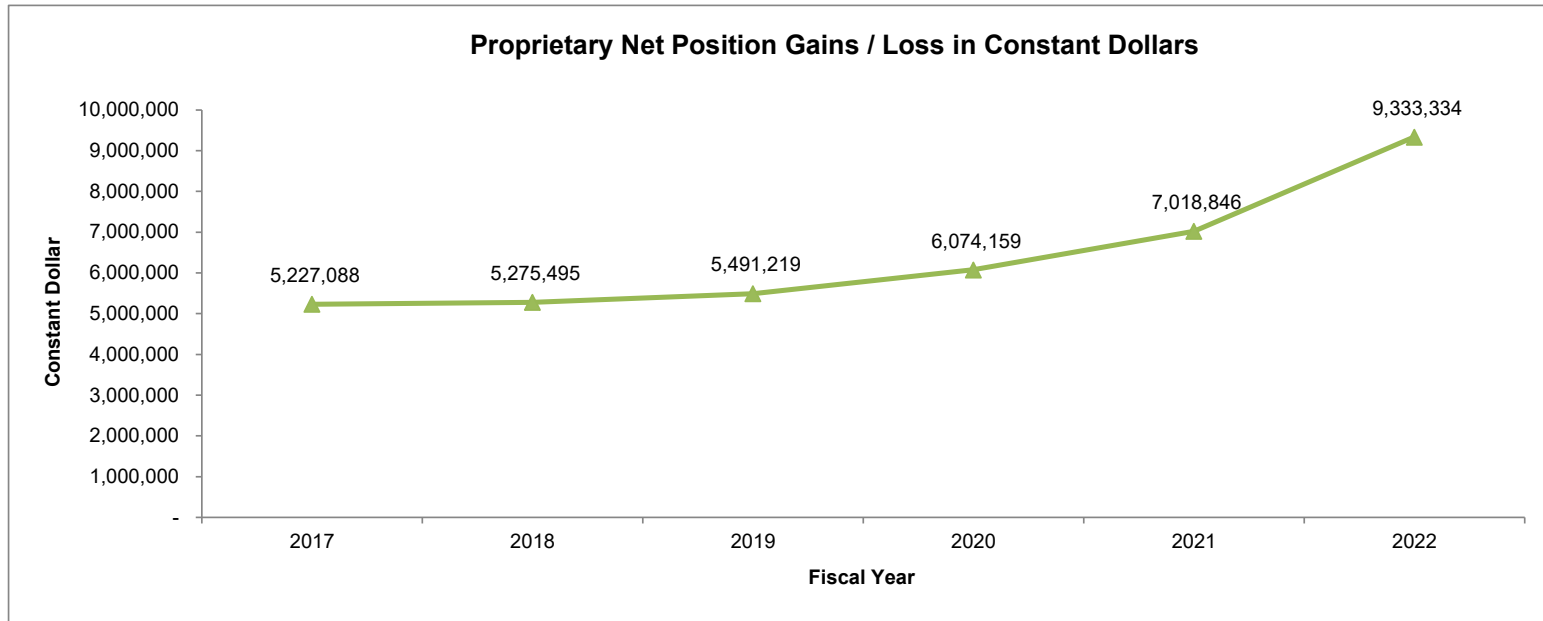
Formulation:

Proprietary Net Position Gains / Losses (constant dollar)

Description:

Proprietary losses are a special and highly visible type of operating deficit. Losses indicate problems since enterprises are expected to function as if they were commercially operated as a "for-profit" entity, as opposed to a "not-for-profit" entity. In times of economic strain, most cities can usually raise taxes to support general fund programs. For the enterprise fund programs, however, the situation can be different. Administration may raise rates, but find that revenues do not increase accordingly since the user of the service may cut back on use. Enterprises are typically more subject to the market laws of supply and demand.

In addition, enterprise operations are also usually capital intensive and often need to issue Revenue Bonds to finance necessary capital improvements and additions. The interest rates and covenants associated with the issuance of such bonds can be significantly affected by the operating position of the Enterprise.



Peer Group:

Proprietary Net Position NA

Current Year Actual:

Proprietary Net Position 9,333,334

**City of City Eagle
Indicator 17**

PROPRIETARY OPERATING PROFIT / LOSS

Warning Trend:

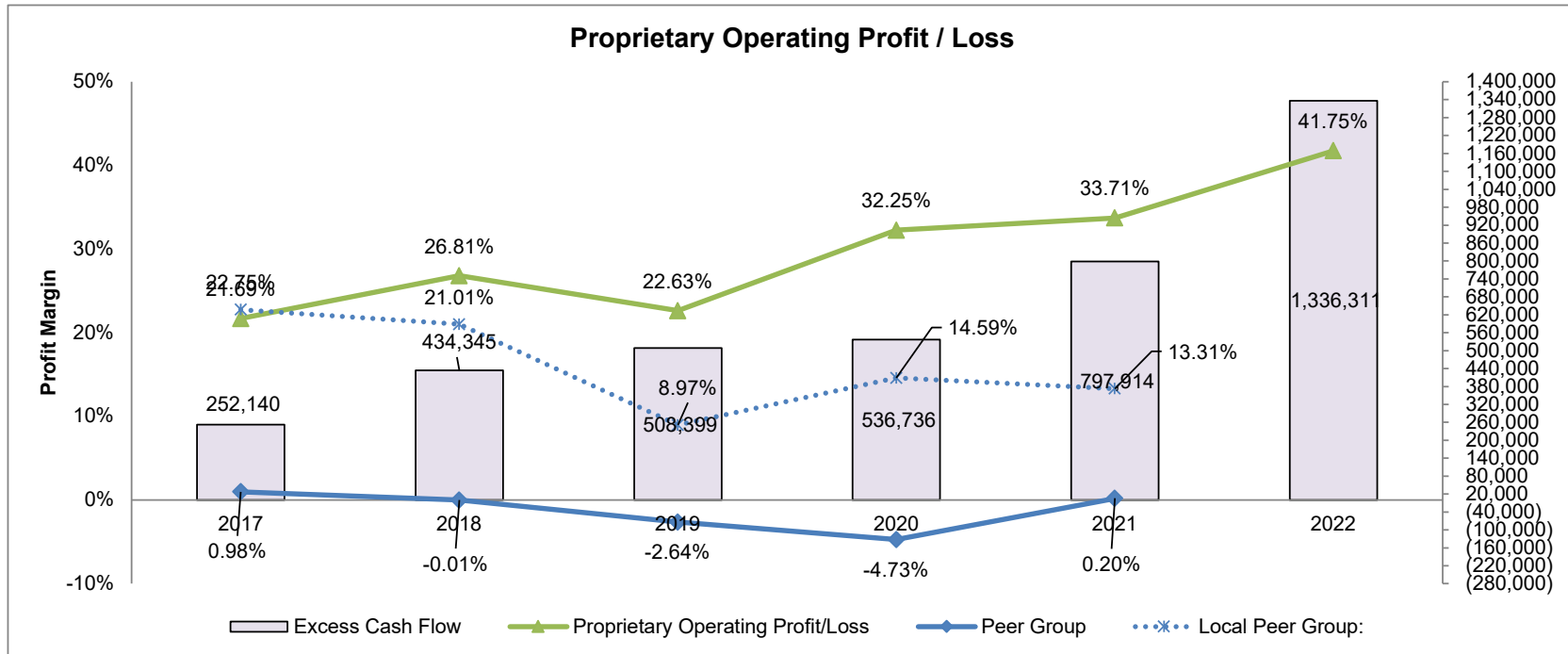
Decreasing Operating Profit Margins

Formulation:

$$\frac{\text{Operating Profit / Loss}}{\text{Operating Revenues}}$$

Description:

Proprietary operations are operating like a "for-profit" entity and as such, are concerned with meeting operating profit margins. This is the measurement of the profits realized through operations to the amount of revenue it took to generate those profits. A declining operating profit margin can indicate declining efficiencies or the of revenue generation of the services provided.



Peer Group:

Operating Profit Margin 0.20%

Current Year Actual:

Operating Profit Margin 41.75%

Local Peer Group:

Operating Profit Margin 13.31%

City of City Eagle
Indicator 18 & 19

NET POSITION

Warning Trend:

Decreasing Unrestricted Net Position as a Percent of Operating Revenues

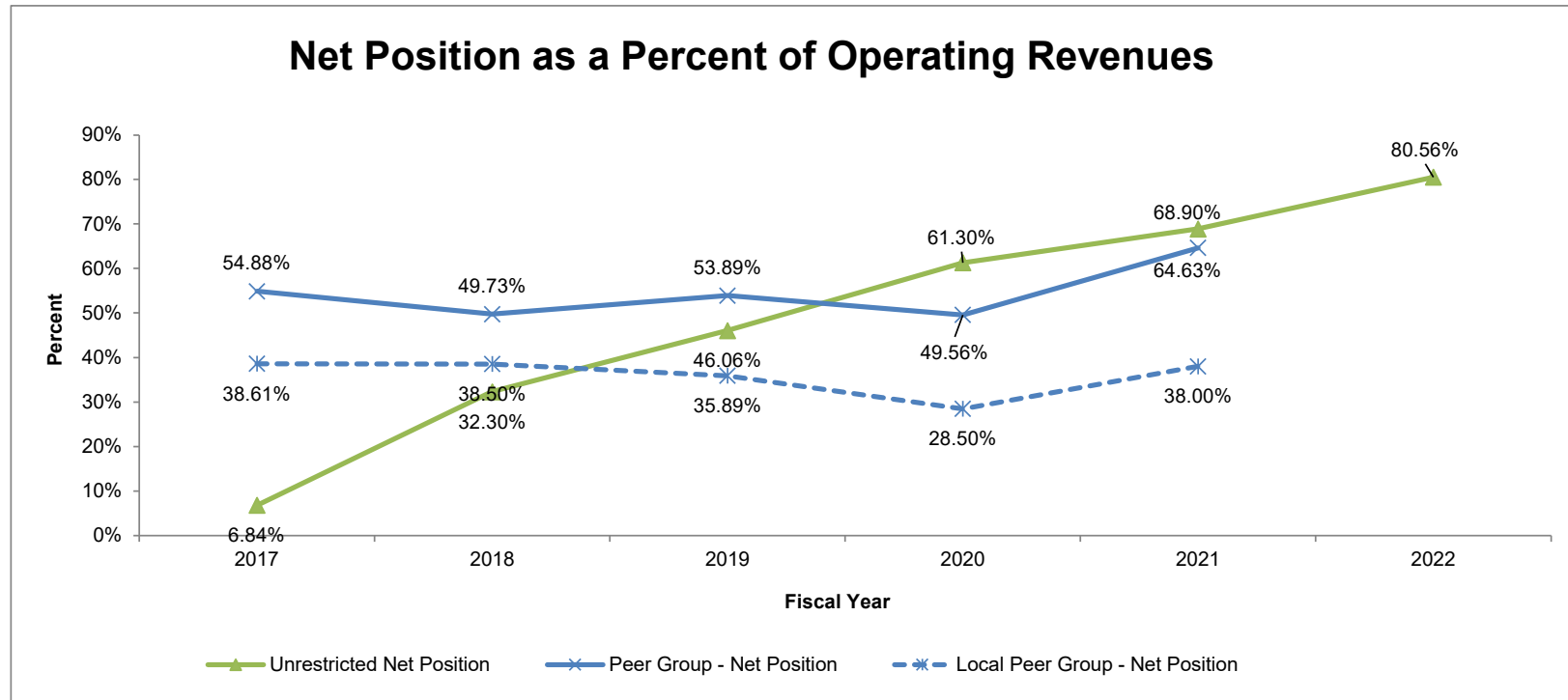
Formulation:

Unrestricted Net Position

Operating Revenue

Description:

Most communities maintain some type of reserves in order to meet unforeseen contingencies. There exist no set rules for determining at what levels these reserves should be maintained. Much depends on such factors as the kind of natural disasters or hardships the City is subject to, the flexibility of the City's revenue base, national economic conditions, and the City's overall financial health.



Peer Group:

Unrestricted Net Position

64.63%

Unrestricted Net Position

80.56%

Local Peer Group:

Unrestricted Net Position

38.00%

**City of City Eagle
Indicator 20 & 21**

LIQUIDITY

Warning Trend:

Quick Ratio on Cash, Marketable Securities and Accounts
Receivable to Current Liabilities of Less than One Year

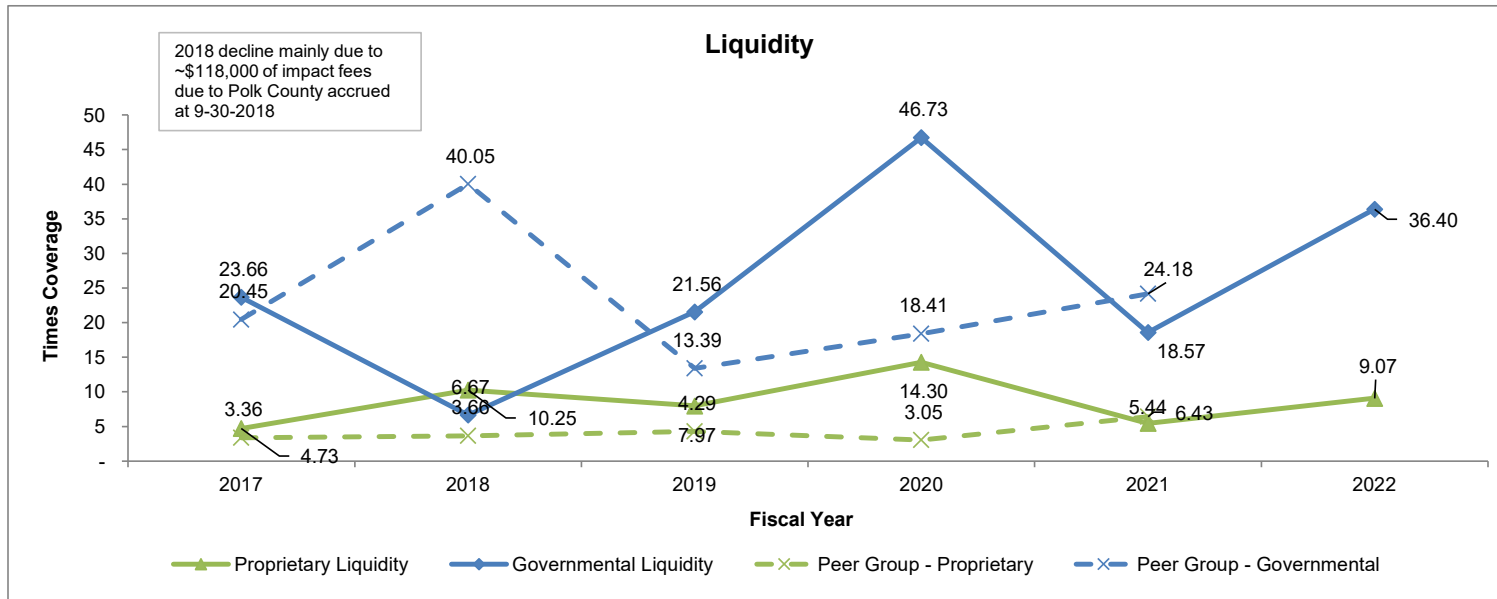
Formulation:

$$\frac{\text{Cash, Marketable Securities \& Accounts Receivable}}{\text{Current Liabilities}}$$

Description:

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a city's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the city's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run, the first sign being a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test;" that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems



Peer Group:

Governmental Liquidity 24.18
Proprietary Liquidity 6.43

Current Year Actual:

Governmental Liquidity 36.40
Proprietary Liquidity 9.07

**City of City Eagle
Indicator 22, 23 & 24**

MONTHLY COVERAGE

Warning Trend:

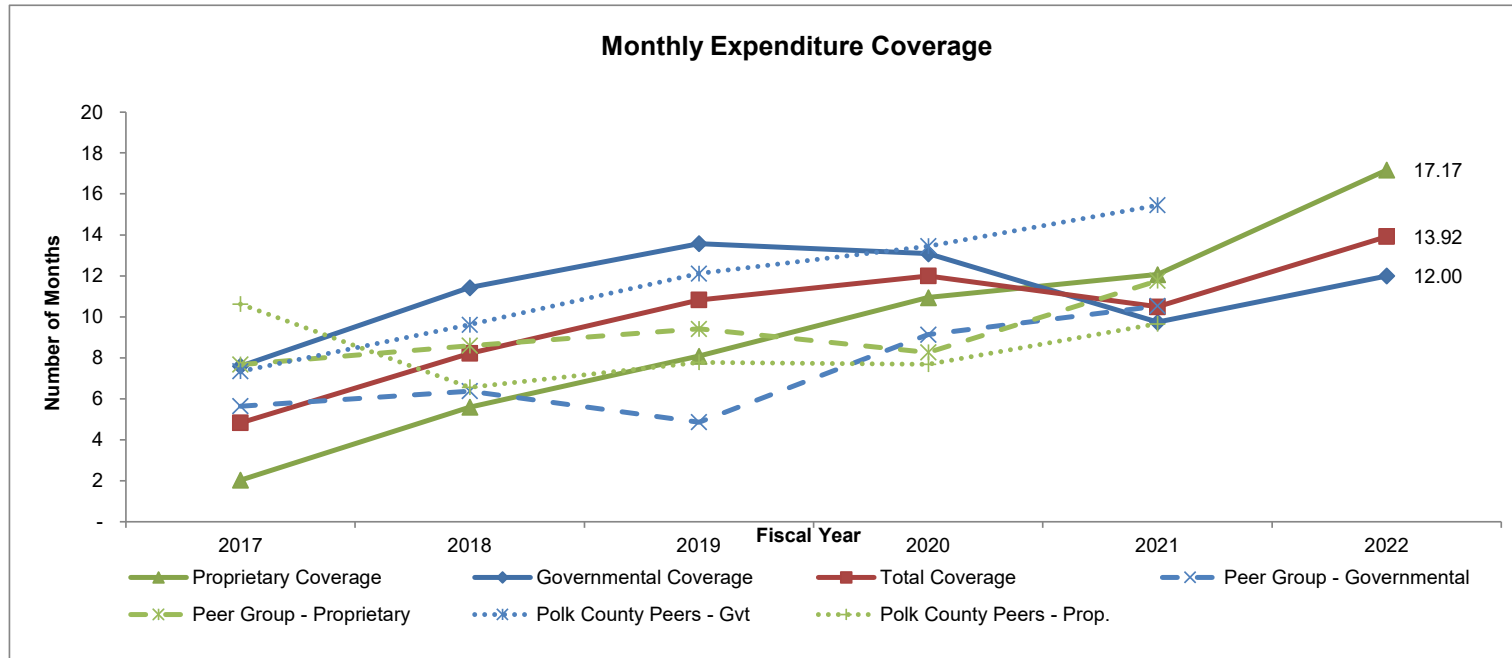
Decreasing Ratio of Highly Liquid Assets to Monthly Operating Expenditures

Formulation:

$$\frac{\text{Cash \& Investments}}{\text{Operating Expenditures / 12}}$$

Description:

The monthly coverage ratio determines the number of months highly liquid assets (cash and investments) will cover if no additional revenues are received. There are no set levels of desired coverage for Governmental or Proprietary Funds, however, there are benchmarks that have been derived from like-sized municipalities to help measure the coverage ratio.



Peer Group:

Governmental Monthly Coverage 10.53
Proprietary Monthly Coverage 11.76

Current Year Actual:

Governmental Monthly Coverage 12.00
Proprietary Monthly Coverage 17.17

Local Peer Group:

Governmental Monthly Coverage 15.45
Proprietary Monthly Coverage 9.66

City of City Eagle
Indicator 25 & 26

CURRENT LIABILITIES

Warning Trend:

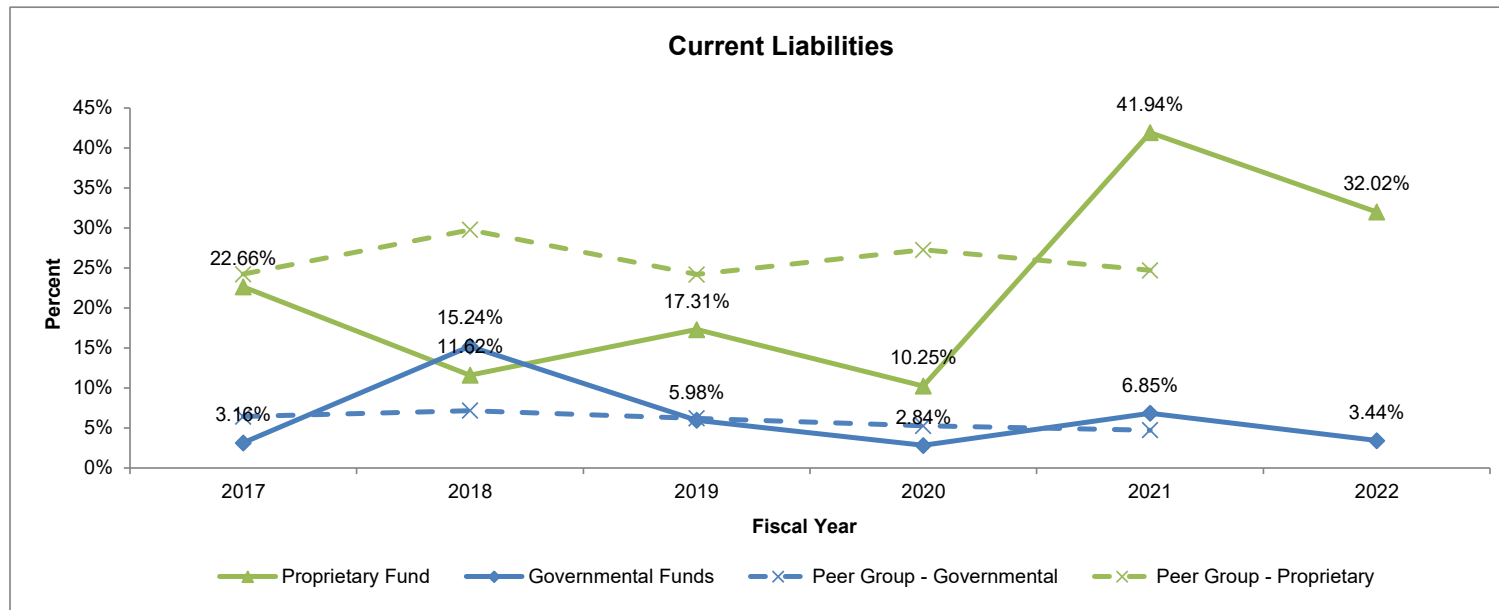
Increasing Current Liabilities as a Percent of Operating Revenues

Formulation:

$$\frac{\text{Current Liabilities}}{\text{Total Revenues or Operating Revenues}}$$

Description:

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.



Peer Group:

Governmental Liquidity 4.73%
Proprietary Liquidity 24.72%

Current Year Actual:

Governmental Liquidity 3.44%
Proprietary Liquidity 32.02%

City of City Eagle
Indicator 27

GENERAL LONG-TERM DEBT PER CAPITA

Warning Trend:

Increasing Amount of Net General Long-term Debt Outstanding per Capita

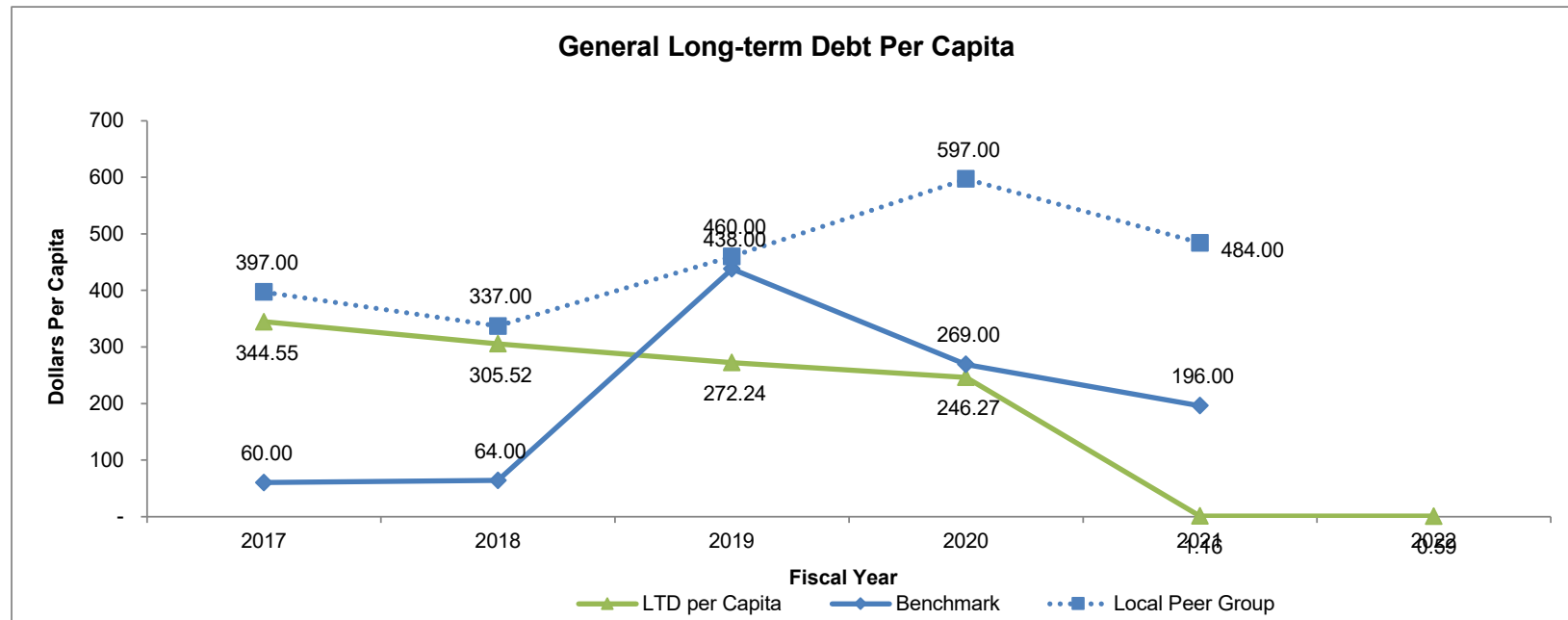
Formulation:

Long-term Debt - Governmental

Population

Description:

General obligation debt is where the City has pledged its full-faith-and-credit taxing powers. One way to monitor this obligation is on a per capita basis. This is an especially useful measure for cities that do not rely heavily on the property tax. The per capita measure shows how outstanding debt is changing in relation to changes in population. As population or households increase, it would be expected that capital needs increase, and hence, long-term debt needs would increase.



Peer Group:

General Long-term Debt per Capita 196.00

Local Peer Group:

484.00

Current Year Actual:

General Long-term Debt per Capita 0.59

**City of City Eagle
Indicator 28**

DEBT SERVICE TO EXPENDITURES - GOVERNMENTAL FUNDS

Warning Trend:

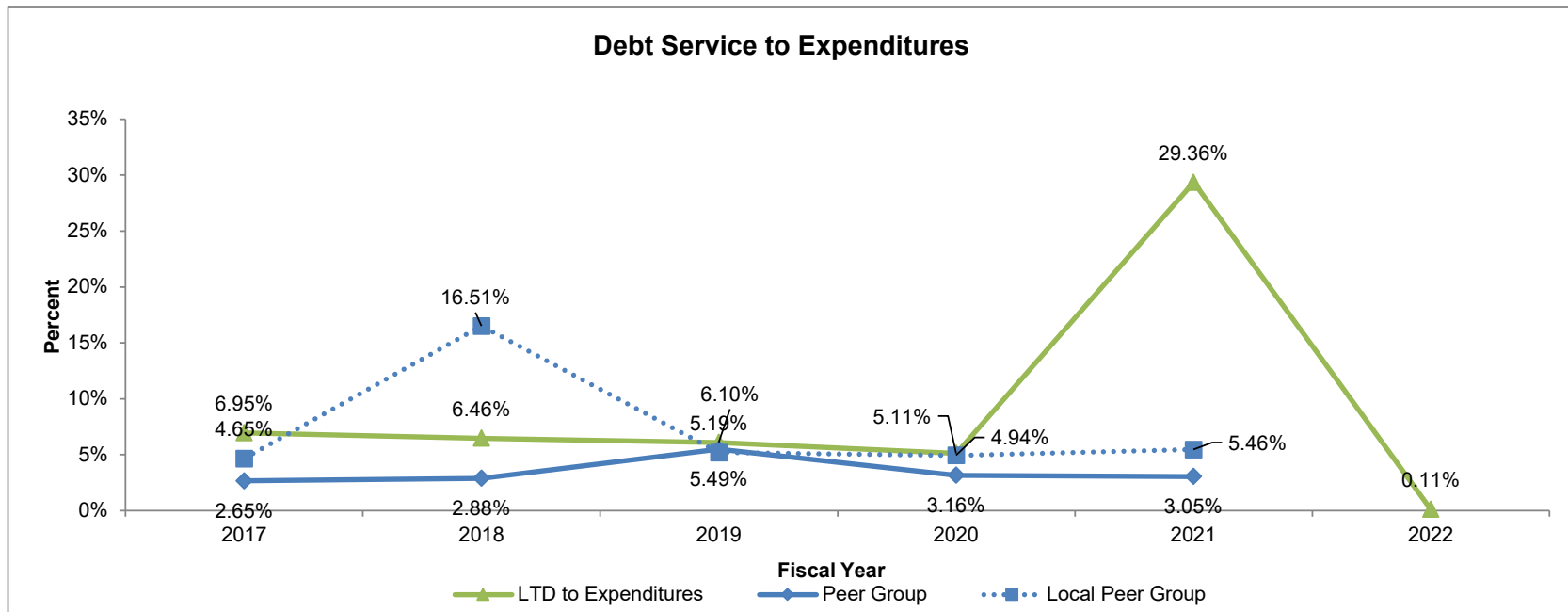
Increasing Amount of Total Debt Service as a Percent of
Operating Revenues and Transfers of General Fund

Formulation:

$$\frac{\text{Total Debt Service - Governmental Funds}}{\text{Total Expenditures}}$$

Description:

Debt service here is defined as the amount of principal and interest that a city must pay each year on its long-term debt. As debt service increases, it adds to the city's fixed obligations and reduces its expenditure flexibility. Debt service can be a major part of a city's fixed costs, and excessive increases can indicate excessive debt and fiscal strain.



Peer Group:

Debt Service to Expenditures 3.05%

Current Year Actual:

Debt Service to Expenditures 0.11%

Local Peer Group:

Debt Service to Expenditures 5.46%

**City of City Eagle
Indicator 29**

CAPITAL OUTLAY - GOVERNMENTAL FUNDS

Warning Trend:

A Steady Long-term Decline in Capital Outlays as a Percent of Operating Expenditures

Formulation:

Capital Outlays from Operating Funds

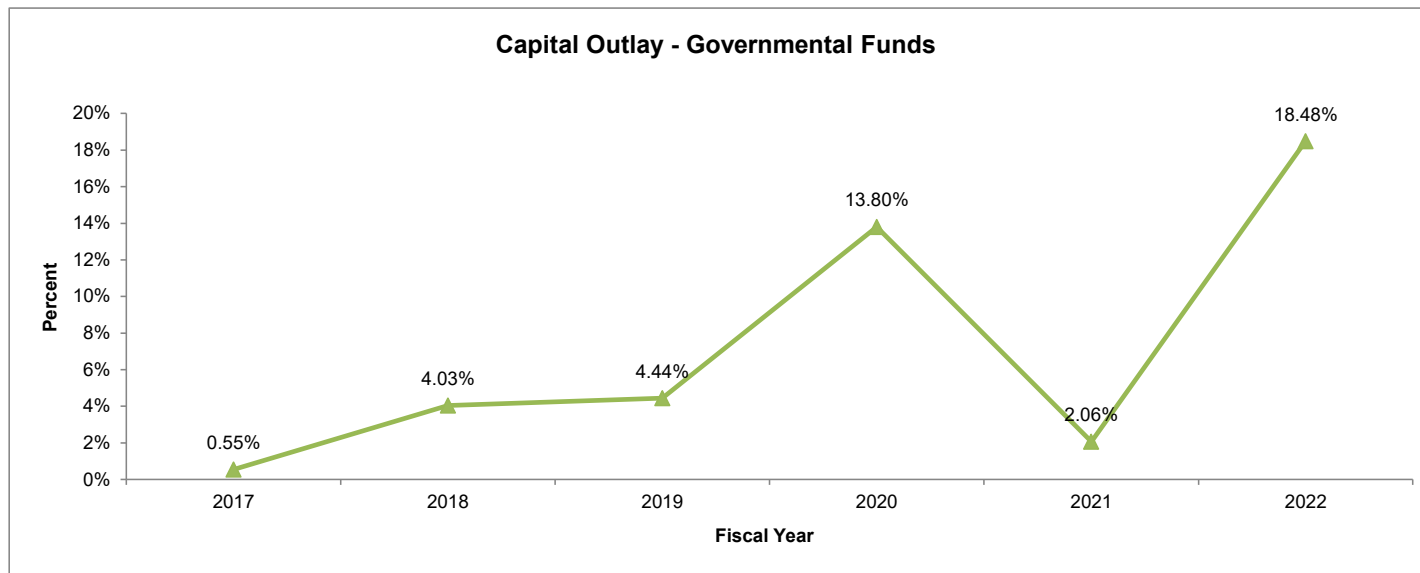
Net Operating Expenditures

Description:

The expenditure for operating equipment purchased from the operating budget is usually referred to as capital outlay. Normally, it would include equipment with an estimated useful life in excess of one year, and have an initial cost of a minimum of \$5,000. Capital outlay does not include capital budget expenditures for construction of capital facilities such as streets or bridges.

The purpose of capital outlay in the operating budget is to replace worn-out equipment or add new equipment to enhance operations on a regular basis. The level of capital outlay is a rough indicator of whether or not the City's stock of equipment is being maintained in good condition. However, this does not account for the adequacy of routine repair and maintenance. Over a number of years, the relationship between capital outlay needs and operating expenditures should remain about the same.

If the ratio is declining in the short-run (one to three years), it could mean that the City's needs have temporarily been satisfied since most equipment lasts more than one year. If the decline persists for more than three (3) years, it may indicate that capital outlays are being deferred. Such a practice can result in the use of obsolete or inefficient equipment and the creation of future unfunded liabilities.



Peer Group:

Capital Outlay

NA

Current Year Actual:

Capital Outlay

18.48%

City of City Eagle
Indicator 30

DEPRECIATION - PROPRIETARY FUNDS

Warning Trend:

Declining Amount of Depreciation Expenses as a Percent of
Total Depreciable Assets for Proprietary Funds

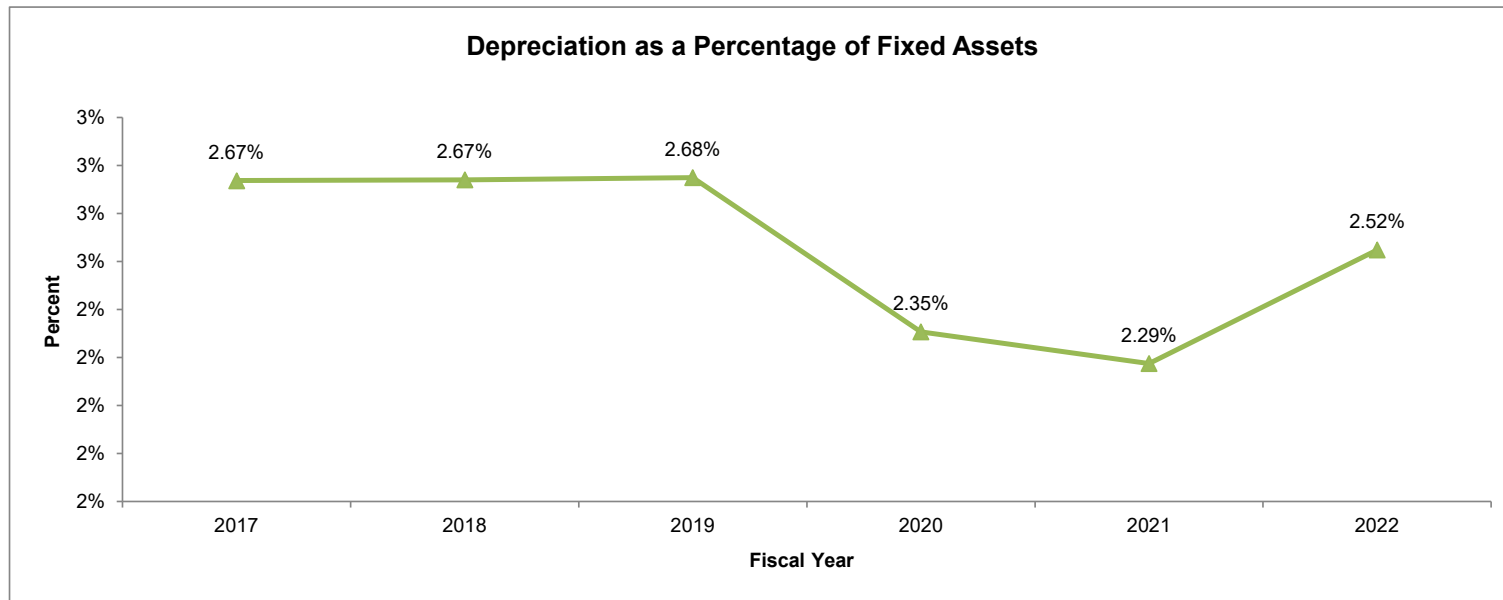
Formulation:

$$\frac{\text{Depreciation Expense}}{\text{Cost of Depreciable Assets}}$$

Description:

Depreciation is the mechanism by which a cost is associated with the use of a fixed asset over its estimated useful life. Depreciation will only be recorded in proprietary funds. Total depreciation expense typically remains a relatively stable proportion of the cost of the entity's fixed assets. The reason is that older assets, which are fully depreciated, are continually being replaced with newer assets.

If depreciation costs are steadily declining as a percentage of fixed asset cost, the assets on hand are probably being used beyond their estimated useful lives, and thus are fully depreciated. If the ratio is declining for this reason, it can indicate that the proprietary funds lack the resources to remain financially solvent.



Peer Group:

Depreciation

N/A

Current Year Actual:

Depreciation

2.52%

City of City Eagle
Indicator 31, 32 & 33

UNRESTRICTED CASH & INVESTMENTS

Warning Trend:

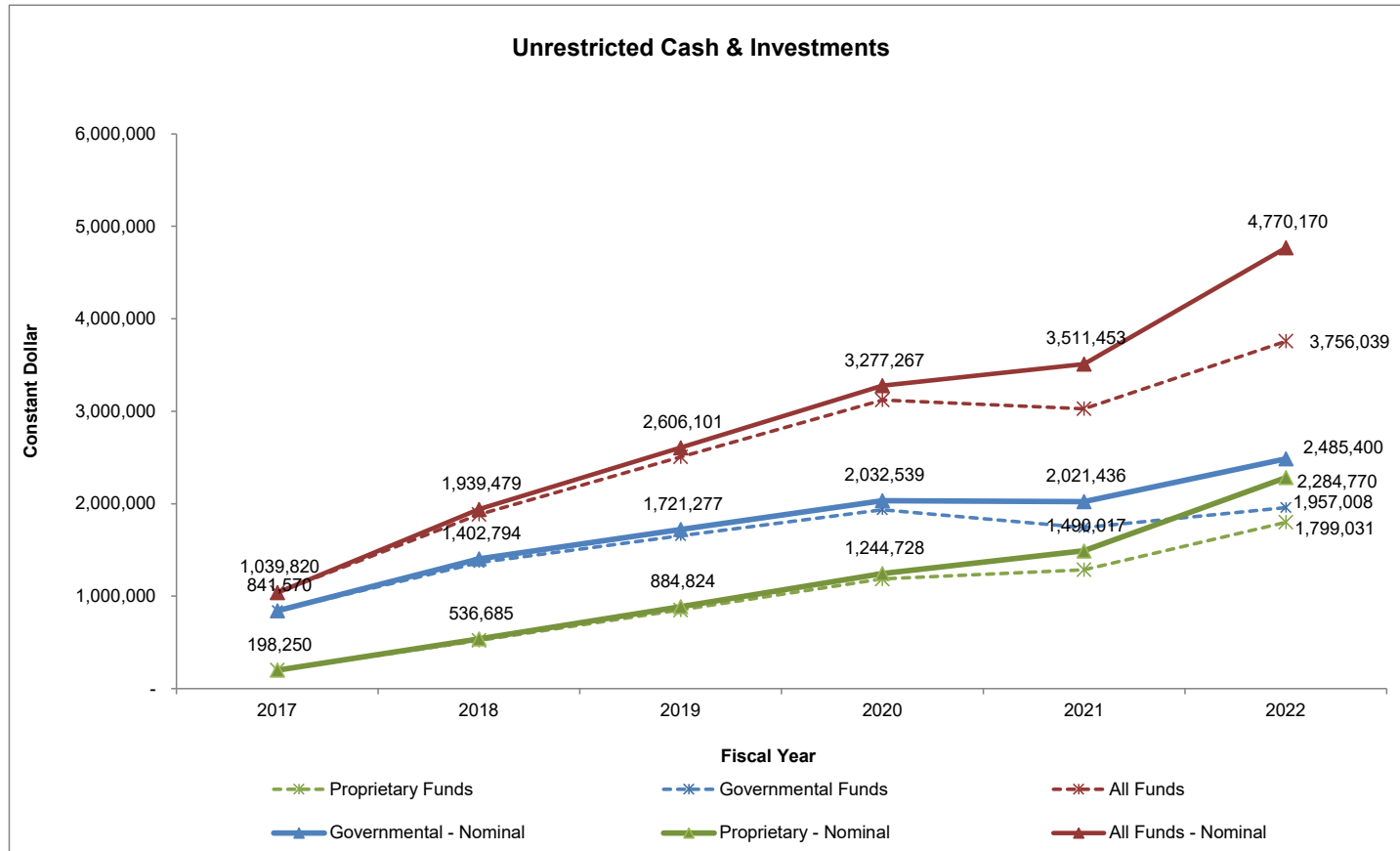
Decreasing Unrestricted Cash & Investments

Formulation:

Unrestricted Cash & Investments (constant dollar)

Description:

Unrestricted cash & investments is the amount of highly liquid funds that can be used for any purpose of the City. A decreasing trend in these highly liquid funds can indicate the inability of the City to meet operating needs and a deteriorating financial condition. A positive factor of increasing unrestricted cash & investments indicates the ability of the City to meet current needs and reserve funds for future purposes.



Peer Group

Unrestricted - Governmental	NA
Unrestricted - Proprietary	NA

Current Year Actual:

Unrestricted - Governmental	1,957,008
Unrestricted - Proprietary	1,799,031

**City of City Eagle
Indicator 34**

CASH CURRENT DEBT COVERAGE

Warning Trend:

A Steady Decline in Current Debt to Cash Flow From Operations

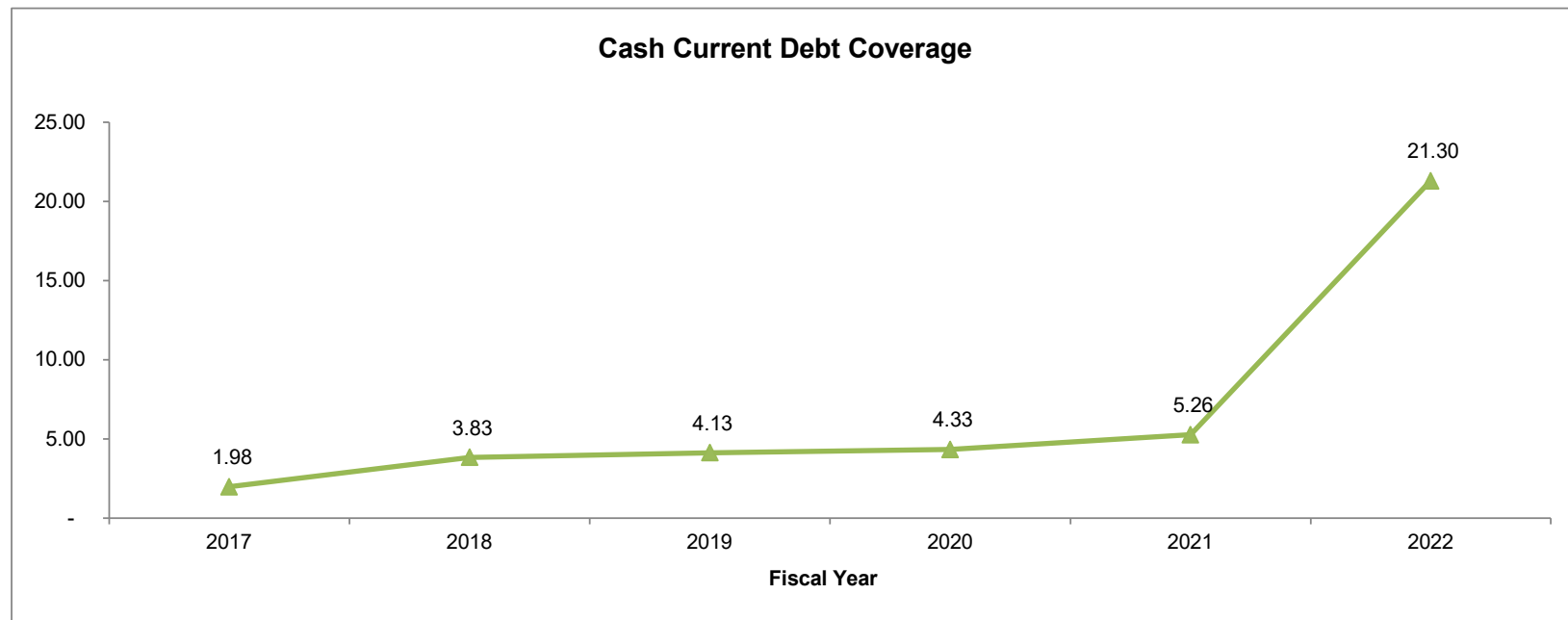
Formulation:

Cash Flow From Operations (Proprietary Fund)

Current Portion of Long-Term Debt + Interest Expense

Description:

The Cash Current Debt Coverage ratio shows the correlation of the City's ability to meet its current debt requirements. As with the interest coverage ratio, the current debt coverage ratio indicates the City's ability to carry debt comfortably. The higher the multiple, the higher the comfort level.



Peer Group:

Current Debt Coverage

NA

Current Year Actual:

Current Debt Coverage

21.30

**City of City Eagle
Indicator 35**

ALL IN COVERAGE (STANDARD AND POORS)

Warning Trend:

A Steady Decline in the All In Coverage Ratio

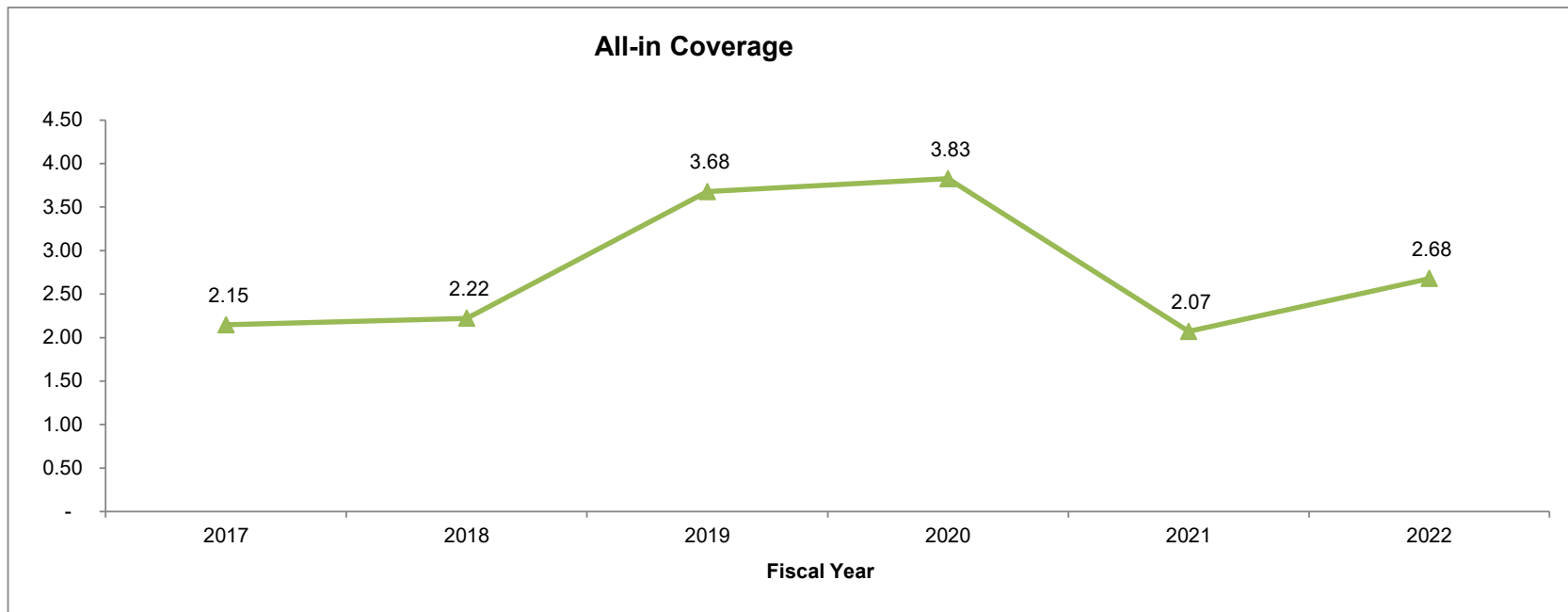
Formulation:

Cash Flow From Operations - Net Transfer

Cash Paid for Debt Service (Principal and Interest)

Description:

While there are a variety of metrics that measure the ratio of revenues to revenue requirements, including financing obligations, Standard and Poors believe that all-in coverage best gauges a utility's true total financial capacity. The All-in coverage metric best tracks the use of every dollar of utility operating revenues, regardless of accounting treatment or ultimate purpose. An all-in coverage ratio is considered highest rated if it is over 1.60x and lowest if below 1.00x with an average of 1.20x



Peer Group:

Current Debt Coverage

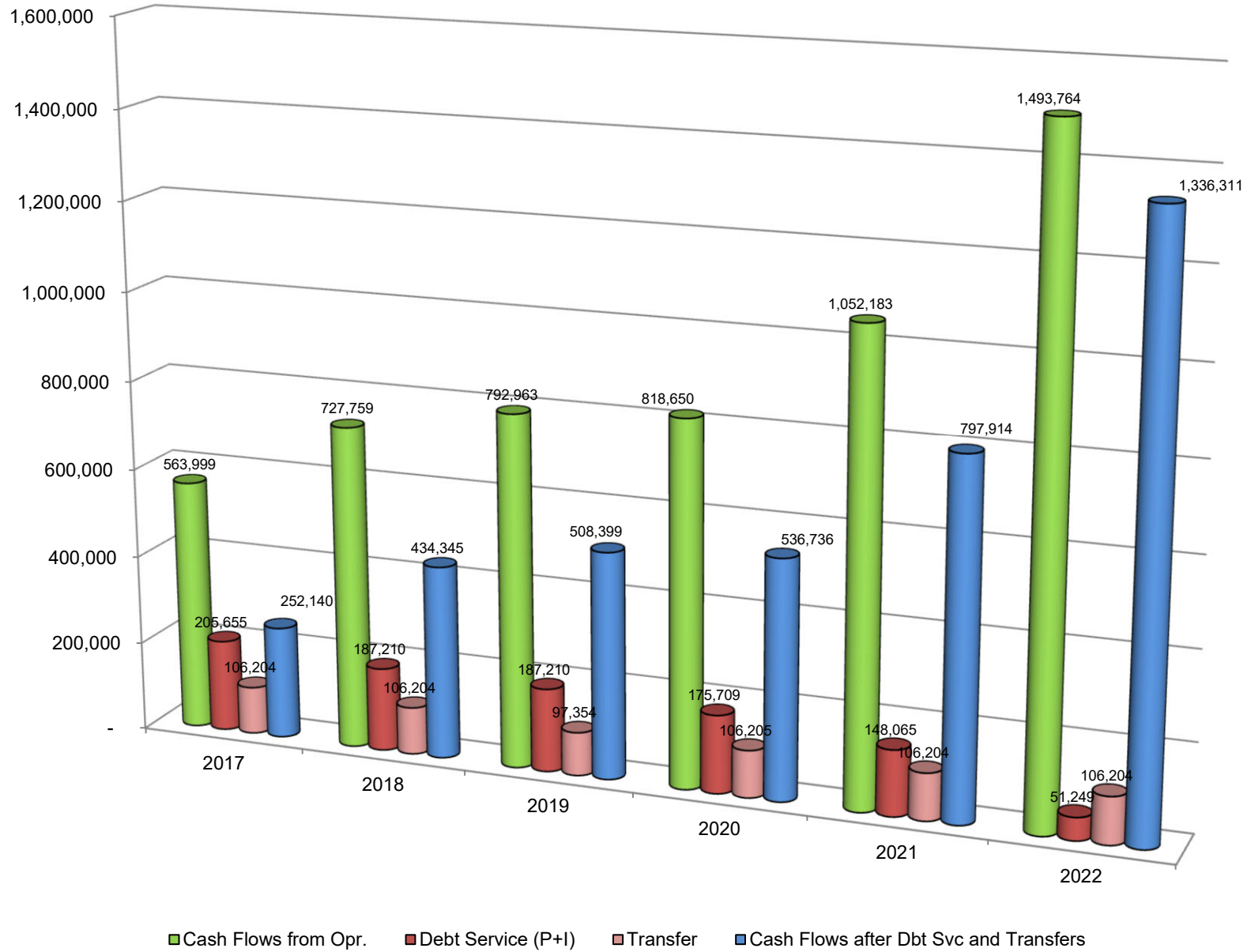
NA

Current Year Actual:

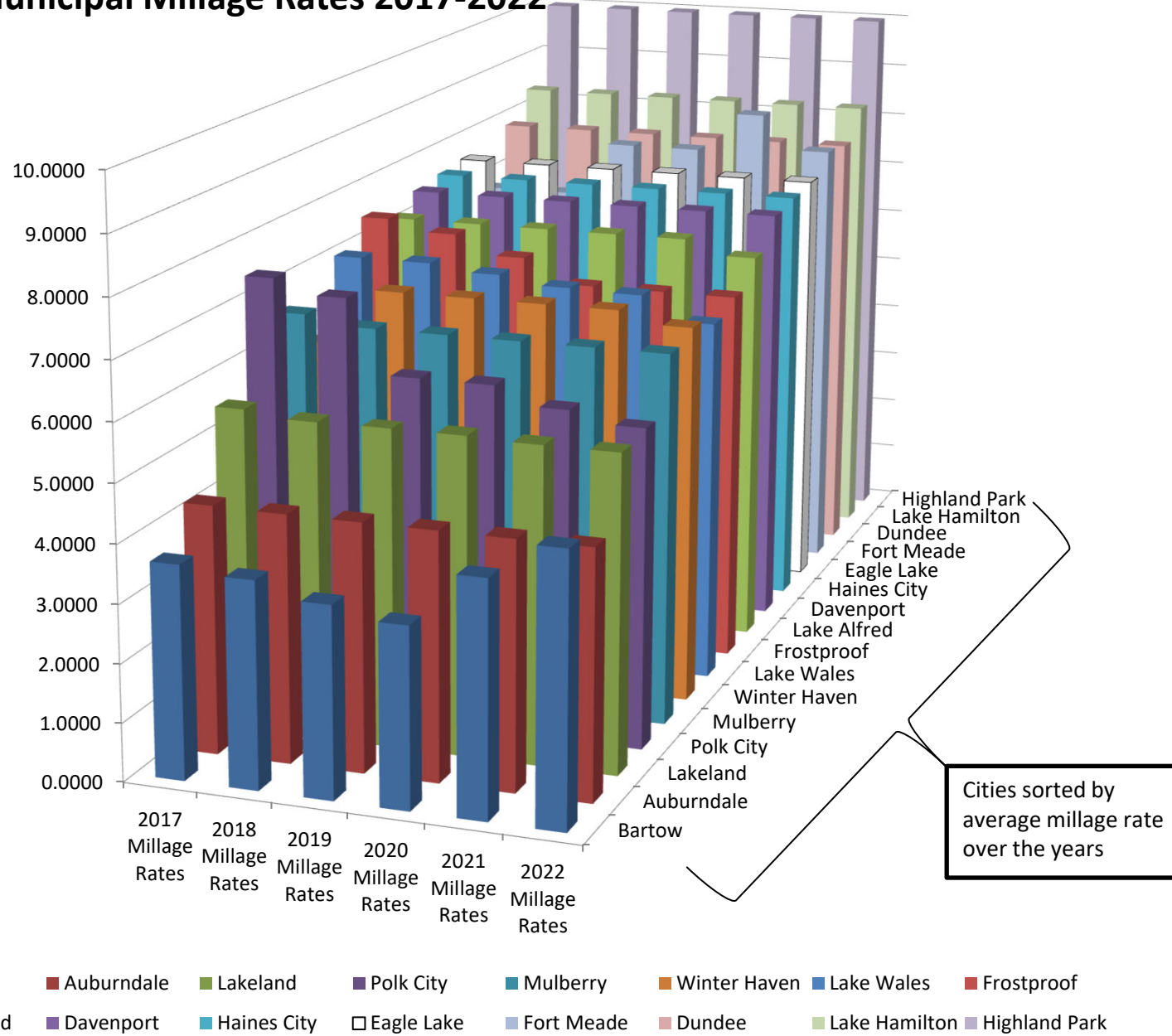
Current Debt Coverage

2.68

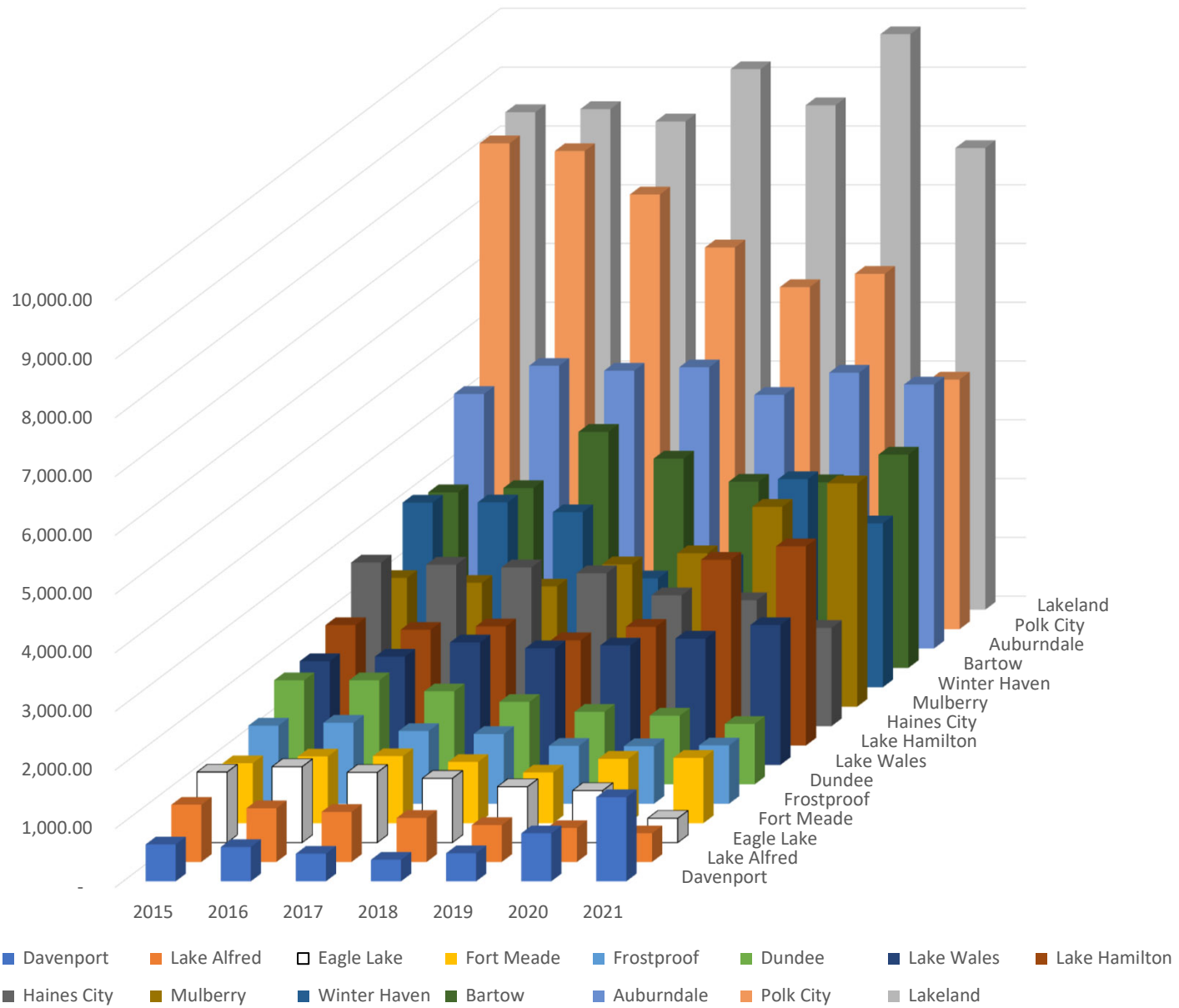
Enterprise Fund Cash Flows



Polk County Municipal Millage Rates 2017-2022



Long-Term Obligations per Capita

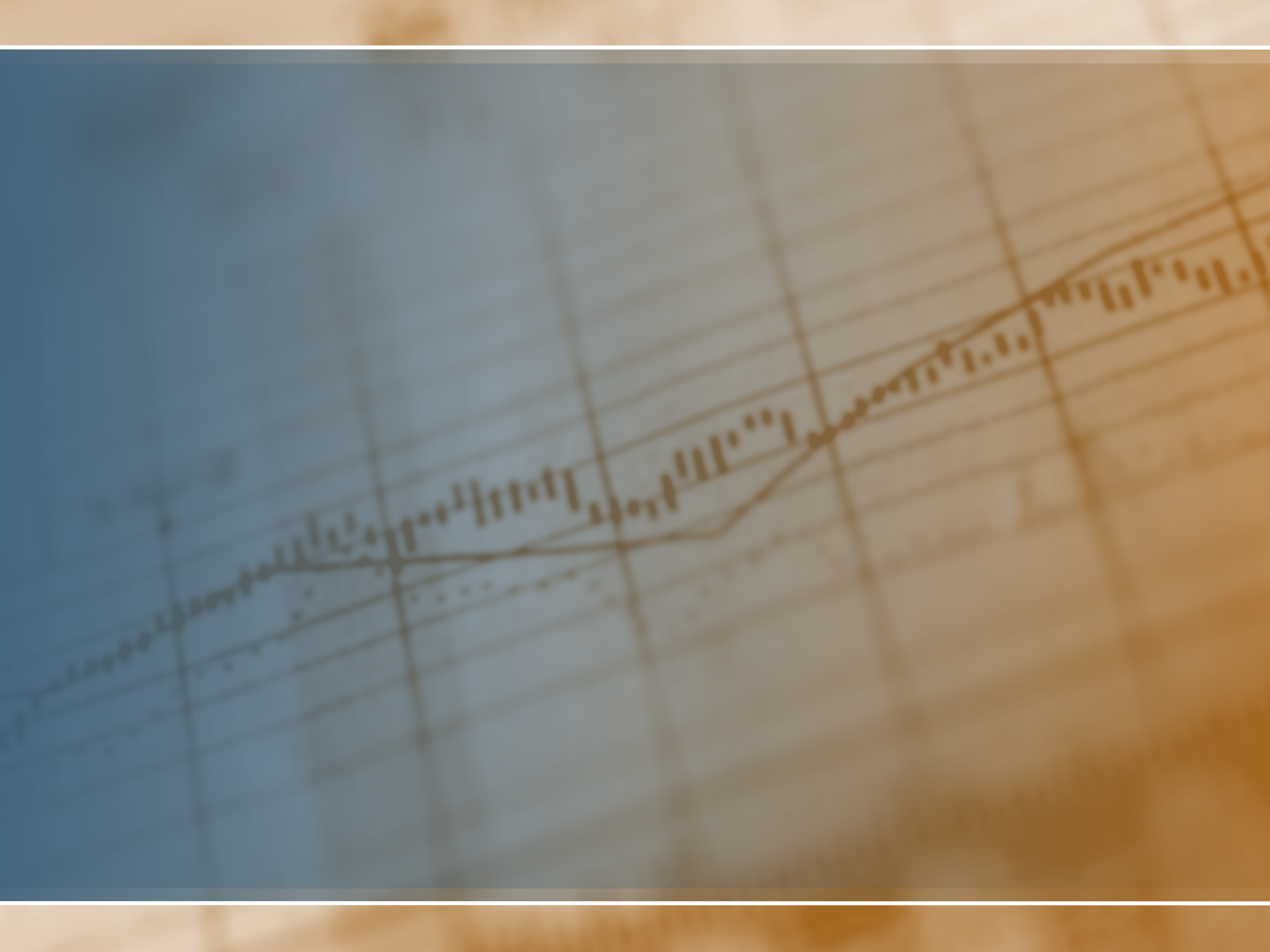


STATE-WIDE PEER GROUP

Entity	Tax Prop Value	Millage Rate	Population
M04600 - Bushnell, City of	178.5135	3.5692	3,253
M05200 - Carrabelle, City of	135.2814	8.3847	2,548
M06000 - Chiefland, City of	148.8892	7.9075	2,328
M06100 - Chipley, City of	160.4739	7.0000	3,631
M09500 - Eagle Lake, City of	127.6790	7.6516	3,191
M10500 - Fellsmere, City of	124.9022	5.3226	4,824
M11700 - Frostproof, City of	157.9851	6.5530	2,944
M15000 - Hilliard, Town of	116.3597	2.5000	3,047
M19400 - Lake Helen, City of	129.2738	6.8500	2,913
M24600 - Monticello, City of	103.7694	6.7984	2,623
M29300 - Parker, City of	181.5973	0.0000	4,027
M30600 - Polk City, City of	199.0184	5.7000	2,902
M36700 - Umatilla, City of	180.4541	7.1089	3,785
M37400 - Wauchula, City of	143.1380	5.5532	4,872
M38800 - Williston, City of	118.3285	6.7500	3,041

2021 Figures for Benchmark M45 - Governmental/Proprietary Funds, Pop 2,000 - 4,999, & TPV \$100,000,000 - \$199,999,999

Note: Taxable Property Value is in Millions



ORDINANCE NO. O-23-04

(Chapter 11 Health, Sanitation, Nuisances, Minimum Property Maintenance, and Housing Standards)

AN ORDINANCE OF THE CITY OF EAGLE LAKE, POLK COUNTY, FLORIDA, AMENDING EAGLE LAKE CODE OF ORDINANCE, CHAPTER 11, HEALTH, SANITATION, NUISANCES, AND MINIMUM PROPERTY MAINTENANCE STANDARDS; AMENDING ARTICLE I. IN GENERAL SECTION 11-1 THROUGH 11-8, ARTICLE II CODE ENFORCEMENT DIVISION 1 GENERALLY, SECTION 11-20 THROUGH 11-22, DIVISION 2 ENFORCEMENT PROCEDURE, SECTION 11-23 THROUGH 11-31, DIVISION 3 SUPPLEMENTAL ENFORCEMENT PROCEDURES SECTION 11-36 THROUGH 11-40, ARTICLE III NUISANCES DIVISION 1 GENERALLY SECTION 11-101 THROUGH 11-104, DIVISION 2 DEBRIS, WEEDS, WILD GROWTH, DANGEROUS AND UNSANITARY CONDITIONS SECTION 11-106 THROUGH 11-112, DIVISION 3 NOISE SECTION 11-120 THROUGH 11-127, DIVISION 4 LITTER, GARBAGE AND REFUSE SECTION 11-130 THROUGH 11-140, DIVISION 5 MOTOR VEHICLES OR VESSELS SECTION 11-146 THROUGH 11-148, ARTICLE IV MINIMUM PROPERTY MAINTENANCE STANDARDS DIVISION 1 SECTION 11-201 THROUGH 11-242, DIVISION 2 ABANDONED REAL PROPERTY SECTION 11-276 THROUGH 11-282, PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

Be it enacted by the City Commission of the City of Eagle Lake, Polk County, Florida:

Chapter 11 Health, Sanitation, Nuisances, Minimum Property Maintenance, and Housing Standards

Article I. In General

11-1 LEGISLATIVE INTENT.

In accordance with authority granted by F.S. Ch. 162 and 166, it is the intent of the city commission to promote, protect, and improve the health, safety and welfare of the citizens of Eagle Lake; to provide an equitable, expeditious, effective and inexpensive method of enforcing any city code or ordinance where a violation exists; and to provide authority for the immediate issuance of a citation if a repeat violation is found, if a violation presents a serious threat to the public health, safety or welfare, or if a violation is irreparable or irreversible.

11-2 DEFINITIONS AND RULES OF CONSTRUCTION.

- (a) The following words, terms or phrases, when used in this article, shall have the meanings ascribed to them in this section:

Code enforcement board. The board appointed by the city commission in accordance with authority granted by F.S. § 162.03, and established to impose administrative fines severally.

Code enforcement officer. Any designated or authorized employee or agent of the city whose duty it is to enforce or assure compliance with city codes and ordinances.

Continuing violation. A violation which continues to occur after notice to correct the violation has been issued to the violator. Each day a violation continues shall constitute a separate infraction, and a penalty may be assessed for each day of continuing violation.

Person. Any natural person, individual, public or private corporation, firm, association, joint venture, partnership, municipality, governmental agency, political subdivision, public officer or any other entity whatsoever, or any combination of such, jointly or severally.

Repeat violation. A violation of a provision of a code or ordinance by a person whom the code enforcement board has previously found to have violated the same provision within five (5) years prior to the violation.

Violation. Any act or failure to act which results in an infraction of a duly enacted city code or ordinance.

- (b) For the purpose of administration and enforcement of city codes, unless otherwise stated in this article, the following rules of construction shall apply:

The word "shall" is always mandatory and not discretionary;

The word "may" is permissive.

Unless the context clearly indicates the contrary, where regulation involves two (2) or more items, conditions, provisions, or events connected by the conjunction "and", "or" or "either" the conjunction shall be interpreted as follows:

- (1) "And" indicates that all the connected terms, conditions, provisions, or events shall apply.
- (2) "Or" indicates that the connected items, conditions, provisions, or events may apply singly or in any combination.
- (3) "Either" indicates that the connected items, conditions, provisions or events shall apply singly but not in combination.

11-3 APPLICABILITY.

The provisions of this article shall apply in the incorporated area of Eagle Lake for the enforcement of city codes as they may be amended from time to time.

11-4 SEVERABILITY.

If any section, subsection, paragraph, sentence, clause or phrase of this Chapter is for any reason held by any court of competent jurisdiction to be unconstitutional or otherwise invalid, the validity of the remaining portions of these regulations shall continue in full force and effect, it being the intent of the city commission to have adopted these regulations without such unconstitutional or invalid section, subsection, paragraph, sentence, clause or phrase.

11-5 AUTHORITY AND LIABILITY OF CITY OFFICIALS.

- a) It is unlawful for any person to obstruct or resist the City Manager, his designee, or any person authorized by the City Manager in the discharge of his duties as provided for in this chapter. A person committing such obstruction or resistance is guilty of a misdemeanor and upon conviction therefor shall be punishable by a fine not to exceed five hundred dollars (\$500.00), imprisonment in jail not to exceed sixty (60) days or both.
- b) Any code inspector or any person authorized by this article shall be immune from prosecution, civil or criminal, for trespass upon real property while in the discharge of duties imposed by this article.
- c) The City Manager, his designee, or the City shall not be liable for any damages caused during the removal or impounding of any vehicle(s) or vessel(s) impounded or disposed of in accordance with the provisions of this chapter.

- d) In addition to enforcement procedures provided under this chapter, any person violating any prohibitions against an unlicensed, abandoned, wrecked, dismantled, derelict or inoperative vehicle(s), vessel(s), or any other property may be subject to code enforcement procedures and penalties in accordance with this chapter.

11-6 NOTICE TO ABATE A NUISANCE.

- a) It shall be the duty of any person receiving the notice of a public nuisance(s) as provided in this Chapter to comply with the provisions of the notice and to abate such nuisances(s) within ten (10) days after the receipt of such notice, and if such person shall fail or refuse to abate such nuisances(s) within ten (10) days from receipt of such notice without just cause, such failure is declared to be unlawful and shall constitute a misdemeanor. Each day such nuisances(s) persists shall constitute a separate violation.
- b) It is unlawful and shall constitute a misdemeanor for any person, after having received notice as provided in this chapter, to remove any nuisances(s) from any property to any other property upon which storage is not permitted.
- c) If the nuisance is not abated within the time provided, and after notice has been given in accordance with F.S. 162, the city may abate the nuisance and the cost of abatement may be charged to the owner of the nuisance or assessed against the land upon which the nuisance exists or both.

11-7 REPEAT VIOLATOR STATUS.

When a property owner violates any article within the City Code three (3) times within a five (5) year period and is notified in accordance with the procedures provided for herein, the owner shall be considered for an automatic code enforcement board hearing to be shown as repeatedly contributing to a nuisance, and any further violations of the same ordinance shall subject the owner to a repeat offender status and a fine not to exceed five hundred dollars (\$500.00) for each day the violation continues, in addition to any and all costs associated with enforcement of the City's Codes.

11-8 PENALTIES.

Any person violating the provisions of this Chapter shall be punished as provided in [Section 1-14.](#)

[Reserved 11-9 – 11-19](#)

Article II. Code Enforcement

Division 1. Generally

11-20 CODE ENFORCEMENT BOARD.

- (a) A code enforcement board is established in accordance with [Section 2-38 and 2-39](#) of this Code.
- (b) The members of the code enforcement board shall elect a chairman, who shall be a voting member, from among the members of the board. The presence of four (4) or more members shall constitute a quorum. Members shall serve without compensation, but may be reimbursed for such travel, mileage, and per diem expenses as may be authorized by the city commission or as are otherwise provided by law.
- (c) All findings by the board must be approved by a majority of those members present and voting. At least 4 members must vote in order for the action to be official
- (d) The city attorney shall either be the counsel to the enforcement board or shall represent the city by presenting cases before the code enforcement board, but in no case shall the city attorney serve in both capacities.
- (e) No member of the code enforcement board shall have the power to initiate enforcement proceedings for violations of the various codes.
- (f) The code enforcement board shall have the power to:
 - (1) Adopt rules for the conduct of its hearings.

- (2) Subpoena alleged violators and witnesses to its hearings. Subpoenas may be served by the police department.
- (3) Subpoena evidence to its hearings.
- (4) Take testimony under oath.
- (5) Issue orders having the force of law to command whatever steps are necessary to bring a violation into compliance

11-21 SPECIAL MAGISTRATE.

(1) *Authority to appoint.*

The city commission of the City of Eagle Lake is hereby authorized to utilize a special magistrate in lieu of the code enforcement board on a regular basis or on a case-by-case basis as the city commission may deem appropriate. To effectuate the utilization of a special magistrate, the city commission by majority vote must adopt a resolution authorizing the use of a special magistrate on a regular basis or on a case-by-case basis. The city commission shall have the option to utilize a code enforcement board or special magistrate at any time the city commission deems appropriate in a manner consistent with law. The city commission shall also have the authority to appoint an alternate special magistrate.

(2) *Qualifications.*

The special magistrate shall be an attorney who resides in Polk County, or has a place of business located in Polk County, who possesses an outstanding reputation for civic pride, interest, responsibility and business or professional ability. The appointment as special magistrate or alternate special magistrate shall be made by the city commission on the basis of experience and interest in the fields of zoning, building control and code enforcement. In instances where the alternate special magistrate is serving, said alternate special magistrate shall have all of the powers and authority of the special magistrate as set forth herein and as otherwise provided by law.

(3) *Period of service and compensation.*

The special magistrate and alternate special magistrate shall be compensated for services rendered and shall serve at the pleasure of the city commission, and shall not be deemed a city employee.

(4) *Support services.*

The city shall provide such clerical, administrative personnel and legal services deemed reasonably necessary to support the special magistrate activities and assist in the proper performance of the magistrate's duties. The special magistrate is not authorized engage, hire, or use any person, except those provided by city, to assist in the performance of duties.

- (5) The special magistrate shall have the jurisdiction and authority to hear and decide any code enforcement matters the city commission shall determine as appropriate.

11-22 AFFIRMATION AND MODIFICATION OF PRIOR ORDERS.

The code enforcement board and special magistrate, as the case may be, shall have the jurisdiction and authority to affirm or modify penalties and decisions, as appropriate and to the extent permitted by law, imposed or entered by predecessor code enforcement boards and special magistrates.

Division 2. Enforcement Procedure

11-23 NOTICES.

Notice shall be provided in accordance with F.S. § 162.12 as amended from time to time.

11-24 APPEALS.

- (a) **Notice of violation.** Any owner aggrieved by the findings and order of the code enforcement officer as set forth in [Section 11-25](#) shall have the right to appeal said decision prior to the expiration of the time within which such owner was given to correct the nuisance. Any appeal taken pursuant to this section must be requested in writing and received by the City Clerk at 75 N 7th St., Eagle Lake, Florida. The enforcement officer will place the appeal on the agenda of the next scheduled regular code enforcement board hearing.
- (b) **Final administrative order.** An aggrieved party, including the city, may appeal a final administrative order of the code enforcement board to the circuit court. Such appeal shall not be a hearing de novo but shall be limited to appellate review of the record created before the board. An appeal shall be filed within thirty (30) days of the execution of the order to be appealed.

11-25 INITIATION OF PROCEEDINGS.

- (a) It shall be the duty of the code enforcement officer to initiate enforcement proceedings of the various codes.
- (b) Except as provided in subsections (c) and (d), if a violation of the codes is found, the code enforcement officer shall notify the violator and give him a reasonable time to correct the violation. Should the violation continue beyond the time specified for correction, the code enforcement officer shall notify the code enforcement board and request a hearing. A hearing shall be scheduled, and written notice of such hearing shall be provided as set forth in [Section 11-23](#) to said violator. If the violation is corrected and then recurs or if the violation is not corrected by the time specified for correction by the code enforcement officer, the case may be presented to the code enforcement board even if the violation has been corrected prior to the board hearing, and the notice shall so state.
- (c) If a repeat violation is found, the code enforcement officer shall notify the violator but is not required to give the violator a reasonable time to correct the violation. The code enforcement officer, upon notifying the violator of a repeat violation, shall notify the code enforcement board and request a hearing. A hearing shall be scheduled, and written notice of such hearing shall be provided pursuant to [Section 11-23](#). The case may be presented to the code enforcement board even if the repeat violation has been corrected prior to the board hearing, and the notice shall so state.
- (d) If the code enforcement officer has reason to believe a violation or the condition causing the violation presents a serious threat to the public health, safety and welfare, or if the violation is irreparable or irreversible in nature, the code enforcement officer shall make a reasonable effort to notify the violator and may immediately notify the code enforcement board and request a hearing.

11-26 CONDUCT OF HEARING.

- (a) Upon request of the code enforcement officer, or at such other times as may be necessary, the chairman of the code enforcement board may call a hearing of the board; a hearing may also be called by written notice signed by at least three (3) members of the board. Minutes shall be kept of all hearings, and all hearings and proceedings shall be open to the public. The city shall provide clerical and administrative personnel as may be reasonably required for the proper performance of its duties.
- (b) Each case before the code enforcement board shall be presented by a member of the administrative staff or the city attorney. If the city prevails in prosecuting a case before the code enforcement board, it shall be entitled to recover all costs incurred in prosecuting the case before the board.
- (c) The code enforcement board shall proceed to hear the cases on the agenda for the day. All testimony shall be under oath and shall be recorded. The code enforcement board shall take testimony from the code enforcement officer and the alleged violator. Formal rules of evidence

shall not apply, but fundamental due process shall be observed and shall govern the proceedings.

- (d) At the conclusion of the hearing, the code enforcement board shall issue findings of fact, based on evidence of record and conclusions of law, and shall issue an order affording the proper relief consistent with the provisions of [Section 11-27](#).

11-27 FINDING OF FACT, CONCLUSIONS OF LAW, AND ORDER.

- (a) The finding of fact, conclusions of law, and order shall be by motion approved by a majority of those members present, except that at least four (4) members must vote in order for the action to be official.
- (b) The order may include a notice that it must be complied with by a specified date and that a fine may be imposed and, under the conditions specified, in [Section 11-28\(c\)](#), the cost of repairs may be added to the fine if the order is not complied with by said date.
- (c) A certified copy of such order shall be recorded in the public records of the county and shall constitute notice to any subsequent purchasers, successors in interest, or assigns if the violation concerns real property. The findings therein shall be binding upon the violator and, if the violation concerns real property, any subsequent purchasers, successors in interest, or assigns.
- (d) If the order is complied with by the date specified in the order, the code enforcement board shall issue an order acknowledging compliance, and such order shall be recorded in the public records of the county. A hearing is not required to issue an order acknowledging compliance.

11-28 ADMINISTRATIVE FINES AND COSTS OF REPAIRS.

- (a) The code enforcement board, upon notification by the code enforcement officer that an order of the board has not been complied with by the set time, may order the violator to pay a fine in an amount specified by the board which shall not exceed two hundred fifty dollars (\$250.00) per day for each day the violation continues past the date set by the board for compliance. If a finding of a violation has been made pursuant to [section 11-27](#), a separate hearing shall not be necessary for issuance of the order imposing the fine.
- (b) The code enforcement board, upon notification by the code enforcement officer that a repeat violation has been committed, may order the violator to pay a fine which shall not exceed five hundred dollars (\$500.00) per day for each day the repeat violation is found to have occurred by the code enforcement officer. If a finding of a repeat violation has been made pursuant to [Section 11-27](#), a separate hearing shall not be necessary for issuance of the order imposing the fine.
- (c) If the code enforcement officer believes that the violation presents a serious threat to the public health, safety and welfare, or if the violation is irreparable or irreversible in nature, the code enforcement board shall notify the city commission which may direct the city manager to make all reasonable repairs which are required to bring the property into compliance and charge the violator with the reasonable cost of the repairs in addition to the fine imposed pursuant to this section.
- (d) In determining the amount of the fine, if any, the code enforcement board shall consider the gravity of the violation, any actions taken by the violator to correct the violation, and any previous violations committed by the violator.
- (e) The code enforcement board may reduce a fine imposed pursuant to this section.
- (f) A fine imposed pursuant to this section shall continue to accrue until the violator comes into compliance or until judgment is rendered in a suit to foreclose on a lien filed pursuant to [Section 11-28](#), whichever occurs first.

11-29 LIENS.

- (a) A certified copy of the order imposing a fine shall be recorded in the public records of the county and thereafter shall constitute a lien against the land on which the violation exists and upon any other real or personal property owned by the violator.
- (b) Upon petition to the circuit court, such order may be enforced in the same manner as a court judgment by the sheriffs of the state, including levy against the personal property, but such order shall not be deemed to be a court judgment except for enforcement purposes.
- (c) A lien arising from a fine imposed pursuant to this section runs in favor of the city, and the city clerk may execute a satisfaction or release of lien entered pursuant to this section. The city shall be entitled to recover all costs incurred by recording and satisfying a valid lien.
- (d) After three (3) months from the filing of any such lien which remains unpaid, the code enforcement board may authorize the city attorney to foreclose on the lien, provided that no lien created pursuant to this section may be foreclosed on real property which is a homestead under section 4, Article X of the State Constitution.
- (e) No lien filed under this article shall continue for a period longer than twenty (20) years after the certified copy of an order imposing a fine has been recorded, unless within that time an action to foreclose the lien is commenced in a court of competent jurisdiction. The continuation of the lien effected by the commencement of the action shall not be good against creditors or subsequent purchasers for valuable consideration without notice, unless a notice of lis pendens is recorded.
- (f) In an action to foreclose a lien, the prevailing party is entitled to recover all costs, including a reasonable attorney's fee, that it incurs in the foreclosure.

11-30 RECORDED STATEMENT CONSTITUTES LIEN.

Where the full amount due the city for costs expended by the city in accordance with the provisions of [Section 11-28](#) is not paid by the owner of property coming under this chapter within thirty (30) days after the cutting, destroying and/or removal of such weeds, grass, undergrowth, rubbish, debris, trash, deleterious and unhealthy growth or other noxious matter brought into compliance by the city, then in that case the code official shall cause to be recorded in the public records of the county, a sworn statement showing the cost and expense incurred for the work and the date, place or property on which such work was done, and the recordation of such sworn statement shall constitute a special assessment lien and privilege on the property, equivalent to the lien of municipal taxes and taking precedence over all other recorded liens, and such lien shall remain in full force and effect for the amount due on principal and interest, plus costs of court, if any, for collection, until final payment has been made.

11-31 ALTERNATIVE COLLECTION OF ABATEMENT AND VIOLATION CORRECTION SPECIAL ASSESSMENT LIENS.

- (a) At the city manager's option, a resolution may be prepared for consideration by the city commission identifying outstanding special assessments owed to the city for municipal abatement of nuisances and municipal correction of violations of the minimum property maintenance standards of the city, including municipal demolition of one (1) or more structures, and seeking authorization to collect such special assessments as non-ad valorem property tax pursuant to F.S. Ch. 197. The proposed resolution shall designate the name and address of the owner, a description of the lots or land and the charges to be assessed against such lots or land for abatement or corrective activity. If prepared, the resolution shall be presented to the city commission by the code official and, upon approval of the resolution by the city commission, outstanding charges shall be assessed against the property and shall be and remain a lien against such property prior to all other liens or interests, save and except taxes, and shall bear interest at the rate of eight (8) percent per annum from the date the resolution is approved by the city commission.
- (b) Before adoption of the resolution specified in paragraph (a), the city commission shall cause to be published a notice directed to the owner(s) of the subject property, designating a time and place where complaints will be heard with reference to the proposed assessment and when such

assessment will be finally approved and confirmed by the city commission. A copy of such notice shall be served upon the property owner(s) by first class U.S. Mail at the owner's last known address as same appears on the records of the property appraiser of the county. The failure to mail such notice or notices shall not invalidate any of the proceedings under this article.

- (c) At the time and place designated in the notice provided in paragraph (b), the city commission shall meet as an equalizing board to hear and consider any and all complaints as to such assessment and shall adjust and equalize the assessment, and when so equalized and approved and the resolution specified in paragraph (a) adopted, such assessment shall stand confirmed and be and remain a legal, valid and binding lien upon the property against which such assessment is made until paid.
- (d) To the extent not inconsistent with general or special law, special assessment liens created and perfected pursuant to the provisions set forth herein and unrecorded at the time of the filing for record of a notice of lis pendens against the subject property shall nonetheless be enforceable against the subject property and shall have the priority specified herein if the city's interest or lien did not arise until after the filing for record of such notice of lis pendens.
- (e) Only special assessments which may become a lien against homestead as permitted by Section 4, Art. X of the State Constitution may be collected using the alternative method described herein, if the property in question is entitled to homestead protection.

Reserved 11-32 – 11-35

Division 3. Supplemental Enforcement Procedures

11-36 CODE ENFORCEMENT CITATION SYSTEM.

- (a) In accordance with F.S. § 162.22, a code enforcement citation system is established to provide a supplemental means of enforcing city codes and ordinances under circumstances which are not conducive to enforcement through procedures provided in division 2.
- (b) The provisions of this division are additional and supplemental means of enforcing city codes and ordinances. Nothing contained herein shall prohibit the city from enforcing its codes or ordinances by any other means.

11-37 APPLICABILITY.

- a) A citation may be issued for violation of any city code or ordinance. For the purpose of enforcing codes and ordinances pursuant to the provisions of this division, any such violation shall constitute a civil infraction.
- (b) A citation may be issued for commencing any work or conducting any occupation within the incorporated area for which a permit or license is required without first obtaining such permit or license except as provided in subsection (d). For the purpose of enforcing codes and ordinances pursuant to the provisions of this division, any such violation shall constitute a civil infraction.
- (c) A citation may be issued at the direction of the city manager for violation of any city code or ordinance not specifically authorized by this section when, in the opinion of the city manager, implementation of the code enforcement citation system is the most effective means of eliminating a serious threat to the public health, safety or welfare. For the purposes of enforcing codes and ordinances pursuant to the provisions of this division, any such violation shall constitute a civil infraction.
- (d) The provisions of this division shall not apply to building codes adopted pursuant to F.S. § 553.73, as they apply to construction.

11-38 AUTHORITY AND POWERS OF CODE ENFORCEMENT OFFICER.

- (a) A code enforcement officer is authorized to issue a citation to any person when, based upon personal investigation, and not necessarily personal knowledge, the officer has reasonable cause to believe that:

- (1) The person has committed a civil infraction in violation of any duly enacted code or ordinance which is enforceable pursuant to this division; and
 - (2) The county court will hear the charge.
- (b) A code enforcement officer shall have no power of arrest nor shall the officer be subject to the provisions of F.S. §§ 943.085 through 943.244.
- (c) Refusal to accept a citation issued by a code enforcement officer shall constitute a misdemeanor of the second degree punishable as provided in [Section 11-40](#).

11-39 PROCEDURE.

- (a) Except as provided in subsection (c) below, if a violation is found, the code enforcement officer shall provide notice, prior to issuing a citation, that the person has committed a civil infraction in violation of a city code or ordinance. The officer shall establish a reasonable time period, which shall be no more than thirty (30) days, within which the person must correct the violation.
- (b) If, upon personal investigation, the code enforcement officer finds that the person has not corrected the violation within the time period allowed, the officer may issue a citation to the person who has committed the violation.
- (c) The code enforcement officer is not required to provide the person with a reasonable time to correct the violation prior to issuing a citation and may immediately issue a citation if the officer has reason to believe that the violation presents a serious threat to the public health, safety, or welfare, or if the violation is irreparable or irreversible.
- (d) A citation issued by the code enforcement officer shall be in a form reviewed by the city attorney and approved by the city manager and shall contain the following information:
- (1) The date and time of issuance.
 - (2) The name and address of the person to whom the citation is issued.
 - (3) The date and time the civil infraction was committed.
 - (4) The facts constituting reasonable cause.
 - (5) The number or section of the code or ordinance violated.
 - (6) The name and authority of the code enforcement officer.
 - (7) The procedure for the person to follow in order to pay the civil penalty or to contest the citation.
 - (8) The applicable civil penalty if the person elects to contest the citation.
 - (9) The applicable civil penalty if the person elects not to contest the citation.
 - (10) A conspicuous statement that if the person fails to pay the civil penalty within the time allowed, or fails to appear in court to contest the citation, he shall be deemed to have waived his right to contest the citation and that, in such case, judgment may be entered against the person for an amount up to the maximum civil penalty.
- (e) After issuing the citation to the alleged violator, the code enforcement officer shall deposit the original and one (1) copy of the citation with the clerk of the county court.
- (f) The county court in and for the Tenth Judicial Circuit shall hear and consider charges of code and ordinance violations pursuant to the issuance of citations.

11-40 PENALTIES.

- (a) A violation of a code or ordinance enforced by procedures established in this division is a civil infraction with a maximum civil penalty not to exceed five hundred dollars (\$500.00) per violation.
- (b) Fines, penalties and administrative costs to be assessed for uncontested citations shall be established by a uniform fine schedule adopted by resolution of the city commission, said resolution being incorporated herein by reference.

- (c) If a citation is issued for a repeat violation and the citation is uncontested, the following shall apply:
- (1) Any person who commits a second violation of a code or ordinance shall be assessed a fine as set forth in the next class higher than that of the ordinance violated as specified in the uniform fine schedule, or, if there is not a higher class, an additional one hundred dollars (\$100.00) provided that such fine does not exceed the maximum civil penalty.
 - (2) Any person who commits a third violation of a code or ordinance shall be assessed a fine as set forth in the class two (2) higher than that of the ordinance violated as specified in the uniform fine schedule, or, if there is not a higher class, an additional one hundred dollars (\$100.00) provided that such fine does not exceed the maximum civil penalty.
 - (3) Each further repeat violation shall be assessed an additional one hundred dollars (\$100.00) above the amount of fine assessed for the previous violation provided that such fine does not exceed the maximum civil penalty.
- (d) Fines, penalties and administrative costs for contested citations shall be set as the court may deem appropriate but shall not exceed the maximum civil penalty.
- (e) Any person who willfully refuses to sign and accept a violation issued by a code enforcement officer shall be guilty of a misdemeanor of the second degree which is punishable by a fine not exceeding five hundred dollars (\$500.00) or by a definite term of imprisonment in the county jail not exceeding sixty (60) days or by both fine and imprisonment.

[Reserved 11-41 - 11-45](#)

Article III - Nuisances

Division 1. Generally

11-101 NUISANCE PENALTY (F.S. 823.01)

All nuisances that tend to annoy the community, injure the health of the citizens in general, or corrupt the public morals are misdemeanors of the second degree, and punishable as provided in F.S. 775.083, except that a violation of F.S. 823.10 (Place where controlled substances are illegally kept, sold, or used declared a public nuisance) is a felony of the third degree.

11-102 OUTDOOR SALES.

Outdoor sales of merchandise from a vehicle, in a Right of Way, stall, or any designated area shall constitute a roadside stand, curb market or open-air market, as defined herein, and are not permitted within the city.

EXCEPTION: May be allowed for special events with required permit.

11-103 CREATION UNLAWFUL.

It shall be unlawful for any person to create a nuisance, or suffer or permit a nuisance to exist upon property which is under his care, custody or control.

11-104 DUTY OF PROPERTY OWNER.

It shall be the duty of every owner of land lying within the corporate limits of the city to clear the same or destroy all nuisances that may be on such land. It shall also be the duty of every owner of land with a sidewalk abutting thereon to keep the sidewalk free and clear of all weeds, undergrowth, rubbish, debris and trash.

Division 2. Debris, Weeds, Wild Growth, Dangerous and Unsanitary Conditions

11-106 WEEDS, GRASS, OVERGROWTH, UNDERGROWTH, AND RANK GROWTH.

All premises and exterior property *to include* the portion of the adjoining public right-of-way between the property *and* the street, other than agricultural, shall be maintained free from weeds or plant growth in excess of 8 (eight) inches in height for improved property, twelve (12) inches in height for unimproved property, dead and or downed trees, stumps must be ground to or below grade, low hanging branches must be trimmed to a height of at least six (6) feet above grade. The removal of

any tree, four (4) inches or greater in diameter at breast height (DBH), cannot be removed without a permit.

EXCEPTION: Parcels over 1 acre need only mow and clean the first twenty-five (25) feet of the perimeter of the property.

11-107 JUNK AND TRASH.

All exterior property and premises shall be maintained in a clean, safe and sanitary condition. It shall be the duty of each property owner or household in this city to remove all debris from his or her property, including the streets, alleys, and sidewalks bordering thereon, and keep same in good, clean, and sanitary condition. The occupant shall keep that part of the exterior property which such occupant occupies or controls in a clean and sanitary condition.

No owner or occupant shall permit old or broken lumber, rusted or unused equipment, discarded refrigerators, discarded stoves, old pipe, scrap metal, or other used, discarded and worn, unsightly articles or materials to remain in any yard or open area owned, occupied or in the possession of such person for a period of more than ten (10) days.

Further, unless authorized by the zoning category of the property, no owner or occupant of a building, structure or premises may utilize such property for the open storage of abandoned, untagged, or inoperative motor vehicles, iceboxes, refrigerators, stoves, glass, building material, rubbish, or similar items

11-108 DEAD TREES, LIMBS, BRANCHES AND ACCUMULATED LANDSCAPING MATERIALS.

It shall be the responsibility of the owner and/or occupant to remove and properly dispose of dead and/or downed trees, limbs, branches, bagged or piled grass clippings, bagged, or piled leaves and other piles or accumulations of material resulting from landscaping or maintenance of a parcel of land or lots. Stumps resulting from the removal of dead trees will be ground to or below grade level as to prevent a hazardous condition.

11-109 TREE DECLARED NUISANCE/ DANGEROUS.

- a) Any tree extending over a street, alley, highway, or parking lot shall be trimmed by the property owner or his authorized agent, on which the tree trunk is located, so as to provide a clear height above the street, alley, highway, or parking lot of not less than fourteen (14) feet.
- b) Any tree extending over a sidewalk or multi-modal trail shall be trimmed by the property owner, or his authorized agent, so as to provide a clear height above the sidewalk or multi-modal trail, of not less than eight (8) feet.
- c) The property owner of any tree which extends over a street, alley, highway, parking lot, sidewalk, or multi-modal trail shall remove any and all dead branches from the tree which, if dislodged, are likely to fall upon the public street, alley, highway or sidewalk.
- d) In the event that the property owner fails to meet the requirements of this section, the City may then issue a written notice of violation to the property owner giving fifteen (15) days to correct the violation. If the violation is not corrected within the given period of time the City has the option of correcting the violation at the property owner's expense.

11-110 DANGEROUS CONDITIONS - GENERAL.

It is unlawful for any person to maintain or permit the existence of any condition that is a danger to life, health, or property within the City. Dangerous conditions include, but are not limited to, any unsecured structure, structures in violation of the Florida Building Code, the International Property Maintenance Code, the Uniform Code for the Abatement of Dangerous Buildings, trees in danger of falling, all or in part, unprotected excavations, improper storage of hazardous or toxic materials, any abandoned or stored refrigeration unit, appliance, derelict vehicle, derelict vessel, or other condition that could trap a person, in such a place as to be easily accessible to persons without first having made adequate provisions to prevent entry into such without having removed all latches, catches, locking devices or the door thereof, so that escape from the interior may be had, or otherwise ensure lack of access.

11-111 GRAFFITI.

No person shall willfully or wantonly damage, mutilate or deface any exterior surface of any structure or building on any private or public property by placing thereon any marking, carving or graffiti.

It shall be the responsibility of the owner to restore said surface to an approved state of maintenance and repair.

11-112 OPEN FIRES, BONFIRES, CAMPFIRES, RECREATIONAL FIRES

11-112.1 DEFINITIONS

Open Fires: Includes, without limitation, campfires, bonfires, unpermitted controlled burns, burning of yard and household trash, burning of construction debris, burning of organic debris, and igniting of fireworks unless expressly exempted from a burn ban.

Recreational fires: Noncommercial burning of material other than for religious or ceremonial purposes which is not contained in a barbecue grill or a barbecue pit and the total fuel area is not exceeding three (3) feet in diameter and two (2) feet in height.

11-112.2 RECREATIONAL FIRES (FS 590.11)

- (1) It is unlawful for any individual or group of individuals to build a warming fire, bonfire, or campfire and leave it unattended while visible flame, smoke, or emission exists.
- (2) Anyone who violates this municipal code commits a misdemeanor of the second degree, punishable as provided in FS 775.082 or 775.083.

11-112.3 BONFIRES (FS 823.02)

Anyone concerned with causing or making a bonfire within 10 rods (165 feet) of any house or building shall be guilty of a misdemeanor of the second degree, punishable as provided in FS 775.082 or FS 775.083

Reserved 11-113 – 11-119

Division 3. Noise

11-120 SEVERABILITY.

If any provision of this division or the application thereof is held invalid, such invalidity shall not affect the other provisions or application of this division which can be given effect without the invalid provisions or application, and to this end the provisions of this division are hereby declared severable.

11-121 NOISE DISTURBANCE—DEFINED.

As used in the division, a "noise disturbance" is any sound which is:

- (1) Unreasonably loud and disturbing;
- (2) Of such character, quantity, or duration as to be injurious to human or animal life, or property;
- (3) Of such character, quantity, or duration as to unreasonably interfere with the comfortable enjoyment of life or property; or
- (4) Of such character, quantity, or duration as to unreasonably interfere with the normal conduct of business.

11-122 PROHIBITION OF NOISE DISTURBANCE.

No person or legal entity, through its officers, agents or employees, shall make, maintain, or cause to be made or maintained a noise disturbance as defined in this division. The continuation of a noise disturbance upon one's property following notice of its existence to that person making, maintaining, or causing to be made or maintained a noise disturbance shall be deemed to continue with the permission of the property owner and/or lessee.

11-123 SPECIFIC PROHIBITIONS.

The following specified acts and circumstances are hereby declared to constitute prohibited noise disturbances in violation of this division, provided, however, such enumeration is not and shall not be deemed to be exclusive, provided, further, that all other acts and circumstances meeting the definition of noise disturbance are likewise declared to be in violation of this division.

- (1) *Radios, televisions, tape players, compact disc players, musical instruments and similar devices.* Playing or permitting the playing of any radio, television, tape player, compact disc player, musical instrument or similar device, whether or not amplified, in such a manner or with such a volume as to annoy or disturb the quiet, comfort and repose of a reasonable person in a dwelling, place of business, hotel or other place of residence.
- (2) *Amplified human voice.*
Amplifying the human voice in such a manner or with such volume as to annoy or disturb the quiet, comfort, and repose of a reasonable person in any dwelling, place of business, hotel or other place of residence.
- (3) *Creating noise for purpose of advertising prohibited.*
Blowing any horn or whistle, ringing any bell, or using any other device whereby a noise is produced for the purpose of advertising any business, occupation, or article or for the purpose of attracting attention to such advertisement shall be prohibited. No person shall cause or procure the same to be done within the city.
- (4) *Other noises.*
All unnecessary or unauthorized noises, including animal noises, and annoying vibrations, shall be prohibited.

11-124 EXEMPTIONS.

The provisions of this division, except for those specified prohibitions set forth hereinabove, shall not apply to the following sounds:

- (1) The unamplified human voice;
- (2) Railway locomotives or cars;
- (3) Household or farming tools, appliances and equipment meeting manufacturer's specifications as to sound, if applicable;
- (4) Aircraft and airport activity conducted in accordance with federal laws and regulations;
- (5) Maintenance of public service facilities;
- (6) Law enforcement activities, including training;
- (7) Authorized target shooting;
- (8) Emergency signals during emergencies;
- (9) Emergency signal testing;
- (10) Motor vehicles operating on a public right-of-way subject to F.S. § 316.293;
- (11) Refuse collection and mosquito fogging;
- (12) Operation of any regulated utility;
- (13) Ordinary and customary construction activities exempt from or for which the City of Eagle Lake has issued a development permit, provided such activity occurs between 7:00 a.m. and 9:00 p.m.;
- (14) Organized athletic contests;
- (15) Sounds relating to and originating within any area zoned for commercial use;

- (16) Sounds relating to and originating within any area zoned for industrial use;
- (17) Sounds relating to and originating from legal, pre-existing, non-conforming commercial and industrial activities;
- (18) Boats and boating activities;
- (19) Emergency devices and vehicles used for the purpose of alerting persons of an emergency or the emission of sound in the performance of emergency work;
- (20) Lawful non-commercial public gatherings including, but not limited to, parades, festivals, and school functions;
- (21) Reasonable operation of equipment associated with the following activities between one-half (½) hour before sunrise and 10:00 p.m.:
 - Lawn care, soil cultivation;
 - Maintenance of trees, hedges and gardens, the use of lawn mowers, saws and tractors, tree trimming and limb clipping.

These exemptions do not apply to the specific prohibitions set forth in [Section 11-123](#) above.

11-125 SCHOOL-RELATED ACTIVITIES.

All authorized school-related activities are exempt from the provisions of this division.

11-126 SEPARATE VIOLATIONS.

Each separate occurrence shall constitute a separate violation and shall be punishable as such hereunder.

11-127 PENALTIES.

A person who violates [Section 11-122](#) and [Section 11-123](#) as set forth hereinabove, shall be subject to prosecution in the name of the state in the same manner as misdemeanors are prosecuted; and, upon conviction, such person shall be punished by a fine not to exceed five hundred dollars (\$500.00), or imprisonment in the county jail not to exceed sixty (60) days, or by both such fine and imprisonment.

Reserved 11-128 – 11-129

Division 4. Litter, Garbage and Refuse

The City of Eagle Lake hereby adopts by reference Polk County Ordinance 99-24, known as the "Polk County Litter Law" as may be amended from time to time in the future.

11-130 DEFINITIONS.

Containers means a device used to temporarily store garbage and/or rubbish.

Dump means to dump, throw, discard, place, deposit, or dispose of.

Garbage means any animal or vegetable waste resulting from handling, preparation, cooking and consumption of food.

Landfill means a site for the deposit of garbage, rubbish, or other waste to be legally deposited.

"Law enforcement officer" means any officer of the Florida Highway Patrol, the Polk County Sheriff's Office, a Municipal Police Department, Officers of the Florida Game and Freshwater Fish Commission, Polk County Code Enforcement Officers, and, solely for the purposes of this division, any employee of the Polk County Division of Parks and Recreation designated by the department as a Litter Control Officer.

Litter means any garbage; rubbish; trash; refuse; can; bottle; box; container; paper; tobacco product; tire; appliance; mechanical equipment or part; building or construction material; tool; machinery; wood; motor vehicle or motor vehicle part; vessel; aircraft; farm machinery or equipment; sludge from a waste treatment facility, water supply treatment plant, or air pollution

control facility; or substance in any form resulting from domestic, industrial, commercial, mining, agricultural, or governmental operations.

Motor vehicle means an automobile, motorcycle, truck, trailer, semitrailer, truck tractor, or semitrailer combination, or any other vehicle that is powered by a motor.

Person means any individual, firm, sole proprietorship, partnership, corporation, or unincorporated association.

Rubbish means any Combustible and noncombustible waste materials, except garbage; the term shall include the residue from the burning of wood, coal, coke and other combustible materials, paper, rags, cartons, boxes, wood, excelsior, rubber, leather, tree branches, yard trimmings, tin cans, metals, mineral matter, glass, crockery and dust and other similar materials.

Vessel means a boat, barge, or airboat or any other vehicle used for transportation on water.

11-131 ACCUMULATION OF RUBBISH OR GARBAGE.

All exterior property and premises, and the interior of every structure, shall be free from any accumulation of rubbish or garbage.

11-132 DISPOSAL OF RUBBISH.

Every occupant of a structure shall dispose of all rubbish in a clean and sanitary manner by placing such rubbish in an approved container or rubbish disposal facility.

11-133 DISPOSAL OF GARBAGE.

Every occupant of a structure shall dispose of garbage in a clean and sanitary manner by placing such garbage in an approved container or garbage disposal facility.

11-134 APPLIANCES, REFRIGERATORS, AND OTHER LARGE WASTE.

Appliances, Refrigerators, and other large waste not in operation shall not be discarded, abandoned or stored on any premises without first securing or removing the doors.

11-135 CONTAINERS.

The operator of every establishment producing garbage shall provide, and at all times cause to be utilized, approved leak-proof containers provided with close-fitting covers for the storage of such materials until removed from the premises for disposal.

11-35.1 RESIDENTIAL TRASH CONTAINERS

Every occupant of a residential property shall place garbage or rubbish in approved containers. Containers may be placed at curbside no earlier than 1 day prior to collection day and must be removed no later than 1 day after collection day.

11-35.2 RESIDENTIAL RECYCLING CONTAINERS

Every occupant of a residential property shall place recycling materials in approved containers. Containers may be placed at curbside no earlier than 1 day prior to collection day and must be removed no later than 1 day after collection day.

11-136 DISTRIBUTION OF HANDBILLS.

Except as otherwise provided in this section, no person shall throw or deposit any commercial or noncommercial handbill in or upon any sidewalk, street or vehicle in any public place or private premises. It shall not be unlawful to distribute without charge a noncommercial handbill to a person in a vehicle or to an occupant of a non-posted residence willing to accept it. If the residence is inhabited and not posted and unless requested by anyone present not to do so, a handbill secured in a plastic bag may be attached to the front door or within 10 feet of the door.

11-137 DUMPING LITTER PROHIBITED.

Unless otherwise authorized by law or permit, it is unlawful for any person to dump litter in any manner or amount:

- (1) In or on any public highway, road, street, alley, or thoroughfare, including any portion of the right-of-way thereof, or any other public lands, except in containers or areas lawfully provided therefor. When any litter is thrown or discarded from a motor vehicle, the operator or owner of the motor vehicle, or both, shall be deemed in violation of this division;
- (2) In or on any lake, river, canal, or stream of the county, including canals. When any litter is thrown or discarded from a vessel, the operator or owner of the vessel, or both, shall be deemed in violation of this division; or
- (3) In or on any private property, unless prior consent of the owner has been given and unless such litter will not cause a public nuisance or be in violation of any other state or local law, rule or regulation.

11-138 - DUMPING RAW HUMAN WASTE PROHIBITED.

Unless otherwise authorized by law or permit, it is unlawful for any person to dump raw human waste from any train, aircraft, motor vehicle, or vessel upon the public or private lands or waters of the city or county.

11-139 - PENALTIES; ENFORCEMENT.

- (a) Any person who dumps litter in violation of [Section 11-137](#) of this division or raw human waste in violation of [Section 11-138](#) of this division is guilty of a noncriminal infraction, punishable by a civil penalty of \$100.00 for the first infraction and \$500.00 for the second or subsequent infractions. In addition, the court may require the violator to pick up litter or perform other labor commensurate with the offense committed.
- (b) Persons cited for an infraction under this division shall sign and accept a citation acknowledging receipt of the citation. Persons receiving a citation may pay the civil penalty within ten days of the date of receiving the citation. If a person fails to pay the civil penalty within ten days of receipt of the citation, the clerk's office shall issue a notice to appear. The clerk shall assess a \$10.00 late fee for each penalty paid after the initial ten-day period. The late fee shall be retained by the clerk's office for the purpose of defraying operating expenses. Payment of the civil penalty and applicable late fee shall be deemed an admission of the infraction and a waiver of the violator's right to a nonjury trial on the issue of the commission of the violation. Failure to pay the civil penalty and late fee when the citation has not been successfully contested shall result in the recording of a lien for the unpaid amount as well as for recording fees.
- (c) A citation issued pursuant to this division shall state the date and time of issuance, name and address of the person in violation, date of the violation, section of the ordinance or subsequent amendments thereto violated, name of the law enforcement officer issuing the citation, the date and time when the violator shall appear in county court if he or she wishes to contest the citation, and a conspicuous statement indicating the penalty for willful refusal to sign and accept the citation.
- (d) Any person who willfully refuses to sign and accept a citation issued pursuant to this division shall be guilty of a misdemeanor of the second degree, punishable as provided in F.S. § 775.082 or 775.083

11-140 - ENFORCEMENT OF OTHER REGULATIONS.

This division does not limit the authority of any state or local agency to enforce other laws, rules, or ordinances relating to litter or solid waste management.

[Reserved 11-141 - 11-145](#)

Division 5. Motor Vehicles or Vessels

11-146 DEFINITIONS.

DERELICT, INOPERABLE MOTOR VEHICLE or VESSEL means A vehicle or vessel which cannot be used for its intended purpose for reason including but not limited to being unlicensed, wrecked, abandoned, in a state of disrepair, or incapable of being moved under its owner power.

11-147 MOTOR VEHICLE(S), OR VESSEL(S).

Except as provided for in other regulations, the presence of an unlicensed, abandoned, wrecked, dismantled, derelict or inoperative vehicle(s) or vessel(s), on any private or public property, is declared to constitute a public nuisance that shall be abated as such in accordance with the provisions of [Section 11-148](#). The tearing down, stripping or junking of such vehicle(s) or vessel(s) shall be permitted only where and when such use is specifically authorized, permitted, or licensed under other ordinances of the city and in strict accordance therewith; or which use is conducted entirely within the confines of an accessory building, carport, or garage, then only provided that such vehicle(s) or vessel(s) is the property of the owner or occupier of the lot and that such use is not a commercial use of the property, unless such use is authorized by other ordinances of the city.

Inoperable or Derelict Vehicle(s) or Vessel(s):

A vehicle or vessel, or parts thereof, shall be deemed to be "derelict" or inoperable if the vehicle(s) or vessel(s) is:

- 1) Inoperable to the extent that it is unable to perform its original intended function or;
- 2) Partially or wholly dismantled or;
- 3) In a condition that prevents legal operation or;
- 4) Junked or intended to be recycled, scrapped, or;
- 5) Unlicensed.

This section defining derelict, inoperable and abandoned vehicle(s) or vessel(s) shall not apply to the following:

- 1) A vehicle(s) or vessel(s) that is enclosed in a secure building.
- 2) A vehicle(s) or vessel(s) on the premises of a business enterprise operated in a lawful place and manner when necessary to the operation of the business enterprise as determined by the Eagle Lake Code of Ordinances.
- 3) A vehicle(s) or vessel(s) in an appropriate storage or depository facility maintained in a lawful place and manner by a governmental agency.
- 4) An antique motor vehicle as defined in F.S. 320.086 which is licensed as provided by law.
- 5) A vehicle(s) or vessel(s) which is covered by an intact custom vehicle or vessel cover made for the specific type and size of vehicle or vessel which it covers.
 - a) In no instance shall a person have more than one (1) custom covered vehicle or vessel on his or her residential property or two (2) custom covered vehicles, vessels, or combination thereof on his or her nonresidential property
 - b) No custom covered vehicle(s) or vessel(s) may be stored on public property or right-of-way.
- 6) A race car that is currently actively engaged in racing and equipped for racing with roll cage, windows removed, drivers name, sponsors and number displayed. Demolition race cars shall be considered derelict vehicles two weeks after the demolition race.
- 7) An automobile repair shop may only have derelict vehicles on the premises for the time necessary under agreement for repair with business customers. Automobile dealers may not have derelict vehicles on the premises for resale.

11-148 DISPOSITION AND IMPOUNDMENT OF VEHICLE(S) OR VESSEL(S):

- a) **PRIVATE PROPERTY:** No person in charge of any private property within the city shall allow any unlicensed, abandoned, wrecked, dismantled, derelict, inoperative vehicle(s), or vessel(s) to remain on any private property for a period longer than ten (10) days. This shall not apply to any

vehicle(s) or vessel(s) in an enclosed building, a carport, or any vehicle allowed under [Section 11-147 Motor Vehicle\(s\), or Vessel\(s\)](#).

- b) **PUBLIC PROPERTY:** No person shall allow any unlicensed, abandoned, wrecked, dismantled, derelict, or inoperative vehicle(s), or vessel(s) to remain on any public property for a period longer than five (5) days. This shall not apply to any vehicle in an enclosed building, a carport, or on a commercial property operated in a lawful manner for vehicle repair or restoration.
- c) If the vehicle(s) or vessel(s) is not removed in accordance with notice set forth in this chapter, the City Manager or his designee may cause the vehicle(s) or vessel(s) to be removed. The vehicle(s) or vessel(s) owner may have vehicle(s) or vessel(s) released upon proof of ownership by title, registration or bill of sale and paying all towing and storage fees to the private contractor. If the vehicle or vessel is unclaimed the private contractor may dispose of the vehicle or vessel in any manner permitted by law.

[Reserved 11-149 – 11-200](#)

Article IV Minimum Property Maintenance Standards

Division 1

[11-201 INTENT.](#)

- (a) The provisions of this Division shall apply to all existing residential and nonresidential structures and all existing premises and constitute minimum requirements and standards for premises, structures, equipment and facilities for light, ventilation, space, heating, sanitation, protection from the elements, life safety, safety from fire and other hazards, and for safe and sanitary maintenance; the responsibility of owners, operators and occupants; the occupancy of existing structures and premises, and for administration, enforcement and penalties.
- (b) This code shall be construed to secure its expressed intent, which is to ensure public health, safety and welfare in so far as they are affected by the continued occupancy and maintenance of structures and premises. Existing structures and premises that do not comply with these provisions shall be altered or repaired to provide a minimum level of health and safety as required herein.

[11-202 APPLICABILITY.](#)

Where there is a specific conflict between a general requirement of this code and a specific requirement of this code, the specific requirement shall govern. Where differences occur between provisions of this code, and any referenced standard in this code, this code shall generally govern. Chapter 553, Florida Statutes, the Florida Building Code and all referenced standards in the Florida Building Code shall control all matters relating to new building construction, repair and remodeling. The Florida Fire Prevention Code / Florida Life Safety Code shall control all matters relating to fire safety. Where, in a specific case, different sections of this code specify different requirements, the most restrictive will govern.

[11-202.1 Maintenance.](#)

Equipment, systems, devices and safeguards required by this code or a previous regulation or code under which the structure or premises was constructed, altered or repaired shall be maintained in good working order. No owner, operator or occupant shall cause any service, facility, equipment or utility which is required under this section to be removed from, shut off from, or discontinued for any occupied dwelling, except for such temporary interruption as necessary while repairs or alterations are in progress. The requirements of this code are not intended to provide the basis for removal or abrogation of fire protection and safety systems and devices in existing structures. Except as otherwise specified herein, the owner or the owner's designated agent shall be responsible for the maintenance of buildings, structures and premises.

[11-202.2 Application of Other Codes.](#)

Repairs, additions or alterations to a structure, or changes of occupancy, shall be done in accordance with the procedures and provisions of Chapter 553, Florida Statutes, and

any applicable building codes, including, but not limited to, the Florida Building Code. Nothing in this code shall be construed to cancel, modify or set aside any of the provisions of Chapter 553, Florida Statutes, or any applicable building codes to a particular project, including, but not limited to, the Florida Building Code or any referenced standard therein.

11-202.3 Existing remedies.

The provisions in this code shall not be construed to abolish or impair existing remedies of the jurisdiction or its officers or agencies relating to the removal or demolition of any structure which is dangerous, unsafe and insanitary.

11-202.4 Workmanship.

Repairs, maintenance work, alterations or installations which are caused directly or indirectly by the enforcement of this code shall be executed and installed in a workmanlike manner and installed in accordance with the manufacturer's installation instructions.

11-202.5 Historic Buildings.

The provisions of this code shall not be mandatory for existing buildings or structures that are designated as historic by the National Park Service and listed on the National Register of Historic Places when such buildings or structures are judged by the Code Official to be safe and in the public interest of health, safety, and welfare.

11-202.6 Referenced Codes and Standards.

The codes and standards referenced throughout this code shall be considered part of this code and are accordingly adopted and incorporated herein by reference to the prescribed extent of such reference. Where differences occur between provisions of this code and the referenced standards, the more stringent standard shall apply.

11-202.7 Requirements Not Covered by Code.

Requirements necessary for the strength, stability or proper operation of an existing fixture, structure or equipment, or for the public safety, health, and general welfare, not specifically covered by this code shall be determined by the Code Official using the following:

- a. Reference to the International Property Maintenance Code, 2015 edition;
- b. Reference to the manufacturer's suggested guidelines or instructions for installation and use;
- c. Reference to the Florida Building Code or any other applicable building code;
- d. Reference to the 1997 Uniform Code for the Abatement of Dangerous Buildings;
- e. Reference to primary law (including federal, state, and local sources);
- f. Reference to any generally accepted practice in the industry, occupation, or general use for which the existing fixture, structure or equipment is primarily designated for, or which the public health, safety, and welfare requires; or
- g. Reference to any other suitably acceptable source of custom or practice reasonably accepted by society and sufficiently reliable in nature such that the requirement would be generally known and accepted in the community.
- h. Any amendment to each of the aforementioned codes or other provisions of law shall include any amendments made from time to time.

The Code Official, upon observing a deficiency in a requirement necessary for the strength, stability or proper operation of an existing fixture, structure or equipment, or for the public safety, health, and general welfare, shall, in addition to regular enforcement protocol, issue along with the first notice a written determination including the basis for requirement and the necessary steps to correct the deficiency observed to meet the requirement.

11-202.8 Code Officials.

Each Code Enforcement Officer and Building Official of the City is deemed a "Code Official" for purposes of this code. A code official may only exercise authority in enforcing this code for which the said code official is duly licensed. Code Enforcement is a division of the Department of Planning and Development. Any notices required to be delivered to the Code Official under this code shall be delivered to the responsible Code Official for the case.

11-202.9 Liability.

In accordance with § 768.28(9)(a), Florida Statutes, a City official or employee charged with the enforcement of this code shall not be held personally liable in tort or named as a party defendant in any action for any injury or damage suffered as a result of any act, event, or omission of action in the scope of her or his employment or function, unless such officer, employee, or agent acted in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety, or property.

11-203 SEVERABILITY.

If any section, subsection, paragraph, sentence, clause or phrase of this Division is for any reason held by any court of competent jurisdiction to be unconstitutional or otherwise invalid, the validity of the remaining portions of these regulations shall continue in full force and effect, it being the intent of the city commission to have adopted these regulations without such unconstitutional or invalid section, subsection, paragraph, sentence, clause or phrase.

11-204 DUTIES AND POWERS OF THE CODE OFFICIAL

11-204.1 Inspections.

The code official shall make all of the required inspections, or shall accept reports of inspection by approved agencies or individuals. All reports of such inspections shall be in writing and be certified by a responsible officer of such approved agency or by the responsible individual. The code official is authorized to engage such expert opinion as deemed necessary to report upon unusual technical issues that arise, subject to the approval of the appointing authority.

11-204.2 Right of Entry.

Where it is necessary to make an inspection to enforce the provisions of this code, or whenever the code official has reasonable cause to believe that there exists in a structure or upon a premises a condition in violation of this code, the code official is authorized to enter the structure or premises at reasonable times to inspect or perform the duties imposed by this code, provided that if such structure or premises is occupied the code official shall present credentials to the occupant and request entry. If such structure or premises is unoccupied, the code official shall first make reasonable effort to locate the owner or other person having charge or control of the structure or premises and request entry. If entry is refused, the code official shall have recourse to the remedies provided by law to secure entry.

11-204.3 Identification.

The code official shall carry proper identification when inspecting structures or premises in the performance of duties under this code.

11-204.4 Notices and Orders.

The code official shall issue all necessary notices or orders to ensure compliance with this code.

11-204.5 Department Records.

The code official shall keep official records of all business and activities of the department specified in the provisions of this code. Such records shall be retained in the official records as long as the building or structure to which such records relate remains in existence, unless otherwise provided for by other regulations.

11-204.6 Modifications.

Whenever there are practical difficulties involved in carrying out the provisions of this code, the Building Official shall have the authority to grant modifications to structures for individual cases as may be deemed necessary in his or her discretion. Should a modification be denied, the requester may appeal the Building Official's decision to the Board of Adjustment and Appeals. No modification from the terms of this code shall be issued unless the Board of Adjustment and Appeals finds, based on competent substantial written evidence submitted to the Planning & Development Department at least seven (7) business days before the day of the scheduled meeting of the Board of Adjustment and Appeals, that all of the following conditions are met:

- a. The requested modification is in compliance with the intent and purpose of this code;
- b. The requested modification does not lessen health, life, safety and fire requirements;
- c. The circumstances giving rise to the requested modification are peculiar to the structure and do not arise from the actions of a structure owner or occupant;
- d. The requested modification, if approved, will not confer any special privilege that is denied by the provisions of this code to other similarly situated structures;
- e. Literal interpretation of the provisions of this code would deprive the structure owner or occupant of rights commonly enjoyed by other similarly situated structures; and
- f. The requested modification, if approved, is the minimum modification that will allow reasonable use of the structure.

All requests for modifications must be submitted to the City in writing. It is the requester's responsibility to include a proper mailing address with the written request for modification.

While it is preferred that the requester provide evidence supporting the modification to the Board of Adjustment and Appeals at the time of making the written request, to ensure that the requester is given adequate opportunity to provide the Board of Adjustment and Appeals with all relevant evidence, the Planning & Development Director shall, upon receipt of a request for modification, forward a notice, along with a copy of this Section, to the address supplied by the requester that identifies the Board meeting date and the deadline for document submittal.

Should a modification to this code be approved, the Board of Adjustment and Appeals shall draft a modification order and shall forward a copy of the modification order to the Code Official for placement in the Code Official's files and a copy of the modification order to the Building Official for placement in the Building Official's files.

Modifications to this code granted by the Board of Adjustment and Appeals are not variances and do not run with the land, and upon the application for a building permit from the City for the subject building, structure or premises by the owner or occupant thereof, such modifications shall cease to be in existence and the subject building, structure or premises must be brought into compliance with this code as a condition of issuance of the permit.

Any aggrieved person adversely affected by a decision of the Board of Adjustment and Appeals made pursuant to this Section shall, within thirty (30) days of rendition of the

decision, make appeal to an applicable Court of law in accordance with the Florida Rules of Appellate Procedure by filing with such Court a petition for writ of certiorari. Such an appeal shall be in the nature of that from a final administrative decision.

11-204.7 Alternative Materials, Methods and Equipment.

The provisions of this code are not intended to prevent the installation of any material or to prohibit any method of construction not specifically prescribed by this code, provided that any such alternative has been approved. An alternative material or method of construction shall be approved where the code official finds that the proposed design is satisfactory and complies with the intent of the provisions of this code, and that the material, method or work offered is, for the purpose intended, at least the equivalent of that prescribed in this code in quality, strength, effectiveness, fire resistance, durability and safety.

11-204.8 Required Testing.

Whenever there is insufficient evidence of compliance with the provisions of this code, or evidence that a material or method does not conform to the requirements of this code, or in order to substantiate claims for alternative materials or methods, the code official shall have the authority, but not the obligation, to require tests to be made as evidence of compliance at the property owner's expense.

11-204.9 Used Material and Equipment.

The use of used materials which meet the requirements of this code for new materials is permitted. Materials, equipment and devices shall not be reused unless such elements are in good repair or have been reconditioned and tested when necessary, placed in good and proper working condition and approved by the code official.

11-204.10 Approved Materials and Equipment.

Materials, equipment and devices approved by the code official shall be constructed and installed in accordance with such approval.

11-205 UNSAFE STRUCTURES AND EQUIPMENT

When a structure or equipment is found by the code official to be unsafe, or when a structure is found unfit for human occupancy, or is found unlawful, such structure shall be *placarded* pursuant to the provisions of this code.

11-205.1 Unsafe Structures.

An unsafe structure is one that is found to be dangerous to the life, health, property or safety of the public or the occupants of the structure by not providing minimum safeguards to protect or warn occupants in the event of fire, or because such structure contains unsafe equipment or is so damaged, decayed, dilapidated, structurally unsafe or of such faulty construction or unstable foundation, that partial or complete collapse is possible.

11-205.2 Unsafe Equipment.

Unsafe equipment includes any boiler, heating equipment, elevator, moving stairway, electrical wiring or device, flammable liquid containers or other equipment on the premises or within the structure which is in such disrepair or condition that such equipment is a hazard to life, health, property or safety of the public or occupants of the premises or structure.

11-205.3 Structure Unfit for Human Occupancy.

A structure is unfit for human occupancy whenever the code official finds that such structure is unsafe, unlawful or, because of the degree to which the structure is in

disrepair or lacks maintenance, is insanitary, vermin or rat infested, contains filth and contamination, or lacks ventilation, illumination, sanitary or heating facilities or other essential equipment required by this code, or because the location of the structure constitutes a hazard to the occupants of the structure or to the public.

11-205.4 Unlawful Structure.

An unlawful structure is one found in whole or in part to be occupied by more persons than permitted under this code, or was erected, altered or occupied contrary to law.

11-205.5 Dangerous Structure or Premises.

For the purpose of this code, any structure or premises that has any or all of the conditions or defects described below shall be considered dangerous.

- a. Any door, aisle, passageway, stairway, exit or other means of egress that does not conform to the requirements for existing buildings identified in Chapter 553, Florida Statutes, the Florida Building Code, the Florida Fire Prevention Code or the Florida Life Safety Code.
- b. The walking surface of any aisle, passageway, stairway, exit or other means of egress is so warped, worn, loose, torn or otherwise unsafe as to not provide safe and adequate means of egress.
- c. Any portion of a building, structure or appurtenance that has been damaged by fire, earthquake, wind, flood, deterioration, neglect, abandonment, vandalism or by any other cause to such an extent that it is likely to partially or completely collapse, or to become detached or dislodged.
- d. Any portion of a building, or any member, appurtenance or ornamentation on the exterior thereof that is not of sufficient strength or stability, or is not so anchored, attached or fastened in place so as to be capable of resisting natural or artificial loads of one and one-half the original designed value.
- e. The building or structure, or part of the building or structure, because of dilapidation, deterioration, decay, faulty construction, the removal or movement of some portion of the ground necessary for the support, or for any other reason, is likely to partially or completely collapse, or some portion of the foundation or underpinning of the building or structure is likely to fail or give way.
- f. The building or structure, or any portion thereof, is clearly unsafe for its use and occupancy.
- g. The building or structure is neglected, damaged, dilapidated, unsecured or abandoned so as to become an attractive nuisance to children who might play in the building or structure to their danger, becomes a harbor for vagrants, criminals or immoral persons, or enables persons to resort to the building or structure for committing a nuisance or an unlawful act.
- h. Any building or structure has been constructed, exists or is maintained in violation of any specific requirement or prohibition applicable to such building or structure provided by the approved building or fire code of the jurisdiction, or of any law or ordinance to such an extent as to present either a substantial risk of fire, building collapse or any other threat to life and safety.
- i. A building or structure, used or intended to be used for dwelling purposes, because of inadequate maintenance, dilapidation, decay, damage, faulty construction or arrangement, inadequate light, ventilation, mechanical or plumbing system, or otherwise, is determined by the code official to be unsanitary, unfit for habitation or in such a condition that is likely to cause sickness or disease.

- j. Any building or structure, because of lack of sufficient or proper fire-resistance-related construction, fire protection systems, electrical system, fuel connections, mechanical system, plumbing system or other cause, is determined by the code official to be a threat to life or health.
- k. Any portion of a building remains on a site after the demolition or destruction of the building or structure or whenever any building or structure is abandoned so as to constitute such building or portion thereof as an attractive nuisance or hazard to the public.

11-205.6 Closing of Structures.

If a structure is unfit for human habitation and occupancy, and is not in danger for structural collapse, but is open such that the interior of the structure is easily accessible through open or broken windows, open or broken doors, or missing structural elements, the Code Official is authorized to issue a demand for correction in accordance with [Section 11-23](#) of this code.

Alternatively, should the structure

- (1) pose an imminent danger to the health, safety, and welfare of the general public;
- (2) be occupied periodically by transients or itinerants; or
- (3) be utilized for illegal conduct in violation of any federal, state or local law,

the Code Official is authorized to have the structure immediately closed up so as not to be an attractive nuisance by posting a notice at each entrance to the building and by sealing each accessible entrance.

When the Code Official elects to post a "notice " on a structure at each accessible entrance, in accordance with subsection (1), (2) or (3) above, the Code Official shall send a bill for the City's expense in closing the structure to the owner of the property underlying the structure or the agent of such owner of the property underlying the structure by United States certified mail, return receipt requested. Should the City's bill be returned unclaimed, the City may then post the bill on the closed structure and at a conspicuous location at City Hall for ten (10) days, which, on the tenth day after posting, shall constitute the equivalent of delivery. After billing by the City, if the full amount due the City is not paid by the owner of the structure or the agent of the owner of the structure within thirty (30) days after receipt of the bill or after the expiration of ten (10) days after posting the bill, the Code Official shall cause to be recorded in the public records of the county, a sworn statement showing the cost and expense incurred for the work and the date, place and property on which such work was done, and an affidavit of constructive service by posting, if any, and the recordation of such sworn statement shall constitute a special assessment lien on the property equivalent to the lien of municipal taxes and taking precedence over all other recorded liens, and shall remain in full force and effect for the amount due on principal and interest, plus costs of court, if any, for collection, until final payment has been made. Such special assessment lien may be foreclosed in the manner provided for by general law.

Any owner aggrieved by the findings and order of the Code Official shall have the right to appeal said decision prior to the expiration of the time within which to pay the bill for closing the structure due the City. Any appeal taken must be requested, in writing, and timely received by the City Clerk at 201 West Central Avenue, Lake Wales, Florida. In the event the time for owner to pay expires on a weekend, evening or a holiday, the owner shall have until 5:00 p.m. the next business day to file the request for appeal. Such written notice or request may be in any form which clearly notifies the City of the owner's request. The Code Official shall place the appeal on the agenda of the next scheduled Code Enforcement Board Hearing or may request a special meeting to hear the appeal. Any appeal shall stay all proceedings in furtherance with the action appealed from until after the hearing is held. It shall be the responsibility of the owner of

the property in question to show that the City's actions are without reason. The Code Enforcement Board shall determine whether the appeal is justified. The appeal hearing shall be conducted in accordance with the provisions of Chapter 162, Florida Statutes. If it is determined by the Code Enforcement Board, based on competent substantial evidence in the record, that the City's actions are without reason, the cost for closing the structure shall be borne by the City.

No structure closed by the City pursuant to this section may be reopened unless said structure is wholly compliant with this code or unless it is shown during a timely appeal after hearing that the City's actions in closing the structure were without reason.

11-205.6.1 Authority to Disconnect Service Utilities.

The code official shall have the authority to authorize disconnection of utility service to the building, structure or system regulated by this code and the referenced codes and standards set forth in [Section 11-202.6](#) in case of emergency where necessary to eliminate an immediate hazard to life or property or when such utility connection has been made without approval. The code official shall notify the serving utility and, whenever possible, the owner and occupant of the building, structure or service system of the decision to disconnect prior to taking such action. If not notified prior to the disconnection the owner or occupant of the building, structure, or service system shall be notified in writing as soon as practical thereafter.

11-205.7 Notice.

Whenever the Building Official has reason to condemn a structure or equipment under the provisions of this section, a notice of violation shall be posted in a conspicuous place on or about the structure affected by such notice and served on the owners of land, the agent of such owners, or the person or persons responsible for the structure or equipment by United States certified mail, return receipt requested. If the notice pertains to equipment, it shall also be placed on the equipment in violation. The notice shall specify a reasonable time in which the structure or equipment owner or the person or persons responsible for the structure or equipment shall abate the condition and bring such structure or equipment into compliance.

11-205.8 Placarding.

Upon failure of the owner or person responsible to comply with the notice provisions within the time given, the Code Official shall post on the premises or on defective equipment a placard *which includes* a statement of the penalties provided for occupying the premises, operating the equipment or removing the placard.

11-205.8.1 Placard Removal.

The code official shall remove the placard whenever the defect or defects upon which the placarding action were based have been eliminated. Any person who defaces or removes a placard without the approval of the code official shall be subject to the penalties provided by this code.

11-205.9 Prohibited Occupancy.

Any structure placarded by a Code Official shall be vacated as ordered by the Code Official. Any person who shall occupy a placarded premise or shall operate placarded equipment, and any owner, agent of such owner, or any person responsible for the premises who shall let anyone occupy a placarded premise or operate placarded equipment shall be subject to the *penalties of this section*.

11-205.10 Abatement Methods.

The owner, operator or occupant of a building, premises or equipment deemed unsafe by the code official shall abate or cause to be abated or corrected such unsafe

conditions either by repair, rehabilitation, demolition or other approved corrective action.

11-205.11 Record.

The code official shall cause a report to be filed on an unsafe condition. The report shall state the occupancy of the structure and the nature of the unsafe condition.

11-205.12 Boarded up structures.

No structure may be boarded up by its owner for a period of time exceeding one hundred twenty (120) days unless:

- (1) the owner is granted a written waiver signed by the Building Official and the Code Official; or
- (2) the structure has been closed in accordance with [Section 11-205.6](#) of this code.

All structures shall be maintained in accordance with [Section 11-234.5](#) of this code ("Exterior walls"), and all materials used to enclose the building must be neatly fitted within window and door openings and must be painted to blend in with the rest of the building. Closing a structure in accordance with [Section 11-205.6](#) of this code does not relieve the owner from complying with this provision.

11-205.13 Penalties:

Any person who violates any of the provisions of this section is guilty of a misdemeanor of the second degree, and punishable as provided in F.S. 775.082, and/or 775.083 except that a violation of F.S. 823.10 (Place where controlled substances are illegally kept, sold, or used declared a public nuisance) is a felony of the third degree.

11.206. EMERGENCY MEASURES

11.206.1 Emergency closing.

When,

- a. in the opinion of the Building Official, there is imminent danger of failure or collapse of a building or structure which endangers life, or
- b. any structure or part of a structure has fallen and life is endangered by the occupation of the structure, or
- c. in the opinion of either the Code Official or Building Official, there is actual or potential danger to the building occupants or those in proximity of any structure because of explosives, explosive fumes, or vapors or the presence of toxic fumes, gases or materials or operation of defective or dangerous equipment; both the Code Official and the Building Official are authorized and empowered to order and require the occupants to vacate the premises forthwith. The official ordering the vacation of the premises shall immediately thereafter post, at each entrance to the structure, a notice in substantially the following form:

"DANGER! THIS STRUCTURE IS CLOSED TO THE PUBLIC! DANGER!
NOTICE OF EMERGENCY CLOSING
IMMEDIATE ORDER OF CLOSURE

This structure is unsafe and has been closed by Order of the City of Eagle Lake pursuant to Section 11-206.1 of the Eagle Lake Code of Ordinances.

For information, please call the Code Enforcement Division at (863) 293-4141 X114 or the Building Official at (863) 293-4141

Any person ordered to take emergency measures shall comply with such order forthwith. It shall be unlawful for a person to enter a posted structure except for the

purpose of securing the structure, making the required inspections and repairs, removing the hazardous condition, or to demolish the structure. Any such person in violation of this provision is subject to the penalty found in [Section 11-40](#), Eagle Lake Code of Ordinances and may be immediately removed from the structure by City personnel.

11-206.2 Safeguards.

Whenever, in the opinion of the Code Official or Building Official as the situation may require, there is an emergency situation warranting an emergency closing of a structure pursuant to [Section 11.205.6 \(1\), \(2\), or \(3\)](#) of this code, the City and the official ordering the closing of the structure is authorized to order that work be done in an attempt to secure the structure such that it may be rendered temporarily safe. Neither the City nor the official ordering the closing of the structure however is under any obligation under this Section to perform any work to ensure that the structure is rendered safe. Further, should the City or the official ordering the closing of the structure choose to order that work be done in an attempt to secure the structure, neither the City nor the official ordering the closing of the structure shall be liable for any damage done to the structure during the performance of such safeguard work.

11-206.3 Closing Streets.

When necessary for public safety, the code official shall temporarily close structures and close, or order the authority having jurisdiction to close, sidewalks, streets, public ways and places adjacent to unsafe structures, and prohibit the same from being utilized.

11-206.4 Notification of Emergency Closing to City Commission.

The City Manager shall provide the City Commission notice of any emergency closing actions taken by the City pursuant to this Code. The failure to provide such notice shall have no effect on the validity of enforcement actions taken hereunder.

11-206.5 Costs of Safeguard Work.

Costs incurred in the performance of safeguard work shall be paid by the City of Lake Wales, but shall be assessed against the owner of the structure, as a special assessment on the real property underlying the structure, upon a showing at the mandatory hearing described in § 109.6 of this code, by competent substantial evidence, that the safeguard work was required by exigencies of the situation, given the totality of the circumstances.

11-206.6 Mandatory Hearing; Appeal.

Immediately after closing a structure pursuant to [Section 11-206.1](#) of this code, the official closing the structure shall request a hearing as soon as possible before the Code Enforcement Board for the purpose of reviewing the decision of the official to determine whether it was reasonable under the totality of the circumstances. Such hearing shall be conducted in accordance with the provisions of Chapter 162, Florida Statutes, and any decision rendered by the Code Enforcement Board as to the propriety of the closure must be based on competent substantial evidence. Any appeal from the decision of the Code Enforcement Board under this provision shall be taken by filing a petition for certiorari with the appropriate court under the Florida Rules of Appellate Procedure. The nature of such an appeal shall be from a final administrative order of the City.

11-207 DEFINITIONS.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

ANCHORED. Secured in a manner that provides positive connection.

APPROVED. Approved by the code official.

BASEMENT. That portion of a building which is partly or completely below grade.

BATHROOM. A room containing plumbing fixtures including a bathtub or shower.

BEDROOM. Any room or space used or intended to be used for sleeping purposes in either a dwelling or sleeping unit.

CODE OFFICIAL. The official who is charged with the administration and enforcement of this code, or any duly authorized representative.

CONDEMN. To adjudge unfit for occupancy.

DETACHED. When a structural element is physically disconnected from another and that connection is necessary to provide a positive connection.

DETERIORATION. To weaken, disintegrate, corrode, rust or decay and lose effectiveness.

DWELLING UNIT. A single unit providing complete, independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking, and sanitation.

EXTERIOR PROPERTY. The open space on the premises and on adjoining property under the control of owners or operators of such premises.

EXTERMINATION. The control and elimination of insects, rats or other pests by eliminating their harborage places; by removing or making inaccessible materials that serve as their food; by poison spraying, fumigating, trapping or by any other approved pest elimination methods.

GARBAGE. The animal or vegetable waste resulting from the handling, preparation, cooking and consumption of food.

GUARD. A building component or a system of building components located at or near the open sides of elevated walking surfaces that minimizes the possibility of a fall from the walking surface to a lower level.

HABITABLE SPACE. Space in a structure for living, sleeping, eating or cooking. Bathrooms, toilet rooms, closets, halls, storage or utility spaces, and similar areas are not considered habitable spaces.

HOUSEKEEPING UNIT. A room or group of rooms forming a single habitable space equipped and intended to be used for living, sleeping, cooking and eating which does not contain, within such a unit, a toilet, lavatory and bathtub or shower.

IMMINENT DANGER. A condition which could cause serious or life-threatening injury or death at any time.

INFESTATION. The presence, within or contiguous to, a structure or premises of insects, rats, vermin or other pests.

INOPERABLE MOTOR VEHICLE or VESSEL. A vehicle or vessel which cannot be used for its intended purpose for reason including but not limited to being unlicensed, wrecked, abandoned, in a state of disrepair, or incapable of being moved under its owner power.

LABELED. Equipment, materials or products to which has been affixed a label, seal, symbol or other identifying mark of a nationally recognized testing laboratory, inspection agency or other organization concerned with product evaluation that maintains periodic inspection of the production of the above-labeled items and whose labeling indicates either that the equipment, material or product meets identified standards or has been tested and found suitable for a specified purpose.

LET FOR OCCUPANCY OR LET. To permit, provide or offer possession or occupancy of a dwelling, dwelling unit, rooming unit, building, premise or structure by a person who is or

is not the legal owner of record thereof, pursuant to a written or unwritten lease, agreement or license, or pursuant to a recorded or unrecorded agreement of contract for the sale of land.

NEGLECT. The lack of proper maintenance for a building or structure.

OCCUPANCY. The purpose for which a building or portion thereof is utilized or occupied.

OCCUPANT. Any individual living or sleeping in a building, or having possession of a space within a building.

OPENABLE AREA. That part of a window, skylight or door which is available for unobstructed ventilation and which opens directly to the outdoors.

OPERATOR. Any person who has charge, care or control of a structure or premises which is let or offered for occupancy.

OWNER. Any person, agent, operator, firm or corporation having a legal or equitable interest in the property; or recorded in the official records of the state, county or municipality as holding title to the property; or otherwise having control of the property, including the guardian of the estate of any such person, and the executor or administrator of the estate of such person if ordered to take possession of real property by a court.

PERSON. An individual, corporation, partnership or any other group acting as a unit.

PEST ELIMINATION. The control and elimination of insects, rodents or other pests by eliminating their harborage places; by removing or making inaccessible materials that serve as their food or water; by other approved pest elimination methods.

PREMISES. A lot, plot or parcel of land, easement or public way, including any structures thereon.

PUBLIC WAY. Any street, alley or similar parcel of land essentially unobstructed from the ground to the sky, which is deeded, dedicated or otherwise permanently appropriated to the public for public use.

ROOMING HOUSE. A building arranged or occupied for lodging, with or without meals, for compensation and not occupied as one- or two-family dwelling.

ROOMING UNIT. Any room or group of rooms forming a single habitable unit occupied or intended to be occupied for sleeping or living, but not for cooking purposes.

RUBBISH. Combustible and noncombustible waste materials, except garbage; the term shall include the residue from the burning of wood, coal, coke and other combustible materials, paper, rags, cartons, boxes, wood, excelsior, rubber, leather, tree branches, yard trimmings, tin cans, metals, mineral matter, glass, crockery and dust and other similar materials.

SLEEPING UNIT. A room or space in which people sleep, which can also include permanent provisions for living, eating and either sanitation or kitchen facilities, but not both. Such rooms and spaces that are also part of a dwelling unit are not sleeping units.

STRUCTURE. That which is built or constructed or a portion thereof.

TENANT. A person, corporation, partnership or group, whether or not the legal owner of record, occupying a building or portion thereof as a unit.

TOILET ROOM. A room containing a water closet or urinal but not a bathtub or shower.

VENTILATION. The natural or mechanical process of supplying conditioned or unconditioned air to, or removing such air from, any space.

WORKMANLIKE. Executed in a skilled manner; e.g., generally plumb, level, square, in line, undamaged and without marring adjacent work.

YARD. An open space on the same lot with a structure.

11-233. EXTERIOR PROPERTY AREAS

11-233.1 Sanitation and Storage of Materials.

All exterior property and premises shall be maintained in a clean, safe and sanitary condition. It shall be the duty of each property owner or household in this city to remove all debris, from his or her property, including the streets, alleys, and sidewalks bordering thereon, and keep same in good, clean, and sanitary condition. The occupant shall keep that part of the exterior property which such occupant occupies or controls in a clean and sanitary condition.

No owner or occupant shall permit old or broken lumber, rusted or unused equipment, discarded refrigerators, discarded stoves, old pipe, scrap metal, or other used, discarded and worn, unsightly articles or materials to remain in any yard or open area owned, occupied or in the possession of such person for a period of more than ten (10) days.

Further, unless authorized by the zoning category of the property, no owner or occupant of a building, structure or premises may utilize such property for the open storage of abandoned, untagged, or inoperative motor vehicles, iceboxes, refrigerators, stoves, glass, building material, rubbish or similar items.

11-233.2 Grading and Drainage.

All premises shall be graded and maintained to prevent the erosion of soil and to prevent the accumulation of stagnant water thereon, or within any structure located thereon.

Exception: Approved retention areas and reservoirs.

11-233.3 Sidewalks and Driveways.

All sidewalks, walkways, stairs, driveways, parking spaces and similar areas shall be kept in a proper state of repair, and maintained free from hazardous conditions.

11-233.4 Weeds, Grass and Overgrowth.

All premises and exterior property, other than agricultural, shall be maintained free from weeds or plant growth in excess of twelve (12) inches in height, dead and or downed trees, stumps must be ground to or below grade, low hanging branches must be trimmed to a height of at least six (6) feet above grade. The removal of any tree, four (4) inches or greater in diameter at breast height (DBH), cannot be removed without a permit.

EXCEPTION: Parcels over 10 acres need only mow and clean the first twenty-five (25) feet of the perimeter of the property.

11-233.5 Dead Trees, Limbs, Branches and Accumulated Landscaping Materials.

It shall be the responsibility of the owner and or occupant to remove and/or properly dispose of dead and/or downed trees, limbs, branches, bagged or piled grass clippings, bagged or piled leaves and other piles or accumulations of material resulting from landscaping or maintenance of a parcel of land or lots. Stumps resulting from the removal of dead trees will be ground to or below grade level as to prevent a hazardous condition.

11-233.6 Tree Declared Nuisance/ Dangerous.

- a) Any tree extending over a street, alley, highway, or parking lot shall be trimmed by the property owner, or his authorized agent, on which the tree trunk is located, so as to provide a clear height above the street, alley, highway, or parking lot of not less than fourteen (14) feet.

- b) Any tree extending over a sidewalk or multi-modal trail shall be trimmed by the property owner, or his authorized agent, so as to provide a clear height above the sidewalk, or multi-modal trail of not less than eight (8) feet.
- c) The property owner of any tree which extends over a street, alley, highway, parking lot, sidewalk, or multi-modal trail shall remove any and all dead branches from the tree which, if dislodged, are likely to fall upon the street, alley, highway, parking lot, sidewalk, or multi-modal trail.
- d) In the event that the property owner fails to meet the requirements of this section, then the City may issue a written notice of violation to the property owner giving fifteen (15) days to correct the violation. If the violation is not corrected within the given period of time then the City has the option of correcting the violation at the property owner's expense.

11-233.7 Rodent Harborage.

All structures and exterior property shall be kept free from rodent harborage and infestation. Where rodents are found, they shall be promptly exterminated by approved processes which will not be injurious to human health. After extermination, proper precautions shall be taken to eliminate rodent harborage and prevent re-infestation.

11-233.8 Exhaust Vents.

Pipes, ducts, conductors, fans or blowers shall not discharge gases, steam, vapor, hot air, grease, smoke, odors or other gaseous or particulate wastes directly upon abutting or adjacent public or private property or that of another tenant.

11-233.9 Accessory Structures.

All accessory structures, including detached garages, fences and walls, shall be maintained structurally sound and in good repair.

11-233.10 Defacement of Property.

No person shall willfully or wantonly damage, mutilate or deface any exterior surface of any structure or building on any private or public property by placing thereon any marking, carving or graffiti.

It shall be the responsibility of the owner to restore said surface to an approved state of maintenance and repair.

11-233.11 Dangerous Conditions - General.

It is unlawful for any person to maintain or permit the existence of any condition that is a danger to life, health, or property within the City. Dangerous conditions include, but are not limited to, any unsecured structure, structures in violation of the Florida Building Code, The International Property Maintenance Code, The Uniform Code for the Abatement of Dangerous Buildings, trees in danger of falling, all or in part, unprotected excavations, improper storage of hazardous or toxic materials, any abandoned or stored refrigeration unit, appliance, derelict vehicle, derelict vessel, or other condition that could trap a person, in such a place as to be easily accessible to persons without first having made adequate provisions to prevent entry into such without having removed all latches, catches, locking devices or the door thereof, so that escape from the interior may be had, or otherwise ensure lack of access.

11-234 EXTERIOR STRUCTURE

The exterior of a structure shall be maintained in good repair, structurally sound and sanitary so as not to pose a threat to the public health, safety or welfare.

11-234.1 Protective Treatment.

All exterior surfaces, including but not limited to, doors, door and window frames, cornices, porches, trim, balconies, decks and fences shall be maintained in good condition. Exterior wood surfaces, other than decay-resistant woods, shall be protected from the elements and decay by painting or other protective covering or treatment. Peeling, flaking and chipped paint shall be eliminated and surfaces repainted. All siding and masonry joints as well as those between the building envelope and the perimeter of windows, doors, and skylights shall be maintained weather resistant and watertight. All metal surfaces subject to rust or corrosion shall be coated to inhibit such rust and corrosion and all surfaces with rust or corrosion shall be stabilized and coated to inhibit future rust and corrosion. Oxidation stains shall be removed from exterior surfaces. Surfaces designed for stabilization by oxidation are exempt from this requirement.

11-234.2 Premises Identification.

Buildings shall have approved address numbers placed in a position to be plainly legible and visible from the street or road fronting the property. These numbers shall contrast with their background. Address numbers shall be Arabic numerals or alphabetic letters.

- a) Residential property address numbers shall be a minimum of four (4) inches (102 mm) high with a minimum one-half (.5) inch (12.7 mm) stroke width.
- b) Commercial property address numbers shall be a minimum of six (6) inches (152.4mm) high with a minimum one-half (.5) inch (12.7 mm) stroke width.

11-234.3 Structural Members.

All structural members shall be maintained free from deterioration, and shall be capable of safely supporting the imposed dead and live loads.

11-234.4 Foundation Walls.

All foundation walls shall be maintained plumb and free from open cracks and breaks and shall be kept in such condition so as to prevent the entry of rodents and other pests.

11-234.5 Exterior Walls.

All exterior walls shall be free from holes, breaks, and loose or rotting materials; and maintained weatherproof and properly surface coated where required to prevent deterioration.

11-234.6 Roofs and Drainage.

The roof and flashing shall be sound, tight and not have defects that admit rain. Roof drainage shall be adequate to prevent dampness or deterioration in the walls or interior portion of the structure. Roof drains, gutters and downspouts shall be maintained in good repair and free from obstructions. Roof water shall not be discharged in a manner that creates a public nuisance.

11-234.7 Decorative Features.

All cornices, belt courses, corbels, terra cotta trim, wall facings and similar decorative features shall be maintained in good repair with proper anchorage and in a safe condition.

11-234.8 Overhang Extensions.

All overhang extensions including, but not limited to canopies, marquees, signs, metal awnings, fire escapes, standpipes and exhaust ducts shall be maintained in good repair and be properly anchored so as to be kept in a sound condition. When required, all exposed surfaces of metal or wood shall be protected from the elements and against decay or rust by periodic application of weather-coating materials, such as paint or similar surface treatment.

11-234.9 Stairways, Decks, Porches and Balconies.

Every exterior stairway, deck, porch and balcony, and all appurtenances attached thereto, shall be maintained structurally sound, in good repair, with proper anchorage and capable of supporting the imposed loads.

11-234.10 Chimneys and Towers.

All chimneys, cooling towers, smoke stacks, and similar appurtenances shall be maintained structurally safe and sound, and in good repair. All exposed surfaces of metal or wood shall be protected from the elements and against decay or rust by periodic application of weather-coating materials, such as paint or similar surface treatment.

11-234.11 Handrails and Guards.

Every handrail and guard shall be firmly fastened and capable of supporting normally imposed loads and shall be maintained in good condition. Every exterior flight of stairs shall have handrails and guardrails installed in accordance with Chapter 553, Florida Statutes and applicable portions of the Florida Building Code.

11-234.12 Window, Skylight and Door Frames.

Every window, skylight, door and frame shall be kept in sound condition, good repair and weather tight.

11.234.12.1 Glazing.

All glazing materials shall be maintained free from cracks and holes.

11.234.12.2 Openable Windows.

Every window, other than a fixed window, shall be easily openable and capable of being held in position by window hardware.

11-234.13 Insect Screens.

Every door, window and other outside opening required for ventilation of habitable rooms, food preparation areas, food service areas or any areas where products to be included or utilized in food for human consumption are processed, manufactured, packaged or stored shall be supplied with approved tightly fitting screens of not less than sixteen (16) mesh per one (1) inch (25 mm), and every screen door used for insect control shall have a self-closing device in good working condition. All screens shall be maintained free from open rips, tears, or other defects.

Exception: Screens shall not be required where other approved means, such as central air conditioning, air curtains, or insect repellent fans are employed.

11-234.14 Doors.

All exterior doors, door assemblies and hardware shall be maintained in good condition. Locks at all entrances to dwelling units shall tightly secure the door. Locks on means of egress doors shall be in accordance with Section 702.3.

11-234.15 Basement Hatchways.

Every basement hatchway shall be maintained to prevent the entrance of rodents, rain and surface drainage water.

11-234.16 Guards for Basement Windows.

Every basement window that is openable shall be supplied with rodent shields, storm windows or other approved protection against the entry of rodents.

11-234.17 Building Security.

Doors, windows or hatchways for dwelling units, rooming units or housekeeping units shall be provided with devices designed to provide security for the occupants and property within.

11-234.17.1 Doors.

Doors providing access to a dwelling unit, rooming unit or housekeeping unit that is rented, leased or let shall be equipped with a deadbolt lock designed to be readily openable from the side from which egress is to be made without the need for keys, special knowledge or effort and shall have a lock throw of not less than 1 inch (25 mm). Such deadbolt locks shall be installed according to the manufacturer's specifications and maintained in good working order. For the purpose of this section, a sliding bolt shall not be considered an acceptable deadbolt lock.

11-234.17.2 Windows.

Operable windows located in whole or in part within 6 feet (1828 mm) above ground level or a walking surface below that provide access to a dwelling unit, rooming unit or housekeeping unit that is rented, leased or let shall be equipped with a window sash locking device.

11-234.17.3 Basement Hatchways.

Basement hatchways that provide access to a dwelling unit, rooming unit or housekeeping unit that is rented, leased or let shall be equipped with devices that secure the units from unauthorized entry.

11-234.18 Skirting Around Foundations.

Latticework or similar approved material must be installed along continuous openings on the outside perimeter of buildings with floors elevated above the ground and where more than twelve (12) inches of vertical opening area exists from the ground to the building wall. The installation must be performed in an approved aesthetic manner in accordance with typical construction methods in practice. Existing skirting shall be maintained in good repair and free from broken or missing sections, pieces or cross members.

11-235 INTERIOR STRUCTURE

The interior of a structure and equipment therein shall be maintained in good repair, structurally sound and in a sanitary condition. Occupants shall keep that part of the structure which they occupy or control in a clean and sanitary condition. Every owner of a structure containing a rooming house, housekeeping units, a dormitory, two or more dwelling units or two or more nonresidential occupancies, shall maintain, in a clean and sanitary condition, the shared or public areas of the structure and exterior property.

11-235.1 Structural Members.

All structural members shall be maintained structurally sound, and be capable of supporting the imposed loads.

11-235.2 Interior Surfaces.

All interior surfaces, including windows and doors, shall be maintained in good, clean and sanitary condition. Peeling, chipping, flaking or abraded paint shall be repaired, removed or covered. Cracked or loose plaster, decayed wood and other defective surface conditions shall be corrected.

11-235.3 Stairs and Walking Surfaces.

Every stair, ramp, landing, balcony, porch, deck or other walking surface shall be maintained in sound condition and good repair.

11-235.4 Handrails and Guards.

Every handrail and guard shall be firmly fastened and capable of supporting normally imposed loads and shall be maintained in good condition. Every interior flight of stairs shall have handrails and guardrails installed in accordance with Chapter 553, Florida Statutes and applicable portions of the Florida Building.

11-235.5 Interior Doors.

Every interior door shall fit reasonably well within its frame and shall be capable of being opened and closed by being properly and securely attached to jambs, headers or tracks as intended by the manufacturer of the attachment hardware.

11.236. PEST EXTERMINATION

11-236.1 Infestation.

All structures shall be kept free from insect and rodent infestation. All structures in which insects or rodents are found shall be promptly exterminated by approved processes that will not be injurious to human health. After extermination, proper precautions shall be taken to prevent re-infestation.

Exception: Where the infestations are caused by defects in the structure, the owner shall be responsible for extermination.

11-236.2 Owner.

The owner of any structure shall be responsible for extermination within the structure prior to renting or leasing the structure.

11-236.3 Single Occupant.

The occupant of a one-family dwelling or of a single-tenant nonresidential structure shall be responsible for extermination on the premises.

11-236.4 Multiple Occupancy.

The owner of a structure containing two or more dwelling units, a multiple occupancy, a rooming house or a nonresidential structure shall be responsible for extermination in the public or shared areas of the structure and exterior property. If infestation is caused by failure of an occupant to prevent such infestation in the area occupied, the occupant and owner shall be responsible for extermination.

11-236.5 Occupant.

The occupant of any structure shall be responsible for the continued rodent and pest-free condition of the structure.

11.237. SANITARY DRAINAGE SYSTEM

All plumbing fixtures shall be properly connected to either a public sewer system or to an approved private sewage disposal system.

11-237.1 Maintenance.

Every plumbing stack, vent, waste and sewer line shall function properly and be kept free from obstructions, leaks and defects.

11.238. STORM DRAINAGE

Drainage of roofs and paved areas, yards and courts, and other open areas of the premises shall not be discharged in a manner that creates a public nuisance.

11.239. ELECTRICAL EQUIPMENT

11-239.1 Installation.

All electrical equipment, wiring and appliances shall be properly installed and maintained in a safe and approved manner.

11-239.2 Receptacles.

Every habitable space in a dwelling shall contain at least two separate and remote receptacle outlets. Every laundry area shall contain at least one grounded-type receptacle or a receptacle with a ground fault circuit interrupter. Every bathroom shall contain at least one receptacle. Any new bathroom receptacle outlet shall have ground fault circuit interrupter protection.

11-240. FIRE SAFETY REQUIREMENTS

- a. A safe, continuous and unobstructed path of travel shall be provided from any point in a building or structure to the public way. Means of egress shall comply with the Florida Fire Prevention Code.
- b. All means of egress doors shall be readily openable from the side from which egress is to be made without the need for keys, special knowledge or effort, except where the door hardware conforms to that permitted by the Florida Building Code.

11.241 FIRE PROTECTION SYSTEMS

- a. A person shall not occupy as owner-occupant nor shall let to another for occupancy, any building or structure which is not equipped with adequate fire prevention equipment in accordance with the Florida Fire Prevention Code. All systems, devices and equipment to detect a fire, actuate an alarm, or suppress or control a fire or any combination thereof shall be maintained in an operable condition at all times in accordance with the Florida Fire Prevention Code.
- b. Every dwelling unit shall be provided with an approved listed smoke alarm, installed in accordance with the manufacturer's recommendations and listing. When activated, the device shall provide an audible alarm.

11.242 SWIMMING POOLS, SPAS AND HOT TUBS

11-242.1 Swimming Pools.

Swimming pools shall be maintained in a clean and sanitary condition, and in good repair.

11-242.2 Enclosures.

Private swimming pools, hot tubs and spas, containing water more than 24 inches (610 mm) in depth shall be completely surrounded by a fence or barrier at least 48 inches (1,219 mm) in height above the finished ground level measured on the side of the barrier away from the pool. Gates and doors in such barriers shall be self-closing and self-latching. Where the self-latching device is less than 54 inches (1,372 mm) above the bottom of the gate, the release mechanism shall be located on the poolside of the gate. Self-closing and self-latching gates shall be maintained such that the gate will positively close and latch when released from an open position of 6 inches (152 mm) from the gatepost. No existing pool enclosure shall be removed, replaced or changed in a manner that reduces its effectiveness as a safety barrier.

EXCEPTION: Spas or hot tubs with a safety cover that complies with ASTM F 1346 shall be exempt from the provisions of this section.

Reserved 11-243 – 11-275

It is the purpose and intent of the City of Eagle Lake to establish a process to address abandoned real properties located within the city. It is the city's further intent to specifically establish an abandoned real property program as a mechanism to protect neighborhoods within the city limits from becoming blighted through the lack of adequate maintenance and security of such abandoned real properties.

11-277 DEFINITIONS.

Abandoned real property means any property that is vacant and under a current notice of default and/or notice of mortgagee's sale by the lender or the subject of a tax lien certificate sale and/or properties that have been the subject of a foreclosure sale where the title was retained by the beneficiary of a mortgage involved in the foreclosure and any properties transferred under a deed in lieu of foreclosure sale.

Evidence of vacancy means any condition that on its own, or combined with other conditions present, would lead a reasonable person to believe that the property is vacant. Such conditions may include, but not be limited to, overgrown and/or dead vegetation, accumulation of abandoned personal property, statements by neighbors, passers-by, delivery agents or government agents, among other evidence that the property is vacant.

Foreclosure means the process by which a property, placed as security for a real estate loan, is sold at public sale to satisfy the debt if the borrower defaults.

Inspection means a close viewing of the property and the exterior of any structures located thereon placed as security for a real estate loan and includes a viewing of any interior portions of the structure which are visible from the outside of the structure. However, an inspection does not require an entry into any structure for purpose of viewing the interior.

Local means within the boundaries of Polk County, Florida.

Local agent means the agent designated by the mortgagee upon registration as required under this article.

Vacant means any building or structure that is not legally occupied.

11-278 APPLICABILITY.

The provisions of sections [11-276](#) through [11-282](#) of this article shall be considered cumulative and not superseding or subject to any other law or provision for same, but shall rather be an additional remedy available to the city above and beyond any other state, county, and/or local provisions for same.

11-279 PENALTIES.

Violations of the provisions of sections [11-276](#) through [11-282](#) of this article shall be treated as a strict liability offense regardless of intent. Any person, firm, and/or company that violates any portion of these code sections shall be subject to prosecution and/or administrative enforcement as provided in the City of Eagle Lake Code of Ordinances.

11-280 REGISTRATION OF ABANDONED REAL PROPERTY.

- a) Any mortgagee who holds a mortgage on real property located within the city shall perform an inspection of the property that is the security for the mortgage upon default by the mortgagor, prior to the issuance of a notice of default. If the property is found to be vacant or shows evidence of vacancy, it shall be deemed abandoned and the mortgagee shall, within ten business days of the inspection, register the property with the City of Eagle Lake on forms provided by the city. A separate registration is required for each vacant property.

- (b) If the property is occupied but remains in default, it shall be inspected by the mortgagee, or the mortgagee's designee, monthly until (1) the mortgagor or other party remedies the default, or (2) it is found to be vacant or shows evidence of vacancy at which time it is deemed abandoned, and the mortgagee shall, within ten business days of that inspection, register the property with the city on forms provided by the city.
- (c) Registration pursuant to this section shall contain the name of the mortgagee, the direct mailing address of the mortgagee, a direct contact name and telephone number of mortgagee's contact, a facsimile number and e-mail address and, in the case of a company or out-of-state area mortgagee, the local agent responsible for the security and maintenance of the property.
- (d) This section shall also apply to properties that have been the subject of a foreclosure sale where the title was transferred to the mortgagee/beneficiary of a mortgage involved in the foreclosure and any properties transferred under a deed in lieu of foreclosure/sale.
- (e) Properties subject to this article shall remain under the annual registration, maintenance and security requirements of sections [11-280](#), [11-281](#) and [11-282](#), respectively, long as they remain vacant.
- (f) Any person or company that has registered a property under this section must report any change of information contained in the registration within ten business days of the change.
- (g) Any mortgagee who holds a mortgage on real property located within the city which is in default and the subject of an outstanding notice of default shall perform an inspection of the property. If the property is found to be vacant or shows evidence of vacancy, it shall be deemed abandoned and the mortgagee shall, within ten business days of the inspection, register the property with the city on forms provided by the city. A separate registration is required for each vacant property. If the property is occupied but remains in default, it shall thereafter be subject to the re-inspection requirements as set forth in subsection (b) in [section 11-280](#) of this article.

11-281 MAINTENANCE REQUIREMENTS.

- (a) The exteriors of the properties subject to sections [11-276](#) through [11-282](#) of this article shall be kept free of grass and weeds in excess of 12 inches, junk, trash, debris, building materials, any accumulation of newspapers, circulars, flyers, notices, except those required by federal, state, or local law, discarded personal items, including but not limited to, furniture, clothing, appliances, or any other items that give the appearance that the property is abandoned.
- (b) Pools and spas shall be maintained so the water remains free and clear of pollutants and debris. Pools and spas shall comply with the enclosure requirements of the City of Eagle Lake's Code of Ordinances and Florida Building Code, as amended from time to time.
- (c) Failure of the mortgagee or property owner of record to properly maintain the property may result in a violation of the City of Eagle Lake's Code of Ordinances and the issuance of a notice of violation/notice of hearing or a notice to correct/citation by the city's code enforcement officer. Pursuant to finding and determination by the city's special magistrate, or a state court judge with jurisdiction, the city may take the necessary action to ensure compliance with this section.

11-282 SECURITY REQUIREMENTS.

- (a) Properties subject to sections [11-276](#) through [11-282](#) of this article shall be maintained in a secure manner so as not to be accessible to unauthorized persons.

- (b) A "secure manner" shall include, but not be limited to, the closure and locking of windows, doors, gates and other openings of such size that may allow a child to access the interior of the property and/or structure.
- (c) If the property is owned by a company and/or out of area mortgagee, a local agent shall perform bi-weekly (every other week) inspection to verify compliance with the requirements of this section, and any other applicable laws. Upon the request of the city, the local agent shall provide copy of the inspection reports to the city manager, or his designee.
- (d) The property shall be conspicuously posted with the name and 24-hour contact phone number of the local agent.

Severability: If any clause, section or provision of this ordinance shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said ordinance shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated.

Effective Date: This ordinance shall become effective immediately upon its passage by the city commission.

CERTIFIED AS TO PASSAGE this _____ day of _____ 2023.

By: _____
CORY COLER, MAYOR
CITY OF EAGLE LAKE, POLK COUNTY FLORIDA

ATTEST:

DAWN WRIGHT CITY CLERK

Approved as to Form:

HEATHER R. MAXWELL, ESQ.
CITY ATTORNEY

ORDINANCE NO.: O-23-05

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF EAGLE LAKE, FLORIDA, AMENDING THE CITY OF EAGLE LAKE CODE OF ORDINANCES, CHAPTER 16, UTILITIES, ARTICLE V. BILLING PROCEDURES, FEES AND DEPOSITS, SECTION 16-141, DEPOSITS, TO INCREASE THE AMOUNT OF UTILITY DEPOSITS FOR SOLID WASTE, SEWER, AND WATER SERVICE UTILITY RESIDENTIAL TENANT CUSTOMERS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Eagle Lake provides solid waste, sewer and water service for residents within the City limits and within the City's expanded service area; and

WHEREAS, the City of Eagle Lake regularly encounters unpaid utility accounts for which the utility deposit is insufficient to cover the unpaid debt to the City; and

WHEREAS, historically, unpaid utility accounts for which the utility deposit is insufficient to cover the unpaid debt to the City occur with a much greater frequency for tenants of residential property than owners of residential property; and

WHEREAS, the City of Eagle Lake desires to increase its deposit charged to customers for solid waste, sewer and water service for residential tenant customers.

NOW, THEREFORE, BE IT ORDAINED by the people of the City of Eagle Lake, Florida:

1. That Chapter 16, Utilities, Section 16-141, Deposits, of the Code of Ordinances of the City of Eagle Lake, Florida, is hereby amended as shown on Exhibit "A" attached hereto and made a part hereof (~~striketrough~~ language deleted, underline language added).

2. All ordinances in conflict herewith are hereby repealed to the extent necessary to give this ordinance full force and effect.

3. Should any section, paragraph, clause, sentence, item, word or provision of this Ordinance be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance as a whole or any part hereof, not so declared to be invalid.

4. This ordinance shall take effect immediately upon its adoption by the City Commission of the City of Eagle Lake, Florida. Deposits in existence prior hereto shall not be changed by the City Manager pursuant to Section 16-141. The City Manager's duty to change the deposit amounts pursuant to Section 16-141 shall commence with the adoption hereof.

INTRODUCED on first reading this 6th day of February, 2023.

PASSED on second reading this ____ day of ____, 2023.

CITY OF EAGLE LAKE, FLORIDA

CORY COLER, MAYOR
COMMISSIONER

ATTEST:

CITY CLERK DAWN M. WRIGHT

Approved as to form:

CITY ATTORNEY HEATHER R. MAXWELL

ORDINANCE O-23-05

Exhibit "A"

(~~strickethrough~~ language deleted, underline language added)

Sec. 16-141. Deposits.

A deposit as herein provided in this section shall be paid at the time of each application for solid waste, sewer and water service. This sum shall be retained in a special account to insure payment of all charges. When service is permanently discontinued, this deposit, less any accumulated charges, shall be refunded to the rate payer.

	<i>Inside City</i>	<i>Outside City</i>
Residential Customers	\$200.00	\$215.00
<u>Property Owners</u>	<u>\$200.00</u>	<u>\$215.00</u>
<u>Property Tenants</u>	<u>\$250.00</u>	<u>\$250.00</u>
Commercial Customers	\$250.00	\$275.00
Industrial customers	\$300.00	\$340.00
Multi-unit Customers*	2 times the average monthly billing or \$250.00 whichever is greater	2 times the average monthly billing or \$275.00 whichever is greater
Potential bad debt customers**	2 times the previously listed deposit amount	2 times the previously listed deposit amount

*Multi-unit customers shall include, but not be limited to, apartment complexes, hotels, motels, congregate or assisted living facilities.

**Potential bad debt customers shall include those customers who have a bad credit report through verifying mechanisms and services and/or those customers who have a delinquent or bad check history with the city.

ORDINANCE NO.: O-23-06

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF EAGLE LAKE, FLORIDA, DELETING SECTION 16-149 OF THE CITY OF EAGLE LAKE CODE OF ORDINANCES IN ITS ENTIRETY; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Eagle Lake adopted Ordinance No. 21-03, establishing a new administrative fee to set up utility accounts; and

WHEREAS, by virtue of Ordinance 21-03, Section 16-149 of the Eagle Lake Code of Ordinances is no longer in effect; and

WHEREAS, the City Commission of the City of Eagle Lake deems it in the best interests of the City to delete Section 16-149 of the Eagle Lake Code of Ordinances in its entirety.

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Eagle Lake, Florida:

1. That Eagle Lake Code of Ordinances, Chapter 16, Utilities; Article V; Billing Procedures, Fees and Deposits; Section 16-149, Water, Irrigation and/or Sewer Services Account Setup Fee, is hereby deleted in its entirety, as follows (~~Strikethrough~~ language deleted):

~~Sec. 16-149. — Water, irrigation and/or sewer services account setup fee:~~

~~There is hereby established an initial setup fee of \$5.00 for each new water, irrigation and/or sewer services account, which shall include any water, irrigation or sewer service singly or in combination with one or both of the other services. Said fees shall be due and payable by each customer establishing said services with the City of Eagle Lake. The account setup fee adopted herein shall apply to all new accounts established after the effective date hereof.~~

2. All ordinances in conflict herewith are hereby repealed to the extent necessary to give this Ordinance full force and effect.

3. Should any section, paragraph, clause, sentence, item, word or provision of this Ordinance be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance, as a whole, or any part hereof, not so declared to be invalid.

4. This Ordinance shall take effect immediately upon its adoption by the City Commission of the City of Eagle Lake, Florida.

INTRODUCED on first reading this 6th day of February, 2023.

PASSED on second reading this _____ day of _____, 2023.

CORY COLER, MAYOR
COMMISSIONER

ATTEST:

CITY CLERK DAWN WRIGHT

Approved as to form:

CITY ATTORNEY HEATHER R. MAXWELL

ORDINANCE NO.: O-23-07

AN ORDINANCE AMENDING CHAPTER 16, ARTICLE V, SECTION 16-142, CUSTOMER BILLING, ADMINISTRATION, INSPECTION AND SERVICE FEES, OF THE CODE OF ORDINANCES OF THE CITY OF EAGLE LAKE, FLORIDA, PROVIDING FOR AN INCREASED ONE TIME ADMINISTRATION FEE FOR COMMERCIAL ACCOUNT SET-UPS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED AND ENACTED by the people of the City of Eagle Lake, Florida:

1. Chapter 16, Article V, Section 16-142 of the Code of Ordinances of the City of Eagle Lake, Florida is hereby amended to increase the administration set-up fee for commercial utility accounts inside and outside the City as follows, and shall read as follows (~~striketrough~~ language deleted, underline language added):

16-142. Customer billing, administration, inspection and service fees.

The following fees are hereby imposed and may be amended by Resolution from time to time:

- (1) A fee of \$3.00 per month on each user of utility services, including water, sewer and garbage collection, provided by the city. This fee will be charged regardless of whether a customer uses all of the utility services provided and shall be included as part of each customer's monthly bill. This fee will be charged monthly regardless of usage or non-usage of any service to defray the costs for the preparation of the monthly billing statement including the reading of the water meter, and applies to all customers of the utility system including those that are on a temporary hold for any reason.
- (2) A fee of \$3.00 per month for customers with separate irrigation meters on each monthly irrigation meter billing statement during months where there is usage. The fee shall be to defray the costs for the preparation of the monthly irrigation meter billing statement and reading of the irrigation meter.

- (3) A one-time residential administration fee of \$20.00 for new residential account set-up which shall be included on the customer's first monthly billing statement. If a customer establishes a separate irrigation meter account and/or hydrant meter account then the one-time administration fee shall also be charged on each of those accounts and included on the customer's first monthly billing statement for such accounts.
- (4) A one-time commercial administration fee of \$45.00 for new commercial account set-up which shall be included on the customer's first monthly billing statement. If a customer establishes a separate irrigation meter and/or hydrant meter account then the one-time administration fee shall also be charged on each of those accounts and included on the customer's first monthly billing statement for such accounts.
- (4) (5) A fee of \$25.00, along with an application for service, to have water turned on for a 24 hour period for inspection purposes.
- (5) (6) A fee of \$50.00 to have service turned on or turned off after 4:00 p.m. on any city business day. In the absence of payment of said fee, service connections and/or reconnections shall be made the following business day if the payment required therefor is received after 4:00 p.m.

2. All ordinances in conflict herewith are hereby repealed to the extent necessary to give this Ordinance full force and effect.

3. Should any section, paragraph, clause, sentence, item, word or provision of this Ordinance be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance, as a whole, or any part hereof, not so declared to be invalid.

4. This Ordinance shall take effect immediately upon its adoption by the City Commission of the City of Eagle Lake, Florida.

INTRODUCED on first reading this ____ day of _____, 2023.

PASSED on second reading this ____ day of _____, 2023.

CORY COLER, MAYOR
COMMISSIONER

ATTEST:

CITY CLERK DAWN WRIGHT

Approved as to form:

CITY ATTORNEY HEATHER R. MAXWELL

December 30, 2022

ELAKX22011

Mr. Tom Ernharth
City Manager
City of Eagle Lake
75 North 7th Street
Eagle Lake, FL 33839

**RE: LINDA WELDON BUILDING LIMITED EVALUATION
ESTIMATED LIVE LOAD RATING ANALYSIS SUMMARY
685 E EAGLE AVENUE
EAGLE LAKE, FL 33839**

Dear Mr. Ernharth:

Per your request, Pennoni Associates Inc. (Pennoni) completed an estimated safe live load rating analysis of the first floor and second floor of the existing community center building at the above referenced address. The building under consideration is a two-story building with hip roof and was built in 1926 approximately. Original structural drawings were not provided for our review. A field survey was conducted by Pennoni to create a 2D floor plan of the interior space of the building using a High-Definition Laser Scan (HDLS). A limited follow up site inspection was conducted by Pennoni on October 20, 2022, to visually inspect selected part of the exposed and readily accessible structural elements of the building primary structural system.

The following are the observations from our limited site inspection of the structural system:

1. The building has exterior load bearing masonry walls and two interior wood load bearing walls along the corridor at the center of the building.
2. The roof framing consists of plywood deck of unknown thickness supported on 2x6 rafters at 24" oc. The rafters are braced by purlins and purlin bracing (kickers) at lower 1/3 span in the attic below, to transfer the roof loads to the interior load bearing wall along the corridor.
3. The second-floor ceiling has 2x8 ceiling joists at 16" o.c. spanning between the exterior masonry walls and the interior load bearing walls at the corridor.
4. The second-floor floor faming consists of plywood deck of unknown thickness supported on 2x12 floor joists at 16" oc. The floor joists span between the exterior masonry walls and the interior load bearing walls at the corridor. These floor joists also support a lath and plaster ceiling secured to the bottom of the joists. The maximum span of the second-floor floor joists is approximately 24'-0".
5. The first floor is an elevated floor supported on joists and stringer system with masonry piers in the crawl space underneath. The first-floor faming consists of plywood deck of unknown thickness supported on 3x10 floor joists at 16" o.c. The 3x10 floor joists are supported by two-ply 3x10 dropped stringers. The maximum spacing of the two 3x10 stringers is approximately 11'-8", with two lines of stringers directly under the interior load bearing walls at corridors. The stringers are supported by

12"x12" brick piers spaced approximately at 6'-0" on center maximum. The brick piers are assumed to be supported on shallow spread footings. The maximum span of the first-floor joists is approximately 11'-0".

6. The exterior load bearing masonry walls and interior CMU walls at the elevator continue into the crawl space below first floor and assumed to be supported on shallow foundations.

Analysis

The objective of our analysis was to review the load carrying capacities of the first floor and second floor framing members to identify the maximum allowable safe working live load according to the latest 2020 Florida Building Code. The existing superimposed dead load at each level is calculated as below.

Roof Loads:

Roof Deck	5.0 PSF
Roofing + Insulation	5.0 PSF
Rafters/ Purlins/ Purlin Braces	5.0 PSF
MEP	3.0 PSF
Miscellaneous	2.0 PSF
Total Roof Dead Load	20.0 PSF
Roof Live Load	20.0 PSF

2nd Floor Ceiling (Attic):

Ceiling	3.0 PSF
Ceiling Joists	3.0 PSF
Insulation + Miscellaneous	4.0 PSF
Total 2nd Floor Attic Dead Load	10.0 PSF
2nd Floor Attic Live Load	10.0 PSF

2nd Floor:

Deck	5.0 PSF
Joists	4.0 PSF
Ceiling (Wood Lath and Plaster)	8.0 PSF
MEP	3.0 PSF
Floor Finish+ Miscellaneous	5.0 PSF
Total 2nd Floor Dead Load	25.0 PSF

1st Floor:

Deck	5.0 PSF
Joists	4.50 PSF
Stringers	2.50 PSF
MEP	3.0 PSF
Floor Finish+ Miscellaneous	5.0 PSF
Total 1st Floor Dead Load	20.0 PSF

Based on the field measurements and the superimposed dead loads as assumed above, we performed a limited structural analysis of the first floor and second floor framing to identify the maximum allowable live load capacities. The load rating analysis was completed assuming the wood species as 1922 Southern Pine Dense Structural Timber. Our analysis led to following results:

Second Floor: All the areas in second floor including the classrooms, corridor, and restrooms in second floor is estimated to have a live load capacity of **40 PSF**.

First Floor: All the areas in first floor including the classrooms, corridor, and restrooms in second floor is estimated to have a live load capacity of **40 PSF**.

Limitations of the above estimated safe load rating is based on an assumed species and type of timber floor framing used. The 1922 Design Values for Structural Timber was attached as **EXHIBIT A**. In order to verify the load rating capacity of the floors within a high degree of engineering certainty, we need to either identify the species and strength of the existing wood framing members or perform load tests on existing floor system.

Summary

It is our understanding that the City intends to use this building for library use. According to table 1607.1 of 2020 Florida Building Code, the minimum required floor live load for library use is **150 psf**. Within reasonable degree of engineering judgment, our analysis results indicate that the current load capacity of the first and second floors do not meet this requirement. At a minimum, the following would be likely necessary in order to increase the live load capacity of the first and second floors to 150 psf.

1. The existing 2x12 floor joists in second floor would need to be reinforced by sistering new members for the full span of the joists.
2. The existing 3x10 floor joists in first floor would need to be reinforced by sistering new members for the full span of the joists.
3. The existing (2) 3x10 stringers in first floor would need to be reinforced by sistering new members and /or adding new pier supports with new spread footings to decrease the span of the stringers.

Note: The above recommendations are based on the assumption that the interior loadbearing walls at corridors will remain in place.

Attachment: **Exhibit A-** 1922 Design Values for Structural Timber

Exhibit B- Summary of Work from Klar and Klar Architects, Inc.

Sincerely,
Pennoni

J. Vincent Barnes III PE, SI
Forensic Division Manager

Chakradhar Gondhi, PE
Project Engineer

EXHIBIT A

1922 DESIGN VALUES FOR STRUCTURAL TIMBER

NATIONAL LUMBER MANUFACTURERS ASSOCIATION—WOOD CONSTRUCTION INFORMATION

International Building, Washington, D. C.

Harris Trust Building, Chicago, Ill.

Sept. 1st, 1922

Page One

MAXIMUM SPANS FOR JOISTS AND RAFTERS*

The following tables provide a handy means of determining the maximum clear spans for wood joists and rafters. They are based upon a wide range of strength values and cover ordinary load conditions.

The span length should be limited by deflection to prevent cracks where ceilings are covered with some hard, inelastic material such as plaster. Where ceilings are not so covered and where a small amount of sag or spring is not objectionable the span length may be determined by the

bending strength of the member instead of by its stiffness.

All spans given in these tables are based on the actual sizes of lumber.

When the allowable stresses for timber are not prescribed in the local building code use the values given below. They are taken from the recommendations of the Forest Products Laboratory, Department of Agriculture, at Madison, Wisconsin, that were officially adopted by the American Society for Testing Materials and the American Railway Engineering Association.

ALLOWABLE UNIT STRESSES FOR STRUCTURAL TIMBER

(Pounds Per Square Inch)

Species of Timber	Modulus of Elasticity	BENDING		COMPRESSION	
		Stress in Extreme Fibre	Horizontal Shear Stress	Parallel to Grain, "Short Columns"	Perpendicular to Grain
Cedar, Western Red.....	1,000,000	900	80	700	200
Cedar, Northern White.....	800,000	750	70	550	175
Chestnut.....	1,000,000	950	90	800	300
Cypress.....	1,400,000	1,300	100	1,100	350
Douglas Fir (No. 1 Struct.).....	1,600,000	1,600	100	1,200	350
Douglas Fir (No. 2 Struct.).....	1,500,000	1,300	90	1,000	300
Douglas Fir, Rocky Mt. Region.....	1,200,000	1,100	85	800	275
Fir, Balsam.....	1,000,000	900	70	700	150
Gum, Red.....	1,200,000	1,100	100	800	300
Hemlock, Western.....	1,400,000	1,300	75	900	300
Hemlock, Eastern.....	1,100,000	1,000	70	700	300
Larch, Western.....	1,300,000	1,200	100	1,100	325
Maple, Sugar or Hard.....	1,600,000	1,500	150	1,200	500
Maple, Silver or Soft.....	1,100,000	1,000	100	800	350
Oak, White or Red.....	1,500,000	1,400	125	1,000	500
Pine, Southern Yellow (Dense).....	1,600,000	1,600	125	1,200	350
Pine, Southern Yellow (Sound).....	1,500,000	1,300	105	1,000	300
Pine, Eastern White.....	1,000,000	900	85	750	250
Pine, Western White.....	1,000,000	900	85	750	250
Pine, Norway.....	1,200,000	1,100	85	800	300
Redwood.....	1,300,000	1,200	70	1,000	250
Spruce, Red, White or Sitka.....	1,200,000	1,100	85	800	250
Spruce, Engelmann.....	800,000	750	70	600	175
Tamarack, Eastern.....	1,300,000	1,200	95	1,000	300

* Prepared by Richard G. Kimbell, primarily as a service to Building Officials.

EXHIBIT B

Summary of Work



November 18, 2022

Eagle Lake
Linda Weldon Building
75 7th St. N.
Eagle Lake, FL 33839

Architect's Project: Eagle Lake Library

RE: Summary of work to date and findings from Architects viewpoint:



28473 U.S. 19n. #602
clearwater
florida 33761



ph. (727)-799-5420
fax. (727) 799-9625
www.klarklar.com



roberta s. klar aia
steven l. klar
tim g. knowles aia
kristina f. novisk

1. Site meeting to review existing conditions and systems layout. (8/10/2022)
2. Discussion with city staff on ideas for library use within building and accessibility of building. (8/10/2022)
3. Met with library head to discuss library needs, program of spaces, and future expansion. (10/26/2022)
4. ADA restrooms on lower floor are only accessible from outside of building and on a uncovered route. Not practical for long term use.
5. Existing egress stairs on exterior needs to be replaced and should not be used. See structural report.
6. Existing space layout and structure limit how space can be re purposed. (See structural for more information.)
7. Exterior brick work needs repair in various areas and tuck pointing to repair missing mortar.
8. Received as-built plan from Pennoni (10/20/2022) and organized for use in schematic design layout for library temp space and sheriff temp space.
9. We were put on hold before any space planning for library and temp sheriff office on 2nd floor. (11/14/2022)

Respectfully,

Tim G. Knowles, AIA, NCARB

Principal Architect, Klar and Klar Architects, Inc.

RESOLUTION R-23-05

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF EAGLE LAKE, FLORIDA, UPDATING RESOLUTION R-11-10, THE PUBLIC RECORDS POLICY OF THE CITY OF EAGLE LAKE; SETTING FORTH A SCHEDULE OF COSTS FOR REPRODUCTION OF PUBLIC RECORDS; AUTHORIZING DEPOSITS FOR CERTAIN EXTENSIVE REQUESTS; REQUIRING PRE-PAYMENT FOR PUBLIC RECORDS PRIOR TO FURNISHING COPIES OF SAME; AND REQUIRING PAYMENT FOR OUTSTANDING PUBLIC RECORDS REQUESTS PRIOR TO THE CITY FURNISHING ADDITIONAL PUBLIC RECORDS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Eagle Lake, Florida recognizes and observes the policy of the State of Florida that it is a duty of municipalities to provide access to public records to any person; and

WHEREAS, the City Commission desires to adopt an updated formal policy requiring payment of the statutorily authorized costs associated with responding to a public records request prior to the City furnishing copies of public records to any person.

NOW THEREFORE BE IT RESOLVED by the City Commission of the City of Eagle Lake, as follows:

1. The City of Eagle Lake Public Records Request Policy, attached hereto at Exhibit "A" and made a part hereof, is hereby adopted and replaces Resolution R-11-10 (~~striketrough~~ language deleted, underline language added).
2. This Resolution shall take effect immediately upon its adoption.

INTRODUCED AND PASSED by the City Commission of the City of Eagle Lake,
Florida, in regular session this ____ day of _____, 2023.

CITY OF EAGLE LAKE

CORY COLER, MAYOR
COMMISSIONER

ATTEST:

CITY CLERK DAWN WRIGHT

Approved as to form:

CITY ATTORNEY HEATHER R. MAXWELL

CITY OF EAGLE LAKE
PUBLIC RECORDS REQUEST POLICY

It is the policy of the City of Eagle Lake that all municipal records, with the exception of exempted records, shall be open for inspection by any person.

"Public records" means all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency. (F.S. §119.011(12)).

For the purpose of this policy, "reasonable" time to provide access to public records is during the hours Eagle Lake City Hall is open to the public, Monday – Friday, 9:00 a.m. – 5:00 p.m. The City will within a reasonable time respond fully to all public records requests.

Upon request, the City will furnish copies of public records based on the following fee schedule:

- Single-sided copies, up to 8 1/2" x 14"- \$0.15 each
- Double-sided copies, up to 8 1/2" x 14" - \$0.20 each
- Single-sided and double sided copies up to 11" x 17" - \$0.20 each
- Certified copy of a public record - \$1.00 in addition to actual copy cost
- Additional charges will be added to cover the actual cost of postage and packaging as necessary
- Maps/larger size copies; duplicate CD of electronic or audio public records; DVD of electronic or audio public records; reprints or color photographs up to 5" x 7", and larger size color photographs is based on actual cost of duplication. Code of Ordinances and Land Development Regulations are available on-line or for purchase directly from Municipal Code at www.municode.com. Note: *Additional charges will be added to cover the actual cost of postage and packaging as necessary.*

Florida Statutes, §119.071(1)(d) provides "(i)f the nature or volume of public records requested to be inspected or copied pursuant to this subsection is such as to require extensive use of information technology resources or extensive clerical or

supervisory assistance by personnel of the agency involved, or both, the agency may charge, in addition to the actual cost of duplication, a special service charge, which shall be reasonable and shall be based on the cost incurred for such extensive use of information technology resources or the labor cost of the personnel providing the service that is actually incurred by the agency or attributable to the agency for the clerical and supervisory assistance required, or both.

For requests estimated to require more than ~~one hour~~ fifteen minutes of a City employee's time, a minimum deposit of half the estimated fee will be required. The deposit will be applied to the final cost of the public records request.

Cash, personal check on a local bank, money order, or certified check shall be paid prior to the delivery of the materials. Any requestor with outstanding unpaid charges for previous public records request(s) will be required to pay the outstanding balance, in addition to charges for subsequent public records request, prior to the City furnishing additional public records. Any check, money order, or certified check shall be made payable to "City of Eagle Lake."

CITY OF EAGLE LAKE
REGULAR CITY COMMISSION MEETING
MONDAY, FEBRUARY 6, 2023
7:00 P.M.
COMMISSION CHAMBERS
675 E EAGLE AVE
EAGLE LAKE, FLORIDA 33839

I. CALL TO ORDER

Mayor Coler called the meeting to order at 7:00 p.m.

II. INVOCATION

Mayor Coler gave the invocation.

III. PLEDGE OF ALLEGIANCE TO THE FLAG

The Commission and audience said the Pledge of Allegiance to the Flag.

IV. ROLL CALL

PRESENT: Billings, Clark, Coler

ABSENT: Wilson, Metosh

City Clerk Wright advised Commissioner Metosh notified her he would not be able to attend the meeting tonight due to family issue.

City Clerk Wright advised Commissioner Wilson would not be at the meeting tonight as she is not feeling well.

MOTION was made by Commissioner Billings and seconded by Mayor Coler to excuse Commissioner Wilson and Metosh from the meeting tonight.

The vote was as follows:

AYES: 3

NAYS: 0

V. AUDIENCE

Ryan Kenney, 7216 Lake Enderly Dr., Bartow, FL, requested if the lights at the basketball court could be turned on for nighttime use.

Mayor Coler stated we aren't in a position to invest in lights as we are in the process of doing a Comprehensive Park Plan and need that complete prior to investing in lights that will be eventually be replaced.

It was the consensus of the Commission that they could not meet his request at this time. Mayor Coler stated the commission will continue to evaluate.

Edward Chaney 790 8th St. Eagle Lake, stated they aren't opposed to the noise at the park as kids need a place to go. He stated is a contractor and he would like to donate the relays and the labor to install.

Brian Fletcher, Public Works Director, stated there is more wrong with the lights than the relays, he stated the lights are more than 40 years old and there are significant issues with the lights.

Mr. Chaney offered to do an electrical assessment of the light.
The Commission had no objection.

VI. SPECIAL PRESENTATIONS/RECOGNITIONS/PROCLAMATIONS, REQUESTS

A. Staff Reports

Sgt. Freeze updated the Commission regarding the events that have occurred in the city.

B. City Manager Report

City Manager Ernharth stated that he would like to proceed with an updated water/sewer rate study for the city due to the increased costs associated with the Polk Regional Water Cooperative.

City Manager Ernharth is looking to research the addition of another deputy for the City. It was the consensus of the Commission to have Mr. Ernharth to look into the cost of an additional deputy.

City Manager stated city is transitioning to .gov from .com on our website and our emails.

C. Consideration of the reappointment of Vicki Spofford to the Planning Commission

MOTION was made by Commissioner Clark and seconded by Commissioner Billings to reappoint Vicki Spofford to the Planning Commission.

Mayor Coler asked for audience and Commission discussion; there was none.

The vote was as follows:

AYES: 3

NAYS: 0

D. Consideration of appointing Alternate Member Raquel Martinez to open Planning Commission Seat

MOTION was made by Commissioner Clark and seconded by Commissioner Billings to appoint Alternate Member Raquel Martinez to open Planning Commission Seat.

Mayor Coler asked for audience and Commission discussion; there was none.

The vote was as follows:

AYES: 3

NAYS: 0

E. Consideration of the appointment of Joshua Macon as an Alternate to the Planning Commission

MOTION was made by Commissioner Clark and seconded by Commissioner Billings to appoint Joshua Macon as an Alternate to the Planning Commission.

Mr. Macon introduced himself to the Commission.

Mayor Coler asked for audience and Commission discussion; there was none.

The vote was as follows:

AYES: 3

NAYS: 0

VII. PUBLIC HEARINGS

- A. Consideration of the second reading of **Ordinance No.: O-23-02**, An Ordinance of the City of Eagle Lake, Florida Extending the Corporate Limits of the City of Eagle Lake, to Include Therein Additional Territory Lying Contiguous and Adjacent to the Present Boundaries of the City of Eagle Lake; Describing Said Additional Territory; Repealing all Ordinances Conflicting Herewith and Providing an Effective Date. (General Location: Two parcels of land totaling approximately 3.98 acres in size, lying southeast of the intersection of Cooley Road and County Road 540, West, and a Street Address of 0 Cooley Road, Eagle Lake, FL 33839) (A & E Property) effective upon second reading

Mayor Coler read Ordinance No.: O-23-02 by title only.

MOTION was made by Commissioner Clark and seconded by Commissioner Billings to approve Ordinance No.: O-23-02.

Sara Case, of Next Level Planning and Permitting 6700 S. Florida Ave, Lakeland, stated A & E is moving the auto body shop to this location asked for favorable consideration.

Mayor Coler asked for audience and Commission discussion; there was none.

The roll call vote was as follows:

AYES: Billings, Clark, Coler

NAYS: None

- B. Consideration of the second reading of **Ordinance No.: O-23-03**, An Ordinance Amending the City of Eagle Lake, Florida 2030 Comprehensive Plan by Revising the Future Land Use Map Series to Assign Neighborhood Activity Center Future Land Use to Two (2) Annexed Parcels; Amending the City of Eagle Lake, Florida Zoning Map to Apply General Commercial (CG) Zoning to the Same Certain Parcels; Repealing All Ordinances in Conflict Herewith; and, Providing an Effective Date. (General Location: Two parcels of land totaling approximately 3.98 acres in size, lying southeast of the intersection of Cooley Road and County Road 540, West, with a Street Address of 0 Cooley Road, Eagle Lake, Florida 33839 (A & E Property) effective upon second reading

Mayor Coler read Ordinance No.: O-23-03 by title only.

MOTION was made by Commissioner Billings and seconded by Commissioner Clark to approve Ordinance No.: O-23-03.

Mayor Coler asked for audience and Commission discussion; there was none.

The roll call vote was as follows:

AYES: Billings, Clark, Coler

NAYS: None

- C. Consideration of the first reading of **Ordinance No. O-23-04**, An Ordinance of the City of Eagle Lake, Polk County, Florida, Amending Eagle Lake Code of Ordinance, Chapter 11, Health, Sanitation, Nuisances, and Minimum Property Maintenance Standards; Amending Article I. In General Section 11-1 through 11-8, Article II Code Enforcement Division 1 Generally, Section 11-20 Through 11-22, Division 2 Enforcement Procedure, Section 11-23 Through 11-31, Division Supplemental Enforcement Procedures Section 11-36 Through 11-40, Article III Nuisances Division 1 Generally Section 11-101 Through 11-104, Division 2 Debris, Weeds, Wild Growth, Dangerous and Unsanitary Conditions Section 11-106 Through 11-112, Division 3 Noise Section 11-120 Through 11-127, Division 4 Litter, Garbage and Refuse Section 11-130 Through 11-140, Division 5 Motor Vehicles or Vessels Section 11-146 Through 11-148, Article IV Minimum Property Maintenance Standards Division 1 Section 11-201 Through 11-242, Division 2 Abandoned Real Property Section 11-276 Through 11-282, Providing for Severability, and Providing for an Effective Date.

Brian Nadeau, Code Enforcement Officer, stated this was a complete code rewrite.

Mayor Coler read Ordinance No.: O-23-04 by title only.

MOTION was made by Commissioner Billings and seconded by Commissioner Clark to approve Ordinance No.: O-23-04.

Mayor Coler asked for audience and Commission discussion; there was none.

The roll call vote was as follows:

AYES: Billings, Clark, Coler

NAYS: None

- D. Consideration of the first reading of **Ordinance No.: O-23-05**, An Ordinance of the City Commission of the City of Eagle Lake, Florida, Amending the City of Eagle Lake Code of Ordinances, Chapter 16, Utilities, Article V. Billing Procedures, Fees and Deposits, Section 16-141, Deposits, to Increase the Amount of Utility Deposits for Solid Waste, Sewer, and Water Service Utility Residential Tenant Customers; Providing for Conflicts; Providing for Severability; and Providing an Effective Date.

Mayor Coler read Ordinance No.: O-23-05 by title only.

MOTION was made by Commissioner Clark and seconded by Commissioner Billings to approve Ordinance No.: O-23-05.

Mayor Coler asked for audience and Commission discussion; there was none.

The roll call vote was as follows:

AYES: Billings, Clark, Coler

NAYS: None

- E. Consideration of the first reading of **Ordinance No.: O-23-06**, An Ordinance of the City Commission of the City of Eagle Lake, Florida, Deleting Section 16-149 of the City of Eagle Lake Code of Ordinances in Its's Entirety; Providing for Conflicts; Providing for Severability; and Providing an Effective Date.

Mayor Coler read Ordinance No.: O-23-6 by title only

MOTION was made by Commissioner Clark and seconded by Commissioner Billings to approve Ordinance No.: O-23-06.

Mayor Coler asked for audience and Commission discussion; there was none.

The roll call vote was as follows:

AYES: Billings, Clark, Coler

NAYS: None

VIII. OLD BUSINESS

There was no old business.

IX. NEW BUSINESS

A. Discussion of the Engineering Report for the Linda Weldon Building (Red Brick)

MOTON was made by Mayor Coler and seconded by Commissioner Billings to table Item A. Discussion of the Engineering Report for the Linda Weldon Building (Red Brick).

Mayor Coler asked for audience and Commission discussion; there was none.

The vote was as follows:

AYES: 3

NAYS: 0

B. Consideration of Modification No. 1 to the Interlocal Agreement Between City of Eagle Lake, Florida and Grady Judd, as Sheriff of Polk County, Florida

MOTION was made by Mayor Coler and seconded by Commissioner Billings to approve Modification No. 1 to the Interlocal Agreement Between City of Eagle Lake, Florida and Grady Judd, as Sheriff of Polk County, Florida.

Mayor Coler asked for audience and Commission discussion; there was none.

The vote was as follows:

AYES: 3

NAYS: 0

C. Consideration of A & E Preliminary Engineering Plan Review

MOTION was made by Commissioner Clarke and seconded by Commissioner Billings to approve A & E Preliminary Engineering Plan Review.

Mayor Coler asked for audience and Commission discussion; there was none.

The vote was as follows:

AYES: 3

NAYS: 0

X. CONSENT AGENDA

- A. Approval of the Regular City Commission Minutes -----01/03/2023
- B. Approval of Zambelli contract for Fireworks on June 24, 2023 in the amount of \$7,000
- C. Approval of Financials
- D. Approval of Surplus List
- E. Approval of Bad Debt List -----\$1,339.63
- F. Approval of Eagle Lake Municipal Election Administration Agreement
- G. Approval of Potential Election Poll Workers for the April Municipal Election

MOTION was made by Commissioner Clark and seconded by Commissioner Billings to approve the Consent Agenda, items A. the Regular City Commission Minutes 01/03/2023, B. the Zambelli contract for Fireworks on June 24, 2023 in the amount of \$7,000, C. the Financials, D. the Surplus List, E. the Bad Debt List in the amount of \$1,339.63, F. the Eagle Lake Municipal Election Administration Agreement, and G. the Potential Election Poll Workers for the April Municipal Election.

Mayor Coler asked for audience and Commission discussion; there was none.

The vote was as follows:

AYES: 3

NAYS: 0

XI. AUDIENCE

There were no comments from the audience.

XII. CITY ATTORNEY

Attorney Maxwell was absent.

XIII. CITY COMMISSION

Commissioner Billings, Commissioner Clark and Mayor Coler discussed the need for additional deputies in the city.

XIV. ADJOURNMENT

MOTION was made by Commissioner Billings and seconded by Commissioner Clark to adjourn at 7:40 p.m.

The vote was as follows:

AYES: 3

NAYS: 0

MAYOR CORY COLER

ATTEST:

CITY CLERK DAWN WRIGHT

CITY OF EAGLE LAKE - GENERAL FUND

ACCOUNT BALANCE

JAN 2023

ACCOUNT BALANCE AS OF DEC 31, 2022	4,486,139.03
DEPOSITS	1,179,174.29
CLEARED CHECKS	(1,209,258.93)
WITHDRAWALS/ACH	0.00
RETURNED CHECKS	0.00

ACCOUNT BALANCE AS OF JAN 31, 2023	4,456,054.39
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OUTSTANDING CHECKS:

44428	CITY OF TAYLORS FALLS PCCA - REF	(100.00)
45127	POLK COUNTY LIBRARY COOPERATIVE *	(20.00)
45179	BRYNJULFSON CPA PA	(6,927.06)
45183	HARDEE TREE SERVICE INC	(3,500.00)
45229	PENNONI	(7,764.49)
45223	PENNONI	(2,571.25)
45206	PENNONI	(2,365.00)
45228	PENNONI	(2,298.00)
45230	PENNONI	(1,495.63)
45232	PENNONI	(1,010.00)
45233	PENNONI	(973.50)
45211	SPECTRUM ENTERPRISE 168089401	(733.65)
45216	THE PIN CENTER	(600.00)
45219	VERIZON WIRELESS - CELL	(504.29)
45231	PENNONI	(447.00)
45203	FLORIDA PEST CONTROL	(189.00)
45209	RICOH USA INC	(165.85)
45207	POLK COUNTY BOARD OF COUNTY COMM	(110.32)
45202	CDN PARTNERS INC	(31.25)
45238	FLORIDA BLUE	(19,097.12)
45240	GUARDIAN	(570.34)
45245	WASHINGTON NATIONAL INS CO	(332.70)
45241	Liberty National Insurance Company QB	(301.48)
45242	LINCOLN FINANCIAL GROUP	(274.25)
45243	MINNESOTA LIFE	(202.80)
45239	Florida Municipal Insurance Trust QB	(108.15)
45237	EMPLOYEE FUND QB	(74.00)
45244	New York Life Ins QB	(21.68)
45246	THOMAS ERNHARTH	(242.48)

TOTAL OUTSTANDING CHECKS:	(53,031.29)
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Deposit	01/31/2023	37.00
Deposit	01/31/2023	283.00
Deposit	01/31/2023	17,540.13

TOTAL OUTSTANDING DEPOSITS:	17,860.13
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REMAINING ACCOUNT BALANCE:	4,420,883.23
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CITY OF EAGLE LAKE
Profit & Loss Budget vs. Actual
October 2022 through January 2023

	Oct '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310.000 · Taxes				
311.000 · Ad Valorem Taxes	1,147,672.70	1,189,000.00	-41,327.30	96.5%
312.000 · Sales, Use & Gas Taxes				
312.300 · 9th Cent Gas Tax	5,840.68	16,000.00	-10,159.32	36.5%
312.410 · Local Option Gas Tax	32,757.79	92,869.00	-60,111.21	35.3%
312.412 · Local Gov. 1/2 cent sales tax	82,460.57	224,937.00	-142,476.43	36.7%
312.420 · 5-cent Local Option Gas Tax	20,351.42	58,849.00	-38,497.58	34.6%
Total 312.000 · Sales, Use & Gas Taxes	141,410.46	392,655.00	-251,244.54	36.0%
314.000 · Utility Service Taxes				
314.100 · Electric Utility Service Tax	72,492.86	172,000.00	-99,507.14	42.1%
314.150 · Water Utility Service Tax	15,030.77	50,000.00	-34,969.23	30.1%
314.400 · Natural Gas Service Tax	5.78	1,000.00	-994.22	0.6%
314.800 · Propane Service Tax	1,027.43	1,500.00	-472.57	68.5%
315.000 · Local Communications Serv. Tax	31,470.38	72,000.00	-40,529.62	43.7%
Total 314.000 · Utility Service Taxes	120,027.22	296,500.00	-176,472.78	40.5%
323.000 · Franchise Fees				
323.100 · Electric Franchise Fees	73,541.63	165,000.00	-91,458.37	44.6%
323.400 · Natural Gas Franchise Fees	1,133.60			
323.700 · Solid Waste Franchise Fee	5,000.00	23,000.00	-18,000.00	21.7%
Total 323.000 · Franchise Fees	79,675.23	188,000.00	-108,324.77	42.4%
Total 310.000 · Taxes	1,488,785.61	2,066,155.00	-577,369.39	72.1%
330.000 · Intergovernmental Revenue				
335.000 · State Shared Revenues				
335.120 · SRS Sales Tax	35,553.85	90,000.00	-54,446.15	39.5%
335.122 · SRS - Motor Fuel Tax	13,826.51	30,000.00	-16,173.49	46.1%
335.150 · Alcoholic Beverage Licenses	0.00	5,200.00	-5,200.00	0.0%
Total 335.000 · State Shared Revenues	49,380.36	125,200.00	-75,819.64	39.4%
338.800 · County Shared Revenue				
337.700 · Library Cooperative	0.00	25,000.00	-25,000.00	0.0%
337.710 · Delivery Driver System Funding	40,967.32	122,987.00	-82,019.68	33.3%
338.200 · Polk County Occupational Licens	942.52	2,500.00	-1,557.48	37.7%
Total 338.800 · County Shared Revenue	41,909.84	150,487.00	-108,577.16	27.8%
Total 330.000 · Intergovernmental Revenue	91,290.20	275,687.00	-184,396.80	33.1%
340.000 · Charges for Services				
341.200 · Zoning Fees	2,550.00	500.00	2,050.00	510.0%
341.300 · Copies/Certifications	5.60	75.00	-69.40	7.5%
342.900 · FDOT Roadway Maintenance	6,031.40	12,000.00	-5,968.60	50.3%
352.000 · Library Fines and Collections	372.30	1,500.00	-1,127.70	24.8%
Total 340.000 · Charges for Services	8,959.30	14,075.00	-5,115.70	63.7%
350.000 · Fines & Forfeitures				
341.541 · Police Fines	2,099.52	5,000.00	-2,900.48	42.0%
350.100 · Other Fines and Forfeitures	0.00	100.00	-100.00	0.0%
Total 350.000 · Fines & Forfeitures	2,099.52	5,100.00	-3,000.48	41.2%
360.000 · Other Revenue				
361.100 · Interest Income	992.39	6,500.00	-5,507.61	15.3%
362.100 · Facilities Rental	1,150.00			
362.200 · Sprint Tower Lease	0.00	37,325.00	-37,325.00	0.0%
362.201 · T-Mobile Tower Lease	11,845.80	38,000.00	-26,154.20	31.2%
366.000 · Private Donations				
366.101 · Donations for City Events	1,850.00			
366.300 · Donations - Library	80.00			

CITY OF EAGLE LAKE
Profit & Loss Budget vs. Actual
October 2022 through January 2023

	Oct '22 - Jan 23	Budget	\$ Over Budget	% of Budget
366.000 · Private Donations - Other	0.00	4,000.00	-4,000.00	0.0%
Total 366.000 · Private Donations	1,930.00	4,000.00	-2,070.00	48.3%
369.900 · Miscellaneous Income				
340.901 · Reimbursements				
340.910 · Reimbursement-Sports Assoc.	959.50			
Total 340.901 · Reimbursements	959.50			
369.310 · Misc Revenue - Engineering Fees	65,498.60			
369.996 · E-Rate Reimbursement	755.78			
369.900 · Miscellaneous Income - Other	4,184.04	14,000.00	-9,815.96	29.9%
Total 369.900 · Miscellaneous Income	71,397.92	14,000.00	57,397.92	510.0%
Total 360.000 · Other Revenue	87,316.11	99,825.00	-12,508.89	87.5%
367.000 · Licenses and Permits				
322.000 · Building Permits Other				
322.050 · Subdivision Permit App.Fee	4,600.00	2,900.00	1,700.00	158.6%
322.060 · Plan Review Fee	111,801.10	5,000.00	106,801.10	2,236.0%
322.070 · DCA BLDG Cert Charge 1%	339.63	50.00	289.63	679.3%
322.100 · DBPR Radon Surcharge-1%	588.39	50.00	538.39	1,176.8%
322.150 · Contractor's Registration	0.00	300.00	-300.00	0.0%
322.200 · Polk County Imp.Fees 3%	6,693.00	100.00	6,593.00	6,693.0%
322.300 · Building Inspection Fees	181,220.00	23,000.00	158,220.00	787.9%
322.400 · Building Permits	222,167.57	50,000.00	172,167.57	444.3%
324.610 · Parks and Rec Impact Fee	97,792.00			
324.611 · Public BLDG & Fac - Res	333,360.00			
Total 322.000 · Building Permits Other	958,561.69	81,400.00	877,161.69	1,177.6%
Total 367.000 · Licenses and Permits	958,561.69	81,400.00	877,161.69	1,177.6%
369.030 · MISC INC - POLK CTY CLERKS ASSO	950.00			
369.200 · CASH OVER/SHORT	-10.00			
382.000 · Transfers - IN	35,401.36	256,204.00	-220,802.64	13.8%
382.100 · CRA Transfer - IN	6,668.00	20,004.00	-13,336.00	33.3%
Total Income	2,680,021.79	2,818,450.00	-138,428.21	95.1%
Gross Profit	2,680,021.79	2,818,450.00	-138,428.21	95.1%
Expense				
510.000 · General Government				
511.000 · Commissioner Costs				
511.100 · Employee Benefits				
511.210 · FICA Taxes	219.40	610.00	-390.60	36.0%
Total 511.100 · Employee Benefits	219.40	610.00	-390.60	36.0%
511.110 · City Commission Fees/Salaries	2,868.40	8,605.00	-5,736.60	33.3%
511.112 · Emergency Management Hrs	11,673.34			
511.113 · Emergency Management Overtime	7,796.21			
511.300 · Operating Expenditures				
511.240 · Workers Compensation Insurance	4.98	160.00	-155.02	3.1%
511.310 · Engineering Services	80,493.51	125,000.00	-44,506.49	64.4%
511.311 · Legal Services	1,780.00	12,000.00	-10,220.00	14.8%
511.313 · Planning Services	0.00	5,000.00	-5,000.00	0.0%
511.320 · Accounting & Auditing	6,977.50	12,000.00	-5,022.50	58.1%
511.321 · Financial Reporting Svcs	7,920.66	15,000.00	-7,079.34	52.8%
511.340 · Contractual Services	7,621.09	2,500.00	5,121.09	304.8%
511.341 · Election Fees	200.00	3,000.00	-2,800.00	6.7%
511.410 · Communication Services	882.63	3,600.00	-2,717.37	24.5%
511.420 · Postage	224.76	1,100.00	-875.24	20.4%
511.450 · Insurance Property	57,123.54	90,000.00	-32,876.46	63.5%
511.460 · Repair & Maint Svcs Comm Bldg	0.00	10,500.00	-10,500.00	0.0%
511.470 · Printing and Binding/ Municipal	0.00	4,500.00	-4,500.00	0.0%
511.480 · Advertising / Promotions	1,187.20	5,000.00	-3,812.80	23.7%

CITY OF EAGLE LAKE
Profit & Loss Budget vs. Actual
October 2022 through January 2023

	Oct '22 - Jan 23	Budget	\$ Over Budget	% of Budget
511.490 · Other Current Charges	2,502.73	12,000.00	-9,497.27	20.9%
511.512 · Event Expenses	3,217.96	4,000.00	-782.04	80.4%
511.541 · Travel, Meetings, and Dues	633.00	5,000.00	-4,367.00	12.7%
511.991 · Contingency Fund	0.00	5,500.00	-5,500.00	0.0%
511.993 · CRA/Community Redevelopment Age	20,000.00	20,000.00	0.00	100.0%
511.998 · Reserve / Contingency	0.00	413,773.00	-413,773.00	0.0%
Total 511.300 · Operating Expenditures	190,769.56	749,633.00	-558,863.44	25.4%
511.600 · CAPITAL OUTLAY	0.00	50,000.00	-50,000.00	0.0%
Total 511.000 · Commissioner Costs	213,326.91	808,848.00	-595,521.09	26.4%
512.000 · CITY MANAGER				
512.100 · Employee Benefits				
512.210 · FICA TAXES-CM	2,893.25			
512.100 · Employee Benefits - Other	7,750.75	39,000.00	-31,249.25	19.9%
Total 512.100 · Employee Benefits	10,644.00	39,000.00	-28,356.00	27.3%
512.120 · Salaries and Wages	36,699.12	109,138.00	-72,438.88	33.6%
512.300 · Operating Expenditures				
512.240 · Workers Compensation Insurance	63.06	2,000.00	-1,936.94	3.2%
512.340 · Contractual Services	62.50	500.00	-437.50	12.5%
512.410 · Communication Services	799.57	2,500.00	-1,700.43	32.0%
512.420 · Postage	0.00	650.00	-650.00	0.0%
512.460 · Repairs & Maintenance	0.00	500.00	-500.00	0.0%
512.490 · Other Expenditures	0.00	1,500.00	-1,500.00	0.0%
512.540 · Education & Training	479.00	3,500.00	-3,021.00	13.7%
512.541 · Travel, Meetings, and Dues	1,212.49	2,500.00	-1,287.51	48.5%
512.991 · Contingency Fund	0.00	2,000.00	-2,000.00	0.0%
Total 512.300 · Operating Expenditures	2,616.62	15,650.00	-13,033.38	16.7%
Total 512.000 · CITY MANAGER	49,959.74	163,788.00	-113,828.26	30.5%
513.000 · Administration				
513.030 · PCCA EXPENSE- ATHENIAN DIALOGUE	1,027.99			
513.100 · Employee Benefits				
513.210 · Fica Taxes - AD	5,040.30			
513.100 · Employee Benefits - Other	19,796.80	93,600.00	-73,803.20	21.2%
Total 513.100 · Employee Benefits	24,837.10	93,600.00	-68,762.90	26.5%
513.121 · Salaries and Wages	63,011.93	188,275.00	-125,263.07	33.5%
513.140 · Overtime	985.92	300.00	685.92	328.6%
513.300 · Operating Expenditures				
513.240 · Workers Compensation Insurance	108.60	4,600.00	-4,491.40	2.4%
513.340 · Contractual Svcs (Copier/Lease)	2,063.85	12,000.00	-9,936.15	17.2%
513.410 · Communication Services	1,372.30	15,000.00	-13,627.70	9.1%
513.420 · Postage	-42.00	6,500.00	-6,542.00	-0.6%
513.430 · Utility Services	610.15	3,500.00	-2,889.85	17.4%
513.460 · Repair & Maintenance	0.00	5,000.00	-5,000.00	0.0%
513.490 · Other Expenditures	229.30	9,500.00	-9,270.70	2.4%
513.510 · Office Supplies	2,070.54	5,000.00	-2,929.46	41.4%
513.540 · Education and Training	-560.00	8,000.00	-8,560.00	-7.0%
513.541 · Travel, Meetings, & Dues	3,210.27	6,000.00	-2,789.73	53.5%
513.991 · Contingency Fund	0.00	1,500.00	-1,500.00	0.0%
Total 513.300 · Operating Expenditures	9,063.01	76,600.00	-67,536.99	11.8%
Total 513.000 · Administration	98,925.95	358,775.00	-259,849.05	27.6%
Total 510.000 · General Government	362,212.60	1,331,411.00	-969,198.40	27.2%
521.000 · Police Department				
521.300 · Operating Expenditures - PD				
521.340 · Contractual Services - Sheriff	284,580.50	570,000.00	-285,419.50	49.9%

CITY OF EAGLE LAKE
Profit & Loss Budget vs. Actual
October 2022 through January 2023

	Oct '22 - Jan 23	Budget	\$ Over Budget	% of Budget
521.410 · Communication Services	592.73	2,000.00	-1,407.27	29.6%
521.430 · Utility Services	610.15	3,100.00	-2,489.85	19.7%
Total 521.300 · Operating Expenditures - PD	285,783.38	575,100.00	-289,316.62	49.7%
521.600 · Capital Outlay - PD	0.00	10,000.00	-10,000.00	0.0%
Total 521.000 · Police Department	285,783.38	585,100.00	-299,316.62	48.8%
541.000 · Streets				
541.100 · Employee Benefits				
541.210 · Fica Taxes - ST	801.31			
541.100 · Employee Benefits - Other	5,002.72	24,000.00	-18,997.28	20.8%
Total 541.100 · Employee Benefits	5,804.03	24,000.00	-18,195.97	24.2%
541.120 · Salaries and Wages	9,207.25	28,392.00	-19,184.75	32.4%
541.140 · Overtime	0.00	2,000.00	-2,000.00	0.0%
541.300 · Operating Expenditures - ST				
541.240 · Workers Compensation Insurance	995.19	750.00	245.19	132.7%
541.310 · Engineering	0.00	2,000.00	-2,000.00	0.0%
541.340 · Contractual Services	0.00	2,000.00	-2,000.00	0.0%
541.400 · Petroleum Products	0.00	1,000.00	-1,000.00	0.0%
541.410 · Communication Services	351.94	1,000.00	-648.06	35.2%
541.430 · Utility Services	14,736.50	40,000.00	-25,263.50	36.8%
541.460 · Repair and Maintenance	3,003.70	12,000.00	-8,996.30	25.0%
541.490 · Other Expenditures	0.00	1,000.00	-1,000.00	0.0%
541.521 · Supplies & Materials	142.39	2,000.00	-1,857.61	7.1%
541.522 · Uniforms	112.46	375.00	-262.54	30.0%
541.530 · Road Materials/Street Repair	1,650.00	2,500.00	-850.00	66.0%
541.630 · Street Signs	0.00	15,000.00	-15,000.00	0.0%
Total 541.300 · Operating Expenditures - ST	20,992.18	79,625.00	-58,632.82	26.4%
541.600 · Capital Outlay - ST	0.00	79,000.00	-79,000.00	0.0%
Total 541.000 · Streets	36,003.46	213,017.00	-177,013.54	16.9%
550.000 · Building and Code Enforcement				
550.100 · Employee Benefits				
550.210 · FICA TAXES- CODE	751.24			
550.100 · Employee Benefits - Other	6,047.01	24,000.00	-17,952.99	25.2%
Total 550.100 · Employee Benefits	6,798.25	24,000.00	-17,201.75	28.3%
550.120 · Salaries and Wages	14,009.84	41,101.00	-27,091.16	34.1%
550.300 · Operating Expenditures				
550.240 · Workers Compensation Insurance	617.57	750.00	-132.43	82.3%
550.311 · Legal Services & Magistrate	1,748.47	5,000.00	-3,251.53	35.0%
550.340 · Contractual Services (Code Enf)	62.50	23,000.00	-22,937.50	0.3%
550.345 · POLK COUTY PLAN REV & INSPECT	102,719.28			
550.400 · Petroleum Products	385.28	1,500.00	-1,114.72	25.7%
550.410 · Communication Services	227.03	2,100.00	-1,872.97	10.8%
550.420 · Postage	154.14	1,000.00	-845.86	15.4%
550.460 · Repairs and Maintenance	194.45	200.00	-5.55	97.2%
550.490 · Other Expenditures	93.75	550.00	-456.25	17.0%
550.491 · Code Enforcement Other	0.00	50,000.00	-50,000.00	0.0%
550.522 · Uniforms	54.90	300.00	-245.10	18.3%
550.540 · Education & Training	0.00	1,500.00	-1,500.00	0.0%
550.541 · Travel, Meetings & Dues	1,546.52	2,000.00	-453.48	77.3%
Total 550.300 · Operating Expenditures	107,803.89	87,900.00	19,903.89	122.6%
550.600 · CAPITAL OUTLAY - CE	0.00	2,000.00	-2,000.00	0.0%
Total 550.000 · Building and Code Enforcement	128,611.98	155,001.00	-26,389.02	83.0%
571.000 · Library				
571.100 · Employee Benefits				

CITY OF EAGLE LAKE
Profit & Loss Budget vs. Actual
October 2022 through January 2023

	Oct '22 - Jan 23	Budget	\$ Over Budget	% of Budget
571.210 · Fica Taxes - LB	758.41			
571.100 · Employee Benefits - Other	12,872.42	52,000.00	-39,127.58	24.8%
Total 571.100 · Employee Benefits	13,630.83	52,000.00	-38,369.17	26.2%
571.120 · Salaries and Wages	9,628.64	28,912.00	-19,283.36	33.3%
571.128 · Delivery Van Drivers				
571.140 · Overtime	0.00	4,500.00	-4,500.00	0.0%
571.212 · FICA VAN DRIVER	1,993.58			
571.128 · Delivery Van Drivers - Other	25,262.22	70,979.00	-45,716.78	35.6%
Total 571.128 · Delivery Van Drivers	27,255.80	75,479.00	-48,223.20	36.1%
571.300 · Operating Expenditures				
571.240 · Workers Compensation Insurance	1,352.20	2,200.00	-847.80	61.5%
571.410 · Communication Services	872.65	3,300.00	-2,427.35	26.4%
571.420 · Postage	0.00	500.00	-500.00	0.0%
571.430 · Utility Services	610.14	3,300.00	-2,689.86	18.5%
571.460 · Repair and Maintenance	0.00	500.00	-500.00	0.0%
571.490 · Other Expenditures	62.50	500.00	-437.50	12.5%
571.510 · Office Supplies	1,454.42	2,400.00	-945.58	60.6%
571.520 · Operating Expenses - LB	0.00	1,800.00	-1,800.00	0.0%
571.660 · Books & Materials	3,852.67	20,000.00	-16,147.33	19.3%
Total 571.300 · Operating Expenditures	8,204.58	34,500.00	-26,295.42	23.8%
Total 571.000 · Library	58,719.85	190,891.00	-132,171.15	30.8%
572.000 · Parks & Rec				
572.100 · Employee Benefits				
572.210 · Fica Taxes - PR	847.29			
572.100 · Employee Benefits - Other	5,009.20	20,400.00	-15,390.80	24.6%
Total 572.100 · Employee Benefits	5,856.49	20,400.00	-14,543.51	28.7%
572.120 · Salaries and Wages	10,715.63	31,380.00	-20,664.37	34.1%
572.300 · Operating Expenditures				
572.240 · Workers Compensation Insurance	415.70	750.00	-334.30	55.4%
572.310 · Engineering Services - PR	17,521.30			
572.340 · Contractual Services	405.00	10,000.00	-9,595.00	4.1%
572.400 · Petroleum Products	2,211.61	6,000.00	-3,788.39	36.9%
572.410 · Communication Services	161.23	2,000.00	-1,838.77	8.1%
572.430 · Utility Services	17,213.32	49,000.00	-31,786.68	35.1%
572.460 · Repair & Maintenance	1,352.31	30,000.00	-28,647.69	4.5%
572.461 · Grounds-Bldg/Clean/Maint/Veh	9,527.33	24,000.00	-14,472.67	39.7%
572.490 · Other Expenditures	149.95	500.00	-350.05	30.0%
572.512 · Event Expenses	0.00	5,000.00	-5,000.00	0.0%
572.513 · Hometown Festival (Fireworks)	16.32	9,000.00	-8,983.68	0.2%
572.521 · Supplies & Materials	1,128.58	7,000.00	-5,871.42	16.1%
572.654 · Mistletoe Marketplace	1,860.08	3,000.00	-1,139.92	62.0%
572.888 · Facilities Deposit Refunds - PR	200.00			
Total 572.300 · Operating Expenditures	52,162.73	146,250.00	-94,087.27	35.7%
572.600 · Capital Outlay - PR	0.00	150,000.00	-150,000.00	0.0%
Total 572.000 · Parks & Rec	68,734.85	348,030.00	-279,295.15	19.7%
6560 · Payroll Expenses	-454.74			
Total Expense	939,611.38	2,823,450.00	-1,883,838.62	33.3%
Net Ordinary Income	1,740,410.41	-5,000.00	1,745,410.41	-34,808.2%
Net Income	1,740,410.41	-5,000.00	1,745,410.41	-34,808.2%

CITY OF EAGLE LAKE
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Cash & Cash Equivalents	
101.103 · CS - GENERAL FUND	4,420,883.23
102.000 · Reclass to restricted cash	-71,116.79
102.216 · Petty Cash	200.00
102.217 · Petty Cash Library	15.00
Total 100.000 · Cash & Cash Equivalents	4,349,981.44
101.256 · CS - BUILDING/CODE ENFORCEMENT	837.44
101.257 · CS - PARKS & REC FUND	440,581.12
101.258 · CS - PUBLIC BUILDING FUND	1,567,682.53
101.259 · CS- TRANSPORTATION FUND	58,241.68
115.100 · Reclass FROM unrestricted cash	0.28
Total Checking/Savings	6,417,324.49
Accounts Receivable	
115.101 · *Accounts Receivable	104,784.31
Total Accounts Receivable	104,784.31
Other Current Assets	
115.000 · Due From Other Governments	71,116.79
115.200 · A/R Due from Others	45,405.16
115.300 · A/R - Due from Governments	35,028.13
116.110 · Return Checks Receivable	80.00
130.000 · Due From (To) Utility/CRA Fund	
131.100 · Due From Utility Fund-Payroll	21,576.79
131.200 · Due From Utility-Sani/Storm	-15,772.00
131.250 · Due From/To Utility Daily Dep.	1,219.70
131.350 · Due To/From Utility Fund -OTHER	-4,217.15
131.382 · DUE FROM CRA FUND-ADMIN FEES	22,617.96
131.390 · DUE FROM CRA	16,000.00
Total 130.000 · Due From (To) Utility/CRA Fund	41,425.30
149.900 · Undeposited Funds	153,281.12
2120 · Payroll Asset	0.01
Total Other Current Assets	346,336.51
Total Current Assets	6,868,445.31
TOTAL ASSETS	6,868,445.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202.100 · Accounts Payable	214,193.14
Total Accounts Payable	214,193.14
Other Current Liabilities	
203.100 · Sales Tax Payable	286.28
205.000 · Polk County Impact Fees Payable	218,144.31
205.101 · POLK COUNTY SHERIFF EDUCATION	3,371.06
205.102 · POLK COUNTY FIRE REVIEW	1,708.52
205.200 · DBPR Fee Payable	1,174.34
205.201 · DCA PAYABLE	-5,398.54
208.101 · DUE TO STATE UNCLAIMED PROPERTY	-75.00
210.000 · Accrd Exp & Other Liabilities	
218.110 · Withholding Payable	-52.96
218.190 · Cobra Insurance Payable	156.94

CITY OF EAGLE LAKE
Balance Sheet
As of January 31, 2023

	Jan 31, 23
Total 210.000 · Accrd Exp & Other Liabilities	103.98
2100 · Payroll Liabilities	
2100.06 · UNITED WAY QB	30.00
2100.07 · EMPLOYEE FUND QB	75.00
2100.10 · LIBERTY LIFE QB	-0.07
2100.11 · COLONIAL ACCIDENT CANCER QB	0.03
2100.26 · PAYROLL TAXES	1.00
Total 2100 · Payroll Liabilities	105.96
215.000 · Accrued Payroll and Benefits	27,669.22
240.100 · DIRECT INFLOWS - UNAVAILABLE RE	101,558.16
Total Other Current Liabilities	348,648.29
Total Current Liabilities	562,841.43
Total Liabilities	562,841.43
Equity	
271.100 · Fund Balance	4,565,193.47
Net Income	1,740,410.41
Total Equity	6,305,603.88
TOTAL LIABILITIES & EQUITY	6,868,445.31

CITY OF EAGLE LAKE - UTILITY FUND

ACCOUNT BALANCE

JAN 2023

ACCOUNT BALANCE AS OF DEC 31, 2022	3,304,565.67
DEPOSITS	284,869.47
CLEARED CHECKS	(263,610.00)
WITHDRAWALS/ACH	0.00
RETURNED CHECKS	0.00
ACCOUNT BALANCE AS OF JAN 31, 2023	3,325,825.14

OUTSTANDING CHECKS:

19692	LUIS SANCHEZ - REF	(49.53)
19719	ANH NGUYEI MOHAMMED ALAM - REF	(200.00)
20121	MICHELLE RICHARDSON - REF	(45.26)
20283	AROMA CHRISTIAN CHURCH - REF	(58.76)
20561	SHEILA PAGE - REF	(120.13)
21507	JESUS CANALES - REF	(31.23)
21682	WALTER O'BYRNE - REF	(50.88)
21667	HEATHER MCKENZIE - REF	(19.42)
21713	SHELBY DIAZ - REF	(55.65)
21740	ALFONSO ARCADIO ESTRADA - REF	(166.24)
21769	RESHEENA HARDY - REF	(29.33)
21793	PAULA TIERNEY - REF	(37.70)
21892	TOM PERRY ST - REF	(30.81)
21972	BRANDON GIBSON - REF	(31.01)
22400	LORIN OVERSMITH JR - REF	(122.65)
22468	TONY HAMM - REF	(2.59)
22523	FIDENCIO COSTILLA - REF	(15.62)
22568	VSP TAMPA LLC - REF	(124.38)
22554	KEREN ALEXIS - REF	(95.26)
22550	JEANNIE SHANKS - REF	(27.47)
22571	ARIEL SANTOS - REF	(120.30)
22616	STEIN MEIR & RONA 2015 REVOCABLE TRUST -	(7.00)
22671	RYAN RAMOS - REF	(76.87)
22678	BLUE HILL CONTRACTORS INC - REF	(3.11)
22740	CHRISTOPHE MATT LANKFORD - REF	(285.24)
22746	EAGLE LAKE ROBERT WHITCHARD	(206.52)
22801	KATHERINE MONTANA DE JESUS - REF	(149.70)
22805	RAJU GANDHI - REF	(69.91)
22868	D R HORTON - REF	(200.00)
JE #20		(10.00)
22946	ADRE POLEON - REF	(69.33)
22976	REBECCA WISE - REF	(6.90)
23051	TACO STOP -REF	(96.85)

CITY OF EAGLE LAKE - UTILITY FUND
ACCOUNT BALANCE

23034	KIMBERLY LOPES - REF	(38.54)
23081	JOHN SHELTON - REF	(120.85)
23134	JULIAN HILLS LLC - REF	(14.23)
23232	GEOFFERY LOVERIDGE - REF	(103.14)
23319	MARY CARR - REF	(28.60)
23380	JAMIE RIVERA - REF	(33.54)
23461	DEBORAH VASSER - REF	(85.69)
23472	ZILLOW HOMES PROPERTY TRUST - REF	(79.15)
23488	JOSE RIOS-MENDEZ - REF	(91.80)
23550	ROCIO LOPEZ - REF	(26.65)
23547	RENU PROPERTY MGT FLORIDA LLC - REF	(25.88)
23549	RICHARD BAILEY - REF	(25.19)
23599	VICTORIA HERNANDEZ - REF	(122.48)
23589	HRG MANAGEMENT LLC - REF	(25.88)
23574	ANGEL VELEZ - REF	(25.58)
23638	G W OR SHIRLEY K LOSEY - REF	(67.94)
23669	SFR JV-2 PR MATILDE VELAZQUEZ - REF	(290.72)
23665	SFR JV-2 PR JAMES PITTS	(107.94)
23664	ROCIO LOPE BETTY MILLER	(98.54)
23663	RENU PROPI ANDREW SANBOWER	(82.06)
23648	ANGEL VELE HAROLD REESE - REF	(10.00)
JE #20		(4.00)
23717	PENNONI ASSOCIATES INC.	(15,199.89)
23716	CITY OF BARTOW - SEWER IMPACT	(6,124.14)
23698	CITY OF BARTOW - SEWER IMPACT	(6,124.14)
23706	PENNONI ASSOCIATES INC.	(3,778.80)
23712	STANLEY MARTIN HOMES - REF	(742.73)
23700	D R HORTON - REF	(342.44)
23715	VERIZON WIRELESS - CELL	(156.97)
23697	CDN PARTNERS, INC	(156.25)
23711	SPECTRUM ENTERPRISE-168089401	(102.81)
23699	CLAYTON PROPERTIES GROUP - REF	(101.40)
23710	SHERDRICA BAZIL - REF	(16.48)
23704	HOMER WILLCUTT REF	(15.72)
JE #20		(160.72)

(37,146.54)

General Journal	01/30/2023	1,243.83
Deposit	01/31/2023	75.00
General Journal	01/31/2023	160.72
General Journal	01/31/2023	625.32
Deposit	01/31/2023	1,025.04

TOTAL OUTSTANDING DEPOSITS: 3,129.91

CITY OF EAGLE LAKE - UTILITY FUND
ACCOUNT BALANCE

REMAINING ACCOUNT BALANCE:

3,291,808.51

City of Eagle Lake-Utility Fund
Profit & Loss Budget vs. Actual
October 2022 through January 2023

	Oct '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
324.210 · Impact Fees-Water-residential	1,001,000.00			
324.211 · Impact Fees-Sewer-residential	985,875.00			
343.000 · Charges for Services				
343.300 · Water Charges / User Fee	240,160.35	670,000.00	-429,839.65	35.8%
343.310 · Water Taps	55,200.00	3,000.00	52,200.00	1,840.0%
343.311 · New Water Meters	209,595.00	5,000.00	204,595.00	4,191.9%
343.312 · Water Reconnect Fee	0.00	8,000.00	-8,000.00	0.0%
343.330 · Service Charge - 1/2	13,650.00	16,000.00	-2,350.00	85.3%
343.360 · Customer Billing Fee - 1/3	23,163.00	55,000.00	-31,837.00	42.1%
343.400 · Garbage Collection				
343.410 · GARBAGE TOTE SALES	385.20			
343.400 · Garbage Collection - Other	209,660.12	535,000.00	-325,339.88	39.2%
Total 343.400 · Garbage Collection	210,045.32	535,000.00	-324,954.68	39.3%
343.500 · Sewer Charges / User Fee	338,395.14	800,000.00	-461,604.86	42.3%
343.510 · Tap Fees - Sewer	89,600.00	3,000.00	86,600.00	2,986.7%
343.520 · Polk County Utility Tax-CITY SH	70.28	100.00	-29.72	70.3%
343.900 · Stormwater Fees	59,992.00	65,000.00	-5,008.00	92.3%
349.000 · Late Fees - 1/2	14,390.00	30,000.00	-15,610.00	48.0%
Total 343.000 · Charges for Services	1,254,261.09	2,190,100.00	-935,838.91	57.3%
361.000 · Interest Income	2,331.06	4,500.00	-2,168.94	51.8%
369.901 · Miscellaneous Income - 1/2	2,748.26	2,000.00	748.26	137.4%
369.992 · AMERICAN RESCUE PLAN GRANT	0.00	727,239.00	-727,239.00	0.0%
Total Income	3,246,215.41	2,923,839.00	322,376.41	111.0%
Gross Profit	3,246,215.41	2,923,839.00	322,376.41	111.0%
Expense				
533.000 · Water				
533.100 · Employee Benefits				
533.210 · Fica Taxes - WD	4,015.32			
533.222 · PENSION	2,374.85			
533.230 · Life & Health Insurance - WD	12,569.96			
533.100 · Employee Benefits - Other	0.00	66,000.00	-66,000.00	0.0%
Total 533.100 · Employee Benefits	18,960.13	66,000.00	-47,039.87	28.7%
533.120 · Salaries and Wages	45,482.25	131,249.00	-85,766.75	34.7%
533.125 · On Call Pay	3,631.76	9,500.00	-5,868.24	38.2%
533.140 · Overtime	810.12	3,500.00	-2,689.88	23.1%
533.300 · Operating Expenses				
533.240 · Insurance	783.81	3,000.00	-2,216.19	26.1%
533.310 · Engineering Services	5,034.70	10,000.00	-4,965.30	50.3%
533.311 · Legal Services	0.00	6,000.00	-6,000.00	0.0%
533.320 · Accounting & Auditing - WD	6,500.00	6,500.00	0.00	100.0%
533.340 · Contractual Services	1,950.37	8,000.00	-6,049.63	24.4%
533.400 · Petroleum Products	4,944.16	10,000.00	-5,055.84	49.4%
533.410 · Communications Services	1,278.35	7,000.00	-5,721.65	18.3%
533.420 · Postage Supplies & Billing 1/3	2,593.90	10,000.00	-7,406.10	25.9%
533.430 · Utilities	2,041.41	57,000.00	-54,958.59	3.6%
533.450 · Insurance Auto & Equipment	8,163.26	15,000.00	-6,836.74	54.4%
533.460 · Repairs & Maint Svc (Equip/Veh)	9,111.13	25,000.00	-15,888.87	36.4%
533.480 · ADVERTISING	0.00	2,500.00	-2,500.00	0.0%
533.490 · Other Expenditures	901.99	2,000.00	-1,098.01	45.1%
533.521 · Supplies & Materials (Tools)	3,348.09	10,000.00	-6,651.91	33.5%
533.522 · Uniforms	382.40	1,000.00	-617.60	38.2%
533.540 · Education and Training	0.00	250.00	-250.00	0.0%
533.541 · Travel, Meetings, & Dues	0.00	600.00	-600.00	0.0%
533.555 · Chemicals	3,562.60	14,500.00	-10,937.40	24.6%
533.560 · POLK REGIONAL WATER COOPERATI...	31,044.91	3,000.00	28,044.91	1,034.8%
533.581 · Transfer to General Fund/Adm	14,166.68	60,900.00	-46,733.32	23.3%

City of Eagle Lake-Utility Fund
Profit & Loss Budget vs. Actual
October 2022 through January 2023

	Oct '22 - Jan 23	Budget	\$ Over Budget	% of Budget
533.602 · Repairs & Maint Svc (Plants)	65,916.37	40,000.00	25,916.37	164.8%
533.996 · Debt Service Rus Water	11,287.02	31,510.00	-20,222.98	35.8%
533.998 · Reserve/Contingency	0.00	152,493.00	-152,493.00	0.0%
Total 533.300 · Operating Expenses	173,011.15	476,253.00	-303,241.85	36.3%
533.600 · Capital Outlay - WD	37,632.59	40,000.00	-2,367.41	94.1%
533.900 · Bad Debt Expense - WD	3,336.81			
Total 533.000 · Water	282,864.81	726,502.00	-443,637.19	38.9%
533.999 · AMERICAN RESCUE PLAN EXPENSE WD	64,049.63	780,000.00	-715,950.37	8.2%
534.000 · Solid Waste				
534.300 · Operating Expenses				
534.340 · Contract for Solid Waste	95,911.14	342,000.00	-246,088.86	28.0%
534.913 · Due to Gen Fund Admin S Waste	7,068.00	21,204.00	-14,136.00	33.3%
Total 534.300 · Operating Expenses	102,979.14	363,204.00	-260,224.86	28.4%
Total 534.000 · Solid Waste	102,979.14	363,204.00	-260,224.86	28.4%
535.000 · Sewer/Waste Water Services				
535.100 · Employee Benefits				
535.210 · FICA Taxes - SW	5,892.43			
535.222 · PENSION	5,427.33			
535.230 · Life & Health Insurance - SW	17,624.31			
535.100 · Employee Benefits - Other	0.00	70,000.00	-70,000.00	0.0%
Total 535.100 · Employee Benefits	28,944.07	70,000.00	-41,055.93	41.3%
535.120 · Salaries and Wages	61,636.62	172,419.00	-110,782.38	35.7%
535.125 · On Call Pay	3,886.89	9,500.00	-5,613.11	40.9%
535.140 · Overtime	3,594.51	4,500.00	-905.49	79.9%
535.300 · Operating Expenses				
535.240 · Insurance	411.60	3,000.00	-2,588.40	13.7%
535.310 · Engineering	5,697.61	15,000.00	-9,302.39	38.0%
535.311 · Legal Services	0.00	600.00	-600.00	0.0%
535.312 · NPDES Charges	124.00	1,000.00	-876.00	12.4%
535.320 · Accounting & Auditing - SW	1,500.00	11,000.00	-9,500.00	13.6%
535.340 · Contractual Services	3,180.87	8,500.00	-5,319.13	37.4%
535.400 · Petroleum Products	4,506.13	10,000.00	-5,493.87	45.1%
535.410 · Communications Services	1,870.54	4,500.00	-2,629.46	41.6%
535.420 · Postage Supplies & Billing 1/3	2,581.27	9,500.00	-6,918.73	27.2%
535.430 · Utilities	17,682.76	30,000.00	-12,317.24	58.9%
535.431 · Wastewater Treatment - SW	64,094.66	160,000.00	-95,905.34	40.1%
535.450 · Insurance Auto & Equip	10,400.95	29,500.00	-19,099.05	35.3%
535.460 · Repairs & Maint Svc (Equip/Veh)	1,396.16	5,000.00	-3,603.84	27.9%
535.490 · Other Expenditures	455.17	500.00	-44.83	91.0%
535.521 · Supplies & Materials (Tools)	511.28	2,000.00	-1,488.72	25.6%
535.522 · Uniforms	476.16	1,000.00	-523.84	47.6%
535.541 · Travel, Meetings & Dues	0.00	1,500.00	-1,500.00	0.0%
535.581 · Transfer Out - Other Funds	14,166.68	60,900.00	-46,733.32	23.3%
535.602 · Repairs & Maint-Syst (Lift Sta)	3,287.63	15,000.00	-11,712.37	21.9%
535.994 · Debt Service SRF 201 Planning	0.00	115,000.00	-115,000.00	0.0%
535.995 · Lift Station Debt Svc-Bond Pmt	17,085.63	21,721.00	-4,635.37	78.7%
535.998 · Reserve / Contingency	0.00	152,493.00	-152,493.00	0.0%
Total 535.300 · Operating Expenses	149,429.10	657,714.00	-508,284.90	22.7%
Total 535.000 · Sewer/Waste Water Services	247,491.19	914,133.00	-666,641.81	27.1%
535.600 · Capital Outlay	15,920.00	50,000.00	-34,080.00	31.8%
535.999 · AMERICAN RESCUE PLAN EXPENSE SD	64,049.62			
538.000 · Stormwater				
538.910 · Stormwater Expenses - Operating	16,934.89	40,000.00	-23,065.11	42.3%

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02/07/23

Accrual Basis

City of Eagle Lake-Utility Fund
Profit & Loss Budget vs. Actual
 October 2022 through January 2023

	Oct '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Total 538.000 · Stormwater	16,934.89	40,000.00	-23,065.11	42.3%
538.581 · Trnsfer of Stormwater Fees	0.00	50,000.00	-50,000.00	0.0%
Total Expense	794,289.28	2,923,839.00	-2,129,549.72	27.2%
Net Ordinary Income	2,451,926.13	0.00	2,451,926.13	100.0%
Net Income	2,451,926.13	0.00	2,451,926.13	100.0%

City of Eagle Lake-Utility Fund
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101.108 · UNRESTRICTED CASH - ALL	
101.109 · CS- UTILITY FUND	3,291,808.51
151.990 · RECLASS TO RESTRICTED	826,917.16
101.108 · UNRESTRICTED CASH - ALL - Other	200.00
Total 101.108 · UNRESTRICTED CASH - ALL	4,118,925.67
102.216 · PETTY CASH-DRAWER SET UP	50.00
150.001 · RESTRICTED CASH - ALL	
101.104 · CS STORMWATER UTILITY FUND	352,347.51
101.110 · CS- DEPOSIT FUND	305,144.59
101.111 · CS - WATER IMPACT FUND	10,469.25
101.112 · CS- SEWER IMPACT FUND	9,256.16
101.121 · CS- WATER IMPACT SAVINGS	3,233,626.31
101.122 · CS- SEWER IMPACT SAVINGS	2,786,583.72
151.113 · CS- RUS FUND	43,259.90
151.116 · CS- LIFT STATION FUND	18,965.98
151.999 · RESTRICTED CASH RECLASSIFICATIO	-826,917.16
Total 150.001 · RESTRICTED CASH - ALL	5,932,736.26
Total Checking/Savings	10,051,711.93
Accounts Receivable	
1200 · *Accounts Receivable	7,448.63
Total Accounts Receivable	7,448.63
Other Current Assets	
110.000 · Accounts Receivable, Net	
115.100 · Accounts Receivable	206,320.60
116.100 · Unbilled Accounts Receivable	60,859.98
116.110 · Utility Returned Checks Rec.	28,000.05
117.100 · Allowance for Bad Debts	-1,237.87
Total 110.000 · Accounts Receivable, Net	293,942.76
131.000 · Due From Other Funds	
131.250 · Due to/from General Fund	269,626.60
131.350 · Due From/To Gen.Fund - Other	4,217.15
207.100 · Due to General Fund-Payroll	-21,576.81
207.200 · Due to General Fund-Sani/Storm	15,772.00
Total 131.000 · Due From Other Funds	268,038.94
141.100 · Inventory of Supplies	10,749.32
1499 · Undeposited Funds	198.00
Total Other Current Assets	572,929.02
Total Current Assets	10,632,089.58
Fixed Assets	
160.900 · Fixed Assets, Net	
161.900 · Land-Water	28,526.62
164.900 · Water Plant	2,767,299.49
164.901 · Sewer Plant	5,626,245.15
164.902 · Stormwater Plant	1,913,068.76
166.900 · Furniture & Equipment - Water	752,678.24
166.901 · Furniture & Equipment - Sewer	364,121.65
167.900 · Accumulated Depreciation-Water	-1,927,476.86
167.901 · Accumulated Depr - Sewer	-3,373,611.91
167.902 · Accumulated Depr. - Stormwater	-578,429.09
Total 160.900 · Fixed Assets, Net	5,572,422.05

City of Eagle Lake-Utility Fund
Balance Sheet
As of January 31, 2023

	Jan 31, 23
Total Fixed Assets	5,572,422.05
TOTAL ASSETS	16,204,511.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202.100 · Accounts Payable	50,690.44
Total Accounts Payable	50,690.44
Other Current Liabilities	
202.500 · Polk County Utility Tax	12,319.17
202.501 · Bartow Sewer Impact Fee Payable	75,717.18
208.100 · DUE TO STATE-UNCLAIMED PROPERTY	-1,220.02
215.000 · Accrued Payroll and Benefits	29,171.37
217.000 · Accrued Compensated Absences	
217.100 · Accrued Sick Pay	58,209.00
217.200 · Accrued Vacation Pay	19,720.86
217.300 · Accrued Compensatory Time	647.79
Total 217.000 · Accrued Compensated Absences	78,577.65
220.100 · Customer Deposits	317,965.41
223.100 · UNEARNED REVENUE - ARPA GRANT	685,195.03
232.950 · Accrued Interest Payable	9,373.27
239.100 · OPEB LIABILITY	34,142.11
Total Other Current Liabilities	1,241,241.17
Total Current Liabilities	1,291,931.61
Long Term Liabilities	
203.120 · RUS Water Revenue Bonds - 2007	220,000.96
203.140 · USDA LOAN - LIFT STATIONS	381,167.00
203.150 · CURRENT PORTION OF LONG TERM D	40,565.16
203.155 · LESS CURRENT PORTION OF LTD	-40,565.16
203.902 · PLATINUM BANK - HARRISON	0.01
Total Long Term Liabilities	601,167.97
Total Liabilities	1,893,099.58
Equity	
281.500 · Retained Earnings	11,859,485.92
Net Income	2,451,926.13
Total Equity	14,311,412.05
TOTAL LIABILITIES & EQUITY	16,204,511.63

CITY OF EAGLE LAKE - CRA

ACCOUNT BALANCE

JAN 2023

ACCOUNT BALANCE AS OF DEC 31, 2022	271,513.39
DEPOSITS	20,018.78
CLEARED CHECKS	(1,868.69)
WITHDRAWALS/ACH	0.00
RETURNED CHECKS	0.00

ACCOUNT BALANCE AS OF JAN 31, 2023	289,663.48
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OUTSTANDING CHECKS:

TOTAL OUTSTANDING CHECKS	0.00
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REMAINING ACCOUNT BALANCE	289,663.48
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City of Eagle Lake CRA
Profit & Loss Budget vs. Actual
 October 2022 through January 2023

	<u>Oct '22 - J...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Budget</u>
Income				
310.000 · Taxes-Other				
311.100 · CRA Ad Valorem taxes - E.L.	20,000.00	20,000.00	0.00	100.0%
311.101 · Polk Cty.-tax increment EL-...	50,917.78	45,000.00	5,917.78	113.2%
Total 310.000 · Taxes-Other	70,917.78	65,000.00	5,917.78	109.1%
361.100 · Interest Income	39.74	400.00	-360.26	9.9%
Total Income	70,957.52	65,400.00	5,557.52	108.5%
Gross Profit	70,957.52	65,400.00	5,557.52	108.5%
Expense				
510.000 · Operating Expenses				
510.311 · Legal Services	105.00	2,000.00	-1,895.00	5.3%
510.313 · Planning Services	0.00	2,000.00	-2,000.00	0.0%
510.420 · Postage, Supplies & Materi...	0.00	100.00	-100.00	0.0%
510.430 · Utilities	788.30	2,000.00	-1,211.70	39.4%
510.460 · Repair & Maint Service	175.00	1,000.00	-825.00	17.5%
510.470 · Printing and Binding-CRA	0.00	500.00	-500.00	0.0%
510.480 · Advertising	0.00	500.00	-500.00	0.0%
510.510 · Office Supplies - CRA	0.00	500.00	-500.00	0.0%
510.520 · OPERATING SUPPLIES	0.00	500.00	-500.00	0.0%
510.541 · Travel, Meetings and Dues	0.00	100.00	-100.00	0.0%
510.832 · Facade Grant	0.00	4,000.00	-4,000.00	0.0%
510.991 · CRA CONTIGENCY	0.00	29,196.00	-29,196.00	0.0%
Total 510.000 · Operating Expenses	1,068.30	42,396.00	-41,327.70	2.5%
510.320 · Accounting & Auditing	0.00	3,000.00	-3,000.00	0.0%
510.581 · Transfer Out - Other Funds	6,668.00	20,004.00	-13,336.00	33.3%
Total Expense	7,736.30	65,400.00	-57,663.70	11.8%
Net Income	63,221.22	0.00	63,221.22	100.0%

City of Eagle Lake CRA
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101.408 · PB- CRA COMMUNITY REDEVELOPMENT	289,663.48
Total Checking/Savings	289,663.48
Other Current Assets	
131.382 · DUE TO GENERAL FUND-ADMIN FEES	-22,617.96
Total Other Current Assets	-22,617.96
Total Current Assets	267,045.52
TOTAL ASSETS	267,045.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
131.390 · DUE TO GENERAL FUND --LOAN PAY	16,000.00
Total Other Current Liabilities	16,000.00
Total Current Liabilities	16,000.00
Total Liabilities	16,000.00
Equity	
1110 · Retained Earnings	187,824.30
Net Income	63,221.22
Total Equity	251,045.52
TOTAL LIABILITIES & EQUITY	267,045.52