BOARD OF COUNTY COMMISSIONERS
CITRUS COUNTY, FLORIDA

Citrus County Courthouse
110 N. Apopka Avenue, Room 100
Inverness, FL 34450

AGENDA

June 22, 2026 - 1:00 PM

Diana Finegan, Chair, District 2
Janet Barek, 1st Vice Chair, District 3
Jeff Kinnard D.C. 2nd Vice Chair, District 1
Holly L. Davis, Commissioner, District 5
Rebecca Bays, Commissioner, District 4

Steve L. Howard, County Administrator
Denise A. Dymond Lyn, County Attorney
Traci Perry, Clerk of the Circuit Court and Comptroller

MISSION

To manage growth and foster prosperity by prioritizing the protection of environmental assets, the development and maintenance of infrastructure, and the health, safety, and well-being of its citizens.

All persons desiring to address the County Commission will be asked to limit their comments to the specific subject being discussed. The Board gives citizens multiple opportunities for PUBLIC INPUT. All members of the public wishing to speak at the "Open To The Public" portion of a meeting will have three (3) minutes per person to make their request or presentation or five (5) minutes if they represent an organization with the appropriate documentation on file with the Clerk of Courts. If the request or presentation deals with a matter that requires investigation by County Staff, the Chairman will refer it to the County Administrator to follow-up with the person making the request. Any person who decides to appeal any decision of the Governing Body with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose may need to provide that a verbatim record of proceeding is made which record includes testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes) Any person requiring reasonable accommodation at this meeting because of a disability or physical impairment should contact the County Administrator's Office, Lecanto Government Bldg., 3600 W. Sovereign Path, Suite 267, Lecanto, FL 34461 (352) 527-5210, If you are hearing or speech impaired, dial 7-1-1, 1-800-955-8771 (TTY) or 1-800-955-8770 (v), via Florida Relay Service at least two days before the meeting.

A. CALL TO ORDER

A.1. Invocation

A.2. Pledge of Allegiance

A.3. Roll Call

A.4. Approval of Agenda

B. PROCLAMATIONS & AWARDS

B.1. Tourist Development Council — Celebrating Americas 250th Anniversary
Presentation of 'Big' check to both cities and Homosassa Area Council for America 250th Anniversary Celebration. **(Auvis Cole, Tourism Director)**

B.2. Proclamation -- Parks and Recreation Month
Approve and authorize the Board to execute a proclamation declaring July 2026 as Parks and Recreation month in Citrus County, Florida **(Eric Head, Community Services Director)**

B.3. Proclamation -- Lady Warriors girls softball team
Approve and authorize the Board to proclaim Lady Warriors of Inverness Little League girls' softball team **(Melissa Lynn)**

C. CONSENT

Minutes

Administration

C.1. CoreCivic Contract Monitoring Update for May 2026
Concur with the recommended action of the non-performance assessment based on a tiered level of staffing pursuant to Amendment #2 of the contract with Corecivic for the month of May 2026 would be $11,500.00 **(Joseph Whittick, Contract Monitor)**

C.2. Lecanto Preserve Community Development District
Set a Public Hearing in accordance with the requirement in Sec. 190.008(b), Florida Statutes. The Lecanto Preserve Community Development District public hearing on the proposed budget has been scheduled for Monday, August 17, 2026, at 3:00p.m. at the office of Burrell Engineering, 12005 N. Florida Avenue, Dunnellon, Florida 34434. **(Steve L. Howard, County Administrator)**

Attorneys Office

Clerk

C.3. Southwest Florida Water Management District Annual Comprehensive Financial Report Fiscal Year Ended September 30, 2025
Acknowledge receipt of the Annual Comprehensive Financial Report received from Southwest Florida Water Management District for fiscal year ended September 30, 2025.

C.4. Clerk Records Disposition #2315
Approve and authorize the Chairman to execute the Clerk's Records Disposition Document #2315 for disposal of records that have met their assigned retention periods.

Community Services

C.5. NCBA - SCSEP Host Agency Agreement
Approve and authorize the Chairman to execute the Designation of Signature Authority form for the application and required reporting forms. There is no budgetary impact. **(Eric Head, Community Services Director)**

C.6. Transportation Disadvantaged Trip and Equipment 2026-2027 Grant Application
Adopt and authorize the Chairman, or 1st Vice Chairman, respectively, of the Board of County Commissioners of Citrus County, Florida, to execute the resolution authorizing the Chairman or 1st Vice Chairman to sign the Florida Commission for the Transportation Disadvantaged Trip and Equipment grant application, contract, amendments, assurances and certifications as required to obtain funding from the Florida Commission for the Transportation Disadvantaged, after review by the County Attorney, without the need to bring the documents before the Board. **(Eric Head, Community Services Director)**

Fire Services

Human Resources

Management and Budget

C.7. Budget Transfers
Approve the budget transfers for Imperial Gardens Grant, Building Division, Utilities CIP/Non-Operating, WRWSA Renewal & Replacement, Supervisor of Elections, Gas Taxes and Detention Services for fiscal year 2025-2026 **(Tammy Wilson, Management & Budget Director)**

C.8. Budget Resolutions
Adopt and authorize the Chairman to execute a resolution amending/adopting the State Housing Initiatives Partnership (SHIP) grant and the Florida Department of

Transportation Aviation Developmentgrant budgets for fiscal year 2025-2026. **(Tammy Wilson, Management & Budget Director)**

Growth Management

Public Works

C.9. Acknowledgment 1 T-Hangar Lease (Harrell) & 1 Renewal (Hobson)
Staff requests that the Board of County Commissioners acknowledge the attached and executed T- Hangar Lease (Harrell) & one (1) Renewal (Hobson). **(Carlton Hall, Public Works Director)**

Systems Management

Visitors and Convention Bureau

Water Resources

C.10. Connection Charge Installment Lien Agreement - Mary Ellen Zendrian
a. Approve and authorize the Chairman to execute Connection Charge Installment Lien Agreement by and between the Citrus County Municipal Service Benefit Unit for Water and/or Wastewater Utility Services for Mary Ellen Zendrian.
b. Authorize the Clerk to record Connection Charge Installment Lien Agreement in the Public Records of Citrus County, Florida. **(Ken Cheek, P.E., Water Resources Director/ Bernadine Flood-Nichols, Utility Business Services Director)**

C.11. Connection Charge Installment Lien Agreement - Derik A & Laura E Touchton
a. Approve and authorize the Chairman to execute Connection Charge Installment Lien Agreement by and between the Citrus County Municipal Service Benefit Unit for Water and/or Wastewater Utility Services for Derik A & Laura E Touchton.
b. Authorize the Clerk to record Connection Charge Installment Lien Agreement in the Public Records of Citrus County, Florida. **(Ken Cheek, P.E., Water Resources Director/ Bernadine Flood-Nichols, Utility Business Services Director)**

C.12. WRWSA Water & Conservation Grant Application
Approve and authorize the Chairman to execute a Resolution supporting the application to, and budgeting for, the Withlacoochee Regional Water Supply Authority Water Supply and Conservation Grant in the amount of $44,600 for the Department of Water Resources' water conservation program. The County match will be funded through the Citrus County Utilities Enterprise Fund. **(Ken Cheek, P.E., Water Resources Director)**

Set Public Hearings Workshops

C.13. Set a Public Hearing for the Local Provider Participation Fund Ordinance
Set a public hearing at 1:10PM on July 14, 2026, to consider amending the ordinance pertaining to the Citrus County Local Provider Participation Fund Ordinance. **(Tammy Wilson, Management & Budget Director)**

D. OPEN TO THE PUBLIC

E. REGULAR BUSINESS

E.1. Bids

E.1.a. AGR 26-100 Alzheimer's Disease Initiative Program and Local Services Program Respite Care (In-Facility) and Adult Daycare; Citrus County Association for Retarded Citizens, Inc. (CCARC)
a. Approve and Authorize the Chairman to execute the Agreement between Citrus County, Florida and Citrus County Association for Retarded Citizens, Inc. (CCARC), to provide in-facility respite care on a daily basis to Clients of the Alzheimer's Disease Initiative (ADI) program and adult daycare to the Local Services Program (LSP), effective July 1, 2026, on a per hour rate and is grant funded.
b. Approve and Authorize the Chairman to execute the Business Associate Agreement between Citrus County, Florida and Citrus County Association for Retarded Citizens, Inc. (CCARC). **(Eric Head, Community Services Director)**

E.1.b. PB 26-136 Hernando County No. 23-T00019/JG Hydro Seed Application; Hydrograss Technologies, Inc.
Approve and Authorize the Chairman to execute the Agreement between Citrus County, Florida and Hydrograss Technologies, Inc., to provide all labor, materials, and equipment needed to accomplish hydro seed application to right-of-way grassed shoulders, grassed medians, drainage retention areas, and drainage right-of-ways on an as-needed basis throughout the County, at a total cost not to exceed $147,000. **(Carlton Hall, Public Works Director)**

E.1.c. ITB 23-041 Amendment No. 1; Permanent Preformed Thermoplastic; Geveko Markings Inc.
Approve and Authorize the Chairman to execute Amendment No. 1 to the Agreement between Citrus County, Florida and Geveko Markings Inc., to exercise the first and only option to renew the Agreement for one (1) additional two (2) year term, extending the duration of the Agreement to July 11, 2028, and to modify the language in Section 18.4 Compliance with Laws and Section 18.11 Equal Employment Opportunity, in accordance with Executive Order 14173. **(Carlton Hall, Public Works Director)**

E.2. FY26 COPS Technology and Equipment Program (TEP) grant

Request approval to apply for the FY26 COPS Technology and Equipment Program grant to replace aging radio equipment with technologically advanced portable radios and authorize the Chairman to sign the required documents. **(Tammy Wilson, Management & Budget Director, Citrus County Sheriff David E. Vincent)**

F. LEGISLATIVE UPDATES

F.1. Legislative Update – Alexander Alt, Intergovernmental Liaison & Administrative Development Review Expeditor

G. OUTSTANDING COMMISSION ITEMS- Veronica Kampschroer, Special Projects Manager

www.citrusbocc.com/departments/commissioners/commissioner_projects.php

H. COUNTY ADMINISTRATOR - STEVE L. HOWARD

I. PRESENTATIONS/PUBLIC HEARINGS

I.1. 1:05PM Presentation on Antitrust Lawsuits Relating to Fire Trucks

Provide direction on whether to join the antitrust lawsuits regarding fire trucks. **(Denise Lyn, County Attorney)**

I.2. 1:10PM Public Hearing LifeStream Behavioral Center Financing, Inc.

a. Conduct public hearing concerning the issuance of an Industrial Development Revenue and Refunding Bond;
b. Approve and authorize the Chairman and certain other authorized officers to execute the Authorizing Resolution, Financing Agreement, Interlocal Agreement between Citrus County and Lake County, Tax Regulatory Agreement and any other required documents.
c. Authorize the Commissioners to execute the Certificate as to Public Meetings and No Conflict of Interest.(**Denise Lyn, County Attorney and Michael Wiener, Holland and Knight LLP**)

J. ADVISORY BOARD NOMINATIONS & APPOINTMENTS

K. COMMISSIONER REBECCA BAYS - DISTRICT 4

K.1. Tampa Bay Regional Planning Council Letter of Support Funding the RRAP Update

Approve and authorize the Chairman to execute the Letter of Support for the Tampa Bay Regional Planning Council (TBRPC) application for grant funding to assist in conducting the 5-year update of the Regional Resiliency Action Plan (RRAP).

L. COMMISSIONER HOLLY L. DAVIS - DISTRICT 5

M. 2ND VICE CHAIR JEFF KINNARD D.C. - DISTRICT 1

N. 1ST VICE CHAIR JANET BAREK- DISTRICT 3

O. CHAIR DIANA FINEGAN - DISTRICT 2

P. COUNTY ATTORNEY DENISE A. DYMOND LYN

Q. OPEN TO THE PUBLIC

R. ADVISORY BOARD ANNOUNCEMENTS

S. UPCOMING MEETINGS

1. Regular Meeting, July 14, 2026, at 1:00 PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

2. Regular Meeting, July 28, 2026, at 1:00 PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

3. Regular Meeting, August 11, 2026, at 1:00 PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

T. UPCOMING WORKSHOPS AND SPECIAL MEETINGS

1. Preliminary Budget Hearing **Wednesday, July 22, 2026**, Governing Body of the Special Library District **8:30am**, Fire Services Special District **8:45am,** Board of County Commissioners, **9:00am**, Citrus County Courthouse, 110 N. Apopka Avenue, Room 100, Inverness, Florida

2. Tentative Budget Hearing, **Thursday, September 10, 2026, at 5:00pm,** Citrus County Courthouse, 110 N. Apopka Avenue, Room 100, Inverness, Florida

3. Final Budget, **Monday, September 21, 2026, at 5:01pm,** Citrus County Courthouse, 110 N. Apopka Avenue, Room 100, Inverness, Florida.

U. PUBLIC HEARINGS

U.1. 5:01PM CPA-2026-00002 CR-486 Interchange Management Area (IMA)
If recommended for consideration, direct the Chair to transmit application **CPA-2026-00002 CR-486 Interchange Management Area (IMA)** to the State Department of

Commerce and State agencies for review and comment. (Eric Landon, Growth Management Director)

U.2. 5:05PM OA-2026-00001 Land Development Code Update – Multiple Sections
If approved, direct the Chair and Clerk to execute the ordinance for OA-2026-00001 Land Development Code Update – Multiple Sections **(Eric Landon, Growth Management Director)**

V. ADJOURN

AGENDA MEMORANDUM

FROM:	Auvis Cole, Tourism Director
SUBJECT:	Tourist Development Council — Celebrating Americas 250th Anniversary
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

The Tourist Development Council is honored to present $2,500 America 250th Anniversary Community Celebration Awards to the City of Crystal River, the City of Inverness, and the Homosassa Area Council.

This special outreach will help support local America 250th Anniversary celebrations, bringing residents and visitors together to commemorate our nation's 250th Anniversary while showcasing the unique spirit, patriotism and heritage of each community.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

Presentation of 'Big' check to both cities and Homosassa Area Council for America 250th Anniversary Celebration. **(Auvis Cole, Tourism Director)**

ATTACHMENTS:

None

AGENDA MEMORANDUM

FROM:	Eric Head, Community Services Director
SUBJECT:	Proclamation -- Parks and Recreation Month
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Each year in July, Parks and Recreation month is a time to celebrate parks of all shapes and sizes and take the time to recognize the important impact of parks and recreation on the community and overall quality of life.

Join Citrus County Parks and Recreation for a month full of fun, creativity, and community activities this July!

- Thursday, July 2: Celebrate America's 250th anniversary at Bicentennial Park Pool with a special Dive-In Movie Night.

Summer Camps Continue in July:
* July 7 – July 10: Creative Arts Camp
* July 21 – July 24: Discovery Camp

We'll close out Parks and Recreation Month with our Pop-Up in the Parks Series, where we'll visit different county parks with sports, games, and fun activities for the community to enjoy together.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:
Approve and authorize the Board to execute a proclamation declaring July 2026 as Parks and Recreation month in Citrus County, Florida **(Eric Head, Community Services Director)**

ATTACHMENTS:
1. Park and Rec Month 6-2026b

THE BOARD OF COUNTY COMMISSIONERS OF
CITRUS COUNTY, FLORIDA
PROCLAMATION
PARKS AND RECREATION MONTH JUNE 2026

WHEREAS, the Parks and Recreation Division is an integral part of communities throughout this country, including Citrus County; and

WHEREAS, parks and recreation promotes health and wellness, improving the physical and mental health of people who live near parks; and

WHEREAS, parks and recreation promotes time spent in nature, which positively impacts mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimer's; and

WHEREAS, parks and recreation encourages physical activities by providing space for popular sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and

WHEREAS, parks and recreation is fundamental to the environmental well-being of our community; and

NOW, THEREFORE, the Board of County Commissioners of Citrus County, Florida, does hereby proclaim July as **"Parks and Recreation Month"** in Citrus County, Florida, and urges all citizens to make time to take the children in their lives to a neighborhood, state or national park this month and learn more about the outdoor activities.

EXECUTED this 22nd day of June 2026

_____
Diana Finegan, Chairman

_____ _____
Janet Barek **Jeff Kinnard, D.C.**

_____ _____
Rebecca Bays **Holly L. Davis**

AGENDA MEMORANDUM

FROM:	Steve Howard, County Administrator
SUBJECT:	Proclamation -- Lady Warriors girls softball team
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:
Proclamation - Lady Warriors girls softball team

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:
Approve and authorize the Board to proclaim Lady Warriors of Inverness Little League girls' softball team **(Melissa Lynn)**

ATTACHMENTS:
1. INVERNESS LITTLE LEAGUE – GIRLS ROOKIE SOFTBALL

THE BOARD OF COUNTY COMMISSIONERS OF
CITRUS COUNTY, FLORIDA
PROCLAMATION
INVERNESS LITTLE LEAGUE – GIRLS ROOKIE SOFTBALL

WHEREAS, the Citrus County Board of County Commissioners proudly recognizes the accomplishments of The Lady Warriors from the Inverness Little League rookie softball team for their excellence, dedication, sportsmanship, and the positive example they set as young female athletes and emerging leaders in their community; and

WHEREAS, during the 2025-2026 spring season, the team competed against teams from across District 15 and earned First Place District Top Team Championship in their division; and

WHEREAS, the team captured the championship title at the Top Team and had an undefeated season; and

WHEREAS, participation in youth sports helps develop confidence, leadership skills, resilience, and teamwork, and these girls have demonstrated those qualities both on and off the field; and

WHEREAS, these young athletes have represented Citrus County with integrity, teamwork, and determination, bringing pride to their community through their achievements; and

WHEREAS, their success reflects the hard work of the players, league, coaches, families, and supporters who contribute to the growth of youth sports in Citrus County and help create opportunities for children to excel in athletics and leadership roles;

NOW, THEREFORE, BE IT RECOGNIZED that the Citrus County Board of County Commissioners hereby honors and congratulates the Inverness Little League Lady Warriors for their outstanding achievements during the 2025-2026 season and commends them for bringing pride and distinction to Citrus County.

The Board further extends its sincere appreciation and best wishes to these athletes as they continue to pursue excellence in academics, athletics, leadership, and service to their community.

EXECUTED this 22nd day of June 2026

_____
Diana Finegan, Chairman

_____ _____
Janet Barek **Jeff Kinnard, D.C.**

_____ _____
Rebecca Bays **Holly L. Davis**

AGENDA MEMORANDUM

FROM:	Joseph Whittick, Contract Monitor
SUBJECT:	CoreCivic Contract Monitoring Update for May 2026
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

At the February 22, 2022, BOCC meeting, the Board requested a monthly update on the staffing levels at the Citrus County Detention Center managed by Corecivic. The average levels listed below indicate the percentage of fully staffed contractually required posts for the indicated monitoring period.

Listed below are the average staffing levels from May 2025 to current:

-May 2025 staffing was at 93.71%
-June 2025 staffing was at 83.42%
-July 2025 staffing was at 89.89%
-August 2025 staffing was at 92.33%
-September 2025 staffing was at 90.64%
-October 2025 staffing was at 91.56%
-November 2025 staffing was at 95.02%
-December 2025 staffing was at 96.85%
-January 2026 staffing was at 94.44%
-February 2026 staffing was at 93.54%
-March 2026 staffing was at 95.30%
-April 2026 staffing was at 94.25%
-May 2026 staffing was at 93.88%

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

None

RECOMMENDED ACTION:

Concur with the recommended action of the non-performance assessment based on a tiered level of staffing pursuant to Amendment #2 of the contract with Corecivic for the month of May 2026 would be $11,500.00 **(Joseph Whittick, Contract Monitor)**

ATTACHMENTS:

1. Warden Notification of Partial Performance May 2026 signed

Office of the County Administrator

Steve L. Howard, MPA, ICMA-CM, CPM

June 22, 2026

Jason Hoskins, Warden
Citrus County Detention Facility
2604 W. Woodland Ridge Dr.
Lecanto, FL 34461

RE: Notification of Partial Performance for May 2026

Dear Warden Hoskins:

I hope this letter finds you well. I am writing to you today concerning the April Staffing Report. This report shows a net decrease in the staffing levels of the critical fixed posts that are required to be continually staffed. The County and CoreCivic have completed an amendment to the current contract to address the required fixed-post vacancies. The non-performance assessment is based on a tiered level of staffing, as stipulated in Amendment 2 of the contract for April is $11,500.00 At this time, the County is not waiving this fee. The assessment will be applied against CoreCivic's May 2026 invoice.

We understand that you are continuing to work on increasing your staffing levels and keeping the required posts filled as contractually required. The County considers these positions to be critical in operating the detention facility. We ask that you make sure that you are reporting all required positions and present the County with the most accurate information.

Thank you and the CoreCivic team for your continued commitment to reaching a timely and successful resolution.

Sincerely,

Steve L. Howard, MPA, ICMA-CM, CPM
County Administrator

cc: Carlos Melendez, Core Civic
Natasha K. Metcalf, Core Civic
Denise Lyn, County Attorney
Val Shealey, Senior Assistant County Attorney
Mariselle Rodriguez, Assistant County Administrator
Tammy Wilson, Management & Budget Director

AGENDA MEMORANDUM

FROM:	Steve L. Howard
SUBJECT:	Lecanto Preserve Community Development District
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:
Lecanto Preserve Community Development District for the purpose of setting a hearing to consider public comment on the proposed budget.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:
Set a Public Hearing in accordance with the requirement in Sec. 190.008(b), Florida Statutes. The Lecanto Preserve Community Development District public hearing on the proposed budget has been scheduled for Monday, August 17, 2026, at 3:00p.m. at the office of Burrell Engineering, 12005 N. Florida Avenue, Dunnellon, Florida 34434. **(Steve L. Howard, County Administrator)**

ATTACHMENTS:
1. Proposed Budget for FY 26-27

Rizzetta & Company

Lecanto Preserve
Community Development District

www.Lecantopreservecdd.org

Proposed Budget for
Fiscal Year 2026-2027

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Proposed Budget
Lecanto Preserve Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 04/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	ASSESSMENT REVENUES							
3								
4	*Special Assessments*							
5	Tax Roll*	$ -	$ -	$ -	$ -	$ 100,464	$ 100,464	
6	Off Roll*	$ -	$ -	$ -	$ -	$ 28,670	$ 28,670	
7								
8	**Assessment Revenue Subtotal**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 129,134**	**$ 129,134**	
9								
10	OTHER REVENUES							
11								
12	*Contribution from Private Sources*							
13	Developer Contributions	$ 49,921	$ 85,579	$ 92,725	$ (7,146)	$ 21,830	$ (70,895)	
14	Transfer from HOA Account	$ -	$ -	$ -	$ -	$ 27,650	$ 27,650	
15	Commercial Cost Share Contribution	$ -	$ -	$ -	$ -	$ 25,200	$ 25,200	**Per Steve $25,200**
16								
17	**Other Revenue Subtotal**	**$ 49,921**	**$ 85,579**	**$ 92,725**	**$ (7,146)**	**$ 74,680**	**$ (18,045)**	
18								
19	**TOTAL REVENUES**	**$ 49,921**	**$ 85,579**	**$ 92,725**	**$ (7,146)**	**$ 203,814**	**$ 111,089**	
20	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification. Off Roll will be part of the developer contribution and billed as-needed.							
21								
22	EXPENDITURES - ADMINISTRATIVE							
23								
24	*Legislative*							
25	Supervisor Fees	$ -	$ -	$ 1,600	$ 1,600	$ 1,600	$ -	2 paid supervisors, estimate 4 meetings
26	*Financial & Administrative*							
27	ADA Website Compliance	$ -	$ -	$ 1,538	$ 1,538	$ 1,538	$ -	Per Contract with School Now
28	Accounting Services	$ -	$ -	$ 9,000	$ 9,000	$ 14,000	$ 5,000	Per Contract, post-bond issuance pricing.
29	Arbitrage Rebate Calculation	$ -	$ -	$ 500	$ 500	$ 500	$ -	After Bond Issuance Expense
30	Auditing Services	$ -	$ -	$ 3,100	$ 3,100	$ 3,200	$ 100	Per contrct Grau

31	Disclosure Report	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	Post-bond issuance expense
32	District Engineer	$ 7,376	$ 12,645	$ 5,000	$ (7,645)	$ 6,000	$ 1,000	**Per Steve 4-14-26**
33	District Management	$ 5,833	$ 9,999	$ 14,500	$ 4,501	$ 16,500	$ 2,000	Per Contract, post-bond issuance pricing.
34	Dues, Licenses & Fees	$ 175	$ 300	$ 175	$ (125)	$ 175	$ -	Annual Special District Administrative Fee
35	Financial Consulting & Revenue Collections	$ -	$ -	$ 1,000	$ 1,000	$ 2,000	$ 1,000	Per Contract, post-bond issuance pricing.
36	Legal Advertising	$ 133	$ 228	$ 5,487	$ 5,259	$ 1,000	$ (4,487)	
37	Public Officials Liability Insurance	$ 2,385	$ 2,385	$ 2,531	$ 146	$ 2,624	$ 93	Per Egis
38	Trustee Fees	$ -	$ -	$ -	$ -	$ 4,500	$ 4,500	Future Expenses - Trustee - $4,500.00
39	Website Hosting, Maintenance, Backup	$ 700	$ 1,200	$ 1,200	$ -	$ 1,320	$ 120	Rizzetta Contract for Website Management, Ch. 189 Compliance
40	***Legal Counsel***							
41	District Counsel	$ 17,000	$ 29,143	$ 6,000	$ (23,143)	$ 10,000	$ 4,000	**Per Steve 4-14-26**
42								
43	**Administrative Subtotal**	**$ 33,602**	**$ 55,900**	**$ 56,631**	**$ 731**	**$ 67,957**	**$ 11,326**	
44								
45	**EXPENDITURES - FIELD OPERATIONS**							
46								
47	***Electric Utility Services***							
48	Utility - Electricity	$ -	$ -	$ 12,000	$ 12,000	$ 12,000	$ -	Estimate of $1,000/mth (monuments, irrigation) + electric for signs
49	Utility - Street Lights	$ -	$ -	$ -	$ -	$ 10,500	$ 10,500	FY 26/27 Budget 10/1/26-9/30/2027, includes WREC deposits & costs
59	***Other Physical Environment***							
61	Dog Waste Station Supplies & Maintenance	$ -	$ -	$ -	$ -	$ 700	$ 700	HOA does need contract assigend to CDD
62	Entry & Walls Maintenance	$ -	$ -	$ -	$ -	$ 300	$ 300	
64	General Liability	$ 2,915	$ 2,915	$ 3,594	$ 679	$ 3,207	$ (387)	Per Egis Liability Insurance only
65	Landscape Maintenance	$ -	$ -	$ 18,000	$ 18,000	$ 41,400	$ 23,400	FY 26/27 Budget 10/1/26-9/30/2027
66	Landscape - Sod Replacement	$ -	$ -	$ -	$ -	$ 7,500	$ 7,500	sod replacement $7,500
67	Landscape - Mulch	$ -	$ -	$ -	$ -	$ 500	$ 500	
68	Landscape Irrigation	$ -	$ -	$ -	$ -	$ 3,000	$ 3,000	FY 26/27 Budget 10/1/26-9/30/2026
69	Landscape Replacement Plants, Shrubs, Trees	$ -	$ -	$ -	$ -	$ 3,000	$ 3,000	FY 26/27 Budget 10/1/26-9/30/2027 Per Steve
71	Tree Trimming Services	$ -	$ -	$ -	$ -	$ 1,200	$ 1,200	FY 26/27 Budget 10/1/26-9/30/2027
72	***Road & Street Facilities***							
73	Parking Lot/Roadway Repair & Maintenance	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000	FY 26/27 Budget 10/1/26-9/30/2026 includes striping
74	Pressure Washing	$ -	$ -	$ -	$ -	$ 1,500	$ 1,500	FY 26/27 Budget 10/1/26-9/30/2027
75	Sidewalk Maintenance & Repair	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	Owned/Maint by CDD
76	Street Sign Repair & Replacement	$ -	$ -	$ -	$ -	$ 1,200	$ 1,200	
77	***Miscellaneous Contingency***							
78	Miscellaneous Contingency	$ 36	$ 62	$ 2,500	$ 2,438	$ 1,200	$ (1,300)	Other - FY 26/27 Budget 10/1/26-9/30/2027
79								
80	**Field Operations Subtotal**	**$ 2,951**	**$ 2,977**	**$ 36,094**	**$ 33,117**	**$ 90,207**	**$ 54,113**	

81								
82	**EXPENDITURES - AMENITY OPERATIONS**							
83								
84	***Electric Utility Services***							
85	Utility (Electric) - Recreation Facilities	$ -	$ -	$ -	$ -	$ 6,000	$ 6,000	Estimated 5-6 months expenditure
86	***Garbage/Solid Waste Control Services***							
87	Garbage - Recreation Facility	$ -	$ -	$ -	$ -	$ 600	$ 600	Estimated 5-6 months expenditure
88	***Water-Sewer Combination Services***							
89	Utility Services (Water/Sewer) - Recreation Facilities	$ -	$ -	$ -	$ -	$ 6,000	$ 6,000	Estimated 5-6 months expenditure
90	***Parks & Recreation***							
91	Access Control Maintenance & Repair	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	
92	Amenity Maintenance & Repair	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	
94	Clubhouse Facility Janitorial Supplies	$ -	$ -	$ -	$ -	$ 1,200	$ 1,200	
95	Clubhouse Janitorial Services	$ -	$ -	$ -	$ -	$ 9,000	$ 9,000	
96	Clubhouse Maintenance & Repair	$ -	$ -	$ -	$ -	$ 1,200	$ 1,200	
98	Dog Waste Station Supplies & Maintenance	$ -	$ -	$ -	$ -	$ 500	$ 500	
100	Facility A/C & Heating Maintenance & Repair	$ -	$ -	$ -	$ -	$ 1,200	$ 1,200	
101	Furniture Repair & Replacement	$ -	$ -	$ -	$ -	$ 500	$ 500	
102	Maintenance & Repairs	$ -	$ -	$ -	$ -	$ 2,400	$ 2,400	
103	Pest Control	$ -	$ -	$ -	$ -	$ 350	$ 350	
104	Pool Repair & Maintenance	$ -	$ -	$ -	$ -	$ 600	$ 600	
105	Pool Service Contract	$ -	$ -	$ -	$ -	$ 9,000	$ 9,000	
106	Security System Monitoring & Maintenance	$ -	$ -	$ -	$ -	$ 600	$ 600	
107	Telephone, Internet, Cable	$ -	$ -	$ -	$ -	$ 500	$ 500	
108	Trail/Bike Path Maintenance	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	
109								
110	**Field Operations Subtotal**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,650**	**$ 45,650**	
111								
112	**TOTAL EXPENDITURES**	**$ 36,553**	**$ 58,877**	**$ 92,725**	**$ 33,848**	**$ 203,814**	**$ 111,089**	
113								
114	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 13,368**	**$ 26,702**	**$ -**	**$ 26,702**	**$ -**	**$ -**	
115								

LECANTO PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL ADMIN BUDGET		$43,056.70
COLLECTION COSTS @	4.0%	$1,872.03
EARLY PAYMENT DISCOUNT @	4.0%	$1,872.03
TOTAL ADMIN ASSESSMENT		$46,800.77

TOTAL FIELD & AMENITY BUDGET		$86,077.30
COLLECTION COSTS @	4.0%	$3,742.49
EARLY PAYMENT DISCOUNT @	4.0%	$3,742.49
TOTAL FIELD & AMENITY ASSESSMENT		$93,562.28

UNITS ASSESSED

LOT SIZE	O&M	SERIES 2026 DEBT SERVICE [1]
Platted		
Phase 1		
Single Family 40'	85	85
Single Family 50'	195	195
Total Platted	280	280
Unplatted [4]		
Phase 2		
Single Family 40'	174	0
Single Family 50'	139	0
Phase 3		
Single Family 50'	245	0
Total Unplatted	558	0
Total Community	838	280

ALLOCATION OF ADMIN O&M ASSESSMENT

EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	ADMIN PER UNIT
1.00	85.00	10.14%	$4,747.09	$55.85
1.00	195.00	23.27%	$10,890.39	$55.85
	280.00	33%	$15,637.49	
1.00	174.00	20.76%	$9,717.58	$55.85
1.00	139.00	16.59%	$7,762.90	$55.85
1.00	245.00	29.24%	$13,682.80	$55.85
	558.00	67%	$31,163.28	
	838.00	100.00%	$46,800.77	
LESS: Citrus County Collection Costs (4%) and Early Payment Discounts (4%)			($3,744.06)	
Net Revenue to be Collected			$43,056.70	

ALLOCATION OF FIELD & AMENITY O&M ASSESSMENT

EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	FIELD/AMENITY PER UNIT
1.00	85.00	30.36%	$26,402.83	$334.15
1.00	195.00	69.64%	$65,159.44	$334.15
	280.00	100%	$93,562.28	
0.00	0.00	0.00%	$0.00	$0.00
0.00	0.00	0.00%	$0.00	$0.00
0.00	0.00	0.00%	$0.00	$0.00
	0.00	0%	$0.00	
	280.00	100.00%	$93,562.28	
			($7,484.98)	
			$86,077.30	

PER LOT ANNUAL ASSESSMENT

O&M	SERIES 2026 DEBT SERVICE [2]	HOA	TOTAL [3]
$390.00	$1,043.48	$1,050.00	$2,483.48
$390.00	$1,304.35	$1,050.00	$2,744.35
$55.85	$0.00	$0.00	$55.85
$55.85	$0.00	$0.00	$55.85
$55.85	$0.00	$0.00	$55.85

[1] Reflects the number of total lots encumbered by the Series 2026 bonds.

[2] Annual debt service assessment per lot in connection with the Series 2026 bond issuance. Annual assessment includes principal, interest, Citrus County collection costs and early payment discount costs.

[3] Annual assessment that will appear on November 2026 Citrus County property tax bill. Amount shown includes all applicable collection costs an early payment discounts (up to 4% if paid early).

[4] The District will enter into a funding agreement with the developer in lieu of assessments for the unplatted lands.

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of $200.00 maximum per meeting within an annual cap of $4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles, and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for the management and administration of the District's day-to-day needs. These services include the conducting of board meetings, workshops, the overall administration of District functions, all required state, and local filings, preparation of the annual budget, purchasing, risk management, preparing various resolutions, and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad Valorem assessment for operating and debt service expenses.

Financial Consulting & Revenue Collections: Financial consulting services including investment administration of the District's bank and trust accounts, ongoing banking analyses, and related consulting services to support prudent cash management in compliance with applicable statutory requirements. The firm also provides comprehensive billing, collection, and reporting of District assessments to fund debt service and operations, including direct billings, funding requests, owner inquiries, collection agent fees, and lien releases upon full repayment of bond obligations.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with the planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities that requires various office-related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

AGENDA MEMORANDUM

FROM:	Traci Perry, Clerk of the Circuit Court and Comptroller
SUBJECT:	Southwest Florida Water Management District Annual Comprehensive Financial Report Fiscal Year Ended September 30, 2025
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:
Acknowledge receipt of the Annual Comprehensive Financial Report received from Southwest Florida Water Management District for fiscal year ended September 30, 2025.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:
Acknowledge receipt of the Annual Comprehensive Financial Report received from Southwest Florida Water Management District for fiscal year ended September 30, 2025.

ATTACHMENTS:
1. SWFWMD Fiscal Year 2025 Annual Comprehensive Financial Report

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

Annual Comprehensive Financial Report

Fiscal Year Ended September 30, 2025

A Component Unit of The State of Florida

Southwest Florida
Water Management District

WATERMATTERS.ORG • 1-800-423-1476

Annual Comprehensive Financial Report

Fiscal Year Ended September 30, 2025
Prepared by: Finance Bureau

Southwest Florida
Water Management District

WATERMATTERS.ORG · 1-800-423-1476

A Component Unit of the State of Florida

Mission Statement:
To protect water resources, minimize flood risks, and ensure the public's water needs are met.

The Governing Board of the District assumes its responsibilities as authorized in Chapter 373 and other chapters of the Florida Statutes by directing a wide range of programs, initiatives and actions. These include, but are not limited to, flood protection, water use, well construction and environmental resource permitting, water conservation, education, land acquisition, water resource and supply development, and supportive data collection and analysis efforts.

The Southwest Florida Water Management District (District) does not discriminate on the basis of disability. This nondiscrimination policy involves every aspect of the District's functions, including access to and participation in the District's programs, services and activities. Anyone requiring reasonable accommodation, or who would like information as to the existence and location of accessible services, activities, and facilities, as provided for in the Americans with Disabilities Act, should contact the Human Resources Office Chief, at 2379 Broad St., Brooksville, FL 34604-6899; telephone (352) 796-7211 or 1-800-423-1476 (FL only); or email ADACoordinator@WaterMatters.org. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1-800-955-8771 (TDD) or 1-800-955-8770 (Voice). If requested, appropriate auxiliary aids and services will be provided at any public meeting, forum, or event of the District. In the event of a complaint, please follow the grievance procedure located at WaterMatters.org/ADA.

Southwest Florida Water Management District
Annual Comprehensive Financial Report
Fiscal Year Ended September 30, 2025

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- List of Appointed Officials

Southwest Florida Water Management District

2379 Broad Street, Brooksville, Florida 34604-6899
(352) 796-7211 or 1-800-423-1476 (FL only)
WaterMatters.org

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Sarasota Office
78 Sarasota Center Boulevard
Sarasota, Florida 34240-9770
(941) 377-3722 or
1-800-320-3503 (FL only)

Tampa Office
7601 U.S. 301 North
Tampa, Florida 33637-6759
(813) 985-7481 or
1-800-836-0797 (FL only)

John R. Mitten
Chair, Hernando, Marion
Jack Bispham
Vice Chair, Manatee
Ashley Bell Barnett
Secretary, Polk
John E. Hall
Treasurer, Polk
Kelly S. Rice
Former Chair, Citrus, Lake, Levy, Sumter
Michelle Williamson
Former Chair, Hillsborough
Brian Aungst Jr.
Pinellas
Josh Gamblin
DeSoto, Hardee, Highlands
James Holton
Pinellas
Dustin Rowland
Pasco
Robert Stern
Hillsborough
Jim Turner
Charlotte, Sarasota
Nancy Watkins
Hillsborough, Pinellas

Brian J. Armstrong, P.G.
Executive Director

May 19, 2026

To the Governing Board and Citizens of the Southwest Florida Water Management District:

The Annual Comprehensive Financial Report of the Southwest Florida Water Management District (District) for the fiscal year ended September 30, 2025, is hereby submitted.

State law requires that local governmental entities publish within nine months of the close of each fiscal year a complete set of audited financial statements. This report fulfills that requirement for the fiscal year ending September 30, 2025.

Management Responsibility and Internal Control

Management is responsible for the accuracy of data and the completeness and fairness of its presentation, including all disclosures. To support these representations, District management has established a comprehensive internal control framework. This framework is designed to protect the government's assets from loss, theft, or misuse and to collect reliable information necessary for preparing the District's financial statements in accordance with United States Generally Accepted Accounting Principles (GAAP). Since the costs of internal controls should not outweigh their benefits, the District's internal controls framework is designed to provide reasonable, rather than absolute, assurance that financial statements are free from material misstatement. To the best of our knowledge, the information presented is accurate in all material respects and fairly represents the District's financial position and operational results. All necessary disclosures for understanding the District's activities have been included.

James Moore & Co., P.L., Certified Public Accountants and Consultants, has issued an unmodified opinion on the District's financial statements for the fiscal year ended September 30, 2025. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. The Management Discussion and Analysis complements this letter of transmittal and should be read in conjunction with it.

About the District

In Florida, water management is governed by the Florida Water Resources Act (Chapter 373, Florida Statutes), which divides the state into five districts. The Southwest Florida Water Management District, referred to as the District, was established in 1961 by a special act of the Florida Legislature to serve as local sponsor of the Four River Basins, Florida Project— a major U.S. Army Corps of Engineers flood control initiative following extensive damage caused by Hurricane Donna in 1960. Today, approximately one-quarter of the

state’s population (6.1 million) lives within the District’s 10,000 square miles, covering a 16-county area in West Central Florida.

The District’s original mission was to protect people and property from flooding caused by tropical storms and other heavy rains. This was done in part by building structures to control high waters. The Tampa Bypass Canal, which diverts Hillsborough River overflow away from the flood-prone areas of Tampa and Temple Terrace, is the most prominent example of this water resource management responsibility.

Today’s regional flood protection efforts remain an important element of the District’s mission. Since initial creation in 1961, additional responsibilities have been added to the District by the Florida Legislature. The District now authorizes permits for consumptive use of water, well construction, surface water management, and the protection of wetlands. Water supply, water resource development, and water quality are major concerns; and many projects with local, state, and federal funding partners focus on ensuring adequate sustainable quality water for the future.

The District's operations are directed by a 13-member Governing Board appointed by the Governor and confirmed by the Senate. Governing Board members are unpaid volunteers representing diverse backgrounds and interests. Board members, who must live within the District, serve four-year terms. The Governing Board determines the District's overall policies, executes its statutory and regulatory responsibilities, administers contracts, approves budgets, and authorizes tax levies in accordance with the Truth in Millage (TRIM) statutory budget hearing process. The Governing Board appoints the District's Executive Director, subject to approval by the Governor and the Florida Senate, and appoints the District's Inspector General.

The District is authorized by the Florida Constitution and Florida Statutes to fund its operations through ad valorem property taxes. The District Governing Board may levy up to one mill Districtwide to fund its operations, regulatory activities, and projects. One mill equals $1 of tax for each $1,000 of assessed property value. Funding requirements for District programs are supplemented by District permit fees, land management revenues, and grants from federal, state, and local governments.

The annual budget serves as the foundation for the District's financial planning and control. The TRIM Act enacted by state legislation requires disclosure of information regarding the ad valorem millage rate and budget adoption. Each year, following the required disclosures, the District conducts two public hearings on the budget for taxpayer comment. At least five business days prior to the final budget hearing where the Governing Board sets the millage rate and adopts a budget, written disapproval, if any, of any portion of the budget is received from the Executive Office of the Governor (EOG) or the Legislative Budget Commission. The appropriated budget is prepared by fund, source, bureau, and expenditure category and reported by the District’s statutorily mandated programs and four areas of responsibility.

Pursuant to Florida Statute Section 373.536(4), the District’s legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is set at the fund level. Expenditures of a fund more than appropriations in one or more bureaus does not constitute a violation of budgetary control, providing the District’s total expenditures do not exceed total appropriations for the fund. The Governing Board delegates authority to the Executive Director or his/her designee(s) to execute transfers of budgeted funds up to $75,000 that change the original intent of an appropriation. Delegated transfers are presented to the Governing Board for information at their next regularly scheduled meeting. A budget amendment is required to increase total funds available to expend. All budget amendments require Governing Board approval. An amendment greater than $1 million must be reviewed and approved by the EOG.

The Reporting Entity

The financial statements of the District include all operations for which the District is financially accountable.

The District is a component unit of the State of Florida for financial reporting purposes. The state has historically provided funding for District programs through the sale of state debt, sharing of documentary stamp tax revenues, and the approval of various annual grants and entitlements.

The District's financial statements for the fiscal year ending September 30, 2025, will be incorporated into the State of Florida's financial statements for the state's fiscal year ending June 30, 2026, as a discretely presented component unit. Discretely presented component units are reported in a separate column in the basic financial statements to emphasize that they are legally separate from the primary government, which is the State of Florida, and to differentiate their financial position, results of operations, and cash flows, where applicable.

Factors Affecting Financial Condition

The District's financial condition is linked to the performance of the Florida economy. The District generates revenues primarily from ad valorem taxes levied on assessed real estate values within the District's boundaries, and those values fluctuate with broader economic trends. Key factors influencing property valuation include economic activity, population growth, employment conditions, and housing market valuations. Monitoring these trends allows the District to anticipate and budget future revenues to achieve its mission.[1]

Recent economic indicators point to moderating but steady statewide growth. Florida's real gross domestic product (GDP) grew by 3.3 percent year-over-year in the second quarter of 2025, outperforming the national average.[2] Following several years of elevated expansion post-pandemic, the state is expected to transition toward a normalized long-term rate of roughly 2.1 percent annual real GDP growth[3]. Real Personal Consumption Expenditures (PCE growth) reported an increase of 2.8 percent year-over-year in August 2025, with the increase in goods spending (4.3 percent) outpacing the increase in services spending (2.1 percent) for the twelfth consecutive month.[4]

Tourism, a central component of Florida's economy, reached a record second-quarter total of 34.44 million visitors in 2025, a 0.5 percent increase over the same period in 2024.[5] While tourism affects District revenues indirectly, shifts in visitor activity can influence commercial property performance and broader economic conditions tied to taxable value growth. Domestic visitation rose slightly by .1 percent in early 2025 and overseas visitors increased 5.2 percent, while Canadian visitation declined by 16.9 percent, consistent with national travel patterns.[6] These fluctuations reflect a combination of factors influencing international travel demand, including but not limited to national policy changes, economic conditions and traveler preferences.

Population growth, driven by net migration continues to support Florida's economic growth. Between 2024 and 2025, the District's population increased by 66,040 people, a growth of 1.1 percent, matching statewide growth and outpacing the national rate of 0.6 percent.[7] Forecasts indicate continued annual average annual population growth of 1.2 percent in the state through 2030, continuing its trend of growing roughly three times faster than the national rate of 0.4 percent[8] and contributing to ongoing demand for housing and services.

[1] Following the federal government shutdown (Oct. 1–Nov. 13, 2025), several economic data series were delayed or not published. Where necessary, the District adjusted analysis periods or omitted unavailable months. This outlook reflects all data available at the time of preparation.
[2] Gross Domestic Product by State and Personal Income by State, 2nd Quarter 2025. U.S. Bureau of Economic Analysis. Published September 27, 2025. https://www.bea.gov/.
[3] Florida: An Economic Overview. Legislative Office of Economic and Demographic Research. Published August 24, 2025, p. 2.
[4] Real Personal Consumption Expenditures by Type of Product, Chained Dollars. Bureau of Economic Analysis. Published September 26, 2025.
[5] Florida tourism statistics retrieved from Florida Visitor Estimates. Visit Florida. Retrieved November 13, 2025. https://www.visitflorida.org/resources/research/.
[6] Recent Developments in International Tourism to the United States. Congressional Research Service. Published July 31, 2025. https://crsreports.congress.gov.
[7] Except as noted, all data are based on countywide data and are derived from Woods and Poole Economics. 2025 State Profile: State and County Projections to 2060.
[8] Florida: An Economic Overview. Legislative Office of Economic and Demographic Research. Published August 24, 2025, p. 9.

Housing inventory expanded over the past year, with single-family supply rising 28.6 percent to an average of 5.4 months and townhouse and condominium supply increasing to an average of 9.7 months.[9] Single-family inventory now appears to be stabilizing near balanced market conditions, typically defined at roughly 5.5 months of supply. Townhouse and condominium inventory trended downward over the year, falling from 10.1 months in the first quarter of 2025 to 9.1 months in the third quarter, as prices eased and mortgage rates declined. Following the Federal Reserve's adjustments to monetary policy in September 2025, the average 30-year fixed mortgage rate decreased to 6.2 percent in October, down 60 basis points from the January - August period.[10] Statewide closed sales for single family homes increased 1.6 percent year-over-year in the third quarter of 2025, while townhomes and condominiums sales declined by 4.0 percent over the same period.[10] Corresponding price trends showed slight increases of 1.2 percent for single-family homes and modest declines of 3.0 percent for attached housing types, highlighting the differing market adjustments across housing types.

Documentary Stamp Tax collections increased to $3.7 billion, a 3.5 percent increase, in FY 2024-25, marking the first annual gain after two consecutive years of decline.[11] A leading indicator of real estate market activity, these collections help signal future trends in future assessed value growth within the District. Collections are expected to grow gradually at 1.5 percent in FY 2025-26 before strengthening modestly as in subsequent years as market activity stabilizes.

Inflation remained above the Federal Reserve's 2.0 percent target, with the Consumer Price Index (CPI) rising 3.0 percent year-over-year in September 2025. [12] Core inflation, excluding price-volatile food and energy items, also increased 3.0 percent over the same time period.[13] Shelter continued to be the largest contributor to core inflation, reflecting persistent pressure in housing costs, while energy prices were the primary source of inflation volatility. The gasoline index rose 4.1 percent in September and accounted for more than 65 percent of the month's overall increase in the all-items index, driving the energy index up 1.5 percent over the month. Inflation is projected to rise slightly in the final quarter of 2025 before averaging 2.9 percent in 2026 and 2.6 percent in 2027, as measured by core CPI.[14]

Consumer sentiment strengthened in 2025, with the Florida Consumer Sentiment Index (CSI) averaging 81.5 during the first 10 months of the year, an increase of 9.3 percent from the same period in 2024.[15]

Labor market conditions saw slight adjustments, with Florida's labor force participation rate declining to 57.7 percent in August 2025, a decrease of 0.7 percent from August 2024.[16] During the same period, Florida's unemployment rate stood at 3.8 percent, reflecting a slight increase from 3.4 percent in August 2024.[17] Despite this uptick, Florida's unemployment rate remains below the national average of 4.3 percent in August 2025. For comparison, the noncyclical rate of unemployment is expected to average 4.4 percent over the next ten years and 4.2 percent over the next 30 years.[18] Between 2025 and 2028, sectors with the strongest expected job growth include Education & Health Services (2.0 percent), Financial Services (1.3 percent), Leisure & Hospitality (1.2 percent), Construction (0.9 percent), and State and Local Government (0.7 percent).[19]

[9] Single Family, Townhome, and Condominium sales, price, and inventory data retrieved from Quarterly Market Detail - Q3 2025. Florida Association of Realtors. https://www.floridarealtors.org/tools-research/reports/florida-market-reports.
[10] Freddie Mac, 30-Year Fixed Rate Mortgage Average in the United States, retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/MORTGAGE30US, November 12, 2025.
[11] Florida: An Economic Overview. Legislative Office of Economic and Demographic Research. Published August 19, 2025, p. 13.
[12] All items Consumer Price Index data for September 2025 retrieved from Consumer Price Index for All Urban Consumers. U.S. Department of Labor, Bureau of Labor Statistics. https://fred.stlouisfed.org/
[13] Core Consumer Price Index data retrieved from U.S. Department of Labor, Bureau of Labor Statistics. Consumer Price Index – September 2025 News Release.
[14] Core Consumer Price Index projections retrieved from Fourth Quarter 2025 Survey of Professional Forecasters, Federal Reserve Bank of Philadelphia. Published November 17, 2025.
[15] Florida Consumer Sentiment Index data retrieved from Bureau of Economic and Business Research, Consumer Sentiment Index. https://bebr.ufl.edu/florida-consumer-sentiment.
[16] Labor Force Participation rate data retrieved from U.S. Bureau of Labor Statistics, Labor Force Participation Rate for Florida, Federal Reserve Bank of St. Louis. https://fred.stlouisfed.org/series/LBSSA12.
[17] National and Florida Unemployment statistics retrieved from Bureau of Workforce Statistics and Economic Research. https://www.floridajobs.org/workforce-statistics.
[18] The Long-Term Budget Outlook: 2025 to 2055. Congressional Budget Office. Published February 2025, p. 49.
[19] 2025-2028 Florida & Metro Forecast, Summer 2025. UCF Institute for Economic Forecasting. Published October 6, 2025, p. 5.

Long-term Financial Planning and Budgeting

The District manages water resources across four areas of responsibility: Water Supply, Water Quality, Flood Protection, and Natural Systems. Long-term financial planning integrates program priorities with budgeting frameworks that include the Strategic Plan, Business Plan, Long-Term Funding Plan (Funding Plan), Program Budget, and Five-Year Capital Improvements Plan.

The District's Funding Plan is an example of long-term financial planning for future water supply needs. This plan is a pay-as-you-go strategy for initiatives identified in the Regional Water Supply Plan. The Regional Water Supply Plan projects water demands and supply sources over a 20-year period and is updated on a five-year cycle. The most recent update, covering the years 2025-2045, was approved by the Governing Board in December 2025. Current projections indicate that available fiscal resources, supplemented by project reserves, support continued investment in water resource initiatives over the next several years. The District regularly reviews the plan to ensure funding strategies remain aligned with evolving water supply needs and resource development initiatives and remains responsive to economic and legislative developments.

Awards and Acknowledgements

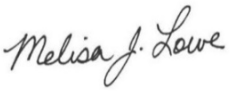
The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended September 30, 2024. This was the 37th consecutive year that the District has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that the District's current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the Government Finance Officers Association of the United States and Canada to determine its eligibility for another certificate.

Sincere appreciation is extended to the many District employees who assisted with the preparation of this report, with special thanks to the employees of the Finance Bureau, especially the Accounting & Financial Reporting Section. Special recognition is due to the Communications and Board Services Bureau staff for the design of the cover, and the General Services Bureau staff for printing the report. In closing, this report would not have been possible without the support and leadership of the District Governing Board and the District's Executive staff.

Sincerely,

Brandon Baldwin
Business and Information Technology
Services Division Director



Melisa J. Lowe
Finance Bureau Chief

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Southwest Florida Water Management District

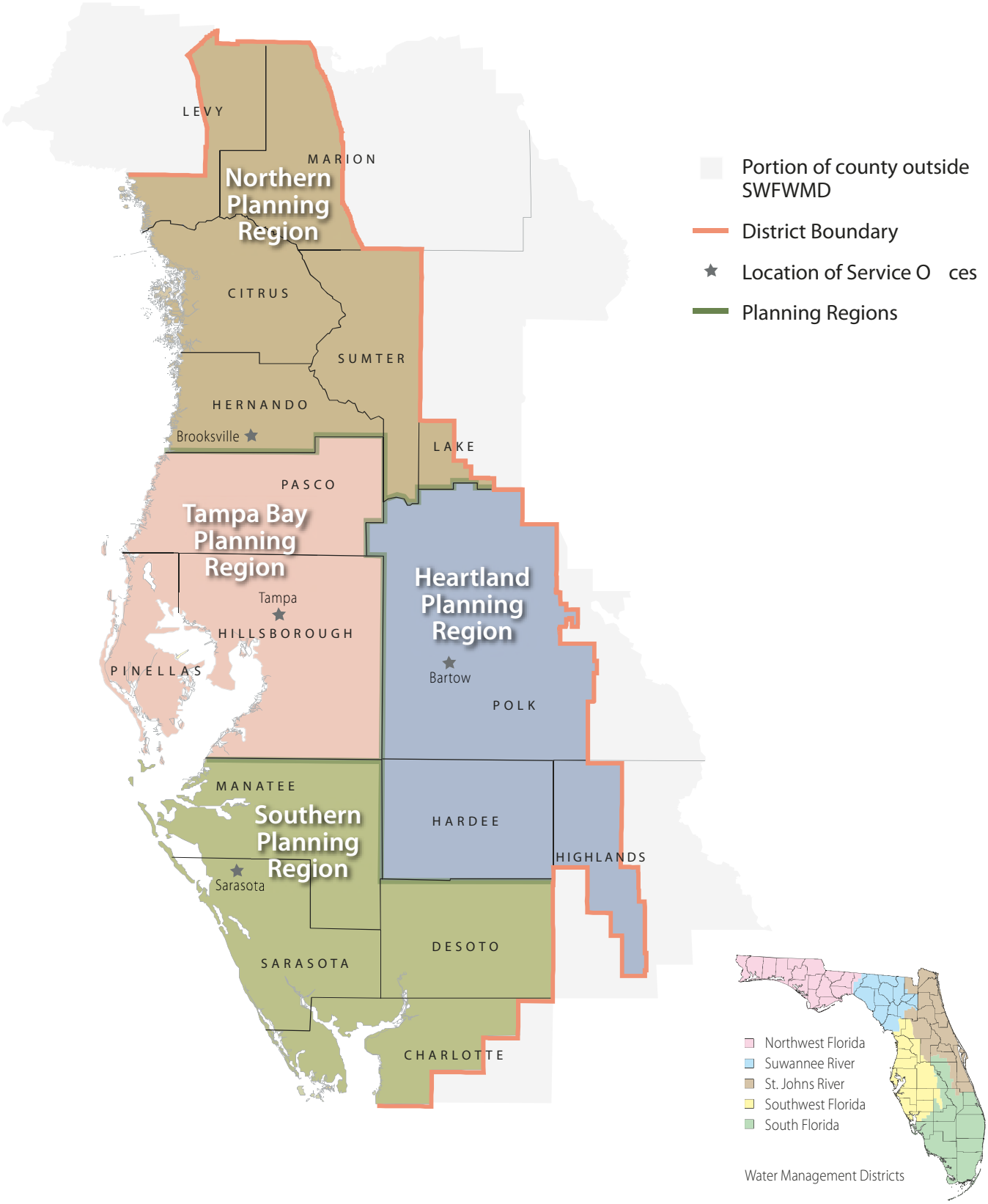
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morrill

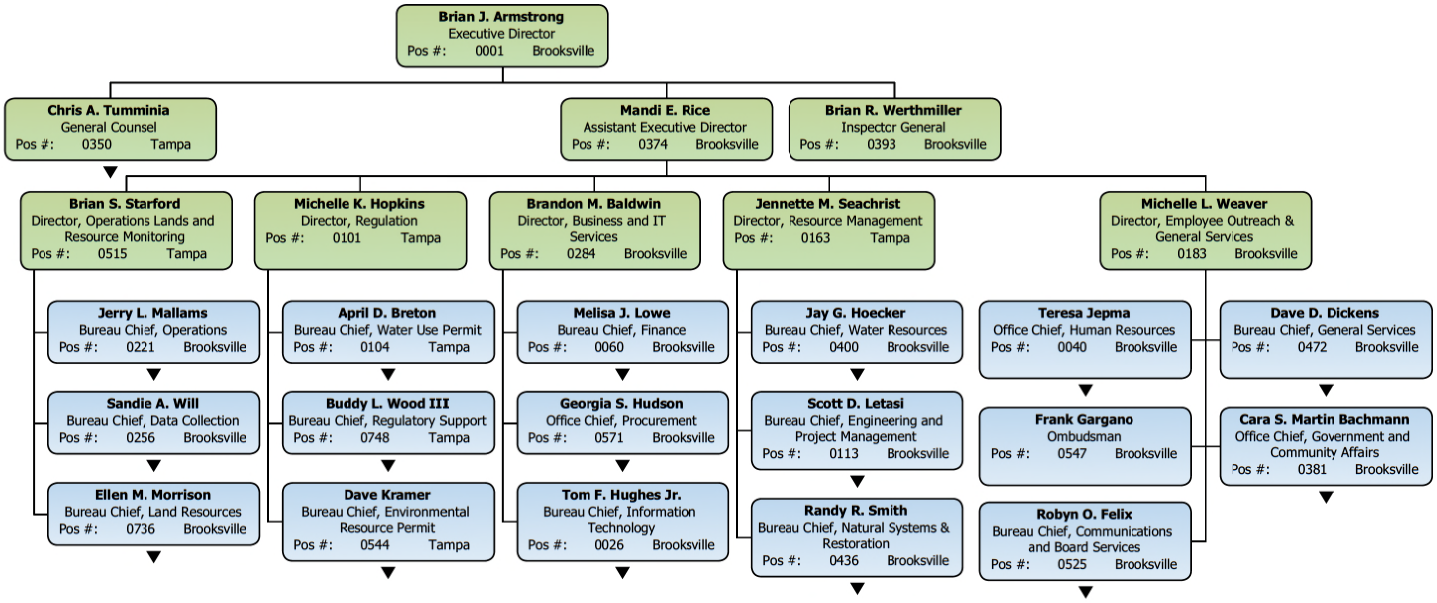
Executive Director/CEO

Southwest Florida
Water Management District



Southwest Florida Water Management District

Organization Chart



Southwest Florida Water Management District

List of Appointed Officials

at time of publication, May 19, 2026

Governing Board Chair	John Mitten
Governing Board Vice Chair	Jack Bispham
Governing Board Secretary	Ashley Bell Barnett
Governing Board Treasurer	John Hall
Board Member	Kelly S. Rice
Board Member	Michelle Williamson
Board Member	Brian J. Aungst, Jr.
Board Member	Josh Gamblin
Board Member	James Holton
Board Member	Dustin Rowland
Board Member	Robert Stern
Board Member	Jim Turner
Board Member	Nancy Watkins

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Financial Section

- Independent Auditors' Report
- Management's Discussion and Analysis (unaudited)

JAMESMOORE

INDEPENDENT AUDITORS' REPORT

The Members of the Governing Board,
Southwest Florida Water Management District:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Southwest Florida Water Management District (the District), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District 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.

Implementation of New Accounting Standard

As discussed in Note I(F) to the financial statements, the District adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements* (GASB 103). Our opinion is 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 the District'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.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information and schedule of expenditures of state financial assistance, as required by the audit requirements of Section 215.97, Florida Statutes, *Florida Single Audit Act*, and Chapter 10.550, Rules of the Florida Auditor General, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information and schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and schedule of expenditures of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Daytona Beach, Florida
May 6, 2026

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Management's Discussion and Analysis
(unaudited)

The Southwest Florida Water Management District's (District) discussion and analysis is designed to offer readers of the District's financial statements a narrative overview and analysis of the financial activities of the District for the fiscal year ended September 30, 2025, focusing on why amounts changed from the prior year. Readers are encouraged to read the Management's Discussion and Analysis in conjunction with the transmittal letter beginning on page i and the District's financial statements, which begin on page 17.

Overview of the Financial Statements

This discussion and analysis serves as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements provide readers with a broad overview of the District's finances in a format similar to that used by private-sector businesses.

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

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include water resource planning and monitoring; land acquisition, restoration, and public works; operation and maintenance of works and lands; regulation; outreach; management and administration; and interest.

The government-wide financial statements can be found on pages 17 and 18 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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 the District's near-term financing requirements.

As 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 District maintains the General Fund, one special revenue fund, and two capital projects funds, all of which were considered major funds during fiscal year 2025. Information for all funds is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances.

The governmental funds financial statements can be found on pages 19-21 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The District uses the notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies). The Notes to the Financial Statements can be found on pages 23 through 60 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also includes the Required Supplementary Information (RSI), Other Supplementary Information (OSI), Statistical, Single Audit Compliance, Management Letter, and Independent Accountants' Report sections.

In accordance with GASB Statement No. 103, *Financial Reporting Model Improvements*, the District presents budgetary comparison schedules for the General Fund and its special revenue fund in the RSI (see pages 61-73). While not required, the District also provides budgetary comparison schedules for its capital projects funds, which are included in the OSI on pages 75–76.

Financial Summary and Detailed Analysis

Net Position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately $1.3 billion as of September 30, 2025, which remained consistent with fiscal year ending September 30, 2024, as detailed below.

Southwest Florida Water Management District's Net Position

	Governmental Activities	
	2025	2024
Current and Other Assets	$ 574,486,633	$ 566,239,408
Long-term Receivables	630,498	372,839
Capital Assets	904,283,245	885,584,574
Total Assets	1,479,400,376	1,452,196,821
Deferred Outflows of Resources	8,551,984	9,522,583
Current and Other Liabilities	105,327,513	93,260,711
Long-term Liabilities	53,729,097	57,977,669
Total Liabilities	159,056,610	151,238,380
Deferred Inflows of Resources	11,248,613	8,436,278
Net Position:		
Net Investment in Capital Assets	900,097,939	884,601,693
Restricted for:		
Watershed Basins	4,619,941	4,407,539
Land Acquisition	19,367,174	15,606,021
Unrestricted	393,562,083	397,429,493
Total Net Position	$ 1,317,647,137	$ 1,302,044,746

As of September 30, 2025, the District's largest component of net position, $900.1 million (68.3 percent), represents its net investment in capital assets (e.g., land, buildings, machinery, equipment, infrastructure, and intangible assets), which is reported net of accumulated depreciation and related outstanding debt. These capital assets are essential for carrying out the District's statutory responsibilities and therefore are not available for future spending. Although the District reports its investment in capital assets net of the associated debt, the resources needed to repay that debt must come from other sources because the capital assets themselves cannot be used to liquidate the liabilities.

During fiscal year 2025, the District also refined its treatment of restricted resources. Management aligned fund balance restriction practices with Florida Attorney General Opinion Nos. 88-1, 92-13, 2000-32, and 2000-37, following the Florida Auditor General's findings during an operational audit of another entity, as disclosed in Report No. 2026-022. The audit concluded that interest earnings generated from a restricted source must be used for the same authorized purpose as the original restricted resource. In response, the District updated its accounting practices to ensure interest earnings are recorded in the corresponding restricted funds.

As of September 30, 2025, the District reported total restricted net position of $24.0 million (1.9 percent) of total net position, an increase from prior year of $4.0 million (19.9 percent). These amounts include resources designated for the former seven watershed basins, which must be spent within each basin's geographical boundaries, and restricted land acquisition and resources.

The watershed basins have not existed as ad valorem taxing units since fiscal year 2012 and no longer levy ad valorem taxes. Accordingly, remaining restricted funds for the basins were generated from ad valorem property taxes collected before fiscal year 2012. These funds are intended to satisfy existing contracts and purchase orders and to support future long-term and short-term projects within each basin's boundaries. Under normal conditions, this results in a year-over-year decline in basin restricted fund balances. However, in fiscal year 2025, the restricted fund balance for the watershed basins increased by $0.2 million (4.8 percent) from prior year due to minimal project activity during the year, offset by $0.2 million in interest earnings due to the revised practices implemented during the year.

Unrestricted net position of $393.6 million remained consistent with fiscal year 2024 with a 1.0 percent decrease and is 29.8 percent of total net position. These resources support the District's ability to maintain ongoing commitments by satisfying contracts and purchase orders; fund board and management designations; fund future long and short-term projects; support land management activities; fund capital project reserves; pay claims associated with the District's workers' compensation and medical self-insurance programs; fund an economic stabilization reserve; and carry forward funding for allocation in subsequent years budgets.

Governmental activities. Total assets at the end of fiscal year 2025 increased from the prior year, reflecting a net increase of $27.2 million (1.9 percent), driven by receivables increasing by $27.6 million (135.1 percent). This is primarily due to $34.4 million of receivables related to Polk Regional Water Cooperative Brackish Groundwater Development projects, offset by payments received to satisfy prior-year receivables.

The District's total liability obligation increased by $7.8 million (5.2 percent) for the fiscal year. This increase was primarily driven by an $11.8 million (16.7 percent) rise in Accounts and Contracts Payable, reflecting higher expenditure activity and, consequently, a larger year-end payable balance. Offsetting this, long-term liabilities decreased by $4.2 million (7.3 percent) compared to the prior year. The reduction in long-term liabilities was mainly due to the District's proportionate share of the Florida Retirement System's (FRS) net pension liability, which decreased by $8.9 million. This decrease was partially offset by the addition of a new 9-year, $4.0 million subscription-based information technology arrangement (SBITA) with CGI Technologies, Inc.

As of September 30, 2025, the District reported an increase of $15.6 million (1.2 percent) in net position, with positive balances in all categories. The changes in net position discussed above are a result of the District's operations as outlined in the Governmental Activities section below.

Governmental Activities. Governmental activities increased the District's net position by $15.6 million.

Southwest Florida Water Management District's Changes in Net Position

	Governmental Activities	
	2025	2024
Revenues:		
Program Revenues:		
Charges for Services	$ 4,290,922	$ 4,295,381
Operating Grants and Contributions	44,928,471	16,530,369
Capital Grants and Contributions	3,253,551	867,480
General Revenues:		
Ad Valorem Property Taxes	130,230,945	126,521,009
Unrestricted Investment Earnings	22,807,654	19,989,669
Fair Value Adjustment to Investments	280,240	15,013,852
Gain on Sale of Capital Assets	2,307,466	649,395
Other	664,446	554,270
Total Revenues	208,763,695	184,421,425
Expenses:		
Water Resource Planning and Monitoring	26,320,106	27,385,215
Land Acquisition, Restoration and Public Works	107,369,543	77,515,533
Operation and Maintenance of Works and Lands	22,420,785	22,895,071
Regulation	20,841,160	21,778,711
Outreach	2,517,407	2,416,969
Management and Administration	13,499,656	13,097,748
Interest	192,647	63,186
Total Expenses	193,161,304	165,152,433
Change in Net Position	15,602,391	19,268,992
Prior Year Ending Net Position	1,302,044,746	1,282,775,754
Net Position - End of Year	$ 1,317,647,137	$ 1,302,044,746

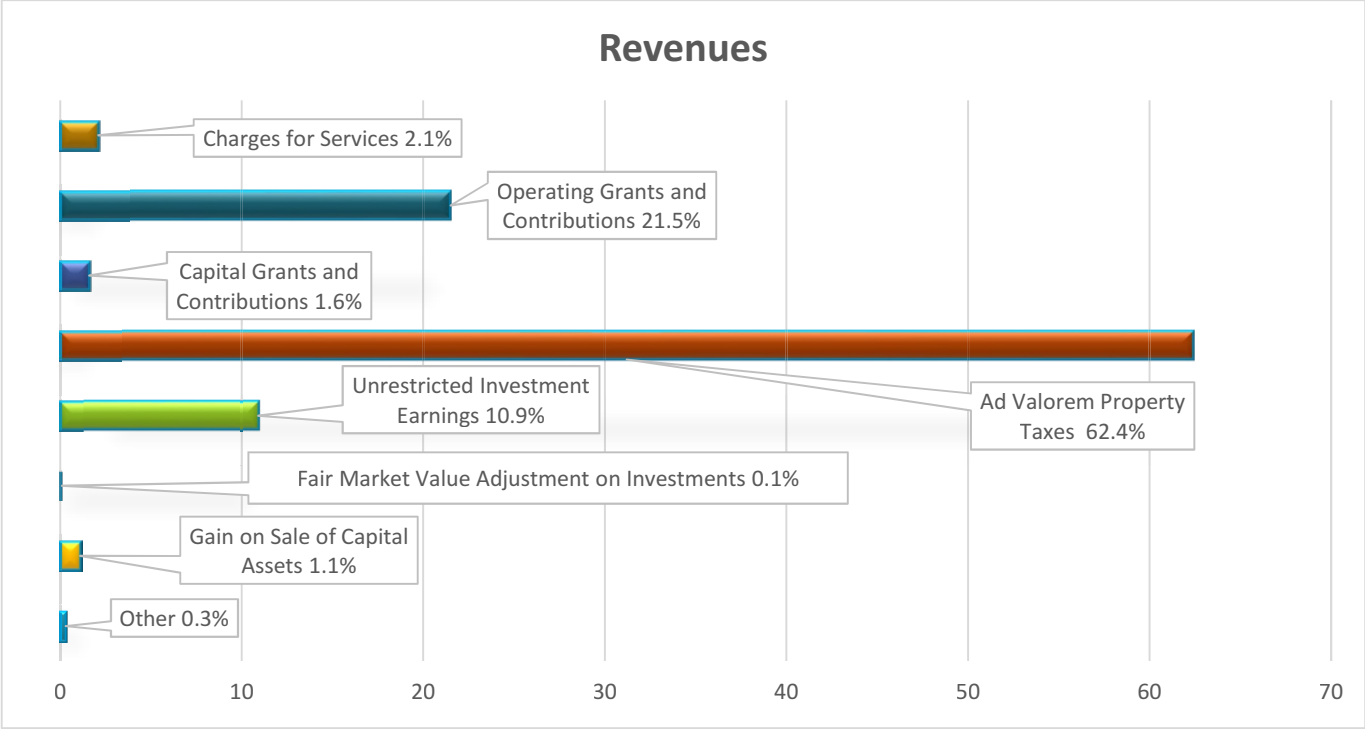
Total revenues increased by $24.3 million (13.2 percent), rising from $184.4 million in 2024 to $208.8 million in 2025. This change is primarily attributable to three significant factors: (1) In accordance with governmental accounting standards, the District is required to report its investments at fair value for year-end reporting. As part of this required adjustment, the District recognized $0.3 million in unrealized gains in fiscal year 2025 and a $15.0 million decrease in unrealized losses reported in the prior year. Both years therefore reflect an improvement in fair value relative to the year before them; however, the magnitude of that improvement declined sharply in fiscal year 2025. The year-to-year improvement decreased by $14.7 million, representing a 98.1 percent reduction in the prior year's growth rate. Unrealized gains and losses are non-cash adjustments that do not reflect actual investment income received. The nominal increase in unrealized gains is a result of reinvesting in higher yielding securities during the fiscal year. The investment portfolio has a larger percentage of higher yielding securities compared to the prior year, which results in a smaller difference of book to market yields (and book to market values) compared to the end of the prior fiscal year. (2) Operating Grants and Contributions increased by $28.4 million (171.8 percent), rising from $16.5 million in 2024 to $44.9 million in 2025. This increase was driven largely by a $30.7 million rise in revenue associated

with brackish groundwater development alternative water supply projects and $0.9 million in new Resilience Florida program funding, partially offset by a $4.5 million decrease in federal grants related to emergency relief and disaster recovery aid. (3) Capital Grants and Contributions increased from $0.9 million in 2024 to $3.3 million in 2025, an increase of $2.4 million (275.1 percent), primarily due to the District's receipt of donated lands during the fiscal year.

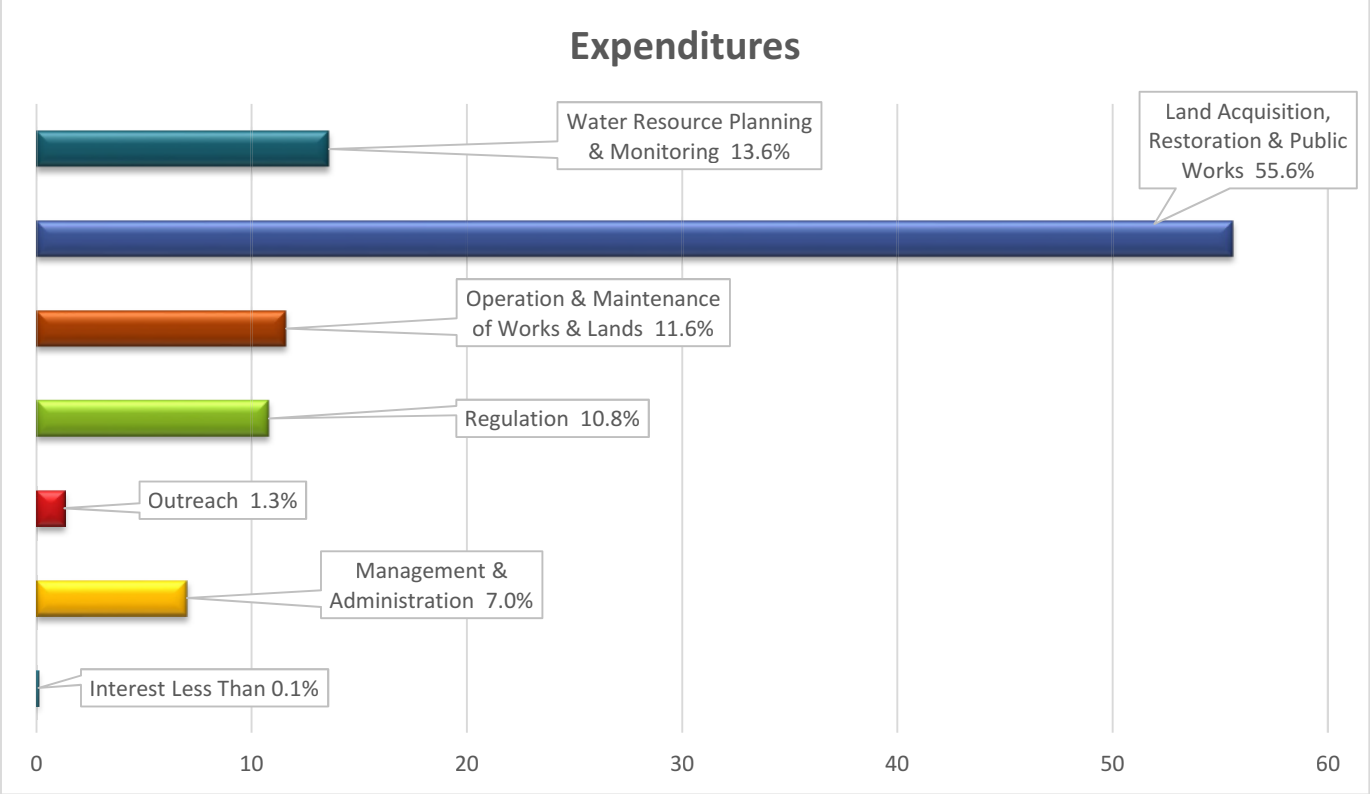
Total expenses increased by $28.0 million (17.0 percent) from the previous year. This increase is mainly the result of higher activity within Land Acquisition, Restoration, and Public Works, which increased by $29.9 million (38.5 percent) as several major alternative water supply projects continued to advance during the year.

The increase in Land Acquisition, Restoration, and Public Works aligns with the trends also reflected in the General Fund and includes substantial progress on regional transmission system improvements, continued implementation of the Southeast Wellfield, development within the West Polk Wellfield area, and construction of an additional test production well.

Fiscal Year 2025 Revenues by Source – Governmental Activities



Fiscal Year 2025 Expenses by Program – Governmental Activities



Detailed Analysis of Governmental Funds

As noted in the *Overview of the Financial Statements* section above, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The governmental fund financial statements present four major governmental funds individually: the General Fund, the Florida Department of Transportation (FDOT) Mitigation Fund, the Florida Forever Fund, and the Capital Projects Fund (see Note I.C., page 24 for fund details).

Governmental Funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful for assessing the District's short-term financing needs and its ability to meet current obligations. The unassigned fund balance in the governmental funds may serve as an indicator of the District's net resources available for discretionary use, as it represents the portion of fund balance that has not been restricted, committed, or assigned for specific purposes.

On September 30, 2025, the District's governmental funds reported combined fund balances of $468.8 million, a decrease of $3.8 million compared with fiscal year 2024. An unassigned fund balance of $24.1 million represents 5.1 percent of total fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is: 1) not in spendable form ($0.3 million), 2) restricted where constraints are placed on the use of resources ($24.0 million), 3) committed for specific purposes ($127.2 million), or 4) assigned for specific purposes ($293.1 million).

General Fund. The General Fund is the chief operating fund of the District. At the end of fiscal year 2025, the unassigned fund balance of the General Fund increased to $24.1 million (9.5 percent), while the total fund balance decreased to $420.4 million (2.7 percent). As a measure of the General Fund's

liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to total General Fund expenditures. Unassigned fund balance represents 11.7 percent of total General Fund expenditures, and total fund balance represents 204.1 percent of those expenditures.

The total fund balance decreased by $11.8 million (2.7 percent) from the prior year, as expenditures exceeded revenues by $16.5 million. Total expenditures increased by approximately $38.5 million, while revenues increased by $20.1 million, partially offsetting expenditure growth.

Consistent with the government-wide analysis, increased project activity on several major alternative water supply projects helped drive the rise in expenditures during the year by $46.9 million. The following projects contributed to expenditure growth: (1) $23.1 million in increased costs for regional transmission system improvements, (2) $16.9 million from continued implementation of the Southeast Wellfield, (3) $4.3 million from development of the West Polk Wellfield, and (4) $2.6 million from construction of a test production well in the West Polk area. Collectively, these projects account for a significant portion of the year-over-year increase in General Fund expenditures. At the same time, the District recognized corresponding increases in intergovernmental revenue, which rose by $27.4 million (162.8 percent), largely due to additional funding tied to Alternative Water Supply project activity. This reimbursement-based structure resulted in higher expenditures and higher earned revenues and receivables during the fiscal year.

Although the increase in intergovernmental revenues helped offset higher project-related costs and contributed to overall revenue growth, investment earnings did not grow as strongly as they did in the prior year. At the end of 2025, the District recorded a small unrealized investment gain of $0.3 million, compared to a much larger $15.0 million improvement in 2024. This difference resulted in about $14.7 million less in investment-related revenue in 2025 than the prior year. When combined with increased project expenditures, the reduced rate of unrealized gains caused total expenditures to exceed total revenues, resulting in a decrease in the General Fund balance for the year.

FDOT Mitigation Fund. The fund balance in the FDOT Mitigation Fund increased by $1.0 million (46.3 percent), primarily due to $1.0 million in interest earnings on funds held in a separate account for FDOT mitigation projects.

Florida Forever Fund. The fund balance for the Florida Forever Fund decreased by $0.3 million (2.3 percent) in fiscal year 2025. This decrease reflects the purchase of a $3.2 million land parcel, partially offset by the sale of land and land interests in the amount of $2.3 million and interest earnings in the amount of $0.6 million.

Capital Projects Fund. Revenues exceeded expenditures for the year, producing a $7.3 million (28.1 percent) increase in the Capital Projects Fund balance. Total revenues increased by $0.6 million (5.6 percent), increasing to $11.1 million in fiscal year 2025 from $10.5 million in fiscal year 2024. This increase was primarily driven by $0.8 million in new Resilience Florida program funding, partially offset by a $0.2 million decrease in ad valorem tax revenue. Expenditures increased by $2.8 million (279.4 percent), largely due to $1.7 million in facility improvements and $1.6 million for a structure cathodic protection system project.

Significant Capital Asset and Long-Term Financing Activity

Capital assets. The District's investment in capital assets at September 30, 2025, amounted to $900.1 million (net of related accumulated depreciation and debt), an increase of $15.5 million (1.8 percent) from the prior year, and totaled $904.3 million net of accumulated depreciation. This investment in capital assets includes land, land interests, land acquisitions in progress, buildings, machinery, and equipment, infrastructure, construction in progress, software, and other capital assets.

Southwest Florida Water Management District's Capital Assets (net of depreciation)

	2025	2024
Land	$ 596,810,748	$ 597,412,237
Land Interests (less-than-fee)	184,929,795	178,464,149
Land Acquisition in Progress	77,594	68,781
Construction in Progress	23,830,406	17,566,787
Buildings	13,422,001	13,794,764
Machinery and Equipment	10,255,855	7,655,227
Machinery and Equipment - Lease	1,231	68,853
Right-to-Use Subscription Asset	6,679,165	535,128
Infrastructure	68,251,639	69,902,716
Software	14,567	94,257
Other Capital Assets	10,244	21,675
Total Capital Assets	$ 904,283,245	$ 885,584,574

Major capital asset events during the current fiscal year include the following:

- The District received 434.25 acres of donated conservation easements valued at $2.1 million.
- The District received 20.75 acres of donated conservation easements valued at $0.5 million.
- The District purchased a land parcel of 994.2 acres in the Headwaters Ranch property in Lake County for $3.2 million.
- The District entered into a 9-year SBITA with CGI Technologies, Inc., resulting in the recognition of a right-to-use asset of $7.3 million.
- The District updated the estimated useful lives of its right-to-use lease and subscription assets to align with the arrangements' contract terms.

Subscription-based information technology arrangements (SBITAs) represent intangible right-to-use assets. Under these arrangements, the District does not own the underlying software or system, instead, the District has a contractual right-to-use the asset for the term specified in the agreement. When a new SBITA is executed, the District records both a right-to-use asset and a corresponding subscription liability in accordance with GASB requirements. The related liability is included in the District's long-term financing discussion below.

Additional information on the District's capital assets can be found in Note I.E.3., page 27 and Note III.C., page 38.

Long-term financing. At September 30, 2025, the District had $3.9 million of long-term financing liabilities related to SBITAs.

Southwest Florida Water Management District Outstanding Debt

	2025	2024
Leases With No Transfer Of Ownership	$ -	$ 80,518
SBITA	3,888,589	687,393
	$ 3,888,589	$ 767,911

During fiscal year 2025, the District entered into a 9-year subscription-based information technology arrangement (SBITA) with CGI Technologies, Inc. for the right-to-use the Advantage 4 financial system and related cloud services (see Note III.E., page 39).

The remainder of the District's long-term obligations consists of net pension liabilities, compensated absences, other post-employment benefits, and claims (see Note III.G., page 41).

Currently Known Facts, Decisions, or Conditions

During 2025, inflation remained above the Federal Reserve's 2.0 percent objective, with the Consumer Price Index rising 3.0 percent for the 12 months ended September 2025. At the same time, labor market conditions softened, as the unemployment rate increased to 4.4 percent in September 2025 from 4.1 percent a year earlier, and job growth slowed materially relative to the same period in 2024. Changes in the Federal Funds rate directly affect the District's short-term investments, including overnight strategies like Florida Prime, as these rates typically move in tandem. Longer-term fixed income investments (one to five years) are influenced by broader economic conditions, particularly inflation and labor market trends. During the fiscal year, U.S. Treasury rates rose early due to inflation concerns, then declined as labor market conditions weakened and growth expectations fell. By year-end, rates were mixed, with two-year yields slightly lower and three- to five-year yields slightly higher. As of September 30, 2025, market expectations indicated potential federal funds rate cuts during 2026, which could potentially lower interest earnings in daily investment options, while the U.S. Treasury yield curve suggests investments in maturities between two and five years may provide yields of approximately 3.60 percent, although actual earnings will depend on actual interest rates at the time of investment. These conditions could adversely impact the District's investment and interest earnings. As of the end of fiscal year 2025, the total fair value of investments was approximately $518.1 million. For more information on the District's investments (see Note III.A., page 33).

As stated in the Letter of Transmittal, statewide forecasts indicate continued annual average population growth of 1.2 percent through 2030, contributing to increases in taxable property values. The Letter also notes that real estate indicators signal ongoing assessed value growth within the District. Consistent with these trends, collections are expected to grow gradually at 1.5 percent in fiscal year 2026. This continued growth could affect future ad valorem revenue collections.

The District's primary source of funding is ad valorem property taxes. The fiscal year 2026 budget of $133.3 million in ad valorem property taxes represents 96 percent of the taxes to be levied on taxable property values as certified by the District's 16 counties, which is based on historical collections. This represents an increase of approximately $3.5 million compared to the fiscal year 2025.

On September 23, 2025, the District's Governing Board adopted a final millage, the rolled-back rate of 0.1831 mill for fiscal year 2026, resulting in a 4.1 percent reduction from the rate levied for fiscal year 2025. This will save taxpayers approximately $5.9 million.

The adopted budget for fiscal year 2026 is $256.2 million, compared to $231.6 million for fiscal year 2025. The operating portion of the fiscal year 2026 budget is $101.2 million, holding operating expenditures low at 76 percent of ad valorem revenue. This provides the District with the funding capacity to sustain a significant investment in its Cooperative Funding Initiatives (CFI) and other cost share programs where the dollars are leveraged to maximize environmental benefits. The District continues to look for opportunities to increase efficiency and improve the services provided to the public while maintaining its integrity.

The District's long-term funding plan demonstrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management. It is anticipated that as the economy continues to grow, the requests for cooperative funding and other

District projects will outpace the current ad valorem revenue available to the District. Project reserves will be allocated through the budget development process to fund these projects until ad valorem revenue increases through normal growth, allowing the District to continue to operate on a pay-as-you-go basis.

Requests for Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information should be addressed to the Finance Bureau Chief at Southwest Florida Water Management District, 2379 Broad Street, Brooksville, Florida, 34604-6899; or by calling (352) 269-1739; or by email to Melisa.Lowe@swfwmd.state.fl.us.

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Basic Financial Statements

The Basic Financial Statements include both the Government-wide Financial Statements and Governmental Fund Financial Statements.

The Government-wide Financial Statements consist of a statement of net position and a statement of activities which report information about the District as a whole using the economic resources measurement focus and the accrual basis of accounting.

The Governmental Fund Financial Statements report additional detailed information about the District's governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting.

Southwest Florida Water Management District
Statement of Net Position
September 30, 2025

	Governmental Activities
ASSETS	
Cash and Investments	$ 479,094,322
Receivables	48,086,569
Deposits	43,081
Inventories	19,987
Prepaids	243,113
Other Assets	1,251,563
Restricted Assets:	
Cash and Investments	45,678,698
Intergovernmental Receivable	69,300
Long-Term Receivables	630,498
Capital Assets Not Being Depreciated:	
Land	596,810,748
Land Interests	184,929,795
Land Acquisition in Progress	77,594
Construction in Progress	23,830,406
Capital Assets (Net of Accumulated Depreciation):	
Buildings	13,422,001
Machinery and Equipment	10,255,855
Machinery and Equipment - Lease	1,231
Infrastructure	68,251,639
Software	14,567
Subscription-Based Information Technology Agreements	6,679,165
Other Capital Assets	10,244
Total Assets	1,479,400,376
DEFERRED OUTFLOWS OF RESOURCES	
Pension	6,789,789
OPEB	1,762,195
Total Deferred Outflows of Resources	8,551,984
LIABILITIES	
Accounts and Contracts Payable	79,371,915
Payroll and Related Costs	2,159,861
Contracts Payable-Retainage	568,194
Due To Other Governments	593,620
Unearned Revenue	873,040
Liabilities Payable from Restricted Assets:	
Accounts and Contracts Payable	3,100,437
Payroll and Related Costs	656
Contracts Payable-Retainage	52,641
Unearned Revenue	18,604,342
Interest Payable	2,807
Non-Current Liabilities:	
Due Within One Year	2,905,424
Due in More Than One Year	50,823,673
Total Liabilities	159,056,610
DEFERRED INFLOWS OF RESOURCES	
OPEB	1,899,909
Pension	9,348,704
Total Deferred Inflows of Resources	11,248,613
NET POSITION	
Net Investment in Capital Assets	900,097,939
Restricted for:	
Watershed Basins	4,619,941
Land Acquisition	19,367,174
Unrestricted	393,562,083
Total Net Position	$ 1,317,647,137

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

Southwest Florida Water Management District
Statement of Activities
For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Primary government:					
Governmental Activities:					
Water Resource Planning and Monitoring	$ 26,320,106	$ -	$ 1,737,603	$ -	$ (24,582,503)
Land Acquisition, Restoration and Public Works	107,369,543	684,932	39,550,947	3,253,551	(63,880,113)
Operation and Maintenance of Works and Lands	22,420,785	1,424,513	3,636,439	-	(17,359,833)
Regulation	20,841,160	2,171,112	-	-	(18,670,048)
Outreach	2,517,407	-	-	-	(2,517,407)
Management and Administration	13,499,656	10,365	3,482	-	(13,485,809)
Interest:					
Water Resource Planning and Monitoring	43,023	-	-	-	(43,023)
Land Acquisition, Restoration and Public Works	16,894	-	-	-	(16,894)
Operation and Maintenance of Works and Lands	37,926	-	-	-	(37,926)
Regulation	61,826	-	-	-	(61,826)
Outreach	5,284	-	-	-	(5,284)
Management and Administration	27,694	-	-	-	(27,694)
Total Governmental Activities	$ 193,161,304	$ 4,290,922	$ 44,928,471	$ 3,253,551	$ (140,688,360)

General Revenues:	
Ad Valorem Property Taxes	130,230,945
Investment Earnings (Loss):	
Unrestricted Investment Earnings	22,807,654
Net Increase (Decrease) in the Fair Value of Investments [1]	280,240
Gain on Sale of Capital Assets	2,307,466
Other	664,446
Total General Revenues	156,290,751
Change in Net Position	15,602,391
Net Position - Beginning	1,302,044,746
Net Position - Ending	$ 1,317,647,137

[1] Governmental Accounting Standards Board Statement No. 31 requires that the District, at year-end, adjust investments to fair market value and include in revenue all investment income, including changes in the fair market value of investments. Therefore, the District reduced its unrealized losses by $15.0 million and recorded interest earnings of $20.0 million for reporting in the year-end financial statements.

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

Southwest Florida Water Management District
Balance Sheet
Governmental Funds
September 30, 2025

	General Fund	FDOT Mitigation	Florida Forever	Capital Projects	Total Governmental Funds
ASSETS					
Cash and Investments	$ 457,893,123	$ 21,517,806	$ 12,097,081	$ 33,265,010	$ 524,773,020
Due From Other Governments	45,021,262	-	-	812,435	45,833,697
Interest Receivable	2,952,670	-	-	-	2,952,670
Deposits	43,081	-	-	-	43,081
Inventories	19,987	-	-	-	19,987
Prepaids	243,113	-	-	-	243,113
Other Assets	1,251,563	-	-	-	1,251,563
Total Assets	$ 507,424,799	$ 21,517,806	$ 12,097,081	$ 34,077,445	$ 575,117,131
LIABILITIES					
Accounts and Contracts Payable	$ 81,508,966	$ 99,482	$ 3,750	$ 862,961	$ 82,475,159
Payroll and Related Costs	2,159,861	656	-	-	2,160,517
Contracts Payable-Retainage	545,481	-	-	75,354	620,835
Due To Other Governments	593,620	-	-	-	593,620
Unearned Revenue	1,173,102	18,304,280	-	-	19,477,382
Total Liabilities	85,981,030	18,404,418	3,750	938,315	105,327,513
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue-Property Taxes	380,101	-	-	-	380,101
Unavailable Revenue-Intergovernmental Revenue	630,498	-	-	-	630,498
Total Deferred Inflows of Resources	1,010,599	-	-	-	1,010,599
FUND BALANCES					
Nonspendable	306,181	-	-	-	306,181
Restricted	11,893,784	-	12,093,331	-	23,987,115
Committed	127,242,372	-	-	-	127,242,372
Assigned	256,859,662	3,113,388	-	33,139,130	293,112,180
Unassigned	24,131,171	-	-	-	24,131,171
Total Fund Balances	420,433,170	3,113,388	12,093,331	33,139,130	468,779,019
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 507,424,799	$ 21,517,806	$ 12,097,081	$ 34,077,445	

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

(continued)

Southwest Florida Water Management District
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2025
(continued)

Amounts reported for governmental activities in the statement of net position (page 17) are different because:

Total Fund Balance - governmental funds		$ 468,779,019
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds. The amount included in the statement of net position is the difference between:		
Capital assets	1,100,946,272	
Accumulated depreciation	(196,663,027)	
		904,283,245
Deferred outflows and inflows of resources are not available in the current period and therefore, are not reported in the funds. Deferred outflows and inflows of resources at year-end consist of:		
Deferred outflow amount for OPEB liabilities	1,762,195	
Deferred outflow amount for pension - FRS	6,789,789	
Deferred inflow amount for pension - FRS	(1,899,909)	
Deferred inflow amount for pension - HIS	(9,348,704)	
		(2,696,629)
Revenues in the statement of activities that do not provide current financial resources are not in the funds. This is the net effect of delinquent taxes included in net position.		380,101
Earned but unavailable intergovernmental revenues are not reported in the funds, but are recognized in the statement of activities, regardless of availability.		630,498
Long-term liabilities are not due and payable from current resources and therefore, are not reported in the funds, but are recognized in the statement of activities. The District's long-term liabilities consist of:		
Pension related liabilities	(33,823,051)	
Compensated Absences	(9,544,601)	
Workers' Compensation	(242,000)	
OPEB	(5,153,856)	
Claims	(1,077,000)	
SBITAs	(3,888,589)	
		(53,729,097)
Net position of governmental activities		$ 1,317,647,137

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

Southwest Florida Water Management District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2025

	General Fund	FDOT Mitigation	Florida Forever	Capital Projects	Total Governmental Funds
REVENUES					
Ad Valorem Property Taxes	$ 119,944,341	$ -	$ -	$ 10,272,224	$ 130,216,565
Intergovernmental Revenues	44,289,034	652,513	-	812,435	45,753,982
Investment Earnings (losses):					
Interest on Invested Funds	21,182,329	985,058	640,267	-	22,807,654
Net Increase (Decrease) in the Fair Value of Investments [1]	280,240	-	-	-	280,240
License and Permit Fees	2,145,567	-	-	-	2,145,567
Other	1,677,730	-	-	-	1,677,730
Total Revenues	189,519,241	1,637,571	640,267	11,084,659	202,881,738
EXPENDITURES					
Current:					
Water Resource Planning and Monitoring	33,731,930	-	-	-	33,731,930
Land Acquisition, Restoration and Public Works	104,625,358	651,905	3,235,700	1,705,272	110,218,235
Operation and Maintenance of Works and Lands	24,175,747	-	-	2,115,410	26,291,157
Regulation	25,303,032	-	-	-	25,303,032
Outreach	2,810,702	-	-	-	2,810,702
Management and Administration	14,285,776	-	-	-	14,285,776
Debt Service:					
Principal					
Water Resource Planning and Monitoring	176,912	-	-	-	176,912
Land Acquisition, Restoration and Public Works	70,053	-	-	-	70,053
Operation and Maintenance of Works and Lands	190,721	-	-	-	190,721
Regulation	253,602	-	-	-	253,602
Outreach	21,440	-	-	-	21,440
Management and Administration	185,593	-	-	-	185,593
Interest					
Water Resource Planning and Monitoring	43,023	-	-	-	43,023
Land Acquisition, Restoration and Public Works	16,894	-	-	-	16,894
Operation and Maintenance of Works and Lands	37,926	-	-	-	37,926
Regulation	61,826	-	-	-	61,826
Outreach	5,284	-	-	-	5,284
Management and Administration	27,694	-	-	-	27,694
Total Expenditures	206,023,513	651,905	3,235,700	3,820,682	213,731,800
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,504,272)	985,666	(2,595,433)	7,263,977	(10,850,062)
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Capital Assets	607,305	-	2,316,355	-	2,923,660
Issuance of Debt	4,019,000	-	-	-	4,019,000
Insurance Proceeds	73,446	-	-	-	73,446
Total Other Financing Sources (Uses)	4,699,751	-	2,316,355	-	7,016,106
Net Change in Fund Balances	(11,804,521)	985,666	(279,078)	7,263,977	(3,833,956)
Fund Balances - Beginning	432,237,691	2,127,722	12,372,409	25,875,153	472,612,975
Fund Balances - Ending	$ 420,433,170	$ 3,113,388	$ 12,093,331	$ 33,139,130	$ 468,779,019

Amounts reported for governmental activities in the statement of activities (page 18) are different because:

Net change in fund balances - total governmental funds	$ (3,833,956)
Governmental funds report capital outlays 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 by which capital outlays exceeded depreciation expense in the current period.	16,085,858
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, donations and adjustments) resulted in an increase to net position.	2,612,813
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The net effect of transactions (i.e., delinquent taxes, intergovernmental revenue) resulted in a net decrease to net position.	272,038
The borrowing of resources associated with a capital lease provides current financial resources to governmental funds, while the repayment of the principal of the long-term borrowing consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences associated with the long-term borrowing.	(3,120,678)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	3,586,316
Change in net position of governmental activities	$ 15,602,391

[1] Governmental Accounting Standards Board Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools,* requires the District to adjust investments to fair market value as part of investment earnings. Therefore, the District recorded a net increase in the fair market value of investments in the amount of $280,240 for the purpose of year-end reporting.

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

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Notes to the Financial Statements

The notes to the financial statements contain a summary of significant accounting policies and other notes considered necessary for a clear understanding of the financial statements.

Description

The Southwest Florida Water Management District (District) is one of five regional water management districts charged by Chapter 373 of the Florida Statutes to preserve and protect the state's water resources. The District covers all or parts of 16 counties along Florida's central west coast. Approximately 17 percent of the state's total land area and roughly a quarter of its population are contained within the boundaries of the District, which stretches from Levy County in the north to Charlotte County in the south and inland as far as Highlands and Polk counties.

I. Summary of Significant Accounting Policies

The financial statements of the District have been prepared in conformity with the United States Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting entity

The District is an independent special district of the State of Florida and is governed by a 13-member board, which is appointed by the Governor of Florida and confirmed by the Florida Senate. As required by GAAP, these financial statements include all operations for which the District is financially accountable. The District is a component unit of the State of Florida for financial reporting purposes, and these financial statements will be included in the State of Florida's Annual Comprehensive Financial Report (ACFR) as a discretely presented component unit for the fiscal year ending June 30, 2026. The State of Florida's ACFR can be found at https://www.myfloridacfo.com/transparency/state-financial-reports/fl-acfr.

B. Government-wide and fund financial statements

The government-wide financial statements consist of a statement of net position and a statement of activities that report information about the District as a whole. The statement of net position reports all financial and capital resources of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include: (1) charges to customers who purchase, use, or directly benefit from goods, services or privileges provided by a given program and (2) grants and contributions that are subject to specific operational or capital requirements of a particular program. Ad valorem property tax revenue and other items are not reported as program revenues; instead, they are general revenues of the District.

Fund financial statements are presented to report additional and detailed information about the District. Fund financial statements accompany the government-wide financial statements and present a summary reconciliation to explain differences between the data reported in the governmental funds and the data reported for the corresponding governmental activities in the government-wide financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, claims, and judgments are recorded only when such liabilities have matured. Acquisitions under leases, financed purchases, and subscription-based information technology arrangements are reported as other financing sources.

Ad valorem property taxes are recorded as revenues in the fiscal year in which the taxes are due and collected within 60 days of fiscal year-end. Intergovernmental revenues are recognized at the time related expenditures are incurred if such amounts are expected to be collected within one year. Investment earnings are recognized when earned. All other revenue items are recognized when earned and are both measurable and available.

Ad valorem property taxes are computed using property values on January 1 of each year and are considered levied upon adoption of the final millage rate in September by the Governing Board. The taxes are due November 1 and become delinquent April 1 of the following year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each month thereafter. Tax certificates for the full amount of any unpaid taxes on real property and assessments must be sold no later than June 1 of each year at which time a lien is attached to the property.

The District reports on the following major governmental funds:

1. General Fund

The General Fund is the District's primary operating fund and is used to account for all financial resources not required to be reported in another fund. Included within the General Fund are the restricted resources associated with the former seven watershed basins.

During fiscal year 2010-11, the District's Governing Board eliminated all previously established basin boundaries and consolidated them into the overall District boundary. As a result, the seven watershed basins ceased to exist as separate ad valorem taxing units. Upon dissolution, the remaining fund balances of each basin as of September 30, 2011, were transferred into the General Fund and recorded as restricted fund balances.

Although the basins are no longer separate legal entities for taxing purposes, the transferred balances remain legally restricted. These resources must be used for purposes that benefit the geographic areas corresponding to each former watershed basin.

2. Florida Department of Transportation (FDOT) Mitigation Fund

This fund is a special revenue fund that accounts for revenue sources received from the State of Florida that are restricted for mitigation activities, pursuant to Section 373.4137, Florida Statutes. The state-mandated FDOT program requires that mitigation to offset the adverse wetland impacts of transportation projects be funded by the FDOT and be carried out by mitigation banks and any other mitigation options that satisfy state and federal requirements (see Note I.E.8., page 31).

3. Capital Projects Fund

This fund is a capital project fund that accounts for financial resources from the District's general fund to be used for the acquisition, construction, or renovation of major capital projects of the District's facilities and structures.

4. Florida Forever Fund

This fund is a capital project fund that accounts for financial resources received from the State of Florida for the acquisition of lands necessary for water management, water supply, and conservation of water resources under the Florida Forever land acquisition program (see Note I.E.8., page 30).

D. Classification of expenditures

The District currently categorizes the revenues, expenditures, and budget data it submits to the Executive Office of the Governor, the Department of Environmental Protection, and the Legislature by six program areas. These programs, which are set forth in Section 373.536(5)(e)4., Florida Statutes, are:

1.0 Water Resource Planning and Monitoring

This program includes all water management planning, including water supply planning, development of minimum flows and minimum water levels, and other water resources planning; research, data collection, analysis and monitoring; and technical assistance (including local and regional plan and program review).

2.0 Land Acquisition, Restoration and Public Works

This program includes the development and construction of all capital projects (except for those contained in Programs 1.0 and 3.0), including water resource development projects, water supply development assistance, water control projects, support and administrative facilities construction, cooperative projects, land acquisition, and the restoration of lands and water bodies.

3.0 Operation and Maintenance of Works and Lands

This program includes all operation and maintenance of facilities, flood control and water supply structures, lands, and other works authorized by Chapter 373, Florida Statutes.

4.0 Regulation

This program includes water use permitting, water well construction permitting, water well contractor licensing, environmental resource and surface water management permitting, permit administration and enforcement, and any delegated regulatory program.

5.0 Outreach

This program includes all environmental education activities such as water conservation campaigns and water resources education, public information activities, all lobbying activities relating to local, regional, state, and federal governmental affairs, and all public relations activities including related public service announcements and advertising in the media.

6.0 Management and Administration

This program includes all governing board and executive support; management information systems; and general counsel, ombudsman, human resources, finance, audit, risk management, procurement, and administrative services.

E. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balances

1. Cash and investments

Cash balances are pooled for investment purposes and recorded in the General Fund except for advanced funds that are restricted assets, which are separately invested and recorded in their respective fund. Cash includes cash-on-hand and demand deposits. Interest earned from investments is allocated to the General Fund.

Investments are stated at fair value pursuant to GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended by GASB Statement No. 72, *Fair Value Measurement and Application*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants,* except for the State Board of Administration Local Government Surplus Funds Trust Fund (known as Florida Prime) which is reported at amortized cost which approximates fair value. The District has limited its investments to the following investments authorized in Section 218.415, Florida Statutes: (a) Florida PRIME; (b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; (c) Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; (d) Direct obligations of the U.S. Treasury; (e) Direct obligations of federal agencies and instrumentalities and other investments as authorized by the District's Governing Board Investment Policy, including mortgage-backed securities, state and/or local government taxable and/or tax-exempt debt, registered investment companies (mutual funds and money market mutual funds), repurchase agreements, bankers' acceptances, commercial paper, corporate notes and an intergovernmental investment pool.

2. Inventories and prepaid items

Inventories are valued at cost using the first-in first-out method and consist of expendable supplies of chemicals used for treating aquatic vegetation. The costs of such inventories are recorded as expenditures when consumed rather than when purchased. 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.

3. Capital assets

Capital assets, both tangible and intangible, which include land, land interests, buildings, equipment, infrastructure assets (e.g., bridges, water control structures, levees, and similar items) and software, are reported only in government-wide financial statements. Tangible capital assets are those acquired for general government purposes with an initial individual cost equal to or more than $5,000 and an estimated useful life of more than one year. Intangible capital assets are those acquired for general government purposes with an initial, individual cost equal to or more than $5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost if purchased or constructed. Donated assets are recorded at their estimated fair value at the time of acquisition plus ancillary charges. Maintenance, repairs, and minor renovations are not capitalized.

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	15 - 50
Machinery & Equipment	5 - 15
Infrastructure	20 - 50
Software	3
Other	5

Right-to-use lease equipment and subscription assets are amortized over the life of the associated contract.

4. Compensated absences

In accordance with GASB Statement No. 101, *Compensated Absences*, the District recognizes a liability for leave that has not yet been used when it (a) is attributable to services already rendered, (b) accumulates, and (c) is more likely than not to be used for time off or otherwise paid or settled. The District evaluates accumulated sick leave under the GASB 101 “more-likely-than-not” threshold to determine the portion expected to be used or otherwise settled and therefore required to be recognized as a liability.

District employees accrue annual and sick leave benefits based on hours worked and length of service. Annual leave is vested after one year of service. Regular employees may carry forward up to 360 hours of accrued annual leave, with a maximum payout of 240 hours upon separation in good standing. Employees in the administrative pay schedule may carry forward up to 480 hours of accrued annual leave, and the maximum payout upon separation in good standing is 480 hours. Employees must have 12 months of current continuous District service in a regular position to be paid for unused accrued annual leave.

Sick leave accrues based on hours worked and length of service. Employees become eligible for payment of 25 percent of their accrued sick leave (up to a maximum of 480 hours) upon retirement, death, resignation, or separation in good standing after earning 10 years of current continuous creditable service.

The accrued liability for compensated absences represents the District's obligation for leave benefits earned by employees that meet these recognition criteria. This liability represents accrued paid time off, calculated at employees' hourly rates, associated employer payroll taxes, and required FRS investment plan contributions. Amounts estimated to be used in subsequent fiscal years are accrued when incurred in the government-wide financial statements. in the governmental funds only for amounts that have matured, such as those resulting from employee resignations or retirements.

5. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) Pension Plan and the Retiree Health Insurance Subsidy (HIS) Program and additions to/deductions from the FRS Pension Plan's and HIS Program's fiduciary net position have been determined on the same basis as they are reported by the FRS Pension Plan and HIS Program. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

6. Deferred outflows and deferred inflows of resources

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

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

7. Fund balances / Net position

Fund balance is reported in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. Fund balance is divided into five classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints imposed upon the use of the resources in the governmental funds.

The classifications are as follows:

Non-spendable. This classification includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

***Restricted*.** This classification includes amounts where constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation that identifies and describes circumstances under which a need for use of funds arises.

***Committed*.** This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of the District's highest level of decision-making authority. The District Governing Board, being the District's highest level of decision-making authority, establishes, modifies, or rescinds the commitment of funds for specific purposes through Board resolutions.

***Assigned*.** This classification includes amounts that are constrained by the District's intent to use the amounts for specific purposes but are neither restricted nor committed. The determination of assignment is delegated by the Governing Board to the Director of Business and Information Technology Services or, in the Director's absence, the Finance Bureau Chief. Assignment of fund balance may be (a) made for a specific purpose that is narrower than the general purposes of the District itself; or (b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

In accordance with the District's Fund Balance Policy, the assigned fund balance shall reflect management's intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be appropriated for expenditures in the subsequent year depending on the timing of the project/reserve for which it was assigned (see Note III.H., page 42).

***Unassigned*.** This classification includes the residual classification for the general fund and represents fund balance that has not been restricted, committed, or assigned to specific purposes within the general fund and will be used in a subsequent year's budget. The general fund is the only fund that is appropriate to report a positive unassigned fund balance. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

In the fund financial statements, fund balance is reported in the five components detailed above. The District reduces restricted fund balance amounts first when both restricted and unrestricted fund balances including committed, assigned, and unassigned are available, and when expenditures are incurred for the purposes for which amounts in the restricted fund balance could be used. Regarding unrestricted fund balance, committed amounts would be reduced first, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflow of resources and is reported in the three components of net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets component of net position consists of capital assets net of accumulated depreciation reduced by the outstanding balance of debt related to the acquisition or construction of those assets.

Net position is restricted when there are limitations imposed on use either through the enabling legislation or through external restrictions by creditors, grantors, or laws or regulations of other governments. The types of restrictions the District has on its net position are:

- Restricted due to external restrictions of enabling legislation limiting the use of net position of the former seven watershed basins to be spent within the geographical boundaries of each watershed basin. The balance of the net position restricted for watershed basins at September 30, 2025, was $4,619,941.

- Restricted due to external restrictions of enabling legislation limiting the use of net position for land acquisition. The amount of restricted net position for land acquisition on September 30, 2025, was $19,367,174.

Unrestricted net position represents amounts not included in other categories, which is generally available for use, but a deficit would require future funding.

The District reduces restricted net position amounts first when restricted and unrestricted net position balances are available if the expenditures incurred are for the purposes for which amounts in the restricted fund balance meets the requirements set forth by the enabling legislation.

8. State trust funds

Under Florida Statutes, the District is entitled to funding from the State of Florida, which is allocated and appropriated to various trust funds. These funds are released to the District for a variety of programs when eligibility requirements have been met. It is the District's policy to recognize funding received through these state trust funds as intergovernmental revenues at the time an eligible cost has been incurred.

Florida Forever Trust Fund. This trust fund was established in 1999 pursuant to Section 259.105, Florida Statutes. The Florida Forever program is the successor program to the Florida Preservation 2000 program. The trust is funded through bond proceeds and may be used for land acquisition (including less-than-fee purchases), pre-acquisition costs associated with land purchases, water resource development, storm water management, water body restoration, recreational facility construction, public access improvements, invasive plant control and related projects. Over the life of the program, the District must spend at least 50 percent of the funds on land acquisition. Revenues received from the trust fund are accounted for in the Florida Forever Fund. The FDEP has oversight responsibility for this trust fund.

Water Protection and Sustainability Program Trust Fund. This trust fund was established in 2005 pursuant to Section 403.890, Florida Statutes, and is funded by excise tax proceeds. The State's Water Protection and Sustainability Program Trust Fund Program provides funds for the District Governing Board's highly effective partnership programs (i.e., Water Supply and Resource Development and Cooperative Funding Initiative) for alternative water supply development assistance, the SWIM Program and other surface water restoration activities in

the District's designated priority water bodies, and the West-Central Florida Water Restoration Action Plan. Revenues received from the trust fund are accounted for in the District's general fund. The FDEP has oversight responsibility for this trust fund.

Land Acquisition Trust Fund. This trust fund was established in 1963, pursuant to Section 375.041, Florida Statutes. The trust fund is funded through documentary excise tax as authorized by Section 28 of Article X of the Florida Constitution, with Senate Bill 2516-A requiring 33 percent of documentary stamp tax revenue being distributed into the trust fund. The trust fund provides funding for the acquisition and improvement of land, water areas, and related property interests, including conservation easements, and resources for conservation lands including wetlands, forests, and fish and wildlife habitat; wildlife management areas; lands that protect water resources and drinking water sources, including lands protecting the water quality and quantity of rivers, lakes, streams, springsheds, and lands providing recharge for groundwater and aquifer systems; beaches and shores; outdoor recreation lands, including recreational trails, parks, and urban open space; rural landscapes; working farms and ranches; historic or geologic sites; together with management, restoration of natural systems, and the enhancement of public access or recreational enjoyment of conservation lands. The FDEP has oversight responsibility for this trust fund.

State Transportation Trust Fund. This trust fund was established in 1931 pursuant to Section 206.46, Florida Statutes. The trust fund is funded through gas tax proceeds as authorized by Chapter 83-3, Laws of Florida, and such other funds which accrue to the Florida Department of Transportation (FDOT) which are not required to be maintained in separate trust funds. It provides funding to the District for mitigation activities that offset the adverse wetland impacts of transportation projects. Revenues received from the trust fund are accounted for in the District's General Fund (indirect charges) and the FDOT Mitigation Fund. The FDOT has oversight responsibilities for this trust fund.

9. Use of estimates

Management of the District has made numerous estimates and assumptions relating to the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The actual results could differ from those estimates.

During fiscal year 2025, the District updated the estimated useful lives of its right-to-use lease and subscription assets to align with the arrangements' contract term. Changing the useful life estimate aligns the amortization of right-to-use assets in a manner consistent with the underlying asset's intended use.

This revision is a change in accounting estimate under GASB 100 and is applied prospectively. The effect on the District's overall capital assets is minimal as right-to-use assets represent less than one percent of the District's capital assets.

F. New accounting pronouncements

GASB Statement No. 103, Financial Reporting Model Improvements

The Governmental Accounting Standard Board (GASB) issued GASB Statement No. 103, *Financial Reporting Model Improvements,* in April 2024. GASB Statement No. 103 provisions are effective for fiscal years beginning after June 15, 2025, with early implementation

encouraged. The District implemented GASB No. 103 in fiscal year 2025. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement establishes new accounting and financial reporting requirements, or modifies existing requirements related to the following:

a. Management's discussion and analysis (MD&A)
b. Unusual or infrequent items
c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position
d. Information about major component units in basic financial statements
e. Budgetary comparison information
f. Financial trends information in the statistical section

The District has incorporated the requirements of GASB 103 into this year's Annual Comprehensive Financial Report. The statement had no financial impact on the District.

II. Stewardship, Compliance and Accountability

A. Budgetary information

Annual budgets are adopted on a basis consistent with GAAP using the modified accrual basis of accounting. It is mandated by state law that the budget be balanced (total appropriations are equal to total revenues). It is assumed at the time of adoption that all budget revenues will be realized, and all expenditures will be incurred. Annual appropriated budgets are adopted by the District's Governing Board for all governmental funds. After the adoption of the final budget, the District's Governing Board may amend its budget, pursuant to Section 373.536(4), Florida Statutes. A budget amendment greater than $1 million must be reviewed and approved by the Executive Office of the Governor.

Appropriations that are properly encumbered at year-end are carried forward into the following fiscal year's budget. Appropriations that are not expended or encumbered lapse at year-end and return to fund balance. These balances (identified to the Governing Board as "Balance from Prior Years") are available as a resource to fund the District's programs, activities, and priorities in subsequent fiscal years' budget.

The District maintains extensive budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the Governing Board. The minimum level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.

Management controls have been established within the District's financial system to control spending within each fund to be consistent with budgeted line items by bureaus, sections, activities/projects, and expenditure categories. Encumbrance accounting is used, which allows the District to reserve or encumber a portion of the budgeted appropriations for purchase orders, contracts, and other commitments for goods and services that have not yet been received. The Governing Board is provided with monthly financial reports, and the District undergoes an annual financial audit by independent auditors at the end of each fiscal year. The District also maintains a legislatively mandated Inspector General who reports functionally to the Governing Board to conduct ongoing performance and compliance audits.

III. Detailed Notes

A. Cash and investments

As of September 30, 2025, the District had the following cash and investments:

Investment Type	Fair Value		Weighted Average Maturity (Years)
U.S. Treasuries	$ 308,257,596		1.59
Corporate Notes	23,505,421		1.13
Federal Instrumentalities	1,589,079		0.10
Municipal Bonds	7,651,736		0.96
State Board of Administration Florida PRIME	169,332,756	(1)	0.13
Money Market Funds	7,729,681		liquid daily
Total Financial Fair Value of Investments	518,066,269		
Portfolio Weighted Average Maturity			1.06
Total Investments	518,066,269		
Demand Deposit Accounts	6,706,651	(2)	
Petty Cash	100		
Total Cash and Investments	$ 524,773,020		

(1) The District participates in the State Board of Administration's Florida PRIME, which reports investments at amortized cost. See "Investments reported at amortized cost" (see Note III.A.6, page 36).

(2) On September 30, 2025, the carrying amount of the District's cash demand deposit account was $6,706,651 and the bank balance was $6,877,998. The District actively manages its cash balance and invests excess cash daily.

1. Interest rate risk

In accordance with the District's investment policy, the exposure to declines in fair values is managed by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and limiting the weighted average maturity of its investment portfolio to five years or less. Of the District's investments, $14,803,564 is callable by the issuers and is subject to the risk of being called prior to maturity. For purposes of calculating the weighted average maturity in years, the callable date was used in the calculation.

2. Credit risk

In accordance with the District's investment policy, the District minimizes credit risk, the risk of loss due to the failure of security, by limiting investments to the authorized investments in the investment policy (see Note I.E.1., page 26), pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which the District will do business, and diversifying the investment portfolio to protect against losses on individual securities. The State Board of Administration (SBA) Florida PRIME was rated by Standard and Poor's (S & P). The rating on September 30, 2025, was AAAm. The money market funds in which the District has invested funds were rated AAAm by S & P and Aaa by Moody's Investor Services. The investments in corporate notes were rated AA through A by S & P and Aa2 through A2 by Moody's Investor Services. The investments in municipal bonds were rated AAA through AA- by S & P and Aaa through Aa2 by Moody's Investor Services. The investments in Government Sponsored Enterprise securities (Federal Instrumentalities) include Federal National Mortgage Association (Fannie Mae). These Federal Instrumentalities had ratings of AA+ and Aa1 by S&P and Moody's, respectively.

3. Custodial credit risk – deposits

On September 30, 2025, the District held deposits were entirely covered by federal depository insurance or by collateral pledged with the State Treasurer pursuant to Chapter 280, Florida Statutes. Under this chapter, in the event of default by a participating financial institution (a qualified public depository), all participating institutions are obligated to reimburse the governmental entity for the loss.

4. Custodial credit risk – investments

Investments are subject to custodial credit risk if the securities are uninsured, not registered in the District's name, and are held by the party that either sells to or buys for the District. The District's investment policy requires that all securities be held with a third-party custodian in a separate account which is registered as an asset of the District. The custodian acts as the safe keeper of the District's investment securities. No withdrawal of securities, in whole or in part, is made from safekeeping without written authorization of designated District staff. All District securities are held in the District's name; therefore, no investments held at year-end were subject to custodial credit risk.

5. Concentration of credit risk

The District's investment policy authorizes investment allocation limits on security types, maturity, and issuer limitations which may be further limited by the Director of Business and Information Technology Services from time to time based on market conditions, diversification, and risk investment strategies. Other than investments guaranteed by the United States government and an external investment pool, the Districts has no investments with any one issuer that represents five percent or more of the total investments of the District.

For the financial investments held on September 30, 2025, the District's policy had the following limitations:

Security Type	Minimum Rating Requirement	Maturity Limits	Maximum Allocation Limit	Maximum Issuer Limit
Florida PRIME	AAAm	N/A	50%	N/A
Intergovernmental Investment Pool	AAAm/AAAf	N/A	25%	N/A
United States Government Securities	N/A	5 Years	100%	N/A
United States Government Agencies (full faith and credit of the United States Government)	N/A	5 Years	50%	25%
Federal Instrumentalities (United States Government Sponsored Enterprises ("GSE") which are non-full faith and credit). *	N/A	5 Years	75%	40%
Agency Mortgage-Backed Securities (MBS) *	N/A	5 Years Weighted Average Life (WAL)	30%	20%
Non-Negotiable Interest-Bearing Time Deposits or Savings Accounts	N/A	1 Year	25%	15%
State and/or Local Government Taxable and/or Tax-Exempt Debt	Long Term: "A" category by two NRSROs** Short Term: SP-2 or MIG-2	5 Years	25%	10%
Registered Investment Companies (Money Market Mutual Funds)	AAAm	N/A	50%	25%
Registered Investment Companies (Mutual Funds)	AAAf	N/A	25%	15%
Repurchase Agreements	N/A	90 Days	50%	25%
Bankers' Acceptances	Highest rating by two NRSROs**	180 Days	35%	10%
Commercial Paper***	A-1/Prime-1	270 Days	35%	5%
Asset-Backed Commercial Paper***	A-1/Prime-1	270 Days	35%	5%
Asset-Backed Securities***	Double "AA" category by any two NRSRO's**	5 Years Weighted Average Life (WAL)	25%	5%
Corporate Notes***	Single "A" category by any two NRSROs**	5 Years	35%	5%

*The combined maximum amount of available funds invested in Federal Instrumentalities and Agency mortgage-backed securities will not exceed seventy-five percent (75%).
**National Recognized Statistical Rating Organization (NRSRO).
***The maximum amount of corporate investments will not exceed forty percent (40%). Therefore, the combination of Commercial Paper, Asset-Backed Commercial Paper, Asset-Backed Securities, and Corporate Notes shall not exceed forty percent (40%). Corporate Notes are limited to fifteen percent (15%) per industry as determined using the Bloomberg Industry Classification Standards (BICS).

6. Investments reported at amortized cost

The District has investments in the SBA Florida Prime, which maintains a stable net asset value per share. Florida PRIME is not required to register (and has not registered) with the Securities and Exchange Commission. Sections 218.40 through 218.415, Florida Statutes, and SBA Rules 19-7.002 through 19-7.016, Florida Administrative Code, promulgated pursuant to Section 218.405(4), Florida Statutes, govern the operation of Florida PRIME. As a Florida PRIME participant, the District invests in pools of investments whereby the District owns a share of the respective pool, not the underlying securities. GASB Statement No. 79, which amended GASB Statement No. 31, paragraphs 11 and 16, and Statement No. 59, paragraph 5, established criteria for external investment pools to qualify for reporting investments at amortized cost, and if so, states that participants in the pool should do so as well. Florida PRIME meets the qualifications and reports the amortized cost of investments; therefore, the District's balance in Florida PRIME is reported at amortized cost. As of September 30, 2025, the District had $169,332,756 invested in the Florida PRIME.

Florida PRIME currently has no limitations or restrictions on withdrawals. As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value. Section 218.409(8)(a), Florida Statutes, provides that the SBA executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the external investment pool, limit contributions to or withdrawals from the external investment pool for 48 hours, and could be extended up to 15 days by trustee vote, to ensure that the SBA can invest monies entrusted to it in exercising its fiduciary responsibility. Regarding liquidity fees, Section 218.409(4), Florida Statute provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. As of September 30, 2025, no such disclosure has been made. All Florida PRIME investment policies can be found at https://prime.sbafla.com.

7. Fair value measurement

The District categorizes its fair value within the hierarchy established by generally accepted accounting principles using the market approach. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level one inputs are quoted prices in active markets for identical assets; Level two inputs are significant other observable inputs; Level three inputs are significant unobservable inputs.

The District has the following fair value measurements as of September 30, 2025:

- U.S. treasury securities of $308,257,596 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices (Level two inputs).

- Corporate Notes of $23,505,421 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices (Level two inputs).

- Federal instrumentalities of $1,589,079 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices (Level two inputs).

- Municipal Bonds of $7,651,736 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices (Level two inputs).

- Money markets of $7,729,681 are valued using the quoted market prices (Level one inputs).

	9/30/2025	Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments Measured at Fair Value				
Debt Securities				
U.S. Treasuries	$ 308,257,596	$ -	$ 308,257,596	$ -
Corporate Notes	23,505,421	-	23,505,421	-
Federal Instrumentalities	1,589,079	-	1,589,079	-
Municipal Bonds	7,651,736	-	7,651,736	-
Total Debt Securities	341,003,832	-	341,003,832	-
Money Market Funds	7,729,681	7,729,681	-	-
Total Investments Measured at Fair Value	348,733,513	$ 7,729,681	$ 341,003,832	$ -
Investments Measured at Amortized Cost				
State Board of Administration Florida PRIME	169,332,756			
Total Investments Measured at Fair Value and Amortized Cost	$ 518,066,269			

B. Unearned revenue

Governmental funds delay revenue recognition in connection with resources that have been received but not yet earned because all eligibility requirements have not been met. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned Revenue
General	
Grant drawdowns prior to meeting all eligibility requirements	$ 1,173,102
DOT Mitigation	
Fund drawdowns prior to meeting all eligibility requirements	18,304,280
Total Unearned Revenue for Governmental Funds	$ 19,477,382

C. Capital assets

Capital asset activity for the year ended September 30, 2025, was as follows:

	Beginning Balance October 1, 2024	Increases	Decreases	Reclassifications	Ending Balance September 30, 2025
Capital Assets, Not Being Depreciated:					
Land	$ 597,412,237	$ 17,759	$ (619,248)	$ -	$ 596,810,748
Land Interests	178,464,149	6,469,766	(14,220)	10,100	184,929,795
Land Acquisitions in Progress	68,781	18,913	-	(10,100)	77,594
Construction in Progress	17,566,787	8,652,773	-	(2,389,154)	23,830,406
Total Capital Assets, Not Being Depreciated	793,511,954	15,159,211	(633,468)	(2,389,154)	805,648,543
Capital Assets, Being Depreciated:					
Buildings	32,539,504	377,645	-	-	32,917,149
Machinery & Equipment	24,240,561	4,519,010	(1,858,034)	-	26,901,537
Machinery & Equipment - Lease	366,272	-	-	-	366,272
Right-to-Use Software Subscription	1,385,974	7,291,035	(62,258)	-	8,614,751
Infrastructure	173,152,357	43,400	-	2,389,154	175,584,911
Software	50,717,247	-	-	-	50,717,247
Other	195,862	-	-	-	195,862
Total Capital Assets, Being Depreciated	282,597,777	12,231,090	(1,920,292)	2,389,154	295,297,729
Less Accumulated Depreciation for:					
Buildings	18,744,740	750,408	-	-	19,495,148
Machinery & Equipment	16,585,334	1,911,112	(1,850,764)	-	16,645,682
Machinery & Equipment - Lease	297,419	67,622	-	-	365,041
Right-to-Use Software Subscription	850,846	1,146,998	(62,258)	-	1,935,586
Infrastructure	103,249,641	4,083,631	-	-	107,333,272
Software	50,622,990	79,690	-	-	50,702,680
Other	174,187	11,431	-	-	185,618
Total Accumulated Depreciation	190,525,157	8,050,892	(1,913,022)	-	196,663,027
Total Capital Assets, Being Depreciated, Net	92,072,620	4,180,198	(7,270)	2,389,154	98,634,702
Governmental Activities Capital Assets, Net	$ 885,584,574	$ 19,339,409	$ (640,738)	$ -	$ 904,283,245

Depreciation expense was charged to programs of the District as follows:

Governmental activities		
Water Resource Planning and Monitoring	$	879,513
Land Acquisition, Restoration and Public Works		3,362,045
Operation and Maintenance of Works and Lands		2,874,013
Regulation		575,189
Outreach		45,270
Management and Administration		314,862
Total Depreciation Expense - Governmental Activities	$	8,050,892

D. Leases

The District is a lessee in two lease agreements. A right-to-use asset was added to the District's capital asset records for each of the assets which are included in the machinery and equipment class. The total beginning value of the right-to-use assets was $366,272. The assets had an accumulated depreciation of $365,040 on September 30, 2025. The details of the leases are below.

In fiscal year 2019-20, the District entered into a five-year lease agreement with Milner Corporation as a lessee for print shop equipment valued at $223,822. A right-to-use asset was added to the District's capital assets in that amount. The accumulated depreciation as of September 30, 2025, was $223,822. All payments have been made and there is no future payable. The asset is fully depreciated.

In fiscal year 2020-21, the District entered into a five-year lease agreement with Key Government Finance as lessee for pure storage area network equipment valued at $142,450. A right-to-use asset was added to the District's capital assets in that amount. The accumulated depreciation on the asset as of September 30, 2025, was $141,218. The lease has an effective interest rate of 8.48 percent. The equipment has a five-year useful life. There are no future minimum lease payments due. The final payment was made prior to the asset being fully depreciated. Therefore, while no future payments are due, depreciation will continue until the asset reaches the end of its assigned useful life.

There is no table given for the amounts due for the next five years, because they are fully paid as of September 30, 2025.

More information on these leases is included in Note III.C. on page 38.

E. Subscription-based information technology agreements (SBITA)

The District is the lessee in five SBITAs in fiscal year 2025. A right-to-use intangible asset was added to the District's capital asset records for each of the assets which are included in the software class. The total beginning value of the right-to-use SBITA assets for the period ending on September 30, 2025, was $8,614,751. The assets had an accumulated depreciation of $1,935,586 on September 30, 2025. The details of the SBITAs are below.

In fiscal year 2021-22, the District entered a five-year SBITA with Kronos, Incorporated as lessee for the use of Human Resources and Timekeeping software valued at $615,152. A right

to use intangible asset was added to the District's capital assets in that amount. The accumulated depreciation as of September 30, 2025, was $575,968. The agreement has an effective interest rate of 3.35 percent. The equipment has a five-year useful life. The present value of the future minimum agreement payable on September 30, 2025, was $201,124.

In fiscal year 2022-23, the District entered a three-year SBITA with Samsara, Incorporated as lessee for the use of Vehicle Gateways Global Positioning System (GPS) software valued at $142,344. A right-to-use intangible asset was added to the District's capital assets in that amount. The accumulated depreciation as of September 30, 2025, was $138,184. The agreement has an effective interest rate of 5.10 percent. The equipment has a three-year useful life. The final payment was made prior to the asset being fully depreciated. Therefore, while no future payments are due, depreciation will continue until the asset reaches the end of its assigned useful life.

In fiscal year 2023-24, the District entered a two-year SBITA with CDW/Rubrik, as lessee for the use of storage software and licenses valued at $387,720. A right-to-use intangible asset was added to the District's capital assets in that amount. The accumulated depreciation as of September 30, 2025, was $387,720. All payments have been made and there is no future payable. The asset is fully depreciated.

In fiscal year 2023-24, the District entered a three-year SBITA with doeLEGAL, Inc., as lessee for the use of Ascent ELM matter management service storage valued at $178,500. A right-to-use intangible asset was added to the District's capital assets in that amount. The accumulated depreciation as of September 30, 2025, was $84,169. The agreement has an effective interest rate of 3.99 percent. The equipment has a three-year useful life. The present value of the future minimum agreement payable on September 30, 2025, was $51,928.

In fiscal year 2024-25, the District entered a nine-year SBITA with CGI Technologies and Solutions Inc., as lessee for the use of cloud services and software update implementation valued at $7,291,035. A right-to-use intangible asset was added to the District's capital assets in that amount. The accumulated depreciation as of September 30, 2025, was $749,545. The agreement has an effective interest rate of 4.01 percent. The right-to-use asset has a nine-year useful life. The present value of the future minimum agreement payable on September 30, 2025, was $3,635,537.

More information on the District's SBITAs is included in Note III.C. on page 38.

The future minimum SBITA obligation and the net present value of these minimum SBITA payments as of September 30, 2025, were as follows:

Year Ending September 30,	Principal	Interest
2026	$ 621,368	$ 152,596
2027	466,523	129,718
2028	465,692	112,308
2029	484,366	93,634
2030	503,789	74,211
2031-2035	1,346,851	98,149
Total	$ 3,888,589	$ 660,616

F. Debt

With the implementation of GASB 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,* agreements that transfer ownership of the asset to the District at the end of the agreement are considered financed purchases and are a form of direct borrowing debt. As of September 30, 2025, the District does not have any agreements that meet this definition. The District will continue to monitor and evaluate future agreements to ensure ongoing compliance with this standard.

The District has not pledged any assets as collateral for debt and does not have any outstanding lines of credit.

G. Long-term obligations

Long-term liability activity for the year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated Absences	$ 9,849,198	$ -	$ 304,597 [2]	$ 9,544,601	$ 954,460
Total OPEB Liability	3,391,100	1,762,756		5,153,856 [1]	218,897
Workers' Compensation	352,000	-	110,000	242,000 [1]	33,699
Medical Claims	899,000	10,406,119	10,228,119	1,077,000 [1]	1,077,000
Leases - Vehicles & Equipment	80,518	-	80,518	- [1]	-
SBITAs - Software	687,393	4,019,000	817,804	3,888,589 [1]	621,368
Net Pension Liabilities:					
FRS	28,675,591	11,261,458	17,793,672	22,143,377 [1]	- [3]
HIS	14,042,869	2,715,691	5,078,886	11,679,674 [1]	- [3]
Total	$ 57,977,669	$ 30,165,024	$ 34,413,596	$ 53,729,097	$ 2,905,424

[1] The general fund has typically been used to satisfy these obligations.

[2] The change in the compensated absences liability is presented as a net change.

[3] When a defined benefit pension plan is not administered by trust there should be an amount defined benefit pension plan is administered by a trust, and therefore no amount due in one year has been disclosed.

H. Fund balance

Fund balances for all major funds on September 30, 2025, were as follows:

	General Fund	FDOT Mitigation	Florida Forever	Capital Projects	Total All Funds
Nonspendable:					
Inventory	$ 19,988	$ -	$ -	$ -	$ 19,988
Deposits	43,080	-	-	-	43,080
Prepaids	243,113	-	-	-	243,113
Total Nonspendable	306,181	-	-	-	306,181
Restricted for:					
Alafia River Basin	203,836	-	-	-	203,836
Hillsborough River Basin	384,486	-	-	-	384,486
Coastal Rivers Basin	194,406	-	-	-	194,406
Pinellas-Anclote River Basin	2,836,534	-	-	-	2,836,534
Withlacoochee River Basin	402,825	-	-	-	402,825
Peace River Basin	141,159	-	-	-	141,159
Manasota Basin	456,695	-	-	-	456,695
Land Acquisition	7,273,843	-	12,093,331	-	19,367,174
Total Restricted	11,893,784	-	12,093,331	-	23,987,115
Committed to:					
Economic Stabilization Reserve	42,700,000	-	-	-	42,700,000
Long-term Projects Reserve	50,000,000	-	-	-	50,000,000
Central Florida Water Resource Development Project	31,453,709	-	-	-	31,453,709
Self-Funded Medical Reserve	1,700,000	-	-	-	1,700,000
Land Management	318,097		-	-	318,097
Land Acquisition	1,070,566	-	-	-	1,070,566
Total Committed	127,242,372	-	-	-	127,242,372
Assigned to:					
District Water Management Planning	11,843,689	-	-	-	11,843,689
Research, Data Collection, Analysis and Monitoring	6,784,529	-	-	-	6,784,529
Technology and Information Services	1,247,634	-	-	-	1,247,634
Land Acquisition	15,950	-	-	-	15,950
Water Source Development	165,911,450	-	-	-	165,911,450
Surface Water Projects	30,768,518	3,113,388	-	-	33,881,906
Facilities Construction and Major Renovations	82,243	-	-	5,792,794	5,875,037
Land Management & Use	553,435	-	-	-	553,435
Works	4,875,611	-	-	27,346,336	32,221,947
Facilities	303,058	-	-	-	303,058
Invasive Plant Control	90,388	-	-	-	90,388
Other Operation and Maintenance Activities	1,894,059	-	-	-	1,894,059
Fleet Services	1,330,429	-	-	-	1,330,429
Consumptive Use Permitting	311,899	-	-	-	311,899
Environmental Resource and Surface Water Permitting	41,857	-	-	-	41,857
Regulatory and Enforcement Activities	27,789	-	-	-	27,789
Water Resource Education	613,966	-	-	-	613,966
Administrative and Operations Support	548,424	-	-	-	548,424
Workers' Compensation Reserve	242,000	-	-	-	242,000
Self-Funded Medical Reserve	8,717,925	-	-	-	8,717,925
Subsequent Years Budget	20,654,809	-	-	-	20,654,809
Total Assigned	256,859,662	3,113,388	-	33,139,130	293,112,180
Unassigned:	24,131,171	-	-	-	24,131,171
Total Fund Balances	$ 420,433,170	$ 3,113,388	$ 12,093,331	$ 33,139,130	$ 468,779,019

Through a Governing Board resolution that identifies and describes a circumstance under which a need for use of funds arises, the District established an Economic Stabilization Fund from the committed general fund balance to maintain enough working capital for a two-month period. The amount of the reserve is established annually through the resolution to adopt the final budget for the next fiscal year and will fluctuate (increase/decrease) based on the amount of funds needed to maintain enough working capital for a two-month period. For September 30, 2025, the amount has been reset to $42.7 million. The reserve is to provide enough funds for circumstances that are not expected to occur routinely and ensure the District's continued orderly operational and financial stability. The District's Governing Board would have to approve the use of the Economic Stabilization Fund and the District's budget would be amended for any of the following specific reasons: when the President of the United States or the Governor of Florida declares an emergency by executive order and the District's funds are not sufficient to continue operations for no less than a two month period; or when the Governing Board determines through adoption of a resolution that damages and/or losses have directly impacted the citizens and/or the environment within District boundaries, including structural emergencies for which remedial action cannot wait until the next fiscal year; or when projected ad valorem tax collections are two percent less than 96 percent of the taxable property values as certified by the District's 16 counties multiplied by the Governing Board approved millage rate. Projections are based on historical collections (e.g., due to refunds of prior year tax collections resulting from successful challenges of property assessments).

IV. Other Information

A. Risk management

The District is exposed to various risks of loss related to tort; theft or damage to and destruction of assets; errors and omissions; injuries to employees; and natural or manmade disasters. The District purchases commercial insurance coverage for all liabilities except workers' compensation and health insurance.

The District has a self-insurance program for its workers' compensation exposure, with excess coverage purchased for claims more than $500,000 per occurrence. During the year ended September 30, 2025, there were no significant reductions in insurance coverage for the workers' compensation plan from the prior year. In addition, no claims settlement has exceeded the insurance coverage amounts for the past three fiscal years. Current expenditures related to the workers' compensation self-insurance program are accounted for in the District's General Fund.

The District moved to a self-insurance program for health benefits as of January 1, 2016. To mitigate this risk, the District purchased Stop Loss insurance that will cover higher-than-anticipated claims. In addition, no claims settlement has exceeded the insurance coverage amounts for the past three fiscal years. Current expenditures related to the health benefits self-insurance program are accounted for in the District's Fund General.

Liabilities of the District for both programs are reported when it is probable that a loss occurred, and the amount of the loss can be reasonably estimated. Liabilities include estimates of prior and current year existing claims and incurred but not reported claims (IBNR). The claims liabilities are based on independent actuarial determination and are presented on a net undiscounted basis.

The estimated claims liabilities by risk category on September 30, 2025, were as follows:

	Year ended 9/30/2025	Amounts Due Within One Year
Workers' Compensation	$ 242,000	$ 33,699
Medical Claims	1,077,000	1,077,000
Claims Liabilities, End of Fiscal Year	$ 1,319,000	$ 1,110,699

	Workers Compensation		Medical Claims
Liability - September 30, 2023	$ 269,000		$ 862,000
Claims incurred	110,409		8,955,286
Claims payments	(110,409)		(8,918,286)
Changes to prior year estimates	83,000		-
Liability - September 30, 2024	352,000		899,000
Claims incurred	(12,705)	(1)	10,406,119
Claims payments	12,705		(10,228,119)
Changes to prior year estimates	(110,000)		-
Liability - September 30, 2025	$ 242,000		$ 1,077,000

(1) Although the District's workers' compensation claims incurred for fiscal year 2025 totaled $58,329, a portion of the current-year activity included a reversal of a $71,034 fiscal year 2024 accrued claim that did not materialize, resulting in a net negative claims incurred amount for fiscal year 2025.

To minimize the financial impact of potential unforeseen demands, the District policy allows a fund balance reserve for the self-insurance programs. On September 30, 2025, general fund assets of $242,000 were assigned for the purpose of funding future workers' compensation claims liabilities, with a corresponding assignment of the General Fund's fund balance. General fund assets of $1,700,000 were committed, and $8,717,925 were assigned for the purpose of funding future health benefits claims liabilities, with a corresponding classification of the General Fund's fund balance.

B. Mitigation bank financial responsibility assurances

The District is authorized by Section 373.4136, Florida Statutes, to permit the establishment of mitigation banks. A permit applicant proposing the establishment of a mitigation bank is required to demonstrate the financial ability to conduct the mitigation activities, any necessary site management, monitoring of the mitigation, and any necessary corrective action indicated by the monitoring.

The mitigation banks can provide the demonstrated financial assurance by obtaining a surety bond, performance bond, irrevocable letter of credit, or establishing a trust fund. If a bond or an irrevocable letter of credit is used, a standby trust fund shall be established in which all payments under the bonds or letters of credit shall be directly deposited. If the mitigation banks fail to comply with the terms and conditions of the permit, the District may draw upon the financial assurance provided by the mitigation bank. As of September 30, 2025, the District estimated the value of the financial assurances provided by the various mitigation banks was $26.8 million.

C. Commitments and contingencies

On September 30, 2025, the District had an unrestricted net position of approximately $393.6 million that may be used to meet the government's ongoing commitments to citizens and creditors. It is the District's intent to use these assets to maintain an economic stabilization reserve of $42.7 million; carry forward of $20.7 million into the fiscal year 2025-26 budget; support land management and acquisition activities in the amount of 1.4 million; capital project reserves of $11.3 million; pay claims associated with the District's Workers' Compensation and Medical Claims Self-Insurance Program in the amount of $10.7 million; satisfy contracts and purchase orders in the amount of $127.2 million; fund board and Governing Board and management designations in the amount of $65.6 million; support FDOT Mitigation and Maintenance efforts in the amount of $3.1 million; and fund future long- and short-term projects in the amount of approximately $110.9 million.

The District had a restricted net position of $24.0 million. Of this amount, $4.6 million must be used for projects in the seven former watershed basins and $19.4 million for land acquisition.

The District has been named as a defendant in several legal actions resulting from various causes. In the opinion of management and its legal counsel, any ultimate liability to the District resulting from resolution of the suits will not have a material effect on the financial condition of the District.

The District participates in various federal and state grant programs that are subject to review and audit by the grantor agencies. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal and state regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the District.

D. Retirement plans

Florida Retirement System

General information. All the District's employees (except for temporary positions) participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple-employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement. The plans include the FRS Pension Plan (Pension Plan) and the Retiree Health Insurance Subsidy (HIS) Program. Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan (Investment Plan) alternative to the FRS Pension Plan, which is administered by the State Board of Administration (SBA). Generally, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, district government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments for members hired prior to July 1, 2011, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available Annual Comprehensive Financial Report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the Department of Management Services, Division of Retirement Research and Education Section, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web-site: https://www.dms.myflorida.com/workforce_operations/retirement/publications.

1. Pension plan

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

Benefits provided. Benefits under the Pension Plan are computed based on age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6 percent of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to two percent of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular and Senior Management Service class. Also, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost of living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with an FRS employer for a period not to exceed 96 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

Contributions. Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employee and employer contribution rates by job class for the periods from October 1, 2024, through September 30, 2025, were:

Job Class	*Employee October 2024 through September 2025*	*Employer October 2024 through June 2025* [(1)]	*Employer July 2025 through September 2025* [(1)]
Regular	3.00%	13.63%	14.03%
Senior Management Service	3.00%	34.52%	33.24%
DROP Participants	-	21.13%	22.02%

[(1)] The employer rates include the normal cost and unfunded actuarial liability contributions and include 2.00 percent for the postemployment health insurance subsidy. The employer rates, other than for the DROP participants, also include 0.06 percent for administrative costs of the Investment Plan.

The District's contributions to FRS for the Pension Plan, including the employee contributions, totaled $4,321,150 for the fiscal year ended September 30, 2025.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions. On September 30, 2025, the District reported a liability of $22,143,377 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. The District's proportionate share of the net pension liability was calculated using accrued retirement contributions related to the reporting periods included in the FRS's current system and several prior measurement dates with the oldest deferred (inflow)/outflow base through June 30, 2025, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years ended June 30, 2018, through June 30, 2025, in addition to contributions from employers, the required accrued contributions for the division (paid on behalf of the division's employees who administer the plans) were allocated to each employer on a proportional basis. On June 30, 2025, the District's proportionate share of the pension plan liability was 0.071349389 percent, which was a decrease of 0.002777046 percent from its proportionate share measured as of June 30, 2024.

For the fiscal year ended September 30, 2025, the District recognized pension expense of $1,931,002. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 2,365,146	$ -
Change of Assumptions	2,571,421	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	3,697,060
Changes in Proportion and Differences Between District Pension Plan Contributions and Proportionate Share of Contributions	249,605	2,034,546
District Pension Plan Contributions Subsequent to the Measurement Date	1,199,518	-
Total	$ 6,385,690	$ 5,731,606

The deferred outflows of resources related to the Pension Plan, totaling $1,199,518 and resulting from District contributions made after the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2026, as required by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. All other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	Amount Recognized
2026	3,134,481
2027	(1,312,458)
2028	(1,418,552)
2029	(948,905)
Total	$ (545,434)

Actuarial assumptions. The total pension liability in the July 1, 2025, actuarial valuation for June 30, 2025, measurement date was determined using the following actuarial assumptions, applied to all periods included in the June 30, 2025, measurement date:

Inflation	2.40 percent
Salary Increases	3.50 percent, average, including inflation
Investment Rate of Return	6.70 percent, net of pension plan investment expense, including inflation
Actuarial Cost Method	Individual Entry Age
Mortality rates	PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2021

The actuarial assumptions used in the July 1, 2025 valuation for the measurement date of June 30, 2025, were based on an FRS experience study for the period July 1, 2018, through June 30, 2023.

The long-term expected rate of return assumption of 6.70 percent consists of two building block components: 1) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2025 by the FRS Actuarial Assumption Conference; and 2) an inferred real (in excess of inflation) return of 4.20 percent. In the opinion of the FRS consulting actuary, both building block components and the overall 6.70 percent return assumption were determined to be reasonable and appropriate per Actuarial Standards of Practice. The 6.70 percent reported investment return assumption is the same as the investment return assumption chosen by the 2024 FRS Actuarial Assumption Conference for funding policy purposes.

For reference, the table below contains a summary of Milliman's assumptions for various asset classes based on the long-term target asset allocation. Each asset class assumption is based on a consistent set of underlying real return from Milliman's model combined with the FRS Actuarial Assumption Conference's 2.40 percent inflation assumption. These assumptions are not based on historical returns but instead are based on a forward-looking capital market economic model.

The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation [1]	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	3.2%	3.2%	1.1%
Fixed Income	29.0%	5.5%	5.4%	4.0%
Global Equity	45.0%	8.5%	6.9%	18.3%
Real Estate	12.0%	8.4%	7.1%	16.8%
Private Equity	11.0%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.5%	6.1%	8.7%
Total	100%			
Assumed Inflation - Mean			2.4%	1.5%

[1] As outlined in the FRS Pension Plan's investment policy available from funds managed on the State Board of Administration's website at www.sbafla.com.

Discount rate. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees if future experience follows assumptions and the Actuarially Determined Contribution is contributed in full each year. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The 6.70 percent rate of return assumption used in the June 30, 2025, calculations was determined by the consulting actuary, Milliman, to be reasonable and appropriate per Actuarial Standard of Practice Number 27 (ASOP 27). For additional information regarding the depletion date projection, refer to the 2025 GASB 67

Supplement to the FRS Actuarial Valuation available from Valuations on the Publications page of the Division of Retirement's website at www.frs.myflorida.com.

Sensitivity of the District's proportionate share of the net position liability to changes in the discount rate. The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 6.70 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.70 percent) or one percentage point higher (7.70 percent) than the current rate:

	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)
District's Proportionate Share of the Net Pension Liability	$ 43,456,035	$ 22,143,377	$ 4,275,152

Pension plan fiduciary net position. FRS pension plans report operations and fiduciary net position on a full accrual basis of accounting and a focus on economic resources. Information on the Pensions Plan's investments and how they are valued, along with detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Annual Comprehensive Financial Report.

2. HIS plan

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

Benefits provided. For the fiscal year ended September 30, 2025, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum HIS payment is $45. The maximum HIS payment is $225.00 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2025, the HIS contribution was 2.00 percent. The District contributed 100 percent of its statutorily required contributions for the current and preceding three years.

HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The District's contributions to the HIS Plan totaled $818,965 for the fiscal year ended September 30, 2025.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions. On September 30, 2025, the District reported a liability of $11,679,674 for its proportionate share of the HIS Plan's net pension liability, a decrease of $2,363,195 (16.83 percent) from the prior year. The net pension liability was measured as of June 30, 2025, and the total FRS pension liability used to calculate the District's net pension liability was determined by an actuarial valuation as of July 1, 2024.

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the system's current and several prior measurement dates. Prior measurement dates align with the oldest deferred (inflow)/outflow base through June 30, 2025, for employers that were members of HIS during those fiscal years. For fiscal years ended June 30, 2018, through June 30, 2025, in addition to contributions from employers, the required accrued contributions for the division (paid on behalf of the division's employees who administer the plans) were allocated to each employer on a proportional basis. The division administers the plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's ACFR for that fiscal year. At June 30, 2025, the District's proportionate share was 0.091123265 percent, which was a decrease of 0.002489764 percent from its proportionate share measured as of June 30, 2024.

For the fiscal year ended September 30, 2025, the District recognized pension HIS expense of ($15,529). In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 69,720	$ 18,527
Change of Assumptions	103,378	2,825,013
Net Difference Between Projected and Actual Earnings on HIS Plan Investments	-	9,721
Changes in Proportion and Differences Between District HIS Plan Contributions and Proportionate Share of Contributions	10,732	763,837
District HIS Plan Contributions Subsequent to the Measurement Date	220,269	-
Total	$ 404,099	$ 3,617,098

The deferred outflows of resources related to the HIS Plan, totaling $220,269 resulting from District contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2026. All other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	Amount Recognized
2026	$ (807,532)
2027	(892,695)
2028	(757,613)
2029	(599,677)
2030	(375,751)
Total	$ (3,433,268)

Actuarial assumptions. The total pension liability was determined using a July 1, 2024 actuarial valuation, which was used for a measurement date of June 30, 2025. The liability used the assumptions below applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.50 percent, average, including inflation
Municipal Bond Rate	5.20 percent (Bond Buyer General Obligation 20-Bond Municipal Bond Index)
Actuarial Cost Method	Individual entry age
Mortality	Generational PUB-2010 with Projection Scale MP-2021

The municipal bond rate increased from 3.93 percent to 5.20 percent as of June 30, 2025.

The plan has not had a formal actuarial experience study performed. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

Discount rate. In general, the discount rate for calculating the total pension liability under GASB 67 is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate. The single equivalent discount rate is equal to the municipal bond rate selected by the FRS Actuarial Assumption Conference. The discount rate used was updated from 3.93 percent to 5.20 percent as of June 30, 2025, reflecting the change in the Bond Buyer General Obligation 20-Bond Municipal Bond Index.

Sensitivity of the District's proportionate share of the net position liability to changes in the discount rate. The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 5.20 percent, as well as what the District's proportionate share of the HIS's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (4.20 percent) or one percentage point higher (6.20 percent) than the current rate:

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
District's Proportionate Share of the Net Pension Liability	$ 13,170,712	$ 11,679,674	$ 10,429,166

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

3. Investment plan

The FRS Investment Plan is a defined contribution retirement program offered to eligible members as an alternative to the traditional FRS defined benefit Pension Plan, pursuant to Section 121.4501, Florida Statutes. Under the Plan, members may elect to participate in the Investment Plan in lieu of the Pension Plan. The Investment Plan is qualified under section 401(a) of the Internal Revenue Code.

The Investment Plan is administered by the State Board of Administration (SBA); therefore, it is included in the State of Florida's annual financial statements and Annual Comprehensive Financial Report.

Under the IP, benefits accrue in individual member accounts funded by employer and employee contributions made on or after July 1, 2011, and earnings thereon. Benefits are provided through employee-directed investments offered by approved investment providers. Vested benefits are payable upon termination or death as a lump-sum distribution, direct rollover distribution, or periodic distribution. In addition to normal benefits and death benefits, the plan also provides disability coverage as described below.

District employees participating in the Deferred Retirement Option Program (DROP) are not eligible to participate in the Investment Plan as DROP is a defined benefit program eligible under the defined contribution plan.

Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class and Senior Management Service class) as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Programs are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of plan members.

Allocations to the investment member's accounts as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation by class as follows:

Job Class	*Employee October 2024 through September 2025*	*Employer October 2024 through June 2025 (1)*	*Employer July 2025 Through September 2025 (1)*
Regular	3.00%	13.63%	14.03%
Senior Management Service	3.00%	34.52%	33.24%

(1) The employer rates include the normal cost and unfunded actuarial liability contributions and include 2.00 percent for the postemployment health insurance subsidy. The employer rates, other than for the DROP participants, also include 0.06 percent for administrative costs of the Investment Plan.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Non-vested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2025, information on the forfeitures amounts was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

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

The District's Investment Plan pension expense/contributions totaled $1,317,799 for the fiscal year ended September 30, 2025.

4. Aggregate financial pension disclosure

Below are the aggregate pension liabilities, deferred outflows of resources related to pensions, deferred inflows of resources related to pensions, and pension expense for the period associated with net pension liabilities:

	Proportionate Share of Pension Liabilities	Pension Expense	Pension Deferred Outflows of Resources	Pension Deferred Inflows of Resources
FRS Pension Plan	$ 22,143,377	$ 1,931,002	$ 6,385,690	$ 5,731,606
HIS Plan	11,679,674	(15,529)	404,099	3,617,098
Total	$ 33,823,051	$ 1,915,473	$ 6,789,789	$ 9,348,704

E. Other postemployment benefits (OPEB)

1. Plan description

The District administers the District OPEB Plan, a single-employer healthcare plan that provides medical and dental benefits utilizing Florida Blue Medicare and Aetna, as well as a voluntary vision plan through National Vision Administrators, LLC. to eligible retired employees. Coverage is extended to qualifying dependents of retirees. If the retiree predeceases the spouse, coverage for the surviving spouse and qualifying dependents continues.

A participant is eligible to receive benefits from the District's plan upon retirement under the Florida Retirement System plan provisions.

Employees enrolled in FRS prior to July 1, 2011.
Unreduced Retirement under FRS: Age 62 with at least six years of service, or any age with 30 years of service.
Early Retirement under FRS: Any age and at least six years of service.

Employees enrolled in FRS on or after July 1, 2011.
Unreduced Retirement under FRS: Age 65 with at least eight years of service, or any age with 33 years of service.
Early Retirement under FRS: Any age and at least eight years of service.

To be eligible for retiree medical or dental benefits, the participant must have been covered under the plan as an active employee immediately prior to retirement. Also, participants not eligible for retirement at the time of their termination are not eligible for immediate future benefits from the plan.

As of October 1, 2025 (valuation date), there were 117 retirees (inactive employees) and 551 active employees covered by the benefits terms.

Participants qualifying for retirement are eligible to elect to enter DROP feature of the FRS for a period of up to 96 months. For valuation, medical claims incurred while a retiree is in the DROP are not considered liabilities under GASB Statement No. 75.

The contribution requirements of plan members are established and may be amended by the District's Governing Board. The District's employer OPEB contributions consist of an implicit rate subsidy. The District, in accordance with Section 112.0801, Florida Statutes, makes the health and dental benefits available for retired employees at a premium cost of no more than applicable to active employees. However, retirees pay 100 percent of their premium costs.

To determine the healthcare plan costs, the District is required to commingle the claims experience of the retiree group with that of the active employees. The table listed below summarizes monthly retiree health plan contributions for the measurement period ending September 30, 2024.

Period	Plan	Retiree	Retiree + Spouse	Retiree + Family
October 2024 through December 2024	Aetna Medical Copay Plan	$1,096.16	$2,148.44	$2,367.68
October 2024 through December 2024	Aetna Medical High-Deductible Plan	$909.12	$1,781.82	$1,963.66
January 2025 through September 2025	Aetna Medical Copay Plan	$1,063.64	$2,084.50	$2,237.22
January 2025 through September 2025	Aetna Medical High-Deductible Plan	$882.08	$1,728.80	$1,905.22

Upon Medicare eligibility retirees are offered the option of enrolling in the Florida Blue Medicare PPO.

2. Date relationships and funded status

The *valuation date* is October 1, 2025. This is the date as of which the actuarial valuation is performed. The *measurement date* is September 30, 2024. This is the date on which the total OPEB liability is determined. The *reporting date* is September 30, 2025. This is the plan's and/or District's fiscal year ending date. There is a one-year lag between the measurement date and the reporting date, as allowed by GASB 75. There have been no significant changes between the valuation date and fiscal year ending date.

As of October 1, 2025, the most recent actuarial valuation date, the OPEB plan is funded on a pay-as-you-go basis with no accumulated net position in a GASB-compliant trust. The actuarial total OPEB liability was determined by an actuarial valuation as of October 1, 2025.

3. OPEB liability, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB

Total OPEB liability. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected to the measurement date. There have been no significant changes between the valuation date and the fiscal year end. Any significant changes during this period must be reflected as prescribed by GASB 75.

Total OPEB Liability		
	Reporting Date	9/30/2025
	Measurement Date	9/30/2024
Total OPEB Liability		$ 5,153,856
Covered Employee Payroll		$ 40,093,415
Total OPEB Liability as a % of Covered Employee Payroll		12.85%

Changes in Total OPEB Liability. The schedule of changes in Total OPEB Liability shown below is as of the reporting date of September 30, 2025, with a measurement date of September 30, 2024.

	Amount Recognized Increase (Decrease) Total OPEB Liability
Balance as of September 30, 2024	$ 3,391,100
Changes for the Year:	
Service Cost	179,185
Interest on Total OPEB Liability	141,553
Effect of Economic/Demographic Gains or Losses[1]	1,540,895
Effect of Assumptions Changes or Inputs	122,005
Benefit Payments	(220,882)
Balance as of September 30, 2025	$ 5,153,856

(1) A separate experience study has not been performed for the OPEB plan. FRS demographic assumptions have been used. While these do not necessarily represent the District's actuary, Milliman's, best estimate of future experience under the plans, they believe that these assumptions are reasonable assumptions.

OPEB Expense. As of September 30, 2025, the District's OPEB expense for the reporting period is as follows:

OPEB Expense for Reporting Period	10/01/24 to 9/30/25
Service Cost	$ 179,185
Interest on Total OPEB Liability	141,553
Recognition of Deferred Inflows/Outflows of Resources	
Recognition of Economic/Demographic Gains or Losses	(39,538)
Recognition of Assumption Changes or Inputs	(187,381)
OPEB Expense	$ 93,819

OPEB Deferred Inflow and Deferred Outflows of Resources. As of September 30, 2025, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences Between Expected and Actual Experience	$ (1,324,014)	$ 1,434,412
Changes of Assumptions	(575,895)	108,886
Employer Contributions Subsequent to the Measurement Date	-	218,897
Total	$ (1,899,909)	$ 1,762,195

The deferred outflows of resources related to OPEB, totaling $218,897 resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of total OPEB liability in the fiscal year ending September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense, amortized over a closed

period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan beginning in the current period. The amounts to be recognized in the next five years and thereafter are as follows:

Fiscal Year Ending September 30,	Amount Recognized
2026	$ (187,653)
2027	(194,997)
2028	(159,404)
2029	(153,920)
2030	(32,984)
Thereafter	372,347
Total	$ (356,611)

4. Actuary valuations and assumptions

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

Discount rate. The discount rate was based on the 20 Year Tax-Exempt Municipal Bond Yield. The discount rate used for the September 30, 2023, measurement date was 4.09 percent and the discount rate used for the September 30, 2024, measurement date was 3.81 percent.

Inflation rate. The inflation rate trend assumption was developed in compliance with Actuarial Standards of Practice 27 (ASOP 27) and GASB 75. These trends have changed from the prior valuation, due to updates in the trend model that was used. The model is based on the Society of Actuaries' (SOA) published report on long-term medical trends. That report includes detailed research performed by a committee of economists and actuaries and proposes the use of the "Getzen Model" named after the professor who developed the model. The District's Actuary, Milliman, believes that the research and the model are fundamentally and technically sound and advance the body of knowledge available to actuaries to more accurately project long-term medical trends. Accordingly, the inflation assumption remained 2.30 percent as of the September 30, 2025, reporting date.

***Other key actuarial assumptions*.** Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The provisions of the Plan were assumed to remain in place in future years. No improvements to post-retirement benefits in future years were assumed.

The actuarial demographic assumptions that determined the total OPEB liability as of September 30, 2024, measurement date was based on demographic assumptions as provided by the District's pension actuary for the Florida Retirement System as adopted by the Florida Retirement System Board under which District employees are covered. The FRS

assumptions that were used were based on an experience study completed in 2024 for the period July 1, 2018, through June 30, 2023.

Valuation Date	October 1, 2025
Measurement Date	September 30, 2024
Inflation	2.30%
Salary Increases Including Inflation	3.25%
Mortality	Pub-2016 General Retirees Headcount-Weighted Mortality using MP-2021 Scale
Actuarial cost method	Entry Age Normal

The trend assumptions for medical and pharmacy costs are summarized below:

Year	Percentage Trend
2025	8.10
2026	5.90
2027	5.30
2028	5.10
2029	4.90
2030	4.80
2031	4.60
2032	4.50
2033	4.30
2034-2065	4.10

The ultimate healthcare trend rate of 3.70 percent is reached for the first time in 2073. This trend is not applied to the premium subsidy.

The retiree (inactive employees) contributions assumption used for the September 30, 2024, measurement date is that current and future retirees were assumed to pay a weighted average of the currently available medical plans for the year ending 2025 as shown below:

	Retiree	Retiree + Spouse	Retiree + Family
Annual Contribution	$ 12,764	$ 25,014	$ 27,567

Upon Medicare eligibility, retirees are assumed to elect coverage under the District sponsored Medicare Advantage Plan.

Sensitivity Analysis. The following presents the total OPEB liability of the District, calculated using the discount rate of 3.81 percent, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.81 percent) or one percentage point higher (4.81 percent) than the current rate:

Discount Rate Sensitivity			
	1% Decrease (2.81%)	Current Discount Rate (3.81%)	1% Increase (4.81%)
Total OPEB Liability	$ 5,573,180	$ 5,153,856	$ 4,766,502

The following presents the total OPEB liability of the District, calculated using the current healthcare cost trend rates as well as what the District's total OPEB liability would be if it were calculated using trend rates that are one percentage point lower or one percentage point higher than the current trend rates:

Health Trend Rate Sensitivity			
	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	$ 4,691,152	$ 5,153,856	$ 5,699,004

Required Supplementary Information (unaudited)

Southwest Florida Water Management District
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended September 30, 2025

	Budgeted Amounts [2]		Variance with Original Budget - Over (Under) Final Budget	Actual Amounts	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final			
REVENUES					
Ad Valorem Property Taxes	$ 119,568,147	$ 119,568,147	$ -	$ 119,944,341	$ 376,194
Intergovernmental Revenues	88,668,739	91,489,146	2,820,407	44,289,034	(47,200,112)
Investment Earnings/(Losses):					
Interest on Invested Funds	21,900,000	21,900,000	-	21,182,329	(717,671)
Net Increase (Decrease) in the Fair Value of Investments [1]	-	-	-	280,240	280,240
License and Permit Fees	2,286,734	2,286,734	-	2,145,567	(141,167)
Other	690,852	690,852	-	1,677,730	986,878
Total Revenues	233,114,472	235,934,879	2,820,407	189,519,241	(46,415,638)
EXPENDITURES					
Current:					
Water Resource Planning and Monitoring	63,952,801	64,085,146	132,345	33,731,930	30,353,216
Land Acquisition, Restoration and Public Works	306,228,781	306,129,197	(99,584)	104,625,358	201,503,839
Operation and Maintenance of Works and Lands	32,322,300	36,523,696	4,201,396	24,175,747	12,347,949
Regulation	26,182,521	26,188,386	5,865	25,303,032	885,354
Outreach	3,560,848	3,632,439	71,591	2,810,702	821,737
Management and Administration	15,024,711	15,053,699	28,988	14,285,776	767,923
Debt Service:					
Principal					
Water Resource Planning and Monitoring	-	-	-	176,912	(176,912)
Land Acquisition, Restoration and Public Works	-	-	-	70,053	(70,053)
Operation and Maintenance of Works and Lands	-	-	-	190,721	(190,721)
Regulation	-	-	-	253,602	(253,602)
Outreach	-	-	-	21,440	(21,440)
Management and Administration	-	-	-	185,593	(185,593)
Interest			-		
Water Resource Planning and Monitoring	-	-	-	43,023	(43,023)
Land Acquisition, Restoration and Public Works	-	-	-	16,894	(16,894)
Operation and Maintenance of Works and Lands	-	-	-	37,926	(37,926)
Regulation	-	-	-	61,826	(61,826)
Outreach	-	-	-	5,284	(5,284)
Management and Administration	-	-	-	27,694	(27,694)
Total Expenditures	447,271,962	451,612,563	4,340,601	206,023,513	245,589,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	(214,157,490)	(215,677,684)	(1,520,194)	(16,504,272)	199,173,412
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Capital Assets	-	-	-	607,305	607,305
Issuance of Debt	-	-	-	4,019,000	4,019,000
Insurance Proceeds	-	-	-	73,446	73,446
Total Other Financing Sources (Uses)	-	-	-	4,699,751	4,699,751
Net Change in Fund Balance	(214,157,490)	(215,677,684)	(1,520,194)	(11,804,521)	203,873,163
Budgetary Fund Balance - Beginning	214,157,490	215,677,684	1,520,194	432,237,691	216,560,007
Budgetary Fund Balance - Ending	$ -	$ -	$ -	$ 420,433,170	$ 420,433,170

[1] Governmental Accounting Standards Board Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools,* requires the District to adjust investments to fair market value as part of investment earnings. Therefore, the District recorded a net increase in the fair market value of investments in the amount of $280,240 for the purpose of year-end reporting.

[2] Budgetary information is presented using the modified accrual basis of accounting.

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

Southwest Florida Water Management District
Budgetary Comparison Schedule
FDOT Mitigation Special Revenue Fund
For the Year Ended September 30, 2025

	Budgeted Amounts [1]		Variance with Original Budget - Over (Under) Final Budget	Actual Amounts	Variance with Final Budget - Over (Under) Actual
	Original	Final			
REVENUES					
Intergovernmental Revenues	$ 1,470,523	$ 1,470,523	$ -	$ 652,513	$ (818,010)
Investment Earnings/(Losses):					
Interest on Invested Funds	-	-	-	985,058	985,058
Total Revenues	1,470,523	1,470,523	-	1,637,571	167,048
EXPENDITURES					
Current:					
Land Acquisition, Restoration and Public Works	1,470,523	1,470,523	-	651,905	818,618
Total Expenditures	1,470,523	1,470,523	-	651,905	818,618
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	985,666	985,666
Net Change In Fund Balance	-	-	-	985,666	985,666
Budgetary Fund Balance - Beginning	-	-	-	2,127,722	2,127,722
Budgetary Fund Balance - Ending	$ -	$ -	$ -	$ 3,113,388	$ 3,113,388

[1] Budgetary information is presented using the modified accrual basis of accounting.

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

Southwest Florida Water Management District
Notes to Required Supplementary Information
Budgetary Comparisons
For the Year Ended September 30, 2025
(unaudited)

1. GAAP Basis of Accounting

Annual budgets are adopted on a basis consistent with GAAP for the General Fund, the FDOT Mitigation Special Revenue Fund, and two capital project funds.

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Encumbrance accounting is utilized, to the extent necessary, to assure effective budgetary control and accountability. Authorized outstanding encumbrances are reappropriated and become part of the subsequent year's budget. Refer to the Notes to the Financial Statements note II.A, page 32 for more information related to the District's Budget.

2. General Fund Budgetary Highlights

The District's original budget is comprised of the annual budget adopted by the Governing Board and the funds carried forward in accordance with Governing Board Policy, Fund Balance. Budget transfers are processed throughout the fiscal year in accordance with the Governing Board Policy, Budget Authority Transfer of Funds, resulting in a reallocation of funds from the original budget. A budget amendment must be approved to increase budget authority by fund or in total

For the fiscal year ended September 30, 2025, the following revenue sources showed a significant variance from the Original-to-Final budget:

Intergovernmental Revenues: The FY2025 budget was based on agreements with state, federal and local agencies for ongoing initiatives as well as conservative estimate of 2025 state appropriations anticipated from recurring state grant programs in support of initiatives such as alternative water supply development and land management. The overall variance of $2,820,407 in the Final budget above the Original budget for this source is due to $2,145,407 unanticipated federal revenue for debris removal on Peace Creek Canal and Flint Creek resulting from the 2024 hurricane season, $525,000 unanticipated revenue from the Florida Department of Environmental Protection awarded for Resilient Florida Planning projects, and $150,000 in other federal pass-thru funding for a Surface Water Improvement

For the fiscal year ended September 30, 2025, the following expenditures showed a significant variance from the Original-to-Final budget:

Operations and Maintenance of Works and Lands: The overall variance of $4,201,396 in the final budget above the original budget for this program is primarily due to a budget amendment of $4,340,600 to address impairments from the 2024 hurricane season.

The General Fund budget-to-actual variances are primarily due to encumbrances that exist at year-end for projects that are often multi-year, resulting in recognition of revenues and expenditures that do not always coincide with the budget period.

Southwest Florida Water Management District
Notes to Required Supplementary Information
Budgetary Comparisons
For the Year Ended September 30, 2025
(unaudited)

For the fiscal year ended September 30, 2025, the following revenue sources showed a significant variance from the revenue budget-to-actuals:

Intergovernmental Revenues: The FY2025 budget was based on agreements with state, federal and local agencies for ongoing initiatives as well as conservative estimate of 2025 state appropriations anticipated from recurring state grant programs in support of initiatives such as alternative water supply development and land management. The overall variance of $47,200,112 under budget for this source is primarily due to encumbrances carried forward to support for multi-year projects with reimbursable expenditures. Such encumbrances include $16,156,755 in state funding for septic-to-sewer conversion projects to benefit first-magnitude springs, $15,778,893 in state funding for large-scale alternative water supply development projects, $9,054,734 in local agency funding for cooperative funding projects, and $5,713,264 in federal funding for surface water restoration at Cape Haze and for debris removal on Peace Creek Canal and Flint Creek resulting from the 2024 hurricane season.

Other Revenue: The FY2025 budget was based on projected revenue generated from District-owned conservation lands such as timber sales and cattle leases, as well as wellness program activities reimbursed by the District's health insurance provider. The overall variance of $986,878 in excess of budget for this source is primarily due to $690,004 in unanticipated revenue from refunds of prior years' expenditures ($320,236), interest earned on excess property tax commissions paid ($209,918), and consent order water settlement fees ($159,850) and $313,594 revenue from timber sales in excess of budget.

For the fiscal year ended September 30, 2025, the following expenditures showed a significant variance from the expenditure budget-to-actuals:

Water Resource Planning and Monitoring: The overall variance of $30,133,281 under budget for this program is primarily due to $27,633,020 in encumbrances carried forward to fiscal year 2026. The funds carried forward are primarily for thirty-five on-going cooperative funding projects ($17,611,353), aquifer exploration and well drilling ($4,438,604), and contracted services for District-initiated projects ($3,882,267).

Land Acquisition, Restoration and Public Works : The overall variance of $201,416,892 under budget for this program is primarily due to $179,788,953 in encumbrances carried forward to fiscal year 2026. The funds carried forward are primarily for seven cooperative funding projects prioritized by the Governing Board for large-scale alternative water supply development ($113,010,448), three cooperative funding projects for septic-to-sewer conversions to benefit first-magnitude springs ($18,756,144), sixty-five other ongoing cooperative funding projects ($34,959,611), and contracted services for District-initiated projects ($12,459,413). Significant variances after encumbrances include $7,899,941 under budget for potential land acquisitions, these funds were re-budgeted for future potential land acquisitions. In addition, cooperative funding projects were under budget by $10,558,009 due to $6,082,465 where projects were completed under budget or had a scope reduction and $4,475,544 from cancelled projects.

Operation and Maintenance of Works and Lands : The overall variance of $12,119,302 under budget for this program is primarily due to $11,751,172 in encumbrances carried forward to fiscal year 2026. The funds carried forward are primarily for contracted services associated with non-capital improvements and maintenance on District water control structures, canals, dams, and levees ($4,995,799), to complete impairments resulting from Hurricane Milton ($1,760,659), for capital improvements to District water control structures ($1,493,988), and future capital field equipment replacements and acquisitions ($1,141,120). Significant variances after encumbrances includes $597,424 under budget for contracted services for operations due to the funds no longer required as a result of savings from operational efficiencies.

Outreach : The overall variance of $795,013 under budget for this program is primarily due to $670,791 in encumbrances carried forward to fiscal year 2026. The funds carried forward are primarily for youth water resources education grants ($605,000). Significant variances after encumbrances includes $163,192 under budget for salaries and benefits due to a reallocation of staff time and unanticipated vacancies.

3. FDOT Mitigation Special Revenue Fund Budgetary Highlights

Funds were budgeted in the FDOT Special Revenue Fund based on maintenance and monitoring required of sites previously mitigated. Actual maintenance and monitoring requirements can fluctuate from what was anticipated as a result of changes in environmental conditions since the budget was

For the fiscal year ended September 30, 2025, the following revenue sources showed a significant variance from the revenue budget-to-actuals:

Intergovernmental Revenues : The FY2025 budget was based on planned maintenance activities of previously mitigated sites and potential program development, planning and support requirements. The overall variance of $818,010 under budget for this source is primarily due to $676,831 carried forward to support encumbrances for contracted services associated with maintenance of previously mitigated sites. Significant variances after encumbrances includes $120,353 budgeted for contracted services for maintenance, program development, planning and support that were no longer required.

Interest on Invested Funds : The FY2025 budget conservatively did not plan for this source of revenue. This was the reason for the overall variance of $985,058 in excess of budget.

For the fiscal year ended September 30, 2025, the following expenditures showed a significant variance from the expenditure budget-to-actuals:

Land Acquisition, Restoration and Public Works: The overall variance of $818,618 under budget for this program is primarily due to $676,831 in encumbrances carried forward to fiscal year 2026. The funds carried forward are for contracted services associated with maintenance of previously mitigated sites. Significant variances after encumbrances includes $120,353 under budget for contracted services for maintenance, program development, planning and support due to the funds no longer required.

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Southwest Florida Water Management District
Required Supplementary Information
Schedule of Proportionate Share
of the Net Pension Liability
Florida Retirement System (FRS) Pension Plan
Last Ten Fiscal Years*
(unaudited)

	2025	2024	2023	2022	2021	2020	2019(2)	2018	2017(1)	2016
Southwest Florida Water Management District's Proportion of the Net Pension Liability	0.071349389%	0.074126435%	0.077407641%	0.082254078%	0.083403859%	0.076901103%	0.077050140%	0.078304150%	0.080874564%	0.081597672%
Southwest Florida Water Management District's Proportionate Share of the Net Pension Liability	$ 22,143,377	$ 28,675,591	$ 30,844,495	$ 30,605,127	$ 6,300,214	$ 33,330,071	$ 26,534,271	$ 23,585,616	$ 23,930,364	$ 20,603,476
Southwest Florida Water Management District's Covered Payroll	$ 40,721,607	$ 39,630,339	$ 37,689,901	$ 35,098,286	$ 33,327,587	$ 34,217,382	$ 33,872,873	$ 33,502,577	$ 34,253,733	$ 33,767,303
Southwest Florida Water Management District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	54.38%	72.36%	81.84%	87.20%	18.90%	97.41%	78.33%	70.40%	69.86%	61.02%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability(3)	87.26%	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%

*The amounts presented for each fiscal year were determined as of 06/30.

(1) The District's 2017 net pension liability was restated by an increase of $8,211 due to FRS restating their 6/30/17 net pension liability by an increase of $10,152,810.

(2) The District's 2019 net pension liability was restated by a decrease of $725 due to FRS restating their 6/30/19 net pension liability by a decrease of $940,602.

(3) Information on the plan's fiduciary net position and investments can be found at https://www.dms.myflorida.com/workforce_operations/retirement/publications.

See accompanying notes to required supplementary information.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Required Supplementary Information
Schedule of Contributions
Florida Retirement System (FRS) Pension Plan
Last Ten Fiscal Years*
(unaudited)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	$ 4,260,051	$ 4,222,021	$ 3,847,517	$ 3,683,960	$ 3,263,515	$ 2,708,737	$ 2,413,668	$ 2,274,694	$ 2,026,784	$ 2,009,828
Contribution in Relation to the Contractually Required Contribution	(4,260,051)	(4,222,021)	(3,847,517)	(3,683,960)	(3,263,515)	(2,708,737)	(2,413,668)	(2,274,694)	(2,026,784)	(2,009,828)
Contribution Deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Southwest Florida Water Management District's Covered Payroll	$ 40,885,313	$ 40,093,415	$ 38,246,288	$ 37,093,227	$ 34,694,990	$ 34,316,428	$ 34,002,285	$ 33,445,671	$ 33,255,767	$ 33,515,421
Contributions as a Percentage of Covered Payroll	10.42%	10.53%	10.06%	9.93%	9.41%	7.89%	7.10%	6.80%	6.09%	6.00%

*The amounts presented for each fiscal year were determined as of 09/30.

See accompanying notes to required supplementary information.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Required Supplementary Information
Schedule of Proportionate Share
of the Net Pension Liability
The Retiree Health Insurance Subsidy (HIS) Program
Last Ten Fiscal Years*
(unaudited)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Southwest Florida Water Management District's Proportion of the Net Pension Liability	0.091123265%	0.093613029%	0.095123725%	0.097304348%	0.099006034%	0.098564344%	0.101290251%	0.102579275%	0.107447100%	0.109284595%
Southwest Florida Water Management District's Proportionate Share of the Net Pension Liability	$ 11,679,674	$ 14,042,869	$ 15,106,916	$ 10,306,085	$ 12,144,579	$ 12,034,546	$ 11,333,365	$ 10,857,106	$ 11,488,740	$ 12,736,667
Southwest Florida Water Management District's Covered Payroll	$ 40,721,607	$ 39,630,339	$ 37,689,901	$ 35,098,286	$ 33,327,587	$ 34,217,382	$ 33,872,873	$ 33,502,577	$ 34,253,733	$ 33,767,303
Southwest Florida Water Management District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	28.68%	35.43%	40.08%	29.36%	36.44%	35.17%	33.46%	32.41%	33.54%	37.72%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (1)	6.36%	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%

*The amounts presented for each fiscal year were determined as of 06/30.

(1) Information on the plan's fiduciary net position and investments can be found at https://www.dms.myflorida.com/workforce_operations/retirement/publications.

See accompanying notes to required supplementary information.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Required Supplementary Information
Schedule of Contributions
The Retiree Health Insurance Subsidy (HIS) Program
Last Ten Fiscal Years*
(unaudited)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	$ 814,426	$ 800,675	$ 670,252	$ 615,604	$ 587,152	$ 569,629	$ 564,658	$ 555,487	$ 551,958	$ 554,958
Contribution in Relation to the Contractually Required Contribution	(814,426)	(800,675)	(670,252)	(615,604)	(587,152)	(569,629)	(564,658)	(555,487)	(551,958)	(554,958)
Contribution Deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Southwest Florida Water Management District's Covered Payroll	$ 40,885,313	$ 40,093,415	$ 38,246,288	$ 37,093,227	$ 34,694,990	$ 34,316,428	$ 34,002,285	$ 33,445,671	$ 33,255,767	$ 33,515,421
Contributions as a Percentage of Covered Payroll	1.99%	2.00%	1.75%	1.66%	1.69%	1.66%	1.66%	1.66%	1.66%	1.66%

*The amounts presented for each fiscal year were determined as of 09/30.

See accompanying notes to required supplementary information.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Notes to Required Supplementary Information
Florida Retirement System (FRS)
For the Year Ended September 30, 2025
(unaudited)

Florida Retirement System (FRS) Pension Plan

Significant assumptions - The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees if future experience follows assumptions and the Actuarially Determined Contribution (ADC) is contributed in full each year. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The 6.70 percent rate of return assumption used in the June 30, 2025 calculations was determined by the consulting actuary, Milliman, to be reasonable and appropriate per the Actuarial Standard of Practice Number 27 (ASOP 27). For additional information regarding the depletion date projection, refer to the 2025 GASB 67 Supplement to the FRS Actuarial Valuation available from Valuations on the Publications page of the Division of Retirement's website at http://www.frs.myflorida.com.

Mortality rates for the FRS Pension Plan in fiscal year 2025 were based on PUB2010 in which the base table varies by member category and sex, projected generationally with Scale MP-2021 details in the FRS Pension Plan valuation report available from Valuations on the Publications page of the Division of Retirement's website at http://www.frs.myflorida.com.

Florida Retirement System (FRS) Pension Plan Contribution Rates

For information on the actuarial methods and assumptions used in the July 1, 2025 funding valuation, refer to the valuation report dated November 24, 2025, located on the Publications page of the Division of Retirement's website at www.frs.myflorida.com.

Health Insurance Subsidy (HIS) Program

Changes in assumptions - The discount rate used to measure the total pension liability increased from 3.93 percent to 5.20 percent as of June 30, 2025. In general, the discount rate for calculating the total pension liability under GASB 67 is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate. The single equivalent discount rate is equal to the municipal bond rate selected by the FRS Actuarial Assumption Conference. The discount rates used at the two dates differ due to changes in the applicable Bond Buyer General Obligation 20-Bond Municipal Bond Index as of June 30, 2025.

Health Insurance Subsidy (HIS) Program Contribution Rates

The HIS essentially uses a "pay-as-you-go" funding structure. As of June 30, 2025, accumulated HIS assets constituted approximately twelve months of projected benefit payments. The ability of the current statutory contribution rate to pay full HIS benefits is very sensitive to near-term demographic experience, particularly the volume and timing of retirements and the amount of payroll on which the statutory rate is

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios
Last Eight Fiscal Years*
(in 1,000s)
(unaudited)

Total OPEB Liability	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**
Service Cost	$ 179	$ 136	$ 191	$ 243	$ 214	$ 354	$ 384	$ 288	$ 238
Interest on Total OPEB Liability	142	137	90	112	128	271	223	196	221
Effect of Economic/Demographic Gains or (Losses)	1,541	-	(1,113)	-	(1,257)	-	426	-	-
Effect of Assumption Changes or Inputs	122	(19)	(518)	(20)	(134)	(343)	(357)	(338)	371
Benefit Payments	(221)	(284)	(265)	(286)	(228)	(275)	(344)	(677)	(293)
Net Change in Total OPEB Liability	1,763	(30)	(1,615)	49	(1,277)	7	332	(531)	537
Total OPEB Liability, Beginning	3,391	3,421	5,036	4,987	6,264	6,257	5,925	6,456	5,919
Total OPEB Liability, Ending	$ 5,154	$ 3,391	$ 3,421	$ 5,036	$ 4,987	$ 6,264	$ 6,257	$ 5,925	$ 6,456
Covered Employee Payroll	$ 40,093	$ 38,246	$ 37,093	$ 34,695	$ 34,316	$ 34,002	$ 33,446	$ 33,256	$ 33,515
Total OPEB Liability as a % of Covered Employee Payroll	12.86%	8.87%	9.22%	14.51%	14.53%	18.42%	18.71%	17.82%	19.26%

The amounts presented for each fiscal year were determined as of the measurement date. The measurement date is one fiscal year prior to the reporting date.

*Schedule is intended to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported. Additional years will be displayed as they become available.

See accompanying notes to required supplementary information.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Notes to Required Supplementary Information
Other Post Employment Benefits (OPEB)
For the Year Ended September 30, 2025
(unaudited)

Changes in assumptions - The discount rate deceased from 4.09 percent as of the September 30, 2023 measurement date to 3.81 percent as of the September 30, 2024 measurement date, as reflected in the September 30, 2025 reporting date. The District has not performed an experience study; therefore, the demographic assumptions used were provided by the District's pension actuary for the Florida Retirement System under which employees of the District are covered. While these do not necessarily represent the District consulting actuary's, Milliman, best estimate of future experience under the plans, they believe that these assumptions are reasonable assumptions for calculating the total OPEB liability. Provisions of the plans were assumed to remain unchanged in future years.

The mortality assumption for the OPEB Plan reporting date of September 30, 2025, was based on the PUB-2016 General Retirees Headcount-Weighted Mortality using MP-2021 Scale.

Actuarial Valuation - Actuarial cost estimates depend on the assumptions and methods made relative to various occurrences, such as rates of expected investment earnings by the fund, rates of mortality among active and retired employees, rates of termination from employment, and retirement rates. The OPEB plan is funded on a "pay-as-you-go" basis; there are no assets accumulated in a trust to pay related benefits. Liability for retiree vision benefits are reflected as zero in the valuation. The estimated impact of including vision benefits is less than one percent. Retiree and covered dependent medical liability after age 65 has been reflected as zero in the valuation. Participants are assumed to enter the group rated Medicare Advantage Plan and pay 100 percent of the group rated premium.

See accompanying Independent Auditors' Report.

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Other Supplementary Information

Southwest Florida Water Management District
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Florida Forever Capital Projects Fund
For the Year Ended September 30, 2025

	Budgeted Amounts [1]		Variance with Original Budget - Over (Under) Final Budget	Actual Amounts	Variance with Final Budget - Over (Under) Actual
	Original	Final			
REVENUES					
Intergovernmental Revenues	$ -	$ 30,800,000	$ 30,800,000	$ -	$ (30,800,000)
Investment Earnings/(Losses):					
Interest on Invested Funds	-	-	-	640,267	640,267
Total Revenues	-	30,800,000	30,800,000	640,267	(30,159,733)
EXPENDITURES					
Current:					
Land Acquisition, Restoration and Public Works	17,044,800	47,844,800	30,800,000	3,235,700	44,609,100
Total Expenditures	17,044,800	47,844,800	30,800,000	3,235,700	44,609,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,044,800)	(17,044,800)	-	(2,595,433)	14,449,367
OTHER FINANCING SOURCES					
Proceeds from Sale of Capital Assets	-	-	-	2,316,355	2,316,355
Total Other Financing Sources and Uses	-	-	-	2,316,355	2,316,355
Net Change in Fund Balance	(17,044,800)	(17,044,800)	-	(279,078)	16,765,722
Fund Balance - Beginning	17,044,800	17,044,800	-	12,372,409	(4,672,391)
Fund Balance - Ending	$ -	$ -	$ -	$ 12,093,331	$ 12,093,331

[1] Budgetary information is presented using the modified accrual basis of accounting.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Projects Fund
For the Year Ended September 30, 2025

	Budgeted Amounts [1]		Variance with Original Budget - Over (Under) Final Budget	Actual Amounts	Variance with Final Budget - Over (Under) Actual
	Original	Final			
REVENUES					
Ad Valorem Property Taxes	$ 10,272,224	$ 10,272,224	$ -	$ 10,272,224	$ -
Intergovernmental Revenues	1,200,000	1,200,000	-	812,435	(387,565)
Total Revenues	11,472,224	11,472,224	-	11,084,659	(387,565)
EXPENDITURES					
Current:					
Land Acquisition, Restoration and Public Works	2,270,764	2,270,764	-	1,705,272	565,492
Operation and Maintenance of Works and Lands	24,120,229	24,120,229	-	2,115,410	22,004,819
Total Expenditures	26,390,993	26,390,993	-	3,820,682	22,570,311
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,918,769)	(14,918,769)	-	7,263,977	22,182,746
Net Change In Fund Balance	(14,918,769)	(14,918,769)	-	7,263,977	22,182,746
Fund Balance - Beginning	14,918,769	14,918,769	-	25,875,153	10,956,384
Fund Balance - Ending	$ -	$ -	$ -	$ 33,139,130	$ 33,139,130

[1] Budgetary information is presented using the modified accrual basis of accounting.

See accompanying Independent Auditors' Report.

Statistical Section (unaudited)

The statistical section of the Annual Comprehensive Financial Report is the chief source of information regarding the District's economic condition. All of the information presented in this section is organized around five specific objectives:

- *Financial Trend* schedules contain trend information to help the reader understand and assess how the District's financial performance and well-being have changed over time.
- *Revenue Capacity* schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.
- *Debt Capacity* schedule contains information to help the reader understand and assess the District's debt burden and its ability to issue additional debt.
- *Operating Information* schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.
- *Demographic and Economic* schedules contain service data to help the reader understand how the information in the District's financial report relates to the services the government provides and the activities it performs.

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

Southwest Florida Water Management District
Net Position by Component
For the Last Ten Fiscal Years
(accrual basis of accounting)
(unaudited)

	Fiscal Year									
	2025	**2024**	**2023 (Restated)** (3)	**2022**	**2021**	**2020 (Restated)** (2)	**2019 (Restated)** (1)	**2018**	**2017**	**2016**
Governmental Activities										
Net Investment in Capital Assets	$ 900,097,939	$ 884,601,693	$ 876,710,202	$ 860,331,169	$ 857,264,209	$ 855,068,497	$ 837,625,127	$ 836,928,761	$ 839,115,561	$ 840,273,629
Restricted for Watershed Basins	4,619,941	4,407,539	6,520,995	7,686,768	10,079,192	14,040,957	22,097,353	36,001,332	49,377,736	64,437,412
Restricted for Land Acquisition	19,367,174	15,606,021	20,066,145	32,365,272	30,605,484	14,778,137	11,241,473	11,066,577	4,656,996	885,918
Unrestricted	393,562,083	397,429,493	379,478,412	367,359,594	377,696,967	362,796,001	359,984,525	347,182,429	334,030,354	316,517,268
Total Governmental Activities Net Position	$ 1,317,647,137	$ 1,302,044,746	$ 1,282,775,754	$ 1,267,742,803	$ 1,275,645,852	$ 1,246,683,592	$ 1,230,948,478	$ 1,231,179,099	$ 1,227,180,647	$ 1,222,114,227

(1) On July 1, 2019 the Florida Retirement System restated their beginning pension net position. Our proportionate share of the increase to net position was $725.

(2) GASB Statement No. 87, *Leases*, was implemented in fiscal year 2021 with fiscal year 2020 ending net position being restated by a $207,437 increase.

(3) GASB Statement No. 101, *Compensated Absences*, was implemented in fiscal year 2024 with fiscal year 2023 ending net position being restated by a $5,160,509 decrease.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Changes in Net Position
For the Last Ten Fiscal Years
(accrual basis of accounting)
(unaudited)

	Fiscal Year									
	2025	**2024**	**2023** (4)	**2022**	**2021**	**2020** (3)	**2019** (2)	**2018**	**2017**	**2016**
Expenses										
Governmental Activities:										
Water Resource Planning and Monitoring	$ 26,320,106	$ 27,385,215	$ 29,354,950	$ 24,844,815	$ 26,090,028	$ 26,653,288	$ 26,031,937	$ 25,834,345	$ 24,175,165	$ 25,430,506
Land Acquisition, Restoration and Public Works	107,369,543	77,515,533	50,980,441	44,722,362	38,946,335	68,600,610	63,539,354	54,494,495	48,603,804	55,410,475
Operation and Maintenance of Works and Lands	22,420,785	22,895,071	21,922,882	18,801,086	17,674,228	19,725,409	20,047,715	18,306,423	16,855,006	17,278,585
Regulation	20,841,160	21,778,711	24,844,448	19,169,024	17,260,188	19,324,514	20,788,418	18,061,178	17,693,132	17,878,010
Outreach	2,517,407	2,416,969	2,587,375	2,201,770	1,969,083	2,122,282	2,320,589	1,989,576	1,821,893	1,805,306
Management and Administration	13,499,656	13,097,748	14,307,088	11,728,138	11,069,761	11,282,459	11,553,869	11,022,775	11,461,878	12,042,102
Interest										
Water Resource Planning and Monitoring	43,023	9,279	6,818	4,822	3,770	800	3,966	2,813	2,349	2,342
Land Acquisition, Restoration and Public Works	16,894	3,834	2,808	1,905	1,479	182	1,262	639	671	669
Operation and Maintenance of Works and Lands	37,926	14,901	18,947	14,172	16,905	18,001	23,458	1,662	2,181	2,175
Regulation	61,826	13,137	9,598	5,990	4,597	1,054	5,061	3,707	3,692	3,681
Outreach	5,284	1,049	745	460	363	-	220	2,046	503	502
Management and Administration	27,694	20,986	19,016	23,058	27,169	28,462	6,044	7,304	15,235	17,567
Total Governmental Activities Expenses	193,161,304	165,152,433	144,055,116	121,517,602	113,063,906	147,757,061	144,321,893	129,726,963	120,635,509	129,871,920
Program Revenues										
Governmental Activities:										
Charges for Services:										
Water Resource Planning and Monitoring	-	-	-	-	-	-	70	-	35	561
Land Acquisition, Restoration and Public Works	684,932	1,091,961	165,125	332,915	678,932	434,334	773,388	1,110,619	1,594,803	1,858,419
Operation and Maintenance of Works and Lands	1,424,513	938,275	1,093,404	812,090	813,012	720,416	704,479	903,740	1,387,289	1,236,976
Regulation	2,171,112	2,258,941	2,541,374	2,562,219	1,809,539	2,074,259	2,133,917	1,957,545	1,539,531	1,630,106
Management and Administration	10,365	6,204	8,625	8,920	22,521	5,521	9,693	21,167	10,690	10,360
Operating Grants and Contributions	44,928,471	16,530,369	7,724,899	5,556,798	6,695,583	8,170,077	9,219,934	10,180,579	7,078,459	3,844,120
Capital Grants and Contributions	3,253,551	867,480	5,501,643	2,741,870	9,895,633	19,648,754	3,447,139	2,367,176	8,221,450	38,025
Total Governmental Activities Program Revenues	52,472,944	21,693,230	17,035,070	12,014,812	19,915,220	31,053,361	16,288,620	16,540,826	19,832,257	8,618,567
Net (Expense) Revenue	(140,688,360)	(143,459,203)	(127,020,046)	(109,502,790)	(93,148,686)	(116,703,700)	(128,033,273)	(113,186,137)	(100,803,252)	(121,253,353)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Ad Valorem Property Taxes	130,230,945	126,521,009	123,280,588	119,544,023	116,500,584	113,824,170	111,161,407	108,831,823	106,799,746	104,865,699
Investment Earnings:										
Unrestricted Investment Earnings	22,807,654	19,989,669	9,767,767	1,989,139	5,010,075	8,570,844	10,684,426	7,379,396	5,409,359	4,473,811
Fair Market Value Adjustment Gain/Loss (1)	280,240	15,013,852	7,090,674	(22,758,449)	(4,615,902)	5,543,768	4,995,398	(2,688,103)	(2,314,117)	252,852
Gain on Sale of Capital Assets	2,307,466	649,395	1,505,554	2,499,228	4,993,931	4,219,008	676,273	2,024,897	464,675	-
Other	664,446	554,270	408,414	325,800	222,258	281,024	285,148	1,644,787	326,294	3,344,788
Total Governmental Activities General Revenues	156,290,751	162,728,195	142,052,997	101,599,741	122,110,946	132,438,814	127,802,652	117,192,800	110,685,957	112,937,150
Change in Net Position	$ 15,602,391	$ 19,268,992	$ 15,032,951	$ (7,903,049)	$ 28,962,260	$ 15,735,114	$ (230,621)	$ 4,006,663	$ 9,882,705	$ (8,316,203)

(1) Government Accounting Standards Board Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, requires the District to adjust investments to fair market value as part of investment earnings.

(2) On July 1, 2019 the Florida Retirement System restated their beginning pension net position. Our proportionate share of the increase to net position was $725.

(3) GASB Statement No. 87, *Leases*, was implemented in fiscal year 2021 with fiscal year 2020 ending net position being restated by a $207,437 increase.

(4) GASB Statement No. 101, *Compensated Absences,* was implemented in fiscal year 2024 with fiscal year 2023 ending net position being restated by a $5,160,509 decrease.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Fund Balances, Governmental Funds
For the Last Ten Fiscal Years
(modified accrual basis of accounting)
(unaudited)

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
General Fund:										
Nonspendable	$ 306,181	$ 420,443	$ 1,315,660	$ 1,464,723	$ 1,434,763	$ 1,417,855	$ 1,328,840	$ 659,455	$ 470,681	$ 38,535
Restricted	11,893,784	10,475,365	12,552,566	12,387,931	14,273,206	17,557,172	22,097,353	35,478,889	49,377,736	64,437,412
Committed	127,242,372	138,170,535	141,527,338	137,942,236	130,978,036	126,141,039	120,184,570	113,844,650	105,419,328	95,727,884
Assigned	256,859,662	261,136,578	254,430,250	242,635,665	262,130,157	237,947,389	219,959,622	238,318,284	230,001,122	215,881,378
Unassigned	24,131,171	22,034,770	19,744,585	12,074,133	13,185,671	28,209,699	46,083,253	18,046,873	21,722,283	24,254,230
Total General Fund	420,433,170	432,237,691	429,570,399	406,504,688	422,001,833	411,273,154	409,653,638	406,348,151	406,991,150	400,339,439
All Other Governmental Funds										
Restricted	12,093,331	9,555,295	14,034,574	27,664,112	26,411,468	11,273,404	11,241,473	11,066,577	4,656,996	885,918
Committed	-	-	-	-	-	-	-	-	4,900,593	4,549,167
Assigned	36,252,518	30,819,989	18,962,502	18,017,386	14,353,381	15,018,965	8,107,376	7,530,765	5,956,047	5,170,342
Total All Other Governmental Funds	48,345,849	40,375,284	32,997,076	45,681,498	40,764,849	26,292,369	19,348,849	18,597,342	15,513,636	10,605,427
Total Fund Balances	$468,779,019	$472,612,975	$462,567,475	$452,186,186	$462,766,682	$437,565,523	$429,002,487	$424,945,493	$422,504,786	$410,944,866

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Changes in Fund Balances, Governmental Funds (1)
For the Last Ten Fiscal Years
(modified accrual basis of accounting)
(unaudited)

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
REVENUES										
Ad Valorem Property Taxes	$ 130,216,565	$ 126,485,476	$ 123,228,826	$ 119,503,485	$ 116,512,461	$ 113,800,513	$ 111,242,466	$ 108,886,220	$ 106,826,289	$ 104,913,453
Intergovernmental Revenues	45,753,982	17,908,145	8,766,514	6,130,454	10,850,391	14,640,088	10,144,761	6,924,933	13,620,275	6,236,199
Interest on Investments:										
Interest on Invested Funds	22,807,654	19,989,669	9,767,767	1,989,139	5,010,075	8,570,844	10,684,426	7,379,396	5,409,359	4,473,811
Fair Market Value Gain/Loss (2)	280,240	15,013,852	7,090,674	(22,758,449)	(4,615,902)	5,543,768	4,995,398	(2,688,103)	(2,314,117)	252,852
License and Permit Fees	2,145,567	2,235,716	2,513,586	2,535,205	1,793,722	2,041,996	2,103,647	1,935,987	1,529,854	1,601,742
Other	1,677,730	1,312,915	1,431,305	1,026,788	1,054,144	917,500	1,224,627	1,773,519	1,265,699	3,215,700
Total Revenues	202,881,738	182,945,773	152,798,672	108,426,622	130,604,891	145,514,709	140,395,325	124,211,952	126,337,359	120,693,757
EXPENDITURES										
Current:										
Water Resource Planning and Monitoring	33,731,930	29,193,823	26,315,751	25,055,527	27,440,540	27,086,035	25,848,677	26,059,656	24,186,941	26,327,263
Land Acquisition, Restoration and Public Works	110,218,235	80,292,280	62,720,575	47,079,893	43,257,958	67,329,324	60,661,258	51,335,721	51,321,025	53,010,382
Operation and Maintenance of Works and Lands	26,291,157	25,029,929	19,167,168	20,164,975	17,193,864	17,546,989	18,744,488	16,788,176	15,307,352	14,988,424
Regulation	25,303,032	23,136,806	21,692,081	20,115,127	19,451,781	18,908,111	19,649,743	17,252,328	16,713,860	17,438,409
Outreach	2,810,702	2,462,951	2,296,211	2,200,523	2,062,176	2,005,354	2,212,815	1,962,926	1,776,414	1,771,379
Management and Administration	14,285,776	13,486,880	12,493,192	11,655,440	11,418,770	10,953,551	10,850,548	10,554,876	10,628,370	11,741,135
Debt Service										
Principal										
Water Resource Planning and Monitoring	176,912	90,911	65,188	33,880	38,196	12,260	45,638	10,247	5,962	4,566
Land Acquisition, Restoration and Public Works	70,053	37,561	26,842	13,434	14,984	2,787	16,240	2,330	1,703	1,305
Operation and Maintenance of Works and Lands	190,721	209,780	183,963	112,156	111,323	86,954	108,588	6,055	5,536	4,239
Regulation	253,602	128,706	91,756	42,501	46,569	16,160	57,445	13,507	9,368	7,174
Outreach	21,440	10,273	7,121	3,213	3,673	-	3,589	7,452	1,277	978
Management and Administration	185,593	157,402	74,669	53,565	50,022	147,253	84,731	61,333	70,617	63,876
Interest										
Water Resource Planning and Monitoring	43,023	9,279	6,818	4,822	3,770	800	3,966	2,813	2,349	2,342
Land Acquisition, Restoration and Public Works	16,894	3,834	2,808	1,905	1,479	182	1,262	639	671	669
Operation and Maintenance of Works and Lands	37,926	14,901	18,947	14,172	16,905	18,001	23,458	1,662	2,181	2,175
Regulation	61,826	13,137	9,598	5,990	4,597	1,054	5,061	3,707	3,692	3,681
Outreach	5,284	1,049	745	460	363	-	220	2,046	503	502
Management and Administration	27,694	20,986	19,016	23,058	27,169	28,462	6,044	7,304	15,235	17,567
Total Expenditures	213,731,800	174,300,488	145,192,449	126,580,641	121,144,139	144,143,277	138,323,771	124,072,778	120,053,056	125,386,066
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,850,062)	8,645,285	7,606,223	(18,154,019)	9,460,752	1,371,432	2,071,554	139,174	6,284,303	(4,692,309)
OTHER FINANCING SOURCES (USES)										
Proceeds from Sale of Capital Assets	2,923,660	860,103	2,595,462	6,874,269	15,597,641	6,822,942	846,631	2,301,533	5,275,617	1,292,602
Issuance of Debt	4,019,000	525,705	128,514	677,410	142,450	368,662	1,138,809	-	-	249,677
Insurance Proceeds	73,446	14,407	51,090	21,844	316	-	-	-	-	-
Total Other Financing Sources and Uses	7,016,106	1,400,215	2,775,066	7,573,523	15,740,407	7,191,604	1,985,440	2,301,533	5,275,617	1,542,279
Net Change In Fund Balances	(3,833,956)	10,045,500	10,381,289	(10,580,496)	25,201,159	8,563,036	4,056,994	2,440,707	11,559,920	(3,150,030)
Fund Balances - Beginning	472,612,975	462,567,475	452,186,186	462,766,682	437,565,523	429,002,487	424,945,493	422,504,786	410,944,866	414,094,896
Fund Balances - Ending	$ 468,779,019	$ 472,612,975	$ 462,567,475	$ 452,186,186	$ 462,766,682	$ 437,565,523	$ 429,002,487	$ 424,945,493	$ 422,504,786	$ 410,944,866
Debt Service as a Percentage of Non-Capital Expenditures (2)	0.58%	0.44%	0.40%	0.27%	0.29%	0.23%	0.27%	0.10%	0.11%	0.09%

(1) This schedule shows the combined General Government Expenditures, including the General, Special Revenue and Capital Projects Funds.
(2) Government Accounting Standards Board Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, requires the District to adjust investments to fair market value as part of investment earnings.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
General Government Expenditures by Program (1)
For the Last Ten Fiscal Years
(modified accrual basis of accounting)
(unaudited)

Fiscal Year	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Debt Service (2)	Total Expenditures
2025	$ 33,731,930 15.78%	$ 110,218,235 51.57%	$ 26,291,157 12.30%	$ 25,303,032 11.84%	$ 2,810,702 1.32%	$ 14,285,776 6.68%	$ 1,090,968 0.51%	$ 213,731,800 100.00%
2024	29,193,823 16.75%	80,292,280 46.07%	25,029,929 14.36%	23,136,806 13.27%	2,462,951 1.41%	13,486,880 7.74%	697,819 0.40%	174,300,488 100.00%
2023	26,315,751 18.12%	62,720,575 43.21%	19,167,168 13.20%	21,692,081 14.94%	2,296,211 1.58%	12,493,192 8.60%	507,471 0.35%	145,192,449 100.00%
2022	25,055,527 19.79%	47,079,893 37.20%	20,164,975 15.93%	20,115,127 15.89%	2,200,523 1.74%	11,655,440 9.21%	309,156 0.24%	126,580,641 100.00%
2021	27,440,540 22.65%	43,257,958 35.71%	17,193,864 14.19%	19,451,781 16.06%	2,062,176 1.70%	11,418,770 9.43%	319,050 0.26%	121,144,139 100.00%
2020	27,086,035 18.79%	67,329,324 46.71%	17,546,989 12.17%	18,908,111 13.12%	2,005,354 1.39%	10,953,551 7.60%	313,913 0.22%	144,143,277 100.00%
2019	25,848,677 18.69%	60,661,258 43.85%	18,744,488 13.55%	19,649,743 14.21%	2,212,815 1.60%	10,850,548 7.84%	356,242 0.26%	138,323,771 100.00%
2018	26,059,656 21.00%	51,335,721 41.38%	16,788,176 13.53%	17,252,328 13.90%	1,962,926 1.58%	10,554,876 8.51%	119,095 0.10%	124,072,778 100.00%
2017	24,195,252 20.15%	51,323,399 42.75%	15,315,069 12.77%	16,726,920 13.93%	1,778,194 1.48%	10,714,222 8.92%		120,053,056 100.00%
2016	26,327,263 21.00%	53,010,382 42.28%	14,988,424 11.95%	17,438,409 13.91%	1,771,379 1.41%	11,850,209 9.45%		125,386,066 100.00%

(1) This schedule shows the combined General Government Expenditures, including the General, Special Revenue and Capital Projects Funds.
(2) New accounting format in 2018 to show debt service expenditures separately.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
General Government Revenues by Source (1)
For the Last Ten Fiscal Years
(modified accrual basis of accounting)
(unaudited)

Fiscal Year	Ad Valorem Property Taxes	Inter-Governmental Revenues	Interest on Invested Funds	Fair Market Value Gain/Loss (2)	License and Permit Fees	Other Revenues	Total Revenues
2025	$ 130,216,565	$ 45,753,982	$ 22,807,654	$ 280,240	$ 2,145,567	$ 1,677,730	$ 202,881,738
	64.18%	22.55%	11.24%	0.14%	1.06%	0.83%	100.00%
2024	126,485,476	17,908,145	19,989,669	15,013,852	2,235,716	1,312,915	182,945,773
	69.13%	9.79%	10.93%	8.21%	1.22%	0.72%	100.00%
2023	123,228,826	8,766,514	9,767,767	7,090,674	2,513,586	1,431,305	152,798,672
	80.65%	5.74%	6.39%	4.64%	1.65%	0.94%	100.00%
2022	119,503,485	6,130,454	1,989,139	(22,758,449)	2,535,205	1,026,788	108,426,622
	110.22% (3)	5.65%	1.83%	-20.99%	2.34%	0.95%	100.00%
2021	116,512,461	10,850,391	5,010,075	(4,615,902)	1,793,722	1,054,144	130,604,891
	89.21%	8.31%	3.83%	-3.53%	1.37%	0.81%	100.00%
2020	113,800,513	14,640,088	8,570,844	5,543,768	2,041,996	917,500	145,514,709
	78.21%	10.06%	5.89%	3.81%	1.40%	0.63%	100.00%
2019	111,242,466	10,144,761	10,684,426	4,995,398	2,103,647	1,224,627	140,395,325
	79.23%	7.23%	7.61%	3.56%	1.50%	0.87%	100.00%
2018	108,886,220	6,924,933	7,379,396	(2,688,103)	1,935,987	1,773,519	124,211,952
	87.65%	5.58%	5.94%	-2.16%	1.56%	1.43%	100.00%
2017	106,826,289	13,620,275	5,409,359	(2,314,117)	1,529,854	1,265,699	126,337,359
	84.56%	10.78%	4.28%	-1.83%	1.21%	1.00%	100.00%
2016	104,913,453	6,236,199	4,473,811	252,852	1,601,742	3,215,700	120,693,757
	86.92%	5.17%	3.71%	0.21%	1.33%	2.66%	100.00%

(1) This schedule includes General, Special Revenue and Capital Projects Funds.

(2) Government Accounting Standards Board Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, requires the District to adjust investments to fair market value as part of investment earnings.

(3) Because of the unrealized losses in investments, total revenues including the losses are less than the ad valorem revenues alone, making ad valorem revenue 110.22 percent and unrealized losses on investments negative 20.99 percent

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Ad Valorem Property Tax Revenues by Source (1)
For the Last Ten Fiscal Years
(modified accrual basis of accounting)
(unaudited)

Fiscal Year	General Fund	Capital Projects	Total	Percent Base Year	Annual Change in Percent
2025	$ 119,944,341	$ 10,272,224	$ 130,216,565	124.1 %	3.5 %
2024	115,984,976	10,500,500	126,485,476	120.6	3.1
2023	123,228,826	-	123,228,826	117.5	3.6
2022	115,503,485	4,000,000	119,503,485	113.9	2.8
2021	115,812,461	700,000	116,512,461	111.1	2.6
2020	109,481,287	4,319,226	113,800,513	108.5	2.5
2019	110,500,212	742,254	111,242,466	106.0	2.2
2018	107,257,120	1,629,100	108,886,220	103.8	2.0
2017	105,516,186	1,310,103	106,826,289	101.8	1.8
2016	104,305,103	608,350	104,913,453	100.0	0.0

(1) This schedule includes General, Special Revenue and Capital Projects Funds, if applicable.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Ad Valorem Property Tax Revenues by County (1)
For the Last Ten Fiscal Years
(modified accrual basis of accounting)
(unaudited)

Fiscal Year	Charlotte County	Citrus County	DeSoto County	Hardee County	Hernando County	Highlands County	Hillsborough County	Lake County	Levy County
2025	$ 5,638,842 4.33%	$ 2,752,044 2.11%	$ 490,339 0.38%	$ 495,359 0.38%	$ 3,081,916 2.37%	$ 1,302,750 1.00%	$ 30,940,997 23.76%	$ 30,019 0.02%	$ 314,589 0.24%
2024	5,120,155 4.05%	2,680,013 2.12%	486,087 0.38%	475,641 0.38%	2,973,419 2.35%	1,262,236 1.00%	30,938,661 24.45%	29,751 0.02%	290,649 0.23%
2023	5,074,375 4.12%	2,657,076 2.16%	493,722 0.40%	454,463 0.37%	2,936,579 2.38%	1,222,596 0.99%	30,606,978 24.83%	30,466 0.02%	287,160 0.23%
2022	4,877,357 4.08%	2,735,245 2.29%	504,583 0.42%	449,928 0.38%	2,707,942 2.27%	1,213,274 1.02%	29,936,503 25.04%	33,007 0.03%	288,241 0.24%
2021	4,817,129 4.13%	2,756,580 2.37%	512,629 0.44%	456,250 0.39%	2,623,963 2.25%	1,199,062 1.03%	29,062,847 24.95%	33,302 0.03%	279,772 0.24%
2020	4,733,172 4.16%	2,756,272 2.42%	510,026 0.45%	451,265 0.40%	2,542,548 2.23%	1,184,319 1.04%	28,025,559 24.62%	33,730 0.03%	275,458 0.24%
2019	4,654,707 4.18%	2,608,474 2.34%	515,452 0.46%	467,595 0.42%	2,494,877 2.24%	1,200,166 1.08%	27,121,684 24.39%	35,338 0.03%	274,670 0.25%
2018	4,566,870 4.19%	2,627,626 2.41%	493,669 0.45%	473,594 0.43%	2,486,181 2.28%	1,239,199 1.14%	26,173,781 24.05%	23,405 0.02%	265,649 0.24%
2017	4,494,413 4.21%	2,663,083 2.49%	463,320 0.43%	499,114 0.47%	2,484,776 2.33%	1,275,889 1.19%	25,521,890 23.89%	21,494 0.02%	265,563 0.25%
2016	4,376,198 4.17%	2,726,279 2.60%	479,024 0.46%	522,943 0.50%	2,557,584 2.44%	1,299,804 1.24%	24,889,171 23.71%	22,040 0.02%	268,731 0.26%

(1) This schedule includes General, Special Revenue and Capital Projects Funds.

Source: District records - Finance Bureau.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Ad Valorem Property Tax Revenues by County (1)
For the Last Ten Fiscal Years
(modified accrual basis of accounting)
(unaudited)
(continued)

Fiscal Year	Manatee County	Marion County	Pasco County	Pinellas County	Polk County	Sarasota County	Sumter County	Total
2025	$ 12,851,962	$ 2,667,534	$ 10,005,683	$ 24,843,023	$ 11,544,860	$ 19,158,820	$ 4,097,828	$ 130,216,565
	9.87%	2.05%	7.68%	19.08%	8.87%	14.71%	3.15%	100.00%
2024	12,242,560	2,417,106	9,371,588	24,400,298	11,151,698	18,602,485	4,043,129	126,485,476
	9.68%	1.91%	7.41%	19.29%	8.82%	14.71%	3.20%	100.00%
2023	11,544,311	2,211,972	8,903,521	24,175,387	10,706,285	18,017,933	3,906,002	123,228,826
	9.37%	1.80%	7.23%	19.62%	8.69%	14.62%	3.17%	100.00%
2022	11,003,961	2,057,026	8,564,055	23,968,475	10,248,933	17,177,837	3,737,118	119,503,485
	9.21%	1.72%	7.17%	20.05%	8.58%	14.37%	3.13%	100.00%
2021	10,743,807	1,947,612	8,178,648	23,641,988	9,831,887	16,810,150	3,616,835	116,512,461
	9.22%	1.67%	7.02%	20.29%	8.44%	14.43%	3.10%	100.00%
2020	10,532,808	1,842,828	7,949,418	23,121,533	9,541,385	16,818,045	3,482,147	113,800,513
	9.26%	1.62%	6.99%	20.32%	8.38%	14.78%	3.06%	100.00%
2019	10,308,934	1,779,431	7,702,081	22,658,814	9,356,749	16,741,346	3,322,148	111,242,466
	9.27%	1.60%	6.92%	20.37%	8.41%	15.05%	2.99%	100.00%
2018	10,102,891	1,717,532	7,466,915	22,251,743	9,135,250	16,577,390	3,284,525	108,886,220
	9.28%	1.58%	6.86%	20.44%	8.39%	15.22%	3.02%	100.00%
2017	9,801,307	1,705,869	7,360,871	21,936,862	8,733,467	16,240,213	3,358,158	106,826,289
	9.17%	1.60%	6.89%	20.54%	8.18%	15.20%	3.14%	100.00%
2016	9,543,536	1,697,734	7,251,245	21,506,782	8,648,019	15,805,700	3,318,663	104,913,453
	9.10%	1.62%	6.91%	20.50%	8.24%	15.07%	3.16%	100.00%

(1) This schedule includes General, Special Revenue and Capital Projects Funds.

Source: District records - Finance Bureau.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Ad Valorem Property Tax Levies, Tax Collections and Assessed Valuations
For the Last Ten Fiscal Years
(unaudited)

Fiscal Year	Assessed Valuation (1)	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collection to Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collection to Tax Levy
2025	$ 708,488,144,444	$ 135,250,387	$ 129,347,103	95.64 %	$ 869,462	$ 130,216,565	96.28 %
2024	642,386,756,739	131,239,614	126,334,866	96.26	150,610	126,485,476	96.38
2023	564,849,558,401	127,656,000	122,673,500	96.10	555,326	123,228,826	96.53
2022	488,151,790,466	123,746,479	119,123,753	96.26	379,732	119,503,485	96.57
2021	452,562,459,564	120,788,921	116,239,946	96.23	272,515	116,512,461	96.46
2020	420,808,466,281	117,868,451	113,254,993	96.09	545,520	113,800,513	96.55
2019	389,873,894,825	115,207,735	111,010,338	96.36	232,128	111,242,466	96.56
2018	359,696,987,434	112,621,124	108,541,136	96.38	345,084	108,886,220	96.68
2017	332,737,468,699	110,369,017	106,405,854	96.41	420,435	106,826,289	96.79
2016	310,698,838,982	108,371,754	104,478,438	96.41	435,015	104,913,453	96.81

(1) Valuations are as of January 1 on the calendar year preceding the applicable District fiscal year.

Sources: District records - Finance Bureau, Budget Section; State of Florida, Department of Revenue; County Governments.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Taxable Assessed and Estimated Just Value of Taxable Property
For the Last Ten Fiscal Years
(unaudited)

Fiscal Year	Charlotte County		Citrus County		DeSoto County	
	Taxable Assessed Value (2)	Estimated Just Value (3)	Taxable Assessed Value (1)	Estimated Just Value (3)	Taxable Assessed Value (1)	Estimated Just Value (3)
2025	$ 30,557,930,841 4.31%	$ 51,070,302,086	$ 14,947,495,308 2.11%	$ 24,151,672,733	$ 2,596,375,260 0.37%	$ 5,416,413,085
2024	26,053,134,824 4.06%	46,914,855,811	13,609,518,600 2.12%	22,777,652,814	2,284,079,257 0.36%	5,087,327,772
2023	23,224,715,960 4.11%	39,401,669,623	12,186,249,455 2.16%	19,493,553,461	2,220,131,821 0.39%	4,995,872,471
2022	19,940,603,905 4.08%	28,234,810,368	11,244,430,716 2.30%	15,584,938,605	2,019,514,056 0.41%	3,638,058,202
2021	18,653,679,594 4.12%	26,258,205,706	10,680,135,778 2.36%	14,420,053,551	1,900,067,568 0.42%	3,475,447,218
2020	17,535,455,944 4.17%	24,932,245,640	10,092,421,239 2.40%	13,627,421,360	1,802,964,423 0.43%	3,385,046,284
2019	16,319,888,582 4.19%	23,509,648,546	9,083,824,193 2.33%	12,589,094,733	1,740,497,194 0.45%	3,094,904,668
2018	15,071,915,389 4.19%	21,703,648,562	8,667,429,638 2.41%	11,589,076,918	1,582,539,731 0.44%	2,969,983,455
2017	13,975,021,267 4.20%	20,118,099,624	8,295,995,306 2.49%	11,062,230,447	1,421,376,969 0.43%	2,842,926,509
2016	13,094,055,757 4.21%	18,380,046,623	8,141,277,447 2.62%	10,467,365,984	1,376,749,230 0.44%	2,794,206,683

(1) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values and are as of January 1 on the calendar year preceding the applicable District fiscal year.
(2) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values, represents only those portions of counties within District boundaries and are as of January 1 of the calendar year preceding the applicable District fiscal year.
(3) The Estimated Just Value represents the estimated total value of taxable property within the 16-county area encompassed by the District, and is updated based on the Department of Revenue Real Property Just Value and Growth Rate table as of January 1 on the calendar year preceding the applicable District fiscal year.

Sources: District records - Finance Bureau, Budget Section; Florida Statistical Abstract, State of Florida, Department of Revenue.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Taxable Assessed and Estimated Just Value of Taxable Property
For the Last Ten Fiscal Years
(unaudited)
(continued)

Fiscal Year	Hardee County		Hernando County		Highlands County	
	Taxable Assessed Value (1)	Estimated Just Value (3)	Taxable Assessed Value (1)	Estimated Just Value (3)	Taxable Assessed Value (2)	Estimated Just Value (3)
2025	$ 2,661,258,267 0.38%	$ 4,734,854,986	$ 16,644,945,198 2.35%	$ 30,562,802,301	$ 6,949,911,176 0.98%	$ 15,816,429,258
2024	2,393,874,076 0.37%	4,414,657,724	15,061,805,477 2.34%	28,915,126,169	6,263,704,616 0.98%	15,116,443,923
2023	2,034,772,725 0.36%	3,892,889,211	12,974,301,189 2.30%	24,844,105,326	5,504,711,545 0.97%	10,634,370,233
2022	1,857,064,354 0.38%	3,178,498,903	10,947,047,808 2.24%	17,653,970,651	4,847,455,799 0.99%	8,438,432,716
2021	1,715,415,370 0.38%	3,067,746,012	10,170,085,964 2.25%	16,563,589,182	4,535,021,177 1.00%	7,790,409,747
2020	1,629,916,373 0.39%	2,703,760,949	9,362,021,124 2.22%	15,207,173,646	4,337,320,355 1.03%	7,389,432,578
2019	1,613,870,541 0.41%	2,539,488,892	8,896,007,634 2.28%	13,295,216,852	4,151,810,253 1.06%	7,023,765,828
2018	1,552,709,350 0.43%	2,468,964,335	8,355,458,015 2.32%	12,246,279,297	4,040,327,165 1.12%	6,848,286,668
2017	1,536,340,746 0.46%	2,453,155,173	7,751,031,009 2.33%	11,204,074,858	3,959,066,082 1.19%	6,600,205,822
2016	1,545,475,660 0.50%	2,424,527,126	7,558,410,640 2.43%	10,788,322,558	3,825,336,750 1.23%	6,165,132,955

(1) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values and are as of January 1 on the calendar year preceding the applicable District fiscal year.
(2) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values, represents only those portions of counties within District boundaries and are as of January 1 of the calendar year preceding the applicable District fiscal year.
(3) The Estimated Just Value represents the estimated total value of taxable property within the 16-county area encompassed by the District, and is updated based on the Department of Revenue Real Property Just Value and Growth Rate table as of January 1 on the calendar year preceding the applicable District fiscal year.

Sources: District records - Finance Bureau, Budget Section; Florida Statistical Abstract, State of Florida, Department of Revenue.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Taxable Assessed and Estimated Just Value of Taxable Property
For the Last Ten Fiscal Years
(unaudited)
(continued)

Fiscal Year	Hillsborough County		Lake County		Levy County	
	Taxable Assessed Value (1)	Estimated Just Value (3)	Taxable Assessed Value (2)	Estimated Just Value (3)	Taxable Assessed Value (2)	Estimated Just Value (3)
2025	$ 168,425,089,916 23.77%	$ 255,508,080,283	$ 162,770,211 0.02%	$ 61,959,093,640	$ 1,686,785,167 0.24%	$ 7,273,625,329
2024	157,711,651,870 24.55%	240,715,438,614	151,143,043 0.02%	55,079,612,365	1,468,927,149 0.23%	7,506,734,872
2023	141,258,626,584 25.02%	221,265,187,608	140,587,330 0.02%	46,881,252,831	1,295,174,005 0.23%	6,228,266,958
2022	122,899,630,549 25.19%	172,205,676,566	133,074,513 0.03%	37,950,388,844	1,151,575,031 0.24%	4,888,306,885
2021	113,537,914,365 25.09%	155,042,535,599	128,853,186 0.03%	35,107,015,689	1,064,368,372 0.24%	4,143,651,085
2020	104,113,912,510 24.73%	143,845,625,326	124,428,198 0.03%	32,240,506,021	995,851,161 0.24%	3,574,182,399
2019	95,380,054,168 24.47%	132,817,853,635	123,715,447 0.03%	30,157,486,790	941,075,482 0.24%	3,402,322,129
2018	86,658,918,351 24.10%	119,050,151,029	76,142,480 0.02%	25,620,563,521	849,636,409 0.24%	3,172,395,138
2017	79,604,960,746 23.94%	109,303,928,935	75,656,383 0.02%	23,433,911,362	814,236,925 0.24%	2,996,435,858
2016	73,914,983,814 23.80%	99,532,728,290	72,215,578 0.02%	21,921,683,305	794,125,516 0.26%	2,909,165,089

(1) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values and are as of January 1 on the calendar year preceding the applicable District fiscal year.
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(3) The Estimated Just Value represents the estimated total value of taxable property within the 16-county area encompassed by the District, and is updated based on the Department of Revenue Real Property Just Value and Growth Rate table as of January 1 on the calendar year preceding the applicable District fiscal year.

Sources: District records - Finance Bureau, Budget Section; Florida Statistical Abstract, State of Florida, Department of Revenue.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Taxable Assessed and Estimated Just Value of Taxable Property
For the Last Ten Fiscal Years
(unaudited)
(continued)

Fiscal Year	Manatee County		Marion County		Pasco County	
	Taxable Assessed Value (1)	Estimated Just Value (3)	Taxable Assessed Value (2)	Estimated Just Value (3)	Taxable Assessed Value (1)	Estimated Just Value (3)
2025	$ 70,642,460,978	$ 101,903,803,994	$ 14,477,981,919	$ 58,901,693,065	$ 54,317,042,526	$ 88,494,555,926
	9.97%		2.04%		7.67%	
2024	62,299,941,340	96,064,296,253	12,298,546,925	53,962,546,097	47,662,625,948	80,912,342,123
	9.70%		1.91%		7.42%	
2023	52,716,844,086	77,970,986,580	10,175,757,821	45,426,622,755	40,888,475,280	66,622,921,585
	9.33%		1.80%		7.24%	
2022	44,830,039,218	56,429,391,308	8,387,457,732	35,428,345,220	35,056,898,097	52,213,688,266
	9.18%		1.72%		7.18%	
2021	41,698,757,227	52,000,158,289	7,574,416,285	31,755,986,527	31,636,014,818	46,266,523,459
	9.21%		1.67%		6.99%	
2020	38,867,053,517	49,288,031,401	6,809,831,998	29,625,267,758	29,523,620,128	43,574,604,184
	9.24%		1.62%		7.02%	
2019	36,134,997,641	45,810,419,886	6,238,644,622	27,435,234,956	27,014,184,958	39,948,940,432
	9.27%		1.60%		6.93%	
2018	33,250,651,340	42,859,691,433	5,670,696,858	25,614,496,971	24,676,449,043	35,865,581,609
	9.24%		1.58%		6.86%	
2017	30,629,756,922	39,441,841,707	5,332,197,008	24,473,280,525	22,904,410,680	32,791,557,832
	9.21%		1.60%		6.88%	
2016	28,156,175,348	35,972,553,249	5,061,437,014	22,932,571,056	21,369,674,657	30,333,752,643
	9.06%		1.63%		6.88%	

(1) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values and are as of January 1 on the calendar year preceding the applicable District fiscal year.
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(3) The Estimated Just Value represents the estimated total value of taxable property within the 16-county area encompassed by the District, and is updated based on the Department of Revenue Real Property Just Value and Growth Rate table as of January 1 on the calendar year preceding the applicable District fiscal year.

Sources: District records - Finance Bureau, Budget Section; Florida Statistical Abstract, State of Florida, Department of Revenue.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Taxable Assessed and Estimated Just Value of Taxable Property
For the Last Ten Fiscal Years
(unaudited)
(continued)

Fiscal Year	Pinellas County		Polk County		Sarasota County	
	Taxable Assessed Value (1)	Estimated Just Value (3)	Taxable Assessed Value (2)	Estimated Just Value (3)	Taxable Assessed Value (1)	Estimated Just Value (3)
2025	$ 135,391,038,472 19.11%	$ 221,121,191,711	$ 62,770,151,975 8.86%	$ 96,029,113,901	$ 103,970,100,895 14.67%	$ 150,428,429,700
2024	123,868,348,903 19.28%	207,115,095,517	56,474,510,819 8.79%	90,280,180,674	94,230,930,110 14.67%	146,551,042,500
2023	110,870,536,125 19.63%	179,284,650,000	48,874,739,707 8.65%	76,909,887,315	82,570,358,317 14.62%	129,412,317,400
2022	97,768,308,019 20.03%	144,460,085,038	41,602,390,429 8.52%	59,258,312,750	70,201,706,903 14.38%	92,974,868,000
2021	91,683,159,071 20.26%	131,677,397,605	38,019,033,228 8.40%	54,549,524,711	65,506,244,776 14.47%	85,642,404,100
2020	85,328,871,674 20.28%	122,855,829,199	35,022,131,021 8.32%	49,571,619,025	62,335,369,916 14.81%	82,650,051,700
2019	79,417,253,029 20.37%	114,344,156,013	32,590,462,095 8.36%	45,633,781,643	58,608,216,255 15.03%	79,087,762,400
2018	73,608,585,221 20.46%	105,484,436,848	30,161,744,033 8.39%	41,522,564,110	54,602,350,765 15.18%	74,690,974,800
2017	68,281,357,984 20.52%	97,600,853,665	27,233,022,934 8.18%	37,775,852,975	50,437,295,408 15.16%	70,341,153,300
2016	63,699,624,181 20.50%	90,100,695,133	25,637,633,469 8.25%	35,066,615,991	46,615,834,307 15.00%	63,106,915,600

(1) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values and are as of January 1 on the calendar year preceding the applicable District fiscal year.
(2) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values, represents only those portions of counties within District boundaries and are as of January 1 of the calendar year preceding the applicable District fiscal year.
(3) The Estimated Just Value represents the estimated total value of taxable property within the 16-county area encompassed by the District, and is updated based on the Department of Revenue Real Property Just Value and Growth Rate table as of January 1 on the calendar year preceding the applicable District fiscal year.

Sources: District records - Finance Bureau, Budget Section; Florida Statistical Abstract, State of Florida, Department of Revenue.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Taxable Assessed and Estimated Just Value of Taxable Property
For the Last Ten Fiscal Years
(unaudited)
(continued)

Fiscal Year	Sumter County		Total	
	Taxable Assessed Value (1)	Estimated Just Value (3)	Taxable Assessed Value (2)	Estimated Just Value (3)
2025	$ 22,286,806,335	$ 31,257,521,898	$ 708,488,144,444	$ 1,204,629,583,896
	3.15%		100.00%	
2024	20,554,013,782	30,181,369,036	642,386,756,739	1,131,594,722,264
	3.20%		100.00%	
2023	17,913,576,451	26,638,333,832	564,849,558,401	979,902,887,189
	3.17%		100.00%	
2022	15,264,593,337	20,552,905,084	488,151,790,466	753,090,677,406
	3.13%		100.00%	
2021	14,059,292,785	19,427,572,949	452,562,459,564	687,188,221,429
	3.11%		100.00%	
2020	12,927,296,700	18,020,921,742	420,808,466,281	642,491,719,212
	3.07%		100.00%	
2019	11,619,392,731	15,473,807,966	389,873,894,825	596,163,885,369
	2.98%		100.00%	
2018	10,871,433,646	14,650,152,932	359,696,987,434	546,357,247,626
	3.02%		100.00%	
2017	10,485,742,330	14,199,655,685	332,737,468,699	506,639,164,277
	3.15%		100.00%	
2016	9,835,829,614	13,456,221,610	310,698,838,982	466,352,503,895
	3.17%		100.00%	

(1) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values and are as of January 1 on the calendar year preceding the applicable District fiscal year.
(2) Taxable Assessed Value is calculated at 100 percent of market value less exempt and immune values, represents only those portions of counties within District boundaries and are as of January 1 of the calendar year preceding the applicable District fiscal year.
(3) The Estimated Just Value represents the estimated total value of taxable property within the 16-county area encompassed by the District, and is updated based on the Department of Revenue Real Property Just Value and Growth Rate table as of January 1 on the calendar year preceding the applicable District fiscal year.

Sources: District records - Finance Bureau, Budget Section; Florida Statistical Abstract, State of Florida, Department of Revenue.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Schedule of Property Tax Rates for the District (Per $1,000 Assessed Valuation)
For the Last Ten Fiscal Years
(unaudited)

		Maximum Legal Rate (1)
Fiscal Year	**General Fund (Districtwide)**	**Districtwide**
2025	0.1909	1.0000
2024	0.2043	1.0000
2023	0.2260	1.0000
2022	0.2535	1.0000
2021	0.2669	1.0000
2020	0.2801	1.0000
2019	0.2955	1.0000
2018	0.3131	1.0000
2017	0.3317	1.0000
2016	0.3488	1.0000

(1) The maximum legal millage rate for the District's ad valorem taxes is established under Chapter 373.503, Florida Statutes.

Sources: District records - Finance Bureau, Budget Section, annual service budget reports.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Schedule of Principal Taxpayers
Current Year and Nine Years Ago
(unaudited)

County	Fiscal Year 2025 Taxable Assessed Value (1) (Thousands)	2025 Rank	2025 Percent of Total Taxable Assessed Value	2016 Taxable Assessed Value (1) (Thousands)	2016 Rank	2016 Percent of Total Taxable Assessed Value
Hillsborough	$ 168,425,090	1	23.77 %	$ 73,914,984	1	23.80 %
Pinellas	135,391,039	2	19.11	63,699,624	2	20.50
Sarasota	103,970,101	3	14.67	46,615,834	3	15.00
Manatee	70,642,461	4	9.97	28,156,175	4	9.06
Polk	62,770,152	5	8.86	25,637,633	5	8.25
Pasco	54,317,043	6	7.67	21,369,675	6	6.88
Charlotte	30,557,931	7	4.31	13,094,056	7	4.21
Sumter	22,286,806	8	3.15	9,835,830	8	3.17
Hernando	16,644,945	9	2.35	7,558,411	10	2.43
Citrus	14,947,495	10	2.11	8,141,277	9	2.62
Marion	14,477,982	11	2.04	5,061,437	11	1.63
Highlands	6,949,911	12	0.98	3,825,337	12	1.23
Hardee	2,661,258	13	0.38	1,545,476	13	0.50
DeSoto	2,596,375	14	0.37	1,376,749	14	0.44
Levy	1,686,785	15	0.24	794,125	15	0.26
Lake	162,770	16	0.02	72,216	16	0.02
	$ 708,488,144		100.00 %	$ 310,698,839		100.00 %

(1) Valuations are as of January 1 on the calendar year preceding the applicable District fiscal year.

Sources: District records - Finance Bureau, Budget Section.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Ratios of Outstanding Debt
For the Last Ten Fiscal Years (1)
(unaudited)

	Governmental Activities					
Fiscal Year	**Leases - Vehicles & Equipment**	**SBITAs - Software** (3)	**Direct Borrowings** (2) **Financed Purchases - Vehicles & Equipment**	**Total Debt**	**District Population**	**Per Capita**
2025	$ -	$ 3,888,589	$ -	$ 3,888,589	6,096,423	0.64
2024	80,518	687,393	-	767,911	5,931,465	0.13
2023	157,195	625,406	94,238	876,839	5,813,862	0.15
2022	225,938	677,410	294,516	1,197,864	5,648,764	0.21
2021	292,563	-	486,640	779,203	5,582,212	0.14
2020	373,406	-	735,551	1,108,957	5,479,300	0.20
2019	94,740	-	930,453	1,025,193	5,390,657	0.19
2018	202,615	-	-	202,615	5,307,836	0.04
2017	303,539	-	-	303,539	5,219,862	0.06
2016	398,003	-	-	398,003	5,120,137	0.08

(1) Personal income and estimated just value data is only available for county-wide boundaries, which are not consistent with District boundaries. Therefore, personal income and estimated just value debt ratios are not provided.

(2) GASB statement 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was implemented in fiscal year 2019. Leases that transfer ownership of the leased asset to the District are classified as financed purchases under direct borrowings accordingly. Fiscal year 2019 is the first year the District had lease financed purchases.

(3) With the implementation of GASB statement 96, long-term liabilities must be recorded for commitments arising from qualifying SBITAs.

Sources: Historical (2016-2024) and projected (2025) population figures were obtained and updated from Woods & Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.
County proportional populations were developed from data obtained by GIS Associates, Inc.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Demographic Statistics – Population by County
For the Last Ten Calendar Years
(in Thousands)
(unaudited)

Calendar Year	Charlotte * County	Citrus County	DeSoto County	Hardee County	Hernando County	Highlands * County	Hillsborough County	Lake * County
2025	208,199	171,853	36,882	26,067	221,729	101,408	1,597,001	984
	3.42%	2.82%	0.60%	0.43%	3.64%	1.66%	26.20%	0.02%
2024	206,440	170,174	36,744	26,068	218,150	100,697	1,581,426	991
	3.39%	2.82%	0.61%	0.43%	3.62%	1.67%	26.25%	0.02%
2023	202,508	166,836	36,274	25,944	213,415	99,265	1,557,313	1,104
	3.42%	2.82%	0.61%	0.44%	3.61%	1.68%	26.35%	0.02%
2022	199,231	162,586	35,483	25,692	207,169	97,270	1,523,839	1,157
	3.45%	2.82%	0.62%	0.45%	3.59%	1.69%	26.42%	0.02%
2021	191,841	158,193	34,341	25,328	200,727	94,843	1,484,844	1,216
	3.43%	2.83%	0.61%	0.45%	3.59%	1.69%	26.52%	0.02%
2020	185,554	154,569	34,089	25,341	195,629	93,077	1,466,320	1,290
	3.38%	2.82%	0.62%	0.46%	3.57%	1.70%	26.73%	0.02%
2019	181,431	151,462	33,831	25,443	191,329	92,389	1,445,407	1,264
	3.37%	2.81%	0.63%	0.47%	3.55%	1.71%	26.82%	0.02%
2018	178,139	149,066	33,593	25,875	188,261	91,198	1,427,999	1,234
	3.36%	2.81%	0.63%	0.49%	3.55%	1.72%	26.89%	0.02%
2017	176,027	146,603	33,995	26,086	184,659	90,785	1,405,378	1,199
	3.37%	2.81%	0.65%	0.50%	3.54%	1.74%	26.93%	0.02%
2016	173,136	143,830	33,565	26,314	180,797	89,359	1,378,171	1,165
	3.38%	2.81%	0.66%	0.51%	3.53%	1.74%	26.91%	0.02%

Permanent Population = Year-round residents only

* Data is for portion of the county located within the District boundaries.

Sources: Historical (2016-2024) and projected (2025) population data was updated from Woods & Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.
2010-2025 County District portion populations were developed from data provided by GIS Associates, Inc.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Demographic Statistics – Population by County
For the Last Ten Calendar Years
(in Thousands)
(unaudited)

Calendar Year	Levy * County	Manatee County	Marion * County	Pasco County	Pinellas County	Polk * County	Sarasota County	Sumter County	Total
2025	27,930	464,044	154,824	670,841	968,693	804,951	481,726	159,290	6,096,423
	0.46%	7.61%	2.54%	11.00%	15.89%	13.20%	7.90%	2.61%	100.00%
2024	27,655	458,352	151,866	659,114	965,870	795,538	476,604	154,693	6,030,383
	0.46%	7.60%	2.52%	10.93%	16.02%	13.19%	7.90%	2.57%	100.00%
2023	26,607	444,457	141,516	636,049	967,301	772,190	472,079	152,157	5,915,015
	0.45%	7.51%	2.39%	10.75%	16.35%	13.05%	7.98%	2.57%	100.00%
2022	25,594	430,700	133,434	610,584	964,693	742,569	464,067	144,978	5,769,047
	0.44%	7.47%	2.31%	10.58%	16.72%	12.87%	8.04%	2.51%	100.00%
2021	24,737	413,805	126,948	585,290	959,703	711,684	448,730	134,908	5,597,137
	0.44%	7.39%	2.27%	10.46%	17.15%	12.72%	8.02%	2.41%	100.00%
2020	23,904	401,644	121,985	566,182	959,839	689,402	436,256	130,303	5,485,384
	0.44%	7.32%	2.22%	10.32%	17.50%	12.57%	7.95%	2.38%	100.00%
2019	23,668	394,060	119,037	549,740	958,621	667,986	427,935	126,505	5,390,108
	0.44%	7.31%	2.21%	10.20%	17.78%	12.39%	7.94%	2.35%	100.00%
2018	23,283	386,255	116,430	535,376	958,397	649,428	420,715	123,073	5,308,323
	0.44%	7.28%	2.19%	10.09%	18.05%	12.23%	7.93%	2.32%	100.00%
2017	23,071	378,745	114,079	522,343	955,840	627,828	414,724	119,957	5,221,318
	0.44%	7.25%	2.18%	10.00%	18.31%	12.02%	7.94%	2.30%	100.00%
2016	22,879	369,930	111,650	507,690	949,370	608,033	408,879	117,766	5,122,535
	0.45%	7.22%	2.18%	9.91%	18.53%	11.87%	7.98%	2.30%	100.00%

Permanent Population = Year-round residents only

* Data is for portion of the county located within the District boundaries.

Sources: Historical (2016-2024) and projected (2025) population data was updated from Woods & Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.
2010-2025 County District portion populations were developed from data provided by GIS Associates, Inc.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Demographic Statistics – Changes in Population
For the Last Ten Calendar Years
(unaudited)

Calendar Year (1)	Total County Population (Thousands)	Within District Population (Thousands)	Population Within District Increase	Population Within District Percent Increase
2025	6,919,184	6,096,423	66,040	1.10 %
2024	6,842,847	6,030,383	115,368	1.95
2023	6,697,018	5,915,015	145,968	2.53
2022	6,522,321	5,769,047	171,910	3.07
2021	6,325,456	5,597,137	111,753	2.04
2020	6,196,475	5,485,384	95,276	1.77
2019	6,088,407	5,390,108	81,785	1.54
2018	5,993,196	5,308,323	87,005	1.67
2017	5,891,698	5,221,318	98,783	1.93
2016	5,778,763	5,122,535	111,972	2.23

(1) Data is for calendar years.

Sources: Historical (2016-2024) and projected (2025) population data was obtained and updated from Woods & Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.
County proportional populations were developed from data provided by GIS Associates, Inc.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Demographic Statistics – Income and Unemployment by County
For the Last Ten Calendar Years
(unaudited)

	Charlotte County			Citrus County		
Calendar Year	Personal Income (Millions)	Per Capita Income	Unemployment Rate	Personal Income (Millions)	Per Capita Income	Unemployment Rate
2025	$ 10,004.54	$ 46,704	4.7 %	$ 6,906.52	$ 40,189	5.5 %
2024	9,733.87	45,888	3.8	6,715.55	39,463	5.1
2023	9,466.18	45,712	3.4	6,526.90	39,122	4.0
2022	9,042.48	44,519	3.1	6,284.34	38,652	4.1
2021	9,278.00	47,584	4.7	6,592.80	41,676	5.9
2020	8,718.58	46,371	6.7	6,139.89	39,723	7.7
2019	8,109.62	44,196	3.8	5,715.74	37,737	5.0
2018	7,533.67	41,896	4.1	5,485.98	36,802	5.3
2017	7,295.39	41,135	4.8	5,330.02	36,357	6.2
2016	7,083.96	40,687	5.3	5,209.36	36,219	6.8

All data is based on county-wide data and income figures are presented in 2017 dollars, removing the effects of inflation, to make level comparisons between years.

Sources: Unemployment data were obtained from Bureau of Labor Statistics, U.S. Department of Labor and is an average for the fiscal year (PY September to CY August) for every year besides 2025. Due to the government shutdown in October 2025 and lack of data availability for September unemployment rates, 2025 fiscal year averages are calculated as an 11-month average from Oct-24 to Aug-25.
Personal and Per Capita Income historical (2016-2024) and projected (2025) were obtained and updated from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Demographic Statistics – Income and Unemployment by County
For the Last Ten Calendar Years
(unaudited)
(continued)

Calendar Year	DeSoto County			Hardee County		
	Personal Income (Millions)	Per Capita Income	Unemployment Rate	Personal Income (Millions)	Per Capita Income	Unemployment Rate
2025	$ 1,099.74	$ 29,818	4.5 %	$ 816.95	$ 31,340	4.7 %
2024	1,069.54	29,108	4.1	799.80	30,681	4.6
2023	1,038.72	28,635	3.2	788.28	30,384	3.8
2022	1,013.82	28,572	2.7	774.60	30,150	3.4
2021	1,046.87	30,485	4.0	831.54	32,831	5.2
2020	981.41	28,790	4.6	779.75	30,770	6.1
2019	925.80	27,365	3.7	738.36	29,020	5.3
2018	875.77	26,070	3.9	713.65	27,581	5.1
2017	882.94	25,973	4.7	745.47	28,577	6.6
2016	863.51	25,726	5.6	708.40	26,921	6.1

All data is based on county-wide data and income figures are presented in 2017 dollars, removing the effects of inflation, to make level comparisons between years.

Sources: Unemployment data were obtained from Bureau of Labor Statistics, U.S. Department of Labor and is an average for the fiscal year (PY September to CY August) for every year besides 2025. Due to the government shutdown in October 2025 and lack of data availability for September unemployment rates, 2025 fiscal year averages are calculated as an 11-month average from Oct-24 to Aug-25.
Personal and Per Capita Income historical (2016-2024) and projected (2025) were obtained and updated from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Demographic Statistics – Income and Unemployment by County
For the Last Ten Calendar Years
(unaudited)
(continued)

Calendar Year	Hernando County			Highlands County		
	Personal Income (Millions)	Per Capita Income	Unemployment Rate	Personal Income (Millions)	Per Capita Income	Unemployment Rate
2025	$ 9,415.83	$ 42,465	4.4 %	$ 4,151.02	$ 37,554	5.3 %
2024	9,066.71	41,562	4.4	4,047.92	36,874	4.8
2023	8,685.31	40,697	3.5	3,945.59	36,482	4.1
2022	8,246.20	39,804	3.5	3,773.91	35,618	4.2
2021	8,585.45	42,772	5.3	3,932.90	38,078	6.0
2020	7,958.10	40,680	7.4	3,740.95	36,915	6.7
2019	7,244.30	37,863	4.4	3,512.79	34,781	4.7
2018	6,878.57	36,537	4.6	3,345.68	33,423	5.1
2017	6,668.84	36,114	5.6	3,373.32	33,716	5.9
2016	6,475.38	35,816	6.0	3,275.64	33,129	6.6

All data is based on county-wide data and income figures are presented in 2017 dollars, removing the effects of inflation, to make level comparisons between years.

Sources: Unemployment data were obtained from Bureau of Labor Statistics, U.S. Department of Labor and is an average for the fiscal year (PY September to CY August) for every year besides 2025. Due to the government shutdown in October 2025 and lack of data availability for September unemployment rates, 2025 fiscal year averages are calculated as an 11-month average from Oct-24 to Aug-25.
Personal and Per Capita Income historical (2016-2024) and projected (2025) were obtained and updated from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Demographic Statistics – Income and Unemployment by County
For the Last Ten Calendar Years
(unaudited)
(continued)

Calendar Year	Hillsborough County			Lake County		
	Personal Income (Millions)	Per Capita Income	Unemployment Rate	Personal Income (Millions)	Per Capita Income	Unemployment Rate
2025	$ 87,244.57	$ 54,630	3.7 %	$ 20,825.41	$ 46,149	3.8 %
2024	84,921.84	53,700	3.3	20,109.87	45,272	3.5
2023	81,104.72	52,080	2.7	19,511.45	45,718	2.9
2022	78,075.13	51,236	2.8	18,380.77	44,724	3.1
2021	78,462.52	52,842	4.5	18,456.11	46,558	5.1
2020	74,684.04	50,933	6.2	16,754.53	43,379	8.0
2019	69,301.96	47,946	3.2	15,708.89	41,746	3.8
2018	66,024.39	46,236	3.4	14,929.42	40,879	3.9
2017	63,653.59	45,293	4.1	14,359.13	40,706	4.4
2016	60,980.95	44,248	4.4	13,595.86	39,869	4.8

All data is based on county-wide data and income figures are presented in 2017 dollars, removing the effects of inflation, to make level comparisons between years.

Sources: Unemployment data were obtained from Bureau of Labor Statistics, U.S. Department of Labor and is an average for the fiscal year (PY September to CY August) for every year besides 2025. Due to the government shutdown in October 2025 and lack of data availability for September unemployment rates, 2025 fiscal year averages are calculated as an 11-month average from Oct-24 to Aug-25.
Personal and Per Capita Income historical (2016-2024) and projected (2025) were obtained and updated from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Demographic Statistics – Income and Unemployment by County
For the Last Ten Calendar Years
(unaudited)
(continued)

Calendar Year	Levy County			Manatee County		
	Personal Income (Millions)	Per Capita Income	Unemployment Rate	Personal Income (Millions)	Per Capita Income	Unemployment Rate
2025	$ 1,857.64	$ 38,607	4.4 %	$ 25,042.21	$ 53,965	3.9 %
2024	1,822.01	38,145	3.9	24,292.20	52,999	3.4
2023	1,835.56	39,335	3.3	23,464.31	52,793	2.8
2022	1,733.56	38,276	3.2	22,278.87	51,727	2.7
2021	1,796.99	40,684	4.6	22,000.03	53,165	4.2
2020	1,674.52	38,884	5.5	20,802.53	51,793	6.1
2019	1,515.19	35,708	3.3	19,964.20	50,663	3.2
2018	1,441.26	34,695	3.6	18,452.47	47,773	3.4
2017	1,434.68	35,025	4.7	17,812.50	47,030	4.1
2016	1,362.06	33,694	5.2	16,954.26	45,831	4.5

All data is based on county-wide data and income figures are presented in 2017 dollars, removing the effects of inflation, to make level comparisons between years.

Sources: Unemployment data were obtained from Bureau of Labor Statistics, U.S. Department of Labor and is an average for the fiscal year (PY September to CY August) for every year besides 2025. Due to the government shutdown in October 2025 and lack of data availability for September unemployment rates, 2025 fiscal year averages are calculated as an 11-month average from Oct-24 to Aug-25.
Personal and Per Capita Income historical (2016-2024) and projected (2025) were obtained and updated from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Demographic Statistics – Income and Unemployment by County
For the Last Ten Calendar Years
(unaudited)
(continued)

	Marion County			Pasco County		
Calendar Year	Personal Income (Millions)	Per Capita Income	Unemployment Rate	Personal Income (Millions)	Per Capita Income	Unemployment Rate
2025	$ 16,857.78	$ 38,898	4.5 %	$ 31,586.24	$ 47,085	4.0 %
2024	16,367.11	38,160	4.1	30,532.23	46,323	3.8
2023	15,883.21	38,520	3.3	29,805.14	46,860	3.0
2022	15,144.01	38,179	3.5	27,810.63	45,548	3.0
2021	15,802.37	41,043	5.1	27,592.71	47,144	4.7
2020	14,749.15	39,074	6.2	25,107.57	44,345	6.6
2019	13,723.56	37,130	4.0	23,107.61	42,034	3.6
2018	13,093.42	36,093	4.4	21,576.15	40,301	3.9
2017	12,725.25	35,678	5.3	20,639.85	39,514	4.7
2016	12,241.48	34,948	5.8	19,850.76	39,100	5.2

All data is based on county-wide data and income figures are presented in 2017 dollars, removing the effects of inflation, to make level comparisons between years.

Sources: Unemployment data were obtained from Bureau of Labor Statistics, U.S. Department of Labor and is an average for the fiscal year (PY September to CY August) for every year besides 2025. Due to the government shutdown in October 2025 and lack of data availability for September unemployment rates, 2025 fiscal year averages are calculated as an 11-month average from Oct-24 to Aug-25.
Personal and Per Capita Income historical (2016-2024) and projected (2025) were obtained and updated from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Demographic Statistics – Income and Unemployment by County
For the Last Ten Calendar Years
(unaudited)
(continued)

Calendar Year	Pinellas County			Polk County		
	Personal Income (Millions)	Per Capita Income	Unemployment Rate	Personal Income (Millions)	Per Capita Income	Unemployment Rate
2025	$ 61,013.42	$ 62,985	3.6 %	$ 33,019.44	$ 38,237	4.5 %
2024	59,741.58	61,853	3.1	31,977.58	37,494	4.1
2023	57,383.91	59,324	2.5	30,175.03	36,613	3.3
2022	55,837.77	57,881	2.6	29,266.39	37,021	3.6
2021	57,646.97	60,068	4.2	30,356.29	40,169	5.6
2020	55,569.24	57,894	6.3	28,465.12	38,984	8.2
2019	52,534.54	54,802	3.1	25,995.85	36,550	3.8
2018	50,580.50	52,776	3.3	24,673.72	35,494	4.1
2017	49,194.64	51,467	4.0	23,852.47	35,306	5.1
2016	47,102.34	49,614	4.3	22,563.71	34,304	5.6

All data is based on county-wide data and income figures are presented in 2017 dollars, removing the effects of inflation, to make level comparisons between years.

Sources: Unemployment data were obtained from Bureau of Labor Statistics, U.S. Department of Labor and is an average for the fiscal year (PY September to CY August) for every year besides 2025. Due to the government shutdown in October 2025 and lack of data availability for September unemployment rates, 2025 fiscal year averages are calculated as an 11-month average from Oct-24 to Aug-25.
Personal and Per Capita Income historical (2016-2024) and projected (2025) were obtained and updated from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.

See accompanying Independent Auditors' Report.

(continued)

Southwest Florida Water Management District
Demographic Statistics – Income and Unemployment by County
For the Last Ten Calendar Years
(unaudited)
(continued)

	Sarasota County			Sumter County		
Calendar Year	Personal Income (Millions)	Per Capita Income	Unemployment Rate	Personal Income (Millions)	Per Capita Income	Unemployment Rate
2025	$ 36,168.62	$ 75,081	4.0 %	$ 10,174.13	$ 63,872	6.4 %
2024	34,983.75	73,402	3.4	9,663.18	62,467	4.8
2023	33,147.49	70,216	2.8	8,960.13	58,887	3.9
2022	31,572.69	68,035	2.6	8,243.11	56,858	3.9
2021	32,789.48	73,072	4.1	8,287.41	61,430	5.8
2020	30,726.30	70,432	6.3	7,242.60	55,583	7.0
2019	29,155.25	68,130	3.2	6,741.35	53,289	4.8
2018	27,583.48	65,563	3.4	6,069.72	49,318	5.3
2017	26,236.15	63,262	4.1	5,688.06	47,417	6.3
2016	24,499.77	59,919	4.5	5,345.26	45,389	6.8

All data is based on county-wide data and income figures are presented in 2017 dollars, removing the effects of inflation, to make level comparisons between years.

Sources: Unemployment data were obtained from Bureau of Labor Statistics, U.S. Department of Labor and is an average for the fiscal year (PY September to CY August) for every year besides 2025. Due to the government shutdown in October 2025 and lack of data availability for September unemployment rates, 2025 fiscal year averages are calculated as an 11-month average from Oct-24 to Aug-25.
Personal and Per Capita Income historical (2016-2024) and projected (2025) were obtained and updated from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Demographic Statistics
Top Ten Non-Government Employers Within a Single County
Current Year and Nine Years Ago
(unaudited)

	Fiscal Year							
	2025				2016			
Employer	County	Number of Employees	Rank	Percent of Total Workforce	County	Number of Employees	Rank	Percent of Total Workforce
Publix Super Markets	Hillsborough	46,500	1	1.22 %	Hillsborough	6,964	2	0.25 %
Baycare Health System	Hillsborough	32,000	2	0.84	Hillsborough	5,664	5	0.20
Publix Super Markets	Polk	21,618	3	0.57	Polk	10,249	1	0.36
HCA West Florida Division	Hillsborough	21,000	4	0.55	Hillsborough	3,500	10	0.12
BayCare Health System	Pinellas	15,619	5	0.41	-	-	-	-
Advent Health West Florida Division	Hillsborough	12,000	6	0.32	-	-	-	-
Sarasota Memorial Hospital	Sarasota	10,597	7	0.28	-	-	-	-
Tampa General Hospital	Hillsborough	10,000	8	0.26	Hillsborough	6,900	3	0.24
H. Lee Moffitt Cancer Center	Hillsborough	9,000	9	0.24	Hillsborough	4,500	7	0.16
Citigroup	Hillsborough	8,400	10	0.22	-	-	-	-
Walmart	-	-	-	-	Polk	6,238	4	0.22
Florida Hospital	-	-	-	-	Hillsborough	5,179	6	0.18
Lakeland Regional Medical Center	-	-	-	-	Polk	4,499	8	0.16
Busch Entertainment Corporation	-	-	-	-	Hillsborough	3,500	9	0.12
Total		186,734		4.91 %		57,193		2.01 %
District 16-County Total Workforce		3,796,417				2,832,363		

Number of employees are tallied within each individual county, not Districtwide. Employers listed represent the top ten non-government county employers within all 16 District counties. Schedule is intended to show information for the current fiscal year and nine years ago. Fiscal year data is for the previous calendar year.

Sources: 2025 total workforce from Woods and Poole Economics, 2025 Florida State Profile: State and County Projections to 2060.
Employers obtained from individual counties' most recent published Annual Comprehensive Financial Reports

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Actual Personnel Full Time Equivalents (FTEs) by Program
For the Last Ten Fiscal Years
(unaudited)

Fiscal Year		Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Total Actual Personnel (FTE's)
2025		132	48	118	196	15	72	581
		22.72%	8.26%	20.31%	33.74%	2.58%	12.39%	100.00%
2024		136	50	113	192	14	70	575
		23.65%	8.70%	19.65%	33.40%	2.43%	12.17%	100.00%
2023		132	54	112	190	14	68	570
		23.17%	9.47%	19.65%	33.32%	2.46%	11.93%	100.00%
2022		129	52	103	177	13	64	538
		23.98%	9.67%	19.14%	32.89%	2.42%	11.90%	100.00%
2021		143	56	104	178	13	66	560
		25.54%	10.00%	18.57%	31.78%	2.32%	11.79%	100.00%
2020		140	51	107	175	13	60	546
		25.64%	9.34%	19.60%	32.05%	2.38%	10.99%	100.00%
2019	(1)	140	52	107	176	14	62	551
		25.41%	9.44%	19.42%	31.94%	2.54%	11.25%	100.00%
2018		151	59	111	182	13	58	574
		26.31%	10.28%	19.34%	31.71%	2.26%	10.10%	100.00%
2017		148	56	108	184	12	66	574
		25.78%	9.76%	18.82%	32.05%	2.09%	11.50%	100.00%
2016		150	55	109	179	12	69	574
		26.13%	9.58%	18.99%	31.19%	2.09%	12.02%	100.00%

(1) Beginning in fiscal year 2019, this schedule reports actual FTEs by Program. For years prior to 2019, budgeted FTEs were reported.

Southwest Florida Water Management District
Permit Applications and Permits Issued
For the Last Ten Fiscal Years
(unaudited)

Fiscal Year	Water Use		Environmental Resource		Well Construction		Total	
	Permit Applications	Permits Issued	Permit Applications	Permits Issued	Permit Applications	Permits Issued	Permit Applications	Permits Issued
2025	1,194	1,140	3,297	2,646	6,260	6,199	10,751	9,985
	11.11%	11.42%	30.67%	26.50%	58.22%	62.08%	100.00%	100.00%
2024	799	701	3,122	2,562	6,562	6,497	10,483	9,760
	7.62%	7.18%	29.78%	26.25%	62.60%	66.57%	100.00%	100.00%
2023	531	511	3,022	2,698	6,802	6,737	10,355	9,946
	5.13%	5.14%	29.18%	27.13%	65.69%	67.73%	100.00%	100.00%
2022	662	623	3,277	2,853	6,843	6,795	10,782	10,271
	6.14%	6.07%	30.39%	27.78%	63.47%	66.15%	100.00%	100.00%
2021	767	645	3,079	2,279	6,423	6,372	10,269	9,296
	7.47%	6.94%	29.98%	24.52%	62.55%	68.54%	100.00%	100.00%
2020	773	764	2,820	2,481	5,767	5,738	9,360	8,983
	8.26%	8.50%	30.13%	27.62%	61.61%	63.88%	100.00%	100.00%
2019	892	821	2,995	2,617	5,024	4,984	8,911	8,422
	10.01%	9.75%	33.61%	31.07%	56.38%	59.18%	100.00%	100.00%
2018	1,025	954	3,028	2,792	4,738	4,674	8,791	8,420
	11.66%	11.33%	34.44%	33.16%	53.90%	55.51%	100.00%	100.00%
2017	904	781	2,829	2,423	4,902	4,873	8,635	8,077
	10.47%	9.67%	32.76%	30.00%	56.77%	60.33%	100.00%	100.00%
2016	910	855	2,368	2,102	4,406	4,372	7,684	7,329
	11.84%	11.67%	30.82%	28.68%	57.34%	59.65%	100.00%	100.00%

Source: Data obtained from the District Water Management Information System, Regulatory Support.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Estimated Total Water Use by County
(million gallons per day)
September 30, 2025
(unaudited)

County	Agricultural	Industrial/ Commercial	Mining/ Dewatering	Public Supply (Withdrawal)	Domestic Self-Supply	Landscape/ Recreation	Institutional and Other Uses	Total (Withdrawal) (1)	Public Supply (Use) (2)	Total (Use) (3)
Charlotte *	5.553	0.018	0.207	9.876	0.388	1.529	0.011	17.582	20.673	28.379
Citrus	1.443	1.992	0.073	17.172	4.330	3.425	0.008	28.443	16.860	28.131
DeSoto	43.117	0.526	0.007	27.641	0.781	0.101	0.014	72.187	1.761	46.307
Hardee	30.560	1.741	3.211	1.362	0.561	0.155	0.340	37.930	1.292	37.860
Hernando	1.513	2.437	0.089	23.105	3.891	8.080	0.000	39.115	22.846	38.856
Highlands *	30.163	0.034	0.012	8.948	0.891	1.995	0.026	42.069	8.748	41.869
Hillsborough	40.905	7.060	2.244	249.015	8.415	8.137	2.959	318.735	173.227	242.947
Lake *	0.695	0.000	0.000	0.000	0.074	0.000	0.000	0.769	0.000	0.769
Levy *	6.827	0.007	0.000	0.899	0.801	0.181	0.001	8.716	0.814	8.631
Manatee	34.938	4.548	1.985	56.359	0.748	11.475	0.000	110.053	50.705	104.399
Marion *	2.927	0.023	0.013	16.136	5.320	2.708	0.029	27.156	15.644	26.664
Pasco	5.410	1.172	0.043	71.178	8.839	3.048	1.965	91.655	55.991	76.468
Pinellas	0.002	0.121	0.000	29.028	0.282	2.533	0.003	31.969	90.859	93.800
Polk *	63.011	34.067	4.208	85.436	2.087	8.222	0.287	197.318	85.352	197.234
Sarasota	2.066	0.061	0.004	29.249	2.969	8.144	0.023	42.516	40.336	53.603
Sumter	6.233	0.630	0.151	28.525	2.116	2.590	0.000	40.245	28.211	39.931
	275.363	54.437	12.247	653.929	42.493	62.323	5.666	1,106.458	613.319	1,065.848

Data collection is based on calendar year 2024

* Data is for portion of the county located within the District boundaries.

(1) Total (Withdrawal) - Represents the sum of the preceding seven columns and represents total water withdrawals from natural resources by county for all categories.
(2) Public Supply (Use) - Represents total consumptive use of public supply water within a county. The difference from public supply withdrawals is the accounting of imports or exports of publicly supplied water from one county to another, treatment losses, and net change of storage in off-stream reservoirs or ASR systems.
(3) Total (Use) - The sum of "Total (Withdrawal)" minus "Public Supply (Withdrawal)" plus "Public Supply (Use)." Represents consumptive use of water in the county.

Source: District records - Table 9 - 2024 Estimated Water Use Report, December 2025, www.watermatters.org.

See accompanying Independent Auditors' Report.

Southwest Florida Water Management District
Nature of Capital Assets by Program
Net of Accumulated Depreciation
September 30, 2025
(unaudited)

Capital Assets	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Total Capital Assets
Capital Assets Not Subject to Depreciation:							
Land	$ 6,887	$ 594,258,007	$ 1,795,854	$ -	$ -	$ 750,000	$ 596,810,748
Land Interests	2,985,152	181,940,359	-	4,284	-	-	184,929,795
Land - Acquisition in Progress	8,644	68,950	-	-	-	-	77,594
Construction in Progress	8,941,201	3,858,178	4,043,833	6,987,194	-	-	23,830,406
Capital Assets Subject to Depreciation:							
Buildings	10,627	7,588,456	5,738,084	-	-	84,834	13,422,001
Machinery & Equipment	1,938,933	2,010,759	5,142,611	885,923	43,672	233,957	10,255,855
Machinery & Equip-Leased	320	126	236	390	31	128	1,231
Machinery & Equip-Financed	-	-	-	-	-	-	-
Subscription-Based Info Technology	1,547,202	605,774	1,287,274	2,223,603	190,644	824,668	6,679,165
Infrastructure	7,845,122	42,754,437	17,641,206	-	-	10,874	68,251,639
Software	2,486	839	1,651	2,866	222	6,503	14,567
Other	5,531	-	4,713	-	-	-	10,244
Total Capital Assets by Program	$ 23,292,105	$ 833,085,885	$ 35,655,462	$ 10,104,260	$ 234,569	$ 1,910,964	$ 904,283,245
Percent of Total	2.58%	92.12%	3.94%	1.12%	0.03%	0.21%	100.00%

Land Ownership (acres) Fiscal Year

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Type of Ownership:										
Land										
Acquired or Surplused	252	156	903	354	(1,119)	870	(187)	(1,087)	(623)	117
Cumulative	343,438	343,186	343,030	342,127	341,773	342,892	342,022	342,209	343,296	343,919
Land Interests										
Acquired or Surplused	(278)	777	6,220	(110)	1,314	409	164	701	1,849	86
Cumulative	116,625	116,903	116,126	109,906	110,016	108,702	108,293	108,129	107,428	105,579
Total Acres	460,063	460,089	459,156	452,033	451,789	451,594	450,315	450,338	450,724	449,498

Land	includes lands where the District has full fee simple interests
Land Interests	includes lands where the District has less-than-fee interest (i.e., easements)
Land - Acquisition in Progress	includes ancillary costs for parcel purchases in progress
Construction in Progress	includes intangibles, buildings, and infrastructure not completed
Buildings	includes buildings and structures not included in Infrastructure
Machinery & Equipment	includes vehicles, heavy equipment, computers and other field and office equipment
Infrastructure	includes well-sites, water structures, bridges, pavilions, pole barns, and other recreational structures
Software	includes software purchases, in-house developed software, and licenses over $5,000
Other	includes signage, kiosks, refrigerators, and other capital assets not included in a specific category above

Source: District records - Finance Bureau, Property Administration and Land Resources Bureau, Real Estate Section.

See accompanying Independent Auditors' Report.

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Single Audit Compliance

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*

The Members of the Governing Board,
Southwest Florida Water Management District:

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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of the Southwest Florida Water Management District (the District) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 6, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.

Daytona Beach, Florida
May 6, 2026

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

The Members of the Governing Board,
Southwest Florida Water Management District:

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited the Southwest Florida Water Management District's (the District) compliance with the types of compliance requirements described in the Florida Department of Financial Services' *State Project Compliance Supplement* that could have a direct and material effect on each of the District's major state projects for the year ended September 30, 2025. The District's major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state projects for the year ended September 30, 2025.

Basis for Opinion on Each Major State Project

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

James Moore & Co., P.L.

Daytona Beach, Florida
May 6, 2026

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
Schedule of Expenditures of State Financial Assistance
Year ended September 30, 2025

Grantor/Pass through Agency	CSFA Number	Grant ID #	Expenditures	Subrecipients
STATE AWARDS				
Florida Department of Environmental Protection				
Direct Awards				
Water Management Districts - Land Acquisition and Improvement:				
Land Acquisition Trust Fund	37.022	LATF WP030 / 2025REV05	$ 2,394,134	$ -
Total Program			2,394,134	-
Statewide Water Quality Restoration and Wastewater Projects:				
Springs Coast Watershed Water Quality Improvement Weeki Wachee	37.039	WW04 LPR0002 / 2021REV12	430,394	-
Total Program			430,394	-
Florida Springs Grant Program:				
Southwest Florida Springs Initiative Project Citrus County Cambridge	37.052	W432 LP51039 / 2019REV10	3,035,749	-
Southwest Florida Springs Initiative Project Citrus County Old Homosassa	37.052	Q134 LP5103A/ 2019REV09	315,399	-
Total Program			3,351,148	-
Resilient Florida Programs:				
Level of Service Analysis for Water Control Structures	37.098	B890 25PLN56 / 2025REV20	812,435	-
Cathodic Saltwater Protection for Tampa	37.098	C692 24SRP45 / 2024REV01	102,330	-
Flint Creek Real Time Flood Forecasting	37.098	P515 24PLN64 / 2025REV09	15,902	-
Total Program			930,667	-
Alternative Water Supply:				
Southeast Wellfield Water Production Facility Project	37.100	Q184 WS046 / 2021REV16	16,431,094	-
Polk Southeast Regional Transmission System Project	37.100	Q216 WS047 / 2021REV17	16,888,487	-
Polk Regional Water Cooperative Brackish-West Polk Wellfield	37.100	Q308 WS078 / 2023REV04	1,064,308	-
Polk Regional Water Cooperative Test Production Well #2-West Polk Wellfield	37.100	Q309 WS079 / 2023REV14	1,228,000	-
Total Program			35,611,889	-
Water Quality Enhancement and Accountability:				
Water Quality Monitoring Support & Expansion	37.105	C005 AT027 / 2025REV19	3,757	-
Water Quality Monitoring Support & Expansion	37.105	Z695 AT027 / 2025REV19	89,956	-
Total Program			93,713	-
Total Florida Department of Environmental Protection			42,811,945	-
Florida Department of Agriculture and Consumer Services				
Direct Award				
Prescribed Fire Enhancement Program:				
Florida's Forest Service's Prescribed Fire Enhancement	42.065	S099 30499 / 2024REV02	66,370	-
Total Program			66,370	-
Total Florida Department of Agriculture and Consumer Services			66,370	-
Total Expenditures of State Financial Assistance			**$ 42,878,315**	**$ -**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
Notes to Schedule of Expenditures of State Financial Assistance
September 30, 2025

(1) Basis of Presentation

The accompanying schedule of expenditures of state financial assistance includes the state grant activity of the Southwest Florida Water Management District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with Florida Single Audit Act, Section 215.97, *Florida Statutes,* and Chapter 10.550, *Rules of the Auditor General.* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

(2) Administrative Cost Allowance

The Southwest Florida Water Management District has elected not to use the de minimis indirect cost rate as allowed under Uniform Guidance.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

I. **Summary of Auditors' Results:**

Financial Statements:

Type of audit report issued on the financial statements:	*Unmodified*	
Internal control over financial reporting:		
Material weakness(es) identified?	____ yes	__X__ no
Significant deficiency(ies) identified?	____ yes	__X__ none reported
Noncompliance material to financial statements noted?	____ yes	__X__ no

State Financial Assistance:

Internal control over major State projects:		
Material weakness(es) identified?	____ yes	__X__ no
Significant deficiency(ies) identified?	____ yes	__X__ none reported
Type of auditors' report issued on compliance for major State projects:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550?	____ yes	__X__ no
Dollar threshold used to distinguish between type A and type B State projects:	$1,286,349	

Identification of major State projects:

CSFA Number	Project Name
37.100	Alternative Water Supply Projects

II. **Financial Statement Findings:**

No financial statement findings were noted.

III. **State Projects Findings and Questioned Costs:**

None.

IV. **Prior Audit Findings:**

None.

V. **Corrective Action Plan:**

No corrective action plan is required as there were no findings for the year ended September 30, 2025.

Management Letter

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA OFFICE OF THE AUDITOR GENERAL

The Members of the Governing Board,
Southwest Florida Water Management District:

Report on the Financial Statements

We have audited the basic financial statements of the Southwest Florida Water Management District (the District) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 6, 2026.

Auditors' 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*; Independent Auditors' Report on Compliance for Each Major State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated May 6, 2026, 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 financial audit report. No findings and recommendations existed 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. The legal authority of the reporting entity is disclosed in Note 1 to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the District, 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 District. It is management's responsibility to monitor the District'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.

Property Assessed Clean Energy (PACE) Programs

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not have a property assessed clean energy (PACE) program that finances qualifying improvements authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, operated within the District's geographical boundaries during the fiscal year under audit.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of the State of Florida, a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Special District Information – Southwest Florida Water Management District

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7., Rules of the Auditor General, the District reported the following unaudited data:

a) The total number of district employees compensated in the last pay period of the district's fiscal year: 592

b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: 17

c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: $62,204,194

d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $4,416,191

e) Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:

1. Construction – Myakka River / DPC Preserve Wetland Restoration – Budgeted: $900,000 – Expended: $0

2. Restoration – Cape Haze Ecosystem Restoration – Budgeted: $4,000,000 – Expended: $0

3. Structures – Bryant Slough Water Control Structure Rehabilitation – Budgeted: $500,000 – Expended: $1,321

4. Structures – Medard Reservoir Water Control Structure Rehabilitation – Budgeted: $420,000 – Expended: $0

5. Structures – S-155 FC Structure Fender Replacement – Budgeted: $500,000 – Expended: $0

6. Construction – Hurricane Milton Recovery – Budgeted: $584,000 – Expended: $0

7. Facility – Tampa Building 2 Chiller Replacement – Budgeted: $364,467 – Expended: $0

8. Structures – Water Control Structures Control System Replacement – Budgeted: $875,535 – Expended: $0

9. Facility – Districtwide Roof Replacement Program – Budgeted: $250,000 – Expended: $244,702

10. Facility – Sarasota Backup Generator – Budgeted: $100,000 – Expended: $0

11. Structures – WC-2 Flow Control Structure Replacement – Budgeted: $2,000,000 – Expended: $0

12. Structures – Wysong-Coogler Structure Refurbishment – Budgeted: $3,499,363 – Expended: $0

13. Data – Aquifer Exploration & Monitoring Well Drilling (CFWI) – Budgeted: $4,354,775 – Expended: $751,010

f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled $492,178,278 and was amended in the current year by $35,140,600, for final budgeted expenditures of $527,318,878.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8., Rules of the Auditor General, the District reported the following unaudited data:

a) The mileage rate or rates imposed by the district: 0.1909

b) The total amount of ad valorem taxes collected by or on behalf of the district: $130,216,565

c) The total amount of outstanding bonds issued by the district and the terms of such bonds: $0.

Monthly Financial Statements

Section 10.554(1)(i)10.a. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District provided monthly financial statements to its governing board and made such monthly statements available for public access on its Web site. In connection with our audit, we determined that the District provided monthly financial statements to its governing board and made such monthly statements available for public access on its Web site.

Transparency

Sections 10.554(1)(i)10.b. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the District provided a link on its Web site to the Florida Department of Financial Service's Web site to view the District's annual financial report submitted to the Department. In connection with our audit, we determined that the District provided a link on its Web site to the Florida Department of Financial Service's Web site.

Sections 10.554(1)(i)10.c. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the District posted its tentative and final budgets on its Web site. In connection with our audit, we determined that the District posted its tentative and final budgets on its Web site.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to address 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, the Board of Governors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

James Moore & Co., P.L.

Daytona Beach, Florida
May 6, 2026

Independent Accountants' Report

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

The Members of the Governing Board,
Southwest Florida Water Management District:

We have examined the Southwest Florida Water Management District's (the District) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies,* for the year ended September 30, 2025. The District's management is responsible for the District's compliance with those statutory requirements. Our responsibility is to obtain reasonable assurance by evaluating the District's compliance with those requirements for the year ended September 30, 2025, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating whether the District complied with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2025, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the District's compliance with the requirements during the year ended September 30, 2025. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that the District's compliance was not in accordance with those requirements in all material respects, 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 of the District, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the Southwest Florida Water Management District's compliance was in accordance with the aforementioned requirements for the year ended September 30, 2025, in all material respects.

James Moore & Co., P.L.

Daytona Beach, Florida
May 6, 2026

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AGENDA MEMORANDUM

FROM:	Eric Sigler, Records Management Manger
SUBJECT:	Clerk Records Disposition #2315
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

In accordance with the General Records Schedules set forth by The Division of Library and Information Services, Bureau of Archives and Records Management, pursuant to the Florida Administrative Code Chapter 1B-24, the attached Records Disposition Form lists records which have met their assigned retention periods.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

Approve and authorize the Chairman to execute the Clerk's Records Disposition Document #2315 for disposal of records that have met their assigned retention periods.

ATTACHMENTS:

1. Clerk Records Disposition #2315

TRACI PERRY, CPM
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
CITRUS COUNTY, FLORIDA

RECORDS DISPOSITION DOCUMENT

RECORDS DISPOSITION NO. 2315

PAGE 1 OF 3 PAGE(S)

PREPARED BY: Eric Sigler

DATE: 5/7/2026

1. ADDRESS: 110 N. Apopka Avenue, Inverness, Florida 34450

2. CONTACT: Eric Sigler, RMLO 352-341-8878

3. SUBMITTED BY:
I hereby certify that the records to be disposed of are correctly represented below, that any audit requirements for the records have been fully justified, and that further retention is not required for any litigation pending or imminent.

Signature of Verifying Clerk — Date: 5/7/2026

Signature of Department Manager — Date: 5/8/2026

4. NOTICE OF INTENTION
The scheduled records listed in Item 5 are to be disposed of in the manner checked below (specify only one):

_____ a. Destruction _____ b. Microfilming and Destruction

_____ c. Other Scan and Destruction __X__ d. Delete from server

Verified by — Date

Verified by — Date

5. LIST OF RECORD SERIES

a. Schedule No.	b. Item No.	c. Title	d. Retention	e. Inclusive Dates	f. Disc Space Size	g. Disposition Action Completed After Authorization
		DEPARTMENT: Commission Records				
GS1-SL	64	**CONTRACTS/LEASES/AGREEMENTS: CAPITAL IMPROVEMENT/REAL PROPERTY** Contracts and Correspondence (See Attached list for details)	10 FY After completion or termination of contract/lease/ agreement	2/2/1993 thru 10/28/2014	30 Files 19.15 MB	Delete from Trakman
					Total 19.15 MB	Delete from Trakman

6. DISPOSAL AUTHORIZATION
Disposal for the above listed records is authorized. Any deletions or modifications are indicated.

Traci Perry, CPM, Clerk of the Circuit Court and Comptroller

Eric Sigler, RMLO

BOCC Chairman

7. DISPOSAL CERTIFICATE: The above listed records have been disposed of in the manner shown in column g and on the date listed below.

Signature — Date

Witness Name — Date

NOTE: This document has permanent retention, and is retained by the Clerk of the Court, Custodian of the Public Record.

Date	Name	Type	Agreement EDOC #
2014/10/28	ASPLUNDH ENVIRONMENTAL SERVICES INC	**11/9/2004** INACTIVE CONTRACT - TERMINATED CONFIRMATION	EDOC1731848 **EDOC1731843**
2014/10/28	BCI ENGINEERS & SCIENTISTS INC	**12/5/2006** RFQ 082-05 STATUS:CLOSED 9/20/2011	EDOC1732280 **EDOC1732279**
2014/10/28	AVCON INC	9/26/2006-**11/16/2006** (CLOSED 12/16/2008)-**12/14/2006** (CLOSED 1/23/2008)-**2/13/2007** (CLOSED 1/27/2010) - **2/16/2007** (CLOSED 12/16/2008) 1/27/2010-8/23/2007-9/24/2007-7/25/2007-5/13/2008 - CLOSED CONTRACT CONFIRMATION	EDOC1732259 **EDOC1732243** **EDOC1732247** **EDOC1732248** **EDOC1732249**
2014/10/28	BARNES FERLAND & ASSOC INC	**5/22/2007** - CLOSED CONTRACT CONFIRMATION 11/14/2011	EDOC1732265 **EDOC1732264**
2014/10/28	ADVANCED WASTE SOLUTIONS	2/22/2011-**4/27/2010**-**4/28/2009**-8/9/2011 - TERMINATED 4/27/2010 & 4/28/2009 CONTRACTS CONFIRMATION (2/22/2011 & 8/9/2011 ACTIVE)	EDOC1731432 EDOC1731430 **EDOC1744709** **EDOC1731433**
2014/10/28	ATELIER AEC INC	**11/13/2001** (AMENDED **7/23/2002 & 3/27/2007**) CONTRACT - CLOSED CONFIRMATION 12/08/2008	EDOC1732237 **EDOC1731846** **EDOC1731849** **EDOC1731845**
2014/10/24	APPX SOFTWARE	**2/26/2002** SOFTWARE LICENSE AGREEMENT - INACTIVE CONTRACT CONFIRMATION (NO DATE/EMAIL DATE)	EDOC1731505 **EDOC1731504**
2014/10/23	AIR MECHANICAL & SERVICE CORP	**5/11/2010** RFP 015-10 - PROJECT CLOSED CONFIRMATION 5/23/2011	EDOC1731449 **EDOC1731448**
2014/10/23	3M COMPANY	**3/11/2008** (AMENDMENTS **2/23/2010-1/25/2011-2/28/2012**) ITB 025-08 CONTRACT - EXPIRED CONFIRMATION 3/10/2013	EDOC1731371 **EDOC1476163** **EDOC1731372** **EDOC1731373** **EDOC1476166**
2014/10/23	ADT SECURITY SYSTEMS MID SOUTH INC	**2/2/1993** CONTRACT - CANCELLATION CONFIRMATION 7/2008	EDOC1731419 **EDOC1731416**

2014/10/28	BENNETT FIRE PRODUCTS COMPANY INC	**1/13/2009** PB 009-09 - EXPIRED 01/13/2012	UNABLE TO LOCATE CONFIRMATION EMAIL UNDER BENNETT BUT CAN VIEW UNDER BARNES & BCI **EDOC1735309**

AGENDA MEMORANDUM

FROM:	Eric Head, Community Services Director
SUBJECT:	NCBA - SCSEP Host Agency Agreement
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Citrus County, Florida has been Host Agency with the National Caucus and Center on Black Aging, Inc. (NCBA) for the purpose of the Senior Community Service Employment Program (SCSEP) since 2017. We now have the opportunity to reapply to remain a Host Agency with NCBA.

This program is for displaced senior citizens who will receive training in community service assignments while actively pursuing employment and acquiring new skills for the future. The NCBA participants can be utilized in multiple Divisions, including Animal Services, Court Alternatives, Grounds Maintenance, Historical Resources, Housing Services, Library Services, Nature Coast Volunteers, Parks & Recreation, Support Services, Transit Services, and Veterans Services.

The County's provided space will be considered as in kind.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

No Budget Impact

RECOMMENDED ACTION:

Approve and authorize the Chairman to execute the Designation of Signature Authority form for the application and required reporting forms. There is no budgetary impact. **(Eric Head, Community Services Director)**

ATTACHMENTS:

1. Host Agency Application for Renewal 26-27
2. NCBA Designation of Signature Authority 26-27

National Caucus and Center on Black Aging

The National Caucus and Center on Black Aging, Inc
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM
LETTER OF COMMITMENT

Inverness / Florida _____

City State Date

We, the undersigned, Citrus County, Florida, this date agrees to accept NCBA
(Name of Host Agency)

participants for training from 7/1/2026 to 6/30/2027 of the NCBA/SCSEP grant period.

This activity will not displace or replace any other paid employee, nor will we discriminate with regard to race, color, national origin, religion or creed. In addition, Host Agency agrees to observe and implement the provisions embodied in the NCBA/SCSEP Host Agency Handbook, and as requested by NCBA/SCSEP Staff.

Citrus County, Florida agrees to observe and/or furnish NCBA/SCSEP with the following:
(Name of Host Agency)

1. Daily training schedule which will reflect the current task the participant is performing in his/her day-to-day assignment.
2. A quarterly In-Kind Report. Indicating dollar value of non-federal in-kind contributions (Supervision, office or other space, supplies, etc.) All in-kind contributions must be verifiable through Host Agency's records, and adhere to all the stipulations cited in paragraph 89.76c. Matching Share attached to In-Kind form.
3. Timesheets for each Participant.
4. Periodic activity reports and Participant Evaluations, as requested.
5. On-the-job training and adequate supervision for Participants.
6. Allow the Participant to make up lost time for a holiday as long as it is within the same pay period.
7. Provided vacancies announcement of Host Agency job openings as they occur, and assist in placing NCBA participant(s) into unsubsidized employment whenever and wherever an appropriate job vacancy may occur.
8. Adhere to safety practices.
9. Adhere to NCBA Affirmative Action Policy Appendix on Host Agency Handbook.
10. I acknowledge that NCBA/SCSEP staffs have provided adequate orientation for our agency regarding Title V program operations and goals.
11. Proof of General Liability Insurance coverage for all Participants assigned to this Host Agency.

NCBA/SCSEP recognizes Host Agency's right to refuse a Participant(s) training if it does not fit in with the Host Agency's day-to-day operation. However, if this should occur, kindly notify the Program Coordinator, Job Developer or Area Leader of your concern and a reassignment will be made.

Eric Head _____

(Type or Print Authorized Person's Name) (Type or Print On-Site Supervisor's Name)

_____ _____

(Authorized Person's Signature) Date (Signature of On-Site Supervisor) Date

National Caucus and Center on Black Aging

NCBA–SCSEP NON-FEDERAL CONTRIBUTION VERIFICATION WORKSHEET (In-Kind)

Host Agency Federal Id #: _____

Period of Report: 7/1/25 (From: month/day/year) 6/30/26 (To: month/day/year)

HOST AGENCY NAME: _____

ADDRESS: _____
(STREET) (CITY, STATE, ZIP CODE) (COUNTY) (TELEPHONE #)

ALL COST INDICATED BELOW MUST BE VERIFIABLE THROUGH AGENCY RECORDS

1. SUPERVISION COST:

SUPERVISOR #1 NAME:	SUPERVISOR #2 NAME:	SUPERVISOR #3 NAME:	SUPERVISOR #4 NAME:
SUPERVISOR HOURLY RATE: $_____ (NON-FEDERAL FUNDS ONLY)	SUPERVISOR HOURLY RATE: $_____ (NON-FEDERAL FUNDS ONLY)	SUPERVISOR HOURLY RATE: $_____ (NON-FEDERAL FUNDS ONLY)	SUPERVISOR HOURLY RATE: $_____ (NON-FEDERAL FUNDS ONLY)
HOURS PER DAY: X	HOURS PER DAY: X	HOURS PER DAY: X	HOURS PER DAY: X
DAYS PER WEEK: X	DAYS PER WEEK: X	DAYS PER WEEK: X	DAYS PER WEEK: X
WEEKS IN QUARTER: X	WEEKS IN QUARTER: X	WEEKS IN QUARTER: X	WEEKS IN QUARTER: X
SUPERVISION COST: =$	SUPERVISION COST: =$	SUPERVISION COST: =$	SUPERVISION COST: =$
TOTAL SUPERVISION COST (COMBINED TOTALS FROM SUPERVISOR #1, #2, #3, AND #4) $_____			

2. FRINGE BENEFITS: This includes the actual cost or estimated fair market value of all additional benefits provided to the participants by the Host Agency or others. Such benefits would include: Support services provided, counseling, health assistance, etc $_____

3. TRANSPORTATION: Include the total cost of transportation provided by the host agency to participants or reimbursements made to participants for travel in the performance of the job or to and from home to the worksite. $_____

4. EQUIPMENT: Includes the cost of any equipment purchased specifically for the use of participants on the project or the fair local rental value of any equipment used by participants times the number of hours the equipment is actually used by the participants. The rental value reported for the duration of the project cannot exceed the cost of purchasing the equipment. $_____

5. SUPPLIES: Include the actual cost of materials, tools, office supplies and other expendable items used directly by the participants in carrying out their assignments $_____

6. OTHER DIRECT COSTS: Include the cost of telephone service and postage only if the costs are incurred directly as a result of the work the participants are doing. $_____

7. CONTRACTUAL COSTS: Include the cost of space rental and utilities but only if such costs are incurred directly as a result of the participants being employed at your agency. $_____

8. TOTAL: Total the costs listed above in items 1 through 7 for the period being reported $_____

CERTIFICATION: As the official representative of the Host Agency for the NCBA/SCSEP participant(s), I hereby certify that the costs detailed above represent the fair and accurate total of the non-federal support provided by my agency on behalf of the NCBA Senior Community Service Employment Program. I also certify that all costs listed above are verifiable by supporting documents, and I fully understand the restrictions cited in the Supplemental In-kind Instruction Sheets, paragraph 89.76, Matching Share.

Print Name and Title of Agency Authorized Rep: _____

Signature of Agency Authorized Rep: _____ Date: _____

NOTE: The non-federal contributions made by your agency on behalf of the NCBA Senior Community Service Employment Program participants are to be reported to the local NCBA office listed below at the end of every calendar quarter. If you have any questions about the report, contact the local NCBA office at: Your state address goes here

_____, Program Manager NCBA Program Manager Signature: _____ Date: _____

Rev. 5.1.18

National Caucus and Center on Black Aging

HOST AGENCY AND PARTICIPANT MONITORING FORM

Host Agency: _____

Date: _____ Monitor: _____

Participant (s) Monitored	Community Service Assignment Title(s)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Changes in Assignment Duties/Hours: _____

_____

Training Received/Desired: _____

_____

Problems/Achievements: _____

_____

Host Agency Supervisor(s) Interviewed:

Name(s): _____

_____

Participant(s') Problems/Achievements: _____

_____

Unsubsidized Placement Possibilities: _____

_____

Other Issues: _____

_____

_____

Revised 10.23.14

SAFETY REPORT
SCSEP-NCBA

HOST AGENCY NAME:

COUNTY: Citrus DATE:

STREET

PRINT INSPECTORS NAME:

HOUSEKEEPING:

	YES	NO
1. Are there any trip hazards in any walkways(carpet,rugs, electrical cords, etc.)	○	○
List Potential Hazards:		
2. Are the work areas kept neat and without clutter?	○	○
List Potential Hazards:		
3. Is lighting adequate?	○	○
List Potential Hazards:		

ELECTRICAL:

	YES	NO
4. Are electrical cords in good condition and not worn.	○	○
5. Are electrical outlets in good condition(No loose connections)..	○	○
6. Are electrical chords routed under carpeting or under rugs/mats.	○	○
7. Are electrical devices, tools & equipment properly grounded(Ask site supervisor.)	○	○
List Potential Hazards:		

CHEMICAL: Ask Site Supervisor

	YES	NO
8. Are MSDS sheets maintained and do participants know where they are:	○	○
9. Are strong chemical smells present(If so ask site supervisor).	○	○
List Potential Hazards:		

FIRE:

	YES	NO

10.Is a Fire Evacuation Plan posted and do participants know where it is. ◯ ◯

11. Are fire extinguishers available. Are they charged. ◯ ◯

List Potential Hazards:

LIFTING:

12. What is the maximum amount that a participant lifts(ask site supervisor) _____ lbs.

	YES	NO
13. Are participants instructed to use good lifting techniques(eg. Bend knees etc.)	◯	◯

List Potential Hazards:

OTHERS:

	YES	NO
14. Are emergency exits clearly marked and free from obstruction.	◯	◯
15. Does the host agency have safety meetings.	◯	◯

16. List any other concerns that you have:

INSPECTOR'S SIGNATURE: _____

SITE SUPERVISOR SIGNATURE: _____

National Caucus and Center on Black Aging

THE NATIONAL CAUCUS AND CENTER ON BLACK AGING, INC.
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM
HOST AGENCY APPLICATION AND WORKER REQUEST FORM

Inverness (CITY) / FL (STATE) — 05/14/2026 APPLICATION DATE

A. Citrus County, Florida — Name of Applicant (Agency) — (352) 527-5900 Telephone Number

2804 W Marc Knighton Court, Key #6 — Mailing Address: — (352) 527-5908 Fax Number

Lecanto (City) — Citrus (County) — Florida (State) — 34461 (Zip Code)

B. Eric Head — Print Name of Authorized Representative — Director, Community Services — Title

C. Indicate if applicant is: (Check One)

1. City Government_____ 2. County Government X 3. State Government Agency_____

4. Non Profit _____ 5. Other (Specify) _____

D. Insert your IRS Tax Number under 501(C) (3) County Government 59-6000548

E. Applicant (Agency) Job Codes (please select **three** codes from below)

Job code 1: 3 Job code 2: 6 Job code 3: 13

1. Art, Design, Entertainment, Sport and Media
2. Business and Financial
3. Community and Social Services
4. Computer and Mathematical
5. Construction, Installation, and Repair
6. Education, Training, and Library
7. Farming, Fishing, and Forestry
8. Food Preparation and Service
9. Healthcare
10. Legal
11. Maintenance and Custodial
12. Management
13. Office and Administrative Support
14. Personal Care and Service
15. Production, Assembly, Light Industrial
16. Protective Service
17. Retail, Sales, and Related
18 Self-Employment
19. Transportation and Material Moving

F. Indicate the address of the actual worksite if different from the address of the proposed host agency listed above. (If your agency has more than one site you can add them in the next page)

Multiple - see attached list for items — (_____)_____ Phone Number

_____ City County State Zip Code — (_____)_____ Fax Number

G. Name of Supervisor at Worksite: Multiple - see attached list

H Please specify, by the weekday the number of hours **per day** the participant(s) will train.
(**Reminder: the training week is 20 hours per Participant**)

SUN _____ MON 4 TUE 4 WED 4 THUR 4 FRI 4 SAT _____

I. Indicate how long you anticipate the project will last: 1 year

J. Indicate how good the chances are that your agency will be able to hire the participant(s).

Excellent_____ Good X Poor_____

K. Signature of Authorized Representative: _____

L. E-Mail Addresses: eric.head@citrusbocc.gov (Authorized Representative e-mail) / Multiple - see attached (On-Site Supervisor e-mail)

HOST AGENCY APPLICATION AND WORKER REQUEST FORM

Revised 7.7.15

National Caucus and Center on Black Aging

SATELLITE OFFICE INFORMATION

If your agency has more than one site where participants will be placed at; please attach this form to your application. (**All information must be provided**).

Please print or type

Worksite Name: Central Citrus Community Center

Street Address: 2804 W Marc Knighton Court (352) 527-5942 (Phone Number)

Lecanto (City) FL (State) 34461 (Zip Code) ( ) (Fax Number)

Worksite Supervisor's Name: Kriss Hornaday E-Mail: kriss.hornaday@citrusbocc.gov

****

Worksite Name: East Citrus Community Center

Street Address: 9907 E Gulf to Lake Hwy (352) 344-9666 (Phone Number)

Inverness (City) FL (State) 34452 (Zip Code) ( ) (Fax Number)

Worksite Supervisor's Name: Carolyn Adanti E-Mail: carolyn.adanti@citrusbocc.gov

****

Worksite Name: West Citrus Community Center

Street Address: 8940 W Veterans Dr (352) 795-3831 (Phone Number)

Homosassa (City) FL (State) 34448 (Zip Code) ( ) (Fax Number)

Worksite Supervisor's Name: John Viggiano E-Mail: john.viggiano@citrusbocc.gov

****

Worksite Name: Citrus County Veterans Services

Street Address: 2804 W Marc Knighton Court (352) 527-5915 (Phone Number)

Lecanto (City) FL (State) 34461 (Zip Code) ( ) (Fax Number)

Worksite Supervisor's Name: Philip Watson E-Mail: philip.watson@citrusbocc.gov

National Caucus and Center on Black Aging

SATELLITE OFFICE INFORMATION

If your agency has more than one site where participants will be placed at; please attach this form to your application. (**All information must be provided**).

Please print or type

Worksite Name: Citrus County Parks & Recreation Department - Park Services - Ground Maintenance

Street Address: 1410 S Lecanto Hwy (352) 527-5677 Phone Number

Lecanto (City) FL (State) 34461 (Zip Code) (352) 527-7541 Fax Number

Worksite Supervisor's Name: _____ E-Mail: _____

****

Worksite Name: Citrus County Animal Services

Street Address: 4300 S Airport Rd (352) 746-8400 Phone Number

Inverness (City) FL (State) 34450 (Zip Code) (_____) _____ Fax Number

Worksite Supervisor's Name: Colleen Yarbrough E-Mail: colleen.yarbrough@citrusbocc.gov

****

Worksite Name: Coastal Region Library

Street Address: 8619 W Crystal Street (352) 795-3716 Phone Number

Crystal River (City) FL (State) 34428 (Zip Code) (_____) _____ Fax Number

Worksite Supervisor's Name: Beverly Wojnar E-Mail: beverly.wojnar@citruslibraries.org

****

Worksite Name: Lakes Region Library

Street Address: 1511 Druid Rd (352) 726-2357 Phone Number

Inverness (City) FL (State) 34452 (Zip Code) (_____) _____ Fax Number

Worksite Supervisor's Name: Dori Boelkens E-Mail: dori.boelkens@citruslibraries.org

Revised 7.7.15

National Caucus and Center on Black Aging

SATELLITE OFFICE INFORMATION

If your agency has more than one site where participants will be placed at; please attach this form to your application. (**All information must be provided**).

Please print or type

Worksite Name: Central Ridge Library

Street Address: 425 W Roosevelt Blvd (352) 746-6622
Phone Number

Beverly Hills FL 34465 ( ) Fax Number
City State Zip Code

Worksite Supervisor's Name: Maria Rucinski E-Mail: maria.rucinski@citruslibraries.org

****

Worksite Name: Homosassa Library

Street Address: 4100 S Grandmarch Ave (352) 628-5626
Phone Number

Homosassa FL 34446 ( ) Fax Number
City State Zip Code

Worksite Supervisor's Name: Faith Wooten E-Mail: faith.wooten@citruslibraries.org

****

Worksite Name: Floral City Public Library

Street Address: 8360 E Orange Ave (352) 726-3671
Phone Number

Floral City FL 34436 ( ) Fax Number
City State Zip Code

Worksite Supervisor's Name: Taylor Frasure E-Mail: taylor.frasure@citruslibraries.org

****

Worksite Name: Old Courthouse Heritage Museum

Street Address: One Courthouse Square (352) 341-6436
Phone Number

Inverness FL 34450 ( ) Fax Number
City State Zip Code

Worksite Supervisor's Name: Laurie Diestler E-Mail: laurie.diestler@citrusbocc.gov

Revised 7.7.15

National Caucus and Center on Black Aging

SATELLITE OFFICE INFORMATION

If your agency has more than one site where participants will be placed at; please attach this form to your application. (**All information must be provided**).

Please print or type

Worksite Name: Citrus County Parks & Recreation Department - Administration

Street Address: 2804 W Marc Knighton Court (352) 527-7540
Phone Number

Lecanto FL 34461 (352) 527-7541
City State Zip Code Fax Number

Worksite Supervisor's Name: Terri Moore E-Mail: terri.moore@cirusbocc.gov

****

Worksite Name: _____

Street Address: _____ (_____) _____
Phone Number

_____ (_____)_____
City State Zip Code Fax Number

Worksite Supervisor's Name: _____ E-Mail: _____

****

Worksite Name: _____

Street Address: _____ (_____) _____
Phone Number

_____ (_____)_____
City State Zip Code Fax Number

Worksite Supervisor's Name: _____ E-Mail: _____

****

Worksite Name: _____

Street Address: _____ (_____) _____
Phone Number

_____ (_____)_____
City State Zip Code Fax Number

Worksite Supervisor's Name: _____ E-Mail: _____

Revised 7.7.15

National Caucus and Center on Black Aging

HOST AGENCY CHECKLIST

IN-KIND & REPORTS for PY 2026 - 2027

Entry Date:_____	1ST QUARTER 7/1/26 - 9/30/26	2nd QUARTER 10/1/26 - 12/31/26	3rd QUARTER 1/1/27 - 3/31/27	4TH QUARTER 4/1/27 - 6/30/27
Host Agency Application	Renewed once a year.			☐
Letter of Commitment				☐
Maintenance of Effort Memo				☐
Host Agency Safety Monitoring- select a qtr. annually	☐	☐	☐	☐
In-Kind Report	☐	☐	☐	☐

IN-KIND & REPORTS for PY 2026 - 2027

Entry Date:_____	1ST QUARTER 7/1/26 - 9/30/26	2nd QUARTER 10/1/26 - 12/31/26	3rd QUARTER 1/1/27 - 3/31/27	4TH QUARTER 4/1/27 - 6/30/27
Host Agency Application	Renewed once a year.			☐
Letter of Commitment				☐
Maintenance of Effort Memo				☐
Host Agency Safety Monitoring- select a qtr. annually	☐	☐	☐	☐
In-Kind Report	☐	☐	☐	☐

IN-KIND & REPORTS for PY 2026 - 2027

Entry Date:_____	1ST QUARTER 7/1/26 - 9/30/26	2nd QUARTER 10/1/26 - 12/31/26	3rd QUARTER 1/1/27 - 3/31/27	4TH QUARTER 4/1/27-6/30/27
Host Agency Application	Renewed once a year.			☐
Letter of Commitment				☐
Maintenance of Effort Memo				☐
Host Agency Safety Monitoring- select a qtr. annually	☐	☐	☐	☐
In-Kind Report	☐	☐	☐	☐

Revised 1.18.23

Board of County Commissioners
Executive Office

110 N. Apopka Ave., New Courthouse, Inverness, Florida 34450
(352) 341-6560 • Fax (352) 341-6584 • Website: www.citrusbocc.com

Our Mission:
To manage growth and foster prosperity by prioritizing protection of environmental assets, development and maintenance of infrastructure, and the health, safety, and well-being of our citizens.

DESIGNATION OF SIGNATURE AUTHORITY
FOR THE
National Caucus and Center on Black Aging, INC
Senior Community Service Employment Program (SCSEP)

The Board of County Commissioners of Citrus County, Florida hereby authorizes the Director of Community Services to execute the SCSEP program application and reporting forms required by the National Caucus and Center on Black Aging, INC. to be submitted on a regular basis on behalf of Citrus County, Florida.

Diana Finegan, Chairman
Board of County Commissioners of Citrus County, Florida

Date

Diana Finegan, Chairman, Commissioner, District 2; Janet Barek, 1st Vice Chair, Commissioner, District 3; Jeff Kinnard, D.C., Commissioner, 2nd Vice Chair, District 1; Rebecca Bays, Commissioner, District 4; Holly L. Davis, Commissioner, District 5

AGENDA MEMORANDUM

FROM:	Eric Head, Community Services Director
SUBJECT:	Transportation Disadvantaged Trip and Equipment 2026-2027 Grant Application
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Citrus County, Florida, Transit Division is requesting permission to apply for the annual grant funding from the Florida Commission for the Transportation Disadvantaged Trip and Equipment Grant (CTD) for non-sponsored trips.

Transportation Disadvantaged is a fare reduction program for persons over the age of 60, persons with disabilities and low income (under 150% of the federal poverty level). Based on the most recent annual operating report for July 2024-June 2025 there were 31,257 door-to-door trips provided, of which 24,100 trips received fare discounts that were funded through the Transportation Disadvantaged program. The unduplicated client count for that time period was 657 and the trips were mostly for Nutritional, Medical and Employment. The Transportation Disadvantaged also provides free bus passes on the fixed route. On average, there are approximately 115 monthly unduplicated bus passes that are utilized for up to approximately 1800 trips.

The state project amount for Citrus County is $834,716 (grant funding is 90%=$751,200 with a required 10% match=$83,466 and also includes Voluntary dollars=$45 (funds donated during vehicle registrations) and Inkind=$5.

This grant is effective from 07/01/2026 to 06/30/2027.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

The SFY26-27 Transportation Disadvantaged grant project is $834,716: Grant funding is $751,200 (90%) with a required county match of $83,466 (10%) that will be requested in the FY27 budget. It includes Voluntary State Dollars of $45 and Inkind of $5.

RECOMMENDED ACTION:

Adopt and authorize the Chairman, or 1st Vice Chairman, respectively, of the Board of County Commissioners of Citrus County, Florida, to execute the resolution authorizing the Chairman or 1st Vice Chairman to sign the Florida Commission for the Transportation Disadvantaged Trip and Equipment grant application, contract, amendments, assurances and certifications as required to obtain funding from the Florida Commission for the Transportation Disadvantaged, after review by the County Attorney, without the need to bring the documents before the Board. **(Eric Head, Community Services Director)**

ATTACHMENTS:

1. 068C Resolution - TD T&E Grant 2026-2027
2. 068C Application

RESOLUTION NO. 2026- _____

A RESOLUTION AUTHORIZING THE APPLICATION FOR, AND EXECUTION OF, A RESULTING CONTRACT FOR THE FLORIDA COMMISSION FOR THE TRANSPORTATION DISADVANTAGED TRIP AND EQUIPMENT GRANT FUNDING, AND AUTHORIZING THE SIGNATORIES FOR SUCH INSTRUMENTS FOR "SFY" 2027.

WHEREAS, Board of County Commissioners of Citrus County, Florida (Board) is the Governing Board of Citrus County, Florida (Citrus County), a political subdivision of the State of Florida, a unit of general purpose government duly authorized to conduct business under Florida Statute 125; and

WHEREAS, Florida Commission for the Transportation Disadvantaged Trip and Equipment grant funds are available for funding transportation operations;

WHEREAS, the Board has determined that it is in the best interest of the population of Citrus County, which it serves, to apply for the Florida Commission for the Transportation Disadvantaged Trip and Equipment grant for financial assistance for the SFY2027 in the amount $834,716 with a required match of $83,466, and to enter into a resulting contract to provide for the operation of transit services for Citrus County under the Florida Transportation Disadvantaged Program; and

WHEREAS, Citrus County staff has read or reviewed or will read or review the related model contract and is familiar with the matters contained therein, and that the Board is able to represent that the contractual duties that are to be undertaken are within their scope, purpose, and capacity; and

WHEREAS, Citrus County employs, or will employ, a sufficient number of staff who are qualified by education and experience to fully and faithfully execute all the duties and responsibilities assumed by the Governing Board in relation to the program for which grant funding is provided;

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Citrus County, Florida that:

The Chairman, or 1st Vice Chairman, respectively of the Board of County Commissioners of Citrus County, Florida, is authorized to sign the Florida Commission for the Transportation Disadvantaged Trip and Equipment grant application, contract, amendments, assurances, and certifications as required to obtain funding from the Florida Commission for the Transportation Disadvantaged, after review by the County Attorney, without the need to bring the documents before the Board .

THIS RESOLUTION was duly adopted and recorded in the minutes this 22ND day of June, 2026.

BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA

_____
DIANA FINEGAN, CHAIRMAN

ATTEST:

_____
TRACI PERRY, CLERK

APPROVED AS TO FORM FOR THE RELIANCE OF CITRUS COUNTY ONLY

_____
DENISE A. DYMOND LYN, COUNTY ATTORNEY

TD Trip and Equipment 26-27

Florida Commission for the Transportation Disadvantaged

Transportation Disadvantaged Trip & Equipment Grant Recipient Information

Legal Name	Citrus County, Florida		
Federal Employer Identification Number	59-6000548		
Registered Address	1300 S Lecanto Highway		
City and State	Lecanto, Florida	**Zip Code**	34461
Contact Person for this Grant	Joanne Granger, Director	**Phone Number** *Format 111-111-1111*	352-527-7634
E-Mail Address ***[Required]***	joanne.granger@citrusbocc.gov		
Project Location ***[County(ies)]***	Citrus		

Budget Allocation	
Grant Amount – State Allocation [90%]	$751,200.00
Grant Amount – Local Match [10%]	$83,466.00
Voluntary Dollar Amount	$45.00
Local Match for Voluntary Dollars [In Kind]	$5.00
Total Project Amount	**$834,716.00**

Capital Equipment Request	
Description of Capital Equipment	**$ Amount**
Total Project Amount	**$ 0.00**

Local Coordinating Board Review IS Required if Requesting Capital Equipment

The purchase of capital equipment is included and has been reviewed by the _____ Local Coordinating Board.

_____N/A_____ _____

Signature of Local Coordinating Board Chairperson ***Date***

I, the authorized Grantee Representative, hereby certify that the information herein is true and accurate and is submitted in accordance with the 2026-27 Program Manual and Instructions for the Trip & Equipment Grant.

_____ _____

Signature of Grant Recipient Representative ***Date***

Diana Finegan, Chairman

Florida Commission for the Transportation Disadvantaged

Transportation Disadvantaged Trip & Equipment Grant Service Rates

Name of Grant Recipient	Citrus County, Florida
Project Location [County(ies)]	Citrus
Service Rate Effective Date	July 1, 2026

Grant Agreement Service Rates		
Type of Service Transportation Mode	**Unit of Measure (Trip or Passenger Mile)**	**Cost Per Unit**
* Ambulatory	Trip	20.82
* Wheel Chair	Trip	35.69
* Stretcher	N/A	N/A
Bus Pass – Daily	Pass	N/A
Bus Pass – Weekly	Pass	N/A
Bus Pass – Monthly	Pass	35.00

**** Ambulatory, Wheel Chair and Stretcher*** must all use the *same Unit of Measure* either ***Trip or Passenger Mile***; Cannot mix, all must be the same regardless of Transportation Mode.

AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	Budget Transfers
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Budget transfers increase the original budget for an expenditure account through a decrease in another expenditure account. These accounts must be within the same fund.

Utilities Imperial Gardens - Transfer additional funds for engineering design and construction administration to raise panels above the adjusted floodplain.
Building Division - Allocate funds to cover the cost of the installation of new flooring.
Utilities CIP/Non-Operating - Allocate funds for the drilling of a new monitoring well due to change in property for CIP U2025-06.
WRWSA Renewal & Replacement - Reallocate funds for the purchase of lightening suppression devices for CAB 1, CAB II and SCADA equipment.
Supervisor of Elections - Transfer funds for the enhanced poll worker module.
Gas Taxes - Reallocate the cash match portion of the CR39 SCOP project into the correct account.
Detention Services - Transfer funds to cover repairs to the fire sprinkler system and expenses for the remainder of the fiscal year.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

See attached budget transfers

RECOMMENDED ACTION:

Approve the budget transfers for Imperial Gardens Grant, Building Division, Utilities CIP/Non-Operating, WRWSA Renewal & Replacement, Supervisor of Elections, Gas Taxes and Detention Services for fiscal year 2025-2026 **(Tammy Wilson, Management & Budget Director)**

ATTACHMENTS:

1. BT062226

1 ✓

Citrus County Board of County Commissioners
Budget Transfer Form

May 22, 2026	450i	Imperial Gardens
Date	**Fund Number**	**Fund Title**

Dept/Office/Division: Citrus County Utilities

Department Number	Account Number	From Amount	To Amount	Account Title
9000i	59100	8,800		Transfers
9000i	53100		8,800	Professional Services

Detailed Reason for Transfer:

Additional engineering design and construction administration is needed to raise panels above the adjusted floodplain. Transfer moves funds from transfers to engineering to be utilitzed.

Division Approval: Cory D. Dilmore — Digitally signed by Cory D. Dilmore Date: 2026.05.22 09:33:02 -04'00' — Date: 05/22/2026

Department/Office Approval: Ken Cheek, PE — Digitally signed by Ken Cheek, PE Date: 2026.05.22 15:12:00 -04'00' — Date:

Management & Budget Approval: BJ Buckhalter — Date: 5/26/26

Board Approval:

2 ✓

Citrus County Board of County Commissioners
Budget Transfer Form

May 28, 2026	466	Building Department
Date	**Fund Number**	**Fund Title**

Dept/Office/Division: Growth Management/Building Division

Department Number	Account Number	From Amount	To Amount	Account Title
3440	61000	7,775		Reserve Budget Fund Balance
3440	54600		7,775	Repair & Maintenance

Detailed Reason for Transfer:

The transfer is to cover the cost of flooring to be installed in room 193 where the call center will be relocated.

Division Approval: Date: 5-28-24

Department/Office Approval: Date: 5/28/24

Management & Budget Approval: B Buckhalter Date: 5/28/24

Board Approval:

Citrus County Board of County Commissioners
Budget Transfer Form

May 27, 2026	450	Operating / CIP
Date	Fund Number	Fund Title

Dept/Office/Division: Citrus County Utilities

Department Number	Account Number	From Amount	To Amount	Account Title
9000	60080	35,000		Capital Reserves
9500	56300		35,000	Improvements o/t Bldgs

Detailed Reason for Transfer:

CIP Project U2025-06 Suncoast Parkway 4 (3A), FDEP has determined Citrus County Water Resources must drill a new monitoring well due to changes in property / WWTF boundaries.

Division Approval: Amy Loggins Date: 5-28-2026

Department/Office Approval: Ken Cheek, PE Digitally signed by Ken Cheek, PE Date: 2026.05.28 10:12:36 -04'00' Date:

Management & Budget Approval: BGrabham Date: 5/30/26

Board Approval:

4 ✓

Citrus County Board of County Commissioners
Budget Transfer Form

May 28, 2026	453	WRWSA
Date	**Fund Number**	**Fund Title**

Dept/Office/Division: Citrus County Utilities

Department Number	Account Number	From Amount	To Amount	Account Title
9700	61000	100,000		Reserves
9700	56400		100,000	Machinery & Equipment

Detailed Reason for Transfer:

Purchase of lightening suppression devices for CAB I & CAB II , as well as SCADA equipment needed for CAB I & CAB II on the Scada Master Plan project.

Division Approval: [signature] Date: 5-28-2026

Department/Office Approval: Ken Cheek, PE Digitally signed by Ken Cheek, PE Date: 2026.05.28 10:13:43 -04'00' Date:

Management & Budget Approval: [signature] Date: 5/30/26

Board Approval:

5 ✓

Citrus County Board of County Commissioners
Budget Transfer Form

June 22, 2026 — **Date**

004 — **Fund Number**

Supervisor of Elections — **Fund Title**

Dept/Office/Division: Supervisor of Elections

Department Number	Account Number	From Amount	To Amount	Account Title
2441	52300	1,200		Life & Health Insurance
2441	53416		1,200	Software as a Service

Detailed Reason for Transfer:

Budget transfer for enhanced poll worker module.

Division Approval: [signature] Date: 5/29/26

Department/Office Approval: Date:

Management & Budget Approval: [signature] Date: 5/30/26

Board Approval:

Citrus County Board of County Commissioners
Budget Transfer Form

June 2, 2026	326	Gas Taxes
Date	**Fund Number**	**Fund Title**

Dept/Office/Division: Gas Tax - 5 Year Capital Projects

Department Number	Account Number	From Amount	To Amount	Account Title
4110	59100	512,820		Transfer
4110	56549		512,820	Road Resurfacing

Detailed Reason for Transfer:

This budget transfer will reallocate the cash match portion of the CR39 SCOP project into the correct account.

Division Approval: *Prepared by Management & Budget* Date:

Department/Office Approval: *Prepared by Management & Budget* Date:

Management & Budget Approval: Date: 6/2/26

Board Approval:

Citrus County Board of County Commissioners
Budget Transfer Form

June 3, 2026	001	General Fund
Date	**Fund Number**	**Fund Title**

Dept/Office/Division: Detention Services

Department Number	Account Number	From Amount	To Amount	Account Title
9999	60050	30,000		Reserved for Contingency
2101A	54600		30,000	Repair & Maintenance

Detailed Reason for Transfer:

Transfer funds to cover repairs to the fire sprinkler system and expenses for the remainder of the fiscal year.

Division Approval: *Prepared by Management & Budget* Date: 06/03/2025

Department/Office Approval: *Prepared by Management & Budget* Date: 06/03/2025

Management & Budget Approval: Date:

Board Approval:

AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	Budget Resolutions
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Section 129.06(d), Florida Statutes provides that the Board may amend its budget by resolution to appropriate and expend funds from a source not anticipated in the Board's regular budget. Grants, donations, reimbursement for damages, or any other additional source of revenue are not included in the original budget.

Amend the State Housing Initiatives Partnership (SHIP) grant and the Florida Department of Transportation Aviation Development grant budgets.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

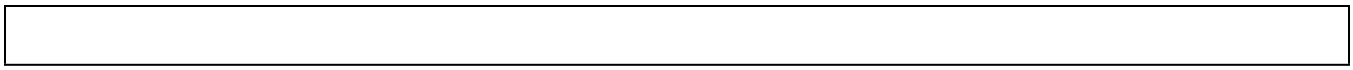
Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

Adopt and authorize the Chairman to execute a resolution amending/adopting the State Housing Initiatives Partnership (SHIP) grant and the Florida Department of Transportation Aviation Developmentgrant budgets for fiscal year 2025-2026. **(Tammy Wilson, Management & Budget Director)**

ATTACHMENTS:

1. 6.22.26res



RESOLUTION NO. 2026-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA, ADOPTING / AMENDING THE FISCAL YEAR 2025-26 BUDGET

WHEREAS, certain appropriation and expenditure amendments to the adopted Fiscal Year 2025-2026 Budget are to be made by resolution pursuant to section 129.06(2), Florida Statutes; and

WHEREAS, the Board of County Commissioners of Citrus County desires to amend fiscal year 2025-2026 budget, as more specifically set forth in Exhibit ”A” attached hereto and by this reference made a part hereof,

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Citrus County, Florida as follows:

- The Board does hereby amend its budget to include the estimated revenues and expenditures listed in Exhibit “A” attached hereto and made a part hereof by reference.

- The Clerk of the Board is hereby directed to spread this resolution upon the minutes of the meeting held this date.

ADOPTED**,** in regular session this 22nd day of June 2026, by the Citrus County Board of County Commissioners.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF CITRUS COUNTY, FLORIDA

TRACI PERRY, CLERK

DIANA FINEGAN, CHAIRMAN

APPROVED FOR THE RELIANCE
OF CITRUS COUNTY ONLY:

DENISE A. DYMOND LYN,
COUNTY ATTORNEY

Department of Management & Budget
3600 W. Sovereign Path – Suite 266, Lecanto, FL 34461
(352) 527-5207 – FAX (352) 527-5219

MEMORANDUM

TO: Members of the Board of County Commissioners

FROM: Tammy Wilson, Director
Department of Management and Budget

DATE: June 22, 2026

SUBJECT: Budget Amendment

The attached budget amendment appropriates funding necessary for the following:

1. Amend the State Housing Initiatives Partnership (SHIP) grant budget to record program income into the proper accounts to coincide with actual grant expenditures.

2. Amend the Florida Department of Transportation Aviation Development grant budget providing additional funds for the Crystal River Airport Fuel Tank Replacement Project.

Exhibit A

133D SHIP

Amendment #		Account Number	Account Description	Amount
1	*Revenues*	133D-337550	SHIP RECYCLED/PROG INCOME	$37,622
1		133D-361200	MONEY MKT & LGIP INTEREST	$2,853
			Total Revenues	$40,475
1	*Expenditures*	133D-5304D-51200	REGULAR SALARIES & WAGES	$2,023
		133D-5304D-53400	OTHER CONTRACTUAL SERV	$38,452
			Total Expenditures	$40,475

060P CR ARPT FUEL TANK REPLACE

Amendment #		Account Number	Account Description	Amount
2	*Revenues*	060P-334410	STATE GRANT - AIRPORT DEV	$53,000
			Total Revenues	$53,000
2	*Expenditures*	060P-5773P-56300	IMPROVE OTHER THAN BLDG	$53,000
			Total Expenditures	$53,000

AGENDA MEMORANDUM

FROM:	Carlton Hall, Public Works Director
SUBJECT:	Acknowledgment 1 T-Hangar Lease (Harrell) & 1 Renewal (Hobson)
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

On November 19, 2024 the Board of County Commissioners approved the use of the new T-Hangar lease and authorized the continued use of the previously established policy, approved September 11, 2018, granting the County Administrator or designee authority to complete and execute hangar leases on behalf of the Board in a timely manner and cause them to be presented to the Board for acknowledgment at the next available regular Board meeting.

In accordance with this motion, staff has processed one (1) T-Hangar Lease (Harrell) & one (1) Renewal (Hobson) and recommends acknowledgment of the attached lease agreement(s):

Robert Harrell CGC 1-C
Size 1,041 sf
Rent $5.19 sf/yr
CAM $11.27 (Common Area Maintenance)
Monthly $488.51

Joseph Hobson CGC 2-E
Size 1,210
Rent $4.71 sf/yr
CAM $13.10 (Common Area Maintenance)
Monthly $516.52

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
010-362146 010-362116	CGC CAM Tax Exempt CGC Airport Rental	$0 $0	$0 $0	$0 $0	$0 $0

The combined potential annual revenue is: CGC $925.15 x 12 = $11,101.80 (not including tax) and annual CAM revenue is: $24.37 x 12 = $292.44.

RECOMMENDED ACTION:

Staff requests that the Board of County Commissioners acknowledge the attached and executed T- Hangar Lease (Harrell) & one (1) Renewal (Hobson). **(Carlton Hall, Public Works Director)**

ATTACHMENTS:

1. 2026-05-22 to 2028-05-21 Executed Hangar Lease CGC 1-C Harrell
2. 2026-07-05 to 2028-07-04 Hobson Executed Lease Renewal

HANGAR LEASE AGREEMENT

THIS **HANGAR LEASE AGREEMENT** ("LEASE") is made on the 22nd day of May 2026, by and between **CITRUS COUNTY, FLORIDA,** a political subdivision of the state of Florida, and the below named TENANT.

1. **GENERAL INFORMATION**

1.01 **TENANT'S Full Legal Name & Mailing Address:**
ROBERT HARRELL
21383 LAKE LINDSEY ROAD
BROOKSVILLE FL 34601

[X] Proof of Current Secretary of State Registration attached as **Composite Exhibit "A-1"**

1.02 **Type of Aircraft (Make/Model):**
Make/Model: CESSNA / 152 Serial No.: 15283307
Registration No. N48239 Registered To: ROBERT L HARRELL

TENANT shall be required to get the prior written approval of LANDLORD to store substitute aircraft(s) on the PREMISES.

[X] Proof of current FAA Registration attached as **Composite Exhibit "A-2"**

For the purposes of this Lease, the capitalized term "Aircraft" shall mean any Aircraft under the control of Lessee, whether through ownership, management, lease, or under a maintenance workorder for minor repairs.

Without limitation on the foregoing, from time-to-time Landlord may require Tenant to provide a complete list of all aircraft stored on the Premises within ten (10) days of said request. Should Tenant fail to respond to Landlord's request within ten (10) days, or in so responding provide a list reflecting the storage of any aircraft not approved by Landlord in accordance with this Sub-Paragraph, Tenant may be deemed in Default pursuant to the Defaults and Terminations Paragraph, and all Sub-Paragraphs thereunder, of this Lease.

Unless otherwise indicated below, Tenant hereby warrants that all Aircraft stored on Premises are and shall be registered to Tenant as Registered Owner. Tenant shall be required to obtain the prior written approval of Landlord, which approval may be withheld in Landlord's sole discretion, to store any aircraft on the Premises not registered to Tenant ("Managed Aircraft").

In the event any Managed Aircraft are requested to be stored on the Premises, then in that event Tenant shall be required to provide Landlord with a copy or copies of the agreement(s) under which Tenant has the authority to operate and store the Managed Aircraft. In Landlord's sole discretion, Tenant shall also be required to obtain and provide to Landlord a signed Joinder Agreement, from the Registered Owner of any and all Managed Aircraft. Landlord may condition its approval for storage of Managed Aircraft, among other conditions, on the posting of a higher Security Deposit than listed

in Sub-Paragraph 1.08, titled "Security Deposit" below.

1.03 **Premises:** All Hangar Space in Building CGC 1-C located at Crystal River Airport, in the City of Crystal River, Florida.

1.04 **Initial Term (Subject to Par. 3):** The term of this Agreement shall commence on **May 22, 2026** ("Rent Commencement Date") and shall continue to through the last day of **May 21, 2028,** TENANT/LANDLORD may terminate this agreement prior to the expiration date provided a sixty (60) day written advanced notice is provided to LANDLORD.

1.05 **Rent (During Initial Term Subject to Par. 4):** Rent shall be as follows:

Rent shall be **$450.23** per month plus applicable sales tax. CAM (Common Area Maintenance) rate shall be **$11.27** per month, plus applicable sales tax, for a combined monthly total of **$461.50** per month, plus applicable sales tax.

1.06 **Annual Rent Adjustment:** On the first anniversary of the Rent Commencement Date and continuing each anniversary thereafter, the applicable Rent, shall be increased by three and one-half percent (3.5%) above the then prevailing Rent (e.g., for Rent on the first day of Lease Year 2 the rent is increased by the value obtained by multiplying (first year rent) times 3.5% which results in an increase of (**$15.75**) making the Lease Year Two Ground Rent **$465.98**).Payment of Rent shall be remitted to Landlord via as set forth in Paragraph 4, titled "Rent", below.

1.07 **Late Charge and Returned Check Charge**: A late charge, the greater of ten (10%) percent of Rent or $100.00, will be assessed on all Rent not received by the 10th of each month. If funds are insufficient for any payments made by check, note or similar instrument, payment will be subject to a $75.00 reprocessing fee. All sums of money required to be paid by the TENANT to the LANDLORD under this Lease shall bear interest at the highest rate permitted by law from the date same was due until the date same is paid in full.

ALL LATE CHARGES SHALL BE DEEMED ADDITIONAL RENT.

1.08 **Security Deposit (Subject to Par. 5): $450.23 [amount equal to one month's rent.**

1.09 **Renewal Terms:** N/A

1.10 **Utilities (Subject to Par. 18):** LANDLORD shall be responsible for electric service.

1.11 **Permitted Uses (Subject to Par. 22):** TENANT shall occupy the PREMISES solely for the storage of TENANT'S aircraft. PAINTING OF AIRCRAFT IS STRICTLY PROHIBITED.

2. **LEASE**. LANDLORD hereby leases to TENANT, and TENANT hereby leases from LANDLORD the PREMISES described in Paragraph 1.03, in an "AS IS/WHERE IS" condition. BY TENANT'S EXECUTION OF THIS LEASE AGREEMENT, TENANT IS WAIVING ANY AND ALL

CLAIMS ARISING FROM THE CONDITION OF THE HANGAR. This Lease and the PREMISES are subject to all matters of public record.

3. **TERM**. The initial term of this Lease shall be as set forth in Paragraph 1.04. TENANT shall have the right to the number of renewal terms set forth in Paragraph 1.09, if any. Each renewal term shall commence at the end of the previous term. The option for each renewal term must be exercised by written notice delivered to LANDLORD at least sixty (60) days prior to the beginning of the renewal term, but it shall be a condition to TENANT'S right to any renewal term that TENANT not be in default at any time after such exercise, and if TENANT is in default, then at LANDLORD'S election TENANT shall forfeit its right to the renewal term and to any future renewal terms, whether or not TENANT has then exercised its option for the renewal term. In addition, TENANT shall be subject to the terms of Paragraph 20 "Habitual Default". All of the terms of this Lease except as to rent shall automatically apply to each renewal term.

4. **RENT**. During the initial term of this Lease, TENANT shall pay LANDLORD rent as set forth in Paragraph 1.05, in equal monthly installments in advance on the first day of each month without demand or set off whatsoever. If the commencement date is not the first day of the month, then the rent for the first partial month shall be prorated accordingly. In addition to monthly rent, TENANT will pay all applicable Florida sales tax on rentals. During any renewal term exercised by TENANT, the rent will be increased to the then prevailing rental charged by LANDLORD for similar premises. The charge set forth in Paragraph 1.07 will be added to all rents received and accepted after the 10th day of the month, and for all checks which are not honored. **Unless otherwise notified by Landlord in writing, all payments by Tenant due hereunder shall be payable to the Citrus County Board of County Commissioners and forwarded to the Citrus County Board of County Commissioners, Attn: Cashier-Leases, 3600 W. Sovereign Path, Suite 127, Lecanto, FL 34461.** Tenant hereby designates the following individual as Tenant's billing contact:

Name: ROBERT HARRELL
Direct Phone No.: 352-585-2450
Email: harrollrobert@rocketmail.com

Tenant may provide an alternate billing contact by providing same in writing to the LANDLORD in compliance with the Notice provisions set forth in Paragraph 19.

5. **SECURITY DEPOSIT**. TENANT has deposited with LANDLORD the security deposit set forth in Paragraph 1.08. The security deposit will be held by LANDLORD without interest as security for the full and faithful performance by TENANT of its obligations hereunder, which may be co-mingled with other monies of LANDLORD. In the event of default by TENANT, LANDLORD may use all or any part of the security deposit for the payment of any unpaid rent or for any other monies owed by TENANT to LANDLORD. Upon the termination of this Lease, any portion of the security deposit not so used or applied shall be returned to TENANT, provided TENANT faithfully performs its obligations hereunder, by mail within a reasonable time after the termination of this Lease. The security deposits shall not be applied by TENANT toward the last month's rent.

6. **INSURANCE**. During the term of this lease TENANT shall keep in force at its expense the following policies: (i) All Risk Hull Insurance on the Aircraft in an amount satisfactory to the LANDLORD; (ii) All-Risk Property Insurance coverage commensurate with the value of TENANT's property located on LANDLORD's PREMISES; (iii) Comprehensive Aircraft Hull and General Liability Insurance with a combined single limit of not less than $1,000,000, or as otherwise agreed to by

LANDLORD in writing, insuring TENANT's liability against bodily injury to persons, guests, including passengers, or damage to property at $100,000 per occurrence.; and (vi) Automobile Liability Insurance, to a minimum split limits of $100,000/$300,000/$100,000 or $300,000 combined single limit per occurrence for all TENANT's owned, non-owned and for-hire vehicles. If TENANT's activities in conjunction with the use of the Hangar Space require vehicle and/or support equipment access to the Airport's Aircraft Operations Area (AOA), TENANT shall further be required to obtain Comprehensive Automobile Liability coverage in an amount not less than $1,000,000. Such determination shall be made by LANDLORD. LANDLORD shall be named as an additional insured on all such insurance, and such insurance shall provide that same may not be canceled or the coverage reduced without at least thirty (30) days written notice to LANDLORD. The Certificate Holder shall read: **Citrus County, Florida, 3600 W. Sovereign Path, Suite 180, Lecanto, Florida, 34461**. TENANT shall provide certificates of such insurance on standard ACORD forms prior to the commencement date of this Lease, and subsequently prior to the expiration of the succeeding certificate and at any time upon request by LANDLORD. All policies shall contain waivers of subrogation against the Landlord, its agents, or employees. All required insurance policies must be written with a carrier having an A.M. Best rating of A- or better.

Primary Insurance: Consistent with the indemnification provisions of this Lease, TENANT'S insurance policies will respond on a primary basis, with any insurance carried by LANDLORD to be construed as secondary or excess insurance.

Once ALL paperwork is completed and received by the LANDLORD, an email will be sent to TENANT requesting online registration with myCOI. It is critical that the LANDLORD is provided with an accurate email address. The cost to register is $19.95 and a credit/debit card will be needed. Part of the registration process includes providing contact information for Lessee's insurance agent(s), which will be needed at the time of registration. Once registered, an email will be sent to the insurance agent(s) requesting them to upload a current Certificate of Insurance (COI) directly into the myCOI website. Certificates of Insurance cannot be mailed, emailed, or faxed to the County. Lessee will not be allowed to begin work and no payments will be made until registration is completed and a compliant Certificate of Insurance is received from Lessee's agent(s).

7. **RISK OF LOSS**. The Tenant agrees that the Lessor shall not be liable for any loss arising out of, damage to, or destruction of (a) the Aircraft; (b) Tenant's personal property; or (c) contents within the Premises or upon the Airport Property, resulting from any cause, natural or manmade.

8. **TENANT'S LIABILITY NOT LIMITED**. NOTWITHSTANDING THE PROVISIONS OF THE SECTION ABOVE, FOR PURPOSES OF THIS LEASE, TENANT ACKNOWLEDGES THAT ITS POTENTIAL LIABILITY IS NOT LIMITED TO THE AMOUNT OF LIABILITY INSURANCE COVERAGE IT MAINTAINS NOR TO THE LIMITS REQUIRED HEREIN.

9. **DISCLAIMER OF LIABILITY**. LANDLORD HEREBY DISCLAIMS, AND TENANT HEREBY RELEASES LANDLORD FROM, ANY AND ALL LIABILITY, WHETHER IN CONTRACT OR TORT (INCLUDING STRICT LIABILITY AND NEGLIGENCE), FOR ANY LOSS, DAMAGE OR INJURY OF ANY NATURE WHATSOEVER SUSTAINED BY TENANTS, ITS EMPLOYEES, AGENTS OR INVITEES OR ITS INVITEES' INVITEES DURING THE TERM OF THIS LEASE, INCLUDING BUT NOT LIMITED TO LOSS, DAMAGE OR INJURY TO AIRCRAFT OR OTHER PROPERTY OF TENANT THAT MAY BE LOCATED OR STORED IN THE PREMISES, UNLESS SUCH LOSS, DAMAGE OR INJURY TO AIRCRAFT, OR OTHER PROPERTY OF TENANT THAT MAY BE LOCATED OR STORED IN THE PREMISES, IS

CAUSED SOLELY BY LANDLORD'S GROSS NEGLIGENCE. THE PARTIES HEREBY AGREE THAT UNDER NO CIRCUMSTANCES SHALL LANDLORD BE LIABLE FOR INDIRECT, CONSEQUENTIAL, SPECIAL OR EXEMPLARY DAMAGES, WHETHER IN CONTRACT OR TORT (INCLUDING STRICT LIABILITY AND NEGLIGENCE), SUCH AS, BUT NOT LIMITED TO, LOSS OF REVENUE OR ANTICIPATED PROFITS OR OTHER DAMAGE RELATED TO THE LEASING OF PREMISES AND/OR OTHER SERVICES PROVIDED UNDER THIS LEASE. THE PARTIES FURTHER AGREE THAT UNDER NO CIRCUMSTANCES SHALL LANDLORD BE LIABLE FOR DAMAGE TO AIRCRAFT, OR OTHER PROPERTY, OR FOR INJURY AS A RESULT OF A STORM OR HURRICANE, OR PRECAUTIONARY MEASURES ESTABLISHED BY THE LANDLORD. IN THE EVENT OF A BREACH OR DEFAULT BY LANDLORD OF ANY OF ITS OBLIGATIONS UNDER THIS LEASE, TENANT SHALL LOOK SOLELY TO THE EQUITY OF LANDLORD IN LANDLORD'S LEASEHOLD INTEREST IN THE PREMISES FOR THE SATISFACTION OF TENANT'S REMEDIES. NO OTHER PROPERTY OR ASSETS OF LANDLORD OR ANY PARTNER, MEMBER, SHAREHOLDER, OFFICER OR DIRECTOR THEREOF, SHALL BE SUBJECT TO LEVY, EXECUTION OR OTHER ENFORCEMENT PROCEDURE FOR THE SATISFACTION OF TENANT'S REMEDIES UNDER OR WITH RESPECT TO THIS LEASE, THE RELATIONSHIP OF LANDLORD AND TENANT HEREUNDER OR TENANT'S USE OR OCCUPANCY OF THE PREMISES. THIS LEASE SHALL NOT ACT AS A WAIVER OF LANDLORDS SOVEREIGN IMMUNITY.

10. **INDEMNITY-FORCE MAJEURE**. TENANT agrees to release, indemnify, and hold LANDLORD, its officers and employees, harmless from and against any and all liabilities, damages, business interruptions, delays, losses, claims, judgments or any kind whatsoever, including all costs, attorneys' fees, and expenses incidental thereto, which may be suffered by, or charged to LANDLORD, arising from: (i) TENANT'S use of the premises; (ii) by reason of any loss of or damage to any property or injury to or death of any person arising out of or related to this Lease; (iii) or by reason of any breach, violation or non-performance by TENANT or its servants, employees, agents or invitees, or invitees' invitees of any covenant or condition of the Lease or by any act or failure to act of those persons. LANDLORD shall not be liable for its failure to perform this Lease or for any loss, injury, damage or delay of any nature whatsoever resulting therefrom caused by any Act of God, fire, flood, accident, strike, labor dispute, riot insurrection, war or any other cause beyond LANDLORD'S control, including without limitation, acts or omissions to act by TENANT.

Hurricane Procedures/Act of God: TENANT agrees to comply with and abide by any provisions for storm or hurricane preparedness required by LANDLORD, in LANDLORD's sole discretion, necessary for the safety and security of the Aircraft and/or Airport and/or PREMISES and/or neighboring aircraft and property ("Hurricane Plan"). Notwithstanding the foregoing, LANDLORD shall not be liable for any damages, including without limitation, to TENANT's property or Aircraft as a result of this section.

Vendor/Invitee or Invitees' Invitees Indemnification: As set forth in this Lease, TENANT agrees to fully indemnify and hold LANDLORD harmless from and against any and all liabilities, expenses, damages, claims and losses incurred by LANDLORD, including attorneys' fees and costs, as a result of: (i) the failure by TENANT to perform any covenant required to be performed hereunder; or (ii) any accident, injury or damage that shall happen in or about the Premises resulting from any act or omission of TENANT of TENANT'S agents, employees, invitees or invitees' invitees, servants, consultants, contractors, subcontractors or licensees; or (iii) any accident, injury or damage that shall happen in or about the Premises to TENANT or TENANT'S agents, employees, invitees or invitees' invitees, servants, consultants, contractors, subcontractors or licensees. TENANT further shall be solely responsible for notifying all such vendors, invitees, and third parties that LANDLORD has disclaimed

such liability and that TENANT shall be solely liable to same for any such damages.

In the event that a third party makes a claim alleging facts that, if true, would require TENANT to indemnify under this Section, TENANT shall indemnify against all damages incurred in connection with defending that claim, including amounts paid in settlement, even though the claim is successfully defended in whole or in part and even though the claim is settled prior to a final determination as to the truth of such allegations: provided that LANDLORD may not settle a claim that would result in a claim for indemnification by the TENANT hereunder without the TENANT's prior written consent.

11. **ASSIGNMENT AND SUBLETTING**. TENANT may not assign this Lease or let or sublet the whole or any part of the PREMISES without the prior written consent of LANDLORD which may be withheld in LANDLORD'S sole discretion.

12. **CONDEMNATION**. The parties agree that should the entire PREMISES be taken or condemned by any competent authority for any public or quasi-public use or purpose during the term of this Lease, then this Lease shall terminate as of the date when possession is required for public use, unless LANDLORD, at his option, provides equal suitable space which shall be substituted for the PREMISES. In the event of a partial condemnation which renders the remainder of the Premises usable for the use stated herein in the sole discretion of the LANDLORD, the Rent shall be pro-rated diminished according to the square footage of Premises so taken. All such calculations shall be performed by LANDLORD.

12.01 **Award**. All damages or compensation awarded or paid for any such taking shall belong to and be the property of LANDLORD without any participation by TENANT, whether such damages or compensation shall be awarded or paid for diminution in value of the leasehold or any interest of LANDLORD in the land, buildings and other improvements, TENANT hereby expressly waives and relinquishes all claims to such award or compensation or any part thereof and of the right to participate in any such condemnation or eminent domain proceedings against the owners of any interest in same, provided, however, that nothing herein contained shall be construed to preclude TENANT from prosecuting any claim directly against the condemning or taking authority, but not against LANDLORD, for the value of or damages to and/or for the cost of removal of TENANT'S movable trade fixtures and other personal property which under the terms of this LEASE would remain TENANT'S property upon the expiration of the TERM, as may be recoverable by TENANT in TENANT'S own right, provided further, that no such claim shall diminish or otherwise adversely affect LANDLORD'S award. Each party agrees to execute and deliver to the other all instruments that may be required to effectuate the provisions of this paragraph.

13. **DAMAGE OR DESTRUCTION**. If the PREMISES should be damaged or destroyed by fire or other casualty, TENANT will promptly notify LANDLORD of such casualty. LANDLORD will repair and restore the buildings and improvements (exclusive of improvements installed by TENANT) so damaged or destroyed as nearly as possible to their condition prior to such casualty, limited, however, to the amount of insurance proceeds actually received by LANDLORD. In the meantime, if the PREMISES should be rendered totally unusable due to such casualty, there will be an abatement of rent until the PREMISES are again tenantable, unless such fire or casualty results from the acts or negligence of TENANT, TENANT'S agents or employees, in which event there will be no abatement of rent. The length of the abatement period shall be added to the term of the Lease. In the event LANDLORD does not make the PREMISES useable within ninety (90) days after LANDLORD receives the insurance proceeds in connection with the casualty, or in any event within one hundred eighty (180) days after the date of the casualty, TENANT may terminate this Lease but shall have no other remedies. In the event the damage is partial, and the remaining Premises are usable for the use stated herein in the sole discretion of the LANDLORD, the Rent shall be pro-rated diminished according to the square

footage of Premises so taken. All such calculations shall be performed by LANDLORD.

14. **SURRENDER OF PREMISES**. Upon the expiration or termination of this Lease, TENANT shall surrender the PREMISES to LANDLORD in substantially the same condition as the PREMISES were in at the beginning of this Lease and in good and clean condition, reasonable wear and tear excepted. LANDLORD must be advised at least sixty (60) days in advance of nonrenewal of Lease by TENANT or TENANT will be liable for an additional month's rent. Should TENANT remain in possession of the PREMISES after the expiration of the term or earlier termination of this Lease, with or without the consent of LANDLORD, express or implied, such holding over shall, in the absence of a written agreement to the contrary, be deemed to have created and be construed to be a tenancy at sufferance terminable on written notice by either party to the other, at double the rent installments (prorated on a monthly basis) in effect during the lease year immediately preceding the expiration of the term of this Lease, and otherwise subject to all of the other terms, covenants and conditions of this Lease insofar as the same may be applicable to a tenancy at sufferance, without prejudice to any remedy which LANDLORD may have against TENANT for holding over unlawfully, provided, however, that if TENANT holds over with the prior written consent of LANDLORD, the rent installments will not be doubled as hereinabove provided.

15. **ALTERATIONS**. TENANT shall not make any alterations, additions or improvements to the exterior or interior of the PREMISES or to any other property of LANDLORD, without LANDLORD'S prior written consent, or erect or install any additional improvements, signs and equipment without LANDLORD'S prior written consent, which may be withheld for any reason. It is expressly understood that no signs are to be installed anywhere on the Premises without LANDLORD's written prior and explicit consent. Should any governing authority demand removal of any alterations, said removal will be at TENANT'S sole expense and responsibility. TENANT holds LANDLORD harmless and indemnifies LANDLORD from any responsibility as a result of improvements made to the premises by TENANT. If any mechanic's or construction lien is recorded against the PREMISES or against TENANT'S leasehold interest in the PREMISES by reason of work, labor, services or materials supplied or claimed to have been supplied to TENANT, TENANT shall, within thirty (30) days after the recording thereof, cause such lien to be discharged or bonded off of record. In any event, the LANDLORD'S interest in the PREMISES shall not be subject to any lien arising out of any work, labor, services or materials supplied or claimed to have been supplied to or for TENANT. TENANT shall never, under any circumstances, have the power to subject the interest of LANDLORD in the PREMISES to any mechanics', construction or materialmen's liens or liens of any kind, nor shall any provision contained in this Lease ever be construed as empowering the TENANT to encumber or cause the LANDLORD to encumber the title or interest of LANDLORD in the PREMISES. Any lien filed against the PREMISES in violation of this paragraph shall be null and void and of no force or effect.

16. **MAINTENANCE**. LANDLORD will maintain the structural components of the Hangar, including doors and door mechanisms. TENANT shall maintain the Hangar space in neat and orderly condition and shall keep the hangar floor clean and clear of debris, oil, grease, and/or toxic chemicals. No hazardous or flammable materials will be stored within or about the PREMISES unless stored within an EPA or local Fire Marshall approved container. No boxes, crates, rubbish, paper, or other litter that could cause or support combustion shall be permitted to accumulate within or about the Hangar. This Lease, at LANDLORD's option, shall be terminated if TENANT willfully or negligently causes damage to LANDLORD'S property, including specifically, but not limited to, any of the following:

16.01 Paints or otherwise covers the internal or external walls floor or ceiling of the PREMISES without LANDLORD'S prior written consent;

16.02 Dumps oil, gas or any harmful liquids or solids anywhere on LANDLORD's property other than in appropriate disposal containers. In connection therewith, in the event any asphalt is damaged due to the dumping or leaking of any gasoline or oil, then TENANT shall immediately repair same at TENANT's expense within five (5) days after written notice from LANDLORD, or, at LANDLORD's option, LANDLORD shall repair same, in which event TENANT shall reimburse LANDLORD for all of LANDLORD's costs and expenses relating to such repair within five (5) days written demand by LANDLORD.

16.03 Parks cars, trucks, campers, trailers, or airplanes on any of the grass areas of LANDLORD'S property or anywhere except designated parking areas for such vehicles.

LANDLORD also has the right, in addition to terminating this Lease, to collect damages from TENANT for repairs made by the LANDLORD to return the property to the condition it was in at the time of delivery to TENANT. It is further expressly understood that no tie-down or parking, or storage of any aircraft is permitted outside of the hangar overnight. During normal daytime business operations, aircraft temporarily being staged for departure or re-positioning must have a TENANT representative available at the leased PREMISES. At no time shall TENANT representative leave an aircraft outside of the Hangar or leased PREMISES unattended. Further, no storage of boats, trucks, trailers, or mobile homes is permitted outside of the hangar or anywhere on LANDLORD's property. No pets or other animals are allowed on the property, except as handicap assistance animals.

17. **TENANT'S LOSSES**. All personal property of TENANT shall be kept in the PREMISES at TENANT'S sole risk. LANDLORD shall not be liable to TENANT for any damage or injury to TENANT, its employees, agents, guests or invitees, or to any property of TENANT, for any reason whatsoever, including but not limited to the acts, omissions or negligence of LANDLORD or any other TENANT or their employees, agents, guests or invitees, or due to theft, vandalism, or water damage, and TENANT shall hold LANDLORD harmless from any such damage or injury.

18. **UTILITIES**. LANDLORD will provide water and normal building maintenance without additional cost to TENANT, provided, however, that LANDLORD reserves the right to collect as additional rent fee(s) for consumption of utilities by TENANT beyond normal requirements as determined by LANDLORD. TENANT shall not install or use any special equipment, which uses extraordinary amounts of electricity without the prior written consent of LANDLORD, which may be withheld in LANDLORD's sole discretion, and the only electricity consumed on the PREMISES shall be for purposes compatible with the existing electrical services and wiring. LANDLORD shall not be liable for any disruption of any of the above-referenced utility or other services, nor shall TENANT be entitled to any reduction or abatement of any RENT or other TENANT PAYMENTS as a result of any such disruption.

[X_] If checked, LANDLORD shall also provide electrical service without additional cost to TENANT. If not checked, TENANT shall be solely responsible for all costs associated with the electrical service including any initial connection or disconnection charges, as well as all monthly or other fees.

19. **NOTICES**. All notices to be given hereunder shall be in writing and shall be sent by mail to the addresses shown on the front page of this Lease, or to such other address as either party may have furnished by prior written notice sent pursuant hereto. Any notices permitted or required to be given by the terms of this Lease shall be effective upon mailing and shall be deemed sufficient if mailed by United States mail, with proper postage and address affixed thereto.

20. **DEFAULT**. Failure to pay the rent by the tenth (10th) of the month or to cure any other default as soon as reasonably practical and in any event within ten (10) days after written notice by LANDLORD, or commencement of bankruptcy or insolvency proceedings against the TENANT, or if TENANT makes an assignment for the benefit of creditors, or suffers this Lease to be taken under any writ of execution or attachment, or if TENANT vacates or abandons the PREMISES, then any of such events shall constitute a default hereunder and the LANDLORD shall have the right at its option to terminate TENANT'S possession and to enter the PREMISES and remove all persons and property therefrom forcibly or otherwise, and the TENANT hereby waives any and all notices required by law to terminate TENANT'S tenancy, and waives all legal proceedings to recover possession of the PREMISES and specifically agrees that LANDLORD may dispossess TENANT without institution of any legal proceedings whatsoever. LANDLORD shall in that event post a notice to TENANT at the PREMISES with a three (3) day warning that if the default is not cured the TENANT shall be dispossessed without any further notice or legal action by LANDLORD. In the event of default hereunder, the LANDLORD may, at its option, enter the PREMISES as the agent of the TENANT and relet the PREMISES as the agent of the TENANT at such price and upon such terms, and for such duration of time, as LANDLORD may determine, and receive the rent and apply the same to the payment of the rent due from TENANT, and the TENANT shall pay any deficiency, but any excess monies shall be the sole property of LANDLORD. TENANT agrees to pay all costs of eviction, collection, and reasonable attorneys' fees, in the event LANDLORD engages the services of an attorney or commences proceedings, in pre-trial, trial, appeal and/or bankruptcy against TENANT. LANDLORD'S remedies hereunder are cumulative and shall be in addition to all legal remedies. Failure to promptly exercise any right in this Lease shall not be deemed a waiver of said right. All personal property of the TENANT on the PREMISES is hereby pledged and assigned to the LANDLORD as security for the payment of the rent, and the LANDLORD'S lien may be enforced by distress foreclosure or otherwise at LANDLORD'S election. TENANT agrees that LANDLORD may enforce this lien when default has occurred by denying TENANT access to the leased PREMISES and/or by seizure of the TENANT'S personal property, and TENANT hereby waives any claims of trespass, damage or loss occasioned by LANDLORD exercising any of the rights set forth herein.

21. **HABITUAL DEFAULT**. Notwithstanding the foregoing, in the event that the TENANT has frequently, regularly or repetitively defaulted in the performance of or breached any of the terms, covenants and conditions required herein to be kept and performed by the TENANT of the same type and kind, in the sole opinion of the LANDLORD and regardless of whether the TENANT has cured each such individual condition of breach or default as provided in this lease hereinabove, the TENANT shall be determined by the LANDLORD to be an "habitual violator." At the time that such determination is made, LANDLORD shall issue to TENANT a written notice advising of such determination and citing the circumstances therefor. Three (3) such notices to TENANT by LANDLORD shall automatically negate any renewal options offered to TENANT pursuant to paragraph 1.09 at the sole discretion of LANDLORD.

22. **USE**. The PREMISES shall be used and occupied by TENANT solely for the purposes set forth in Paragraph 1.11 above and for no other purposes whatsoever without limiting the foregoing. Under no circumstances shall the premises be used for any Fixed Base Operation or Aviation Fuel service. TENANT agrees that LANDLORD may establish and amend from time-to-time reasonable Rules and Regulations regarding the use, operation and maintenance of the Premises and the complex housing same, and TENANT covenants to abide by all such Rules and Regulations that shall be now or hereafter in effect from time to time. TENANT shall not use the Hangar as a commercial repair/maintenance shop, and further no maintenance on TENANT’s aircraft shall be performed in the Hangar without the prior written approval of LANDLORD, except such minor maintenance as would normally be performed by an aircraft owner without the benefit of an aircraft mechanic. TENANT is not permitted to physically

occupy the Hangar with both sliding hangar doors in the fully closed position, nor is TENANT to block the adjacent Hangars beyond what is necessary for ingress and egress.

23. **COMPLIANCE WITH GOVERNMENTAL AND AIRPORT REGULATIONS.** TENANT shall comply with all statutes, ordinances, rules, regulations and requirements of the federal, state, county or city government departments or bureaus exercising jurisdiction over the leased PREMISES, including FAA regulations and rules and regulations of the applicable airport, and shall comply with all rules and regulations promulgated by LANDLORD of which TENANT is notified; including without limitation rules and procedures established for the safety and security of aircraft, crew and passengers in the event of an approaching storm, whether or not such storm is forecast to or actually reaches hurricane status. TENANT acknowledges receipt of a copy of the rules and regulations of the applicable airport, as well as a copy of advance precautionary measures in the event of a storm or hurricane. The TENANT further acknowledges LANDLORD reserves the right to itself, its successors and assigns, for the use and benefit of the public, a right of flight for the passage of aircraft in the airspace above the surface of the PREMISES, together with the right to cause in the airspace such noise as may be inherent in the operation of aircraft, now known or hereafter used, for the navigation of or flight in the airspace, and for the use of the airspace for landing on, taking off from or operating within the AIRPORT.

24. **SAFE USE OF PREMISES**. LANDLORD at its expense shall provide and keep in good working order fire extinguishers on the PREMISES which must be an "ABC-type" or other type acceptable to LANDLORD. TENANT agrees to make no unlawful, offensive, or noxious use of the leased PREMISES. In addition, no explosives, firearms, volatile or flammable chemicals, or any other property which would materially increase the hazard of fire shall be stored on the leased PREMISES. In addition, TENANT shall not perform any aircraft fuel transferring, welding, torch cutting, torch soldering, doping, within the PREMISES pursuant to applicable NFPA guidelines. **Painting is strictly prohibited**. TENANT shall be solely responsible for any and all fire inspection and/or other safety related inspection fees.

25. **AIRPORT SECURITY; ACCESS GATE**. It is understood and agreed that maintaining the airside portion of the Airport secure from trespassers and unauthorized persons is a critical goal and objective regarding local and national security and that the responsibility for security shall be shared by all airport tenants and authorized users alike. The TENANT acknowledges that access to/from the airside portion of the Airport is through an automatic gate shared with other airside tenants and authorized users. The TENANT, its agents, contractors, subcontractors, employees, sub-Lessees, and guests shall gain access through this gate as approved by the LANDLORD.

26. **EXCESS REFUSE**. TENANT shall reimburse LANDLORD for any charges incurred by LANDLORD in removing any excess refuse of TENANT or its guests or invitees, within ten (10) days after written notice by LANDLORD or, at LANDLORD'S option, to be exercised by written notice from LANDLORD to TENANT, TENANT shall procure at TENANT'S expense its own trash or refuse removal.

27. **SUBORDINATION/ATTORNMENT TO MORTGAGES**.

27.01 **Mortgages.** This Lease is subject and subordinate to any and all mortgages which may now or hereafter affect the real property of which the PREMISES are located and to all renewals, modifications, and extensions thereof. TENANT shall, upon request of LANDLORD, execute within five (5) business days, any subordination documents which LANDLORD or any mortgagee of the PREMISES may reasonably request, but no such documents shall be required to effectuate said

subordination.

27.02 **ATTORNMENT**. TENANT agrees that in the event of a sale, transfer or assignment of LANDLORD'S interest in the PREMISES, or in the event any proceedings are brought for the foreclosure of or for the exercise of any power of sale under any mortgage made by LANDLORD encumbering the PREMISES, to attorn to and to recognize such transferee, purchaser or mortgagee as the LANDLORD under this LEASE.

28. **CONSTRUCTION OF LEASE**. All the provisions contained herein shall bind and inure to the benefit of the parties hereto, their heirs, personal representatives, successors and assigns. In the event, at any future time, one or more of the provisions of this Lease shall be held to be void by any court of competent jurisdiction for any reason, such provision shall be deemed to be separable, and the remainder of this Lease shall be valid and in full force and effect.

29. **LANDLORD'S RIGHT TO ENTER PREMISES**. LANDLORD reserves the right to enter the PREMISES, without liability to TENANT, for routine inspections or for other purposes relating to the maintenance of the building in which the PREMISES is located, or, for any emergency or potentially hazardous conditions that may arise. If LANDLORD is not provided a key for the PREMISES and LANDLORD desires to enter the PREMISES, LANDLORD shall have the right to remove any lock installed by TENANT, and if LANDLORD replaces such lock, TENANT shall pay LANDLORD's cost of same. LANDLORD shall also have the right to exhibit the Premises upon reasonable notice of not less than twenty-four (24) hours to LANDLORD's lenders, and if within ninety (90) days of the end of a Term or in an event of default, to prospective tenants.

30. **TAXES**. TENANT shall be responsible for all real estate taxes, if any, and for assessments and special assessments charged by any governmental authority against the PREMISES (as to the land and/or the improvements contained thereon from time to time) during the TERM, if any. In the event any taxes are required to be paid by applicable law in lieu of real estate taxes, then TENANT shall be responsible for paying same to LANDLORD in the same manner as provided herein as to real estate taxes. Such real estate taxes and assessments shall be due and payable by TENANT to LANDLORD within ten (10) days after written demand by LANDLORD, which demand will include a copy of the then current real estate tax bill or assessment. The amount of taxes payable by TENANT shall be prorated as to the first and last years of this Lease based upon the number of days during the respective calendar years in which this Lease is in effect. To the extent that this Lease terminates or expires prior to the time that the tax bill has been issued for that applicable calendar year, the parties will prorate the taxes as of the expiration or termination date based upon the prior year's tax bill, which will be subject to re- proration upon receipt of the actual tax bill for such year. This paragraph will survive the expiration or termination of this Lease.

Notwithstanding the preceding subparagraph, in the event that TENANT disputes any of the real estate taxes levied against the PREMISES, the LANDLORD shall permit TENANT to place in an escrow account to be held with a law firm mutually agreed upon by LANDLORD and TENANT, both acting reasonably, the amount of the taxes in dispute whereupon the TENANT may appeal any such assessment of taxes. LANDLORD shall cooperate with TENANT in so prosecuting such appeal provided same is done at no cost or expense to LANDLORD. In the event that TENANT wins any such appeal, then TENANT shall be permitted to immediately receive that portion of the funds being held in escrow which are the difference between the amount of the money escrowed and the adjusted amount of the taxes then due and owing. In the event TENANT is not successful in its appeal, then TENANT shall forthwith pay out of escrow all taxes then assessed plus any interest or penalties levied by the authorities thereon. Notwithstanding the foregoing, in the event that the holder of any mortgage encumbering this LEASE

requires that the taxes be paid to the governmental authorities as a condition to proceeding with any such appeal, then TENANT shall be required to comply with such requirement in lieu of paying the escrowed funds to a law firm as provided in this Paragraph. In the event TENANT is successful in any appeal and any refund is paid by the governmental authority in connection therewith, TENANT shall be entitled to receive such refund.

30.01 **PERSONAL PROPERTY TAXES**. TENANT shall pay, prior to delinquency, all taxes assessed or levied upon its business operation, and upon its leasehold interest, trade fixtures, furnishings, equipment, and personal property of any kind owned, installed or used by TENANT in, on or upon the PREMISES, and all alterations, changes and additions thereto, including all leasehold intangible taxes assessed against the LEASE or the PREMISES.

30.02 **SALES TAX**. TENANT shall pay to LANDLORD, simultaneously with each TENANT PAYMENT, all applicable state and/or local sales use or excise taxes required by law to be paid in connection with each TENANT PAYMENT.

31. **TIME OF THE ESSENCE**. Time shall be of the essence in connection with all terms and conditions set forth herein.

32. **FINAL AGREEMENT**. This Lease represents the entire agreement between the parties, and any other statements, conditions, representations, or commitments are considered to be merged herein.

33. **SURVIVAL OF COVENANTS**. All portions of this Lease which may by necessity be required to be enforced by either party are enforceable beyond the date of the termination of this Lease.

34. **WAIVER**. The failure of either party to enforce any covenant or other provision of this Lease shall not constitute a waiver of the right to do so thereafter, nor shall the same give rise to any cause of action or defense on the part of the TENANT.

35. **MODIFICATION**. No modification of this Lease will be effective to vary any of the terms or provisions thereof unless the modification is in writing, referencing this Lease, and signed by both parties. A copy of any modification will be given to both parties.

36. **FAA REQUIREMENTS**. TENANT is aware that the Federal Aviation Administration regulates the use of airports. TENANT, in exercising any of the rights or privileges herein granted to it, shall not on the grounds of race, color or natural origin discriminate or permit discrimination against any person or group of persons in any manner prohibited by Part 21 of the Regulations of the Secretary of Transportation. LANDLORD is hereby granted the right to take such action, anything to the contrary herein notwithstanding, as the United States may direct in enforcing this non-discrimination covenant. TENANT understands and agrees that the governmental authority owning the airport in which the PREMISES is located has reserved unto itself, its successors and assigns, for the use and benefit of the public, the right of flight for the passage of aircraft in the airspace above the surface of the PREMISES, together with the right to cause in said airspace such noise as may be inherent in the operation of aircraft, now known or hereafter used, for navigation of or flight in the airspace, and for the use of the airspace for landing on, taking off from, or operation of the airport. Tenant expressly agrees for itself, its successors and assigns, to restrict the height of structures, objects of natural growth and other obstructions on the herein described Premises to such a height so as to comply with Federal Aviation Regulations Part 77, as said regulations may be amended from time to time. The TENANT expressly agrees for itself, its

successors, and assigns, to prevent any use of the herein described Premises which would interfere with or adversely affect the operation or maintenance of the airport or the air traffic there over, or otherwise constitute an airport hazard.

37. **HAZARDOUS WASTE**. TENANT agrees that it will comply with all environmental laws, whether local, state, or federal, as same may be amended from time to time. Without limiting the foregoing, TENANT agrees that it will (i) give written notice to LANDLORD at least seven (7) days in advance of any production, generation, handling, storage, treatment, transportation, disposal, release or removal of "Hazardous Waste" (as defined below) from or on the PREMISES; (ii) not use or employ the PREMISES or any portion of the Land to handle, transport, store, treat or dispose of any Hazardous Waste, whether or not it was generated or produced on the PREMISES; (iii) defend, indemnify and hold LANDLORD harmless from and against any and all claim, damage, liability, expense or cost of any kind whatsoever, including, but not limited to, attorneys' fees and costs at all tribunal levels, which LANDLORD may suffer, incur or pay resulting from or arising out of any act or omission of TENANT, or TENANT'S Agents, or any other person on the PREMISES under color of authority of TENANT, effecting the handling, storage, treatment, transportation, disposal, release or threat of release, or removal of Hazardous Waste from or on the PREMISES or any portion of the Land. Prior to TENANT producing, storing, and/or generating any Hazardous Waste from or on the PREMISES, TENANT shall obtain (and provide LANDLORD with evidence that it has obtained) environmental liability insurance naming LANDLORD and any mortgagee as additional insured. Such insurance shall be issued by a company with minimum limits of coverage satisfactory to LANDLORD. The term "Hazardous Waste" shall include, without limitation, any toxic waste, chemical pollutant, solid waste, combination of solid waste, or similar environmental hazard, which, because of its quantity, concentration, or physical, chemical or infectious characteristics may cause or significantly contribute to (i) an increase in mortality, (ii) an irreversible or incapacitating illness, or (iii) a substantial, present, or potential hazard to human health or the environment, when improperly treated, stored, transported or disposed, or otherwise managed, whether at such time of occurrence, it shall be deemed a violation of any Law. It is expressly understood and agreed by TENANT that TENANT shall be fully responsible for the disposal of any and all waste oil consumed, produced, and expended by TENANT. TENANT shall contract with an authorized oil disposal company and shall not utilize LANDLORD'S property, tanks, or equipment for disposing of any waste oil. The obligations of TENANT, as well as the foregoing indemnity in connection with this Paragraph, shall survive the expiration or earlier termination of this Lease, anything herein to the contrary notwithstanding.

38. **RADON GAS**. Radon is a naturally occurring radioactive gas that, when it has accumulated in a building in sufficient quantities, may present health risks to persons who are exposed to it over time. Levels of Radon that exceed federal and state guidelines have been found in buildings in the State. Additional information regarding Radon and Radon testing may be obtained from the county public health unit.

39. **LITIGATION VENUE/APPLICABLE LAW**. This LEASE shall be governed and construed only in accordance with the laws of the State of Florida. The parties agree that the sole and exclusive venue for purposes of any litigation arising out of or related to this LEASE shall be only in Citrus County, Florida. The prevailing party in any litigation arising out of or related to this Lease shall be entitled to its reasonably incurred attorneys' fees and costs. In the event of a counterclaim, the prevailing party shall be the party receiving the higher monetary award. TENANT HEREBY VOLUNTARILY WAIVES ITS RIGHT TO TRIAL BY JURY.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals on the day and year above written.

LANDLORD:

CITRUS COUNTY, FLORIDA a political subdivision of the State of Florida:

Steve L. Howard
County Administrator

TENANT:

ROBERT HARRELL

Robert Harrell

COMPOSITE
EXHIBIT "A-1"

Proof of Good Standing from Secretary of State

N/A

COMPOSITE
EXHIBIT "A-2"

Proof of Current Aircraft Registration

Attached.

FAA REGISTRY

N-Number Inquiry Results

N-NUMBER ENTERED: 48239

AIRCRAFT DESCRIPTION

Serial Number	15283307	Status	Valid
Manufacturer Name	CESSNA	Certificate Issue Date	09/10/2023
Model	152	Expiration Date	09/30/2030
Type Aircraft	Fixed Wing Single-Engine	Type Engine	4 Cycle
Pending Number Change	None	Dealer	No
Date Change Authorized	None	Mode S Code (base 8 / Oct)	51371352
MFR Year	1979	Mode S Code (Base 16 / Hex)	A5F2EA
Type Registration	Individual	Fractional Owner	NO

REGISTERED OWNER

Name	HARRELL ROBERT L		
Street	21383 LAKE LINDSEY RD		
City	BROOKSVILLE	State	FLORIDA
County	HERNANDO	Zip Code	34601-4410
Country	UNITED STATES		

AIRWORTHINESS

INFORMATION PROVIDED HERE SHOULD NOT BE USED TO DETERMINE THE AIRWORTHINESS OF AN AIRCRAFT.

Refer to 14 CFR Parts 39, 43, 91, and FAA Order 8130.2 for airworthiness regulations and guidance.

Type Certificate Data Sheet	None	Type Certificate Holder	None
Engine Manufacturer	LYCOMING	Classification	Standard
Engine Model	O-235-L2C	Category	Utility
A/W Date	12/20/1979	Exception Code	No

The information contained in this record should be the most current Airworthiness information available in the historical aircraft record. However, this data alone does not provide the basis for a determination regarding the airworthiness of an aircraft or the current aircraft configuration. For specific information, you may request a copy of the aircraft record at https://aircraft.faa.gov/e.gov/ND/

OTHER OWNER NAMES

None

TEMPORARY CERTIFICATES

None

FUEL MODIFICATIONS

None

You are accessing a U.S. Government authorized information system, which includes (1) this computer, (2) this computer network, (3) all computers connected to this network, (4) all devices and storage media attached to this network or to a computer on this network, and (5) all cloud services and hosting environments supporting this information system. This information system is provided for U.S. Government-authorized use only.

Unauthorized or improper use of this system may result in disciplinary action, as well as civil and criminal penalties.

By logging in and using this information system, you understand and consent to the following:

- ***You have no reasonable expectation of privacy regarding communications or data transiting or stored on this information system.***
- ***At any time, and for any lawful Government purpose, communication between the user and this information system, data transiting to/from the system, or stored on this system is subject to monitoring, interception, and search.***
- ***Any communications or data transiting or stored on this information system may be disclosed or used for any lawful Government purpose.***

HANGAR LEASE AGREEMENT

THIS **HANGAR LEASE AGREEMENT** ("LEASE") is made on the 6TH day of MAY 2026, by and between **CITRUS COUNTY, FLORIDA,** a political subdivision of the state of Florida, and the below named TENANT.

1. **GENERAL INFORMATION**

1.01 **TENANT'S Full Legal Name & Mailing Address:**
JOSEPH HOBSON
4659 W PHOENIX DR
BEVERLY HILLS FL 34465

[X] Proof of Current Secretary of State Registration attached as **Composite Exhibit "A-1"**

1.02 **Type of Aircraft (Make/Model):**
Make/Model: VANS RV-10 Serial No.: 42070
Registration No. N283RV Registered To: JOSEPH HOBSON

TENANT shall be required to get the prior written approval of LANDLORD to store substitute aircraft(s) on the PREMISES.

[X] Proof of current FAA Registration attached as **Composite Exhibit "A-2"**

For the purposes of this Lease, the capitalized term "Aircraft" shall mean any Aircraft under the control of Lessee, whether through ownership, management, lease, or under a maintenance workorder for minor repairs.

Without limitation on the foregoing, from time-to-time Landlord may require Tenant to provide a complete list of all aircraft stored on the Premises within ten (10) days of said request. Should Tenant fail to respond to Landlord's request within ten (10) days, or in so responding provide a list reflecting the storage of any aircraft not approved by Landlord in accordance with this Sub-Paragraph, Tenant may be deemed in Default pursuant to the Defaults and Terminations Paragraph, and all Sub-Paragraphs thereunder, of this Lease.

Unless otherwise indicated below, Tenant hereby warrants that all Aircraft stored on Premises are and shall be registered to Tenant as Registered Owner. Tenant shall be required to obtain the prior written approval of Landlord, which approval may be withheld in Landlord's sole discretion, to store any aircraft on the Premises not registered to Tenant ("Managed Aircraft").

In the event any Managed Aircraft are requested to be stored on the Premises, then in that event Tenant shall be required to provide Landlord with a copy or copies of the agreement(s) under which Tenant has the authority to operate and store the Managed Aircraft. In Landlord's sole discretion, Tenant shall also be required to obtain and provide to Landlord a signed Joinder Agreement, from the Registered Owner of any and all Managed Aircraft. Landlord may condition its approval for storage of Managed Aircraft, among other conditions, on the posting of a higher Security Deposit than listed

in Sub-Paragraph 1.08, titled "Security Deposit" below.

1.03 **Premises:** All Hangar Space in Building CGC 2-E located at Crystal River Airport, in the City of Crystal River, Florida.

1.04 **Initial Term (Subject to Par. 3):** The term of this Agreement shall commence on **July 5, 2026** ("Rent Commencement Date") and shall continue to through the last day of **July 04, 2028**. TENANT/LANDLORD may terminate this agreement prior to the expiration date provided a sixty (60) day written advanced notice is provided to LANDLORD.

1.05 **Rent (During Initial Term Subject to Par. 4):** Rent shall be as follows:

Rent shall be **$474.92** per month plus applicable sales tax. CAM (Common Area Maintenance) rate shall be **$13.10** per month, plus applicable sales tax, for a combined monthly total of $**488.02** per month, plus applicable sales tax.

1.06 **Annual Rent Adjustment:** On the first anniversary of the Rent Commencement Date and continuing each anniversary thereafter, the applicable Rent, shall be increased by three and one-half percent (3.5%) above the then prevailing Rent (e.g., for Rent on the first day of Lease Year 2 the rent is increased by the value obtained by multiplying (first year rent) times 3.5% which results in an increase of **$16.62**, making the Lease Year Two Ground Rent **$491.54**. Payment of Rent shall be remitted to Landlord via as set forth in Paragraph 4, titled "Rent", below.

1.07 **Late Charge and Returned Check Charge**: A late charge, the greater of ten (10%) percent of Rent or $100.00, will be assessed on all Rent not received by the 10th of each month. If funds are insufficient for any payments made by check, note or similar instrument, payment will be subject to a $75.00 reprocessing fee. All sums of money required to be paid by the TENANT to the LANDLORD under this Lease shall bear interest at the highest rate permitted by law from the date same was due until the date same is paid in full.

ALL LATE CHARGES SHALL BE DEEMED ADDITIONAL RENT.

1.08 **Security Deposit (Subject to Par. 5):** $418.46 currently on account.

1.09 **Renewal Terms:** N/A

1.10 **Utilities (Subject to Par. 18):** LANDLORD shall be responsible for electric service.

1.11 **Permitted Uses (Subject to Par. 22):** TENANT shall occupy the PREMISES solely for the storage of TENANT'S aircraft. PAINTING OF AIRCRAFT IS STRICTLY PROHIBITED.

2. **LEASE**. LANDLORD hereby leases to TENANT, and TENANT hereby leases from LANDLORD the PREMISES described in Paragraph 1.03, in an "AS IS/WHERE IS" condition. BY TENANT'S EXECUTION OF THIS LEASE AGREEMENT, TENANT IS WAIVING ANY AND ALL CLAIMS ARISING FROM THE CONDITION OF THE HANGAR. This Lease and the PREMISES

are subject to all matters of public record.

3. **TERM**. The initial term of this Lease shall be as set forth in Paragraph 1.04. TENANT shall have the right to the number of renewal terms set forth in Paragraph 1.09, if any. Each renewal term shall commence at the end of the previous term. The option for each renewal term must be exercised by written notice delivered to LANDLORD at least sixty (60) days prior to the beginning of the renewal term, but it shall be a condition to TENANT'S right to any renewal term that TENANT not be in default at any time after such exercise, and if TENANT is in default, then at LANDLORD'S election TENANT shall forfeit its right to the renewal term and to any future renewal terms, whether or not TENANT has then exercised its option for the renewal term. In addition, TENANT shall be subject to the terms of Paragraph 20 "Habitual Default". All of the terms of this Lease except as to rent shall automatically apply to each renewal term.

4. **RENT**. During the initial term of this Lease, TENANT shall pay LANDLORD rent as set forth in Paragraph 1.05, in equal monthly installments in advance on the first day of each month without demand or set off whatsoever. If the commencement date is not the first day of the month, then the rent for the first partial month shall be prorated accordingly. In addition to monthly rent, TENANT will pay all applicable Florida sales tax on rentals. During any renewal term exercised by TENANT, the rent will be increased to the then prevailing rental charged by LANDLORD for similar premises. The charge set forth in Paragraph 1.07 will be added to all rents received and accepted after the 10th day of the month, and for all checks which are not honored. **Unless otherwise notified by Landlord in writing, all payments by Tenant due hereunder shall he payable to the Citrus County Board of County Commissioners and forwarded to the Citrus County Board of County Commissioners, Attn: Cashier-Leases, 3600 W. Sovereign Path, Suite 127, Lecanto, FL 34461.** Tenant hereby designates the following individual as Tenant's billing contact:

Name: JOSEPH HOBSON
Direct Phone No.: 203-260-6533
Email: hobpip@yahoo.com

Tenant may provide an alternate billing contact by providing same in writing to the LANDLORD in compliance with the Notice provisions set forth in Paragraph 19.

5. **SECURITY DEPOSIT**. TENANT has deposited with LANDLORD the security deposit set forth in Paragraph 1.08. The security deposit will be held by LANDLORD without interest as security for the full and faithful performance by TENANT of its obligations hereunder, which may be co-mingled with other monies of LANDLORD. In the event of default by TENANT, LANDLORD may use all or any part of the security deposit for the payment of any unpaid rent or for any other monies owed by TENANT to LANDLORD. Upon the termination of this Lease, any portion of the security deposit not so used or applied shall be returned to TENANT, provided TENANT faithfully performs its obligations hereunder, by mail within a reasonable time after the termination of this Lease. The security deposits shall not be applied hy TENANT toward the last month's rent.

6. **INSURANCE**. During the term of this lease TENANT shall keep in force at its expense the following policies: (i) All Risk Hull Insurance on the Aircraft in an amount satisfactory to the LANDLORD; (ii) All-Risk Property Insurance coverage commensurate with the value of TENANT's property located on LANDLORD's PREMISES; (iii) Comprehensive Aircraft Hull and General Liability Insurance with a combined single limit of not less than $1,000,000, or as otherwise agreed to by LANDLORD in writing, insuring TENANT's liability against bodily injury to persons, guests, including

passengers, or damage to property at $100,000 per occurrence.; and (vi) Automobile Liability Insurance, to a minimum split limits of $100,000/$300,000/$100,000 or $300,000 combined single limit per occurrence for all TENANT's owned, non-owned and for-hire vehicles. If TENANT's activities in conjunction with the use of the Hangar Space require vehicle and/or support equipment access to the Airport's Aircraft Operations Area (AOA), TENANT shall further be required to obtain Comprehensive Automobile Liability coverage in an amount not less than $1,000,000. Such determination shall be made by LANDLORD. LANDLORD shall be named as an additional insured on all such insurance, and such insurance shall provide that same may not be canceled or the coverage reduced without at least thirty (30) days written notice to LANDLORD. The Certificate Holder shall read: **Citrus County, Florida, 3600 W. Sovereign Path, Suite 180, Lecanto, Florida, 34461**. TENANT shall provide certificates of such insurance on standard ACORD forms prior to the commencement date of this Lease, and subsequently prior to the expiration of the succeeding certificate and at any time upon request by LANDLORD. All policies shall contain waivers of subrogation against the Landlord, its agents, or employees. All required insurance policies must be written with a carrier having an A.M. Best rating of A- or better.

Primary Insurance: Consistent with the indemnification provisions of this Lease, TENANT'S insurance policies will respond on a primary basis, with any insurance carried by LANDLORD to be construed as secondary or excess insurance.

Once ALL paperwork is completed and received by the LANDLORD, an email will be sent to TENANT requesting online registration with myCOI. It is critical that the LANDLORD is provided with an accurate email address. The cost to register is $19.95 and a credit/debit card will be needed. Part of the registration process includes providing contact information for Lessee's insurance agent(s), which will be needed at the time of registration. Once registered, an email will be sent to the insurance agent(s) requesting them to upload a current Certificate of Insurance (COI) directly into the myCOI website. Certificates of Insurance cannot he mailed, emailed, or faxed to the County. Lessee will not be allowed to begin work and no payments will be made until registration is completed and a compliant Certificate of Insurance is received from Lessee's agent(s).

7. **RISK OF LOSS**. The Tenant agrees that the Lessor shall not be liable for any loss arising out of, damage to, or destruction of (a) the Aircraft; (b) Tenant's personal property; or (c) contents within the Premises or upon the Airport Property, resulting from any cause, natural or manmade.

8. **TENANT'S LIABILITY NOT LIMITED**. NOTWITHSTANDING THE PROVISIONS OF THE SECTION ABOVE, FOR PURPOSES OF THIS LEASE, TENANT ACKNOWLEDGES THAT ITS POTENTIAL LIABILITY IS NOT LIMITED TO THE AMOUNT OF LIABILITY INSURANCE COVERAGE IT MAINTAINS NOR TO THE LIMITS REQUIRED HEREIN.

9. **DISCLAIMER OF LIABILITY**. LANDLORD HEREBY DISCLAIMS, AND TENANT HEREBY RELEASES LANDLORD FROM, ANY AND ALL LIABILITY, WHETHER IN CONTRACT OR TORT (INCLUDING STRICT LIABILITY AND NEGLIGENCE), FOR ANY LOSS, DAMAGE OR INJURY OF ANY NATURE WHATSOEVER SUSTAINED BY TENANTS, ITS EMPLOYEES, AGENTS OR INVITEES OR ITS INVITEES' INVITEES DURING THE TERM OF THIS LEASE, INCLUDING BUT NOT LIMITED TO LOSS, DAMAGE OR INJURY TO AIRCRAFT OR OTHER PROPERTY OF TENANT THAT MAY BE LOCATED OR STORED IN THE PREMISES, UNLESS SUCH LOSS, DAMAGE OR INJURY TO AIRCRAFT, OR OTHER PROPERTY OF TENANT THAT MAY BE LOCATED OR STORED IN THE PREMISES, IS CAUSED SOLELY BY LANDLORD'S GROSS NEGLIGENCE. THE PARTIES HEREBY AGREE

THAT UNDER NO CIRCUMSTANCES SHALL LANDLORD BE LIABLE FOR INDIRECT, CONSEQUENTIAL, SPECIAL OR EXEMPLARY DAMAGES, WHETHER IN CONTRACT OR TORT (INCLUDING STRICT LIABILITY AND NEGLIGENCE), SUCH AS, BUT NOT LIMITED TO, LOSS OF REVENUE OR ANTICIPATED PROFITS OR OTHER DAMAGE RELATED TO THE LEASING OF PREMISES AND/OR OTHER SERVICES PROVIDED UNDER THIS LEASE. THE PARTIES FURTHER AGREE THAT UNDER NO CIRCUMSTANCES SHALL LANDLORD BE LIABLE FOR DAMAGE TO AIRCRAFT, OR OTHER PROPERTY, OR FOR INJURY AS A RESULT OF A STORM OR HURRICANE, OR PRECAUTIONARY MEASURES ESTABLISHED BY THE LANDLORD. IN THE EVENT OF A BREACH OR DEFAULT BY LANDLORD OF ANY OF ITS OBLIGATIONS UNDER THIS LEASE, TENANT SHALL LOOK SOLELY TO THE EQUITY OF LANDLORD IN LANDLORD'S LEASEHOLD INTEREST IN THE PREMISES FOR THE SATISFACTION OF TENANT'S REMEDIES. NO OTHER PROPERTY OR ASSETS OF LANDLORD OR ANY PARTNER, MEMBER, SHAREHOLDER, OFFICER OR DIRECTOR THEREOF, SHALL BE SUBJECT TO LEVY, EXECUTION OR OTHER ENFORCEMENT PROCEDURE FOR THE SATISFACTION OF TENANT'S REMEDIES UNDER OR WITH RESPECT TO THIS LEASE, THE RELATIONSHIP OF LANDLORD AND TENANT HEREUNDER OR TENANT'S USE OR OCCUPANCY OF THE PREMISES. THIS LEASE SHALL NOT ACT AS A WAIVER OF LANDLORDS SOVEREIGN IMMUNITY.

10. **INDEMNITY-FORCE MAJEURE**. TENANT agrees to release, indemnify, and hold LANDLORD, its officers and employees, harmless from and against any and all liabilities, damages, business interruptions, delays, losses, claims, judgments or any kind whatsoever, including all costs, attorneys' fees, and expenses incidental thereto, which may be suffered by, or charged to LANDLORD, arising from: (i) TENANT'S use of the premises; (ii) by reason of any loss of or damage to any property or injury to or death of any person arising out of or related to this Lease; (iii) or by reason of any breach, violation or non-performance by TENANT or its servants, employees, agents or invitees, or invitees' invitees of any covenant or condition of the Lease or by any act or failure to act of those persons. LANDLORD shall not be liable for its failure to perform this Lease or for any loss, injury, damage or delay of any nature whatsoever resulting therefrom caused by any Act of God, fire, flood, accident, strike, labor dispute, riot insurrection, war or any other cause beyond LANDLORD'S control, including without limitation, acts or omissions to act by TENANT.

Hurricane Procedures/Act of God: TENANT agrees to comply with and abide by any provisions for storm or hurricane preparedness required by LANDLORD, in LANDLORD's sole discretion, necessary for the safety and security of the Aircraft and/or Airport and/or PREMISES and/or neighboring aircraft and property ("Hurricane Plan"). Notwithstanding the foregoing, LANDLORD shall not be liable for any damages, including without limitation, to TENANT's property or Aircraft as a result of this section.

Vendor/Invitee or Invitees' Invitees Indemnification: As set forth in this Lease, TENANT agrees to fully indemnify and hold LANDLORD harmless from and against any and all liabilities, expenses, damages, claims and losses incurred by LANDLORD, including attorneys' fees and costs, as a result of: (i) the failure by TENANT to perform any covenant required to be performed hereunder; or (ii) any accident, injury or damage that shall happen in or about the Premises resulting from any act or omission of TENANT of TENANT'S agents, employees, invitees or invitees' invitees, servants, consultants, contractors, subcontractors or licensees; or (iii) any accident, injury or damage that shall happen in or about the Premises to TENANT or TENANT'S agents, employees, invitees or invitees' invitees, servants, consultants, contractors, subcontractors or licensees. TENANT further shall be solely responsible for notifying all such vendors, invitees, and third parties that LANDLORD has disclaimed such liability and that TENANT shall be solely liable to same for any such damages.

In the event that a third party makes a claim alleging facts that, if true, would require TENANT to indemnify under this Section, TENANT shall indemnify against all damages incurred in connection with defending that claim, including amounts paid in settlement, even though the claim is successfully defended in whole or in part and even though the claim is settled prior to a final determination as to the truth of such allegations: provided that LANDLORD may not settle a claim that would result in a claim for indemnification by the TENANT hereunder without the TENANT's prior written consent.

11. **ASSIGNMENT AND SUBLETTING**. TENANT may not assign this Lease or let or sublet the whole or any part of the PREMISES without the prior written consent of LANDLORD which may be withheld in LANDLORD'S sole discretion.

12. **CONDEMNATION**. The parties agree that should the entire PREMISES be taken or condemned by any competent authority for any public or quasi-public use or purpose during the term of this Lease, then this Lease shall terminate as of the date when possession is required for public use, unless LANDLORD, at his option, provides equal suitable space which shall be substituted for the PREMISES. In the event of a partial condemnation which renders the remainder of the Premises usable for the use stated herein in the sole discretion of the LANDLORD, the Rent shall be pro-rated diminished according to the square footage of Premises so taken. All such calculations shall be performed by LANDLORD.

12.01 **Award**. All damages or compensation awarded or paid for any such taking shall belong to and be the property of LANDLORD without any participation by TENANT, whether such damages or compensation shall he awarded or paid for diminution in value of the leasehold or any interest of LANDLORD in the land, buildings and other improvements, TENANT hereby expressly waives and relinquishes all claims to such award or compensation or any part thereof and of the right to participate in any such condemnation or eminent domain proceedings against the owners of any interest in same, provided, however, that nothing herein contained shall be construed to preclude TENANT from prosecuting any claim directly against the condemning or taking authority, but not against LANDLORD, for the value of or damages to and/or for the cost of removal of TENANT'S movable trade fixtures and other personal property which under the terms of this LEASE would remain TENANT'S property upon the expiration of the TERM, as may be recoverable by TENANT in TENANT'S own right, provided further, that no such claim shall diminish or otherwise adversely affect LANDLORD'S award. Each party agrees to execute and deliver to the other all instruments that may be required to effectuate the provisions of this paragraph.

13. **DAMAGE OR DESTRUCTION**. If the PREMISES should be damaged or destroyed by fire or other casualty, TENANT will promptly notify LANDLORD of such casualty. LANDLORD will repair and restore the buildings and improvements (exclusive of improvements installed by TENANT) so damaged or destroyed as nearly as possible to their condition prior to such casualty, limited, however, to the amount of insurance proceeds actually received by LANDLORD. In the meantime, if the PREMISES should be rendered totally unusable due to such casualty, there will be an abatement of rent until the PREMISES are again tenantable, unless such fire or casualty results from the acts or negligence of TENANT, TENANT'S agents or employees, in which event there will be no abatement of rent. The length of the abatement period shall be added to the term of the Lease. In the event LANDLORD does not make the PREMISES useable within ninety (90) days after LANDLORD receives the insurance proceeds in connection with the casualty, or in any event within one hundred eighty (180) days after the date of the casualty, TENANT may terminate this Lease but shall have no other remedies. In the event the damage is partial, and the remaining Premises are usable for the use stated herein in the sole discretion of the LANDLORD, the Rent shall be pro-rated diminished according to the square footage of Premises so taken. All such calculations shall be performed by LANDLORD.

14. **SURRENDER OF PREMISES**. Upon the expiration or termination of this Lease, TENANT shall surrender the PREMISES to LANDLORD in substantially the same condition as the PREMISES were in at the beginning of this Lease and in good and clean condition, reasonable wear and tear excepted. LANDLORD must be advised at least sixty (60) days in advance of nonrenewal of Lease by TENANT or TENANT will be liable for an additional month's rent. Should TENANT remain in possession of the PREMISES after the expiration of the term or earlier termination of this Lease, with or without the consent of LANDLORD, express or implied, such holding over shall, in the absence of a written agreement to the contrary, be deemed to have created and be construed to be a tenancy at sufferance terminable on written notice by either party to the other, at double the rent installments (prorated on a monthly basis) in effect during the lease year immediately preceding the expiration of the term of this Lease, and otherwise subject to all of the other terms, covenants and conditions of this Lease insofar as the same may be applicable to a tenancy at sufferance, without prejudice to any remedy which LANDLORD may have against TENANT for holding over unlawfully, provided, however, that if TENANT holds over with the prior written consent of LANDLORD, the rent installments will not be doubled as hereinabove provided.

15. **ALTERATIONS**. TENANT shall not make any alterations, additions or improvements to the exterior or interior of the PREMISES or to any other property of LANDLORD, without LANDLORD'S prior written consent, or erect or install any additional improvements, signs and equipment without LANDLORD'S prior written consent, which may be withheld for any reason. It is expressly understood that no signs are to be installed anywhere on the Premises without LANDLORD's written prior and explicit consent. Should any governing authority demand removal of any alterations, said removal will be at TENANT'S sole expense and responsibility. TENANT holds LANDLORD harmless and indemnifies LANDLORD from any responsibility as a result of improvements made to the premises by TENANT. If any mechanic's or construction lien is recorded against the PREMISES or against TENANT'S leasehold interest in the PREMISES by reason of work, labor, services or materials supplied or claimed to have been supplied to TENANT, TENANT shall, within thirty (30) days after the recording thereof, cause such lien to be discharged or bonded off of record. In any event, the LANDLORD'S interest in the PREMISES shall not be subject to any lien arising out of any work, labor, services or materials supplied or claimed to have been supplied to or for TENANT. TENANT shall never, under any circumstances, have the power to subject the interest of LANDLORD in the PREMISES to any mechanics', construction or materialmen's liens or liens of any kind, nor shall any provision contained in this Lease ever be construed as empowering the TENANT to encumber or cause the LANDLORD to encumber the title or interest of LANDLORD in the PREMISES. Any lien filed against the PREMISES in violation of this paragraph shall be null and void and of no force or effect.

16. **MAINTENANCE**. LANDLORD will maintain the structural components of the Hangar, including doors and door mechanisms. TENANT shall maintain the Hangar space in neat and orderly condition and shall keep the hangar floor clean and clear of debris, oil, grease, and/or toxic chemicals. No hazardous or flammable materials will be stored within or about the PREMISES unless stored within an EPA or local Fire Marshall approved container. No boxes, crates, rubbish, paper, or other litter that could cause or support combustion shall be permitted to accumulate within or about the Hangar. This Lease, at LANDLORD's option, shall be terminated if TENANT willfully or negligently causes damage to LANDLORD'S property, including specifically, but not limited to, any of the following:

16.01 Paints or otherwise covers the internal or external walls floor or ceiling of the PREMISES without LANDLORD'S prior written consent;

16.02 Dumps oil, gas or any harmful liquids or solids anywhere on LANDLORD's property other than in appropriate disposal containers. In connection therewith, in the event any asphalt is damaged due to the dumping or leaking of any gasoline or oil, then TENANT shall immediately repair same at TENANT's expense within five (5) days after written notice from LANDLORD, or, at LANDLORD's option, LANDLORD shall repair same, in which event TENANT shall reimburse LANDLORD for all of LANDLORD's costs and expenses relating to such repair within five (5) days written demand by LANDLORD.

16.03 Parks cars, trucks, campers, trailers, or airplanes on any of the grass areas of LANDLORD'S property or anywhere except designated parking areas for such vehicles.

LANDLORD also has the right, in addition to terminating this Lease, to collect damages from TENANT for repairs made by the LANDLORD to return the property to the condition it was in at the time of delivery to TENANT. It is further expressly understood that no tie-down or parking, or storage of any aircraft is permitted outside of the hangar overnight. During normal daytime business operations, aircraft temporarily being staged for departure or re-positioning must have a TENANT representative available at the leased PREMISES. At no time shall TENANT representative leave an aircraft outside of the Hangar or leased PREMISES unattended. Further, no storage of boats, trucks, trailers, or mobile homes is permitted outside of the hangar or anywhere on LANDLORD's property. No pets or other animals are allowed on the property, except as handicap assistance animals.

17. **TENANT'S LOSSES**. All personal property of TENANT shall be kept in the PREMISES at TENANT'S sole risk. LANDLORD shall not be liable to TENANT for any damage or injury to TENANT, its employees, agents, guests or invitees, or to any property of TENANT, for any reason whatsoever, including but not limited to the acts, omissions or negligence of LANDLORD or any other TENANT or their employees, agents, guests or invitees, or due to theft, vandalism, or water damage, and TENANT shall hold LANDLORD harmless from any such damage or injury.

18. **UTILITIES**. LANDLORD will provide water and normal building maintenance without additional cost to TENANT, provided, however, that LANDLORD reserves the right to collect as additional rent fee(s) for consumption of utilities by TENANT beyond normal requirements as determined by LANDLORD. TENANT shall not install or use any special equipment, which uses extraordinary amounts of electricity without the prior written consent of LANDLORD, which may be withheld in LANDLORD's sole discretion, and the only electricity consumed on the PREMISES shall be for purposes compatible with the existing electrical services and wiring. LANDLORD shall not be liable for any disruption of any of the above-referenced utility or other services, nor shall TENANT be entitled to any reduction or abatement of any RENT or other TENANT PAYMENTS as a result of any such disruption.

[X_] If checked, LANDLORD shall also provide electrical service without additional cost to TENANT. If not checked, TENANT shall be solely responsible for all costs associated with the electrical service including any initial connection or disconnection charges, as well as all monthly or other fees.

19. **NOTICES**. All notices to be given hereunder shall be in writing and shall be sent by mail to the addresses shown on the front page of this Lease, or to such other address as either party may have furnished by prior written notice sent pursuant hereto. Any notices permitted or required to be given by the terms of this Lease shall be effective upon mailing and shall be deemed sufficient if mailed by United States mail. with proper postage and address affixed thereto.

20. **DEFAULT**. Failure to pay the rent by the tenth (10th) of the month or to cure any other default as soon as reasonably practical and in any event within ten (10) days after written notice by LANDLORD, or commencement of bankruptcy or insolvency proceedings against the TENANT, or if TENANT makes an assignment for the benefit of creditors, or suffers this Lease to be taken under any writ of execution or attachment, or if TENANT vacates or abandons the PREMISES, then any of such events shall constitute a default hereunder and the LANDLORD shall have the right at its option to terminate TENANT'S possession and to enter the PREMISES and remove all persons and property therefrom forcibly or otherwise, and the TENANT hereby waives any and all notices required by law to terminate TENANT'S tenancy, and waives all legal proceedings to recover possession of the PREMISES and specifically agrees that LANDLORD may dispossess TENANT without institution of any legal proceedings whatsoever. LANDLORD shall in that event post a notice to TENANT at the PREMISES with a three (3) day warning that if the default is not cured the TENANT shall be dispossessed without any further notice or legal action by LANDLORD. In the event of default hereunder, the LANDLORD may, at its option, enter the PREMISES as the agent of the TENANT and relet the PREMISES as the agent of the TENANT at such price and upon such terms, and for such duration of time, as LANDLORD may determine, and receive the rent and apply the same to the payment of the rent due from TENANT, and the TENANT shall pay any deficiency, but any excess monies shall be the sole property of LANDLORD. TENANT agrees to pay all costs of eviction, collection, and reasonable attorneys' fees, in the event LANDLORD engages the services of an attorney or commences proceedings, in pre-trial, trial, appeal and/or bankruptcy against TENANT. LANDLORD'S remedies hereunder are cumulative and shall be in addition to all legal remedies. Failure to promptly exercise any right in this Lease shall not be deemed a waiver of said right. All personal property of the TENANT on the PREMISES is hereby pledged and assigned to the LANDLORD as security for the payment of the rent, and the LANDLORD'S lien may be enforced by distress foreclosure or otherwise at LANDLORD'S election. TENANT agrees that LANDLORD may enforce this lien when default has occurred by denying TENANT access to the leased PREMISES and/or by seizure of the TENANT'S personal property, and TENANT hereby waives any claims of trespass, damage or loss occasioned by LANDLORD exercising any of the rights set forth herein.

21. **HABITUAL DEFAULT**. Notwithstanding the foregoing, in the event that the TENANT has frequently, regularly or repetitively defaulted in the performance of or breached any of the terms, covenants and conditions required herein to be kept and performed by the TENANT of the same type and kind, in the sole opinion of the LANDLORD and regardless of whether the TENANT has cured each such individual condition of breach or default as provided in this lease hereinabove, the TENANT shall be determined by the LANDLORD to be an "habitual violator." At the time that such determination is made, LANDLORD shall issue to TENANT a written notice advising of such determination and citing the circumstances therefor. Three (3) such notices to TENANT by LANDLORD shall automatically negate any renewal options offered to TENANT pursuant to paragraph 1.09 at the sole discretion of LANDLORD.

22. **USE**. The PREMISES shall be used and occupied by TENANT solely for the purposes set forth in Paragraph 1.11 above and for no other purposes whatsoever without limiting the foregoing. Under no circumstances shall the premises be used for any Fixed Base Operation or Aviation Fuel service. TENANT agrees that LANDLORD may establish and amend from time-to-time reasonable Rules and Regulations regarding the use, operation and maintenance of the Premises and the complex housing same, and TENANT covenants to abide by all such Rules and Regulations that shall be now or hereafter in effect from time to time. TENANT shall not use the Hangar as a commercial repair/maintenance shop, and further no maintenance on TENANT's aircraft shall be performed in the Hangar without the prior written approval of LANDLORD, except such minor maintenance as would normally be performed by an aircraft owner without the benefit of an aircraft mechanic. TENANT is not permitted to physically

occupy the Hangar with both sliding hangar doors in the fully closed position, nor is TENANT to block the adjacent Hangars beyond what is necessary for ingress and egress.

23. **COMPLIANCE WITH GOVERNMENTAL AND AIRPORT REGULATIONS.** TENANT shall comply with all statutes, ordinances, rules, regulations and requirements of the federal, state, county or city government departments or bureaus exercising jurisdiction over the leased PREMISES, including FAA regulations and rules and regulations of the applicable airport, and shall comply with all rules and regulations promulgated by LANDLORD of which TENANT is notified; including without limitation rules and procedures established for the safety and security of aircraft, crew and passengers in the event of an approaching storm, whether or not such storm is forecast to or actually reaches hurricane status. TENANT acknowledges receipt of a copy of the rules and regulations of the applicable airport, as well as a copy of advance precautionary measures in the event of a storm or hurricane. The TENANT further acknowledges LANDLORD reserves the right to itself, its successors and assigns, for the use and benefit of the public, a right of flight for the passage of aircraft in the airspace above the surface of the PREMISES, together with the right to cause in the airspace such noise as may be inherent in the operation of aircraft, now known or hereafter used, for the navigation of or flight in the airspace, and for the use of the airspace for landing on, taking off from or operating within the AIRPORT.

24. **SAFE USE OF PREMISES**. LANDORD at its expense shall provide and keep in good working order fire extinguishers on the PREMISES which must be an "ABC-type" or other type acceptable to LANDLORD. TENANT agrees to make no unlawful, offensive, or noxious use of the leased PREMISES. In addition, no explosives, firearms, volatile or flammable chemicals, or any other property which would materially increase the hazard of fire shall be stored on the leased PREMISES. In addition, TENANT shall not perform any aircraft fuel transferring, welding, torch cutting, torch soldering, doping, within the PREMISES pursuant to applicable NFPA guidelines. **Painting is strictly prohibited**. TENANT shall be solely responsible for any and all fire inspection and/or other safety related inspection fees.

25. **AIRPORT SECURITY; ACCESS GATE**. It is understood and agreed that maintaining the airside portion of the Airport secure from trespassers and unauthorized persons is a critical goal and objective regarding local and national security and that the responsibility for security shall be shared by all airport tenants and authorized users alike. The TENANT acknowledges that access to/from the airside portion of the Airport is through an automatic gate shared with other airside tenants and authorized users. The TENANT, its agents, contractors, subcontractors, employees, sub-Lessees, and guests shall gain access through this gate as approved by the LANDLORD.

26. **EXCESS REFUSE**. TENANT shall reimburse LANDLORD for any charges incurred by LANDLORD in removing any excess refuse of TENANT or its guests or invitees, within ten (10) days after written notice by LANDLORD or, at LANDLORD'S option, to be exercised by written notice from LANDLORD to TENANT, TENANT shall procure at TENANT'S expense its own trash or refuse removal.

27. **SUBORDINATION/ATTORNMENT TO MORTGAGES**.

27.01 **Mortgages.** This Lease is subject and subordinate to any and all mortgages which may now or hereafter affect the real property of which the PREMISES are located and to all renewals, modifications, and extensions thereof. TENANT shall, upon request of LANDLORD, execute within five (5) business days, any subordination documents which LANDLORD or any mortgagee of the PREMISES may reasonably request, but no such documents shall be required to effectuate said

subordination.

27.02 **ATTORNMENT**. TENANT agrees that in the event of a sale, transfer or assignment of LANDLORD'S interest in the PREMISES, or in the event any proceedings are brought for the foreclosure of or for the exercise of any power of sale under any mortgage made by LANDLORD encumbering the PREMISES, to attorn to and to recognize such transferee, purchaser or mortgagee as the LANDLORD under this LEASE.

28. **CONSTRUCTION OF LEASE**. All the provisions contained herein shall bind and inure to the benefit of the parties hereto, their heirs, personal representatives, successors and assigns. In the event, at any future time, one or more of the provisions of this Lease shall be held to be void by any court of competent jurisdiction for any reason, such provision shall be deemed to be separable, and the remainder of this Lease shall be valid and in full force and effect.

29. **LANDLORD'S RIGHT TO ENTER PREMISES**. LANDLORD reserves the right to enter the PREMISES, without liability to TENANT, for routine inspections or for other purposes relating to the maintenance of the building in which the PREMISES is located, or, for any emergency or potentially hazardous conditions that may arise. If LANDLORD is not provided a key for the PREMISES and LANDLORD desires to enter the PREMISES, LANDLORD shall have the right to remove any lock installed by TENANT, and if LANDLORD replaces such lock, TENANT shall pay LANDLORD's cost of same. LANDLORD shall also have the right to exhibit the Premises upon reasonable notice of not less than twenty-four (24) hours to LANDLORD's lenders, and if within ninety (90) days of the end of a Term or in an event of default, to prospective tenants.

30. **TAXES**. TENANT shall be responsible for all real estate taxes, if any, and for assessments and special assessments charged by any governmental authority against the PREMISES (as to the land and/or the improvements contained thereon from time to time) during the TERM, if any. In the event any taxes are required to be paid by applicable law in lieu of real estate taxes, then TENANT shall be responsible for paying same to LANDLORD in the same manner as provided herein as to real estate taxes. Such real estate taxes and assessments shall be due and payable by TENANT to LANDLORD within ten (10) days after written demand by LANDLORD, which demand will include a copy of the then current real estate tax bill or assessment. The amount of taxes payable by TENANT shall be prorated as to the first and last years of this Lease based upon the number of days during the respective calendar years in which this Lease is in effect. To the extent that this Lease terminates or expires prior to the time that the tax bill has been issued for that applicable calendar year, the parties will prorate the taxes as of the expiration or termination date based upon the prior year's tax bill, which will be subject to re- proration upon receipt of the actual tax bill for such year. This paragraph will survive the expiration or termination of this Lease.

Notwithstanding the preceding subparagraph, in the event that TENANT disputes any of the real estate taxes levied against the PREMISES, the LANDLORD shall permit TENANT to place in an escrow account to be held with a law firm mutually agreed upon by LANDLORD and TENANT, both acting reasonably, the amount of the taxes in dispute whereupon the TENANT may appeal any such assessment of taxes. LANDLORD shall cooperate with TENANT in so prosecuting such appeal provided same is done at no cost or expense to LANDLORD. In the event that TENANT wins any such appeal, then TENANT shall be permitted to immediately receive that portion of the funds being held in escrow which are the difference between the amount of the money escrowed and the adjusted amount of the taxes then due and owing. In the event TENANT is not successful in its appeal, then TENANT shall forthwith pay out of escrow all taxes then assessed plus any interest or penalties levied by the authorities thereon. Notwithstanding the foregoing, in the event that the holder of any mortgage encumbering this LEASE

requires that the taxes be paid to the governmental authorities as a condition to proceeding with any such appeal, then TENANT shall be required to comply with such requirement in lieu of paying the escrowed funds to a law firm as provided in this Paragraph. In the event TENANT is successful in any appeal and any refund is paid by the governmental authority in connection therewith, TENANT shall be entitled to receive such refund.

30.01 **PERSONAL PROPERTY TAXES.** TENANT shall pay, prior to delinquency, all taxes assessed or levied upon its business operation, and upon its leasehold interest, trade fixtures, furnishings, equipment, and personal property of any kind owned, installed or used by TENANT in, on or upon the PREMISES, and all alterations, changes and additions thereto, including all leasehold intangible taxes assessed against the LEASE or the PREMISES.

30.02 **SALES TAX.** TENANT shall pay to LANDLORD, simultaneously with each TENANT PAYMENT, all applicable state and/or local sales use or excise taxes required by law to be paid in connection with each TENANT PAYMENT.

31. **TIME OF THE ESSENCE.** Time shall be of the essence in connection with all terms and conditions set forth herein.

32. **FINAL AGREEMENT.** This Lease represents the entire agreement between the parties, and any other statements, conditions, representations, or commitments are considered to be merged herein.

33. **SURVIVAL OF COVENANTS.** All portions of this Lease which may by necessity be required to be enforced by either party are enforceable beyond the date of the termination of this Lease.

34. **WAIVER.** The failure of either party to enforce any covenant or other provision of this Lease shall not constitute a waiver of the right to do so thereafter, nor shall the same give rise to any cause of action or defense on the part of the TENANT.

35. **MODIFICATION.** No modification of this Lease will be effective to vary any of the terms or provisions thereof unless the modification is in writing, referencing this Lease, and signed by both parties. A copy of any modification will be given to both parties.

36. **FAA REQUIREMENTS.** TENANT is aware that the Federal Aviation Administration regulates the use of airports. TENANT, in exercising any of the rights or privileges herein granted to it, shall not on the grounds of race, color or natural origin discriminate or permit discrimination against any person or group of persons in any manner prohibited by Part 21 of the Regulations of the Secretary of Transportation. LANDLORD is hereby granted the right to take such action, anything to the contrary herein notwithstanding, as the United States may direct in enforcing this non-discrimination covenant. TENANT understands and agrees that the governmental authority owning the airport in which the PREMISES is located has reserved unto itself, its successors and assigns, for the use and benefit of the public, the right of flight for the passage of aircraft in the airspace above the surface of the PREMISES, together with the right to cause in said airspace such noise as may be inherent in the operation of aircraft, now known or hereafter used, for navigation of or flight in the airspace, and for the use of the airspace for landing on, taking off from, or operation of the airport. Tenant expressly agrees for itself, its successors and assigns, to restrict the height of structures, objects of natural growth and other obstructions on the herein described Premises to such a height so as to comply with Federal Aviation Regulations Part 77, as said regulations may be amended from time to time. The TENANT expressly agrees for itself, its

successors, and assigns, to prevent any use of the herein described Premises which would interfere with or adversely affect the operation or maintenance of the airport or the air traffic there over, or otherwise constitute an airport hazard.

37. **HAZARDOUS WASTE**. TENANT agrees that it will comply with all environmental laws, whether local, state, or federal, as same may be amended from time to time. Without limiting the foregoing, TENANT agrees that it will (i) give written notice to LANDLORD at least seven (7) days in advance of any production, generation, handling, storage, treatment, transportation, disposal, release or removal of "Hazardous Waste" (as defined below) from or on the PREMISES; (ii) not use or employ the PREMISES or any portion of the Land to handle, transport, store, treat or dispose of any Hazardous Waste, whether or not it was generated or produced on the PREMISES; (iii) defend, indemnify and hold LANDLORD harmless from and against any and all claim, damage, liability, expense or cost of any kind whatsoever, including, but not limited to, attorneys' fees and costs at all tribunal levels, which LANDLORD may suffer, incur or pay resulting from or arising out of any act or omission of TENANT, or TENANT'S Agents, or any other person on the PREMISES under color of authority of TENANT, effecting the handling, storage, treatment, transportation, disposal, release or threat of release, or removal of Hazardous Waste from or on the PREMISES or any portion of the Land. Prior to TENANT producing, storing, and/or generating any Hazardous Waste from or on the PREMISES, TENANT shall obtain (and provide LANDLORD with evidence that it has obtained) environmental liability insurance naming LANDLORD and any mortgagee as additional insured. Such insurance shall be issued by a company with minimum limits of coverage satisfactory to LANDLORD. The term "Hazardous Waste" shall include, without limitation, any toxic waste, chemical pollutant, solid waste, combination of solid waste, or similar environmental hazard, which, because of its quantity, concentration, or physical, chemical or infectious characteristics may cause or significantly contribute to (i) an increase in mortality, (ii) an irreversible or incapacitating illness, or (iii) a substantial, present, or potential hazard to human health or the environment, when improperly treated, stored, transported or disposed, or otherwise managed, whether at such time of occurrence, it shall be deemed a violation of any Law. It is expressly understood and agreed by TENANT that TENANT shall be fully responsible for the disposal of any and all waste oil consumed, produced, and expended by TENANT. TENANT shall contract with an authorized oil disposal company and shall not utilize LANDLORD'S property, tanks, or equipment for disposing of any waste oil. The obligations of TENANT, as well as the foregoing indemnity in connection with this Paragraph, shall survive the expiration or earlier termination of this Lease, anything herein to the contrary notwithstanding.

38. **RADON GAS**. Radon is a naturally occurring radioactive gas that, when it has accumulated in a building in sufficient quantities, may present health risks to persons who are exposed to it over time. Levels of Radon that exceed federal and state guidelines have been found in buildings in the State. Additional information regarding Radon and Radon testing may be obtained from the county public health unit.

39. **LITIGATION VENUE/APPLICABLE LAW**. This LEASE shall be governed and construed only in accordance with the laws of the State of Florida. The parties agree that the sole and exclusive venue for purposes of any litigation arising out of or related to this LEASE shall be only in Citrus County, Florida. The prevailing party in any litigation arising out of or related to this Lease shall be entitled to its reasonably incurred attorneys' fees and costs. In the event of a counterclaim, the prevailing party shall be the party receiving the higher monetary award. TENANT HEREBY VOLUNTARILY WAIVES ITS RIGHT TO TRIAL BY JURY.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals on the day and year above written.

LANDLORD:

CITRUS COUNTY, FLORIDA a political subdivision of the State of Florida:

Steve L. Howard
County Administrator

TENANT:

JOSEPH C HOBSON

Joseph C Hobson 5/6/2020

COMPOSITE

EXHIBIT "A-1"

Proof of Good Standing from Secretary of State

N/A

COMPOSITE
EXHIBIT "A-2"

Proof of Current Aircraft Registration

Attached.

FAA REGISTRY

N-Number Inquiry Results

N-NUMBER ENTERED: 283RV

AIRCRAFT DESCRIPTION

Serial Number	42070	Status	Valid
Manufacturer Name	HOBSON JOSEPH C	Certificate Issue Date	01/25/2024
Model	RV-10	Expiration Date	01/31/2031
Type Aircraft	Fixed Wing Single-Engine	Type Engine	Reciprocating
Pending Number Change	None	Dealer	No
Date Change Authorized	None	Mode S Code (base 8 / Oct)	50555253
MFR Year	None	Mode S Code (Base 16 / Hex)	A2DAAB
Type Registration	Individual	Fractional Owner	NO

REGISTERED OWNER

Name	HOBSON JOSEPH		
Street	4659 W PHOENIX DR		
City	BEVERLY HILLS	State	FLORIDA
County	CITRUS	Zip Code	34465-2836
Country	UNITED STATES		

AIRWORTHINESS

INFORMATION PROVIDED HERE SHOULD NOT BE USED TO DETERMINE THE AIRWORTHINESS OF AN AIRCRAFT.

Refer to 14 CFR Parts 39, 43, 91, and FAA Order 8130.2 for airworthiness regulations and guidance.

Type Certificate Data Sheet	None	Type Certificate Holder	None
Engine Manufacturer	Unknown	Classification	Unknown
Engine Model	Unknown	Category	None
A/W Date	None	Exception Code	No

The information contained in this record should be the most current Airworthiness information available in the historical aircraft record. However, this data alone does not provide the basis for a determination regarding the airworthiness of an aircraft or the current aircraft configuration. For specific information, you may request a copy of the aircraft record at https://aircraft.faa.gov/e.gov/ND/

OTHER OWNER NAMES

None

TEMPORARY CERTIFICATES

Certificate Number	T240905	Issue Date	01/25/2024	Expiration Date	02/24/2024

FUEL MODIFICATIONS

None

You are accessing a U.S. Government authorized information system, which includes (1) this computer, (2) this computer network, (3) all computers connected to this network, (4) all devices and storage media attached to this network or to a computer on this network, and (5) all cloud services and hosting environments supporting this information system. This information system is provided for U.S. Government-authorized use only.

Unauthorized or improper use of this system may result in disciplinary action, as well as civil and criminal penalties.

By logging in and using this information system, you understand and consent to the following:

- *You have no reasonable expectation of privacy regarding communications or data transiting or stored on this information system.*
- *At any time, and for any lawful Government purpose, communication between the user and this information system, data transiting to/from the system, or stored on this system is subject to monitoring, interception, and search.*
- *Any communications or data transiting or stored on this information system may be disclosed or used for any lawful Government purpose.*

AGENDA MEMORANDUM

FROM:	Bernadine Flood Nichols, Utility Billing & Customer Service Division Director, Ken Cheek, Water Resources Director
SUBJECT:	Connection Charge Installment Lien Agreement - Mary Ellen Zendrian
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

The Cedar Lakes Estates project was initiated in response to requests for service from numerous property owners along the proposed waterline route. The project consists of the construction of water mains and associated parts along the right-of-way of the following roadways: W Cedar Dr, W Watergap Pt, N Brookgreen Dr, N Varina Pt, W Deep Blue Plc, and N Summerlake Pt. This project will provide water service for approximately 97 lots, including approximately 36 existing homes.

After completion of the project named Cedar Lake Estates, staff mailed 365-day mandatory connection letters to the benefiting property owners with existing structures consistent with Administrative Regulation 15.03-01. In response, a New Connection Charge Installment Lien Agreement has been established in the name of Mary Ellen Zendrian to be recorded in the Official Record Book.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

NA

RECOMMENDED ACTION:

a. Approve and authorize the Chairman to execute Connection Charge Installment Lien Agreement by and between the Citrus County Municipal Service Benefit Unit for Water and/or Wastewater Utility Services for Mary Ellen Zendrian.

b. Authorize the Clerk to record Connection Charge Installment Lien Agreement in the Public Records of Citrus County, Florida. **(Ken Cheek, P.E., Water Resources Director/ Bernadine Flood-Nichols, Utility Business Services Director)**

ATTACHMENTS:

1. 11171 W Deep Blue Plc Zendrian KP

CONNECTION FEE INSTALLMENT LIEN AGREEMENT

("CFIL AGREEMENT")

THIS AGREEMENT entered into this ____ day of _____, 2026, made and entered into by and between the Citrus County Board of County Commissioners the governing body of the CITRUS COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR WATER AND WASTEWATER UTILITY SERVICES, hereinafter called SERVICE UNIT and **Mary Ellen Zendrian** whose mailing address is **11171 W Deep Blue Pl, Crystal River FL 34428** hereinafter referred to as PROPERTY OWNER.

WITNESSETH

WHEREAS, PROPERTY OWNER is required by either state law or county ordinance to connect to the SERVICE UNIT'S utility system and in doing so is required to pay either or all of the following fees (water connection fee, wastewater connection fee, installation fee, inspection fee, lateral fee) collectively referred to as "connection charges," and

WHEREAS, the cost of paying all of said fees at one time would create a financial burden to the PROPERTY OWNER and the PROPERTY OWNER is desirous of paying the connection charges on an installment basis;

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

1. PROPERTY OWNER does hereby agree to pay on an installment basis connection charges in the amount of **$2,021.76** which shall be paid monthly in equal amounts amortized over ten (10) years (120 months) together with interest on the unpaid balance at the current rate of 6% per annum until the entire amount has been paid in full.

2. In order to secure the principal amount of connection charges referenced in paragraph 1 above, the PROPERTY OWNER agrees that this contract shall constitute a lien upon the lands benefited which are being provided utility services by the SERVICE UNIT. Said lands are more particularly described in Exhibit "A" attached hereto and made a part hereof by reference.

3. The SERVICE UNIT agrees that it shall amortize the connection charge in accordance with the amortization schedule described in paragraph 1 above and said monthly installment shall be billed to the PROPERTY OWNER monthly and separately from the monthly service charges for water consumption and sewer service.

4. The parties agree that should PROPERTY OWNER fail to pay the monthly connection charge as required by the terms of this Agreement, the SERVICE UNIT shall have the right to discontinue utility service to the property in question until such time as the connection charge has been paid currently. The SERVICE UNIT will not reestablish service to the property until all past due amounts are paid. When the PROPERTY OWNER has paid the past due charges, the PROPERTY OWNER shall be allowed to remain on the connection charge installment formula established in paragraph 1 for the balance of the principal sum owed under this Agreement.

5. This Agreement may not be assigned by PROPERTY OWNER without the consent of the SERVICE UNIT which consent shall not be unreasonably withheld. This Agreement encompasses the entire agreement of the parties and may not be modified unless placed into written form and executed by both the SERVICE UNIT and the PROPERTY OWNER.

6. In the event of litigation with respect to enforcing the terms of this Agreement, the venue and court of jurisdiction shall be the Circuit Court of the Fifth Judicial Circuit in and for Citrus County, Florida.

IN WITNESS WHEREOF the parties have hereunto executed this Agreement the date and year first above written.

ATTEST:

SERVICE UNIT:

CITRUS COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR WATER AND WASTEWATER UTILITY SERVICES

110 N Apopka Avenue

Inverness, FL 34450

BY: _____

CHAIRPERSON: Diana Finegan
Board of County Commissioners
Of Citrus County Florida

_____

CLERK OF COURT: Traci Perry

PROPERTY OWNER:

BY: Mary Ellen Zendrian

Signature: Mary Ellen Zendrian

Karen S. Poulin

WITNESS Karen S. Poulin

Debra J. Burns

WITNESS Debra J. Burns

STATE OF FLORIDA

COUNTY OF CITRUS

The foregoing instrument was acknowledged before me, by means of ✓ physical presence or ___ online notarization, this 8th day of May, 2026, by Mary Ellen Zendrian who is __ personally known to me or ✓ who produced FL DL as identification.

Debra J. Burns

Notary Public - State of Florida

Printed Name:

Commission No.

Exp. Date:

Notary Public State of Florida
Debra J. Burns
My Commission HH 458987
Expires 12/29/2027

Exhibit "A"

Name: Mary Ellen Zendrian

Legal Description: CEDAR LAKE ESTS PB 11 PG 130 LOT 9 BLK A

Service Address: 11171 W Deep Blue Pl, Crystal River FL 34428

Mailing Address: 11171 W Deep Blue Pl, Crystal River FL 34428

AGENDA MEMORANDUM

FROM:	Bernadine Flood Nichols, Utility Billing & Customer Service Division Director, Ken Cheek, Water Resources Director
SUBJECT:	Connection Charge Installment Lien Agreement - Derik A & Laura E Touchton
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

After completion of the project named Katch 22, a water line extension to support The Katch 22 restaurant located at 2924 W Gulf to Lake Hwy, staff mailed 365-day mandatory connection letters to the benefiting property owners with existing structures consistent with Administrative Regulation 15.03-01. In response, a New Connection Charge Installment Lien Agreement has been established in the name of Derik A & Laura E Touchton to be recorded in the Official Record Book.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

NA

RECOMMENDED ACTION:

a. Approve and authorize the Chairman to execute Connection Charge Installment Lien Agreement by and between the Citrus County Municipal Service Benefit Unit for Water and/or Wastewater Utility Services for Derik A & Laura E Touchton.

b. Authorize the Clerk to record Connection Charge Installment Lien Agreement in the Public Records of Citrus County, Florida. **(Ken Cheek, P.E., Water Resources Director/ Bernadine Flood-Nichols, Utility Business Services Director)**

ATTACHMENTS:

1. Lien Agreeemnt Touchton

CONNECTION FEE INSTALLMENT LIEN AGREEMENT

("CFIL AGREEMENT")

THIS AGREEMENT entered into this ____ day of _____, 2026, made and entered into by and between the Citrus County Board of County Commissioners the governing body of the CITRUS COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR WATER AND WASTEWATER UTILITY SERVICES, hereinafter called SERVICE UNIT and **Derik A & Laura Elizabeth Touchton** whose mailing address is **836 S Redwood Terrace, Lecanto FL 34461** hereinafter referred to as PROPERTY OWNER.

WITNESSETH

WHEREAS, PROPERTY OWNER is required by either state law or county ordinance to connect to the SERVICE UNIT'S utility system and in doing so is required to pay either or all of the following fees (water connection fee, wastewater connection fee, installation fee, inspection fee, lateral fee) collectively referred to as "connection charges," and

WHEREAS, the cost of paying all of said fees at one time would create a financial burden to the PROPERTY OWNER and the PROPERTY OWNER is desirous of paying the connection charges on an installment basis;

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

1. PROPERTY OWNER does hereby agree to pay on an installment basis connection charges in the amount of **$2,899.87** which shall be paid monthly in equal amounts amortized over ten (10) years (120 months) together with interest on the unpaid balance at the current rate of 6% per annum until the entire amount has been paid in full.

2. In order to secure the principal amount of connection charges referenced in paragraph 1 above, the PROPERTY OWNER agrees that this contract shall constitute a lien upon the lands benefited which are being provided utility services by the SERVICE UNIT. Said lands are more particularly described in Exhibit "A" attached hereto and made a part hereof by reference.

3. The SERVICE UNIT agrees that it shall amortize the connection charge in accordance with the amortization schedule described in paragraph 1 above and said monthly installment shall be billed to the PROPERTY OWNER monthly and separately from the monthly service charges for water consumption and sewer service.

4. The parties agree that should PROPERTY OWNER fail to pay the monthly connection charge as required by the terms of this Agreement, the SERVICE UNIT shall have the right to discontinue utility service to the property in question until such time as the connection charge has been paid currently. The SERVICE UNIT will not reestablish service to the property until all past due amounts are paid. When the PROPERTY OWNER has paid the past due charges, the PROPERTY OWNER shall be allowed to remain on the connection charge installment formula established in paragraph 1 for the balance of the principal sum owed under this Agreement.

5. This Agreement may not be assigned by PROPERTY OWNER without the consent of the SERVICE UNIT which consent shall not be unreasonably withheld. This Agreement encompasses the entire agreement of the parties and may not be modified unless placed into written form and executed by both the SERVICE UNIT and the PROPERTY OWNER.

6. In the event of litigation with respect to enforcing the terms of this Agreement, the venue and court of jurisdiction shall be the Circuit Court of the Fifth Judicial Circuit in and for Citrus County, Florida.

IN WITNESS WHEREOF the parties have hereunto executed this Agreement the date and year first above written.

SERVICE UNIT:

ATTEST:

CITRUS COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR WATER AND WASTEWATER UTILITY SERVICES

110 N Apopka Avenue

Inverness, FL 34450

BY: _____

CLERK OF COURT: Traci Perry

CHAIRPERSON: Diana Finegan
Board of County Commissioners
Of Citrus County Florida

PROPERTY OWNER:

BY: Derik Allan Touchton

Signature: _____

WITNESS

WITNESS

PROPERTY OWNER:

BY: Laura Elizabeth Touchton

Signature: _____

STATE OF FLORIDA

COUNTY OF CITRUS

The foregoing instrument was acknowledged before me, by means of X physical presence or ___ online notarization, this 25 day of MAY, 2026, by Derik A & Laura Elizabeth Touchton who is X personally known to me or ___ who produced _____ as identification.

JOSHUA M. WING
MY COMMISSION # HH 719307
EXPIRES: September 11, 2029

Notary Public - State of Florida

Printed Name:

Commission No.

Exp. Date:

Exhibit "A"

Name: Derik A & Laura Elizabeth Touchton

Legal Description: 1ST ADD TO LECANTO LOTS 1, 2 & 3 BLK 13 & PT OF VAC WCHURCH ST

Service Address: 836 S Redwood Terrace, Lecanto FL 34461

Mailing Address: 836 S Redwood Terrace, Lecanto FL 34461

AGENDA MEMORANDUM

FROM:	Ken Cheek, Water Resources Director
SUBJECT:	WRWSA Water & Conservation Grant Application
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

The Department of Water Resources water conservation program reduces water use through education, financial incentives, customer retrofit items, and targeted outreach. The program supports compliance with Southwest Florida Water Management District consumptive use permit requirements, of which the department holds three.

Since 2008, Citrus County has used matching grant funds from the Withlacoochee Regional Water Supply Authority to support conservation programming. This year's grant request includes rebates for WaterSense® labeled toilets and irrigation controllers, replacement of non-functioning rain sensors, free indoor retrofit items, public education, expanded youth education, and increased outreach to irrigation, landscape, and building contractors.

Due to challenges with SWFWMD's WISE program during the previous grant cycle, the County will incorporate WaterSense® labeled irrigation controller installations into the WRWSA-led Enhanced Evaluations Initiative, reducing the amount requested through this grant.

The grant period will run from October 1, 2026, through September 30, 2027. The department is requesting a cash match funded through Citrus County Utilities' Enterprise Fund.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

The County match is included in the FY26/27 budget.

RECOMMENDED ACTION:

Approve and authorize the Chairman to execute a Resolution supporting the application to, and budgeting for, the Withlacoochee Regional Water Supply Authority Water Supply and Conservation Grant in the amount of $44,600 for the Department of Water Resources' water conservation program. The County match will be funded through the Citrus County Utilities Enterprise Fund. **(Ken Cheek, P.E., Water Resources Director)**

ATTACHMENTS:

1. Grant Application Form
2. WRWSA '26-'27 Scope of Services - BOCC
3. RESOLUTION TO APPLY

WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY

FY 2026-27

WATER SUPPLY AND CONSERVATION GRANT APPLICATION FORM:

Name of applicant:

Citrus County Board of County Commissioners, a political subdivision of the State of Florida

Provide a short description of the proposed water conservation project in the text box below:

The Citrus County water conservation program will offer monetary incentives to customers for replacing non-functioning rain sensors and upgrading to WaterSense® labeled toilets and irrigation controllers. The County will also continue to provide free indoor retrofit items, such as WaterSense® labeled showerheads and faucet aerators.

In previous funding cycles, the County included its WaterSense® labeled irrigation controller direct installation initiative for high-water-use residential sites in this grant request. Due to implementation challenges associated with SWFWMD's WISE program during the previous grant cycle, the County has reevaluated its approach and now intends to incorporate the controller installation program into the Withlacoochee Regional Water Supply Authority's Enhanced Evaluations Initiative. As a result, this year's grant request has been reduced because that portion of the program is expected to be funded separately.

Beyond incentives and retrofit opportunities, the County will continue education and outreach efforts to promote long-term water savings. This includes expanding youth education, increasing outreach to irrigation, landscape, and building contractors, and continuing public messaging on irrigation efficiency and applicable water restrictions. Outreach may include bill inserts, workshops and trainings, promotional items, billboards, radio advertisements, print materials, bus signage, and other communication channels.

List previous grants received from WRWSA in the previous 3 fiscal years and date completed:

- $47,175 scheduled to complete September 30, 2026
- $47,000 completed September 30, 2025
- $40,170 completed by September 30, 2024

Attachments to application:

1. A resolution of support that includes a commitment that the grant recipient will budget and expend its matching funds as required by the grant program.
2. A summary of the project tasks (scope of services) with estimated costs by task, if applicable.
3. A time schedule for the project and expected completion date that will be inserted in the local government contract.

Return Application to:

Suzannah J. Folsom, Executive Director
WRWSA, 3600 W. Sovereign Path, Suite 228, Lecanto, Florida 34461

Deadline: July 1, 2026, 5:00 p.m. EST

Exhibit 'A'

FY 26-27 Scope of Service

Task: Incentives to Install Water-Saving Fixtures

Objective: Reduce water consumption by providing incentive to install water-efficient fixtures and irrigation system componants.		**Estimated QTY**	**COST PER**	**County**	**WRWSA**	**Total Cost**
Projects: Provide three rebate opportunities to Citrus County Utilities water customers: irrigation controllers, rain sensors and toilets. Coordinate a Water Sense labeled irrigation controller installation initiative at sites with high water consumption, typically greater than 20,000 per month on an annual average. Distribute faucet aerators and showerheads to customers. Incentivize installation of rain barrels.	Rebate application printing.	3	$1,450.00	$2,175.00	$2,175.00	$4,350.00
	WaterSense® labeled irrigation controller rebate as an account credit. All sites connected to utility for irrigation are eligible, regardless of consumption.	35	$100.00	$1,750.00	$1,750.00	$3,500.00
	Rain sensor replacement account credit.	20	$50.00	$500.00	$500.00	$1,000.00
	WaterSense® labeled toilet account credit.	40	$25 to $100	$1,825.00	$1,825.00	$3,650.00
	WaterSense® labeled faucet aerators & showerheads.	varies	varies	$1,000.00	$1,000.00	$2,000.00
	Rain barrel incentive.	100	$75.00	$3,750.00	$3,750.00	$7,500.00
	Subtotal:			**$11,000.00**	**$11,000.00**	**$22,000.00**

Tasks: Water Conservation Education

Objective: Reduce water consumption through water conservation education to community youth and adults.		**Estimated QTY**	**COST PER**	**County**	**WRWSA**	**Total Cost**
Project: Create and print nine newsletter bill inserts promoting water-saving behaviors.	Utility bill inserts	9	$2,200.00	$9,900.00	$9,900.00	$19,800.00
Project: Print and distribute water conservation related educational materials.	Educational printing			$1,750.00	$1,750.00	$3,500.00
Project: Coordinate student poster contest, toilet leak detection challenge and other youth education initiatives.	Youth education			$1,250.00	$1,250.00	$2,500.00
Project: Purchase and distribute promotional items such as bags, pens, pencils, dish scrapers, leak detection dye tables and rain gauges.	Promotional water conservation items			$4,250.00	$4,250.00	$8,500.00
Project: Promote water conservation awareness through community workshops and other educational opportunities.	Water conservation workshops			$3,950.00	$3,950.00	$7,900.00
Project: Promote water conservation awareness through print, email, radio, billboard, survey, bus signage, and other media.	Media			$12,500.00	$12,500.00	$25,000.00
	Subtotal:			**$33,600.00**	**$33,600.00**	**$67,200.00**

Programming will begin October 1, 2026. Citrus County will expend all grant funding by September 30, 2027.		**County**	**WRWSA**	**Total Cost**
	TOTAL:	**$44,600.00**	**$44,600.00**	**$89,200.00**

RESOLUTION NO. 2026 - _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA, AUTHORIZING SUBMISSION OF THE WATER SUPPLY AND CONSERVATION GRANT APPLICATION TO THE WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY AND, COMMITTING FUNDS TO MATCH GRANT FUNDING FOR A WATER CONSERVATION EDUCATION AND INCENTIVE PROGRAM.

WHEREAS, the Citrus County Board of County Commissioners recognizes and supports the County's efforts to educate its customers and the general public on the importance of water conservation; and

WHEREAS, pursuant to the County's Consumptive Use Permits Nos. 7121, 9791 and 2842, the County must continue to develop, improve upon, and expand water conservation programs to reduce demands on water resources within its service areas and increase efficiency of use; and

WHEREAS, the Withlacoochee Regional Water Supply Authority (Authority) provides funding assistance to local governments for projects and programs with an emphasis on water conservation; and

WHEREAS, the County's water conservation program meets the grant funding eligibility requirements of the Authority; and

WHEREAS, the County will budget and expend its matching funds as required by the grant program;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Citrus County, Florida:

Citrus County Board of County Commissioners supports the application to the Withlacoochee Regional Water Supply Authority for the FY 2026-27 Water Supply and Conservation Grant and agrees to budget funds as identified in Scope of Services.

CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

ATTEST:

_____ BY: _____

TRACI PERRY, CLERK DIANA FINEGAN, CHAIRMAN

APPROVED AS TO FORM FOR THE RELIANCE OF CITRUS COUNTY ONLY:

_____

DENISE A. DYMOND LYN

COUNTY ATTORNEY

AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	Set a Public Hearing for the Local Provider Participation Fund Ordinance
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Set a public hearing on amending the ordinance pertaining to Citrus County Local Provider Participation Fund Ordinance, codified in Chapter 86, Article VI of the Citrus County Code of Ordinances, as adopted on September 14, 2021. The amendment adds language to allow some facilities to waive the assessment, clearly identify authorized purposes and programs, and adds language about managed care incentives.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

Set a public hearing at 1:10PM on July 14, 2026, to consider amending the ordinance pertaining to the Citrus County Local Provider Participation Fund Ordinance. **(Tammy Wilson, Management & Budget Director)**

ATTACHMENTS:

None

AGENDA MEMORANDUM

FROM:	
SUBJECT:	Bids
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

ATTACHMENTS:
None

AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	AGR 26-100 Alzheimer's Disease Initiative Program and Local Services Program Respite Care (In-Facility) and Adult Daycare; Citrus County Association for Retarded Citizens, Inc. (CCARC)
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Staff is requesting Board approval to engage Citrus County Association for Retarded Citizens, Inc. (CCARC) to provide in-facility respite care on a daily basis to clients of the Alzheimer's Disease Initiative (ADI) program and adult daycare to the Local Services Program (LSP). The current agreement will expire on June 30, 2026, and the new Agreement will be effective on July 1, 2026, for a period of three (3) years, with an option to renew for an additional two (2) year period.

Staff requests to enter into an Agreement with CCARC to provide in-facility respite care on a daily basis to clients of the ADI program and adult daycare to the LSP at a per hour rate as shown below and is grant funded.

Effective Dates	ADI	LSP
7/1/26-6/30/27	$11.50	$9.75
7/1/27-6/30/28	$12.00	$10.25
7/1/28-6/30/29	$12.50	$10.25

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
5326ERE-53485	Title IIIE--Contr Serv-Respite Care	$85,579	$16,697	$0	$68,882
5358EOC-53400	Alzheimers — Other	$63,600	$12,760	$0	$50,840

	Contractual Services				
5191EDC-53481	Local Services Prgm - Contract Serv-Day Care	$17,564	$14,929	$0	$2,634

RECOMMENDED ACTION:

a. Approve and Authorize the Chairman to execute the Agreement between Citrus County, Florida and Citrus County Association for Retarded Citizens, Inc. (CCARC), to provide in-facility respite care on a daily basis to Clients of the Alzheimer's Disease Initiative (ADI) program and adult daycare to the Local Services Program (LSP), effective July 1, 2026, on a per hour rate and is grant funded.

b. Approve and Authorize the Chairman to execute the Business Associate Agreement between Citrus County, Florida and Citrus County Association for Retarded Citizens, Inc. (CCARC). **(Eric Head, Community Services Director)**

ATTACHMENTS:

1. 6-11-26 AGENDA DOCS
2. AGR 26-100 Business Associate Agreement
3. UPDATED COI GL-Auto- Prof (6-1-27)

Citrus County
Board of County Commissioners
Department of Community Services
Support Services Division

2804 W. Marc Knighton Court
Lecanto, FL 34461

352-527-5900
352-527-5908 Fax

TO: Tammy Wilson, Management & Budget Director

THROUGH: Eric Head, Community Services Director

FROM: Lynsie Roddenberry, Support Services Director

DATE: February 10, 2026

SUBJECT: **ALZHEIMER'S DISEASE INITIATIVE (ADI) & LOCAL SERVICES PROGRAM (LSP) RESPITE CARE (IN-FACILITY) AND ADULT DAYCARE**

Citrus County Association for Retarded Citizens, Inc. (CCARC) has been a trusted vendor of the County for over 10 years and is the only provider which offers In-Facility Day Respite Care (Adult Daycare) on a daily basis. Staff would like to enter into a new agreement with CCARC to provide In-Facility Respite Care and Adult Day Care services for a three-year period with the option to renew for an additional two years starting July 1, 2026. Services provided will be for the Alzheimer's Disease Initiative (ADI) and Local Services Program (LSP) grants.

Proposed prices are as follows:

Citrus County Association for Retarded Citizens, Inc.			
ADI/LSP			
RATE IS "PER HOUR" – UNLESS NOTED OTHERWISE			
Respite (In-Facility) and Adult Daycare Rates	YR	ADI	LSP
	1	$11.50	$9.75
	2	$12.00	$10.25
	3	$12.50	$10.75

Please see attached correspondence.

ELDER OPTIONS

Lynsie Roddenberry <cahelal@agingresources.org>

CCARC ADI LSP Rate Proposal 2026

1 message

Brandy Ward <keycare@keytrainingcenter.org> Mon, Feb 9, 2026 at 9:23 AM
To: Lynsie Roddenberry <cahelal@agingresources.org>
Cc: Theresa Flick <pdktc@keytrainingcenter.org>

Good morning Lynsie,

Please let me know if you need anything else from me for the Purchasing Department.

Thank you

Brandy Ward

Key Elder Care Manager

keycare@keytrainingcenter.org

2026 ADI LSP Rate Proposals.pdf
34K

EXHIBIT "A"				
Citrus County Associated of Retarded Citizens				
ADI/LSP				
RATE IS "PER HOUR" - UNLESS NOTED OTHERWISE				
	YR	ADI	LSP	
Respite (In Facility) and Adult Daycare Rates	1	$11.50	$9.75	7/1/26 - 6/30/27
	2	$12.00	$10.25	7/1/27 - 6/30/28
	3	$12.50	$10.75	7/1/28 - 6/30/29

EXHIBIT "A"			
Citrus County Associated of Retarded Citizens			
IIIE			
RATE IS "PER HOUR" - UNLESS NOTED OTHERWISE			
	YR	Titte IIIE	
Respite (In Facility)	1	$9.00	1/1/2025-12/31/25
	2	$9.50	1/1/26-12/31/26
	3	$10.00	1/1/27-12/31/27

CITRCOU-06 HJOHNSON

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 6/2/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Acrisure Southeast Partners Insurance Services, LLC
1317 Citizens Blvd
Leesburg, FL 34748

CONTACT NAME:
PHONE (A/C, No, Ext): (800) 845-8437 FAX (A/C, No):
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Florida Insurance Trust	27272
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Citrus County Association for Retarded Citizens, Inc.
5399 W. Gulf to Lake Highway
Lecanto, FL 34461

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR	X		FITGL341032025	6/1/2025	6/1/2026	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	OTHER:						EMPL BENEFITS	$ 1,000,000
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO	X		FITAU341032025	6/1/2025	6/1/2026	BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
							PIP	$ 10,000
	UMBPELLA LIAB OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WOPKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N / A	N / A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Profession Liability			FITGL341032025	6/1/2025	6/1/2026	Aggregate	3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Citrus County, Florida, a Political Subdivision of the State of Florida, its officials, employees and volunteers are included as additional insured under the terms and conditions of the General Liability and Auto Liability policies, only when additional insured status is required by written contract. The General Liability and Automobile Liability policies contain a blanket Waiver of Subrogation in favor of the additional insured providing the contract is executed prior to any loss. This insurance shall be primary and non-contributory.

CERTIFICATE HOLDER

Citrus County, Florida c/o myCOI
PO Box 501970
8710 Bash St
Indianapolis, IN 48256

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

ACORD 25 (2016/03) © 1988-2015 ACORD CORPORATION. All rights reserved.
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	Email		6/5/2025	Below is the complete explanation for compliance: Florida Insurance Trust (FIT) is a self-insured entity, just as they are. FIT buys reinsurance from A+ VIII (or above) rated carriers, just as they buy excess policies above their retention. They are reinsured by Markel Re, Ambridge, Aspen Re & Greenlight Re in a quota-share arrangement, each taking a percentage of the layer. Diane Schlabig #2466100

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/15/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
WWW Insurance, LLC
300 First Avenue South
Fifth Floor
St. Petersburg FL 33701

CONTACT NAME: Certificates/Commercial Lines
PHONE (A/C, No, Ext): 727-522-7777 FAX (A/C, No): 727-521-2902
E-MAIL ADDRESS: certificates@w3ins.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Midwest Insurance Company	10895
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED CITRCOU-01
Citrus County Association for Retarded Citizens
Inc. dba Key Training Center
5399 West Gulf to Lake Hwy
Lecanto FL 34461

COVERAGES CERTIFICATE NUMBER: 643420616 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	☐ OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY		Y	FITWC341032026	6/1/2026	6/1/2027	X PER STATUTE ☐ OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N	N / A					E.L. EACH ACCIDENT	$ 2,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 2,000,000
							E.L. DISEASE - POLICY LIMIT	$ 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Continued Named Insureds: Key Center Foundation; Key Center Homes; Key Light Homes; Key Manor Apartments; Key Vista Apartments

A Waiver of Subrogation in favor of Citrus County, Florida applies to Workers Compensation if required by written contract.

CERTIFICATE HOLDER

Citrus County, Florida
3600 W Sovereign Path
Suite 180
Lecanto, FL 34461

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Midwest Insurance Company

AMB #: 012262 NAIC #: 10895 FEIN #: 371370035

Mailing Address
300 So. Bradfordton Rd.
Springfield, Illinois 62711
United States

View Additional Address Information

Web: www.midins.com
Phone: 217-726-6811

AM Best Rating Unit: AMB #: 018857 - Midwest Insurance Group

Assigned to insurance companies that have, in our opinion, an excellent ability to meet their ongoing insurance obligations.

View additional news, reports and products for this company.

Based on AM Best's analysis, 051472 - Midwest Financial Holdings, LLC is the **AMB Ultimate Parent** and identifies the topmost entity of the corporate structure. View a list of operating insurance entities in this structure.

Best's Credit Ratings

Financial Strength View Definition

Rating (Rating Category):	A (Excellent)
Affiliation Code:	g (Group)
Outlook (or Implication):	Stable
Action:	Upgraded
Effective Date:	June 05, 2025
Initial Rating Date:	March 26, 2019

Long-Term Issuer Credit View Definition

Rating (Rating Category):	a (Excellent)
Outlook (or Implication):	Stable
Action:	Upgraded
Effective Date:	June 05, 2025
Initial Rating Date:	March 26, 2019

Financial Size Category View Definition

Financial Size Category:	VIII (USD 100 Million to Less than 250 Million)

SERVICES AGREEMENT

This Services Agreement is entered into by the parties this _____ day of _____ 2026.

1.0 Parties:

Citrus County, Florida, a political subdivision of the State of Florida, (County).

and

Citrus County Association for Retarded Citizens, Inc. (CCARC), a Florida not for Profit Corporation, (Vendor).

2.0 Designated Contact Person as to County:	**3.0 Designated Contact Person as to Vendor**:
Lynsie Roddenberry, Division Director Citrus County Support Services 2804 W. Marc Knighton Court Lecanto, Florida 34461 Phone: 352-527-5954 Fax: 352-527-5908 Email: lynsie.roddenberry@citruscounty.gov	Melissa Walker Executive Director Citrus County Association for Retarded Citizens, Inc. 5399 W. Gulf to Lake Hwy. Lecanto, Florida 34461 Phone: 352-795-2409 Fax: N/A Email: keycare@keytrainingcenter.org

4.0 Notices: All notices between County and Vendor, as required under the Agreement, shall be by telephone, facsimile, e-mail, mail, or by personal delivery to the respective designated contact person identified above. Either designated recipient may notify the other, in writing, if someone else is designated to receive notice.

5.0 Entire Agreement: This Agreement, and its associated Documents referenced herein, together with any executed Addenda, shall constitute the entire Agreement between Vendor and County (hereinafter referred to as the "Agreement"). In resolving conflicts, errors, discrepancies, and disputes concerning the scope of service or other rights or obligations of the parties, precedence shall be given in the following order (1) a fully executed Addendum to this Agreement (later executed Addenda taking precedence over earlier dated Addenda), (2) provisions of this Agreement, (3) provisions of the Purchase Order, and (4) provisions contained in any governmental regulation incorporated herein by reference. There are no understandings or agreements except as herein expressly stated.

6.0 Agreement Documents:

Exhibit "A" – Scope of Services
Exhibit "B" - Pricing

7.0 Terms of Agreement and Commencement of Services: The duration of the Agreement shall be for a period of three (3) years effective starting July 1, 2026, with an option to renew for an additional two (2) year period. The renewal option will be conditioned upon satisfactory performance by Vendor and will be subject to availability of funds. The renewal option can only be exercised through mutual agreement between County and Vendor.

8.0 Modification of Agreement: The Agreement may only be modified or amended upon mutual written agreement of County and Vendor. No oral agreements or representations shall be valid or binding upon County or Vendor. No alteration or modification of the Agreement terms, including substitution of product, shall be valid or binding against County. Vendor may not unilaterally modify the terms of the Agreement by affixing additional terms by incorporating such terms onto Vendor's documents forwarded by Vendor to County for payment. County's acceptance of product or processing of documentation on forms furnished by Vendor to County for approval or payment shall not constitute acceptance of the proposed modification to terms and conditions.

9.0 Services Provided by Vendor: Services to be provided by Vendor are in the Scope of Services as shown in Exhibit "A", attached to this Agreement and made a part hereof. If County identifies any additional Services to be provided by Vendor that is not covered under the original Agreement, such additional Services shall be made a part of this Agreement by a written Addendum.

10.0 Compensation to Vendor: Compensation to be paid to Vendor for Services is set forth in Exhibit "B", attached to this Agreement and made a part hereof.

11.0 Payment of Payment Requests:

11.1 Payment Requests: Requests for payment for Services provided under the Agreement shall be submitted no more frequently than once per month, unless stipulated differently in the Agreement. At a minimum, the payment requests shall include the Purchase Order Number, a description of the Services provided, and the amount of the payment request. All requests for payment shall be submitted in sufficient detail to demonstrate compliance with the terms of the Agreement and to allow for the proper pre-audit and post-audit thereof. Requests for payment that include travel expenses shall be in accordance with Section 112.061, Florida Statutes. County reserves the right to require any information from Vendor that County deems necessary to substantiate claims for remuneration. Upon receipt of Vendor's payment request, County will review such to ensure that it is in proper order, and that the Services covered under the payment request have been completed in accordance with this Agreement. If it is found that the payment request is not in proper order, or the Services covered under the payment request do not satisfy this Agreement, the payment request may be rejected.

11.2 Prompt Payment: County shall remit payment for a payment request in accordance with Chapter 218, Part VII of the Florida Statutes "Local Government Prompt Payment Act" from the date which a payment request in proper order is recorded as received by County, for Services completed to the satisfaction of County.

11.3 Form of Request: If the payment request is not received in proper order, County may reject the payment request within ten (10) business days after the date on which the payment request is recorded as received by County. County shall provide Vendor with a written notification of the rejection specifying the deficiency and corrective measures necessary to make the payment request proper. Upon receipt of a payment request that corrects the deficiency, County shall remit payment in accordance with Chapter 218, Part VII of the Florida Statutes "Local Government Prompt Payment Act".

11.4 Resolution of Payment Request Disputes: In the event of a dispute between Vendor and County concerning the full or partial payment of a payment request or any compensation required pursuant to this Agreement, the parties shall promptly cooperate to resolve such dispute. If the dispute between Vendor and County involves a portion of a payment request, the undisputed portion shall be paid by County in a timely manner, as long as the payment request for the undisputed portion is in proper order.

11.5 Purchase Order: Although an Agreement will be executed by County and Vendor for the Services being provided by Vendor, a purchase order will also be issued to Vendor for the purpose of facilitating payment to Vendor. Except under an "emergency request", Vendor shall not provide any Services to County until Vendor has received a purchase order from County. Vendor shall be permitted to accept an order to provide Services under an emergency purchase without a purchase order; however, such request from County must be transmitted to the Vendor via facsimile or e-mail. The written transmission order must be submitted with any payment request submitted by the Vendor for such emergency requests.

11.6 Payments to Subcontractors: When Vendor receives from County any payment for Services

covered under the Agreement, Vendor must pay such moneys received to each subcontractor or supplier in proportion to the percentage of the Services completed by each subcontractor or supplier within ten (10) business days after Vendor's receipt of the payment. If Vendor receives less than full payment, then Vendor shall be required to disburse only the funds received on a pro rata basis to its subcontractors and suppliers, each receiving a prorated portion based on the amount due on the payment. If a subcontractor receives payment from Vendor for labor, Services or materials furnished by sub-subcontractors or suppliers hired by the subcontractor, the subcontractor must remit payment due to those sub-subcontractors or suppliers within seven (7) business days after the subcontractor's receipt of payment from Vendor.

11.7 ACH Enrollment: All Vendors will be required to complete an "Authorization Agreement for ACH Credits Enrollment Form". Payments will be deposited directly into Vendor's bank account. This means there is no need to wait for the check to come in the mail and eliminates the possibility of a lost check. The Clerk's Accounts Payable Department will provide confirmation via email when payments are transmitted, ensuring immediate notification.

12.0 Warranties:

21.1 Warranty of Ability to Perform: Vendor warrants that, to the best of its knowledge, there are no pending or threatened actions, proceedings, investigations, or any other legal or financial conditions, that would in any way prohibit, restrain, or diminish Vendor's ability to satisfy its obligations under the Agreement.

12.2 Warranty of Standard Care: In the performance of professional Services, Vendor will use that degree of care and skill ordinarily exercised by other similar professionals in the field under similar conditions in similar localities. Vendor will use due care in performing its Services and will have due regard for acceptable professional standards and principles. Vendor's standard of care shall not be altered by the application, interpretation, or construction of any other provision of this Agreement. If any of the Services performed by Vendor fails to comply with the foregoing warranties and County notifies Vendor of such, then Vendor shall (at its sole expense) promptly re-execute the nonconforming Services. All such re-performed Services shall be performed on a mutually agreed schedule. Vendor shall and does hereby assign to County the benefits of any of Vendor's subconsultant's or subcontractor's warranties. Such assignment shall not relieve Vendor of its warranty obligations for performance or standard of care to County under this Agreement.

13.0 Public Records: Vendor will keep and maintain public records required by the County to obtain the Commodity. Upon request from the County's custodian of public records, Vendor will provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time and at a cost that does not exceed the cost provided in Chapter 119, Florida Statues, or as otherwise provided by law. Vendor will ensure that the public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of the Agreement and following completion of the Agreement if Vendor does not transfer the records to the County. Upon completion of the Agreement, Vendor will transfer, at no cost, to the County all public records in possession of the Vendor or keep and maintain public records required by County to obtain the Commodity. If Vendor transfers all public records to County upon completion of the Agreement, Vendor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Vendor keeps and maintains public records upon completion of the Agreement, Vendor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology system of the County. If Vendor does not comply with the County's request for public records, the County shall enforce the provisions of the Agreement in accordance with the terms of the Agreement and may cancel the Agreement.

IF VENDOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO VENDOR'SDUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, AT 3600 W. SOVEREIGN PATH, LECANTO, FL 34461; PHONE: (352)527-5235 EMAIL: RMLO@CITRUSBOCC.COM.

14.0 Insurance: During the term of the Agreement, Vendor, at its sole expense, shall provide insurance of such a type and with such terms and limits as noted below. Providing and maintaining adequate insurance coverage is a material obligation of Vendor. Vendor shall provide County a certificate(s) of insurance, evidencing such coverage.

14.1 Minimum Insurance Requirements: Vendor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services hereunder by the Vendor, his agents, representatives, employees, or subcontractors. With respect to Vendor's Commercial General Liability and Automobile policies, the coverage's, limits or endorsements required herein protect the primary interests of County, and these coverage's, limits or endorsements shall in no way be required to be relied upon when assessing the extent or determining appropriate types and limits of coverage to protect Vendor against any loss exposures, whether as a result of the Project or otherwise. The requirements contained herein, as well as County's review or acknowledgement, is not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by Vendor under a contract.

14.2 Commercial General Liability: Vendor must obtain a general liability policy with minimum limits of $1,000,000 per occurrence and a $2,000,000 general aggregate.

14.3 Automobile Liability: Vendor must obtain coverage for all vehicles for Bodily Injury and Property Damage of not less than $1,000,000 combined single limit each accident. In the event the Vendor does not own vehicles, the Vendor shall maintain coverage for Hired & Non-Owned Auto Liability, which may be satisfied by way of endorsement to the Commercial General Liability policy or separate Business Auto Liability policy.

14.4 Workers Compensation and Employer's Liability:

14.4.1 Vendor must obtain Workers Compensation insurance with limits in compliance with applicable state and federal laws; if any operations are to be undertaken on or about navigable waters, coverage must be included for the US Longshoremen & Harbor Workers Act. Employer's Liability limits for not less than $100,000 each accident, $500,000 disease policy limit and $100,000 disease each employee must be included.

14.4.2 For any officer of a Vendor that has exempt status as an individual, the County requires proof of workers compensation insurance coverage for that Vendor/employer/owner's employees. If the Vendor/employer/owner or individual has applied for a workers compensation exemption, the County does not recognize this exemption to extend to the employees of the Vendor/employer/owner.

14.4.3 The purpose of this section is to ensure that all vendors/contractors, subcontractors, sole proprietors, or business entities of any kind who contract with the County for provision of goods or services, provide workers compensation coverage for all employees, and principles of subcontractors, sole proprietors, or other business entities. All provisions of this section shall be construed in accord with this intent.

14.5 Professional Liability and/or Errors and Omissions Liability: Professional (E&O) Liability must be afforded for personal injury and Property Damage for not less than $1,000,000 each claim, $1,000,000 policy aggregate.

14.6 Cyber insurance. If any operations to be undertaken by Vendor include interfacing with County information technology (IT), operation technology (OT), computer hardware or software, or accessing, processing, or storing personally identifiable information (PII), payment card industry data security standard (PCI), personal health information (PHI), confidential or protected data, Vendor must obtain Claims-Made coverage in an amount not less than $1,000,000 per claim for actual or alleged breaches of data and loss of data. Vendor agrees to maintain the Claims-Made policy form so as to provide continuous coverage for three (3) years after contract completion.

14.7 Other Insurance Provisions:

14.7.1 Vendor shall provide a Certificate of Insurance to County with a thirty (30) day notice of

cancellation and/or changes in policy language, and ten (10) day notice if cancellation is for nonpayment of premium. The certificate shall indicate if coverage is provided under a "claims made" or "occurrence" form. If any coverage is provided under a claim made form, the certificate will show a retroactive date, which should be the same date of the contract (original if contract is renewed) or prior.

14.7.2 The project's proposal number shall be noted on the certificate. **AGR 26-100**

14.7.3 All required insurance policies must be maintained until the contract Services has been accepted by County.

14.7.4 Citrus County, Florida, a political subdivision of the State of Florida, its officials, employees, and volunteers are to be covered as an Additional Insured on General Liability, Automobile Liability, and Cyber policies. The coverage shall contain no special limitation on the scope of protection afforded to the County, its officials, employees, or volunteers.

14.7.5 Vendor's insurance coverage shall be primary insurance with respect to County, its officials, employees, and volunteers. Any insurance or self-insurance maintained by County, its officials, employees, or volunteers shall be excess of Vendor's insurance and shall be non-contributory.

14.7.6 For all policies of insurance except cyber-Insurance and professional liability/errors and omissions liability: Vendor and its insurance carrier waive all subrogation rights against County for all losses or damages that occur during the contract and for any events occurring during the contract period, whether the suit is brought during the contract period or not. The County requires General Liability policies to be endorsed with CG 24 04 Waiver of Transfer of Rights of Recovery Against Others to Us or similar endorsement, and a WC 00 0313 Waiver of Our Right to Recover from Others for Workers Compensation coverage.

14.7.7 The Certificate Holder should read as follows: Citrus County, Florida, political subdivision of the State of Florida, 3600 W. Sovereign Path, Lecanto, FL 34461.

14.7.8 It is Vendor's responsibility to ensure that all subcontractors comply with these insurance requirements. Vendor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each sub-contractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

14.7.9 All required insurance policies must be written with an insurance carrier having a minimum A.M. Best rating of A-.

14.7.10 All Certificates must show that the Vendor's policies have been endorsed per the requirements.

14.7.11 Once ALL paperwork is completed and received by the County, an email will be sent to Vendor requesting online registration with myCOI. It is critical that the County is provided with an accurate email address. The cost to register is $19.95 per year and a credit/debit card will be needed. Part of the registration process includes providing contact information for Vendor's insurance agent(s), which will be needed at the time of registration. Once registered, an email will be sent to the insurance agent(s) requesting them to upload a current Certificate of Insurance (COI) directly into the myCOI website. Certificates of Insurance cannot be mailed, emailed or faxed to County. Vendor will not be allowed to begin services and no payments will be made until registration is completed and a compliant Certificate of Insurance is received from Vendor's agent(s). This is a yearly requirement for the duration of the Agreement.

15.0 Indemnification: Vendor shall indemnify, save, and hold harmless the County and all its officers, agents or employees from all causes of action, claims, demands, losses, liabilities and expenditures of any nature whatsoever, including defense costs and fees, caused by intentional or negligent acts of, or omissions of Vendor, its subcontractors, agents or employees or accruing, resulting from, or related to the subject matter of this Agreement including without limitation, any and all claims, losses, liabilities, expenditures, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. Neither Vendor, nor any of its agents will be liable under this section for damages arising out of injury or damage to persons or property directly caused or resulting from the sole negligence of the County or any of its officers, agents, or employees. In the event any lawsuit or other proceeding is brought against County by reason of any such claim, cause of action or demand, Vendor shall, upon written notice from County, resist and defend such lawsuit or proceeding by counsel satisfactory to County or, at County's option, pay for an attorney selected by County to defend County. This indemnification includes attorney's fees and all costs of litigation including appellate attorney's fees and costs as well as any judgments. The parties agree that this clause shall not waive the benefits or provisions of section 768.28, Florida Statutes, or any similar provision of law. The provisions and obligations of this section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by the County, any sums due Vendor under this Agreement may be retained by County until all of the County's claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by County.

16.0 Change Orders: County may at any time, as the need arises, order changes within the scope of the Services without invalidating the Agreement. If such changes result in an increase or decrease in the Contract Price, or in the time required for performance of the Services, an equitable adjustment shall be authorized by way of a Change Order. County also may at any time, by issuing a Field Order, make changes in the details of the Services. Vendor shall proceed with the performance of any changes in the Services so ordered by County unless Vendor believes that such Field Order entitles it to a change in Contract Price or Time, or both, in which event Vendor shall give County written notice thereof within fifteen (15) calendar days after the receipt of the ordered change, and Vendor shall not execute such changes pending the receipt of an executed Change Order or further instruction from County.

17.0 Termination of Agreement: Either party may terminate this Agreement by giving the other party thirty (30) days written notice. In the event of termination, County will be responsible for compensating Vendor only for the Services satisfactorily completed or partially completed up to the date of termination. Vendor shall not be entitled to compensation for loss of anticipated profit.

18.0 Licenses and Certifications: Vendor, or its subcontractor(s), shall possess and maintain during the term of this Agreement any and all licenses required to perform the Services covered under this Agreement, as stipulated by the State of Florida and Citrus County, Florida. Vendor must be licensed in accordance with Chapter 429 Part III, F.S, Chapter 408 Part II F.S., and Chapter 58A-5 F.A.C. Proof of licensure must be provided by Vendor to County.

19.0 Additional Terms and Conditions:

19.1 Accessible Electronic Information Technology: Vendor must provide electronic and information technology resources in complete compliance with the accessibility standards provided in Rule 60-8.002, F.A.C., as modified from time to time.

19.2 Advertising: Subject to Chapter 119, Florida Statutes, Vendor shall not publicly disseminate any information concerning the Agreement without prior written approval from County, including, but not limited to mentioning the Agreement in a press release or other promotional material, identifying County as a reference, or otherwise linking Vendor's name and either a description of the Agreement or the name of County in any material published, either in print or electronically, to any entity that is not a party to the Agreement. Notwithstanding the foregoing, Vendor may publish the County's name and logo on its website, and as necessary in furtherance of providing the services contemplated hereunder.

19.3 Assignment: Neither County nor Vendor shall sell, assign, or transfer any of its rights, duties or obligations under the Agreement without the prior written consent of the other Party. In the event of any assignment, Vendor remains secondarily liable for performance of the Agreement, unless County expressly waives such secondary liability. Vendor may, without prior consent of the County, assign this Agreement in the event of the sale of substantially all of its assets or stock (by merger or otherwise),

such assignment shall be made part of this Agreement by a written Amendment to the Agreement and approved by County's Board.

19.4 Bankruptcy or Insolvency: Vendor shall promptly notify County in writing of the filing of any voluntary or involuntary petition for bankruptcy and/or of any insolvency of Vendor or any of its subcontractors who are involved in the provision of the Services under this Agreement.

19.5 Compliance with Laws: Vendor shall comply with all laws, rules, codes, ordinances, and licensing requirements that are applicable to the conduct of its business, including those of Local, State and Federal agencies having jurisdiction and authority. These laws shall include, but not be limited to, Chapter 287, Florida Statutes, the Uniform Commercial Code, the Immigration and Nationalization Act, the Americans with Disabilities Act, the United States Occupational Safety and Health Act, the United States Environmental Protection Agency, the State of Florida Department of Environmental Protection, Code of Federal Regulations and all prohibitions against discrimination on the basis of race, religion, sex, creed, age, national origin, disability, genetic information or veteran's status. Violation of such laws shall be grounds for termination of the Agreement

19.6 Conflict of Interest: Vendor covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner of degree with the performance of the Services covered under this Agreement. Furthermore, Vendor warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for Vendor to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for Vendor any fee, commission, percentage, gift or other consideration contingent upon or resulting from the award or making of this Agreement. Vendor, and its subcontractors at any tier, certify that they have not entered into any contract, sub- contract, or arrangement in connection with the Project covered under this Agreement, or of any property included or planned to be included in the Project, in which any member, officer, of employee of Vendor or its subcontractors, during its tenure, or for two years thereafter, has any interest, direct or indirect. Vendor, and its subcontractors at any tier, shall insert the following provision into each of their contracts and sub-contracts:

> *"No member, officer, or employee of the sub-contractor, during their tenure or for two years thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof."*

19.7 Cooperative Purchasing: If applicable, and subject to Vendor's written consent, other government entities may be permitted to make purchases at the terms and conditions contained herein. Non-County purchases are independent of the Agreement between County and Vendor, and County shall not be a party to any transaction between Vendor and any other government entity. Another government entity may attach additional contractual and technical terms and conditions to this Agreement. These "special conditions" shall take precedence over the terms and conditions in this Agreement unless the conflicting term in this Agreement is statutorily required, in which case the term contained in this Agreement shall take precedence.

19.8 Correction of Services: Vendor shall promptly remove from the premises all Services rejected by County for failure to comply with the Contract Documents, whether incorporated into the Project or not, and Vendor shall promptly replace and re-execute the Services in accordance with the Contract Documents, without additional expense to County, and shall bear the expense of remedying (making good) all Services of other Vendor's Services destroyed or damaged by such removal or replacement. All removal and replacement of Services shall be done at Vendor's expense. If Vendor does not take action to remove such rejected Services within ten (10) calendar days after receipt of written notice from County, County may remove such Services on their own and store the materials at the expense of Vendor.

19.9 County Funds: County's obligation to pay under this Agreement is contingent upon an annual appropriation by the Board of County Commissioners. If sufficient funding is not available for Vendor to complete the Services, County reserves the right to modify the terms and conditions of the Agreement to change the Scope of Services to reduce the cost to match any available funding. If such modifications to the Scope of Services are not feasible, or if funding has been totally exhausted prior to Vendor's completion of its Services, the Agreement shall be terminated on terms reasonably acceptable to both parties. Additionally, in accordance with Section 216.347, Florida Statutes, and as provided herein, Vendor may not expend any County funds for the purpose of lobbying the legislature, or local, state or federal agencies.

19.10 Debarment: Vendor certifies to the best of their knowledge and belief, that they and their principals 1) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Municipal, County, State or Federal department or agency, 2) have not, within a three-year period preceding execution of this Agreement, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records; making false statements; or receiving stolen property, 3) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated above, 4) have not within a three-year period preceding execution of this Agreement had one or more public transactions (Federal, State or local) terminated for cause or default, and 5) will advise County immediately if their status changes and will provide an explanation for the change in status.

19.11 Discriminatory Vendor: Vendor certifies that they are not subject to Section 287.134 (2)(a) which specifies that an entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a Bid on a contract with a public entity for the construction or repair of a public building or public work, may not be awarded or perform work as a Vendor, supplier, sub-contractor, or consultant under a contract with any public entity, and may not transact business with public entity.

19.12 Disposal of Wastes: Vendor shall handle any waste materials generated in the performance of the Services in full compliance with all laws, regulations, and requirements of all governmental authorities and those of County. Vendor shall use only disposal facilities which have proper permits and are in full compliance with all Laws. Vendor agrees that County has the right to reject, for any reason, Vendor's use of any particular disposal facility.

19.13 Dispute Resolution: For any dispute concerning performance of the Agreement, which includes without limitation controversies based upon breach of contract, mistake, misrepresentation, or other cause for contract modification or rescission, County shall attempt to reach a mutual agreement as to the settlement and resolution of the dispute with Vendor.

19.14 Documentation: Each Party shall retain ownership of all of its own intellectual property, including inventions and methods, trademarks, software interfaces, programs and applications, data, databases, graphics, trade secrets or proprietary information, aesthetic design, format, and layouts. All tracings, plans, specifications, maps, and public County records obtained under this Agreement, will be considered works made for hire and will become the property of County upon expiration or termination of the Agreement without restriction or limitation on their use. Upon delivery to County of said document(s), County will become the custodian thereof in accordance with Chapter 119, Florida Statutes. Vendor will not copyright any material and products or patent any invention developed under this Agreement. Copies of these documents are not to be sold or distributed to third parties without the written consent of County. For clarity, all underlying public information and records upon which Vendor furnishes its services shall remain the property of the County, and all right, title, and interest in its software and online systems, including the report designs and aesthetics generated therefrom, remain the intellectual property of Vendor and are not "works made for hire."

19.15 Drug Free Workplace: Vendor certifies that it has in place a Drug-Free Workplace Program in accordance with the Drug-Free Workplace Act of 1988 (41 U.S.C 702-706).

19.16 Employees, Subcontractors and Agents: All Vendor employees, subcontractors, and agents performing any of the Services under the Agreement shall be properly trained to meet or exceed any specified training qualifications. Upon request, Vendor shall furnish a copy of certification or other proof of qualification. All employees, subcontractors, and agents of Vendor must comply with all security and administrative requirements of County. County may conduct, and Vendor shall cooperate in, a security background check or otherwise assess any employee, sub-contractor, and agent of Vendor. County may refuse access to, or require replacement of, any of Vendor's employees, subcontractor, and agent for cause, including, but not limited to, technical or training qualifications, quality of Services, change in security status, or non-compliance with County's security or other requirements. Such refusal shall not relieve Vendor of its obligation to perform all Services in compliance with the Agreement. County may reject and bar from any facility for cause any of Vendor's employees, subcontractors, or agents. County

shall have the right to review and approve any sub-contractor used by Vendor. Vendor shall be fully responsible to County for the acts and omissions of its subcontractors, and persons directly or indirectly employed by them. It is Vendor's responsibility to ensure that their subcontractors are properly licensed to do business in the State of Florida and Citrus County, as required by law.

19.17 Environmental Issues: All notifications regarding environmental issues or requirements shall be sent immediately to County's Contact Person. Unless directed otherwise by County, Vendor shall not contact any local, state, or federal governmental agencies concerning environmental issues involving the Project Site.

19.18 Equal Employment Opportunity: Vendor shall not discriminate on the basis of race, color, sex, creed, age, national origin, religion, disability or genetic information in accordance with the Provisions of: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000 et seq.); Title VII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.); Florida Civil Rights Act of 1992 (§ 760.10 et seq.); Title 41 CFR Part 60; Title 49 CFR 23 and 49 CFR 26 for Disadvantaged Business Enterprises; Age Discrimination Act of 1975 (42 U.S.C. § 6101, et seq.), Title 49 CFR 21; Title 49 CFR 27; Americans with Disabilities Act of 1990 (42 U.S.C. 12102, et. seq.), Federal Fair Labor Standards Act (29 U.S.C. § 201, et. seq.), and any other Federal and State discrimination statute. Vendor shall furnish pertinent information regarding its employment policies and practices as well as those of their proposed subcontractors as the Secretary of Labor or County may require. The above shall be required of any subcontractor hired by Vendor. All Equal Employment Opportunity requirements shall be included in all non-exempt subcontracts entered into by Vendor. Subcontracts entered into by Vendor shall also include all other applicable labor provisions. No subcontract shall be awarded to any non-complying subcontractor. Additionally, Vendor shall insert in its subcontracts a clause requiring subcontractors to include these provisions in any lower tier subcontracts that may in turn be made. Vendor shall comply with all state laws and local ordinances, except when preferential consideration of local in-state subcontractors is NOT allowed for grant funded projects.

19.19 E-Verification System: Vendor and its subcontractors shall utilize the U.S. Department of Homeland Security's E-Verify system, https://www.uscis.gov/ in accordance with Section 448.095, Florida Statutes, to verify the employment eligibility of: (1) all persons employed by Vendor during the contract term to perform any duties within Florida, and; (2) all persons, including subcontractors, assigned by Vendor to perform Services pursuant to this Contract. Vendors meeting the terms and conditions of the E-Verify System are deemed to be in compliance with this provision. Vendor and its subcontractors shall provide County with affidavits stating that they do not employ, contract with, or subcontract with an unauthorized alien. County is obligated to terminate this Agreement upon a good faith belief that Vendor or its subcontractor(s) has knowingly violated Section 448.095, Florida Statutes.

19.20 Force Majeure Event: Neither party shall be considered to be in default in the performance of its obligations under this Agreement, except obligations to make payments with respect to amounts already accrued, to the extent that performance of any such obligations is prevented or delayed by any cause, existing or future, which is beyond the reasonable control, and not a result of the fault or negligence of, the affected party (a "Force Majeure Event"). If a party is prevented or delayed in the performance of any such obligations by a Force Majeure Event, such party shall immediately provide notice to the other party of the circumstances preventing or delaying performance and the expected duration thereof. Such notice shall be confirmed in writing as soon as reasonably possible. The party so affected by a Force Majeure Event shall endeavor, to the extent reasonable, to remove the obstacles which prevent performance and shall resume performance of its obligations as soon as reasonably practicable. A Force Majeure Event shall include, but not be limited to, acts of civil or military authority (including courts or regulatory agencies), act of God (excluding normal or seasonal weather conditions), war, riot, or insurrection, inability to obtain required permits or licenses, hurricanes, and severe floods.

19.21 Governing Law and Venue: The Agreement shall be governed in accordance with the laws of the State of Florida. In the event of litigation with respect to the obligation of the parties to the Agreement, the jurisdiction and venue of such action shall be an appropriate State Court in Citrus County, Florida.

19.22 Governmental Restrictions: If Vendor believes that any governmental restrictions have been imposed that require alteration of the materials used, the quality, workmanship or performance of the Services offered under the Agreement, Vendor shall immediately notify County in writing, indicating the specific restriction. County reserves the right and the complete discretion to accept any such alteration or to cancel the Agreement at no further expense to County.

19.23 Human Trafficking for Nongovernmental entities: Vendor shall comply with the requirements set forth in Florida Statute Section 787.06.

19.24 Immigration and Nationality Act: Vendor shall comply with all immigration laws as outlined in 8 USC § 1324a - Unlawful employment of aliens. County will not intentionally award County contracts to any Vendor who knowingly employs unauthorized Alien workers. Any violation of the employment provisions outlined in the Immigration and Nationality Act throughout the term of any Agreement with County may result in immediate termination of the Agreement. County will consider the employment of unauthorized aliens a violation of Section 274A (e) of the Immigration and Nationality Act. Such violation will be cause for County to unilaterally cancel the Agreement if Vendor knowingly employs unauthorized aliens.

19.25 Inspection, Performance, Supervision: County reserves the right to inspect the Services provided by Vendor, whether partially or fully completed, at any time, as deemed appropriate by County for the purpose of ensuring Vendor's performance under the Agreement. Such inspections performed by County, shall not be construed as a final approval of Vendor's Service, and shall not relieve Vendor from its obligations under the Agreement. County reserves the right to inspect, at any reasonable time with prior notice, Vendor's facilities to assess conformity of the provision of the Services with the Agreement requirements. County reserves the right to investigate or inspect, at any time, whether the provision of the Services complies with the Agreement requirements. Vendor shall at all times during the Agreement term remain responsive and responsible. Vendor must be prepared, if requested by County, to present evidence of experience, ability, and financial standing, as well as a statement as to capacity of Vendor for the performance of the provision of the Services covered under the Agreement. County may, but is not obligated to, conduct inspections/investigations at any stage of the project. Such inspections/investigations do not relieve Vendor's duty to fulfill all Agreement requirements. Vendor shall supervise and direct the performance of its Services and shall be solely responsible for the means, methods, techniques, sequences, and safety of construction. Vendor will employ and maintain at the Project Site a qualified supervisor or superintendent who shall have been designated in writing by Vendor as the Vendor's representative at the Project Site. The supervisor or superintendent shall have full authority to act on behalf of Vendor and all communications given to the supervisor or superintendent shall be as binding as if given directly to Vendor. The supervisor or superintendent shall be present on the Project Site at all times as required to perform adequate supervision and coordination of the Vendor's Services.

19.26 Inspector General: Vendor agrees to comply with the Inspector General in any investigation, audit, inspection, review, or hearing performed pursuant to Section 20.055, Florida Statutes.

19.27 Lawful Claims and Demands: Should any outstanding claims by subcontractors or suppliers incurred in the performance of the Services materialize after County has made Payment to Vendor, Vendor will indemnify and save County harmless from such claims. Acceptance by Vendor of payment shall be and shall operate as a release to County of all claims and all liabilities to Vendor, other than claims in stated amounts as may be specifically excepted by Vendor for things done or furnished in connection with the provision of the Services, and for every act and neglect of County and others relating to or arising out of the provision of the Services covered under this Agreement. Any payment, whether final or otherwise, shall not release Vendor or his sureties from any obligations under the Agreement.

19.28 Lobbying: Vendor shall not, in connection with the Agreement, directly or indirectly (1) offer, confer, or agree to confer any pecuniary benefit on anyone as consideration for any County officer or employee's decision, opinion, recommendation, vote, other exercise of discretion, or violation of a known legal duty, or (2) offer, give, or agree to give to anyone any gratuity for the benefit of, or at the direction or request of, any County officer or employee. For purposes of clause (2), "gratuity" means any payment of more than nominal monetary value in the form of cash, travel, entertainment, gifts, meals, lodging, loans, subscriptions, advances, deposits of money, Work, employment, or contracts of any kind.

19.29 Local Preference / Workforce Labor: County believes that the hiring of workforce labor by Vendors who County awards contracts should, to the maximum extent, be citizens within its boundaries that are unemployed or seeking work for the first time. To that extent, County has agreed to notify CareerSource CLM of all awards involving construction and other types of Work. CareerSource CLM is a local business-led organization that plans and coordinates quality employment and training services for businesses and individual career seekers in Citrus County. Successful Respondent will be contacted by CareerSource CLM, to discuss hiring through its staff and services. Successful Respondent's participation with CareerSource CLM is not required as a condition of award, but rather an opportunity for

greater support for the community of Citrus County.

19.30 Materials, Services, and Facilities: It is understood that, except as otherwise specifically stated in the Contract Documents, Vendor shall provide and pay for all materials, labor, tools, equipment, water, light, power, transportation, supervision, temporary construction of any nature, and all other Services and facilities of any nature whatsoever necessary to execute, complete, and deliver the Services within the specified time.

19.31 Non-Collusion: Vendor agrees that neither it, nor any of its officers, partners, agents or employees have entered into any agreement, participated in any collusion, or otherwise taken any action which is in restraint of a free competitive solicitation in connection with this Agreement, and that Vendor intends to do the Services with its own bona fide employees or subcontractors and has not provided a response for the benefit of another Vendor. Furthermore, Vendor certifies that its affiliates, subsidiaries, directors, officers, and employees are not currently under investigation by any governmental authority and have not in the last ten (10) years been convicted or found liable for any act prohibited by law in any jurisdiction, involving conspiracy or collusion with respect to submitting a response on any public contract.

19.32 Project Site Conditions: Vendor shall be deemed to have examined the Project Site, if applicable, and to have secured full knowledge of all conditions under which the Services are to be executed and completed.

19.33 Protection of Persons: Vendor will be responsible for the safety of its employees and the employees of its subcontractors, during the provision of the Services. Vendor will be responsible for initiating, maintaining, and supervising all safety programs in connection with the provision of the Services in accordance with applicable safety standards and regulations, as promulgated by the United States Occupational Safety and Health Act. Vendor shall report promptly to County any accident or unusual occurrence during performance of the Services, including personal injury or death to any Vendor employee, sub-contractor employee or any member of the public, or any damage to any of County's property, the Project Site, or adjacent property.

19.34 Public Entity Crime: A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or Services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform Services as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017, Florida Statutes for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

19.35 Relationship: Vendor is an independent contractor to County in the provision of the Services under this Agreement and is not an employee, agent, joint-venture, or partner of County.

19.36 Risk of Loss: Until the Services have been accepted by County, risk of loss or damage to any materials, equipment, supplies, or work product, whether partially or fully completed, that are associated with the Services shall remain with Vendor.

19.37 Schedules, Reports and Records: Vendor shall submit to County cost schedules, progress schedules, estimates, records, reports, and any other data, as related to the provision of the Services covered under the Agreement. Furthermore, County reserves the right to inspect and audit Vendor's books and records relating to the Agreement, when deemed appropriate by County. All schedules, reports and records of Vendor, as they relate to the Agreement, shall be retained by Vendor for a period of three (3) years from the date of final payment under the Agreement.

19.38 Security:

A. **Confidentiality:** Vendor shall comply fully with all security procedures of County in the performance of the Agreement. Vendor shall not divulge to third parties any information obtained by Vendor or its agents, distributors, resellers, subcontractors, officers, or employees in the course of the provision of the Services without the written consent of County. However, Vendor shall be permitted to release information to third parties if such information is publicly

available through no fault of Vendor, information that Vendor developed independently without relying on County's information, or information that is otherwise obtainable under State and Federal law as a public record. To ensure confidentiality, Vendor shall take appropriate measures as to its personnel, agents, and subcontractors. The warranties of this paragraph shall survive the Agreement.

B. **Cybersecurity:** Vendor shall take commercially reasonable measures to protect and secure electronic data. Vendor's products and Services shall comply with the standards and practices established by the National Institute of Standards and Technology Cybersecurity Framework and the Florida Cybersecurity Act, federal and state regulations, statutes, rules, and requirements applicable to any data in Vendor's or its affiliates or subcontractor's control. Vendor's, its affiliates, and subcontractors' employees shall have completed level II background checks when required by federal, state, or local law. The warranties of this paragraph shall survive the Agreement.

C. **Security of Information:** Vendor and its subcontractors must implement technical and organizational measures to ensure security of processing protected data: personally identifiable information (PII), payment card industry data security standard (PCI), personal health information (PHI), confidential or protected data. Vendor must provide for the security of such information by using appropriate technology, security practices, computer access security, data access security, data storage encryption, data transmission encryption, security inspections and audits. Vendor agrees to maintain reasonable network security that, at a minimum, includes a network firewall. The warranties of this paragraph shall survive the Agreement.

D. **Protected Data or Data Protection Laws**: mean any information, including, without limitation, financial, student, medical, law enforcement or personal data, that is protected by Applicable Law. By way of example only, this term shall include an individual's name, date of birth, mother's maiden name, motor vehicle operator's license number, social security number, employee identification number, employer or taxpayer identification number, alien registration number, government passport number, health insurance identification number, demand deposit account number, savings account number, credit card number, debit card number or unique biometric data such as fingerprint, voice print, retina or iris image, or other unique physical representation, personally identifiable information subject to 34 C.F.R. 99, as amended from time to time and protected health information, as defined in 45 C.F.R. 160.103, as amended from time to time.

E. **Security Incident Notification and Action:**

In the event that Vendor becomes aware of a Cybersecurity Incident, Vendor **shall**:

i. Promptly notify County, in writing, of the occurrence of such Cybersecurity Incident, no more than 24 hours after becoming aware of said Cybersecurity Incident; and no more than 12 hours after becoming aware of Ransomware incidents.
Non-Life-Threatening incidents IT Help Desk (352)527-5275

ii. Investigate such Cybersecurity Incident and conduct an analysis of the cause(s) of such Cybersecurity Incident.

iii. Provide periodic updates of any ongoing investigation to County.

iv. Develop and implement an appropriate plan to remediate the cause of such Cybersecurity Incident, to the extent that such cause is within Vendor or any of its affiliates or subcontractor's control.

v. Provide:
1. Notification to potentially affected persons
2. Credit monitoring services
3. Identification protection services;
4. Establish and operate a call center;
5. Notification to any and all regulatory authorities; and
6. Other functions, services, or penalties as may be required by law.

vi. Should it be determined that such Cybersecurity Incident was the responsibility of County, County shall reimburse Vendor for its reasonable out-of-pocket costs to investigate and remediate such Cybersecurity Incident.

19.39 Severability: If a court deems any provision of the Agreement void or unenforceable, that provision shall be enforced only to the extent that it is not in violation of law or is not otherwise unenforceable and all other provisions shall remain in full force and effect.

19.40 Sovereign Immunity: This Agreement shall not be construed in any way to alter County's waiver of sovereign immunity or the limits established in Section 768.28, Florida Statutes, or any similar provisions of law, with respect to actions in tort or contract.

19.41 Survival: All express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive completion or termination of the Agreement for any reason.

19.42 Taxes: Vendor shall pay all sales, consumer, use and other similar taxes required to be paid by Vendor in accordance with the laws and regulations of the State of Florida which are applicable to the provision of the Services under the Agreement. County will not pay for any personal property taxes levied on Vendor or for any taxes levied on Vendor's employees' wages. County is a political subdivision of the State of Florida and holds a State of Florida Sales Tax Exemption Certificate (No. 85-8012621778C-1). All purchases made by County directly from a dealer, distributor or manufacturer for materials, equipment or supplies ("direct purchase") instead of through the Vendor are exempt from sales, consumer, use and other similar taxes.

19.43 Waiver: The delay or failure by County to exercise or enforce any of its rights under this Agreement shall not constitute or be deemed a waiver of County's right thereafter to enforce those rights, nor shall any single or partial exercise of any such right preclude the County of any other or further exercise thereof or the exercise of any other right.

20.0 Authority: Each person signing the Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

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WITNESS WHEREOF, this Agreement is accepted by the parties as of the date noted below.

Signature of Witness (1)

Danyele C. McGeorge
Printed Name of Witness (1)

Denise V. Mayer
Signature of Witness (2)

DENISE V. MAYER
Printed Name of Witness (2)

CITRUS COUNTY ASSOCIATION
FOR RETARDED CITIZENS, INC.

BY: Melissa Walker
MELISSA WALKER,
EXECUTIVE DIRECTOR

STATE OF Florida
COUNTY OF Citrus

The foregoing instrument was acknowledged before me, by means of ☒ physical presence or ☐ online notarization, this 15 day of MAY, 2026, by Melissa Walker as Executive Director who is ☒ personally known to me or ☐ who produced _____ as identification.

Witness my hand and official seal this 15 day of MAY, 2026.

Official use only

NOTARY PUBLIC Signature
Printed Name: Leo J. Doucette
Commission No.: HH526465
Expiration Date: 5-13-2028

SEAL

LEO J DOUCETTE
Notary Public-State of Florida
Commission # HH 526465
My Commission Expires
May 13, 2028

CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

ATTEST:

TRACI PERRY, CLERK

BY: _____
DIANA FINEGAN, CHAIRMAN

DATE: _____

EXHIBIT "A"

SCOPE OF SERVICES

Services Provided:

The Services to be provided by Vendor are Respite Care (In-Facility) to Clients of the Alzheimer's Disease Initiative program ("Clients") and adult Daycare to the Local Services Program ("Clients").

Hours of Service:

Service hours will be available from 8:00 a.m. to 5:00 p.m., Monday through Friday.

Meals:

Vendor will provide Clients a hot lunch that meets one third of the daily nutritional requirements for adults and a nutritious afternoon snack.

Daily Activities:

Vendor will provide Clients with personal supervision, any assistance with activities of daily living (ADL) as needed, as well as social and therapeutic activities.

Transportation:

Vendor will not be responsible for transporting clients to and from the adult daycare respite facility.

Medical Care:

Vendor shall provide a current health assessment form to County for each Client. Updated medical records will be furnished to Vendor by the Client. Medications furnished by Client will be administered by or under the supervision of a licensed nurse or other trained professional.

Referrals:

All Client referrals and scheduling will be done by County staff. Under no conditions will the County reimburse Vendor for Clients other than those referred and scheduled by County staff.

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EXHIBIT "B"
PRICING

Citrus County Association of Retarded Citizens				
ADI / LSP				
RATE IS "PER HOUR" - UNLESS NOTED OTHERWISE				
	YR	ADI	LSP	Effective Dates
Respite (In-Facility) and Adult Daycare rates	1	$11.50	$9.75	7/1/26-6/30/27
	2	$12.00	$10.25	7/1/27-6/30/28
	3	$12.50	$10.25	7/1/28-6/30/29

BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement ("Agreement") is being entered into this ____ day of _____, 2026, by and between CITRUS COUNTY, FLORIDA, a political subdivision of the State of Florida ("Covered Entity") and CITRUS COUNTY ASSOCIATION FOR RETARDED CITIZENS, INC. (CCARC), ("Business Associate") to facilitate compliance with the HIPAA Rules.

RECITALS

WHEREAS, Covered Entity has engaged Business Associate to perform services or provide goods, or both; and

WHEREAS, Covered Entity possesses Protected Health Information that is protected under HIPAA and HIPAA Rules, and is permitted to use or disclose such information only in accordance with HIPAA and HIPAA Rules; and

WHEREAS, Business Associate may receive such information from Covered Entity, or create and receive such information on behalf of Covered Entity, in order to perform certain services or provide certain goods, or both; and

WHEREAS, Covered Entity desires to ensure that Business Associate will appropriately safeguard Protected Health Information.

NOW, THEREFORE, Covered Entity and Business Associate agree as follows:

Article 1
Definitions

The parties agree that the following terms, when used in this Agreement, shall have the following meanings, provided that the terms set forth below shall be deemed to be modified to reflect any changes made to such terms from time to time as defined in HIPAA and HIPAA Rules. Terms used, but not otherwise defined in this Agreement, have the same meaning as those terms in the HIPAA Rules.

Business Associate: means the person or entity described in the first paragraph of this Agreement.

CFR: means the Code of Federal Regulations.

Covered Entity: means all of the Health Plans maintained by Plan Sponsor.

Designated Record Set: has the same meaning as the term "Designated Record Set" in 45 CFR 164.501.

Electronic Health Record: means an electronic record of health-related information on an individual that is created, gathered, managed, and consulted by authorized health care clinicians and staff.

HIPAA: means the Health Insurance Portability and Accountability Act of 1996.

HIPAA Rules: means the privacy, security, breach notification and enforcement rules of 45 CFR Parts 160 and 164.

HITECH Amendment: means the changes to HIPAA made by the Health Information Technology for Economic and Clinical Health Act.

Individual: has the same meaning as the term "individual" in 45 CFR 160.103 and includes a person who qualifies as a personal representative in accordance with 45 CFR 164.502(g).

Plan Sponsor: means Citrus County.

Protected Health Information: has the same meaning as the term "Protected Health Information" in 45 CFR 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

Required By Law: has the same meaning as the term "required by law" in 45 CFR 164.103.

Secretary: means the Secretary of the Department of Health and Human Services or his/her designee.

Security Incident: has the same meaning as the term "Security Incident" in 45 CFR 164.304.

Article 2
Obligations and Activities of Business Associate

Business Associate agrees to perform the obligations and activities described in this Article.

2.1 Business Associate understands that it is subject to the HIPAA Rules in a similar manner as the rules apply to Covered Entity. As a result, Business Associate agrees to take all actions necessary to comply with the HIPAA Rules for business associates including, but not limited to, the following:

(a) Business Associate shall establish policies and procedures to ensure compliance with the HIPAA Rules;

(b) Business Associate shall train its workforce regarding the HIPAA Rules;

(c) Business Associate shall enter into a privacy/security agreement with Covered Entity;

(d) Business Associate shall enter into privacy/security agreements with its subcontractors that perform functions relating to Covered Entity involving Protected Health Information, and

(e) Business Associate shall conduct a security risk analysis.

2.2 Business Associate agrees to not use or disclose Protected Health Information other than as permitted or required by the Agreement or as Required By Law.

2.3 Business Associate agrees to use appropriate safeguards, and comply with Subpart C of 45 CFR Part 164 with respect to electronic Protected Health Information, to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement.

2.4 Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of Protected Health Information by Business Associate in violation of the requirements of this Agreement.

2.5 Business Associate agrees to report to Covered Entity any use or disclosure of the Protected Health Information not provided for by this Agreement of which it becomes aware and/or any Security Incident of which it becomes aware.

2.6 Business Associate agrees to the following in connection with the breach notification requirements of the HIPAA Rules:

(a) If Business Associate discovers a breach of unsecured Protected Health Information, as those terms are defined by 45 CFR 164.402, Business Associate shall notify Covered Entity without unreasonable delay and within ten (10) calendar days after discovery. For this purpose, discovery means the first day on which the breach is known to Business Associate or by exercising reasonable diligence would have been known to Business Associate. Business Associate shall be deemed to have knowledge of a breach if the breach is known or by exercising reasonable diligence would have been known to any person, other than the person committing the breach, who is an employee, officer, subcontractor or other agent of Business Associate. The notification must include identification of each individual whose unsecured Protected Health Information has been or is reasonably believed to have been breached and any other available information in Business Associate's possession which the Covered Entity is required to include in the individual notice contemplated by 45 CFR 164.404.

(b) Notwithstanding the immediately preceding paragraph, Business Associate shall assume the individual notice obligation specified in 45 CFR 164.404 on behalf of Covered Entity where a breach of unsecured Protected Health Information was committed by Business Associate or its employee, officer, subcontractor or other agent of Business Associate or is within the unique knowledge of Business Associate as opposed to Covered Entity. In such case, Business Associate shall prepare the notice and shall provide it to Covered Entity for review and approval at least five (5) calendar days before it is required to be sent to the affected individual(s). Covered Entity shall promptly review the notice and shall not unreasonably withhold its approval.

(c) Further, where a breach involves more than 500 individuals and was committed by the Business Associate or its employee, officer, subcontractor or other agent or is within the unique knowledge of Business Associate as opposed to Covered Entity, Business Associate shall provide notice to the media pursuant to 45 CFR 164.406. Business Associate shall prepare the notice and shall provide it to Covered Entity for review and approval at least five calendar days before it is required to be sent to the media. Covered Entity shall promptly review the notice and shall not unreasonably withhold its approval.

(d) Business Associate shall either report breaches of unsecured Protected Health Information with respect to Covered Entity to the Secretary in accordance with 45 CFR 164.408, or alternatively, shall maintain a log of breaches of unsecured Protected Health Information with respect to Covered Entity and shall submit the log to Covered Entity within thirty (30) calendar days following the end of each calendar year so that Covered Entity may report the breaches to the Secretary in accordance with 45 CFR 164.408(c).

2.7 Business Associate agrees to ensure that any agent, including a subcontractor, that creates, receives, maintains or transmits Protected Health Information on behalf of Business Associate regarding Covered Entity, agrees in writing to the same restrictions, conditions and requirements that apply through this Agreement and the HIPAA Rules to Business Associate with respect to such information. Moreover, Business Associate shall ensure that any such agent or subcontractor agrees to implement reasonable and appropriate safeguards to protect Covered Entity's electronic Protected Health Information.

2.8 Business Associate agrees to provide reasonable access, at the written request of Covered Entity, to Protected Health Information in a Designated Record Set, to Covered Entity or, as directed in writing by Covered Entity, to an Individual or the Individual's designee in order to meet the requirements under 45 CFR 164.524. If Business Associate receives a request directly from an Individual or the Individual's designee, Business Associate shall notify Covered Entity as soon as administratively feasible in order for the parties to coordinate a response.

2.9 Business Associate agrees to make any amendment(s) to Protected Health Information in a Designated Record Set that the Covered Entity directs in writing or agrees to pursuant to 45 CFR 164.526, or take any other measures as necessary to satisfy Covered Entity's obligations under 45 CFR 164.526. If Business Associate receives a request directly from an Individual or the Individual's designee, Business Associate shall notify Covered Entity as soon as administratively feasible in order for the parties to coordinate a response.

2.10 Following receipt of a written request by Covered Entity, Business Associate agrees to make its internal practices, books, and records including policies and procedures and Protected Health Information relating to the use and disclosure of Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity, reasonably available to the Secretary for purposes of determining Covered Entity's compliance with the HIPAA Rules.

2.11 Business Associate agrees to document such disclosures of Protected Health Information and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR 164.528, effective as of such effective date prescribed by regulations issued by the U.S. Department of Health and Human Services and an accounting of disclosures of Protected Health Information from an Electronic Health Record in accordance with the HITECH Amendment.

2.12 Following receipt of a written request by Covered Entity, Business Associate agrees to provide to Covered Entity or an Individual or the Individual's designee, information collected in accordance with Section 2.10 of this Agreement, to permit Covered Entity to respond to a request by an Individual or the Individual's designee, for an accounting of disclosures of Protected Health Information in accordance with 45 CFR 164.528, effective as of such effective date prescribed by regulations issued by the U.S. Department of Health and Human Services and an accounting of disclosures of Protected Health Information from an Electronic Health Record in accordance with the HITECH Amendment. If Business Associate receives a request directly from an Individual or the Individual's designee, Business Associate shall notify Covered Entity as soon as administratively feasible in order for the parties to coordinate a response.

2.13 To the extent Business Associate is to carry out one or more of Covered Entity's obligations under Subpart E of 45 CFR Part 164, Business Associate shall comply with the requirements of Subpart E that apply to Covered Entity in the performance of such obligations.

Article 3
Permitted Uses and Disclosures by Business Associate

3.1 Business Associate may use or disclose Protected Health Information to perform functions, activities or services for, or on behalf of, Covered Entity as specified in the underlying service agreement between Covered Entity and Business Associate, provided that such use or disclosure would not violate the HIPAA Rules if done by Covered Entity. If there is no underlying service agreement between Covered Entity and Business Associate with respect to the Health Plan(s), Business Associate may use or disclose Protected Health Information to perform functions, activities or services for, or on behalf of, Covered Entity for the purposes of payment, treatment or health care operations as those terms are defined in the HIPAA Rules, provided that such use or disclosure would not violate the HIPAA Rules if done by Covered Entity.

Business Associate is authorized to use Protected Health Information to de-identify the information in accordance with 45 CFR 164.514(a)-(c). Before proceeding with any such de-identification, Business Associate shall inform Covered Entity in writing of the manner in which it will de-identify the Protected Health Information and the proposed use and disclosure by the Business Associate of the de-identified information.

3.2 Business Associate may use or disclose Protected Health Information as Required by Law.

3.3 Business Associate agrees to make uses and disclosures and requests for Protected Health Information consistent with Covered Entity's minimum necessary policies and procedures.

3.4 Business Associate may not use or disclose Protected Health Information in a manner that would violate Subpart E of 45 CFR Part 164 if done by Covered Entity, except for the specific uses and disclosures set forth in this Article.

3.5 Business Associate may use Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Business Associate.

3.6 Business Associate may disclose Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Business Associate, provided that disclosures are Required by Law, or Business Associate obtains reasonable assurances in writing from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.

3.7 Business Associate may use Protected Health Information to provide data aggregation services relating to the health care operations of the Covered Entity.

Article 4
Obligations of Covered Entity

4.1 Covered Entity shall notify Business Associate of any limitation(s) in its notice of privacy practices of Covered Entity under 45 CFR 164.520, to the extent that such limitation may affect Business Associate's use or disclosure of Protected Health Information.

4.2 Covered Entity shall notify Business Associate of any changes in, or revocation of, permission by an Individual to use or disclose Protected Health Information, to the extent that such changes may affect Business Associate's use or disclosure of Protected Health Information.

4.3 Covered Entity shall notify Business Associate of any restriction to the use or disclosure of Protected Health Information that Covered Entity has agreed to or is required to abide by under 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of Protected Health Information.

4.4 Covered Entity shall not request Business Associate to use or disclose Protected Health Information in any manner that would not be permissible under Subpart E of 45 CFR Part 164 if done by Covered Entity. However, there is an exception to this restriction if, pursuant to this Agreement, Business Associate uses or discloses Protected Health Information for data aggregation or management and administration and legal responsibilities of the Business Associate.

Article 5
Term and Termination

5.1 Term

This Agreement shall replace and take precedence over any prior business associate agreement entered into between the parties. This Agreement shall be effective upon its full execution and shall terminate on the date the Agreement is terminated for cause pursuant to Section 5.2 or upon termination of the AGR 26-100 Alzheimer's Disease Initiative Program Respite Care (In-Facility) and Adult Daycare Agreement between Covered Entity and Business Associate.

5.2 Termination

Covered Entity may terminate this Agreement if:

(a) Business Associate is named as a defendant in a criminal proceeding for a violation of HIPAA or the HIPAA Rules;

(b) A finding or stipulation that Business Associate has violated any standard or requirement of HIPAA or other security or privacy laws is made in any administrative or civil proceeding in which Business Associate has been joined;

(c) Covered Entity determines that Business Associate has violated a material term of the Agreement. In such an event, Covered Entity shall either:

(i) Provide an opportunity for Business Associate to cure the breach or end the violation, and terminate this Agreement if Business Associate does not cure the breach or end the violation within a reasonable time, as specified by Covered Entity; or

(ii) Immediately terminate this Agreement if Business Associate has breached a material term of this Agreement and Covered Entity determines that cure is not possible.

5.3 Effect of Termination

(a) Except as provided in subparagraph (b) upon termination of this Agreement for any reason, Business Associate shall return or, if agreed to by Covered Entity, destroy all Protected Health Information received from Covered Entity, or created, maintained or received by Business Associate on behalf of Covered Entity that Business Associate still maintains in any form. Business Associate shall retain no copies of the Protected Health Information.

(b) In the event that Business Associate determines that returning or destroying the Protected Health Information is necessary for its own management and administration or to carry out its legal responsibilities and Business Associate determines that it needs to retain the Protected Health

Information for such purposes after termination of the Agreement, Business Associate agrees to the following restrictions set forth in this subsection. Specifically, upon termination of this Agreement for any reason, Business Associate, with respect to Protected Health Information received from Covered Entity, or created, maintained or received by Business Associate on behalf of Covered Entity, shall:

(i) Retain only the Protected Health Information which is necessary for Business Associate to continue its proper management and administration or to carry out its legal responsibilities;

(ii) Return to Covered Entity or, if agreed to by Covered Entity, destroy the remaining Protected Health Information that Business Associate still maintains in any form;

(iii) Continue to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to electronic Protected Health Information to prevent use or disclosure of the Protected Health Information, other than as provided for in this Section, for as long as Business Associate retains the Protected Health Information;

(iv) Not use or disclose the Protected Health Information retained by Business Associate other than for the purposes for which the Protected Health Information was retained and subject to the same conditions set out in Sections 3.5 and 3.6 which apply prior to termination; and

(v) Return to Covered Entity or, if agreed to by Covered Entity in writing, destroy the Protected Health Information retained by Business Associate when it is no longer needed by Business Associate for its proper management and administration or to carry out its legal responsibilities.

(c) Notwithstanding any other provision of this Section, Covered Entity may authorize Business Associate to transmit Protected Health Information to another Business Associate of the Covered Entity at termination pursuant to Covered Entity's written instructions.

(d) This Section shall apply to Protected Health Information that is in the possession of subcontractors of Business Associate and Business Associate shall be obligated to ensure the return or destruction (if agreed to by Covered Entity) of such Protected Health Information.

Article 6
Miscellaneous

6.1 Notice

Any notice or other written communication required or permitted to be given to the other party under this Agreement must be addressed to the attention of the other party in care of the contact person identified below. Written notice may be delivered by certified mail or overnight mail.

Covered Entity:	Business Associate:
Contact: Lynsie Roddenberry Title: Director of Support Services Address: 2804 W. Marc Knighton Court Lecanto, Florida 34461	Contact: Melissa Walker Title: Executive Director Address:5399 W. Gulf to Lake Hwy. Lecanto, Florida 34461

6.2 Amendment

This Agreement may only be amended in writing signed by an authorized representative of each party. The parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for compliance with the HIPAA Rules and any other applicable law. If the Business Associate refuses to sign such an amendment, this Agreement shall automatically terminate.

6.3 Survival

The obligations of Business Associate under Section 2.6 and Section 5.3 of this Agreement shall survive the termination of this Agreement.

6.4 Interpretation

Any ambiguity in this Agreement shall be interpreted to permit compliance with the HIPAA Rules.

6.5 Successors

This Agreement is binding on each party's legal successors.

6.6 Indemnification

Regardless of whether Business Associate is Covered Entity's agent, Business Associate agrees to indemnify and hold harmless Covered Entity, its directors, officers and employees against any and all claims, lawsuits, settlements, judgments, costs, penalties and expenses, including attorneys' fees, resulting from or arising out of or in connection with a use or disclosure of Protected Health Information by Business Associate or its subcontractors or agents in violation of this Agreement.

6.7 No Third-Party Beneficiaries

Nothing express or implied in this Agreement is intended or shall be deemed to confer upon any person other than the Covered Entity and Business Associate, and their respective successors or assigns, any rights, remedies, obligations or liabilities.

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IN WITNESS WHEREOF, this Agreement is accepted by the parties as of the date noted below.

Signature of Witness (1)

Danyele C. McGeorge
Printed Name of Witness (1)

Signature of Witness (2)

DENISE V. MAYER
Printed Name of Witness (2)

CITRUS COUNTY ASSOCIATION
FOR RETARDED CITIZENS, INC.

BY: _____
MELISSA WALKER,

EXECUTIVE DIRECTOR

STATE OF Florida
COUNTY OF Citrus

The foregoing instrument was acknowledged before me, by means of [X] physical presence or [ ] online notarization, this 15 day of MAY, 2026, by Melissa Walker who is [X] personally known to me or [ ] who produced _____ as identification.

Witness my hand and official seal this 15 day of MAY, 2026.

Official use only

NOTARY PUBLIC Signature
Printed Name: Leo J. Doucette
Commission No.: HH526465
Expiration Date: 5-13-2028

SEAL

LEO J DOUCETTE
Notary Public-State of Florida
Commission # HH 526465
My Commission Expires
May 13, 2028

CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

ATTEST:

TRACI PERRY, CLERK

BY: _____
DIANA FINEGAN, CHAIRMAN

DATE: _____

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/2/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Acrisure Southeast Partners Insurance Services, LLC
1317 Citizens Blvd
Leesburg FL 34748

License#: BR-1796553

CONTACT NAME: Diane Schlabig
PHONE (A/C, No, Ext): 800-845-8437 **FAX (A/C, No):**
E-MAIL ADDRESS: dschlabig@acrisure.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Florida Insurance Trust	
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
CITRCOU-06
Citrus County Association For Retarded Citizens, Inc.
5399 W. Gulf To Lake Highway
Lecanto FL 34461

COVERAGES **CERTIFICATE NUMBER:** 2136675813 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X **COMMERCIAL GENERAL LIABILITY** CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [ ] PRO-JECT [X] LOC OTHER:	Y	Y	FITGL-34103-2026	6/1/2026	6/1/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG EMPL BENEFITS	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
A	**AUTOMOBILE LIABILITY** X ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY	Y	Y	FITAU-34103-2026	6/1/2026	6/1/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) PIP	$ 1,000,000 $ $ $ $ 10,000
	UMBRELLA LIAB OCCUR **EXCESS LIAB** CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $
A A	Profession Liability Crime/Employee Dishon.			FITGL-34103-2026 FITCR-34103-2026	6/1/2026 6/1/2026	6/1/2027 6/1/2027	Aggregate Aggregate	$ 3,000,000 $500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Florida Insurance Trust NAIC #27272
Project Number "AGR 26-100
Certificate holder is additional insured with regards to the general liability and auto on a primary and noncontributory basis when required by written contract/agreement. A waiver of subrogation applies in favor of stated additional insureds with regards to the general liability, auto and work comp when required by written contract/agreement.

CERTIFICATE HOLDER

Citrus County, Florida
3600 W Sovereign Path Ste 226
Lecanto FL 34461

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Jimmy Irwin

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AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	PB 26-136 Hernando County No. 23-T00019/JG Hydro Seed Application; Hydrograss Technologies, Inc.
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Staff requests to use Hydrograss Technologies, Inc. to provide Hydro Seed Application for County roadways. This Agreement will utilize Hernando County Agreement No. 23-T00019/JG Hydro Seed Application, effective through July 24, 2026, with the option to renew for two additional one-year periods. Hernando County has confirmed they plan to renew their agreement with Hydrograss Technologies, Inc. The Contractor will supply all materials, labor, and equipment in order to accomplish hydro seed application to the right-of-way grassed shoulders, grassed medians, drainage retention areas, and drainage right-of-ways throughout the County.

The Department has identified a need to utilize hydro seed application on an as-needed basis as a cost-effective method for establishing vegetative cover over areas of varying sizes. This method provides rapid stabilization to help prevent erosion while promoting the restoration of the natural environment.

The total cost for these services is not to exceed $147,000. This approach avoids the need for additional full-time staffing and equipment and is considered a cost-effective solution for the County.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
4106-54600	Stormwater MSBU/Repair & Maintenance	$1,137,038	$488,098	$328,206	$320,734

RECOMMENDED ACTION:

Approve and Authorize the Chairman to execute the Agreement between Citrus County, Florida and Hydrograss Technologies, Inc., to provide all labor, materials, and equipment needed to accomplish hydro seed application to right-of-way grassed shoulders, grassed medians, drainage retention areas, and drainage right-of-ways on an as-needed basis throughout the County, at a total cost not to exceed $147,000. **(Carlton Hall, Public Works Director)**

ATTACHMENTS:

1. 6-22-26 AGENDA DOCS

PIGGYBACK AGREEMENT
APPROVAL TO PURCHASE FORM

Use this form to purchase a product or service by piggybacking an Agency term contract, a State of Florida Contract, or a Cooperative Purchasing Contract.

USE THE TAB KEY TO MOVE BETWEEN FIELDS

PRODUCT OR SERVICE: (Two lines maximum) Hydro Seed Application

DEPARTMENT / DIVISION: DPW / Technical Services / Stormwater

ACCOUNT NUMBER: 54600 (Four lines maximum)

BUDGET AMOUNT: 147,000

PIGGYBACKING STATE OF FLORIDA TERM CONTRACT? YES ☐ NO ☑

IF YES, PROVIDE THE CONTRACT NUMBER:

PIGGYBACKING ANOTHER GOVERNMENT AGENCY'S CONTRACT? YES ☑ NO ☐

IF YES, PROVIDE THE FOLLOWING INFORMATION:

Contract / Bid Number: 23-T00019/JG **Contact Name:** Fran Hallet

Agency Name: Hernando County **Contact Phone or E-mail:** 352-754-4020

PIGGYBACKING A COOPERATIVE PURCHASING CONTRACT YES ☐ NO ☑

IF YES, PROVIDE THE FOLLOWING INFORMATION:

Contract / Bid Number: **Contact Name:**

DESCRIBE THE PRODUCT OR SERVICE THAT YOU ARE PURCHASING – LIST THE VENDORS OR CONTRACTORS AND THEIR QUOTES – GIVE RECOMMENDATION OF AWARD:
(Attach copies of the quotes and any other supporting documentation)

Technical Services / Stormwater is requesting to Piggy-Back off the Hernando County Contract (23-T00019/JG) with Hydrograss Technologies, Inc. This agreement provides hydroseeding application services on an as-needed basis utilizing the unit prices established within the contract. Hydrograss Technologies, Inc. is a trusted vendor with a proven history of providing reliable services to the County.

REQUESTOR Richard Van Orden **DATE** 05/27/2026

DIVISION DIRECTOR Walt Eastmond Digitally signed by Walt Eastmond DN: C=US, E=Walt.Eastmond@bocc.com, O=Citrus County BOCC, OU=Citrus County/DPW/Tech Svcs, CN=Walt Eastmond Date: 2026.05.28 15:43:09-04'00' **DATE** 05/28/2026
Required regardless of cost

DEPARTMENT DIRECTOR Carlton Hall (Jun 2, 2026 17:16 02 EDT) **DATE** 06/02/2026
Required if cost is > $5,000

PURCHASING & CONTRACTS MANAGER Linda Moore **DATE** 6/3/26

County of Hernando
Procurement and Grants
Toni Brady, Chief Procurement Officer
15470 Flight Path Drive, Brooksville, FL 34604

EVALUATION TABULATION

T No. 23-T00019/JG

Hydro Seed Application

RESPONSE DEADLINE: June 5, 2023 at 10:00 am

Report Generated: Tuesday, June 6, 2023

SELECTED VENDOR TOTALS

Vendor	Total
Hydrograss Technologies, Inc.	$62,400.00
078800225 Airboat Addicts	$70,275.00

HYDRO SEED APPLICATION

Hydro Seed Application					078800225			Hydrograss Technologies, Inc.		
Selected	Line Item	Description	Estimated Annual Quantity	Unit of Measure	Unit Cost Per Sq Ft	Estimated Annual Quantity Total Cost	Estimated Contract Quantity Cost (Annual Cost x 3)	Unit Cost Per Sq Ft	Estimated Annual Quantity Total Cost	Estimated Contract Quantity Cost (Annual Cost x 3)
X	1	Hydro Seed	500000	Square Feet	$0.135	$67,500.00		$0.12	$60,000.00	$180,000.00
X	2	Hydro Seed with Bonded Fiber Matrix	15000	Square Feet	$0.185	$2,775.00		$0.16	$2,400.00	$ 7,200.00
Total						$70,275.00			$62,400.00	

VENDOR QUESTIONNAIRE PASS/FAIL

EVALUATION TABULATION
T No. 23-T00019/JG
Hydro Seed Application

Airboat Addicts Inc

Question Title	078800225	Energy Air, Inc.	Hydrograss Technologies, Inc.	The Reserves Network
VENDOR/CONTRACTOR INFORMATION	Pass	No Response	Pass	No Response
VENDOR/CONTRACTOR CERTIFICATION REGARDING SCRUTINIZED COMPANIES	Pass	No Response	Pass	No Response
VENDOR/CONTRACTOR SURVEY	Pass	No Response	Pass	No Response
VENDOR/CONTRACTOR SURVEY (OTHER)	Pass	No Response	No Response	No Response
Please confirm bid validity for 90 days	Pass	No Response	Pass	No Response
Personnel List	Pass	No Response	Pass	No Response
BID CONFIRMATION	Pass	No Response	Pass	No Response
Drug Free Workplace Certification	Pass	No Response	Pass	No Response
Affidavit of Non Collusion and of Non-Interest of Hernando County Employees	Pass	No Response	Pass	No Response
Sworn Statement				
Sworn Statement SECTION 287.133 (3) (a)	Pass	No Response	Pass	No Response
If you choose option 3, please attach a copy of the final order	No Response	No Response	No Response	No Response
Authorized Signatures/Negotiators				

Question Title	078800225	Energy Air, Inc.	Hydrograss Technologies, Inc.	The Reserves Network
Authorized Signatures/Negotiators	Pass	No Response	Pass	No Response
Type of Organization	Pass	No Response	Pass	No Response
Company ID	Pass	No Response	Pass	No Response
W-9 Form	Pass	No Response	Pass	No Response
ACH electronic payment	Pass	No Response	Pass	No Response
LOCAL VENDOR AFFIDAVIT OF ELIGIBILITY				
Local Vendor Affidavit - 12 Month Minimum	No Response	No Response	No Response	No Response
Proof of Real Property Tax	No Response	No Response	No Response	No Response
Copy of Florida Division of Corporations Annual Report	Pass	No Response	No Response	No Response
E-VERIFY CERTIFICATION	Pass	No Response	Pass	No Response
QUALIFICATION SUBMITTAL REQUIREMENTS				
REFERENCES		No Response	Pass	No Response
EQUIPMENT LISTING	Pass	No Response	Pass	No Response
HERNANDO COUNTY EMPLOYMENT DISCLOSURE CERTIFICATION STATEMENT				

Question Title	078800225	Energy Air, Inc.	Hydrograss Technologies, Inc.	The Reserves Network
Is any officer, partner, director, proprietor, associate or member of the business entity a former employee of Hernando County within the last two (2) years?	Pass	No Response	Pass	No Response
Is any officer, partner, director, proprietor, associate or member of the business entity a relative or member of the household of a current Hernando County employee that had or will have any involvement with this procurement or contract authorization?	Pass	No Response	Pass	No Response
Relatives and Former Hernando County Employees - Roles and Signatures	Pass	No Response	Pass	No Response
Solicitation-Offer-Award	Pass	No Response	Pass	No Response

Carla Rossetti-Hunter 6/6/2023

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/25/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER	CONTACT NAME: Reilly Ferguson	
Brown & Brown Insurance Services, Inc. 140 Fountain Parkway N Suite 600 St. Petersburg FL 33716	PHONE (A/C, No, Ext): (727) 461-6044	FAX (A/C, No): (727) 442-7695
	E-MAIL ADDRESS: Reilly.Ferguson@bbrown.com	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Starr Surplus Lines Insurance Company	13604
INSURER B : Starr Indemnity & Liability Company	38318
INSURER C : Wesco Insurance Company	25011
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Hydrograss Technologies Inc
R.B Arello Company, Inc.
1551 Global Ct.
Sarasota FL 34240

COVERAGES **CERTIFICATE NUMBER:** CL2582503752 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR Deductible: $2,500 GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [X] PRO-JECT [ ] LOC OTHER:	Y	Y	1000067682251	09/01/2025	09/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Employee Benefits Each	$ 1,000,000 $ 300,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1,000,000
B	AUTOMOBILE LIABILITY [X] ANY AUTO OWNED AUTOS ONLY [ ] SCHEDULED AUTOS HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY	Y	Y	1000638137251	09/01/2025	09/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) PIP-Basic	$ 1,000,000 $ $ $ $ 10,000
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 0			1000337857251	09/01/2025	09/01/2026	EACH OCCURRENCE AGGREGATE Other Aggregate	$ 5,000,000 $ 5,000,000 $ 5,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: Y If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	Y	WWC3803360	09/01/2025	09/01/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A	Contractors Pollution Liability			1000067682251	09/01/2025	09/01/2026	Each Occurence Policy Aggregate	1,000,000 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Citrus County, Florida is Additional Insured with respect to General Liability and Auto Liability, if required by written contract.
A Waiver of Subrogation in favor of the Certificate Holder applies to General Liability, Auto Liability, and Workers Compensation if required by written contract.

CERTIFICATE HOLDER

Citrus County, Florida
3600 W Sovereign Path
Suite 180
Lecanto FL 34461

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Starr Surplus Lines Insurance Company

AMB #: 013977 NAIC #: 13604 FEIN #: 263622499

Mailing Address
399 Park Avenue, 3Rd Floor
New York, New York 10022
United States

View Additional Address Information

Web: www.starrcompanies.com
Phone: 646-227-6300
Fax: 646-227-6620

AM Best Rating Unit: AMB #: 018756 - Starr International Group

Assigned to insurance companies that have, in our opinion, an excellent ability to meet their ongoing insurance obligations.

View additional news, reports and products for this company.

Based on AM Best's analysis, 055404 - Starr International Company, Inc. is the **AMB Ultimate Parent** and identifies the topmost entity of the corporate structure. View a list of operating insurance entities in this structure.

Best's Credit Ratings

Financial Strength View Definition

Rating (Rating Category):	A (Excellent)
Affiliation Code:	g (Group)
Outlook (or Implication):	Positive
Action:	Affirmed
Effective Date:	February 26, 2026
Initial Rating Date:	September 30, 2009

Long-Term Issuer Credit View Definition

Rating (Rating Category):	a+ (Excellent)
Outlook (or Implication):	Positive
Action:	Affirmed
Effective Date:	February 26, 2026
Initial Rating Date:	September 30, 2009

Financial Size Category View Definition

Financial Size Category:	XV (Greater than or Equal to USD 2.00 Billion)

Starr Indemnity & Liability Company

AMB #: 013853 NAIC #: 38318 FEIN #: 751670124

Mailing Address
399 Park Avenue, 3Rd Floor
New York, New York 10022
United States

View Additional Address Information

Web: www.starrcompanies.com
Phone: 646-227-6300
Fax: 646-227-6620

AM Best Rating Unit: AMB #: 018756 - Starr International Group

Assigned to insurance companies that have, in our opinion, an excellent ability to meet their ongoing insurance obligations.

View additional news, reports and products for this company.

Based on AM Best's analysis, 055404 - Starr International Company, Inc. is the **AMB Ultimate Parent** and identifies the topmost entity of the corporate structure. View a list of operating insurance entities in this structure.

Best's Credit Ratings

Financial Strength View Definition

Rating (Rating Category):	A (Excellent)
Outlook (or Implication):	Positive
Action:	Affirmed
Effective Date:	February 26, 2026
Initial Rating Date:	May 29, 2008

Long-Term Issuer Credit View Definition

Rating (Rating Category):	a+ (Excellent)
Outlook (or Implication):	Positive
Action:	Affirmed
Effective Date:	February 26, 2026
Initial Rating Date:	May 29, 2008

Financial Size Category View Definition

Financial Size Category:	XV (Greater than or Equal to USD 2.00 Billion)

Wesco Insurance Company

AMB #: 002468 NAIC #: 25011 FEIN #: 850165753

Mailing Address
800 Superior Ave. E., 21St Floor
Cleveland, Ohio 44114
United States

View Additional Address Information

Web: www.amtrustfinancial.com
Phone: 212-220-7120
Fax: 212-220-7130

AM Best Rating Unit: AMB #: 018533 - AmTrust Group

Assigned to insurance companies that have, in our opinion, an excellent ability to meet their ongoing insurance obligations.

View additional news, reports and products for this company.

Based on AM Best's analysis, 044385 - Evergreen Parent, L.P. is the **AMB Ultimate Parent** and identifies the topmost entity of the corporate structure. View a list of operating insurance entities in this structure.

Best's Credit Ratings

Financial Strength View Definition

Rating (Rating Category):	A- (Excellent)
Affiliation Code:	p (Pooled)
Outlook (or Implication):	Stable
Action:	Affirmed
Effective Date:	October 10, 2025
Initial Rating Date:	June 30, 1964

Long-Term Issuer Credit View Definition

Rating (Rating Category):	a- (Excellent)
Outlook (or Implication):	Stable
Action:	Affirmed
Effective Date:	October 10, 2025
Initial Rating Date:	June 22, 2005

Financial Size Category View Definition

Financial Size Category:	XV (Greater than or Equal to USD 2.00 Billion)

SERVICES AGREEMENT

This Services Agreement is entered into by the parties this _____ day of _____, 2026.

1.0 Parties:

Citrus County, Florida, a political subdivision of the State of Florida, (County).

and

Hydrograss Technologies, Inc, (Contractor).

2.0 Designated Contact Person as to County:

Richard VanOrden, Engineering Technician IV
Citrus County Technical Services
3600 W Sovereign Path
Lecanto, Florida 34461
Phone: 352-527-5446
Cell: 352-201-0222
Email: richard.vanorden@citruscounty.gov

3.0 Designated Contact Person as to Contractor:

Sandy Davitt, Administrative Assistant/Sales
Hydrograss Technologies, Inc.
1551 Global Count
Sarasota, Florida 34240
Phone: 941-377-3114
Fax: 941-377-3522
Email: sandy@hydrograsstech.com

4.0 Notices: All notices between County and Contractor, as required under the Agreement, shall be by telephone, facsimile, e-mail, mail, or by personal delivery to the respective designated contact person identified above. Either designated recipient may notify the other, in writing, if someone else is designated to receive notice.

5.0 Entire Agreement: This Agreement, and its associated Documents referenced herein, together with any executed Addenda, shall constitute the entire Agreement between Contractor and County (hereinafter referred to as the "Agreement"). In resolving conflicts, errors, discrepancies, and disputes concerning the scope of Services or other rights or obligations of the parties, precedence shall be given in the following order (1) a fully executed Addendum to this Agreement (later executed Addenda taking precedence over earlier dated Addenda), (2) provisions of this Agreement, (3) provisions of the Hernando County Contract No.: 23-T00019/JG, (4) provisions of Hernando County Solicitation No.: 23-T00019/JG, (5) provisions of the Purchase Order, and (6) provisions contained in any governmental regulation incorporated herein by reference. There are no understandings or agreements except as herein expressly stated.

6.0 Agreement Documents:
Exhibit A – Hernando County Contract No.: 23-T00019/JG Hydro Seed Application

7.0 Duration of Agreement: This Agreement shall begin on the date executed by both parties, and shall be effective through July 24, 2026, with option to renew for two (2) additional one-year periods. If the Hernando County renews or extends its Agreement with Contractor, then this Agreement shall automatically renew or extend for the additional time period. If the Hernando County Agreement is terminated earlier than the expiration of the renewed Agreement, then this Agreement shall automatically terminate on such date of termination. This Agreement between County and Contractor shall expire on the date that the Hernando County Agreement expires, if not terminated earlier.

8.0 Governing Law and Venue: The Agreement shall be governed in accordance with the laws of the State of Florida. In the event of litigation with respect to the obligation of the parties to the Agreement, the jurisdiction, and venue of such action shall be an appropriate State Court in Citrus County, Florida.

9.0 Public Records: Contractor will keep and maintain public records required by the County to perform the service. Upon request from the County's custodian of public records, Contractor will provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time and at a cost that does not exceed the cost provided in Chapter 119, Florida Statues, or as otherwise provided by law. Contractor will ensure that the public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of the Agreement and following completion of the Agreement if Contractor does not transfer the records to the County. Upon completion of the Agreement, Contractor will transfer, at no cost, to the County all public records in possession of the Contractor or keep and maintain public records required by County to perform the service. If Contractor transfers all public records to County upon completion of the Agreement, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of the Agreement, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology system of the County. If Contractor does not comply with the County's request for public records, the County shall enforce the provisions of the Agreement in accordance with the terms of the Agreement and may cancel the Agreement.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, AT 3600 W. SOVEREIGN PATH, LECANTO, FL 34461; PHONE: (352) 527- 5235 EMAIL: RMLO@CITRUSBOCC.COM.

10.0 Insurance: During the term of the Agreement, Contractor, at its sole expense, shall provide insurance of such a type and with such terms and limits as noted in the governing Hernando County Contract No.: 23-T00019/JG. Providing and maintaining adequate insurance coverage is a material obligation of Contractor. Contractor shall provide County a certificate(s) of insurance, evidencing such coverage.

Other Insurance Provisions:

10.01 Contractor shall provide a Certificate of Insurance to County with a thirty (30) day notice of cancellation, ten (10) day notice if cancellation is for nonpayment of premium. The certificate shall indicate if coverage is provided under a "claims-made" or "occurrence" form. If any coverage is provided under a claims-made form, the certificate will show a retroactive date, which should be the same date of the contract (original if contract is renewed) or prior.

10.02 The project's proposal number should be noted on the certificate. **PB 26-136**

10.03 Contractor has sole responsibility for all insurance premiums and shall be fully and solely responsible for any costs or expenses as a result of a coverage deductible, co-insurance penalty, or self-insured retention; including any loss not covered because of the operation of such deductible, co-insurance penalty, self-insured retention, or coverage exclusion or limitation. For deductible or self-insured amounts that exceed $10,000, Contractor shall maintain a Commercial Surety Bond or Letter of Credit in an amount equal to said deductible or self-insured retention.

10.04 All required insurance policies must be maintained until the contract work has been accepted by County. In addition, a minimum 30-day notification clause is required if any changes in policy language occur, or in the event the policy is canceled.

10.05 Citrus County, Florida, a political subdivision of the State of Florida, its officials, employees, and volunteers are to be covered as an Additional Insured on all policies except Workers

Compensation. The coverage shall contain no special limitation on the scope of protection afforded to County, its officials, employees, or volunteers.

10.06 Contractor's insurance coverage shall be primary insurance as respects County, its officials, employees, and volunteers. Any insurance or self-insurance maintained by County, its officials, employees, or volunteers shall be excess of Contractor's insurance and shall be non-contributory.

10.07 For all policies of insurance: Contractor, and its insurance carrier, waive all subrogation rights against County for all losses or damages that occur during the contract and for any events occurring during the contract period, whether the suit is brought during the contract period or not. County requires General Liability policies to be endorsed with CG 24 04 Waiver of Transfer of Rights of Recovery Against Others to Us or similar endorsement, and a WC 00 0313 Waiver of our Right to Recover from Others for Workers Compensation coverage.

10.08 The Certificate Holder should read as follows: Citrus County, Florida, a political subdivision of the State of Florida, 3600 W. Sovereign Path, Lecanto, FL 34461.

10.09 It is Contractor's responsibility to ensure that all subcontractors comply with these insurance requirements. Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.

10.10 With the exception of workers compensation policies, all required insurance policies must be written by a carrier having a minimum rating of A- by A.M. Best or similar rating Contractor. All workers compensation policies must be written by carriers admitted in the State of Florida, and who participate in the Florida Insurance Guarantee Fund.

10.11 All Certificates must show that Contractor's policies have been endorsed per the requirements.

10.12 Once ALL paperwork is completed and received by the County, an email will be sent to Contractor requesting online registration with myCOI (https://mycoitracking.com). It is critical that the County is provided with an accurate email address. The cost to register is $19.95 per year and a credit/debit card will be needed. Part of the registration process includes providing contact information for Contractor's insurance agent(s), which will be needed at the time of registration. Once registered, an email will be sent to the insurance agent(s) requesting them to upload a current Certificate of Insurance (COI) directly into the myCOI website. Certificates of Insurance cannot be mailed, emailed, or faxed to County. Contractor will not be allowed to begin work and no payments will be made until registration is completed and a compliant Certificate of Insurance is received from Contractor's agent(s). This is a yearly requirement for the duration of the Agreement.

11.0 Sovereign Immunity: This Agreement shall not be construed in any way to alter County's waiver of sovereign immunity or the limits established in Section 768.28, Florida Statutes, or any similar provisions of law, with respect to actions in tort or contract.

12.0 Service Provided by Contractor: Provide hydro seed application services as further described in the Hernando County Contract# 23-T00019/JG, set forth in Exhibit "A". If County identifies any additional Services to be provided by Contractor that are not covered under this Agreement, such additional services shall be made a part of this Agreement by a written Addendum.

13.0 Compensation to Contractor: The pricing for services is set forth in Exhibit "A".

14.0 Indemnification: Contractor shall defend, indemnify and hold harmless the County and all its officers, agents or employees from all causes of action, claims, demands, losses, liabilities and expenditures of any nature whatsoever, including defense costs and fees, caused by intentional or negligent acts of, or omissions of Contractor, its subcontractors, agents or employees or accruing, resulting from, or related to the subject matter of this Agreement including without limitation, any and all claims, losses, liabilities, expenditures, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. Neither Contractor, nor any of its agents will be liable under this section for damages arising out of injury or damage to persons or property directly

caused or resulting from the sole negligence of the County or any of its officers, agents, or employees. In the event any lawsuit or other proceeding is brought against County by reason of any such claim, cause of action or demand, Contractor shall, upon written notice from County, resist and defend such lawsuit or proceeding by counsel satisfactory to County or, at County's option, pay for an attorney selected by County to defend County. This indemnification includes attorney's fees and all costs of litigation including appellate attorney's fees and costs as well as any judgments. The parties agree that this clause shall not waive the benefits or provisions of section 768.28, Florida Statutes, or any similar provision of law. The provisions and obligations of this section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by the County, any sums due Contractor under this Agreement may be retained by County until all of the County's claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by County.

15.0 Dispute Resolution: For any dispute concerning performance of the Agreement, which includes without limitation controversies based upon breach of contract, mistake, misrepresentation, or other cause for contract modification or rescission, County shall attempt to reach a mutual agreement as to the settlement and resolution of the dispute with Contractor. Should a mutual agreement not be reached, County shall render a decision and reduce such to writing and serve a copy on Contractor. The decision shall be final and conclusive.

16.0 E-Verify: Contractor and its subcontractors shall utilize the U.S. Department of Homeland Security's E-Verify system, https://www.uscis.gov/, in accordance with Section 448.095, Florida Statutes, to verify the employment eligibility of: (1) all persons employed by Contractor during the contract term to perform any duties within Florida, and; (2) all persons, including subcontractors, assigned by Contractor to perform work pursuant to this Contract. Contractors meeting the terms and conditions of the E-Verify System are deemed to be in compliance with this provision. Contractor and its subcontractors shall provide County with affidavits stating that they do not employ, contract with, or subcontract with an unauthorized alien. County is obligated to terminate this Agreement upon a good faith belief that Contractor or its subcontractors has knowingly violated Section 448.095, Florida Statutes.

17.0 Equal Employment Opportunity: Contractor shall not discriminate on the basis of race, color, sex, creed, age, national origin, religion, disability or genetic information in accordance with the Provisions of: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000 et seq.); Title VII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.); Florida Civil Rights Act of 1992 (§ 760.10 et seq.); Title 41 CFR Part 60; Title 49 CFR 23 and 49 CFR 26 for Disadvantaged Business Enterprises; Age Discrimination Act of 1975 (42 U.S.C. § 6101, et seq.), Title 49 CFR 21; Title 49 CFR 27; Americans with Disabilities Act of 1990 (42 U.S.C. 12102, et. seq.), Federal Fair Labor Standards Act (29 U.S.C. § 201, et. seq.), and any other Federal and State discrimination statute. Contractor shall furnish pertinent information regarding its employment policies and practices as well as those of their proposed subcontractors as the Secretary of Labor or County may require. The above shall be required of any subcontractor hired by Contractor. All Equal Employment Opportunity requirements shall be included in all non-exempt subcontracts entered into by Contractor. Subcontracts entered into by Contractor shall also include all other applicable labor provisions. No subcontract shall be awarded to any non-complying subcontractor. Additionally, Contractor shall insert in its subcontracts a clause requiring subcontractors to include these provisions in any lower tier subcontracts that may in turn be made. Contractor shall comply with all state laws and local ordinances, except when preferential consideration of local in-state subcontractors is NOT allowed for grant funded projects.

18.0. **Human Trafficking for Nongovernmental Entities:** Contractor shall comply with the requirements set forth in Florida Statute Section 787.06.

19.0 Inspector General: Contractor agrees to comply with the Inspector General in any investigation, audit, inspection, review, or hearing performed pursuant to Section 20.055, Florida Statutes.

20.0 Accessible Electronic Information Technology: Contractor must provide electronic and information technology resources in complete compliance with the accessibility standards provided in Rule 60-8.002, F.A.C., as modified from time to time.

21.0 Authority: Each person signing the Agreement warrants that he or she is duly authorized to do so

and to bind the respective party to the Agreement.

IN WITNESS WHEREOF, this Agreement is accepted by the parties as of the date noted below.

Shana Arello
Signature of Witness (1)

Shana Arello
Printed Name of Witness (1)

Bradley Ward
Signature of Witness (2)

Bradley T. Ward
Printed Name of Witness (2)

HYDROGRASS TECHNOLOGIES, INC.

BY: _____
ROBERT BJR ARELLO, PRESIDENT

STATE OF Florida
COUNTY OF Sarasota

The foregoing instrument was acknowledged before me, by means of ☒ physical presence or ☐ online notarization, this 27th day of May, 2026, by Robert Arello as President who is ☒ personally known to me or ☐ who produced _____ as identification.

Witness my hand and official seal this 27th day of May, 2026.

Official use only

_____
NOTARY PUBLIC Signature
Printed Name: Theresa M Zebley
Commission No.: HH 577399
Expiration Date: August 31, 2028

SEAL

THERESA M. ZEBLEY
MY COMMISSION # HH 577399
EXPIRES: August 31, 2028

CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

ATTEST:

_____
TRACI PERRY, CLERK

BY: _____
DIANA FINEGAN, CHAIRMAN

DATE: _____

EXHIBIT "A"

SOLICITATION - OFFER - AWARD

SOLICITATION NO:	SOLICITATION TITLE:	DATE ISSUED:	CONTRACT NO:
23-T00019/JG	**HYDRO SEED APPLICATION**	**May 3, 2023**	**23-T00019/JG**

ISSUED BY:	SUBMIT BID OFFER TO:
BOARD OF COUNTY COMMISSIONERS **HERNANDO COUNTY, FLORIDA** John Allocco, Chairman Elizabeth Narverud, Vice Chairman Steve Champion, Second Vice Chairman Jerry Campbell Brian Hawkins	**HERNANDO COUNTY** **PURCHASING AND CONTRACTS** **15470 FLIGHT PATH DRIVE** **BROOKSVILLE, FL 34604** Toni Brady Chief Procurement Officer

SOLICITATION

SEALED OFFERS, FOR FURNISHING THE SERVICES, SUPPLIES OR EQUIPMENT DESCRIBED HEREIN WILL BE RECEIVED AT THE OFFICE OF PROCUREMENT DEPARTMENT, VIA HERNANDO COUNTY'S EPROCUREMENT PORTAL AT: http://secure.procurenow.com/portal/hernandocounty, ON **June 05, 2023.** NO BID OFFERS WILL BE ACCEPTED AFTER THE ABOVE STIPULATED DATE AND TIME. THIS IS AN ADVERTISED SOLICITATION AND THE RESPONDING BIDDERS WILL BE PUBLICLY READ IN THE PROCUREMENT CONFERENCE ROOM AT **10:00 A.M. ON June 05, 2023.** PURSUANT TO FS 119.071 (current version), SEALED BIDS, PROPOSALS, OR REPLIES RECEIVED BY AN AGENCY PURSUANT TO A COMPETITIVE SOLICITATION ARE EXEMPT FROM FINAL INSPECTION UNTIL SUCH TIME AS THE AGENCY PROVIDES NOTICE OF AN INTENDED DECISION OR UNTIL THIRTY (30) DAYS AFTER OPENING THE BIDS, PROPOSALS, OR FINAL REPLIES, WHICHEVER IS EARLIER.

ITEM NO.	DESCRIPTION OF SERVICE/SUPPLIES/EQUIPMENT	QTY	UNIT	UNIT PRICE	TOTAL AMOUNT
1	The Vendor/Contractor will supply all materials, labor, and equipment in order to accomplish the HYDRO SEED APPLICATION, as described in the specifications and construction plans showing the proposed improvements in Hernando County, Florida. (SEE ATTACHED SPECIFICATIONS)	X	XXXXX	XXXXXXXXX	$ 62,400.00

OFFER

(TERMS, CONDITIONS AND SPECIFICATIONS ARE INCLUDED AS PARTS HEREOF)

IN COMPLIANCE WITH THE ABOVE, THE UNDERSIGNED, BEING DULY AUTHORIZED TO SIGN THIS BID FOR THE BIDDER, AGREES THAT IF THIS OFFER IS ACCEPTED WITHIN ONE HUNDRED TWENTY (120) DAYS FROM THE BID OPENING DATE, TO FURNISH TO HERNANDO COUNTY ANY AND ALL ITEMS FOR WHICH PRICES ARE OFFERED IN THIS BID SOLICITATION AT THE PRICE(S) SO OFFERED, DELIVERED AT DESIGNATED POINT(S), WITHIN THE TIME PERIOD SPECIFIED, AND AT THE TERMS AND CONDITIONS SO STIPULATED IN THE SOLICITATION FOR BIDS.

DISCOUNT FOR PROMPT PAYMENT: ____% 10 CALENDAR DAYS ____% 20 CALENDAR DAYS ____% ____ CALENDAR DAYS

BIDDER'S INFORMATION	NAME AND TITLE OF PERSON AUTHORIZED TO SIGN BID OFFER:	
Hydrograss Technologies, Inc. Company Name 1551 Global Court Address Sarasota FL 34240 City State Zip Code 941-377-3114 941-377-3522 sandy@hydrograsstech.com Phone Number Fax Number Email Address	BIDDER'S SIGNATURE Bradley T. Ward	OFFER DATE 06/02/2023

AWARD

(TO BE COMPLETED BY COUNTY)

REVIEWED FOR LEGAL SUFFICIENCY: 02/09/2023	LR NO.: 2023-47	BY: Victoria Anderson
ACCEPTED AS TO ITEM(S) NO:	AMOUNT	ACCOUNTING CODE:
SUBMIT INVOICES TO: **Hernando County** **Department of Public Works** **1525 East Jefferson Street** **Brooksville, FL 34601**	NAME AND TITLE OF PERSON AUTHORIZED TO SIGN ACCEPTANCE AND AWARD FOR THE COUNTY: John Allocco, Chairman SIGNATURE:	AWARD DATE: 7-25-23

INVITATION TO BID

23-T00019/JG

HYDRO SEED APPLICATION

County of Hernando

15470 Flight Path Drive

Brooksville, FL 34604

RELEASE DATE: May 3, 2023

DEADLINE FOR QUESTIONS: May 15, 2023

RESPONSE DEADLINE: June 5, 2023, 10:00 am

RESPONSES MUST BE SUBMITTED ELECTRONICALLY TO:

https://secure.procurenow.com/portal/hernandocounty

County of Hernando

INVITATION TO BID

Hydro Seed Application

I. INTRODUCTION.....
II. SOLICITATION-OFFER-AWARD .....
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IX. SPECIAL CONDITIONS.....
X. SCOPE OF WORK.....
XI. PRICING PROPOSAL.....
XII. VENDOR QUESTIONNAIRE .....

1. INTRODUCTION

1.1. Summary

The Vendor/Contractor will supply all materials, labor, and equipment in order to accomplish hydro seed application to right of way grassed shoulders, grassed medians, drainage retention areas, and drainage right of ways, throughout Hernando County, FL.

1.2. Contact Information

Fran Hallet
Purchasing Agent I
15470 Flight Path Dr
Brooksville, FL 34604
Email: fhallet@co.hernando.fl.us
Phone: (352) 754-4020

Department:
Department of Public Works

Department Head:
Scott Herring
DPW Director

1.3. Timeline

Release Project Date	May 3, 2023
Pre-Proposal Meeting (Non-Mandatory)	May 10, 2023, 9:00am Hernando County Department of Public Works 1525 East Jefferson Street Brooksville, FL 34601
Question Submission Deadline	May 15, 2023, 5:00pm

Proposal Submission Deadline	June 5, 2023, 10:00am Topic: Bid Opening Join Zoom Meeting https://hernandoclerk.zoom.us/j/92161001651?pwd=a2hqSHA1eG1SZHNhYWN0SUVndWQ0UT09 Meeting ID: 921 6100 1651 Passcode: 234224 One tap mobile +13052241968,,92161001651#,,,,*234224# US +16469313860,,92161001651#,,,,*234224# US Dial by your location +1 305 224 1968 US +1 646 931 3860 US +1 301 715 8592 US (Washington DC) +1 309 205 3325 US +1 312 626 6799 US (Chicago) +1 646 558 8656 US (New York) +1 669 444 9171 US +1 669 900 6833 US (San Jose) +1 689 278 1000 US +1 719 359 4580 US +1 253 205 0468 US +1 253 215 8782 US (Tacoma) +1 346 248 7799 US (Houston) +1 360 209 5623 US +1 386 347 5053 US +1 507 473 4847 US +1 564 217 2000 US Meeting ID: 921 6100 1651 Passcode: 234224 Find your local number: https://hernandoclerk.zoom.us/u/aez7DQVcRq

2. SOLICITATION-OFFER-AWARD

ISSUED BY:

BOARD OF COUNTY COMMISSIONERS

HERNANDO COUNTY, FLORIDA

John Allocco, Chairman

Elizabeth Narverud, Vice Chairman

Steve Champion, Second Vice Chairman

Jerry Campbell

Brian Hawkins

SUBMIT BID OFFER TO:

HERNANDO COUNTY

PROCUREMENT DEPARTMENT

via Hernando County's ePROCUREMENT PORTAL

Toni Brady

Chief Procurement Officer

3. SOLICITATION

SEALED OFFERS, FOR FURNISHING THE SERVICES, SUPPLIES OR EQUIPMENT DESCRIBED HEREIN WILL BE RECEIVED BY THE PROCUREMENT DEPARTMENT, VIA THE COUNTY'S eProcurement Portal UNTIL 10:00 am, LOCAL TIME ON Monday, June 5, 2023. NO BID OFFERS WILL BE ACCEPTED AFTER THE ABOVE STIPULATED DATE AND TIME. THIS IS AN ADVERTISED SOLICITATION AND THE RESPONDING BIDDERS WILL BE PUBLICLY READ IN THE PROCUREMENT CONFERENCE ROOM AT 10:00 am ON Monday, June 5, 2023. PURSUANT TO FS 119.071 (current version) SEALED BIDS, PROPOSALS, OR REPLIES RECEIVED BY AN AGENCY PURSUANT TO A COMPETITIVE SOLICITATION ARE EXEMPT FROM FINAL INSPECTION UNTIL SUCH TIME AS THE AGENCY PROVIDES NOTICE OF AN INTENDED DECISION OR UNTIL THIRTY (30) DAYS AFTER OPENING THE BIDS, PROPOSALS, OR FINAL REPLIES, WHICHEVER IS EARLIER.

4. OFFER

THE UNDERSIGNED, BEING DULY AUTHORIZED TO SUBMIT THIS BID ON BEHALF OF THE BIDDER, AGREES THAT IF THIS OFFER IS ACCEPTED WITHIN NINETY (90) DAYS FROM THE BID OPENING DATE, TO FURNISH TO HERNANDO COUNTY ANY AND ALL ITEMS FOR WHICH PRICES ARE OFFERED IN THIS BID SOLICITATION AT THE PRICE(S) SO OFFERED, DELIVERED AT DESIGNATED POINT(S), WITHIN THE TIME PERIOD SPECIFIED, AND AT THE TERMS AND CONDITIONS SO STIPULATED IN THE SOLICITATION FOR BIDS.

5. AWARD

Upon Award please SUBMIT INVOICES TO:

Hernando County

Department of Public Works

1525 East Jefferson Street

Brooksville, FL 34601

6. INVITATION TO BID

6.1. ADVERTISEMENT OF BID

INVITATION TO BID

NOTICE IS HEREBY GIVEN that the Board of County Commissions of Hernando County, Florida, is accepting Bids for:

TERM CONTRACT ITB NO. SOLICITATION # 23-T00019/JG

FOR

Hydro Seed Application

Hernando County Board of County Commissioners is soliciting Vendors/Contractors that are active in hydro seed application.

Offers for furnishing the above will be received and accepted up to 10:00 a.m. (local time), Monday, June 5, 2023, via Hernando County Procurement Department's eProcurement Portal. Only electronic submittals shall be accepted by the County.

The Board of County Commissioners of Hernando County, Florida reserves the right to accept or reject any or all bids and waive informalities and minor irregularities in offers received in accordance with the bid documents and the Hernando County Procurement Ordinance.

Interested firms may secure the bid documents and plans and drawings and all other pertinent information by visiting the County's eProcurement Portal. For additional project information, please visit the Hernando County Board of County Commissioners Procurement Department at www.hernandocounty.us, or by submitting a question via the Q&A Tab in the County's eProcurement Portal.

A **NON-MANDATORY** Pre-Bid Conference will be held Wednesday, May 10, 2023, at 9:00 am, at the Hernando County Department of Public Works, 1525 East Jefferson Street, Brooksville, FL 34601. Representatives of Owner will be present to discuss the project. Bidders are recommended to attend and participate in the conference. **THIS CONFERENCE WILL BE HELD ONLY ONCE.**

The Procurement Department will post addenda on the County's ePROCUREMENT PORTAL to all questions in accordance with the Solicitation Instructions. It is the responsibility of prospective Bidders to visit the ePROCUREMENT PORTAL to ensure that they are aware of all addenda issued relative to this solicitation.

Pursuant to Florida Statutes 119.071 (Current Edition) sealed bids, proposals, or replies received by an agency pursuant to a competitive solicitation are exempt from inspection until such time as the agency provides notice of an intended decision or until thirty (30) days after opening the bids, proposals, or final replies whichever is earlier.

NOTICE TO BIDDERS

To ensure that your bid is responsive, you are urged to request clarification or guidance on any issues involving this solicitation before submission of your response. Your point-of-contact for this solicitation is Fran Hallet Purchasing Agent II, Procurement Department, via the County's ePROCUREMENT PORTAL Question and Answer tab.

7. SOLICITATION INSTRUCTIONS

7.1. DEFINITION OF TERMS

Where the following terms, or their pronouns, occur herein, the intent and meaning shall be as follows:

A. **BIDDER**: The term "Bidder" used herein refers to the dealer/manufacturer or business organization submitting a bid to the County in response to this solicitation.

B. **CONTRACT**: The agreement executed by the Owner and Vendor/Contractor for the performance of work and the other documents (plans, specifications, notice to bidders, proposal, surety bonds, addenda, and other documents) whether attached thereto or not.

C. **COUNTY**: The Board of County Commissioners, Hernando County, or its duly authorized representative.

D. **MODIFICATION/AMENDMENT/CHANGE ORDER**: Shall mean the written order to the Vendor/Contactor signed by the Vendor/Contractor and County authorizing an addition, deletion, or revision in the goods, services and/or work to be provided under the contract documents or an adjustment in the contract price issued after contract award.

E. **OWNER**: Hernando County Board of County Commissioners (County).

F. **VENDOR/CONTRACTOR**: The Bidder awarded a contract by the County for the furnishing of goods or services.

7.2. AVAILABILITY OF BIDDING DOCUMENTS

Interested firms may secure bid documents, plans, drawings, site locations, and other pertinent information by visiting the County's eProcurement Portal. For additional information please contact the Hernando County Board of County Commissioners, Procurement Department via the County's Q&A Tab via the eProcurement Portal.

7.3. PREPARATION OF BID

To ensure acceptance of your bid, please follow these instructions:

A. Interested firms are to submit responses via the County's eProcurement Portal. All bid sheets including this form must be executed and uploaded as indicated. All bids are subject to the conditions specified herein. Those which do not comply with these conditions may be declared non-responsive and subject to rejection.

   1. **To submit bids**:Via Hernando County's eProcurement Portal BID NUMBER 23-T00019/JG

B. The responsibility for delivering the bid to the County on or before the stated time and date will be solely and strictly the responsibility of the Bidder. The County will be in no way responsible for delays caused by wi-fi connection or speed, power outage or any other occurrence.

C. Bids must be submitted electronically, via the County's ePROCUREMENT PORTAL. Any required forms supplied by the Owner and included with these Bid Documents shall be uploaded through said portal. Each bidder shall copy the Pricing Proposal and complete the pricing schedule provided.

D. Bids must be completed through the pricing table provided. No changes or corrections will be allowed after bid opening.

E. Bidders are expected to make all investigations necessary to thoroughly inform themselves regarding all drawings, specifications, delivery requirements, performance requirements, site locations and all solicitation instructions to satisfy themselves of conditions affecting submission of their bid and the terms and cost of performing the contract. No pleas of ignorance by the Bidder of conditions that exist or may hereafter exist as a result of failure or omission on the part of the Bidder to make the necessary examinations and investigations, or failure to fulfill in every detail the requirements of the contract documents, will be accepted as a basis of varying the requirements of the County or the compensation of the Bidder. Bidder agrees that submittal of a bid for the work is prima facie evidence they have conducted such examinations.

F. No material, labor, or facilities will be furnished by the County unless specifically stated.

7.4. BID OPENING:

Bids that are not received in a timely manner by this specific office will not be accepted. Bids will be opened immediately after this date and time and will remain binding upon the Bidder for a period of ninety (90) days thereafter. Pursuant to Florida Statutes 119.071 (Current Edition) sealed bids, proposals, or replies received by an agency pursuant to a competitive solicitation are exempt from inspection until such time as the agency provides notice of an intended decision or until thirty (30) days after opening the bids, proposals, or final replies whichever is earlier.

7.5. QUESTIONS REGARDING SPECIFICATIONS OR BIDDING PROCESS

To ensure fair consideration for all Bidders, the County prohibits communication to or with any department, division, or employee during the bid process, except as provided below:

A. All questions relative to interpretation of the specifications or the bid process shall be addressed in writing as indicated below, in ample time prior to the period set for submittal and opening of the bids.

B. Any interpretation or clarification made to prospective Bidders will be expressed in the form of an addendum to the specifications which, if issued will be posted on the County's eProcurement Portal. Oral answers will not be authoritative.

C. It will be the responsibility of the Bidder to visit the eProcurement Portal to ensure they are aware of all addenda issued for this solicitation.

D. Questions must be submitted via the Q&A Tab in the County's eProcurement Portal. Questions will only be accepted through the period specified in the bid documents.

E. All addenda must be acknowledged via the County's eProcurement Portal. Failure to acknowledge any addenda may render the Vendor/Contractor's bid as non-responsive and subject to rejection.

7.6. COMMUNICATION

There shall be no communication between the Vendor/Contractor, their employees or subcontractors and County employees and elected officials (hereafter referred to as "County Representative"), except through the Procurement Department. **Any attempt to communicate with any County representative outside the Procurement Department will be considered a violation of the Purchasing Policy and may result in the rejection of your bid.**

7.7. WITHDRAWAL OF BIDS:

Bids may be withdrawn via the County's eProcurement Portal prior to the time fixed for opening. Negligence on the part of the Bidder in preparing the bid confers no right for the withdrawal of the bid after it has been opened. Faxed or electronically mailed withdrawals will not be recognized.

7.8. BID PROTESTS:

Any Bidder who protests the Bid Specifications or Award or Intent to Award, must file with the County a notice of protest and formal written protest in compliance with Chapter 28-110, Florida Administrative Code (Current Edition), and applicable provisions in Section 120.57, F.S. (Current Edition). Failure to timely file such documents will constitute a waiver of proceedings under Chapter 120, F.S. (Current Edition). Failure to file a protest within the time prescribed in Section 120.57(3), F.S. (Current Edition), or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, F.S. (Current Edition).

8. GENERAL CONDITIONS

8.1. CONTRACT PERIOD:

A. The Contract resulting from this solicitation shall be a term contract for the time period specified herein. During the specified time period, the County may order services/supplies as the requirements generate and the Vendor/Contractor will deliver the services/supplies ordered. It is understood that the County is not obligated to purchase any specific amount of services/supplies under this agreement.

B. The period of the Contract shall extend for three (3) years effective from the date of Board of County Commissioner approval.

C. **Renewal Option (Unilateral)**: At the sole option of the County, through the Board of County Commissioners or Chief Procurement Officer or Designee, this Contract may be unilaterally renewed, for 2 (two) additional year periods at the same prices, terms, and conditions. The County alone will determine whether or not this renewal option will be exercised based on its convenience and its best interest. The County will notify the Vendor/Contractor, in writing, no later than thirty (30) days prior to expiration of its decision to exercise this Contract renewal option and/or options. Any request by the Vendor/Contractor for consideration of a price adjustment must be submitted in writing to the County at the time of County notice of its decision to exercise Contract renewal (this provision), and the Vendor/Contractor must provide written evidence based on increased costs to the Vendor/Contractor. Documentation of these increases must be furnished to the County upon request. Any price adjustment (increase or decrease) approved by the County shall impose upon the Vendor/Contractor the requirement to advise and extend to the County price reductions when costs similarly decrease.

D. Either party may cancel this Contract, in whole or in part, by giving ninety (90) days prior notice in writing. However, the Vendor/Contractor shall not be authorized to exercise this cancellation option during the first one-hundred eighty (180) days of the Contract. The number of days within which, or the dates by which, the work is to be substantially completed and ready for final payment are set forth in the agreement.

8.2. BID PRICE/SUBMITTAL REQUIREMENTS:

A. The prices bid shall remain firm during the period of the Contract. The prices bid shall be inclusive of all labor, equipment, and materials as specified within this solicitation. The price bid constitutes the total compensation payable to the Vendor/Contractor for performing the work.

B. Unless otherwise stated, the prices bid shall include all costs of packing, transporting, delivery, and services to the designated point within Hernando County.

C. The Bidder hereby certifies that this bid is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a bid for the same materials, supplies, services, or equipment and is in all respects fair and without collusion or fraud. Further, the Bidder hereby agrees to abide by all terms and conditions of this bid and certifies that the person executing the Pricing Proposal is authorized to sign this bid for the Bidder.

D. The Bidder warrants that the prices of the items set forth herein do not exceed those charged by the Bidder under a contract with the State of Florida or any of its agencies.

E. **Bidder must submit the solicitation document in its entirety, including the Solicitation-Offer-Award cover sheet, Bid Specifications, Pricing Proposal, and all required forms/certifications. Failure to submit these forms may render its bid as non-responsive.**

8.3. QUALIFICATION OF BIDDERS:

A. This bid shall be awarded to a responsive, responsible bidder, qualified by experience to provide the work specified. The Bidder will submit the following information with their bid:

1. List and brief description of substantially similar work (size and scope) for at least three (3) references of firms, and/or governmental agencies/entities satisfactorily completed with location, dates of contract, names, addresses, telephone numbers and email addresses of owners (see Questionnaire). These references must be for work performed within the past three (3) years.
2. List of equipment and facilities available to do work.
3. List of personnel, by name and title, contemplated to perform the work.

B. **Failure to submit this information may be cause for rejection of your bid.**

8.4. BID EVALUATION AND AWARD:

A. Bid evaluation will be based on price, conformance with specifications and the Bidder's ability and resources to perform the contract in accordance with the terms and conditions required. Bidders must submit all data necessary to evaluate and determine the quality of the item(s) and/or services they are bidding. A Vendor/Contractor shall not be qualified to bid when investigation by the Chief Procurement Officer of that Vendor/Contractor is either delinquent on a previously awarded contract or in litigation with Hernando County on a previously awarded contract.

B. The bid price, per location, constitutes the total compensation payable to the Vendor/Contractor for performing all work specified within these contract documents. All

duties, responsibilities, and obligations assigned to or undertaken by the Vendor/Contractor shall be at their expense without change in the contract price(s).

8.5. BID EVALUATION AND AWARD (continued) "All-or-None"

A. Award shall be made on an “All-or-None Total Offer” basis to the lowest, responsive, and responsible Bidder. However, the County reserves the sole right to reject any and all bids in accordance with the Hernando County Procurement Ordinance. Failure to provide a price for all areas upon the Pricing Proposal may deem the Bidder’s response/submission as non-responsive.

8.6. BID EVALUATION AND AWARD (continued)

A. If two (2) or more fully responsive, responsible bids are received for the same total amount or unit price, quality and service being equal, the County reserves the right to award the contract to the Bidder whose place of business is located within the boundaries of Hernando County, Florida. Should tie bids, as described above, be received from either two (2) or more Hernando County Bidders or from non-local Bidders when no Hernando County Bidder has submitted a tie bid, then the Board of County Commissioners shall award the contract to one (1) Vendor/Contractor by drawing lots in a public meeting.

B. The County shall be the sole judge as to the relative merits of the bids received.

C. If a separate written contract is not required by the County; a written letter of award, mailed or otherwise furnished to the successful Bidder, shall result in a binding contract without further action by either party.

D. Discounts for payments within less than twenty (20) days will not be considered in evaluation of bids, however, offered discounts will be taken for less than twenty (20) days if payment is made within the discount period.

8.7. LOCAL PREFERENCE:

A. Purpose and Findings: These provisions apply to purchases using Formal Bids, Request for Proposals or Quotes. The County annually spends significant dollars on purchasing personal property, materials, and services, and in constructing improvements to real property or existing structures. The dollars used in making those purchases are derived, in large part, from taxes, fees and utility revenues paid by businesses located within Hernando County, and the County Commission has determined that funds generated in the community should, to the extent possible, be placed back into the local economy. Therefore, the County Commission has determined that it is in the best interest of the County to give a preference to local businesses in making such purchases whenever the application of such a preference is reasonable in light of the dollar-value of bids and quotes received in relation to such expenditures.

B. Application:

1. In bidding for or letting contracts for procurement of supplies, materials, equipment, and services, as described in the purchasing policies of the County, the Board of County Commissioners may give a preference to local businesses in making purchases or awarding contracts in an amount not to exceed:

    a. Five percent (5%) of the local business' total bid price if the cost differential does not exceed $10,000.00 for procurement activities in amounts over $35,000.00, or

    b. Three percent (3%) if the cost differential does not exceed $1,000.00 for procurement activities in amounts more than $10,000.00, but less than $35,000.00.

2. The total bid price shall include not only the base bid price, but also all alterations to the base bid price resulting from alternates which were both part of the bid and actually purchased or awarded by the Board of County Commissioners.

3. In the case of requests for proposals or qualification, letters of interest, or other solicitations and competitive negotiations and selections in which objective factors are used to evaluate the responses, local businesses shall be assigned five percent (5%) of the total points of the total evaluation points.

C. Definitions:

1. Local vendor means a person or business entity which has maintained a permanent place of business with full-time employees within Hernando County for a minimum of twelve (12) months prior to the date bids or quotes were received for the purchase or contract at issue, and which generally provides from such permanent place of business the kinds of goods or services solicited, and which at the time of the solicitation fully complies with the local vendor eligibility identified below.

2. Local Vendor Affidavit of Eligibility shall accompany the quotation or bid submittal in order to be considered valid and shall include, but not be limited to, the following current information:

    a. A physical business and location address.

    b. Proof of payment of real property tax due to Hernando County.

    c. A copy of the firm's most recent annual corporation report to the Florida Division of Corporations.

    d. Any additional information necessary to verify local vendor status.

D. Competitive Bids/Quotes: The County reserves the exclusive right to compare, contrast and otherwise evaluate the qualifications, character, responsibility and financial qualifications of all persons, firms, partnerships, companies, or corporations submitting formal bids or formal quotes in any procurement for goods and services when making an award in the best interests of the County.

E. Exemptions:

1. Purchases resulting from exigent emergency conditions where any delay in completion or performance would jeopardize public health, safety, or welfare of the citizens of the County, or where in the judgment of the County the operational effectiveness or a significant County function would be seriously threatened if a purchase was not made expeditiously.
2. Purchases with any sole source supplier for supplies, materials, or other equipment.
3. Purchases made through cooperative purchasing arrangements utilized by the Procurement Department as identified in the Purchasing Policy.
4. Purchases that are funded in whole or in part by assistance from any Federal, State, or local agency where the program guidelines do not permit local preference.
5. Purchases with an estimated cost of less than $10,000.00 or less.
6. Appeal: If an application for a "local vendor/contractor" designation is denied, the applicant may appeal such decision to the County Administrator for review and further consideration.

8.8. HOURS:

Work may be performed between the hours of 7:00 a.m. - 4:00 p.m., Monday through Friday, except County holidays. The County may, on certain occasions, approve work outside of these times. Such exception(s) must be approved in writing by the County at least one (1) day in advance. Services will not be permitted when operations would cause a traffic or safety hazard.

8.9. WARRANTIES:

The Bidder agrees that the supplies and services furnished under this award shall be covered by the most favorable commercial warranties the Bidder gives to any customer for comparable quantities of such supplies or services and that the rights and remedies provided herein are in addition to and do not limit any rights afforded to the County by any other provision of this award.

8.10. DELIVERY AND ACCEPTANCE:

A. The County will order services by issuance of a Hernando County numbered purchase order (PO). Each purchase order will specify the scope of work, location and date(s) for service required.

B. Receipt of services/supplies shall not constitute acceptance. Final acceptance and authorization of payment shall be given only after thorough inspection indicates that the services/supplies

delivered meet bid specifications and conditions. Should the services/supplies differ in any respect from the specifications, payment will be withheld until such time as the Vendor/Contractor takes necessary corrective action. If the proposed corrective action is not acceptable to the County, final acceptance of the services may be refused, in which case the services shall remain the property of the Vendor/Contractor and the County shall not be liable for payment for any portion thereof.

C. Unless otherwise specified, services shall be performed as described in these contract documents.

D. Vendor/Contractor(s) shall not commence work prior to the County's receipt and acceptance of the certification of insurance, and any other required documents/certificates as specified by these contract documents.

8.11. REJECTION OF BID:

The County reserves the sole right to reject any and all bid submissions. Bids which are incomplete, unbalanced, conditional, obscure or which contain additions not required, or irregularities of any kind, or which do not comply with every aspect of this solicitation, may be rejected at the option of the County. A Vendor/Contractor shall not be qualified to bid when an investigation by the Chief Procurement Officer finds the Vendor/Contractor delinquent on a previously awarded contract or in litigation with a Hernando County previously awarded contract.

8.12. MINOR INFORMALITIES AND IRREGULARITIES:

Hernando County has the right to waive minor defects or variations of a bid from the exact requirements of the specifications that do not affect price, quality, quantity, delivery, or performance time of the services being procured. If insufficient information is submitted by a Bidder with the bid for Hernando County to properly evaluate the bid, Hernando County has the sole right to require such additional information as it may deem necessary after the time set for receipt of bids, provided that the information requested does not change the price, quality, quantity, delivery, or performance time of the services being procured. The Board of County Commissioners reserves the sole right to reject any or all bids in whole or in part; to award by any item, group(s) of items or in the aggregate whichever is most advantageous to the County.

8.13. NON-EXCLUSIVE CONTRACT:

Award of a contract resulting from this bid imposes no obligation on the County to utilize the Vendor/Contractor for all work of this type, which may develop during the contract period. This is not an exclusive contract. The County specifically reserves the right to contract with another company for similar work if it deems such action to be in the County's best interest.

8.14. NON-PERFORMANCE:

Time is of the essence in this Contract and failure to deliver the services specified within the time period required shall be considered a default.

A. In case of default, the County may procure the services from other sources and hold the Vendor/Contractor responsible for all costs occasioned thereby and may immediately cancel the contract. The Chief Procurement Officer reserves the sole right to impose and debar Vendor/Contractors, as a direct result of Vendor/Contractor default and termination for a period of twelve (12) months to twenty-four (24) months depending upon the severity of the default resulting in contract termination. The Vendor/Contractor and its sureties (if any) shall be liable for any damage to the County resulting from the Vendor/Contractor's default of the contract. This liability includes any increased costs incurred by the County in completing contract performance.

8.15. ASSIGNMENT:

The successful Bidder is required to perform this contract and may not assign, transfer, convey, sublet, or otherwise dispose of any award or any or all of its rights, title, or interest therein, or the resulting contractual agreement in whole or in part without prior written authorization given at the sole discretion of Hernando County.

8.16. PUBLIC ENTITY CRIMES:

Any person submitting a bid or proposal in response to this Invitation to Bid certifies that they are aware of, and in compliance with, all requirements under Section 287.133, Florida Statutes (Current Edition), on public entity crimes. Bidders must provide a response to the section titled VENDOR QUESTIONNAIRE, Sworn Statement to Public Entity Crimes included in these bid documents.

8.17. LICENSES AND PERMITS:

Prior to furnishing the requested product(s) or service(s), it shall be the responsibility of the awarded Vendor/Contractor to obtain, at no additional cost to Hernando County, any and all licenses and permits required to complete this contractual service. These licenses and permits shall be readily available for review by the Chief Procurement Officer or their designee.

8.18. LAWS, REGULATIONS, PERMITS AND TAXES:

Vendor/Contractor shall comply with County's jobsite procedures and regulations and with all applicable local, State, and Federal laws, rules and regulations and shall obtain all permits required for any of the work performed hereunder. Vendor/Contractor shall procure and pay for all permits and inspections required for any of the work performed hereunder and shall furnish any bonds, security or deposits required to permit performance of the work. Vendor/Contractor shall, to the extent permissible under applicable law, comply with the jobsite provisions which validly and lawfully apply to work on the specific jobsite being performed under this contract. The County of Hernando is exempt from Federal excise taxes and all sales taxes.

8.19. MODIFICATIONS/AMENDMENTS AND CHANGE ORDERS:

Without invalidating the contract, the County may, at any time or from time to time, through its Chief Procurement Officer or designee, order additions, deletions, or revisions in the work, the same being authorized by change order or contract modification/amendment. The cumulative total of change orders and/or modifications/amendments to this contract under $35,000.00 (cap) will be approved by

the Chief Procurement Officer or its designee. Once the $35,000.00 cap is reached, all other additions, or revisions to this contract that exceed the "cap" are subject to approval by the Hernando County Board of County Commissioners through Board agenda item. Only upon receipt of a change order, or modification/amendment executed by the Vendor/Contractor and County (subject to approval by the Chief Procurement Officer and/or Board of County Commissioners – as applicable) shall the Vendor/Contractor be authorized to proceed with the work involved. All such work shall be executed under the applicable terms and conditions contained in the contract documents. In addition:

A. The County will execute an appropriate modification/amendment to the contract if such modification/amendment to the contract is approved by the Chief Procurement Officer or Board of County Commissioners (as approvable) and,

B. It is the Vendor/Contactor's responsibility to notify its surety of any changes affecting the general scope of the work/services or change of the contract price, and amount of the applicable bond(s) shall be adjusted accordingly.

8.20. TAXES:

A. The Board of County Commissioners, Hernando County, Florida, has the following Tax Exemption Certificates assigned:

1. **Florida Sales and Use Tax Exemption Certificate No. 85-8012556945C-8, effective 1/31/2019 – expiring on 1/31/2024.**

B. This exemption does not apply to purchases of tangible personal property made by Vendor/Contractor(s) who use the tangible personal property in the performance of contracts for improvements of County owned real property (Chapters 192 and 212, F.S. (Current Edition) and applicable rules of the Department of Revenue).

8.21. MANUFACTURERS' NAME AND APPROVED EQUIVALENTS:

Manufacturers' names, trade names, brand names, information and/or catalog number listed in a specification are for informational purposes only and are not intended to limit competition. Said listing is for the purpose of item identification and to establish standards for quality, style and features. Bids on equivalent items will be considered unless items are noted as no substitutes. The Bidder may offer any brand for which they are an authorized representative, which meets or exceeds the specifications for any item(s). If bids are based on equivalent products, indicate on the Pricing Proposal the manufacturers' name and catalog number. Bidder shall submit with their bid, cuts, sketches, and descriptive literature and/or specifications. The Bidder should also explain in detail the reasons(s) why and submit proof that the proposed equivalent will meet the specifications and not be considered an exception thereto. Hernando County Board of County Commissioners reserves the sole right to be the sole judge of what is equal and acceptable. Bids which do not comply with these requirements may be found non-responsive and subject to rejection. If Bidder fails to name a substitute, it will be assumed that they are bidding on and will be required to furnish goods identical to the bid standard as specified.

8.22. LITIGATION/WAIVER OF JURY TRIAL:

This agreement shall be governed by and construed according to Florida law. Venue for any dispute or formal litigation concerning this agreement shall be in the appropriate court with territorial jurisdiction over Hernando County, Florida. In the event of a dispute or litigation, each party to such dispute or litigation shall be solely responsible for its own attorneys' fees and costs. This agreement shall not be construed for or against any party hereto, without regard to which party is wholly or partly responsible for its drafting. Each party acknowledges that it is aware of and has had the opportunity to seek advice of counsel of its choice with respect to its rights to trial by jury, and each party, for itself and its successors, creditors, and assigns, does hereby expressly and knowingly waive and release all such rights to trial by jury in any action, proceeding or counterclaim brought by any party hereto against the other (and/or against its officers, directors, employees, agents, or subsidiary or affiliated entities) on or with regard to any matters whatsoever arising out of or in any way connected with this contract and/or any other claim of injury or damage.

8.23. TERMINATION:

A. Termination for Default:

1. The County may, by written notice to the Vendor/Contractor, terminate this contract for default in whole or in part (delivery orders, if applicable) if the Vendor/Contractor fails to:

    a. Provide products or services that comply with the specifications herein or fails to meet the County's performance standards.

    b. Deliver the supplies or to perform the services within the time specified in this contract or any extension.

    c. Make progress so as to endanger performance of this contract.

    d. Perform any of the other provisions of this contract.

2. Prior to termination for default, the County will provide adequate written notice to the Vendor/Contractor through the Chief Procurement Officer, Procurement Department, affording them the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action and possible debarment. Such termination may also result in suspension or debarment of the Vendor/Contractor for a period of twelve (12) to twenty-four (24) months depending upon the severity of the Vendor/Contractor's action that caused the default in accordance with the County's Procurement Ordinance. The Vendor/Contractor and its sureties (if any) shall be liable for any damage to the County resulting from the Vendor/Contractor's default of the contract. This liability includes any increased costs incurred by the County in completing contract performance.

3. In the event of termination by the County for any cause, the Vendor/Contractor will have, in no event, any claim against the County for lost profits or compensation for lost

opportunities. After a receipt of a Termination Notice and except as otherwise directed by the County the Vendor/Contractor shall:

a. Stop work on the date and to the extent specified.

b. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.

c. Transfer all work in process, completed work, and other materials related to the terminated work as directed by the County.

d. Continue and complete all parts of that work that have not been terminated.

4. If the Vendor/Contractor's failure to perform the contract arises from causes beyond the control and without the fault or negligence of the Vendor/Contractor, the contract shall not be terminated for default. Examples of such causes include (1) acts of God or the public enemy, (2) acts of a government in its sovereign capacity, (3) fires, (4) floods, (5) epidemics, (6) strikes and (7) unusually severe weather.

B. Termination for Convenience: The County, by written notice, may terminate this contract, in whole or in part, when it is in the County's interest. If this contract is terminated, the County shall be liable only for goods or services delivered and accepted. The County Notice of Termination may provide the Vendor/Contractor ninety (90) days prior notice before it becomes effective. A termination for convenience may apply to individual delivery orders, purchase orders or to the contract in its entirety.

8.24. FISCAL NON-FUNDING

In the event sufficient budgeted funds are not available for a new fiscal period, the County must notify the Vendor/Contractor of such occurrence and the contract shall terminate on the last day of current fiscal period without penalty or expense to the County.

8.25. USE OF CONTRACT BY OTHER GOVERNMENT AGENCIES:

A. At the option of the Vendor/Contractor, the use of the contract resulting from this solicitation may be extended to other governmental agencies, including the State of Florida, its agencies, political subdivisions, counties, and cities.

B. Each governmental agency allowed by the Vendor/Contractor to use this contract shall do so independent of any other governmental entity. Each agency shall be responsible for its own purchases and shall be liable only for goods or services ordered, received, and accepted. No agency receives any liability by virtue of this bid and subsequent contract award.

8.26. CERTIFICATION OF INDEPENDENT PRICE DETERMINATION:

By submission of this bid, the Bidder certifies, and in the case of a joint bid, each party thereto certifies as to its own organization, that in connection with this procurement:

A. The prices in this bid have been arrived at independently, without consultation, collusion, communication, or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other Bidder or with any competitor.

B. Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the Bidder and will not knowingly be disclosed by the Bidder prior to opening, directly or indirectly to any other Bidder or to any competitor.

8.27. INTERIM EXTENSION OF PERFORMANCE:

If it is determined that interim performance is required to allow for the solicitation and award of a new contract, the County may unilaterally extend the contract for a maximum period of up to six (6) months. Current pricing, delivery and all other terms and conditions of the contract shall apply during this interim period.

8.28. COMPETENCY OF BIDDERS:

The County reserves the right to make such investigations as they may deem necessary to establish the competency and financial ability of any Bidder to perform the work; and if after investigation, the evidence of their competency or financial ability is not satisfactory, the County reserves the right to reject their bid.

8.29. MAINTENANCE OF RECORDS:

The Vendor/Contractor will keep adequate records and supporting documents applicable to this contract. Said records and documentation will be retained by the Vendor/Contractor for a minimum of five (5) years from the date of final payment on this contract. The County and its authorized agents shall have the right to audit, inspect and copy records and documentation as often as the County deems necessary during the period of this contract and a period of five (5) years after completion of contract performance; provided however, such activity shall be conducted only during normal business hours. The County during the period of time defined by the preceding sentence, shall also have the right to obtain a copy of and otherwise inspect any audit made at the direction of the Vendor/Contractor as concerns the aforesaid records and documentation. Pursuant to Section 119.0701 (Current Edition), Florida Statutes, Vendor/Contractor shall comply with the Florida Public Records' laws and shall:

A. Keep and maintain records that ordinarily and necessarily would be required by the public agency in order to perform the service.

B. Provide the public with access to public records on the same terms and conditions that the public agency would provide the records and at a cost that does not exceed the cost provided in Chapter 119, F.S. (Current Edition), or as otherwise provided by law.

C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirement are not disclosed except as authorized by law; and,

D. Meet all requirements for retaining public records and transfer, at no cost, to the public agency all public records in possession of the Vendor/Contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency in a format that is compatible with the information technology systems of the public agency.

E. Failure to comply with this section shall be deemed a breach of the contract and enforceable as set forth in Section 119.0701, Florida Statutes (Current Edition).

IF THE VENDOR/CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES (CURRENT EDITION), TO THE VENDOR/CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 352-754-4020, PURCHASING@HERNANDOCOUNTY.US, WITH AN OFFICE LOCATED AT 15470 FLIGHT PATH DRIVE, BROOKSVILLE, FL 34604.

Per Florida Statute 20.055(5) (Current Edition), it is the duty of every state officer, employee, agency, special district, board, commission, contractor, and subcontractor to cooperate with the Inspector General in any investigation, audit, inspection, review, or hearing pursuant to this section.

8.30. PAYMENT:

A. Payment for services received will be accomplished by submission of an invoice, in duplicate, with purchase order number referenced thereon at the completion of each specified job. Said invoice(s) shall be submitted to: Hernando County Department of Public Works, 1525 East Jefferson Street, Brooksville, FL 34601

B. Each invoice shall give a detailed breakdown of the services provided.

C. The The Vendor/Contractor may invoice the County after each work order is complete. Invoice shall reference and be based upon the quantity report received after project completion.

D. Payment will be made in no less than forty-five (45) days, per Florida Statute 218.74 (Current Edition). Terms not within Hernando County's payment period are not acceptable and may be cause for rejection.

E. Payment to Vendor/Contractor by Electronic Payment Solution: ACH (Direct Deposit): If the Vendor/Contractor is enrolled in the County's ACH electronic payment solution, all payments will be made using the direct deposit which may or may not include a pre-note transaction. The Vendor/Contractor's bank account information will remain confidential to the extent provided

by law and necessary to make direct deposit payments. Once the County has approved payment, an electronic remittance advice will be sent to the Vendor/Contractor via e-mail.

8.31. CONFLICT OF INTEREST:

A. Conflict of Interest of Officers or Employees of the Contracting Entity/Local Jurisdiction, Members of the Local Governing Body, or Other Elected Officials: No member or employee of the contracting entity/local jurisdiction or its designees or agents; no member of the governing body; and no other public official of Hernando County who exercises any function or responsibility with respect to this contract, during their tenure or for one (1) year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed. Further, the Vendor/Contractor shall cause to be incorporated in all subcontracts, the language set forth in this paragraph prohibiting conflict of interest.

B. Employee Conflict of Interest: It shall be unethical for any Hernando County employee to participate directly or indirectly in a procurement contract when Hernando County employee knows that:

1. Hernando County employee or any member of Hernando County employee's immediate family has a financial interest in the procurement contract; or

2. Any other person, business, or organization with whom Hernando County employee or any member of a Hernando County employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement contract; or

3. A Hernando County employee or any member of a Hernando County employee's immediate family who holds a financial interest in a disclosed blind trust shall not be deemed to have a conflict of interest with regard to matters pertaining to that financial interest.

C. Former Employee Conflict of Interest: It shall be a violation for any person, business or organization contracting with County to employ in any capacity, any former County employee or member of County employee's immediate family within one (1) year of that employee's separation from employment with the County, unless the employer or the former County employee files with the County Clerk, the County's Employment Disclosure Statement. The penalty for this violation may include disqualification of the bid submission.

8.32. GRATUITIES AND KICKBACKS:

A. Gratuities: It shall be unethical for any person to offer, give, or agree to give any Hernando County employee or former Hernando County employee, or for any Hernando County employee or former Hernando County employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval,

disapproval, recommendation, or preparation of any part of a program requirement or a purchase request, or to influence the content of any specification or procurement standard, or to act in an render advisory, investigative or auditing capacity. The County in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or sub-contract, or to any solicitation or proposal, therefore.

B. Kickbacks: It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime Vendor/Contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

8.33. E-VERIFY:

A. Vendor/Contractor is advised that the County has entered into an agreement with U.S. Immigration and Customs Enforcement (ICE) wherein the County will, in part, seek to promote the principles of ethical business conduct, prevent the knowing hiring of unauthorized workers through self-governance, and encourage voluntary reporting of the discovery of unauthorized workers to ICE (the IMAGE Agreement). Accordingly, by submitting your bid, Vendor/Contractor represents and warrants (a) that the Vendor/Contractor is in compliance with all applicable Federal, State and local laws, including, but not limited to, the laws related to the requirement of an employer to verify an employee's eligibility to work in the United States, (b) that all of the Vendor/Contractor employees are legally eligible to work in the United States, and (c) that the Vendor/Contractor has actively and affirmatively verified such eligibility utilizing the Federal Government's Employment Verification Eligibility Form (I-9 Form).

B. A mere allegation of Vendor/Contractor's intent to use and/or current use of unauthorized workers may not be a basis to delay the County's award of a contract to the Vendor/Contractor unless such an allegation has been determined to be factual by Immigration and Customs Enforcement (ICE) pursuant to an investigation conducted by ICE prior to the date the contract is scheduled to be awarded by the County.

C. Legitimate claims of the Vendor/Contractor's use of unauthorized workers must be reported to both of the following agencies:

1. The County's Procurement Department at (352) 754-4020: and

2. Immigration and Customs Enforcement (ICE) at 1-866-DHS-2-ICE

D. In the event it is discovered that the Vendor/Contractor's employees are not legally eligible to work in the United States, the County may, in its sole discretion, demand that the Vendor/Contractor cure this deficiency within a specified time frame, and/or immediately terminate the contract without any cost or penalty to the County, and/or debar the

Vendor/Contractor from bidding on all County contracts for a period up to twenty-four (24) months, and/or take any and all legal action deemed necessary and appropriate.

E. Vendor/Contractor is required to incorporate the following IMAGE best practices into its business and, when practicable, incorporate verification requirements into its agreements with subcontractors:

1. Use the Department of Homeland Security employment eligibility verification program (E-Verify) to verify the employment eligibility of all new hires.
2. Use the Social Security Number verification service and make good faith effort to correct and verify the names and Social Security Numbers of the current workforce.
3. Establish a written hiring and employment eligibility verification policy.
4. Establish an internal compliance and training program related to the hiring and employment verification process, to include, but not limited to, completion of Form I-9, how to detect fraudulent use of documents in the verification process, and how to use E-Verify and the Social Security Number Verification Service.
5. Require the Form I-9 and E-Verify process to be conducted only by individuals who received appropriate training and include secondary review as of each employee's verification to minimize the potential for a single individual to subvert the process.
6. Arrange for annual Form I-9 audits by an external auditing firm or a trained employee not otherwise involved in the Form I-9 process.
7. Establish a procedure to report to ICE credible information of suspected criminal misconduct in the employment eligibility verification process.
8. Establish a program to assess subcontractors' compliance with employment eligibility verification requirements. Encourage Vendor/Contractors to incorporate the IMAGE best practices contained in this article and, when practicable, incorporate the verification requirements in subcontractor agreements.
9. Establish a protocol for responding to letters received from Federal and State government agencies indicating that there is a discrepancy between the agency's information and the information provided by the employer or employee; for example, "no match" letters received from the Social Security Administration.
10. Establish a tip line mechanism (inbox, e-mail, etc.) for employees to report activity relating to the employment of unauthorized workers, and a protocol for responding to employee tips.
11. Establish and maintain appropriate policies, practices, and safeguards against use of the verification process for unlawful discrimination, and to ensure that U.S. citizens and

authorized workers do not face discrimination with respect to hiring, firing, recruitment or referral for a fee because of citizenship status or national origin.

12. Maintain copies of any documents accepted as proof of identify and/or employment authorization for all new hires.

8.34. SCRUTINIZED COMPANIES PURSUANT TO FLORIDA STATUTE 287.135 AND 215.473 (Current Edition):

Vendor/Contractor must certify that the company is not participating in a boycott of Israel. Vendor/Contractor must also certify that Vendor/Contractor is not on the Scrutinized Companies that Boycott Israel List, not on the Scrutinized Companies with Activities in Sudan List, and not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or has been engaged in business operations in Cuba or Syria. Subject to limited exceptions provided in State law, the County will not contract for the provision of goods or services with any scrutinized company referred to above. Vendor/Contractor must submit the certification form included as an attachment to this solicitation. Submitting a false certification shall be deemed a material breach of contract. The County shall provide notice, in writing, to the Vendor/Contractor of the County's determination concerning the false certification. The Vendor/Contractor shall have five (5) days from receipt of notice to refute the false certification allegation. If such false certification is discovered during the active contract term, the Vendor/Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination of false certification was made in error. If the Vendor/Contractor does not demonstrate that the County's determination of false certification was made in error, then the County shall have the right to terminate the contract and seek civil remedies pursuant to Section 287.135, Florida Statutes (Current Edition), as amended from time to time.

8.35. INSURANCE REQUIREMENTS:

A. INDEMNITY, SAFETY AND INSURANCE PROVISIONS:

1. Indemnity: To the fullest extent permitted by Florida law, the Vendor/Contractor covenants, and agrees that it will indemnify and hold harmless the County and all of the County's officers, agents, and employees from any claim, loss, damage, cost, charge, attorney's fees and costs, or any other expense arising out of any act, action, neglect, or omission by Vendor/Contractor during the performance of the contract, whether direct or indirect, and whether to any person or property to which the County or said parties may be subject, except that neither the Vendor/Contractor nor any of its subcontractors, or assignees, will be liable under this section for damages arising out of injury or damage to persons or property directly caused or resulting from the sole negligence of the County or any of its officers, agents, or employees.

2. Protection of Person and Property:

a. The Vendor/Contractor will take all reasonable precautions for, and will be responsible for initiating, maintaining and supervising all programs relating to the safety of all persons and property affected by, or involved in, the performance of his operations under this Contract.

b. The Vendor/Contractor will take all reasonable precautions to prevent damage, injury or loss to: (a) all persons who may be affected by the performance of his operations, including employees; (b) all materials and equipment; and (c) all property at or surrounding the work site. In an emergency affecting the safety of persons or property, the Vendor/Contractor will act, with reasonable care and discretion, to prevent any threatened damage, injury or loss.

B. MINIMUM INSURANCE REQUIREMENTS: Vendor/Contractor shall procure, pay for and maintain at least the following insurance coverage and limits. Said insurance shall be evidenced by delivery to the County of a certificate(s) of insurance executed by the insurers listing coverage and limits, expiration dates and terms of policies and all endorsements whether or not required by the County, and listing all carriers issuing said policies. The insurance requirements shall remain in effect throughout the term of this Contract.

1. Workers' Compensation: As required by law:

   a. State.....Statutory

   b. APPLICABLE FEDERAL.....Statutory

   c. EMPLOYER'S LIABILITY.....Minimum:

      i. $100,000.00 each accident

      ii. $100,000.00 by employee

      iii. $500,000.00 policy limit

   d. Exemption per Florida Statute 440: If a Vendor/Contractor has less than three (3) employees and states that they are exempt per Florida Statute 440, they must provide an exemption certificate from the State of Florida. Otherwise, they will be required to purchase Workers' Compensation Insurance and provide a copy of Workers Compensation Insurance.
   https://www.myfloridacfo.com/Division/WC/Employer/Exemptions/

2. General Liability: Comprehensive General Liability including, but not limited to, Independent Contractor, Contractual Premises/Operations, and Personal Injury covering the liability assumed under indemnification provisions of this Contract, with limits of liability for personal injury and/or bodily injury, including death.

   a. Coverage as follows:

i. EACH OCCURRENCE.....$1,000,000.00

ii. GENERAL AGGREGATE $2,000,000.00

iii. PERSONAL/ADVERTISING INJURY.....$1,000,000.00

iv. PRODUCTS-COMPLETED OPERATIONS AGGREGATE.....$2,000,000.00 Per Project Aggregate (if applicable)

b. ALSO, include in General Liability coverage for the following areas based on limits of policy, with:

i. FIRE DAMAGE (Any one (1) fire.....$50,000.00

ii. MEDICAL EXPENSE (Any one (1) person)..... $5,000.00

3. Additional Insured: Vendor/Contractor agrees to endorse Hernando County as an additional insured on the Comprehensive General Liability. The Additional Insured shall read "Hernando County Board of County Commissioners." Proof of Endorsement is required.

4. Waiver of Subrogation: Vendor/Contractor agrees by entering into this Contract to a Waiver of Subrogation for each required policy herein. When required by the insurer, or should a policy condition not permit Vendor/Contractor to enter into a pre-loss agreement to waive subrogation without an endorsement, then Vendor/Contractor aggress to notify the insurer and request the policy be endorsed with a Waiver of Transfer of Rights of Recovery Against Others, or its equivalent. This Waiver of Subrogation requirement shall not apply to any policy, which includes a condition specifically prohibiting such an endorsement, or voids coverage should Vendor/Contractor enter into such an agreement on a pre-loss basis.

5. AUTOMOBILE LIABILITY: Comprehensive automobile and truck liability covering any auto, all owned autos, scheduled autos, hired autos, and non-owned autos. Coverage shall be on an "occurrence" basis. Such insurance to include coverage for loading and unloading hazards. Coverage as follows:

a. COMBINED SINGLE LIMIT (CSL)..... $1,000,000.00 or:

i. BODILY INJURY (Per Person)..... $1,000,000.00

ii. BODILY INJURY (Per Accident)..... $1,000,000.00

iii. PROPERTY DAMAGE.....$1,000,000.00

6. PROFESSIONAL LIABILITY (if applicable it will be noted below separately):

7. BUILDERS RISK INSURANCE (if applicable it will be noted below separately):

8. CRIME PREVENTION – BOND (if applicable it will be noted below separately):

9. EXCESS/UMBRELLA LIABILITY (if applicable it will be noted below separately):

10. POLLUTION LIABILITY (if applicable it will be noted below separately):

11. SUBCONTRACTORS (if applicable): All subcontractors hired by said Contractor are required to provide Hernando County Board of County Commissioners a Certificate of Insurance with the same limits required by the County as required by the Contract. All subcontractors are required to name Hernando County Board of County Commissioners as additional insured and provide a Waiver of Subrogation in regards to General Liability.

12. RIGHT TO REVISE OR REJECT: County reserves the right, but not the obligation, to revise any insurance requirement, not limited to limits, coverages and endorsements, or to reject any insurance policies which fail to meet the criteria stated herein. Additionally, County reserves the right, but not the obligation, to review and reject any insurer providing coverage due of its poor financial condition or failure to operating legally.

C. EACH INSURANCE POLICY SHALL INCLUDE THE FOLLOWING CONDITIONS BY ENDORSEMENT TO THE POLICY:

1. Vendor/Contractor agrees to provide County with a Certificate of Insurance evidencing that all coverages, limits and endorsements required herein are maintained and in full force and effect, and the Certificate of Insurance shall provide a minimum thirty (30) day endeavor to notify, when available by Vendor/Contractor's insurer. If the Vendor/Contractor receives a non-renewal or cancellation notice from an insurance carrier affording coverage required herein, or receives noticed that coverage no longer complies with the insurance requirements herein, Vendor/Contractor agrees to notify the County by email within five (5) business days with a copy of the non-renewal or cancellation notice, or written specifics as to which coverage is no longer in compliance. The Certificate Holder shall read: **Hernando County Board of County Commissioners Attention: Human Resources/Risk Department 15470 Flight Path Drive, Brooksville, Florida 34604**

2. Companies issuing the insurance policy, or policies, shall have no recourse against the County for payment of premiums or assessments for any deductibles which all are the sole responsibility and risk of Vendor/Contractor.

3. The term "County" or "Hernando County" shall include all authorities, boards, bureaus, commissions, divisions, departments, and offices of the County and individual members, employees and agents thereof in their official capacities, and/or while acting on behalf of Hernando County.

4. The policy clause "Other Insurance" shall not apply to any insurance coverage currently held by County, to any such future coverage, or to County's Self-Insured Retentions of whatever nature.

D. The Vendor/Contractor shall be required to provide a current Certificate of Insurance to the County prior to commencement of services.

E. Bidders may, at the County's request, be required to provide proof that their firm meets the preceding insurance requirements, by submission of a Certificate Of Insurance coverage(s), prior to award of the Contract.

F. Failure of the Owner to demand such certificates or other evidence of full compliance with these insurance requirements or failure of the Owner to identify a deficiency from evidence provided shall not be construed as a waiver of Vendor/Contractor's obligation to maintain such insurance.

8.36. MINIMUM WAGE RATES:

A. The Vendor/Contractor shall be required to pay their employees no less than the Federal minimum wage rate.

B. If the contract should be renewed, the contract shall be adjusted for benefit of the Vendor/Contractor in proportion with Federal law governing wage rates during the period of the contract for labor-related costs only.

C. The County reserves the right to inspect the payroll records of the Vendor/Contractor, as may be deemed necessary, to determine that the Vendor/Contractor is complying with Federal wage and hour law.

8.37. SAFETY PRECAUTIONS:

A. The Vendor/Contractor shall be responsible for instructing their workmen in appropriate safety measures with respect to all services provided under this contract and shall not permit them to place equipment in traffic lanes or other locations in such a manner as to create a safety hazard.

B. All equipment shall be equipped with all necessary safety equipment to satisfy all applicable Florida Department of Transportation (FDOT) and Occupational Safety and Health Administration (OSHA) requirements.

8.38. RESPONSIVE/RESPONSIBLE:

At the time of submitting a bid response, the County requires that the **Bidder be properly licensed and registered to do business in the State of Florida in accordance with applicable Florida Statutes (F.S.).** Bid responses that fail to provide the required forms listed in these bid documents may be rejected as non-responsive. **Bidders whose responses, past performance, or current status do not reflect the capability, integrity or reliability to fully and in good faith perform the requirements of the bid may be rejected as non-responsible.** The County reserves the sole right to determine which responses meet the requirements of this solicitation, and which Bidders are responsive and responsible. The County reserves the sole right before awarding the bid, to require a Bidder to submit such evidence of their qualifications as it may deem necessary and may consider any evidence available to it of the financial, technical, and other qualifications and abilities of a Bidder to perform the work in a satisfactory manner and within the time specified. The Bidder is assumed to be familiar with all Federal, State, or local laws, ordinances, rules, and regulations that in any manner affect the work, and to abide thereby if awarded the bid/contract. Ignorance of legal requirements on the part of the Bidder/Vendor/Contactor will in no way relieve their responsibility.

8.39. CONE OF SILENCE

This solicitation falls under the Hernando County Procurement Ordinance 93-16 (Current Edition). After a bid is opened or a short list is established for an Invitation to Bid (ITB), Request for Qualification (RFQ), or Request for Proposal (RFP), a Vendor/Contractor or representative as defined in the Ordinance, may not seek information or clarification or in any way contact any official or employee of the County concerning this solicitation with the exception of the Hernando County Chief Procurement Officer, County Attorney, or an individual specifically designated in this document for dissemination of information. A copy of any written communication concerning this solicitation shall be filed with the Procurement Department and shall be made available to the public upon request. A violation of the cone of silence renders any award voidable at the sole discretion of the Chief Procurement Officer with approval from the Board of County Commissioners and may subject the potential Vendor/Contractor or representative to debarment. Nothing in the Ordinance prevents a Vendor/Contractor or representative from taking part in a public meeting concerning the solicitation.

A. All Vendors/Contractors or representatives are hereby placed on formal notice. A lobbying cone of silence period shall commence upon issuance of the solicitation until the Board selects the successful Bidder. For procurements that do not require Board approval, the cone of silence period commences upon solicitation issuance and concludes upon contract award.

B. Neither the members of the Board of County Commissioners nor candidates for County Commission, nor any employees from the Hernando County Government, Hernando County staff members, nor any members of the evaluation team are to be lobbied, either individually or collectively, concerning this project. Vendors/Contractors or representatives who intend to submit bids, or have submitted bids, for this project are hereby placed on formal notice that they are not to contact County personnel for such purposes as holding meetings of introduction, meals, or meetings relating to the selection process outside of those specifically scheduled by the County. Any such lobbying activities may cause immediate disqualification from this project.

8.40. CLAIMS

A. Chief Procurement Officer's Decision Required: All claims, except those waived, shall be referred to the Chief Procurement Officer for decision.

B. Notice: Written notice stating the general nature of each claim shall be delivered by the claimant to the Chief Procurement Officer and the other party to the contract promptly but in no event later than thirty (30) days after the start of the event giving rise thereto. The responsibility to substantiate a claim shall rest with the party making the claim. Notice of the amount or extent of the claim, with supporting data, shall be delivered to the Chief Procurement Officer and the other party to the contract within sixty (60) days after the start of such event (unless the Chief Procurement Officer allows additional time for claimant to submit additional or more accurate data in support of such claim). A claim for an adjustment in contract price shall be prepared in accordance with the provisions of Section titled "PRICE ADJUSTMENT". Each claim shall be accompanied by claimant's written statement that the adjustment claimed is

the entire adjustment to which the claimant believes it is entitled as a result of said event. The opposing party shall submit any response to the Chief Procurement Officer and the claimant within thirty (30) days after receipt of the claimant's last submittal (unless the Chief Procurement Officer allows additional time).

C. Chief Procurement Officer's Action: Chief Procurement Officer will review each claim and, within thirty (30) days after receipt of the last submittal of the claimant or the last submittal of the opposing party, if any, take one (1) of the following actions in writing:

1. Deny the claim in whole or in part,
2. Approve the claim, or
3. Notify the parties that the Chief Procurement Officer is unable to resolve the claim if, in the Chief Procurement Officer's sole discretion, it would be inappropriate for the Chief Procurement Officer to do so. For purposes of further resolution of the claim, such notice shall be deemed a denial.

D. In the event that Chief Procurement Officer does not take action on a claim within said thirty (30) days, the claim shall be deemed denied.

E. Chief Procurement Officer's written action or denial will be final and binding upon Owner and Vendor/Contractor, unless Owner or Vendor/Contractor invoke the dispute resolution procedure set forth in Section titled "DISPUTE RESOLUTION" within thirty (30) days of such action or denial.

8.41. DISPUTE RESOLUTION:

A. Owner and Vendor/Contractor may mutually request mediation of any claim submitted to the Owner for a decision before such decision becomes final and binding. The mediation will be governed by the Construction Industry Mediation Rules of the American Arbitration Association in effect as of the effective date of the agreement. The request for mediation shall be submitted in writing to the American Arbitration Association. Timely submission of the request shall stay the effect.

B. Owner and Vendor/Contractor shall participate in the mediation process in good faith. The process shall be concluded within sixty (60) days of filing of the request. The date of termination of the mediation shall be determined by application of the mediation rules referenced above.

C. If the claim is not resolved by mediation, Chief Procurement Officer's action or denial pursuant to Section titled "CLAIMS" shall become final and binding thirty (30) days after termination of the mediation unless, within that time period, Owner or Vendor/Contractor:

1. Agrees with the other party to submit the claim to another dispute resolution process, or

2. Gives written notice to the other party of their intent to submit the claim to a court of competent jurisdiction.

9. SPECIAL CONDITIONS

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9.1. PRE-AWARD MEETING

Within fourteen (14) days after receipt of notice of intent of award of bid, Vendor/Contractor shall meet with the County's representative(s) to discuss job procedures and scheduling.

9.2. PRICING-FFP

The County requires a firm fixed price for the entire contract period. Invoices will be reviewed to confirm compliance with bid pricing. Failure to hold prices firm shall be grounds for immediate termination of the contract.

9.3. PRICE ADJUSTMENT:

Written request for price adjustments may be made every twelve (12) months, no less than thirty (30) days prior to the requested effective date. Any increased price adjustment(s) must be accompanied by written justification attesting that the request is a bonafide cost increase to the Vendor/Contractor. The base period for any requested adjustment shall be the beginning of the latest period during which an adjustment may have been made. All requests for price adjustment(s) shall be supported by Consumer Price Index and/or Producer Price Index documentation supporting the requested increase. All price adjustments must be accepted by the Chief Procurement Officer and shall be accomplished by written amendment to this contract.

9.4. CHANGES - SERVICE CONTRACTS:

A. The County may at any time by issuance of an executed change order make changes within the general scope of the contract in any of the following areas:

   1. Description of services to be performed.

   2. Time of performance (i.e., hours of the day, days of the week, etc.).

   3. Place of performance of the services.

B. If additional work or other changes are required in the areas described above, a price proposal will be required from the Vendor/Contractor. Upon negotiation of the proposal, execution and receipt of the change order, the Vendor/Contractor shall commence performance of the work as specified.

C. The Vendor/Contractor shall not commence the performance of additional work or other changes not covered by this contract without an executed change order issued by the Procurement Department. If the Vendor/Contractor performs additional work beyond the specific requirements of this contract without an executed change order, it shall be at their own risk. The County assumes no responsibility for any additional costs for work not specifically authorized by an executed change order.

9.5. METHOD OF ORDERING:

The County will issue purchase orders against the contract on an as-needed-basis for the supplies or services listed on the Pricing Proposal.

9.6. CONDITIONS FOR EMERGENCY/HURRICANE OR DISASTER - TERM CONTRACTS:

It is hereby made a part of this Invitation for Bid that before, during and after a public emergency, disaster, hurricane, flood, or other acts of God that Hernando County shall require a "first priority" basis for goods and services. It is vital and imperative that the majority of citizens are protected from any emergency situation which threatens public health and safety, as determined by the County. Vendor/Contractor agrees to rent/sell/lease all goods and services to the County or other governmental entities as opposed to a private citizen, on a first priority basis. The County expects to pay contractual prices for all products or services required during an emergency situation. **Vendor/Contractor shall furnish a twenty-four (24) hour phone number and email address in the event of such an emergency.**

The current Federal clauses and forms related to an emergency/hurricane or disaster will be provided for review and signature as needed. Current versions may be viewed at www.fema.gov under Contract Provisions Templates.

9.7. ESTIMATED QUANTITIES:

Hernando County reserves the right to increase or decrease estimated quantities as required. Estimated quantities are shown on the Pricing Proposal attached to these bid documents. It is understood by all Bidder's that these are only estimated quantities and the County is not obligated to purchase any minimum or maximum amount during the life of this contract. The contract resulting from this solicitation shall be non-exclusive and the County may procure the goods or services covered by the contract from other sources at its discretion.

9.8. SITE DAMAGE:

The Vendor/Contractor shall be held responsible for damage to any site feature including, but not limited to: irrigation equipment, trees, shrubs, signs, vehicles, etc. caused by the Vendor/Contractor. It shall be the Vendor/Contractor's responsibility to clean-up and/or rectify, to the County's satisfaction, any damage to County property caused by any individual(s) connected with the Vendor/Contractor. The Vendor/Contractor shall be notified of the specific nature of the damage and cost of repair. The County shall, at its option, invoice the Bidder for payment or reduce the next regular payment to the Vendor/Contractor, for the cost of repairs, materials, and labor.

9.9. EQUIPMENT LIST:

Bidders shall submit with the bid a listing of all equipment which Bidders will use in the performance of this contract, including (as applicable) rolling stock, loaders, tractors, mowers, and any other specified

equipment. The Vendor/Contractor is also required to indicate which equipment is company-owned. Failure to submit said equipment list may render Bidder's response non-responsive.

9.10. FINAL SITE INSPECTON:

Final inspection of each site by County staff will be performed within ten (10) days after receipt of notification from the Vendor/Contractor that services at such site are complete. The site must meet all requirements as stated in the scope of work issued prior to payment processing.

10. SCOPE OF WORK

SCOPE AND SPECIFICATIONS

10.1. CONFLICTING TERMS WITH SCOPE AND SPECIFICATIONS:

In the event of a conflict between the terms of the contract (including any and all attachments thereto, excluding Scope and Specifications Section, and any amendments thereof) and any of the terms of Scope and Specifications Section, the terms of the Contract (including any and all attachments thereto, excluding Scope and Specifications Section, and any amendments thereof) shall control.

10.2. SCOPE OF WORK:

The Vendor/Contractor will supply all materials, labor, and equipment in order to accomplish the application of hydro seed, as described in the specifications and construction plans showing the proposed improvements **(if applicable)** in Hernando County, Florida.

10.3. LOCATION OF THE WORK:

The work to be performed in this contract will be performed at to right of way grassed shoulders, grassed medians, drainage retention areas and drainage right of ways, in accordance with work order issued throughout the year., in Hernando County, Florida.

10.4. TECHNICAL SPECIFICATIONS:

A. EQUIPMENT: Equipment specifically designed for mixing wood fiber, seed, fertilizer, tackifer and dye, and applying the slurry uniformly over the areas to be hydro seeded.

B. MATERIAL

1. Hydro Seed Mix:
    a. The wood fiber must be made of 100% hard or soft wood which does not contain reprocessed wood, or paper fibers.
    b. Wood fibers should be 0.15 inches in length, and a minimum of 50% of the fibers should be retained on a twenty five mesh screen.
    c. Shall be applied at a rate of 2500 lbs/acre.
    d. When polyacrylamide is used as part of the hydro seeding mix, only anionic polymer formulation with free acrylamide monomer residual content of less than 0.05% is allowed.
    e. Do not spray polyacrylamide mixture onto pavement.
2. Cationic polyacrylamide shall not be used in any concentration.
3. Seed:
    a. Bahia grass seed to be applied with a concentration at a rate of 180 lbs/acre;

b. Bermuda grass seed to be applied with a concentration at a rate of 75 lbs/acre;

c. Rye grass seed (Fall/Winter) or Brown Top Millet seed (Spring/Summer) to be applied with a concentration at a rate of 50 lbs/acre.

4. Fertilizer: Applied at a rate of 300 lbs/acre with a mix concentration of 16-4-8.

5. Dye: Must not contain growth or germination inhibiting chemicals.

C. BONDED FIBER MATRIX: When specified in the work order, the bonded fiber matrix used for sediment and erosion control must be composed of long strand, thermally processed wood fibers, held together by crosslinked hydro colloid tackifer (>10%).

1. Must contain biodegradable dye to aid in uniform application of the material and the resulting matrix performs in a manner equal or superior to biodegradable erosion control blankets.

2. Must have a minimum water holding capacity of 1.2 gal/lb.

3. Must not have any germination or growth inhibiting properties and does not form a water repelling crust.

4. Must be comprised of materials, which are 100% biodegradable and 100% beneficial to plant growth.

D. APPLICATION:

1. The County will prepare all sites prior to the Contractor being given a work order to hydro seed the site.

2. The Contractor must hydro seed at the rates specified, uniformly, and consistently, to ensure a uniform, and consistent turf.

a. Mix and apply bonded fiber matrix material at the recommended manufacturer's rates for a given slope.

3. The Contractor must water all surfaces once applied to produce a healthy vigorous strand of turf.

4. The County will water after the first watering at a recommended rate by the Contractor.

5. Failure of the County to perform the necessary watering effort would be cause to void the Contractor's warranty.

11. PRICING PROPOSAL

ITB NO.23-T00019/JG. - Hydro Seed Application

The Vendor/Contractor shall provide all labor and other resources necessary to provide the supplies, equipment and/or services in strict accordance with the specifications defined in this solicitation for the amounts specified in this Pricing Proposal, inclusive of overhead, profit, and any other costs. Unit cost per square foot is inclusive of all materials, labor, and equipment in order to accomplish the application of hydro seed as outlined in the Scope of Work section, Paragraph 4. Technical Specifications.

There are no guarantees that the County will utilize the per year estimates and may exceed the estimates identified. Minimum order quantity of 10,000 square feet.

HYDRO SEED APPLICATION

Line Item	Description	Estimated Annual Quantity	Unit of Measure	Unit Cost Per Sq Ft	Estimated Annual Quantity Total Cost	Estimated Contract Quantity Cost (Annual Cost x 3)
1	Hydro Seed	500,000	Square Feet			
2	Hydro Seed with Bonded Fiber Matrix	15,000	Square Feet			
TOTAL						

12. VENDOR QUESTIONNAIRE

12.1. VENDOR/CONTRACTOR INFORMATION*

Please Provide the following Information:

1. Respondent/Vendor Contractor Name

2. Vendor/Contractor FEIN

3. Vendor/Contractor's Authorized Representative Name and Title

4. Address

5. Phone Number

6. Email Address

*Response required

12.2. VENDOR/CONTRACTOR CERTIFICATION REGARDING SCRUTINIZED COMPANIES*

Section 287.135 (Current Edition), Florida Statutes, prohibits agencies from contracting with companies for goods or services of $1,000,000.00 or more, that are on either the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector Lists which are created pursuant to s. 215.473 F.S. (Current Edition), or the Scrutinized Companies that Boycott Israel List, crated pursuant to s. 215.4725 F.S. (Current Edition), or companies that are engaged in a boycott of Israel or companies engaged in business operations in Cuba or Syria.

As the person authorized to submit bids on behalf of respondent, I hereby certify that the company identified above in the section entitled “Respondent Vendor Name” is not listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List. I further certify that the company is not engaged in a boycott of Israel. I understand that pursuant to section 287.135 (Current Edition), Florida Statutes, the submission of a false certification may subject company to civil penalties, attorney’s fees, and/or costs and does not have business operations in Cuba or Syria.

☐ Please confirm

*Response required

12.3. VENDOR/CONTRACTOR SURVEY*

Please provide information on where you received the knowledge of the bid/request for proposals (mark all that apply):

Select all that apply

☐ OpenGov Procurement

☐ Newspaper

☐ Procurement Department Advertisement Board

☐ Other

*Response required

12.4. VENDOR/CONTRACTOR SURVEY (OTHER)

If you answered "Referred" or "Other" in the Survey, please specify:

12.5. Please confirm bid validity for 90 days *

Bids will be opened immediately after this date and time and will remain binding upon the Bidder for a period of ninety (90) days thereafter.

☐ Please confirm

*Response required

12.6. Personnel List *

Please provide a List of personnel, by name and title, contemplated to perform the work.

*Response required

12.7. BID CONFIRMATION*

The undersigned Bidder has carefully read the Invitation to Bid and its provisions, terms and conditions covering the equipment, materials, supplies and services as called for, and fully understands the requirements and conditions. Bidder certifies that this bid for the same goods/services (unless otherwise specifically noted) and is in all respects fair and without collusion or fraud. Bidder agrees to be bound by all the terms and conditions of this Invitation to Bid and certifies that the person(s) signing this bid is (are) authorized to bind the Bidder. Bidder agrees that if Bidder is awarded this Invitation to Bid, Bidder will provide the materials and services as stipulated in the specifications of this Invitation to Bid. Bidder further agrees to furnish and to deliver materials and services as indicated, with all transportation charges prepaid, and for the prices quoted.

**IMPORTANT NOTE: When submitting your bid, do not attach any forms which may contain terms and conditions that conflict with those listed in the County's bid documents. Inclusion of additional terms and conditions such as those which may be on your company's standard forms shall result in your bid

being declared non-responsive as these changes will be considered a counterobfer to the County's bid solicitation.

☐ Please confirm

*Response required

12.8. Drug Free Workplace Certification *

I have read and attest to, in accordance with Florida Statute 287.087 (current version), hereby certify that,

Publishes a written statement notifying that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace named above, and specifying actions that will be taken against violations of such prohibition.

Informs employees about the dangers of drug abuse in the workplace, the firm's policy of maintaining a drug free working environment, and available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug use violations.

Gives each employee engaged in providing commodities or contractual services that are under proposal a copy of the statement specified above.

Notifies the employees that as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, pleas of guilty or nolo contendere to, any violation of Chapter 893, or of any controlled substance law of the State of Florida or the United States, for a violation occurring in the workplace, no later than five (5) days after such conviction, and requires employees to sign copies of such written statement to acknowledge their receipt.

Imposes a sanction on, or requires the satisfactory participation in, a drug abuse assistance or rehabilitation program, if such is available in the employee's community, by any employee who is so convicted.

Makes a good faith effort to continue to maintain a drug free workplace through the implementation of the Drug Free Workplace Program.

"As a person authorized to sign this statement, I certify that the above named business, firm or corporation complies fully with the requirements set forth herein".

Please Confirm that you have read and attest to Download Drug Free Workplace Certificate

☐ Please confirm

*Response required

12.9. Affidavit of Non Collusion and of Non-Interest of Hernando County Employees*

Affidavit of Non Collusion and of Non-Interest of Hernando County Employees

Certification that Vendor/Contractor affirms that the bid/proposal presented to the Owner is made freely, and without any secret agreement to commit a fraudulent, deceitful, unlawful or wrongful act of collusion.

I have read and attest that I am the Vendor/Contractor in the above bid/proposal, that the only person or persons interested in said proposal are named therein; that no officer, employee or agent of the Hernando County Board of County Commissioners (BOCC) or of any other Vendor/Contractor is interested in said bid/proposal; and that affiant makes the above bid/proposal with no past or present collusion with any other person, firm or corporation.

Please confirm that you have read and attest to Affidavit of Non Collusion and of Non-Interest of Hernando County Employees

☐ Please confirm

*Response required

12.10. Sworn Statement

*12.10.1. Sworn Statement SECTION 287.133 (3) (a)**

I have read and attest that I understand that a "public entity crime" as defined in Paragraph 287.133 (1)(g), Florida Statutes (current version), means a violation of any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

I have read and attest that I understand that "convicted" or "conviction" as defined in Paragraph 287.133 (1)(b), Florida Statutes (current version), means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any Federal or State trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

I have read and attest that I understand that an "affiliate" as defined in Paragraph 287.133 (1)(a), Florida Statutes (current version), means:

A. A predecessor or successor of a person convicted of a public entity crime; or

B. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one (1) person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons

when not for fair market value under an arm's length agreement, shall be a prima facie case that one (1) person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

I have read and attest that I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes (current version), means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which proposals or applies to proposal on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

I have read and attest that based on information and belief, the statement which I have confirmed below is true in relation to the entity submitting this sworn statement:

_____ [attach a copy of the final order].

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH ONE (1) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31, OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT.

☐ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list [attach a copy of the final order].

*Response required

12.10.2. If you choose option 3, please attach a copy of the final order

The entity submitting this sworn statement, or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted Vendor/Contractor list

Please attach a copy of the final order

12.11. Authorized Signatures/Negotiators

Authorized Signatures/Negotiators

*12.11.1. Authorized Signatures/Negotiators **

Please provide the information to support the statement below:

The Vendor/Contractor represents that the following persons are authorized to sign and/or negotiate contracts and related documents to which the Vendor/Contractor will be duly bound:

Name(s)

Title(s)

Phone no (s)

*Response required

*12.11.2. Type of Organization **

Select your organization's type below

☐ Sole Proprietorship

☐ Joint Venture

☐ Corporation

☐ Partnership

*Response required

*12.11.3. Company ID**

Please Provide Your:

State of Incorporation and

Federal I.D. NO.

*Response required

*12.11.4. W-9 Form **

Please attach your completed W-9 Form

*Response required

*12.11.5. ACH electronic payment **

An ACH electronic payment method is offered as an alternative to a payment by physical check.

Please check Option 1 if you accept the ACH electronic payment method.

(Recommended and Preferred)

☐ Yes, ACH electronic payment method is acceptable.

☐ No, ACH electronic payment method is acceptable.

*Response required

12.12. LOCAL VENDOR AFFIDAVIT OF ELIGIBILITY

If you are a local vendor, please answer the following three questions.

12.12.1. Local Vendor Affidavit - 12 Month Minimum

Vendor/Individual has been in business in Hernando County for a minimum of twelve (12) months prior to date of bid or quote?

☐ Please confirm

12.12.2. Proof of Real Property Tax

Please upload your proof of Real Property Tax

12.12.3. Copy of Florida Division of Corporations Annual Report

Please upload a copy of your Florida Division of Corporations Annual Report

*12.12.4. E-VERIFY CERTIFICATION**

Vendor/Contractor acknowledges and agrees to the following:

Vendor/Contractor shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of:

All persons employed by the Vendor/Contractor during the term of the Contract to perform employment duties within Florida; and

All persons, including subcontractors, assigned by the Vendor/Contractor to perform work pursuant to the Contract with the department.

☐ Please confirm

*Response required

12.13. QUALIFICATION SUBMITTAL REQUIREMENTS

*12.13.1. REFERENCES**

Bidder must provide a minimum of **three (3)**references in format shown below. References must be individuals that can be readily contacted and have first-hand knowledge of the Bidder's performance on the specific project performed by the Bidder. Each reference project must meet the following criteria:

Project within the last three (3) years.

Similar in size, dollar value and scope as this project.

Please provide information for 3 required References:

Business/Owner Name

Reference Contact Person

Reference Address

Reference Phone No.

Reference Email Address

Project Name

Project Location

Contract Project Manager

Site Superintendent

Contract Amount

Date Project Commenced

Date of Substantial Completion

Date of Final Completion

Description of Work Performed

By submitting this information, I certify that the qualifications questionnaire information is true and correct to the best of my knowledge.

*Response required

*12.13.2. EQUIPMENT LISTING **

Bidders shall indicate below a complete listing of all equipment said Bidders will use in the performance of this contract, including rolling stock, loaders, tractors, mowers, and any other specialized equipment. INDICATE WHETHER SUCH EQUIPMENT IS OWNED BY THE COMPANY. Failure to complete and return this section may render Bidder's proposal non-responsive. The County reserves the right to perform a site visit at the Vendor/Contractor's location for purpose of verification of equipment listed and visual observation of equipment condition.

Please provide a listing of the equipment an whether or not if it's company-owned.

Example:

Description of Equipment -- Company Owned

2019 Ford F350 Utility Truck -- Owned by Company/Bidder

*Response required

12.14. HERNANDO COUNTY EMPLOYMENT DISCLOSURE CERTIFICATION STATEMENT

*12.14.1. Is any officer, partner, director, proprietor, associate or member of the business entity a former employee of Hernando County within the last two (2) years? **

☐ Yes

☐ No

*Response required

*12.14.2. Is any officer, partner, director, proprietor, associate or member of the business entity a relative or member of the household of a current Hernando County employee that had or will have any involvement with this procurement or contract authorization?**

☐ Yes

☐ No

*Response required

12.14.3. Relatives and Former Hernando County Employees - Roles and Signatures

Please download the below documents, complete, and upload.

- HC_Employment_Disclosure_Ce...

*12.14.4. Solicitation-Offer-Award**

Please download the below document, complete Offer section, and upload.

- Solicitation-Offer-Award.pdf

*Response required

County of Hernando
Procurement and Grants
Toni Brady, Chief Procurement Officer
15470 Flight Path Drive, Brooksville, FL 34604

EVALUATION TABULATION

T No. 23-T00019/JG

Hydro Seed Application

RESPONSE DEADLINE: June 5, 2023 at 10:00 am

Report Generated: Tuesday, June 6, 2023

SELECTED VENDOR TOTALS

Vendor	Total
Hydrograss Technologies, Inc.	$62,400.00
078800225 Airboat Addicts	$70,275.00

HYDRO SEED APPLICATION

Hydro Seed Application					078800225			Hydrograss Technologies, Inc.		
Selected	Line Item	Description	Estimated Annual Quantity	Unit of Measure	Unit Cost Per Sq Ft	Estimated Annual Quantity Total Cost	Estimated Contract Quantity Cost (Annual Cost x 3)	Unit Cost Per Sq Ft	Estimated Annual Quantity Total Cost	Estimated Contract Quantity Cost (Annual Cost x 3)
X	1	Hydro Seed	500000	Square Feet	$0.135	$67,500.00		$0.12	$60,000.00	$180,000.00
X	2	Hydro Seed with Bonded Fiber Matrix	15000	Square Feet	$0.185	$2,775.00		$0.16	$2,400.00	$ 7,200.00
Total						$70,275.00			$62,400.00	

VENDOR QUESTIONNAIRE PASS/FAIL

EVALUATION TABULATION
T No. 23-T00019/JG
Hydro Seed Application

Airboat Addicts Inc

Question Title	078800225	Energy Air, Inc.	Hydrograss Technologies, Inc.	The Reserves Network
VENDOR/CONTRACTOR INFORMATION	Pass	No Response	Pass	No Response
VENDOR/CONTRACTOR CERTIFICATION REGARDING SCRUTINIZED COMPANIES	Pass	No Response	Pass	No Response
VENDOR/CONTRACTOR SURVEY	Pass	No Response	Pass	No Response
VENDOR/CONTRACTOR SURVEY (OTHER)	Pass	No Response	No Response	No Response
Please confirm bid validity for 90 days	Pass	No Response	Pass	No Response
Personnel List	Pass	No Response	Pass	No Response
BID CONFIRMATION	Pass	No Response	Pass	No Response
Drug Free Workplace Certification	Pass	No Response	Pass	No Response
Affidavit of Non Collusion and of Non-Interest of Hernando County Employees	Pass	No Response	Pass	No Response
Sworn Statement				
Sworn Statement SECTION 287.133 (3) (a)	Pass	No Response	Pass	No Response
If you choose option 3, please attach a copy of the final order	No Response	No Response	No Response	No Response
Authorized Signatures/Negotiators				

Question Title	078800225	Energy Air, Inc.	Hydrograss Technologies, Inc.	The Reserves Network
Authorized Signatures/Negotiators	Pass	No Response	Pass	No Response
Type of Organization	Pass	No Response	Pass	No Response
Company ID	Pass	No Response	Pass	No Response
W-9 Form	Pass	No Response	Pass	No Response
ACH electronic payment	Pass	No Response	Pass	No Response
LOCAL VENDOR AFFIDAVIT OF ELIGIBILITY				
Local Vendor Affidavit - 12 Month Minimum	No Response	No Response	No Response	No Response
Proof of Real Property Tax	No Response	No Response	No Response	No Response
Copy of Florida Division of Corporations Annual Report	Pass	No Response	No Response	No Response
E-VERIFY CERTIFICATION	Pass	No Response	Pass	No Response
QUALIFICATION SUBMITTAL REQUIREMENTS				
REFERENCES		No Response	Pass	No Response
EQUIPMENT LISTING	Pass	No Response	Pass	No Response
HERNANDO COUNTY EMPLOYMENT DISCLOSURE CERTIFICATION STATEMENT				

Question Title	078800225	Energy Air, Inc.	Hydrograss Technologies, Inc.	The Reserves Network
Is any officer, partner, director, proprietor, associate or member of the business entity a former employee of Hernando County within the last two (2) years?	Pass	No Response	Pass	No Response
Is any officer, partner, director, proprietor, associate or member of the business entity a relative or member of the household of a current Hernando County employee that had or will have any involvement with this procurement or contract authorization?	Pass	No Response	Pass	No Response
Relatives and Former Hernando County Employees - Roles and Signatures	Pass	No Response	Pass	No Response
Solicitation-Offer-Award	Pass	No Response	Pass	No Response

Carla Rossi-Hunter 6/6/2023

AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	ITB 23-041 Amendment No. 1; Permanent Preformed Thermoplastic; Geveko Markings Inc.
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

On July 11, 2023, the Board executed an Agreement for ITB 23-041 Permanent Preformed Thermoplastic, with Geveko Markings Inc. to provide permanent preformed thermoplastics on an as-needed basis, expiring on July 11, 2026, with an option to renew for one (1) additional two (2) year period.

Geveko Markings Inc. has performed satisfactorily under the terms and conditions of the Agreement.

Staff now recommend amending the Agreement to exercise the first and only option to renew the Agreement for one (1) additional two (2) year term, extending the Agreement to July 11, 2028, and to modify the language in Section 18.4 Compliance with Laws and Section 18.11 Equal Employment Opportunity, in accordance with Executive Order 14173.

There is no cost increase associated with this Amendment.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
4110-56542	Residential/Major Road/Striping	$300,000	$3,488	$275,000	$21,512
4102-55216	Road Maintenance/Safety & Road Sign	$114,000	$41,102	$96	$72,802

RECOMMENDED ACTION:

Approve and Authorize the Chairman to execute Amendment No. 1 to the Agreement between Citrus County, Florida and Geveko Markings Inc., to exercise the first and only option to renew the Agreement for one (1) additional two (2) year term, extending the duration of the Agreement to July 11, 2028, and to modify the language in Section 18.4 Compliance with Laws and Section 18.11 Equal Employment Opportunity, in accordance with Executive Order 14173. **(Carlton Hall, Public Works Director)**

ATTACHMENTS:

1. 6-22-26 AGENDA DOCS ITB 23-041 Amendment No. 1
2. ITB 23-041 Executed Agreement

Board of County Commissioners

Department of Public Works

Road Maintenance Division

1300 S. Lecanto Hwy. Lecanto, FL 34461

Telephone: (352) 527-7610

www.citrusbocc.com

Memorandum

March 11, 2026

TO : Linda Morse, Purchasing & Contracts Manager, Department of Management & Budget

FROM : James L. Sterling, Road Maintenance Director

THRU : Carlton Hall, Public Works Director

SUBJECT : Bid Renewal – ITB 23-041 – Permanent Preformed Thermoplastic

Please process ITB 23-041 – Permanent Preformed Thermoplastic for renewal with Geveko Markings, Inc. in accordance with the provisions of renewal stated in the contract. The current contract will expire on July 10, 2026. This will be the first and final renewal of the agreement.

This vendor has performed satisfactory in the terms and conditions of the contract.

Please place this item on the Agenda for Board approval.

JLS/lms

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/04/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER MARSH USA, LLC. 9830 Colonnade Blvd, Suite 410 San Antonio, TX 78230	**CONTACT NAME:** Marsh | Business & Client Services **PHONE (A/C, No, Ext):** 866-966-4664 **FAX (A/C, No):** **E-MAIL ADDRESS:** ROW.CertRequest@Marsh.com
INSURED Geveko Markings Inc. 1883 New Harvest Road Gainesville, GA 30507	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** National Union Fire Ins Co. of Pittsburgh PA — 19445 **INSURER B :** Ohio Security Insurance Company — 24082 **INSURER C :** Technology Insurance Company, Inc — 42376 **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** HOU-004016586-22 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X **COMMERCIAL GENERAL LIABILITY** [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			027714208	05/01/2026	05/01/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 1,000,000 $ 100,000 $ 10,000 $ 1,000,000 $ 1,000,000 $ 1,000,000 $
B	**AUTOMOBILE LIABILITY** X ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			ASC-Z61-067814-016	05/01/2026	05/01/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) [ ]	$ 1,000,000 $ $ $ $
	[ ] **UMBRELLA LIAB** [ ] OCCUR [ ] **EXCESS LIAB** [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE AGGREGATE [ ]	$ $ $
C	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		TWC4809476	05/01/2026	05/01/2027	X PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Re: ITB 23-041, Permanent Preformed Thermoplastic.

Certificate Holder is included as additional insured (except Workers' Compensation) where required by written contract. Waiver of subrogation is applicable where required by written contract and subject to policy terms and conditions with respects to General Liability and Workers Compensation.

CERTIFICATE HOLDER

Citrus County, Florida
Attn: Karin J. McMahon
3600 West Sovereign Path, Suite 266
Lecanto, FL 34461

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Marsh USA LLC

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National Union Fire Insurance Company of Pittsburgh, Pa.

AMB #: 002351 NAIC #: 19445 FEIN #: 250687550

Mailing Address
1271 Avenue Of The Americas, 37Th Floor
New York, New York 10020-1304
United States

View Additional Address Information

Web: www.aig.com
Phone: 212-770-7000

AM Best Rating Unit: AMB #: 058702 - American International Group, Inc.

Assigned to insurance companies that have, in our opinion, an excellent ability to meet their ongoing insurance obligations.

View additional news, reports and products for this company.

Based on AM Best's analysis, 058702 - American International Group, Inc. is the **AMB Ultimate Parent** and identifies the topmost entity of the corporate structure. View a list of operating insurance entities in this structure.

Best's Credit Ratings

Financial Strength View Definition

Rating (Rating Category):	A (Excellent)
Affiliation Code:	p (Pooled)
Outlook (or Implication):	Positive
Action:	Affirmed
Effective Date:	November 20, 2025
Initial Rating Date:	December 31, 1907

Long-Term Issuer Credit View Definition

Rating (Rating Category):	a+ (Excellent)
Outlook (or Implication):	Positive
Action:	Affirmed
Effective Date:	November 20, 2025
Initial Rating Date:	April 06, 2005

Financial Size Category View Definition

Financial Size Category:	XV (Greater than or Equal to USD 2.00 Billion)

u Denotes Under Review Best's Rating

Best's Credit Rating Analyst

Rating Office: A.M. Best Rating Services, Inc.

Director: Raymond Thomson, CPCU, ARe, ARM

Director: Doniella Pliss

Note: *See the Disclosure information Form or Press Release below for the office and analyst at the time of the rating event.*

Disclosure Information

Disclosure Information Form
View AM Best's Rating Disclosure Form

Press Release
AM Best Revises Outlooks to Positive for Credit Ratings of American International Group, Inc. and Its Core Property/Casualty Subsidiaries
November 20, 2025

Ohio Security Insurance Company

AMB #: 002379 NAIC #: 24082 FEIN #: 310541777

Mailing Address
175 Berkeley Street
Boston, Massachusetts 02116
United States

View Additional Address Information

Web: www.LibertyMutualGroup.com
Phone: 617-357-9500
Fax: 513-603-3179

AM Best Rating Unit: AMB #: 051114 - Liberty Mutual Holding Company Inc.

Assigned to insurance companies that have, in our opinion, an excellent ability to meet their ongoing insurance obligations.

View additional news, reports and products for this company.

Based on AM Best's analysis, 051114 - Liberty Mutual Holding Company Inc. is the **AMB Ultimate Parent** and identifies the topmost entity of the corporate structure. View a list of operating insurance entities in this structure.

Best's Credit Ratings

Financial Strength View Definition

Rating (Rating Category):	A (Excellent)
Affiliation Code:	r (Reinsured)
Outlook (or Implication):	Stable
Action:	Affirmed
Effective Date:	September 10, 2025
Initial Rating Date:	June 30, 1958

Long-Term Issuer Credit View Definition

Rating (Rating Category):	a (Excellent)
Outlook (or Implication):	Stable
Action:	Affirmed
Effective Date:	September 10, 2025
Initial Rating Date:	July 21, 2005

Financial Size Category View Definition

Financial Size Category:	XV (Greater than or Equal to USD 2.00 Billion)

u Denotes Under Review Best's Rating

Best's Credit Rating Analyst

Rating Office: A.M. Best Rating Services, Inc.

Director: Raymond Thomson, CPCU, ARe, ARM

Senior Director: Carlos Wong-Fupuy

Note: *See the Disclosure information Form or Press Release below for the office and analyst at the time of the rating event.*

Disclosure Information

Disclosure Information Form
View AM Best's Rating Disclosure Form

Press Release
AM Best Affirms Credit Ratings of Liberty Mutual Holding Company Inc. and Its Subsidiaries
September 10, 2025

View AM Best's Rating Review Form

Technology Insurance Company, Inc.

AMB #: 011234 NAIC #: 42376 FEIN #: 020449082

Mailing Address
800 Superior Ave. E., 21St Floor
Cleveland, Ohio 44114
United States

View Additional Address Information

Web: www.amtrustfinancial.com
Phone: 212-220-7120
Fax: 212-220-7130

AM Best Rating Unit: AMB #: 018533 - AmTrust Group

Assigned to insurance companies that have, in our opinion, an excellent ability to meet their ongoing insurance obligations.

View additional news, reports and products for this company.

Based on AM Best's analysis, 044385 - Evergreen Parent, L.P. is the **AMB Ultimate Parent** and identifies the topmost entity of the corporate structure. View a list of operating insurance entities in this structure.

Best's Credit Ratings

Financial Strength View Definition

Rating (Rating Category):	A- (Excellent)
Affiliation Code:	p (Pooled)
Outlook (or Implication):	Stable
Action:	Affirmed
Effective Date:	October 10, 2025
Initial Rating Date:	December 15, 1997

Long-Term Issuer Credit View Definition

Rating (Rating Category):	a- (Excellent)
Outlook (or Implication):	Stable
Action:	Affirmed
Effective Date:	October 10, 2025
Initial Rating Date:	June 20, 2006

Financial Size Category View Definition

Financial Size Category:	XV (Greater than or Equal to USD 2.00 Billion)

u Denotes Under Review Best's Rating

Best's Credit Rating Analyst

Rating Office: A.M. Best Rating Services, Inc.

Senior Financial Analyst: Billiah Moturi

Director: Doniella Pliss

Note: *See the Disclosure information Form or Press Release below for the office and analyst at the time of the rating event.*

Disclosure Information

Disclosure Information Form
View AM Best's Rating Disclosure Form

View AM Best's Rating Review Form

Amendment No. 1 to Agreement
ITB 23-041
Permanent Preformed Thermoplastic

THIS AMENDMENT is made and entered into by and between Citrus County, Florida, a political subdivision of the State of Florida (hereinafter referred to as "County") and Geveko Markings Inc. (hereinafter referred to as "Vendor").

WHEREAS, On July 11, 2023, County and Vendor entered into an Agreement to provide permanent preformed thermoplastics on an as-needed basis expiring on July 11, 2026, with an option to renew for one (1) additional two (2) year period; and

WHEREAS, County and Vendor desire to amend the Agreement to exercise the first and only option to renew the Agreement for one (1) additional two (2) year term, extending the duration of the Agreement to July 11, 2028; and

WHEREAS, County and Vendor agree to modify the language in Section 18.4 Compliance with Laws and Section 18.11 Equal Employment Opportunity, in accordance with Executive Order 14173; and

WHEREAS, County and Vendor agree that prior to the time of execution of Amendment No. 1 to the Agreement. Vendor shall provide County with a signed Human Trafficking for Nongovernmental Entities form and shall comply with the requirements set forth in Florida Statute Section 787.06; and

NOW THEREFORE, in consideration of the original Agreement and the foregoing recitals, County and Vendor agree as follows:

1. The above Recitals are true and correct and are hereby incorporated into this paragraph.

2. County and Vendor hereby renew the Agreement for one (1) additional two (2) year term, extending the duration of the Agreement to July 11, 2028.

3. County and Vendor hereby replace Section 18.4 of the Agreement with the following language:

   18.4 Compliance with Laws: Vendor shall comply with all laws, rules, codes, ordinances, and licensing requirements that are applicable to the conduct of its business, including those of Local, State and Federal agencies having jurisdiction and authority. These laws shall include, but not be limited to, Chapter 287, Florida Statutes, the Uniform Commercial Code, the Immigration and Nationalization Act, the Americans with Disabilities Act, the United States Occupational Safety and Health Act, the United States Environmental Protection Agency, the State of Florida Department of Environmental Protection, Code of Federal Regulations and all prohibitions against discrimination on the basis of race, religion, sex, creed, age, national origin, disability, genetic information or veteran's status. Violation of such laws shall be grounds for termination of the Agreement.

4. County and Vendor hereby replace Section 18.11 of the Agreement with the following language:

   18.11 Equal Employment Opportunity: Vendor shall not discriminate on the basis of race, color, sex, creed, age, national origin, religion, disability or genetic information in accordance with the Provisions of: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000 et seq.); Title VII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.); Florida Civil Rights Act of 1992 (§ 760.10 et seq.); Title 41 CFR Part 60; Title 49 CFR 23 and 49 CFR 26 for Disadvantaged Business Enterprises; Age Discrimination Act of 1975 (42 U.S.C. § 6101, et seq.), Title 49 CFR 21; Title 49 CFR 27; Americans with Disabilities Act of 1990 (42 U.S.C. 12102, et. seq.), Federal Fair Labor Standards Act (29 U.S.C. § 201, et. seq.), and any other Federal and State discrimination statute. Vendor shall furnish pertinent information regarding its employment policies and practices as well as those of their proposed subcontractors as the Secretary of Labor or County may require. The above shall be required of any subcontractor hired by Vendor. All Equal Employment Opportunity requirements shall be included in all non-exempt

subcontracts entered into by Vendor. Subcontracts entered into by Vendor shall also include all other applicable labor provisions. No subcontract shall be awarded to any non-complying subcontractor. Additionally, Vendor shall insert in its subcontracts a clause requiring subcontractors to include these provisions in any lower tier subcontracts that may in turn be made. Vendor shall comply with all state laws and local ordinances, except when preferential consideration of local in-state subcontractors is NOT allowed for grant funded projects.

3. County and Vendor agree that a signed Human Trafficking for Nongovernmental Entities form shall be provided by the Vendor prior to the time of execution of Amendment No. 1 to the Agreement.

4. County and Vendor agree that all other terms, conditions, and pricing of the Agreement are hereby ratified and confirmed and shall continue in full force and effect except as amended herein.

5. Each person signing the Amendment warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

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IN WITNESS WHEREOF, this Amendment No. 1 to Agreement is accepted by the parties as of the date noted below.

GEVEKO MARKINGS INC.

Signature of Witness (1)

Jose Rodriguez
Printed Name of Witness (1)

BMontero
Signature of Witness (2)

Bryan Montero
Printed Name of Witness (2)

BY: _____
JUSTIN COOGLER, INSIDE SALES & PRICING MANAGER

STATE OF Georgia
COUNTY OF Gwinnett

The foregoing instrument was acknowledged before me, by means of ☑ physical presence or ☐ online notarization, this 18th day of May, 2026, by Justin Coogler as Inside Sales & Pricing Manager who is ☑ personally known to me or ☐ who produced _____ as identification.

Witness my hand and official seal this 18th day of May, 2026.

Official use only

H Jun
NOTARY PUBLIC Signature
Printed Name: H Jun
Commission No.: N/A
Expiration Date: 05/15/2029

H JUN NOTARY SEAL EXPIRES GEORGIA MAY.15, 2029 PUBLIC GWINNETT COUNTY

CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

ATTEST:

TRACI PERRY, CLERK

BY: _____
DIANA FINEGAN, CHAIRMAN

DATE: _____

Citrus County
Board of County Commissioners
DEPARTMENT OF MANAGEMENT AND BUDGET
PURCHASING

3600 W. Sovereign Path • Suite 266 • Lecanto, FL 34461
Telephone (352) 527-5457 • Facsimile (352) 527-5424

NOTICE OF AWARD

July 12, 2023

Ben McCabe
1883 New Harvest Rd
Gainesville, GA 30507

REF: Agreement: ITB 23-041 Permanent Preformed Thermoplastic

The Board of County Commissioners has approved the above referenced Agreement and authorized the Chairman to execute the Agreement, July 11, 2023.

Agreement enclosed for your files. Congratulations.

Sincerely,

Leigha Utter

Leigha Utter
Purchasing Assistant
Department of Management and Budget

cc: James Sterling, Road Maintenance Director

CERTIFIED TO BE A TRUE COPY
ANGELA VICK
CLERK OF THE CIRCUIT COURT
THIS 13 DAY OF July 2023

This Purchase Agreement is entered into by the parties this 11th day of July, 2023.

PURCHASE AGREEMENT

1.0 Parties:

Citrus County, Florida, a political subdivision of the State of Florida, (County).

and

Geveko Markings Inc., (Vendor).

2.0 Designated Contact Person as to County:	**3.0 Designated Contact Person as to Vendor:**
James Sterling, Director Citrus County Road Maintenance Division 1300 S. Lecanto Hwy Lecanto, Florida 34461 Phone: 352-527-7610 Fax: 352-527-7607 Email: james.sterling@citrusbocc.com	Ben McCabe, Product Support Manager Geveko Markings Inc. 1883 New Harvest Rd Gainesville, GA 30507 Phone: 770-847-9410 Fax: 470-226-3394 Email: bmccabe@gevekomarkings.com

4.0 Notices: All notices between County and Vendor, as required under the Agreement, shall be by telephone, facsimile, e-mail, mail, or by personal delivery to the respective designated contact person identified above. Either designated recipient may notify the other, in writing, if someone else is designated to receive notice.

5.0 Entire Agreement: This Agreement, and its associated Documents referenced herein, together with any executed Addenda, shall constitute the entire Agreement between Vendor and County (hereinafter referred to as the "Agreement"). In resolving conflicts, errors, discrepancies, and disputes concerning the scope of Work or other rights or obligations of the parties, precedence shall be given in the following order (1) a fully executed Addendum to this Agreement (later executed Addenda taking precedence over earlier dated Addenda), (2) provisions of this Agreement, (3) provisions of the Invitation to Bid, (4) provisions of Vendor's Bid, (5) provisions of the Purchase Order, and (6) provisions contained in any governmental regulation incorporated herein by reference. There are no understandings or agreements except as herein expressly stated.

6.0 Agreement Documents:
1. Exhibit "A" – Technical Specifications
2. Exhibit "B" – Bid Pricing

7.0 Term of Agreement: The duration of the Agreement shall be for a period of three (3) years from the date the Parties have executed the Agreement, with an option to renew for one (1) additional two (2) year period. The renewal option can only be exercised through mutual agreement between County and Vendor. The County reserves the right to automatically extend any agreement for a maximum period not to exceed one hundred twenty (120) calendar days in order to provide County departments with continual service and supplies while a new agreement is being solicited, evaluated, and/or awarded.

8.0 Modification of Agreement: The Agreement may only be modified or amended upon mutual written agreement of County and Vendor. No oral agreements or representations shall be valid or binding upon County or Vendor. No alteration or modification of the Agreement terms, including substitution of product, shall be valid or binding against County. Vendor may not unilaterally modify the terms of the Agreement by affixing additional terms by incorporating such terms onto Vendor's documents forwarded by Vendor to County for payment. County's acceptance of product or processing of documentation on forms furnished by Vendor to County for approval or payment shall not constitute acceptance of the proposed modification to terms and conditions.

9.0 Commodity Provided by Vendor: The Commodity to be provided by Vendor is described as noted in Exhibit "A", attached to this Agreement. All purchases made by County shall be on an as-needed basis and County does not guarantee any volume of Commodity to be purchased during the term of this Agreement.

10.0 Compensation to Vendor: Compensation to be paid to Vendor for the furnishing of the Commodity is agreed to herein shall be per the unit pricing noted in Exhibit "B", attached to this Agreement.

Contractor may request an increase in price for each year after the initial one (1) year period. The request to increase the prices must be made in writing to County supported by a detailed justification that warrants the requested increase. The request must be submitted at least ninety (90) calendar days prior to each renewal date of the Agreement in order for a request to be considered by County. Such increase may be no greater than the annual consumer price index (CPI) or five percent (5%), whichever is less.

11.0 Payment of Payment Requests:

11.1 Payment Requests: Requests for payment of the Commodities provided under the Agreement shall be submitted after shipment of such Commodities to County. No payment requests will be accepted by County for Commodities that are on back order. At a minimum, the payment requests shall include the Purchase Order Number, a description of the Commodity and the amount of the payment request. All requests for payment shall be submitted in sufficient detail to demonstrate compliance with the terms of the Agreement and to allow for the proper pre-audit and post-audit thereof. County reserves the right to require any information from Vendor that County deems necessary to substantiate claims for remuneration. Upon receipt of Vendor's payment request, County will review such to ensure that it is in proper order, and that the Commodities covered under the payment request have been completed in accordance with this Agreement. If it is found that the payment request is not in proper order, or the Commodity covered under the payment request has not been received or does not satisfy this Agreement, the payment request may be rejected.

11.2 Prompt Payment: County shall make payment of a payment request in accordance with Chapter 218, Part VII of the Florida Statutes "Local Government Prompt Payment Act" from the date which a payment request in proper order is recorded as received by County, for Commodity accepted to the satisfaction of County.

11.3 Form of Request: If the payment request is not received in proper order, County may reject the payment request within ten (10) business days after the date on which the payment request is recorded as received by County. County shall provide Vendor with a written notification of the rejection specifying the deficiency and corrective measures necessary to make the payment request proper. Upon receipt of a payment request that corrects the deficiency, County shall make payment in accordance with Chapter 218, Part VII of the Florida Statutes "Local Government Prompt Payment Act".

11.4 Resolution of Payment Request Disputes: In the event of a dispute between Vendor and County concerning the full or partial payment of a payment request, such disagreement shall be finally determined by County. If the dispute between Vendor and County involves a portion of a payment request, the undisputed portion shall be paid by County in a timely manner, as long as the payment request for the undisputed portion is in proper order. Proceedings to resolve the dispute will be

commenced within forty-five (45) business days after the date the payment request in dispute was recorded as being received by County and will be concluded by final decision of County within sixty (60) business days after the date on which the payment request was recorded as being received by County. Such procedures do not constitute an administrative proceeding that prohibits a court from deciding de novo any action arising out of the dispute.

11.5 Purchase Order: A purchase order will be issued to Vendor for each individual purchase of Commodities covered under this Agreement. Except under an "emergency request", Vendor shall not provide any Commodity to County until Vendor has received a purchase order from County. Vendor shall be permitted to accept an order to provide commodities under an emergency purchase without a purchase order; however, such request from County must be transmitted to the Vendor via facsimile or e-mail. The written transmission order must be submitted with any payment request submitted by the Vendor for such emergency requests.

11.6 ACH Enrollment: All Vendors will be required to complete an "Authorization Agreement for ACH Credits Enrollment Form". Payments will be deposited directly into Vendor's bank account. This means there is no need to wait for the check to come in the mail and eliminates the possibility of a lost check. The Clerk's Accounts Payable Department will provide confirmation via email when payments are transmitted, ensuring immediate notification.

12.0 Transportation and Delivery: Transportation of the Commodities shall be FOB Destination Point, which is detailed in the Purchase Order. Vendor, within five (5) days after receiving a purchase order, shall notify County of any potential delivery delays. Evidence of inability or intentional delays shall be cause for cancellation of the Agreement and Vendor suspension.

13.0 Warranties: The manufacturer's warranty shall apply to all commodities provided under the Agreement against defects in materials and workmanship for a minimum period of one (1) year from County's acceptance of the commodities. Should any defects appear during the warranty period, Vendor shall assist County with filing a warranty claim with the manufacturer immediately upon receipt of written notice from County, at no additional expense to County.

14.0 Public Records: Vendor will keep and maintain public records required by the County to obtain the Commodity. Upon request from the County's custodian of public records, Vendor will provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time and at a cost that does not exceed the cost provided in Chapter 119, Florida Statues, or as otherwise provided by law. Vendor will ensure that the public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of the Agreement and following completion of the Agreement if Vendor does not transfer the records to the County. Upon completion of the Agreement, Vendor will transfer, at no cost, to the County all public records in possession of the Vendor or keep and maintain public records required by County to obtain the Commodity. If Vendor transfers all public records to County upon completion of the Agreement, Vendor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Vendor keeps and maintains public records upon completion of the Agreement, Vendor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology system of the County. If Vendor does not comply with the County's request for public records, the County shall enforce the provisions of the Agreement in accordance with the terms of the Agreement and may cancel the Agreement.

IF VENDOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO VENDOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT CUSTODIAN OF PUBLIC RECORDS, AT 3600 W.

SOVEREIGN PATH, LECANTO, FL 34461; EMAIL: RMLO@CITRUSBOCC.COM; PHONE: (352)527-5235.

15.0 Insurance: During the term of the Agreement, Vendor, at its sole expense, shall provide insurance of such a type and with such terms and limits as noted below. Providing and maintaining adequate insurance coverage is a material obligation of Vendor. Vendor shall provide County a certificate(s) of insurance, evidencing such coverage.

15.1 Minimum Insurance Requirements: Vendor shall procure and maintain for the duration of the Agreement contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by Vendor, its agents, representatives, employees, or sub-vendors. The coverages, limits or endorsements required herein protect the primary interests of County, and these coverages, limits or endorsements shall in no way be required to be relied upon when assessing the extent or determining appropriate types and limits of coverage to protect Vendor against any loss exposures, whether as a result of the project or otherwise. The requirements contained herein, as well as County's review or acknowledgement, is not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by Vendor under this contract.

15.2 Commercial General Liability: Vendor must obtain a general liability policy with minimum limits of $1,000,000 per occurrence and a $2,000,000 general aggregate.

15.3 Automobile Liability: Vendor must obtain coverage for all vehicles for Bodily Injury and Property Damage of not less than $1,000,000 combined single limit each accident. In the event the Vendor does not own vehicles, the Vendor shall maintain coverage for Hired & Non-Owned Auto Liability, which may be satisfied by way of endorsement to the Commercial General Liability policy or separate Business Auto Liability policy.

15.4 Workers Compensation and Employer's Liability:

15.4.1 Vendor must obtain Workers Compensation insurance with limits in compliance with applicable State and Federal laws; if any operations are to be undertaken on or about navigable waters, coverage must be included for the US Longshoremen & Harbor Workers Act. Employer's Liability limits for not less than $100,000 each accident $500,000 disease policy limit and $100,000 disease each employee must be included.

15.4.2 For any officer of Vendor that has exempt status as an individual, County requires proof of workers compensation insurance coverage for that Vendor/employer/owner's employees. If Vendor/employer/owner or individual has applied for a workers' compensation exemption, County does not recognize this exemption to extend to the employees of the Vendor/employer/owner.

15.4.3 The purpose of this section is to ensure that all Vendors, sub-vendors, sole proprietors, or business entities of any kind who contract with County for provision of goods or services, provide Workers Compensation coverage for all employees, and principles of vendors, sub-vendors, sole proprietors, or other business entities. All provisions of this section shall be construed in accord with this intent.

15.5 Other Insurance Provisions:

15.5.1 Vendor shall provide a Certificate of Insurance to County with a thirty (30) day notice of cancellation or changes in policy language, ten (10) day notice if cancellation is for nonpayment of premium. The certificate shall indicate if coverage is provided under a "claims-made" or "occurrence" form. If any coverage is provided under a claims-made form, the certificate will show a retroactive date, which should be the same date of the contract (original if contract is renewed) or prior.

15.5.2 The Bid number should be noted on the certificate **ITB 23-041**

15.5.3 Vendor has sole responsibility for all insurance premiums and shall be fully and solely responsible for any costs or expenses as a result of a coverage deductible, co-insurance penalty, or self-insured retention; including any loss not covered because of the operation of such deductible, co-insurance penalty, self-insured retention, or coverage exclusion or limitation. For deductible or self-insured amounts that exceed $10,000, Vendor shall maintain a Commercial Surety Bond or Letter of Credit in an amount equal to said deductible or self-insured retention.

15.5.4 All required insurance policies must be maintained until Vendor's work under this Agreement has been accepted by County.

15.5.5 Citrus County, Florida, a political subdivision of the State of Florida, its officials, employees and volunteers are to be covered as an Additional Insured on all policies except Workers Compensation. The coverage shall contain no special limitation on the scope of protection afforded to the County, its officials, employees, or volunteers.

15.5.6 The Vendor's insurance coverage shall be primary insurance as respects the County, its officials, employees, and volunteers. Any insurance or self-insurance maintained by the County, its officials, employees, or volunteers shall be excess of Vendor's insurance and shall be non-contributory.

15.5.7 For General Liability, Automobile Liability and Workers Compensation policies of insurance: Vendor and its insurance carrier waive all subrogation rights against County for all losses or damages that occur during the term of the Agreement and for any events occurring during the Agreement period, whether the suit is brought during the Agreement period or not. The County requires General Liability policies to be endorsed with CG 24 04 Waiver of Transfer of Rights of Recovery Against Others to Us or similar endorsement, and a WC 00 0313 Waiver of our Right to Recover from Others for Workers Compensation coverage.

15.5.8 The Certificate Holder should read as follows: Citrus County, Florida, a political subdivision of the State of Florida, 3600 W. Sovereign Path, Lecanto, FL 34461.

15.5.9 It is the Vendor's responsibility to ensure that all sub-vendors comply with these insurance requirements. Vendors shall include all sub-vendors as insured under its policies or shall furnish separate certificates and endorsements for each sub-vendor. All coverages for sub-vendors shall be subject to all of the requirements stated herein.

15.5.10 With the exception of workers compensation policies, all required insurance policies must be written by a carrier having a minimum rating of A- by A.M. Best or similar rating company. All workers compensation policies must be written by carriers admitted in the State of Florida, and who participate in the Florida Insurance Guarantee Fund.

15.5.11 All Certificates must show that Vendor's policies have been endorsed per the requirements.

15.5.12 Once ALL Agreement paperwork is completed and received by County, an email will be sent to Vendor requesting online registration with myCOI. It is critical that County is provided with an accurate email address. The **cost to register is $19.95 per year** and a credit/debit card will be needed. Part of the registration process includes providing contact information for Vendor's insurance agent(s), which will be needed at the time of registration. Once registered, an email will be sent to the insurance agent(s) requesting them to upload a current Certificate of Insurance (COI) directly into the myCOI website. Certificates of Insurance cannot be mailed, emailed or faxed to County. Vendor will not be allowed to begin work and no payments will be made until registration is completed and a compliant Certificate of Insurance is received from Vendor's agent(s). This is a yearly requirement for the duration of the Agreement.

16.0 Indemnification: Vendor shall indemnify, save and hold harmless County and all its officers, agents or employees from and against any and all causes of action, demands, claims, losses, liabilities and expenditures of any nature whatsoever, including defense costs and fees, caused by intentional or negligent acts of, or omissions of, Vendor, its sub-vendors, agents or employees or accruing, resulting from, or related to the subject matter of this Agreement including, without limitation, any and all claims, losses, liabilities, expenditures, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. Neither Vendor nor any of its agents will be liable under this section for damages arising out of injury or damage to persons or property directly caused or resulting from the sole negligence of County or any of its officers, agents or employees. In the event any lawsuit or other proceeding is brought against County by reason of any such claim, cause of action or demand, Vendor shall, upon written notice from County, resist and defend such lawsuit or proceeding by counsel satisfactory to County or, at County's option, pay for an attorney selected by County to defend County. This indemnification includes attorney's fees and all costs of litigation including appellate attorney's fees and costs as well as any judgments. The parties agree that this clause shall not waive the benefits or provisions of Section 768.28, Florida Statutes, or any similar provision of law. The provisions and obligations of this section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by County, any sums due Vendor under this Agreement may be retained by County until all of the County's claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by County.

17.0 Termination of Agreement: Either party may terminate this Agreement by giving the other party thirty (30) days written notice. In the event of termination, County will be responsible for compensating Vendor only for those Commodities satisfactorily received and accepted or partially received and accepted up to the date of termination. Vendor shall not be entitled to compensation for loss of anticipated profit.

18.0 Additional Terms and Conditions:

18.1 Advertising: Subject to Chapter 119, Florida Statutes, Vendor shall not publicly disseminate any information concerning the Agreement without prior written approval from County, including, but not limited to mentioning the Agreement in a press release or other promotional material, identifying County as a reference, or otherwise linking Vendor's name and either a description of the Agreement or the name of County in any material published, either in print or electronically, to any entity that is not a party to the Agreement.

18.2 Assignment: Neither County nor Vendor shall sell, assign or transfer any of its rights, duties or obligations under the Agreement without the prior written consent of the other Party. In the event of any assignment, Vendor remains secondarily liable for performance of the Agreement, unless County expressly waives such secondary liability.

18.3 Bankruptcy or Insolvency: Vendor shall promptly notify County in writing of the filing of any voluntary or involuntary petition for bankruptcy and/or of any insolvency of Vendor or any of its subcontractors who are involved in the provision of the Services under this Agreement.

18.4 Compliance with Laws: Vendor shall comply with all laws, rules, codes, ordinances, and licensing requirements that are applicable to the conduct of its business, including those of Local, State and Federal agencies having jurisdiction and authority. These laws, shall include, but not be limited to, Chapter 287 of the Florida Statutes, the Uniform Commercial Code, the Immigration and Nationalization Act, the Americans with Disabilities Act, the United States Occupational Safety, E-Verification System, Immigration and Nationality Act and Health Act, the United States Environmental Protection Agency, the State of Florida Department of Environmental Protection, and all prohibitions against discrimination on the basis of race, religion, sex, creed, national origin, handicap, marital status, sexual orientation, gender identity or expression or veteran's status. Violation of such laws shall be grounds for termination of the Agreement.

18.5 Conflict of Interest: Vendor covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner with the performance of the services covered under this Agreement. Furthermore, Vendor warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for Vendor, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for Vendor, any fee, commission, percentage, gift or other consideration contingent upon or resulting from the making of this Agreement. Vendor, and its sub-vendors at any tier, certify that they have not entered into any contract, sub-contract, or arrangement in connection with the Project covered under this Agreement, or of any property included or planned to be included in the Project, in which any member, officer, of employee of Vendor or its sub-vendors, during its tenure, or for two years thereafter, has any interest, direct or indirect. Vendor, and its sub-vendors at any tier, shall insert the following provision into each of their contracts and sub-contracts:

> *"No member, officer, or employee of the sub-vendor, during their tenure or for two years thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof."*

18.6 County Funds: If sufficient funding is not available for Vendor to complete the Work, County reserves the right to modify the terms and conditions of the Agreement to change the Scope of Work to reduce the cost to match any available funding. If such modifications to the Scope of Work are not feasible, or if funding has been totally exhausted prior to Vendor's completion of its Work, the Agreement shall be terminated on terms reasonably acceptable to both parties. Additionally, in accordance with Section 216.347, Florida Statutes, and as provided herein, Vendor may not expend any County funds for the purpose of lobbying the legislature, or local, state, or federal agencies.

18.7 Debarment: Vendor certifies to the best of its knowledge and belief, that Vendor and its principals: 1) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Municipal, County, State or Federal department or agency; 2) have not, within a three-year period preceding execution of this Agreement, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records; making false statements; or receiving stolen property; 3) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated above; 4) have not within a three-year period preceding execution of this Agreement had one or more public transactions (Federal, State or local) terminated for cause or default; and, 5) will advise County immediately if their status changes and will provide an explanation for the change in status.

18.8 Dispute Resolution: For any dispute concerning performance of the Agreement, which includes without limitation controversies based upon breach of Agreement, mistake, misrepresentation, or other cause for modification or rescission of the Agreement, County shall attempt to reach a mutual agreement as to the settlement and resolution of the dispute with Vendor. Should a mutual agreement not be reached, County shall render a decision and reduce such to writing and serve a copy on the Vendor. The decision shall be final and conclusive.

18.9 Drug Free Workplace: Vendor certifies that it has in place a Drug-Free Workplace Program in accordance with the Drug-Free Workplace Act of 1988 (41 U.S.C. 702-706).

18.10 Employees, Subcontractors, and Agents: All Vendor's employees, subcontractors, and agents shall be properly trained to meet or exceed any specified training qualifications required in order for Vendor to supply the Commodities pursuant to the Agreement. Upon request, Vendor shall furnish a copy of certification or other proof of qualification. All employees, subcontractors, and agents of Vendor must comply with all security and administrative requirements of County. County may conduct, and Vendor shall cooperate in, a security background check or otherwise assess any employee, sub-

vendor, and agent of Vendor. County may refuse access to, or require replacement of, any of Vendor's employees, subcontractors, and agents for cause, including, but not limited to, technical or training qualifications, quality of services, change in security status, or non-compliance with Vendor's security or other requirements. Such refusal shall not relieve Vendor of its obligation to comply with the Agreement. County may reject and bar from any facility for cause any of Vendor's employees, sub-vendors, or agents. County shall have the right to review and approve any sub-vendor used by Vendor. Vendor shall be fully responsible to County for the acts and omissions of its sub-vendors, and persons directly or indirectly employed by them. It is Vendor's responsibility to ensure that their sub-vendors are properly licensed to do business in the State of Florida and Citrus County, as required by law.

18.11 Equal Employment Opportunity: Vendor shall not discriminate on the basis of race, color, sex, age, national origin, religion, and disability or handicap in accordance with the Provisions of: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000 et seq.), Title VII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), Florida Civil Rights Act of 1992 (§ 760.10 et seq.), Title 41 CFR Part 60 for compliance with Executive Orders 11246 and 11375, Title 49 CFR 23 and Title 49 CFR 26 for Disadvantaged Business Enterprises, Age Discrimination Act of 1975 (42 U.S.C. § 6101, et seq.), Title 49 CFR 21 and Title 49 CFR 23, Nondiscrimination on the basis of handicap, Title 49 CFR 27, Americans with Disabilities Act of 1990 (42 U.S.C. 12102, et. seq.), Federal Fair Labor Standards Act (29 U.S.C. § 201, et seq.), and any other Federal and State discrimination statutes. Vendor shall furnish pertinent information regarding its employment policies and practices as well as those of its proposed sub-vendors as the State of Florida Department of Transportation, the Secretary of Labor, or County may require. The above shall be required of any sub-vendor hired by Vendor. All Equal Employment Opportunity requirements shall be included in all non-exempt sub-contracts entered into by Vendor. Sub-contracts entered into by Vendor shall also include all other applicable labor provisions. No sub-contract shall be awarded to any non-complying sub-vendor. Additionally, Vendor shall insert in its sub-contracts a clause requiring sub-vendors to include these provisions in any lower tier sub-contracts that may in turn be made. Vendor shall comply with all State laws and local ordinances, except that any preferential consideration of local in-state sub-vendors is NOT allowed.

18.12 E-Verification System: Vendor and its subcontractors shall utilize the U.S. Department of Homeland Security's E-Verify system, https://e-verify.uscis.gov/emp, in accordance with Section 448.095, Florida Statutes, to verify the employment eligibility of: (1) all persons employed by Vendor during the contract term to perform any duties within Florida, and; (2) all persons, including subcontractors, assigned by Vendor to perform work pursuant to this Contract. Vendors meeting the terms and conditions of the E-Verify System are deemed to be in compliance with this provision. Vendor and its subcontractors shall provide County with affidavits stating that they do not employ, contract with, or subcontract with an unauthorized alien. County is obligated to terminate this Agreement upon a good faith belief that Vendor or its subcontractors has knowingly violated Section 448.095, Florida Statutes.

18.13 Force Majeure, Notice of Delay, and No Damages for Delay: Vendor shall not be responsible for delay resulting from its failure to perform if neither the fault nor the negligence of the Vendor or its employees or agents contributed to the delay and the delay is due directly to acts of God, wars, acts of public enemies, strikes, fires, floods, hurricanes, or other similar cause wholly beyond Vendor's control, or for any of the foregoing that affect suppliers if no alternate source of supply is available to Vendor. In case of any delay Vendor believes is excusable, Vendor shall notify County in writing of the delay or potential delay and describe the cause of the delay either (1) within ten (10) days after the cause that creates or will create the delay first arose, if Vendor could reasonably foresee that a delay could occur as a result, or, (2) if delay is not reasonably foreseeable, within five (5) days after the date Vendor first had reason to believe that a delay could result. THE FOREGOING SHALL CONSTITUTE VENDOR'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY. Providing notice in strict accordance with this paragraph is a condition precedent to such remedy. No claim for damages shall be asserted against County. Vendor shall not be entitled to payment of any kind from County for direct, indirect, consequential, impact or other costs, expenses, or damages, including but not limited to costs of acceleration or inefficiency, arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the

causes described in this paragraph, after the causes have ceased to exist Vendor shall continue to provide the Commodity at no increased cost, unless County determines, in its sole discretion, that the delay will significantly impair the value of the Agreement to County, in which case County may terminate the Agreement in whole or in part.

18.14 Governing Law and Venue: The Agreement shall be governed in accordance with the laws of the State of Florida. In the event of litigation with respect to the obligation of the parties to the Agreement, the jurisdiction and venue of such action shall be an appropriate State Court in Citrus County, Florida.

18.15 Immigration and Nationality Act: Vendor shall comply with all immigration laws as outlined in 8 USC § 1324a - Unlawful employment of aliens. County will not intentionally award County contracts to any Vendor who knowingly employs unauthorized alien workers. Any violation of the employment provisions outlined in the Immigration and Nationality Act throughout the term of any Agreement with County may constitute immediate termination of said Agreement. County will consider the employment of unauthorized aliens a violation of Section 274A (e) of the Immigration and Nationality Act. Such violation will be cause for unilateral cancellation of the Agreement by County if Vendor knowingly employs unauthorized aliens.

18.16 Lobbying: Vendor shall not, in connection with the Agreement, directly or indirectly: (1) offer, confer, or agree to confer any pecuniary benefit on anyone as consideration for any County officer or employee's decision, opinion, recommendation, vote, other exercise of discretion, or violation of a known legal duty; or, (2) offer, give, or agree to give to anyone any gratuity for the benefit of, or at the direction or request of, any County officer or employee. For purposes of clause (2), "gratuity" means any payment of more than nominal monetary value in the form of cash, travel, entertainment, gifts, meals, lodging, loans, subscriptions, advances, deposits of money, services, employment, or contracts of any kind.

18.17 Non-Collusion: Vendor agrees that neither it, nor any of its officers, partners, agents or employees have entered into any agreement, participated in any collusion, or otherwise taken any action which is in restraint of a free competitive solicitation in connection with this Agreement, and that Vendor intends to do the work with its own bona fide employees or sub-vendors and has not provided a response for the benefit of another Vendor. Furthermore, Vendor certifies that its affiliates, subsidiaries, directors, officers, and employees are not currently under investigation by any governmental authority and have not in the last ten (10) years been convicted or found liable for any act prohibited by law in any jurisdiction, involving conspiracy or collusion with respect to submitting a response on any public contract.

18.18 Patent and Copyright Responsibility: Any material, design or supplied specified by Vendor or supplied by Vendor pursuant to this Agreement shall not knowingly infringe any patent or copyright, and Vendor shall be solely responsible for securing any necessary licenses required for patented or copyrighted material utilized by Vendor in the furnishing of the Commodity.

18.19 Performance Qualifications: County reserves the right to investigate or inspect, at any time, whether the commodities provided by Vendor comply with the Agreement requirements. Vendor shall at all times during the Agreement term remain responsive and responsible. Vendor must be prepared, if requested by County, to present evidence of experience, ability, and financial standing, as well as a statement as to capacity of Vendor to supply the Commodities pursuant to the Agreement. If County determines that Vendor does not meet these qualifying conditions, or that the commodities proposed to be furnished do not meet the specified requirements, or that performance is untimely, County may terminate the Agreement. This paragraph shall not mean or imply that it is obligatory upon County to make an investigation either before or after award of the Agreement, but should County elect to do so, Vendor is not relieved from fulfilling all Agreement requirements.

18.20 Protection of Persons: Vendor will be responsible for the safety of its employees and the employees of its sub-consultants and subcontractors, during the provision of their Services. Vendor

will be responsible for initiating, maintaining, and supervising all safety programs in connection with the provision of their Services in accordance with applicable safety standards and regulations, as promulgated by the United States Occupational Safety and Health Act and those of County. Vendor shall report promptly to County any accident or unusual occurrence during the performance of the Services, including personal injury or death to any Vendor employee, sub-consultant or subcontractor employee or any member of the public, or any damage to any of County's property, the Project Site, or adjacent property.

18.21 Public Entity Crime: A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a Vendor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017, Florida Statutes for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

18.22 Relationship: Vendor is an independent contractor to County and is not an employee, agent, joint-venture, or partner of County.

18.23 Risk of Loss: Until the commodities have been accepted by County, risk of loss or damage to the commodities and any materials, equipment, supplies or work product, whether partially or fully completed, that are associated with the commodities, or the ordering of or delivery of same, shall remain with Vendor.

18.24 Security and Confidentiality: Vendor shall comply fully with all security procedures of County in the performance of the Agreement. Vendor shall not divulge to third parties any information obtained by Vendor or its agents, distributors, resellers, subcontractors, officers or employees in the course of the provision of the Services without the written consent of County. However, Vendor shall be permitted to release information to third parties if such information is publicly available through no fault of Vendor, information that Vendor developed independently without relying on County's information, or information that is otherwise obtainable under State and Federal law as a public record. To ensure confidentiality, Vendor shall take appropriate measures as to its personnel, agents, and subcontractors. The warranties of this paragraph shall survive the Agreement.

18.25 Severability: If a court deems any provision of the Agreement void or unenforceable, that provision shall be enforced only to the extent that it is not in violation of law or is not otherwise unenforceable and all other provisions shall remain in full force and effect.

18.26 Survival: All express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion or termination for any reason.

18.27 Taxes: County is a political subdivision of the State of Florida and holds a State of Florida Sales Tax Exemption Certificate (No. 85-8012621778C-1). All sales made by Vendor to County are exempt provided County makes payment directly to Vendor. Otherwise, the Vendor shall pay all applicable sales, consumer, use and other similar taxes required to be paid by Vendor in accordance with the laws and regulations of the State of Florida. County will not pay for any personal property taxes levied on Vendor or for any taxes levied on Vendor's employees' wages.

18.28 Waiver: The delay or failure by County to exercise or enforce any of its rights under this Agreement shall not constitute or be deemed a waiver of County's right thereafter to enforce those rights, nor shall any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right.

19.0 Authority: Each person signing the Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, this Agreement is accepted by the parties as of the date noted below.

GEVEKO MARKINGS INC.

Signature of Witness (1)

Jennifer Whitehurst
Printed Name of Witness (1)

Noah Tipton
Signature of Witness (2)

Noah Tipton
Printed Name of Witness (2)

BY: Ben McCabe
BEN MCCABE, PRODUCT SUPPORT MGR.

STATE OF Georgia
COUNTY OF Hall

The foregoing instrument was acknowledged before me, by means of ☑ physical presence or ☐ online notarization, this 8th day of June, 2023, by Ben McCabe as authorized signatory for Geveko Markings inc who is ☑ personally known to me or ☐ who produced _____ as identification.

Witness my hand and official seal this 8th day of June, 2023.

NOTARY PUBLIC Signature
Printed Name: Karin Ly
Commission No.: _____
Expiration Date: 8.19.2023

SEAL

KARIN LY
NOTARY PUBLIC
Jackson County
State of Georgia
My Comm. Expires August 19,2026

Official use only

APPROVED

JUL 11 2023

BOARD OF COUNTY COMMISSIONERS

ATTEST:
for ANGELA VICK, CLERK

BOARD OF COUNTY COMMISSIONERS SEAL CITRUS COUNTY, FL

CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

BY: _____
~~RUTHIE DAVIS SCHLABACH~~, CHAIRMAN
Holly L. Davis

DATE: 7/11/2023

EXHIBIT "A"

TECHNICAL SPECIFICATIONS

Permanent Preformed Thermoplastic: Minimum 125 mil thickness out of box, 90 mil for special markings, handicap symbols, bike lane, and non-skid. Minimum 30% by weight glass beads intermixed unless product is specified as non-skid.

1. Heating indicators: The top surface of the material (same side as the factory applied surface beads) shall have regularly spaced indents that serve as a visual indication that the material has been applied correctly.

2. Application: The material must be able to be applied without any need to preheat the pavement before applying the product.

3. Technical Services: The successful bidder shall provide technical services as required, on-site training, field training and warranty service on product.

4. Performance: Manufacturer must be ISO 9001: 2008 certified and provide proof of current certification. The preformed thermoplastic markings shall meet current FDOT specifications and must have full unconditional approval by FDOT. Documentation shall be submitted at time of Bidding.

Prompt delivery is of the utmost importance and is required as soon as possible. Quoted delivery must be shown on bid and will be taken into consideration in making award.

Must provide documentation showing full unconditional approval by FDOT.

EXHIBIT "B"

Pre-Formed Thermo Lines	Size	Price Per LF
Line Black	1.5" x 3'	0.31
Lines Black	2" x 3'	0.41
Lines White	6" x 3'	1.12
Lines White	8" x 3'	1.40
Lines White	16" x 3'	2.81
Lines White	18" x 3'	3.09
Lines White	24" x 3'	4.34
NonSkid Lines White	6" x 3'	1.12
NonSkid Lines White	12" x 3'	2.18
NonSkid Lines White	24" x 3'	4.34
Lines Yellow	6" x 3'	1.17
Lines Yellow	12" x 3'	2.28
Yield Markings	**Size**	**Each**
Yield Lines (Shark's Teeth)	12" x 18"	4.04
Yield Lines (Shark's Teeth)	16" x 24"	6.53
Yield Lines (Shark's Teeth)	24" x 36"	7.70
Yield Ahead Triangle	6' x 13'	69.30
Yield Ahead Triangle	6' x 20'	97.14
NonSkid-Handicap	**Size**	**Each**
Handicap Kit (white on	48" x 48"	53.65
Blue Line – price per LF	6" x 3'	1.13
Arrows	**Size**	**Each**
Turn Stnd Left	8'2" x 6'3"	66.36
Turn Stnd Right	8'2" x 6'3"	66.36
Straight Arrow Stnd	9'10" x 3'3"	55.72
Comb. Arrow Stnd Left	13'1" x 7'4"	104.34
Comb. Arrow Stnd Right	13'1" x 7'4"	104.34
Lane Reduction Arrow Rev	18' x 5'8"	138.16
U-Turn Arrow Left	10'4" x 7'9"	105.66
Bike Lane/Ped Markings-	**Size**	**Each**
Bicycle Ride	6' x 3'4"	40.75
Bike Lane Str. Arrow	6' x 2'	25.00
Shared Line Symbol	9'3" x 3'3"	73.09
Ped. Symbol	8'	38.35
Bike Contrast Panels/Bike	**Size**	**Each**
Bicycle Rider / Black	4'w x 7'h	84.86
Straight Arrow / Black	4'w x 7'h	84.86
Shared Lane Symbol /	4'w x 10'h	116.55
Contrast Markings	**Size**	**Price Per LF**
Lines – white w/border	6" x 3'	2.31
Lines – white w/border	8" x 3'	3.59
AHEAD – white w/border	8'	116.91
ONLY-white w/border	8'	87.51
STOP – white w/border	8'	89.67
Legends	**Size**	**Each**
AHEAD	8'	124.75
CURVE	8'	106.40
EXIT	8'	76.01
LEFT	8'	74.59
MERGE	8'	122.64
ONLY	8'	92.77
PED	8'	62.01
RIGHT	8'	81.68

EXHIBIT "B"

R X R KIT FHWA	20' x 8'	154.73
R	6' 6"	24.40
SCHOOL – (FHWA)	8'	125.81
STOP	8'	85.50
XING	8'	88.65
YIELD	8'	87.62
NO PARKING	12"	34.53
FIRE LANE	12"	33.46
Letters and Numbers	**Size**	**Each**
Individual Letters/Numbers	8'	33.40
Contrast Markings –	**Size**	**Each**
Turn Arrow Left	8'2" x 6'3"	66.59
Turn Arrow Right	8'2" x 6'3"	66.59
Comb. Arrow Stnd Left	13'1" x 7'4"	123.40
Comb. Arrow Stnd Right	13'1" x 7'4"	123.40
Straight Arrow	9'10" x 3'3"	76.68
Rumble Bar Kits	**Size**	**Each**
Single RB Kit (blk base /	4" x 3' base	1.84
Double RB Kit (blk base /	8" x 3' base	3.35
Adhesives	**Size**	**Each**
BUNDY Pad White	5" x 5"	0.41
BUNDY Pad Yellow	5" x 5"	0.41
BUNDY Pad Black	5" x 5"	0.40
Super BUNDY Pad	8" x 8"	1.08
Sealer (if needed)	Size 1 GALLON	44.10

AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	FY26 COPS Technology and Equipment Program (TEP) grant
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Citrus County Sheriff's Office has received notification of the FY26 COPS Office Technology and Equipment Program Grant (TEP). This grant was part of an initial funding request through Senator Bilirakis' office, and the Citrus County Sheriff's Office was a selected recipient of this funding. This is a Federal Grant and as part of the process for the FY26 COPS TEP application, the Chairman of the Board is a required signatory on this application alongside the Citrus County Sheriff or appointed Designee.

This grant is set to be utilized for the acquisition and deployment of critically needed radio interoperability enhancements for law enforcement. These advanced portable radios will provide the necessary intercommunication with other first responder agencies during critical disasters, emergency situations, and community engagement. There is no match requirement, and therefore no additional cost to the agency's current budget.

This grant requires a two-step that requires an initial application due by July 16th and a final application submission is due by July 23rd.

If awarded, this grant will begin 10/01/2026.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

No budgetary impact - no grant match required

RECOMMENDED ACTION:

Request approval to apply for the FY26 COPS Technology and Equipment Program grant to replace aging radio equipment with technologically advanced portable radios and authorize the Chairman to sign the required documents. **(Tammy Wilson, Management & Budget Director, Citrus County Sheriff David E. Vincent)**

ATTACHMENTS:

1. FY26 COPS TEP Solicitation
2. FY26 COPS TEP Resource Guide

OMB No. 1103-0098
Approval Expires 05/31/2028

FY 2026 COPS Technology and Equipment Program

Grants.gov Funding Opportunity Number: O-COPS-2026-172583

Application Deadlines in Eastern Time (ET):

1: Complete SF-424 and Submit in Grants.gov: **July 16, 2026, by 4:59 ET**

2: Submit full application in JustGrants: **July 23, 2026, by 4:59 ET**

Community Oriented Policing Services
U.S. Department of Justice

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1. BASIC INFORMATION

Purpose of the Funding

The Office of Community Oriented Policing Services (COPS) is the component of the U.S. Department of Justice responsible for advancing the practice of community policing and the Administration's priority of Making America Safe Again by supporting the nation's state, local, territorial and Tribal law enforcement agencies through information and grant resources.

This is a notice of funding opportunity (NOFO) for the FY26 Technology and Equipment Program (TEP). This noncompetitive, invitational, funding opportunity provides funding to state, territorial, local, Tribal, and other entities designated under the heading "Community Oriented Policing Services, Technology and Equipment Community Projects / COPS Law Enforcement Technology and Equipment" in the Congressional Joint Explanatory Statement – Division C, which is incorporated by reference into Public Law 119-74, to develop and acquire effective law enforcement equipment, technologies and interoperable communications that assist in responding to and preventing crime and expand the implementation of community policing. Equipment funded under this program should meet any applicable requirements of the National Institute of Standards and Technology's Office of Law Enforcement Standards.

See the Eligible Applicants section for eligibility details.

All awards are subject to the availability of appropriated funds and any modifications or additional requirements that may be imposed by law.

Funding Details

Announcement Type	Initial
Assistance Listing Number	16.710
Statutory Authority	Omnibus Crime Control and Safe Streets Act of 1968, as amended, and the Violent Crime Control and Law Enforcement Act of 1994, Title I, Part Q, Public Law 103-322, 34 U.S.C. § 10381 et seq
Grants.gov Opportunity Number	O-COPS-2026-172583
Expected Total Amount of Funding	$401,406,387
Anticipated Number of Awards	437

Award Type(s)	Grants
Anticipated Award Amount	Up to $20,000,000
Expected Award Period(s)	24 months starting on January 23, 2026

Key Dates and Times

NOFO Release Date	June 2, 2026
Step 1: Grants.gov Deadline	04:59 p.m. ET on July 16, 2026
Step 2: JustGrants Deadline	04:59 p.m. ET on July 23, 2026
Anticipated Notification Date	On or after October 1, 2026

See Questions? at the end of this NOFO for agency contact information.

2. ELIGIBILITY

Eligible Applicants

Eligible applicants are limited to those identified in the Congressional Joint Explanatory Statement (JES) for the projects designated for funding. See FY26 CJS JES. The list of eligible applicants is also provided in the FY26 TEP Application Resource Guide.

Cost Sharing (Match) Requirement: This NOFO does not require cost sharing (match).

Additional Eligibility Factors

- The legal name (or “doing business as” name) associated with the applicant’s unique entity identifier (UEI) as registered in the System of Award Management (SAM) must coincide with the agency name listed in the JES.
- State and local governmental entities must comply with 8 U.S.C. §1373, which provides that State and local government entities may not prohibit, or in any way restrict, any government entity or official from sending to, receiving from, maintaining, or exchanging information regarding citizenship or immigration status, lawful or unlawful, of any individual with components of the U.S. Department of Homeland Security or any other federal, state or local government entity. This includes any prohibitions or restrictions imposed or established by a State or local government entity or official.

3. PROGRAM DESCRIPTION

Statutory Authority

Omnibus Crime Control and Safe Streets Act of 1968, as amended, and the Violent Crime Control and Law Enforcement Act of 1994, Title I, Part Q, Public Law 103-322, 34 U.S.C. § 10381 et seq.

Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026 (Public Law 119-74)

> *$401,406,387 is for a law enforcement technologies and interoperable communications program, and related law enforcement and public safety equipment, which shall be made available for the COPS Tech projects, and in the amounts, specified in the table titled "Community Project Funding/Congressionally Directed Spending" included for this division in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act) (Pub. L. No. 119-74, div A, title II (2026)*

The Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026 (Public Law 119-74) Division A JES lists the designated projects, which the Act incorporates by reference, as stated in relevant part, below—

> *Community Oriented Policing Services, Technology and Equipment Community Projects/COPS Law Enforcement Technology and Equipment ("projects"). The agreement provides $401,406,387 for grants to state, local, Tribal, territorial, and other entities to develop and acquire effective equipment, technologies, and interoperable communications that assist in responding to and preventing crime. The agreement notes that the projects included in this statement should help improve police effectiveness and the flow of information among law enforcement agencies, local government service providers, and the communities they serve. Equipment funded under this program should meet any applicable requirements of the National Institute of Standards and Technology's Office of Law Enforcement Standards. The agreement directs the Department to provide the funding for the projects listed in the table titled, "Community Project Funding/Congressionally Directed Spending" at the end of this joint explanatory statement in the corresponding amounts, which are incorporated by reference in this act.*

Agency Funding Priorities

Unallowable Activities: The COPS Office has identified activities that are unallowable and will not be funded: read the FY26 TEP Application Resource Guide for details. In addition, refer to the Budget section in this NOFO for information on allowable and unallowable costs to help you develop your application.

Goals and Objectives of this Funding Opportunity

Goal 1: Respond to and prevent crime, expand the implementation of community policing, and improve police effectiveness and the flow of information among law enforcement agencies, local government service providers, and the communities they serve.

> **Objective 1:** Develop and acquire effective equipment, technologies, and interoperable communications.

Expected Outcomes

The COPS Office will measure success by reviewing a recipient's submission of performance reports and data and the extent to which project implementation reflects progress toward the goals and objectives of this NOFO.

Deliverables

Recipients do not need to submit any deliverables other than the standard items in the Post-Award Requirements and Administration section.

4. APPLICATION CONTENTS AND FORMAT

Application Contents List

The COPS Office will only consider applications that contain all required parts, which are marked ***REQUIRED*** below. Refer to the DOJ Grant Application Submission Checklist for application instructions. All supporting documents and resources for this program are on the COPS Office Website at https://cops.usdoj.gov/TEP.

Please **do not** include any content, including attachments or language within your application, commenting, modifying, challenging, and/or editing the grant requirements including the terms and conditions. Such content, if included, will not be **reviewed or considered** when evaluating your application nor will any attachment from an applicant unilaterally change the terms of a grant if awarded.

Application Item	Submission Type
Step 1: Grants.gov	
Application for Federal Assistance: SF-424 ***REQUIRED***	Online Form
Step 2: JustGrants	
Standard Applicant Information ***REQUIRED***	Online Form
Data Requested with Application ***REQUIRED***	Online Form
Budget ***REQUIRED***	Online Form
Additional Application Components • Non-Competitive Justification (if applicable) • Consultant Rate Justification (if applicable)	Attachment

Standard Applicant Information *REQUIRED*

Review and edit as needed the information imported from the SF-424 submitted in Grants.gov and add ZIP codes for areas affected by the project.

Proposal Abstract

In JustGrants, enter a proposal abstract briefly summarizing (in 5–6 sentences / 500 words or less) the proposed project. As abstracts for funded projects are public, do not include any personally identifying information (*e.g.,* staff names). The abstract should include names of applicant and partners, project title, purpose of the project (including goal and intended outcome), primary activities for which funds are requested, key partners, and who will benefit (including geographic area to be served). The abstract should be coherent, concise, and able to stand alone as a project summary. The abstract will not be scored but is used throughout the review process.

Write your project abstract for a general public audience without any personally identifiable or law enforcement sensitive information. Avoid using acronyms or terminology unfamiliar to a general public audience. This abstract, along with other federal award information, may be published on publicly available government-wide websites.

Data Requested with Application *REQUIRED*

A copy of the survey questions required for this NOFO can be found at https://cops.usdoj.gov/pdf/2026ProgramDocs/tep/Survey_Questions.pdf.

Budget and Associated Documentation

Budget *REQUIRED*

- Applicants must complete the Budget Detail Worksheet (Web-Based Form) in JustGrants, providing narrative entries in the "additional narrative" field to describe and justify each proposed cost. Read Complete the Application in JustGrants: Budget for more information on completing the form.
- Include only costs that are reasonable, allocable, necessary to implement the project, and directly link to the project title identified in the JES. Costs must be allowable under the funding statute and agency requirements.[1] See the FY26 TEP Application Resource Guide for a nonexhaustive list of allowable and unallowable costs.
- The information in the "additional narrative" field(s) should be mathematically sound and correspond clearly with the information provided in the budget detail worksheets. The narrative should explain how the applicant estimated and calculated all costs and how those costs are necessary to the completion of the proposed project and demonstrate the efficient use of funding in achieving program goals.
- List each cost needed to implement the project under the appropriate cost category.
    - Clearly name and describe each cost.
    - Show the computation of each cost (*e.g.*, cost per unit, number of units, and total cost).
- All items will be reviewed on a case-by-case basis to determine reasonableness and allowability in the context of the allowable and unallowable costs of the program's purpose areas.
- Costs incurred on or after January 23, 2026, the enactment date of Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026 (Public Law 119-74) but prior to issuance of an award and approval of the project budget by the COPS Office may be reimbursed, but are incurred at the applicant's own risk, as authorized costs will be limited to those approved by the COPS Office.

[1] Read information on unallowable costs that apply to all funding opportunities in 2 C.F.R. Part 200, Subpart E and the DOJ Grants Financial Guide.

Budget/Financial Attachments

- **Non-Competitive Justification (if applicable)**: Applicants should attach the noncompetitive justification or sole source justification as applicable. Additional guidance can be found in the Sole Source Justification Fact Sheet.
- **Consultant Rate Justification (if applicable)**: Applicants should attach the consultant rate justification as applicable. Additional guidance can be found in the Consultant/Contractor Rate Information for COPS Office Awards Fact Sheet.

Disclosures and Assurances

Complete the disclosures, assurances, and certifications in JustGrants. See the FY26 TEP Application Resource Guide for more information.

5. SUBMISSION REQUIREMENTS AND DEADLINES

The DOJ Grant Application Submission Checklist provides instructions for how to submit by the deadlines. Executive Order (E.O.) 12372 (Intergovernmental Review of Federal Programs) applies to this funding opportunity. See the appendices of the FY26 TEP Application Resource Guide for additional information.

Read COPS Office policy for applicants to request late submission due to technical difficulties, severe weather, or natural or manmade disasters in the FY26 TEP Application Resource Guide.

6. APPLICATION REVIEW INFORMATION

The FY26 TEP Application Resource Guide explains the responsiveness review, review criteria, review and selection process including risk review, and deciding official.

7. AWARD NOTICES

Read about the award notification process in the FY26 TEP Application Resource Guide.

8. POST-AWARD REQUIREMENTS AND ADMINISTRATION

Read the FY26 TEP Application Resource Guide for more information about standard award terms and conditions, administrative and national policy requirements, and post-award reporting requirements.

9. QUESTIONS?

NOFO Contact	COPS Office Response Center Phone: 800-421-6770 Email: AskCopsRC@usdoj.gov Hours: 9 a.m. to 5 p.m. ET Monday–Friday (closed federal holidays)
SAM.gov Help Desk	Website: https://sam.gov/content/help Hours: 8 a.m. to 8 p.m. ET Monday–Friday
Grants.gov Help Desk	Phone: 800-518-4726 Email: support@grants.gov Website: https://www.grants.gov/support Hours: 24 hours a day, 7 days a week (closed federal holidays)
JustGrants Help Desk	Phone: 833-872-5175 Email: JustGrants.Support@usdoj.gov Hours: 7 a.m. to 9 p.m. ET Monday–Friday; 9 a.m. to 5 p.m. ET Saturday, Sunday, and federal holidays.

FY 2026 COPS Technology and Equipment Program (TEP) Application Resource Guide

This application resource guide provides additional information to assist prospective applicants for the FY 2026 COPS Office Technology and Equipment Program (TEP). Please review each section carefully prior to submitting the application to ensure that your agency will be able to comply with all legal and administrative requirements that govern the applicant for acceptance.

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U.S. Department of Justice
Office of Community Oriented Policing Services
145 N Street NE
Washington, DC 20530
Visit the COPS Office online: **cops.usdoj.gov**

March 2026

How to Apply

The complete application package is available on Grants.gov and on the COPS Office website **https://cops.usdoj.gov/**. Completing an application under this program is a two-step process.

Please **do not** include any content, including attachments or language within your application, commenting, modifying, challenging, and/or editing the grant requirements including the terms and conditions. Such content, if included, will not be **reviewed or considered** when evaluating your application nor will any attachment from an applicant unilaterally change the terms of a grant if awarded.

Before You Begin: SAM.gov Registration and Unique Entity Identifiers (UEIs)

To submit an application, your entity must have an active registration in the **System for Award Management (SAM.gov)**. SAM.gov assigns entities a unique entity identifier (UEI) that is required for the entity to apply for federal funding. You will enter the entity's UEI in the application. Award recipients must then maintain an active UEI for the duration of their award. Visit SAM.gov for details and resources for first-time registration or renewal of an existing registration.

The registration and renewal processes can take several weeks. Start these processes at least 30 days prior to the Grants.gov deadline. Applicants who do not begin the registration or renewal process at least 10 business days prior to the Grants.gov deadline may not be able to complete the process in time and will not be considered for a technical waiver that allows for late submission.

Step One: Grants.gov

Application for Federal Assistance (SF-424): Applicants must register via **https://www.grants.gov** and complete an Application for Federal Assistance, Standard Form 424 (SF-424). The SF-424 is a required standard form that collects the applicant's name, address, and UEI; the funding opportunity number; and the proposed project title, among other information. It is used as a cover sheet for submission of pre-applications, applications, and related information under discretionary programs. Applicants must complete and submit the SF-424 via **https://www.grants.gov** using the information provided on that site. The SF-424 must be signed by the Grants.gov authorized organizational representative.

Section 8F – Applicant Point of Contact: Enter the name and contact information of the individual who will complete application materials in JustGrants. JustGrants will use this information to assign the application to this user in JustGrants.

Section 19 – Intergovernmental Review: This funding opportunity is subject to **Executive Order (E.O.) 12372** (Intergovernmental Review). States that participate in the Intergovernmental Review process have an opportunity to review the applicant's submission. Find the names and addresses of state Single Points of Contact (SPOCs) for Intergovernmental Review at the following website: **https://www.ojp.gov/IntergovernmentalReviewSPOCList.pdf**.

If the applicant's state appears on the SPOC list:

- Contact the state SPOC for information and follow the state's process under E.O. 12372.
- On the SF-424, make the appropriate selection for question 19 once the applicant has complied with its state E.O. 12372 process.

If the applicant's state does not appear on the SPOC list:

- Answer question 19 by selecting, "Program is subject to E.O. 12372 but has not been selected by the state for review."

Applicants are strongly encouraged to register immediately on **https://www.grants.gov**. Any delays in registering with Grants.gov or submitting the SF-424 may result in insufficient time for processing your application through JustGrants. Refer to the U.S. **Department of Justice (DOJ) Application Submission Checklist** for additional details.

For technical assistance with submitting the SF-424, please call the Grants.gov customer service hotline at 800-518-4726, send questions via email to **support@Grants.gov**, or consult the **Grants.gov Organization Applicant User Guide**. The Grants.gov Support Hotline operates 24 hours a day, 7 days a week, except on federal holidays.

Step Two: JustGrants Application

The remainder of the application will be completed through the Justice Grants System (JustGrants) at **https://justicegrants.usdoj.gov/**. No other form of application will be accepted. Applications with errors or missing information may be disqualified or rated accordingly. Please note that the application system will not accept incomplete applications or applications with errors.

Standard Applicant Information

To begin the JustGrants application, applicants must first complete a web-based form in JustGrants which is pre-populated with the SF-424 data submitted in Grants.gov. Applicants are required to confirm the two Authorized Representatives (see following) and verify the legal name, address, and enter the ZIP code(s) for the areas affected by the project. For statewide or nationwide projects, the applicant should enter "State" or "National" in this field.

The Authorized Representatives are the officials who have ultimate and final responsibility for all programmatic and financial decisions regarding this COPS Office application as representatives of the legal recipient (e.g., your agency or organization).

Who should be assigned as Authorized Representatives?

- For **law enforcement agencies,** COPS Office awards require that both the top law enforcement executive (e.g., chief of police, sheriff, or equivalent) and the top government executive (e.g., mayor, board chairman, or equivalent) sign the application, and (if awarded funding) accept the award package. Both the top law enforcement executive and the top government executive must be assigned the role of Authorized Representative in JustGrants.
- For **non–law enforcement agencies,** (institutions of higher education, school districts, private organizations, etc.), COPS Office awards require that both the programmatic official (e.g., executive director, chief executive officer, or equivalent) and financial official (e.g., chief financial officer, treasurer, or equivalent) sign the application, and (if awarded funding) accept the award package. These two officials must have the ultimate signatory authority to sign contracts on behalf of your organization. Both the programmatic official and the financial official must be assigned the role of Authorized Representative in Just Grants. Please note that nonexecutive positions (e.g., clerks, trustees) are not acceptable Authorized Representatives.

Before applicants can complete this section, the two Authorized Representatives must have established accounts in JustGrants after the Grants.gov portion of the application was submitted. **Please note: Users assigned as Authorized Representatives must log into the JustGrants system to activate their account. Users will not be visible in JustGrants until they have successfully logged into JustGrants.**

Complete Remainder of JustGrants Application per NOFO

Refer to the NOFO and complete the items identified in the "Application Contents and Format" section.

For technical support with the Justice Grants System (JustGrants) application, please contact JustGrants Support at **JustGrants.Support@usdoj.gov** or 833-872-5175. JustGrants Support operates Monday through Friday between the hours of 5:00 a.m. and 9:00 p.m. Eastern Time (ET) and Saturday, Sunday, and federal holidays from 9:00 a.m. to 5:00 p.m. ET. Training on JustGrants can also be found at **https://justicegrants.usdoj.gov/training-resources**.

Late Submissions

The COPS Office will review on a case-by-case basis requests for late submission due to unforeseen technical issues or extraordinary events such as extreme weather emergencies or mass casualty events.

- Requests for an extension of the Grants.gov deadline must be received no later than the grants.gov due date/time listed in the Notice of Funding Opportunity.
- Requests for an extension of the JustGrants deadline must be received no later than the grants.gov due date/time listed in the Notice of Funding Opportunity.

No late submission requests will be considered after the extension requests deadline. Extension of deadlines is rare and is not guaranteed.

To be considered for an extension, applicants must contact the COPS Office Response Center via email at **AskCopsRC@usdoj.gov** detailing the technical/extraordinary issues that impact application submission. This email must be submitted prior to the deadline for which the applicant is requesting an extension. The applicant's email must include the following information:

- UEI number
- Organization name
- Point of contact name and information
- Application ID
- Nature of the issue/disaster and how it affected the applicant's ability to submit the application on time
- The email subject line should read "FY26 TEP Extraordinary Circumstances: [UEI number, Agency Name, Application ID]," with your UEI number and organization name and details filled in.

The COPS Office will respond to each applicant as soon as possible with either an approval and instructions for submission or a rejection. If the technical issues you reported cannot be validated, the application will be rejected.

- The following conditions are not valid reasons to request an extension:
- Failure to begin the registration process in sufficient time
- Failure to follow instructions on Grants.gov or JustGrants
- Failure of the two assigned Authorized Representatives, with the proper authority, to activate accounts in JustGrants prior to application submission
- Failure to follow all the instructions in the notice of funding opportunity
- Failure to register or update information on the SAM website
- Failure to register or complete the SF-424 in grants.gov

Late submissions may be considered for review at the discretion of the COPS Office on a case-by-case basis due to unforeseen technical issues or extraordinary events such as extreme weather emergencies or mass casualty events.

Allowable and Unallowable Costs

This is not an exhaustive list, and items not listed below are reviewed on a case-by-case basis. The COPS Office reserves the right to deny funding for items that may not be included on this list and to remove requested items from the applicant's budget that are noted as unallowable.

Allowable Costs – Federal Fundable Requests

Applicants may request allowable costs which are allocable and reasonable and directly link to the project activities identified in the JES. Each budget item must programmatically link to the technology enhancement efforts described in your application. To the greatest extent practicable, all equipment and products purchased with these funds must be made in the United States.

Each of the categories that follows includes definitions as well as information on frequent requests and typically allowable costs.

- **Personnel: Civilian/Non-sworn Positions**

  Salaries of personnel are costs based on the percentage of time spent (full time equivalent [FTE]) working directly on the project. The total salary percentage should be comparable and consistent with organizational policy. The total amount paid is comparable to industry standards and the type of work being performed.

  A recipient may not use federal funds to pay total cash compensation to any employee of the recipient at a rate that exceeds 110 percent of the maximum annual salary payable to a member of the Federal Government's Senior Executive Service (SES) at an organization with a Certified SES Performance Appraisal System for that year. The 2026 salary table for SES employees is available on the U.S. Office of Personnel Management's Executive Senior Level web page. Note: A recipient may compensate an employee at a greater rate, provided the amount in excess of this compensation limitation is paid with nonfederal funds. (Nonfederal funds used for any such additional compensation will not be considered matching funds.) If only a portion of an employee's time is charged to a COPS Office award, the maximum allowable compensation is equal to the percentage of time worked times the maximum salary limitation.

- **Fringe Benefits for Civilian/Non-sworn Positions**

  Fringe benefits typically covered by the applicant organization, as specified in the personnel and salary policies of that organization or any contractual agreements and allowable under 2 CFR 200, will be covered. Examples of allowable fringe benefits include Social Security, Medicare, insurance (life, health, dental, etc.), shift differential, retirement plans, and holiday pay.

  Certain overtime costs are allowable but must be included in the "other" budget category.

  If you are not requesting any civilian base salary and fringe benefits, move to the next section. For each civilian personnel request, applicants must complete the web-based form. If the individual will be working more than one year of the project, applicants will have the option to copy a year within the budget form.

  The "additional narrative" section should be used to describe the employee's roles, responsibilities, and activities related to the work to be completed on the project. If the salary increases from one budget year to another because of cost-of-living increases, be sure to detail these increases in the budget description. Applicants will need to provide the appropriate percentage for each fringe benefit that the individual is allocated per the employee benefits.

  Note: the system will not allow more than 6.2 percent for Social Security and 1.45 percent for Medicare.

- **Equipment/Technology**

  Equipment is defined as tangible personal property (including information technology systems), having a useful life of more than one year and an acquisition cost of $10,000 or more per unit.

  Applicant may use its own capitalization policy for classification of equipment and supplies, but only where it is less than the Federal policy threshold of $10,000. If your organization does not have a capitalization policy in place, you must use the Federal policy amount of $10,000.

  All equipment and technology items must be clearly linked to the enhancement or implementation of the TEP project.

  Examples of such items may include the following:

  › Communication technology

  › Radio updates and interoperability systems

  › Emergency systems

  › Unmanned aircraft systems (also commonly referred to as unmanned aerial vehicles or "drones")

  › Public Safety Equipment

  › Mobile Command Systems

  › Camera systems

  If you are not requesting any equipment or technology, move to the next section. For each equipment request, applicants must complete the web-based form.

  The "additional narrative" section should be used to describe the type of equipment, with a description and justification explaining why the equipment is necessary for the success of the project.

- **Supplies**

  Supplies are defined as all tangible personal property other than those described in the *equipment* definition. Such costs may include training manuals, laptops, paper, printer ink, pens, postage, etc. Note: A computing device is a supply if the acquisition cost is below the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or $10,000, regardless of the length of its useful life.

  If you are not requesting any supplies, move to the next section. For each supply request, applicants must complete the web-based form. The cost should be broken down to the lowest form; therefore, if you are requesting $30 per month for office supplies, the calculation should be 12 x $30 and not 1 x $360.

  The "additional narrative" section should be used to describe and justify why the supplies are necessary for the success of the project. Provide any additional calculations that make up the base cost.

- **Travel/Training**

  Travel costs include grant-related travel costs for the recipient to visit other jurisdictions engaged in similar programs or to attend project-related training and technical assistance conferences that directly relate to the goals of the TEP project. Expenses for transportation, lodging, meals, and incidental expenses (if travel is more than 50 miles from the program location) will be reviewed in accordance with applicable regulations and guidelines as part of the application process.

  If a recipient does not have a written travel policy, it must adhere to the Federal Travel Regulations (FTR). For information on the FTR and U.S. Government General Service Administration (GSA) per diem rates by geographic area, please visit **https://www.gsa.gov/travel/plan-book/per-diem-rates**. For all applicants (with or without a written travel policy), airfare travel costs must be one of the following: the lowest discount commercial airfare, standard coach airfare, or the Federal Government contract airfare (if authorized and available).

  For each travel request, applicants must complete the web-based form. Each trip should be entered as an individual entry rather than a group of trips.

The "additional narrative" section should be used to describe the purpose of the trip, proposed destination, trip duration by day/night, and list of individuals traveling as well as a detailed cost breakdown for each travel category (lodging, per diem, etc.). The cost breakdown should include the following:

- mode of transportation and proposed fare per trip (airfare, train, etc.) broken down by day;
- mileage allowances if private vehicle will be used;
- per diem rates for the destination per day (including full per diem and travel day per diem);
- lodging costs per night;
- transportation fees per day;
- parking fees per day.

If you are not requesting any travel, training, or conferences, move to the next section.

- **Procurement Contracts/Consultants**

  Procurement contracts are for the purpose of obtaining goods and services that are ancillary to the operation of the federal program for the non-federal entity's own use and create a procurement relationship with the contractor. The awarding and monitoring of contracts must follow documented procurement procedures, including full and open competition, pursuant to the procurement standards in 2 C.F.R. §§ 200.317–200.327. All sole source procurements of goods and services (those not awarded competitively) in excess of $350,000 require prior approval from the COPS Office. See "Noncompetitive Justification."

  Consultant costs include professional and consultant services rendered by persons who are members of a particular profession or possess a special skill and who are not officers or employees of the non-Federal entity. See 2 CFR § 200.459. The use of a consultant should be more economical than direct employment. Compensation for individual consultant services procured under a COPS Office award must be reasonable and allocable in accordance with Office of Management and Budget (OMB) cost principles, and consistent with that paid for similar services in the marketplace. The services should be commensurate with the rate or salary paid by the primary employer.

  Unless otherwise approved by the COPS Office, independent consultant rates will be approved based on the salary a consultant receives from his or her primary employer, as applicable, up to $650 per day (or $81.25 per hour). See the Consultant Rates section.

  Please note that this does not mean that the rate can or should be as high as $650 for all consultants. If individuals receive fringe benefits from their primary employer, such fringe benefit costs should not be included in the calculation of consultant rates. A consultant rate justification will need to be submitted for review and approval to the COPS Office for any consultants paid more than $650 per day prior to incurring any costs. Determinations of approval will be made on a case-by-case basis.

  Consultant travel costs should be included in the Procurement Contract budget category and should follow the same guidelines as "Travel." These costs should not be reflected in the "Civilian personnel" or "Travel" categories.

  All other consultant-related expenses should be included in this section such as supply and equipment requests. The same guidelines as previously stated in the above sections will apply.

- **Other Costs**

  Items not included in the previous categories but that have a direct correlation to the overall success of a recipient's project objectives and are necessary for the project to reach full implementation will be considered on a case-by-case basis by the COPS Office.

  Other costs may include items that have a direct correlation to the overall success of a recipient's project objectives, such as the following:

  › Maintenance service contracts and/or warranties that exceed the life of the award (multiyear contracts and extended warranties are allowable but must be paid in full within the award period of 24 months)

  › Overtime costs for civilian personnel engaging in TEP–related activities

  › Shipping costs

  › Software and prepaid warranties

  › Other miscellaneous items that have a direct correlation to the overall success of a recipient's project objectives (such as awareness campaigns) and are necessary for the project to reach full implementation

  For each request, applicants must complete the web-based form. The cost should be broken down to the lowest form.

  The "additional narrative" section should be used to describe and justify why the item is necessary for the success of the project. Provide any additional calculations that make up the base cost.

  If you are not requesting any other costs, move to the next section.

Unallowable Costs

Federal Funding Restrictions

Please be advised that COPS Office funding must not be used for the following:

1. To directly or indirectly support or subsidize an educational service agency, state educational agency, local educational agency, elementary school, secondary school, or institution of higher education that requires students to have received a COVID-19 vaccination to attend any in-person education program.
2. To promote gender ideology.
3. For projects that provide or advance diversity, equity, inclusion, and accessibility, or environmental justice programs, services, or activities.
4. State and local governments and law enforcement agencies that have failed to protect public monuments, memorials, and statues from destruction or vandalism.

If awarded, and it is determined that the applicant is not in compliance with the funding restrictions, the COPS Office may place a hold on the award and/or take other remedial action.

Requests That Will Not Be Funded

Before including any of these items in your budget and application, please contact the COPS Office at **AskCopsRC@usdoj.gov.** This is not an exhaustive unallowable expenses list. Items not listed will be reviewed on a case-by-case basis. The COPS Office reserves the right to deny funding for items not included on this unallowable expenses list. TEP applicants are expected to request items that show a direct link between the requested item and the applicant's TEP project.

- **Personnel**
  - Salaries of sworn officer positions are not allowable under this NOFO, with the exception of overtime. All overtime requests should be in the "Other Costs" section.
  - Salaries and benefits for personnel that do not work directly on the FY26 TEP project.
  - For awards made to states or units of local government (including law enforcement agencies), salaries and benefits for positions (including exempt employees) that are already budgeted with state, local, or Bureau of Indian Affairs (BIA) funds and would be funded in the absence of this COPS Office award are also not allowed.
- **Travel/Training**
  - Bar charges/alcoholic beverages
  - Catering
  - Entertainment, including amusement, diversion, social activities, and any associated costs (e.g., tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)
  - Food and beverages at conferences, meetings, or trainings
  - Local travel costs (lodging, meals, per diem, or transportation costs) within a 50-mile radius of the project location, including mileage reimbursement, rental cars, parking fees, or taxi fare for local travel
  - Paying for meals other than your own
- **Equipment/Technology**
  - Facial recognition technology
  - Incentives for research and/or participation in program activities
  - The following equipment/technology is also generally considered unallowable and rarely approved by the COPS Office, but may be considered on a case-by-case basis:
    - Biometric technology (excluding facial recognition technology)
- **Supplies**
  - Standard office supplies not directly related to the FY26 TEP project
  - Trinkets and other conference takeaways
  - Promotional items and memorabilia, including challenge coins, pins, models, gifts, souvenirs, or recreational supplies (such as Frisbees)

- **Subawards**
  - A subaward is for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship with the subrecipient. See 2 CFR § 200.331. Subaward costs are typically unallowable under this program.
- **Procurement Contracts/Consultants**
  - Maintenance or service contracts that exceed the life of the award period. (Multiyear contracts and extended warranties are allowable but must be paid in full within the initial award period and must not exceed 24 months.)
  - Salaries and benefits for contract or consultant personnel.
  - Any consultant fees in excess of $650 per day must receive prior written approval from the COPS Office.
- **Other**
  - Advertising and public relations designed solely to promote the recipient
  - Severance pay
  - Hazard pay
  - Land acquisition including renting, leasing, or construction of buildings or other physical facilities
  - Non-holiday premium pay
- **Indirect Costs**
  - Indirect costs are not allowable under TEP.

Application Review Information

The COPS Office is committed to ensuring a fair process for making awards. The COPS Office will review invitational applications to make sure that the information presented is reasonable, understandable, measurable, achievable, and consistent with the invitation to apply and any associated program(s) requirements and notice of funding opportunity. The review will also assess whether costs are reasonable, necessary, allowable, and allocable under applicable federal cost principles, agency regulations, and the program.

Basic Minimum Requirements (BMR) Review

Once the NOFO closes, COPS Office staff screen and evaluate applications for compliance with basic minimum requirements (BMR).

BMR Criteria

The BMR review ensures that each applicant's legal name (or "doing business as" name) coincides with the agency name listed in the JES.

Administrative Compliance Review

All advancing applications will undergo an administrative compliance review. Past financial and programmatic performance with U.S. Department of Justice (DOJ) award funding will be considered in this review process. Past performance may affect the overall rating and ranking of an application. Factors that may be included in the past performance review include the following:

- Applicant adherence to all award terms and conditions in prior awards
- Applicant compliance with programmatic and financial reporting requirements
- Applicant completion of closeout for prior awards in a timely manner
- Whether the applicant has received financial clearances in a timely manner
- Applicant timely resolution of issues identified in an audit or monitoring review
- Applicant adherence to single audit requirements
- Applicant timely completion of work and use of funds in prior awards

Pursuant to 2 C.F.R. Part 200 ("Uniform Guidance"), before award decisions are made, the COPS Office also reviews information related to the degree of risk posed by applicants. Among other things to help assess whether an applicant with one or more prior federal awards has a satisfactory record with respect to performance, integrity, and business ethics, the COPS Office checks whether the applicant is listed in SAM as excluded from receiving a federal award.

The COPS Office must also review and consider any information about the applicant that appears in the nonpublic segment of the integrity and performance system accessible through SAM (currently, the Federal Awardee Performance and Integrity Information System, "FAPIIS"). Applicants may review and comment on any information about their organization or agency in SAM that a federal awarding agency previously entered in the designated integrity and performance system, and such applicant comments will also be reviewed and considered.

The COPS Office may contact applicants regarding budget and financial questions as part of the review process. Contact is not indicative of an award decision. Based on risk findings, the COPS Office may remove an applicant from consideration or apply additional post-award conditions for oversight of the award should it be selected for funding.

Director Selection

Absent explicit statutory authorization or written delegation of authority to the contrary, all final award decisions will be made by the Director of the COPS Office, who may also give consideration to factors including prior funding history, current award balances, population served, agency type and geographic variety, strategic priorities, past performance, significant concerns regarding ability of the applicant to administer federal funds, and available funding when making awards.

Award Notification Process

It is anticipated that awards will be announced on or after October 1, 2026. Any public announcements will be posted on the **COPS Office website.** All award decisions are final and not subject to appeal.

Federal Award Notices

Notice of award will be sent electronically from JustGrants to the Application Submitter, Authorized Representative, and Entity Administrator. Please note that this notice of award is NOT an authorization to begin performance. This award notification will include instructions on accessing the official award package in JustGrants, enrolling in Automated Standard Application for Payments (ASAP), and accepting the award. The notice of award will contain details about the award including start and end dates, funding amounts, and award conditions. Recipients will be required to log into JustGrants to review, sign, and accept the award package. Applicants not selected for award will receive notification after all award recipients have been notified.

The Federal Award Package

The federal award package is the document indicating your official award funding amount, the award number, the award terms and conditions, and award start and end dates. The award start date indicated in the award package means that your organization may be reimbursed for any allowable costs incurred on or after this date. The duration of award is 24 months.

Your FY26 award number is in the following format: 15JCOPS-26-XX-XXXXX-XXXX. The COPS Office tracks award information using this number; therefore, it is important to have your award number readily available when corresponding with the COPS Office.

The award terms and conditions are listed in the award package. In limited circumstances, your award package may include additional award conditions or high-risk conditions that prevent your organization from drawing down or accessing award funds until the COPS Office determines that these conditions have been satisfied. Acceptance of the award is an acknowledgement that you are obtaining federal funds from the COPS Office. As part of that agreement, your organization acknowledges that it will comply with all applicable award terms and conditions, including any award or high-risk conditions.

Administrative and National Policy Requirements

In addition to implementing the funded project consistent with the approved project proposal and budget, the recipient must also comply with award terms, conditions, and other legal requirements including, but not limited to, Office of Management and Budget (OMB), U.S. Department of Justice (DOJ), or other federal regulations that will be included in the award or incorporated into the award by reference or applicability.

The COPS Office strongly encourages applicants to review applicable requirements and terms and conditions prior to submitting an application. Terms and conditions are subject to change before the award is issued. This guide also contains additional requirements which apply to this application and award, including audit requirements, suspension, and termination requirements.

Terms, Conditions, and Award Requirements

Please review carefully the full description of each of the listed terms, conditions, and other requirements for this COPS Office program in the Award Requirements (including Terms and Conditions) section. By submitting your application, your organization assures the COPS Office that you agree to the terms, conditions, and requirements. If awarded funds, by accepting your COPS Office award, your organization agrees to comply with all terms, conditions, and other requirements in your award package and any additional or high-risk conditions that may be imposed on your award.

Accepting the Award

To officially accept and begin your award, your organization must access your award package at **https://justgrants.usdoj.gov/.** Once you access your account, two Authorized Representatives will review and electronically sign the award document (including award terms and conditions and, if applicable, any award conditions or high-risk conditions) within **45 days of the date shown on the award congratulatory letter**, unless an extension is requested and granted.

The two assigned Authorized Representatives (Law Enforcement Executive / Programmatic Official and Government Executive / Financial Official), as described in the Application Contents and Format section, are required to sign the award package. If either or both Authorized Representatives change between application submission and award receipt, the Entity Administrator will need to update the Authorized Representative(s) in JustGrants.

Your organization will not be able to draw down award funds until the COPS Office receives your signed award document. For more information on accepting your award, please visit the **JustGrants Training page** for step-by-step instructions.

Post-Award Requirements & Administration

Financial and Programmatic Reporting

If awarded funds, your organization will be required to submit quarterly Standard Form 425 (SF-425) and Federal Financial Reports (FFR) and semiannual Programmatic Performance Reports. Recipients should be prepared to track and report program award funding separately from other funding sources (including other COPS Office federal awards) to ensure accurate financial and programmatic reporting on a timely basis.

Recipients should ensure that they have financial internal controls in place to monitor the use of program funding and ensure that its use is consistent with the award terms and conditions. Good stewardship in this area includes written accounting practices, use of an accounting system that tracks all award drawdowns and expenditures, and the ability to track when award-funded positions are filled or approved purchases are made.

Failure to submit complete reports or submit reports in a timely manner will result in the suspension and possible termination of a recipient's COPS Office award funding or other remedial actions (see the Post Award Requirements & Award Administration section for details).

Performance Measures

To assist in fulfilling the U.S. Department of Justice's responsibilities under the Government Performance and Results Act Modernization Act (GPRA Modernization Act) of 2010, P.L. 111–352), recipients who receive funding from the Federal Government must measure the results of the work that funding supports. This act specifically requires the COPS Office and other federal agencies to set program goals, measure performance against those goals, and publicly report progress in the form of funding spent, resources used, activities performed, services delivered, and results achieved.

The performance measures for this program can be found at **Compliance and Reporting | COPS OFFICE**.

As part of the programmatic performance reports, all recipients will be required to report on their progress toward implementing community policing strategies. Based on the data collected from recipients, the COPS Office may make improvements to the program to better meet the program's objective and law enforcement agency needs.

Financial Management and System of Internal Controls

Award recipients and subrecipients must, as set out in the Uniform Guidance at 2 C.F.R. § 200.303, do the following:

- Establish, document, and maintain effective internal control over the federal award that provides reasonable assurance that the recipient or subrecipient is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should align with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States and the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award.
- Evaluate and monitor the recipient's or subrecipient's compliance with statutes, regulations, and the terms and conditions of federal awards.

- Take prompt action when instances of noncompliance are identified.
- Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information (PII) and other information. This also includes information the federal awarding agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable federal, state, local, and tribal laws regarding privacy and responsibility over confidentiality.

Audit Requirement

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 C.F.R. Part 200, Subpart F – Audit Requirements, available at **https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-F**, establish the requirements for organizational audits that apply to COPS Office award recipients. Recipients must arrange for the required organization-wide (not award-by-award) audit in accordance with the requirements of Subpart F.

Program Evaluation

Though a formal assessment is not a requirement, awarded organizations are strongly encouraged to conduct an independent assessment of their respective award-funded projects. Project evaluations have proven to be valuable tools in helping organizations identify areas in need of improvement, providing data about successful processes, and reducing vulnerabilities.

Selected award recipients shall be evaluated on the local level or as part of a national evaluation, pursuant to guidelines established by the Attorney General. Such evaluations may include assessments of individual program implementations. In select jurisdictions that can support outcome evaluations, measurement of the effectiveness of funded programs, projects, and activities may be required. Outcome measures may include crime and victimization indicators, quality of life measures, community perceptions, and police perceptions of their own work.

Civil Rights

All recipients are required to comply with nondiscrimination requirements contained in various federal laws. A memorandum addressing federal civil rights statutes and regulations from the Office for Civil Rights, Office of Justice Programs will be included in the award package for award recipients. All applicants should consult the Assurances form to understand the applicable legal and administrative requirements.

Monitoring

Federal law requires that agencies receiving federal funding from the COPS Office be monitored to ensure compliance with their award conditions and other applicable statutory regulations. The COPS Office is also interested in tracking the progress of our programs and the advancement of community policing. Both aspects of award implementation—compliance and programmatic benefits—are part of the monitoring process coordinated by the U.S. Department of Justice.

In addition to required performance and financial reporting, awarded organizations will be responsible for the timely submission of a final Closeout Report and any other required final reports. All COPS Office recipients will be required to participate in such award monitoring activities of any part of the U.S. Department of Justice, including but not limited to the COPS Office, the Office of the Inspector General, or any entity designated by the COPS Office.

Please note that the COPS Office may take a number of monitoring approaches, such as site visits, enhanced office-based award reviews, alleged noncompliance reviews, and periodic surveys to gather information and ensure compliance. The COPS Office may seek information including, but not limited to, programmatic, and financial requirements of the award, and your progress toward achieving your crime reduction and public safety strategies.

The COPS Office is particularly interested in confirming that the purchase of items and/or services is consistent with the applicant's approved award budget.

If awarded funds, you agree to cooperate with and respond to any requests for information pertaining to your award in preparation for any of the above-referenced award monitoring activities. Please feel free to contact your COPS Office Grant Manager to discuss any questions or concerns you may have regarding the monitoring, reporting, and evaluation requirements.

Administrative Actions and Legal Remedies

Please be advised that an application may not be funded or, if awarded, a hold may be placed on this application if it is deemed that the applicant is not in compliance with federal civil rights laws, is not cooperating with an ongoing federal civil rights investigation, or is not cooperating with a U.S. Department of Justice award review or audit.

Misuse of COPS Office funds or failure to comply with all COPS Office award requirements may result in legal sanctions including suspension and termination of award funds, the repayment of expended funds, ineligibility to receive additional COPS Office funding, designation on the U.S. Department of Justice (DOJ) High Risk List, and other remedies available by law.

False Claims Act

Under the False Claims Act, any credible evidence that a person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving COPS Office funds may be referred to the Office of Inspector General (OIG). The OIG may be contacted at **oig.hotline@usdoj.gov**, **https://oig.justice.gov/hotline/index.htm**, or 800-869-4499.

Remedies for Noncompliance

Under 2 C.F.R. § 200.339, if the recipient fails to comply with award terms and conditions, the Federal awarding agency may impose additional conditions or take one or more of the following actions as appropriate in the circumstances:

- Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
- Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
- Wholly or partly suspend or terminate the Federal award.
- Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and Federal awarding agency regulations (or, in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).
- Withhold further Federal awards for the project or program.
- Take other remedies that may be legally available.

Prior to imposing sanctions, the COPS Office will provide reasonable notice to the recipient of its intent to impose sanctions and will attempt to resolve the problem informally. Appeal procedures will follow those in the U.S. Department of Justice regulations in 28 C.F.R. Part 18. Awards terminated due to noncompliance with the federal statutes, regulations, or award terms and conditions will be reported to the integrity and performance system accessible through SAM (currently FAPIIS).

False statements or claims made in connection with COPS Office awards may result in fines, imprisonment, debarment from participating in federal awards or contracts, and any other remedy available by law.

Please be advised that recipients may not use COPS Office funding for the same item or service also funded by another U.S. Department of Justice award.

Funding to Faith-Based Organizations

Faith-based organizations may apply for this award on the same basis as any other organization subject to the protections and requirements of 28 C.F.R. Part 38 and any applicable constitutional and statutory requirements, including 42 U.S.C. 2000bb et seq. The Department of Justice will not, in the selection of recipients, discriminate for or against an organization on the basis of the organization's religious character, motives, or affiliation, or lack thereof, or on the basis of conduct that would not be considered grounds to favor or disfavor a similarly situated secular organization.

A faith-based organization that participates in this funded program will retain its independence from the Government and may continue to carry out its mission consistent with religious freedom and conscience protections in Federal law. An organization may not use direct Federal financial assistance from the Department of Justice to support or engage in any explicitly religious activities except when consistent with the Establishment Clause of the First Amendment and any other applicable requirements. An organization receiving Federal financial assistance also may not, in providing services funded by the Department of Justice, or in their outreach activities related to such services, discriminate against a program beneficiary or prospective program beneficiary on the basis of religion, a religious belief, a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice.

Any organization providing social services supported by financial assistance from DOJ must give written notice to beneficiaries and prospective beneficiaries of certain civil rights protections. In certain instances, a faith-based or religious organization may be able to take religion into account when making hiring decisions, provided it satisfies certain requirements. Further guidance on federal financial assistance for faith-based organizations can be found at **Civil Rights | Partnerships with Faith-Based and Other Neighborhood Organizations | Office of Justice Programs (ojp.gov)** and **Equal Treatment of Faith-Based Organizations in DOJ-Supported Social Service Programs**.

Freedom of Information Act and Privacy Act (5 U.S.C. §§ 552 and 552a)

All applications submitted to the COPS Office (including all attachments to applications) are subject to the federal Freedom of Information Act (FOIA) and to the Privacy Act. By law, DOJ may withhold information that is responsive to a request if DOJ determines that the responsive information is protected from disclosure under the Privacy Act or falls within the scope of one or more of the nine statutory exemptions under FOIA. DOJ cannot agree not to release some or all portions of an application/award file in advance of a request pursuant to the FOIA.

In its review of records that are responsive to a FOIA request, the COPS Office will withhold information in those records that plainly falls within the scope of the Privacy Act or one of the statutory exemptions under FOIA. Some examples include certain types of information in budgets and names and contact information for project staff other than certain key personnel. In appropriate circumstances, the COPS Office will request the views of the applicant/recipient that submitted a responsive document.

Public Reporting Burden: Paperwork Reduction Act Notice

The public reporting burden for this collection of information is estimated to be up to 11.3 hours per response, depending upon the COPS Office program being applied for, which includes time for reviewing instructions. Send comments regarding this burden estimate or any other aspects of the collection of this information, including suggestions for reducing this burden, to the Office of Community Oriented Policing Services, U.S. Department of Justice, 145 N Street NE, Washington, DC 20530; and to the Public Use Reports Project, Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503. For any questions or comments, please contact Donte Turner, COPS Office Information Technology Director and Paperwork Reduction Act Program Manager, at (202) 598-3002.

Award Requirements (including Terms and Conditions)

1. Restrictions on Internal Confidentiality Agreements
2. Federal Civil Rights
3. Compliance with 8 U.S.C §1373
4. Federal Civil Rights and Nondiscrimination Laws (certification)
5. Federal Laws, Presidential Memoranda, and Executive Orders
6. Award Monitoring Activities
7. Authorized Representative Responsibility
8. Contract Provision
9. Award Owner's Manual
10. Duplicative Funding
11. Prohibited Conduct by Recipients and Subrecipients Related to Trafficking in Persons (Including Reporting Requirements and COPS Office Authority to Terminate Award)
12. Termination
13. Recipient Integrity and Performance Matters
14. Reporting Subawards and Executive Compensation
15. Assurances and Certifications
16. Conflict of Interest
17. Debarment and Suspension
18. Equal Employment Opportunity Plan (EEOP)
19. Employment Eligibility
20. Enhancement of Contractor Protection from Reprisal for Disclosure of Certain Information
21. False Statements
22. Mandatory Disclosure
23. Reports/Performance Goals
24. System for Award Management (SAM) and Universal Identifier Requirements
25. Additional High-Risk Recipient Requirements
26. Criminal Intelligence Systems
27. Computer Network Requirement
28. Sole Source Justification
29. State Information Technology Point of Contact
30. Modifications
31. Allowable Costs
32. Information Data Breach
33. Domestic preferences for procurements
34. Extensions
35. Contracts and/or MOUs with Other Jurisdictions
36. Copyright
37. Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment
38. Travel Costs
39. Community Policing
40. Unmanned Aircraft Systems
41. Paperwork Reduction Act Clearance and Privacy Act Review
42. Buy America Preference
43. Evaluations
44. Supplementing, not Supplanting
45. Compliance with National Environmental Policy Act and Related Statutes

Should any provision of a condition of this award be held to be invalid or unenforceable by its terms, then that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law (to any person or circumstance) under this award. Should it be held, instead, that a condition (or a provision thereof) is of utter invalidity or unenforceability, such condition (or such provision) shall be deemed severable from this award.

1. Restrictions on Internal Confidentiality Agreements

No recipient or subrecipient under this award, or entity that receives a contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts the lawful reporting of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information. (Annual Appropriation Act.)

2. Federal Civil Rights

The recipient and any subrecipient must comply with applicable federal civil rights and nondiscrimination statutes and regulations including: Section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d), as implemented in Subparts C and D of 28 C.F.R. Part 42; section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), as implemented in Subpart G of 28 C.F.R. Part 42; section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681), as implemented in Subpart D of 28 C.F.R. Parts 42 and 54; section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102), as implemented in Subpart I of 28 C.F.R. Part 42; and section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)), as implemented in Subpart D of 28 C.F.R. Part 42.

In addition to applicable federal statutes and regulations that pertain to civil rights and nondiscrimination, the recipient and any subrecipient must comply with the requirements in 28 C.F.R. Parts 22 (Confidentiality of Identifiable Research and Statistical Information); 28 C.F.R. Part 23 (Criminal Intelligence Systems Operating Policies); 28 C.F.R. Part 38 (Partnerships with Faith-Based and Other Neighborhood Organizations); and 28 C.F.R. Part 46 (Protection of Human Subjects). For an overview of the civil rights laws and nondiscrimination requirements in connection with your award, please see **https://www.ojp.gov/program/civil-rights/overview**.

3. Compliance with 8 U.S.C. § 1373

Authority to obligate or expend contingent on compliance with this condition.

State or local government entity recipients of this award, and any subrecipient of this award at any tier that is an entity of a State or of a unit of local government, must comply with 8 U.S.C. §1373, which provides that such entities may not prohibit, or in any way restrict, any government entity or official from sending to, receiving from, maintaining, or exchanging information regarding citizenship or immigration status, lawful or unlawful, of any individual with components of the U.S. Department of Homeland Security or any other federal, state or local government entity. This includes any prohibitions or restrictions imposed or established by a State or local government entity or official.

Any obligations or expenditures of a recipient or subrecipient that are impermissible under this condition shall be unallowable costs for purposes of this award.

References to the Immigration and Naturalization Service in 8 U.S.C. 1373 are to be read, as a legal matter, as references to components of the U.S. Department of Homeland Security.

4. Federal Civil Rights and Nondiscrimination Laws (certification)

The recipient agrees that its compliance with all applicable Federal civil rights and nondiscrimination laws is material to the government's decision to make this award and any payment thereunder, including for purposes of the False Claims Act (31 U.S.C. 3729-3730 and 3801-3812), and, by accepting this award, certifies that it does not operate any programs (including any

such programs having components relating to diversity, equity, and inclusion) that violate any applicable Federal civil rights or nondiscrimination laws.

5. Federal Laws, Presidential Memoranda, and Executive Orders

Recipients of grant funding must comply with all applicable federal laws and Presidential Memoranda and all Executive Orders by the President.

6. Award Monitoring Activities

Federal law requires that recipients receiving federal funding from the COPS Office must be monitored to ensure compliance with their award conditions and other applicable statutes and regulations. The COPS Office is also interested in tracking the progress of our programs and the advancement of community policing. Both aspects of award implementation—compliance and programmatic benefits—are part of the monitoring process coordinated by the U.S. Department of Justice. Award monitoring activities conducted by the COPS Office include site visits, enhanced office-based grant reviews, alleged noncompliance reviews, financial and programmatic reporting, and audit resolution. As a COPS Office award recipient, you agree to cooperate with and respond to any requests for information pertaining to your award. This includes all financial records, such as general accounting ledgers and all supporting documents. All information pertinent to the implementation of the award is subject to agency review throughout the life of the award, during the close-out process and for three years after the submission of the final expenditure report. (2 C.F.R. §§ 200.334 and 200.337, and, as applicable, 34 U.S.C. § 10385(a).)

7. Authorized Representative Responsibility

The recipient understands that, in accepting this award, the Authorized Representatives declare and certify, among other things, that they possess the requisite legal authority to accept the award on behalf of the recipient entity and, in so doing, accept (or adopt) all material requirements throughout the period of performance under this award. The recipient further understands, and agrees, that it will not assign anyone to the role of Authorized Representative during the period of performance under the award without first ensuring that the individual has the requisite legal authority.

8. Contract Provision

All contracts made by the award recipients under the federal award must contain the provisions required under 2 C.F.R. Part 200, Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. Please see appendices in the Award Owner's Manual for a full text of the contract provisions.

9. Award Owner's Manual

The recipient agrees to comply with the terms and conditions in the applicable award year COPS Office Program Award Owner's Manual; DOJ Grants Financial Guide; COPS Office statute (34 U.S.C. § 10381, et seq.) as applicable; Students, Teachers, and Officers Preventing (STOP) School Violence Act of 2018 (34 U.S.C. § 10551, et seq.) as applicable; the requirements of 2 C.F.R. Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), including subsequent changes, as adopted by the U.S. Department of Justice in 2 C.F.R. § 2800.101; 48 C.F.R. Part 31 (FAR Part 31) as applicable (Contract Cost Principles and Procedures); the Cooperative Agreement as applicable; representations made in the application; and all other applicable program requirements, laws, orders, regulations, or circulars.

Failure to comply with one or more award requirements may result in remedial action including, but not limited to, withholding award funds, disallowing costs, suspending, or terminating the award, or other legal action as appropriate.

Should any provision of a condition of this award be held to be invalid or unenforceable by its terms, then that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law (to any person or circumstance)

under this award. Should it be held, instead, that a condition (or a provision thereof) is of utter invalidity or unenforceability, such condition (or such provision) shall be deemed severable from this award.

10. Duplicative Funding

The recipient understands and agrees to notify the COPS Office if it receives, from any other source, funding for the same item or service also funded under this award.

11. Prohibited Conduct by Recipients and Subrecipients Related to Trafficking in Persons (including reporting requirements and COPS Office authority to terminate award)

The recipient and subrecipient agree to comply with the following requirements of 2 C.F.R. Part 175, Appendix A to Part 175 – Award Term:

I. Trafficking in Persons

(a) Provisions applicable to a recipient that is a private entity.

(1) Under this award, the recipient, its employees, subrecipients under this award, and subrecipient's employees must not engage in:

(i) Severe forms of trafficking in persons;

(ii) The procurement of a commercial sex act during the period of time that this award or any subaward is in effect;

(iii) The use of forced labor in the performance of this award or any subaward; or

(iv) Acts that directly support or advance trafficking in persons, including the following acts:

(A) Destroying, concealing, removing, confiscating, or otherwise denying an employee access to that employee's identity or immigration documents;

(B) Failing to provide return transportation or pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless:

1. Exempted from the requirement to provide or pay for such return transportation by the Federal department or agency providing or entering into the grant or cooperative agreement; or

2. The employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or a witness in a human trafficking enforcement action;

(C) Soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretenses, representations, or promises regarding that employment;

(D) Charging recruited employees a placement or recruitment fee; or

(E) Providing or arranging housing that fails to meet the host country's housing and safety standards.

(2) The Federal agency may unilaterally terminate this award or take any remedial actions authorized by 22 U.S.C. 7104b(c), without penalty, if any private entity under this award:

(i) Is determined to have violated a prohibition in paragraph (a)(1) of this appendix; or

(ii) Has an employee that is determined to have violated a prohibition in paragraph (a)(1) of this this appendix through conduct that is either:

(A) Associated with the performance under this award; or

(B) Imputed to the recipient or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, ''OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement),'' as implemented by DOJ at 2 C.F.R. Part 2867.

(b) Provision applicable to a recipient other than a private entity.

(1) The Federal agency may unilaterally terminate this award or take any remedial actions authorized by 22 U.S.C. 7104b(c), without penalty, if a subrecipient that is a private entity under this award:

(i) Is determined to have violated a prohibition in paragraph (a)(1) of this appendix; or

(ii) Has an employee that is determined to have violated a prohibition in paragraph (a)(1) of this appendix through conduct that is either:

(A) Associated with the performance under this award; or

(B) Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, ''OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement),'' as implemented by 2 C.F.R. Part 2867.

(c) Provisions applicable to any recipient.

(1) The recipient must inform the Federal agency and the Inspector General of the Federal agency immediately of any information you receive from any source alleging a violation of a prohibition in paragraph (a)(1) of this appendix.

(2) The Federal agency's right to unilaterally terminate this award as described in paragraphs (a)(2) or (b)(1) of this appendix:

(i) Implements the requirements of 22 U.S.C. 78, and

(ii) Is in addition to all other remedies for noncompliance that are available to the Federal agency under this award.

(3) The recipient must include the requirements of paragraph (a)(1) of this award term in any subaward it makes to a private entity.

(4) If applicable, the recipient must also comply with the compliance plan and certification requirements in 2 CFR 175.105(b).

(d) Definitions. For purposes of this award term:

Employee means either:

(1) An individual employed by the recipient or a subrecipient who is engaged in the performance of the project or program under this award; or

(2) Another person engaged in the performance of the project or program under this award and not compensated by the recipient including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing requirements.

Private Entity means any entity, including for-profit organizations, nonprofit organizations, institutions of higher education, and hospitals. The term does not include foreign public entities, Indian Tribes, local governments, or states as defined in 2 CFR 200.1.

The terms ‘‘severe forms of trafficking in persons,’’ ‘‘commercial sex act,’’ ‘‘sex trafficking,’’ ‘‘Abuse or threatened abuse of law or legal process,’’ ‘‘coercion,’’ ‘‘debt bondage,’’ and ‘‘involuntary servitude’’ have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

12. Termination

Recipient understands and agrees that the COPS Office may terminate funding, in whole or in part, for the following reasons:

1. When the recipient fails to comply with the terms and conditions of a Federal award.

2. When the recipient agrees to the termination and termination conditions.

3. When the recipient provides the COPS Office written notification requesting termination including the reasons, effective date, and the portion of the award to be terminated. The COPS Office may terminate the entire award if the remaining portion will not accomplish the purposes of the award.

4. Pursuant to any other award terms and conditions, including when an award no longer effectuates the program goals or agency priorities to the extent such termination is authorized by law (2. C.F.R. § 200.340).

13. Recipient Integrity and Performance Matters

For awards over $500,000, the recipient agrees to comply with the following requirements of 2 C.F.R. Part 200, Appendix XII to Part 200 – Award Term and Condition for Recipient Integrity and Performance Matters:

I. Reporting of Matters Related to Recipient Integrity and Performance

(a) General Reporting Requirement.

(1) If the total value of your active grants, cooperative agreements, and procurement contracts from all Federal agencies exceeds $10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient must ensure the information available in the responsibility/qualification records through the System for Award Management (SAM.gov), about civil, criminal, or administrative proceedings

described in paragraph (b) of this award term is current and complete. This is a statutory requirement under section 872 of Public Law 110–417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111–212, all information posted in responsibility/qualification records in SAM.gov on or after April 15, 2011 (except past performance reviews required for Federal procurement contracts) will be publicly available.

(b) Proceedings About Which You Must Report.

(1) You must submit the required information about each proceeding that—

(i) Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal Government;

(ii) Reached its final disposition during the most recent five-year period; and

(iii) Is one of the following—

(A) A criminal proceeding that resulted in a conviction;

(B) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of $5,000 or more;

(C) An administrative proceeding that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of $5,000 or more or reimbursement, restitution, or damages in excess of $100,000; or

(D) Any other criminal, civil, or administrative proceeding if—

(1) It could have led to an outcome described in paragraph (b)(1)(iii)(A) through (C);

(2) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and

(3) The requirement in this award term to disclose information about the proceeding does not conflict with applicable laws and regulations.

(c) Reporting Procedures. Enter the required information in SAM.gov for each proceeding described in paragraph (b) of this award term. You do not need to submit the information a second time under grants and cooperative agreements that you received if you already provided the information in SAM.gov because you were required to do so under Federal procurement contracts that you were awarded.

(d) Reporting Frequency. During any period of time when you are subject to the requirement in paragraph (a) of this award term, you must report proceedings information in SAM.gov for the most recent five-year period, either to report new information about a proceeding that you have not reported previously or affirm that there is no new information to report. If you have Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than $10,000,000, you must disclose semiannually any information about the criminal, civil, and administrative proceedings.

(e) Definitions. For purposes of this award term—

Administrative proceeding means a nonjudicial process that is adjudicatory in nature to make a determination of fault or liability (for example, Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with the performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.

Conviction means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere. Total value of currently active grants, cooperative agreements, and procurement contracts includes the value of the Federal share already received plus any anticipated Federal share under those awards (such as continuation funding).

14. Reporting Subawards and Executive Compensation

The recipient agrees to comply with the following requirements of 2 C.F.R. Part 170, Appendix A to Part 170 – Award Term:

I. Reporting Subawards and Executive Compensation

(a) Reporting of first-tier subawards—

(1) Applicability. Unless the recipient is exempt as provided in paragraph (d) of this award term, the recipient must report each subaward that equals or exceeds $30,000 in Federal funds for a subaward to an entity or Federal agency. The recipient must also report a subaward if a modification increases the Federal funding to an amount that equals or exceeds $30,000. All reported subawards should reflect the total amount of the subaward.

(2) Reporting Requirements.

(i) The entity or Federal agency must report each subaward described in paragraph (a)(1) of this award term to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at **http://www.fsrs.gov**.

(ii) For subaward information, report no later than the end of the month following the month in which the subaward was issued. (For example, if the subaward was made on November 7, 2025, the subaward must be reported by no later than December 31, 2025).

(b) Reporting total compensation of recipient executives for entities—

(1) Applicability. The recipient must report the total compensation for each of the recipient's five most highly compensated executives for the preceding completed fiscal year if:

(i) The total Federal funding authorized to date under this Federal award equals or exceeds $30,000;

(ii) in the preceding fiscal year, the recipient received:

(A) 80 percent or more of the recipient's annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and

(B) $25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and,

(iii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 after receiving this subaward. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at **http://www.sec.gov/answers/execomp.htm**.)

(2) Reporting Requirements. The recipient must report executive total compensation described in paragraph (b)(1) of this appendix:

(i) As part of the recipient's registration profile at **https://www.sam.gov**.

(ii) No later than the month following the month in which this Federal award is made, and annually after that. (For example, if this Federal award was made on November 7, 2025, the executive total compensation must be reported by no later than December 31, 2025.)

(c) Reporting of total compensation of subrecipient executives—

(1) Applicability. Unless a first-tier subrecipient is exempt as provided in paragraph (d) of this appendix, the recipient must report the executive total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if:

(i) The total Federal funding authorized to date under the subaward equals or exceeds $30,000;

(ii) In the subrecipient's preceding fiscal year, the subrecipient received:

(A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and,

(B) $25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal awards (and subawards) subject to the Transparency Act; and

(iii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 after receiving this subaward. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at **http://www.sec.gov/answers/execomp.htm**.)

(2) Reporting Requirements. Subrecipients must report to the recipient their executive total compensation described in paragraph (c)(1) of this appendix. The recipient is required to submit this information to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at http://www.fsrs.gov no later than the end of the month following the month in which the subaward was made. (For example, if the subaward was made on November 7, 2025, the subaward must be reported by no later than December 31, 2025).

(d) Exemptions.

(1) A recipient with gross income under $300,000 in the previous tax year is exempt from the requirements to report:

(i) Subawards, and

(ii) The total compensation of the five most highly compensated executives of any subrecipient.

(e) Definitions. For purposes of this award term:

Entity includes:

(1) Whether for profit or nonprofit:

(i) A corporation;

(ii) An association;

(iii) A partnership;

(iv) A limited liability company;

(v) A limited liability partnership;

(vi) A sole proprietorship;

(vii) Any other legal business entity;

(viii) Another grantee or contractor that is not excluded by subparagraph (2); and

(ix) Any State or locality;

(2) Does not include:

(i) An individual recipient of Federal financial assistance; or

(ii) A Federal employee.

Executive means an officer, managing partner, or any other employee holding a management position.

Subaward has the meaning given in 2 CFR200.1.

Subrecipient has the meaning given in 2CFR 200.1.

Total Compensation means the cash and noncash dollar value an executive earns during an entity's preceding fiscal year. This includes all items of compensation as prescribed in 17 CFR 229.402(c)(2).

15. Assurances and Certifications

The recipient acknowledges its agreement to comply with the Assurances and Certifications forms that were signed as part of its application.

16. Conflict of Interest

Recipients and subrecipients must disclose in writing to the COPS Office or pass-through entity, as applicable, any potential conflict of interest affecting the awarded federal funding in 2 C.F.R. § 200.112.

17. Debarment and Suspension

The recipient agrees not to award federal funds under this program to any party which is debarred or suspended from participation in federal assistance programs. (2 C.F.R. Part 180 (Government-wide Nonprocurement Debarment and Suspension) and 2 C.F.R. Part 2867 (DOJ Nonprocurement Debarment and Suspension).)

18. Equal Employment Opportunity Plan (EEOP)

Please see the Office for Civil Rights website **https://www.ojp.gov/eeop-notice** for current information on the recipient's responsibilities related to the federal regulations pertaining to the development and implementation of an Equal Employment Opportunity Plan.

19. Employment Eligibility

The recipient agrees to complete and keep on file, as appropriate, the Department of Homeland Security, U.S. Citizenship and Immigration Services (USCIS) Employment Eligibility Verification Form (I-9). This form is to be used by recipients of federal funds to verify that persons are eligible to work in the United States. (Immigration Reform and Control Act of 1986 (IRCA), Public Law 99-603.)

20. Enhancement of Contractor Protection from Reprisal for Disclosure of Certain Information

Recipients and subrecipients agree not to discharge, demote, or otherwise discriminate against an employee as reprisal for the employee disclosing information that he or she reasonably believes is evidence of gross mismanagement of a federal contract or award, a gross waste of federal funds, an abuse of authority relating to a federal contract or award, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or award. Recipients and subrecipients also agree to inform their employees in writing (in the predominant native language of the workforce) of the rights and remedies provided in 41 U.S.C. § 4712. Please see appendices in the Award Owner's Manual for a full text of the statute.

21. False Statements

False statements or claims made in connection with COPS Office awards may result in fines, imprisonment, debarment from participating in federal awards or contracts, and/or any other remedy available by law. (31 U.S.C. § 3729-3733.)

22. Mandatory Disclosure

Recipients and subrecipients must timely disclose in writing to the Federal awarding agency or pass-through entity, as applicable, all federal criminal law violations involving fraud, bribery, or gratuity that may potentially affect the awarded federal funding. Recipients that receive an award over $500,000 must also report certain civil, criminal, or administrative proceedings in SAM and are required to comply with the Term and Condition for Recipient Integrity and Performance Matters as set out in 2 C.F.R. Part 200, Appendix XII to Part 200. Failure to make required disclosures can result in any of the remedies, including suspension and debarment, described in 2 C.F.R. § 200.339. (2 C.F.R. § 200.113.)

23. Reports/Performance Goals

To assist the COPS Office in monitoring and tracking the performance of your award, your agency will be responsible for submitting semi-annual programmatic performance reports that describe project activities during the reporting period and quarterly Federal Financial Reports using Standard Form 425 (SF-425). 2 C.F.R. §§ 200.328 - 200.329. The performance report is used to track your agency's progress in implementing the award, and, as applicable, community policing strategies including gauging the effectiveness of your agency's community policing capacity. The Federal Financial Report is used to track the expenditures of the recipient's award funds on a cumulative basis throughout the life of the award.

24. System for Award Management (SAM) and Universal Identifier Requirements

The recipient agrees to comply with the following requirements of 2 C.F.R. Part 25, Appendix A to Part 25 – Award Term:

I. System for Award Management (SAM.gov) and Universal Identifier Requirements

(a) Requirement for System for Award Management.

(1) Unless exempt from this requirement under 2 CFR 25.110, the recipient must maintain a current and active registration in SAM.gov. The recipient's registration must always be current and active until the recipient submits all final reports required under this Federal award or receives the final payment, whichever is later. The recipient must review and update its information in SAM.gov at least annually from the date of its initial registration or any subsequent updates to ensure it is current, accurate, and complete. If applicable, this includes identifying the recipient's immediate and highest-level owner and subsidiaries and providing information about the recipient's predecessors that have received a Federal award or contract within the last three years.

(b) Requirement for Unique Entity Identifier (UEI).

(1) If the recipient is authorized to make subawards under this Federal award, the recipient:

(i) Must notify potential subrecipients that no entity may receive a subaward until the entity has provided its UEI to the recipient.

(ii) Must not make a subaward to an entity unless the entity has provided its UEI to the recipient. Subrecipients are not required to complete full registration in SAM.gov to obtain a UEI.

(c) Definitions. For the purposes of this award term:

System for Award Management (SAM.gov) means the Federal repository into which a recipient must provide the information required for the conduct of business as a recipient. Additional information about registration procedures may be found in SAM.gov (currently at **https://www.sam.gov**).

*Unique entity identifie*r means the universal identifier assigned by SAM.gov to uniquely identify an entity.

Entity is defined at 2 CFR 25.400 and includes all of the following types as defined in 2 CFR 200.1:

(1) Non-Federal entity;

(2) Foreign organization;

(3) Foreign public entity;

(4) Domestic for-profit organization; and

(5) Federal agency.

Subaward has the meaning given in 2 CFR 200.1.

Subrecipient has the meaning given in 2 CFR 200.1.

25. Additional High-Risk Recipient Requirements

The recipient agrees to comply with any additional requirements that may be imposed during the award performance period if the awarding agency determines that the recipient is a high-risk recipient. (2 C.F.R. § 200.208.)

26. Criminal Intelligence Systems/28 C.F.R. Part 23 Compliance

If your agency is receiving COPS Office funding for equipment or technology that will be used to operate an interjurisdictional criminal intelligence system, you must agree to comply with the operating principles found at 28 C.F.R. Part 23. An "interjurisdictional criminal intelligence system" is generally defined as a system that receives, stores, analyses, exchanges, or disseminates data regarding ongoing criminal activities (such activities may include, but are not limited to, loan sharking, drug or stolen property trafficking, gambling, extortion, smuggling, bribery, and public corruption) and shares this data with other law enforcement jurisdictions. 28 C.F.R. Part 23 contains operating principles for these interjurisdictional criminal information systems which protect individual privacy and constitutional rights.

If you are simply using the COPS Office funds to operate a single agency database (or other unrelated forms of technology) and will not share criminal intelligence data with other jurisdictions, 28 C.F.R. Part 23 does not apply to this award.

27. Computer Network Requirement

The recipient understands and agrees that no award funds may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography. Nothing in this requirement limits the use of funds necessary for any federal, state, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities. (Annual Appropriation Act.)

28. Sole Source Justification

Recipients who have been awarded funding for the procurement of an item (or group of items) or service in excess of $350,000 and who plan to seek approval for use of a noncompetitive procurement process must provide a written sole source justification to the COPS Office for approval prior to obligating, expending, or drawing down award funds for that item or service. 2 C.F.R. § 200.325(b)(2).

29. State Information Technology Point of Contact

Recipients agree to ensure that the appropriate State Information Technology Point of Contact receives written notification regarding any information sharing or technology project funded by a COPS Office award. This is to facilitate communication among local and state governmental entities regarding various information technology projects being conducted with these award funds. In addition, recipients agree to maintain an administrative file documenting the meeting of this requirement. For a list of State Information Technology Points of Contact, go to **https://it.ojp.gov/technology-contacts**.

30. Modifications

Award modifications are evaluated on a case-by-case basis in accordance with 2 C.F.R. § 200.308(i). For federal awards in excess of the simplified acquisition threshold (currently, $350,000), any modification request involving the reallocation of funding between budget categories that exceed or are expected to exceed 10 percent (10%) of the total approved budget requires prior written approval by the COPS Office. Regardless of the federal award amount or budget modification percentage, any reallocation of funding is limited to approved budget categories. In addition, any budget modification that changes the scope of the project requires prior written approval by the COPS Office.

31. Allowable Costs

The funding under this award is for the payment of approved costs identified in the Award Package.

32. Information Data Breach

Recipients that will use or operate a Federal information system or will create, collect, use, process, store, maintain, disseminate, disclose, or dispose of PII within the scope of the award must have procedures in place to respond to a breach and to notify the COPS Office in the event of a breach.

33. Domestic preferences for procurements

Recipient agrees that it, and its subrecipients, to the greatest extent practicable, will provide a preference for the purchase, acquisition, or use of goods, products, and materials produced in, and services offered in, the United States. 2. C.F.R. § 200.322 and Executive Order 14005, Ensuring the Future is Made in All of America by All of America's Workers, January 25, 2021.

34. Extensions

Recipients may request an extension of the award period to receive additional time to implement their award program. Such extensions do not provide additional funding. Only those recipients that can provide a reasonable justification for delays will be granted no-cost extensions. Extension requests must be received prior to the end date of the award. 2 C.F.R. §§ 200.308(f)(10) and 200.309.

35. Contracts and/or MOUs with Other Jurisdictions

Items funded under this award must only be used for law enforcement activities or services that benefit your agency and the population that it serves and cannot be utilized by other agencies unless the items benefit the population that your agency serves.

36. Copyright

If applicable, the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award in accordance with 2 C.F.R. § 200.315(b). The COPS Office reserves a royalty-free, nonexclusive and irrevocable license to reproduce, publish, or otherwise use the work, in whole or in part (including create derivative works), for Federal Government purposes, and to authorize others to do so. The COPS Office also reserves the right, at its discretion, not to publish deliverables and other materials developed under this award as a U.S. Department of Justice resource.

Products and deliverables developed with award funds and published as a U.S. Department of Justice resource will contain the following copyright notice:

"This resource was developed under a federal award and may be subject to copyright. The U.S. Department of Justice reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use the work for Federal Government purposes, and to authorize others to do so. This resource may be freely distributed and used for noncommercial and educational purposes only."

37. Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment

Recipient agrees that it, and its subrecipients, will not use award funds to extend, renew, or enter into any contract to procure or obtain any covered telecommunication and video surveillance services or equipment as described in 2 CFR §200.216. Covered services and equipment include telecommunications or video surveillance services or equipment produced or provided by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities); Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities); or an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of China. The use of award funds on covered telecommunications or video surveillance services or equipment are unallowable. 2 C.F.R. § § 200.216 & 471. See also Section 889 of the John S. McCain National Defense Authorization Act of Fiscal Year 2019, Public Law 115-232.

38. Travel Costs

Travel costs for transportation, lodging and subsistence, and related items are allowable with prior approval from the COPS Office. Payment for allowable travel costs will be in accordance with 2 C.F.R. § 200.475.

39. Community Policing

Community policing activities to be initiated or enhanced by recipients were identified and described in their award application. Recipients develop a community policing plan for the award with specific reference to a crime or disorder problem and the following elements of community policing: (a) problem solving—a recipient's plan to assess and respond to the problem identified; (b) community partnerships and support, including related governmental and community initiatives that complement a recipient's proposed use of funding; and (c) organizational transformation—how a recipient will use the funds to reorient its mission to community policing or enhance its involvement in and commitment to community policing. Throughout the award period recipients are required to implement the community policing plan they set forth in the award application. 34 U.S.C. § 10382 (c)(10).

40. Unmanned Aircraft Systems

Recipients using award funding for Unmanned Aircraft Systems (UAS) understand and agree to the following:

- Any UAS purchased must be one manufactured by an entity included, as of the date of purchase, on the U.S. Department of War Defense Contract Management Agency (DCMA) Blue UAS Cleared List (available at **https://bluelist.appsplatformportals.us**/);
- Any UAS purchased must not be manufactured by an entity that will be included, as of the date of purchase, on the International Trade Administration of the Department of Commerce's Consolidated Screening List (available at **https://www.trade.gov/consolidated-screening-list**);
- No modifications or additional accessories that are not on the DCMA Blue UAS Cleared List will be introduced to the purchased UAS. Further, the applicant understands that the entity operating the UAS must have sufficient policies and procedures regarding privacy, civil liberties, and information technology cybersecurity related to the operation of the UAS; and
- Counter-UAS or activities are unallowable under this program.

For the purpose of this award condition, the terms "unmanned aircraft system," "drone," and "unmanned aerial vehicle" all have the meaning given to the term "unmanned aircraft system" in 49 U.S.C. § 44801(12). The term "counter-UAS" has the meaning given to the term "counter-UAS system" in 49 U.S.C. § 44801(5).

41. Paperwork Reduction Act Clearance and Privacy Act Review

Recipients agree, if required, to submit all surveys, interview protocols, and other information collections to the COPS Office for submission to the Office of Management and Budget (OMB) for clearance under the Paperwork Reduction Act (PWRA) of 1995.

42. Buy America Preference

The recipient agrees to comply with applicable Build America, Buy America Act (BABAA) provisions found in Pub. L. No. 117-58, §§70901-52, as supplemented by OMB guidance M-22-11 (April 18, 2022) and M-24-02 (October 25, 2023) in the use of these award funds. Accordingly, the recipient agrees not use their award funds for infrastructure projects (e.g., construction and broadband infrastructure) unless the iron, steel, manufactured products, and construction materials are produced in the United States, or the recipient first requests and obtains a waiver of the requirements from the COPS Office.

43. Evaluations

The COPS Office may conduct monitoring or sponsor national evaluations of its award programs. The recipient agrees to cooperate with the monitors and evaluators. 34 U.S.C. § 10385(b).

44. Supplementing, not Supplanting

State, local, and tribal government recipients must use award funds to supplement, and not supplant, state, local, or Bureau of Indian Affairs (BIA) funds that are already committed or otherwise would have been committed for award purposes (hiring, training, purchases, and/or activities) during the award period. In other words, state, local, and tribal government recipients may not use COPS Office funds to supplant (replace) state, local, or BIA funds that would have been dedicated to the COPS Office-funded item(s) in the absence of the COPS Office award. 34 U.S.C. § 10384(a).

45. Compliance with National Environmental Policy Act and Related Statutes

The recipient agrees, upon request, to assist the COPS Office in complying with the National Environmental Policy Act (NEPA), the National Historic Preservation Act, and other related federal environmental impact analyses requirements in the use of these award funds. Accordingly, the recipient agrees to determine if new construction or renovation or remodeling of a property will be funded by the grant, and if so, agrees to comply with all NEPA requirements prior to obligating, expending, or drawing down award funds for any award purposes. The NEPA compliance process may take several months to complete. 42 U.S.C. §§ 4321 et seq.

Additional National and Administrative Requirements

The following section describes the additional requirements applicants should be aware of before applying to COPS Office programs. Please review each section carefully. The submission of the application assures the COPS Office that your agency will comply with all legal and administrative requirements that govern the award.

Disclosure of Lobbying Activities

The Anti-Lobbying Act (18 U.S.C. § 1913) restricts the use of appropriated funding for lobbying and makes these restrictions enforceable via large civil penalties, between $10,000 and $100,000 per each individual restricted occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying restrictions and lobbying disclosure requirements imposed by 31 U.S.C. § 1352.

Indian tribes and tribal organizations are excluded from coverage under 31 U.S.C. § 1352 but only with respect to expenditures for purposes specified in 31 U.S.C. § 1352(a) that are permitted by other federal law. For these purposes, the terms "Indian tribe" and "tribal organization," respectively, have the meaning provided in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. § 5304).

Although Indian tribes and tribal organizations are excluded from coverage as set forth under 31 U.S.C. § 1352, these entities still must obtain lobbying disclosure documentation and any required certifications from any subrecipients (recipients of a subaward (see "subaward" definition at 2 C.F.R. § 200.1)) or procurement contractors (recipients of a contract (see "contract" definition at 2 C.F.R. § 200.1) and their subcontractors) that would be required to report lobbying activities consistent with 31 U.S.C. § 1352.

In general, under the statutes above and as set out in the Cost Principles at 2 C.F.R. § 200.450, for most organizations, no federally appropriated funding made available under this grant program may be used, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy at any level of government without the express prior written approval of the U.S. Department of Justice. Any violation of this prohibition is subject to a minimum $10,000 fine for each occurrence.

Section 508 of the Rehabilitation Act

If you are an applicant using assistive technology and you encounter difficulty when applying please contact: **COPS Office Response Center, U.S. Department of Justice, AskCopsRC@usdoj.gov.**

The department is committed to ensuring equal access to all applicants and will assist any applicant who may experience difficulties with assistive technology when applying for awards using the COPS Office online system.

Appendices

Appendix A. Certified Standard Assurance

On behalf of the Applicant, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

1. I have the authority to make the following representations on behalf of myself and the Applicant. I understand that these representations will be relied upon as material in any Department decision to make an award to the Applicant based on its application.
2. I certify that the Applicant has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
3. I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
    a. the Applicant will comply with all award requirements and all federal statutes and regulations applicable to the award;
    b. the Applicant will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
    c. the Applicant will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
4. The Applicant understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition--
    a. the Applicant understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
    b. b. the Applicant understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;
    c. the Applicant understands that it must require any subrecipient to comply with all such applicable statutes (and associated regulations); and
    d. on behalf of the Applicant, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.
5. The Applicant also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations

applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

6. I assure that the Applicant will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).
7. I assure that the Applicant will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.
8. If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Applicant will require that, throughout the period of performance—
    a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
    b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.
9. I assure that, if the Applicant is a governmental entity, with respect to the award (if any) made by the Department based on the application—
    a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
    b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.
10. If the Applicant applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).
11. If the Applicant applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271- 10273), and also may subject me and the Applicant to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Appendix B. Certifications Regarding Lobbying; Debarment, Suspension, and Other Responsibility Matters; Federal Taxes and Assessments; Drug-Free Workplace Requirements; Coordination with Affected Agencies

Although the U.S. Department of Justice (DOJ) has made every effort to simplify the application process, federal law requires that an applicant must provide with its application a certification as to certain matters in order to be eligible to receive a federal grant or cooperative agreement. Applicants are expected to read carefully the certification requirements as set forth below—and any cited statute, regulation, or other material—before determining whether a certification properly may be made. (As an example, the applicant should first determine whether any condition legally required to be met has been met, such that an applicant's certification as to the condition would be verifiably accurate and true.)

Any certification that the applicant submits must be executed by an official who is both familiar with the requirements of the certification and authorized to make the certification on behalf of the applicant.

Elections or other selections of new officials—that is, changes in authorized representatives, such as a chief executive officer authorized to bind or otherwise act on behalf of the applicant—will not relieve the applicant of its obligations under any grant or cooperative agreement if funded.

Where the applicant is unable to make a certification or provide an assurance set out in this form, the applicant may still apply but is to attach an explanation to this application regarding the particular certification that cannot be made or assurance that cannot be provided. The DOJ may not be able to make an award to an applicant that is unable to make certifications or provide assurances required by law as a condition of eligibility for a DOJ federal award.

The DOJ will treat the applicant's certifications, upon their submission with the application, as representations of fact upon which the DOJ will rely in making any determination with respect to the application or in making any decision to award a federal grant or cooperative agreement to the applicant.

False statements or claims made in connection with DOJ grants (including cooperative agreements) may result in fines, imprisonment, debarment from participating in federal grants or contracts, or any other remedy available by law.

1. *Lobbying.* As a general matter, 18 U.S.C. § 1913 prohibits lobbying with federally appropriated funds, except where expressly authorized by law. In addition, under 31 U.S.C. § 1352, applicants (and recipients) are prohibited from using federal appropriations to influence certain federal transactions, specifically including federal grant and cooperative agreement actions. Indian tribes and tribal organizations are excluded from coverage under 31 U.S.C. § 1352 but only with respect to expenditures for purposes specified in 31 U.S.C. § 1352(a) that are permitted by other federal law. For these purposes, the terms "Indian tribe" and "tribal organization," respectively, have the meaning provided in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. § 5304). Although Indian tribes and tribal organizations are excluded from coverage as set forth under 31 U.S.C. § 1352, these entities still must obtain lobbying disclosure documentation and any required certifications from any subgrantees (recipients of a subaward (see "subaward" definition at 2 C.F.R. § 200.92)) or procurement contractors (recipients of a contract (see "contract" definition at 2 C.F.R. § 200.22) and their subcontractors) that would be required to report lobbying activities consistent with 31 U.S.C. § 1352.

   As required by 31 U.S.C. § 1352 and implemented at 28 C.F.R. Part 69, the applicant certifies and assures (to the extent applicable) the following:

A. No federal appropriated funds have been paid or will be paid by or on behalf of the applicant to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; or the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.

B. If the applicant's request for federal funds is in excess of $100,000 and any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal grant or cooperative agreement, the applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions.

C. The applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. *Debarment, Suspension, and Other Responsibility Matters (Direct Recipient)*. Pursuant to DOJ regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867 and other requirements for prospective participants in a primary tier "covered transaction" as defined at 2 C.F.R. § 2867.20(a), the applicant certifies that it and its principals for this covered transaction (that is, for the grant(s) or cooperative agreement(s) for which this application is being submitted)

   A. are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of federal benefits by a state or federal court, or voluntarily excluded from covered transactions by any federal department or agency;

   B. have not within a three-year period preceding this application been convicted of a felony criminal violation under any federal law or been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, tribal, or local) or private agreement or transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects your present responsibility;

   C. are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, tribal, or local) with commission of any of the offenses enumerated in paragraph (B) of this certification;

   D. have not within a three-year period preceding this application had one or more public transactions (federal, state, tribal, or local) terminated for cause or default.

   Where the applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any federal law, the applicant also must disclose such felony criminal conviction in writing to DOJ (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Office Applicants, to the COPS Office at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. *Mandatory Disclosure*. Pursuant to 2 CFR Part 2800, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards by the U.S. Department of Justice, and as set out at 2 C.F.R. § 200.113, the applicant certifies and assures that it

   A. has not violated any federal criminal law involving fraud, bribery, or gratuity that may potentially affect the federal grant or cooperative agreement;

   B. shall timely disclose in writing to the federal awarding agency or pass-through entity, as applicable, any violation of federal criminal law involving fraud, bribery, or gratuity that may potentially affect the federal grant or cooperative agreement;

   C. shall require that the language of this certification be included in the award documents for all subawards (as the term "Subaward" is defined at 2 C.F.R. § 200.92) and shall require that all subrecipients certify and disclose accordingly.

4. *Federal Taxes and Assessments*.

   A. If applicable, an applicant who requests an award in excess of $5,000,000 certifies that, to the best of its knowledge and belief, the applicant has filed all federal tax returns required during the three years preceding the certification; has not been convicted of a criminal offense under the Internal Revenue Code of 1986; and has not, more than 90 days prior to certification, been notified of any unpaid federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default or the assessment is the subject of a nonfrivolous administrative or judicial proceeding.

   B. If the applicant is a corporation, the applicant certifies that either (1) the corporation does not have any unpaid federal tax liability that has been assessed for which all judicial and administrative remedies have been exhausted or have lapsed and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability or (2) the corporation has provided written notice of such unpaid tax liability (or liabilities) to the DOJ awarding agency (for disclosure to OJP, in writing to OJP at OJPcompliancereporting@usdoj.gov; for disclosure to OVW, in writing to OVW at OVW.GFMD@usdoj.gov; for disclosure to the COPS Office, in writing to the COPS Office at AskCOPSRC@usdoj.gov), and, after such disclosure, the applicant has received a specific written determination from the DOJ awarding agency that neither suspension nor debarment of the applicant is necessary to protect the interests of the Government in this case.

5. *Drug-Free Workplace*. As required by the Drug-Free Workplace Act of 1988 (41 U.S.C. § 8103) and implemented at 28 CFR Part 83 for recipients (other than individuals), as defined at 28 C.F.R. § 83.660—

   A. The applicant certifies and assures that it will provide or will continue to provide a drug-free workplace by

      (a) publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the applicant's (and, if funded, the recipient's) workplace and specifying the actions that will be taken against employees for violation of such prohibition;

      (b) establishing an ongoing drug-free awareness program to inform employees about

         (1) the dangers of drug abuse in the workplace;

         (2) the grantee's policy of maintaining a drug-free workplace;

         (3) any available drug counseling, rehabilitation and employee assistance programs; and

         (4) the penalties that may be imposed upon employees for drug-abuse violations occurring in the workplace;

      (c) making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (i);

      (d) notifying the employee in the statement required by paragraph (i) that, as a condition of employment under the grant, the employee will

         (1) abide by the terms of the statement; and

         (2) notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

      (e) notifying the agency in writing within 10 calendar days after receiving notice under subparagraph (iv)(b) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee, to the following agencies, as applicable:

         (1) For COPS Office awards: COPS Office, 145 N Street, NE, Washington, DC, 20530

         (2) For OJP awards: Office of Justice Programs, ATTN: Control Desk, 810 7th Street, NW, Washington, DC, 20531

         (3) For OVW awards: U.S. Department of Justice, Office on Violence Against Women (OVW), 145 N Street, NE, Washington, DC, 20530

         Notice shall include the identification number(s) (that is, the DOJ awarding agency-assigned grant or cooperative agreement number) of each affected grant;

      (f) taking one of the following actions within 30 calendar days of receiving notice under subparagraph (iv)(b) with respect to any employee who is so convicted:

         (1) Taking appropriate personnel action against such employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended

         (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, tribal, or local health, law enforcement, or other appropriate agency;

      (g) making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (i), (ii), (iii), (iv), (v), and (vi).

B. The applicant further certifies and assures that it will identify all known workplaces under each DOJ award in accordance with the provisions at 28 C.F.R. § 83.230.

6. *Coordination*. The Public Safety Partnership and Community Policing Act of 1994, as this Act specifies at 34 U.S.C. § 10382(c)(5), requires applicants to certify that there has been appropriate coordination with all agencies that may be affected by the applicant's grant proposal if approved. Affected agencies may include, among others, Offices of the United States Attorneys; state, local, or tribal prosecutors; or correctional agencies. The applicant certifies that there has been appropriate coordination with all affected agencies.

As the duly authorized representative of the applicant, I certify that (a) I am familiar with the requirements of these certifications and am authorized to make these certifications and provide these assurances and that (b) any statements or representations of fact contained herein have an adequate factual basis (as determined through inquiry, wherever appropriate) and are true and accurate to the best of my knowledge.

Appendix C. 2 C.F.R. Part 200, Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

(A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under

working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251- 1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See §200.323.

(K) See §200.216.

(L) See §200.322.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75888, Dec. 19, 2014; 85 FR 49577, Aug. 13, 2020]

Appendix D. 2 C. F. R. Part 200, Appendix XII to Part 200—Award Term and Condition for Recipient Integrity and Performance Matters

I. Reporting of Matters Related to Recipient Integrity and Performance

(a) ***General Reporting Requirement.***

(1) If the total value of your active grants, cooperative agreements, and procurement contracts from all Federal agencies exceeds $10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient must ensure the information available in the responsibility/qualification records through the System for Award Management (SAM.gov), about civil, criminal, or administrative proceedings described in paragraph (b) of this award term is current and complete. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111-212, all information posted in responsibility/qualification records in SAM.gov on or after April 15, 2011 (except past performance reviews required for Federal procurement contracts) will be publicly available.

(b) ***Proceedings About Which You Must Report.***

(1) You must submit the required information about each proceeding that—

(i) Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal Government;

(ii) Reached its final disposition during the most recent five-year period; and

(iii) Is one of the following—

(A) A criminal proceeding that resulted in a conviction;

(B) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of $5,000 or more;

(C) An administrative proceeding that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of $5,000 or more or reimbursement, restitution, or damages in excess of $100,000; or

(D) Any other criminal, civil, or administrative proceeding if—

(1) It could have led to an outcome described in paragraph (b)(1)(iii)(A) through (C);

(2) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and

(3) The requirement in this award term to disclose information about the proceeding does not conflict with applicable laws and regulations.

(c) Reporting Procedures. Enter the required information in SAM.gov for each proceeding described in paragraph (b) of this award term. You do not need to submit the information a second time under grants and cooperative agreements that you received if you already provided the information in SAM.gov because you were required to do so under Federal procurement contracts that you were awarded.

(d) Reporting Frequency. During any period of time when you are subject to the requirement in paragraph (a) of this award term, you must report proceedings information in SAM.gov for the most recent five-year period, either to report new information about a proceeding that you have not reported previously or affirm that there is no new information to report. If you have Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than $10,000,000, you must disclose semiannually any information about the criminal, civil, and administrative proceedings.

(e) Definitions. For purposes of this award term—

Administrative proceeding means a non-judicial process that is adjudicatory in nature to make a determination of fault or liability (for example, Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with the performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.

Conviction means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.

Total value of currently active grants, cooperative agreements, and procurement contracts includes the value of the Federal share already received plus any anticipated Federal share under those awards (such as continuation funding).

II. [Reserved]

[**89 FR 30207**, Apr. 22, 2024]

Appendix E. 41 U.S.C. § 4712 - Enhancement of contractor protection from reprisal for disclosure of certain information

(a) Prohibition of reprisals.

(1) In general. An employee of a contractor, subcontractor, grantee, subgrantee, or personal services contractor may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (2) information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant.

(2) Persons and bodies covered. The persons and bodies described in this paragraph are the persons and bodies as follows:

(A) A Member of Congress or a representative of a committee of Congress.

(B) An Inspector General.

(C) The Government Accountability Office.

(D) A Federal employee responsible for contract or grant oversight or management at the relevant agency.

(E) An authorized official of the Department of Justice or other law enforcement agency.

(F) A court or grand jury.

(G) A management official or other employee of the contractor, subcontractor, grantee, subgrantee, or personal services contractor who has the responsibility to investigate, discover, or address misconduct.

(3) Rules of construction. For the purposes of paragraph (1)—

(A) an employee who initiates or provides evidence of contractor, subcontractor, grantee, subgrantee, or personal services contractor misconduct in any judicial or administrative proceeding relating to waste, fraud, or abuse on a Federal contract or grant shall be deemed to have made a disclosure covered by such paragraph; and

(B) a reprisal described in paragraph (1) is prohibited even if it is undertaken at the request of an executive branch official, unless the request takes the form of a non-discretionary directive and is within the authority of the executive branch official making the request.

(b) Investigation of complaints.

(1) Submission of complaint. A person who believes that the person has been subjected to a reprisal prohibited by subsection (a) may submit a complaint to the Inspector General of the executive agency involved. Unless the Inspector General determines that the complaint is frivolous, fails to allege a violation of the prohibition in subsection (a), or has previously been addressed in another Federal or State judicial or administrative proceeding initiated by the complainant, the Inspector General shall investigate the complaint and, upon completion of such investigation, submit a report of the findings of the investigation to the person, the contractor, subcontractor, grantee, subgrantee, or personal services contractor concerned, and the head of the agency.

(2) Inspector General action.

(A) Determination or submission of report on findings. Except as provided under subparagraph (B), the Inspector General shall make a determination that a complaint is frivolous, fails to allege a violation of the prohibition in subsection (a), or has previously been addressed in another Federal or State judicial or administrative proceeding initiated by the complainant or submit a report under paragraph (1) within 180 days after receiving the complaint.

(B) Extension of time. If the Inspector General is unable to complete an investigation in time to submit a report within the 180-day period specified in subparagraph (A) and the person submitting the complaint agrees to an extension of time, the Inspector General shall submit a report under paragraph (1) within such additional period of time, up to 180 days, as shall be agreed upon between the Inspector General and the person submitting the complaint.

(3) Prohibition on disclosure. The Inspector General may not respond to any inquiry or disclose any information from or about any person alleging the reprisal, except to the extent that such response or disclosure is—

(A) made with the consent of the person alleging the reprisal;

(B) made in accordance with the provisions of section 552a of title 5 [5 USCS § 552a] or as required by any other applicable Federal law; or

(C) necessary to conduct an investigation of the alleged reprisal.

(4) Time limitation. A complaint may not be brought under this subsection more than three years after the date on which the alleged reprisal took place.

(c) Remedy and enforcement authority.

(1) In general. Not later than 30 days after receiving an Inspector General report pursuant to subsection (b), the head of the executive agency concerned shall determine whether there is sufficient basis to conclude that the contractor, subcontractor, grantee, subgrantee, or personal services contractor concerned has subjected the complainant to a reprisal prohibited by subsection (a) and shall either issue an order denying relief or shall take one or more of the following actions:

(A) Order the contractor, subcontractor, grantee, subgrantee, or personal services contractor to take affirmative action to abate the reprisal.

(B) Order the contractor, subcontractor, grantee, subgrantee, or personal services contractor to reinstate the person to the position that the person held before the reprisal, together with compensatory damages (including back pay), employment benefits, and other terms and conditions of employment that would apply to the person in that position if the reprisal had not been taken.

(C) Order the contractor, subcontractor, grantee, subgrantee, or personal services contractor to pay the complainant an amount equal to the aggregate amount of all costs and expenses (including attorneys' fees and expert witnesses' fees) that were reasonably incurred by the complainant for, or in connection with, bringing the complaint regarding the reprisal, as determined by the head of the executive agency.

(D) Consider disciplinary or corrective action against any official of the executive agency, if appropriate.

(2) Exhaustion of remedies. If the head of an executive agency issues an order denying relief under paragraph (1) or has not issued an order within 210 days after the submission of a complaint under subsection (b), or in the case of an extension of time under paragraph (b)(2)(B), not later than 30 days after the expiration of the extension of time, and there is no showing that such delay is due to the bad faith of the complainant, the complainant shall be deemed to have exhausted all administrative remedies with respect to the complaint, and the complainant may bring a de novo action at law or equity against the contractor, subcontractor, grantee, subgrantee, or personal services contractor to seek compensatory damages and other relief available under this section in the appropriate district court of the United States, which shall have jurisdiction over such an action without regard to the amount in controversy. Such an action shall, at the request of either party to the action, be tried by the court with a jury. An action under this paragraph may not be brought more than two years after the date on which remedies are deemed to have been exhausted.

(3) Admissibility of evidence. An Inspector General determination and an agency head order denying relief under paragraph (2) shall be admissible in evidence in any de novo action at law or equity brought pursuant to this subsection.

(4) Enforcement of orders. Whenever a person fails to comply with an order issued under paragraph (1), the head of the executive agency concerned shall file an action for enforcement of such order in the United States district court for a district in which the reprisal was found to have occurred. In any action brought under this paragraph, the court may grant appropriate relief, including injunctive relief, compensatory and exemplary damages, and attorney fees and costs. The person upon whose behalf an order was issued may also file such an action or join in an action filed by the head of the executive agency.

(5) Judicial review. Any person adversely affected or aggrieved by an order issued under paragraph (1) may obtain review of the order's conformance with this subsection, and any regulations issued to carry out this section, in the United States court of appeals for a circuit in which the reprisal is alleged in the order to have occurred. No petition seeking such review may be filed more than 60 days after issuance of the order by the head of the executive agency. Review shall conform to chapter 7 of title 5. Filing such an appeal shall not act to stay the enforcement of the order of the head of an executive agency, unless a stay is specifically entered by the court.

(6) Burdens of proof. The legal burdens of proof specified in section 1221(e) of title 5 [5 USCS § 1221(e)] shall be controlling for the purposes of any investigation conducted by an Inspector General, decision by the head of an executive agency, or judicial or administrative proceeding to determine whether discrimination prohibited under this section has occurred.

(7) Rights and remedies not waivable. The rights and remedies provided for in this section may not be waived by any agreement, policy, form, or condition of employment.

(d) Notification of employees. The head of each executive agency shall ensure that contractors, subcontractors, grantees, subgrantees, and personal services contractors of the agency inform their employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

(e) Construction. Nothing in this section may be construed to authorize the discharge of, demotion of, or discrimination against an employee for a disclosure other than a disclosure protected by subsection (a) or to modify or derogate from a right or remedy otherwise available to the employee.

(f) Exceptions.

(1) (This section shall not apply to any element of the intelligence community, as defined in section 3(4) of the National Security Act of 1947 (50 U.S.C. 401a(4)).

(2) This section shall not apply to any disclosure made by an employee of a contractor, subcontractor, grantee, subgrantee, or personal services contractor of an element of the intelligence community if such disclosure—

(A) relates to an activity of an element of the intelligence community; or

(B) was discovered during contract, subcontract, grantee, subgrantee, or personal services contractor services provided to an element of the intelligence community.

(g) Definitions. In this section:

(1) The term "abuse of authority" means an arbitrary and capricious exercise of authority that is inconsistent with the mission of the executive agency concerned or the successful performance of a contract or grant of such agency.

(2) The term "Inspector General" means an Inspector General appointed under chapter 4 of title 5 [5 USCS §§ 401 et seq.] and any Inspector General that receives funding from, or has oversight over contracts or grants awarded for or on behalf of, the executive agency concerned.

(h) Construction. Nothing in this section, or the amendments made by this section, shall be construed to provide any rights to disclose classified information not otherwise provided by law.

(i) [Deleted]

Added Jan. 2, 2013, P. L. 112-239, Div A, Title VIII, Subtitle C, § 828(a)(1), 126 Stat. 1837; Dec. 26, 2013, P. L. 113- 66, Div A, Title X, Subtitle I, § 1091(e), 127 Stat. 876; Dec. 16, 2016, P. L. 114-261, § 1(a)(2), (3)(A), 130 Stat. 1362; Dec. 27, 2020, P.L. 116-260, Div U, Title VIII, § 801, 134 Stat. 2297; Dec. 23, 2022, P.L. 117-263, Div A, Title VIII, Subtitle A, § 807(b), 136 Stat. 2704; Dec. 27, 2022, P.L. 117-286, § 4(b)(74), 136 Stat. 4351. Recipients and subrecipients who wish to use the U.S. Department of Justice, Office of Inspector General whistleblower information brochure to inform their employees of their rights may obtain a copy at **https://oig.justice.gov/sites/default/files/2020-04/NDAA-brochure.pdf.**

Appendix F. Intergovernmental Review Process, Points of Contact by State

Executive Order 12372 requires applicants from state and local units of government or other organizations or individuals providing service within a state to submit a copy of the application to the state single point of contact (SPOC), if one exists and if this program has been selected for review by the state. Before the application due date, you must contact your state SPOC to find out if this program has been selected for review and comply with the state's process under Executive Order 12372. The Catalog of Federal Domestic Assistance reference for this program is number 16.071, "Public Safety and Community Policing Grants."

A current list of state SPOCs is available at **https://www.ojp.gov/IntergovernmentalReviewSPOCList.pdf.**

States that are not listed have chosen not to participate in the intergovernmental review process and therefore do not have a SPOC.

Appendix G. Federal Funding Accountability and Transparency Act (FFATA)—Reporting Subaward and Executive Compensation Award Term

2 C.F.R. Part 170, Appendix A to Part 170—Award term

I. REPORTING SUBAWARDS AND EXECUTIVE COMPENSATION

I. Reporting Subawards and Executive Compensation

(a) ***Reporting of first-tier subawards —***

(1) Applicability. Unless the recipient is exempt as provided in paragraph (d) of this award term, the recipient must report each subaward that equals or exceeds $30,000 in Federal funds for a subaward to an entity or Federal agency. The recipient must also report a subaward if a modification increases the Federal funding to an amount that equals or exceeds $30,000. All reported subawards should reflect the total amount of the subaward.

Reporting Requirements.

(i) The recipient must report each subaward described in paragraph (a)(1) of this award term to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at **http://www.fsrs.gov**.

(ii) For subaward information, report no later than the end of the month following the month in which the subaward was issued. (For example, if the subaward was made on November 7, 2025, the subaward must be reported by no later than December 31, 2025).

(b) ***Reporting total compensation of recipient executives for entities —***

(1) Applicability. The recipient must report the total compensation for each of the recipient's five most highly compensated executives for the preceding completed fiscal year if:

(i) The total Federal funding authorized to date under this Federal award equals or exceeds $30,000;

(ii) (ii) in the preceding fiscal year, the recipient received:

(A) 80 percent or more of the recipient's annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and

(B) $25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and,

(iii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 after receiving this subaward. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at **http://www.sec.gov/answers/execomp.htm**.)

(2) Reporting Requirements. The recipient must report executive total compensation described in paragraph (b)(1) of this appendix:

(i) As part of the recipient's registration profile at **https://www.sam.gov**.

(ii) No later than the month following the month in which this Federal award is made, and annually after that. (For example, if this Federal award was made on November 7, 2025, the executive total compensation must be reported by no later than December 31, 2025.)

(c) ***Reporting of total compensation of subrecipient executives —***

(1) Applicability. Unless a first-tier subrecipient is exempt as provided in paragraph (d) of this appendix, the recipient must report the executive total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if:

(i) The total Federal funding authorized to date under the subaward equals or exceeds $30,000;

(ii) In the subrecipient's preceding fiscal year, the subrecipient received:

(A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and,

(B) $25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal awards (and subawards) subject to the Transparency Act; and

(iii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986after receiving this subaward. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at **http://www.sec.gov/answers/execomp.htm**.)

(2) Reporting Requirements. Subrecipients must report to the recipient their executive total compensation described in paragraph (c)(1) of this appendix. The recipient is required to submit this information to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at http://www.fsrs.gov no later than the end of the month following the month in which the subaward was made. (For example, if the subaward was made on November 7, 2025, the subaward must be reported by no later than December 31, 2025).

(d) ***Exemptions.***

(1) A recipient with gross income under $300,000 in the previous tax year is exempt from the requirements to report:

(i) Subawards, and

(ii) The total compensation of the five most highly compensated executives of any subrecipient.

(e) ***Definitions.***

For purposes of this award term:

Entity includes:

(1) Whether for profit or nonprofit:

(i) A corporation;

(ii) An association;

(iii) A partnership;

(iv) A limited liability company;

(v) A limited liability partnership;

(vi) A sole proprietorship;

(vii) Any other legal business entity;

(viii) Another grantee or contractor that is not excluded by subparagraph (2); and

(ix) Any State or locality;

(2) Does not include:

(i) An individual recipient of Federal financial assistance; or

(ii) A Federal employee.

Executive means an officer, managing partner, or any other employee holding a management position.

Subaward has the meaning given in 2 CFR 200.1.

Subrecipient has the meaning given in 2 CFR 200.1.

(f) Total Compensation means the cash and noncash dollar value an executive earns during an entity's preceding fiscal year. This includes all items of compensation as prescribed in 17 CFR 229.402(c)(2).

[**89 FR 30111**, Apr. 22, 2024, as amended at **89 FR 79732**, Oct. 1, 2024]

Appendix H. System for Award Management (SAM) and Universal Identifier Award Term

2 C.F.R. Part 200, Appendix A to Part 25—Award Term *2 C.F.R. Part 25, Appendix A to Part 25*

I. System for Award Management (SAM.gov) and Universal Identifier Requirements

(a) ***Requirement for System for Award Management.***

(1) Unless exempt from this requirement under 2 CFR 25.110, the recipient must maintain a current and active registration in SAM.gov. The recipient's registration must always be current and active until the recipient submits all final reports required under this Federal award or receives the final payment, whichever is later. The recipient must review and update its information in SAM.gov at least annually from the date of its initial registration or any subsequent updates to ensure it is current, accurate, and complete. If applicable, this includes identifying the recipient's immediate and highest-level owner and subsidiaries and providing information about the recipient's predecessors that have received a Federal award or contract within the last three years.

(b) ***Requirement for Unique Entity Identifier (UEI).***

(1) If the recipient is authorized to make subawards under this Federal award, the recipient:

(i) Must notify potential subrecipients that no entity may receive a subaward until the entity has provided its UEI to the recipient.

(ii) Must not make a subaward to an entity unless the entity has provided its UEI to the recipient. Subrecipients are not required to complete full registration in SAM.gov to obtain a UEI.

(c) ***Definitions.*** For the purposes of this award term:

System for Award Management (SAM.gov) means the Federal repository into which a recipient must provide the information required for the conduct of business as a recipient. Additional information about registration procedures may be found in SAM.gov (currently at **https://www.sam.gov**).

Unique entity identifier means the universal identifier assigned by SAM.gov to uniquely identify an entity.

Entity is defined at 2 CFR 25.400 and includes all of the following types as defined in 2 CFR 200.1:

(1) Non-Federal entity;
(2) Foreign organization;
(3) Foreign public entity;
(4) Domestic for-profit organization; and
(5) Federal agency.

Subaward has the meaning given in 2 CFR 200.1.

Subrecipient has the meaning given in 2 CFR 200.1.

Resources

Financial Resources

All recipients must follow the guidance in the financial fact sheets as outlined in this manual. The following are the fact sheets that can be found on the **Award Management Materials web page**:

1. **Consultant Contractor Fact Sheet**
2. **Sole Source Justification Fact Sheet**

In addition to the above fact sheets, recipients should also refer to the **DOJ Grants Financial Guide**. The DOJ Grants Financial Guide (the "Guide") serves as the primary reference manual to assist OJP, OVW, and COPS Office award recipients in fulfilling their fiduciary responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded. It compiles a variety of laws, rules and regulations that affect the financial and administrative management of your award. There may be instances where the requirements may differ among the three grant-making components; to the extent possible, those differences are spelled out throughout the Guide. However, recipients (and subrecipients) should refer to the award terms and conditions outlined in this Award Owner's Manual to determine the specific requirements that apply to your award.

JustGrants Resources

DOJ has made a collection of training resources available for JustGrants users. See **Training | JustGrants Resources | U.S. Department of Justice**.

Training materials include self-guided eLearning videos, which are supplemented by job aid reference guides, checklists, and infographics. These resources will help users learn to navigate the system effectively and complete various essential grants management tasks.

As a supplement to the self-guided training materials, the JustGrants team offers additional opportunities through Weekly Training Webinars for award recipients to receive real-time technical assistance and support on JustGrants system functionality.

- Visit the Weekly Training Webinars page for more information.

Please contact the **JustGrants Training team** with any questions about the training content.

If you have trouble accessing the trainings or you need technical assistance with your JustGrants account, please contact **JustGrants User Support**.

COPS Office Resources

1. COPS Office Newsletter, *Community Policing Dispatch*: **https://cops.usdoj.gov/html/dispatch/**
2. COPS Office *The Beat* Podcast: **https://cops.usdoj.gov/thebeat**
3. Grants information: **https://cops.usdoj.gov/grants**
4. COPS Office Publications: **https://cops.usdoj.gov/RIC/ric.php**

List of Eligible Applicants from Joint Explanatory Statement

Eligible Recipient	State	JES Project Title	Eligible Amount
Anchorage Police Department	AK	Enhancements for the Internet Crimes Against Children Task Force	$305,000
City of Bethel	AK	Security System Upgrades	$70,000
City of Ketchikan	AK	Replace Radio Communication System	$3,000,000
Baldwin County Commission	AL	Fort Morgan Public Beach Safety Markers	$500,000
Chambers County Emergency Communications District, Inc.	AL	Chambers County 911/Emergency Management Agency (EMA) Digital Communications System Project	$1,240,763
Cherokee County Sheriff's Office	AL	Mobile Command/Response Vehicle	$300,000
City of Decatur	AL	Mobile Command/Response Vehicle and Public Safety Equipment	$325,000
City of Enterprise	AL	Law Enforcement Public Safety Equipment Upgrades	$500,000
City of Hartselle	AL	Hartselle Police Department Public Safety Equipment Modernization	$300,000
City of Phenix City	AL	Law Enforcement Public Safety Equipment Upgrades	$350,000
City of Roanoke	AL	Law Enforcement Public Safety Equipment Upgrades	$100,000
Cleburne County Sheriff's Department	AL	Law Enforcement Public Safety Equipment Upgrades	$435,000
DeKalb County Sheriff's Office	AL	Multipurpose Response and Rescue Tactical Vehicle	$354,000
Etowah County Sheriff's Office	AL	Law Enforcement Patrol/Rescue Boat	$300,000
Gadsden State Community College	AL	Gadsden State Community College Campus Security Improvements	$1,148,791
Houston County Sheriff's Office	AL	Policing Equipment and Technology Upgrades	$325,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Jacksonville Police Department	AL	Law Enforcement Public Safety Equipment Upgrades	$287,000
Lawrence County Commission	AL	Lawrence County 911 Public Safety Equipment Modernization	$1,200,000
Lowndes County Sheriff's Department	AL	Law Enforcement Public Safety Equipment Upgrades	$275,000
Pell City Police Department	AL	Law Enforcement Public Safety Equipment Upgrades	$400,000
Slocomb Police Department	AL	Law Enforcement Public Safety Equipment Upgrades	$37,000
St. Clair County Sheriff's Office	AL	Law Enforcement Public Safety Equipment Upgrades	$250,000
The City of Atmore	AL	Atmore Police Department Radio Communication Equipment Upgrade	$375,000
6th Judicial District Prosecuting Attorney's Office	AR	Arkansas Criminal Intelligence Network	$5,500,000
Arkansas State Police	AR	Arkansas Internet Crimes Against Children Task Force Technology and Upgrades	$500,000
Bald Knob Police Department	AR	Public Safety Equipment Upgrades	$325,000
Batesville Police Department	AR	Public Safety Technology and Equipment	$575,000
City of Jonesboro	AR	Public Safety Technology and Equipment	$3,500,000
City of Mesa	AZ	City of Mesa - Gunshot Detection Technology	$431,000
City of Phoenix	AZ	Phoenix Real Time Crime Center (RTCC)	$2,062,000
City of Phoenix	AZ	Law Enforcement Simulator Training Equipment	$1,900,000
City of Tucson	AZ	Tucson Police Vehicles	$4,200,000
Castro Valley Unified School District	CA	Castro Valley Unified School Safety Grant	$400,000
Charles R. Drew University of Medicine and Science	CA	Charles Drew University Safety and Security Enhancement Project	$445,000
City of Anaheim	CA	Anaheim Police Department - Real Time Crime Center	$500,000

Eligible Recipient	State	JES Project Title	Eligible Amount
City of Clearlake	CA	Enhanced Public Safety Camera System	$350,000
City of Costa Mesa	CA	Costa Mesa Real Time Crime Center	$1,039,000
City of Covina	CA	Covina East San Gabriel Valley Police Communications Project	$1,031,000
City of Elk Grove	CA	RealTime Information Center Enhancements	$581,000
City of Glendale	CA	Verdugo Communications Center Equipment Upgrades	$1,031,000
City of Hermosa Beach	CA	Real Time Crime Center Project	$1,031,000
City of La Verne	CA	Modernization of La Verne's Public Safety Dispatch Center & Response Infrastructure Project	$1,031,000
City of Lodi	CA	Lodi Police Department's Regional Training Facility	$1,031,000
City of Manteca	CA	Manteca PD's Real Time Information Center	$599,000
City of Modesto	CA	City of Modesto Police Enhanced Radio System	$1,031,000
City of Monrovia	CA	Monrovia Police Department's Critical Communication Center Upgrade to Regional Interoperability Project	$1,031,000
City of Montebello	CA	City of Montebello Police Department Radio Communications	$1,039,000
City of Orange	CA	Real Time Crime Center	$1,031,000
City of Pasadena	CA	Regional Public Safety Communications Upgrade Pasadena Prime Site and Repeater Sites	$1,031,000
City of Rialto	CA	Rialto Police Station's Technology and Safety Equipment Project	$1,031,000
City of Riverside	CA	Riverside Real Time Information Center	$1,000,000
City of San Bernardino	CA	San Bernardino Mobile Crime Prevention Program	$1,031,000
City of San Jose	CA	Copper Theft and Wire Vandalism Video Surveillance System	$1,031,000
City of San Mateo	CA	City of San Mateo Real Time Information Center Technology	$550,000
City of Santa Monica	CA	Dispatch Center Communications Upgrade Project	$841,000

Eligible Recipient	State	JES Project Title	Eligible Amount
City of Scotts Valley	CA	Public Safety Answering Point Radio Equipment Project	$682,000
City of South Pasadena	CA	South Pasadena Public Safety Radio Communications Upgrades	$1,031,000
City of Stockton	CA	City of Stockton's Combating Crime in Real Time Program	$1,000,000
City of Torrance	CA	Public Safety Digital Infrastructure Expansion Project	$1,031,000
City of Tulare	CA	City of Tulare's Police Dispatch Expansion Project	$579,150
City of Tustin	CA	Tustin Security Improvement Project	$2,500,000
City of Victorville	CA	New Victorville Police Station Technology Advancement to Develop Real Time Crime and Viewing Center	$3,000,000
County of Humboldt, Sheriff's Office	CA	Humboldt County Sheriff's Office Law Enforcement Computer Replacement	$153,000
County of Orange	CA	County of Orange Law Enforcement Fleet Modernization	$1,031,000
County of San Luis Obispo	CA	San Luis Obispo County Jail Security System Project	$1,031,000
County of Solano	CA	Solano County Radio Infrastructure and Interoperability Improvements	$1,031,000
County of Sutter	CA	Police Radio Upgrades	$1,500,000
Glendale Police Department	CA	Real Time Intelligence Center Expansion	$1,031,000
Hayward Police Department	CA	Project Wide Net	$381,000
Interoperability Network of the South Bay (INSB)	CA	INSB Interoperability Upgrade Project	$1,031,000
Los Angeles Police Department	CA	West LA Real Time Crime Center	$1,031,000
Nevada City Police Department	CA	Nevada City Police Department Portable Radio Equipment Replacement	$350,000
Northeastern University	CA	Public Safety Security Equipment at Northeastern University Oakland	$1,031,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Office of Exposition Park Management	CA	Exposition Park Public Safety Parkwide Surveillance	$1,039,000
Sacramento County Sheriff's Office	CA	Sacramento County Sheriff's Office ICAC Technology Project	$800,000
The City of Vallejo Police Department	CA	Vallejo Police Department's Resiliency and Elevated Public Safety Project (Mobile Unit)	$1,031,000
The Upland Police Department	CA	Computer Aided Dispatch/Records Management System Upgrade	$1,031,000
University of California System	CA	Mobile Command Vehicles Acquisition	$2,050,000
Arapahoe County Sheriff's Office	CO	Law Enforcement Radio and Communications Technology Upgrades	$1,031,000
Jackson County Sheriff's Office	CO	Jackson County Sheriff's Office Equipment Upgrades, CO	$913,000
Ute Mountain Ute Tribe	CO	Public Safety Project	$1,700,000
Coventry Police Department	CT	Coventry Police Department Dispatch and Body Camera Equipment Upgrades	$446,000
South Windsor Police Department	CT	Police Equipment Upgrades	$177,000
Town of Ledyard	CT	Police Dispatch System Replacement	$229,000
Town of Monroe	CT	Police Equipment Upgrades	$110,000
Town of Simsbury	CT	Dispatch Call Handling Software and Upgrade	$62,000
New Castle County	DE	New Castle County Police Vehicle Enhancement	$1,031,000
Wilmington Police Department	DE	Emergency Response and Rescue Vehicle	$400,000
Broward County Sheriff's Office	FL	South Florida ICAC Technology Support Project	$535,000
Citrus County Sheriff's Office	FL	Citrus Sheriff Enhanced Radio Interoperability	$3,000,000
City of Aventura	FL	Aventura Real Time Crime Center	$500,000
City of Coconut Creek	FL	Fiber Optic Ring for Resiliency & Redundancy of Fiber Optics Network	$1,031,000
City of North Miami Beach	FL	City of North Miami Beach RealTime Crime Center	$1,031,000

Eligible Recipient	State	JES Project Title	Eligible Amount
City of Plant City, Florida	FL	Vehicle Incident Prevention and Mitigation Program	$515,586
City of St. Petersburg	FL	St. Petersburg Police Public Safety Vehicles	$480,000
City of Sweetwater	FL	City of Sweetwater Policing Equipment and Safety Project	$1,050,000
City of Wilton Manors	FL	Wilton Manors Security Upgrade	$1,010,000
District School Board of Pasco County	FL	Weapons Detection Enhancement and Security Updates for Pasco County Schools	$1,750,000
Jackson County Sheriff's Office	FL	Community Outreach Center	$1,250,000
Liberty County Sheriff's Office	FL	Bristol Microwave Site Transmit and Receive Conversion	$495,000
Miami-Dade Sheriff's Office	FL	Miami-Dade Sheriff Office Global Public Safety and Equipment Expansion	$4,200,000
Miami-Dade Sheriff's Office	FL	Miami-Dade Sheriff Office Mobile Operation Command Center Upgrades	$1,050,000
Orange County Sheriff's Office	FL	Orange County Policing Equipment and Technology Upgrades	$1,031,000
Seminole County Government	FL	Seminole County Sheriff's Vehicular Mobile Radio Upgrade Project	$1,900,000
St. Cloud Police Department	FL	St. Cloud Police's Pedestrian Barricade Safety Equipment	$1,000,000
St. Lucie County Sheriff's Office	FL	St. Lucie County RealTime Information Crime	$475,000
Tallahassee Police Department (TPD)	FL	Tallahassee Police Department Training Facility Indoor Tactical Firing Range Equipment	$2,100,000
Village of Virginia Gardens	FL	Village of Virginia Garden's Law Enforcement Technology Upgrades	$450,000
Washington County Sheriff's Office	FL	Washington County Sheriff's Office Public Safety Communications Tower Upgrade	$375,000
City of Carrollton Police Department	GA	Investigative Technology Upgrades	$76,000
City of Conyers Police Department	GA	City of Conyers Technology and Equipment for Strategic Preparedness Project	$1,031,000

Eligible Recipient	State	JES Project Title	Eligible Amount
City of Newton, GA	GA	City of Newton Public Safety	$120,000
City of Norcross Police Department	GA	Crime Prevention Coordination Center	$450,000
City of Riverdale	GA	Safer Vehicles and Equipment Upgrades	$784,000
City of Sandy Springs	GA	Backup Emergency 911 Communications Center	$3,031,000
City of South Fulton Police Department	GA	Safer Roads Initiative Vehicles	$405,000
Columbus State University	GA	Columbus State University Public Safety Investment	$313,000
Early County Board of Commissioners	GA	Regional E-911 Equipment Upgrade	$629,000
Floyd County Board of Commissioners	GA	Communications Improvement Strategy for Floyd County	$1,731,500
Fulton County Sheriff's Office	GA	Jail Staff Compliance System	$526,000
Morehouse College	GA	Campus Gate and Locks Upgrade	$556,000
Roswell Police Department	GA	Roswell's Public Safety Technology Enhancement Project	$1,000,000
Spalding County Sheriff's Office	GA	Helicopter Rescue Capability Upgrades	$175,000
Sumter County Sheriff's Office	GA	New Police Vehicles	$503,000
Treutlen County Sheriff's Office	GA	Law Enforcement Video Recording Systems	$249,000
University of North Georgia	GA	Campus Public Safety Technology Improvements	$500,000
County of Maui	HI	Kihei RealTime Crime Center	$1,000,000
Honolulu Police Department	HI	Emergency Mobile Command Vehicle	$1,000,000
Maui County	HI	West Maui Communications Alternate Route	$450,000
Hardin County Sheriff	IA	Hardin County Radio Infrastructure Project	$3,054,209
Howard County Sheriff's Department	IA	Howard County Sheriff's Department Communication and Radio Project	$1,364,725

Eligible Recipient	State	JES Project Title	Eligible Amount
Bonneville County Sheriff's Office	ID	Upper Snake River Valley Radio System Repair	$892,000
Chicago State University	IL	Community Centered Security Measures for Chicago State University Police Department	$908,000
City of Bloomington	IL	Real Time Information and Crime Center	$556,900
City of Gillespie	IL	Gillespie Rural Policing Technology Equipment	$200,000
City of North Chicago	IL	Police Two-Way Radio Communications Modernization	$447,000
City of Springfield	IL	Equipment upgrades	$750,000
Clinton County Government	IL	Countywide Emergency Radio and Communication System	$2,100,000
County of Iroquois	IL	Emergency Services Interoperable Radio Communications Project - Iroquois County, IL	$1,039,000
Kane County State's Attorney's Office	IL	Kane County State's Attorney's Office Technology Upgrades	$1,000,000
Palatine Police Department	IL	Community Engagement Enhancement & Patrol Project	$239,000
Round Lake Beach Police Department	IL	Technology Upgrade - Mobile Data Terminals	$240,000
Village of Evergreen Park	IL	Evergreen Park Police Department Body Worn Camera and InSquad Video System Project	$487,000
Village of Stickney—Department of Police	IL	Stickney Police Radio Upgrades	$428,000
City of Crown Point	IN	Crown Point Police Department Radio Replacement Project	$1,000,000
City of East Chicago	IN	East Chicago Police Department Radio Replacement Project	$520,000
City of La Porte	IN	La Porte Police Department Equipment and Technology Upgrades	$400,000
City of Valparaiso	IN	Valparaiso Police Department Portable Radio Upgrades	$398,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Civil Town of Dyer	IN	Dyer Police Department Radio Communications Enhancement	$306,000
Indiana State Police	IN	Indiana State Police Internet Crimes Against Children (ICAC) Task Force Program Equipment	$675,000
Indianapolis Metropolitan Police Department	IN	Indianapolis Metropolitan Police Department Mobile Incident Command Vehicle	$1,250,000
Indianapolis Metropolitan Police Department	IN	Indianapolis Metropolitan Police Department Hostile Vehicle Mitigation Barriers	$1,250,000
Town of Griffith Police Department	IN	Police Radio Upgrade Project	$400,000
Town of Lowell	IN	Lowell Police Department Portable Radio Replacements	$244,000
Town of Schererville	IN	Schererville Police Department Portable Radio Replacements	$670,000
Abilene Police Department	KS	Technology upgrades	$104,000
Brown County Sheriff	KS	Equipment upgrades	$177,000
Chase County Sheriff	KS	Technology upgrades	$362,000
Crawford County Sheriff	KS	Technology upgrades	$262,000
Dickinson County Sheriff	KS	Technology upgrades	$750,000
Ellis County Sheriff	KS	Technology upgrades	$327,000
Elwood Police Department	KS	Equipment upgrades	$402,000
Greenwood County Sheriff	KS	Technology upgrades	$637,000
Haskell County Sheriff	KS	Technology upgrades	$214,000
Leawood Police Department	KS	Technology upgrades	$43,000
Lindsborg Police Department	KS	Technology upgrades	$78,000
Logan County Sheriff	KS	Technology upgrades	$24,000
McPherson County Sheriff	KS	Technology upgrades	$138,000
Miami County Sheriff	KS	Equipment upgrades	$547,000
Mitchell County Sheriff	KS	Equipment upgrades	$94,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Neodesha Police Department	KS	Technology upgrades	$75,000
Norton City Police Department	KS	Technology upgrades	$63,000
Osawatomie Police Department	KS	Technology upgrades	$157,000
Overland Park Police Department	KS	Overland Park Police Department Body Camera Replacement	$1,031,000
Seneca Police Department	KS	Technology upgrades	$536,000
Smith County Sheriff	KS	Technology upgrades	$27,000
Trego County Sheriff	KS	Technology upgrades	$52,000
Unified Government of Wyandotte County	KS	Camera and Public Alert System Upgrades	$225,000
Victoria Police Department	KS	Technology upgrades	$78,000
Wathena Police Department	KS	Equipment upgrades	$95,000
Wichita County Sheriff	KS	Technology upgrades	$80,000
Yates Center Police Department	KS	Equipment upgrades	$146,000
The Center for Rural Development	KY	First Responders Communication Equipment	$20,000,000
City of Ruston Police Department	LA	Real Time Intelligence Crime Center	$1,500,000
Louisiana Bureau of Investigation	LA	Internet Crimes Against Children Task Force Technology	$675,000
Vermilion Parish Sheriff's Office	LA	Vermilion Parish Portable and Mobile Radio Upgrades	$1,467,002
West Monroe Police Department	LA	Police Department Safety Equipment	$794,000
City of Brockton	MA	Brockton Public Safety Building Equipment	$1,031,000
Annapolis Police Department	MD	Annapolis Mobile Command Unit	$1,031,000
Anne Arundel County, Maryland	MD	Joint 911 Public Safety Center Technology	$3,500,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Baltimore Police Department	MD	Computer Aided Dispatch Replacement	$3,700,000
Montgomery County Police Department	MD	Enhancing Crime Lab Forensic Capabilities	$1,192,000
St. Mary's County Sheriff's Office	MD	SMCSO Mobile Command Vehicle	$800,000
Town of Riverdale Park	MD	Public Safety Communications Modernization Project	$179,000
Lincoln Police Department	ME	Lincoln Police Department Public Safety Equipment	$565,000
Town of Cornish	ME	Cornish Public Safety Communications Equipment	$218,000
Town of Kennebunk	ME	Public Safety Communications Equipment	$5,018,000
Town of Winthrop	ME	Winthrop Public Safety Communications Equipment	$1,162,000
Veazie Police Department	ME	Veazie Police Department Public Safety Equipment	$125,000
Washington County Sheriff's Office	ME	Washington County Sheriff's Office Public Safety Equipment	$187,000
Charter Township of Canton	MI	Canton Township BiDirectional Antennas Project	$1,031,000
City of East Lansing	MI	East Lansing Police Department Public Safety & Security Enhancements Initiative	$472,000
City of Marquette	MI	Marquette Police Department—Portable Radio Upgrades	$264,000
County of Houghton, Michigan	MI	Houghton County Patrol Vehicle Replacement	$385,000
Downriver Community Conference	MI	DCC Downriver Public Safety Technology Improvements Project	$1,031,000
Michigan State Police	MI	Michigan ICAC Online Child Exploitation Technology Project	$675,000
Saginaw Police Department	MI	Saginaw Police Department Patrol Vehicles	$215,000
St. Joseph County	MI	St. Joseph County Emergency Radio and Communications Equipment	$1,237,500
City of Blaine	MN	Joint Powers Command Vehicle Replacement	$1,470,000

Eligible Recipient	State	JES Project Title	Eligible Amount
City of Burnsville	MN	Burnsville Public Safety Mobile Command Post Replacement	$1,039,000
City of Elko New Market	MN	Elko New Market Police Camera Upgrades	$104,000
City of Lonsdale	MN	Lonsdale Public Safety Technology and Communication Improvement	$182,000
City of Woodbury	MN	Public Safety Communications and Response Equipment	$1,031,000
Scott County	MN	Scott County Law Enforcement Records Management System Upgrades	$1,031,000
St. Louis County	MN	Counties Records System Collaborative	$4,000,000
Board of Police Commissioners of Kansas City, Missouri	MO	Police Aviation Technology Equipment	$1,031,000
City of Lee's Summit, Missouri	MO	Public Safety Technology Equipment	$1,039,000
City of Peculiar	MO	Peculiar Police Department Radios	$120,000
City of Vinita Park	MO	Vinita Park & 8 Municipalities Police Equipment and Vehicle Upgrades	$324,000
Kansas City Area Transportation Authority	MO	Public Safety Technology	$1,031,000
St. Charles County Police Department	MO	Missouri Internet Crimes Against Children Child Exploitation Technology Project	$620,000
Washington County Central Dispatch 911	MO	Washington County Central Dispatch 911 Public Safety Infrastructure Project	$2,100,000
Chickasaw County Board of Supervisors	MS	Chickasaw County Sheriff Department COPS Project	$1,000,000
City of Columbus	MS	Technology Enhancements for the Northeast Mississippi Area Crime Center	$1,000,000
City of Florence Police Department	MS	Public Safety Technology and Equipment Upgrades	$500,000
City of Leland	MS	Fleet Expansion	$130,000
City of Meridian	MS	Real Time Crime Center	$750,000
City of West Point, MS	MS	West Point Crime Prevention Initiative	$1,000,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Greene County Sheriff's Office	MS	Sheriff's Office Modernization Initiative	$142,000
Humphreys County	MS	Law Enforcement Equipment Upgrades	$460,000
Jackson County, Mississippi	MS	Enhancement of Jackson County Public Safety Equipment and Technology	$1,919,422
Monroe County Sheriff's Office	MS	Surveillance Enhancement Project	$69,000
Moss Point Police Department	MS	Public Safety Mobile Data Terminals	$100,000
Pearl River County	MS	Public Safety Project	$750,000
Simpson County Sheriff's Department	MS	Public Safety Equipment Modernization Initiative	$157,000
University of Mississippi Medical Center	MS	UMMC Campus Public Safety Enhancements	$907,000
Glacier County Sheriff's Office	MT	Public Safety Communications Equipment Upgrade	$420,000
Lewis & Clark County Sheriff's Office	MT	Lewis and Clark County Sheriff's Office Communications Equipment	$500,000
Prairie County Sheriff's Office	MT	Police Vehicles	$140,000
St. Ignatius Police Department	MT	Police Vehicles	$185,000
Treasure County Sheriff Coroner's Office	MT	Search and Rescue Equipment	$127,000
Treasure County Sheriff Coroner's Office	MT	Police Vehicles	$92,000
Yellowstone County Sheriff's Office	MT	Search and Rescue Equipment	$100,000
Cary Police Department	NC	Cary Police Department Technology Resource and Support Vehicle	$593,000
City of Cornelius Police Department	NC	Cornelius Police Department Equipment Purchase	$332,096
City of Durham Police Department	NC	RealTime Crime Center Technology and Equipment	$1,031,000
City of Greensboro Police Department	NC	Real Time Intelligence Upgrades	$820,000

Eligible Recipient	State	JES Project Title	Eligible Amount
City of High Point	NC	Law Enforcement Comparator Upgrades	$365,000
City of Statesville	NC	City of Statesville Tactical Multipurpose Response and Rescue Vehicle and Dispatching Consoles Project	$573,779
Durham County Office of the Sheriff	NC	Mobile Command Center Project	$1,000,000
East Carolina University	NC	East Carolina University (ECU) Police Department Software Upgrades	$254,856
Lincoln County, North Carolina	NC	Mobile Command Truck—Emergency Operations Center (EOC)	$900,000
McDowell County Sheriff's Office	NC	Mobile Command Unit	$250,000
Town of Catawba	NC	Town of Catawba Police Fleet Upgrade	$353,015
Town of Holly Springs	NC	Interoperable Communications Equipment	$1,074,000
Town of Mooresville Police Department	NC	Police Technology Improvement Project	$1,478,000
Town of Winterville	NC	Emergency Services Portable Mobile Radio Replacement	$510,594
Union County Sheriff's Office	NC	Rapid DNA Instrumentation for Investigations	$861,000
Wake County Sheriff's Office	NC	Wake County Sheriff's Office Mobile Command Unit and Equipment Project	$1,031,000
Yancey County Sheriff's Office	NC	Yancey County Sheriff's Office Communications and Security Upgrades	$930,000
City of Alliance/Alliance Police Department	NE	Alliance Repeater Site	$600,000
City of Beatrice	NE	Southeast Communications 911 Center Equipment Upgrades	$782,000
City of Lincoln—Police Department	NE	Lincoln Police Department Cruisers	$474,842
Douglas County Sheriff's Office	NE	Sheriff's Office Technology Systems Upgrades	$639,000
Nebraska State Patrol	NE	Nebraska Online Child Exploitation Prevention Technology Project	$176,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Otoe County	NE	Communications Modernization Project	$2,700,000
Region 26 Council	NE	Multi County Communications Center Radio Update	$415,000
Thayer County	NE	Emergency Radio System Improvements	$327,000
Cheshire County	NH	Portable Radio Update Cheshire County Law Enforcement	$300,000
City of Portsmouth Police Department	NH	Portsmouth Police IT & Security	$1,031,000
Coos County Administration	NH	Coos County Sheriff Technology Enhancement	$175,000
Newmarket Police Department	NH	Newmarket Police Department Technology Upgrades	$400,000
Northern Border Dispatch	NH	Northern Border Dispatch Border Security Communication	$225,000
Somersworth Police Department	NH	Somersworth Police Department Police Portable Radios	$130,000
Town of Derry Police Department	NH	Derry, Londonderry, Windham Police Regional RMS/CAD System	$1,039,000
Town of Gilford	NH	Gilford Police Department (CAD/RMS) Replacement and Upgrade Program	$273,000
Town of Milford	NH	Milford Area Regional Record Management Systems (RMS) and Computer Aided Dispatch (CAD) System Upgrade	$1,000,000
Bergen County Sheriff's Office	NJ	Public Safety Equipment and Security Upgrades	$1,031,000
Bergen County Sheriff's Office	NJ	FIFA 2026 Public Safety and Security Upgrades	$1,200,000
Bergenfield Police Department	NJ	Emergency Services Communications Equipment Improvement Project	$1,031,000
Borough of Carteret	NJ	Carteret Law Enforcement Communications Equipment Upgrades	$1,031,000
Borough of East Newark	NJ	Public Safety Equipment and Infrastructure Enhancement	$1,031,000
Borough of Franklin	NJ	Public Safety Radio Improvement Project	$216,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Borough of Lodi	NJ	Emergency Services Radios	$1,031,000
Borough of Manville	NJ	Manville Law Enforcement Radio Replacement	$231,000
Borough of North Caldwell	NJ	Multi Agency Shared Service Records & Communications Equipment	$1,039,000
City of Linden	NJ	911 Emergency Dispatch Center Enhancement Project	$1,075,000
City of Union City	NJ	Intersection Surveillance Upgrade Project	$880,000
Monmouth County Sheriff's Office	NJ	Monmouth County Sheriff's Office Communications Interoperability Project	$540,000
Morris County Department of Law and Public Safety	NJ	Public Safety Robot Acquisition	$800,000
New Jersey State Police	NJ	New Jersey Internet Crimes Against Children Task Force Technology Support	$675,000
Township of East Windsor	NJ	Next Generation 9-1-1 Upgrades	$300,000
Township of Warren	NJ	Township of Warren, New Jersey Public Safety Communications Equipment Upgrade	$900,000
Township of Weehawken	NJ	Weehawken Police Department Public Safety Communications Project	$775,000
Village of Ridgefield Park	NJ	Public Safety Communications Equipment Modernization Project	$1,496,000
Albuquerque Police Department	NM	City of Albuquerque Mobile Crime Scene Lab	$800,000
Albuquerque Police Department	NM	Real Time Crime Center - Law Enforcement Technology	$1,069,000
Bernalillo County	NM	Bernalillo County Public Safety Technology Upgrades	$500,000
Bernalillo County Sheriff's Office	NM	Vehicle Acquisition	$1,042,000
Don˜a Ana County Sheriff's Office	NM	Mobile Security Trailers	$268,000
New Mexico Department of Public Safety	NM	New Mexico State Police Technology Implementation	$1,031,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Carson City Sheriff's Office	NV	Rapid DNA Instrument	$450,000
City of Ely	NV	First Responder Communication Equipment Upgrade	$5,000,000
City of Fallon	NV	Modernizing the Fallon Police Department Dispatch and Emergency Response Communication Network and Records Management System	$1,000,000
City of Reno, Reno Police Department	NV	Reno Police Department's Real Time Information Center Project	$1,200,000
Douglas County, Nevada, Sheriff's Office	NV	Douglas County Sheriff's Office Mobile Command Center	$400,000
Henderson Police Department	NV	Crisis Negotiation Command Vehicle	$750,000
Lincoln County Sheriff's Office	NV	Computer Aided Dispatch	$531,000
Lyon County	NV	Mobile Crisis Response CoResponder Vehicle	$90,000
Nye County	NV	NV Security Enhancements Project	$1,031,000
Washoe County	NV	Northern Nevada Mobile Intelligence Response Vehicle	$3,000,000
City of Rochester	NY	Rochester Police Department Body Worn Camera Program	$210,000
Dutchess County	NY	Dutchess County Consolidated Two-Way Radio System	$1,031,000
Glen Cove Police Department	NY	Glen Cove Police Department Community Policing Enhancement Project	$956,000
Incorporated Village of Rockville Centre	NY	Rockville Centre Police Security Cameras	$1,031,000
Mount Vernon Police Department	NY	Mount Vernon Police Document Conversion Project	$539,000
New York City Police Department	NY	Camera Safety Upgrades	$460,500
New York City Police Department	NY	NYPD ITB Tech Project	$1,031,000

Eligible Recipient	State	JES Project Title	Eligible Amount
New York City Police Department	NY	Public Safety and Emergency Management Mobile Command Center (MCC)	$1,031,000
New York City Police Department	NY	NY–15 Camera Project	$1,031,000
Southampton Town Police Department	NY	Southampton Town Police Department Mobile Command Center Technology Upgrades	$782,100
Southold Town Police Department	NY	Southold Town Police Department Radio Upgrades	$132,857
City of Barberton	OH	City of Barberton Justice Center Technology and Equipment Project	$1,031,000
City of Wellston Police Department	OH	Wellston Police Department Multi Agency Radio Communication System (MARCS) Radio Upgrades Project	$200,000
Cuyahoga County Executive's Office	OH	Internet Crimes Against Children Taskforce Technology	$500,000
Ohio Jewish Communities on behalf of Jewish Columbus	OH	Community Security Technology Funding Project	$300,000
Washington County Sheriff's Office	OH	Sheriff's Coalition Training Program	$455,000
Major County Sheriff's Office	OK	Major County Regional Emergency Communications Tower Equipment Replacement	$531,000
Oklahoma State Bureau of Investigation	OK	Internet Crimes Against Children Technology Support	$575,000
Pittsburg County Sheriff's Office	OK	Rapid DNA Program for Investigations	$500,000
City of Corvallis	OR	Corvallis Backup 9-1-1 Center	$1,031,000
City of Gresham	OR	RealTime Information Center	$907,000
Clatsop County	OR	Clatsop County Public Safety Equipment & 911 Operations Initiative	$1,031,000
Wallowa County Sheriff's Office	OR	Emergency Services Communications	$2,750,000
Allegheny Valley Regional Police Department	PA	Police Patrol Boat	$125,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Bethlehem Police Department	PA	Bethlehem Police Department Technology and Equipment Upgrades	$700,000
Bethlehem Township	PA	Freedom High School Emergency Communications Amplifier Project	$120,000
Carbon County	PA	Carbon County P25 Radio	$2,100,000
Centre County	PA	Emergency Radio Equipment for Centre County First Responders	$1,000,000
City of Chester (PA)	PA	City of Chester Police Department Technology Upgrades	$450,000
City of Scranton	PA	Scranton Police Department Public Safety Equipment Upgrades	$500,000
County of Carbon	PA	Carbon County Sheriff Equipment and Technology Upgrades	$60,000
Lehigh County	PA	Lehigh County Public Safety Communications Network Project	$500,000
LogosWorks Partners	PA	York County Law Enforcement Multi Office Public Safety Equipment	$400,000
Northampton Borough	PA	Radio Mandate Switch Over Project	$201,441
Palmer Township	PA	Palmer Township Emergency Radio Project	$474,861
Ross Township Police Department	PA	Body Worn Cameras/In Car Cameras	$502,000
University of Pittsburgh	PA	University of Pittsburgh Police Department Communications Equipment	$300,000
Warminster Township Police Department	PA	Integrated Technology Enhancement Program for the Warminster Township Police Department in Bucks County	$735,000
Bristol Rhode Island Police Department	RI	Bristol PD Interoperable Encrypted Radio Project	$966,000
City of Central Falls	RI	Central Falls Police Department Equipment	$1,000,000
City of Cranston Police Department	RI	Cranston Police Communications	$1,780,000

Eligible Recipient	State	JES Project Title	Eligible Amount
City of Warwick	RI	Warwick Police Department Communications Upgrades	$800,000
Rhode Island State Police	RI	Rhode Island State Police Equipment and Vehicles	$2,575,000
Smithfield Police Department	RI	Essential Technology and Equipment for Smithfield Police Department	$785,000
Town of Foster	RI	Foster Emergency Services Communications	$475,000
Town of North Kingstown	RI	North Kingstown Broadband and Camera Systems	$625,000
Town of North Smithfield	RI	North Smithfield Police Department Improvements	$500,000
Town of West Warwick	RI	West Warwick Police Department Vehicles for Crisis and Investigation	$791,000
West Greenwich Public Safety	RI	West Greenwich Public Safety Dispatch Equipment	$200,000
Chester County Sheriff's Office	SC	Chester County (SC) Sheriff's Office	$880,000
Chesterfield County Sheriff's Office	SC	Chesterfield County Radio Improvement Project	$3,943,978
City of Marion	SC	City of Marion Police Department Equipment Upgrade Project	$105,000
City of Myrtle Beach	SC	City of Myrtle Beach—Police Equipment	$300,000
Francis Marion University	SC	Francis Marion University (FMU) Campus Police Security Improvements	$754,500
Horry County Government	SC	Horry County Emergency Communications Enhancements Project	$523,740
Lancaster County Sheriff's Office	SC	Lancaster County Sheriff Office	$1,261,000
Marion County Sheriff's Office	SC	Marion County Sheriff's Office County Wide Time Division Multiple Access (TDMA) Capable Radios	$567,148
Penn County Sheriffs Office	SD	Jail Tech Upgrades	$3,920,000
South Dakota Attorney General's Office	SD	Child Exploitation Investigation Support Project	$675,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Cumberland County TN Government	TN	Cumberland County P-25 Radio System Update	$750,000
Memphis Police Department	TN	Memphis Police Department Equipment and Software Upgrades Project	$1,031,000
Smith County Sheriff's Office	TN	Smith County Sheriff's Office Two-Way Radio Project	$360,236
Anthony Texas Police Department	TX	Town of Anthony Texas Police Department Mobile Command Post and Technology	$1,031,000
Bexar County, Texas	TX	Bexar County Emergency Communications Radio Replacement	$1,031,000
Cameron County Sheriff's Office	TX	Cameron County Sheriff's Bulletproof Windshields	$375,000
City of Dallas, TX	TX	City of Dallas Police Department Helicopter MultiUse Mapping Computers Project	$204,000
City of DeSoto, Texas Police Department	TX	City of DeSoto Police Department Violent Crime Prevention Technology Project	$360,000
City of Houston Houston Police Department	TX	City of Houston Houston Police Department	$1,450,000
City of Houston Police Department	TX	Houston Police Department Domestic Abuse Response Team Patrol Initiative	$1,000,000
Dallas Ft. Worth Airport	TX	Dallas Fort Worth International Airport Safety Improvement Project	$4,200,000
Deep East Texas Council of Governments	TX	Deep East Texas Interoperable Communications Infrastructure	$2,100,000
Ector County Sheriff's Office	TX	Safety, Security, & Policing For Ector County	$700,000
Fort Bend County District Attorney's Office	TX	Fort Bend County Digital Evidence Repository	$1,031,000
Harris County Sheriff's Office	TX	Mobile Command Posts	$1,031,000
Medina County	TX	Medina County Radio Communications Upgrades	$4,200,000
Montgomery County	TX	East Montgomery County Radio Tower Enhancement	$4,200,000

Eligible Recipient	State	JES Project Title	Eligible Amount
North East Independent School District (ISD) Police Department	TX	North East Independent School District (NEISD) Law Enforcement Safety and Security Enhancements	$4,200,000
Rio Grande Council of Governments	TX	Regional Interoperable Communications Project	$1,031,000
San Angelo Police Department	TX	San Angelo Police Department (SAPD) Public Safety Communications (PSC) Technology Upgrade Program	$1,233,324
Shelby County, Texas	TX	Shelby County Interoperable Communications Infrastructure Equipment	$1,550,000
Terrell County Sheriff's Office	TX	Terrell County Law Enforcement Communications Upgrades	$3,200,000
Texas A&M University	TX	Texas A&M University System (TAMUS) University Police Department (UPD) & Local Law Enforcement Agency (LEA) Technology and Equipment Upgrades	$1,741,363
City of St. George	UT	Public Safety Technology and Advance AI Project	$1,134,000
City of Taylorsville	UT	Taylorsville Police Department Law Enforcement Equipment Upgrade	$683,170
Ogden City Corporation	UT	Ogden, Utah Police Department Training Simulator	$630,000
Utah Department of Public Safety	UT	Utah Department of Public Safety Narcotics Field Testing Equipment	$800,000
Caroline County Sheriff's Office	VA	Caroline County Sheriff's Office Interoperable Communications Upgrade	$967,000
City of Alexandria, VA	VA	Violence and Crime Prevention Technology within the City of Alexandria	$670,000
City of Alexandria, VA	VA	Radio System Interoperability Upgrade	$650,000
City of Bristol, Virginia	VA	Police Vehicles for the City of Bristol, Virginia Project	$294,800
Craig County Sheriff's Office	VA	Craig County Emergency Communications Project	$1,400,000
Dickenson County Board of Supervisors	VA	Dickenson County Sheriff's Department Public Safety Communications Upgrade Project	$859,095

Eligible Recipient	State	JES Project Title	Eligible Amount
Fairfax County Government	VA	Fairfax County Public Safety Communications Critical Infrastructure Project	$1,031,000
Fairfax County Government	VA	Advanced Disaster Management Simulator (ADMS) Training Project	$175,000
Fairfax County Government	VA	Fairfax County Real Time Crime Center Enhancements for Emerging Threats	$1,031,000
Franklin County, VA	VA	Franklin County Law Enforcement Radio Upgrades Project	$607,968
Madison County Sheriff's Office	VA	Madison Sheriff's Office Unified Mobile Command Vehicle	$500,000
Mathews County	VA	Public Safety Radio System Upgrade and Regional Interoperability Enhancement	$448,559
New River Valley Emergency Communications Regional Authority	VA	New River Valley Emergency Communications Regional Authority (NRVECRA) Interoperable P25 Public Safety Communications System Project	$2,100,000
Prince Edward County	VA	Prince Edward County Public Safety Interoperable Radio System	$1,695,000
Southampton County	VA	Southampton Franklin Regional Emergency Communications Network	$629,834
Stafford County, Virginia	VA	Stafford Sheriff Vehicle Fleet Radio Replacement	$1,039,000
Town of Culpeper Police Department	VA	Town of Culpeper Police Department Emergency Call Boxes	$245,000
Town of Leesburg	VA	Police Department Mobile Command Post	$500,000
Town of Richlands	VA	Richlands Public Safety & Rescue Equipment Acquisition for First Responders	$249,000
State of Vermont Department of Public Safety	VT	Public Safety Communications Equipment Upgrade	$2,000,000
Town of Hartford Police Department	VT	Public Safety Upgrades	$774,000
City of Camas	WA	Police Officer Safety Equipment	$70,000
Whatcom County Sheriff's Office	WA	Whatcom County Sheriff's Office Portable Radio Replacement Project	$600,000

Eligible Recipient	State	JES Project Title	Eligible Amount
Appleton Police Department	WI	Appleton Police Department	$425,000
Ashland County	WI	Emergency Services Radio Infrastructure	$3,155,000
City of Milwaukee	WI	Milwaukee Police Department's Public Safety Radio System Upgrade Project	$1,031,000
City of River Falls, Wisconsin	WI	City of River Falls Enhanced Communication and Public Safety Assurance Project	$431,183
City of West Allis Police Department	WI	Communications Unit Public Safety Dispatch Consoles and Equipment Project	$815,000
Crawford County Sheriff	WI	Public Safety Radios	$744,000
Fond du Lac County	WI	Sheriff's Office Mobile Command Post	$1,300,000
City of Charleston, WV	WV	Fire & Public Safety Center Technology and Equipment	$250,000
City of Morgantown	WV	Police Department Cruisers	$525,000
City of Nitro	WV	Police Department Equipment Upgrade	$642,000
City of Oak Hill	WV	Public Safety and Services Technology Expansion	$166,000
City of St Albans	WV	Police Department Equipment	$123,000
City of Winfield	WV	Police Car Equipment Project	$61,000
Clay County Schools	WV	School Safety Upgrades	$749,000
Nicholas County Commission	WV	Nicholas County Sheriff Equipment Upgrades	$179,000
West Virginia State Police	WV	Internet Crimes Against Children Technology Support Project	$400,000
Carbon County, WY	WY	Police Pursuit Vehicle Acquisition	$600,000

AGENDA MEMORANDUM

FROM:	Alexander Alt, Intergovernmental Liaison and Administrative Development Review Expeditor
SUBJECT:	Legislative Update
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

On June 2, 2026, during a special session of the State Legislature, a property tax proposal to modify the State Constitution and increase the Homestead Exemption, as well as to make other property tax related changes, was considered and ultimately passed by the State Legislature. Moving forward, the property tax proposal will be placed on the November 3, 2026 election ballot for consideration by the Florida electorate. If approved at a threshold above 60%, the proposal will be added to the State Constitution and become law. If approved by the Florida electorate, these changes could have a significant impact on future ad-valorem revenue.

At the June 11, 2026 Board of County Commissioners Meeting, the County Lobbyist provided a general overview of this property tax proposal, while county staff provided an estimate on the potential impact this proposal could have if it passes. After the conclusion of the June 11, 2026 meeting, it was decided that a more in-depth analysis of the property tax proposal would be helpful.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Discussion Only/No Direct Budget Impact

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:
Acknowledge Receipt of Legislative Update

ATTACHMENTS:
1. Legislative Update - June 22, 2026
2. HJR 1F - Save our Homes from Excessive Property Taxes - Enrolled
3. SB 4F - Property Tax Administration - Enrolled

June 22, 2026

Citrus County Legislative Updates

Alexander Alt, Intergovernmental Affairs Liaison
and Administrative Development Review Expeditor

2026 Property Tax Special Session

- Special Session on Property Taxes
  - June 1st – June 2nd, 2026

- On June 2, 2026, the Legislature passed a joint resolution that proposes changes to the Florida State Constitution as it relates to Florida's Property Tax System subject to a threshold of more than 60% of the Florida electorate on the November 3, 2026 election ballot.

- Furthermore, the Legislature also passed a separate policy bill that makes a few changes to property tax law in Florida. This policy bill is a general bill and as such only requires the Governor's signature like a normal piece of legislation.

- While the County Lobbyist did provide a more generalized update, and County Staff provided an update as it relates to the expected impact, at the June 11, 2026 Board Meeting, it was decided that a more in-depth analysis of what was passed by the Legislature would be helpful.

2026 Legislative Updates

House Joint Resolution Analysis

- As previously mentioned, the Legislature passed a joint resolution that proposes to make changes to the Florida State Constitution related to how our current property tax system is done subject to ratification by more than 60% of the Florida electorate.

- Please see the below line-by-line analysis

- ARTICLE VII – Finance and Tax – Section 4: Assessments
  - Line 134-138: For all levies other than school district levies, the caps on increases of assessments of residential real property is changed from the current 10% to 5% beginning January 1, 2027

  - Line 156-160: For all levies other than school district levies, the caps on increases of assessments of other real property that is not residential or agricultural is changed from the current 10% to 5% beginning January 1, 2027

2026 Legislative Updates

House Joint Resolution Analysis

- ARTICLE VII – Finance and Tax – Section 6: Homestead Exemption
  - Line 207-213: Adds new language pertaining to what the homestead exemption will look like after January 1, 2027. The language maintains the existing $25,000 homestead exemption for school district levies, but increases the homestead exemption for all levies other than school levies:
    - Beginning on January 1, 2027, the Homestead Exemption will be $150,000
    - Beginning on January 1, 2028, the Homestead Exemption will be $250,000
  - Line 214-230: States that if an individual had not maintained permanent residence in this state as of December 31, 2026, he or she shall only qualify for a homestead exemption of up to $25,000 for school district levies and for a homestead exemption of $50,000 for all non-school district levies until the beginning of the fifth year of exemption under this subparagraph. Unless otherwise revised by the local government as described in a later subsection. The legislature will, by general law, prescribe uniform procedures to administer this subparagraph.

2026 Legislative Updates

House Joint Resolution Analysis

- ARTICLE VII – Finance and Tax – Section 6: Homestead Exemption (continued)
  - Lines 247-256: The $250,000 exemption will be adjusted annually for inflation beginning on January 1, 2029, and each year thereafter.
  - Line 257-264: The $50,000 non-school exemption provided to non-residents for the first 5 years of their residence will also be adjusted for inflation beginning on January 1, 2028.
  - Line 265-280: Provides cleanup related to the new exemptions as it relates to the yearly inflation adjustment. The current section of the Constitution states that any new exemption amendments to the Constitution after January 1, 2025 will have an automatic inflation adjustment applied annually on January 1 of each year. This cleanup language prevents confusion as it relates to the start dates of the inflation adjustment as mentioned above.
  - Line 281-285: The Legislature shall prescribe a uniform procedure for counties, municipalities, and school districts, for their respective levies, to increase the amount of assessed valuation exempt from taxation up to all the remaining assessed valuation.

2026 Legislative Updates

House Joint Resolution Analysis

- ARTICLE VII – Finance and Tax – Section 6: Homestead Exemption (continued)
  - Line 286-290: Beginning on or after January 1, 2030, a county, municipality, or school district, may determine that a reduction of the five-year requirement for non-residents is warranted by a critical local need by a 2/3 vote.
  - Line 291-302: Provides some language pertaining to special districts. It states that a special district may increase the homestead exemption up to the remaining assessed valuation upon a referendum of the electors of the special district.
  - Line 303-310: Allows a special district to adjust the amount of assessed valuation exempt from taxation as approved above for inflation annually.

2026 Legislative Updates

House Joint Resolution Analysis

- ARTICLE VII – Finance and Tax – Section 9: Local Taxes
  - Line 408-433: Provides that counties and municipalities may only use ad-valorem taxes for core government services. These are:

    - Public Safety (Law Enforcement, Fire Service, and EMS)
    - Education and Public Schools
    - Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control
    - Finance or refinance natural resource projects, including flood control measures
    - Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations
    - Retirement Benefits
    - Fund the operations and administration of county officers and commissioners established under Article VIII and municipalities, and the expenditures approved by such county officers or county or municipal governing bodies, except those expenditures prohibited by general law.

2026 Legislative Updates

House Joint Resolution Analysis

- ARTICLE XII – Schedule:
  - States this these amendments shall take effect January 1, 2027
  - Any mentions related to the State Trust Fund to assist smaller county governments with any shortfalls were ultimately removed from the resolution.
  - Finally, the resolution provides the exact language that will be placed on the ballot in November. That language begins on line 463 of the resolution.

2026 Legislative Updates

HB 3F and SB 4F – Property Tax Administration

- As previously mentioned, the Legislature also passed a separate piece of legislation. This legislation is a normal policy bill that only requires the Governor's signature and will not go on the ballot in November.

- This legislation would make changes to law related to the administration of property taxes in general law as described below.

- Section 1:

  - Line 30-43: Makes changes to the definition of the term "Maximum Total County Ad Valorem Taxes Levied" by changing the word calculated to authorized. Also makes minor conforming changes

2026 Legislative Updates

HB 3F and SB 4F – Property Tax Administration

- Section 2:
  - Makes changes to subsection (5) of section 200.065 which changes the method of fixing millage.
  - All of the original language pertaining to the mailing of notices related to this proposed amendment that the Property Appraiser would have had to include with TRIM notices has been removed.
  - Line 48-52 and line 52-70: Removes language related to the calculation of the Maximum Millage. Currently, it is based on the millage rate that would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida Personal Income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The removal of this language has the effect of starting the maximum millage rate at the rolled back rate instead.
  - Line 72-83: A higher rate may be adopted under the following circumstances:
    - A rate of not more than 110% of the rolled-back rate may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district.
    - In order to increase above 110%, a unanimous vote is still required.

2026 Legislative Updates

HB 3F and SB 4F – Property Tax Administration

- Section 3:
  - All of the language pertaining to whether the uniform notice that originally was going to be required that the Property Appraiser include with TRIM notices has been removed.
  - Line 124-42: Makes further conforming changes related to the change in how the maximum millage rate is authorized. These conforming changes are in light with the new maximum millage rate as described in Section 2.

- Section 4, 5, and 6:
  - These sections provide for the reenactment of portions of FSS 218.12 pertaining to fiscally constrained counties for losses in ad-valorem tax revenue after 2007, 2010, and 2024 respectively.

2026 Legislative Updates

HB 3F and SB 4F – Property Tax Administration

- Section 7:
  - All language pertaining to the creation of an interactive website where individuals would be able to see the impact of the proposed amendment on their homesteaded property by the Department of Revenue (original section 10) was removed.
  - Line 235-240: Allows the ballot summary may exceed 75 words for this specific amendment to the constitution taking place November 3, 2026.

- Section 8 and 9:
  - Line 241-245: Conforming changes if any law amended by this act was also amended by a law enacted during the 2026 regular session or 2026 special session E.
  - This act shall take effect upon becoming a law.

2026 Legislative Updates

The Road Ahead

- As it currently stands, the Joint Resolution will be on the general election ballot on November 3, 2026 and the property tax administration bill is waiting to be sent to the Governor for signature.

- Intergovernmental Affairs will keep you posted on any changes that may occur.

2026 State Legislative Important Dates

- Key Dates:
  - FAC Annual Conference and Educational Exhibition in Orlando
    - June 23-26, 2026
  - FAC Innovation and Policy Conference in Jacksonville
    - September 16-17, 2026
  - FAC Legislative Conference in St. Johns County
    - December 2-4, 2026

Questions?

House Joint Resolution

A joint resolution proposing amendments to Sections 4, 6, and 9 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Sections 4, 6, and 9 of Article VII of the State Constitution and the creation of a new section in Article XII are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for

noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three

years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of $500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than $500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals $500,000. Thereafter, the homestead shall be assessed as

provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the

property as improved.

(g) For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (d) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed the following percentages ~~ten percent (10%)~~ of the assessment for the prior year:

a. Before January 1, 2027, ten percent (10%).

b. Beginning January 1, 2027, five percent (5%).

(2) No assessment shall exceed just value.

(3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(h) For all levies other than school district levies,

assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed the following percentages ~~ten percent (10%)~~ of the assessment for the prior year:

a. Before January 1, 2027, ten percent (10%).

b. Beginning January 1, 2027, five percent (5%).

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition,

reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance to wind damage.

(2) The installation of a solar or renewable energy source device.

(j)

(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:

a. Land used predominantly for commercial fishing purposes.

b. Land that is accessible to the public and used for vessel launches into waters that are navigable.

c. Marinas and drystacks that are open to the public.

d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

SECTION 6. Homestead exemptions.—

(a)(1)a. Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

1.~~a.~~ For school district levies, up to the assessed valuation of twenty-five thousand dollars; and

2.~~b.~~ For all levies other than school district levies,

I. Beginning on January 1, 2027, up to the assessed valuation of one hundred and fifty thousand dollars.

II. Beginning on January 1, 2028, up to the assessed valuation of two hundred and fifty thousand dollars.

b. Every person who, on or after January 1, 2027, has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, who had not maintained a permanent residence in this state as of December 31, 2026, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

1. For school district levies, up to the assessed valuation of twenty-five thousand dollars; and

2. For all levies other than school district levies, up to the assessed valuation of fifty thousand dollars. Unless otherwise revised under sub-subparagraph (4)a.2., beginning with

the fifth year of exemption under this subparagraph, such person shall be exempt up to the amount of assessed valuation provided by sub-sub-subparagraph a.2.II., as adjusted pursuant to subparagraph (2)a. The legislature shall, by general law, prescribe uniform procedures to administer this subparagraph.

The exemptions provided by this paragraph apply only ~~greater than fifty thousand dollars and up to seventy-five thousand dollars,~~ upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemptions ~~exemption~~ shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. These exemptions are ~~This exemption is~~ repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(2)a. The ~~twenty-five thousand dollar~~ amount of assessed valuation exempt from taxation provided in sub-sub-subparagraph (1)a.2.II. ~~subparagraph (a)(1)b.~~ shall be adjusted annually for inflation beginning on January 1, 2029, and ~~of~~ each year

thereafter, ~~for inflation~~ using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

b. The amount of assessed valuation exempt from taxation provided in sub-subparagraph (1)b.2. shall be adjusted annually for inflation beginning on January 1, 2028, and each year thereafter, using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

(3) Except for the exemptions provided in sub-subparagraphs (1)a.2. and b.2. and paragraph (4), the amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner, is eligible, and which applies solely to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all

items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive, beginning the year following the effective date of such exemption.

(4)a.1. The legislature shall, by general law, prescribe a uniform procedure for counties and municipalities, for their respective levies, to increase the amount of assessed valuation exempt from taxation under paragraph (1), up to all remaining assessed valuation.

2. Beginning on or after January 1, 2030, a county or municipality, by two-thirds vote of the membership of the governing body, may determine that a reduction of the five-year requirement provided under sub-subparagraph (1)b.2. is warranted for a critical local need.

b.1. A special district may, upon approval by referendum by the electors of the district, increase the amount of assessed valuation exempt from taxation under sub-subparagraphs (1)a.2. and b.2., for its respective levy, up to all remaining assessed valuation. By general law, the legislature shall provide the manner in which a referendum may be called; the frequency with which such referendum may be held, which may not be more than once in a 12-month period; a ballot statement and question of such referendum; and other requirements for the referendum not inconsistent with this paragraph. The approved exemption

increase shall take effect on and first apply beginning on the January 1 immediately succeeding approval by referendum.

2. A special district may adjust the amount of assessed valuation exempt from taxation as approved under sub-subparagraph 1. annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or

both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five, and whose household income, as defined by general law, does not exceed twenty thousand dollars; or

(2) An exemption equal to the assessed value of the property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixty-five, and whose household income does not exceed the income limitation prescribed in paragraph (1).

The general law must allow counties and municipalities to grant these additional exemptions, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e)

(1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from

the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this paragraph, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years.

(2) If a veteran who receives the discount described in paragraph (1) predeceases his or her spouse, and if, upon the death of the veteran, the surviving spouse holds the legal or beneficial title to the homestead property and permanently resides thereon, the discount carries over to the surviving spouse until he or she remarries or sells or otherwise disposes of the homestead property. If the surviving spouse sells or

otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred to the surviving spouse's new homestead property, if used as his or her permanent residence and he or she has not remarried.

(3) This subsection is self-executing and does not require implementing legislation.

(f) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to:

(1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

(2) The surviving spouse of a first responder who died in the line of duty.

(3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "in the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

SECTION 9. Local taxes.—

(a)(1) Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.

(2) Ad valorem taxes levied by counties and municipalities shall be used only to:

a. Provide for public safety, including law enforcement, fire service, and emergency medical service;

b. Provide funding for education and public schools;

c. Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control;

d. Finance or refinance natural resource projects, including flood control measures;

e. Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing

obligations;

f. Meet obligations for retirement benefits of local government employees; or

g. Fund the operations and administration of county officers and commissioners established under Article VIII and municipalities, and the expenditures approved by such county officers or county or municipal governing bodies, except those expenditures prohibited by general law.

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

ARTICLE XII

SCHEDULE

Limitation on the assessment of real property, homestead property exemptions, and local government revenue.—This section and the amendments to Sections 4 and 6 of Article VII, relating to a limitation on the assessed value of real property, an increase to the homestead property tax exemption, and the creation of a new homestead exemption beginning January 1, 2027, and the amendment to Section 9 of Article VII, relating to the uses of certain revenues by counties and municipalities, shall take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTIONS 4, 6, AND 9

ARTICLE XII

SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.-This amendment benefits Florida taxpayers by:

Exempting homestead properties from taxation. Exempts the first $250,000 of a homestead's value from taxation for all levies other than school district levies and requires, through general law, a schedule for full elimination.

Ensuring funding for core services. Requires local governments to use remaining property taxes solely for core public needs including public safety, education and schools, infrastructure, and natural resources.

Protecting small businesses. Limits future property tax assessments on businesses.

Ensuring fairness for Florida residents. Requires any person who establishes Florida residency after January 1, 2027, to maintain Florida residency for five years prior to receiving the increased homestead exemption.

If approved, the amendment would take effect on January 1, 2027.

An act relating to property tax administration; amending s. 200.001, F.S.; revising the definitions of the terms "maximum total county ad valorem taxes levied" and "maximum total municipal ad valorem taxes levied" to conform to changes made by the act; amending s. 200.065, F.S.; revising limitations on the maximum millage rate that may be levied by certain units of government; amending s. 200.068, F.S.; conforming a provision to changes made by the act; reenacting ss. 218.12(2), 218.125(2), and 218.136(2), F.S., relating to appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties, offsets for tax loss associated with certain constitutional amendments affecting fiscally constrained counties, and offsets for ad valorem revenue loss affecting fiscally constrained counties, respectively, to incorporate the amendments made to s. 200.065, F.S., in references thereto; authorizing the ballot summary of a specified proposed amendment or revision of the State Constitution to exceed a specified word limit; providing for construction of the act in pari materia with laws enacted during the 2026 Regular Session and 2026 Special Session E of the Legislature; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraphs (l) and (m) of subsection (8) of

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

section 200.001, Florida Statutes, are amended to read:

200.001 Millages; definitions and general provisions.—

(8)

(l) "Maximum total county ad valorem taxes levied" means the total taxes levied by a county, municipal service taxing units of that county, and special districts dependent to that county at their individual maximum millages, authorized ~~calculated~~ pursuant to s. 200.065(5)(a) ~~for fiscal years 2009-2010 and thereafter~~.

(m) "Maximum total municipal ad valorem taxes levied" means the total taxes levied by a municipality and special districts dependent to that municipality at their individual maximum millages, authorized ~~calculated~~ pursuant to s. 200.065(5)(a) ~~s. 200.065(5)(b) for fiscal years 2009-2010 and thereafter~~.

Section 2. Subsection (5) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.—

(5) In each fiscal year:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is the ~~a~~ rolled-back rate computed pursuant to subsection (1) ~~based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 and which did so in fiscal year 2007 shall~~

~~exclude the revenues required to be contributed to the county public general hospital in the current fiscal year for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year~~. A higher rate may be adopted only under the following conditions:

1. A rate of not more than 110 percent of the rolled-back rate ~~based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income,~~ may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district; or

2. A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

(b) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate <u>authorized</u> ~~calculated~~ pursuant to this subsection

CODING: Words ~~stricken~~ are deletions; words <u>underlined</u> are additions.

if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied, respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. The millage rate of a county authorized to levy a county public hospital surtax under s. 212.055 may exceed the maximum millage rate authorized ~~calculated~~ pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public hospital. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6) or if the administrative adjustment cannot be made because the value adjustment board is still in session at the time the tax roll is extended; otherwise, millage rates subject to this subsection may be reduced so that total taxes levied do not exceed the maximum.

Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this subsection. For a downtown development

authority established before the effective date of the State Constitution which has a millage that must be approved by a municipality, the governing body of that municipality shall be considered the governing body of the downtown development authority for purposes of this subsection.

Section 3. Section 200.068, Florida Statutes, is amended to read:

200.068 Certification of compliance with this chapter.—Not later than 30 days following adoption of an ordinance or resolution establishing a property tax levy, each taxing authority shall certify compliance with the provisions of this chapter to the Department of Revenue. In addition to a statement of compliance, such certification shall include a copy of the ordinance or resolution so adopted; a copy of the certification of value showing rolled-back millage and proposed millage rates, as provided to the property appraiser pursuant to s. 200.065(1) and (2)(b); maximum millage rates authorized ~~calculated~~ pursuant to s. 200.065(5)~~, together with values and calculations upon which the maximum millage rates are based~~; and a certified copy of the advertisement, as published pursuant to s. 200.065(3). In certifying compliance, the governing body of the county shall also include a certified copy of the notice required under s. 194.037. However, if the value adjustment board completes its hearings after the deadline for certification under this section, the county shall submit such copy to the department not later than 30 days following completion of such hearings.

Section 4. For the purpose of incorporating the amendment made by this act to section 200.065, Florida Statutes, in a reference thereto, subsection (2) of section 218.12, Florida

Statutes, is reenacted to read:

218.12 Appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties.—

(2) On or before November 15 of each year, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for both the current year and the prior year; rolled-back rates, determined as provided in s. 200.065, for each county taxing jurisdiction; and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 5. For the purpose of incorporating the amendment made by this act to section 200.065, Florida Statutes, in a

reference thereto, subsection (2) of section 218.125, Florida Statutes, is reenacted to read:

218.125 Offset for tax loss associated with certain constitutional amendments affecting fiscally constrained counties.—

(2) On or before November 15 of each year, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for the current year and the prior year, rolled-back rates determined as provided in s. 200.065 for each county taxing jurisdiction, and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the lesser of the 2010 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 6. For the purpose of incorporating the amendment made by this act to section 200.065, Florida Statutes, in a reference thereto, subsection (2) of section 218.136, Florida Statutes, is reenacted to read:

218.136 Offset for ad valorem revenue loss affecting fiscally constrained counties.—

(2) On or before November 15 of each year, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of s. 6(a), Art. VII of the State Constitution approved in the November 2024 general election for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for the current year and the prior year, rolled-back rates determined as provided in s. 200.065 for each county taxing jurisdiction, and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the lesser of the 2024 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its

share shall revert to the fund from which the appropriation was made.

Section 7. Notwithstanding s. 101.161(3)(a), Florida Statutes, a ballot summary may exceed 75 words for a joint resolution proposing an amendment or a revision to ss. 4, 6, and 9, Article VII of the State Constitution which is to be submitted to the electors at the general election to be held on November 3, 2026.

Section 8. If any law amended by this act was also amended by a law enacted during the 2026 Regular Session or 2026 Special Session E of the Legislature, such laws shall be construed as if they had been enacted during the same session of the Legislature and full effect shall be given to each if possible.

Section 9. This act shall take effect upon becoming a law.

AGENDA MEMORANDUM

FROM:	Denise Lyn, County Attorney
SUBJECT:	1:05PM Presentation on Antitrust Lawsuits Relating to Fire Trucks
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Many fire departments have experienced delayed delivery issues and increased pricing when ordering fire trucks since about 2016. Multiple municipalities and counties have filed antitrust lawsuits against the three largest manufacturers of fire trucks to try and recover damages caused by the delays and increased pricing. Dale Scott from Tessitore Mari Scott PLLC will brief the Board on these issues.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

Provide direction on whether to join the antitrust lawsuits regarding fire trucks. **(Denise Lyn, County Attorney)**

ATTACHMENTS:

None

AGENDA MEMORANDUM

FROM:	Tammy Wilson, Management & Budget Director
SUBJECT:	1:10PM Public Hearing LifeStream Behavioral Center Financing, Inc.
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

Conduct a public hearing and resolution to consider the issuance of an Industrial Development Revenue and Refunding Bond (LifeStream Behavioral Center, Inc. Project), Series 2026 to finance the construction of a 60-bed behavioral health treatment facility to be operated by LifeStream and refinancing certain tax-exempt obligations previously issued to finance or refinance health care facilities of LifeStream.

The proposed bond issuance is structured as conduit financing. Under this arrangement, the County's role is limited to facilitating access to tax-exempt financing. LifeStream will be solely responsible for the repayment of all principal, interest, fees, and other obligations associated with the bond.

The bond shall not constitute a debt, liability, or obligation of the County. No County revenues are pledged or used to secure repayment of the bond. The County assumes no financial responsibility or risk related to the repayment of the debt.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

a. Conduct public hearing concerning the issuance of an Industrial Development Revenue and Refunding Bond;

b. Approve and authorize the Chairman and certain other authorized officers to execute the

Authorizing Resolution, Financing Agreement, Interlocal Agreement between Citrus County and Lake County, Tax Regulatory Agreement and any other required documents.
c. Authorize the Commissioners to execute the Certificate as to Public Meetings and No Conflict of Interest.(**Denise Lyn, County Attorney and Michael Wiener, Holland and Knight LLP**)

ATTACHMENTS:

1. Certificate as to Public Meetings - Citrus - LifeStream
2. Authorizing Resolution with Exhibits - Citrus - LifeStream Behavioral Center Project

CERTIFICATE AS TO PUBLIC MEETINGS
AND NO CONFLICT OF INTEREST

COUNTY OF CITRUS

STATE OF FLORIDA

Each of the undersigned members of the Board of County Commissioners (the "Governing Body") of Citrus County, Florida (the "Issuer"), recognizing that the purchaser of its Industrial Development Revenue and Refunding Bond (LifeStream Behavioral Center, Inc. Project), Series 2026 (the "Bond"), will have purchased the Bond in reliance upon this certificate, HEREBY CERTIFIES that:

(1) He/she has not, meeting together with any other member or members of the Governing Body other than at public meetings of the Governing Body, reached any conclusion as to the actions taken by the Governing Body with regard to the Bond, the security therefor or the application of the proceeds therefrom, or any other material matters in regard to the Bond; and

(2) He/she does not have or hold any employment with LifeStream Behavioral Center, Inc. or with SouthState Bank, N.A. which is the purchaser of the Bond, that would constitute a prohibited conflict of interest under Part III, Chapter 112, Florida Statutes.

(3) This certificate may be executed in several counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures as of the 22nd day of June, 2026.

Rebecca Bays	Diana Finegan, Chairman
Janet A. Barek, First Vice Chairman	Jeff Kinnard, Second Vice Chairman
Holly L. Davis	

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA AUTHORIZING THE ISSUANCE OF CITRUS COUNTY, FLORIDA INDUSTRIAL DEVELOPMENT REVENUE AND REFUNDING BOND (LIFESTREAM BEHAVIORAL CENTER, INC. PROJECT), SERIES 2026, IN A PRINCIPAL AMOUNT NOT TO EXCEED $17,000,000, FOR THE PURPOSE OF FINANCING ALL OR A PORTION OF THE COST OF THE ACQUISITION, IMPROVEMENT, INSTALLATION AND EQUIPPING OF CERTAIN HEALTH CARE FACILITIES FOR THE BENEFIT OF THE BORROWER; PROVIDING THAT SUCH BOND SHALL NOT CONSTITUTE A DEBT, LIABILITY OR OBLIGATION OF CITRUS COUNTY OR THE STATE OF FLORIDA OR ANY POLITICAL SUBDIVISION THEREOF, BUT SHALL BE PAYABLE SOLELY FROM THE REVENUES HEREIN PROVIDED; APPROVING AND AUTHORIZING THE EXECUTION AND DELIVERY OF A FINANCING AGREEMENT AMONG LIFESTREAM BEHAVIORAL CENTER, INC., THE COUNTY AND SOUTHSTATE BANK, N.A., IN CONNECTION WITH SUCH BOND; APPROVING THE FORM AND AUTHORIZING THE EXECUTION OF A TAX REGULATORY AGREEMENT AND NO ARBITRAGE CERTIFICATE BETWEEN LIFESTREAM BEHAVIORAL CENTER, INC. AND THE COUNTY; APPROVING THE EXECUTION AND DELIVERY OF AN INTERLOCAL AGREEMENT WITH LAKE COUNTY, FLORIDA; APPROVING AND AUTHORIZING THE EXECUTION AND DELIVERY OF CERTAIN OTHER DOCUMENTS REQUIRED IN CONNECTION WITH THE FOREGOING; AUTHORIZING THE OFFICERS OF THE COUNTY TO EXECUTE OTHER DOCUMENTS IN CONNECTION HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED by the Board of County Commissioners of Citrus County, Florida (the "County") that:

SECTION 1. This Resolution is adopted pursuant to the Constitution of the State of Florida, Parts II of Chapter 159, Florida Statutes, Section 163.01, Florida Statutes, and other applicable provisions of law (collectively, the "Act").

SECTION 2. The term "Chairman" as used herein refers to the Chairman or the Vice Chairman of the Board of County Commissioners of the County unless specifically indicated otherwise. Throughout this Resolution when reference is made to the "Chairman," the Chairman or the Vice Chairman of the Board of County Commissioners may act independently and interchangeably in performing the duties and functions resolved herein. The term "Clerk" as used herein refers to the Clerk of the Circuit Court, ex officio Clerk of the Board of County Commissioners, or any Deputy Clerk, unless specifically indicated otherwise. Throughout this Resolution when reference is made to the "Clerk," the Clerk or any Deputy Clerk may act independently and interchangeably in performing the duties and functions resolved herein.

SECTION 3. The County hereby finds, determines and declares as follows:

A. LifeStream Behavioral Center, Inc., a Florida not-for-profit corporation (the "Borrower"), has requested that the County issue its revenue bond under the Act in a principal amount not exceeding $17,000,000 for the purpose of (i) financing the acquisition, design, construction, equipping, and/or furnishing of an approximately 40,200 square foot 60-bed behavioral health treatment facility located at 3238 and 3264 S Lecanto Highway, Lecanto, Citrus County, Florida (the "2026 Project"); (ii) refinancing tax-exempt obligations previously issued for the benefit of the Borrower, the proceeds of which financed or refinanced (A) in an aggregate maximum stated principal amount not exceeding $3,464,543.90 an approximately 35,000 square foot health care facility located at 2018 and 2020 Tally Road, Leesburg, Lake County, Florida and (B) in an aggregate maximum stated principal amount not exceeding $2,692,456.10 an approximately 24,000 square foot health care facility located at 2140 Don Wickham Drive, Clermont, Lake County, Florida (collectively, the "Refunded Project," and together with the 2026 Project, the "Project"), (iii) funding necessary reserves; (iv) paying capitalized interest on the Bond, if deemed necessary or desirable; and (v) paying costs of issuance of the Bond. The Borrower has represented that the principal amount of the Bond, together with other available funds of the Borrower, will be sufficient to pay such costs.

B. The issuance of the Bond to finance the Project will have a substantial public benefit, and the issuance of the Bond is consistent with the purposes of the County.

C. The County will enter into an Interlocal Agreement (the "Interlocal Agreement") with Lake County, Florida ("Lake County"), a form of which is attached hereto as Exhibit "C", pursuant to which the County and Lake County will agree that the County may issue the Bond to finance and refinance the Project, a portion of which is expected to serve residents of Lake County.

D. The County is authorized under the Act and the Interlocal Agreement to finance and refinance the Project as herein contemplated and to fully perform the obligations of the County to be undertaken in connection with such financing, and, based upon representations of the Borrower, the same shall promote the economy of Citrus County, Lake County and the State of Florida, increase and preserve opportunities for gainful employment, improve the prosperity and welfare of the State of Florida and its inhabitants, and otherwise contribute to the prosperity, health and welfare of Citrus County, Lake County and the State of Florida and the inhabitants thereof.

E. Based upon the representations of the Borrower, the Project is a "health care facility" and a "project" within the meaning and contemplation of the Act.

F. The Bond shall not be deemed to constitute a debt, liability or obligation of the County, Lake County or the State of Florida, or a pledge of the faith and credit or taxing power of Citrus County, Lake County or the State of Florida or any political subdivision thereof, but the Bond shall be payable solely from the revenues and proceeds to be derived by the County from payments received under the agreements entered into between the County and the Borrower or from other security provided by the Borrower.

G. Adequate provision will be made in the documents attached hereto for a loan by the County to the Borrower to finance the Project and thereafter for the operation, repair and maintenance of the Project at the expense of the Borrower and for the repayment by the Borrower of the loan in installments sufficient to pay the principal of and the interest on the Bond and all costs and expenses relating thereto in the amounts and at the times required.

H. The Borrower is financially responsible based on the criteria established by the Act, the Borrower is fully capable and willing to fulfill its obligations under the Financing Agreement (the "Agreement"), hereinafter more particularly described, among the Borrower, SouthState Bank, N.A. (the "Lender"), and the County, including the obligation to repay the loan in installments in the amounts and at the times required, the obligation to operate, repair and maintain the Project at the Borrower's own expense and such other obligations and responsibilities as are imposed under the Agreement. The payments to be made by the Borrower to the County and the other security provided by the Agreement and the other documents described herein are adequate within the meaning of the Act for the security of the Bond.

I. The County has initially determined, based upon the expectation that bond counsel shall deliver an opinion to such effect upon issuance of the Bond, that the interest on the Bond will be excludable from gross income for federal income tax purposes under Section 103(a) of the Internal Revenue Code of 1986, as amended, and applicable regulations thereunder (the "Code"), based in part on the Tax Regulatory Agreement (as hereinafter defined) to be entered into by the Borrower and the County; and the Bond will not be issued unless the County has received a satisfactory opinion of bond counsel regarding the fact that the interest on the Bond will be excludable from gross income at the time of the delivery of the Bond.

J. The County and the Borrower will concurrently with the issuance of the Bond execute the documentation required for the financing of the Project as contemplated hereby.

K. A negotiated sale of the Bond is required and necessary and is in the best interest of the County for the following reasons: the Bond will be special and limited obligations of the County payable out of moneys derived by the County from the Borrower's repayment under the Agreement or as otherwise provided herein; the cost of issuance of the Bond, which must be borne directly or indirectly by the Borrower, would most likely be greater if the Bond were sold at public sale by competitive bid than if the Bond were sold at negotiated sale, and there is no basis, considering prevailing market conditions, for any expectation that the terms and conditions of a sale of the Bond at a public sale by competitive bid would be any more favorable than at negotiated sale; because prevailing market conditions are uncertain, it is desirable to sell the Bond at a predetermined price; and industrial development revenue bonds having the characteristics of the Bond are typically sold at negotiated sale under prevailing market conditions.

L. The county seat of Citrus County, Florida, where the public hearing was held by the County, is within 100 miles of the county seat of Lake County, Florida.

M. The Board of County Commissioners of the County is the elected legislative body of Citrus County and has jurisdiction over the entire area in which the 2026 Project is located.

N. A public hearing concerning the issuance of the Bond by the County to finance the Project, at which comments and discussions from interested persons were solicited and heard, was held by the County on the date hereof, after and pursuant to publication of notice thereof in the *Citrus County Chronicle*, a newspaper of general circulation in Citrus County and in *The Daily Commercial* a newspaper of general circulation in Lake County, at least seven (7) days in advance of such hearing.

O. The Board of County Commissioners of Lake County, the elected legislative body of Lake County with jurisdiction over the entire area of the Refunded Project, has been requested by the Borrower to consider and approve the issuance of the Bond refinancing the Refunded Projects under the provisions of Section 125.01(1)(z) and 159.47(1)(f) of the Florida Statutes, as amended, and Section 147(f) of Internal Revenue Code and the Bond shall not be issued until such time as such approval has been received.

SECTION 4. Subject to the conditions set forth herein, the financing of the Borrower's obligations with respect to the Project is hereby authorized and approved.

SECTION 5. For the purpose of financing the Project and paying costs of issuance thereof, subject and pursuant to the provisions hereof, the issuance of a revenue bond of the County under the authority of the Act and the Interlocal Agreement in the original principal amount not exceeding $17,000,000 is hereby authorized. Such Bond shall be designated "Citrus County, Florida Industrial Development Revenue and Refunding Bond (LifeStream Behavioral Center, Inc. Project), Series 2026" and shall be issued and delivered to the Lender pursuant to the Agreement.

The Bond shall be issued as a fully registered bond, shall be issued in a denomination equal to the entire outstanding principal amount of such Bond, shall be dated as of the date of issuance, shall mature not later than eleven (11) years from closing, shall bear interest at a fixed rate not to exceed 6.5% per annum (subject to adjustment as provided in the Agreement), and shall have such other terms and conditions as set forth in, and shall be in the form of the Bond attached to the Agreement, with such changes, alterations and corrections as may be approved by the Chairman and the Clerk, such approval to be conclusively presumed by the execution thereof by the Chairman and the Clerk, who are hereby authorized to execute and deliver the Bond on behalf of the County. The Bond shall be executed by the Chairman and the Clerk who shall deliver the same to the Lender, and the sale of the Bond is hereby awarded to the Lender, upon payment of the principal amount thereof. The Bond shall be issued on such date as shall be mutually agreed upon by the Lender, the Borrower and the County. Prior to issuance of the Bond the Lender shall file with the County the disclosure and truth-in-bonding statements required by Section 218.385, Florida Statutes, and the human trafficking affidavit required by Section 787.06, Florida Statutes, and competitive bidding for the Bond is hereby waived.

The Bond and the interest thereon shall not be deemed to constitute a general debt, liability or obligation of the County, Lake County or the State of Florida or of any political subdivision thereof, or a pledge of the faith and credit of the County, Lake County or the State of Florida or of any political subdivision thereof, but shall be payable solely from the revenues provided therefor, and the County is not obligated to pay the Bond or the interest thereon except from the revenues and proceeds pledged therefor and neither the faith and credit of the County nor the faith and credit and the taxing power of Citrus County, Lake County, the State of Florida or any political subdivision thereof is pledged to the payment of the principal of or the interest on the Bond.

SECTION 6. As authorized by and in conformity with the Act, it is desirable and in the public interest that the County loan funds to the Borrower to finance the Project, such loan to be purchased by the Lender and will be evidenced by the Agreement among the County, the Lender and the Borrower, a proposed form of which is attached hereto as Exhibit "A," the proceeds of which will be applied to finance the Project and pay the costs of issuance of the Bond, and the execution and delivery of the Agreement by the County is hereby authorized. The form of the

Agreement is hereby approved, subject to such changes, insertions and omissions and such filling of blanks therein as may be approved and made in the form of the Agreement by either of the officers of the County executing the same and by the Borrower, in a manner consistent with the provisions of this Resolution, such execution to be conclusive evidence of any such approval.

SECTION 7. The County hereby approves the execution and delivery of a Tax Regulatory Agreement and No Arbitrage Certificate for the Bond (the "Tax Regulatory Agreement") between the County and the Borrower, a proposed form of which is attached hereto as Exhibit "B." The form of the Tax Regulatory Agreement is hereby approved, subject to such changes, insertions and omissions and such filling of blanks therein as may be approved by the officer or officers of the County executing the same and by the Borrower, in a manner consistent with the provisions of this Resolution, such execution to be conclusive evidence of such approval.

SECTION 8. The Chairman and the Clerk of the County are hereby authorized and empowered to approve the form of and execute and deliver the Bond, the Agreement, the Tax Regulatory Agreement, the Interlocal Agreement, and all documents contemplated thereby, in each case, subject to such changes and modifications as such officers may approve, such execution to be conclusive evidence of any such approval, and to affix thereto or impress thereon, the seal of the County.

SECTION 9. The County and the officers, employees and agents of the County acting on behalf of the County are hereby authorized to execute such documents, instruments and contracts, whether or not expressly contemplated hereby, and to do all acts and things required by the provisions of this Resolution and by the provisions of the Interlocal Agreement, the Bond, the Agreement and the Tax Regulatory Agreement authorized herein, as may be necessary for the full, punctual and complete performance of all the terms, covenants, provisions and agreements herein and therein contained, or as otherwise may be necessary or desirable to effectuate the purpose and intent of this Resolution, or as may be requested by the Lender or the Borrower. The Chairman and the Clerk are hereby designated as the primary officers of the County charged with the responsibility of issuing the Bond, and the Chairman is hereby authorized to delegate to any other person any of the duties or authorizations of the Chairman or the Clerk hereunder.

SECTION 10. In case any one or more of the provisions of this Resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions of this Resolution, and this Resolution shall be construed and enforced as if such illegal or invalid provision had not been contained herein. This Resolution is adopted and the Agreement shall be executed, and the Bond shall be issued, with the intent that the laws of the State of Florida shall govern their construction, except as shall otherwise be expressly provided by the terms thereof.

SECTION 11. All resolutions or parts thereof in conflict herewith are hereby repealed.

SECTION 12. This Resolution shall become effective immediately upon its passage and adoption by the Board of County Commissioners.

PASSED AND ADOPTED this 22nd day of June, 2026.

BOARD OF COUNTY COMMISSIONERS OF
CITRUS COUNTY, FLORIDA

(SEAL)

By:_____
Chairman

ATTEST:

By:_____
Clerk

LIST OF EXHIBITS

A Form of Financing Agreement

B Form of Tax Regulatory Agreement

C Form of Interlocal Agreement

EXHIBIT "A" TO RESOLUTION

Form of Financing Agreement

FINANCING AGREEMENT

Among

CITRUS COUNTY, FLORIDA,
as Issuer

and

LIFESTREAM BEHAVIORAL CENTER, INC.,
the Borrower
and

SOUTHSTATE BANK, N.A.
as Lender

Dated as of [_____], 2026

Relating to

Citrus County, Florida
Industrial Development Revenue and Refunding Bond
(LifeStream Behavioral Center, Inc. Project),
Series 2026

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FINANCING AGREEMENT

THIS FINANCING AGREEMENT, dated as of [_____], 2026 (as amended and supplemented from time to time, this "Financing Agreement" or "Agreement"), by and among CITRUS COUNTY, FLORIDA, a political subdivision of the State of Florida (the "Issuer"), LIFESTREAM BEHAVIORAL CENTER, INC., a Florida not-for-profit corporation (the "Borrower"), and SOUTHSTATE BANK, N.A., a national banking association, and its successors, assigns and any transferee of the Bond (as defined herein) (the "Lender").

W I T N E S S E T H:

WHEREAS, the Issuer is authorized and empowered under the laws of the State of Florida, including the Constitution of the State of Florida, and Part II, Chapter 159, Florida Statutes, as amended, and other applicable provisions of law (the "Act") to issue revenue bonds, to finance and refinance the costs of health care facilities to be operated by private, not-for-profit corporations, and to make and execute financing agreements, contracts, deeds and other instruments necessary or convenient for the purpose of facilitating the financing or refinancing of certain projects required or useful for health care facilities, including financing and refinancing the acquisition of furnishings, machinery, equipment, land, rights in land and other appurtenances and facilities related thereto, to improve the health and living conditions of the people of the State and of the Issuer, increase opportunities for gainful employment and purchasing power and increase health care opportunities and thereby improve the prosperity and welfare of the Issuer, the State and the citizens and inhabitants thereof, and to provide such financing through the issuance of revenue obligations such as bonds and notes;

WHEREAS, the Borrower has requested that the Issuer issue its Industrial Development Revenue and Refunding Bond (LifeStream Behavioral Center, Inc. Project), Series 2026 (the "Bond") in the aggregate principal amount of up to $[_____], for the purpose of obtaining funds to loan to the Borrower pursuant to this Financing Agreement to finance the costs of the Project described on Exhibit B hereto and, subject to Lender's prior written approval, pay the Issuance Costs of the Bond, all as more particularly described in this Financing Agreement;

WHEREAS, the Issuer has determined to issue, sell and deliver the Bond to the Lender, and the Lender proposes to purchase the Bond from the Issuer by making Advances (as hereinafter defined) in order to provide funds to finance the Project (as defined herein) and pay the costs of issuance of the Bond on the terms provided herein;

WHEREAS, the Borrower's obligations under this Financing Agreement will be secured by the Mortgages (as defined herein) filed, as applicable, for record in the Public Records of Citrus County, Florida and Public Records of Lake County, Florida, each made by the Borrower, as mortgagor, to the Lender, as mortgagee; and

WHEREAS, the Bond will be payable from and secured by the Borrower's undertakings under this Financing Agreement and the Collateral (herein defined) and the Issuer's right, title and interest herein, which will be assigned to the Lender (except the right to receive notices, restrict transfers, have no personal liability, receive fees, be reimbursed for expenses and to be indemnified under this Financing Agreement and certain enforcement rights as set forth in this Financing Agreement) in satisfaction of all of the Issuer's obligations with respect to the Bond; and

WHEREAS, the Issuer, at a meeting duly convened and held, has authorized the execution and delivery of this Financing Agreement.

NOW, THEREFORE, in consideration of the respective representations and agreements hereinafter contained, the parties hereto agree as follows (provided, that in the performance of the agreements of the Issuer herein contained, any obligation it may thereby incur for the payment of money and any obligation or liability it may incur for damages resulting from the breach of any covenant, undertaking, agreement or warranty herein made shall not be a general debt on its part but shall be payable solely out of the proceeds derived from this Financing Agreement, the Bond and the sale of the Bond):

ARTICLE I
DEFINITIONS

Section 1.01 Definitions. In addition to the words and terms elsewhere defined in this Financing Agreement or in Exhibit D hereto, capitalized terms used herein shall have the following meanings unless the context or use indicates another or different meaning or intent and such definitions shall be equally applicable to both the singular and plural forms of any of the words and terms herein defined:

"ADA Indemnity Agreement" means the Americans with Disabilities Act Indemnity Agreement, dated [_____], 2026, which shall be made by Borrower to Lender with respect to the Project, and any and all modifications, amendment, supplements or restatements thereof.

"Advance" means a borrowing of money hereunder. The amount of each such Advance represents the purchase price of an increment of the principal amount of the Bond being issued by the Issuer and purchased by the Lender, the proceeds of which are being loaned by the Issuer to the Borrower.

"Affiliate" means, with respect to any Person, any other Person which controls, is controlled by or is under common control with, such Person, whether by (a) direct or indirect ownership of voting securities, (b) other right to elect or select a majority of directors or members, (c) commonality of members of governing bodies or of officers, (d) direct or indirect membership, or (e) direct or indirect ownership of any other type of equity (including convertible debt) interests.

"Applicable Law" means all applicable provisions of all constitutions, statutes, rules, regulations and all binding orders, judgments and decrees of any Governmental Authority.

"Authorized Representative" means, with respect to the Borrower, the Chairman of the Board of Directors of the Borrower or the Chief Financial Officer of the Borrower or such other representative of the Borrower as may be designated in writing by the foregoing to the Lender.

"Bond Counsel" means, initially, the law firm of Holland & Knight LLP, and thereafter another firm or firms of attorneys approved by the Issuer which is of nationally recognized standing in matters pertaining to the exclusion from gross income of interest on bonds for federal income tax purposes issued by states and political subdivisions, duly admitted to practice law before the highest court of any state of the United States of America or the District of Columbia.

"Business Day" means any day other than (i) a Saturday or Sunday or (ii) a federal holiday.

"Citrus County Mortgage" means that certain Mortgage, Assignment of Rents, Fixture Filing and Security Agreement dated as of [_____], 2026 related to 3264 S. Lecanto Highway, Lecanto, Florida, made by the Borrower in favor of the Lender, as amended and restated, supplemented or otherwise modified from time to time.

"Code" means the Internal Revenue Code of 1986, as amended from time to time, including, when appropriate, the statutory predecessor thereof, or any applicable corresponding provisions of any future laws of the United States of America relating to federal income taxation, and except as otherwise provided herein or required by the context hereof, including interpretations thereof contained or set forth in the applicable regulations of the Department of the Treasury (including applicable final or temporary regulations and also including regulations issued pursuant to the statutory predecessor of the Code), the applicable rulings of the Internal Revenue Service (including published Revenue Rulings and private letter rulings), and applicable court decisions.

"Collateral" means, collectively, the collateral granted under the Mortgages, including the real property described therein and all improvements currently thereon or to be added and the collateral granted under the Security Agreement.

"Collateral Assignment" means the Collateral Assignment of Contracts, Plans and Permits and Consent of Contractor, of even date herewith, which shall be made by Borrower to Lender to secure the Bond, and any and all modifications, amendments, supplements or restatements thereof.

"Control," for purposes of this definition, means the power to determine who the officers or directors of a Person will be or what the policies or fundamental business decisions of a Person are or will be, directly or in concert with one or more Affiliates.

"Costs" with respect to the Project shall be deemed to include all items permitted to be financed under the provisions of the Code and the Act.

"Date of Issuance" means the date of issuance of the Bond.

"Default" means an event which, with the passing of time or the giving of notice, or both, would become an Event of Default.

"Default Rate" means the lesser of (a) three percent (3%) over the then current Interest Rate and (b) the maximum interest rate legally permitted.

"Determination of Taxability" means the occurrence after the date hereof of the adoption or taking effect of any law, rule or regulation that changes the ability of the Owner to exclude all or a portion of the interest on the Bond from gross income for Federal income tax purposes, or a final decree or judgment of any Federal court or a final action of the Internal Revenue Service determining that interest paid or payable on all or a portion of any Bond is or was includable in the gross income of an Owner for Federal income tax purposes; provided, that no such decree, judgment, or action will be considered final for this purpose, however, unless the Issuer (or the Borrower) has been given written notice and, if it (or the Borrower, on behalf of themselves and/or the Issuer) is so desired and is legally allowed, has been afforded the opportunity to contest the same, either directly or in the name of any Owner, and until the conclusion of any appellate review, if sought.

"Environmental Agreement" means that certain Environmental Indemnity Agreement, dated [_____], 2026, between the Borrower and the Lender, as amended and supplemented from time to time.

"Event of Default" has the meaning ascribed to such term in Section 8.01 hereof.

"Expenses" has the meaning ascribed to such term in Section 3.04(c) hereof.

"Facilities" means all facilities now or hereafter owned or leased by the Borrower including, but not limited to, the Site and all improvements, fixtures and personal property owned by the Borrower and now located on the Site, including the Project.

"Favorable Tax Opinion" means an opinion signed by Bond Counsel to the effect that either (a) a particular action or inaction described therein will not, in and of itself, cause the interest on the Bond not to be excludable from gross income of the Owner for federal income tax purposes, or (b) the interest on the Bond is excludable from the gross income of the Owner thereof for purposes of federal income taxation.

"Final Advance Date" means [_____], 2028, provided that such date may be extended by the Lender in its sole discretion and, provided further that there may be no extension beyond three years from the Date of Issuance unless the Lender first obtains (at Borrower's expense) a Favorable Tax Opinion**.**

"Fiscal Year" means the twelve-month period ending on June 30 of each year.

"GAAP" means accounting principles generally accepted in the United States of America as from time to time in effect that are consistently applied and, when used with respect to the Borrower, that are consistent with the accounting practice of the Borrower, as reflected in the audited financial statements for the Borrower.

"Governmental Authority" means any government or political subdivision, or any agency, board, commission, department or instrumentality of either, or any court, tribunal, central bank or arbitrator.

"Initial Advance" has the meaning ascribed to such term in Section 3.03(d) hereof.

"Interest Rate" means [_____]% per annum prior to the occurrence of an Determination of Taxability and an Event of Default; provided however, that upon a Determination of Taxability, the Interest Rate shall be the Taxable Rate and upon an Event of Default, the Interest Rate shall be the Default Rate.

"Interlocal Agreement" means the Interlocal Agreement dated [_____], 2026 between the Issuer and Lake County.

"Issuance Costs" means all costs and expenses of issuance of the Bond, including, but not limited to, (a) fees of the Lender, if any; (b) counsel fees (including Bond Counsel, Lender counsel, Issuer's counsel and counsel to the Borrower, as well as any other specialized counsel fees incurred in connection with the issuance of the Bond); (c) financial advisory fees of the Borrower incurred in connection with the issuance of the Bond, if any; (d) paying agent and certifying and

authenticating agent fees related to issuance of the Bond; (e) accountant fees and expenses related to the issuance of the Bond; (f) publication costs associated with the financing proceedings; (g) any fees paid to the Issuer; (h) engineering and feasibility studies necessary to the issuance of the Bond; (i) title insurance costs, survey costs and costs of environmental reports and appraisals, and (j) any other fees and costs deemed issuance costs by Section 1.150-1(b) of the Income Tax Regulations.

"Lake County" means Lake County, Florida.

"Lake County Mortgage" means that certain Mortgage, Assignment of Rents, Fixture Filing and Security Agreement dated as of [_____], 2026 related to 2018 and 2020 Tally Road, Leesburg, Florida, made by the Borrower in favor of the Lender, as amended and restated, supplemented or otherwise modified from time to time.

"Loan" means the loan of the proceeds of the Bond from the Issuer to the Borrower pursuant to this Financing Agreement.

"Loan Documents" means collectively this Financing Agreement, the Promissory Note, the Bond, the Interlocal Agreement, the Mortgages, the Security Agreement, the Collateral Assignment, the ADA Indemnity Agreement, the Environmental Agreement, and any other documents or instruments now or hereafter evidencing, securing or guaranteeing obligations under the Bond or this Financing Agreement, as the same may be amended, modified or supplemented from time to time in accordance with their respective terms.

"Material Adverse Effect" means, with respect to any event, act, condition or occurrence of whatever nature (including any adverse determination in any litigation, arbitration, or governmental investigation or proceeding), whether singularly or in conjunction with any other event or events, act or acts, condition or conditions, occurrence or occurrences whether or not related, a material adverse change in, or a material adverse effect on, (a) the business, results of operations, financial condition, assets, liabilities or prospects of the Borrower taken as a whole, (b) the ability of the Borrower to perform any of its obligations under the Loan Documents, (c) the rights and remedies of the Lender under any of the Loan Documents or (d) the legality, validity or enforceability of any of the Loan Documents.

"Maturity Date" means [_____], 2056.

"Maximum Commitment Amount" means $[_____].

"Maximum Federal Corporate Tax Rate" means the maximum rate of income taxation imposed on corporations pursuant to Section 11(b) of the Code, determined without regard to tax rate or tax benefit make-up provisions such as the last two sentences of Section 11(b)(1) of the Code, as in effect from time to time (or, if as a result of a change in the Code the rate of income taxation imposed on corporations shall not be applicable to the Owner, the maximum statutory rate of federal income taxation which could apply to the Owner). The Maximum Federal Corporate Tax Rate on the date of execution of this Financing Agreement is 21%.

"Mortgages" mean, collectively, the Citrus County Mortgage and the Lake County Mortgage.

"Net Proceeds" means the proceeds of the Bond reduced by amounts, if any, in a reasonably required reserve or replacement fund.

"Opinion of Counsel" means an opinion from an attorney or firm of attorneys acceptable to the Issuer and the Lender with experience in the matters to be covered in the opinion.

"Owner" means the Person or Persons in whose name each Bond is registered on the books kept and maintained by the Borrower on behalf of the Issuer, as bond registrar. The initial Owner of the Bond is SouthState Bank, N.A.

"Payment Date" means the fifth day of each month, commencing with respect to interest, on [_____] 5, 2026 and commencing with respect to principal as set forth on Schedule 1 of the Bond.

"Person" means any individual, partnership (general or limited), joint venture, corporation, limited liability company, association, trust, firm or other enterprise or any government or political subdivision or agency thereof.

"Project" means the project financed with proceeds of the Bond as described on Exhibit B hereto.

"Project Fund" has the meaning ascribed thereto in Section 3.03(c).

"Promissory Note" means the promissory note of the Borrower evidencing the obligation of the Borrower to repay amounts due hereunder, as described in Section 3.04(a) hereof.

"Qualified Project Costs" means Costs of the Project which constitute costs of or for the benefit or improvement of property which is or is to be owned by the Borrower and will not be used in an "unrelated trade or business" (as such term is used in Section 513(a) of the Code) of the Borrower (or any other organization described in Section 501(c)(3) of the Code) or in the trade or business of a Person who is neither a governmental unit nor an organization described in Section 501(c)(3) of the Code. Issuance Costs are not Qualified Project Costs and any capitalized interest on the Bond shall be allocated between Qualified Project Costs to be paid or reimbursed from proceeds of the Bond and Costs other than Qualified Project Costs to be paid or reimbursed from the proceeds of the Bond. Qualified Project Costs shall not include costs or expenses paid more than sixty (60) days prior to the adoption by the Borrower of the Reimbursement Resolution unless those expenditures qualify as "Preliminary Expenditures" within the meaning of the Income Tax Regulations.

"Refunded Bonds" means, collectively, all of the outstanding The City of Leesburg, Florida Healthcare Facilities Refunding and Revenue Bonds (Lifestream Behavioral Center, Inc. Project), Series 2018.

"Reimbursement Resolution" means the resolution of the Executive Committee of the Board of Directors of the Borrower, adopted on [_____], 2026.

"Requisition" means (a) a written request for an Advance signed by an Authorized Representative of the Borrower and satisfactorily completed as contemplated by an AIA standard requisition approved by the Lender, and (b) alternatively and solely with respect to the initial

requisition for the Initial Advance, a written closing memorandum signed by an Authorized Representative of the Borrower.

"Reserved Rights" means the right of the Issuer to receive notices, give consents pursuant to Section 8.03 hereof, restrict transfers of the Bond, be reimbursed for Expenses, be indemnified under this Financing Agreement and the right to enforce in its own name the obligations of the Borrower under Sections 3.08 and 3.10 hereof.

"Resolution" means collectively, the resolutions adopted by the Issuer on [_____], 2026, authorizing the issuance, execution and delivery of the Bond, the execution and delivery of this Financing Agreement and of other documents related thereto.

"Security Agreement" means that certain Security Agreement dated as of [_____], 2026, made by the Borrower in favor of the Lender, as amended and restated, supplemented or otherwise modified from time to time.

"Site" means the real property described on Exhibit A to each of the Mortgages, less any removals therefrom made in the manner permitted by the Mortgages, and leasehold interests, easements, licenses, and rights in such property, less any interests in such property, easements, licenses, rights of way or similar rights and privileges as may be released or transferred by the Borrower to another Person in accordance with the provisions of this Financing Agreement and the Mortgages, or taken by the exercise of the power of eminent domain.

"Solvent" means, when used with respect to any Person, that (a) such Person does not intend to incur, and does not believe and has no reason to believe that it will incur, debts beyond its ability to pay as they become due, (b) the sum of such Person's assets is greater than all of such Person's liabilities at a fair valuation, (c) such Person has sufficient cash flow to enable it to pay its debts as they become due and (d) such Person does not have unreasonably small capital to carry on such Person's business as theretofore operated and all businesses in which such Person is about to engage.

"State" means the State of Florida.

"Subsidiary" means, as to any entity, any other entity which is an Affiliate of such entity by virtue of such entity's control over the Affiliate, either by itself or through any other Subsidiary.

"Substantially All" means ninety-five percent (95%) or more, unless an Opinion of Counsel is rendered by Bond Counsel indicating that such term, as used herein, shall have a different meaning.

"Tax Agreement" means that certain Tax Regulatory Agreement and No Arbitrage Certificate dated [_____], 2026, entered into by the Issuer and the Borrower in connection with the issuance of the Bond.

"Tax-Exempt Organization" means a not-for-profit corporation and an organization described in Section 501(c)(3) of the Code.

"Taxable Period" means the period of time between (a) the date that interest on the Bond is deemed to be includable in the gross income of the owner thereof for federal income tax purposes

as a result of a Determination of Taxability, and (b) the date of the Determination of Taxability and after which interest is accruing and being paid at the Taxable Rate.

"Taxable Rate" means, upon a Determination of Taxability, the interest rate per annum that shall provide the Owner with the same after tax yield that the Owner would have otherwise received had the Determination of Taxability not occurred, taking into account the increased taxable income of the Owner as a result of such Determination of Taxability. The Owner shall provide the Issuer with a written statement explaining the calculation of the Taxable Rate, which statement shall, in the absence of manifest error, be conclusive and binding on the Issuer.

"Tender Date" means [_____], 2036.

"Term" shall have the meaning ascribed to such term in Section 7.01 hereof.

Section 1.02 Computations of Time Periods. Except as otherwise provided herein, in the computation of a period of time from a specified date to a later specified date, the word "from" means "from and including" and the words "to" and "until" each means "to but excluding."

Section 1.03 Accounting Terms. All accounting terms not specifically defined herein shall be construed in accordance with GAAP consistently applied, except as otherwise stated herein. Whenever accounting or other terms are to be determined on a "consolidated basis," and/or "combined basis" such consolidation and/or combination shall be of the subject Person and all Subsidiaries and Affiliates thereof with whom its financial statements would be consolidated and/or combined in accordance with GAAP applicable to such entities.

Section 1.04 Rules of Construction.

(a) The singular form of any word used herein, including the terms defined in Section 1.01 hereof, shall include the plural, and vice versa. The use herein of a word of any gender shall include correlative words of all genders.

(b) Unless otherwise specified, references to Articles, Sections and other subdivisions of this Agreement are to the designated Articles, Sections and other subdivisions of this Agreement as originally executed. The words "hereof," "herein," "hereunder" and words of similar import refer to this Agreement as a whole.

(c) The headings or titles of the several articles and sections shall be solely for convenience of reference and shall not affect the meaning, construction or effect of the provisions hereof.

ARTICLE II
REPRESENTATIONS

Section 2.01 Representations by the Issuer. The Issuer makes the following representations as the basis for the undertakings of the Borrower and the Lender herein contained:

(a) The Issuer is a political subdivision of the State duly created and existing under the constitution and laws of the State, and has the power under the Act to enter into the transactions contemplated by this Financing Agreement and to carry out its obligations hereunder. The

authorized officers of the Issuer, pursuant to the Resolution, have been duly authorized to execute, assign and deliver this Financing Agreement, and to execute and deliver the Bond.

(b) The Issuer is issuing its Bond, in the aggregate principal amount up to the Maximum Commitment Amount, for the purpose of providing funds to finance the Project and pay the Issuance Costs of the Bond; provided, however, no more than two percent (2%) of the total amount of all Advances may be used to pay Issuance Costs. The Bond will mature on the Maturity Date, bear interest at the Interest Rate, be prepayable as provided in the Bond and have the other terms and provisions as set forth therein. The Issuer will assign and convey to the Lender all of its rights, title and interests in and under this Financing Agreement (except for its Reserved Rights) and the Collateral as security for payment of the principal of, premium, if any, and interest on the Bond.

(c) The Issuer has entered into the Interlocal Agreement with Lake County, pursuant to which the Issuer and Lake County will agree that the Issuer may issue the Bond to finance the Project, a portion of which is expected to serve residents of Lake County.

(d) After reasonable public notice given by publication at least seven (7) days prior to the Issuer's meeting on [_____], 2026 in *Citrus County Chronicle*, a newspaper published and of general circulation in Citrus County, Florida and on [_____], 2026 in *The Daily Commercial*, a newspaper published and of general circulation in Lake County, Florida, the Issuer held a public hearing on June 22, 2026 concerning the issuance of the Bond and the nature and location of the Project.

(e) The county seat of Citrus County, Florida, where the public hearing was held by the Issuer, is within 100 miles of the county seat of Lake County, Florida.

(f) After such hearing, the Board of County Commissioners (the "Commission") of Citrus County, Florida, the elected legislative body for the Issuer, adopted Resolution No. [_____] on June 22, 2026 approving the issuance of the Bond in accordance with Sections 125.01(z) and 159.47(1)(f), Florida Statutes and pursuant to Section 147(f)(2) of the Code, the issuance of the Bond was approved by the Commission in order for the interest on the Bond to be excludable from gross income of the holders thereof for federal income tax purposes. The Commission is the elected legislative body of the Issuer with jurisdiction over the entire area in which portions of the Project may serve residents of Citrus County.

(g) The Borrower has provided evidence satisfactory to the Issuer that following the public hearing by the Issuer, the Board of County Commissioners of Lake County, Florida (the "Lake County Commission"), the elected legislative body of Lake County with jurisdiction over the entire area in which portions of the Project may serve residents of Lake County, has pursuant to Sections 125.01(z) and 159.47(1)(f), Florida Statutes and Section 147(f)(2) of the Code approved issuance of the Bond to finance the portion of the Project located in Lake County by the Issuer pursuant to Resolution No. [_____] adopted by the Lake County Commission on [_____], 2026.

(h) The Issuer has taken all actions and received all necessary authorizations, approvals or consents of any Governmental Authority for the execution, delivery and performance by the Issuer of its obligations hereunder.

Section 2.02 Representations by the Borrower. The Borrower makes the following representations as the basis for the undertakings of the Issuer and the Lender herein contained:

(a) The Borrower (i) is a Tax-Exempt Organization and a not-for-profit corporation duly organized, existing and in good standing under the laws of the State, (ii) is duly qualified to do business in the State, and (iii) conducts business only in the State.

(b) The Borrower has the power and authority to enter into, execute and deliver this Financing Agreement, to borrow the proceeds of the Bond from the Issuer and to perform its obligations under and consummate the transactions contemplated by this Financing Agreement, and the Loan Documents and has by proper corporate action duly authorized the execution and delivery of this Financing Agreement and the Loan Documents.

(c) This Financing Agreement and each Loan Document is a valid and binding agreement of the Borrower, enforceable in accordance with its terms, except as enforcement thereof may be limited by applicable bankruptcy, insolvency, moratorium, reorganization or other laws of general application affecting remedies or creditors' rights, from time to time in effect, and except that the availability of specific performance or of injunctive relief is subject to the discretion of the court before which any proceedings may be brought.

(d) The execution and delivery of this Financing Agreement and the Loan Documents, the consummation of the transactions contemplated hereby and thereby and the fulfillment of or compliance with the terms and conditions hereof and thereof will not (with the passage of time or the giving of notice, or both) conflict with or result in or constitute a material breach of or material default under any indenture, mortgage, deed of trust, lease or other agreement or instrument to which the Borrower is a party or by which it or any of its property is bound, or violate any provision of the Articles of Incorporation or Bylaws of the Borrower, or of any constitutional or statutory provision, or of any order, rule or regulation of any court or governmental authority applicable to the Borrower or its property.

(e) The Borrower has the requisite authority to own and operate its Facilities or to cause such Facilities to be operated and to carry on its business as a health care facility, and it has obtained or caused to be obtained all material permits, certificates, licenses, consents and approvals as are necessary or required.

(f) The Borrower owns, or is licensed, or otherwise has the right, to use, all accreditations, patents, trademarks, service marks, trade names, copyrights, franchises, licenses, and other intellectual property material to its business, and the use thereof by the Borrower does not infringe on the rights of any other Person.

(g) The Facilities of the Borrower currently are insured with financially sound and reputable insurance companies in such amounts and with such deductibles and covering such risks as are customarily carried by companies engaged in similar business and owning similar properties in comparable locations to those where the Borrower operates, and such insurance satisfies the requirements set forth in Exhibit D hereto and the Mortgages.

(h) The proceeds of the Bond will be used solely for the purposes described herein and in the recitals to this Financing Agreement.

(i) The Borrower has obtained or has caused to be obtained or will obtain or cause to be obtained all requisite approvals of the State and other federal, regional and local governmental bodies necessary for the completion of the Project. The Project is in compliance with applicable federal, state and local zoning, subdivision, environmental, pollution control and other laws, rules, regulations, codes and ordinances.

(j) No litigation, proceedings or investigations are pending or to its knowledge threatened against the Borrower or its property except litigation, proceedings or investigations being defended by or on behalf of the Borrower in which the probable ultimate recoveries and the estimated costs and expenses of defense (i) will be entirely within the Borrower's applicable self-insurance and insurance policy limits (including primary and excess insurance policies and subject to a quota share arrangement and applicable deductibles) or (ii) will not have a Material Adverse Effect on the operations or condition, financial or otherwise, of the Borrower. No litigation, investigations or proceedings are now pending or, to its knowledge, threatened against the Borrower that would in any manner challenge the validity of, or adversely affect the corporate existence or powers of the Borrower to enter into and carry out the transactions described in or contemplated by, this Financing Agreement or the other Loan Documents, or the status of the Borrower as a Tax-Exempt Organization.

(k) The Project promotes and enhances the public purposes set forth in the Act and will benefit the economy of the Issuer.

(l) The costs to be paid from the proceeds of the Bond will be authorized expenditures pursuant to the Act. The Borrower operates the Project in a manner such that the Project constitutes a capital project permitted to be financed or refinanced with the proceeds of the Bond pursuant to the Act, and will cause the Project to be so operated until the Bond is fully paid.

(m) None of the proceeds of the Bond will be used directly or indirectly to pay, or directly or indirectly to refund indebtedness the proceeds of which were used to pay, for the acquisition, construction, renovation, remodeling or equipping or any of the expenses of any institution, place or building, or any portion thereof, primarily used or to be used for devotional activities or religious worship.

(n) The Borrower will not take or omit to take any action which would impair the exclusion of interest on the Bond from gross income for federal income tax purposes.

(o) All of the representations, warranties and covenants of the Borrower contained in the Tax Agreement are hereby reaffirmed and incorporated herein by this reference.

(p) The audited financial statements of the Borrower for the most recent Fiscal Year for which audited financial statements are available, and the related Statements of Activities and Changes in Net Assets, and Statements of Cash Flows, for the Fiscal Year then ended copies of which have been furnished to the Lender and the Issuer, are correct, complete and fairly present the consolidated financial condition of the Borrower and any other entities described therein as at the dates of said financial statements, and the results of its operations for such period. The Borrower has no material liabilities as of the date of this Financing Agreement that are not provided for or reflected in such financial statements, or referred to in the notes thereto. All such financial

statements have been prepared in accordance with GAAP applied on a consistent basis maintained throughout the periods involved.

(q) The Borrower is not an "investment company" nor is it "controlled" by an "investment company," as such terms are defined in, or subject to regulation under, the Investment Company Act of 1940, as amended, nor is it otherwise subject to any other regulatory scheme limiting its ability to incur debt or requiring any approval or consent from, or registration or filing with, any Governmental Authority in connection therewith.

(r) The Borrower has timely filed or caused to be filed all federal income tax returns and all other material tax returns that are required to be filed by it, and has paid all taxes shown to be due and payable on such returns or on any assessments made against it or its property and all other taxes, fees or other charges imposed on it or any of its property by any Governmental Authority, except where the same are currently being contested in good faith by appropriate proceedings and for which the Borrower has set aside on its books adequate reserves in accordance with GAAP. As of the Date of Issuance, the charges, accruals and reserves on the books of the Borrower in respect of such taxes are adequate, and no tax liabilities that could be materially in excess of the amount so provided are anticipated.

(s) None of the proceeds of the Bond will be used directly or indirectly for "purchasing" or "carrying" any "margin stock" with the respective meanings of each of such terms under Regulation U (the "Margin Regulations") as now and from time to time hereafter in effect or for any purpose that violates the provisions of the applicable Margin Regulations. The Borrower is not engaged principally, nor is one of its important activities the business of extending credit for the purpose of purchasing or carrying "margin stock."

(t) The Borrower has disclosed to the Lender all agreements, instruments, and corporate or other restrictions to which the Borrower is subject, and all other matters known to it, that, individually or in the aggregate, could reasonably be expected to result in a Material Adverse Effect on the business, assets or operations of the Borrower. None of the reports, financial statements, certificates or other information furnished by or on behalf of the Borrower to the Lender in connection with this Financing Agreement (as modified or supplemented by any other information so furnished) contains any material misstatement of fact or omits to state any material fact necessary to make the statements therein, taken as a whole, in light of the circumstances under which they were made, not misleading; provided, that with respect to projected financial information, the Borrower represents only that such information was prepared in good faith based upon assumptions believed to be reasonable at the time.

(u) There are no strikes, lockouts or other material labor disputes or grievances against the Borrower or, to the knowledge of the Borrower, threatened against or affecting the Borrower, and no significant unfair labor practice, charges or grievances are pending against the Borrower, or to the knowledge of the Borrower, threatened against the Borrower before any Governmental Authority.

(v) The Borrower does not "control" the Lender, either directly or indirectly through one or more controlled companies, within the meaning of Section 2(a)(9) of the Investment Company Act of 1940.

(w) The Mortgages, Security Agreement and any UCC-1 Financing Statements, along with all actions required to fully perfect the Lender's liens and security interests thereunder, which actions have been taken, create and constitute valid and perfected security interests in all of the Collateral described therein, and are enforceable as against all third parties.

(x) After giving effect to the execution and delivery of this Financing Agreement and the Loan Documents, the Borrower is Solvent.

(y) The Borrower is in compliance, in all material respects, with (i) the Trading with the Enemy Act, as amended, and each of the foreign assets control regulations of the United States of America Treasury Department (31 CFR, Subtitle B, Chapter V, as amended) and any other enabling legislation or executive order relating thereto, and (ii) the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism (USA Patriot Act of 2001). No part of the proceeds of the Bond will be used, directly or indirectly, for any payments to any governmental official or employee, political party, official of a political party, candidate for political office, or anyone else acting in an official capacity, in order to obtain, retain or direct business or obtain any improper advantage, in violation of the United States of America Foreign Corrupt Practices Act of 1977, as amended.

(z) As of the date of this Financing Agreement, the Borrower is a Tax-Exempt Organization; the Borrower is in compliance with all terms, conditions and limitations, if any, contained in any letter or ruling issued in conjunction with the grant of its tax-exempt status; the facts and circumstances that form the basis of such letter or ruling as represented to the Internal Revenue Service continue substantially to exist; and the Borrower, so long as the Bond is outstanding, will continue to be exempt from federal income taxes under Section 501(a) and Section 501(c)(3) of the Code.

(aa) Each of the representations and warranties of the Borrower contained in each other Loan Document is true, correct and materially complete.

(bb) The Project will be the type authorized and permitted to be financed with the proceeds of the Bond pursuant to the Act and is a "health care facility" within the meaning of Section 159.27(16), Florida Statutes, and a "project" within the meaning of Section 159.27(5), Florida Statutes. The Project employs and serves both residents and taxpayers of Citrus County, Florida.

(cc) All proceeds of the Bond will be used to finance a "cost" (within the meaning of Section 159.27(2), Florida Statutes) of the Project.

(dd) The Borrower will maintain or cause to be maintained the Project and all portions thereof in good condition and will operate or cause to be operated the same as a "health care facility" within the meaning of the Act and in an efficient and economical manner, making or causing to be made such expenditures for equipment and for renewals, repairs or replacements as may be proper for the economical operation and maintenance thereof.

(ee) The Project is of the type authorized and permitted by the Act and the estimated cost of financing the Project is not less than the amount of the proceeds of the Bond, together with other available funds of the Borrower, available therefor.

(ff) The proceeds from the sale of the Bond will be used only for payment of Costs of the Project and Issuance Costs, provided, however, the proceeds from the sale of the Bond may only be used for payment of Issuance Costs upon the Lender's prior written approval.

Section 2.03 Federal Tax Representations, Warranties and Covenants. The Borrower represents, warrants and covenants for the benefit of the Owner and the Issuer, as follows:

(a) The Borrower will not take any action that would cause interest on the Bond to become includable in gross income of the holder thereof for federal income tax purposes under the Code, and the Borrower will take and will cause their officers, employees and agents to take all affirmative actions legally within their power necessary to ensure that such interest does not become includable in gross income of the recipient for federal income tax purposes under the Code (including, without limitation, the calculation and payment of any arbitrage rebate required to preserve such exclusion). The Borrower will comply fully at all times with the Tax Agreement, and the Borrower will not take any action, or omit to take any action, which, if taken or omitted, respectively, would violate the Tax Agreement.

(b) No changes shall be made in the Project and no actions will be taken by the Borrower that shall in any way cause interest on the Bond to be included in gross income of the holder thereof for federal income tax purposes.

(c) Based on current facts, estimates and circumstances, the Borrower currently expects:

(1) that the Net Proceeds of the Bond are needed for the purpose of paying all or a part of Costs of the Project; and

(2) the Project, or any material portion thereof, will not be sold or disposed of without a Favorable Tax Opinion with respect to such sale or disposition.

(d) The average maturity of the Bond does not exceed one hundred twenty percent (120%) of the average reasonably expected economic life of the assets being financed with the proceeds of the Bond with the average reasonably expected economic life of each asset being measured from the later of the Date of Issuance or the date such asset was, or is reasonably expected to be, placed in service and by taking into account the respective cost of each asset being financed. The information furnished by the Borrower and used by the Issuer to verify the average reasonably expected economic life of each asset of the Project to be financed with the proceeds of the Bond is true, accurate and complete.

(e) (i) The payment of principal or interest with respect to the Bond will not be guaranteed (in whole or in part) by the United States of America (or any agency or instrumentality thereof); (ii) less than five percent (5%) of the proceeds of the Bond will be (A) used in making loans the payment of principal and interest with respect to which are to be guaranteed (in whole or in part) by the United States of America (or any agency or instrumentality thereof), or (B) invested (directly or indirectly) in federally insured deposits or accounts as defined in Section 149(b) of the Code; and (iii) the payment of principal or interest on the Bond will not otherwise be indirectly guaranteed (in whole or in part) by the United States of America (or any agency or instrumentality thereof).

(f) The foregoing provisions of this subsection shall not apply to proceeds of the Bond being (u) invested for an initial temporary period until such proceeds are needed for the purpose for which such issue was issued; (v) held in a bona fide debt service fund; (w) held in a debt service reserve fund that meets the requirements of Section 148(d) of the Code with respect to reasonably required reserve or replacement funds; (x) invested in obligations issued by the United States Treasury; or (y) held in a refunding escrow (i.e., a fund containing proceeds of a refunding bond issue established to provide for the payment of principal or interest on one or more prior bond issues); or (z) invested in other investments permitted under regulations promulgated pursuant to Section 149(b)(3)(B) of the Code.

(g) Any information that has been or will be supplied by the Borrower that has been or will be relied upon by the Issuer, Lender and Bond Counsel with respect to the eligibility of the Project and the exclusion from gross income for federal income tax purposes of interest on the Bond is true and correct on the date hereof and the Date of Issuance.

(h) The Project consists entirely of property that is owned, or is to be owned, by the Borrower. The Project will not be used in an "unrelated trade or business" (as such term is used in Section 513(a) of the Code) of the Borrower (or any other organization that is exempt from federal income tax under Section 501(c)(3) of the Code that may rent or use any portion of the Project) or for any private business use (other than by an organization that is exempt from federal income tax under Section 501(c)(3) of the Code) within the meaning and contemplation of Section 141(b) of the Code, except as otherwise contemplated by the Tax Agreement.

(i) As of the date of delivery hereof, the Borrower (i) are each an organization described in Section 501(c)(3) of the Code, exempt from federal income taxes under Section 501(a) of the Code, and are not a "private foundation" as described in Section 509(a) of the Code, (ii) have each received a letter or other notification or are covered by a group ruling from the Internal Revenue Service to that effect, which letter, notification or ruling has not been modified, limited or revoked, (iii) are in compliance with all terms, conditions and limitations (if any) contained in such letter, notification or ruling, it being specifically represented by the Borrower hereby that the facts and circumstances which form the basis of such letter, notification or ruling continue to exist, and (iv) are therefore exempt from federal income taxes under Section 501(a) of the Code.

(j) As of the date of delivery hereof, the Borrower is an organization (i) organized and operated exclusively for charitable purposes and not for pecuniary profit, and (ii) no part of the net earnings of which inures to the benefit of any Person, private stockholder or individual, all within the meaning of the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, respectively.

(k) The Tax Agreement executed and delivered by the Borrower concurrently with the issuance and delivery of the Bond is true, accurate and complete in all material respects as of the date on which executed and delivered.

(l) The Borrower has not entered into, and will not enter into, any arrangement with any Person (other than a state or local governmental unit or another Section 501(c)(3) organization, provided such arrangement with the state or local governmental unit or another Section 501(c)(3) organization will not result in an "unrelated trade or business" of the Borrower or of the Section 501(c)(3) organization) which provides for such Person to manage, operate or provide services

with respect to more than 5% of the property financed with the proceeds of the Bond (a "Service Contract") or lease more than 5% of the property financed with the proceeds of the Bond, unless, with respect to Service Contracts, the guidelines set forth in Revenue Procedure 97-13 as modified and amplified by Revenue Procedure 2001-39 and by Notice 2014-67 or the guidelines set forth in Revenue Procedure 2017-13, as applicable (or any new, revised or additional guidelines applicable to Service Contracts) (the "Guidelines"), are satisfied, except to the extent it obtains a private letter ruling from the Internal Revenue Service or an Favorable Tax Opinion which allows for a variation from the Guidelines and except as otherwise contemplated by the Tax Agreement. In determining whether the 5% amount in the preceding sentence has been exceeded, such 5% shall be reduced by the percent of the proceeds of the Bond that are used for costs of issuance.

(m) The Borrower will not use or invest the proceeds of the Bond in a manner that will violate the provisions of Section 149(d)(3) or (4) of the Code.

(n) The Borrower will assist the Issuer in complying with the information reporting requirements of Section 149(e)(2) of the Code.

(o) No more than two percent (2%) of the total amount of all Advances will be used to pay Issuance Costs.

(p) None of the proceeds from the issuance of the Bond shall be used to finance or refinance any airplane, skybox or other private luxury box, health club facility (other than any health club facility that is used by the Borrower for a use that is directly related to its exempt purposes under Section 501(c)(3) of the Code), any facility primarily used for gambling, or any store the principal business of which is the sale of alcoholic beverages for consumption off premises.

(q) Substantially All of the Net Proceeds of the Bond, including earnings from the investment thereof, will be used to pay Qualified Project Costs of the facilities financed with the Bond.

(r) The Borrower will provide notice to the Issuer upon knowledge of any audit, examination or investigation by the Internal Revenue Service with respect to the tax-exempt status of the Bond or related tax matters.

(s) No other governmental obligations shall be sold within fifteen (15) days of the Bond pursuant to the same plan of financing as the Bond that are reasonably expected to be paid from the same source of funds as the Bond.

ARTICLE III
THE BOND; LOAN; LOAN PAYMENTS

Section 3.01 Agreement to Issue and Purchase Bond.

(a) Agreement to Issue**.** In order to provide funds to make the Loan to the Borrower as provided herein, the Issuer agrees that it shall issue and cause to be delivered to the Lender the Bond in the principal amount up to the Maximum Commitment Amount. The Bond is issuable only as a fully registered bond in certificated form (not book entry) in a denomination equal to the principal amount outstanding and shall be in the form attached as Exhibit A hereto; the terms

therein are hereby incorporated by reference and made a part hereof. The obligations of the Issuer hereunder and under the Bond constitute special limited obligations of the Issuer payable solely from and secured by the payments derived by the Issuer from the Borrower's repayment of the Loan and any amounts realized by the Lender with respect to the Collateral granted as security for the Loan and the Bond, including under the Mortgages and the Security Agreement (collectively, the "Bond Security"). Proceeds of the Bond shall be used solely to fund the Loan. The Lender shall purchase the Bond at a price of par of each amount advanced thereunder, and the Issuer shall thereupon fund the Loan as set forth herein and the proceeds of the Bond shall be applied as set forth herein and in the manner provided in the Tax Agreement.

The Bond shall bear interest at the Interest Rate, subject to adjustment as provided in Section 3.12 hereof. Interest on the Bond shall accrue from and including the Date of Issuance to the Maturity Date on the outstanding principal amount of the Bond; provided, however, that interest shall accrue only with respect to the amount advanced under the Bond in accordance with the terms hereof. Interest shall be payable on each Payment Date commencing [_____] 5, 2026 and principal shall be payable on each Payment Date as set forth in Schedule 1 to the Bond until the Maturity Date. Principal payments shall be in the amounts set forth in Schedule 1 to Bond, if the entire Maximum Commitment Amount is drawn through the Advances. If the total amount Advanced by the Issuer against this Bond as of the Final Advance Date is less than the Maximum Commitment Amount, then the amortization schedule set forth in Schedule 1 to the Bond shall be updated by the Lender to reflect the total amount outstanding through the Final Advance Date. **[Such amortization schedule shall reflect a 30-year mortgage-style amortization of the total amount of such Advances and reflecting a payment on the Maturity Date in an amount equal to the balance of all remaining unamortized principal outstanding under the Bond as of such Maturity Date]**; provided, however, that the amortization of the Bond may be further adjusted in order to ensure that the interest on the Bond remains excludable from gross income of the Lender for federal income tax purposes. The Issuer hereby consents to any such request by the Borrower on its behalf for an updated amortization schedule. Prior to such revised amortization schedule becoming effective there shall be delivered an Opinion of Counsel rendered by Bond Counsel.

The Interest Rate shall be computed upon an actual day/ 360-day year basis. All interest payable under the Bond and the Promissory Note is computed using this method.

The Bond will finally mature on the Maturity Date and all unpaid principal and accrued but unpaid interest and all other amounts payable under the Bond or hereunder shall be due and payable on the Maturity Date. Notwithstanding the foregoing, the Bond shall be subject to prepayment at the option of the Borrower as described in Section 3.06 hereof and mandatory tender as described in Section 3.13 hereof. Principal and interest on the Bond shall be payable to the Lender by check, draft, bank wire transfer or automatic debit of the Borrower. All payments of principal of and interest on the Bond shall be payable in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts. The Bond shall be executed in the name of the Issuer with the manual signature of the Chairman or Vice Chairman of the Issuer and shall be attested with the manual signature of the Secretary or an Assistant Secretary of the Issuer.

(b) Purchase of Bond**.** On the Date of Issuance, prior to the delivery of the Bond and the Initial Advance by the Lender, the Issuer shall have duly adopted and there shall be in full force

and effect the Resolution and the Lender shall have received the deliverables set forth in Exhibit D hereto, in addition to the following:

(1) An opinion from Holland & Knight LLP, Bond Counsel, in form acceptable to the Lender and its counsel and addressed to the Lender and the Issuer and upon which the Lender and the Issuer may rely, to the effect that the interest on the Bond is excludable from gross income for federal income tax purposes;

(2) An Opinion of Counsel to the Borrower, dated the date of the Date of Issuance, and in a form acceptable to the Lender and the Issuer and addressed to the Lender, the Issuer and Bond Counsel and upon which the Lender, the Issuer and Bond Counsel may rely;

(3) A certified copy of the Resolution of the Issuer authorizing the issuance of the Bond and sale of the Bond to the Lender, and the execution, delivery and performance of the documents to which the Issuer is a party;

(4) A duly executed counterpart of this Financing Agreement;

(5) Duly executed counterparts of each of the other Loan Documents;

(6) The original executed Bond;

(7) Certificate of the Borrower (i) attaching true and correct copies of the Articles of Incorporation and Bylaws of the Borrower, resolutions of the Borrower's Board of Directors authorizing the execution, delivery and performance of the appropriate Loan Documents to which the Borrower is a party, and a letter of determination from the Internal Revenue Service confirming that the Borrower is a corporation described in Section 501(c)(3) of the Code and is not a "private foundation" as such term is defined in the Code, (ii) containing incumbency and specimen signatures of officers, and (iii) setting forth such other matters as the Lender or Issuer may require;

(8) A payoff letter from Truist Bank or its affiliate, as lender, relating to the redemption of the Refunded Bonds;

(9) Such additional legal opinions, certificates, proceedings, instruments and other documents as counsel for the Lender or Issuer may reasonably request to evidence compliance by the Borrower and the Issuer with the legal requirements, the truth and accuracy, as of the time of the Date of Issuance, of the representations of the Issuer and Borrower herein contained and the due performance or satisfaction by the Borrower and the Issuer, at or prior to the Date of Issuance, of all agreements then required to be performed and all conditions then required to be satisfied by the Borrower and the Issuer at the Date of Issuance;

(10) Uniform Commercial Code searches regarding the Borrower showing only such liens as the Lender shall approve; and

(11) A copy of the marked down title commitment relating to the real property described in the Mortgages, which shall be (i) in such form as the Lender shall approve, and (ii) contain only such exceptions or other matters as the Lender may approve.

Section 3.02 Loan; Use of Proceeds. The Issuer hereby agrees, subject to the terms and conditions of this Financing Agreement, to issue the Bond and to lend the proceeds thereof to the Borrower by making Advances to the Borrower from time to time as provided herein and as provided in Exhibit D hereto, to provide for the financing of the Project and the payment of the Issuance Costs of the Bond; provided, however, all Advances are subject to Lender's prior written approval in accordance with Section 3.03 hereof. The Borrower hereby accepts the Loan and the terms thereof and agrees to make all Loan payments in connection thereof in accordance with and as provided in Section 3.04 hereof. The terms of the Loan shall be the same as those of the Bond.

Section 3.03 Advances.

(a) The Lender agrees to purchase the Bond from the Issuer, and the Issuer agrees to sell the Bond to the Lender, for a purchase price equal to 100% of the aggregate principal amount advanced hereunder. By acceptance of the Bond, the Lender agrees to make the Advances pursuant to, and subject to, the terms hereof and as set forth in the Exhibit D hereto. The Bond shall not be deemed to constitute a debt or liability of the State, the Issuer, or any political subdivision or agency thereof, or a pledge of the faith and credit or taxing power of the State, the Issuer or any political subdivision or agency thereof, but shall be a special obligation payable solely from the Loan payments payable hereunder by the Borrower to the Lender as holder of the Bond and assignee of the Issuer. Notwithstanding anything within this Agreement to the contrary, all Advances are subject to the terms hereof and the other terms and conditions set forth in Exhibit D hereto.

(b) The outstanding principal amount of the Bond shall be increased by the amount of each Advance made by the Lender to the Borrower under the terms hereof and Exhibit D hereto, but the total aggregate amount of Advances with respect to the Bond made hereunder (and, therefore, the principal amount of the Bond) shall not exceed the Maximum Commitment Amount. The disbursement of each Advance by the Lender shall be deemed to be a purchase at par by the Lender of an equivalent principal amount of the Bond. The Lender's commitment to fund Advances shall commence on the date hereof and shall expire and terminate on the earlier of (i) the date that the aggregate amount of Advances with respect to the Bond equals the Maximum Commitment Amount, and (ii) the Final Advance Date. The commitment to make Advances shall be suspended after the occurrence and during the continuance of an Event of Default and shall be subject in all respects to the terms and provisions hereof.

(c) Upon a proposed change in federal income tax law that would cause the interest on future Advances not to be excludable from gross income for federal tax purposes, the Borrower may draw the remaining balance of Bond proceeds and deposit the same in a separate escrow fund held by the Lender or an Affiliate thereof or an account as otherwise approved by the Lender (the "Project Fund"), and amounts may be requisitioned therefrom in the same manner as Advances are permitted hereunder, and the Borrower shall not be permitted to draw moneys from the Project Fund unless approved by the Lender in the manner provided for Advances hereunder. If such remaining Bond proceeds are deposited in the Project Fund, then the term "Advances" used herein shall include any advance from such fund. Notwithstanding the foregoing, amounts so deposited

shall be considered to be part of the outstanding principal balance then due under the Bond. Any moneys so deposited but not Advanced by the Final Advance Date shall be repaid no later than the next principal Payment Date, and such moneys may be withdrawn by the Lender for such purpose and applied to the prepayment of the Bond.

(d) Pursuant to the initial Requisition, the Lender shall make an Advance on the Date of Issuance under the Bond (the "Initial Advance") to (i) finance a portion of the cost of the Project, if any, and (ii) pay all or a portion of the Issuance Costs of the Bond. Thereafter the Lender shall make Advances under the Bond upon the submission by the Borrower of Requisitions and approval thereof by the Lender pursuant to the terms hereof, but the aggregate amount of all Advances hereunder with respect to the Bond, including the Initial Advance, shall not exceed the Maximum Commitment Amount.

(e) Advances on the Bond shall be made no more often than once per month (other than the Initial Advance), unless the Lender in its sole discretion agrees to more frequent Advances, and in minimum amounts of $**[25,000]** and any increment in excess thereof, unless the Lender in its sole discretion agrees to a different amount, and provided that the final Advance hereunder may be for any amount (subject to the preceding paragraph and Lender's approval pursuant to the next sentence). The Lender's approval of each Requisition shall be subject to the following conditions precedent: (i) there shall be no Default or Event of Default under any provisions of this Agreement or any default or event of default under any of the other Loan Documents, including, without limitation, Exhibit D hereto; and (ii) the representations and warranties contained in this Financing Agreement and the other Loan Documents shall be true and correct in all material respects on and as of the date of such Requisition as though made on and as of such date, except those made as of a specific date and except where the failure to be correct would not, in the reasonable opinion of the Lender, impair the ability of the Borrower to repay or perform its obligations under this Agreement, the Bond and any other Loan Documents. The Lender, on behalf of the Issuer, shall make each Advance to the Borrower in immediately available funds by deposit into such account or accounts as shall be specified in the applicable Requisition or as shall otherwise be provided in such Requisition. An amount that has been Advanced and then repaid shall not be again Advanced or otherwise re-borrowed.

Section 3.04 Loan Repayment.

(a) The Borrower agrees to pay directly to the Lender, for the account of the Issuer, on or before the dates required under the Bond and under this Financing Agreement, in immediately available funds, all amounts becoming due and payable pursuant to the Bond and this Financing Agreement together with all Expenses when due (except Expenses of the Issuer which are payable directly to the Issuer). Accordingly, the Borrower agrees to make all Loan payments directly to the Lender, as assignee of the Issuer, at the times, in the amounts and in the manner as payments are required with respect to the Bond. To provide funds sufficient to pay the principal of and interest on and any other payments due under the Bond as and when due, the Borrower shall execute a Promissory Note to the Issuer which shall be assigned by the Issuer to the Lender to evidence its payment obligations hereunder. The outstanding principal amount of the Promissory Note shall be increased by the amount of each Advance made by the Lender to the Borrower under the terms hereof, and shall at all times equal the outstanding principal amount of the Bond. Such Promissory Note shall be substantially in the form attached hereto as Exhibit C. The Promissory

Note and the Bond shall be amortized as provided in the amortization schedule attached as Schedule 1 to the Bond, subject to adjustment as provided in Section 3.01(a) hereof.

(b) All payments payable by the Borrower under this Section 3.04, except for Expenses incurred by the Issuer, and payments to satisfy the Issuer's right of indemnification under Article VI hereof, are assigned by the Issuer to the Lender as the initial Owner of the Bond. The Borrower hereby assents to such assignment.

(c) The Borrower shall pay expenses, including the fees and expenses of counsel, of the Issuer and the Lender incurred in connection with the issuance of the Bond, the administration of the Loan and the Lender's ownership of the Bond upon written request, such expenses to be paid directly to the requesting party upon receipt of such request (the "Expenses"). The Borrower will also pay the expenses of the Issuer related to the issuance of the Bond and any and all reasonable ongoing costs and expenses for any continuing duties or obligations of the Issuer related in any respect to the Bond, this Financing Agreement or any other documents executed in connection therewith after the issuance of the Bond.

(d) In the event the Borrower should fail to make any of the payments required under the Bond and this Financing Agreement when due, the amount so in default shall continue as an obligation of the Borrower until fully paid and, until paid, all outstanding Bond shall bear interest at the Default Rate.

(e) Upon acceleration of the Bond, the obligation of the Borrower to make payments hereunder and under the Promissory Note shall likewise be deemed to be accelerated.

(f) The payments required to be made by the Borrower hereunder have been calculated to provide funds sufficient to pay the principal of and interest on the Bond as the same come due and to provide funds for the payment of Expenses and other amounts that may become payable to the Issuer or the Lender with respect to the Bond and this Financing Agreement. The Borrower recognizes, understands and acknowledges that it is the intention of the parties that the payments hereunder be available exclusively for such purposes. This Financing Agreement shall be construed to effectuate this intent. The payments to be made by the Borrower hereunder shall be made by the Borrower irrespective of any breach or any failure of compliance by the Issuer or the Lender with any requirement of this Financing Agreement or any counter-claim or right of offset against the Issuer or the Lender that the Borrower might otherwise have. All payments required to be made by the Borrower pursuant to this Financing Agreement shall be promptly made as herein set forth.

(g) The Borrower shall make payments on behalf of the Issuer through the Lender via check, online banking, auto drafting or any other method acceptable to the Lender.

(h) If the day for any payment due under this Financing Agreement or the Bond is not a Business Day, then such payment may be made on the next succeeding Business Day with the same force and effect as if paid on the nominal date provided in this Agreement, provided that interest on any monetary obligation hereunder shall accrue at the applicable rate to and including the date of such payment.

(i) No provision, covenant or agreement contained in this Financing Agreement or in the Bond or any obligation imposed on the Issuer herein or in the Bond or the breach thereof, shall

constitute or give rise to or impose upon the Issuer a pecuniary liability, a charge upon its general credit or a pledge of its general revenues. The Issuer has no taxing power. The Bond shall not be or constitute a general obligation or indebtedness of the Issuer as a "bond" within the meaning of any constitutional or statutory provision, but shall be a special obligation of the Issuer, payable solely from moneys received by or on account of the Issuer from the Borrower pursuant to this Financing Agreement, the Loan Documents or any other security document or instrument delivered by or for the account of the Borrower for the benefit of the holders. Neither the Lender nor any subsequent holder of the Bond shall ever be entitled to payment of such bond from any moneys of the Issuer, except from the Loan payments made by the Borrower.

(j) Unless otherwise agreed by the Lender, if the Borrower makes a partial payment of any amounts due pursuant to Section 3.04(a) above, such partial payment shall first be applied to interest due hereunder.

Section 3.05 To Whom Payments are Due; Restrictions on Transfers. Payments due hereunder and under the Bond, other than indemnification payments or payment of Expenses of the Issuer, shall be made by the Borrower on behalf of the Issuer directly to the Lender as specified in Section 3.04 hereof, or if to a subsequent Owner, at the written direction of such Owner. Payments of the Expenses or costs or indemnification payments shall be made by the Borrower directly to the persons, firms, governmental agencies and other entities, including the Issuer and the Lender, their counsel and Bond Counsel in accordance with directions of the Issuer and the Lender.

The Bond shall be subject to transfer by the Lender or future holders as set forth in the form of the Bond in Exhibit A hereto.

Section 3.06 Prepayment of Bond.

(a) The Borrower shall have the option, upon not less than thirty (30) days' prior written notice given by the Borrower to the Owner, to prepay the principal of the Bond and the Promissory Note, in whole or in part, at any time or times, together with a prepayment fee, if any, applicable under the interest rate hedge agreement entered into in connection with the issuance of the Bond. Any prepayment shall be applied in inverse order of the scheduled amortization of the Bond and the Promissory Note. No notice shall be required for the scheduled payment of principal on the Bond and the Promissory Note in accordance with the amortization set forth in the Bond.

Section 3.07 Satisfaction of Obligation. Except as otherwise herein expressly provided, the obligation of the Borrower to make payments hereunder shall be satisfied and terminated upon payment in full of all amounts due hereunder and under the Bond and the Promissory Note.

Section 3.08 Issuer's Performance of the Borrower's Obligations. In the event the Borrower at any time neglect, refuse or fail to perform any of its obligations under this Financing Agreement, the Issuer or the Lender, at their respective options and following at least thirty (30) days' written notice to the Borrower except where a shorter period of notice is necessary to avoid a default in payment on the Bond or hereunder or to prevent any loss or forfeiture thereof, may, but shall be under no obligation to, perform or cause to be performed such obligations, and all expenditures incurred by the Issuer or the Lender in connection therewith shall be promptly paid

or reimbursed by the Borrower to the Issuer or the Lender, as the case may be, and shall bear interest at the Default Rate until so reimbursed.

Section 3.09 Security Interest and Assignment; Acceptance by the Lender. To secure the prompt payment and performance as and when due by the Issuer of its obligations hereunder, the Issuer hereby assigns to the Lender all rights of the Issuer under the Bond and this Financing Agreement (except its Reserved Rights). The Borrower acknowledges and assents to such assignment. The Issuer further agrees that, with respect to the assigned rights of the Issuer under this Financing Agreement, the Lender shall have all of the rights and remedies of a Secured Party under the Florida Uniform Commercial Code. By accepting the assignment, the Lender shall look solely to the assigned rights and its rights under the Loan Documents for repayment of the Bond.

Section 3.10 Operation and Maintenance of the Project. For so long as the Bond is outstanding, the Borrower, agrees to keep and maintain the Project in good condition, repair and working order, except for ordinary wear and tear and obsolescence. Subject to the provisions of the Loan Documents, the Borrower, as independent contractors and not as agent of the Issuer, may remodel, modify or otherwise improve the Project or cause or permit the Project to be remodeled, modified or otherwise improved, from time to time as the Borrower in their discretion determine to be in their best interests. The Borrower shall operate, repair and maintain the Project as a "project" and a "health care facility," as applicable, as defined in the Act at its own expense.

Section 3.11 No Warranty of Condition or Suitability by Issuer. THE ISSUER MAKES NO WARRANTY, EITHER EXPRESS OR IMPLIED, AS TO THE PROJECT OR THE CONDITION THEREOF, OR THAT THE PROJECT IS OR WILL BE SUITABLE FOR THE PURPOSES OR NEEDS OF THE BORROWER. THE ISSUER MAKES NO REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, THAT THE BORROWER WILL HAVE QUIET AND PEACEFUL POSSESSION OF THE PROJECT. THE ISSUER MAKES NO REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, WITH RESPECT TO THE MERCHANTABILITY, CONDITION OR WORKMANSHIP OF ANY PART OF THE PROJECT OR ITS SUITABILITY FOR THE BORROWER'S PURPOSES.

Section 3.12 Adjustments to Interest Rate.

(a) Upon the occurrence of a Determination of Taxability and for as long as the Bond remains outstanding, the Interest Rate on the Bond shall be adjusted to the Taxable Rate (unless an Event of Default shall have occurred, in which case the Default Rate shall apply retroactively to the date on which the Determination of Taxability was made). Immediately upon a Determination of Taxability, the Borrower shall pay to the Owner (i) an additional amount equal to the difference between (A) the amount of interest actually paid on the Bond during the Taxable Period, and (B) the amount of interest that would have been paid during the Taxable Period had the Bond borne interest at the Taxable Rate, and (ii) an amount equal to any interest, penalties on overdue interest and additions to tax (as referred to in Subchapter A of Chapter 68 of the Code) owed by the Owner as a result of the Determination of Taxability. This adjustment shall survive payment of the Bond until such time as the federal statute of limitations under which the interest on the Bond could be declared taxable under the Code shall have expired. Following the occurrence of a Determination of Taxability, neither any Owner nor the Issuer shall be obligated to contest or protest the determination that interest on the Bond is or was taxable, nor cooperate with the

Borrower in pursuing any such contest or protest, but they may do so in their discretion if indemnified by the Borrower to their satisfaction.

(b) The provisions set forth in Section 3.12(a) shall survive payment of the Bond and the Loan until such time as the federal statute of limitations under which the interest on the Bond and the Loan could be declared taxable under the Code shall have expired.

(c) Upon any Event of Default under Section 8.01 hereof, the Interest Rate shall be increased to the Default Rate effective as of the date of such Event of Default.

(d) The Lender shall notify the Issuer and the Borrower in writing of any adjustments pursuant to this Section 3.12; provided, however, the date of such notice shall not affect the effective date of any adjustment pursuant to the terms of this Section 3.12. Notwithstanding any provision of this Section 3.12 to the contrary, in no event shall the Interest Rate on the Bond or the Loan exceed the maximum rate permitted by law.

Section 3.13 Mandatory Tender.

(a) On the Tender Date, the Bond shall be purchased by the Borrower at a purchase price equal to 100% of the principal amount thereof, plus accrued interest to the Tender Date and any past due amounts (the "Tender Price") unless the Lender shall provide the Borrower and the Issuer written notice at least 30 days prior to the Tender Date that the Bond shall not be subject to purchase on such date. If the Lender does not provide such written notice, the Lender will be obligated to deliver the original Bond to the Borrower on or prior to the Tender Date and the Borrower shall be obligated to pay the Tender Price in immediately available funds to the Lender on or prior to the Tender Date. If the Lender provides the Borrower and the Issuer written notice that the Bond will not be subject to purchase on the Tender Date and the Borrower and the Lender agree in writing to a new Tender Date on terms satisfactory to both the Borrower and the Lender, the new date shall become the "Tender Date" for the purposes of this Agreement. Any additional changes (but not the change in the Tender Date) in the terms of this Agreement and/or the Bond shall be agreed to by the Borrower and the Owner in writing subject to Section 9.05 hereof.

(b) In the event the Bond is purchased by the Borrower as provided in (a) above on a Tender Date (and not by another lender), the Bond shall be considered paid and no longer outstanding under this Agreement and the portion of the Loan attributable to such Bond shall automatically be deemed to be paid in an identical manner without any required action by the Issuer or the Borrower.

ARTICLE IV
COVENANTS

The Borrower covenants and agrees that so long as any amounts are owed under the Bond or hereunder:

Section 4.01 Notices of Material Events. The Borrower will within five (5) days after it acquires knowledge thereof furnish to the Issuer and the Lender written notice of the following:

(a) the occurrence of any Default or Event of Default, or the receipt by the Borrower of any written notice of an alleged Default or Event of Default;

(b) the filing or commencement of any action, suit or proceeding by or before any arbitrator or Governmental Authority against or, to the knowledge of the Borrower, affecting the Borrower which, if adversely determined, could reasonably be expected to result in a Material Adverse Effect; and

(c) any change in any material fact or circumstance represented or warranted by the Borrower in this Agreement or in connection with the issuance of the Bond or any other development that results in, or could reasonably be expected to result in, a Material Adverse Effect.

Each notice delivered under this Section shall be accompanied by a written statement of an Authorized Representative of the Borrower setting forth the details of the event or development requiring such notice and any action taken or proposed to be taken with respect thereto. Regardless of the date of receipt of such notice by the Lender, such date shall not in any way modify the date of occurrence of the actual Event of Default.

Section 4.02 Existence; Conduct of Business. The Borrower will preserve and maintain its corporate existence as Florida not-for-profit corporations and entities designated under Section 501(c)(3) of the Code, and all of their rights, privileges and franchises necessary or desirable in the normal conduct of its business and all licenses, permits, patents, copyrights, trademarks and trade names material to the conduct of its business; and shall conduct its business in an orderly, efficient and regular manner. So long as the Bond remain outstanding hereunder, the Borrower will not allow any material change in the nature of the business conducted by them without the prior written consent of the Owner and Favorable Tax Opinion with respect to such change.

Section 4.03 Compliance with Laws, Etc. The Borrower will comply in all material respects with all laws, rules, regulations and requirements of any Governmental Authority applicable to its business and properties, except where the failure to do so, either individually or in the aggregate, could not reasonably be expected to result in a Material Adverse Effect.

Section 4.04 Books and Records; Financial Information; Financial Statements. The Borrower will keep proper books of record and account in which full, true and correct entries shall be made of all dealings and transactions in relation to business and activities to the extent necessary to prepare the financial statements of the Borrower in conformity with GAAP.

Section 4.05 Visitation, Inspection, Etc. The Borrower will permit representatives of the Lender or Issuer to visit and inspect its properties, to examine its books and records and to make copies and take extracts therefrom, and to discuss its affairs, finances and accounts with any of its officers and with its independent certified public accountants, all at such reasonable times and as often as the Lender or Issuer may reasonably request after reasonable prior notice to the Borrower.

Section 4.06 Maintenance of Properties; Insurance. The Borrower will (a) keep and maintain all property material to the conduct of its business, including, without limitation, the Facilities, in good working order and condition, ordinary wear and tear excepted, and (b) maintain with financially sound and reputable insurance companies, insurance with respect to its properties and business, and the properties and business of its Subsidiaries, if any, against loss or damage of the kinds customarily insured against by companies in the same or similar businesses operating in the same or similar locations in accordance with the requirements of Exhibit D hereto.

Section 4.07 Borrower's Obligations Unconditional. All payments required of the Borrower hereunder shall be paid without notice or demand and without set-off, counterclaim, or defense for any reason and without abatement or deduction or defense. The Borrower will not suspend or discontinue any such payments, and will perform and observe all of its other agreements in this Financing Agreement, and will not terminate this Financing Agreement for any cause, except as provided in Article VII herein, including but not limited to any acts or circumstances that may constitute failure of consideration, destruction or damage to the Project, or the Borrower's business, by condemnation or otherwise, the lawful prohibition of the Borrower's use of the Project, or the Borrower's business, the interference with such use by any private Person, the invalidity or unenforceability or lack of due authorization or other infirmity of this Financing Agreement, or lack of right, power or authority of the Issuer to enter into this Agreement, eviction by paramount title, commercial frustration of purpose, bankruptcy or insolvency of the Issuer, change in the tax or other laws or administrative rulings or actions of the United States of America or of the State or any municipal corporation thereof, or failure of the Issuer to perform and observe any agreement, whether express or implied or any duty, liability or obligation arising out of or connected with this Financing Agreement, or for any other cause whether similar or dissimilar to the foregoing, any present or future law to the contrary notwithstanding, it being the intention of the parties hereto that the amounts payable by the Borrower hereunder shall be paid in full when due without any delay or diminution whatever.

Section 4.08 Attorneys' Fees And Expenses. If an Event of Default shall exist under this Financing Agreement or if the Issuer or the Owner has any inquiry, audit, investigation or the like with respect to the Bond, and the Owner or the Issuer should employ attorneys or incur other expenses for the collection of any amounts due hereunder, or the enforcement of performance or interpretation of any obligation or agreement on the part of the Borrower or review of requests for waivers or amendments hereto, the Borrower will upon demand pay to the Owner or the Issuer, as applicable, the fees of such attorneys and such other expenses so incurred. The Borrower shall also be responsible to pay fees and expenses of Bond Counsel to the extent any issues arise regarding the Bond subsequent to the issuance thereof, including, without limitation, fees of Bond Counsel related to any audits by the Internal Revenue Service or other governmental agencies.

Section 4.09 Payment Of Obligations. The Borrower will pay and discharge at or before maturity, all of its obligations and liabilities (including, without limitation, all taxes, assessments and other governmental charges, levies and all other claims that could result in a statutory lien) before the same shall become delinquent or in default, except where (a) the validity or amount thereof is being contested in good faith by appropriate proceedings, (b) the Borrower has set aside on its books adequate reserves with respect thereto in accordance with GAAP and (c) the failure to make payment pending such contest could not reasonably be expected to result in a Material Adverse Effect.

Section 4.10 Incorporated by Reference. The Borrower incorporate by reference herein the representations, covenants and warranties set forth in Exhibit D.

ARTICLE V
REPRESENTATIONS, WARRANTIES AND COVENANTS OF THE LENDER

The Lender represents, warrants and covenants for the benefit of the Borrower and the Issuer, as follows:

(a) The Lender is a national banking association duly organized, validly existing and in good standing under the laws of the State, has power to enter into this Financing Agreement and to purchase the Bond, and by proper corporate action has duly authorized the execution and delivery of this Financing Agreement and the Loan Documents which it is required to execute and deliver (the "Lender Documents"). The Lender is in good standing and is duly licensed or qualified to transact banking business in the State.

(b) The Lender has been fully authorized to execute and deliver the Lender Documents and to perform the transactions contemplated thereby by appropriate official approval, and further represents, covenants and warrants that all requirements have been met, and procedures have occurred in order to ensure the enforceability of the Lender Documents against the Lender, and the Lender Documents have been duly authorized, executed and delivered by the Lender.

(c) The officer(s) of the Lender executing the Lender Documents and any related documents are duly authorized to execute and deliver the Lender Documents and such related documents.

(d) The Lender Documents constitute valid and legally binding obligations of the Lender, enforceable against the Lender in accordance with their respective terms, except to the extent limited by bankruptcy, reorganization or other laws of general application relating to or affecting the enforcement of creditors' rights and the application of general principles of equity (regardless whether such enforceability is considered in a proceeding at law or in equity).

(e) The execution and delivery of the Lender Documents, the consummation of the transactions contemplated hereby and the fulfillment of the terms and conditions hereof do not and will not violate any law, rule, regulation or order, conflict with or result in a breach of any of the terms or conditions of the articles of incorporation or bylaws of the Lender or of any corporate restriction or of any agreement or instrument to which the Lender is now a party and do not and will not constitute a default under any of the foregoing or result in the creation or imposition of any liens, charges or encumbrances of any nature upon any of the property or assets of the Lender contrary to the terms of any instrument or agreement.

(f) The authorization, execution, delivery and performance of the Lender Documents by the Lender do not require submission to, approval of, or other action by any governmental authority or agency, which action with respect to the Lender Documents has not been taken and which is final and nonappealable.

ARTICLE VI
THE BORROWER'S INDEMNIFICATION OF ISSUER AND LENDER

Section 6.01 Indemnification of Issuer and Lender; No Issuer or Lender Liability; Damage Claims. The Borrower shall protect, indemnify and save harmless the Issuer and the

Lender and their officers, officials, members, directors, employees, agents and attorneys against and from any and all liabilities, suits, actions, claims, demands, damages, losses, expenses, including attorneys fees, and costs of every kind and nature incurred by, or asserted or imposed against, the Issuer or the Lender, and their officers, officials, members, directors, agents, employees or attorneys, or any of them, by reason of any accident, injury (including death) or damage to any person or property, however caused, resulting from, connected with or growing out of any act of commission or omission of the Borrower, or any officers, members, directors, employees, agents, assignees, contractors or subcontractors of the Borrower, or any use, non-use, possession, occupation, condition, operation, service, design, construction, acquisition, maintenance or management of, or on, or in connection with, the Project or the Facilities or any other property of the Borrower, or any part thereof, or otherwise related to this Financing Agreement, the issuance of the Bond or any related documents or the refinancing of the Project during the Term of this Financing Agreement or after the expiration of such Term, and regardless of whether such liabilities, suits, actions, claims, demands, damages, losses, expenses and costs be against or be suffered or sustained by the Issuer or the Lender or any of their officers, officials, members, directors, agents, employees or attorneys, or be against or be suffered or sustained by other persons, corporations or other legal entities to whom the Issuer or the Lender or any of their officers, officials, members, directors, agents, employees or attorneys may become liable. Neither the Issuer nor the Lender nor any of their officers, officials, members, directors, employees, agents and attorneys shall be liable for any damage or injury occurring to the persons or property of the Borrower or any of its officers, members, agents, including operating personnel, contractors and employees, or any other person or entity who or which may be upon the Facilities, due to any act or negligence of any person or entity other than the willful malfeasance or gross negligence of the Issuer or the Lender, their officers, officials, members, directors, agents, servants, employees and attorneys. The Borrower may, and if so requested by the Issuer or the Lender shall, utilizing counsel reasonably acceptable to the Issuer and the Lender, undertake to defend, at its sole cost and expense, any and all suits, actions or proceedings brought against the Issuer and the Lender or any of their officers, officials, members, directors, agents, employees or attorneys in connection with any of the matters mentioned in this Section.

A party seeking indemnification under this Article VI shall notify the Borrower in writing promptly of any claim or action brought against such party in which indemnity may be sought against the Borrower under this Article; and such notice shall be given in sufficient time to allow the Borrower to defend such claim or action. However, the failure to give such notice in sufficient time shall not constitute a defense hereunder nor in any way impair the obligations of the Borrower under this Article VI, if (i) the party seeking indemnification shall not have had knowledge or notice of such claim or action, or (ii) the Borrower's ability to defend such claim or action shall not thereby be materially impaired. In the event, however, that (x) the party seeking indemnification shall not have notified the Borrower promptly of any such claim or action after such party's receipt of notice thereof, and (y) the Borrower's ability to defend or participate in such claim or action is materially impaired by reason of not having received timely notice thereof from the party seeking indemnity, then the Borrower's obligation to so defend and indemnify shall be qualified to the extent (and only to the extent) of such material impairment.

The provisions of this Article VI shall expressly survive the termination of this Financing Agreement.

The Issuer and the Lender agree, at the request and expense of the Borrower, to cooperate in the making of any investigation and defense of any such claim and promptly to assert any or all of the rights and privileges and defenses, which may be available to the Issuer and the Lender.

ARTICLE VII
TERM AND TERMINATION

Section 7.01 Term. The term of this Financing Agreement shall commence on the date and at the time when the Bond is delivered, and terminate on the date when the Bond and all other obligations of the Borrower or the Issuer under the Bond and this Financing Agreement (other than the indemnity obligations under Article VI hereof) shall have been paid in full under such circumstances that no claim for repayment may be made under any law or rule of law (the "Term").

ARTICLE VIII
EVENTS OF DEFAULT AND REMEDIES

Section 8.01 Events of Default. Upon the occurrence of any of the following events (herein referred to as an "Event of Default"), unless waived by the Owner:

(a) failure of the Borrower to pay when due any principal of, interest or prepayment fee, if applicable, on the Bond; or

(b) failure by the Borrower to observe and perform any other covenant, condition or agreement contained herein (including in Exhibit D), in any of the other Loan Documents, or in any other document or agreement executed in connection herewith on its part to be observed or performed for a period of thirty (30) days after written notice is given to the Borrower from the Owner or the Issuer, as the case may be, specifying such failure and directing that it be remedied; provided, however, the Borrower shall not be deemed to be in default hereunder if such default cannot reasonably be cured within such 30 day period if the Borrower, in good faith institutes appropriate curative action and diligently pursues such action until default has been corrected, such time not to exceed an additional sixty (60) days from the end of the thirty (30) day period;

(c) the Borrower shall default (after the expiration of any applicable notice and cure period) under any current or future indebtedness to SouthState Bank, N.A. while it is the Owner of the Bond; or

(d) any representation or warranty made or deemed made by or on behalf of the Borrower in or in connection with this Agreement or any other Loan Document (including the schedules and exhibits hereto or thereto), or in any amendments or modifications hereof or waivers hereunder, or in any certificate, report, financial statement or other document submitted to the Lender by the Borrower or any representative of the Borrower pursuant to or in connection with this Agreement shall prove to be incorrect in any material respect (other than any representation or warranty that is expressly qualified by a Material Adverse Effect or other materiality, in which case such representation or warranty shall prove to be incorrect in any respect) when made or deemed made or submitted;

(e) the occurrence of a default or an event of default (and the expiration of any applicable notice and cure periods) under any instrument, agreement or other document evidencing or relating to or securing any indebtedness or other monetary obligation (including, without

limitation, under any interest rate hedge agreement) in a principal amount aggregating in excess of $100,000 of the Borrower to any Person, other than the Lender or any of its Affiliates;

(f) the occurrence of a default or an event of default under any of the other Loan Documents, which continues beyond the expiration of any applicable notice and cure period;

(g) the Borrower shall (i) commence a voluntary case or other proceeding or file any petition seeking liquidation, reorganization or other relief under any federal, state or foreign bankruptcy, insolvency or other similar law now or hereafter in effect or seeking the appointment of a custodian, trustee, receiver, liquidator or other similar official of it or any substantial part of its property, (ii) consent to the institution of, or fail to contest in a timely and appropriate manner, any proceeding or petition described in clause (i) of this Section, (iii) apply for or consent to the appointment of a custodian, trustee, receiver, liquidator or other similar official for the Borrower or for a substantial part of its assets, (iv) file an answer admitting the material allegations of a petition filed against it in any such proceeding, (v) make a general assignment for the benefit of creditors, or (vi) take any action for the purpose of effecting any of the foregoing; or

(h) an involuntary proceeding shall be commenced or an involuntary petition shall be filed seeking (i) liquidation, reorganization or other relief in respect of the Borrower or its debts, or any substantial part of its assets, under any federal, state or foreign bankruptcy, insolvency or other similar law now or hereafter in effect or (ii) the appointment of a custodian, trustee, receiver, liquidator or other similar official for the Borrower or for a substantial part of its assets, and in any such case, such proceeding or petition shall remain undismissed for a period of 90 days or an order or decree approving or ordering any of the foregoing shall be entered; or

(i) the Borrower shall become unable to pay, shall admit in writing its inability to pay, or shall fail to pay, its debts as they become due.

Section 8.02 Remedies on Default. Whenever any Event of Default shall have occurred and be continuing, the Owner, as holder of the Bond, and assignee of the Issuer, shall have the right, at its sole option without any further demand or notice, to take any one or any combination of the following remedial steps and such other steps which are otherwise accorded to the Owner, as assignee of the Issuer, by applicable law:

(a) by notice to the Issuer and the Borrower, declare the entire unpaid principal amount of the Loan and the Bond then outstanding, all interest accrued and unpaid thereon and all amounts payable under this Agreement, including any applicable prepayment premium, fee or penalty, to be forthwith due and payable, whereupon the Loan and the Bond, all such accrued interest and all such amounts shall become and be forthwith due and payable, without presentment, notice of dishonor, protest or further notice of any kind, all of which are hereby expressly waived by the Borrower; provided, however, that upon the occurrence of any event of default under Section 8.01(g) or (h) hereof, the Loan and the Bond and all amounts owing thereunder, including interest and applicable prepayment premium, fee or penalty, shall become immediately due and payable without notice, demand or acceleration; provided, however, any such acceleration of the Bond shall not result in any additional or different liability or obligations on the part of the Issuer.

(b) proceed to protect and enforce its rights under the laws of the State or under this Agreement or any of the Loan Documents by such suits, actions or special proceedings in equity

or at law, or by proceedings in any State or federal court having jurisdiction, either for the specific performance of any covenant or agreement contained herein or therein or in aid or execution of any power herein or therein granted or for the enforcement of any proper legal or equitable remedy, as the Owner shall deem most effective to protect and enforce such rights. Without limiting the generality of the foregoing, the Owner shall have the right to bring an action to enforce its creditor's rights and remedies under this Agreement and under applicable law.

(c) sue for, enforce payment of and receive any and all amounts then or during any default becoming or remaining, due from the Borrower for principal, interest or otherwise under any of the provisions of this Agreement or of the Loan then unpaid, together with any and all costs and expenses of collection and of all proceedings hereunder (including, without limitation, reasonable legal fees in all proceedings, including administrative, appellate and bankruptcy proceedings), without prejudice to any other right or remedy of the Owner, and to recover and enforce any judgment or decree against the Borrower for any portion of such amounts remaining unpaid and interest, costs, and expenses as above provided, and to collect in any manner provided by law, the monies adjudged or decreed to be payable.

(d) take any other actions permitted under the terms herein, of any of the Loan Documents or otherwise permissible under applicable law to enforce its rights hereunder, under the Bond and/or under any or all of the Loan Documents.

Notwithstanding anything to the contrary in this Agreement or otherwise, a breach of any covenant, representation or warranty related to compliance with any federal tax requirements to maintain the tax-exempt status of the Bond shall not be an Event of Default and the sole remedy shall be the adjustment of the Interest Rate to the Taxable Rate upon a Determination of Taxability.

Section 8.03 Waivers by Lender. No delay or omission of the Issuer or the Owner to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or any acquiescence therein; and every power and remedy given by this Agreement to the Issuer and the Owner may be exercised from time to time and as often as may be deemed expedient.

The Issuer (with consent of the Owner with respect to any default by the Borrower) or the Owner may waive any Default or Event of Default which in its opinion shall have been remedied before the entry of final judgment or decree in any suit, action or proceeding instituted by it under the provisions of this Agreement or before the completion of the enforcement of any other remedy under this Agreement, but no such waiver shall be effective unless in writing and no such waiver shall extend to or affect any other existing or any subsequent default or defaults or impair any rights or remedies consequent thereon. Any waiver by the Owner shall be deemed to be a waiver by the Issuer.

ARTICLE IX
MISCELLANEOUS

Section 9.01 Issuer and the Lender Officers Not Liable. The past, present or future officers, officials, directors, agents, members, employees, agents and attorneys of the Issuer and the Lender shall not be personally liable for any costs, losses, damages or liabilities caused or

subsequently incurred by the Borrower or any officer, member, director, agent or attorney thereof in connection with or as a result of this Financing Agreement.

Section 9.02 Enforcement. The rights, interests, powers, privileges and benefits accruing to or vested in the Issuer and the Lender under this Financing Agreement may be protected and enforced in conformity with the terms of this Financing Agreement or the Bond in the sole discretion of the Issuer or the Lender, as the case may be.

Section 9.03 Survival of Representations and Warranties. All representations and warranties contained herein or made in writing by the Borrower in connection herewith shall survive the execution and delivery of this Financing Agreement, regardless of any investigation made by the Lender or on its behalf.

Section 9.04 Expenses. The Borrower hereby agree to pay promptly all costs and expenses in connection with the preparation, issuance, delivery, filing (if any), recording (if any) and administration of this Financing Agreement, including, without limitation, the Issuance Costs, the fees and expenses of counsel for the Lender, the other Loan Documents, the Bond and any other documents which may be delivered in connection with this Financing Agreement and all costs and expenses (including reasonable counsel fees and expenses) in connection with (a) any and all amounts which the Lender has paid relative to the Lender's curing of any Event of Default resulting from the acts or omissions of the Borrower under this Financing Agreement, any other Loan Document or the Bond or (b) the enforcement of this Financing Agreement or any other Loan Document. In addition, the Borrower hereby agrees to pay any and all stamp and other taxes and fees payable or determined to be payable in connection with the execution and delivery, filing (if any), and recording (if any) of this Financing Agreement, any other Loan Document or the Bond, or any other documents which may be delivered in connection with this Financing Agreement, and agrees to save the Lender and Issuer harmless from and against any and all liabilities with respect to or resulting from any delay in paying or omission to pay such taxes and fees. Notwithstanding the foregoing, no payment shall be required under this Section 9.04 in respect of any cost or expense the Lender has incurred because of its gross negligence or willful misconduct.

Section 9.05 Amendment of Agreement. To the extent permitted by law, the terms of this Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written instrument signed by the parties hereto, and then such waiver, consent, modification or change shall be effective only in the specific instance and for the specific purpose given. Notwithstanding the foregoing, if the proposed waiver does not affect the rights or obligations of the Issuer or affect the provisions of Section 6.01 relating to the indemnification of the Issuer by the Borrower or any other provision hereof relating to the Issuer's rights, fees, expenses, notices, transfer provisions or Reserved Rights, the Issuer shall not be required to consent to such waiver or otherwise be a party to the written instrument. The provisions contained in Exhibit D may be amended by agreement of the Borrower and Lender, or compliance with such covenants may be waived by the Lender in its sole discretion.

Section 9.06 Prepayment or Acceleration of Bond. The Issuer, at the request at any time of the Borrower or the Lender, shall take all steps that may be proper and necessary under the applicable provisions of this Financing Agreement to effect the prepayment or acceleration of all or part of the then outstanding Bond as may be specified by the Borrower or the Lender, on the earliest date on which such action may be effected. Expenses of such action shall be paid by the

Borrower and not from other funds of the Issuer. The Issuer shall, at the expense of the Borrower, cooperate with the Borrower in effecting any prepayment or mandatory purchase or acceleration of the Bond.

Section 9.07 Registration, Transfer and Exchange. The Issuer shall cause books for the registration of the Bond and for the registration of transfer of the Bond as provided in this Financing Agreement to be kept by the Borrower which is hereby appointed the Issuer's bond registrar and agent for the transfer and exchange of the Bond (the "Registrar") and as such shall maintain the books of the Issuer for the registration of ownership of each Bond as provided herein. The Borrower, for and on behalf of the Issuer, shall keep the Bond's registration record, in which shall be recorded any and all transfers of ownership of the Bond. The Bond shall not be registered to bearer. The Bond may be transferred upon the registration books upon surrender thereof by the registered Owner in person or by such Owner's attorney-in-fact or legal representative duly authorized in writing together with a written instrument of transfer, and in accordance with the requirements of this Section.

The Issuer and the Registrar may deem and treat the registered Owner of the Bond as the absolute Owner of the Bond for the purpose of receiving any payment on the Bond and for all other purposes of this Agreement, whether the Bond shall be overdue or not. Payment of, or on account of, the principal of and interest on the Bond shall be made to or upon the written order of such registered Owner or such Owner's attorney-in-fact or legal representative duly authorized in writing. All such payments shall be valid and effectual to satisfy and discharge the liability upon the Bond to the extent of the sum or sums so paid.

The Lender will not transfer the Bond except in accordance with the restrictions contained therein and unless it also transfers the Bond Security (as defined in Section 3.01 hereof).

Section 9.08 Surplus Funds. When the Bond has been paid and all other obligations incurred or to be incurred by the Borrower under the Bond and this Financing Agreement shall have been paid, and, assuming the existence of no other agreements imposing a continuing lien on the surplus funds if any, held by the Issuer or the Lender, any surplus funds derived from amounts provided by the Borrower under this Financing Agreement or any other Loan Document and remaining in the possession of the Issuer or the Lender but not due and owing to the Issuer or the Lender shall be paid to the Borrower.

Section 9.09 Notices; Demands; Requests. All notices, demands and requests to be given to or made hereunder by the Borrower, the Issuer or the Lender shall be in writing and shall be deemed to be properly given or made if sent by telephonically confirmed facsimile transmission, electronically confirmed email or by United States registered or certified mail, postage prepaid, addressed as follows:

(a) As to the Borrower:

LifeStream Behavioral Center, Inc.
2020 Tally Road
Leesburg, Florida 34748
Attention: Rick Hankey, President and CEO
Email: rhankey@lsbc.net

With a copy to:

Williams Parker
50 Central Avenue, Eighth Floor
Sarasota, Florida 34236
Attention: Michael J. Wilson
Email: mwilson@williamsparker.com

(b) As to the Issuer:

Citrus County, Florida
110 N. Apopka Avenue
Inverness, Florida 34450
Attention: Denise A. Dymond Lyn
Telephone: 352-341-6579
Email: Denise.Lyn@citrusbocc.com

With a copy to:

Holland & Knight LLP
100 North Tampa Street, Suite 4100
Tampa, Florida 33602
Attention: Michael Wiener
Email: michael.wiener@hklaw.com

(c) As to the Lender:

SouthState Bank, N.A.
20 N. Orange Avenue, Suite 1303
Orlando, Florida 32801
Attention: Mike Glover, Senior Vice President
Email: mike.glover@southstatebank.com

Receipt of notices, demands, requests, or other communications hereunder shall occur upon actual delivery (whether by facsimile transmission, electronic mail, mail, messenger, courier service, or otherwise), to an officer, agent, or employee of such other party at the address of such party set forth above or the electronic mail address provided above, subject to change as provided herein below. An attempted delivery in accordance with the foregoing, acceptance of which is refused or rejected, shall be deemed to be and shall constitute receipt; and an attempted delivery in accordance with the foregoing by facsimile transmission, email, mail, messenger, or courier service (whichever is chosen by the sender) which is not completed because of changed address of which no notice was received by the sender in accordance with this provision prior to the sending of the notice, certificate, or other communication shall also be deemed to be and constitute receipt.

Any of such addressees and addresses may be changed at any time upon written notice of such change sent by certified mail, postage prepaid, to the other parties by the party effecting the change. A copy of any notice sent by one of the foregoing parties to another, shall be sent to the third such party.

Section 9.10 Satisfaction Requirement. If any agreement, certificate or other writing, or any action taken or to be taken, is by the terms of this Financing Agreement required to be satisfactory to the Lender, the determination of such satisfaction shall be made by the Lender in its sole and exclusive judgment exercised in good faith.

Section 9.11 Applicable Law and Venue. The Bond shall be governed and construed in accordance with the internal laws of the State of Florida. The Borrower agrees that certain material events and occurrences relating to the Bond bear a reasonable relationship to the laws of Florida and the validity, terms, performance and enforcement of the Bond shall be governed by the internal laws of Florida which are applicable to agreements which are negotiated, executed, delivered and performed solely in Florida. Unless Applicable Law provides otherwise, in the event of any legal proceeding arising out of or related to the Bond, Borrower and the Lender consent to the jurisdiction and venue of any court located in Citrus County, Florida and applicable appellate courts.

Section 9.12 Consents and Approvals. Whenever the written consent or approval of the Issuer or the Borrower or any officer thereof shall be required under the provisions of this Financing Agreement, such consent or approval shall not be unreasonably withheld.

Section 9.13 Multiple Counterparts. This Financing Agreement may be executed in multiple counterparts, each of which shall be regarded for all purposes as an original constituting but one and the same instrument.

Section 9.14 Severability. If any one or more of the covenants, agreements or provisions of this Financing Agreement shall be determined by a court of competent jurisdiction to be invalid, the invalidity of such covenants, agreements and provisions shall in no way affect the validity or effectiveness of the remainder of this Financing Agreement, and this Financing Agreement shall continue in force to the fullest extent permitted by law.

Section 9.15 Extent of Covenants. All covenants, stipulations, obligations and agreements of the Issuer, the Borrower and the Lender contained in this Financing Agreement shall be effective to the extent authorized and permitted by Applicable Law.

Section 9.16 Limitation on Issuer's Liability. All obligations of the Issuer expressed or implied in this Financing Agreement or otherwise incurred in connection with the issuance of the Bond for damages resulting from the breach of any covenant, undertaking, agreement, or warranty shall not be a general debt on its part but shall be payable solely from revenues of the Issuer derived and to be derived under this Financing Agreement and the Bond. None of the officers, officials, members, employees, agents or attorneys of the Issuer shall be personally liable for the payment of any sum or for the performance of any obligation under this Financing Agreement.

NEITHER THE ISSUER, THE STATE, NOR ANY OTHER POLITICAL SUBDIVISION THEREOF SHALL BE OBLIGATED TO PAY THE PRINCIPAL OR PURCHASE PRICE OF OR PREMIUM, IF ANY, OR INTEREST ON THE BOND OR OTHER COSTS INCIDENT THERETO EXCEPT FROM THE LOAN PAYMENTS AND OTHER REVENUES PLEDGED THEREFOR. NEITHER SHALL THE BOND NOR THE INTEREST THEREON BE A CHARGE AGAINST THE GENERAL CREDIT OF THE ISSUER. NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE ISSUER, THE STATE OR

ANY POLITICAL SUBDIVISION OR ANY AGENCY THEREOF IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OR INTEREST ON THE BOND. THE BOND SHALL NEVER CONSTITUTE AN INDEBTEDNESS OF THE ISSUER, THE STATE OR ANY POLITICAL SUBDIVISION OR ANY AGENCY THEREOF WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY PROVISION AND DOES NOT AND SHALL NEVER CONSTITUTE OR GIVE RISE TO A PECUNIARY LIABILITY OF THE ISSUER, THE STATE OR ANY POLITICAL SUBDIVISION OR ANY AGENCY THEREOF. THE LIABILITY OF THE ISSUER UNDER THIS FINANCING AGREEMENT AND THE BOND, OR ANY PROVISION OR CONDITION HEREOF OR THEREOF, OR OF ANY AGREEMENT IN THIS FINANCING AGREEMENT OR IN THE BOND CONTAINED, OR OF ANY WARRANTY HEREIN OR IN THE BOND INCLUDED, OR FOR ANY BREACH OF DEFAULT BY THE ISSUER OF ANY OF THE FOREGOING, SHALL BE LIMITED SOLELY AND EXCLUSIVELY TO THE LOAN PAYMENTS AND OTHER REVENUES AND COLLATERAL PLEDGED THEREFOR. THE ISSUER SHALL NOT BE REQUIRED TO EXECUTE OR PERFORM ANY OF ITS DUTIES, OBLIGATIONS, POWERS, OR COVENANTS UNDER THIS FINANCING AGREEMENT OR UNDER THE BOND EXCEPT TO THE EXTENT THE LOAN PAYMENTS AND OTHER REVENUES AND COLLATERAL PLEDGED THEREFOR ARE AVAILABLE THEREFOR. NO PRESENT OR FUTURE DIRECTOR, OFFICER, MEMBER, COMMISSIONER, EMPLOYEE OR AGENT OF THE ISSUER SHALL BE PERSONALLY LIABLE BY REASON OF THE ISSUANCE OF THE BOND OR THE EXECUTION OF THIS FINANCING AGREEMENT, AND NO COVENANT, AGREEMENT OR OBLIGATION CONTAINED IN THE BOND OR IN THIS FINANCING AGREEMENT SHALL BE DEEMED TO BE A COVENANT, AGREEMENT OR OBLIGATION OF ANY PRESENT OR FUTURE DIRECTOR, OFFICER, MEMBER, COMMISSIONER, EMPLOYEE OR AGENT OF THE ISSUER IN HIS OR HER INDIVIDUAL CAPACITY.

Notwithstanding anything else in the Bond or in this Financing Agreement, upon no contingency nor event whatsoever shall any amounts paid or agreed to be paid to the Issuer or the Lender for use, forbearance or detention of the money to be advanced thereunder exceed the highest lawful rate of interest permitted under law applicable thereto by a court of competent jurisdiction. If, from any circumstances whatever, fulfillment of any provision of the Bond or this Financing Agreement, at the time performance of such provisions shall be due, shall involve payment of interest at a rate that exceeds the highest lawful rate as so determined, then ipso facto the obligation to be fulfilled shall be reduced to such highest lawful rate, provided that the interest rate shall remain at such highest lawful rate until such time as the amount of interest paid on the Bond or under this Financing Agreement shall equal the amount of interest that would otherwise have been paid hereunder. If from any circumstances whatever, the Lender or the Issuer shall ever receive interest, the amount of which would exceed such highest lawful rate, the portion thereof which would be excessive interest shall be applied to the reduction of the unpaid principal balance due under the Bond or this Financing Agreement and not to the payment of interest, or if the Bond is no longer outstanding and all sums due under this Financing Agreement and the Bond has been paid in full, shall be repaid to the Borrower.

Section 9.17 Waiver of Jury Trial. The Borrower hereby knowingly, voluntarily and intentionally waives the right it may have to a trial by jury with respect to any litigation or legal proceeding based upon this Financing Agreement or the Bond or arising out of, under or in connection with this Financing Agreement or the Bond and any agreement contemplated to be

executed in conjunction herewith, including any course of conduct, course of dealing, statements (whether verbal or written) or actions of any party. This provision is a material inducement for the Lender entering into this Financing Agreement and for the purchase by the Lender of the Bond. By purchase of the Bond, the Lender, for itself and its assigns, waives its right to trial by jury to the same extent as the Borrower.

Section 9.18 Anti-Terrorism Laws.

(a) Borrower hereby represents that neither Borrower nor any Affiliate of the Borrower is in violation of any statute, treaty, law (including common law), ordinance, regulation, rule, order, opinion, release, injunction, writ, decree or award of any Governmental Authority relating to terrorism or money laundering (collectively, an "Anti-Terrorism Law"), including Executive Order No. 13224 on Terrorist Financing, effective September 24, 2001, as the same has been, or shall hereafter be, renewed, extended, amended or replaced and as may be in effect from time to time ("Executive Order No. 13224") and the USA Patriot Act (Title III of Pub. L. 107-56 (signed into law October 26, 2001)) (the "USA Patriot Act") or engages in or conspires to engage in any transaction that evades or avoids, or has the purpose of evading or avoiding, or attempts to violate, any of the prohibitions set forth in any Anti-Terrorism Law.

(b) The Borrower hereby represents that neither the Borrower nor any Affiliate of the Borrower, or to the Borrower's knowledge, any of its respective agents acting or benefiting in any capacity in connection with the loans or other transactions hereunder, is any of the following (each a "Blocked Person"):

(1) a Person that is listed in the annex to, or is otherwise subject to the provisions of, Executive Order No. 13224;

(2) a Person owned or controlled by, or acting for or on behalf of, any Person that is listed in the annex to, or is otherwise subject to the provisions of, the Executive Order No. 13224;

(3) a Person with which Lender is prohibited from dealing or otherwise engaging in any transaction by any Anti-Terrorism Law;

(4) a Person that commits, threatens or conspires to commit or supports "terrorism" as defined in the Executive Order No. 13224;

(5) a Person that is named as a "specially designated national" on the most current list published by the U.S. Treasury Department Office of Foreign Asset Control at its official website or any replacement website or other replacement official publication of such list; or

(6) a Person who is affiliated with a Person listed above.

(c) Lender hereby notifies Borrower that pursuant to the requirements of the USA Patriot Act, Lender is required to obtain, verify and record information that identifies Borrower, which information includes the name and address of Borrower and other information that will allow Lender to identify Borrower in accordance with the USA Patriot Act.

Section 9.19 Setoff. The Borrower agrees that, in addition to (and without limitation of) any right of setoff, bankers' lien or counterclaim Lender may otherwise have, Lender shall be entitled, at its option, to offset balances (general or special, time or demand, provisional or final) held by it for the account of the Borrower maintained by the Borrower at any of Lender's offices or at the office of any Affiliate of Lender against any amount payable by the Borrower to Lender hereunder or under any other Loan Document which is not paid when due (regardless of whether such balances are then due to Borrower), in which case it shall promptly notify the Borrower thereof, provided that Lender's failure to give such notice shall not affect the validity thereof. Payments by the Borrower hereunder or under the other Loan Documents shall be made without setoff or counterclaim.

Section 9.20 Certain Waivers. Except as expressly provided for in the Loan Documents, Borrower hereby irrevocably and unconditionally waives (i) promptness and diligence; (ii) notice of any actions taken by Lender hereunder or under any other Loan Document or any other agreement or instrument relating thereto except to the extent otherwise provided herein, (iii) notice of dishonor and all other notices, demands, presentment for payment and protests, and all other formalities of every kind in connection with the enforcement of Borrower's obligations hereunder and under the other Loan Documents, the omission of or delay in which, but for the provisions of this Section, might constitute grounds for relieving Borrower of any of its obligations hereunder or under the other Loan Documents, (iv) any requirement that Lender protect, secure, perfect or insure any lien on any collateral for the Loan or exhaust any right or take any action against Borrower, or any other person or entity or against any collateral for the Loan, (v) any right or claim of right to cause a marshalling of Borrower's assets and (vi) all rights of subrogation or contribution, whether arising by contract or operation of law or otherwise by reason of payment by Borrower pursuant hereto or to the other Loan Documents.

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IN WITNESS WHEREOF, the parties hereto have executed this Agreement in their respective corporate names by their duly authorized officers, all as of the date first written above.

CITRUS COUNTY, FLORIDA

Attest:

By:_____
Title: Chairman

By:_____
Title: Secretary

LIFESTREAM BEHAVIORAL CENTER, INC.

Attest:

By:_____
Title:

By:_____
Title:

SOUTHSTATE BANK, N.A.

By:_____
Title: Senior Vice President

[Signature Page | Financing Agreement]

ASSIGNMENT TO SOUTHSTATE BANK, N.A.

The undersigned hereby irrevocably sells, assigns and transfers unto SOUTHSTATE BANK, N.A. (the "Lender"), without recourse or warranty, certain rights and interests (except its Reserved Rights) under the Financing Agreement dated as of [_____], 2026 among the Citrus County, Florida, LifeStream Behavioral Center, Inc. and the Lender.

CITRUS COUNTY, FLORIDA

By:_____
Title: Chairman

Attest:

By:_____
Title: Secretary

[Signature Page | Financing Agreement]

EXHIBIT A

FORM OF BOND

THIS BOND IS SUBJECT TO RESTRICTIONS ON TRANSFERABILITY AND RESALE AND MAY NOT BE REOFFERED, RESOLD, PLEDGED OR OTHERWISE TRANSFERRED EXCEPT TO A PERSON WHO IS AN "ACCREDITED INVESTOR" WITHIN THE MEANING OF REGULATION D UNDER THE SECURITIES ACT OF 1933 OR A "QUALIFIED INSTITUTIONAL BUYER" WITHIN THE MEANING OF RULE 144A UNDER THE SECURITIES ACT OF 1933. THE PURCHASER HEREOF AGREES TO PROVIDE NOTICE OF THE RESTRICTION ON TRANSFERS TO ANY PROPOSED TRANSFEREE OF AN OWNERSHIP INTEREST IN THIS PURCHASED BOND.

EACH TRANSFEREE OF THIS BOND, BY ITS PURCHASE HEREOF, REPRESENTS THAT SUCH TRANSFEREE IS AN "ACCREDITED INVESTOR" WITHIN THE MEANING OF REGULATION D UNDER THE SECURITIES ACT OF 1933 OR A "QUALIFIED INSTITUTIONAL BUYER" WITHIN THE MEANING OF RULE 144A UNDER THE SECURITIES ACT OF 1933 AND WILL ONLY TRANSFER, RESELL, REOFFER, PLEDGE OR OTHERWISE TRANSFER THIS BOND TO A SUBSEQUENT TRANSFEREE WHO IS AN "ACCREDITED INVESTOR" WITHIN THE MEANING OF REGULATION D UNDER THE SECURITIES ACT OF 1933 OR A "QUALIFIED INSTITUTIONAL BUYER" WITHIN THE MEANING OF RULE 144A UNDER THE SECURITIES ACT OF 1933.

CITRUS COUNTY, FLORIDA
INDUSTRIAL DEVELOPMENT REVENUE AND REFUNDING BOND
(LIFESTREAM BEHAVIORAL CENTER, INC. PROJECT),
SERIES 2026

Dated Date	Initial Interest Rate	Maturity Date
[_____], 2026	[___]%	[_____], 2056

The CITRUS COUNTY, FLORIDA (the "Issuer"), for value received, hereby promises to pay to the order of

SOUTHSTATE BANK, N.A.

(the "Owner") or its successors or registered assigns, the principal sum of not to exceed:

[_____] AND 00/100 DOLLARS

($[_____])

or such lesser amount as shall have been Advanced hereunder as hereinafter provided and pursuant to the terms of the Financing Agreement, dated as of [_____] 1, 2026, by and among the Issuer and LifeStream Behavioral Center, Inc., a Florida not-for-profit corporation (the "Borrower"), and

the Owner (the "Financing Agreement"), jointly and severally, together with interest on the outstanding principal balance until payment in full. This Bond shall bear interest at the Interest Rate (as defined in the Financing Agreement), which Interest Rate is subject to adjustment as provided in Section 3.12 of the Financing Agreement. Interest will be computed as provided in the Financing Agreement. This Bond shall mature on, and all unpaid principal and accrued but unpaid interest and all other amounts payable hereunder or payable under the Financing Agreement shall be due and payable on, the Maturity Date, subject to earlier optional prepayment by the Borrower and mandatory tender as provided in the Financing Agreement. The principal of and interest on this Bond are payable in lawful currency of the United States of America.

Interest on this Bond shall accrue from and including the Dated Date to the Maturity Date on the outstanding principal amount of this Bond; provided, however, that interest shall accrue only with respect to the amount advanced under this Bond in accordance with the terms of the Financing Agreement. Interest shall be payable on each Payment Date, commencing [_____] 5, 2026 and principal shall be payable on each Payment Date and on the final Maturity Date as set forth in Schedule 1 to this Bond until the Maturity Date.

Principal payments shall be in the amounts set forth in Schedule 1 to this Bond, if the entire Maximum Commitment Amount is drawn through the Advances. If the total amount Advanced by the Issuer against this Bond as of the Final Advance Date is less than the Maximum Commitment Amount, then the amortization schedule set forth in Schedule 1 to the Bond shall, at the request of the Borrower and notice to the Issuer, be revised by the Lender to reflect the total amount principal outstanding through the Final Advance Date. Such amortization schedule shall reflect a 30-year mortgage-style amortization of the total amount of such Advances and reflecting a payment on the Maturity Date in an amount equal to the balance of all remaining unamortized principal outstanding under the Bond as of such Maturity Date; provided, however, that the amortization of such Bond may be further adjusted in order to ensure that the interest on the Bond remains excludable from gross income of the Owner for federal income tax purposes. Upon a change in the amortization schedule, in accordance with the Financing Agreement, a new Schedule 1 shall be affixed hereto and a copy sent to the Issuer. The Issuer hereby consents to any such request by the Borrower on its behalf for an updated amortization schedule. Prior to such revised amortization schedule becoming effective there shall be delivered an Opinion of Counsel rendered by Bond Counsel.

All terms used herein in capitalized form, unless otherwise defined herein, shall have the meanings ascribed to such terms in the Financing Agreement.

Upon not less than thirty (30) days' prior written notice given by the Borrower to the Owner, the Borrower may prepay the principal of this Bond, in whole or in part, at any time or times, as provided in Section 3.06 of the Financing Agreement, together with any applicable prepayment fee, if any, applicable under the interest rate hedge agreement entered into in connection with the issuance of this Bond, and accrued interest on any such prepayment amount.

(a) On the Tender Date, this Bond shall be purchased by the Borrower at a purchase price equal to 100% of the principal amount thereof, plus accrued interest to the Tender Date and any past due amounts (the "Tender Price") unless the Lender shall provide the Borrower and the Issuer written notice at least 30 days prior to the Tender Date that this Bond shall not be subject to

purchase on such date. If the Lender does not provide such written notice, the Lender will be obligated to deliver this original Bond to the Borrower on or prior to the Tender Date and the Borrower shall be obligated to pay the Tender Price in immediately available funds to the Lender on or prior to the Tender Date. If the Lender provides the Borrower and the Issuer written notice that this Bond will not be subject to purchase on the Tender Date and the Borrower and the Lender agree in writing to a new Tender Date on terms satisfactory to both the Borrower and the Lender, the new date shall become the "Tender Date" for the purposes of the Financing Agreement. Any additional changes (but not the change in the Tender Date) in the terms of the Financing Agreement and/or this Bond shall be agreed to by the Borrower and the Owner in writing subject to Section 9.05 of the Financing Agreement.

(b) In the event the Bond is purchased by the Borrower as provided in the immediately preceding paragraph, this Bond shall be considered paid and no longer outstanding under the Agreement and the portion of the Loan attributable to such Bond shall automatically be deemed to be paid in an identical manner without any required action by the Issuer or the Borrower.

The principal of and interest on this Bond are payable solely from and secured by (i) payments derived by the Issuer from the Borrower's repayment of the Loan, and (ii) any amounts realized by the Owner with respect to the collateral granted as security for the Loan and the Bond, including under the Mortgages, all of which will be assigned by the Issuer to the Owner in satisfaction of all of the Issuer's obligations under this Bond. The Issuer shall never be required to (i) pay the same from any funds of the Issuer, or (ii) require or enforce any payment or performance by the Borrower as provided by the Financing Agreement unless the Issuer's expenses in respect thereof shall be paid from moneys derived under the Financing Agreement or shall be advanced to the Issuer for such purpose, and the Issuer shall receive indemnity for such expenses to its satisfaction. This Bond shall not constitute a lien upon any property or revenues of the Issuer.

NEITHER THE ISSUER, THE STATE, NOR ANY OTHER POLITICAL SUBDIVISION THEREOF SHALL BE OBLIGATED TO PAY THE PRINCIPAL OR PURCHASE PRICE OF OR INTEREST ON THIS BOND OR OTHER COSTS INCIDENT THERETO EXCEPT FROM THE LOAN PAYMENTS AND OTHER REVENUES PLEDGED THEREFOR. NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE ISSUER, THE STATE OR ANY POLITICAL SUBDIVISION OR ANY AGENCY THEREOF IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OR INTEREST ON THIS BOND. THIS BOND SHALL NEVER CONSTITUTE AN INDEBTEDNESS OF THE ISSUER, THE STATE OR ANY POLITICAL SUBDIVISION OR ANY AGENCY THEREOF WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY PROVISION AND DOES NOT AND SHALL NEVER CONSTITUTE OR GIVE RISE TO A PECUNIARY LIABILITY OF THE ISSUER, THE STATE OR ANY POLITICAL SUBDIVISION OR ANY AGENCY THEREOF. THE LIABILITY OF THE ISSUER UNDER THE FINANCING AGREEMENT AND THIS BOND, OR ANY PROVISION OR CONDITION HEREOF OR THEREOF, OR OF ANY AGREEMENT IN THE FINANCING AGREEMENT OR IN THIS BOND CONTAINED, OR OF ANY WARRANTY HEREIN OR IN THIS BOND INCLUDED, OR FOR ANY BREACH OF DEFAULT BY THE ISSUER OF ANY OF THE FOREGOING, SHALL BE LIMITED SOLELY AND EXCLUSIVELY TO THE LOAN PAYMENTS AND OTHER REVENUES AND COLLATERAL PLEDGED THEREFOR. THE ISSUER SHALL NOT BE

REQUIRED TO EXECUTE OR PERFORM ANY OF ITS DUTIES, OBLIGATIONS, POWERS, OR COVENANTS UNDER THE FINANCING AGREEMENT OR UNDER THE BOND EXCEPT TO THE EXTENT THE LOAN PAYMENTS AND OTHER REVENUES AND COLLATERAL PLEDGED THEREFOR ARE AVAILABLE THEREFOR. NO PRESENT OR FUTURE DIRECTOR, OFFICER, MEMBER, COMMISSIONER, EMPLOYEE OR AGENT OF THE ISSUER SHALL BE PERSONALLY LIABLE BY REASON OF THE ISSUANCE OF THIS BOND OR THE EXECUTION OF THE FINANCING AGREEMENT, AND NO COVENANT, AGREEMENT OR OBLIGATION CONTAINED IN THIS BOND OR IN THE FINANCING AGREEMENT SHALL BE DEEMED TO BE A COVENANT, AGREEMENT OR OBLIGATION OF ANY PRESENT OR FUTURE DIRECTOR, OFFICER, MEMBER, COMMISSIONER, EMPLOYEE OR AGENT OF THE ISSUER IN HIS OR HER INDIVIDUAL CAPACITY.

Notwithstanding any provision contained herein to the contrary, in no event shall the interest contracted for, charged or received in connection with this Bond (including any other costs or considerations that constitute interest under the laws of the State which are contracted for, charged or received) exceed the maximum rate of interest allowed under the laws of the State. In no event (including but not limited to prepayment, default, demand for payment, or acceleration of maturity) shall the interest taken, reserved, contracted for, charged or received under this Bond or under any of the other Loan Documents or otherwise, exceed the maximum nonusurious amount permitted by applicable law (the "Maximum Amount"). If, from any possible construction of any document, interest would otherwise be payable in excess of the Maximum Amount, then ipso facto, such document shall be reformed and the interest payable reduced to the Maximum Amount, without necessity of execution of any amendment or new document. If the holder hereof ever receives interest in an amount which apart from this provision would exceed the Maximum Amount, the excess shall, without penalty, be refunded to the Borrower, or at the option of the Borrower, be applied to the unpaid principal of this Bond and not to the payment of interest. The Issuer does not intend to charge or receive unearned interest on acceleration. All interest paid or agreed to be paid to the Issuer shall be spread throughout the full term (including any renewal or extension) of the debt so that the amount of interest does not exceed the Maximum Amount.

All covenants, conditions and agreements contained in the Financing Agreement are hereby incorporated by reference in this instrument as though fully set forth herein. In the event of conflict between this Bond and the Financing Agreement, the terms and conditions of the Financing Agreement shall control. This Bond shall be deemed to be in default upon the occurrence of an Event of Default under the terms of the Financing Agreement. Upon the occurrence of such an Event of Default the Owner of this Bond may, at its option, declare this Bond immediately due and payable without notice regardless of the date of maturity and shall have all other rights and remedies as provided in the Financing Agreement. Failure at any time to exercise this option shall not constitute a waiver of the right to exercise the same at any other time. Upon an Event of Default, the Interest Rate shall be increased to the Default Rate effective as of the date of such Event of Default.

The Owner is hereby authorized to disclose any financial or other information about the Issuer and Borrower related to the Loan Documents to any regulatory body or agency having jurisdiction over the Owner and to any present, future or prospective participant or successor in

interest in any loan or other financial accommodation made by the Owner to the Issuer or the Borrower. The information provided may include, without limitation, amounts, terms, balances, payment history, return item history and any financial or other information about the Issuer or Borrower related to the Loan Documents.

If the Owner retains the services of counsel by reason of a claim of a default or an event of default under this Bond or under any of the other Loan Documents, or on account of any matter involving this Bond, or for examination of matters subject to the Owner's approval under the Loan Documents, all costs of suit and all reasonable attorneys' fees and such other reasonable expenses so incurred by the Owner shall be paid by the Borrower on demand, and shall be deemed part of the obligations evidenced hereby.

It is hereby certified and recited that all acts, conditions and things required to exist, to happen and to be performed precedent to and in connection with the issuance of this Bond, exist, have happened and have been performed in regular and due form and time as required by the laws and Constitution of the State of Florida applicable thereto, and that the issuance of this Bond does not violate any constitutional or statutory limitation.

The principal amount of the Bond may be Advanced from time to time pursuant to the terms of the Financing Agreement, provided, however, that the aggregate principal amount of the Bond shall not exceed $[_____], and no Advances shall be made after the Final Advance Date. An amount that has been Advanced and then repaid shall not be again Advanced or otherwise re-borrowed.

This Bond is and has all the qualities and incidents of a negotiable instrument under the Uniform Commercial Code – Investment Securities of the State of Florida.

The Issuer hereby waives presentment, protest and demand, notice of protest, demand and of dishonor and nonpayment of this Bond and any other notices that might otherwise be require as a condition to exercise of any rights of the Owner hereof.

THE ISSUER AND, BY ACCEPTANCE OF THIS BOND, THE OWNER EACH KNOWINGLY HEREBY WAIVES, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY RIGHT TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION OR LEGAL PROCEEDINGS BASED UPON THIS BOND OR ARISING OUT OF, UNDER OR IN CONJUNCTION WITH THIS BOND OR THE LOAN DOCUMENTS, INCLUDING ANY COURSE OF CONDUCT, COURSE OF DEALING, ACTS OR OMISSIONS, STATEMENTS (WHETHER VERBAL OR WRITTEN) OR ACTIONS OF ANY PARTY.

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IN WITNESS WHEREOF, the Issuer has issued this Bond and has caused the same to be executed by the Chairman of the Board of County Commissioners and attested and sealed by the Clerk, all as of the Dated Date set forth above.

CITRUS COUNTY, FLORIDA

(SEAL)

By:_____
Title: Chairman

ATTEST:

By:_____
Title: Clerk

[Signature Page | Bond]

SCHEDULE 1

AMORTIZATION SCHEDULE

EXHIBIT B

PROJECT DESCRIPTION

(i) The financing of the acquisition, design, construction, equipping, and/or furnishing of an approximately 40,200 square foot 60-bed behavioral health treatment facility located at 3238 and 3264 S Lecanto Highway, Lecanto, Citrus County, Florida (the "2026 Project");

(ii) The refinancing tax-exempt obligations previously issued to finance or refinance an approximately 35,000 square foot healthcare facility located at 2018 and 2020 Tally Road, Leesburg, Lake County, Florida and an approximately 24,000 square foot healthcare facility located at 2140 Don Wickham Drive, Clermont, Lake County, Florida.

EXHIBIT C

FORM OF PROMISSORY NOTE

LifeStream Behavioral Center, Inc., a Florida not-for-profit corporation (the "Borrower"), for value received, promises to pay, to the order of the Citrus County, Florida (the "Issuer"), and including SouthState Bank, N.A., a national banking association authorized to do business in Florida, and its successors, assigns and any transferee of the Bond (as defined herein) (the "Lender"), the principal sum of not to exceed [_____] AND 00/100 DOLLARS ($[_____]) or such lesser amount as shall have been Advanced under the hereinafter defined Financing Agreement and Bond, and to pay interest on the unpaid balance of such principal sum from and after the date hereof as hereinafter provided until the payment of such principal sum has been made pursuant to that certain Financing Agreement dated as of [_____] 1, 2026, by and among the Issuer, the Borrower and the Lender (the "Financing Agreement").

This Promissory Note has been executed and delivered by the Borrower pursuant to the Financing Agreement and is subject to all terms and conditions of the Financing Agreement. Capitalized terms used herein and not defined herein shall have the meanings ascribed thereto in the Financing Agreement. Under the Financing Agreement, the Issuer has agreed to loan the Borrower the principal proceeds received from the sale of the Issuer's Industrial Development Revenue and Refunding Bond (LifeStream Behavioral Center, Inc. Project), Series 2026 (the "Bond") to finance the costs of the Project described in the Financing Agreement. The principal amount of the Bond may be Advanced from time to time pursuant to the terms of the Financing Agreement, provided, however, that the principal amount of this Note shall not exceed $[_____] (which amount shall equal the principal amount the Bond), and no Advances shall be made after the Final Advance Date. An amount that has been Advanced and then repaid shall not be again Advanced or otherwise re-borrowed. The Borrower has agreed to repay such loan by making payments ("Loan Payments") directly to the Lender at the times and in the amounts set forth in the Financing Agreement and this Promissory Note for application to the payment of the principal of and interest on the Bond as and when due on Schedule 1 attached to the Bond (subject to adjustment as provided in the Financing Agreement), or as otherwise provided in the Financing Agreement, and, in addition, to pay all additional amounts due and owing under the Financing Agreement.

The Bond has been issued, concurrently with the execution and delivery of this Promissory Note, pursuant to Resolution No. [_____] of the Issuer adopted on [_____], 2026 (the "Resolution").

To provide funds sufficient to pay the principal and interest on and any other payments due under the Bond as and when due, the Borrower hereby agrees to and shall make Loan Payments pursuant to the Financing Agreement and this Promissory Note on the same date and in the same amount as the principal and interest and any other payment due on the Bond through and including [_____], 2056, as reflected in the Financing Agreement.

In the event the Borrower shall default under the Financing Agreement or any other Loan Document, the entire outstanding principal amount of this Promissory Note shall bear interest at the Default Rate (as defined in the Financing Agreement).

All Loan Payments shall be payable in lawful money of the United States of America and shall be made to the Issuer or its assign at its designated office.

The obligation of the Borrower to make the payments required hereunder shall be absolute and unconditional and the Borrower shall make such payments without abatement, diminution, postponement or deduction regardless of any cause or circumstances whatsoever including, without limitation, any defense, set-off, recoupment or counterclaim which the Borrower may have or assert against the Issuer, the Lender or any other person. To the extent permitted by law, the Borrower waives demand, protest and notice of maturity, nonpayment or other notices necessary to hold the Borrower liable hereunder, except as required by the Loan Documents. This Promissory Note shall be the obligation of the Borrower.

This Promissory Note is subject to payment and prepayment upon the same terms and conditions, in the same amounts, on the same date or dates and at the same prepayment prices, if applicable, as the Bond and the Borrower hereby agrees that it will make Loan Payments hereunder in an amount equal to satisfy the requirements of Section 3.01 of the Financing Agreement.

Whenever the principal of the Bond then outstanding, and the interest accrued thereon, shall have been declared to be immediately due and payable pursuant to the Financing Agreement, the unpaid principal amount of and accrued interest on this Promissory Note shall, without further notice or demand, also be due and payable on the date on which the principal of and interest on the Bond shall have been declared to be due and payable.

The enforcement and interpretation of this Promissory Note shall be governed by the laws of the State of Florida.

This Promissory Note is subject to all terms and conditions of the Financing Agreement, and by the purchase and acceptance of this Promissory Note, the owner hereof signifies consent to all of the provisions of the aforementioned document.

All of the rights, remedies, powers and privileges (together, "Rights") of any holder of this Promissory Note (each a "Holder") provided for in this Promissory Note and in any other Loan Document are cumulative of each other and of any and all other Rights at law or in equity. The resort to any Right shall not prevent the concurrent or subsequent employment of any other appropriate Right. No single or partial exercise of any Right shall exhaust it, or preclude any other or further exercise thereof, and every Right may be exercised at any time and from time to time. No failure by the Issuer to exercise, nor delay in exercising any Right, including but not limited to the right to accelerate the maturity of this Promissory Note, shall be construed as a waiver of any Event of Default or as a waiver of the Right. Without limiting the generality of the foregoing provisions, the acceptance by the Issuer from time to time of any payment under this Promissory Note which is past due or which is less than the payment in full of all amounts due and payable at the time of such payment shall not (i) constitute a waiver of or impair or extinguish the right of the holder hereof to accelerate the maturity of this Promissory Note or to exercise any other Right at

the time or at any subsequent time, or nullify any prior exercise of any such Right, or (ii) constitute a waiver of the requirement of punctual payment and performance or a novation in any respect.

If the Holder retains an attorney in connection with any Event of Default or at the Maturity Date or to collect, enforce or defend this Promissory Note or any other Loan Document in any lawsuit, at trial, or in any appellate, probate, reorganization, bankruptcy or other proceeding, or if the Borrower sues the Holder in connection with this Promissory Note or any other Loan Document and does not prevail, then the Borrower agrees to pay to the Holder, in addition to principal, interest and any other sums owing to the Holder under the Loan Documents, all reasonable costs and expenses incurred by the Issuer in trying to collect this Promissory Note or in any such suit or proceeding, including without limitation reasonable attorneys' fees, paralegals' fees and costs.

In no event (including but not limited to prepayment, default, demand for payment, or acceleration of maturity) shall the interest taken, reserved, contracted for, charged or received under this Promissory Note or under any of the other Loan Documents or otherwise, exceed the maximum nonusurious amount permitted by applicable law (the "Maximum Amount"). If, from any possible construction of any document, interest would otherwise be payable in excess of the Maximum Amount, then *ipso facto*, such document shall be reformed and the interest payable reduced to the Maximum Amount, without necessity of execution of any amendment or new document. If the holder hereof ever receives interest in an amount which apart from this provision would exceed the Maximum Amount, the excess shall, without penalty, be refunded to the Borrower, or at the option of the Borrower, be applied to the unpaid principal of this Promissory Note and not to the payment of interest. The Issuer does not intend to charge or receive unearned interest on acceleration. All interest paid or agreed to be paid to the Issuer shall be spread throughout the full term (including any renewal or extension) of the debt so that the amount of interest does not exceed the Maximum Amount.

IN WITNESS WHEREOF, the Borrower has caused this Promissory Note to be executed in its name on this [___] day of [_____], 2026.

LIFESTREAM BEHAVIORAL CENTER, INC.

Attest:

By:_____
Title:

By:_____
Title:

ASSIGNMENT

This Promissory Note is hereby assigned (except for Reserved Rights), without recourse or warranty, to SouthState Bank, N.A., as Owner of the Bond.

Dated: [_____], 2026

CITRUS COUNTY, FLORIDA

By:_____
Title: Chairman

ATTEST:

By:_____
Title: Clerk

EXHIBIT D

CONTINUING COVENANTS AGREEMENT

EXHIBIT "B" TO RESOLUTION

Form of Tax Regulatory Agreement

TAX REGULATORY AGREEMENT

and

NO ARBITRAGE CERTIFICATE

_____

Between

CITRUS COUNTY, FLORIDA

AND

LIFESTREAM BEHAVIORAL CENTER, INC.

_____

Dated [_____, 2026]

Up to
$_____
CITRUS COUNTY, FLORIDA
Industrial Development Revenue and Refunding Bond
(LifeStream Behavioral Center, Inc. Project),
Series 2026

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TAX REGULATORY AGREEMENT
and
NO ARBITRAGE CERTIFICATE

THIS TAX REGULATORY AGREEMENT and NO ARBITRAGE CERTIFICATE (the "Tax Regulatory Agreement") is made and dated [_____, 2026], between Citrus County, Florida (the "Issuer") and LifeStream Behavioral Center, Inc., a Florida not-for-profit corporation (the "Borrower"). For purposes of the use of Proceeds (as hereinafter defined) of the 2026 Bond (as hereinafter defined) and any certification contained in this Tax Regulatory Agreement, "Borrower" includes any organization described in Section 501(c)(3) of the Code (as hereinafter defined) that is part of the same "controlled group" as the Borrower within the meaning of Section 1.1501(e) of the Regulations (as hereinafter defined).

W I T N E S S E T H:

WHEREAS, the Issuer is issuing its Citrus County, Florida Industrial Development Revenue and Refunding Bond (LifeStream Behavioral Center, Inc. Project), Series 2026 (the "2026 Bond" or the "Bond") as a "conduit issuer" in order to benefit the Borrower;

WHEREAS, this Tax Regulatory Agreement has been executed by the Issuer and the Borrower to set out the pertinent facts regarding the issuance of the 2026 Bond and the Project (as hereinafter defined) to be financed by the 2026 Bond and the reasonable expectations of the Issuer and the Borrower regarding the use or investment of the Proceeds of the 2026 Bond and the use of the Project, all as of the date hereof, so as to ensure compliance with the provisions of the Internal Revenue Code of 1986, as amended, and the Regulations (as hereinafter defined) that must be satisfied so that interest on the 2026 Bond will be excludable from the gross income of the holders thereof; and

WHEREAS, this Tax Regulatory Agreement has also been executed by the Issuer and the Borrower to ensure compliance by the Issuer and the Borrower with the provisions of the Code and the Regulations thereunder that must be satisfied throughout the term of the 2026 Bond so that interest on the 2026 Bond will remain excludable from the gross income of the holders thereof throughout that term; and

WHEREAS, the Issuer's representations herein concerning itself, the use of the Project, and the use or investment of the Proceeds of 2026 Bond are based solely on information provided to it by the Borrower, including the Borrower's warranties, representations and covenants herein.

NOW THEREFORE, the Issuer and the Borrower warrants, represent and covenant as follows:

ARTICLE I
DEFINITIONS

Section 1.1 Definitions. The following words and phrases as used herein, including, without limitation, in the preamble and recitals hereto, shall have the following meanings. Any capitalized word or term used herein and not otherwise defined herein shall have the meaning ascribed thereto in the hereinafter defined Financing Agreement or Regulations.

"Act" means Constitution of the State of Florida, Parts II of Chapter 159, Florida Statutes, Section 163.01, Florida Statutes, and other applicable provisions of law.

"Bona Fide Debt Service Fund" means, as defined by the Regulations, a fund, which may include Proceeds of an issue, that is used primarily to achieve a proper matching of revenues and debt service payments within each Bond Year, and is depleted at least once each Bond Year, except for a reasonable carryover amount (not to exceed the greater of the earnings on the fund for the immediately preceding Bond Year or one-twelfth of the principal and interest payments on the issue for the immediately preceding Bond Year).

"Bond Counsel" means independent counsel of recognized national standing in the field of public finance selected by the Borrower and acceptable to the Issuer and, until different counsel is selected, shall mean the law firm or firms delivering their approving opinions with respect to the issuance of or the exclusion from gross income for federal income tax purposes of interest on the 2026 Bond.

"Bondholder" means (a) the Initial Purchaser, (b) any surviving, resulting or transferee corporation of SouthState Bank, N.A., and (c) except where the context requires otherwise, any registered owner of the 2026 Bond.

"Bond Year" means the one-year periods during the term of the 2026 Bond beginning [_____] of any calendar year and ending on [_____] of the succeeding calendar year. The first Bond Year begins on the Date of Issue of the 2026 Bond and ends on [_____, 2027].

"Capital Expenditure" means any cost of a type that is properly chargeable to a capital account (or would be so chargeable with a proper election or with the application of the definition of Placed in Service contained herein) under general Federal income tax principles.

"Code" means the Internal Revenue Code of 1986, as amended, or any corresponding provision of any future laws of the United States of America relating to federal income taxation, and except as otherwise provided herein or required by the context hereof, includes interpretations thereof contained or set forth in the Regulations, the applicable rulings of the IRS (including published Revenue Rulings and private letter rulings), and applicable court decisions.

"Costs of Issuance" means with respect to the 2026 Bond all costs that are treated as issuance costs within the meaning of Section 1.150-1(b) of the Regulations, including but not limited to, (a) underwriter's spread (whether realized directly or derived through purchase of the 2026 Bond at a discount below the price at which they are expected to be sold to the public); (b) counsel fees (including bond counsel, Issuer's counsel and Borrower's counsel fees that relate to the issuance of the 2026 Bond, as well as any specialized counsel fees incurred in connection with the issuance of the 2026 Bond); (c) financial advisory fees incurred in connection with the issuance of the 2026 Bond; (d) rating agency fees; (e) paying agent and registrar and authenticating agent fees related to issuance of the 2026 Bond; (f) accountant and verification agent fees and expenses related to the issuance of the 2026 Bond; (g) printing costs of the 2026 Bond and of any offering materials; (h) publication costs associated with the financing proceedings; (i) any fees paid to the Issuer; (j) costs of engineering and feasibility studies necessary to the issuance of the 2026 Bond; and (k) any bond insurance premiums and credit enhancement fees; provided, that

bond insurance premiums and certain credit enhancement fees, to the extent treated as interest expense under the Regulations, shall not be treated as "Costs of Issuance."

"Costs of the Project" means all reasonable or necessary costs and expenses of the Project that were permitted under the laws under which the 2026 Bond was issued and the Code and that were paid out of Proceeds of the 2026 Bond.

"Date of Issue" means [_____, 2026].

"Discharged" means, with respect to any 2026 Bond, the date on which all amounts due with respect to such 2026 Bond are actually and unconditionally due, if cash is available at the place of payment for such 2026 Bond, and no interest accrues with respect to such 2026 Bond after such date.

"Financing Agreement" means the Financing Agreement among the Issuer, the Borrower and the Bondholder dated as of [_____, 2026], as the same may be supplemented and amended form time to time.

"Governmental Person" means a state, a political subdivision or instrumentality of the foregoing within the meaning of Section 1.141-1(b) of the Regulations and would include the Issuer but not the Borrower.

"Gross Proceeds" means the Proceeds and Replacement Proceeds of the 2026 Bond.

"Initial Purchaser" means SouthState Bank, N.A., a national banking association.

"Investment Proceeds" means any amounts actually or constructively received from investing Proceeds of an issue.

"IRS" means the Internal Revenue Service.

"Issue Price" means the price paid by the Initial Purchaser because the 2026 Bond was sold to the Initial Purchaser for money in a private placement.

"Measurement Period" means, generally, with respect to an component of the Project, the period of time that begins on the later of the date of issue of the 2026 Bond or the date that component of the Project is Placed in Service and ends on the earlier of the last date of the reasonably expected economic life of that component of the Project or the latest maturity date of any bond that is part of the 2026 Bond.

"Net Proceeds" means Proceeds of an issue reduced by amounts in a reasonably required reserve or replacement fund.

"New Money Portion" means the portion of the 2026 Bond, the proceeds of which are to be used to finance the 2026 Project, fund reserves, pay capitalized interest, and pay related Costs of Issuance, as described in Section 4.1 hereof, treated as a separate "issue" as described in Section 6.3(d) hereof.

"Nonpurpose Investment" means any security, obligation, annuity contract, or investment type property as defined in Section 148(b) of the Code, that is not a Purpose Investment, including "specified private activity bonds" as defined in Section 57(a)(5)(c) of the Code, but not including any other tax-exempt bond.

"Placed in Service" means, with respect to any component of the Project, the date on which, based on all of the facts and circumstances, (a) that component of the Project has reached a degree of completion which would permit its operation at substantially its design level, and (b) that component of the Project is, in fact, in operation at such level.

"Preliminary Expenditures" means architectural, engineering, surveying, soil testing, reimbursement of Costs of Issuance, and similar costs that are incurred prior to commencement of acquisition, construction, or rehabilitation of the Project, other than land acquisition, site preparation, and similar costs incident to the commencement of construction.

"Private Person" means any person or entity other than a Governmental Person or a Qualified Section 501(c)(3) Organization.

"Proceeds" means any Sale Proceeds, Investment Proceeds, and Transferred Proceeds of the 2026 Bond.

"Project" means collectively of the 2026 Project and the Refunded Project.

"2026 Project" means the acquisition, design, construction, equipping, and/or furnishing of an approximately 40,200 square foot 60-bed behavioral health treatment facility located at 3238 and 3264 S Lecanto Highway, Lecanto, Citrus County, Florida.

"Purpose Investment" means an investment that is acquired to carry out the governmental purpose of the 2026 Bond.

"Qualified Administrative Costs" means those costs described in Section 1.148-5(e)(2)(i) or (ii) or 1.148-5(e)(3)(ii)(A) of the Regulations which would include: (A) reasonable, direct administrative costs of Nonpurpose Investments, such as separately stated brokerage or selling commissions, recordkeeping, custody, and similar costs; and (B) costs or expenses paid, directly or indirectly, to purchase or sell, or retire a Purpose Investment (such as the Financing Agreement), and costs of issuing carrying, or repaying the 2026 Bond.

"Qualified Project Costs" means Costs of the Project that constitute costs for property which is to be owned by the Borrower and will not be used in an "unrelated trade or business" (as such term is used in Section 513(a) of the Code) of the Borrower (or any other Section 501(c)(3) Organization) or in the trade or business of a Private Person. For purposes of the preceding sentence, any fees paid to banks for letters of credit, fees paid for municipal bond insurance premiums or other guaranty fees and any capitalized interest on the 2026 Bond shall be allocated between Qualified Project Costs to be paid or reimbursed from proceeds of the 2026 Bond and costs other than Qualified Project Costs to be paid or reimbursed from the proceeds of the 2026 Bond. Qualified Project Costs shall not include (i) any Costs of Issuance of the 2026 Bond, or (ii) costs or expense paid more than sixty (60) days prior to the adoption by the Borrower of the Reimbursement Resolution unless those expenditures qualify as Preliminary Expenditures.

"Rebate Amount" means the excess of the future value, as of a computation date, of all receipts on Nonpurpose Investments over the future value, as of that date, of all payments on Nonpurpose Investments, all as provided by the Regulations implementing Section 148 of the Code.

"Refunded Obligations" means the City of Leesburg, Florida Healthcare Facilities Refunding and Revenue Bonds (LifeStream Behavioral Center, Inc. Project), Series 2018 in the original aggregate principal amount of $10,000,00 issued pursuant to the Bond Purchase and Loan Agreement dated as of September 1, 2018, among The City of Leesburg, Florida, the Borrower, and BB&T Community Holdings Co., as initial purchaser.

"Refunded Project" has the meaning set forth in Section 4.1 hereof and consists collectively of (A) an approximately 35,000 square foot health care facility located at 2018 and 2020 Tally Road, Leesburg, Lake County, Florida and (B) an approximately 24,000 square foot health care facility located at 2140 Don Wickham Drive, Clermont, Lake County, Florida, in each case originally financed or refinanced with proceeds of the Refunded Obligations.

"Refunding Portion" means the portion of the 2026 Bond, the proceeds of which are to be used to refinance the Refunded Obligations as described in Section 4.1 hereof, treated as a separate "issue" as described in Section 6.3(d) hereof.

"Regulation" or "Regulations" means the temporary or final Income Tax Regulations, and any amendments thereto, promulgated by the Department of the Treasury and applicable to the 2026 Bond, including Sections 1.141-0 through 1.141-16, 1.145-0 through 1.145-2, 1.148-0 through 1.148-11, 1.149(b)-1, 1.149(d)-1, 1.149(g)-1 and Sections 1.150-1, 1.150-2 and 1.150-3, and, except as otherwise provided herein or required by the context hereof, includes interpretations thereof contained or set forth in the applicable rulings of the IRS (including published Revenue Rulings and private letter rulings), and applicable court decisions. The term "Regulation" or "Regulations" shall also include proposed Income Tax Regulations issued by the Department of the Treasury upon which taxpayers, issuers of Tax-Exempt Bonds, and others are expressly permitted to rely.

"Reimbursement Resolution" means the resolution adopted by the Executive Committee of the Board of Trustees of the Borrower (the "Trustees") at the meeting held on [_____, 2026] expressing the intent of the Borrower to seek financing of the Project through the issuance of tax-exempt debt and to reimburse itself from the proceeds of such debt for expenditures made prior to the Date of Issue, which resolution is attached as Exhibit D hereto.

"Replacement Proceeds" has the meaning specified in Exhibit H.

"Revenues" means (i) all payments to the Issuer or the Bondholder pursuant to the Financing Agreement, and (ii) all other receipts of the Issuer attributable to the financing of the 2026 Project with the Proceeds of 2026 Bond, provided that "Revenues" shall not include payments to the Issuer of any issuance fees, any Administrative Expenditures or any indemnity payments.

"Sale Proceeds" means any amount actually or constructively received from the sale of an issue, including amounts used to pay underwriter's discount or compensation and accrued interest other than "pre-issuance accrued interest." Sale Proceeds also include, but are not limited to,

amounts derived from the sale of a right that is associated with a bond, and that is described in Section 1.148-4(b)(4) of the Regulations.

"Section 501(c)(3) Organization" means any organization exempt from federal income tax pursuant to Section 501(a) of the Code as an organization described in Section 501(c)(3) of the Code, or the corresponding provisions of the federal income tax laws from time to time in effect.

"Service Provider" means any Private Person that provides services under a Service Provider agreement with respect to the 2026 Project financed or refinanced by the 2026 Bond.

"State" means the State of Florida.

"Tax-Exempt Bond" means any obligation other than specified private activity bonds (as defined in Section 57(a)(5)(C) of the Code) the interest on which is excludable from the gross income of the recipients thereof.

"Tax Regulatory Agreement" means this Tax Regulatory Agreement and No Arbitrage Certificate between the Issuer and the Borrower.

"Transferred Proceeds" means those Proceeds of a prior issue that become Proceeds of a refunding issue and cease to be Proceeds of the prior issue when Proceeds of the refunding issue discharge any of the outstanding principal amount of the prior issue. The amount of Proceeds of the issue that become Transferred Proceeds of the refunding issue is an amount equal to the Proceeds of the prior issue on the date of that discharge multiplied by a fraction (i) the numerator of which is the principal amount of the prior issue Discharged with Proceeds of the refunding issue on the date of that discharge; and (ii) the denominator of which is the total outstanding principal amount of the prior issue on that date immediately before the date of that discharge.

"Yield" or "yield" means, for purposes of yield on an issue, and as specifically modified herein and as provided further in Section 1.148-4 of the Regulations, the discount rate that, when used in computing the present value as of the issue date of all unconditionally payable payments of principal, interest, fees for qualified guarantees (as defined in Section 1.148-4 of the Regulations) on the issue, and amounts reasonably expected to be paid as fees for qualified guarantees on the issue, produces an amount equal to the present value, using the same discount rate, of the aggregate Issue Price of the 2026 Bond as of the issue date. For purposes of determining Yield on an investment, and as specifically modified herein and as provided further in Section 1.148-5 of the Regulations, Yield is that discount rate that, when used in computing the present value as of the date the investment is first allocated to the issue of all unconditionally payable receipts from the investment, produces an amount equal to the present value of all unconditionally payable payments for the investment.

"Working Capital Expenditure" means an expenditure other than a Capital Expenditure.

ARTICLE II
RELIANCE UPON INFORMATION PROVIDED BY OTHERS

Section 2.1 Reliance by Issuer on Information Provided by the Borrower. The representations of the Issuer herein regarding the use of the Proceeds of the 2026 Bond, the ownership, use and operation of the Project and certain other matters are based in whole or in part

on information provided, or representations made, by the Borrower. The Borrower warrants that all such information or representations are true and correct and that the Issuer is permitted to rely upon them. The Issuer warrants that it is not aware of any fact or circumstance that would cause it to question the accuracy of the information provided, or representations made, by the Borrower.

Section 2.2 Reliance by Bond Counsel on Information Provided by the Issuer and the Borrower. Bond Counsel shall be permitted to rely upon the contents of any certification, document, instructions, or information provided pursuant to this Tax Regulatory Agreement and shall not be responsible or liable in any way for the accuracy of their contents or the failure of the Issuer or the Borrower to deliver any required information.

Section 2.3 Survival. All of the representations, warranties and covenants herein shall survive the making of this Tax Regulatory Agreement and the issuance of the 2026 Bond.

ARTICLE IIIGENERAL TAX COVENANTS OF THE BORROWER AND THE ISSUER

Section 3.1 General Tax Covenant of the Issuer. The Issuer covenants to and for the benefit of the purchasers and owners of the 2026 Bond from time to time outstanding that so long as the 2026 Bond remains outstanding, it will not (i) knowingly use or invest, or permit the use or investment of, moneys on deposit in any fund or account allocable to the 2026 Bond, whether or not such moneys were derived from the proceeds from the sale of the 2026 Bond or from any other sources, or (ii) take any other action or approve any other action, that directly or indirectly would cause any 2026 Bond to be an "arbitrage bond" within the meaning of Section 148 of the Code, a "hedge bond" within the meaning of Section 149(g) of the Code, or "federally guaranteed" within the meaning of Section 149(b) of the Code; and that it will observe and not violate the requirements of Section 148 of the Code.

Section 3.2 General Tax Covenant of the Borrower. With respect to the 2026 Bond, the Borrower represents and covenants that it will comply with the requirements and conditions of this Tax Regulatory Agreement and it has not executed nor will it execute any agreement with provisions contradictory to, or in opposition to, the provisions hereof. The Borrower acknowledges that such covenants are designed for the purpose of ensuring that the 2026 Bond is treated as consisting of obligations described in Section 103(a) of the Code. Without limiting the foregoing, the Borrower also represents and covenants that, notwithstanding any provision of the Financing Agreement or the rights of the Borrower thereunder, it has not taken, and will not take or omit to take, or permit to be taken on its behalf by any other party, any action which would cause, or which would reasonably be likely to cause, the interest on the 2026 Bond to be included in gross income for federal income tax purposes. The Borrower will take such reasonable actions as may be necessary to continue such exclusion from gross income, including, without limitation, the preparation and filing of any statement required to be filed by it in order to maintain such exclusion.

Section 3.3 Joint General Tax Covenants. In addition to the foregoing, the Issuer and the Borrower hereby covenants and agree, for the benefit of the owners from time to time of the 2026 Bond, that:

(a) it will not take any action, or omit to take any action or permit any action that is within its control to be taken or omitted, the result of which would cause or be likely

to cause the interest payable with respect to any 2026 Bond not to be excluded from gross income for federal income tax purposes;

(b) it will comply with the requirements applicable to it contained in Section 103 and Part IV of Subchapter B of Chapter 1 of Subtitle A of the Code to the extent necessary to preserve the exclusion of interest on the Bond from gross income for federal income tax purposes; and

(c) it will refrain from taking any action that would cause the 2026 Bond, or any of them, not to be classified as "qualified bonds" under Section 141(e) of the Code.

Section 3.4 Application. The specific representations, warranties, and covenants made elsewhere in this Tax Regulatory Agreement do not in any way limit the generality of the tax covenants made in this Article III.

ARTICLE IV
SOURCE AND USE OF BOND PROCEEDS

Section 4.1 Source. (a) Pursuant to the Financing Agreement, the Borrower may obtain Advances of Proceeds of the 2026 Bond through the earlier of (i) the date that the aggregate amount of Advances of Proceeds of the 2026 Bond equals the Maximum Commitment Amount, and (ii) the Final Advance Date. Also pursuant to the Financing Agreement, those Advances will be made by the Bondholder on behalf of the Issuer and treated as having been first made to the Issuer and then immediately loaned by the Issuer to the Borrower. The Issuer and the Borrower have been advised by Bond Counsel that, pursuant to Section 1.150-1(c)(4)(i) of the Regulations and IRS Notice 2010-81, as supplemented by IRS Notice 2011-63, all of the Advances of Proceeds of the 2026 Bond shall be treated as part of a single issue because the 2026 Bond is a draw-down loan, within the meaning of that section of the Regulations.

(b) The amount of the first Advance obtained on the date hereof exceeds the lesser of $50,000 or five percent (5%) of the Issue Price of the 2026 Bond (determined as described in paragraph 5.3 below). Therefore, the Date of Issue of the single issue (consisting of all Advances of Proceeds of the 2026 Bond) is the date hereof on which the first Advance has been obtained by the Borrower.

(c) The Borrower represents that the costs of financing the Project will be solely financed through Advances of the Proceeds received from the issuance of the 2026 Bond and other funds of the Borrower. The total amount of Proceeds to be derived from the issuance of the 2026 Bond equals the par amount of the 2026 Bond of $_____ and will be received as follows:

Source	Amount
Proceeds of the 2026 Bond advanced on the date hereof	$_____
Proceeds of the 2026 Bond expected to be advanced after the date hereof	$_____
TOTAL	$_____

(d) The Borrower represents that it does not expect to receive any federal, state or local assistance in connection with the Project that would be available to pay any costs of the

Project for which the Proceeds of the 2026 Bond are to be used (or to reimburse the Borrower for a cost initially paid with Proceeds of the 2026 Bond).

Section 4.2 Uses. (a) The Borrower represents that the total amount of Advances of Proceeds of the 2026 Bond to be received are expected to be needed and fully expended as follows:

(i) $_____ of proceeds of the 2026 Bond shall be received as part of the first Advance on the date hereof and immediately used to pay Costs of the Project or to reimburse the Borrower for Costs of the Project previously paid by the Borrower from other funds and $_____ shall be applied to pay costs of issuance **[or to reimburse the Borrower for costs of issuance previously paid by the Borrower from other funds]**, and the Borrower has estimated an additional amount of $_____ may be applied to costs of issuance.

(ii) $_____ of the proceeds of the 2026 Bond shall be received in the form of future Advances and used to pay Costs of the Project within three years of the date hereof or to reimburse the Borrower for Costs of the Project previously paid by the Borrower from other funds.

(iii) $_____ of the proceeds of the 2026 Bond shall be received as part of the first Advance on the date hereof and immediately applied, together with other available funds of the Borrower, to pay in full the outstanding principal of, accrued interest on, and any other amounts payable under the Refunded Obligations.

(b) The Borrower represents that it reasonably expects the timing of each future Advance generally to coincide with the timing of expenditures of funds by the Borrower to pay Costs of the Project as such project costs are expected to be paid as shown on Exhibit J. The Borrower also represents, for that reason, it does not reasonably expect that any Proceeds of the 2026 Bond received in the form of a future Advance will be invested prior to being spent.

Section 4.3 No Overissuance. The Borrower represents that the estimated cost of (i) acquiring, equipping, and constructing the 2026 Project (excluding Costs of Issuance) is at least $_____ and (ii) refinancing the Refunded Obligations and thereby refinancing the Refunded Projects is approximately $_____ (representing the outstanding principal of, and accrued interest and other amounts payable on, the Refunded Obligations as of the date hereof), and that there are no expected investment earnings on Proceeds of the 2026 Bond. The total available Proceeds received from the sale of the 2026 Bond and any earnings thereon are reasonably expected to be needed and fully expended as drawn down for the Project (including the refunding of the Refunded Obligations) and to pay Costs of Issuance. Costs of the Project that exceed the amount of proceeds of the 2026 Bond available will be paid with other funds of the Borrower. Any contingency included in the estimated cost of construction for inflation, escalation, or cost overruns is, in the judgment of the Borrower, reasonable, and is expected to be fully expended and utilized to complete the Project.

Section 4.4 Costs of Issuance.

(a) The Costs of Issuance of the 2026 Bond paid from the Proceeds of the 2026 Bond will be as shown in Section 4.2(i) above. In the best judgment of the Borrower, and based on its

prior experiences, all such costs are reasonable. The Borrower expects to expend those Proceeds of the 2026 Bond within 180 days of the date hereof.

(b) On the date hereof, the Borrower is undertaking the initial advance in the amount of $_____.

Section 4.5 Non-Arbitrage Purposes. The Borrower represents, and in reliance thereon, the Issuer also represents, that no portion of the 2026 Bond is being issued solely for the purpose of investing the Proceeds from such portion at a materially higher yield than the Yield on the 2026 Bond. The 2026 Bond are not reasonably expected to exceed by more than a minor portion the amount necessary to accomplish the governmental purposes of the 2026 Bond.

ARTICLE V
ARBITRAGE

Section 5.1 Covenants to Comply with Arbitrage Restrictions. The Issuer and the Borrower acknowledge that the continued exclusion of interest on the 2026 Bond from gross income of the recipients thereof for purposes of federal income taxation depends, in part, upon compliance with the arbitrage limitations imposed by Section 148 of the Code, including the rebate requirement. The Issuer and the Borrower each agree and covenant that neither will at any time or times:

(i) knowingly use or invest directly or indirectly, or permit the use or investment directly or indirectly of, any of the funds provided by the Issuer to the Borrower pursuant to the Financing Agreement, or

(ii) knowingly use or invest directly or indirectly, or permit the use or investment directly or indirectly of, any other funds of the Borrower constituting Gross Proceeds of the 2026 Bond that would cause any 2026 Bond to be an "arbitrage bond" within the meaning of Section 148 of the Code. The Issuer and the Borrower also each agree and covenant that each shall do and perform all acts and things necessary in order to ensure that the requirements of Section 148 of the Code are met and shall not take any action or approve any action that would cause the requirements of Section 148 of the Code to be violated.

Section 5.2 Rebate Provisions.

(a) The Issuer and the Borrower have been advised by Bond Counsel that Section 148 of the Code, as implemented by Sections 1.148-1 to 1.148-11 of the Income Tax Regulations (the "Rebate Provisions"), requires that, with certain exceptions, the Issuer pay to the United States of America the Rebate Amount owed with respect to the 2026 Bond. The Borrower hereby assumes responsibility for compliance with the Rebate Provisions with respect to the 2026 Bond. The Borrower covenants and agrees that it shall timely make or have made all necessary calculations of the Rebate Amount as required to comply with the requirements of this Tax Regulatory Agreement and the Rebate Provisions and, if directed by the Issuer, shall create a separate fund, to be designated the Rebate Fund, and deposit into the Rebate Fund from investment earnings on moneys allocable to the 2026 Bond held in other funds and accounts, or from other funds of the Borrower available for such purpose, the amount necessary to increase the balance in the Rebate Fund to the Rebate Amount. The Borrower also covenants and agrees that it shall timely make all

required payments to the United States of America of the Rebate Amount as shall be required to satisfy the Rebate Provisions.

(b) The Borrower agrees to indemnify, protect and hold harmless the Issuer with respect to any nonpayment or late payment of the Rebate Amount and any resulting interest, penalties, or other additional amounts.

(c) In complying with the foregoing, the Borrower may rely upon any instructions from and any opinions of Bond Counsel, including, without limitation, the letter from Holland & Knight LLP as Bond Counsel, attached hereto as Exhibit E (the "Investment Letter"), and upon any certificates, opinions or calculations prepared by certified public accountants or other consultants reasonably selected by the Borrower.

(d) The Borrower also covenants and agrees to maintain and retain all records pertaining to the Rebate Amount as to the 2026 Bond, and required payments of that Rebate Amount, for not less than six (6) years after the date of payment in full of the 2026 Bond, or such other period as shall be necessary to comply with the Code.

(e) Notwithstanding any other provisions of the Financing Agreement or any other agreements or documents relating to the 2026 Bond, the obligation to pay the Rebate Amount to the United States and to comply with all other requirements of this Section 5.2 shall survive the defeasance or payment in full of the 2026 Bond.

(f) The Borrower represents, and in reliance thereon, the Issuer also represents, that each expects that the Borrower will use at least seventy-five percent (75%) of the Available Construction Proceeds of the New Money Portion for "construction expenditures." For purposes of the preceding sentence, the term "Available Construction Proceeds" means an amount equal to the issue price of the New Money Portion increased by earnings on that amount (if any), and earnings on those earnings. For purposes of this Tax Regulatory Agreement, the term "construction expenditures" means costs of a type that are chargeable to capital account (or would be so chargeable with a proper election) under general Federal income tax principles and that are allocable to the cost of real property or constructed personal property. The term "real property" as used in the preceding sentence excludes land but would include real property, if any, to be acquired by the Borrower pursuant to a turnkey contract.

Section 5.3 Yield on the 2026 Bond.

(a) For purposes of the 2026 Bond, Yield is, and shall be calculated as set forth in Section 1.148-4 of the Regulations and Section 148(b) of the Code.

(b) The yield on a fixed yield issue, such as the Bond, is the discount rate that, when used in computing the present value as of the issue date of all unconditionally payable payments of principal, interest, and fees for any qualified guarantees for the issue and amounts reasonably expected to be paid as fees for qualified guarantees on the issue, produces an amount equal to the present value, using the same discount rate, of the aggregate issue price. The yield on the 2026 Bond as calculated by the Boldholder is not less than [_____] percent.

(c) As reflected in a certificate of the Initial Purchaser attached hereto as Exhibit I, the issue price of the 2026 Bond, as of its date of issuance, is $[_____], the anticipated price being

paid for the 2026 Bond by the Initial Purchaser for all Advances under the 2026 Bond, as the first purchaser of the 2026 Bond in a private placement. The Initial Purchaser has purchased the 2026 Bond for its own account for investment purposes and not for resale. No portion of the 2026 Bond was sold for property.

(d) As described in paragraph 4.1 above, all of the Advances of Proceeds of the 2026 Bond shall be treated as part of a single issue and the Date of Issue of that single issue is the date hereof on which the first Advance has been obtained by the Borrower.

(e) Each Advance of Proceeds of the 2026 Bond will be made at its face amount and will be dated as of the date that the Advance is obtained. Accordingly, the Issue Price of the first Advance will be its face amount of $[_____]. The issue price of each future Advance will be its face amount on the date the Advance is obtained. The Issue Price of the 2026 Bond, as of its Date of Issuance, shall be the sum of the Issue Price of the first Advance and the present value, as of the Date of Issuance of the 2026 Bond, of the Issue Price of each future Advance obtained during the first computation period.

(f) (i) Neither the Issuer nor the Borrower nor any other party has entered into any contract relating to the 2026 Bond that (i) is in the nature of a "hedge" (within the meaning of Section 1.148-4(h)(2)(i) of the Regulations), (ii) must be taken into account in order to assure that the yield on the 2026 Bond is not distorted, or (ii) must be taken into account in determining the yield on the 2026 Bond to assure the economic substance of the transaction is clearly reflected.

(ii) The Borrower covenants that it will not enter into any interest rate swap agreement or any other hedging transaction with respect to the 2026 Bond, without obtaining an opinion of Bond Counsel to the effect that such interest rate swap agreement or other hedging transaction will not adversely affect the exclusion of interest on the 2026 Bond from gross income for federal income tax purposes.

Section 5.4 Governmental Program, Yield on the Financing Agreement, and Yield on Investments.

(a) The Financing Agreement constitutes a purpose investment of the Issuer and will qualify as a "program investment" within the meaning of Section 1.148-1(b) of the Regulations. The 2026 Bond are being issued to finance a governmental program of the Issuer that involves the acquisition of the Financing Agreement. The Financing Agreement represents a loan that is part of a program established by the Issuer to make loans to a substantial number of persons representing the general public, States or political subdivisions, Section 501(c)(3) Organizations, or any combination of the foregoing.

(b) The Issuer's program meets the following requirements:

(i) The program involves the origination or acquisition of the Financing Agreement, which is an investment to be acquired by the Issuer to carry out the governmental purpose of the 2026 Bond;

(ii) At least 95% of the cost of the purpose investment acquired under the program represents a loan to a Section 501(c)(3) Organization;

(iii) At least 95% of the receipts from the Financing Agreement will be used for one or more of the following purposes: to pay the principal of, interest on, or the redemption prices of the 2026 Bond; to reimburse the Issuer for, or to pay, administrative costs of issuing the 2026 Bond or of the program; to pay or reimburse anticipated future losses directly related to the program; to make additional loans for the same general purposes specified in the program; or to redeem or retire the 2026 Bond at the next earliest possible date of redemption;

(iv) The governing documents of the Issuer's program (including this Tax Regulatory Agreement) prohibit any obligor on a purpose investment financed by the program, or any "related person" (as defined in Section 1.150-1(b) of the Regulations) to such an obligor, from purchasing the 2026 Bond in an amount related to the amount of purpose investments acquired from that obligor by the Issuer; and

(v) The Issuer has not waived the right to treat the Financing Agreement as a program investment.

(c) The Issuer covenants that it shall not permit the Borrower or any "related person" to the Borrower, as defined in Section 144(a)(3) of the Code, to purchase the 2026 Bond pursuant to any agreement, formal or informal, in an amount related to the amount loaned to the Borrower pursuant to the Financing Agreement.

(d) The Borrower hereby covenants and agrees that neither it nor any "related person" to it, as defined in Section 144(a)(3) of the Code, shall purchase the 2026 Bond pursuant to any agreement, formal or informal, in an amount related to the amount due and owing under the Financing Agreement.

(e) The Borrower has agreed to pay, or otherwise expects to pay, certain expenses arising out of or in connection with the Financing Agreement, and other associated costs. There is no Issuer fee in connection with the 2026 Bond and the Borrower does not expect the payment of any of the other fees described above, to cause the yield of the Loan to exceed the Yield of the 2026 Bond by more than one and one-half percentage points (1.5%). The Yield of the Loan taking the foregoing amounts into account is not greater than the Yield of the 2026 Bond plus one and one-half percentage points (1.5%).

(f) The Yield on investment property in which proceeds of the 2026 Bond are invested (if any) shall be computed on a basis consistent with the computation of the Yield on the 2026 Bond.

(g) The Borrower represent that all of the Proceeds of the Refunded Obligations have been expended.

(h) A portion of the Proceeds of the 2026 Bond will be applied to redeem the outstanding Refunded Obligations on the date hereof. Such proceeds will be held uninvested until expended.

Section 5.5 Temporary Period.

(a) The Borrower reasonably expects that at least eighty-five percent (85%) of the net sale proceeds of the New Money Portion will be allocated to expenditures for the acquisition and

construction of the Project on or before [_____, 2029], the last day of the three-year period beginning on the date hereof. For purpose of this Section 5.5, the term "net sale proceeds" means the proceeds actually or constructively received by the Issuer from the sale of the New Money Portion, including amounts used to pay Costs of Issuance.

(b) The Borrower reasonably expects that, within six months of the date hereof, the actual work of constructing, equipping, or acquiring and installing the 2026 Project using proceeds of the New Money Portion will have begun and that it will have entered into a substantial binding commitment to one or more third parties to expend at least five percent (5%) of the net sale proceeds of the New Money Portion on the 2026 Project.

(c) The Borrower reasonably expects to proceed with due diligence toward the completion of the 2026 Project and the expenditure of the net sale proceeds of the New Money Portion in connection with the 2026 Project. The Borrower expects all of the proceeds of the New Money Portion to be expended on or before [_____, 2029], and that the 2026 Project will be completed on or before that date.

Section 5.6 No Funds or Accounts.

(a) The Borrower will make payments of debt service on the 2026 Bond from its revenues. The Loan payments to be made by the Borrower will not exceed the amounts required to pay the debt service on the 2026 Bond and other amounts that may be due under the Financing agreement.

(b) The Borrower will make all Loan payments directly to the Bondholder in accordance with terms of the Financing Agreement. The Borrower expects that the Loan payments under Financing Agreement will be sufficient each year to pay debt service on the 2026 Bond and that no other funds will be needed for such purposes.

(c) Neither the Issuer nor the Borrower intend, directly or indirectly, to set aside any fund or account (such as a sinking fund, debt service fund, or redemption fund, reserve fund or replacement fund, or similar fund or account), or any portfolio of securities, or any combination of the foregoing, that will be used, or in which moneys will be accumulated, for the payment of debt service on the 2026 Bond or the Borrower's obligations under the Financing Agreement. The 2026 Bond will be payable solely from normal operating revenues generated by the Borrower and not from any interest, or other investment earnings, derived from any such fund or account or portfolio of securities. Any accumulation of moneys or securities by the Borrower during the term that the 2026 Bond remain outstanding will be strictly for general purposes of the Borrower. No such funds or securities have been pledged, nor are expected to be used, to pay the 2026 Bond or the Issuer's obligations under the Financing Agreement.

(d) The Borrower covenants that it will not establish, formally or informally, a separate fund or account that will be used to pay debt service on the Bond without consulting with Bond Counsel.

(e) Consistent with its representations in Section 4.2 above, the Borrower reasonably expects to expend the entire amount of Proceeds of the 2026 Bond advanced to it from time to time immediately upon its receipt of those Proceeds. For that reason, the Borrower has not created, and does not reasonably expect to create in the future any separate fund or account in which

Proceeds of the 2026 Bond will be temporarily held prior to the expenditure of those proceeds to pay costs of the Project.

(f) The Issuer and the Borrower will account for all moneys on a first-in, first-out basis.

(g) The Issuer and the Borrower reasonably expect that, if any of the proceeds of the 2026 Bond or any funds held by either of them to pay debt service on the 2026 Bond are invested, they will be invested in the manner set forth in the Investment Letter.

(h) The Issuer and the Borrower reasonably expect to comply with the instructions set forth in the Investment Letter and to take such other actions as may be necessary to comply with the arbitrage limitations applicable to the 2026 Bond.

Section 5.7 Additional Arbitrage Representations and Covenants. The Borrower represents that the Proceeds from the sale of the 2026 Bond shall be applied as indicated in Article IV hereof.

(a) The Issuer has not sold, and the Borrower has not, in this transaction, caused the Issuer (i) to sell the 2026 Bond (x) in an amount larger than is otherwise reasonably necessary, or (y) sooner than is otherwise reasonably necessary, or (z) to allow the 2026 Bond to remain outstanding longer than is otherwise reasonably necessary, to accomplish the governmental purpose for which the 2026 Bond is being issued. The term of the 2026 Bond is not longer than is reasonably necessary to accomplish that governmental purpose.

(b) The Borrower represents that no portion of the Proceeds of the 2026 Bond will be used directly or indirectly to replace funds of the Issuer or the Borrower used directly or indirectly to acquire securities or obligations which may reasonably be expected, on the date hereof, to produce a Yield materially higher than the Yield on the 2026 Bond.

(c) The Borrower represents that, and to the Issuer's knowledge, no device is being used in connection with the issuance of the 2026 Bond that has the effect (i) of enabling the Issuer or the Borrower to exploit the difference between tax-exempt and taxable interest rates to obtain a material financial advantage, and (ii) of overburdening the tax-exempt bond market.

Section 5.8 Replacement Proceeds.

(a) There are no other uncommitted or unallocated funds of the Borrower reasonably available to reimburse the Borrower, or otherwise pay, for the cost of the 2026 Project and the proceeds of the 2026 Bond do not replace or free up funds of the Borrower that were committed, or were uncommitted but would have been used, to pay the cost of the 2026 Project but for the issuance of the 2026 Bond. Funds accumulated in general and specific improvement accounts of the Borrower are required as working capital reserves of the Borrower pursuant to standard fiscal practices and procedures of nonprofit health care facilities, and in the case of other accounts have been earmarked, designated and/or committed for other projects.

(b) Bond Counsel has advised the Issuer and the Borrower that, under Section 1.148-1(c) of the Regulations, amounts will be treated as Replacement Proceeds of the 2026 Bond if the amounts have a sufficiently direct nexus to the 2026 Bond or to the Project to conclude that those amounts would have been used to pay costs of the Project if the Proceeds of the 2026 Bond were

not used or to be used for that purpose. A summary of the provisions of the Regulations governing Replaced Proceeds is attached to this Tax Regulatory Agreement as Exhibit H.

STATUS OF THE BORROWERS AS AN ORGANIZATION DESCRIBED BY SECTION 501(c)(3) OF THE CODE

Section 5.9 Representations and Warranties as to Status of Borrower as a Section 501(c)(3) Organization.

(a) The Borrower represents and warrants that, as of the date of execution of this Tax Regulatory Agreement, (i) each is a Section 501(c)(3) Organization, and is not a private foundation under Section 509(a) of the Code, (ii) each has received a determination letter from the Internal Revenue Service to that effect, which determination letter has not been modified, limited or revoked, (iii) to the knowledge of each, the validity or effect of the determination letter is not currently being considered by the Internal Revenue Service (iv) each is in compliance with all the terms, conditions and limitations (if any) contained in such determination letter, (v) each is in compliance with all laws and regulations applicable to its status under the Code, and (vi) each is therefore exempt from federal income taxes under Section 501(a) of the Code. The Borrower also represents and warrant that, as of the date of execution of this Tax Regulatory Agreement, it has not been informed of, nor is it aware of any change in the law or regulations under which the determination letter was issued, or of any substantial or material change in the facts and circumstances that formed the basis for the issuance of the determination letter such that no similar determination letter could now be obtained or that the determination letter would be revoked or withdrawn if reconsidered.

(b) The Borrower has not implemented, and do not expect to implement, any material change in its organization or operation that is inconsistent with the federal income tax exemption it currently possesses.

(c) Borrower is a health care facility within the meaning of Section 159.27(16), Florida Statutes.

(d) Borrower's ownership and intended manner of operation of the Project is substantially related to Borrower's performance of the functions on which Borrower's federal income tax exemption is based. Borrower does not intend or reasonably expect to operate any portion of the Project in a manner constituting the conduct of an unrelated trade or business, within the meaning of Section 513 of the Code.

(e) (i) Borrower has a racially nondiscriminatory policy in its admission policies and it includes a statement of that policy in its charter, bylaws, other governing instrument, or in a resolution of their governing body.

(ii) The Borrower does not discriminate on the basis of race, color, or national or ethnic origin in any way with respect to: (*a*) client's rights or privileges, (*b*) admission policies, (*c*) employment; or (*d*) any other policies.

Section 5.10 Covenant as to Status of Borrower as a Section 501(c)(3) Organization. The Borrower covenants that, while the 2026 Bond remains outstanding, each will not take or omit to take, or permit to be taken on their behalf by any other party, any action which would cause, or

which would reasonably be likely to cause, the loss of their exemption from the federal income tax as an organization described by Section 501(c)(3) of the Code.

ARTICLE VI
USE OF THE PROCEEDS AND OF THE PROJECT

Section 6.1 Representations, Warranties and Covenants as to the 2026 Project.

(a) The Borrower covenants and agrees to refrain from using the Proceeds of the 2026 Bond in a manner, or taking any other action, that might cause the 2026 Bond or any of them, not to be classified as Qualified 501(c)(3) Bonds under Section 145 of the Code.

(b) The Borrower represents that they reasonably expect to use at least ninety-five percent (95%) of the Proceeds of the 2026 Bond to pay Qualified Project Costs and each covenants that it will not permit use of less than ninety-five percent (95%) of the Proceeds of the 2026 Bond to pay Qualified Project Costs.

(c) The Borrower represents and warrants that, in the aggregate, no more than a Permitted Percentage of the Project will be used, directly or indirectly, (i) on a basis different than that available to any member of the general public, in the trade or business of any Private Person, or (ii) in an unrelated trade or business, determined by applying Section 513(a) of the Code, of either the Borrower or any other Section 501(c)(3) Organization. The Borrower has been advised by Bond Counsel that, for purposes of the preceding sentence and paragraph (g) below, the term "Permitted Percentage" means five percent (5%) less the percentage of the Proceeds of the 2026 Bond used to pay Costs of Issuance.

(d) The Borrower covenants that, while the 2026 Bond remains outstanding, they will not permit any use of the Project that would cause any portion of the Project to be used in an unrelated trade or business, within the meaning of Section 513 of the Code, of either the Borrower or another Section 501(c)(3) Organization, without first obtaining an unqualified opinion of Bond Counsel that such use will not adversely affect the exclusion of interest on the 2026 Bond from gross income for federal income tax purposes.

(e) (i) The Borrower represents that they have not previously entered into, and do not reasonably expect to enter into, any lease of any portion of the Project to a Private Person.

(ii) The Borrower covenants that it will not enter into any lease of any portion of the Project to a Private Person without first obtaining an unqualified opinion of Bond Counsel that entering into such lease will not adversely affect the exclusion of interest on the 2026 Bond from gross income for federal income tax purposes.

(f) (i) The Borrower represents that they have not previously entered into, and do not reasonably expect to enter into, any contract under which a Private Person will manage or operate the Project or provide other services with respect to the Project unless the terms of such contract (a) complied or will comply with the applicable guidelines of (i) IRS Revenue Procedure 2017-13, 2017-6 I.R.B. 787 (1/17/2017) (the "Current Guidelines"), (ii) to the extent applicable, as described in clause (iv) below, IRS Revenue Procedure 97-13, 1997 1 C.B. 632, as modified by IRS Revenue Procedure 2001-39, 2001-1 C.B. 38 and amplified by IRS Notice 2014-67, 2014-46

I.R.B. 822 (10/24/2014) (the "Prior Guidelines"), or (iii) any successor to Revenue Procedure 2017-13, or (b) otherwise do not result in such person using the Project in a private business.

(ii) The Borrower covenants that it will not enter into any management or service contract with a Private Person with respect to the Project having terms not complying with (a) the Current Guidelines, (b) to the extent applicable, as described in clause (iv) below, the Prior Guidelines, or (c) any successor to Revenue Procedure 2017-13, without first obtaining an unqualified opinion of Bond Counsel that entering into such management or service contract will not adversely affect the exclusion of interest on the 2026 Bond from gross income for federal income tax purposes.

(iii) A summary of the Current Guidelines is attached to this Tax Regulatory Agreement as Exhibit G.

(g) Bond Counsel has advised the Issuer and the Borrower that the following guidelines apply to determine whether at least ninety-five percent (95%) of the Proceeds of the 2026 Bond will be used to refinance and finance Qualified Project Costs and whether no more than a Permitted Percentage of the Project will be used as described in paragraph (c) above:

(i) The amount of "qualified" or "nonqualified" use of property financed or refinanced with Proceeds of the 2026 Bond is based on the average amount of such use over the Measurement Period. Thus, for example, if the reasonably expected useful life of property financed with Proceeds of the 2026 Bond is 20 years and such property was Placed in Service on January 1, 2001, use of such property after January 1, 2021 is disregarded. The average percentage of qualified or non-qualified use is the average of the percentages of such use during the 1-year periods within the Measurement Period. Thus, if a project is subject to 100% non-qualified use for one year followed by 100% qualified use for 19 years, the average non-qualified use of such project for such 20-year period is 5%.

(ii) For a facility in which actual qualified use and non-qualified use occur at different times (for, example, different days), the average amount of non-qualified use is based on the amount of time that the facility is used for a non-qualified use as a percentage of total time for all actual use. For example, if a portion of a building that costs ten percent (10%) of the Proceeds of the Bond is used in an unrelated trade or business of the Borrower for five percent (5%) of the actual use of such facility during the year, the amount of non-qualified use attributable to such non-qualified use during the year would be .5%.

(iii) For a facility, or a portion thereof, in which the qualified use and the non-qualified use occur simultaneously, the entire facility, or portion thereof, is treated as non-qualified use. For example, if a facility is owned by a Section 501(c)(3) organization and leased to a Private Person, or operated by the Private Person pursuant to a non-qualified management or operating agreement for the entire year in an activity that is in furtherance of the Section 501(c)(3) exempt purposes, the cost of the entire amount of spaced leased to the Private Person would be non-qualified use.

(h) The Borrower represents and warrants that the Project will be owned (as ownership is determined for federal income tax purposes) by Borrower, by other Section 501(c)(3) Organizations, or Governmental Persons ("Permitted Owners") at all times during the term of the

2026 Bond. The Borrower knows of no reason why the Project will not be so owned and operated in the absence of (i) supervening circumstances not anticipated by the Borrower or Issuer at Date of Issue, or (ii) adverse circumstances beyond its control, except that insubstantial parts or portions of the Project may be sold to and owned by persons other than a Permitted Owner if, in the judgment of the Borrower, such part or portion has become obsolete, worn out or surplus as a result of normal use thereof. The Borrower further represent and warrant that, if a part or portion of the Project is so sold, any amount received by the Borrower upon such disposition will be applied by the Borrower to acquire, construct or renovate property qualified for financing under Section 145 of the Code unless Bond Counsel delivers to the Issuer and the Borrower a written opinion to the effect that any different application of the amount received will not adversely affect the validity of the 2026 Bond or the exclusion of interest on the 2026 Bond from gross income for federal income tax purposes. Borrower covenants that it will not otherwise change its ownership of the Project unless, in the written opinion of Bond Counsel, such change will not adversely affect the exclusion of interest on the 2026 Bond for federal income tax purposes.

(i) The Borrower represents that they do not reasonably expect that the payment of more than five percent (5%) of the debt service on the 2026 Bond in any given year under the terms of the Financing Agreement, or pursuant to any underlying arrangement, will be secured or paid by any interest in property used or to be used for a private business conducted either by (i) a Private Person or (ii) a Section 501(c)(3) Organization in an unrelated trade or business (within the meaning of Section 513(a) of the Code), or by any interest in payments in respect of property used or to be used for a private business conducted by (i) a Private Person or (ii) a Section 501(c)(3) Organization in an unrelated trade or business (within the meaning of Section 513(a) of the Code), or be derived from payments in respect of property or borrowed money used or to be used for a private business conducted by (i) a Private Person or (ii) a Section 501(c)(3) Organization in an unrelated trade or business (within the meaning of Section 513(a) of the Code).

(j) The Borrower represents that none of the proceeds of the 2026 Bond are expected to be used, and covenants that none of the proceeds of the 2026 Bond will be used to provide any airplane, skybox or other private luxury box, any facility primarily used for gambling, or any store the principal business of which is the sale of alcoholic beverages for consumption off premises.

(k) The Borrower represents and warrants that at least 95% of the Net Proceeds of the 2026 Bond were used or will be used to finance or refinance Capital Expenditures incurred after August 5, 1997.

(l) The Borrower represents that no part of the Proceeds of the 2026 Bond are to be used directly or indirectly to finance inventory or working capital. Subject to the compliance with the preceding paragraph 7.1(k), Proceeds of the 2026 Bond may be used for Working Capital Expenditures, however, as follows: (A) Costs of Issuance and Qualified Administrative Costs; (B) any fees for a qualified guarantee of the 2026 Bond or future payments for a qualified hedge for the 2026 Bond; (C) with respect to Sale Proceeds and investment earnings thereon that will finance the 2026 Project, interest on the 2026 Bond for a period commencing on the Issue Date and ending on the date that is the later of three years from the Issue Date or one year after the Project is Placed in Service; (D) payments for rebate or yield reduction payments on the 2026 Bond; and (E) an amount that does not exceed 5% of the Sale Proceeds of the 2026 Bond that are directly related to the Capital Expenditures financed with the 2026 Bond.

(m) Except as provided in this paragraph, all of the Proceeds of the 2026 Bond shall be applied to Capital Expenditures with respect to the Project paid after the Date of Issue of the 2026 Bond. The Borrower expects to use Proceeds of the 2026 Bond to reimburse itself for Capital Expenditures for the Project, provided that, subject to clauses (B) and (C): (A) reimbursement will not be made for costs that were paid earlier than [_____, 2026], the date that is 60 days prior to the adoption of the Reimbursement Resolution on [_____, 2026], (B) reimbursement may be made for costs that qualify as Preliminary Expenditures and do not exceed twenty percent (20%) of the Issue Price of the 2026 Bond, without regard to the date on which made; and (C) reimbursement may be made with respect to a *de minimis* amount that does not exceed the lesser of $100,000 or five percent (5%) of the Proceeds of the 2026 Bond without regard to the date on which made. The Borrower covenants that the reimbursement will be made not later than eighteen (18) months after the later of (A) the date the original Capital Expenditure is paid, or (B) the date such portion of the 2026 Project is Placed in Service or abandoned, but in no event more than three years after the original Capital Expenditure is paid. $_____ of proceeds of the 2026 Bond will be applied to reimburse the Borrower for the 2026 Project ($_____ to reimbursed on the date hereof). The Borrower represents that the 2026 Project is not expected to include, and covenants that the 2026 Project does not and will not include residential rental housing for family units.

(n) The Borrower represents that any health club facility which is a part of the 2026 Project will be used directly for purposes qualified under Borrower's Section 501(c)(3) exempt purposes under the Code.

Section 6.2 Change in Use of the Project for Purposes of Sections 150(b)(3) and 150(b)(5) of the Code; Change in Use of the Project for Purposes of Section 103 of the Code.

(a) The Borrower acknowledges that pursuant to Section 150(b)(3) of the Code, any change in use of any portion of the Project while the 2026 Bond that financed or refinanced such portion are still outstanding in situations where the Borrower continues to own such portion could result in the Borrower being treated as engaged in an "unrelated trade or business" within the meaning of Section 513 of the Code from the date on which the change in use occurs. The amount of such unrelated trade or business income is equal to the fair rental value of such portion of the Project, with interest on the 2026 Bond being nondeductible against the unrelated trade or business income.

(b) The Borrower acknowledges that pursuant to Section 150(b)(5) of the Code, if Borrower sells or otherwise transfers ownership of the Project, the new owner may be denied an interest deduction (including the interest component of rent or other user charges) incurred in connection with the acquisition of that portion of the Project.

(c) The Borrower also acknowledges that a change of use of the Project, or any portion thereof, during the stated term of the 2026 Bond could cause the interest on the 2026 Bond to become includable in the gross income of the Bondholder. Thus, during the entire stated term of the 2026 Bond, Borrower will not change the use of the Project without an opinion of Bond Counsel that such change will not adversely affect the exclusion of interest on the 2026 Bond from the gross income of the Bondholder for federal income tax purposes.

(d) Costs of Issuance Limit. (1) The Borrower expects, warrants, and covenants that no more than two percent of the proceeds actually derived from the sale of the 2026 Bond will be used to pay Costs of Issuance.

(2) Continuing Compliance. The Borrower hereby covenant to monitor the amount of 2026 Bond proceeds spent on Qualified Project Costs and permissible nonqualifying costs within the meaning of Section 145 of the Code (such Qualified Project Costs and permissible nonqualifying costs in the aggregate being referred to herein as "Total Costs"). If at any time unspent 2026 Bond proceeds are not expected to be spent on Total Costs (e.g., the Project has been completed or abandoned), the Borrower shall use moneys derived from a source other than a tax-exempt borrowing ("Equity," for purposes of this Section 6.2) to redeem the 2026 Bond to the extent necessary to ensure that the two percent costs of issuance limitation is satisfied based on the actual amount of proceeds of the 2026 Bond spent on Total Costs. This limitation will be satisfied so long as the amount of Equity used to redeem the 2026 Bond equals or exceeds the amount of E, determined as set forth in the following formula (where B equals 2026 Bond proceeds spent on Costs of Issuance and E equals the amount of deposited Equity):

[(B minus E) divided by (Total Costs)] multiplied by 100% = 2%.

(3) Reallocation. Pursuant to Treasury Regulations Section 1.148-6(d), the Issuer must account for the allocation of 2026 Bond proceeds to expenditures not later than 18 months after the later of the date the expenditure is paid or the date the Project is placed in service. This allocation must be made in any event by the date 60 days after the fifth anniversary of the Date of Issue or retirement of the 2026 Bond, if earlier. The expenditures constituting the Project represent only a portion of the total costs of a health care facility project. Multiple sources of funds are available to be used to pay for expenditures of the Project as they are incurred, and the Issuer and Borrower may perform a final allocation of 2026 Bond proceeds as set forth in Treasury Regulations Section 1.148-6(d) after such initial payment.

Section 6.3 Representations and Covenants as to the Refunded Projects and Allocations. The Borrower hereby represents, warrants and covenants as to the Refunded Projects as follows:

(a) On September 27, 2018, The City of Leesburg, Florida issued the Refunded Obligation in the original aggregate principal amount of $10,000,000, the proceeds of which were loaned to the Borrower pursuant to the Bond Purchase and Loan Agreement dated as of September 1, 2018 and evidenced by the Promissory Note dated September 27, 2018 (collectively constituting the Refunded Obligations), and were used to (i) refinance prior tax-exempt obligations the proceeds of which financed the Borrower's healthcare and social service facility located at 2018 and 2020 Tally Road, Leesburg, Lake County, Florida and (ii) finance the Borrower's healthcare facility located at 2140 Don Wickham Drive, Clermont, Lake County, Florida (such facilities, collectively, the Refunded Projects).

(b) The Borrower represents that at least ninety-five percent (95%) of the proceeds of the Refunded Obligations were used to finance or refinance Qualified Project Costs of the Refunded Projects, and no more than two percent (2%) of the proceeds of the Refunded Obligations were used to pay costs of issuance of the Refunded Obligations.

(c) The Borrower represents that, as of the respective dates of issuance of the Refunded Obligations, the Borrower reasonably expected that at least eighty-five percent (85%) of the proceeds of each of the Refunded Obligations would be used to carry out the governmental purpose of the Refunded Obligations within three years from the respective dates of issuance. The Borrower further represents that no more than fifty percent (50%) of the proceeds of the Refunded Obligations were invested in nonpurpose investments having a substantially guaranteed yield for four (4) years or more.

(d) Pursuant to Sections 1.141-13(d), 1.148-9(h) (including 1.148-9(h)(4)(v)(B)), and 1.150-1(c)(3) of the Regulations, the Refunding Portion and the New Money Portion of the 2026 Bond, when delivered, will be treated by the Issuer and the Borrower as separate "issues" for certain purposes, including: (i) determining whether each such "issue" is a "qualified 501(c)(3) bond" for purposes of Section 145(a) of the Code; (ii) determining whether each such "issue" is treated as included in the $150 million limitation of Section 145(b) of the Code; and (iii) determining whether each such "issue," or a portion thereof, is a refunding bond for purposes of Sections 148 and 149(d) of the Code. The Refunding Portion and the New Money Portion will, however, be treated as a single issue for purposes of determining the Yield on the 2026 Bond, for purposes of determining arbitrage rebate on the 2026 Bond, for purposes of determining the "minor portion" on the 2026 Bond, and for purposes of determining whether a portion of the 2026 Bond is eligible for investment in higher yielding investments as part of a reasonably required reserve or replacement fund under Section 148(d) of the Code.

(e) With respect to the Refunding Portion of the 2026 Bond and the application of the private business use test under Sections 141 and 145 of the Code, Section 1.141-13 of the Regulations provides the general rule that the amount of private business use of the refunding issue is the amount of private business use during the combined Measurement Period or, at the option of the issuer, during the Measurement Period of just the refunding issue, subject to the conditions described in Section 1.141-13. With respect to the 2026 Bond, the Issuer, as directed by the Borrower, has determined to apply a separate Measurement Period that begins on the Date of Issue of the 2026 Bond.

(f) The Borrower covenants that the proceeds of the 2026 Bond allocated to the Refunding Portion will be applied solely to refinance the Refunded Obligations on the date hereof, and pending such application will be at an unrestricted yield for a period not to exceed 90 days from the date hereof. Amounts applied to pay Costs of Issuance allocable to the Refunding Portion may be invested at an unrestricted yield for a period not to exceed thirteen (13) months from the date hereof.

(g) The Borrower covenants that, with respect to the Refunded Obligations and the Refunded Projects, it has complied and will continue to comply with all representations, warranties and covenants made by the Borrower in the tax certificates, tax regulatory agreements, no arbitrage certificates and other tax-related documents executed and delivered in connection with the issuance of the Refunded Obligations, to the extent such representations, warranties and covenants survive the refunding of the Refunded Obligations and remain applicable while the 2026 Bond is outstanding. The Borrower further covenants that it will not take or omit to take any action with respect to the Refunded Projects that would adversely affect the exclusion of interest on the 2026 Bond from gross income for federal income tax purposes.

ARTICLE VII
OTHER TAX LAW REQUIREMENTS OR RESTRICTIONS

Section 7.1 120 Percent Maturity Limitation. Borrower represents that 120 percent of the weighted average reasonably expected economic life of the assets comprising the 2026 Project is at least _____ years. See Exhibit A attached hereto (the "2026 Project Useful Life Report"). The weighted average maturity of the 2026 Bond is _____ years. The weighted average maturity of the 2026 Bond does not exceed 120% of the weighted average reasonably expected economic life of the assets being financed and refinanced with the 2026 Bond. The average reasonably expected economic life of each component of the Project is measured from the later of (i) the date of issuance of the 2026 Bond, or (ii) the date such component is expected to first be Placed in Service, and by taking into account the respective cost of each component of the Project. The Borrower has no reason to believe that any of the information or conclusions of the 2026 Project Useful Life Report are not accurate.

Section 7.2 TEFRA. The 2026 Project is located in Citrus County and the Refunded Projects are located in Lake County. A public hearing with respect to the issuance of the 2026 Bond was held by the Issuer on June 22, 2026, in person, in accordance with Internal Revenue Service Revenue Procedures 2020-1 and 2020-49, which was preceded by at least 7 days' public notice on [_____, 2026] in the *Citrus County Chronicle* a newspaper of general circulation in Citrus County] and on _____, 2026 in *The Daily Commercial* a newspaper of general circulation in Lake County. The location the combined hearing held by Citrus County on behalf of Citrus and Lake Counties is no farther than 100 miles from the seat of government of each participating governmental unit beyond whose geographic jurisdiction the hearing is conducted. On the date of such hearing the Board of County Commissioners of Citrus County, Florida which is the elected legislative body of Citrus County and has jurisdiction over the entire area in which the 2026 Project is or will be located approved the issuance of the 2026 Bond. On _____, 2026 the Board of County Commissioners of Lake County, Florida which is the elected legislative body of Lake County and has jurisdiction over the entire area in which the Refunded Projects are located approved the issuance of the portion of the 2026 Bond refinancing the Refunded Obligations. See Exhibit B attached hereto.

Section 7.3 Federal Guarantee. The Borrower represents that the 2026 Bond is not, and covenants that the 2026 Bond shall not become, directly or indirectly "federally guaranteed." Unless otherwise excepted under Section 149(b) of the Code, the 2026 Bond will be considered "federally guaranteed" if (i) the payment of principal and interest with respect to the 2026 Bond is guaranteed (in whole or in part) by the United States (or any agency or instrumentality thereof), (ii) 5% or more of the Proceeds of the 2026 Bond are (A) to be used in making loans, the payment of principal or interest with respect to which are to be guaranteed (in whole or in part) by the United States (or any agency or instrumentality thereof) or (B) to be invested (directly or indirectly) in federally insured deposits or accounts or (iii) the payment of principal or interest on the 2026 Bond is otherwise indirectly guaranteed (in whole or in part) by the United States (or any agency or instrumentality thereof). The prohibition of a federal guarantee shall not apply to proceeds of the 2026 Bond (u) invested for an initial temporary period until such proceeds are needed for the purpose for which such issue was issued; (v) invested in a *bona fide* debt service fund; (w) invested in a reserve which meets the requirements of Section 148(d) of the Code with respect to reasonably required reserve or replacement funds; (x) used to purchase investments held in a refunding escrow (*i.e.*, a fund containing proceeds of a refunding bond issue established to

provide for the payment of principal or interest on one or more prior bond issues); (y) invested in obligations issued by the United States Treasury; or (z) invested in other investments permitted under regulations promulgated pursuant to Section 149(b)(3)(B)(v) of the Code. Further, for purposes of determining whether the 2026 Bond is federally guaranteed, a guarantee by the Federal Housing Administration, the Veterans Administration, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation or the Government National Mortgage Association would not be included.

Section 7.4 Representations and Covenants by the Issuer and the Borrower for Purposes of IRS Form 8038. The Issuer covenants and agrees that it shall complete and file Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues, with respect to the 2026 Bond, within the time period required by Section 149(e) of the Code and take any other steps necessary to comply with the information reporting requirement imposed by that section of the Code. Attached as Exhibit C is a draft of the Form 8038 that will be filed with the IRS. The Issuer has completed the Form 8038 based solely on information provided to it by the Borrower and other parties to the transaction. The Borrower has no reason to believe that any of the information contained in the attached Form 8038 is not accurate.

Section 7.5 2026 Bond Is Not Part of a Composite Issue. (a) The Issuer and the Borrower each represents that there are no other obligations of the Issuer that (i) are being sold at substantially the same time (*i.e.*, within 15 days of each other) as the 2026 Bond, (ii) are being sold pursuant to the same plan of financing together with the 2026 Bond, and (iii) are reasonably expected to be paid out of substantially the same source of funds as the 2026 Bond.

(b) The Borrower represents that there are no other conduit obligations issued on their behalf that (i) are being sold at substantially the same time as the 2026 Bond, (ii) are being sold pursuant to the same plan of financing together with the 2026 Bond, and (iii) are reasonably expected to be paid out of substantially the same source of funds as the 2026 Bond.

Section 7.6 2026 Bond Is Not a Pool Bond. The Issuer and the Borrower covenants and represent that none of the proceeds of the 2026 Bond is reasonably expected to be, or will be, used, directly or indirectly, to make or finance loans to two or more ultimate Borrower (including Governmental Persons).

Section 7.7 2026 Bond Is Not a Hedge Bond. The Issuer and the Borrower covenants that not more than fifty percent (50%) of the proceeds of the New Money Portion will be invested in a guaranteed investment contract with a term of four (4) years or more, or in another form of Nonpurpose Investment having a substantially guaranteed yield for four (4) years or more.

Section 7.8 Registered Form. The 2026 Bond is registered within the meaning of Section 149(a) of the Code.

Section 7.9 IRS Audit. The Borrower covenants to provide notice to the Issuer and to Bond Counsel upon learning of any audit, examination or investigation by the IRS of their status as a Section 501(c)(3) Organization, the tax-exempt status of interest on the 2026 Bond, or any related tax matters and to pay all costs associated therewith, including, without limitation Bond Counsel to the County.

ARTICLE VIII
RETENTION OF RECORDS AND WRITTEN PROCEDURES

Section 8.1 Maintenance and Review of Records. The Borrower covenants to regularly review (at least once annually) the use of the proceeds of the 2026 Bond as set forth in the documents described below and maintain all records relating to the 2026 Bond and the use and expenditure of the proceeds of the 2026 Bond, and to comply with the procedures set forth below (the "Written Procedures") to ensure compliance with the provision of the Code, as more specifically set forth below.

(a) Types of Records Required to be Retained. The records that must be retained include, but are not limited to, the following:

(i) General. All legal and closing documents relating to the Bond, including indentures, trust agreements, resolutions, public notices, tax certificates, opinions of counsel (issued at the time of closing or subsequently), amendments to the foregoing documents and any and all documents included in the transcript with respect to the Bond.

(ii) Expenditure of Gross Proceeds.

(A) Project Expenditures. Documents evidencing the expenditure of proceeds of the 2026 Bond and investment earnings thereon, the specific assets refinanced with such amounts, including any declarations of official intent to reimburse expenditures, public approvals, feasibility studies, projected draw schedules, requisitions and closing flow of funds memoranda;

(B) Funds and Accounts. Documents setting forth all funds and accounts relating to the Bond, including debt service funds, reserve funds, sinking funds and pledged funds, and any agreements with respect thereto; and

(C) Investment of Gross Proceeds - General. Documents pertaining to the investment of the proceeds of the 2026 Bond, including the purchase and sale of securities, Time and Demand Deposit SLGS subscriptions, yield calculations for each class of investments, actual investment income received from the investment of such amounts, projected investment income calculations expected to be received from the investment of such amounts, guaranteed investment contracts, credit enhancement, swap transactions and verification reports. The Borrower shall record the following information: (i) the purchase date of each investment, (ii) the purchase price thereof, (iii) any accrued interest paid, (iv) the face amount of each investment, (v) the coupon rate, (vi) the periodicity of interest payments, (vii) the disposition price, (viii) any accrued interest received, and (ix) the disposition date. The Borrower shall also record payments of interest, principal, qualified guarantee payments and payments made with respect to qualified hedges.

(iii) Economic Life Data. Documents supporting the economic life of the assets refinanced with proceeds of the Bond;

(iv) Allocations. Documents evidencing any allocations with respect to the proceeds of the Bond;

(v) Use of Financed Assets; Private Security or Payment.

(A) Use. Documents evidencing the ownership, use or operation of the Project, including contracts (leases, management contracts, service contracts and otherwise) for the use and ownership of such property; and

(B) Payments or Security. Documents evidencing sources of payment or security for the Bond, including liquidity covenants and negative covenants, and any agreements with respect thereto.

(vi) Tax Returns and Related Information. IRS Forms 8038, 8038-T or 8038-R, as applicable, and information relating to the pricing of the Bond, yield calculations, weighted average maturity calculations, other information included in 8038 statistics reports, verification reports and arbitrage rebate reports; and

(vii) Disposition Proceeds. Documents, if any, evidencing the sale or other disposition of any property financed with the proceeds of the Bond.

(b) Required Retention Periods. The Borrower covenants to retain the above described records until the date that is six years after the date the last 2026 Bond is Discharged or, if the 2026 Bond are refunded, the date that is four years after the date the last refunding bond is Discharged.

(c) Designation and Training of Review Official. Bond Counsel has advised the Borrower that the Internal Revenue Service has released guidelines that recommend that issuers or conduit Borrower designate and train an official or employee whose task it will be to review their records and documents described above to ensure compliance with the provisions of the Code. The Borrower hereby covenant to appoint such an official.

(d) Form of Records. The Borrower covenants that all records will be kept in a manner that ensures complete access thereto for the applicable above described period either in hard copy or electronic format. If the records are kept in electronic format, compliance is necessary with the requirements of Revenue Procedure 97-22, 1997-1 C.B. 652, which provides guidance for maintaining books and records by using an electronic storage system that either images their hardcopy books and records or transfers their computerized books and records to an electronic storage media (e.g., an electronic data compression system).

(e) Failure to Retain Records. The Borrower acknowledges that a failure to maintain material records required to be retained by this Section may result in the loss of the exclusion of interest on the 2026 Bond from gross income for federal tax purposes and could cause additional arbitrage rebate to be owed.

(f) Correction of Violations. The Borrower will regularly review the use of the proceeds of the 2026 Bond to ensure timely identification of the violations of the federal tax requirements for interest on the 2026 Bond to be excluded from gross income for federal tax purposes. In the event such violations are discovered, the Issuer and the Borrower will consult with nationally recognized bond counsel to correct such violations through the use of remedial actions described in the Treasury Regulations or in Rev. Proc. 2018-26 or through the Tax Exempt Bonds Voluntary Closing Agreement Program described under Notice 2008-31 or in the Internal Revenue Manual.

(g) Notice of Noncompliance. If applicable, the Borrower will annually provide to the Issuer, within 90 days of filing of their Form 990, a notice of noncompliance with the Written Procedures noted above and an explanation as to why it has not complied. The Borrower will also notify the Issuer within 90 days of any discovery of a violation. The Borrower may rely on reports of their auditors, rebate analysts and opinions of counsel in making such certifications.

(h) Application. The Issuer and the Borrower hereby agree that the Written Procedures above shall be the written procedures utilized with respect to the 2026 Bond.

ARTICLE IX
TERM OF TAX REGULATORY AGREEMENT

This Tax Regulatory Agreement shall be effective from the Date of Issue through the date that the last Bond is Discharged and, with respect to arbitrage rebate, the date that is six (6) years after the last Bond is Discharged pursuant to the terms of the Financing Agreement and the 2026 Bond.

ARTICLE X
AMENDMENTS

Notwithstanding any other provision hereof, any provision of this Tax Regulatory Agreement may be deleted or modified at any time at the option of the Borrower if the Borrower has provided an unqualified opinion of Bond Counsel that such deletion or modification will not adversely affect the exclusion of interest on the 2026 Bond from the gross income of the recipients thereof for purposes of federal income taxation.

ARTICLE XI
POST ISSUANCE COMPLIANCE

Section 11.1 Post Issuance Compliance. Attached as Exhibit F to this Tax Regulatory Certificate are the written procedures adopted by the Borrower on [_____, 2026] ("Written Procedures") with respect to tax-exempt bonds issued on their behalf to ensure that all nonqualified bonds are remediated and to monitor the arbitrage requirements of Section 148 of the Code. The Borrower may amend the Written Procedures, including upon advice of Bond Counsel, and will provide the Issuer with a copy of any amendments. The Issuer hereby agrees that the Written Procedures shall be the written procedures utilized with respect to the 2026 Bond.

[Signature pages follow]

IN WITNESS WHEREOF, the Issuer and the Borrower has caused this Tax Regulatory Agreement to be executed in their respective names and by their proper officers thereunto duly authorized, all as of the day and year first written above.

CITRUS COUNTY, FLORIDA

By:_____
Chairman

ATTEST:

By:_____
Secretary

LIFESTREAM BEHAVIORAL CENTER, INC.

Attest:

By:_____
Name:

By:_____
Name:

Title:

Title:

#538434754_v4
029574.00064

EXHIBIT A

Economic Life of 2026 Project

Asset	Economic Life	1.2 x Economic Life	Amount to be Financed with Bond Proceeds	Weighted Life
			$_____	_____
			$_____	_____
			$_____	_____
			$_____	_____
			$_____	_____
Total:			$_____	_____

_____ _____ = _____ years
_____

EXHIBIT B

COUNTY TEFRA APPROVALS

[See Document No. [__] in the Closing Binder]

EXHIBIT C

FORM 8038

[See Document No. [__] in the Closing Binder]

EXHIBIT D

REIMBURSEMENT RESOLUTIONS

[See [_____, 2026] Resolution included as Exhibit C to Document No. [____] in the Closing Binder]

EXHIBIT E

INVESTMENT LETTER

[See Document No. [___] in the Closing Binder]

EXHIBIT F

BORROWERS' WRITTEN PROCEDURES

[See Document No. [__] in the Closing Binder]

EXHIBIT G

CURRENT MANAGEMENT AND SERVICE CONTRACT GUIDELINES

(i) The Current Guidelines provide that the contract must provide for reasonable compensation for services rendered with no compensation based on, or contingent on, in whole or in part, on a share of net profits from the operation of the project. None of the service provider's or manager's compensation may be based upon, or contingent upon, both the managed property's revenues and expenses for any fiscal period.

(ii) The Current Guidelines provide that the service provider's or the manager's compensation may be based on any type of fixed or variable compensation that is reasonable compensation for the services provided (such compensation may also include a percentage of gross revenues (or adjusted gross revenues) of the facility or a percentage of expenses of the facility, but not both revenues and expenses) but may not be based or be contingent upon the net profits of the facility or result in the manager bearing any share of the net losses of the project. Reasonable compensation also applies to the reimbursement of actual and direct expenses paid by the manager and its related administrative overhead expenses. Under the Current Guidelines permissible compensation arrangements include "capitation fee," "per-unit fee" and "periodic fixed fee" arrangements (described below), and incentive compensation arrangements based upon meeting standards that measure quality of services, performance or productivity ("incentive fees"). In addition, the service provider may pay the unreimbursed expenses of the managed property in connection with capitation fee, per-unit fee, periodic fixed fee, incentive fees, or any combination thereof, and this will not result in a net profits arrangement or the bearing of net losses. Reasonable compensation also applies to the reimbursement of actual and direct expenses paid by the manager and its related administrative overhead expenses.

(iii) Capitation fee means: a fixed dollar amount is paid for each person for whom the provider agrees to provide all needed services for a period of time, such as when an HMO agrees to provide all medical services to a patient. The fixed fee can be increased by specific, objective, external standards not linked to the output or efficiency of the managed property such as CPI or industry increases. This fee may include a variable component of up to 20% of the fee to protect the provider against catastrophic loss.

(iv) Per-Unit Fee means: a fee based upon a unit of service by the provider specified in the contract or determined by an independent third party such as Medicare, or by the exempt entity. This includes separate fees for medical procedures, or car parked, or passenger mile. It also includes separate billing arrangements between physicians and hospitals. The fixed fee can be increased by specific, objective, external standards not linked to the output or efficiency of the managed property such as CPI or industry increases.

(v) Periodic fixed fee means: a stated dollar amount for service rendered for a specific period of time. For example, a stated dollar amount per years. The fixed fee can be increased by specific, objective, external standards not linked to the output or efficiency of the managed property such as CPI or industry increases.

(vi) Description of Net Losses: A management contract does not require the bearing of net losses if: (i) the determination of the amount of the service provider's compensation

and the amount of unreimbursed expenses to be paid by the service provider, separately and collectively, do not take into account either the managed property's net losses or the both the managed property's revenues and expenses for any fiscal period and (ii) the timing of the service provider's compensation is not contingent upon the amount of the managed property's net losses. Thus it is permissible to reduce a service provider's compensation by stated dollar amounts if the managed property's expenses exceed certain targets, because the reduction does not also take into account any measure of the property's revenues. In addition, it is permissible to delay a service provider's compensation because there were no net revenues from which to pay it. The Current Guidelines allow this deferral of payments due to insufficient net cash flows where the contract includes the following requirements: (i) the compensation is payable at least annually, (ii) the Borrower is subject to reasonable consequences for late payment, such as reasonable interest charges or late payment fees, and (iii) the Borrower will pay such deferred compensation (with interest or late payment fees) no later than the end of five (5) years after the original due date of the payment.

(vii) A management contract is based upon a managed facility's net profits if it is based in any part on both the facility's revenues and expenses for any fiscal period. This includes basing the eligibility for, the amount of and the timing of the payments under the contract upon net profits. However, in determining if compensation is based upon net profits, the reimbursement of actual and direct expenses to unrelated parties (such as unrelated vendors) is disregarded as are incentive payments for meeting quality standards of services, performance or productivity.

(viii) The Borrower must bear the risk of loss upon damage or destruction of the managed project (however, the maintenance of insurance is permitted as is penalizing the manager for failing to operate the facility as required under the contract).

(ix) The Current Guidelines permit qualified service or management contracts to have a maximum term (including legally enforceable renewal options) not exceeding the lesser of thirty-years or 80 percent of the weighted average economic life of the portion of the "project" subject to the management contract. Economic life is determined as of the beginning of the contract, and is retested as a new contract as of the date any of its terms that could affect its status as a qualified contract are materially modified. A "project" is defined to mean all facilities or capital projects financed or refinanced in whole or in part with proceeds of a single issue of bonds. An issuer in its bond documents can identify as a single project all of the properties to be financed or refinanced by proceeds of a single bond issue. Thus, if bond proceeds are used to finance short-lived equipment (e.g., 8 years) that is part of a building project that in total has a useful life of 40 years and the entire building is subject to the management contract, then the management contract may have a term of 30 years and is not limited to 80% of the useful life of the financed equipment (6.4 years). Land is treated as having an economic life of 30 years if 25 percent or more of the net proceeds of the Bond are used to finance land, otherwise it is not included in the calculation of useful life.

(x) The Borrower must exercise significant control over the use of the managed project. This requirement is met if the service or the management contract requires one or both of the Borrower to approve the annual budget of the facility, its capital expenditures, disposition of the property, rates charged for user of the facility and the general nature and use of the property. These approvals may be shown in different manners but they must be explicit and generally in writing. An exception applies for approval of rates which may also be determined by the having

the contract provide that the manager's rates be reasonable and customary as determined by an independent third party. The Current Guidelines also clarify that the Borrower may satisfy the approval of rates requirement by approving a reasonable general description of the method used to set the rates (such as a method that establishes hotel room rates using specific revenue goals based upon comparable properties). In addition, the service provider or manager must agree that it will not take any tax position with respect to the project that is inconsistent with its being a qualified user under the Current Guidelines. Thus the service provider or the manager cannot take a tax position similar to an owner of the property (such as depreciation or amortization, or investment tax credits) or to a lessee of the project (such as deducting any payments on the property as rent).

(xi) The service provider or the manager must not have any role or relationship with the Borrower that, in effect, substantially limits the Borrower's ability to exercise its rights, including cancellation rights, under the contract, based on all the facts and circumstances. This requirement is satisfied: (A) if not more than 20% of the voting power of the governing body of the Borrower in the aggregate is vested in the service provider's or the manager's (or any related party's) directors, officers, shareholders, partners, members and employees; (B) overlapping board members do not include the chief executive officer (or equivalent) or the chairperson (or equivalent executive) of the service provider or the manager or its governing body or the Borrower or its governing body; (C) the chief executive officer (or equivalent) of the service provider or the manager (or a related party) is not the chief executive officer (or equivalent) of the Borrower or any of its related entities; and (D) the Borrower and the service provider or the manager are not otherwise related parties as defined Section 1.150-l(b) of the Regulations (relating to being members of the same controlled group or otherwise having a relationship under which losses between the two would be disallowed).

(xii) The Current Guidelines also provides an exception from private use for certain other uses by the service provider or manager of financed or refinanced property that are functionally related and subordinate to a qualified management contract (e.g., use of storage areas to store equipment used in connection with the provision of services under a qualified management contract does not constitute private use).

EXHIBIT H

SUMMARY OF REPLACEMENT PROCEEDS RULES

(a) The term, "Replacement Proceeds," is defined in Section 1.148-1(c) of the Regulations. Pursuant to that definition, amounts are Replacement Proceeds of an issue if the amounts have a sufficiently direct nexus to the issue or to the governmental purpose of the issue to conclude that the amounts would have been used for that governmental purpose if the Proceeds of the issue were not used or to be used for that governmental purpose. For this purpose, governmental purposes include the expected use of amounts for the payment of debt service on a particular date. The mere availability or preliminary earmarking of amounts for a governmental purpose, however, does not in itself establish a sufficient nexus to cause those amounts to be Replacement Proceeds. Replacement Proceeds include, but are not limited to, sinking funds, pledged funds, and other Replacement Proceeds described in Section 1.148-1(c)(4) of the Regulations, to the extent that those funds or amounts are held by or derived from a substantial beneficiary of the issue. A substantial beneficiary of an issue includes the issuer and any related party to the issuer, and, if the issuer is not a state, the state in which the issuer is located. A person is not a substantial beneficiary of an issue solely because it is a guarantor under a qualified guarantee.

(b) Replacement Proceeds includes amounts held under an agreement to maintain the amount at a particular level for the direct or indirect benefit of the Bondholders or a guarantor of the 2026 Bond. An amount is not treated as Replacement Proceeds, however, if: (A) the issuer or a substantial beneficiary may grant rights in the amounts that are superior to the rights of the Bondholders or the guarantor; or (B) the amount does not exceed reasonable needs for which it is maintained, the required level is tested no more frequently than every six months, and the amount may be spent without any substantial restrictions other than a requirement to replenish the amount by the next testing date.

(c) To the extent the Borrower or an affiliate thereof receives contributions that are restricted to pay costs earmarked for the Project or a facility that comprises a portion of the Project, Section 1.148-1(c) of the Regulations would treat such contributions as Replacement Proceeds without regard to whether such contributions are pledged directly or indirectly to pay debt service on the 2026 Bond. Replacement Proceeds may not be invested at a Yield that exceeds the Yield on the 2026 Bond plus one-thousandth of 1 percent (.001%).

(d) To the extent that the Borrower's agree to maintain an amount at a particular level for the direct or indirect benefit of the Bondholder, such amount would be considered Replacement Proceeds unless: (A) the Borrower may grant rights in the amounts that are superior to the rights of the Bondholder; or (B) the amount does not exceed reasonable needs for which it is maintained, the required level is tested no more frequently than every six months, and the amount may be spent without any substantial restrictions other than a requirement to replenish the amount by the next testing date.

(e) (i) To the extent the Borrower receives contributions that are restricted to pay costs of the Project, Section 1.148-1(c) of the Regulations would treat such contributions as Replacement Proceeds without regard to whether such contributions are pledged directly or

indirectly to pay debt service on the Bond. However, to the extent that such contributions can be allocated to the "equity" portion of the facilities, such contributions are not Replacement Proceeds. For example, if a particular facility is expected to cost $100 and the Borrower used $80 of Proceeds of the 2026 Bond to finance the facility and over the next several years it received $25 in contributions that were restricted by the contributor for such facility, the last $5 received as a contribution would constitute Replacement Proceeds.

(ii) To the extent that the Borrower receives "restricted" contributions described in paragraph (e)(i) above that exceed the equity portion of such facility determined in Section 4.3(d)(i) above and such Nonpurpose Investments are considered as though held in a Bona Fide Debt Service Fund, such amounts may be invested without regard to Yield restrictions.

(iii) To the extent that the Borrower receives "restricted" contributions described in paragraph (e)(i) above that exceed the equity portion of the facility described in paragraph (e)(i) above and such Nonpurpose Investments are not considered as though held in a Bona Fide Debt Service Fund, such Nonpurpose Investments may be invested without regard to Yield restrictions for 30 days after the receipt at which time they may not be invested at a Yield that exceeds the Yield on the 2026 Bond plus one-thousandth of 1 percent (.001%).

EXHIBIT I

INVESTMENT CERTIFICATE OF BONDHOLDER

[See Document No. [__] in the Closing Binder]

EXHIBIT J

PROJECT COSTS

EXHIBIT "C" TO RESOLUTION

Form of Interlocal Agreement

This instrument prepared by
and return to:

Michael L. Wiener
HOLLAND & KNIGHT LLP
100 N. Tampa Street, Suite 4100
Tampa, FL 33602
(813) 227-8500

INTERLOCAL AGREEMENT

THIS INTERLOCAL AGREEMENT (this "Agreement") is dated as of [_____], 2026, and is entered into between CITRUS COUNTY, FLORIDA ("Citrus County"), a political subdivision of the State of Florida and LAKE COUNTY, FLORIDA ("Lake County"), a political subdivision of the State of Florida;

WITNESSETH:

WHEREAS, pursuant to Chapter 159, Part II, Florida Statutes (the "Act"), Citrus County and Lake County are authorized to issue bonds to finance or refinance the acquisition, construction and equipping of health care facilities; and

WHEREAS, Citrus County and Lake County each constitutes a "public agency" within the meaning of Section 163.01, Florida Statutes, as amended (the "Interlocal Act"), and are each authorized under the Interlocal Act to enter into interlocal agreements providing for them to jointly exercise any power, privilege or authority which each of them could exercise separately; and

WHEREAS, LifeStream Behavioral Center, Inc. (the "Borrower") has requested that Citrus County and Lake County enter into this Agreement to authorize Citrus County to issue not to exceed $17,000,000 in aggregate principal amount of its Industrial Development Revenue and Refunding Bond (LifeStream Behavioral Center, Inc. Project), Series 2026 (the "Bond") to finance or refinance facilities in Citrus and Lake Counties, Florida as described on Exhibit "A" hereto (collectively, the "Projects"), with the proceeds of approximately $6,157,000 in principal amount of the Bond to be applied to finance or refinance the portion of the Projects located in Lake County; and

WHEREAS, the Borrower has represented that such consolidated financing will result in significant cost savings to the Borrower over the issuance and sale of separate bonds by Citrus County and Lake County, in order to finance or refinance the Projects located in each respective county; and

WHEREAS, Citrus County and Lake County have agreed to enter into this Agreement for the limited purposes stated above; and

WHEREAS, the Borrower has represented that on [_____], 2026, Citrus County approved the issuance of the Bond, the application of the proceeds thereof and the execution and delivery of this Agreement; and

WHEREAS, following a duly noticed public hearing held by the Board of County Commissioners of Citrus County, Florida on [_____], 2026 on behalf of itself and Lake County (the "Public Hearing"), for the purpose of giving all interested persons in Citrus County and in Lake County an opportunity to express their views, either orally or in writing, on the proposed issuance of the Bond, the Borrower has represented that on [_____], 2026, the Board of County Commissioners of Citrus County, Florida, which has jurisdiction for purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended, over the area in which those portions of the Projects to be financed or refinanced in Citrus County will be located, approved the issuance of the Bond and the application of the proceeds thereof; and

WHEREAS, following the Public Hearing, the Board of County Commissioners of Lake County, Florida, which has jurisdiction for purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended, over the area in which the portion of the Projects to be refinanced in Lake County will be located, approved the issuance of the Bond by Citrus County and the application of the proceeds thereof; and

WHEREAS, the Interlocal Act authorizes Citrus County and Lake County to enter into this Agreement and confers upon Citrus County authorization to issue the Bond and to apply the proceeds thereof to the financing or refinancing of the Projects through a loan of such proceeds to the Borrower; and

WHEREAS, the parties hereto desire to agree to the issuance of the Bond by Citrus County for such purposes and such agreement by such parties is in the public interest; and

WHEREAS, the Borrower has agreed to indemnify Citrus County and Lake County in connection with its execution of this Agreement;

NOW, THEREFORE, for and in consideration of the premises hereinafter contained, and intending to be legally bound hereby, the parties hereto agree as follows:

SECTION 1. Authorization to Issue the Bond. Citrus County and Lake County do hereby agree that Citrus County is hereby authorized to issue the Bond in an aggregate principal amount not exceeding $17,000,000 and to loan the proceeds thereof to the Borrower to finance and/or refinance the Projects, with approximately $6,157,000 of such proceeds to be applied to refinance the portion of the Projects to be located within Lake County. Citrus County is hereby authorized to exercise all powers relating to the issuance of the Bond vested in Lake County pursuant to the Constitution and the laws of the State of Florida and to do those things within the jurisdiction of Lake County which are necessary or convenient for the issuance of the Bond and financing and/or refinancing of the Projects to the same extent as if Lake County were issuing its own obligations for such purposes without any further authorization from Lake County to exercise such limited powers or to take such actions. It is the intent of this Agreement and the parties hereto that Citrus County be vested, to the maximum extent permitted by law, with all powers which Lake County might exercise solely with respect to the issuance of the Bond pursuant to the Act and the lending of the proceeds thereof to the Borrower to refinance the Projects in Lake County.

SECTION 2. Qualifying Project.

A. The Borrower represents that each of the Projects constitutes a "project" as such term is used in Part II, Chapter 159, Florida Statutes.

B. Citrus County hereby represents, determines and agrees as follows:

1. The Projects located within Citrus County are appropriate to the needs and circumstances of, and shall make a significant contribution to the economic growth of Citrus County; shall provide or preserve gainful employment; and shall serve a public purpose by advancing the economic prosperity, the public health, or the general welfare of the State of Florida and its people.

2. No financing for the Projects shall be entered into with a party that is not financially responsible and fully capable and willing to fulfill its obligations under the financing agreement, including the obligations to make payments in the amounts and at the times required, to operate, repair, and maintain at its own expense the Projects, and to serve the purposes of Part II, Chapter 159, Florida Statutes and such other responsibilities as may be imposed under the financing agreement.

3. Citrus County will be able to cope satisfactorily with the impact of the Projects located in Citrus County and will be able to provide, or cause to be provided when needed, the public facilities, including utilities and public services, that will be necessary for the construction, operation, repair, and maintenance of the Projects and on account of any increases in population or other circumstances resulting therefrom.

4. Adequate provision will be made in the financing agreements for the operation, repair, and maintenance of the Projects at the expense of the Borrower and for the payment of principal of and interest on the Bond.

C. Lake County hereby represents, determines and agrees as follows:

1. The Projects located within Lake County are appropriate to the needs and circumstances of, and shall make a significant contribution to the economic growth of Lake County; shall provide or preserve gainful employment; and shall serve a public purpose by advancing the economic prosperity, the public health, or the general welfare of the State of Florida and its people.

2. Lake County will be able to cope satisfactorily with the impact of the Projects located in Lake County and will be able to provide, or cause to be provided when needed, the public facilities, including utilities and public services, that will be necessary for the construction, operation, repair, and maintenance of such Projects and on account of any increases in population or other circumstances resulting therefrom.

SECTION 3. Limited Obligation of Citrus County. Neither the provisions, covenants or agreements contained in this Agreement and any obligations imposed upon Lake County hereunder, nor the Bond issued pursuant to this Agreement, shall constitute an indebtedness or liability of Lake County. The Bond when issued, and the interest thereon, shall be limited and special obligations of Citrus County payable solely from certain revenues and other amounts pledged thereto by the terms thereof.

SECTION 4. No Personal Liability/Limitation of Agreement. No covenant or agreement contained in this Agreement shall be deemed to be a covenant or agreement of any member, officer, agent or employee of Lake County or Citrus County in his or her individual capacity and no member, officer, agent or employee of Lake County or Citrus County shall be liable personally on this Agreement or be subject to any personal liability or accountability by reason of the execution of this Agreement.

The execution of this Agreement by Lake County shall not be construed as (i) an endorsement of the creditworthiness of the Borrower or the financial viability of the Projects, (ii) a recommendation to any prospective purchaser to purchase the Bond, (iii) an evaluation of the likelihood of the repayment of the debt service on the Bond, or (iv) approval of any necessary zoning or rezoning applications or approval or acquiescence to the alteration of existing zoning or land use nor approval for any other regulatory permits relating to the Projects, and Lake County shall not be construed by reason of its execution of this Agreement to make any such endorsement, finding or recommendation or to have waived any right of Lake County or estopped Lake County from asserting any rights or responsibilities it may have in such regard.

SECTION 5. Allocation of Responsibilities. Citrus County shall take all actions it deems necessary or appropriate in connection with the issuance of the Bond, including, in its discretion, the preparation, review, execution and filing with government agencies of certificates, opinions, agreements and other documents to be delivered at the closing of the Bond and the establishment of any funds and accounts pursuant to an indenture of trust related to the Bond.

Neither Lake County nor Citrus County shall be liable for the costs of issuing the Bond or the costs incurred by either of them in connection with the preparation, review, execution or approval of this Agreement or any documentation or opinions required to be delivered in connection therewith by Lake County, Citrus County or counsel to either. All of such costs shall be paid from the proceeds of the Bond or from other moneys of the Borrower.

SECTION 6. Indemnity. The Borrower, by its approval and acknowledgment at the end of this Agreement, agrees to indemnify and hold harmless Lake County and Citrus County, their respective officers, employees and agents, from and against any and all losses, claims, damages, liabilities or expenses, of every conceivable kind, character and nature whatsoever, including, but not limited to, losses, claims, damages, liabilities or expenses (including reasonable fees and expenses of attorneys, accountants, consultants and other experts), arising out of, resulting from, or in any way connected with this Agreement or the issuance of the Bond, other than any such losses, damages, liabilities or expenses, in the case of Citrus County, arising from the willful misconduct of Citrus County, and, in the case of Lake County, arising from the willful misconduct of Lake County. The indemnity provided by this Section 6 shall survive the expiration or termination of this Agreement.

SECTION 7. Term. This Agreement will remain in full force and effect from the date of its execution, subject to the provisions of Section 8 hereof, until such time as it is terminated by any party hereto upon 10 days' advance written notice to the other party hereto. Notwithstanding the foregoing, it is agreed that this Agreement may not be terminated so long as the Bond remains outstanding or unpaid. Nothing herein shall be deemed in any way to limit or restrict either party hereto from issuing its own obligations or entering into any other agreement for the financing or refinancing of any facility which either party hereto may choose to finance or refinance.

SECTION 8. Filing of Agreement. It is agreed that this Agreement shall be filed by the Borrower or its authorized agent or representative with the Clerk of the Circuit Court of Lake County and with the Clerk of the Circuit Court of Citrus County, Florida all in accordance with the Interlocal Act, and that this Agreement shall not become effective until so filed.

SECTION 9. Severability of Invalid Provisions. If any one or more of the covenants, agreements or provisions herein contained shall be held contrary to any express provisions of law or contrary to the policy of express law, though not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way affect the validity of any of the other provisions hereof.

SECTION 10. WAIVER OF JURY TRIAL. EACH OF THE PARTIES HERETO AND THE BORROWER HEREBY KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVES THE RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION BASED HEREON, OR ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT AND ANY DOCUMENT CONTEMPLATED TO BE EXECUTED IN CONJUNCTION HEREWITH, OR ANY COURSE OF CONDUCT, COURSE OF DEALING, STATEMENTS (WHETHER VERBAL OR WRITTEN) OR ACTIONS OF EITHER PARTY. THIS PROVISION IS A MATERIAL INDUCEMENT FOR EACH OF THE PARTIES TO ENTER INTO THIS AGREEMENT.

SECTION 11. Litigation. In the event any legal proceedings are instituted between the parties hereto concerning this Agreement, the prevailing party in such proceedings shall be entitled to recover its costs of suit, including reasonable attorneys' fees, at both trial and appellate levels.

SECTION 12. Governing Law. This Agreement is being delivered and is intended to be performed in the State of Florida, and shall be construed and enforced in accordance with, and the rights of the parties shall be governed by, the laws of such State.

SECTION 13. Execution in Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

[Signature pages follow]

IN WITNESS WHEREOF, the parties to this Agreement have caused this Agreement to be executed by the proper officers thereof and have caused their seals to be affixed hereto and attested by the proper officers thereof, all as of the date first above written.

CITRUS COUNTY, FLORIDA

(SEAL)

ATTEST:

By:_____
Chairman, Board of County Commissioners

By:_____
Deputy Clerk

LAKE COUNTY, FLORIDA

(SEAL)

ATTEST:

By:_____
Chairman

By_____
Clerk

APPROVAL AND ACKNOWLEDGMENT OF THE BORROWER

LifeStream Behavioral Center, Inc. hereby approves this Agreement and acknowledges its acceptance of its obligations arising thereunder, including, without limitation, its representations, obligations, and waivers under Section 2, Section 6 and Section 10 thereof, by causing this Approval and Acknowledgment to be executed by its proper officer and its seal to be affixed hereto and attested by its proper officer all as of the date of said Agreement.

LIFESTREAM BEHAVIORAL CENTER, INC.

By:_____
Title:

ATTEST:

By:_____
Title:

#538144707_v3

EXHIBIT "A"

Project Description

Citrus County Facilities

Finance the acquisition, design, construction, equipping, and/or furnishing of an approximately 40,200 square foot 60-bed behavioral health treatment facility located at 3238 and 3264 S Lecanto Highway, Lecanto, Citrus County, Florida

Lake County Facilities

Refinance tax-exempt obligations previously issued for the benefit of the Borrower, the proceeds of which financed or refinanced in an aggregate maximum stated principal amount not exceeding $3,464,543.90 an approximately 35,000 square foot health care facility project located at 2018 and 2020 Tally Road, Leesburg, Lake County, Florida and in an aggregate maximum stated principal amount not exceeding $2,692,456.10 to refinance an approximately 24,000 square foot health care facility located at 2140 Don Wickham Drive, Clermont, Lake County, Florida

AGENDA MEMORANDUM

FROM:	Rebecca Bays
SUBJECT:	Tampa Bay Regional Planning Council Letter of Support Funding the RRAP Update
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

The Tampa Bay Regional Planning Council is applying for funding from the National Academies of Sciences Gulf Research Program to assist in conducting the 5-year update of the Regional Resiliency Action Plan (RRAP). TBRPC is seeking $750,000 over a three-year grant period (November 2026–September 2029).

If awarded, TBRPC will be funded to:

- Year 1: Conduct outreach and education workshops to garner input and feedback to assist in the update of the RRAP, to include two workshop sessions at the 2027 Regional Resiliency Summit, as well as a minimum of 4 of our coalition workgroup meetings.
- Year 1:Acquire two interns to assist with the workshops and RRAP update
- Years 2 and 3: Develop a Tampa Bay Bioregional Resiliency Information and Education Center utilizing the framework of the RRAP in its development where we will pull together all of our regional resiliency data and resources into one place-based Dashboard.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

Approve and authorize the Chairman to execute the Letter of Support for the Tampa Bay

Regional Planning Council (TBRPC) application for grant funding to assist in conducting the 5-year update of the Regional Resiliency Action Plan (RRAP).

ATTACHMENTS:

1. _doc_20260612095015

Board of County Commissioners
Executive Office
110 N. Apopka Ave., New Courthouse, Inverness, Florida 34450
(352) 341-6560 • Fax (352) 341-6584 • Website: www.citrusbocc.com

Our Mission:
To manage growth and foster prosperity by prioritizing protection of environmental assets, development and maintenance of infrastructure, and the health, safety, and well-being of our citizens.

June 22, 2026

National Academies of Sciences, Engineering, and Medicine
Gulf Research Program
500 Fifth Street, NW
Washington, DC 20001

Subject: Letter of Support for the Tampa Bay Regional Resilience Information & Education Center

The Citrus County Board of County Commissioners wishes to express our support for the Tampa Bay Regional Planning Council's (TBRPC) grant application for the Tampa Bay Regional Resilience Information & Education Center.

The Tampa Bay region has experienced significant environmental challenges within the last year including major hurricanes, drought, extreme rainfall, extreme heat, sea level rise and flooding. The worsening of these climactic events continues to threaten:

- Coastal and inland habitats
- Local business, agriculture, and economic prosperity
- Housing value; affordability, and other socioeconomic concerns
- Critical infrastructure and long-term stability
- Health, jobs, and livelihoods

As an local government member in the Tampa Bay region, we recognize the need for coordinated, cross-jurisdictional data to address environmental and socio-economic pressures in our communities.

Currently, regional resilience data and plans are distributed across multiple institutions, which limits the ability of local actors to coordinate efforts. This project addresses the challenge by creating a shared digital dashboard and applied learning initiative designed around a regional framework. By aligning resources, the Education Center will provide a functional tool for planning and action.

A core benefit of this initiative is its integration with the update, publication, and implementation of the TBRPC Regional Resiliency Action Plan (RRAP). The project will serve as a practical resource for our organization to:

- Access curated data and a centralized resilience library.
- Identify collaborative, cross-jurisdictional project opportunities, including nature-based solutions and stormwater management.
- Utilize materials to support local planning, grant development, and community engagement.

Furthermore, we value the project's structured approach to community co-design and higher education partnership with the University of South Florida. Incorporating stakeholder feedback and deploying a community approach ensures that the tools developed will serve professional planners and the public.

The Citrus County Board of County Commissioners is committed to participating in this three-year initiative. Our involvement will include participating in dashboard pilot testing, attending regional workshops and engagement meetings, utilizing the dashboard or RRAP framework for local planning, or serving as a content coordination partner.

We recommend this project for funding, as it establishes a practical infrastructure for regional coordination, community and student learning, and place-based resilience implementation across the Tampa Bay region.

Sincerely,

Diana Finegan
Chairman, Citrus County Board of County Commissioners

Diana Finegan, Chairman, Commissioner, District 2; Janet Barek, 1st Vice Chair, Commissioner, District 3; Jeff Kinnard, D.C., Commissioner, 2nd Vice Chair, District 1; Rebecca Bays, Commissioner, District 4; Holly L. Davis, Commissioner, District 5

AGENDA MEMORANDUM

FROM:	Eric Landon, Growth Management Director
SUBJECT:	**5:01PM CPA-2026-00002 CR-486 Interchange Management Area (IMA)**
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

This application would create a new Interchange Management Area for the CR-486/Suncoast Parkway interchange, along with Comprehensive Plan objectives and policies. The County has previously adopted Interchange Management Areas at SR-44 and Cardinal. This proposal was discussed in multiple workshops and stakeholder meetings with a previous County consultant. The IMA has some similarities to the previously adopted IMA's in that they would be triggered only by new or expanded development as outlined in the draft. The PDC reviewed this application on May 7, 2025, with an earlier workshop in November 2025, and recommended approval. Wade Trim representatives will be available for presentation and to respond to any questions regarding this application.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
2781-54921	Land Development - Advertising	$10,000.00	$4,285.53	$0.00	$5,714.17

Encumbrances were added to the PDC agenda; the publication ran simultaneously with the PDC meeting announcement.

RECOMMENDED ACTION:

If recommended for consideration, direct the Chair to transmit application **CPA-2026-00002 CR-486 Interchange Management Area (IMA)** to the State Department of Commerce and State agencies for review and comment. (Eric Landon, Growth Management Director)

ATTACHMENTS:

1. Draft Ordinance
2. Powerpoint
3. pdc action summary May 7 2026
4. WadeTrim CR 486 IMA CPA Technical Memo
5. WadeTrim CR 486 IMA CPA Boundary Map
6. CR486 IMA Wetlands Map
7. CR486 IMA Traffic Counts Map
8. CR486 IMA Historic Resources Map
9. Public Comments Recd (2025-2026)
10. CR486 IMA FLUM Map
11. CR486 IMA Exist Land Use Map
12. CR486 IMA 100 Year Flood Map
13. Citrus County mpo-lrtp 2050 adopted
14. Planner staff report
15. Suncoast D3 Corridor Land Use Study

ORDINANCE NO. 2026-

AN ORDINANCE OF CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA, AMENDING CHAPTER TEN, THE FUTURE LAND USE ELEMENT, OF THE CITRUS COUNTY COMPREHENSIVE PLAN BY ADOPTING A NEW FUTURE LAND USE MAP CATEGORY ENTITLED THE COUNTY ROAD 486 INTERCHANGE MANAGEMENT AREA (486IMA) IN RELATION TO THE SUNCOAST PARKWAY INTERCHANGE AT COUNTY ROAD 486; ESTABLISHING AN INTERCHANGE MANAGEMENT AREA BOUNDARY, WITH SUPPORTING TEXT, GOALS, OBJECTIVES AND POLICIES; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION, AND SCRIVENER'S ERRORS; PROVIDING FOR MODIFICATIONS THAT MAY ARISE FROM CONSIDERATION AT PUBLIC HEARING; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Citrus County Board of County Commissioners recognize the need to plan for orderly growth and development while protecting Citrus County's abundant natural resources, and

WHEREAS, the Board of County Commissioners adopted the Citrus County Comprehensive Plan, Ordinance No. 89-04 on April 18, 1989, and subsequent amendments, and

WHEREAS, the Board of County Commissioners have previously considered the Suncoast Parkway 2 Transportation Corridor Land Use Study (2019) and have adopted interchange management areas related to the Suncoast Parkway interchanges at W. Cardinal Street and State Road 44; and

WHEREAS, Chapter 163, Florida Statutes provides for amendment to the Comprehensive Plan.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA AS FOLLOWS:

SECTION 1. SHORT TITLE

THIS ORDINANCE shall be known as, cited as, and referred to as the Citrus County Comprehensive Plan Amendment CPA-2026-00002, CR 486 Interchange Management Area, and shall be effective within the unincorporated areas of Citrus County, Florida.

SECTION 2. AUTHORITY

This Citrus County Comprehensive Plan Amendment CPA-2026-00002, adopting a new Future Land Use category and supporting text, goals, objectives and policies into the Future Land Use Element of the Comprehensive Plan, is adopted pursuant to Chapter 163, Florida Statutes.

SECTION 3. REVISIONS TO THE FUTURE LAND USE ELEMENT OF THE COMPREHENSIVE PLAN

Revisions as presented in application CPA-2026-00002 and as further described in Exhibit "A" attached hereto and incorporated herein by reference.

SECTION 4. SEVERABILITY

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held illegal, invalid or unconstitutional by the decision of any court or regulatory body of competent jurisdiction, such decision shall not affect the validity of the remaining portions hereof. The Board of County Commissioners hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause, or phrase hereof, irrespective of the fact that any one or more section, subsections, sentences, clauses, or phrases be declared illegal, invalid or unconstitutional and all ordinances and parts of ordinances in conflict with the provisions of the ordinance are hereby repealed.

SECTION 5. INCLUSION IN THE COMPREHENSIVE PLAN

It is the intention of the Board of County Commissioners of Citrus County, Florida, and it is hereby provided that the provisions of this Ordinance shall become and be made a part of the Citrus County Comprehensive Plan (Citrus County Ordinance No. 89-04). To this end, the sections of this Ordinance may be renumbered or re-lettered to accomplish such intention, and that the word "ordinance" may be changed to "section" "article" "policy" or other appropriate designation.

SECTION 6. MODIFICATIONS

It is the intention of the Board of County Commissioners that the provisions of this ordinance may be modified as a result of considerations that may arise during public hearings. Such modifications shall be incorporated into the final version of the ordinance adopted by the Board and Filed by the Clerk to the Board pursuant to Section 7.

SECTION 7. EFFECTIVE DATE

The effective date of this plan amendment, if the amendment is not timely challenged, shall be 31 days after the state land planning agency notifies the local government that the plan amendment package is complete. If timely challenged, this amendment shall become effective on the date the state land planning agency or the Administration Commission enters a final order determining this adopted amendment to be in compliance. No development orders, development permits, or land uses dependent on this amendment may be issued or commence before it has become effective. If a final order of noncompliance is issued by the Administration Commission, this amendment may nevertheless be made effective by adoption of a resolution affirming its effective status, a copy of which resolution shall be sent to the state land planning agency.

DRAFT

DONE AND ADOPTED in regular meeting of the Board of County Commissioners of Citrus County, Florida, this _____day of _____2026.

CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

ATTEST:

BY: _____
DIANA FINEGAN, CHAIRMAN

_____
TRACI PERRY, CLERK OF COURT

APPROVED AS TO FORM FOR THE RELIANCE OF CITRUS COUNTY ONLY

_____
DENISE A. DYMOND LYN,
COUNTY ATTORNEY

DRAFT

EXHIBIT A

CPA-2026-00002
FUTURE LAND USE ELEMENT
NEW FUTURE LAND USE CATEGORY
CR 486 IMA (486IMA)

Objective 17.39 CR 486 Interchange Management Area (486IMA) Future Land Use Map (FLUM) Category

Consistent with the "Focused Growth Scenario" of the "Suncoast Parkway 2 Transportation Corridor Land Use Study" dated May 19, 2019, prepared by the Tampa Bay Regional Planning Council, the CR 486 Interchange Management Area (486IMA) FLUM category is intended to promote a compact and non-linear pattern of development for mixed-use residential and non-residential land uses as well as economic development opportunities in an area designated as the CR 486 Interchange Management Area (CR 486 IMA). At the CR 486 interchange of the Suncoast Parkway, the 486IMA FLUM category is hereby designated consistent with the Citrus County Comprehensive Plan Interchange Management Area objective.

Policy 17.39.1 The map establishing the CR 486 Interchange Management Area (CR 486 IMA) is hereby adopted as part of the FLUM Map Series. This identifies the location of the CR 486 IMA and the area where the 486IMA FLUM category is applicable. See Figure 10-38. The "Suncoast Parkway 2 Transportation Corridor Land Use Study" dated May 19, 2019, prepared by the Tampa Bay Regional Planning Council is adopted by reference to provide data and analysis to support the establishment of the 486IMA FLUM category.

Policy 17.39.2 The CR 486 IMA shall consist of two subareas. The Economic Development Target Area (EDTA) subarea shall include the area adjacent to the on/off ramps of the Suncoast Parkway interchange. The portion of the CR 486 IMA not included in the EDTA shall be considered the Mixed-Use subarea. See Figure 10-38.

Policy 17.39.3 The 486IMA FLUM category requirements shall be applied to development that meets at least one of the following triggers occurring after the effective date of the adoption of the 486IMA FLUM category:

1. Newly proposed for non-residential use or mixed use;

2. Expansion of an existing non-residential development that exceeds twenty-five (25) percent of the legally permitted gross leasable area or a change of occupancy type as defined by the Florida Building Code that also requires additional parking or other site development improvements related to the change of occupancy type; or

3. Expansion of an existing residential development that exceeds the number of legally permitted dwelling units.

DRAFT

However, any existing Planned Unit Development (PUD) project at the time of the effective date of the adoption of the 486IMA FLUM category shall be allowed to continue to develop, or if already developed then redevelop, consistent with the existing approved PUD. If there is any change to an existing PUD that meets the thresholds for the implementation of the 486IMA FLUM category, then the PUD change must be consistent with the requirements of the 486IMA FLUM category.

Policy 17.39.4 Until land development standards are included within the Land Development Code, development within the CR 486 IMA that triggers the implementation of the 486IMA FLUM provided in Policy 17.39.3 shall be considered through a Land Development Code Atlas Amendment with an affiliated master plan of development as a Planned Unit Development (PUD). For lots/parcels of record in existence before the adoption of the 486IMA FLUM category, all development standards and permitted land uses as prescribed by the underlying land use district shall continue to be allowed as outlined in the Land Development Code unless the development activity triggers the implementation of the 486IMA FLUM category provided in Policy 17.39.3.

Policy 17.39.5 The minimum standard size for a unified master plan of development is eight (8) acres. However, the minimum standard size may be reduced to five (5) acres subject to a reduction in the allowance of impervious surface area and an increase in open space compared to the eight (8) acre requirements as established in the applicable Land Development Codes.

If a project is developed in phases, then each individual phase of a project shall provide adequate infrastructure, landscaping, and all other built conditions to allow the phase to stand alone if no other subsequent phases are developed. The eight (8) acre or five (5) acre minimum size is the gross area of the total development project. Within the development project, as approved by the Planned Unit Development (PUD), smaller lots may be created. These smaller lots must be integrated into the total development project consistent with the intent and standards of the 486IMA FLUM category.

The minimum project size can be achieved by aggregating contiguous parcels within the IMA. Aggregation across subarea boundaries shall be prohibited. Parcels may be aggregated across local streets within the same subarea, as long as the necessary access through the property is maintained. However, if a project is unable to aggregate with surrounding properties to eight (8) acres or five (5) acres, then a smaller project size may be considered through the PUD process. If a smaller project size is approved through the PUD, the development must still meet all development and design standards as provided in the 486IMA FLUM category and subject to a reduction in the allowance of impervious surface area and in increase in open space compared to the eight (8) acre requirements as established in the applicable Land Development Codes.

Policy 17.39.6 The 486IMA FLUM category is intended to support the attraction and development of job producing light industrial and manufacturing, warehousing, professional offices, local and regional commerce, and workforce housing. Job producing light industrial and manufacturing and professional offices shall be directed to the EDTA subarea. Local and regional commerce and workforce housing shall be directed to the Mixed-Use subarea. The 486IMA FLUM category also allows for other supporting land uses that are functionally integrated into a

larger coordinated development and campus like setting to reduce off site impacts.

Policy 17.39.7 The following provides the permitted and prohibited uses within the 486IMA FLUM by subarea. Any use not specified as a permitted use shall be a prohibited use, including but not limited to, the specified prohibited uses.

EDTA Permitted Uses
- Light Industrial and manufacturing with supporting office development
- Professional offices, including technology business, research development, and medical support
- Warehousing, distribution, and logistics
- Outdoor storage accessory to other uses
- Utilities
- Trail access

EDTA Prohibited Uses
- Residential of any density
- Concrete/asphalt batch plants, portable and permanent
- Extractive uses
- Truck stops, bus terminals, and vehicle repair
- RV and boat parking
- Outdoor storage
- Mini-warehouse or self-service storage facilities

Mixed Use Permitted Uses
- Medium and high density residential
- Neighborhood and general commercial
- Hotel and travel accommodations
- Mini-warehouse or self-service storage facilities
- Professional offices
- Institutional and civic
- Government offices and facilities
- Parks, recreation, and trails

Mixed Use Prohibited Uses
- Low density residential fewer than six (6) dwelling units per acre
- Industrial and manufacturing
- Concrete/asphalt batch plants, portable and permanent
- Metal recycling/junkyards
- Extractive uses
- Truck stops, bus terminals, and vehicle repair
- RV and boat parking
- Outdoor storage
- Car wash facilities
- Outdoor kennels

Policy 17.39.8 Non-residential development within the CR 486 IMA shall not exceed a maximum floor area ratio (gross building size/gross lot size) of 1.0. If residential development is included in the project, then the maximum floor area ratio may be increased to 1.5.

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Policy 17.39.9 No new residential uses shall be permitted in the EDTA subarea. Existing residential uses shall continue to be allowed consistent with Policy 17.39.4. Non-residential development in the EDTA subarea that is consistent with the permitted uses listed in Policy 17.39.7 shall be presumed to be compatible.

Policy 17.39.10 Residential density must be approved by PUD. Residential development in the Mixed-Use subarea must be a minimum density of six (6) dwelling units per acre and maximum of twelve (12) dwelling units per acre. Residential density may be increased to a maximum of twenty (20) dwelling units per acre if approved by PUD and the project meets the following criteria:

- The inclusion of gathering areas, parks, schools, libraries, or other community facilities or amenities integrated into the project that provide a sense of place and focal point for the community. The developer, property owners association, homeowners association, or other similar private entity shall be responsible for the operation and maintenance of such integrated gathering areas or community facilities or amenities.

Policy 17.39.11 Non-residential uses in the Mixed-Use subarea must be mixed with residential uses. Residential uses may be developed as a single-use project or be mixed with non-residential uses. When uses are mixed, they may be mixed either horizontally or vertically. Uses may be in separate freestanding buildings or may be combined in multi-use buildings of single-story or multi-story design.

Where residential uses are mixed with non-residential uses, the residential uses shall be located either above the non-residential uses or behind the non-residential component provided pedestrian connections are furnished as part of a unified development plan. However, if a residential use is developed as a single-use project, then it is subject to providing appropriate buffering and pedestrian, bicycle, and transit connectivity within the CR 486 IMA corridor.

Policy 17.39.12 Development in the Mixed-Use subarea shall demonstrate that the proposed land uses will be functionally integrated. Functional integration may be achieved using connected open spaces, pedestrian systems, and street networks to foster a sense of place by creating a strong pedestrian orientation through design, placement, and organization of buildings connected to a common public space or spaces.

Policy 17.39.13 To encourage innovative and functional mixed-use projects in the Mixed-Use subarea, open space standards may be established as a flexible standard based on the specific design components and size of the project. The intent of the flexible open space standard is to encourage efficient use of the land while providing effective open space for stormwater retention, recreation, buffering, and environmental protection.

Policy 17.39.14 Development within the Mixed-Use subarea shall create a variety of spaces small, medium, and large in size that offer opportunities for display of public art, education, history, icons, and focal points. Spaces that allow people to spend quality time gathering and lingering shall be encouraged.

Policy 17.39.15 Development within the Mixed-Use subarea shall promote a range of housing types and price levels to accommodate diverse ages and incomes, placing workforce housing and senior housing near commercial and medical centers, community facilities, employment opportunities, and transit. A range of housing options shall be encouraged to provide opportunities for a variety of residents of various ages and income levels to reside within the county.

Policy 17.39.16 The County shall adopt enhanced land development standards within the Land Development Code for development within the CR 486 IMA with specific emphasis on transportation planning strategies consistent with the access management requirements of Citrus County, such as specified driveway throat distances and separation of access from interchange ramps, unified landscaping for quadrants, enhanced buffering along roadways, pedestrian circulation, connections to the Suncoast Trail or other trail systems, subdivision regulations, signage, and lighting.

Policy 17.39.17 Development within the CR 486 IMA shall be located, designed, and/or screened to minimize off-site impacts to adjacent residential uses. Land development regulations shall also be developed that reduce visual impacts from development within the CR 486 IMA that abuts the CR 486 or Suncoast Parkway rights-of-way. These land development regulations shall include landscaped berms, landscaped screening and buffering, and greater building setback requirements for multi-story buildings.

Policy 17.39.18 Development within the CR 486 IMA shall provide an efficient, safe, and well-defined, interconnected circulation system that links the users directly with building entries, public spaces, trails, and transit, and that encourages transit, walking, and bicycling to reduce the length and number of vehicle trips.

Policy 17.39.19 The County shall provide opportunities for development that is designed to promote traffic safety, ensure compatibility with surrounding land uses, and promote highway beautification within the CR 486 IMA of the Suncoast Parkway.

Policy 17.39.20 New development within the CR 486 IMA with frontage on CR 486 shall utilize control of access, such as frontage or reverse frontage roads, joint and cross-access, or other shared and coordinated access to CR 486 to reduce access points and potential traffic conflicts on CR 486. Access control shall be provided consistent with the access management requirements of Citrus County.

Policy 17.39.21 Opportunities for coordinated or shared infrastructure including, but not limited to, cross-access for movement of traffic without accessing CR 486, and stormwater management to provide for efficient installation and operation of infrastructure shall be considered for development within the CR 486 IMA.

Policy 17.39.22 All new development within the CR 486 IMA shall use central water and central sewer.

Policy 17.39.23 Incorporation of separate onsite grey water collection systems shall be encouraged when feasible. Grey water systems shall include onsite treatment and storage facilities, and processed grey water shall be reused on the development site for suitable purposes.

Policy 17.39.24 New development shall install a separate reclaimed water distribution system to promote beneficial reuse of available reclaimed water. Available reclaimed water means that a source of reclaimed water meeting the applicable regulatory requirements for public access, and with sufficient capacity to provide service to the development, is present within 1,000 feet of the development, or is in the planning and design stages and will meet those requirements within the subsequent five years. Where reclaimed water is not available, new development shall reserve a pipeline route within the roadway right-of-way to allow for future installation of a reclaimed water distribution system.

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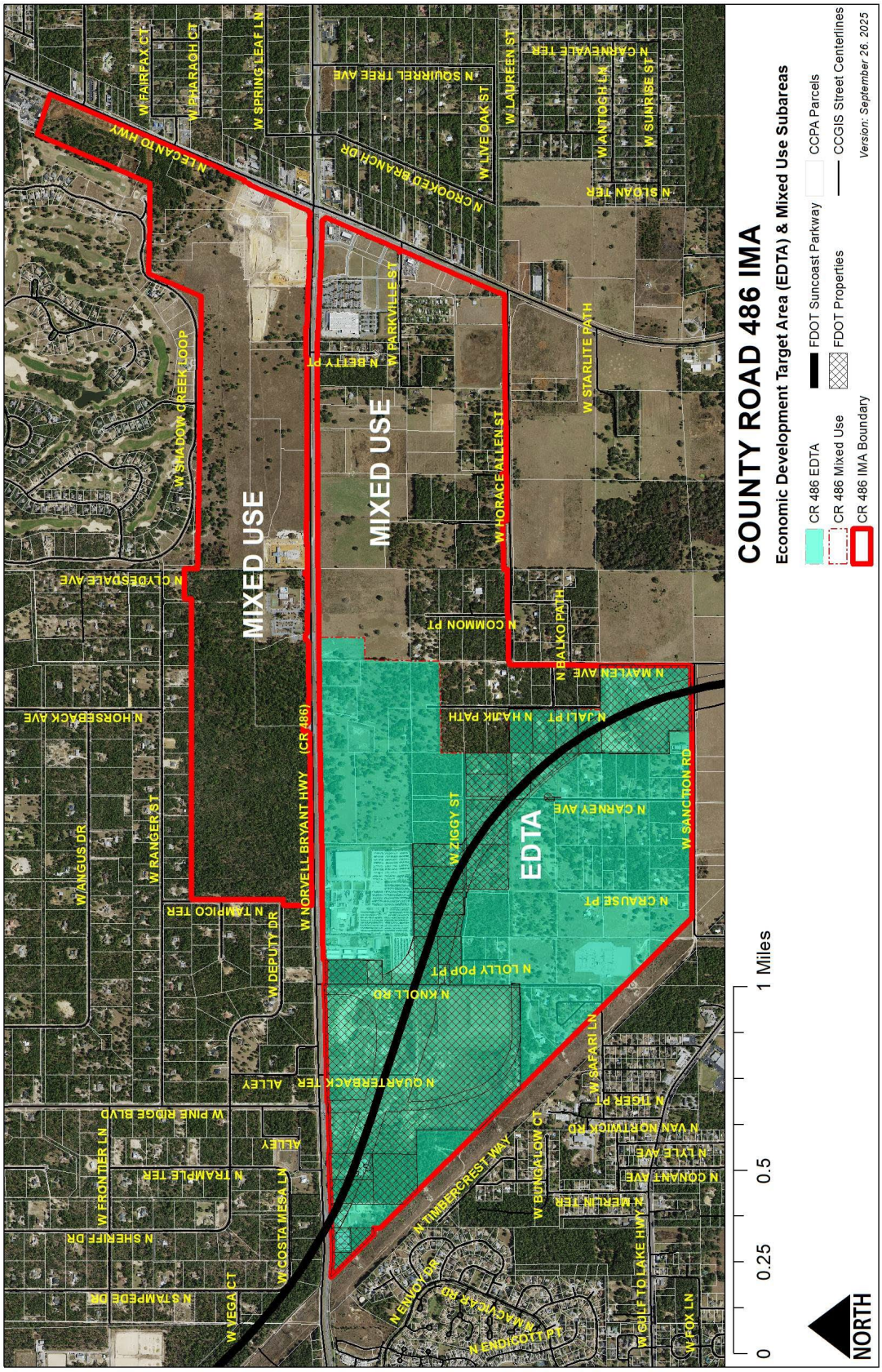
COUNTY ROAD 486 IMA
Economic Development Target Area (EDTA) & Mixed Use Subareas
CR 486 EDTA
CR 486 Mixed Use
CR 486 IMA Boundary
FDOT Suncoast Parkway
FDOT Properties
CCPA Parcels
CCGIS Street Centerlines
Version: September 26, 2025
MIXED USE
MIXED USE
EDTA
W NORVELL BRYANT HWY (CR 486)
N LECANTO HWY
W SHADOW CREEK LOOP
N CLYDESDALE AVE
N HORSEBACK AVE
W ANGUS DR
W RANGER ST
N TAMPICO TER
W DEPUTY DR
W FRONTIER LN
N SHERIFF DR
N STAMPEDE DR
W VEGA CT
W COSTA MESA LN
W PINE RIDGE BLVD
N TRAMPLE TER
ALLEY
N QUARTERBACK TER
N KNOLL RD
N LOLLY POP PT
N CRAUSE PT
N CARNEY AVE
W ZIGGY ST
W SANCHON RD
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N HAJIK PATH
N MAYLEN AVE
N BAUKOI PATH
N COMMON PT
N BETTY PT
W PARKVILLE ST
W HORACE ALLEN ST
W STARLITE PATH
N SLOAN TER
W ANTIOCH LN
W SUNRISE ST
N CARNEVALE TER
W LAUREEN ST
W LIVE OAK ST
N CROOKED BRANCH DR
N SQUIRREL TREE AVE
W SPRING LEAF LN
W PHARAOH CT
W FAIRFAX CT
W SAFARI LN
N TIGER PT
N VAN NORTWICK RD
N LYLE AVE
N COVANT AVE
N MERLIN TER
W BUNGALOW CT
N TIMBERCREST WAY
N ENDICOTT PT
N MAGNOLIA RD
N ENWOOD DR
W GULF TO LAKE HWY
W FOX LN
0
0.25
0.5
1 Miles
NORTH

Figure 10-38

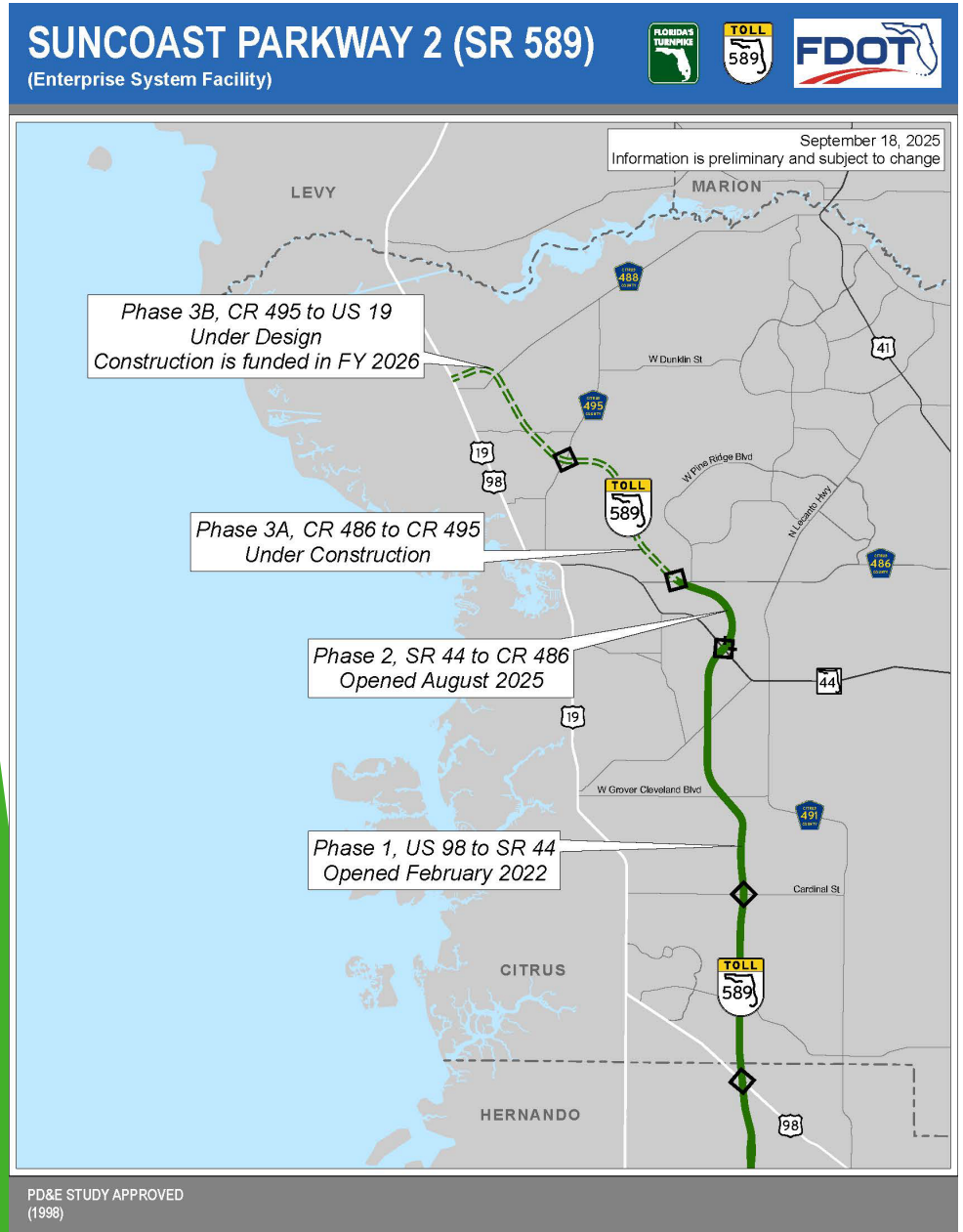
County Road 486 IMA
Comprehensive Plan Amendment

Citrus County Board of County Commissioners

Transmittal Public Hearing – June 22, 2026

Background

How did we get here?



2019

Tampa Bay Regional Planning Council

"Focused Growth" scenario selected by the County

→

2025/2026

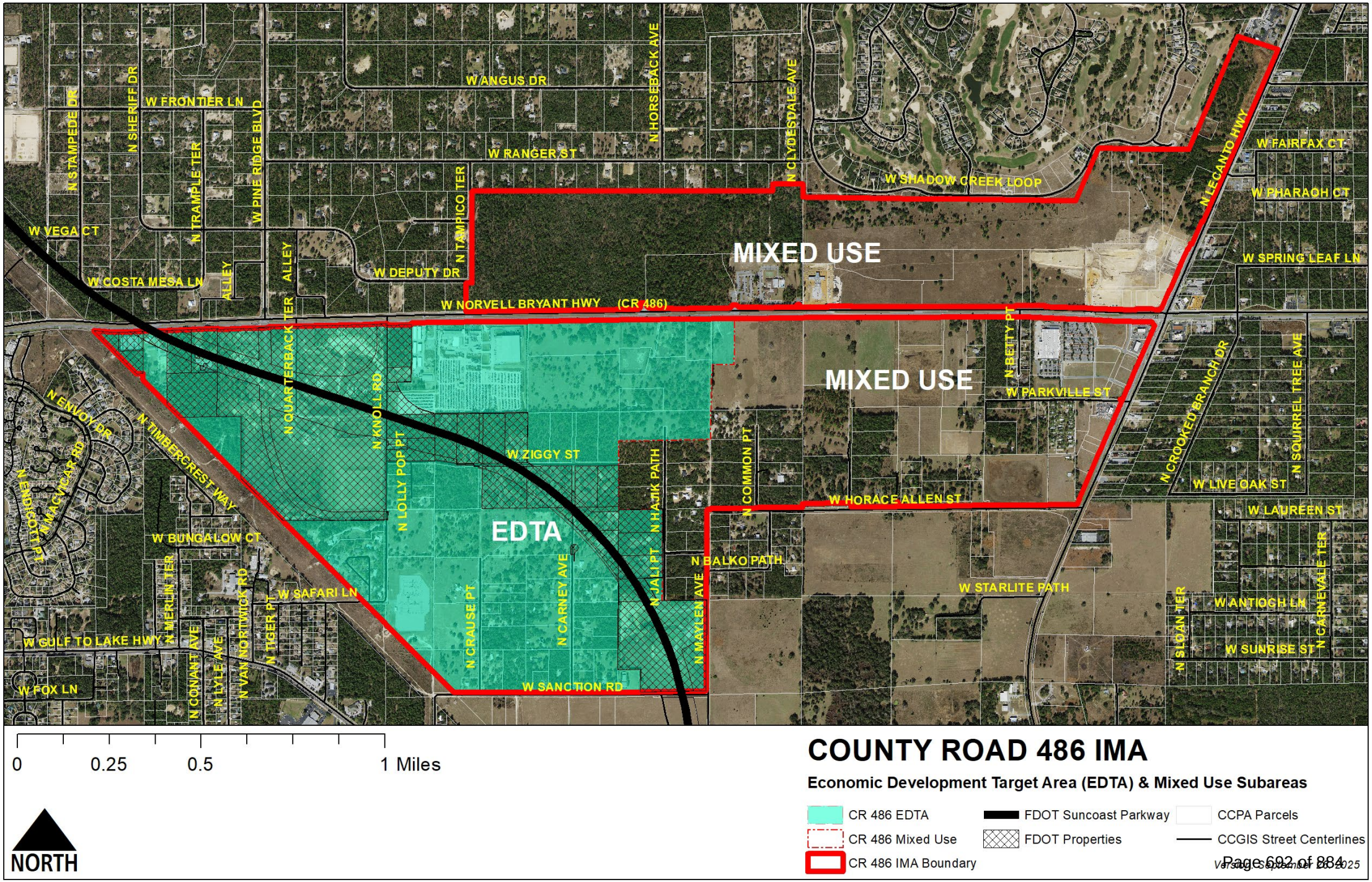
Development of Comprehensive Plan Amendment & Land Development Code Updates

https://floridasturnpike.com/turnpike-projects/featured-projects/suncoastparkway2/

Schedule

Month	Milestone
2023-2024	Project Website, Stakeholder Focus Group, Public Workshop, and PDC and BCC Meetings (Previous Consultant)
August 2025	Kick-Off Meeting w/County Staff & Driving Tour
September-October 2025	Administrative Outline & Draft Comprehensive Plan Amendment (CPA) As-Needed Consultation with Stakeholders
November 2025	Administrative Draft CPA Workshop: Planning & Development Commission (PDC) (Nov. 20)
May-June 2026	Transmittal Draft CPA Public Hearings, PDC (May 7) & BCC (June 22)
August-October 2026	Final Adoption CPA Public Hearings, PDC & BCC (TBD)

Interchange Management Area (IMA)


MIXED USE
MIXED USE
EDTA
W ANGUS DR
W RANGER ST
W FRONTIER LN
W VEGA CT
W COSTA MESA LN
W DEPUTY DR
W NORVELL BRYANT HWY (CR 486)
W SHADOW CREEK LOOP
W FAIRFAX CT
W PHARAOH CT
W SPRING LEAF LN
W PARKVILLE ST
W LIVE OAK ST
W LAUREEN ST
W HORACE ALLEN ST
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N CROOKED BRANCH DR
N SQUIRREL TREE AVE
N CRAUSE PT
N CARNEY AVE
N JALI PT
N MARLEN AVE
N SLOAN TER
N CARNEVALE TER
N MERLIN TER
N CONANT AVE
N LYLE AVE
N VAN NORTWICK RD
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ALLEY
0
0.25
0.5
1 Miles
NORTH
COUNTY ROAD 486 IMA
Economic Development Target Area (EDTA) & Mixed Use Subareas
CR 486 EDTA
CR 486 Mixed Use
CR 486 IMA Boundary
FDOT Suncoast Parkway
FDOT Properties
CCPA Parcels
CCGIS Street Centerlines

Subarea Information, Existing Land Uses (Current)

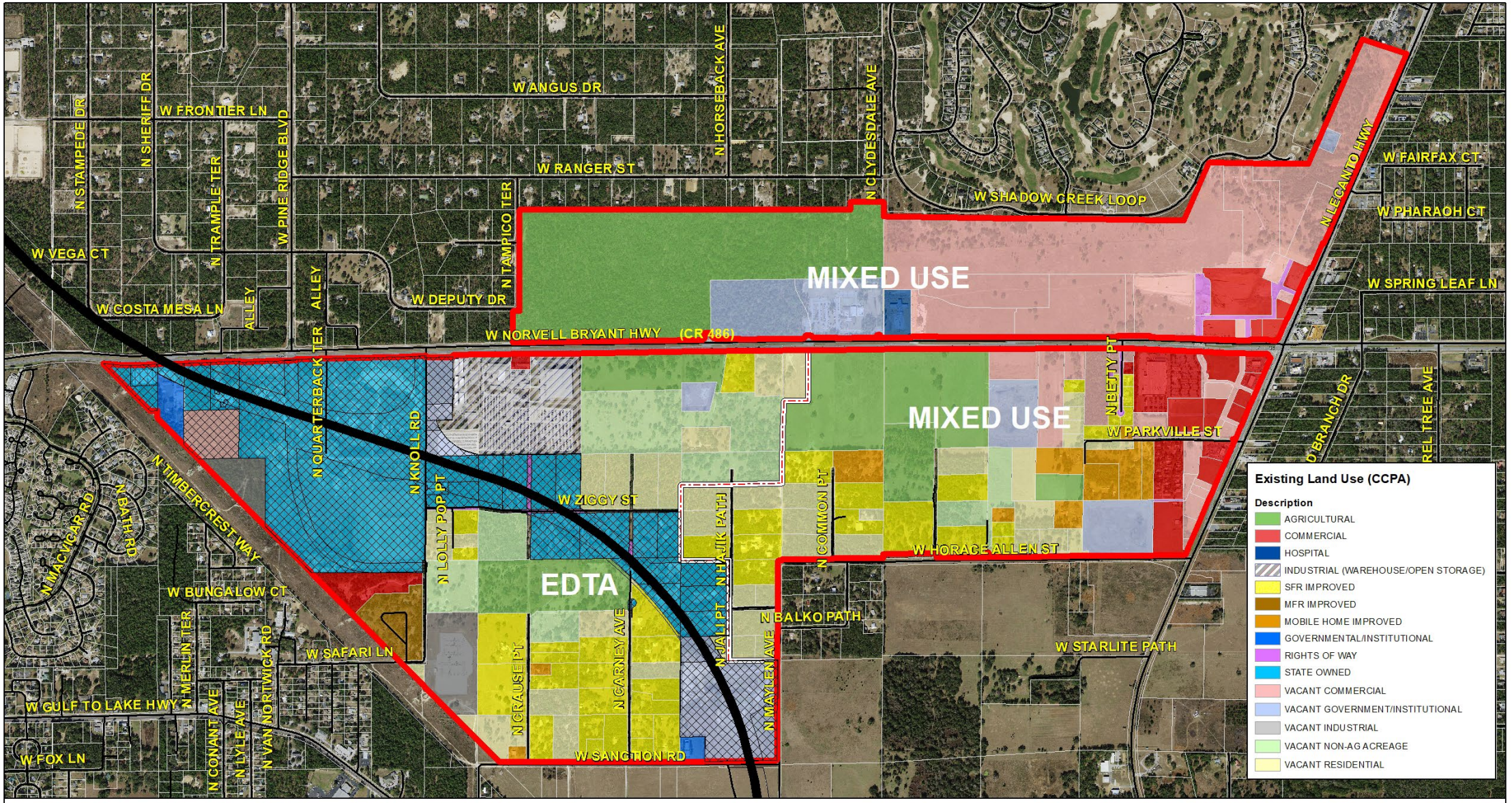
- Total EDTA (105 parcels, ~720 acres)
  - Vacant (36 parcels, 265.5 acres)
  - Developed (68 parcels, 444.5 acres)*

    **Includes SFR (23 parcels)*
  - FDOT (40 parcels)
- Total Mixed Use (~837acres)
  - Vacant (67 parcels, 660 acres)*

    **Includes agricult., 5 parcels, 237 acres*
  - Developed (53 parcels, 177 acres)*

    **Includes SFR (21 parcels)*

Notes: 1. CR 486 IMA = ~1,560 acres total; 2. Totals affected by rounding; 3. Some acreage not in parcels (e.g., unclassified right-of-way, etc., approx. 10 acres in EDTA)
Source: Citrus County Property Appraiser, PC and LUC Codes, October 2025



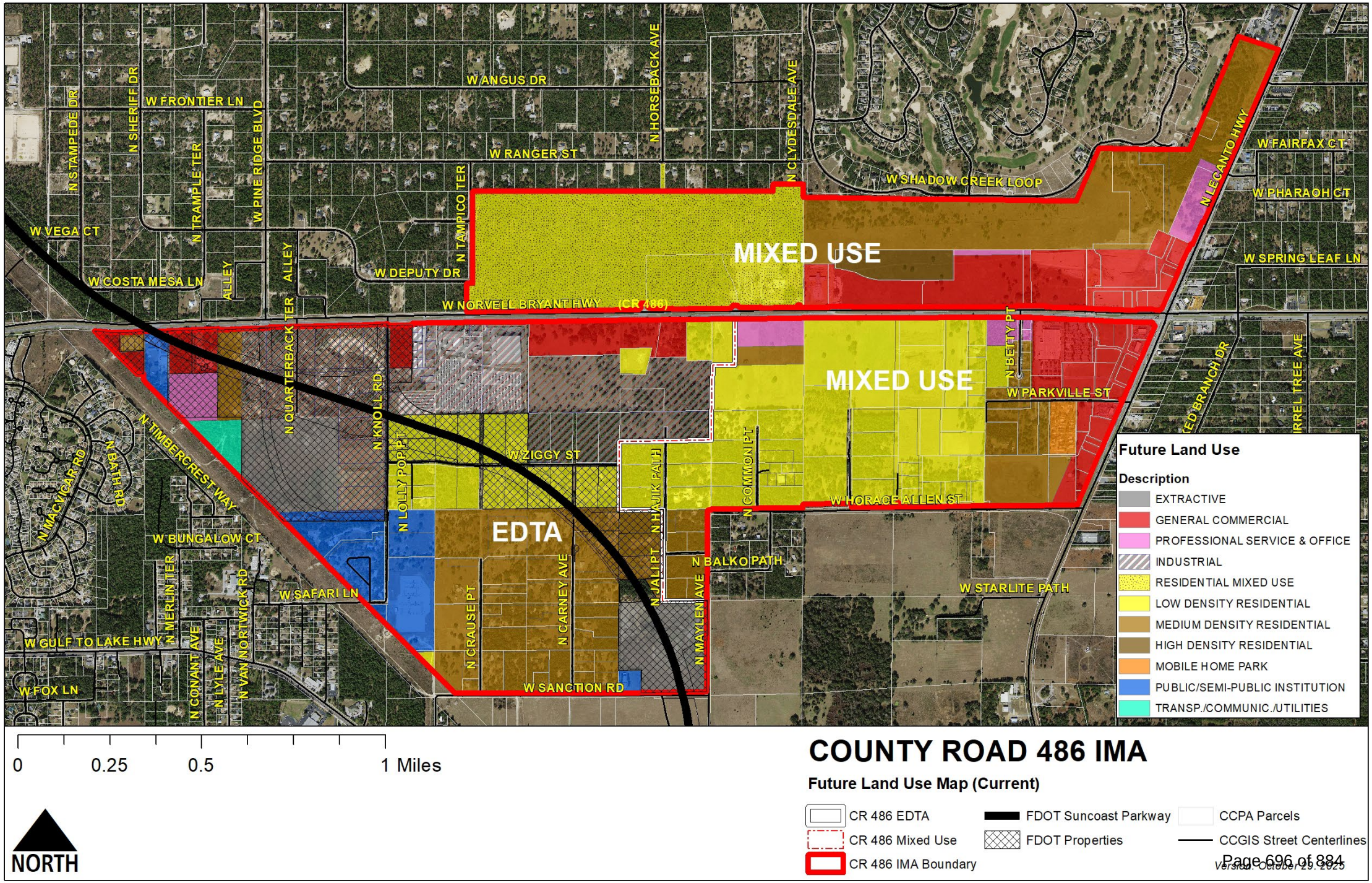
COUNTY ROAD 486 IMA

Existing Land Use Map (Current)

- CR 486 EDTA
- CR 486 Mixed Use
- CR 486 IMA Boundary
- FDOT Suncoast Parkway
- FDOT Properties
- CCPA Parcels
- CCGIS Street Centerlines

Subarea Information, Future Land Uses (Current)

EDTA	% of Land Area	Mixed-Use	% of Land Area
Extractive	11%	General Commercial	17%
General Commercial	6%	Low Density Residential	30%
Industrial	31%	Medium Density Residential	24%
Low Density Residential	13%	High Density Residential	2%
Medium Density Residential	27%	Residential Mixed-Use	22%
Professional Service & Office	1%	Mobile Home Park	1%
Public/Semi-Public/Institution	10%	Professional Service & Office	3%
Transportation/ Communications/Utilities	1%	*Note: All acreages are rounded to the nearest whole acre.*	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N CONANT AVE
N LYLE AVE
N VAN NORTWICK RD
N CRAUSE PT
N CARNEY AVE
N JALI PT
N MAYLEN AVE
Future Land Use
Description
EXTRACTIVE
GENERAL COMMERCIAL
PROFESSIONAL SERVICE & OFFICE
INDUSTRIAL
RESIDENTIAL MIXED USE
LOW DENSITY RESIDENTIAL
MEDIUM DENSITY RESIDENTIAL
HIGH DENSITY RESIDENTIAL
MOBILE HOME PARK
PUBLIC/SEMI-PUBLIC INSTITUTION
TRANSP./COMMUNIC./UTILITIES
0
0.25
0.5
1 Miles
NORTH
COUNTY ROAD 486 IMA
Future Land Use Map (Current)
CR 486 EDTA
CR 486 Mixed Use
CR 486 IMA Boundary
FDOT Suncoast Parkway
FDOT Properties
CCPA Parcels
CCGIS Street Centerlines
Version: October 29, 2025

Public & Stakeholder Engagement

Planning & Development Commission / Board of County Commissioners Workshops & Public Hearings

2022, Public Workshops/Stakeholder Meetings

- Public Workshop
  - August 24, 2022
- Land Development Interests Stakeholder Meeting #1
  - September 13, 2022
- Landowners and Institutions Stakeholder Meeting #2
  - October 12, 2022
- Citrus County Staff Stakeholder Meeting #3
  - November 16, 2022
- Pine Ridge HOA Stakeholder Meeting #4
  - December 5, 2022

Input Received from Public/Stakeholders

- Many parcels already permitted or under construction
- Environmental concerns (aquifer, water usage, wildlife concerns)
- Opportunity for and preferred development of housing, retail, restaurants and entertainment uses
- A variety of housing types and additional density (Single-Family, Multi-Family, Townhomes, Duplexes, etc.)
- Incorporation of active recreation infrastructure
- Additional transportation modes and supporting infrastructure (dog watering stations, benches, and shade structures)
- Traffic and pedestrian safety, access and control (traffic control, enhanced pedestrian crossing over CR 486 at YMCA)
- Noise and buffer requirements for Pine Ridge lots near developable parcels and for unsightly utilities

WADE TRIM

2023, Planning & Development Commission / Board of County Commissioners Workshops

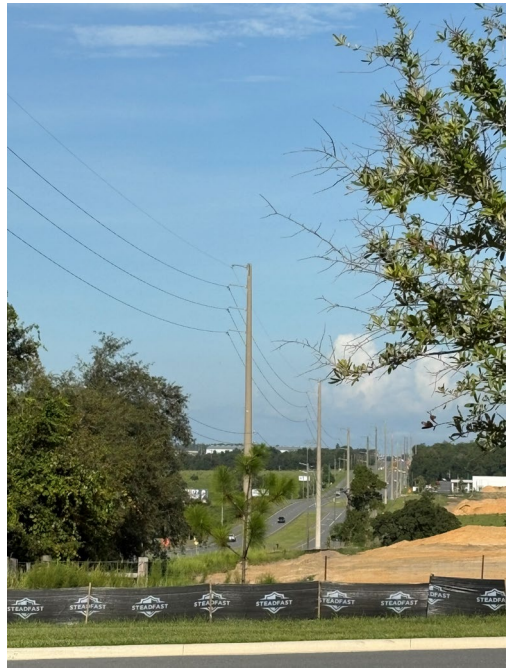
- Planning & Development Commission (PDC), October 5, 2023
- Board of County Commissioners (BCC), October 24, 2023

Input Received from PDC & BCC

- Consider adjustments to Employment Center boundary and intensity and density
- Consider adjustments to Mixed Use housing intensity and density, e.g., discussion of Residential Single-Family compatibility
- Consider adjustments to lower the building height, increase setback requirements, and increase buffer requirements
- Reduced building heights (e.g., from 6 stories to 4 stories)
- Ensure substantial, maintained, and Florida friendly landscape buffers
- Ensure CR 486 IMA does not create legal non-conforming uses (existing PUDs and SFRs can modify without being subject to new standards)
- Increase transparency/public input opportunities for IMAs

2025, Stakeholder Comments

- Stakeholder comments submitted by email

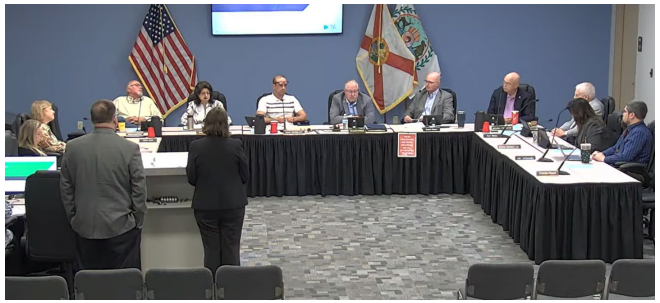


Input Received from Stakeholders

- Inventory the number of parcels and acreage in the CR 486 IMA and proposed subareas (developed versus undeveloped)
- Prohibit new residential uses in the EDTA subarea
- Include policies regarding compatibility with existing residential uses, particularly in the EDTA
- Clarify the relationship of minimum and maximum densities to the PUD approval process
- Increase maximum density in the Mixed-Use subarea from 8 du/acre to 12 du/acre
- Clarify buffering requirements for incompatible uses (e.g., adjacent residential) and visual impacts from non-residential development abutting CR 486 and Suncoast Parkway

2025, Planning & Development Commission Workshop

- Planning & Development Commission (PDC), November 20, 2025



Input Received from PDC

- General
  - Clarify vesting policies for existing residential to continue
  - Change “cement” to “concrete” consistent with industry terms
  - Clarify gray and reclaimed water infrastructure expectations of development
- EDTA
  - Emphasize “office park” character
  - Prohibit truck stops, bus terminals, vehicle repair (compatibility concerns, truck stops more appropriate for U.S. 19 to North)
  - Limit outdoor storage to only *accessory* use
  - Prohibit RV and boat parking and self-storage facilities
- Mixed Use
  - Emphasize multi-family/workforce housing
  - Prohibit RV and boat parking
  - Allow mini/self-storage to function as “buffer use”

2025, Planning & Development Commission Workshop

- Planning & Development Commission (PDC), November 20, 2025

Input Received from Public

- Comment about exemption for institutional or governmental uses
- Consider extending boundary of CR 486 IMA across CR 491
- Process for joining IMA (CPA/AA)

2026, Planning & Development Commission Hearing

- Planning & Development Commission (PDC), May 7, 2026

Input Received from PDC

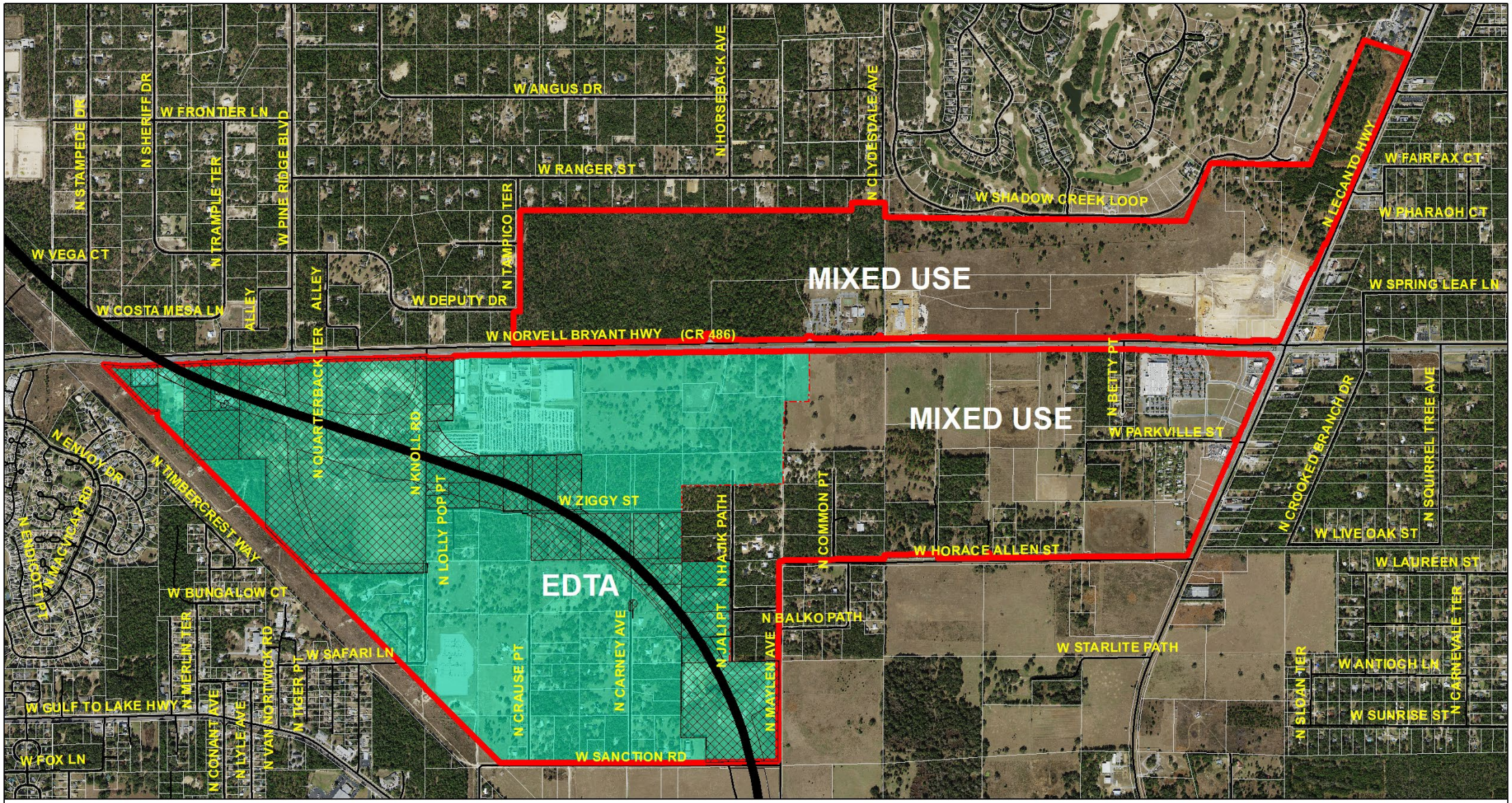
- Remove reference to “industrial” and retain “light industrial”
- Revise EDTA permitted uses from “Industrial and manufacturing” to “Light industrial and manufacturing”
- Revise EDTA and Mixed-Use prohibited uses to clarify, “Concrete/asphalt batch plants, portable and permanent”

Comprehensive Plan Amendment – Transmittal Public Hearing

Objective 17.39, Policies 17.39.1-2

- TBRPC “Focused Growth Scenario”
- Compact and non-linear pattern of development
- Mixed-use residential and non-residential land uses
- Economic development opportunities

- FLUM Map Category:
  - CR 486 IMA (486IMA)
- Two Subareas
    - Economic Development Target Area (EDTA) Subarea
    - Mixed-Use Subarea


MIXED USE
MIXED USE
EDTA
W ANGUS DR
W RANGER ST
W FRONTIER LN
W VEGA CT
W COSTA MESA LN
W DEPUTY DR
W NORVELL BRYANT HWY (CR 486)
W SHADOW CREEK LOOP
W FAIRFAX CT
W PHARAOH CT
W SPRING LEAF LN
W PARKVILLE ST
W LIVE OAK ST
W LAUREEN ST
W HORACE ALLEN ST
W ZIGGY ST
W BUNGALOW CT
W SAFARI LN
W GULF TO LAKE HWY
W FOX LN
W STARLITE PATH
W ANTIOCH LN
W SUNRISE ST
W SANCTION RD
N STAMPEDE DR
N SHERIFF DR
N TRAMPLE TER
W PINE RIDGE BLVD
ALLEY
ALLEY
N TAMPICO TER
N HORSEBACK AVE
N CLYDESDALE AVE
N LECANTO HWY
N QUARTERBACK TER
N KNOLL RD
N LOLLY POP PT
N TIMBERCREST WAY
N ENYLOT DR
N MAGNOLIA RD
N HOPKINS RD
N HAJIK PATH
N COMMON PT
N BETTY PT
N CROOKED BRANCH DR
N SQUIRREL TREE AVE
N CRAUSE PT
N CARNEY AVE
N JALI PT
N MAXLEN AVE
N BALKO PATH
N SLOAN TER
N CARNEVALE TER
N MERLIN TER
N CONANT AVE
N LYLE AVE
N VAN NORTWICK RD
N TIGER PT
0
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1 Miles
NORTH
COUNTY ROAD 486 IMA
Economic Development Target Area (EDTA) & Mixed Use Subareas
CR 486 EDTA
CR 486 Mixed Use
CR 486 IMA Boundary
FDOT Suncoast Parkway
FDOT Properties
CCPA Parcels
CCGIS Street Centerlines
Version: September 26, 2025

Policies 17.39.3-5, Implementation

- Trigger for implementation
  - Newly proposed for non-residential use or mixed-use
  - Expansion of non-residential development that exceeds 25% permitted gross leasable area or change of occupancy
  - Expansion of residential development that exceeds permitted number of units
- Existing PUDs exempted unless threshold exceeded, then change must be consistent
- Unless triggered, development may continue consistent with underlying land use district (vested)
- 8-acre minimum project size, with option of 5 acres or less if impervious reduced and open space increased
- Phasing requirements
- Aggregation standards

WADE TRIM

Policies 17.39.6-7, Intent and Uses – EDTA

- Permitted Uses
  - Light industrial and manufacturing
  - Professional offices (incl. tech.)
  - Warehousing, distribution, logistics
  - Outdoor storage accessory to other uses
  - Utilities
  - Trail access

- Prohibited Uses
  - Residential of any density
  - Concrete/asphalt batch plants, portable and permanent
  - Extractive uses
  - Truck stops, bus terminals, vehicle repair
  - RV and boat parking
  - Outdoor storage
  - Mini-warehouse or self-service storage

Policies 17.39.6-7, Intent and Uses – Mixed Use

- Permitted Uses
  - Medium/high density residential
  - Neighborhood and general commercial
  - Hotel and travel accommodations
  - Mini-warehouse or self-service storage
  - Professional offices
  - Institutional and civic
  - Government offices and facilities
  - Parks, recreation, and trails
- Prohibited Uses
  - Low density residential (<6 du/acre)
  - Industrial and manufacturing
  - Concrete/asphalt batch plants, portable and permanent
  - Metal recycling/junkyards
  - Extractive uses
  - Truck stops, bus terminals, vehicle repair
  - RV and boat parking
  - Outdoor storage, car wash facilities, outdoor kennels

Policies 17.39.8-15, Density and Intensity

- Non-Residential intensity
  - FAR 1.0
  - FAR 1.5, if residential component
- Residential density
  - EDTA – No new residential uses
  - Mixed Use – If approved by PUD
    - Min. 6 du/acre
    - Max. 12 du/acre
    - Max. 20 du/acre, if criteria met*

**Criteria includes provision of integrated gathering areas or other community facilities or amenities*

- Mix of uses
  - Non-residential must be mixed with residential
  - Residential may be standalone or mixed with non-residential
- Mixed-use, functional integration
  - Residential above or behind non-residential
  - Pedestrian connectivity, open spaces (flexible design), public spaces
  - Range of housing types (workforce/senior)

Policies 17.39.16-23, Development and Infrastructure

- Enhanced standards in LDC (transportation, landscaping/buffering, circulation, subdivision regulations, signage, lighting, etc.)
- Minimization of visual impacts (e.g., buffering, etc.)
- Interconnected circulation system (vehicular and pedestrian/bicycle)
- Traffic safety, highway beautification
- Access control (frontage/reverse frontage roads)
- Coordinated/shared infrastructure, stormwater management, etc.
- Requirement for central water and sewer
- Encourages gray water; requires reclaimed water “ready”

Public Hearing

recommends ***APPROVAL WITH CONDITIONS*** of the application to the Board of County Commissioners based upon the evidence and testimony presented, and the staff report and conclusions regarding this petition.

MOTION:

1st Mr. Bramblett 2nd Ms. Collins

VOTE: 6 – 0, Motion Carried

3. COMPREHENSIVE PLAN AMENDMENT

a. CPA-2026-00002 CR-486 Interchange Management Area

REQUEST: This application would create a new Interchange Management Area for the CR-486/Suncoast Parkway interchange.

STAFF CONTACT: Joanna Coutu, AICP, Deputy Growth Management Director, Land Development

PUBLIC INPUT: Ron Walser, Pete Coccaro, John Devore, and Mark Blanton each came up to speak about concerns they had regarding private settlement agreements, traffic, setbacks, density, and façade.

Thomas Russel expressed how grateful he was for the Planning and Development Commission.

Diane Lewis stated she is opposed to the application. She does not agree with the proposed development.

MOTION: The Planning and Development Commission finds application number ***CPA-2026-00002 CONSISTENT*** with the Citrus County Comprehensive Plan and Citrus County Land Development Code and that this Board recommends ***APPROVAL*** of the application to the Board of County Commissioners based upon the evidence and testimony presented, and the staff report and conclusions regarding this petition.

MOTION:

1st Mr. Barmes 2nd Mr. Facemyer

VOTE: 6 – 0, Motion Carried

4. LAND USE APPLICATION

a. CU-2026-00001 Furman for AVI Properties, LLC – RESCHEDULED

TECHNICAL MEMO
CR 486 IMA (486IMA)
Proposed Future Land Use Category

Citrus County has a unique opportunity to shape its future given the extension of the Suncoast Parkway into Citrus County and the associated development potential that the extension brings. The third Suncoast Parkway interchange at County Road (C.R.) 486 provides an opportunity for the County to expand economic development and job growth, provide for diversity of housing, promote improvements to infrastructure, expand transportation choices and coordination, and develop in a sensitive manner to protect adjacent areas.

In anticipation of these opportunities, in 2019, the Tampa Bay Regional Planning Council (TBRPC) developed the “Suncoast Parkway 2 Transportation Corridor Land Use Study”. The TBRPC presented several land use scenarios for the designated C.R. 486 Interchange Management Area (IMA), from which the Board of County Commissioners (BOCC) chose the “Focused Growth Scenario” to guide development.

Based on direction from the TBRPC study and the BOCC, the implementation of the C.R. 486 IMA requires an amendment to the Citrus County Comprehensive Plan Future Land Use Element to create the C.R. 486 IMA (486IMA) FLUM category. The proposed 486IMA FLUM category is intended to promote a compact and non-linear pattern of development for mixed-use residential and non-residential land uses in support of economic development opportunities.

The preparation of the proposed 486IMA category was also guided by public input received during the process. Starting in 2022, the County held public workshops and stakeholder meetings regarding the C.R. 486 IMA, and workshops with the Planning & Development Commission and Board of County Commissioners. The information received through the public involvement process was not only critical in designing the proposed 486IMA FLUM category to reflect the “Focused Growth Scenario,” but also to reflect Citrus County’s character and the desires of its residents. Common message heard included (in no particular order):

- Buffering residential uses from noise, visual impacts, and incompatible uses
- Compatibility of building heights and setback requirements, particularly with existing residential uses

- Emphasis on “office park” character in EDTA subarea, while promoting multi-family/workforce housing in Mixed-Use subarea
- Environmental concerns (e.g., aquifer, water usage, and wildlife)
- Opportunity to develop diverse housing types and commercial uses, while incorporating recreation and open space
- Traffic and pedestrian safety and access control
- Vesting of legal non-conforming uses (e.g., existing Planned Unit Developments and Single-Family Residential subdivisions)

The following provides a brief analysis of related transportation, land use, utilities, and general environmental or historical/cultural issues. Please note, this information is in addition to the analysis provided by the TBRPC within the “Suncoast Parkway 2 Transportation Corridor Land Use Study”.

Transportation

Currently, the segment of Norvell Bryant Highway (C.R. 486) within the IMA runs from the utility corridor to North Lecanto Highway (C.R. 491). This segment is a divided four lane roadway, classified by Citrus County as a Minor Arterial. The Florida Department of Transportation (FDOT) 2025 Average Annual Daily Traffic (AADT) count for this segment is 19,400.

The FDOT 2023 Multimodal Quality/Level of Service Handbook has numerous Context Classifications for roadways. Based on the IMA’s characteristics, the roadway Context Classification for this segment of C.R. 486 IMA is best categorized as a C3C – Suburban Commercial roadway. The FDOT 2023 Multimodal Quality/Level of Service Handbook provides Level of Service (LOS) standards for C3C roadways. Based on the Motor Vehicle Arterial Generalized Service Volume Tables, AADT for a four lane C3C roadway, the LOS C maximum traffic volume capacity is 30,700.

The current traffic is 11,300 trips less than the maximum traffic volume capacity at LOS C. This is 37% less than the maximum volume capacity of LOS C.

Looking to 2050, based on the Hernando/Citrus MPO – 2050 Long Range Transportation Plan, adopted in October 2024, C.R. 486 is identified as a roadway that may become congested by 2050, noting specifically the segment between the Suncoast Parkway ramps and W. Pine Ridge Blvd. at the far west end of the corridor. However, no on-street improvements are proposed by 2050. The continued monitoring and planning for future improvements to C.R. 486 is important to ensure transportation impacts and

needs are identified and resolved proactively. As new developments are proposed within the 486IMA FLUM category, they will be required to conduct a traffic study as a part of their development review process to ensure traffic impacts are appropriately mitigated.

As a County roadway, Citrus County is responsible for the regulation of access management. The 486IMA FLUM category promotes multi-modal transportation options and coordinated or shared access between properties. Coordinated access is best addressed in collaboration between the developer, County, Hernando/Citrus MPO, and FDOT (Suncoast Parkway).

Existing Land Uses

Based on Citrus County Property Appraiser data, approximately 67% of parcels in the C.R. 486 IMA EDTA subarea have existing land uses of State-Owned (FDOT), Single-Family Residential Improved, or Vacant Residential. The remaining 33% of parcels include Agricultural, Commercial, Industrial, Multi-Family Improved, Mobile Home Improved, Governmental/Institutional, Rights-of-Way, and other Vacant existing land uses. By acreage, the largest parcels are State-Owned (FDOT). Approximately 34% of the acreage is State-Owned (FDOT), while 33% of the acreage is Vacant Residential, Single-Family Residential Improved, or Vacant Non-Agricultural. Industrial, Vacant Industrial, and Vacant Government/Institutional existing land uses comprise 14% of the acreage in the EDTA subarea. Other existing land uses comprise the remaining 19% of acreage in the EDTA subarea.

Based on Citrus County Property Appraiser data, approximately 46% of parcels in the C.R. 486 IMA Mixed Use subarea have existing land uses of Vacant Residential or Vacant Commercial. Another 18% of parcels have an existing land use of Single-Family Residential Improved. The remaining 36% of parcels include Agricultural, Commercial, Hospital, Mobile Home Improved, Rights-of-Way, and other Vacant existing land uses. By acreage, the largest parcels in the Mixed-Use subarea include Vacant Commercial or Agricultural existing land uses. Approximately 32% of the acreage is Vacant Commercial, while 18% of the acreage is Agricultural. Vacant Residential or Single-Family Improved comprises 17% of the acreage in the Mixed-Use subarea. Other existing land uses comprise the remaining 33% of acreage in the Mixed-Use subarea.

Future Land Uses

Based on the current Citrus County Generalized Future Land Use Map (FLUM), approximately 60% of parcels in the C.R. 486 IMA have a Future Land Use (FLU)

designation of Low Density Residential or Medium Density Residential, and approximately 30% of parcels have a FLU designation of Industrial or Commercial General. The remaining 10% of parcels include Residential Mixed Use, High Density Residential, Mobile Home Park, Professional Service & Office, Public/Semi-Public Institution, Extractive, or Transportation/ Communication/Utilities FLU designations.

The proposed C.R. 486 IMA is approximately 1,560 acres in size. By acreage, the largest parcels include Extractive, General Commercial, Industrial, Residential Mixed Use, or Medium Density Residential FLU designations. Approximately 50% of the acreage has a FLU designation of Low Density Residential and Medium Density Residential, while 38% of the acreage has a FLU designation of Industrial, General Commercial, or Residential Mixed Use. Other FLU designations comprise the remaining 12% of acreage in the C.R. 486 IMA.

Utilities

Potable water utilities, provided by Citrus County Water Resources, run along C.R. 486 and W. Pine Ridge Blvd. and serve properties abutting C.R. 486 and within the Pine Ridge subdivision. Wastewater service lines are not available along C.R. 486, and wastewater is currently handled by onsite septic sewer systems as properties develop. Utility capacity to meet future development is coordinated with the County's Water Resources Department and Utility Business Services Division.

Based on the 2025-2045 Regional Water Supply Plan by the Southwest Florida Water Management District, Citrus County (part of the Northern Planning Region) has sufficient potable water supply to meet projected demands through 2045. However, as with transportation, these future potable water demands will need to be coordinated.

100-Year Flood Hazard Zone

Based on FEMA data, the C.R. 486 IMA has specific areas in the 100-year flood hazard zone. There are 38 areas that have the AE Flood Hazard Zone classification and five that have the A Flood Hazard Zone classification. Each of these areas is relatively small, and the total acreage in the Flood Hazard Zone comprises less than 5% (approximately 64 acres) of the total acreage of the C.R. 486 IMA. There are no anticipated major impacts to these areas; however, flood hazards will be reviewed during the development review process.

Wetlands

Based on Southwest Florida Water Management District (SWFMD) data, the study area has minimal parcels that contain wetlands. Wetlands comprise approximately 20 acres of the C.R. 486 IMA, with the majority of that acreage located in the proposed Mixed-Use subarea. Four parcels within the study area have a wetland. One of the wetlands is described as palustrine/freshwater emergent wetland (0.40 acres) located in the proposed EDTA subarea. The other three parcels contain vegetated and non-vegetated non-forested wetlands, totaling approximately 19 acres in the Mixed-Use subarea. One of these wetlands is a stormwater retention area. There are no anticipated impacts to these wetlands; however, any future development will be required to provide wetland information during the development review process.

Protected Habitat and Species

The C.R. 486 corridor is an existing developed corridor, with residential and non-residential land uses, including agricultural lands and other vacant properties. In review of data from the Florida Natural Area Inventories (FNAI), the Florida Fish and Wildlife Conservation Commission (FWC), and the Florida Department of Environmental Protection (FDEP), the C.R. 486 IMA is not identified as an area with significant protected habitat. However, red-cockaded woodpeckers and wood storks have been observed in the area. Two bald eagle nests have been documented circa 2025, both located in the proposed Mixed-Use subarea, north of W. Norvell Bryant Highway (C.R. 486) and west of N. Lecanto Highway (C.R.491) adjacent to already developing commercial properties. No panther corridors or gopher tortoise habitat are documented.

The entire C.R. 486 IMA is located within the Kings Bay springs priority area, as designated by the State of Florida, and partially within the Outstanding Florida Spring (OFS) Crystal River/Kings Bay Spring Group in the “Springs Coast” watershed managed by FDEP and SWFWMD. These designations require state agency planning and coordinated permitting to monitor nutrient pollution and discharge from development.

As with any development, if during the development review process any protected habitat or other environmental impacts are identified, then required mitigation or protection as applicable under Federal, State, will be enforced.

Historic and Cultural Resources

Upon review of State Historic Preservation Office (SHPO) Florida Master Site File data, there are two historic structures within the C.R. 486 IMA. These are identified as the

"Olsen House" and "Black Diamond Outbuilding," which were constructed circa 1946. Neither structure is deemed eligible for the National Register of Historic Places based on SHPO evaluations. Both structures are located in the proposed Mixed-Use subarea, north of W. Norvell Bryant Highway (C.R. 486) and west of N. Lecanto Highway (C.R.491) adjacent to already developing commercial properties. No historic bridges, historic cemeteries, or historic districts were identified within the C.R. 486 IMA. However, if during the development review process any significant historical or cultural resources are identified, then appropriate avoidance or mitigation will be required.

Summary of 486IMA FLUM Category Proposed Objective and Policies

As previously stated, the objective of the 486IMA FLUM category is to promote a compact and non-linear pattern of development for mixed-use residential and non-residential land uses to support economic development opportunities.

The proposed policies to support this objective can be grouped as follows:

1. Implementation
2. Uses/Density/Intensity
3. Mix/ and Relationship of Uses
4. Compatibility
5. Circulation/Access
6. Infrastructure

Implementation

The proposed C.R. 486 IMA is approximately 1,560 acres in size. The C.R. 486 IMA consists of two subareas. The Economic Development Target Area (EDTA) subarea includes the area adjacent to the on/off ramps of the Suncoast Parkway interchange. The portion of the C.R. 486 IMA not included in the EDTA is considered the Mixed-Use subarea. Job producing industrial and manufacturing, light industrial, and professional offices is directed to the EDTA subarea. Local and regional commerce and workforce housing is directed to the Mixed-Use subarea.

The 486IMA FLUM category is implemented when:

1. Newly proposed for non-residential use or mixed use;
2. Expansion of an existing non-residential development that exceeds twenty-five (25) percent of the legally permitted gross leasable area or a change of occupancy type as defined by the Florida Building Code that also requires

additional parking or other site development improvements related to the change of occupancy type; or

3. Expansion of an existing residential development that exceeds the number of legally permitted dwelling units.

However, any existing Planned Unit Development (PUD) may continue to develop consistent with the approved PUD. If the PUD is amended and the amendment meets one of the implementation criteria, then the PUD will need to meet the 486IMA FLUM requirements.

The minimum project size for the 486IMA FLUM category is eight (8) acres. However, the project size may be reduced to five (5) acres subject to a reduction in allowable impervious surface area and increase in required open space. Smaller “out parcels” may be created and developed within and coordinated with the overall project. Smaller projects may be considered through the PUD approval process.

Uses/Density/Intensity

The following provides the proposed permitted and prohibited uses within the 486IMA FLUM category and the C.R. 486 IMA, organized by EDTA and Mixed-Use subareas:

EDTA Permitted Uses

- Industrial and manufacturing
- Light Industrial with supporting office development
- Professional offices, including technology business, research development, and medical support
- Warehousing, distribution, and logistics
- Outdoor storage accessory to other uses
- Utilities
- Trail access

EDTA Prohibited Uses

- Residential of any density
- Concrete/asphalt batch plants
- Extractive uses
- Truck stops, bus terminals, and vehicle repair
- RV and boat parking
- Outdoor storage
- Mini-warehouse or self-service storage facilities

Mixed Use Permitted Uses

- Medium and high density residential
- Neighborhood and general commercial
- Hotel and travel accommodations
- Mini-warehouse or self-service storage facilities
- Professional offices
- Institutional and civic
- Government offices and facilities
- Parks, recreation, and trails

Mixed Use Prohibited Uses

- Low density residential fewer than six (6) dwelling units per acre
- Industrial and manufacturing
- Concrete/asphalt batch plants
- Metal recycling/junkyards
- Extractive uses
- Truck stops, bus terminals, and vehicle repair
- RV and boat parking
- Outdoor storage
- Car wash facilities
- Outdoor kennels

For residential development, the minimum density is six (6) dwelling units per acre, and the maximum density is 12 dwelling units per acre. A project may increase to a maximum of 20 dwelling units per acre if approved by PUD and the project meets the following criteria:

- The inclusion of gathering areas, parks, schools, libraries, or other community facilities or amenities integrated into the project that provide a sense of place and focal point for the community. The developer, property owners association, homeowners association, or other similar private entity shall be responsible for the operation and maintenance of such integrated gathering areas or community facilities or amenities.

The maximum non-residential intensity is a floor area ratio (FAR) of 1.0. However, to promote mixed-use development, if the project incorporates both non-residential and residential uses, then the FAR may be increased to 1.5.

Mix and Relationship of Uses

The proposed 486IMA FLUM category requires that non-residential uses in the Mixed-Use subarea be mixed with residential uses. However, to encourage the production of housing, residential uses may be developed as a single-use project or mixed with non-residential uses. The orientation of mixed-use projects is with residential uses either above or behind non-residential uses, with non-residential uses oriented toward C.R. 486.

Compatibility

The following strategies are provided in the policies of the 486IMA FLUM category to ensure compatibility:

- Compact development pattern – Functionally integrated mix of uses, organization of buildings, pedestrian scale/walkable, reduced need for vehicle trips
- Flexible open space standards – Efficient stormwater retention, recreation, buffering, and environmental protection
- Placemaking – Variety of spaces, gathering spaces
- Diversity of housing types – Range of types and price levels to accommodate diverse ages and incomes
- Buffering – Minimization of visual impacts and highway beautification

Circulation/Access

The following strategies are provided in the policies of the 486IMA FLUM category to ensure efficient circulation and access management:

- Circulation system – Efficient, safe, well-defined, interconnected system; transit, walking, bicycling encouraged; frontage/reverse frontage road and other access control strategies to reduce conflicts

Infrastructure

The following strategies are provided in the policies of the 486IMA FLUM category to ensure infrastructure coordination and availability:

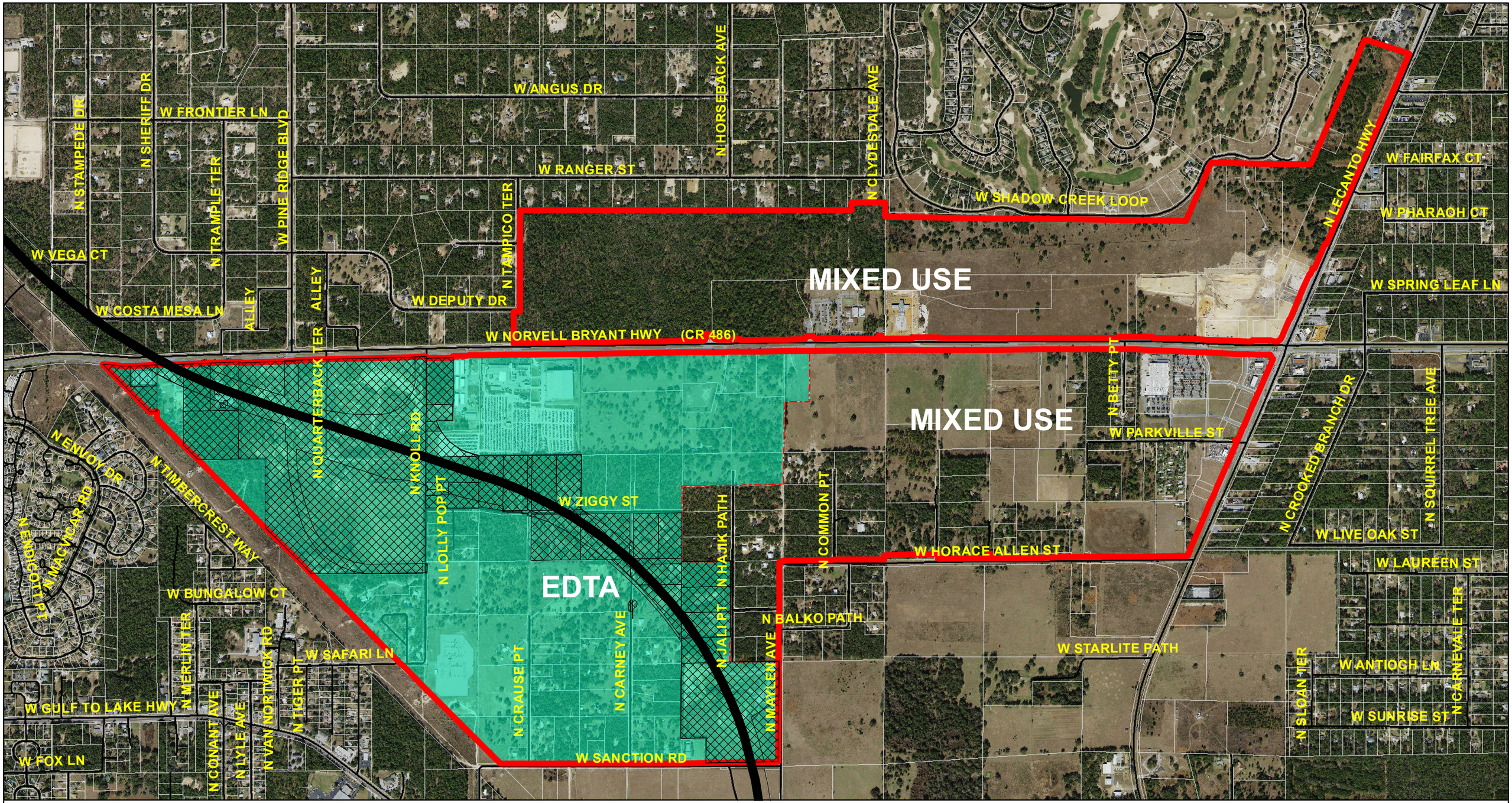
- Utilities – Shared infrastructure considered; new development required to use central water and sewer, and be reclaimed water ready; grey water encouraged when feasible

With the implementation of the proposed 486IMA FLUM category policies in the C.R. 486 IMA, the County can work to achieve the “Focused Growth Scenario” for the C.R. 486 IMA, as described by TBRPC. That scenario envisioned Interchange Management Area overlay zones at the Suncoast Parkway interchanges, allowing for medium density residential, professional office, and job-promoting light industrial uses.

The proposed policies allow the C.R. 486 IMA to develop more intensively inside the County’s Planning Service Area, by fostering job-supporting light industrial. The opportunity presented with the C.R. 486 IMA, is to promote a more compact and non-linear pattern of development for mixed-use residential and non-residential land uses while supporting economic development opportunities.

As supporting data and analysis to this technical memo, the following documents are provided:

1. “Suncoast Parkway 2 Transportation Corridor Land Use Study” (TBRPC, 2019)



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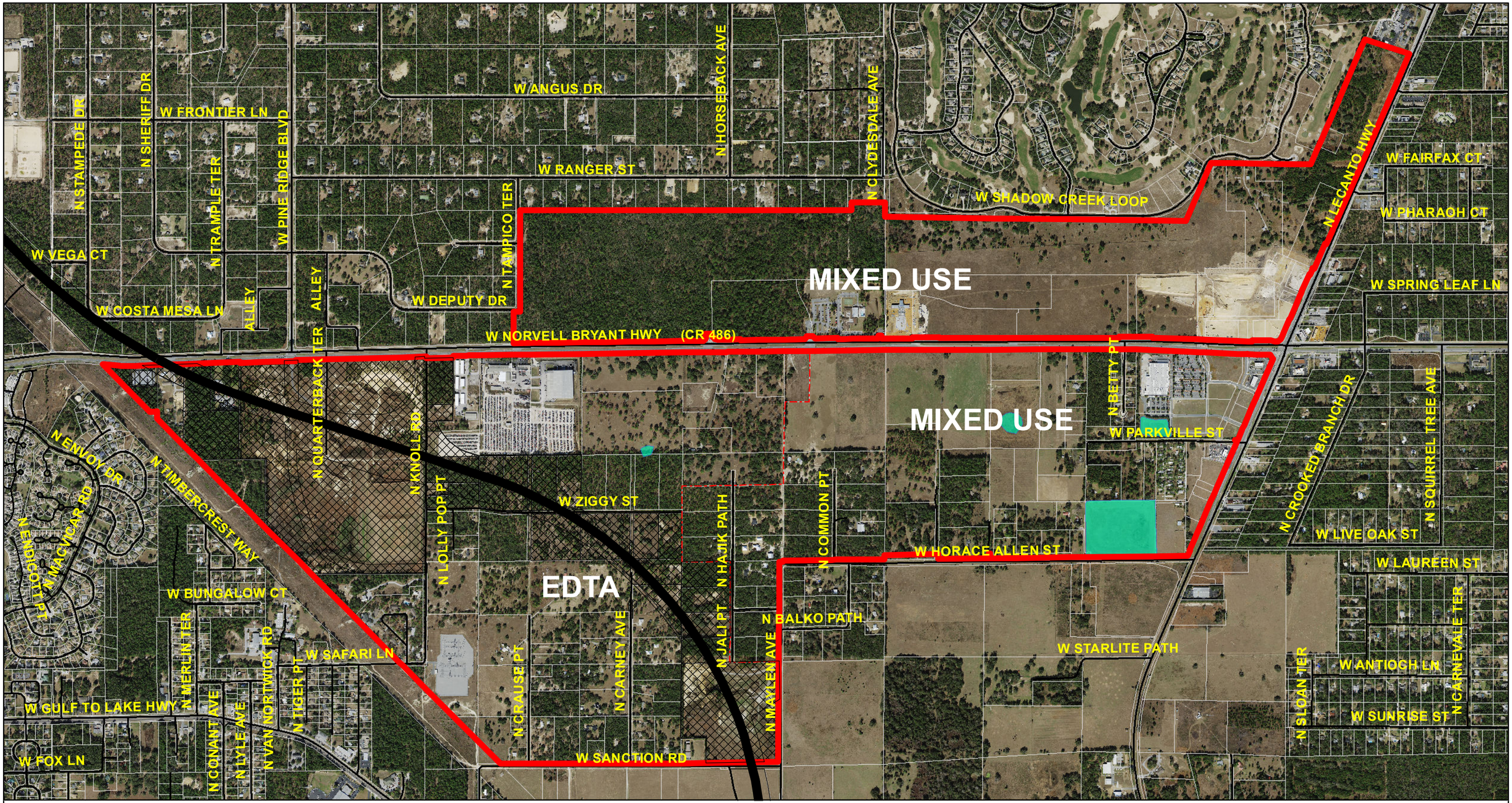
NORTH

COUNTY ROAD 486 IMA

Economic Development Target Area (EDTA) & Mixed Use Subareas

- CR 486 EDTA
- CR 486 Mixed Use
- CR 486 IMA Boundary
- FDOT Suncoast Parkway
- FDOT Properties
- CCPA Parcels
- CCGIS Street Centerlines

Version: September 26, 2025



0 0.25 0.5 1 Miles

NORTH

COUNTY ROAD 486 IMA

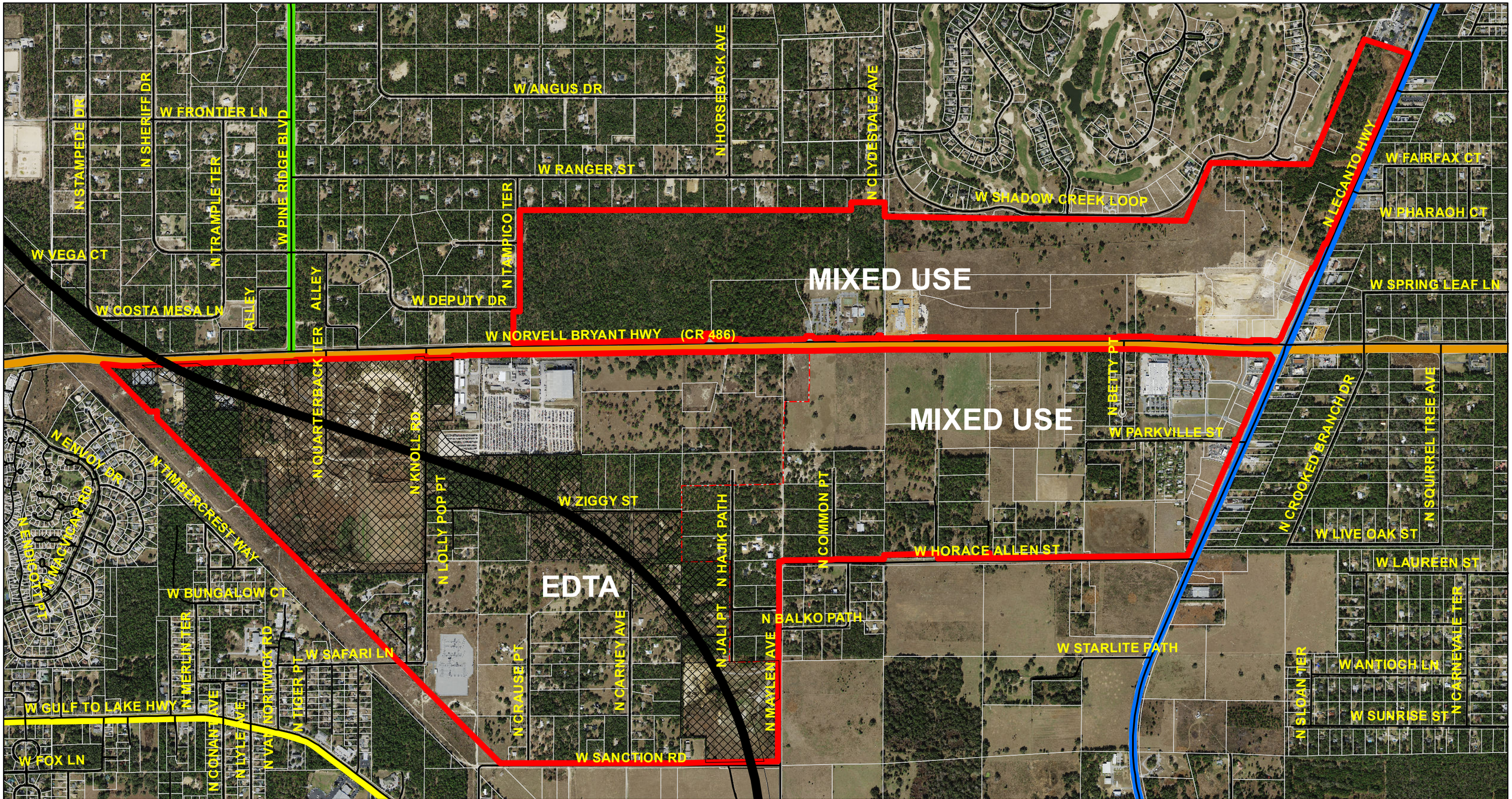
Wetlands

Wetlands (NWI, SWFWMD)

CR 486 IMA Boundary
CR 486 EDTA/Mixed Use
FDOT Suncoast Parkway
FDOT Properties
CCGIS Street Centerlines
CCPA Parcels

Version: April 2, 2026

Source: Citrus County Property Appraiser Parcel Data, Street Centerlines (2025); National Wetlands Inventory (2024); SWFWMD FLUCS (2023); APlus Aerial Photography (2023)



0 0.25 0.5 1 Miles

NORTH

Version: April 2, 2026

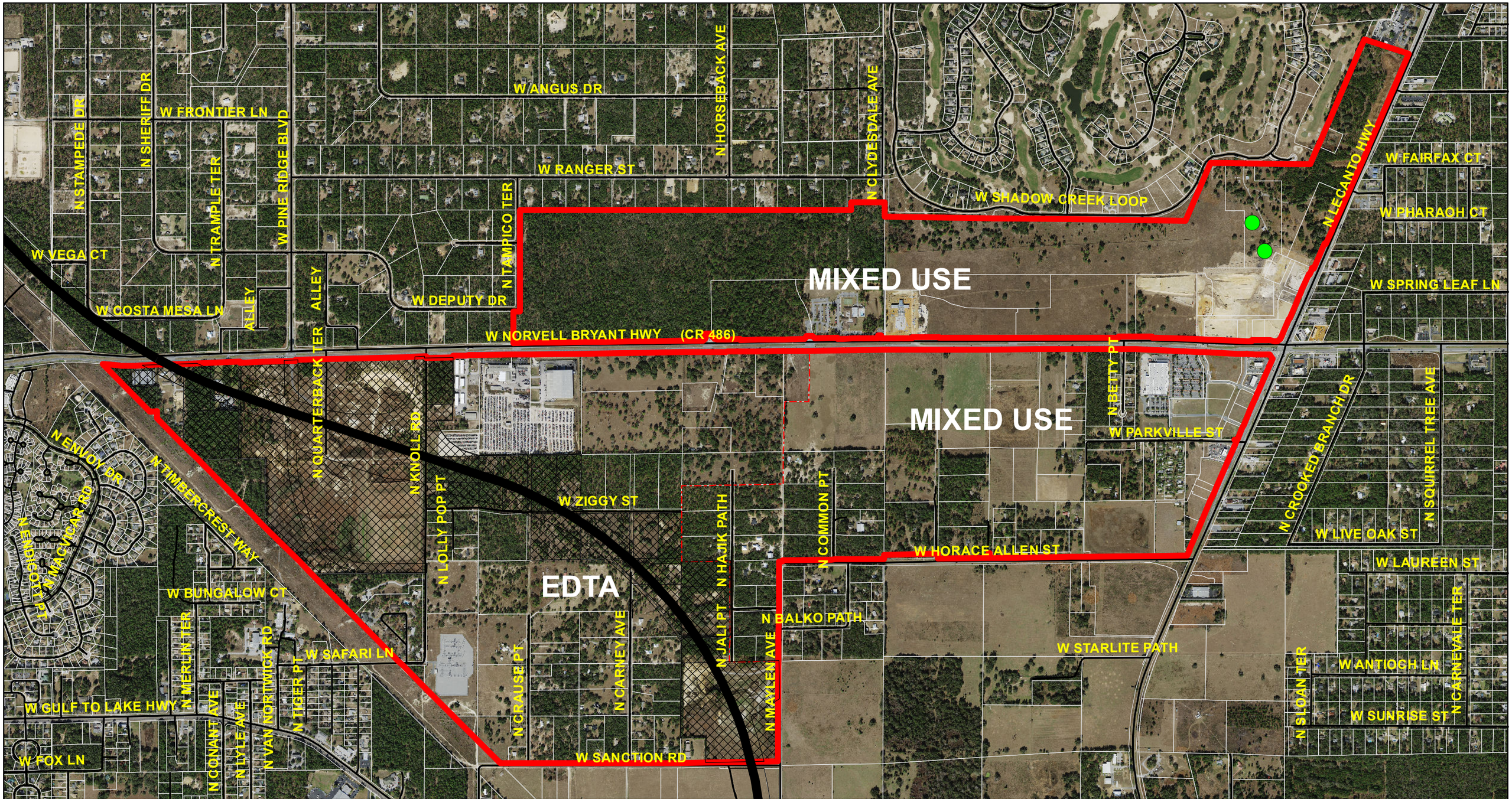
Source: Citrus County Property Appraiser Parcel Data, Street Centerlines (2025); FDOT Annual Average Daily Traffic (AADT) (2025); APlus Aerial Photography (2023)

COUNTY ROAD 486 IMA

Traffic Counts (AADT)

- 6,800
- 17,800
- 19,000
- 19,400

- CR 486 IMA Boundary
- CR 486 EDTA/Mixed Use
- FDOT Suncoast Parkway
- FDOT Properties
- CCGIS Street Centerlines
- CCPA Parcels



Version: April 2, 2026

Source: Citrus County Property Appraiser Parcel Data, Street Centerlines (2025); State Historic Preservation Office (SHPO) Florida Master Site File (2026); APlus Aerial Photography (2023)

COUNTY ROAD 486 IMA

Historic Resources

- SHPO Structures, Non-NRHP (2026)
- CR 486 IMA Boundary
- CR 486 EDTA/Mixed Use
- FDOT Suncoast Parkway
- FDOT Properties
- CCGIS Street Centerlines
- CCPA Parcels

From:	Warner, Amanda
To:	Joanna L. Coutu
Cc:	Joseph C. Hochadel; Cornelius, Brad
Subject:	CR 486 IMA - Public Comments Received 5/5
Date:	Tuesday, May 5, 2026 10:45:00 AM
Attachments:	image001.png image002.png image003.png image004.png image005.png image006.png

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Good morning, Joanna,

Today, May 5, 2026, I received a phone call from **Joe Cappuccilli**, who provided the following two comments (paraphrased) on the latest CR 486 IMA (486IMA) CPA text, scheduled for PDC on May 7, 2026:

(1)
Policy 17.39.22: All new development within the CR 486 IMA shall use central water and central sewer.

May 5, 2026, Joe Cappuccilli Comment (paraphrased): The property to the west and north of the YMCA is subject to a settlement agreement that limits the density to 1 du/acre. The requirement for provision of central sewer utilities would be cost prohibitive to such development.

. . .

(2)
Policy 17.39.24: New development shall install a separate reclaimed water distribution system to promote beneficial reuse of available reclaimed water. Available reclaimed water means that a source of reclaimed water meeting the applicable regulatory requirements for public access, and with sufficient capacity to provide service to the development, is present within 1,000 feet of the development, or is in the planning and design stages and will meet those requirements within the subsequent five years. Where reclaimed water is not available, new development shall reserve a pipeline route within the roadway right-of-way to allow for future installation of a reclaimed water distribution system.

May 5, 2026, Joe Cappuccilli Comment (paraphrased): Reclaimed water service would not be feasible considering Black Diamond and existing agreements and capacities (e.g., mgd).

. . .

Mr. Cappuccilli may not be able to attend Thursday's PDC meeting, so he wanted to convey

these comments in advance.

I will try contacting you by phone also.

Sincerely,

Amanda

Amanda Warner, AICP | Professional Planner
One Tampa City Center, 201 N. Franklin St., Suite 1350, Tampa, FL 33602
813.882.4373 office

From: Joanna L. Coutu
To: Warner, Amanda
Subject: Fw: [EXTERNAL]486 IMA
Date: Wednesday, April 29, 2026 3:06:37 PM

This message originated outside of Wade Trim.

fyi

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: G Hall <gastonhall@tampabay.rr.com>
Sent: Wednesday, April 29, 2026 12:15 PM
To: Joanna L. Coutu <joanna.coutu@citrusbocc.gov>
Cc: Eric J. Landon <eric.landon@citrusbocc.gov>
Subject: [EXTERNAL]486 IMA

WARNING: This email originated from an external Domain **DO NOT CLICK** unless you recognize the sender and know the content is safe.

Horace Allen is on the south side of the 486 IMA it will be very expensive to develop: no water, no fire hydrants, no sewer, no drainage.
Plus having to enlarge the roadway from 491 to 44 will cost prohibitive.

Having pasture lands on the southside of Horace Allen is another hurdle, finding tenants for commercial development.

Does the consultant believe that any project requiring both Commercial and Residential structures will be developed on Horace Allen?
Is the County looking to require Commercial development on Horace Allen?

Please add these comments to the PDC backup materials

Thank you,
Gaston Hall

From: Joanna L. Coutu <joanna.coutu@citrusbocc.gov>
Sent: Monday, April 20, 2026 10:45 AM
To: gastonhall@tampabay.rr.com; Eric J. Landon <eric.landon@citrusbocc.gov>
Cc: 'Warner, Amanda' <awarner@wadetrim.com>
Subject: Re: [EXTERNAL]486 IMA

Understood. The areas are different but your comments are well noted. Thanks as always for your input!

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: G Hall <gastonhall@tampabay.rr.com>
Sent: Monday, April 20, 2026 10:43 AM
To: Joanna L. Coutu <joanna.coutu@citrusbocc.gov>; Eric J. Landon <eric.landon@citrusbocc.gov>
Cc: 'Warner, Amanda' <awarner@wadetrim.com>
Subject: RE: [EXTERNAL]486 IMA

Joanna,

Making the 486IMA and the 44IMA as similar as possible on requirements will benefit both the County and the public.
It could also lower the cost of design and construction.

Thank you,
Gaston Hall

From: Joanna L. Coutu <joanna.coutu@citrusbocc.gov>
Sent: Monday, April 20, 2026 9:52 AM
To: gastonhall@tampabay.rr.com; Eric J. Landon <eric.landon@citrusbocc.gov>
Cc: Warner, Amanda <awarner@wadetrim.com>
Subject: Re: [EXTERNAL]486 IMA

You are correct that the option for requiring limited residential with nonresidential in the mixed use area is still in this draft for the 486 IMA. At the PDC workshop for the 486 IMA that board was receptive to the concept of

limited workforce housing in this particular IMA on 486 with future nonres development in the area. The consultant will take their guidance on this proposal and it is entirely possible it will be removed before this proceeds to the BOCC.

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: G Hall <gastonhall@tampabay.rr.com>
Sent: Thursday, April 9, 2026 3:19 PM
To: Eric J. Landon <eric.landon@citrusbocc.gov>
Cc: Joanna L. Coutu <joanna.coutu@citrusbocc.gov>
Subject: [EXTERNAL]486 IMA

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Eric,

I have attached the 44 IMA sections that we talked about on Wednesday morning.

Minimum Project Size
Mix of Uses
Residential Density

Almost all 486IMA Policies should match the 44 IMA Policies as both IMA areas are very similar.

One different is 44 is a FDOT road and 486, 491, and Horace Allen are County Roads.

Horace Allen on the south side of the 486 IMA will be very expensive to develop , no water, no sewer, and enlarging to roadway from 491 to 44 that may never be on the CIP.
Pasture lands on the southside of Horace Allen.

Will adding an ADU to an existing home trigger the IMA requirements?

Does SB48 stop the County from that action?
Sould this topic be addressed on this document?

Thank you,

Gaston Hall

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From: Joanna L. Coutu
To: Warner, Amanda
Subject: Fw: [EXTERNAL]Re: CR 486 IMA - draft comprehensive plan documents
Date: Wednesday, April 22, 2026 9:37:56 AM

This message originated outside of Wade Trim.

FYI. Unfortunately as the County switched over email servers I lost a lot of emails in a black hole until recently. Sorry for the delay in my forward.

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: Paul Gibbs <paul@communitylanddesign.com>
Sent: Tuesday, April 7, 2026 7:11 PM
To: Joanna L. Coutu <joanna.coutu@citrusbocc.gov>
Cc: gastonhall@tampabay.rr.com <gastonhall@tampabay.rr.com>; sid.ansbacher@fishertousey.com <sid.ansbacher@fishertousey.com>; Clark Stillwell <caslaw@tampabay.rr.com>; Robert Batsel <RBatsel@lawyersocala.com>; Joe Cappuccilli <jcappuccilli@wranglerholdings.com>; Avis Craig <amarie02@gmail.com>; Eric J. Landon <eric.landon@citrusbocc.gov>; Denise A. Dymond Lyn <denise.lyn@citrusbocc.gov>
Subject: [EXTERNAL]Re: CR 486 IMA - draft comprehensive plan documents

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Joanna,

Thanks for sending the draft CR 486 IMA documents. I don't have specific questions about the new Land Use Category. However, with the minimum residential density of 6.0 du/ac, I am most interested to see how compatibility will be handled as the Land Development Code standards are developed in the future. Also hoping to see more detailed landscape design standards along County Road 486 instead of the standard Type C buffer.

Paul Gibbs, Principal Landscape Architect
COMMUNITY LAND DESIGN, Inc.
Creating Land Design Solutions since 2000
7476 SW 64th Place
Ocala, FL 34474

352-637-1742
paul@communitylanddesign.com
www.communitylanddesign.com

On Tue, Apr 7, 2026 at 4:17 PM Joanna L. Coutu <joanna.coutu@citrusbocc.gov> wrote:

> I've attached some of the documents that were just received from the consultant. This application is scheduled for the PDC on 5/7, and if you have any comments please don't hesitate to provide them. Thanks.
>
> Joanna L. Coutu, AICP
> Deputy Director, Dept of Growth Management
> (352) 527-5310
>
> *Please note that emails from our office will only use citrusbocc.gov or citrusbocc.com as part of our email address. Other email addresses that may include usa., gmail, yahoo or any other domains are not utilized by our office. In addition, our office does not solicit payment via wire or any other mechanism other than directly to the County's webportal at https://portal.citrusbocc.com.*
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From:	G Hall
To:	"Joanna L. Coutu"; "Eric J. Landon"
Cc:	Warner, Amanda
Subject:	RE: [EXTERNAL]486 IMA
Date:	Monday, April 20, 2026 10:43:23 AM

This message originated outside of Wade Trim.

Joanna,

Making the 486IMA and the 44IMA as similar as possible on requirements will benefit both the County and the public.
It could also lower the cost of design and construction.

Thank you,
Gaston Hall

From: Joanna L. Coutu <joanna.coutu@citrusbocc.gov>
Sent: Monday, April 20, 2026 9:52 AM
To: gastonhall@tampabay.rr.com; Eric J. Landon <eric.landon@citrusbocc.gov>
Cc: Warner, Amanda <awarner@wadetrim.com>
Subject: Re: [EXTERNAL]486 IMA

You are correct that the option for requiring limited residential with nonresidential in the mixed use area is still in this draft for the 486 IMA. At the PDC workshop for the 486 IMA that board was receptive to the concept of limited workforce housing in this particular IMA on 486 with future nonres development in the area. The consultant will take their guidance on this proposal and it is entirely possible it will be removed before this proceeds to the BOCC.

Joanna L. Coutu, AICP

Deputy Director, Dept of Growth Management

(352) 527-5310

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From: G Hall <gastonhall@tampabay.rr.com>
Sent: Thursday, April 9, 2026 3:19 PM
To: Eric J. Landon <eric.landon@citrusbocc.gov>
Cc: Joanna L. Coutu <joanna.coutu@citrusbocc.gov>
Subject: [EXTERNAL]486 IMA

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Eric,

I have attached the 44 IMA sections that we talked about on Wednesday morning.

Minimum Project Size
Mix of Uses
Residential Density

Almost all 486IMA Policies should match the 44 IMA Policies as both IMA areas are very similar.

One different is 44 is a FDOT road and 486, 491, and Horace Allen are County Roads.

Horace Allen on the south side of the 486 IMA will be very expensive to develop , no water, no sewer, and enlarging to roadway from 491 to 44 that may never be on the CIP.
Pasture lands on the southside of Horace Allen.

Will adding an ADU to an existing home trigger the IMA requirements?
Does SB48 stop the County from that action?
Sould this topic be addressed on this document?

Thank you,

Gaston Hall

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disclosure, or distribution is prohibited. If you have received this message in error, please contact the sender (by phone or reply by electronic mail) and then destroy all copies of the original message.

From: Joanna L. Coutu
To: Warner, Amanda
Subject: Fw: [EXTERNAL]486 IMA
Date: Tuesday, November 18, 2025 3:10:16 PM

This message originated outside of Wade Trim

Just an FYI

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: Law Office <caslaw@tampabay.rr.com>
Sent: Monday, November 17, 2025 10:38 AM
To: Joanna L. Coutu <JOANNA.COUTU@citrusbocc.com>
Subject: [EXTERNAL]486 IMA

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Joanna:

As to policy 17,39.10 – need to exempt out uses like government, YMCA and expansion of existing uses i.e. adding on to an existing office etc. Should such just apply to vacant parcels say > 5 acres?

Clark A. Stillwell
Law Office of Clark A. Stillwell, LLC
320 US Hwy 41 S – 2nd floor
Inverness, Florida 34450
(352) 726-6767
(352) 726-8283-Facsimile
caslaw@tampabay.rr.com

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From: Joanna L. Coutu
To: Warner, Amanda
Subject: Fw: [EXTERNAL]CR 486 IMA
Date: Monday, November 10, 2025 8:09:49 AM
Attachments: WadeTrim CR 486 IMA CPA (Admin Draft 1) 09162025 with numbers 11-3-25.docx

---

This message originated outside of Wade Trim

FYI only...

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: G Hall <gastonhall@tampabay.rr.com>
Sent: Wednesday, November 5, 2025 4:02 PM
To: Joanna L. Coutu <Joanna.Coutu@citrusbocc.com>
Cc: Eric J. Landon <Eric.landon@citrusbocc.com>
Subject: [EXTERNAL]CR 486 IMA

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Joanna,

The following Policies do not seem to address issues discussed at the last meeting.

Policy 17.39.5 minimum size should be five (5) acres issues. West Horace Allen Street North side and N Maylen Ave West side, parcels on these roads will be frozen as they are currently.

Policy 17.39.7 Convenance stores with gas not listed as Permitted Uses. Will a project like the RaceTrac at 75 and 98 be allowed in 486 EDTA area?
Policy 17.39.10 Requiring both non-residential and residential on all Mix-Use projects should not be required. The parcels that do not have frontage on either 491 or 486 will become useless.

Policy 17.39.21 After talking to utilities no water or sewer lines are planned for Horace Allen Street or N. Maylen Ave..

It also appears that several parcels that do not have access. NW side of the map between the power lines and FDOT lands.

Thank you,
Gaston Hall
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From: Joanna L. Coutu
To: Warner, Amanda
Cc: Eric J. Landon; Joseph C. Hochadel
Subject: Fw: [EXTERNAL]CPA-2025-00008
Date: Thursday, October 30, 2025 3:37:22 PM
Attachments: WadeTrim CR 486 IMA CPA (Admin Draft 1) 09162025 with numbers.docx

---

This message originated outside of Wade Trim

We can discuss this during our call tomorrow a.m.

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: G Hall <gastonhall@tampabay.rr.com>
Sent: Tuesday, October 28, 2025 1:14 PM
To: Joanna L. Coutu <JOANNA.COUTU@citrusbocc.com>
Cc: Clark Stillwell <caslaw@tampabay.rr.com>
Subject: [EXTERNAL]CPA-2025-00008

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Joanna,

How many existing structures, sites currently under development, or approved site plans will not meet policies 17.39.5 or 17.39.10?

Thank you,
Gaston Hall

From: Joanna L. Coutu <JOANNA.COUTU@citrusbocc.com>
Sent: Monday, October 27, 2025 4:46 PM
To: gastonhall@tampabay.rr.com
Subject: Re: [EXTERNAL]CPA-2025-00008

These are the same documents I sent earlier. No changes yet as this is a workshop to gather input.

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: G Hall <gastonhall@tampabay.rr.com>
Sent: Monday, October 27, 2025 10:25 AM
To: Joanna L. Coutu <Joanna.Coutu@citrusbocc.com>
Subject: [EXTERNAL]CPA-2025-00008

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Joanna,

Please email me a copy of CPA-2025-00008.

Thank you,
Gaston

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From: Joanna L. Coutu
To: Warner, Amanda
Cc: Cornelius, Brad; Baird, Connor
Subject: Fw: [EXTERNAL]RE: Ct. Rd. 486 IMA - EBTA
Date: Monday, October 27, 2025 4:44:29 PM

This message originated outside of Wade Trim

FYI

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: Law Office <caslaw@tampabay.rr.com>
Sent: Monday, October 27, 2025 11:55 AM
To: Joanna L. Coutu <JOANNA.COUTU@citrusbocc.com>
Subject: [EXTERNAL]RE: Ct. Rd. 486 IMA - EBTA

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Joanna:

Reviewing the data from the consultant on the existing land uses, the 486 EBTA area has significantly more residential parcels (both vacant and developed) than the St. Rd. 44 IMA . (One existing and 2 small vacant lots.) The presence of this residential use in 486 EBTA raises the potential for future compatibility issues with anticipated EBTA IND uses. To minimize such I would suggest the following:

1. No new residential uses as per text;
2. Add a policy on compatibility which essentially states:
   Industrial Development in the 486 EBTA area which is consistent with Plan EBTA authorized
   uses and plan/ LDC standards shall be presumed to be compatible.

Essentially the policy create a presumption which can be rebutted by competent, substantial

evidence.
In the mixed-use area, the MF density is too low. I would suggest up to twelve (12) units per acre and same policy on compatibility

Clark A. Stillwell
Law Office of Clark A. Stillwell, LLC
Inverness, Florida 34450
(352) 212-8820
caslaw@tampabay.rr.com

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From: Joanna L. Coutu
To: Warner, Amanda
Subject: Fw: [EXTERNAL]Re: Proposed CR-486 Interchange Management Area (IMA)
Date: Wednesday, October 15, 2025 4:42:34 PM

This message originated outside of Wade Trim

Additional comments

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: Paul Gibbs <paul@communitylanddesign.com>
Sent: Wednesday, October 8, 2025 9:20 AM
To: Joanna L. Coutu <JOANNA.COUTU@citrusbocc.com>
Subject: [EXTERNAL]Re: Proposed CR-486 Interchange Management Area (IMA)

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Hi Joanna,

Thanks for sending me the draft 486 IMA information. Below are my comments so far, some of which may be directed more towards the future LDC standards to be developed:

1. At the bottom of page 3, the policy states that "Residential development in the Mixed-Use subarea must be a minimum density of 6 du/ac. Residential density may be a maximum of 8 du/ad if approved by PUD." Does this mean that a proposed project of 6 du/ac does not require a PUD? The difference between 6 du/ac and 8 du/ac PUD requirements is not clear.
2. Page 5, second paragraph, first sentence "Development within the CR 486 IMA shall be located, designed, and/or screened to minimize off-site impacts to nearby residential properties." This may need to be reworded for clarity and possibly separated from the remaining portion of this policy. "Nearby residential properties" should be expanded upon for clarity. I assume this would include residential properties per the Future Land Use Map designation as well as existing residential uses even within non-residential future land use designated areas. More detailed compatibility buffers or performance buffers should be expanded within the 486 IMA LDC standards and eventually throughout the LDC for all projects. The compatibility / performance buffers would better address buffering standards between different residential densities as well as

residential to non-residential uses of varying intensities and building heights etc. For the 486 IMA, my compatibility buffer suggestion is intended to apply more towards compatibility with areas outside of the IMA area and not necessarily internally within mixed-use development that is part of a PUD.

3. Page 5, second paragraph, second and third sentences may be better as a separate policy from the first sentence in this section as these two sentences appear to focus on properties that abut CR 486 or the Suncoast Parkway right-of-way. This section is more about visual impacts from development. I think that the 44 IMA only required a Type B buffer where it was adjacent to the Suncoast Parkway. A Type B buffer would provide minimal aesthetic value and I would prefer to see more intense buffering standards such as a Type C buffer. Perhaps the buffer requirements where adjacent to CR 486 or the Suncoast Parkway could be varied depending on the intensity of the proposed project. Since the IMA is encouraging more intense development throughout the IMA, maybe keep it simple and require a Type C buffer adjacent to these roadways for all development.
4. The Suncoast Parkway buffer requirements need to be further clarified as to location. FDOT has significant land ownership between SR 44 & CR 486 that is far beyond the actual driving lanes of the Suncoast Parkway. Since this section of the Policy is focused on visual impact from CR 486 & the Suncoast Parkway, this specific buffering should not necessarily apply to FDOT land boundaries that are 1/2 mile away from the actual driving lanes of these roads for example.

I will look forward to the opportunity to provide future review and input as the 486 IMA Comp Plan Amendment and LDC Standards are being drafted.

Paul Gibbs, Principal Landscape Architect
COMMUNITY LAND DESIGN, Inc.
Creating Land Design Solutions since 2000
7476 SW 64th Place
Ocala, FL 34474
352-637-1742
paul@communitylanddesign.com
www.communitylanddesign.com

On Wed, Oct 1, 2025 at 9:24 AM Joanna L. Coutu <JOANNA.COUTU@citrusbocc.com> wrote:

> This email is being sent to stakeholders who have expressed specific interest in the CR-485 Interchange Management Area. Wade Trim has assumed the role as the County's consultant for this IMA responsibility and has prepared the attached draft for the comprehensive plan along with a map of the proposed IMA boundaries. The application is scheduled for a workshop with the Planning and Development Commission on 11/20/25, but if there are any written comments you would like added to the PDC packet just let me know. As always, we appreciate the review and input.
>
> Joanna L. Coutu, AICP
> Deputy Director, Dept of Growth Management
> (352) 527-5310

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From: Joanna L. Coutu
To: Warner, Amanda
Subject: Fw: [EXTERNAL]Ct. Rd 486 IMA Plan Draft Text
Date: Monday, October 13, 2025 11:25:57 AM

This message originated outside of Wade Trim

FYI - some early comments.

Joanna L. Coutu, AICP
Deputy Director, Dept of Growth Management
(352) 527-5310

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From: Law Office <caslaw@tampabay.rr.com>
Sent: Monday, October 13, 2025 11:05 AM
To: Joanna L. Coutu <JOANNA.COUTU@citrusbocc.com>
Cc: Sid Ansbacher <sfansbacher@ubulaw.com>; Rebecca Bays <rebecca.bays@citrusbocc.com>; Diana L. Finegan <diana.finegan@citrusbocc.com>; Holly L. Davis <holly.davis@citrusbocc.com>; Jeff S. Kinnard <Jeff.Kinnard@citrusbocc.com>; Janet A. Barek <Janet.Barek@citrusbocc.com>
Subject: [EXTERNAL]Ct. Rd 486 IMA Plan Draft Text

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Joanna:

First, the prior problematic text including making all existing uses in IMA district as non-conforming has been eliminated – thanks.
To evaluate the EBTA area land uses and necessary text, the following would help.

1. The total # of acres in EBTA and total parcels of record;
2. # of vacant parcels and total acreage;
3. # of developed parcels and acreage
4. # of parcels titled in FDOT – note these have potential can be declared surplus and sold to non-public entities;

5. # of SF residences in EBTA

Note 5 is critical as to future compatibility issues as EBTA is built out.

Thanks, please keep me posted. Still reviewing draft text and will supplement my comments.

Clark A. Stillwell
Law Office of Clark A. Stillwell, LLC
320 US Hwy 41 S – 2nd floor
Inverness, Florida 34450
(352) 726-6767
(352) 726-8283-Facsimile
caslaw@tampabay.rr.com

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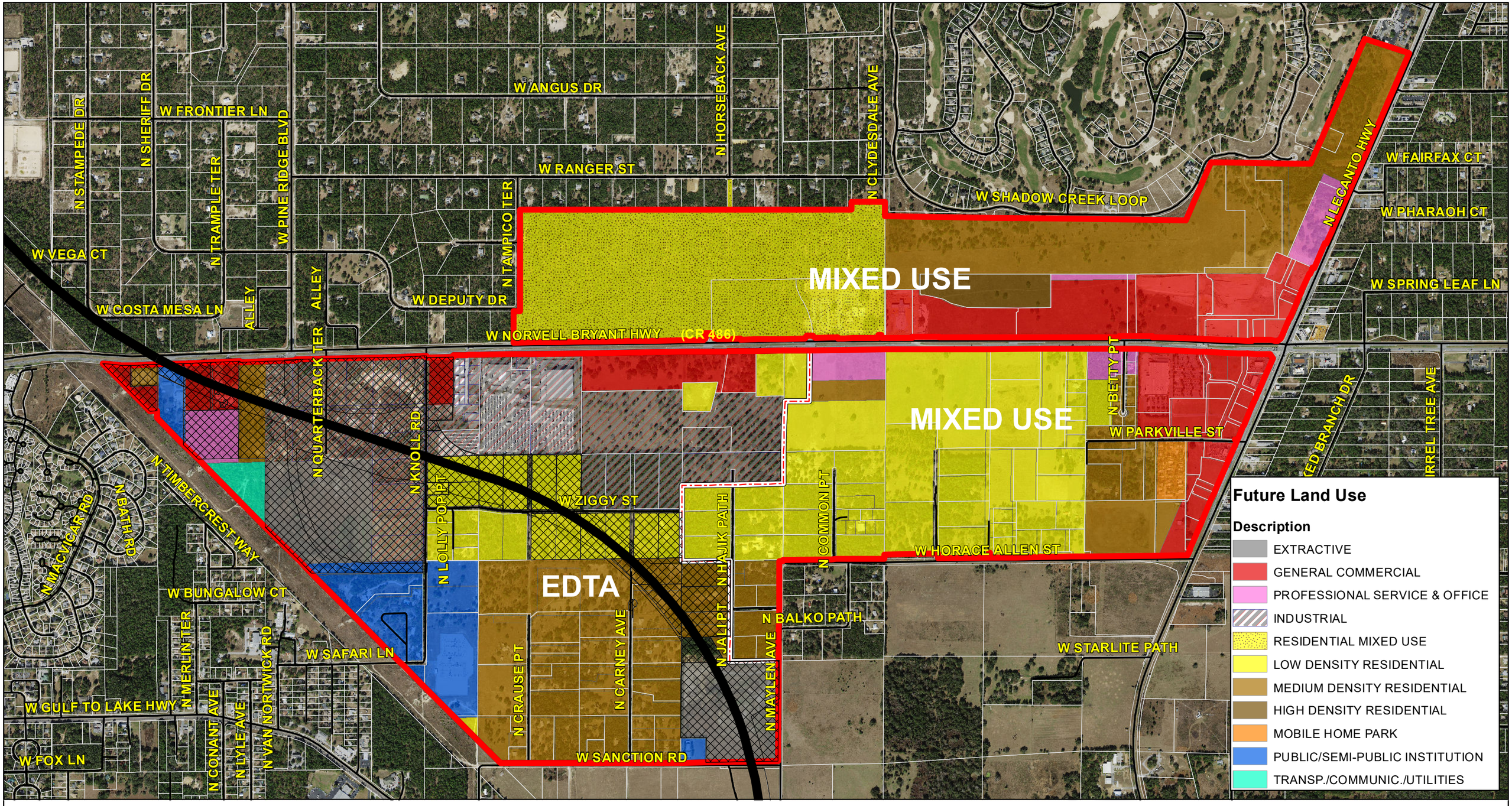


0 0.25 0.5 1 Miles

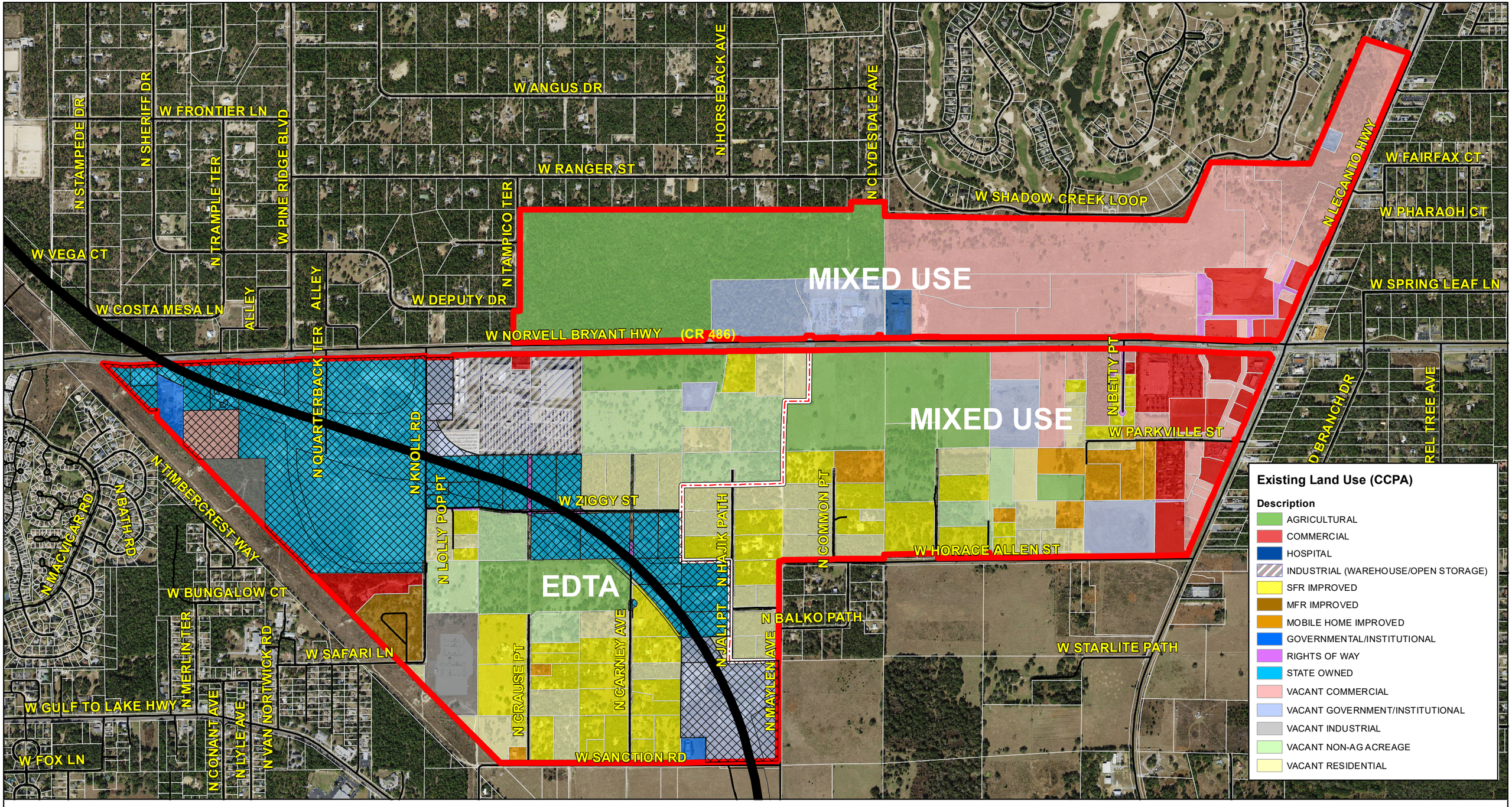
NORTH

COUNTY ROAD 486 IMA

Future Land Use Map (Current)

- CR 486 EDTA
- CR 486 Mixed Use
- CR 486 IMA Boundary
- FDOT Suncoast Parkway
- FDOT Properties
- CCPA Parcels
- CCGIS Street Centerlines

Version: October 29, 2025



0 0.25 0.5 1 Miles

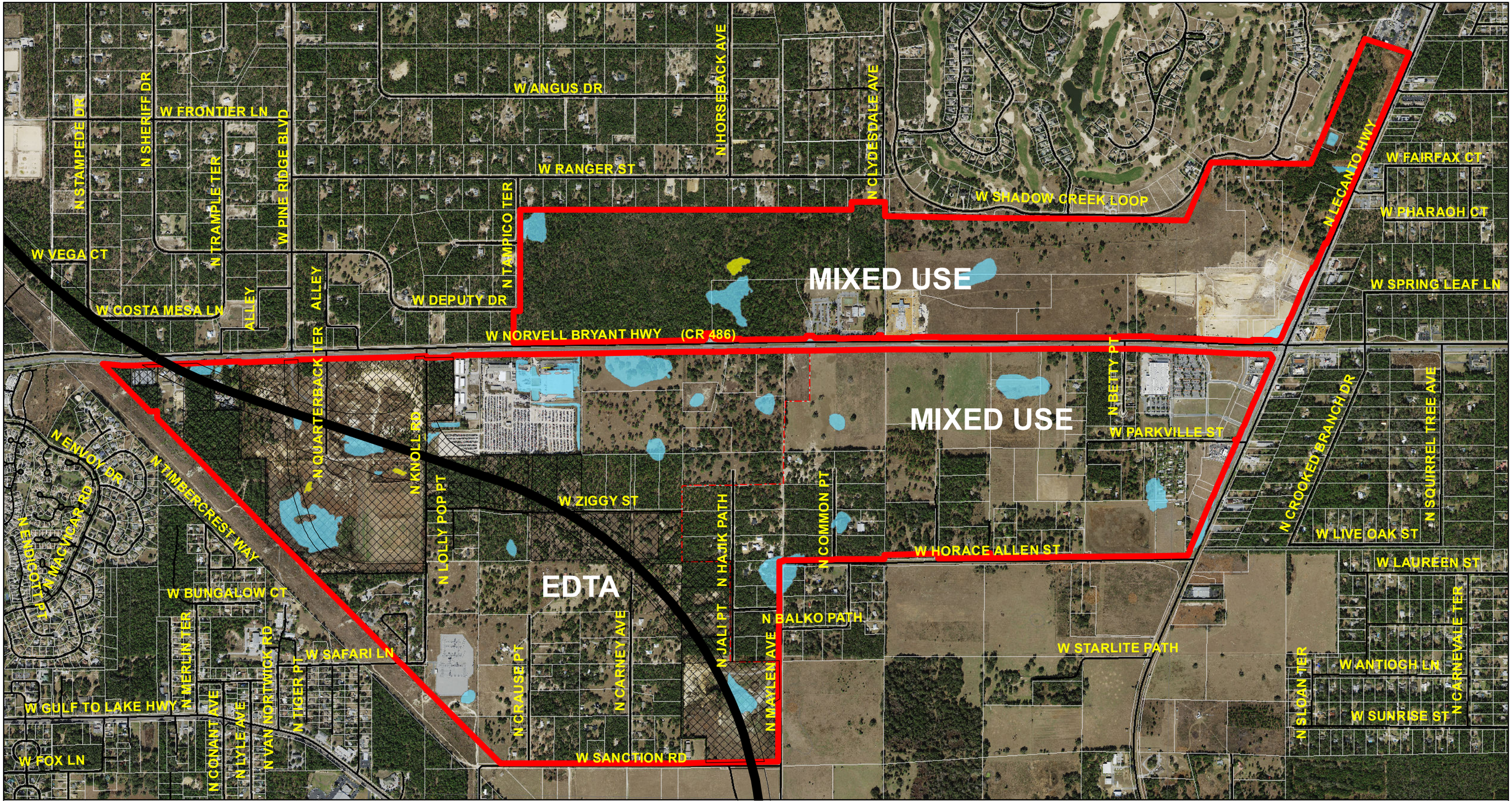
NORTH

COUNTY ROAD 486 IMA

Existing Land Use Map (Current)

CR 486 EDTA
CR 486 Mixed Use
CR 486 IMA Boundary
FDOT Suncoast Parkway
FDOT Properties
CCPA Parcels
CCGIS Street Centerlines

Version: October 31, 2025



0 0.25 0.5 1 Miles

NORTH

Version: April 2, 2026

Source: Citrus County Property Appraiser Parcel Data, Street Centerlines (2025); FEMA, Flood Hazard Zones (2024), FDOT, APlus Aerial Photography (2023)

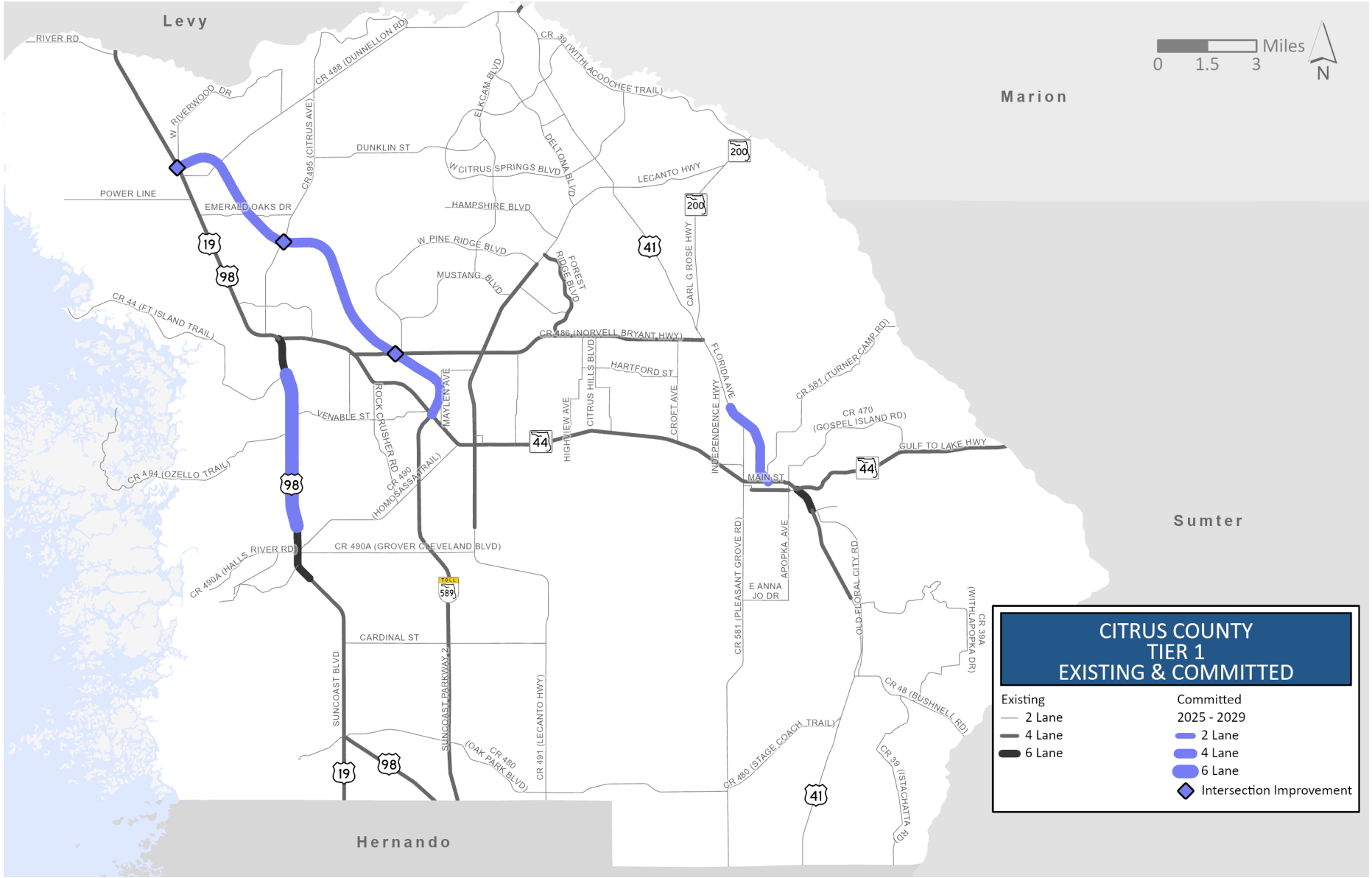
COUNTY ROAD 486 IMA

100-Year Flood Zones

- A
- AE
- X

- CR 486 IMA Boundary
- CR 486 EDTA/Mixed Use
- FDOT Suncoast Parkway
- FDOT Properties
- CCGIS Street Centerlines
- CCPA Parcels

Figure 4-4: Roadway Network Existing + Committed (Citrus) – Tier 1



Note: Includes projects funded for construction by 2030.

Figure 4-6: Roadway Network Cost Feasible Interim Plan (Citrus) – Tier 2 (2030 – 2040) Tier 3 (2041-2050)

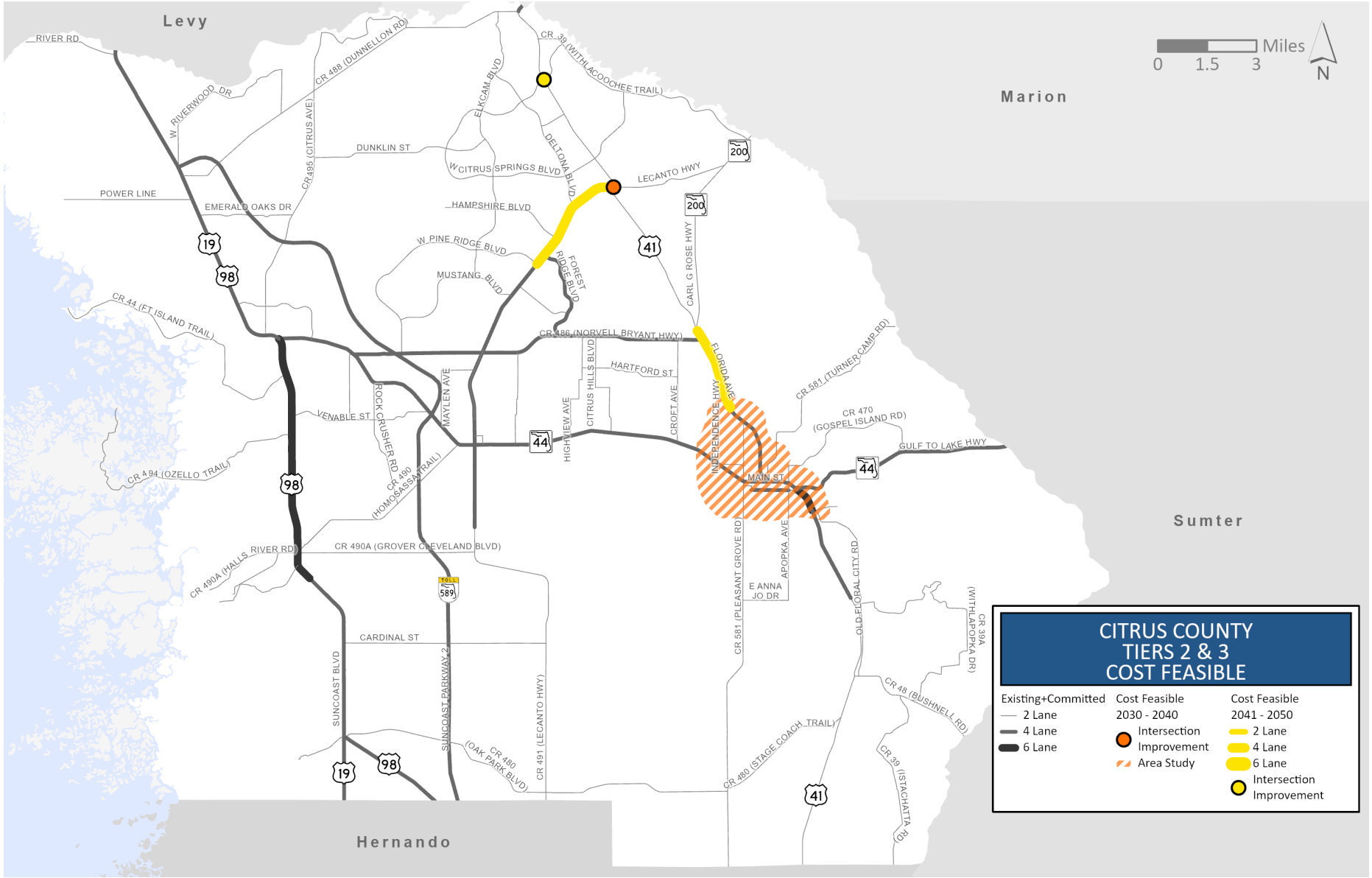


Figure 4-8: Roadway Network Partially Funded Needs (Citrus) – Tier 4

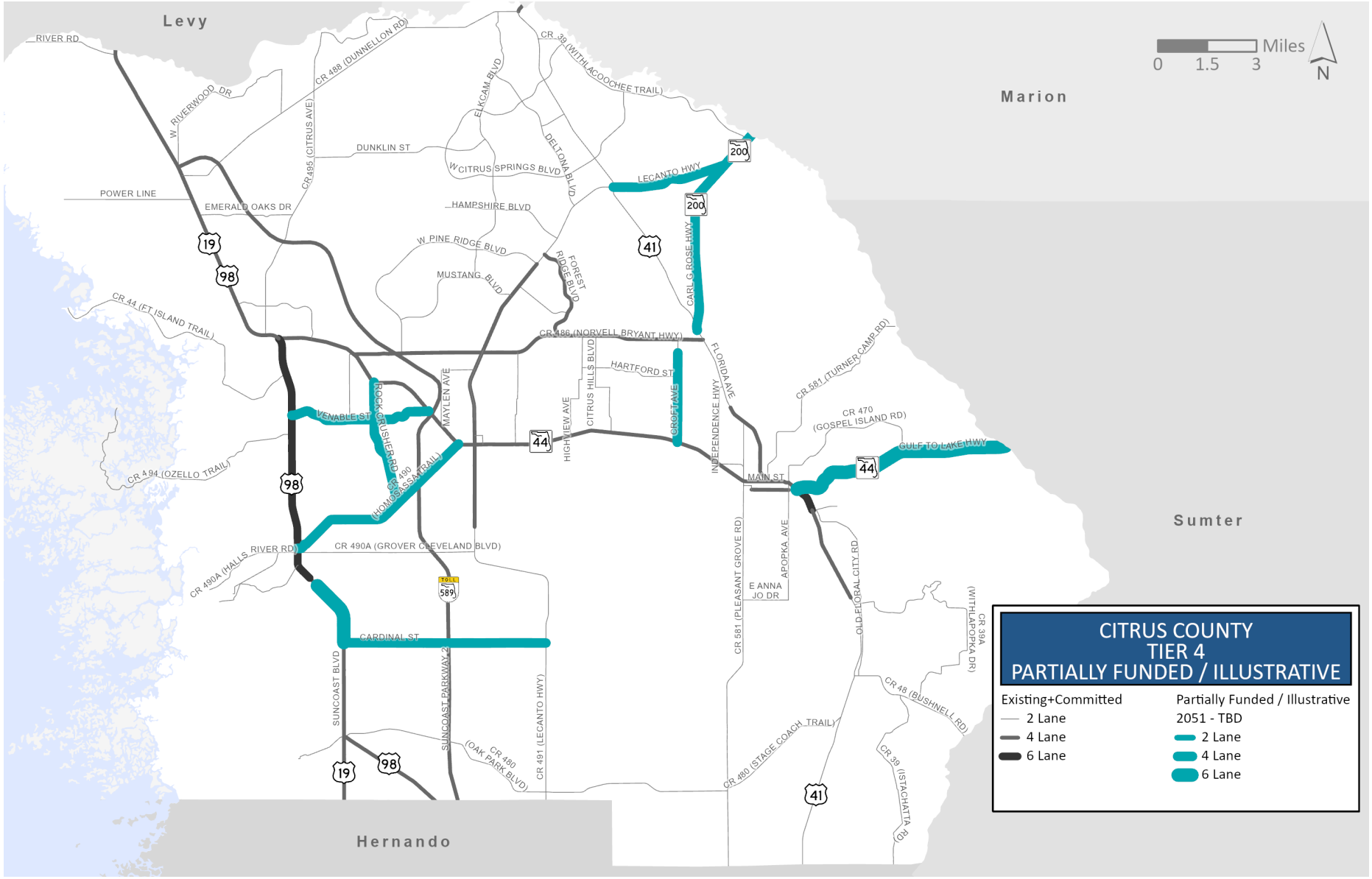


Figure 4-10: Roadway Network Unfunded Needs (Citrus) – Tier 5

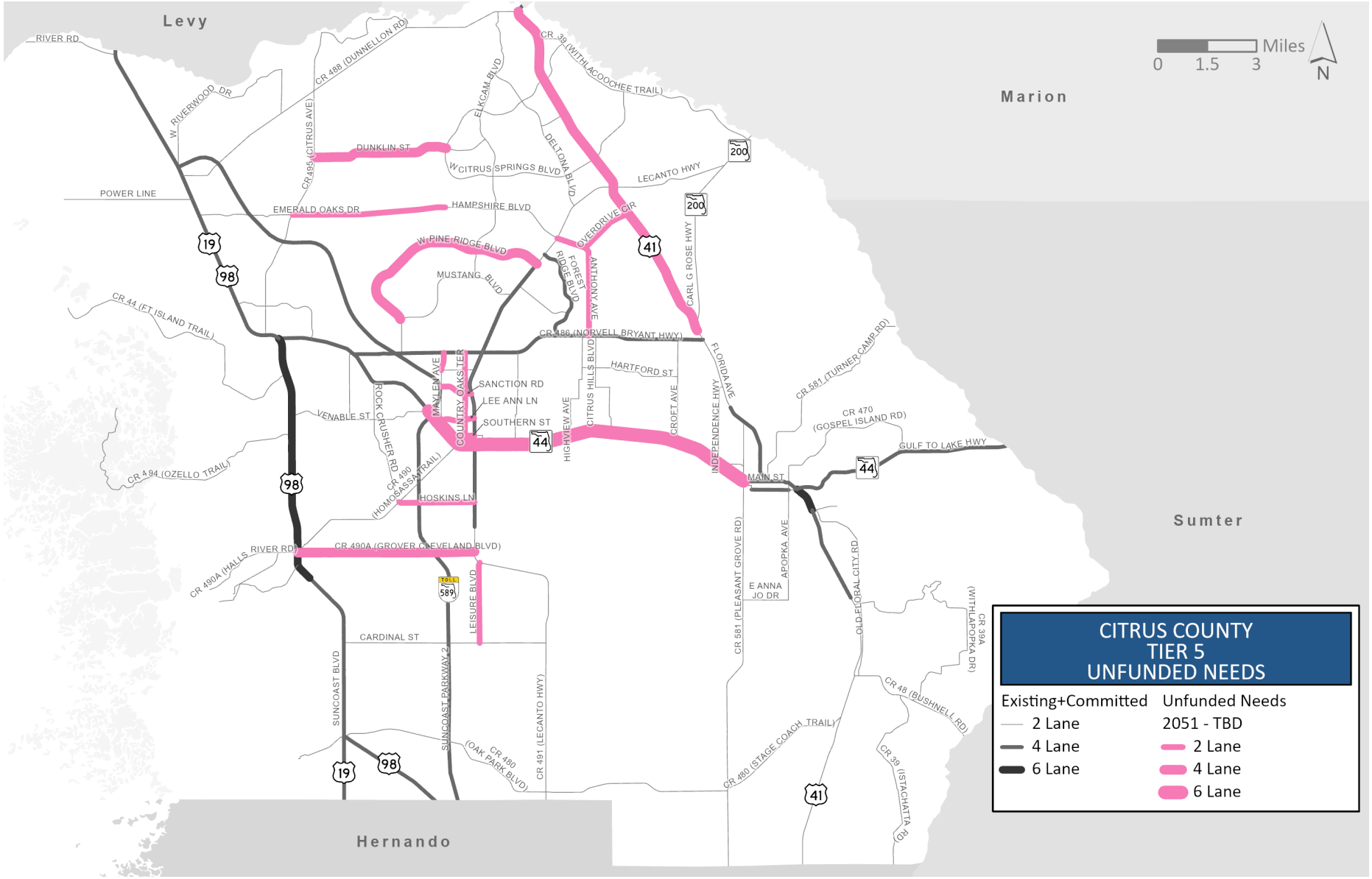


Figure 4-13: Transit Needs (Citrus County)

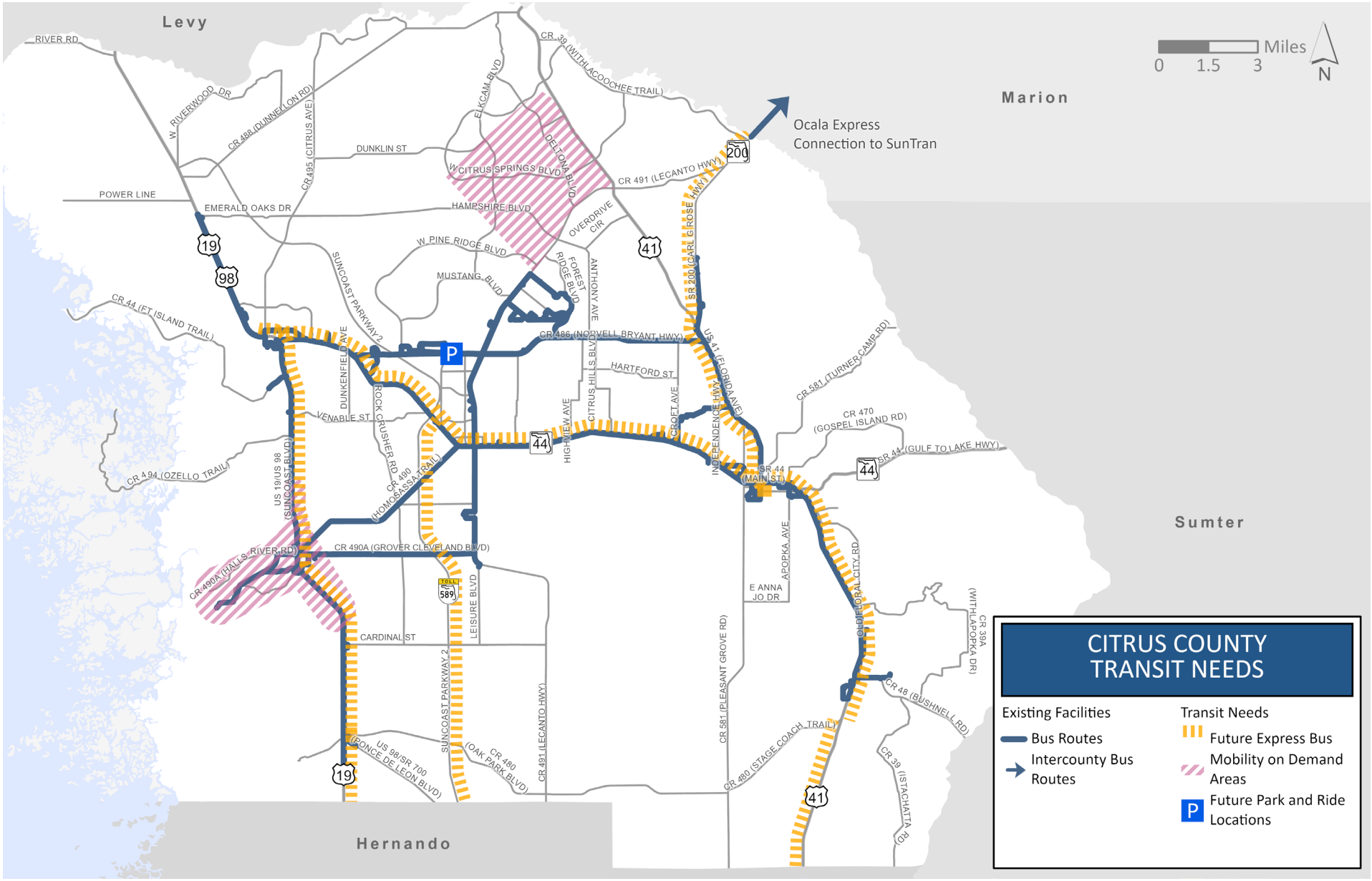


Figure 4-15: Major Bike/Ped/Trails Needs (Citrus County)

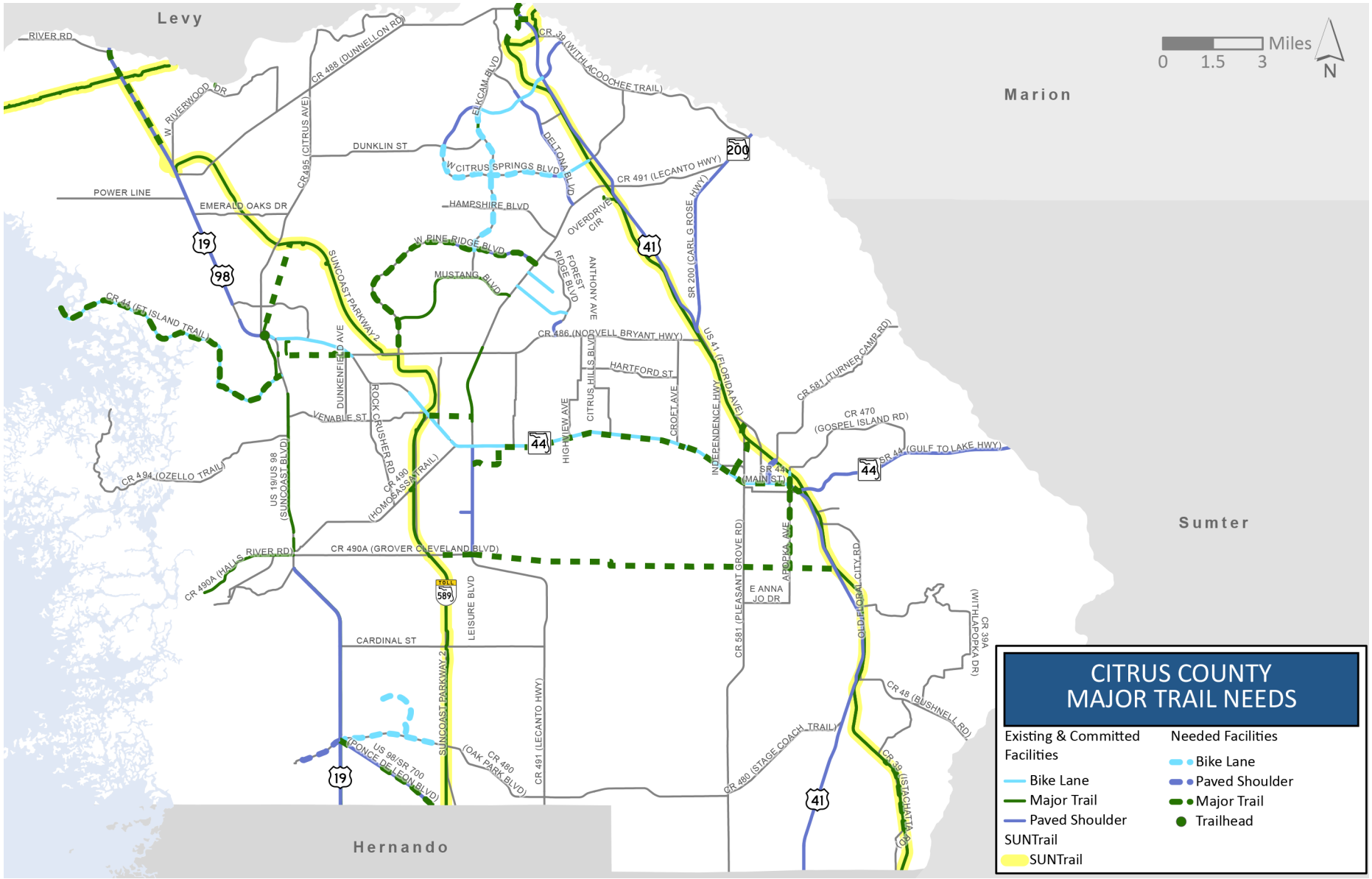


Figure 6-2: 2019 (Base Year) Model Network - Citrus

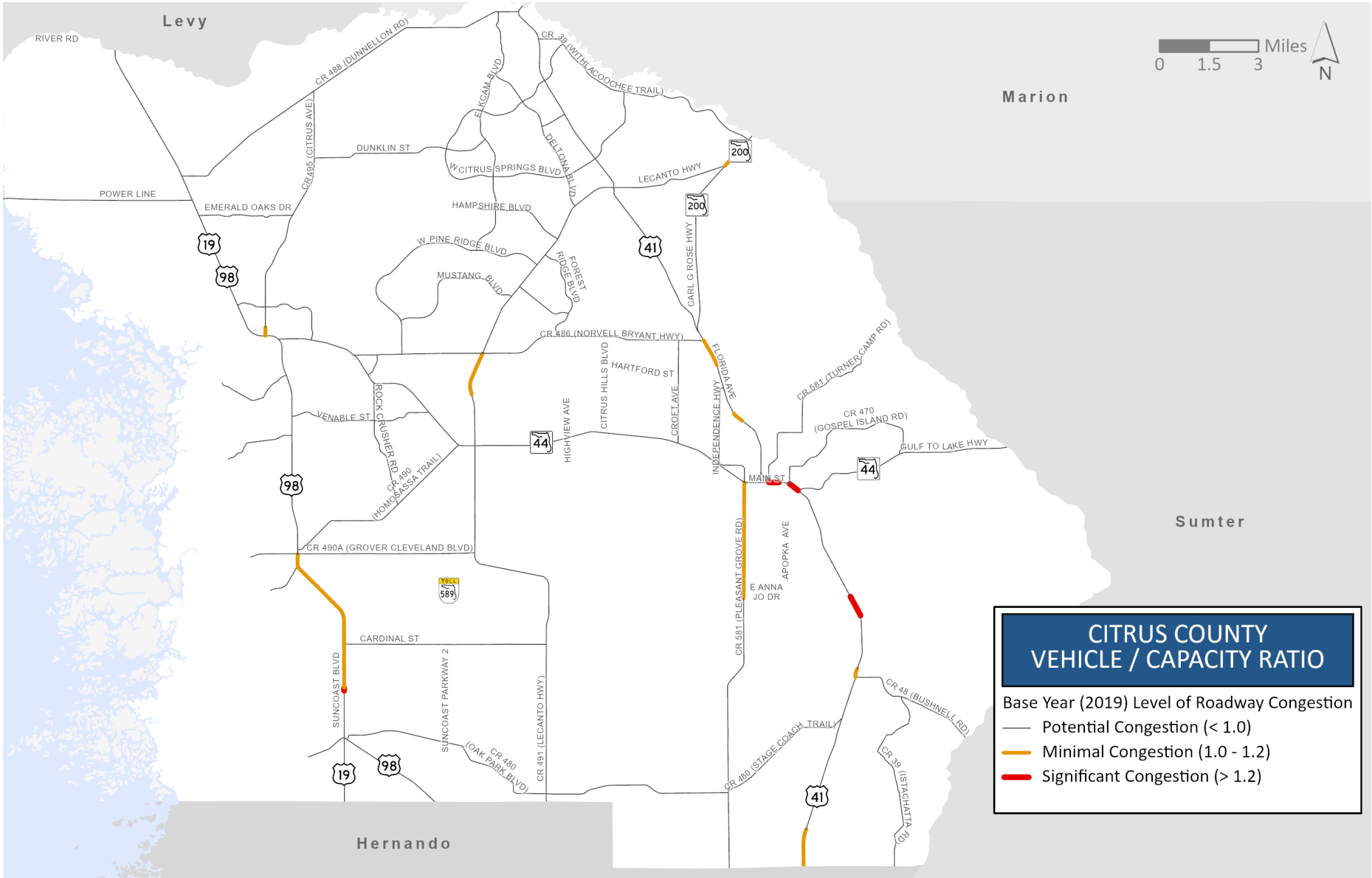
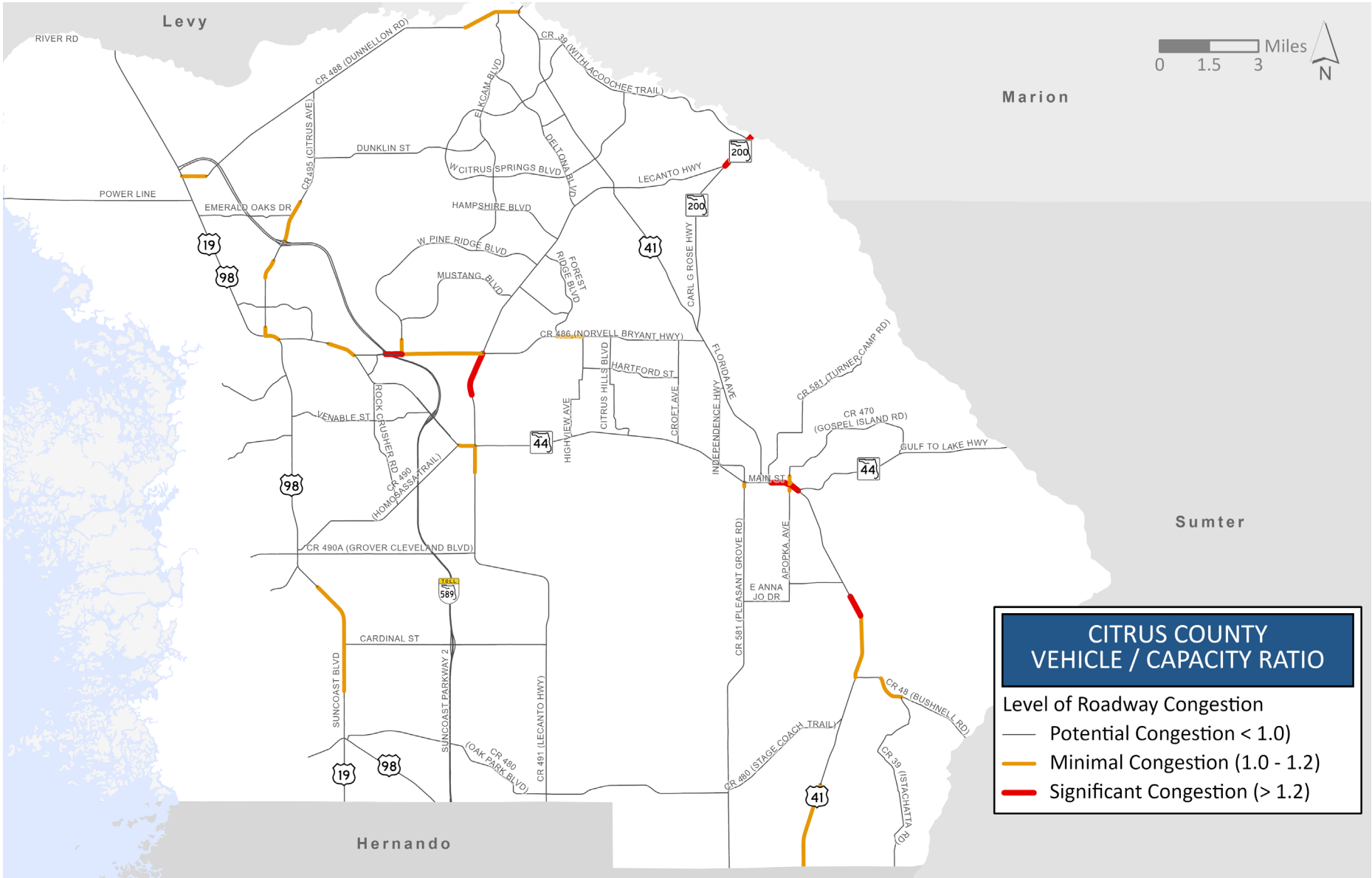


Figure 6-4: 2050 Model Network - Citrus



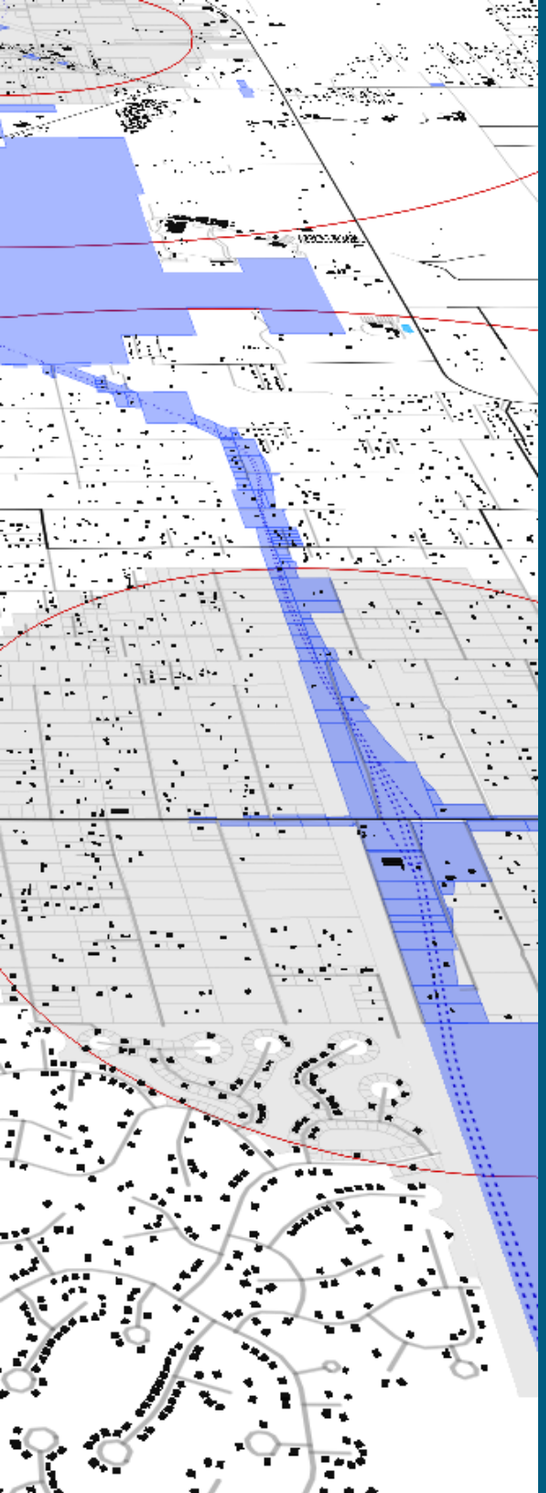
DEPARTMENT OF GROWTH MANAGEMENT
LAND DEVELOPMENT DIVISION
STAFF FINDINGS REPORT
TO THE
BOARD OF COUNTY COMMISSIONERS

ORDINANCE AMENDMENT APPLICATION NO. – CPA-2026-00002
CR-486 INTERCHANGE MANAGEMENT AREA
DATE: May 7, 2026
PREPARED BY: Joanna L. Coutu, AICP, Deputy Director; Dept of Growth Management

This application would create a new Interchange Management Area for the CR-486/Suncoast Parkway interchange. The County has previously adopted Interchange Management Areas at SR-44 and Cardinal. This proposal was discussed in multiple workshops and stakeholder meetings with a previous County consultant. Wade Trim, as the County's new consultant on this project, has utilized the previously received comments and has prepared text for the Future Land Use Element of the Comprehensive Plan. They have also provided a proposed IMA area made up of two sub-areas, an Economic Development Target Area (EDTA) and a Mixed Use Subarea, each with their own standards for development. The IMA has some similarities to the previously adopted IMA's in that they would be triggered only by new or expanded development as outlined in the draft.

The PDC reviewed this application on May 7, 2025, with an earlier workshop in November 2025, and recommended approval. Wade Trim representatives will be available for presentation and to respond to any questions regarding this application.

JLC/cfc



SUNCOAST PARKWAY 2

Transportation Corridor Land Use Study

CITRUS COUNTY, FLORIDA

Deliverable 1: Existing Land Use and Development Patterns

Deliverable 2: Alternative Development Scenarios

Deliverable 3: Transportation Corridor Land Use Study and Schedule

May 29, 2019

TAMPA BAY REGIONAL PLANNING COUNCIL

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

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ACKNOWLEDGEMENTS

The Tampa Bay Regional Planning Council wishes to acknowledge the generous assistance of the following Citrus County staff:

Joanna L. Coutu, Director, Land Development
Bruce Register, Director, Economic Development

ECONOMIC DEVELOPMENT DISTRICT & ECONOMIC ANALYSIS PROGRAM

Since 1999, the Tampa Bay Regional Planning Council (TBRPC) has been producing economic impact studies for a variety of public and private sector clients. Using the most powerful analytical tools, including IMPLAN and REMI PI+, the Council's Economic Analysis Program has produced hundreds of reports covering topics such as job creation, land use, natural resources and energy, as well as a variety of public policy questions.

As the U.S. Economic Development Administration's designated Economic Development District for the Tampa Bay area, TBRPC supports a wide range of local economic development efforts.

4000 Gateway Center Blvd, Suite 100
Pinellas Park, FL 33782

tbprc.org

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

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EXECUTIVE SUMMARY

The Suncoast Parkway Extension 2 is a planned four-lane toll facility initially extending 13 miles from US 98 in Hernando County to State Road 44 in Lecanto, Citrus County. Once that segment is completed in 2024, state transportation officials plan to extend the Parkway another three miles to County Road 486. As such, three interchanges are planned for Suncoast Parkway Extension 2: at Cardinal Street, at SR 44 and at CR 486. Suncoast Parkway 2 is likely to have significant impacts on land uses in the vicinity of its three interchanges, offering Citrus County an opportunity to think about future development of the corridor.

With funding provided by the Florida Department of Economic Opportunity, Citrus County contracted with Tampa Bay Regional Planning Council (TBRPC) to prepare the Suncoast Parkway 2 Transportation Corridor Land Use Study. TBRPC found that against a background of countywide slow growth, there is both potential for absorbing the limited amount of growth currently anticipated within the planning area and potential for more intensive development of the interchange areas to leverage the value that increased access to other parts of Florida impart to land uses in the vicinity of the proposed interchanges.

As part of this study, TBRPC prepared three land use scenarios for developing the interchange areas in Citrus County. These scenarios are intended to stimulate discussion and to provide data to Citrus County and its residents to further discussion about future land uses in the interchange areas. While the scenarios depict currently non-existing commercial and industrial buildings on the various maps in this study, those depictions are illustrative and do not represent any specific plan or action under consideration by the County.

The scenarios are:

The ***Trend Scenario*** In this scenario, Citrus County makes no changes to future land uses and each interchange area develops at its current, assuming buildout at the lowest intensity of allowed uses by 2050. The Trend scenario, as described in Appendix 3.5, is based on estimates drawn from Traffic Analysis Zone data and caution must be taken about the population and job estimates for each scenario.

The ***Focused Growth Scenario*** assumes the same alignment and termination point as the Trend scenario but land uses are developed more intensively with commercial and office space and some light industrial, as appropriate, allowed and consistent with the development standards called for by the Interchange Management Areas and related plans. Under Focused Growth, there is some redesignation of land use to commercial and/or industrial, but the pattern may not yield large enough areas to foster the development of commercial/industrial parks.

The ***Resilient Citrus County Scenario*** assumes that the County leverages the accessibility premium provided by the Suncoast Parkway as it extends north of Citrus County, re-designating *some* land in all three interchange areas as professional office and additional light industrial. A resilient Citrus County is one with a well balanced mix of land

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uses supporting a diversified economy that is not susceptible to sudden or seasonal downturns. Some new residential development will be designed with live/work components, supporting telework as well as biking or walking to work. With appropriate land use decisions and encouragement for land assembly, there will be sites amenable to scalable light industrial or office parks.

Citrus County does not have direct highway access to other Florida markets. In the world of goods movements, time is money and Citrus businesses must pay the additional costs of indirect access, placing them at a disadvantage against businesses in counties with direct highway access. Rural economic development depends on population growth, industry clusters and highway access. As discussed in Section 2.4, population growth in Citrus County is relatively slow, but future trends are likely to induce a shift in the average working age of Citrus County, with more people remaining in the labor market than in previous years. The labor force will grow at a slightly faster rate than the County population. Citrus County already has industry clusters, as discussed in the Strategy toward Economic Progress study (2018), in health care and professional business support services. While those clusters are relatively small, they are likely to grow with the third “leg” of economic development, the Suncoast Parkway 2 and the necessary addition of professional office and light industrial land uses to support the growth of future industry clusters.

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RECOMMENDATIONS

Building on the scenario analysis, TBRPC recommends a series of actions for Citrus County to consider in order to leverage the greatest benefits to the County from the Suncoast Parkway extension. Those recommendations are as follows:

1. **TBRPC recommends that the County ensure that all future development accommodates centralized utilities and that those conditions are met through the site planning process.** Moreover, owners of existing but non-centralized utility properties should be encouraged to connect to centralized services.

2. Given the relative scarcity of professional office and light industrial land in the County, **TBRPC recommends that the County consider establishing an overlay zone for each interchange, as depicted in the maps for Focused Growth Scenario or Resilient Growth Scenario**. An overlay zone will identify properties where existing zoning may continue but will allow professional office, commercial and light industrial use provided special criteria are met. Special criteria should include additional site design requirements, and will be important for ensuring that the County's aesthetic values as well as adequate buffering between adjacent land persists. TBRPC intends that this provision will help to signal the County's job creating intentions to private investors while also preserving development rights for existing landowners.

   The addition of an overlay zone will require a text amendment to the Future Land Use Element of the Comprehensive Plan and an amendment to the Future Land Use Map. To the extent feasible, those overlay areas to be re-designated to allow professional or light industrial should be large enough to accommodate "park" type development (20 acres or more).

3. **TBRPC recommends that the County prioritize compact development strategies to channel job-creating development into the interchange areas.** First, Citrus County should consider establishing design and aesthetic standards for the overlays, as well as requirements for Complete Streets and enforce existing requirements for off-street circulation between adjoining parcels.
   Secondly, in order to offset any additional costs associated with design requirements, the County should consider offering density bonuses for developers, or other programs to incentivize preferred development within the defined overlay area. Moreover, the County should consider initiating a Community Development District or Business Improvement District for each. Improvements for each district may be funded by a special assessment on properties within the District to enhance the quality of the supporting infrastructure and amenities.

The schedule, which is described in greater detail in Section 4.D, incorporates a public outreach and public hearing process for acting on these recommendations over a 6-7 month long process, ending with effective land use and rezoning of suitable land to commercial and light industrial uses by January 2020, where applicable.

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1. INTRODUCTION

1.1 ABOUT THE TAMPA BAY REGIONAL PLANNING COUNCIL

Established as Florida's first regional planning council in 1962, the Tampa Bay Regional Planning Council (TBRPC) provides a forum to foster communication, coordination and collaboration among its member governments. Serving six counties (Citrus, Hernando, Hillsborough County, Manatee, Pasco and Pinellas) and twenty-one municipalities therein, the Council provides a wide range of services, including:

- Economic Modeling and Analysis
- Economic Development District
- Community Visioning and Planning
- Spatial Growth Modeling
- Hurricane and Hazard Preparedness Planning
- The Official Disaster Planning Guide
- GIS Mapping Services
- LEPC: Hazardous Materials
- Technical Assistance to Local Governments
- Agency on Bay Management
- Bay Soundings Quarterly Environmental Journal
- Future of the Region Awards
- Regional Information Center

TAMPA BAY
REGIONAL PLANNING COUNCIL

As one of the first Regional Economic Models (REMI) users in Florida, TBRPC has been providing economic analysis services to government agencies, non-profits and the private sector. Since 1999, TBRPC has conducted over 400 economic impact studies, covering topics such as transportation, environmental and natural resources management, land use decisions, business investment incentives, taxation, sports and other events and festivals. Many of these reports are available from the TBRPC website, http://www.tbrpc.org/eap/eap_projects.shtml.

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1.2. ABOUT THE SUNCOAST PARKWAY EXTENSION 2 TRANSPORTATION CORRIDOR LAND USE STUDY

The Suncoast Parkway Extension 2 is a planned four-lane toll facility initially extending 13 miles from US 98 in Hernando County to State Road 44 in Lecanto, Citrus County. Once that segment is completed in 2024, state transportation officials plan to extend the Parkway another three miles to County Road 486.

As such, three interchanges are planned for Suncoast Parkway Extension 2: at Cardinal Street, at SR 44 and at CR 486. Cardinal Street is planned to be a full interchange, SR 44 will be a partial interchange and CR 486 may either be closed or direct traffic east toward CR 491 or west to Crystal River ("State plans parkway to CR 486," *Citrus County Chronicle*, December 12, 2018). For the purposes of this study, both planned segments will be referred to as "Suncoast Parkway 2".

While at this writing the alignment of the Suncoast Parkway 2 segment extending to CR 486 was not yet finalized, TBRPC used data from a project consultant and is using the proposed alignment most consistent with Florida Department of Transportation right-of-way purchases in the area for the interchange. As shown in Figure 1, the Parkway 2's alignment is roughly parallel to US 19 and CR 491.

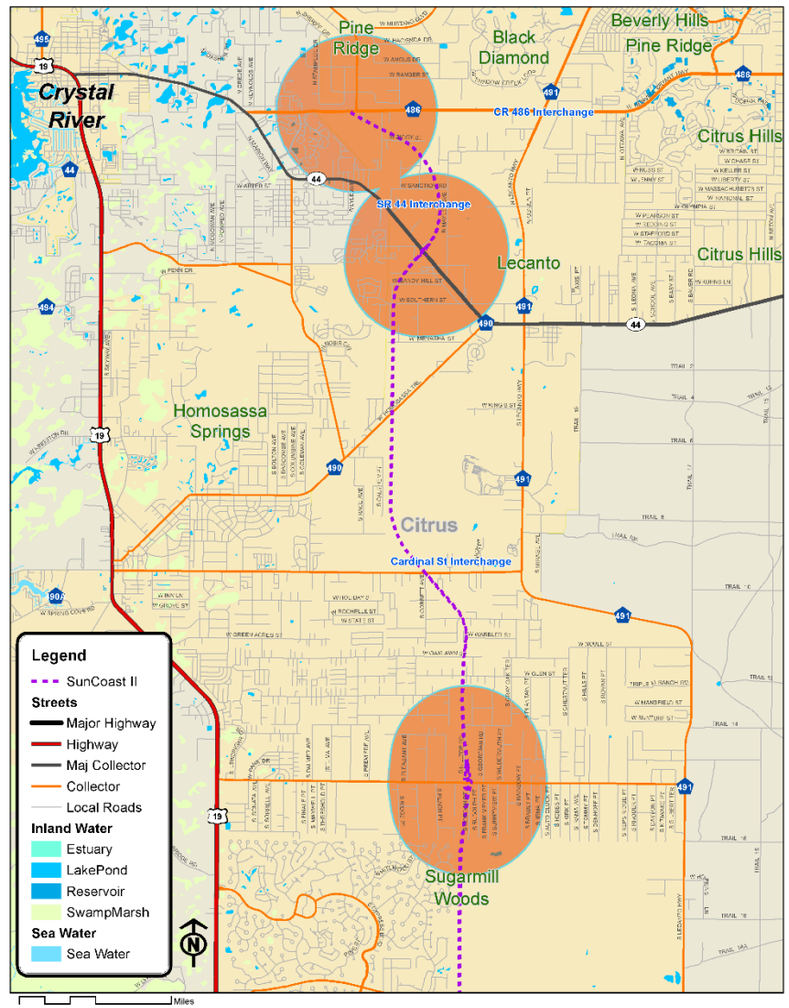

Figure 1.1: Suncoast Parkway Extension 2 Alignment and Proposed Interchanges

Source: Florida's Turnpike, 2018; TBRPC

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Extending the Suncoast Parkway 2 toll road into Citrus County is likely to influence future development patterns in the planning area. While the construction of the toll road is likely to bring thousands of construction jobs to Citrus County, those jobs are short-term, ending once the project is complete. On the other hand, transportation investment can stimulate new commercial and industrial development, in particular at its interchanges.

Given these factors, the Citrus County Board of County Commissioner's applied for and received grant funding from the Florida Department of Economic Opportunity to study the potential future land uses associated with the Suncoast Parkway 2's interchanges and to make recommendations. At its December 18, 2018 meeting, the Citrus County Board of County Commissioners voted to contract with the Tampa Bay Regional Planning Council to conduct the study.

This study is comprised of the following three deliverables:

1. Existing Land Use and Development Patterns, delivered January 8, 2019; and
2. Alternative Development Scenarios, due March 27, 2019; and
3. Transportation Corridor Land Use Study, to be delivered by May 29, 2019.

The planning area for this study comprises the collector roads in the vicinity of the interchanges. Because this overall area is so small, Deliverable 1 considers two layers of geography: the collector roads and a 1 mile radius around the proposed interchanges as contextual information for the collector road land uses. Throughout this document both collector roads and the 1 mile radius of land uses are considered in the analysis.

Deliverable 2, Alternative Development Scenarios, builds upon the existing land use and development patterns established in Deliverable 1 to analyze how Citrus County might meet the challenges of the next thirty years through advanced land use planning. Deliverable 2 is divided into the following topics and sections.

1. Introduction
2. Citrus County and the Suncoast Parkway Extension 2
    a. Highways: Land Use Impacts and Economic Development
    b. Citrus County Community Plans
    c. Environmental Impacts
    d. Citrus County in 2050
3. Alternative Development Scenarios
    a. About Scenario planning
    b. Three Scenarios
    c. Trend Scenario
    d. Focused Development Scenario
    e. Resilient Citrus County Scenario
4. Constraints, Choices, Recommendations and Schedule
5. Appendices

Collector roads are defined using Florida Department of Transportation consistent with NAVTECH specifications as both:
FC 3: Major routes between minor cities or towns, and through city districts, and as
FC 4: Routes connecting minor towns or villages and collecting the local traffic in the city districts.

http://geospatial.dcgis.dc.gov/dc_kmz/metadata/New%20folder/mroads.html

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2. CITRUS COUNTY AND THE SUNCOAST PARKWAY EXTENSION 2

New highways in rural areas can stimulate economic development, depending upon market conditions and the land use policies of the affected jurisdictions. If the economy is weak, new highways will not induce economic growth beyond the temporary effects of construction. If growth is occurring along the highway corridor, interchanges in rural areas do stimulate growth—but which kinds of growth occur are dependent upon land use choices. For many rural areas, interchanges with highway convenience oriented uses—gas stations, motels and restaurants—can and do flourish. Rural communities can also leverage the relatively low cost access premium that comes with highway interchanges to attract new industrial and office uses.

In this section, TBRPC considers the interactions between the land use impacts of highways, as established in the research literature, Citrus County policies, environmental constraints, and the potential opportunities and obstacles of the changing work environment driven by technological change by 2050.

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2.1 HIGHWAYS: LAND USE IMPACTS AND ECONOMIC DEVELOPMENT

Highways transform surrounding land uses, impacting adjacent properties along the right-of-way and influencing property values at interchanges. Since amenities such as access to highways endow nearby properties with a locational advantage over property without easy access, a property value 'gradient' forms around highway ramps, where land uses with the best access to the highway see premiums accrue to property values which then diminish in magnitude with greater distance to that access.

Those access premiums affect all land uses but with different levels of intensity, depending upon the land use. Being too close to a highway ramp can have a negative impact on the value of single-family home, but within a quarter-mile to about a mile away there are access premiums that raise the average value of a single family home. For multi-family uses, commercial and industrial uses, access premiums can be even higher but with fewer potential negative impacts. Consequently, over time new highway access points tend to attract more intense land uses that can leverage the access premium of highways and market forces foster an environment that reorganizes the land use pattern.

Since 1959, there have been dozens of empirical studies of the impacts of transportation infrastructure on property values. Generally, these studies rely upon statistical techniques, such as regression analysis, to unbundle the characteristics of a property's sale price or property value that are not typically traded in a sale, such as the value of an additional bathroom or proximity to jobs. These hedonic pricing studies are useful in weighing the indirect impacts of highway capacity projects by identifying the implicit value or premium that highway proximity conveys to property values. Those studies are also useful in identifying the costs that highways impose on nearby properties that are exposed to noise or pollution.

Table 2.1: Studies of Highway Impacts on Urban Development

Author	Published	Location	Observed Effects on Development or Property Values
Boarnet	1995	NJ and Orange County, CA	Highway access is one of three key factors in stimulating employment growth, among growth in nearby population and agglomeration economies.
Carey	2011	Tempe, AZ	Proximity to US 60 was observed to have an adverse effect on single-family sales prices, but had a positive impact on multifamily residential and commercial properties.
Concas	2013	Tampa, FL	+4.6% to 5.2% price premium over control prices for single-family less than 1.6 miles from highway during/after market downturns.
Palmquist	1982	Washington State	+15-17% value gain next to highway access but -0.2 to -1.2% per A-weighted decibel.
Sanchez	2004	Oregon	Highway corridors stimulate urban development, producing a significant land use gradient.
Ten Siethoff and Kockleman	2002	Austin, TX	Negative rent gradient from highway ROW; ½ mile from highway discounts land value by $50,000/acre & $3/SF of improved value.

Sources: Identified in Appendix 5.

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TBRPC reviewed several studies that shed light on highway impacts on land use. Those studies are summarized in Table 2.1, illustrating the wide range of observed effects on either property values or sale prices from transportation investment in highways.

One key study, Marlon Boarnet's "New Highways & Economic Growth: Rethinking the Link" identified three essential elements of rural economic development: limited access highways, population growth and industry clusters. For Citrus County, the Suncoast Parkway 2 is that limited access highway, providing an "access amenity" to Citrus County businesses.

Over the long run, that access amenity serves as a market incentive for communities to reorganize the pattern of land uses around new highway interchanges. Property owners are likely to be incentivized to follow suit in order to maximize the value of their land. Since this case is likely to apply to the Suncoast Parkway 2 extension, TBRPC has prepared several scenarios to consider the future development patterns around the three proposed interchanges.

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2.2 CITRUS COUNTY COMMUNITY PLANS (COMPREHENSIVE PLAN AND ECONOMIC DEVELOPMENT STRATEGY)

Citrus County maintains a Comprehensive Plan and various economic development strategies that support re-designating Future Land Uses to create more jobs in Citrus County. In this section, TBRPC identifies the key policies of the Comprehensive Plan and the Economic Development Strategy that are relevant to decisions facing the County regarding future land uses. In particular, TBRPC reviewed policies from the Future Land Use Element, the Multimodal Transportation Element of the Comprehensive plan, the CR-491 Fixed Corridor plan, as well as the Citrus County STEP and Citrus County Economic Development Business Plan. Each are described below:

Future Land Use Element

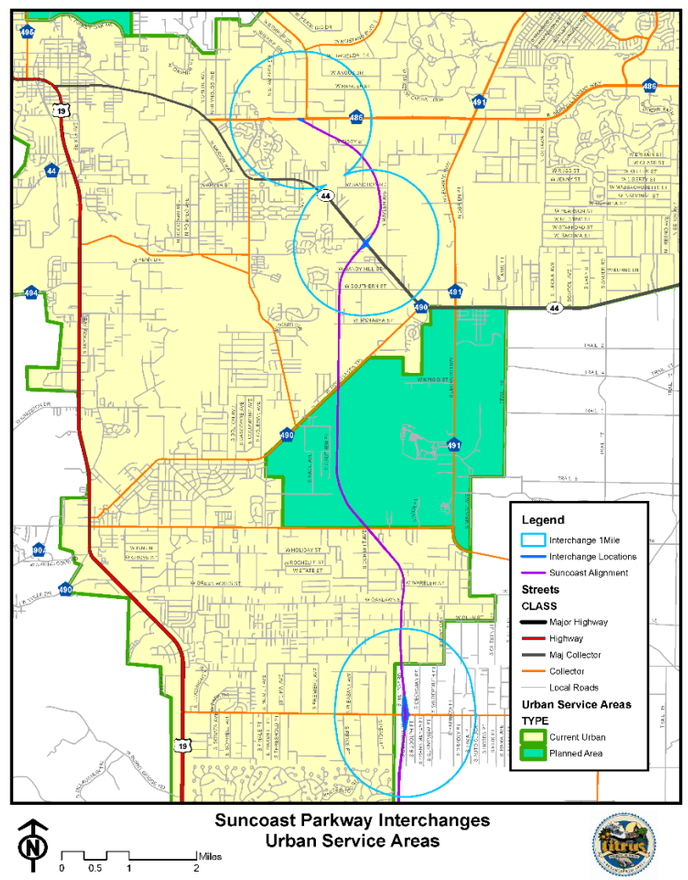
According to the Future Land Use Element of the Citrus County Comprehensive Plan (Chapter 10, Table 10-12), Citrus County should have 1,765 acres of land designated as industrial by 2020. Based on the methodology in Appendix F of the Comprehensive Plan, the County will need to have a total of 3,241 acres of land designated as industrial by 2050. According to Citrus County GIS, the County currently has 1,837 acres designated as industrial on the Future Land Use Map[1]. That means that the County should add another 1,404 acres of industrial land to serve future needs by 2050.

As shown in Figure 2.1, two of the proposed interchanges are fully within the County's Urban Service Area, while Cardinal Street is just outside of it. As noted in the Future Land Use Element, the County already sees the Suncoast Parkway Extension as an opportunity for economic growth: "This parkway should greatly reduce congestion problems on other corridor roadways and increase Citrus County's economic development potential. Industrial and commercial establishments will benefit from improved access to major markets." (Flue 10-79).

Other Future Land Use Element policies include the following:

Policy 17.7.2 The County shall encourage the development of industrial parks as designated on the Generalized Future Land Use Map (GFLUM).
Policy 17.7.3 All new industrial development shall be required to be served by central water and sewer facilities.

Figure 2.1: Citrus County Planning Service Area



[1] https://gis.citrusbocc.com/land-use-stats.html

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Policy 17.6.9. The County shall encourage commercial infill development, in appropriate locations, through the designation of "infill areas" on the GFLUM.

Multimodal Transportation Element and CR-391 Fixed Corridor Plan

Chapter 6 of the Comprehensive Plan refers to the Suncoast Parkway with respect to several issues. First, the Parkway will become a key corridor for the proposed Citrus-Hernando express transit service, "as the County continues to develop and with the extension of the Suncoast Parkway, future fixed route bus service is likely to become needed, especially between high-activity areas." (6-2) Moreover, the Element discusses the need for Interchange Management Area (IMAs), as "the IMA regulations will help ensure that the development in and around the new interchanges maximizes economic development opportunities while minimizing impacts to access to the Suncoast Parkway." (6-161). The Suncoast Parkway is also identified in several policies in the Element, to wit:

GOAL 10A: Develop and promote diverse supportive land use patterns, and manage growth through the development of financially-feasible multimodal facilities and services to support future economic investment into Citrus County.

Policy 10A.1.2 Identify and provide for special land use needs within the Suncoast Parkway Corridor through the development of special area plans for designated Interchange Management Areas (IMA). The purpose of these plans is to maximize the positive impact of the completion of the Suncoast Parkway 2 expansion and leverage the potential economic impact. These plans may include recommendations on land use, urban design, and access management, among others. (6-183)

Policy 10A.3.2 Leverage the extension of the Suncoast Parkway as a primary means to attract businesses and encourage economic development. Implement small area plans as identified in Policy 10A.1.1 to ensure the transportation network is utilized to encourage economic development. (6-185)

Policy 10A.3.2 Leverage the extension of the Suncoast Parkway as a primary means to attract businesses and encourage economic development. Implement small area plans as identified in Policy 10A.1.1 to ensure the transportation network is utilized to encourage economic development.

Policy 10D.1.3 Develop inter-county transit services along the Suncoast Parkway.

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The Multimodal Transportation Element also stipulates zoning and design criteria for land within the Interchange Management Area (IMA), as follows:

All new or expansions of existing non-residential development within the IMA shall be considered through a Comprehensive Plan Amendment/Land Development Code Atlas Amendment with an affiliated master plan of development as a Planned Development Overlay (PDO). The design of the non-residential project should be oriented toward accomplishing consolidated access and circulation systems, and providing elements such as signage and landscaping that are unified throughout the quadrants of the interchange.

A PDO may be considered without amending the Future Land Use Map or Land Development Code Atlas provided that the land use categories on those maps allows for the proposed development and the development is found to be compatible with the surrounding area and additional standards for development are met as adopted in the Land Development Code. Standards for development within the IMA should promote aesthetically pleasing developments, recognize the importance of the interchange areas as gateways to the County, and protect the integrity and safety of the roadways through acceptable access management practices. (10-147).

CR-491 Fixed Corridor Plan

The CR-491 Fixed Corridor Plan was adopted on the Future Land Use Map on February 25, 2014 as a result of the County Road 491 Corridor Planning Study. The 2013 study pertained to an area of the County comprising approximately 2,678 acres surrounding a segment of North Lecanto Highway (CR-491) as the appropriate place for the creation of a flexible development district. The segment of CR-491 is described as extending north from SR-44 to the south side of CR-486. This area, as it relates to the proposed Suncoast Parkway 2, is well-positioned to attract potential employers due to location, the scheduled widening of this segment of CR-491, and an anticipated development of a collector road system.

GOAL – 17C To establish a focused development area, as identified in the County Road 491 Corridor Planning Study, to be referred to as the CR-491 Fixed Corridor Plan. The Overlay Tiers will define related land use districts that guide development along the Fixed Corridor, support economic development, and coordinate with the alignment of Suncoast Parkway 2.

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Citrus County Economic Development Strategy

The Citrus County Economic Development Strategy was adopted by the Board of County Commissioners on June 18, 2018, as the Strategy Toward Economic Progress (STEP). While the STEP does not directly address the future land use needs of the County, STEP does identify various target industries that would be supported by the expansion of the industrial land base of the County. The STEP is included with this Deliverable for reference.

The STEP identified a number of target industries. These were:

Business Support (a sub-group of administrative services)

Including:

- Management of companies
- Administrative services (e.g., tax accountants, preparers and bookkeeping)
- Advertising and marketing, and sales
- Printing services
- Computer support
- Document preparation services
- Telephone call centers
- Telemarketing bureaus
- Private mail and business centers
- Collection agencies and credit bureaus

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Healthcare

Citrus is a regional center for healthcare and attracts patients from surrounding counties, making it a basic industry with 55% of employment generated by out-of-county patients. Wages are high (6 of the 9 highest wage occupations are in healthcare), it is the top ranked spending category in the County, there is a high multiplier effect with most health related businesses (1.7), and healthcare is likely to be a growing national industry.

- Offices of Physicians and Dentists
- Outpatient Care Centers
- Medical and Diagnostic Laboratories
- Home Health Care Services
- Other Ambulatory Health Care Services
- Medical research

Advanced Manufacturing, Food and Beverage Production

Wholesale Trade and Logistics

Information and Professional/Technical Services

Example subsectors include:

- Telecommunications
- Data processing, hosting and related services
- Legal Services
- Computer Systems design
- Technical consulting services

In addition to STEP, Citrus County also has an adopted Economic Development Business Plan. The Plan states that the Economic Development department ("Office") "will be aggressive in encouraging the addition of developable sites matching the market's needs. That will include identifying sites with promise and actively working with property owners and developers to enhance their economic development potential, providing inputs to aid in the comprehensive plan documents in support of an adequate inventory of suitable land for economic development.

In addition, the Office will focus on recognizing and assisting in the planning for adequate public utilities, rail and transportation infrastructure to serve those sites.[1]" (Pg-8-9). Pursuant to that goal, Workplan 6 calls for the Office to "ensure sufficient suitable sites and land with adequate infrastructure and zoning is available when target industries prospect opportunities are presented.

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2.3 ENVIRONMENTAL IMPACTS

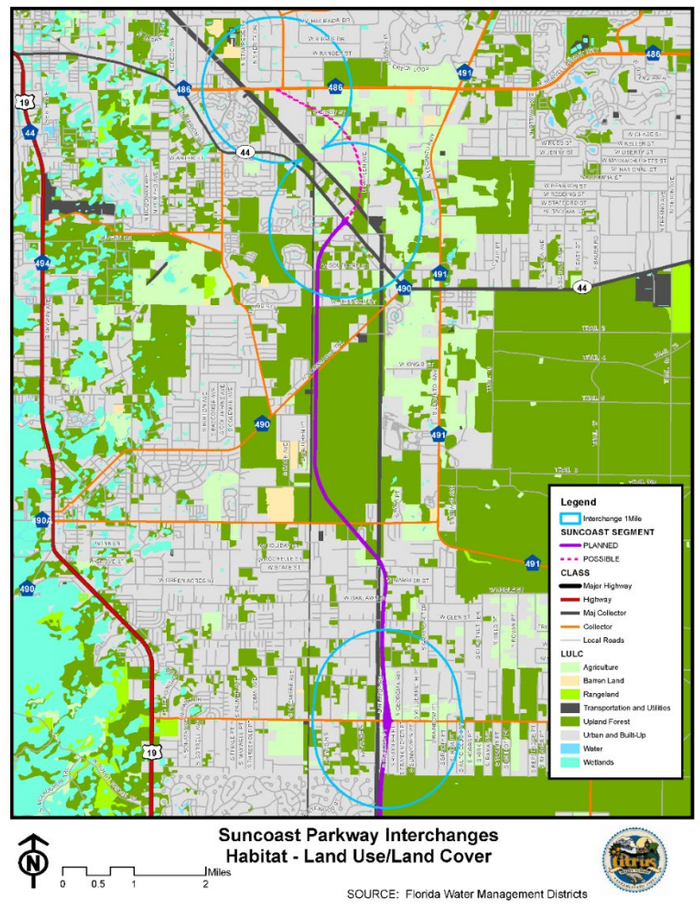
Under the Supplemental Environmental Impact Report (SEIR) approved in 1998, the Suncoast Parkway 2 was designed with two 12 foot lanes in each direction separated by a 64-foot median and within a 400-foot right-of-way. Under a more recent re-evaluation (2017) by FDOT, the median was widened to 74 feet and the right-of-way reduced to 350 feet, while typical sections have been modified to provided 300 feet of limited access right-of-way for Suncoast Parkway 2 and 50 feet of right-of-way for a multi-use trail. Under this re-evaluation, the width of the highway was narrowed in order to minimize the impact to state conservation lands.

According to the 2017 FDOT re-evaluation there are no wetland impacts while impacts to natural systems have been reduced by revising the width of the proposed highway. Moreover, linear stormwater treatment facilities will be used to minimize impacts to natural systems and vegetation. Four wildlife culverts and a crossing will be used to facilitate wildlife movement.

With respect to upland habitat, the primary habitat that would be impacted is sandhill. Field investigations have determined that state and federal listed species occur in the project area and include the Southeastern American kestrel, Sherman's fox squirrel, gopher tortoise and gopher frog and several mouse and snake species. Preservation of the habitat will be maintained on a type-for-type basis. Since the primary preservation area is located in Hernando County future development of the interchange areas will not impact those mitigation zones. As with any development review process, a more detailed analysis may be necessary during site planning.

Citrus County has planned and programmed funding water and sewer infrastructure within the Parkway right of way in concert with the construction of the Suncoast Parkway 2 project. A contract for this work has been awarded. When completed, this infrastructure will interconnect between multiple utility systems, that will bolster water and wastewater service redundancy, protect Citrus County environmental resources, and minimize the impact of any resultant development. This planning study creates development scenarios that were considered within the above context and effectively mandate current health and environmental standards for all intensive development near the interchanges. As opposed to existing development alternatives in Citrus with well and septic infrastructure, the protection of springs and surface water bodies from individual septic systems by facilitating well planned development outside of the County's Coastal High Hazard Area will be safeguarded.

Figure 2.2: Upland Land Use Cover in Citrus County



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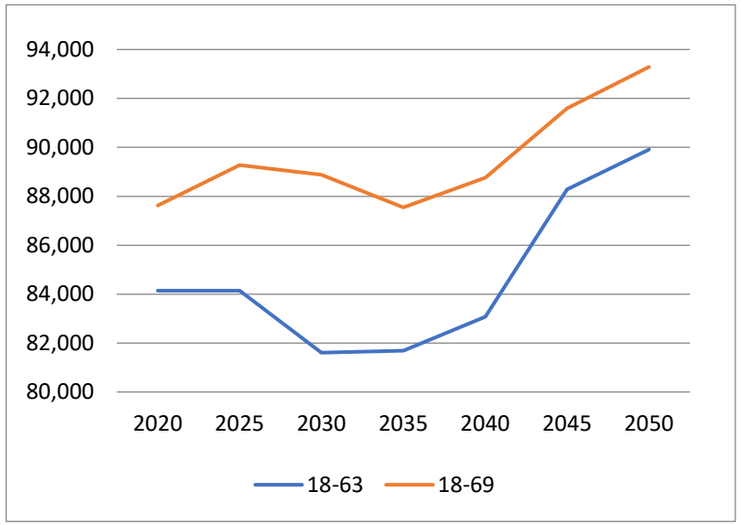
2.4 CITRUS COUNTY IN 2050

Any prediction of future conditions is associated with unanticipated and collateral consequences. However, there are two trends that may shed light on changes to the future of work. First, not only is America's population growing older, more older Americans are returning to the workforce. An uncertain future for entitlements and the erosion of pension benefits for many workers, potential restrictions on further international immigration, extended periods of healthier longer living and the need to stay active may continue to drive Floridians back to work or to defer their retirement after the average retirement age of 63.

For example, let us say that the average retirement age changes by 2020 from 63 years to 69 years, due to deferred retirement. Figure 2.1 depicts a dramatic upward shift in the number of Citrus County residents in the labor force, even without substantial new immigration.

Figure 2.3 depicts one potential trend that may drive changes to average retirement ages. Under the current retirement "schedule" the labor force size will drop after 2025, as Generation X (people born between 1965 and 1980) ages out of the work force. Because labor will be scarce, wages may increase to entice more people to move to Citrus, or to raise the interest of those Generation X residents who would have left the workforce. Hypothetically, while the gap between the two groups, 18-63 years old, and 18-69 years old, narrows by 2050, a small shift in retirement age could increase the County's labor force.

Figure 2.3: Potential Change in Citrus County Labor Force Size Due to Deferred Retirement



Source: REMI PI+, 2019. TBRPC analysis.

Of course, there are other trends that may impact how many jobs there will be in Citrus County in 2050. Automation is likely to eliminate many jobs involved in repetitive tasks while other industries, such as the rise of 3-D printing may change the face of manufacturing as we understand it today. For example, instead of going to a retail store or ordering online from a storefront, shoppers may buy goods from a wholesaler who sends your order to a nearby industrial "print-shop" to manufacture your goods. Because 3-D printing could potentially avoid many of the supply chain and transportation costs involved in complicated logistics relationships, manufacturers and packaging may become as widely distributed or even connected to distribution centers.

While some jobs may go to robots, designers and engineers may see increased demand for their services, generating renewed interest in local manufacturing. Of course, this is all supposition and may not be applicable to many consumer goods but it does support the need for additional commercial and industrial land even as the labor side of the production equation will remain uncertain for the foreseeable future.

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Changing Land Use Needs

In order for Citrus County to successfully pursue its target industry, there must be sufficient industrial land and office space to host those businesses. But land use needs are not stagnant. Technology and its long run effects on how industry is organized are changing land use needs. Office space per employee in many fields has shrunk as the increasing use of open floor plans eliminate the need for individual offices in favor of workstations and meeting spaces. Technological advances have also reduced the floorspace needs for computers, network arrays, printers and other office support needs, thereby maximizing the productivity of the business, per square foot of leased space. Technology and open floor plans have also contributed to the rise of co-working spaces, where office space is shared by self-employed workers or workers from different companies.

Technology is also driving change in retail, where web-based retailers have contributed to the long run decline of shopping center chains. While many shopping chains are facing a "retail apocalypse," the need for neighborhood commercial uses, grocery stores, and personal and healthcare services are unlikely to fade away in the foreseeable future. In some cases, technology may contribute to increased demand for land, even for light industrial purposes. For example, greater vertical integration in some industries and outsourcing of logistical activities to "3PLs"—logistics firms, in others, is concentrating packaging, some assembly and distribution in Distribution Centers (DCs). DCs are logistics specialized, including trucking firms, freight forwarder, while warehouses are part of a larger trend toward 3PLs, handling the shipping from one firm to another. At a million square feet such DCs can handle up to thousand employees in pick and pack[2].

Moreover, the rise of 3-D printing may support customized or 'bespoke' manufacturing for retail markets and may even obviate the need for some long distance supply chains. By increasing the use of Distribution Centers for some kinds of bespoke manufacturing in addition to assembly activities, placing light industrial DCs closer to markets may increase the need for industrial land in the urban periphery, where land is still cheaper than in more urbanized areas but has greater overall accessibility to multiple markets. Depending on land use choices that Citrus County makes as well as the overall connectivity of the Suncoast Parkway, Citrus may be able to attract those kinds of businesses.

[2] Bowen, John T. 2008. Moving Places: the Geography of Warehousing in the US. *Journal of Transport Geography*. Volume 16, Issue 6.

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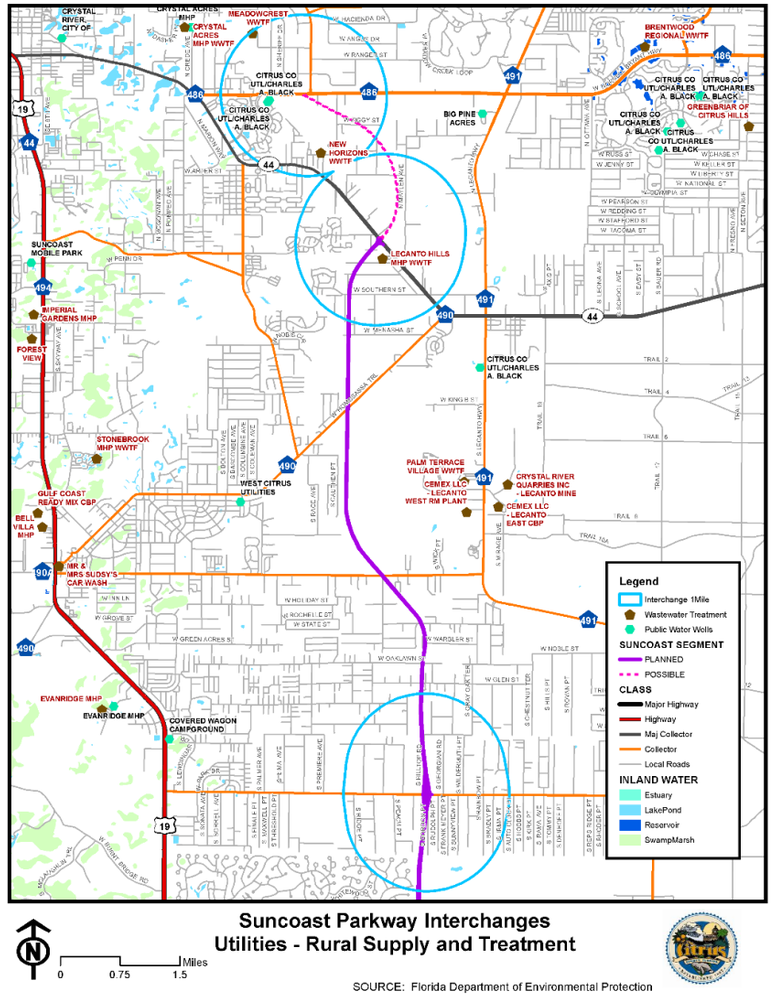
Infrastructure

Because highway interchanges have such transformative impacts on the surrounding area there is a need to consider the impacts of how infrastructure needs will change. Since the interchange areas are primarily rural, the most significant challenge is manifested by the prevalence of septic tanks and the importance of switching to centralized water and sewer. While septic tanks are appropriate technologies where there are large open areas for drainage fields, the increase in impermeable surfaces with urbanization and the risks of flooding will necessitate a long term shift to centralized water and sewer. While County regulations already call for centralized water and sewer over a certain intensity of development, the County will need to assess either incentives to bring other properties onto the trunk system or face future growth constraints as the demand for land around the interchanges grows.



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3. ALTERNATIVE DEVELOPMENT SCENARIOS

There are many different approaches to considering how Citrus County might leverage the new Suncoast Parkway Extension in creating jobs for Citrus County residents. Some of those approaches are outside the scope of this study, for example, at which point the Suncoast Parkway Extension will actually terminate, but an overview of the potential development futures of each interchange can be considered using a scenario planning method.

3.1 ABOUT SCENARIO PLANNING

Scenario planning is a way for communities to rehearse for the future. Rooted in military planning in the Cold War and then developed further by Royal Dutch Shell in the 1960s, scenario planning is a setting for asking “what if” kinds of questions about future trends and how communities might choose to leverage their human resources, natural advantages and infrastructure assets to build more economically resilient communities in the face of rapid changes in the economy.

As such, scenario planning is a process, not a plan. Scenario planning considers and compares multiple futures for an area based on competing development scenarios. Scenarios contemplated for the area are potential growth strategies for the future. They are not forecasts or predictions but represent an effort to tie land use planning into the needs and desires of the community in the face of an uncertain future. Scenarios represent possible futures that might occur based on what already exists, on trends that are evident, or on regional goals and community values captured throughout the planning process. The essential requirement for any development scenario is that it be plausible and within the realm of what exists and what could happen.

Situated between economic and demographic trends beyond local control, between urbanized and rural areas, and many other challenges, Citrus County faces many important decisions about its future growth. The timing of this land use study is timely since the Suncoast Parkway 2 Extension will proceed with implications for Citrus County. Scenario planning can help the County think about its land use choices around the three planned interchanges in the County.

Scenarios typically comprise three parts: a narrative that explains under which circumstances a particular vision of the future becomes reality; statistics that make comparisons between scenarios feasible; and visual tools that illustrate the narrative and the statistics. Considering the tradeoffs and opportunities between competing development scenarios informs stakeholders and can lead to mutually beneficial outcomes for better linking future residential and economic development decision-making in Citrus County.

Scenario planning processes are widely used in communities ranging from small, newly incorporated towns to large regions. Scenario planning provides a forum, process, and set of tools to contemplate future possibilities. Scenario planning also can be used to engage key stakeholders; validate stated growth principles and values; and explore alternatives for growth, development, and investment in the region.

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3.2 THREE SCENARIOS

This report focuses on land use decisions that Citrus County may consider in response to the opening of the Suncoast Parkway 2 in the County. Each scenario, or 'rehearsal,' considers outcomes at the convergence of population and employment growth by 2050, changes to industry in the next few decades and—most importantly—how Citrus County positions its land use decisions to improve the quality of life for its residents given external conditions and the mix of land uses within the County.

In this section, there are three scenarios that TBRPC has analyzed for each interchange. In brief, the scenarios are:

- Trend
- Focused Growth
- Resilient Citrus County

The ***Trend Scenario*** In this scenario, Citrus County makes no changes to future land uses and each interchange area develops at its current, assuming buildout at the lowest intensity of allowed uses by 2050. The Trend scenario, as described in Appendix 3.5, is based on estimates drawn from Traffic Analysis Zone data and caution must be taken about the population and job estimates for each scenario.

The ***Focused Growth Scenario*** assumes the same alignment and termination point as the Trend scenario but land uses are developed more intensively with commercial and office space and some light industrial, as appropriate, allowed and consistent with the planned development overlay standards called for by the Interchange Management Areas and related plans. Under Focused Growth, there is some redesignation of land use to commercial and/or industrial, but the pattern may not yield large enough areas to foster the development of commercial/industrial parks.

The ***Resilient Citrus County Scenario*** assumes that the County leverages the accessibility premium provided by the Suncoast Parkway as it extends north of Citrus County, re-designating *some* land in all three interchange areas with professional office and additional light industrial. A resilient Citrus County is one with a well balanced mix of land uses supporting a diversified economy that is not susceptible to sudden or seasonal downturns. Some new residential development will be designed with live/work components, supporting telework as well as biking or walking to work. With appropriate land use decisions and encouragement for land assembly, there will be sites amenable to scalable light industrial or office parks.

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3.3. TREND SCENARIO

Under the Trend Scenario, the Suncoast Parkway Extension is built but development in the three interchanges areas continues as it has in the past, with mostly residential projects and some commercial and office uses. While this scenario envisions that a Corridor Planning Zone and Interchange Management Area overlay zones are applied to the applicable properties near the interchange, there are no Future land Use amendments and no rezoning changes. Parcels that are currently vacant are eventually developed with whatever vested rights they currently have. Table 3.1 summarizes the growth in population, dwelling units and jobs that could potentially occur in the three interchange areas by 2050.

- Pros: Low density residential development and minimal commercial development will maintain the rural character of the surrounding community. Maintaining that rural character will also minimize growth in vehicle trip rates.

- Cons: With less land for commercial or industrial use, there will be fewer jobs in those industry sectors within the interchange areas. A greater emphasis on residential uses, however, can increase fiscal strain on local government, as residential uses tend to generate more demand for government services than they generate in supporting tax revenue at average home values. While above-market housing may alleviate some of the fiscal constraints of a mostly residential development pattern, over the long run there will be shortages of housing for low and median income households as well as housing for senior citizen residents.

Table 3.1: Planning Area Illustrative Trend Growth Estimate 2019-2050

Areas	Growth in Population	Growth in Dwelling Units	Growth in Jobs
Cardinal	13	8	7
SR 44	1,081	604	920
CR 486	836	496	868
Total	1,930	1,108	1,795

Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

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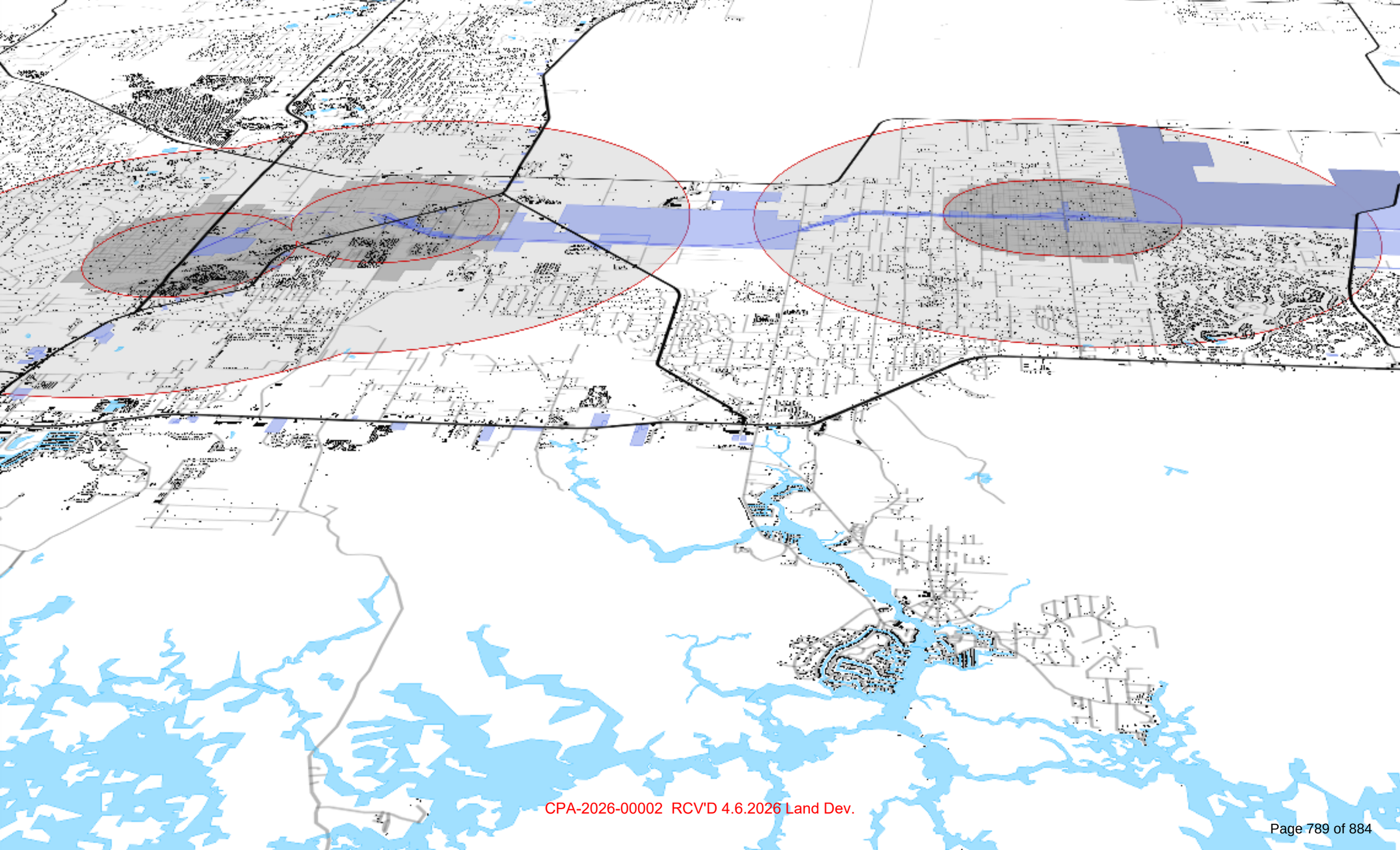
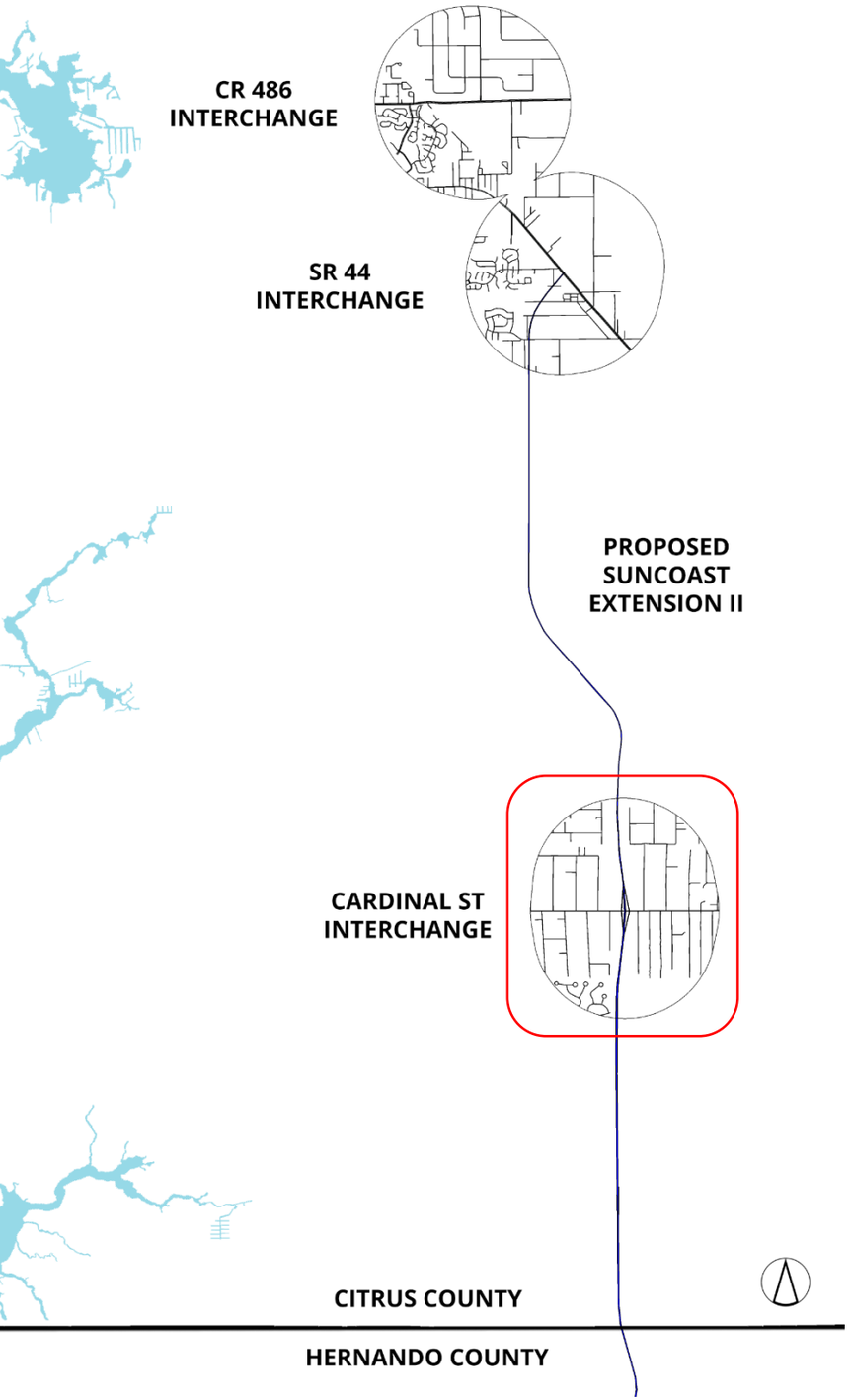


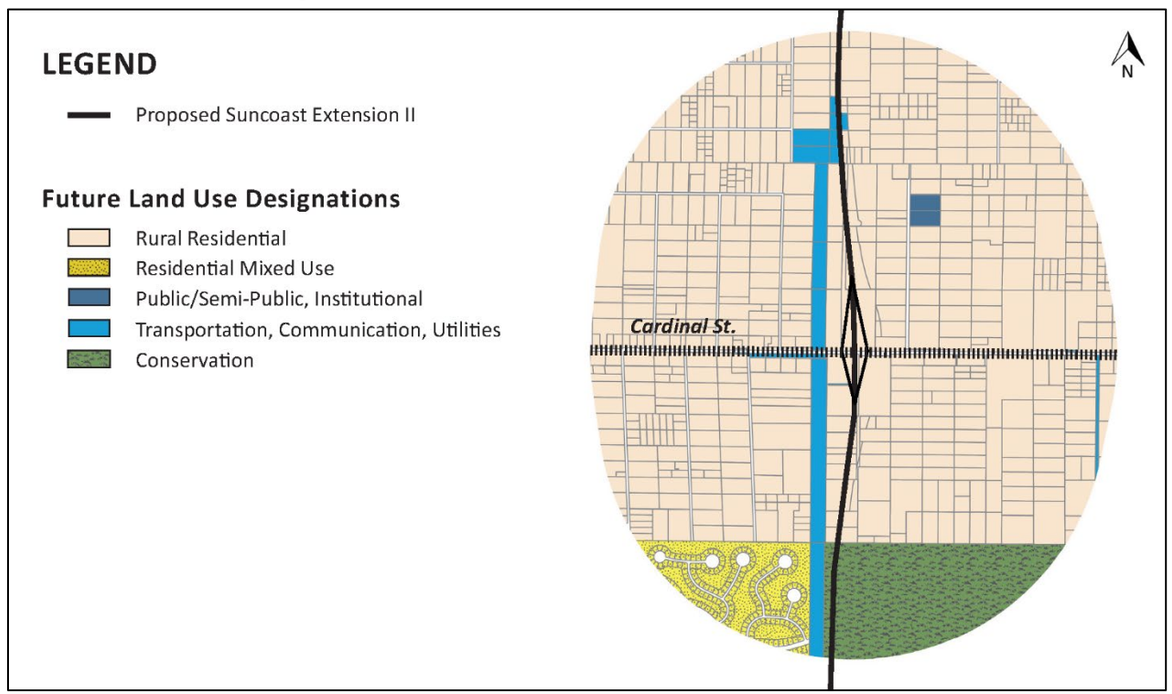
CPA-2026-00002 RCV'D 4.6.2026 Land Dev.



TREND: CARDINAL STREET INTERCHANGE

Under the Trend scenario, the Cardinal Street Interchange develops at a rate consistent with rural development outside of the County's Planning Service Area in other areas of Citrus County. Without future land use changes, there are a few industrial land uses and vacant commercial properties to the south of the most likely alignment of any future extension of the Suncoast Corridor.

Cardinal Street Interchange: Future Land Use Map

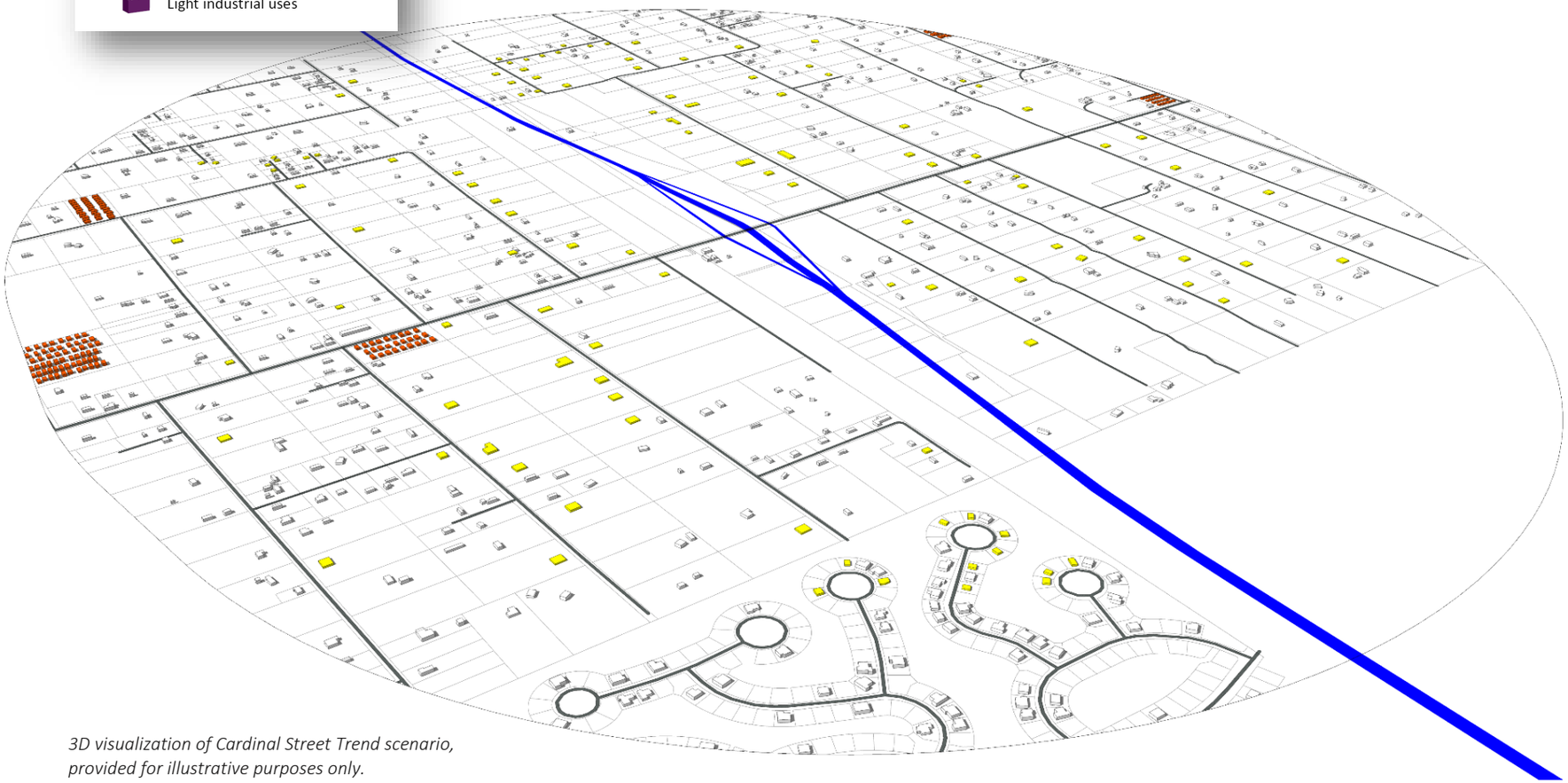


Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

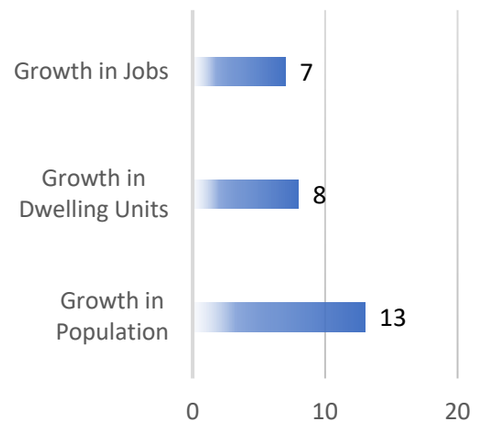
Without future land use changes, the Interchange area will be developed with primarily single-family residential uses and some mobile home uses on well and septic tanks. Because of the reliance on well and septic tank, development is spotty and the very low residential densities will result in the under-utilization of the land around the interchange. Cardinal Street will generate commute and shopping trips to and from other parts of the County, including through to Homosassa Springs and outside of the County. Relative few trips will take place within the 1 mile circumference of the interchange.

With more residential development than commercial development, the Cardinal Street interchange's mix of land uses will contribute to a negative fiscal impact to the county.



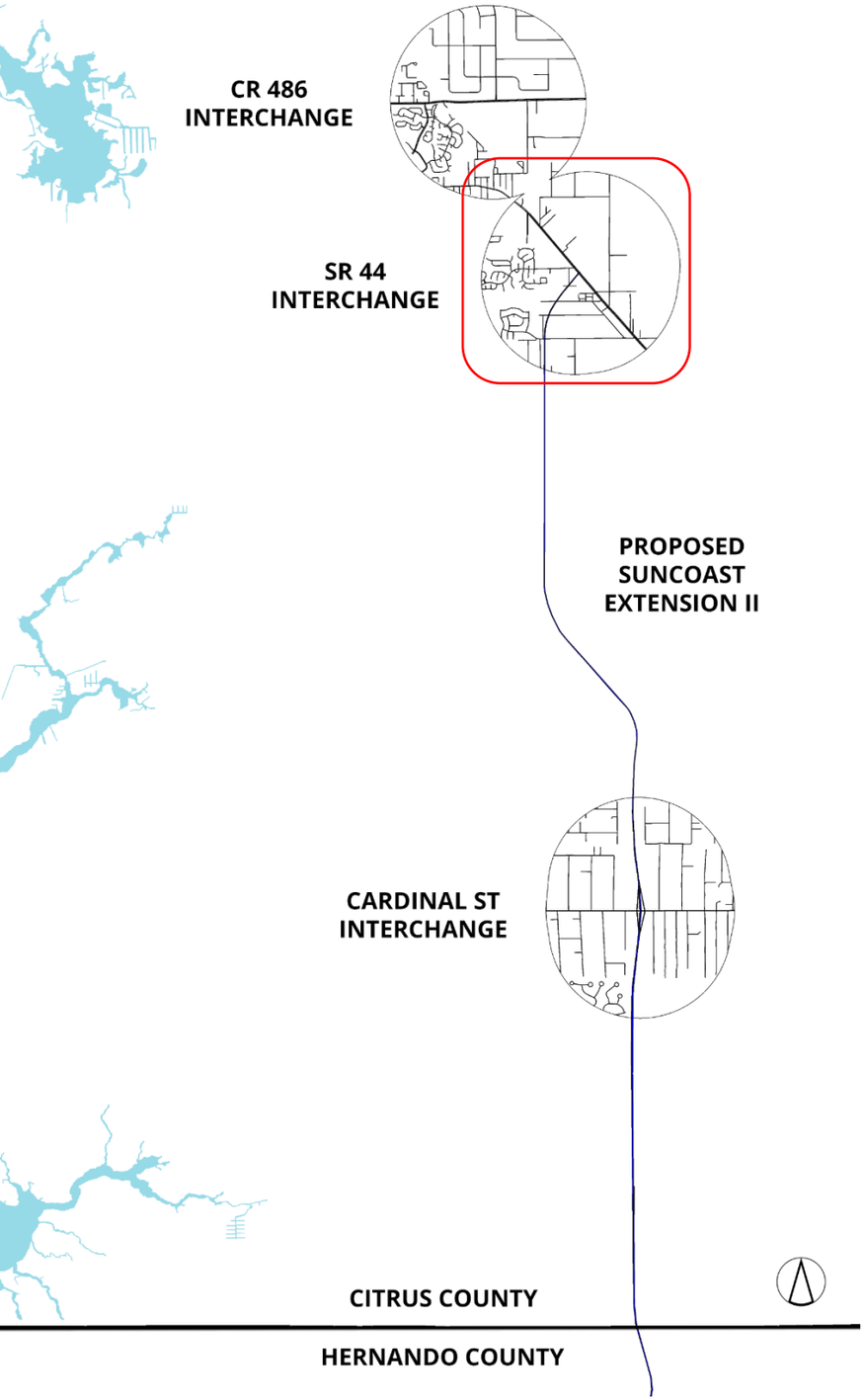
3D visualization of Cardinal Street Trend scenario, provided for illustrative purposes only.

Cardinal Street Illustrative Trend Growth Estimate (2019-2050)



Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

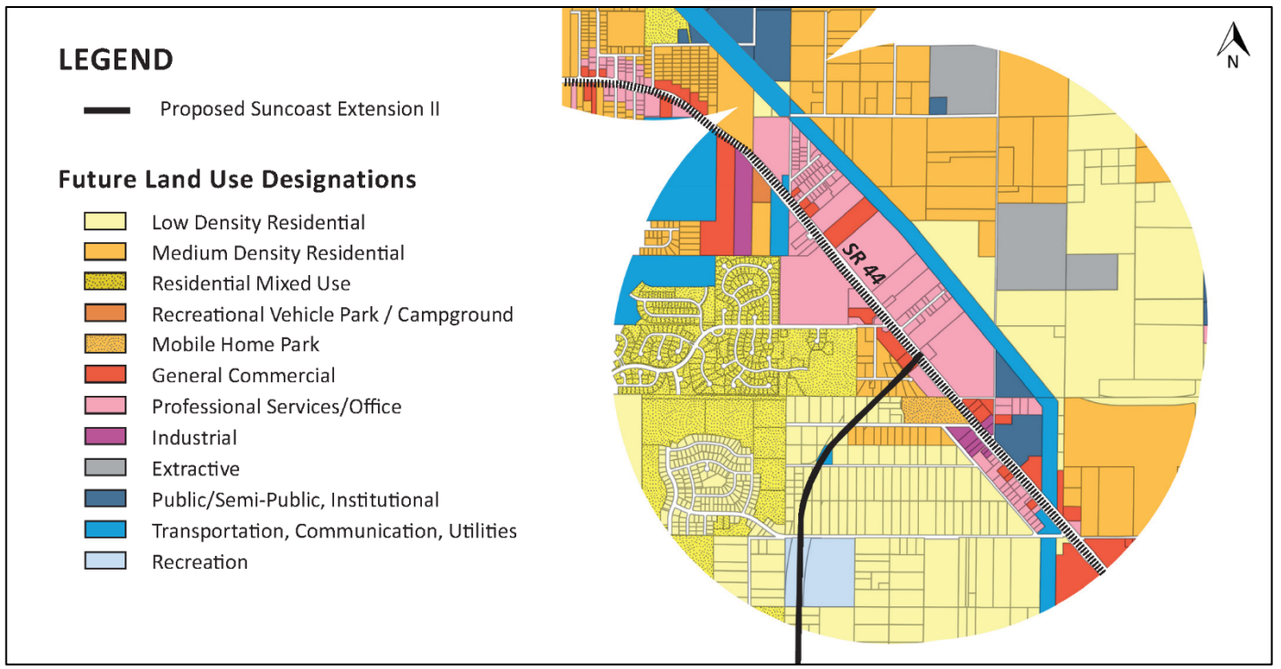
CPA-2026-00002 RCV'D 4.6.2026 Land Dev.



TREND: SR 44 INTERCHANGE

Under the Trend scenario, the SR 44 Interchange area develops at a rate consistent with other areas of Citrus County. Given the existing pattern of Future Land Use, the SR 44 interchange area is suited for future commercial development, with General Commercial to the southwest of the interchange and professional services/offices, northeast and running in a diagonal alongside the SR 44 right-of-way to the northwest.

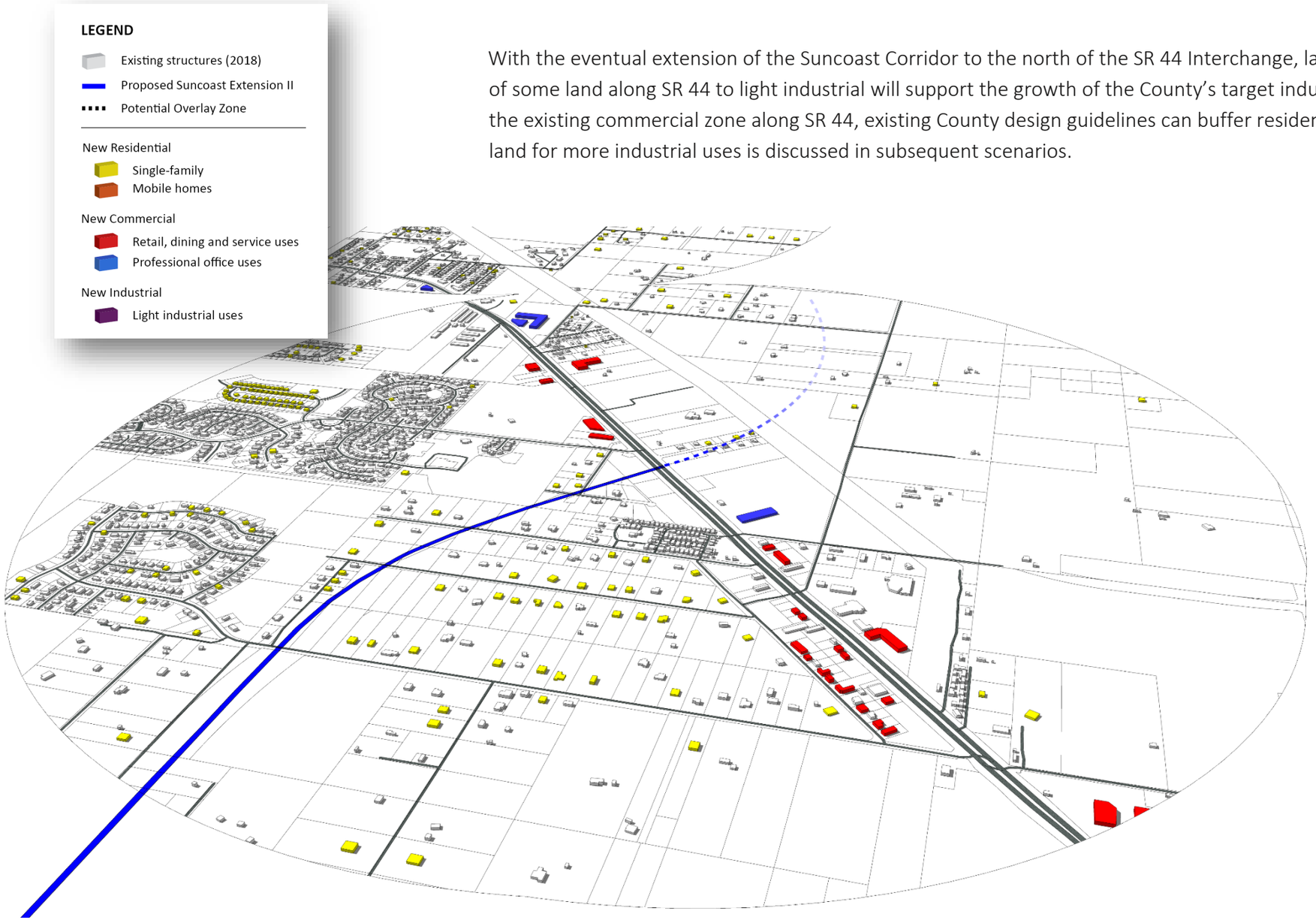
SR 44 Interchange: Future Land Use Map



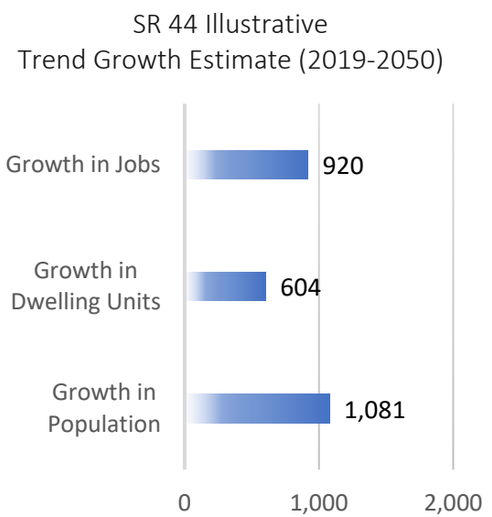
Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

With the eventual extension of the Suncoast Corridor to the north of the SR 44 Interchange, land use changes and supporting rezoning of some land along SR 44 to light industrial will support the growth of the County's target industries in the SR 44 corridor. Along with the existing commercial zone along SR 44, existing County design guidelines can buffer residential uses from industrial uses. Rezoning land for more industrial uses is discussed in subsequent scenarios.

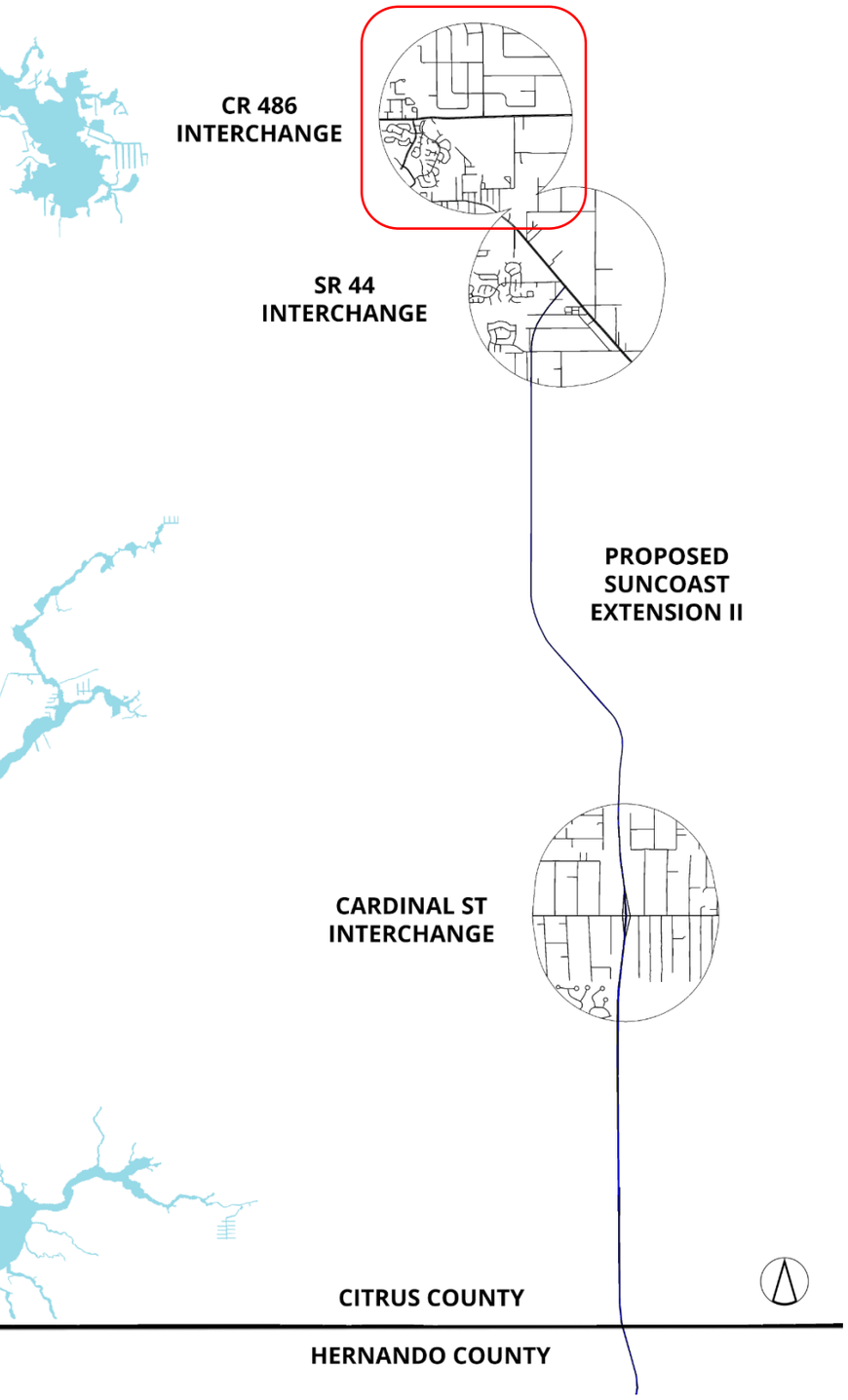


3D visualization of SR 44 Trend scenario, provided for illustrative purposes only.



Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

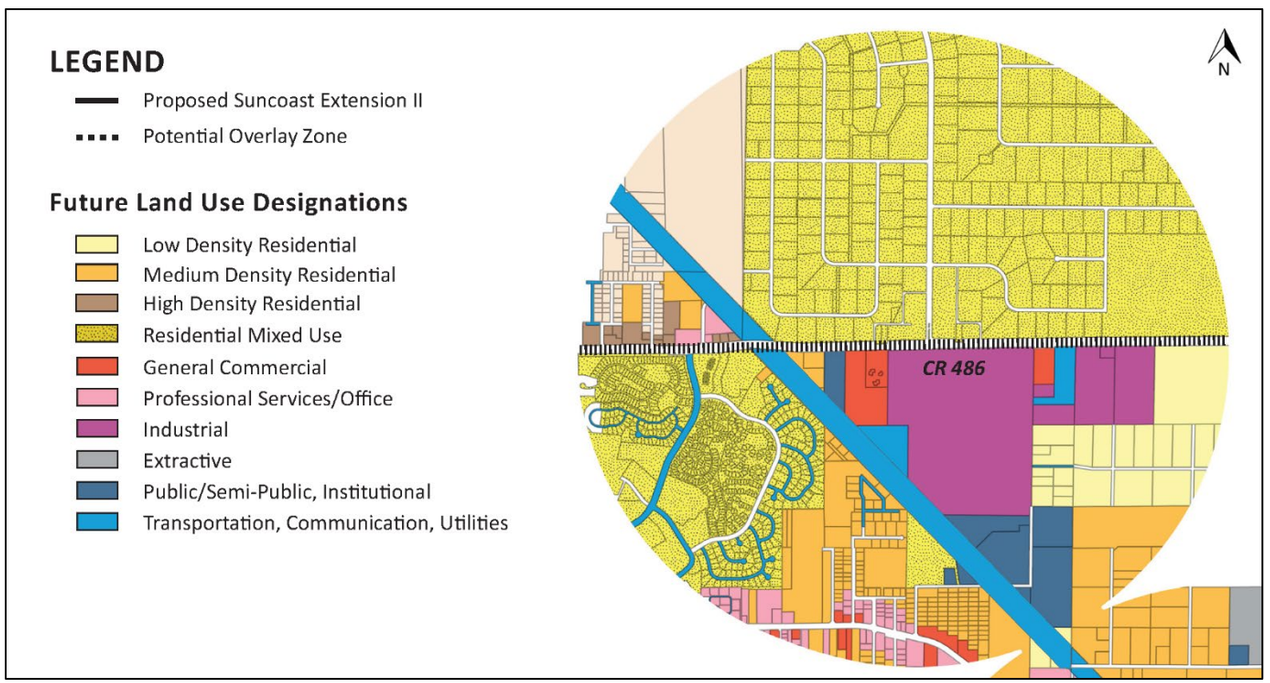
CPA-2026-00002 RCV'D 4.6.2026 Land Dev.



TREND: CR 486 INTERCHANGE

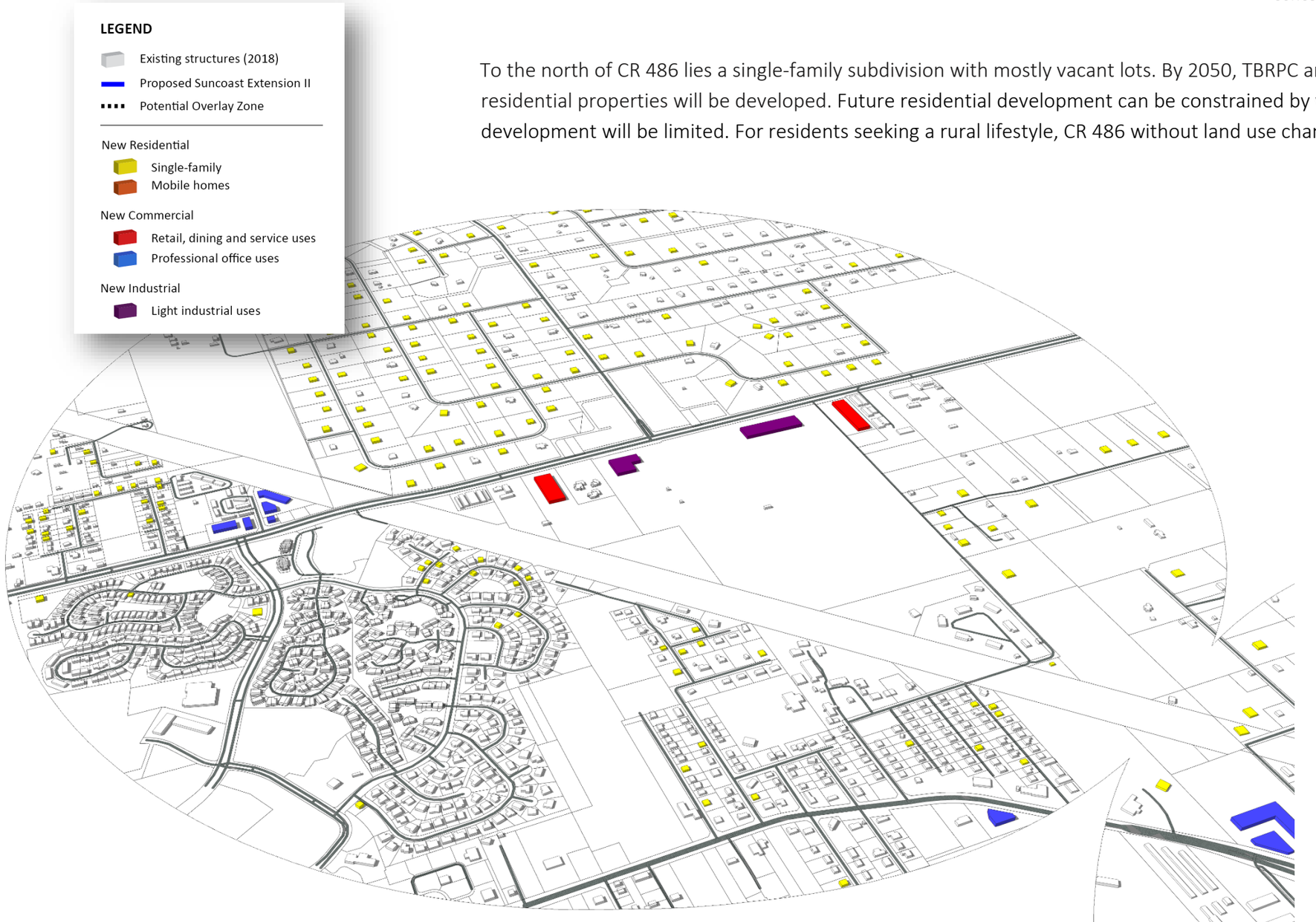
Under the Trend scenario, the CR 486 Interchange develops at a rate consistent with rural development inside the County's Planning Service Area in other areas of Citrus County. Without future land use changes, there are a few industrial land uses and vacant commercial properties to the south of the most likely alignment of any future extension of the Suncoast Corridor.

CR 486 Interchange: Future Land Use Map

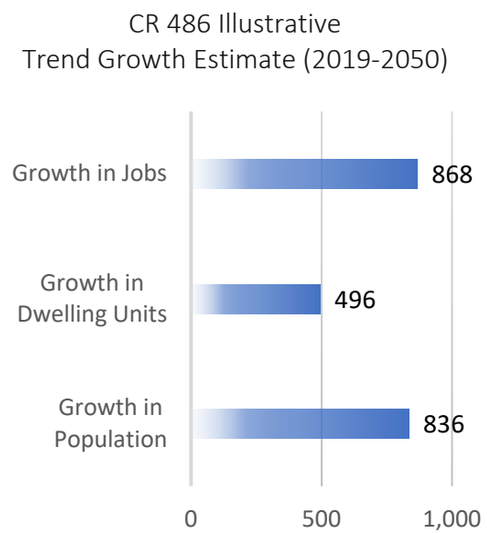


Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

To the north of CR 486 lies a single-family subdivision with mostly vacant lots. By 2050, TBRPC anticipates that most, if not all, vacant residential properties will be developed. Future residential development can be constrained by well and septic tanks and any commercial development will be limited. For residents seeking a rural lifestyle, CR 486 without land use changes will maintain that rural character.



3D visualization of CR 486 Trend scenario, provided for illustrative purposes only.



Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

FOCUSED GROWTH SCENARIO

Under Focused Growth, Citrus County grows at its normal pace, there is less spot development and more planned development within the Planning Service Area which is channeled to dedicated transit corridors to form a more compact development pattern. While the most suitable parcels are redesignated as commercial or industrial, the overall pattern of "job land" may result in small contiguous tracts of similarly zoned land, giving rise to some strip development or small office oriented developments. Since this scenario envisions that a Corridor Planning Zone and Interchange Management Area overlay zones are applied to the applicable properties near the interchange, parcels that are currently vacant are eventually developed with somewhat more intense development, as allowed under the County's Planned Development Overlay (PDO) design regulations, along with more intensive landscaping. Under this scenario, some land may be re-designated for medium density residential, professional office and light industrial uses.

Focused Growth estimates are illustrative and represent potential growth. Future growth estimates were derived by calculating the area that might be rezoned and demand for space within the rezoned area, and qualitatively assessing existing land uses and proximity to other markets. Table 3. 2 summarizes the growth in population, dwelling units and jobs that could potentially occur in the three interchange areas by 2050.

- Pros: Focused Growth leverages better access in the vicinity of the interchange to attract professional offices and light industrial uses. Increases to the ratio of office and professional uses to residential uses will improve the County's fiscal bottom line over the long run.

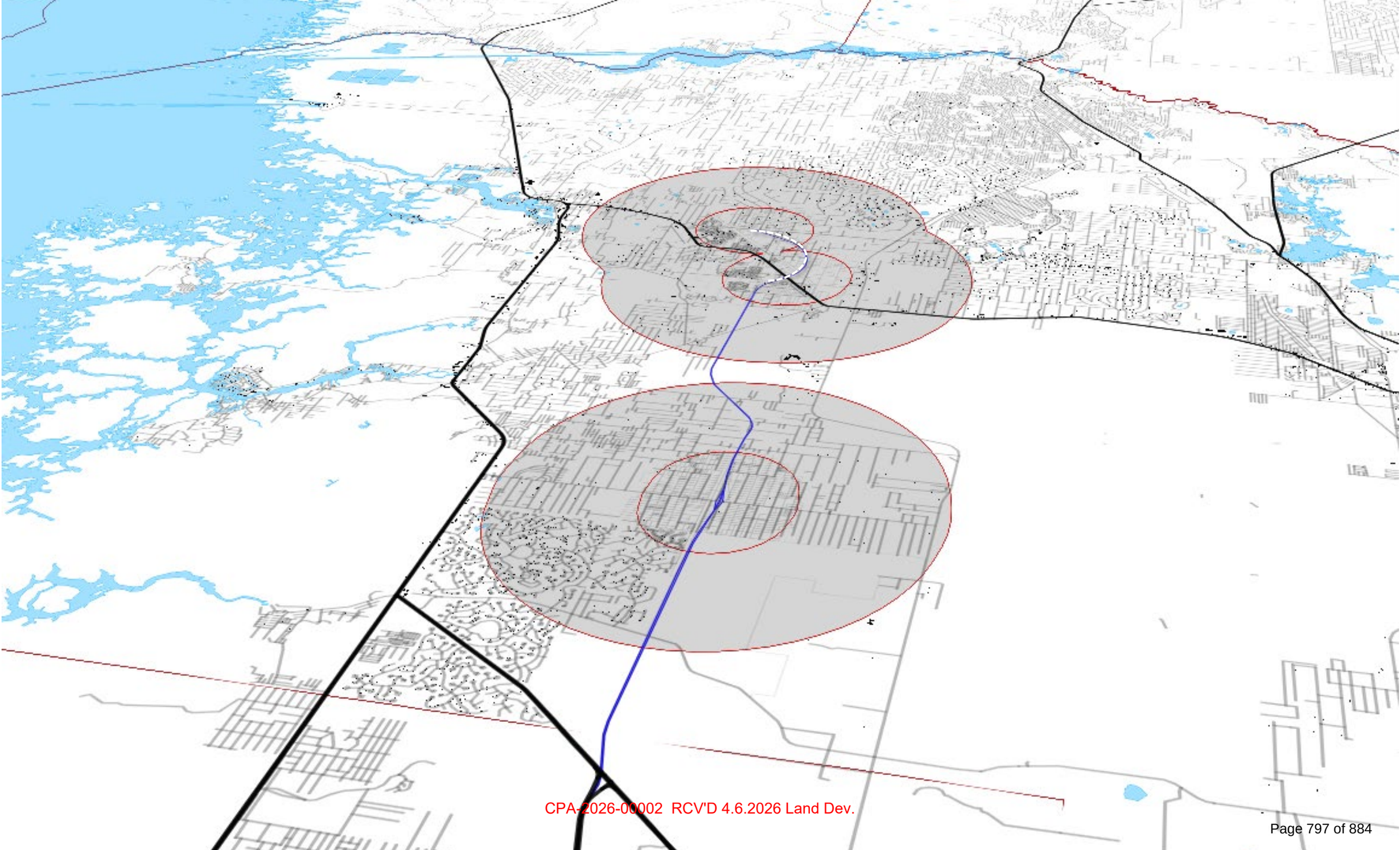
- Cons: Two potential and related negative consequences of Focused Growth is that in the Cardinal Street Interchange area more intense development may not be compatible with the wider rural land use context of the surrounding area. More intense development of the Cardinal Street interchange area may undermine the Planned Service Area, which it is partially outside of, as a geographic limit of urban type development.

Table 3.2: Planning Area Illustrative Focused Growth Estimate 2019-2050

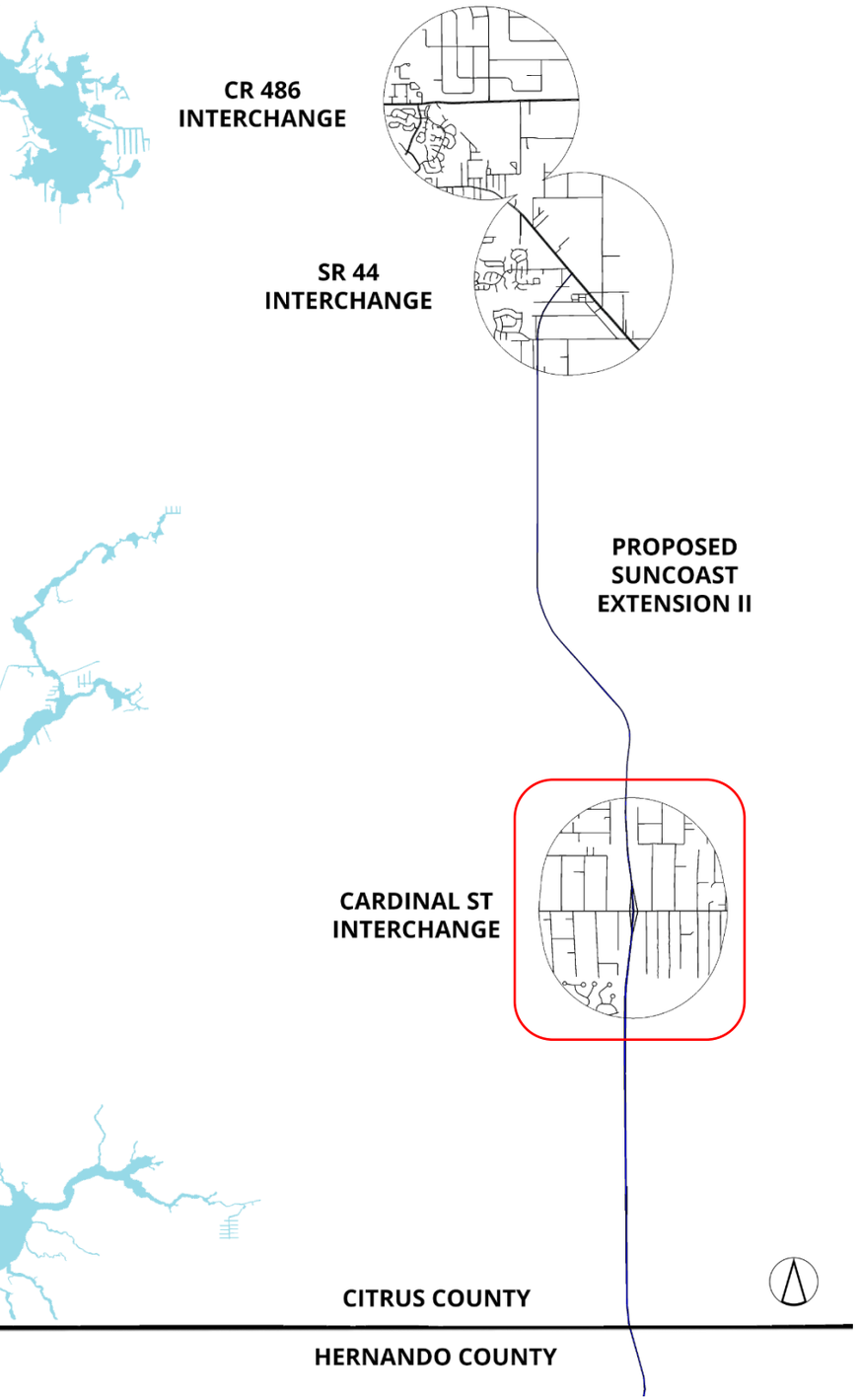
Areas	Growth in Population	Growth in Dwelling Units	Growth in Jobs
Cardinal	61	40	500
SR 44	1,432	800	1,100
CR 486	1,517	900	1,000
Total	2,962	1,708	2,600

Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.



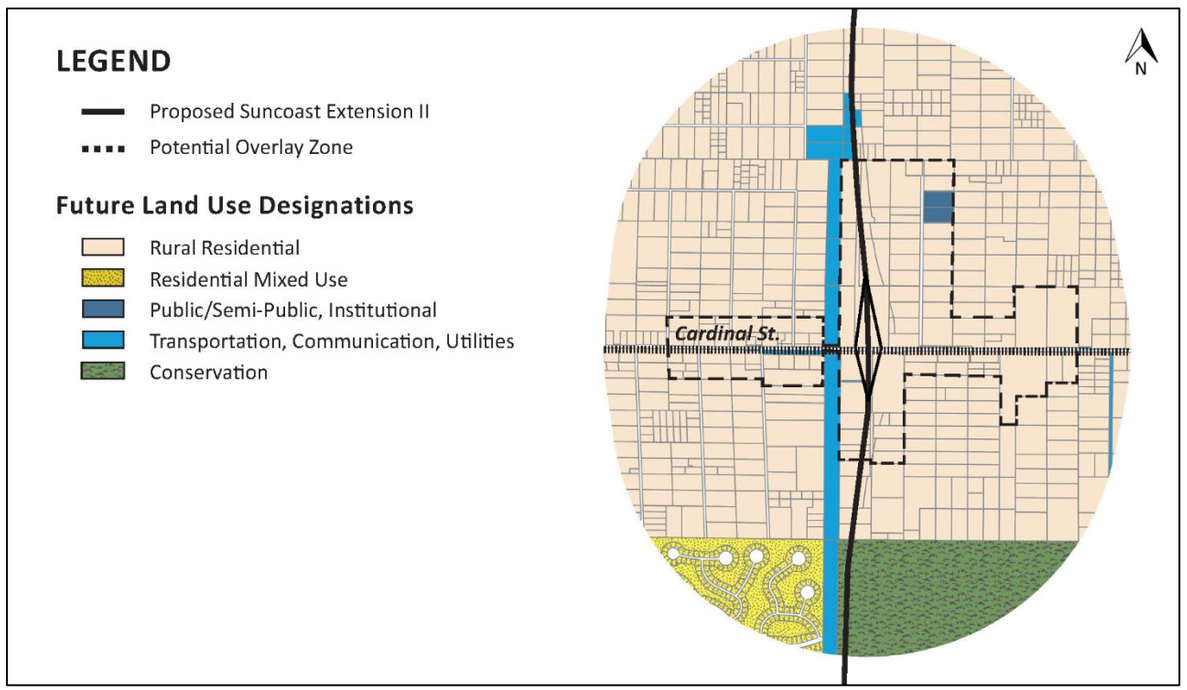
CPA-2026-00002 RCV'D 4.6.2026 Land Dev.



FOCUSED GROWTH: CARDINAL STREET

Under the Focused Growth scenario, the Cardinal Street Interchange develops more intensively than other areas outside of the County's Planning Service Area, as the Interchange is designated as a node of the Planning Service Area. With future land use designation changes along the alignment of the Suncoast Parkway immediately north of the Interchange, there can be strip commercial and some office uses supporting neighborhood needs and providing quick access to Hernando County and Pasco County markets.

Cardinal Street Interchange: Future Land Use Map



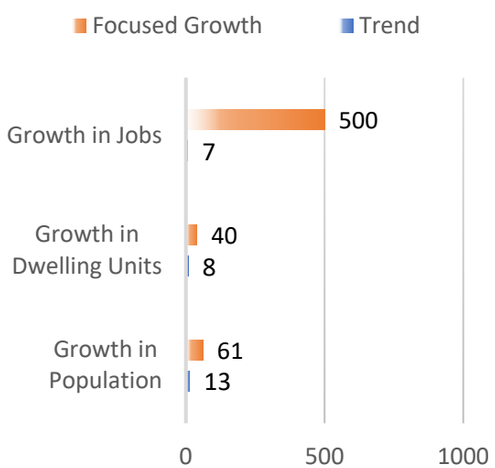
Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

As a node of the Planning Service Area, well and septic tank infrastructure will be replaced with water and sewer connections to support more intensive development of the node in the future. With more commercial relative to residential development, the Cardinal Street interchange's mix of land uses will contribute to a positive fiscal impact to the county.

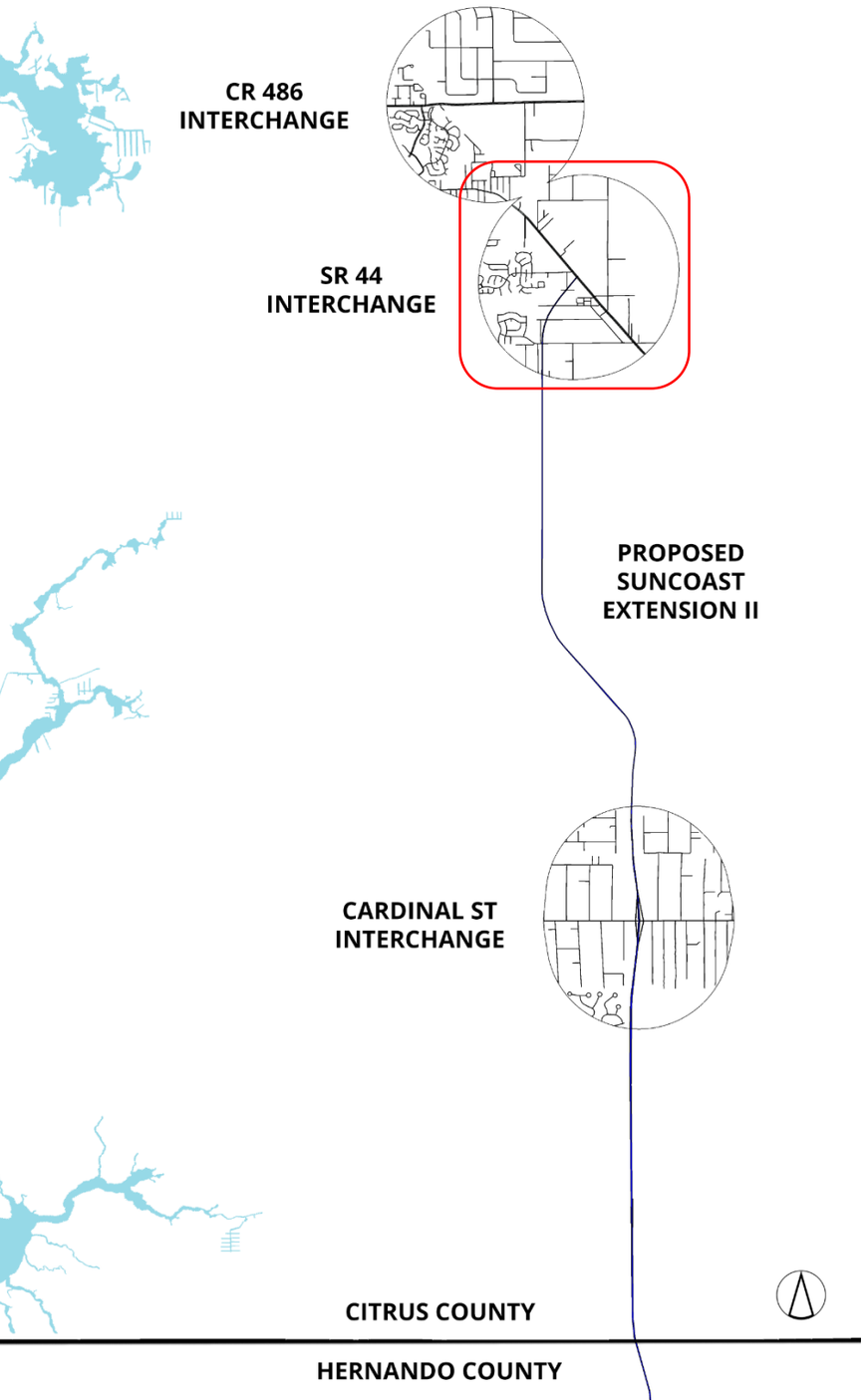
3D visualization of Cardinal Street Focused Growth scenario, provided for illustrative purposes only. See full-size rendering in Appendix 5.

Cardinal Street Illustrative
Focused Growth Estimate (2019-2050)



Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

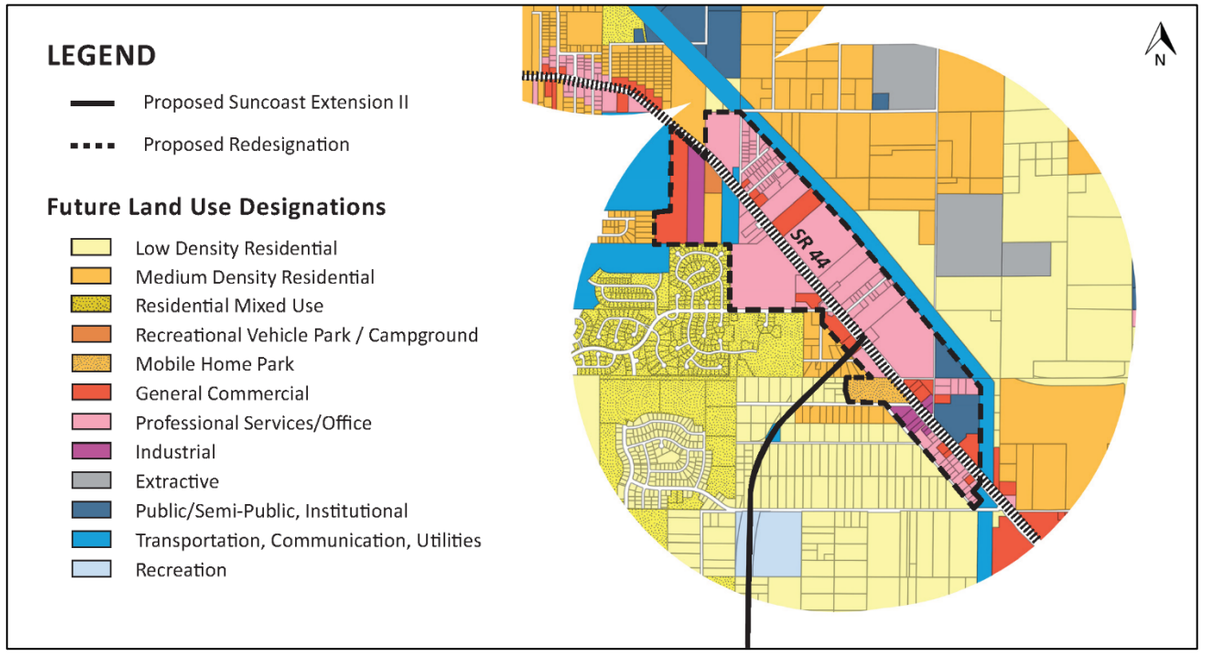


FOCUSED GROWTH: SR 44 INTERCHANGE

Under the Focused Growth scenario, the SR 44 Interchange area develops more intensively than other areas of Citrus County as the County maintains a higher development standard with the Interchange Management Area and Corridor Planning Zone overlays. Given the existing pattern of Future Land Use, the SR 44 interchange area is suited for future commercial development, with General Commercial to the southwest of the interchange and professional services/offices, northeast and running in a diagonal alongside the SR 44 right-of-way to the northwest.

Of all three interchanges, the SR 44 Interchange is best suited for the long term cultivation of the County's professional service oriented target industries.

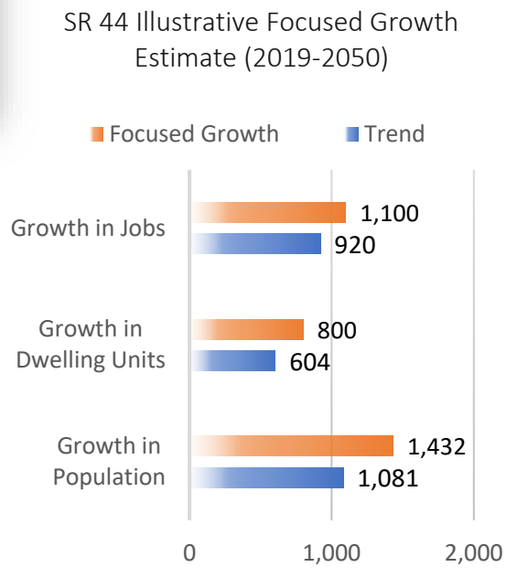
SR 44 Interchange: Future Land Use Map



Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

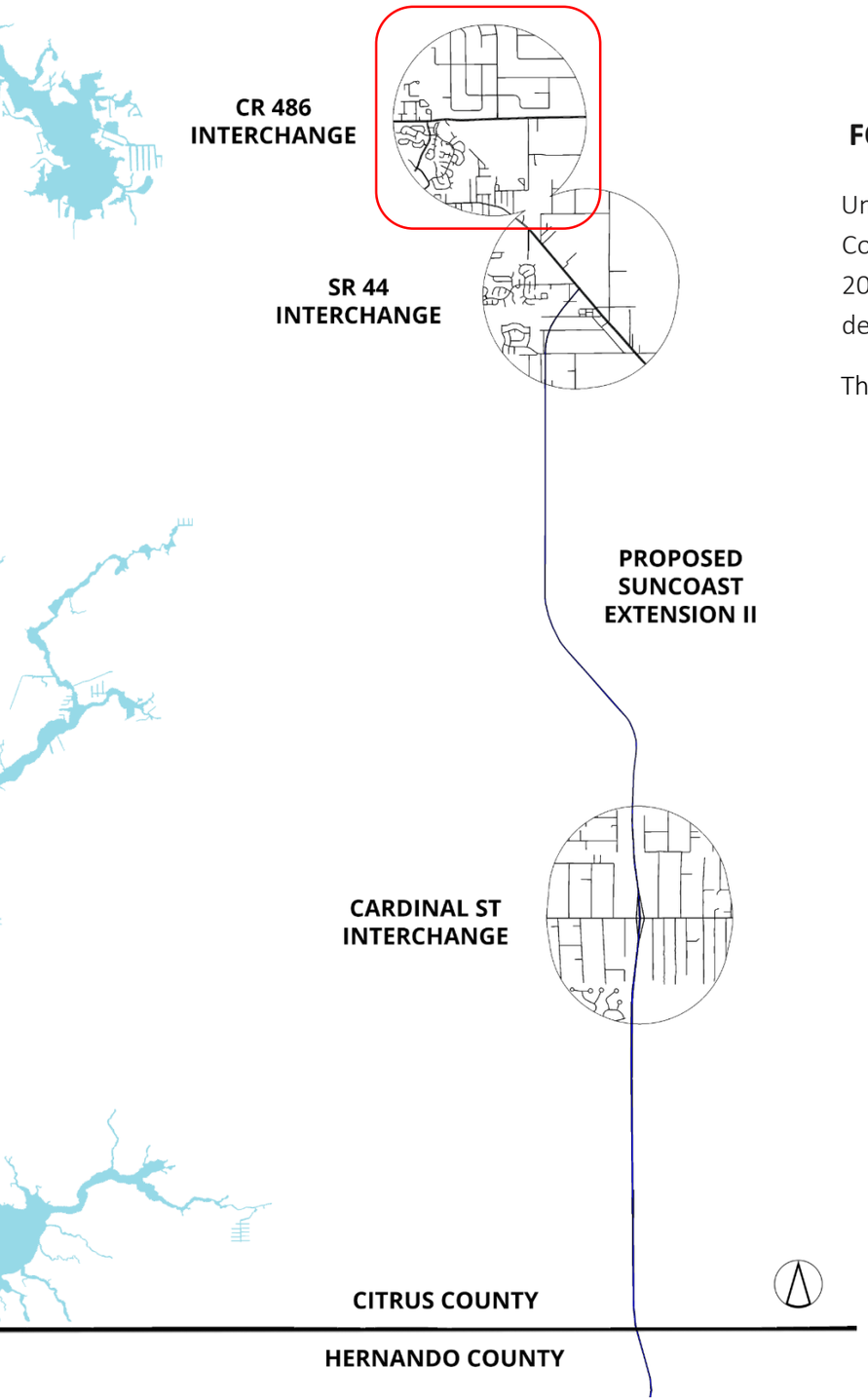
With the potential future extension of the Suncoast Parkway 2 to the north is under discussion, there will be a supportive environment for industrial uses to develop. Without that extension, however, the currently allowed commercial land uses will likely develop with general commercial and neighborhood commercial as strip development, as a continuation of the pattern within Crystal River. Commercial strip development can crowd-out potential higher uses of the land, such as professional offices or light industrial.



Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

3D visualization of SR 44 Focused Growth scenario, provided for illustrative purposes only.
See full-size rendering in Appendix 5.

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

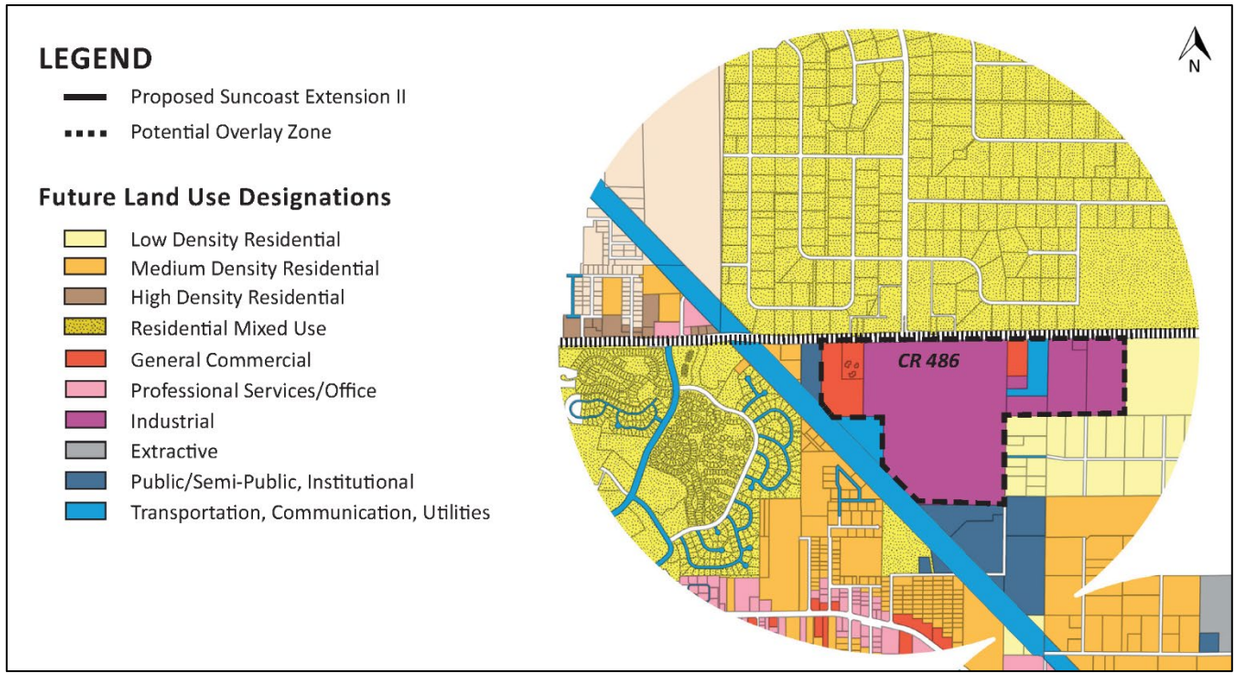


FOCUSED GROWTH: CR 486 INTERCHANGE

Under the Focused Growth scenario, the CR 486 Interchange develops more intensely than rural development inside the County's Planning Service Area. To the north of the Interchange lies a single-family subdivision with mostly vacant lots. By 2050, TBRPC anticipates that most, if not all, vacant residential properties will be developed. Commercial and industrial development will take place south of CR 486.

The Suncoast Parkway is not shown here because there is no official alignment yet.

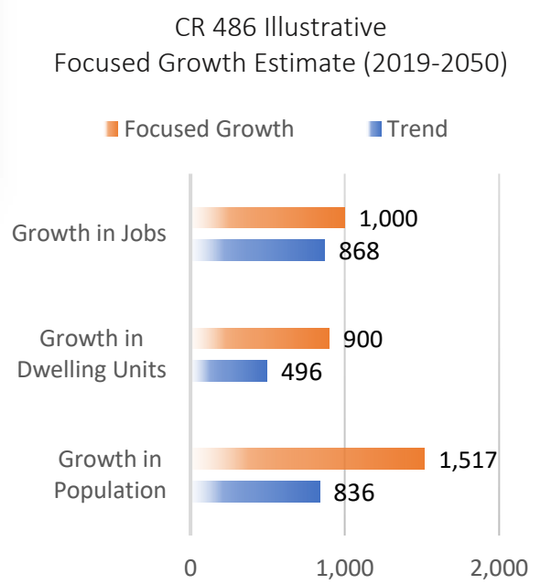
CR 486 Interchange: Future Land Use Map



Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

Instead, it is likely that the alignment may follow the existing Duke Energy right-of-way, initially terminating at CR 486 and continuing north in the future. Future residential development can be supported by connections to County water and sewer. While under existing land use controls, any commercial development will be limited. However, there is a strip of land to the east of the Duke Energy right-of-way that could be re-designated for light industrial uses in the future, supporting a variety of light industrial jobs as identified in the STEP. That potential change is illustrated in the Resilient Citrus County scenario.



Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

3D visualizations of CR 486 Focused Growth scenario, provided for illustrative purposes only. See full-size rendering in Appendix 5.

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

3.5 RESILIENT CITRUS COUNTY SCENARIO

Under Resilient Citrus County, the County leverages the land use advantages of the Suncoast Parkway extension to the north, making new commercial and industrial uses near the interchange more accessible to the State's large metropolitan areas. Instead of strip or scattered commercial uses, the County attracts developers who design office or industrial parks. Since office/industrial parks are attractive to professional services, employment grows at a faster pace than in recent years as increased office and light industrial uses in the Interchange areas attracts more jobs. Inevitably, communities that attract more jobs will attract more residents. Under this scenario, residential uses are not only allowed, but integrated with commercial/office development, supporting live/work arrangements with non-motorized pathways separated from auto and freight movements. Due to site development requirements, the County may need to actively engage with landowners to assemble parcels into a single site large enough to accommodate those uses. Moreover, the County can prioritize compact development patterns to focus future development in the interchange areas[3]. Business Improvement Districts may be established to support capital investment in the interchange areas.

As with the other two scenarios, vacant parcels are eventually developed with some re-designation of future land uses to allow more light-industrial development. Future growth estimates are illustrative only and were derived by calculating the area that might be rezoned; while demand for space within the rezoned area was based upon the existing pattern of land uses and proximity to other markets. This scenario explicitly considers a goal of capturing up to a third of anticipated future job growth within the Suncoast Parkway corridor. Table 3.3 summarizes the growth in population, dwelling units and jobs that could potentially occur in the three interchange areas by 2050.

- Pros: Under Resilient Citrus County there is more job growth than under the other two scenarios. If the area is developed as a fixed transit corridor, the interchange area can be developed to support more walking and bicycling trips between homes, neighborhood commercial and office uses. The benefits of a more diverse economy will result in improved fiscal health of the County.

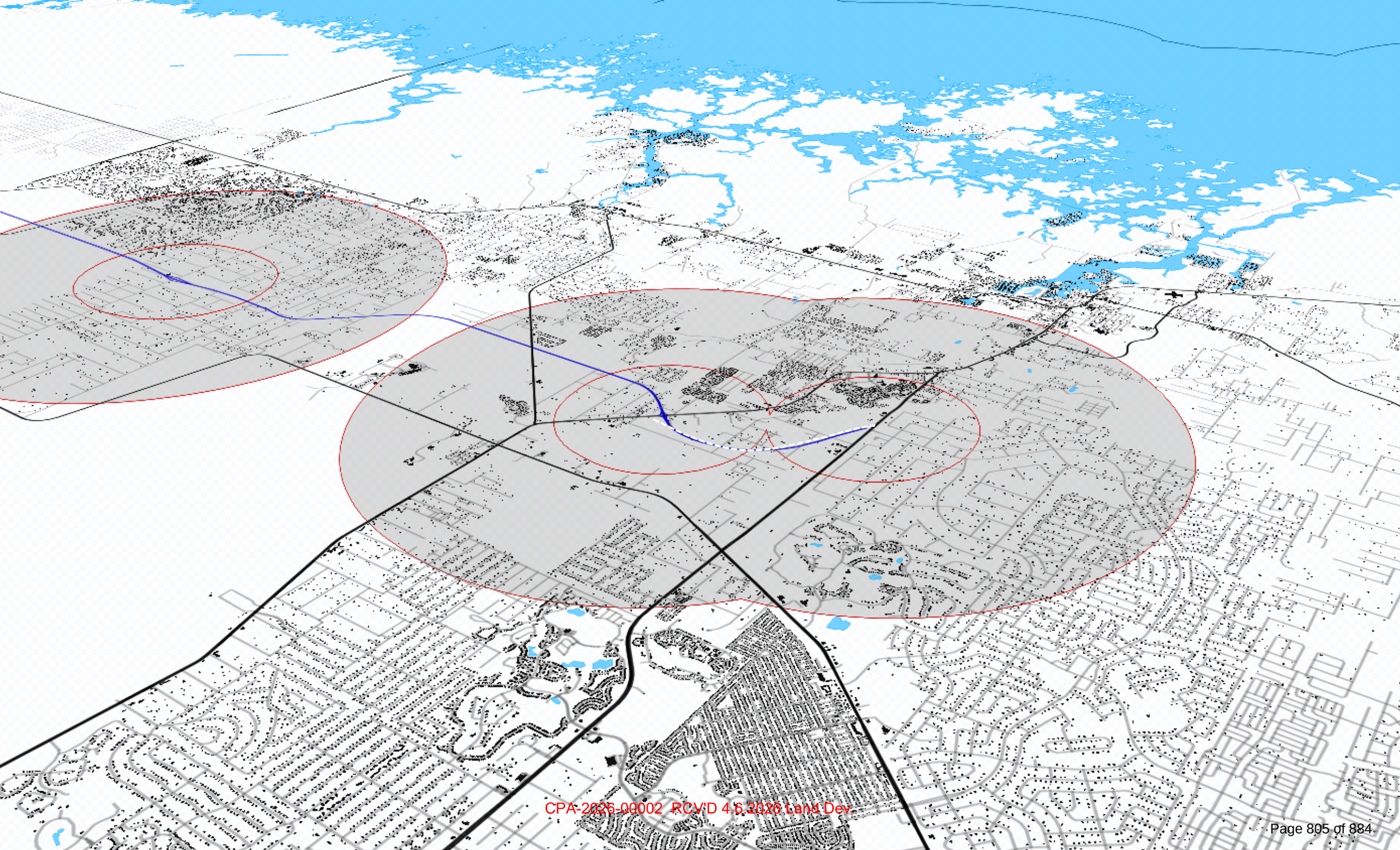
- Cons: Even with urban design that supports greater non-motorized travel, more commercial and office uses will generate more daily auto trips and traffic on nearby collectors and arterials is likely to increase. Moreover, some residents will feel that the area's long term rural character will be diminished by more intensive development of the nodes around each interchange. While office and industrial parks can offer centralized infrastructure services, those sites usually require a minimum of 20 acres, and most developers design these parks with grids and parcels of 200 to 300 foot depth, and therefore prefer rectangular lots. There are few areas within the corridors outside of Cardinal Street that can meet those criteria.

Table 3.3: Planning Area Illustrative Resilient Citrus Growth Estimate 2019-2050

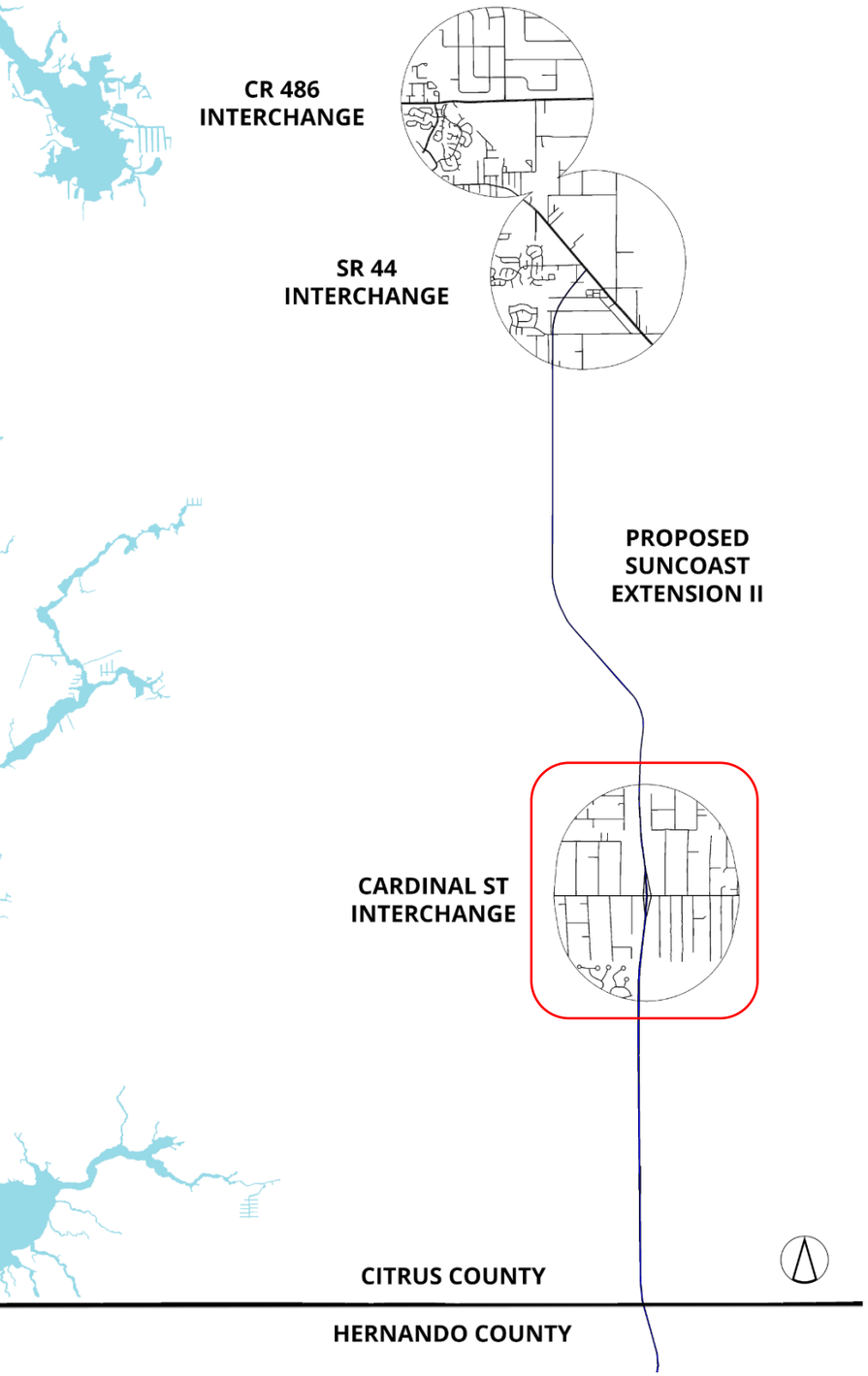
Areas	Growth in Population	Growth in Dwelling Units	Growth in Jobs
Cardinal	91	60	1,400
SR 44	1,611	900	1,200
CR 486	1,601	950	1,400
Total	3,225	1,108	4,000

[3] Specific compact development strategies are discussed in the Recommendations (Section 4.C).

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.



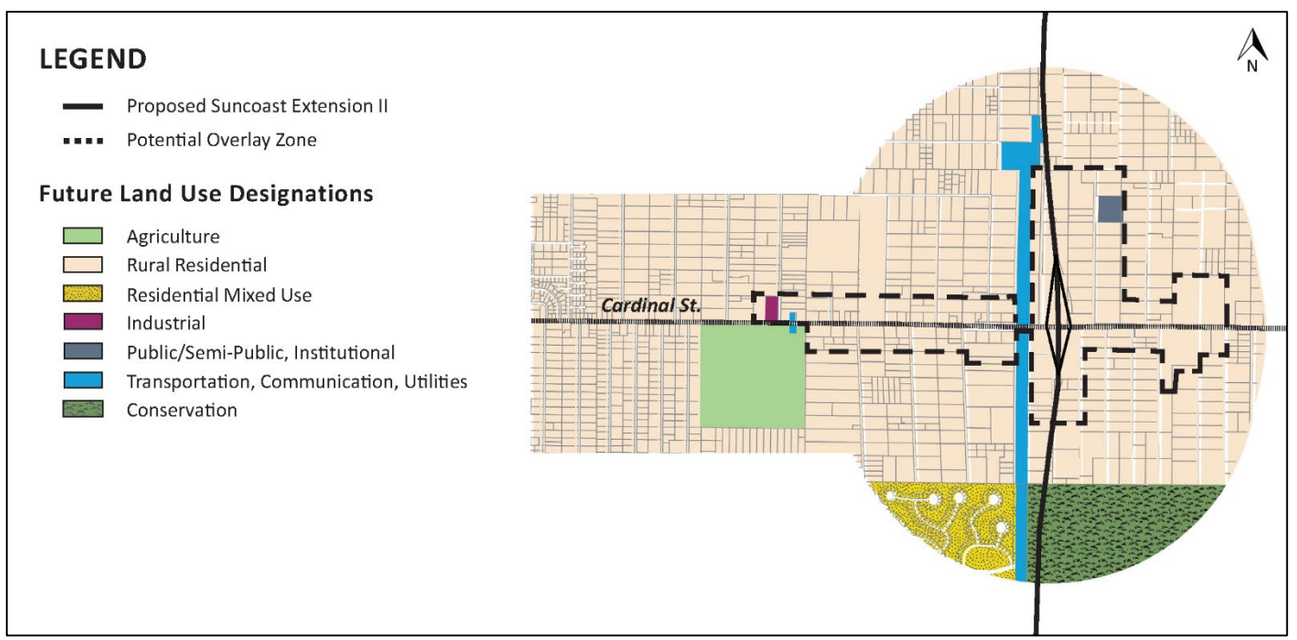
CPA-2026-00002 RCVD 4.6.2026 Land Dev.



RESILIENT CITRUS COUNTY: CARDINAL STREET

Under the Resilient Citrus County scenario, the Cardinal Street Interchange develops more intensively than other areas outside of the County's Planning Service Area, as the Interchange is designated as a node of the Planning Service Area. With future land use designation changes along the alignment of the Suncoast Parkway immediately north of the Interchange, there can be strip commercial and some office uses supporting neighborhood needs and providing quick access to Hernando County and Pasco County markets. With the Suncoast Parkway extension north out of the County those areas adjacent to the right-of-way may also be attractive to industrial uses, including light industrial manufacturers and Distribution Centers.

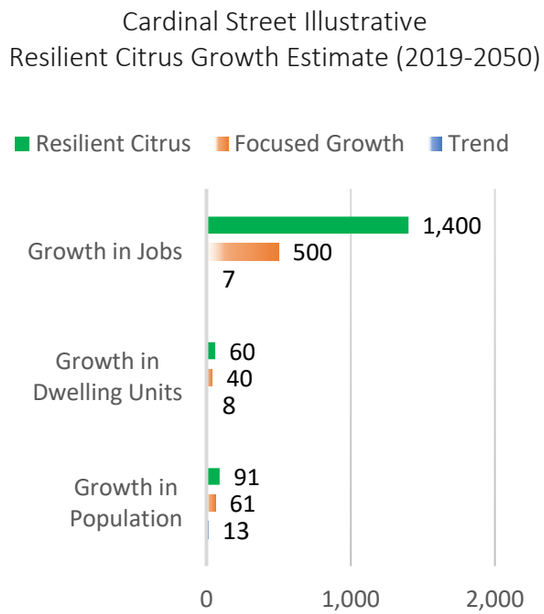
Cardinal Street Interchange: Future Land Use Map



Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

CPA-2026-00002 RCV'D 4.6.2026 Land Dev.

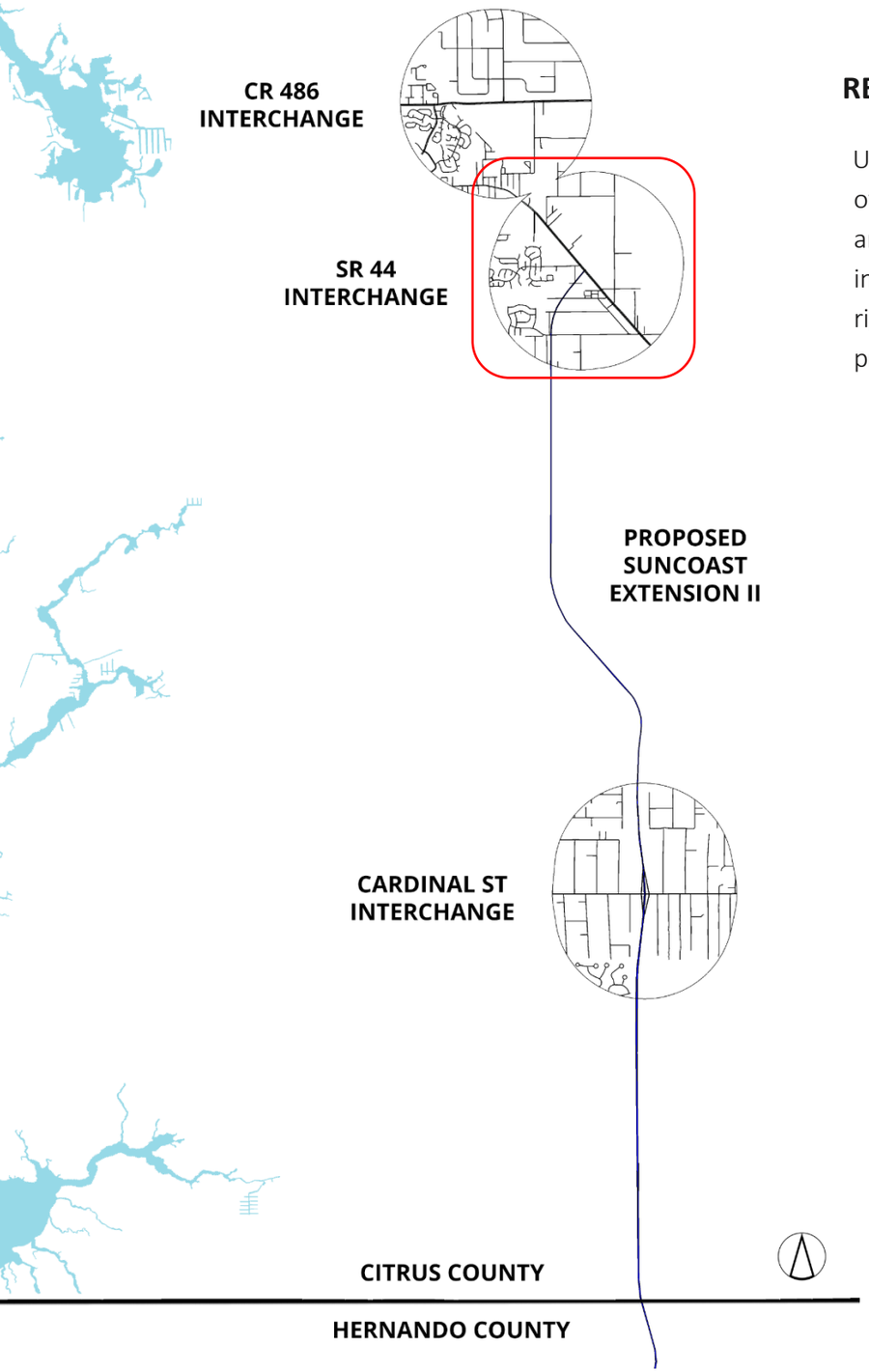
As a node of the Planning Service Area, well and septic tank infrastructure will be replaced with water and sewer connections to support more intensive development of the node in the future. With more commercial relative to residential development, the Cardinal Street interchange's mix of land uses will contribute to a positive fiscal impact to the county.



Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

3D visualization of Cardinal Street Resilient Citrus scenario, provided for illustrative purposes only.
See full-size rendering in Appendix 5.

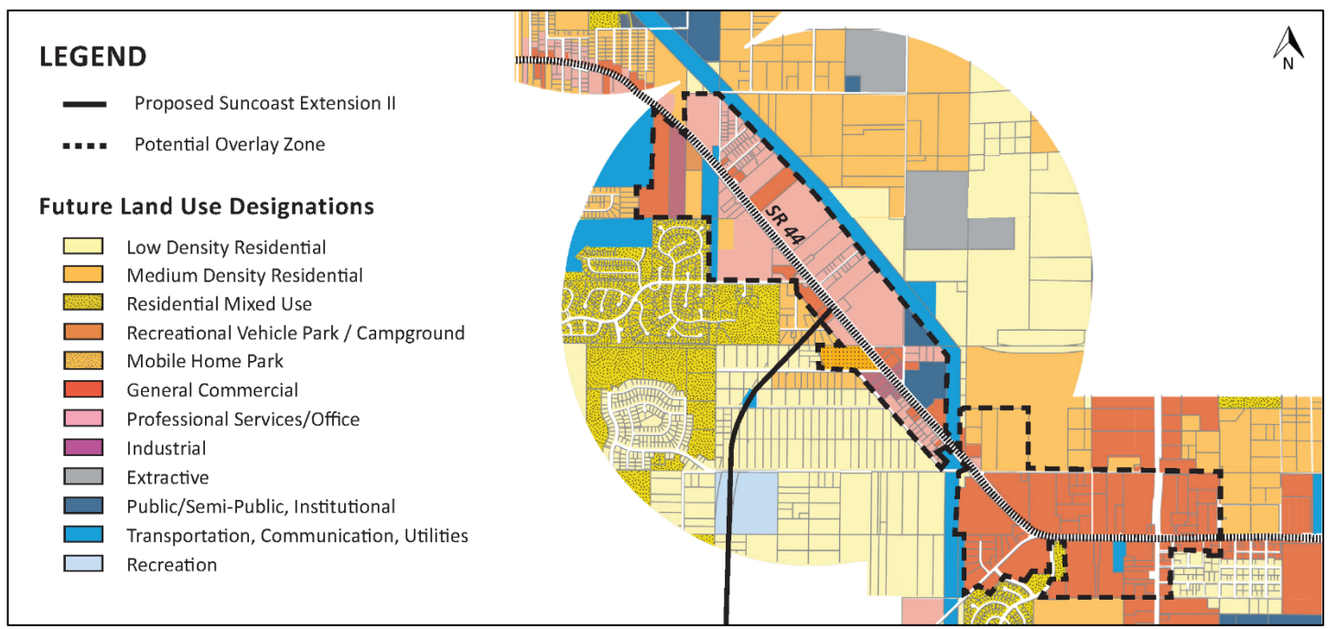
CPA-2026-00002 RCV'D 4.6.2026 Land Dev.



RESILIENT CITRUS COUNTY: SR 44 INTERCHANGE

Under the Resilient Citrus County scenario, the SR 44 Interchange area develops more intensively than other areas of Citrus County. Given the existing pattern of Future Land Use, the SR 44 interchange area is suited for future commercial development, with General Commercial to the southwest of the interchange and professional services/offices, northeast and running in a diagonal alongside the SR 44 right-of-way to the northwest. With the continuation of the Suncoast Parkway to the north, more professional office uses will be established and some light industrial uses will flourish.

SR 44 Interchange: Future Land Use Map



Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

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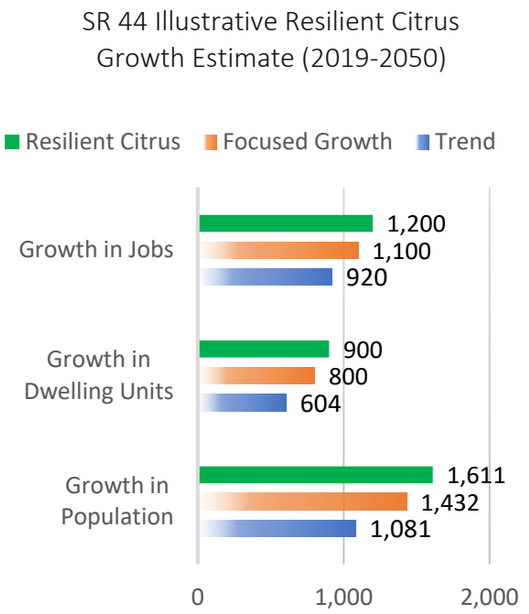

Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

3D visualization of SR 44 Resilient Citrus scenario, provided for illustrative purposes only. See full-size rendering in Appendix 5.

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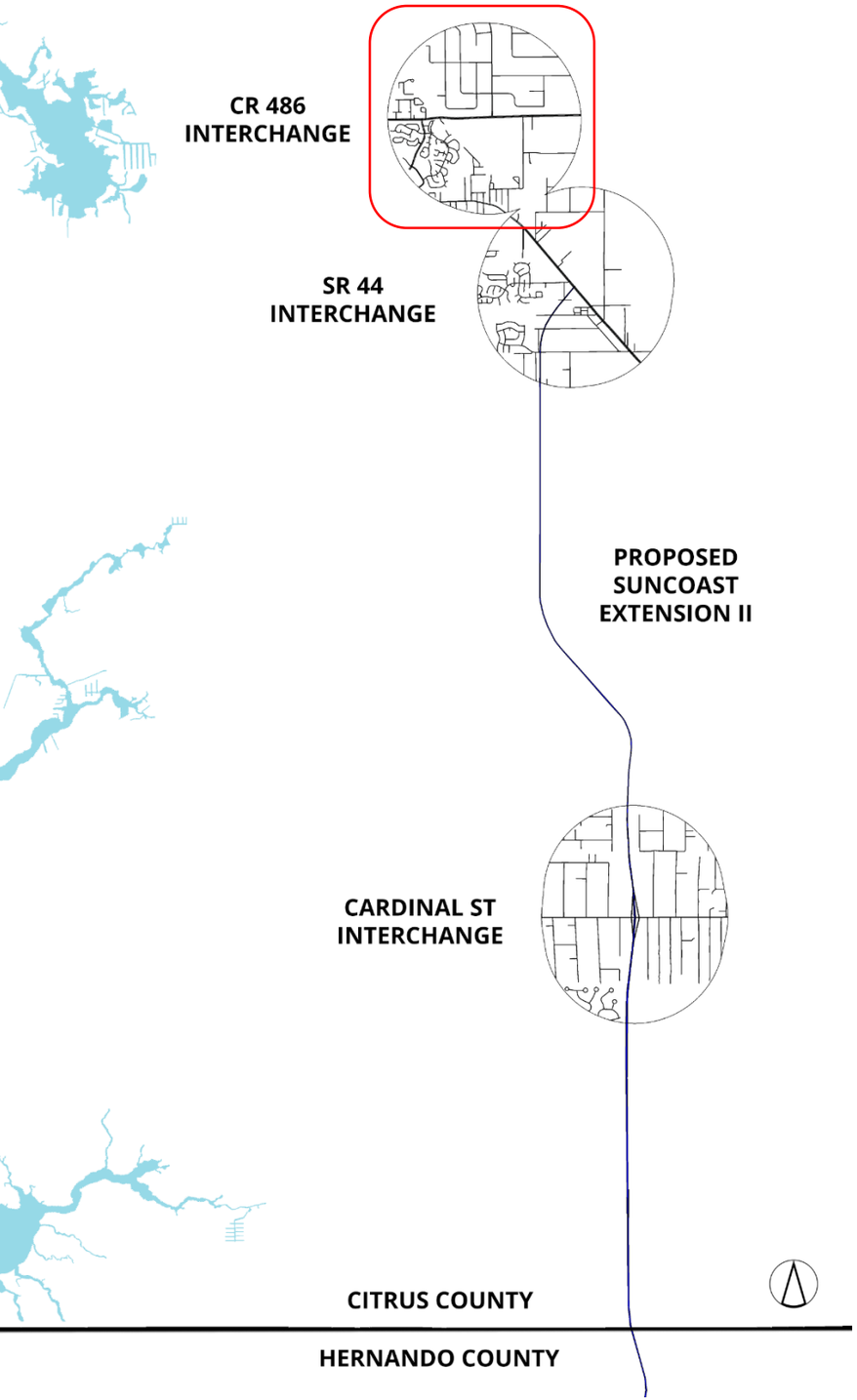
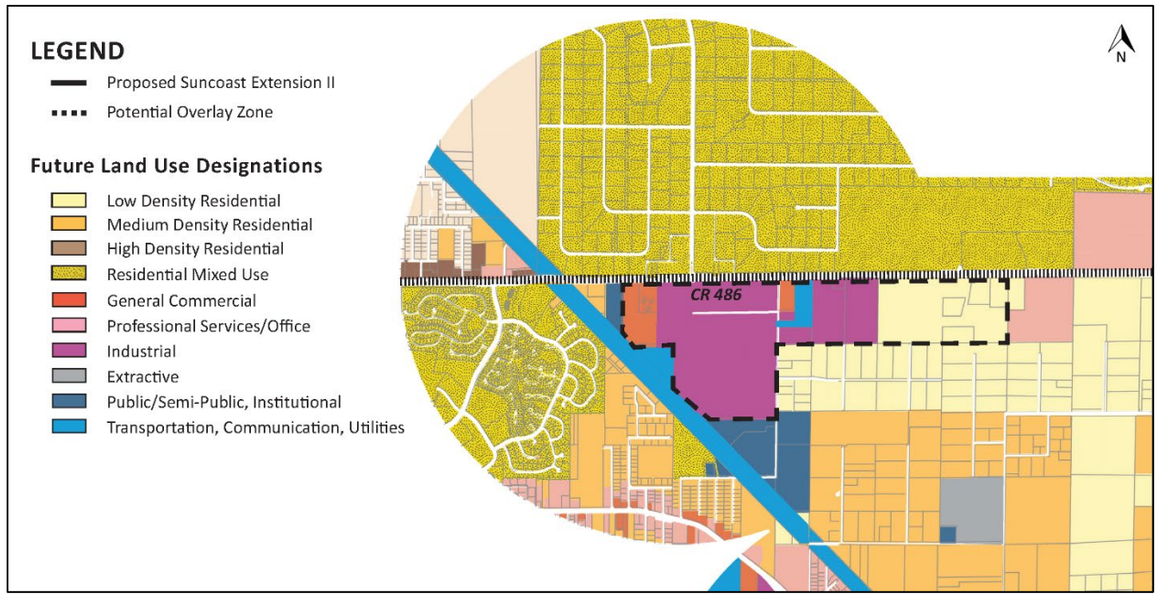


RESILIENT CITRUS: CR 486 INTERCHANGE

Under the Resilient Citrus County scenario, the CR 486 Interchange more intensely than rural development inside the County's Planning Service Area. To the north of the Interchange lies a single-family subdivision with mostly vacant lots. By 2050, TBRPC anticipates that most, if not all, vacant residential properties will be developed.

Since the CR 486 Interchange is still in the discussion stages, there is no identified future alignment of the Suncoast Parkway. Should the Parkway extend to CR 486, it is likely that the alignment may follow the existing Duke Energy right-of-way, and in the Resilient Citrus County scenario, continues to the north out of the county. In the Future Land Use Map below, TBRPC has identified potential land for redesignation should the alignment follow the Duke right-of-way.

CR 486 Interchange: Future Land Use Map



Sources: Citrus County Comprehensive Plan (GFLUM), Jan. 2019

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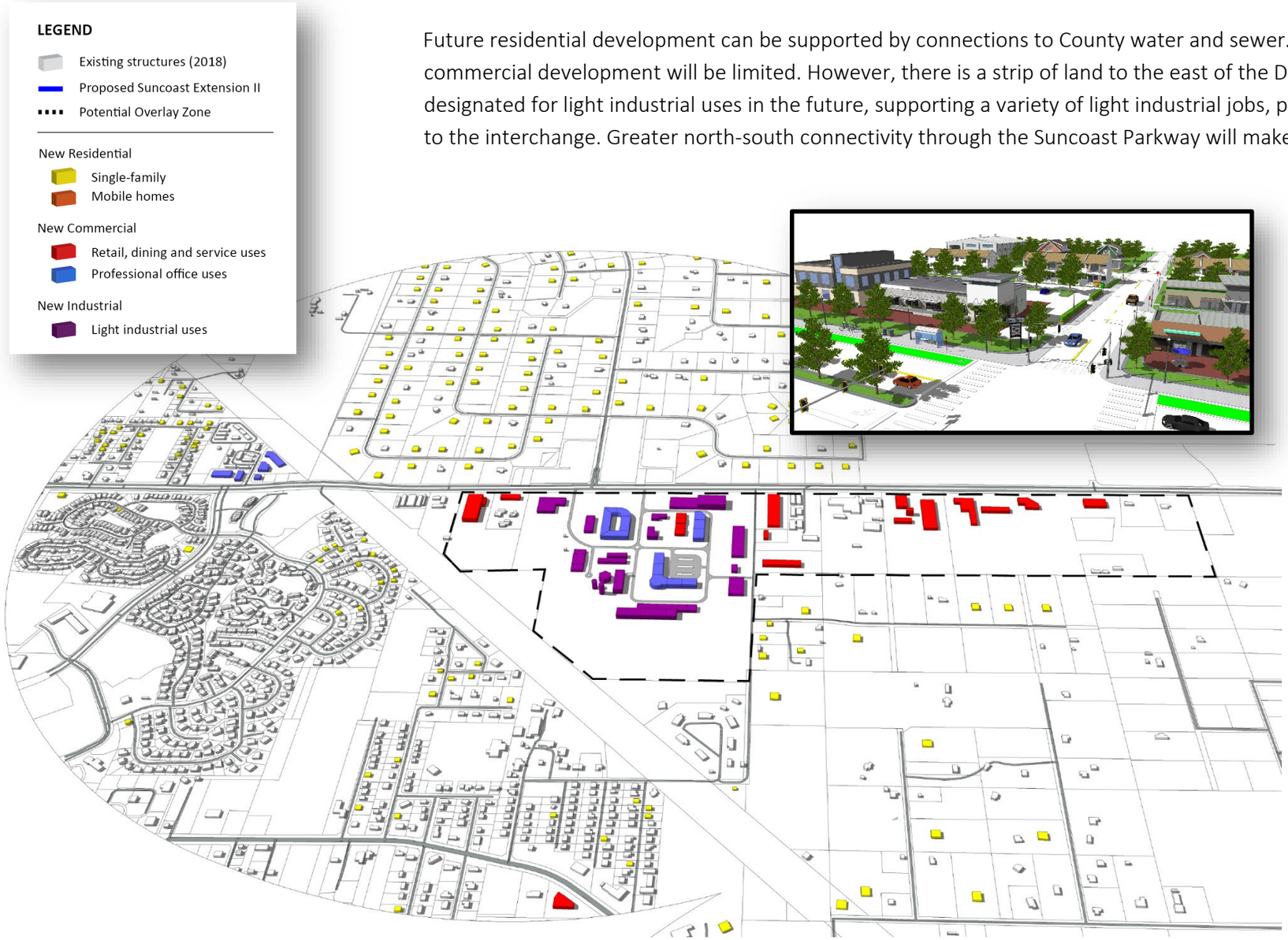
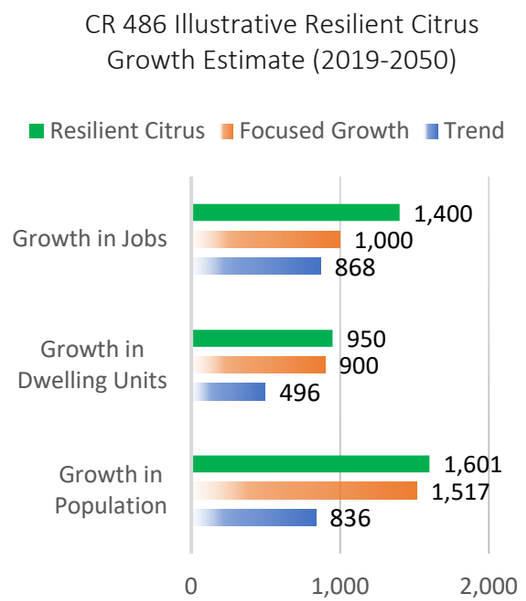
Future residential development can be supported by connections to County water and sewer. While under existing land use controls, any commercial development will be limited. However, there is a strip of land to the east of the Duke Energy right-of-way that could be re-designated for light industrial uses in the future, supporting a variety of light industrial jobs, provided that an access road can be extended to the interchange. Greater north-south connectivity through the Suncoast Parkway will make industrial development more likely.





Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

3D visualizations of CR 486 Resilient Citrus scenario, provided for illustrative purposes only. See full-size rendering in Appendix 5.

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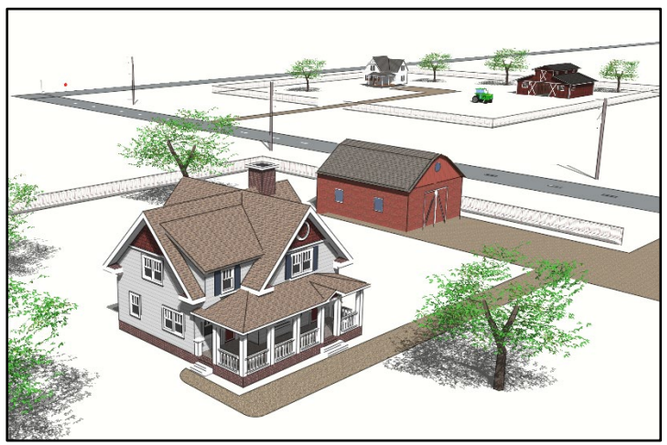
3.6. COMPARING THE SCENARIOS



Trend Scenario

Development mostly rural residential and some neighborhood commercial.

Decisions: County undertakes no land use changes. Development occurs as currently allowed, even though individual land owners may seek land use changes to take advantage of improved access and develop their property with "higher" uses.

Focused Growth Scenario

Single family subdivisions as planned urban development strip commercial and office and light industrial uses. Development follows a compact pattern.

Decisions: County considers initiating some land use changes. Intensification of land uses around the interchanges supports the growth of additional office/commercial uses and live/work residential development in Planned Urban Developments.

Resilient Citrus County Scenario

Mixed use development, live-work condos, office and industrial parks. Most compact development pattern.

Decisions: County considers undertaking significant land use changes, focusing on large or contiguous parcels with a minimum redesignated size of 20 acres. Development ultimately yields office or industrial park development, along with more intensive residential development either integrated into the office development or connected by non-motorized pathways separated from automobile and freight movement. County considers initiating improvement districts to fund various services and capital improvements to serve interchange areas.

3D visualizations provided for illustrative purposes only.
See full-size renderings in Appendix 5.

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4. SUMMARY OF FINDINGS, CHOICES, RECOMMENDATIONS AND SCHEDULE

Citrus County does not have direct highway access to other Florida markets. In the world of goods movements, time is money and Citrus businesses must pay the additional costs of indirect access, placing them at a disadvantage against businesses in counties with direct highway access. As Boarnet (1995) discusses, rural economic development depends on population growth, industry clusters and highway access. As discussed in Section 2.4, population growth in Citrus County is relatively slow, but future trends are likely to induce a shift in the average working age of Citrus County, with more people remaining in the labor market than in previous years. The labor force will grow at a slightly faster rate than the County population. Citrus County already has industry clusters, as discussed in the Strategy toward Economic Progress study (2018), in health care and professional business support services. While those clusters are relatively small, they are likely to grow with the third "leg" of economic development, the Suncoast Parkway 2 and the necessary addition of professional office and light industrial land uses to support the growth of future industry clusters.

This section is divided into a summary discussion of land use constraints in each interchange area, an overview of choices facing Citrus County and TBRPC's recommendations for taking action.

4.A. LAND USE CONSTRAINTS

- Cardinal Street does not currently have sufficient property with commercial/industrial zoning to support future job growth. There is more than sufficient land to absorb future anticipated residential growth within collector roads. Under more intense development scenarios, there is land adjacent to the planned right-of-way that is conducive to commercial and possibly light industrial development.

- SR 44 does not have enough vacant land to absorb future demand in residential uses along collector roads but within a mile radius there is marginally sufficient land to absorb future residential growth (up to an estimated currently allowed 606 dwelling units compared to 604 anticipated under TBRPC's TAZ analysis). While SR 44 does have sufficient land to absorb most commercial uses both along collectors and within a mile radius it does not have enough industrial land along collector roads and within the 1 mile radius. Under more intense development scenarios, some land may be redeveloped with higher density zoning and allow for more light industrial development than is currently the case.

- CR 486 does not have enough vacant residential land along collector roads. Within a 1 mile radius there is a prevailing pattern of very low residential densities allowed under existing zoning. There is not sufficient vacant commercial/industrial land to absorb potential future job growth as estimated by TBRPC's TAZ analysis. On the other hand, there may be other existing land uses that could be potentially rezoned to meet future demand within the Collector Road area and the wider 1 mile radius to leverage the economic

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advantages of the Parkway extension. Under more intense development scenarios, there are opportunities for light industrial uses both near likely interchange points along CR 486 and along the Duke Energy right-of-way crossing the planning area at a diagonal, north of CR 486.

4.B. CHOICES FACING CITRUS COUNTY

The extension of the Suncoast Parkway into Citrus County has the potential to facilitate economic development in the county. While the County has existing planning and development codes that shape the physical development of the interchange areas, the County should consider the mix of land uses in the vicinity. This study does not claim that by merely changing land uses in the interchange areas there will be dramatic growth in jobs. Instead, anticipating future demand by making land use changes ahead of the opening of the Parkway will position the County for future potential growth. As the Trend scenario shows, the development potential of the interchange areas is limited.

Moreover, not making changes to land use and zoning in the interchange areas is tantamount to missing opportunities for economic development. While Citrus will need more than just improved transportation access to other markets in order to create jobs, the Suncoast Parkway can be one of the principal tools of job creation. The Suncoast Parkway is a necessary component of future job growth, even if, by itself, it is not sufficient. The County's land use decisions, then, can bolster the Suncoast Parkway's role in economic development by designating commercial and industrial land uses with easy access to the toll facility.

Beyond the strategic implications of any land use changes to the interchange area, Citrus County should consider the geographic scale of any proposed change. While adding industrial land may be advantageous, a pattern of small and fragmented industrial uses may not be useful for meeting County goals, since small and fragmented industrial or commercial areas cannot, by definition, support much business expansion, or the development of an agglomeration of related firms, or even support financially stable infrastructure services. Unless there is a parcel or group of parcels of about 20 acres or more that can be developed as commercial or industrial parks, the County may make only partial progress toward its economic goals.

Fundamentally, the County should not wait for development to occur in a piecemeal fashion, redesignating land uses as individual projects enter the permitting process. Instead, the County can use the opportunity of the Suncoast Parkway to think of the County as a single community where development is channeled into compact development patterns. Doing so will support the most fiscally efficient development of the county, yielding an orderly development pattern. This view of future development will require a more strategic approach to land use and transportation planning, using the Comprehensive Plan, the Land Development Code and the Board of County Commissioner's broad discretionary authority to leverage the Suncoast Parkway's potential.

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4.C. RECOMMENDATIONS

Building on the scenario analysis, TBRPC recommends a series of actions for Citrus County to consider in order to leverage the greatest benefits to the County from the Suncoast Parkway extension. Those recommendations are as follows:

1. **TBRPC recommends that the County ensure that all future development accommodates centralized utilities and that those conditions are met through the site planning process.** Moreover, owners of existing but non-centralized utility properties should be encouraged to connect to centralized services.

2. Given the relative scarcity of professional office and light industrial land in the County, **TBRPC recommends that the County consider establishing an overlay zone for each interchange, as depicted in the maps for Focused Growth Scenario or Resilient Growth Scenario**. An overlay zone will identify properties where existing zoning may continue but will allow professional office, commercial and light industrial use provided special criteria are met. Special criteria should include additional site design requirements, and will be important for ensuring that the County's aesthetic values as well as adequate buffering between adjacent land persists. TBRPC intends that this provision will help to signal the County's job creating intentions to private investors while also preserving development rights for existing landowners.

   The addition of an overlay zone will require a text amendment to the Future Land Use Element of the Comprehensive Plan and an amendment to the Future Land Use Map. To the extent feasible, those overlay areas to be re-designated to allow professional or light industrial should be large enough to accommodate "park" type development (20 acres or more).

3. **TBRPC recommends that the County prioritize compact development strategies to channel job-creating development into the interchange areas.** First, Citrus County should consider establishing design and aesthetic standards for the overlays, as well as requirements for Complete Streets and enforce existing requirements for off-street circulation between adjoining parcels.

   Secondly, in order to offset any additional costs associated with design requirements, the County should consider offering density bonuses for developers, or other programs to incentivize preferred development within the defined overlay area. Moreover, the County should consider initiating a Community Development District or Business Improvement District for each. Improvements for each district may be funded by a special assessment on properties within the District to enhance the quality of the supporting infrastructure and amenities.

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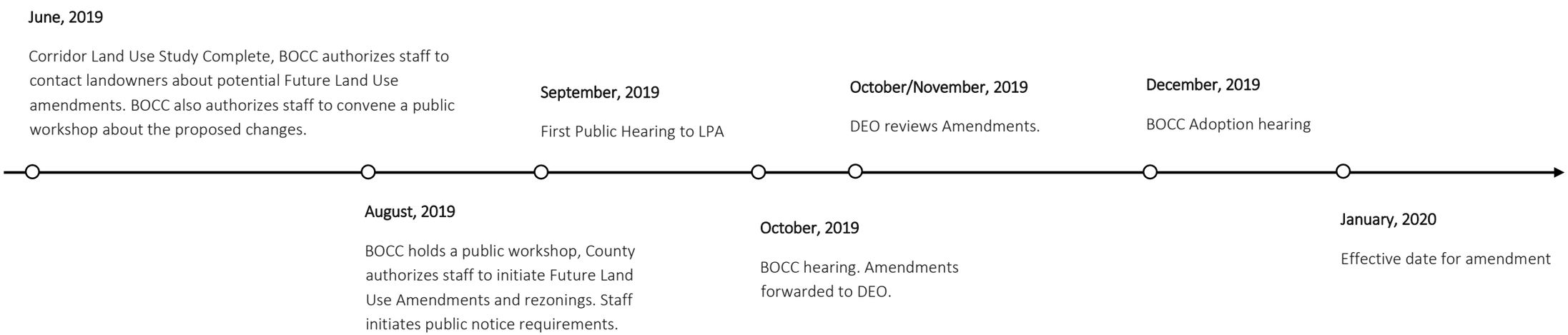
4.D. SCHEDULE

Ahead of any County initiated Future Land Use amendment and rezoning in the interchange areas, the County should communicate this intent to potentially impacted landowners. With the Board of County Commissioners considering this study at a special meeting in June, 2019, the Board may direct staff to contact landowners over interest in re-designation/rezoning and identify the most suitable contiguous properties. The same will apply should the County choose to implement an overlay zone, which is usually accomplished through the rezoning process and takes place over a shorter period than a Future Land Use Map amendment.

Usually, comprehensive plan amendments and rezoning requests are handled simultaneously or in close succession, with rezoning proceeding on a dependent basis on the Future Land Use amendment. As such, TBRPC anticipates three public hearings in addition to any public workshops regarding large scale interchange land use amendments. The first hearing is conducted before the Local Planning Agency (LPA), which provides a recommendation to the Citrus County Board of County Commissioners. At the second hearing, the Board of County Commissioners determines whether or not to transmit the amendment to the state for review. The state has 30 days to review the amendments and make comments to the County.

The third public hearing, the adoption hearing, must be held within 180 days after the receipt of the reviewing agency comments. If adopted, the County has ten days to send the adoption package to the Florida Department of Economic Opportunity (DEO). DEO has five days to determine if the application package is complete and the effective date of the amendment is 31 days after the County has been notified of DEO's finding.



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APPENDIX 1. POPULATION AND JOB GROWTH THROUGH 2050

A rural county in the Tampa Bay Area without direct interstate access, Citrus County's economy is characterized by persistently high levels of unemployment, currently second highest in Florida, which reinforce the prevalence of low wages. As the second highest median age county in Florida (55.9)[4], Citrus County's labor force is small with respect to its total population, but total employment is about average as a percentage of population for similar rural and semi-rural counties.

At about one job for every three residents, the county's economy nevertheless suffers from an overall lack of diversity across industry sectors. Instead, employment in Citrus County is mostly driven by household spending, hospitality and by a large healthcare sector. Like similar communities, Citrus County needs more jobs in professional services, manufacturing and logistics to raise household incomes.

In addition to high unemployment rates, the high median age and small industrial base have contributed to relatively slow population growth in recent years. Since the prevailing countywide demographic and labor force trends are expected to continue into the future and are likely to impact the future development patterns of the planning area, those trends are considered in this section.

APPENDIX 1.1 A SLOW GROWING POPULATION

Appendix Table 1.1 provides BEBR's medium population projections for Citrus County between 2020 and 2045 with an addition of a 2050 estimate calculated by TBRPC in order to produce a thirty-year forecast outlook for population growth.

APPENDIX TABLE 1.1: CITRUS COUNTY POPULATION GROWTH PROJECTIONS THROUGH 2050

CITRUS	*Estimates*							*Projections*
	2017	2020	2025	2030	2035	2040	2045	2050*
Total	***143,801***	***147,600***	***153,000***	***157,700***	***161,600***	***164,900***	***168,000***	***172,960***

Source: University of Florida, Bureau of Economic and Business Research, 2018.
**2050 population estimate from TBRPC Projection of BEBR trend.*

[4] U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates

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APPENDIX 1.2 AGING AND HOUSEHOLD (HH) SIZE

Appendix Table 1.2 calculates the number of permanent resident households in each projection year based on anticipated household size (headship rates) and then further estimates the number of dwelling units that house the future households of the county. Total dwelling units assumes that a certain proportion of all housing is vacant during the projection year, using the ratio of total housing units to households from the American Community Survey (ACS) in 2017 for Citrus County (1.21) to estimate total housing units through 2050.

APPENDIX TABLE 1.2: CITRUS COUNTY HOUSEHOLDS AND DWELLING UNIT GROWTH PROJECTIONS THROUGH 2050

CITRUS	***Estimates***							***Projections***
	2017	***2020***	***2025***	***2030***	***2035***	***2040***	***2045***	***2050****
Households	65,039	68,471	71,786	73,992	75,821	77,370	78,824	81,151
HH Size	2.18	2.16	2.13	2.13	2.13	2.13	2.13	2.13
Dwelling Units	78,825	82,984	87,003	89,675	91,893	93,769	95,532	98,353

Source: BEBR, REMI PI+ V2.2, Harvard Joint Center for Housing Studies, 2016; ACS 2017

APPENDIX 1.3 LABOR FORCE AND JOBS THROUGH 2050

In Appendix Table 1.3, TBRPC used projected labor force participation rates from REMI PI+ for Citrus County to calculate the total size of the labor force. The labor

force is the total civilian non-institutionalized working age population of Citrus County who are working or are seeking work. A large portion of that labor force works in jobs located in Citrus County, but some labor force participants commute out to other counties, just as some Citrus County jobs are held by in-commuters from other counties.

APPENDIX TABLE 1.3: CITRUS COUNTY JOBS AND LABOR FORCE TREND GROWTH PROJECTIONS THROUGH 2050

CITRUS	***Estimates***				
	2017	***2020***	***2030***	***2040***	***2050***
Jobs	50,499	51,833	55,380	57,908	60,739
Labor Force	47,699	48,802	54,512	59,343	54,813
Jobs per capita	0.34	0.35	0.35	0.35	0.35

Source: BEBR, REMI PI+ V2.2, TBRPC estimates

The next several Appendix sections summarize the existing land use, zoning and future land use of each interchange area. The capacity analysis in Section 7 compares the expected growth in the interchange areas with the current capacity of the intersection, based on the existing land use, zoning and future land use of each interchange area.

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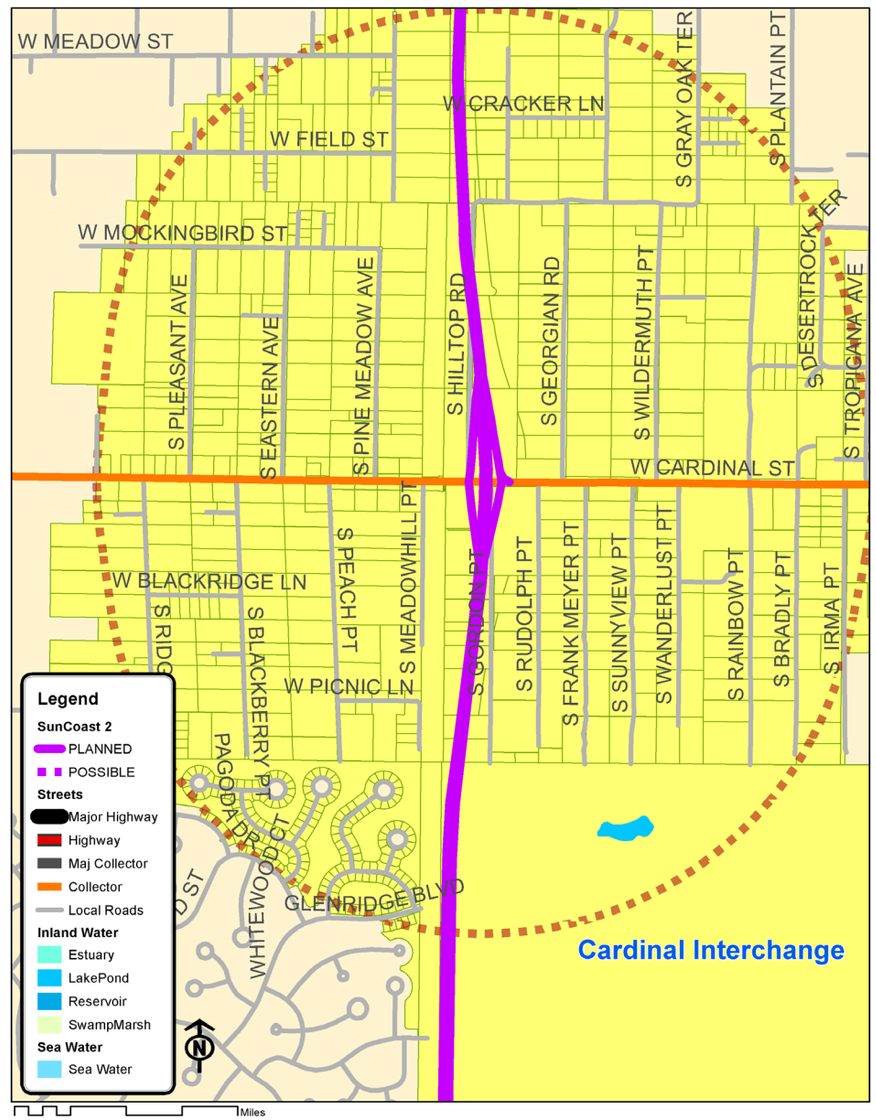
APPENDIX 2: INTERCHANGE LAND USE AND PUBLIC SERVICES

CARDINAL ST. INTERCHANGE LAND USE

Cardinal Street Interchange is the southernmost Suncoast Parkway interchange in Citrus County. The site of the interchange is primarily rural and immediately surrounded by cleared land. North of the site are some wooded areas with limited development and there are residential uses to the northeast and northwest of the interchange. The area is served by Duke Energy Right-Of-Way intersecting the proposed Suncoast alignment and a future trailhead.

In this section, TBRPC provides tables for both the collector road and 1 mile radius around the proposed interchange with data on existing land use, zoning, and future land use, respectively.



APPENDIX FIGURE 2.1 CARDINAL ST. INTERCHANGE LAND USE MAP

Source: Florida's Turnpike, 2018; Citrus County GIS; TBRPC

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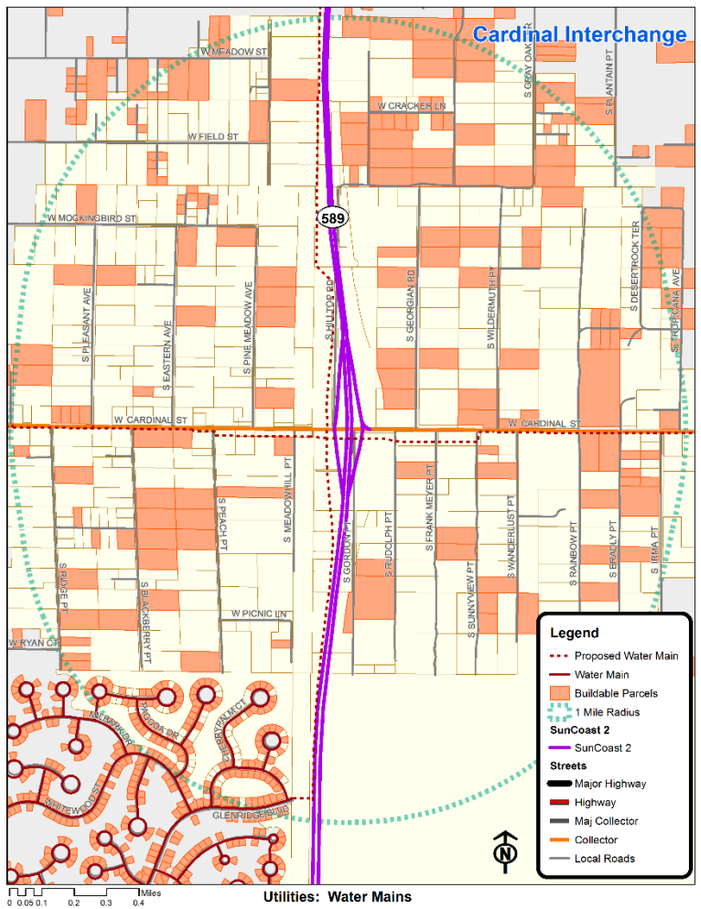
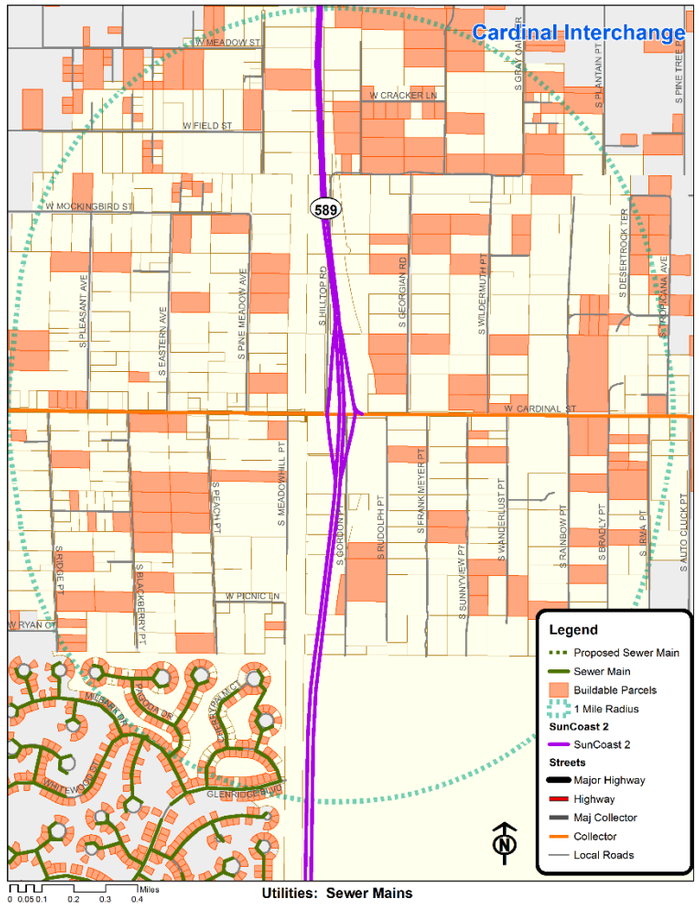
APPENDIX FIGURE 2.2 CARDINAL ST. INTERCHANGE UTILITIES MAP

Water Mains



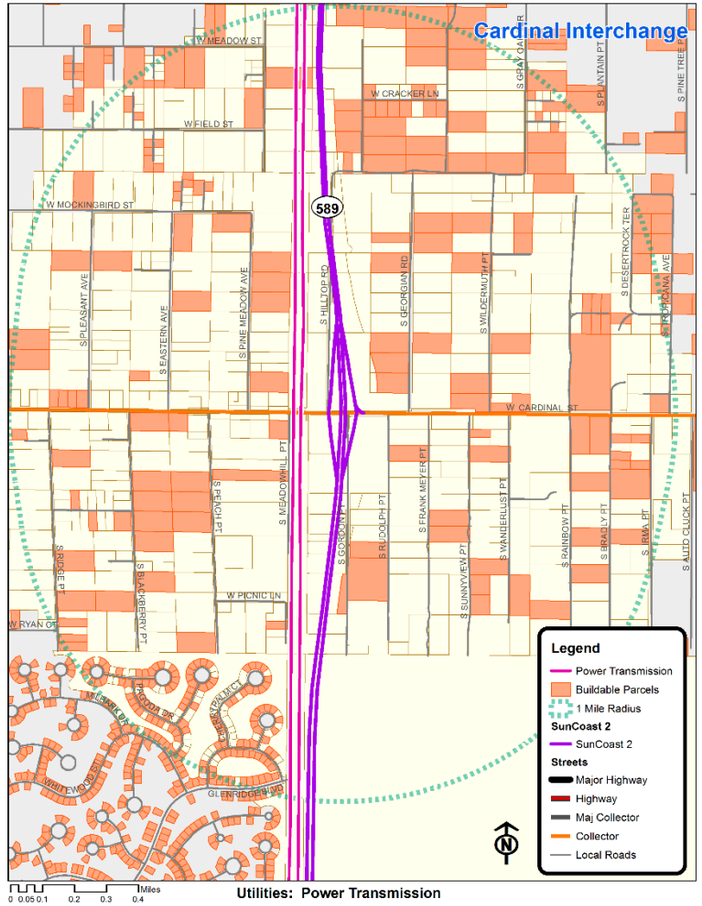
Utilities: Water Mains

Sewer Mains



Utilities: Sewer Mains

Power Transmission



Utilities: Power Transmission

Source: Florida's Turnpike, 2018; Citrus County GIS; TBRPC

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CARDINAL ST. INTERCHANGE, COLLECTOR ROADS

APPENDIX TABLE 2.1: CARDINAL ST., COLLECTOR ROADS, BY EXISTING LAND USE

Existing Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,567 Total Ac)
Residential				
Single Family	1	3	227,698	0.10%
Mobile Homes	10	21	528,801	0.84%
Vacant Residential	8	26	164,980	1.00%
Subtotal	19	50	921,479	1.94%
Commercial				
Retail	2	3	261,440	0.11%
Repair/Maintenance	1	2	130,780	0.06%
Subtotal	3	5	392,220	0.18%
Agricultural/Timberland				
Agriculture	4	27	501,489	1.05%
Subtotal	4	27	501,489	1.05%
Public/Governmental				
Public/Utilities	9	46	471,818	1.79%
Transportation	18	66	9,040	2.57%
Subtotal	27	112	480,858	4.37%
Other Land Use Categories				
Acreage not zoned agricultural	1	26	150,230	1.00%
Subtotal	1	26	150,230	1.00%
Grand Total	54	219	2,446,276	8.53%

Source: Citrus County Property Appraiser, 2018

APPENDIX TABLE 2.2: CARDINAL ST., COLLECTOR ROADS, BY ZONING DISTRICT

Zoning District	Parcels	Acreage	Just Value (USD)	% of Total Area (2,567 Total Ac)
Rural Residential - MH Allowed (RUR MH)	45	177	1,999,178	6.91%
Transport/Communic./Utilities (TCU)	3	39	446,558	1.50%
Not Available	6	3	540	0.12%
Grand Total	54	219	2,446,276	8.53%

Source: Citrus County Land Development Code, 2018

APPENDIX TABLE 2.3: CARDINAL ST., COLLECTOR ROADS, BY FUTURE LAND USE

Future Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,567 Total Ac)
Residential				
Residential Mixed Use	44	172	1,999,088	6.69%
Subtotal	44	172	1,999,088	6.69%
Public/Governmental				
Transportation, Communications, Utilities	3	39	446,558	1.50%
Subtotal	3	39	446,558	1.50%
Other Land Use Categories				
Not Available	7	9	630	0.34%
Subtotal	7	9	630	0.34%
Grand Total	54	219	2,446,276	8.53%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018; Citrus County Property Appraiser, 2018

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CARDINAL ST. INTERCHANGE, 1 MILE RADIUS

APPENDIX TABLE 2.4: CARDINAL ST., 1 MILE RADIUS, EXISTING LAND USES

Existing Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,567 Total Ac)
Residential				
Single Family	167	498	24,017,031	19.39%
Mobile Homes	263	777	16,448,501	30.27%
Vacant Residential	306	620	4,445,640	24.15%
Subtotal	736	1,894	44,911,172	73.81%
Commercial				
Retail	2	3	261,440	0.11%
Mixed Use Commercial	1	10	357,860	0.39%
Repair/Maintenance	2	3	163,240	0.11%
Subtotal	5	16	782,540	0.61%
Agricultural/Timberland				
Agriculture	25	161	2,420,254	6.26%
Timberland	6	34	182,310	1.32%
Subtotal	31	195	2,602,564	7.58%
Public/Governmental				
Public/Utilities	14	120	1,763,774	4.69%
Transportation	59	182	225,713	7.10%
Vacant Governmental	2	8	180	0.33%
Subtotal	76	3,420	19,708,157	12.12%
Other Land Use Categories				
Acreage not zoned agricultural	11	146	643,220	5.69%
Not Available	1	5	0	0.19%
Subtotal	12	151	643,220	5.88%
Grand Total	859	2,567	50,929,163	100.00%

Source: Citrus County Property Appraiser, 2018

APPENDIX TABLE 2.5: CARDINAL ST., 1 MILE RADIUS, ZONING DISTRICTS

Zoning District	Parcels	Acreage	Just Value (USD)	% of Total Area (2,567 Total Ac)
Agricultural - MH Allowed (AGR MH)	1	1	90	0.04%
General Commercial (GNC)	1	10	357,860	0.39%
Planned Develop. Residential (PDR)	186	56	11,015,723	2.20%
Public/Semi-Public/Institution (PSI)	2	10	56,600	0.38%
Rural Residential - MH Allowed (RUR MH)	639	2,330	37,331,206	90.77%
Transport/Communic./Utilities (TCU)	20	152	2,166,694	5.90%
Not Available	10	8	990	0.32%
Grand Total	859	2,567	50,929,163	100.00%

Source: Citrus County Land Development Code, 2018

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APPENDIX TABLE 2.6: CARDINAL ST., 1 MILE RADIUS, FUTURE LAND USE

Future Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,567 Total Ac)
Residential				
Residential Mixed Use	833	2,424	48,751,918	94.44%
Subtotal	833	2,424	48,751,918	94.44%
Commercial				
General Commercial	1	10	357,860	0.39%
Subtotal	1	10	357,860	0.39%
Agriculture/Timberland				
Agriculture	1	1	90	0.04%
Subtotal	1	1	90	0.04%
Public/Governmental				
Public/Semi-Public, Institutional	2	10	56,600	0.38%
Transportation, Communications, Utilities	10	108	1,761,525	4.21%
Subtotal	13	3,226	19,536,615	4.58%
Other Land Use Categories				
Not Available	12	14	1,170	0.55%
Subtotal	12	14	1,170	0.55%
Grand Total	859	2,567	50,929,163	100.00%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018;
Citrus County Property Appraiser, 2018

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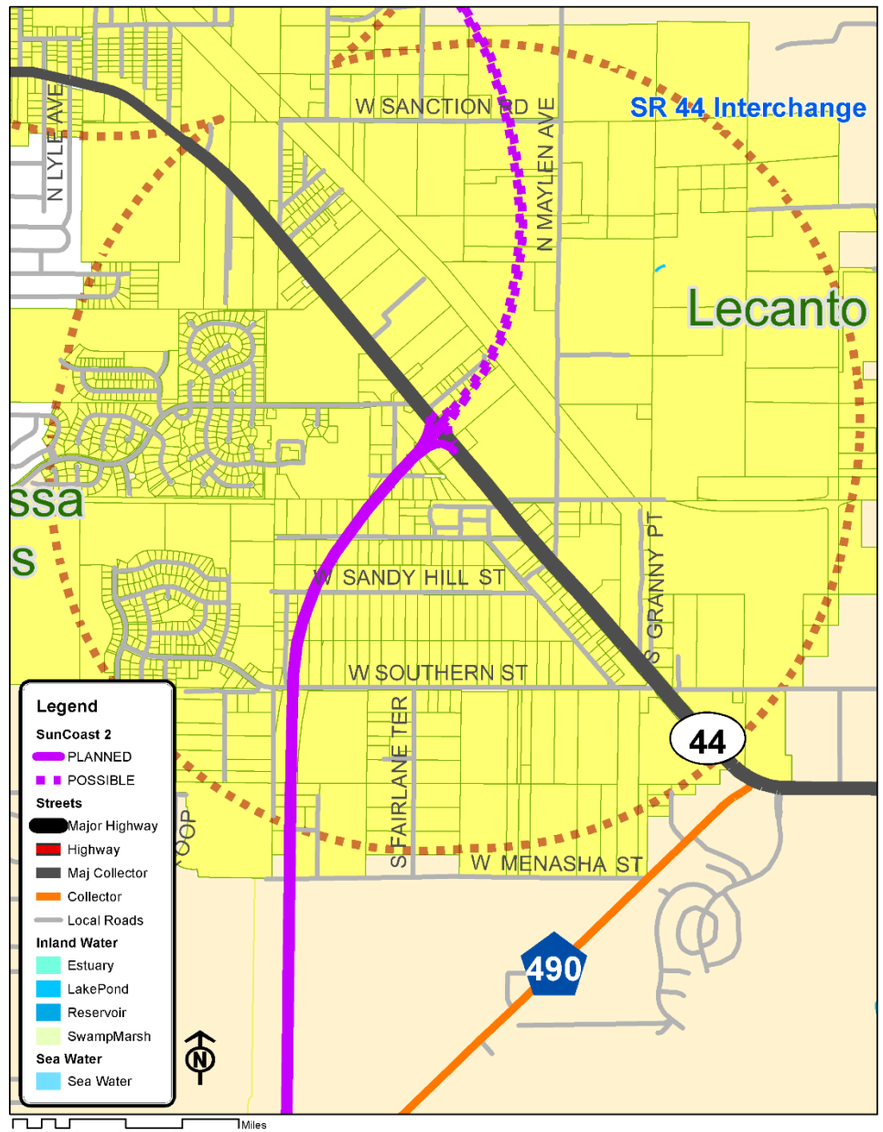
SR 44 INTERCHANGE LAND USE

The Suncoast Parkway 2's alignment passes through a semi-rural area mid-county, passing to the east of single-family subdivisions of Cinnamon Ridge and Crystal Oaks and immediately west of Lecanto Hills. In addition to residential development, the alignment passes by the Seven Rivers Athletic Complex and terminates near Seven Rivers Christian School. As with Cardinal Street, the area is served by Duke Energy Right-of-Way and a trailhead. While Citrus County anticipates that the Parkway 2 will ultimately terminate at CR 486, available maps from Florida's Turnpike indicate that the alignment terminates at W. Gulf to Lake Highway.

In this section, TBRPC provides tables for both the collector road and 1 mile radius around the proposed interchange with data on existing land use, zoning, and future land use, respectively.



APPENDIX FIGURE 2.3 SR 44 INTERCHANGE MAP

Source: Florida's Turnpike, 2018; Citrus County GIS; TBRPC

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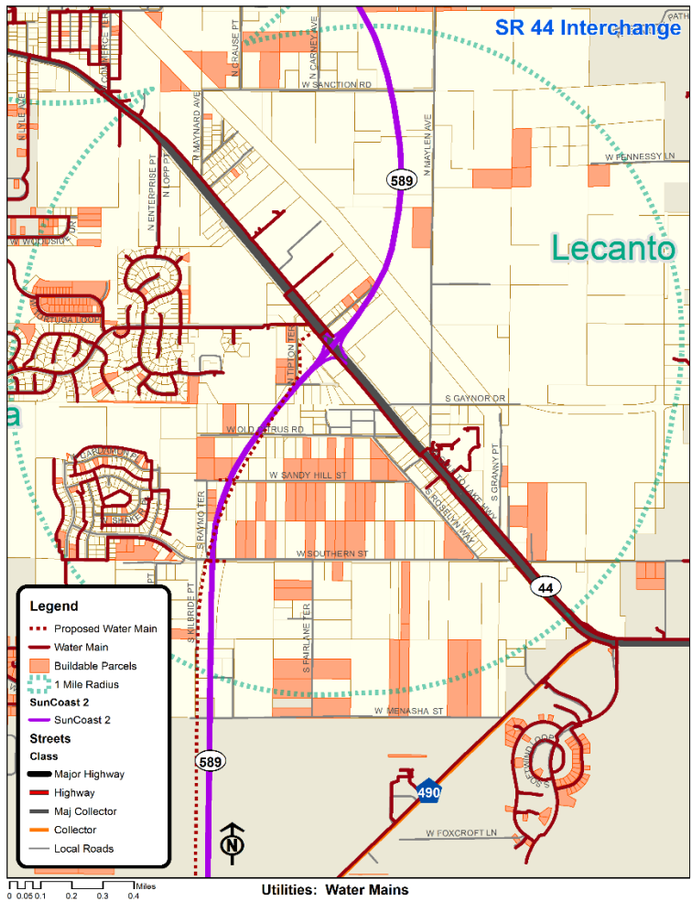
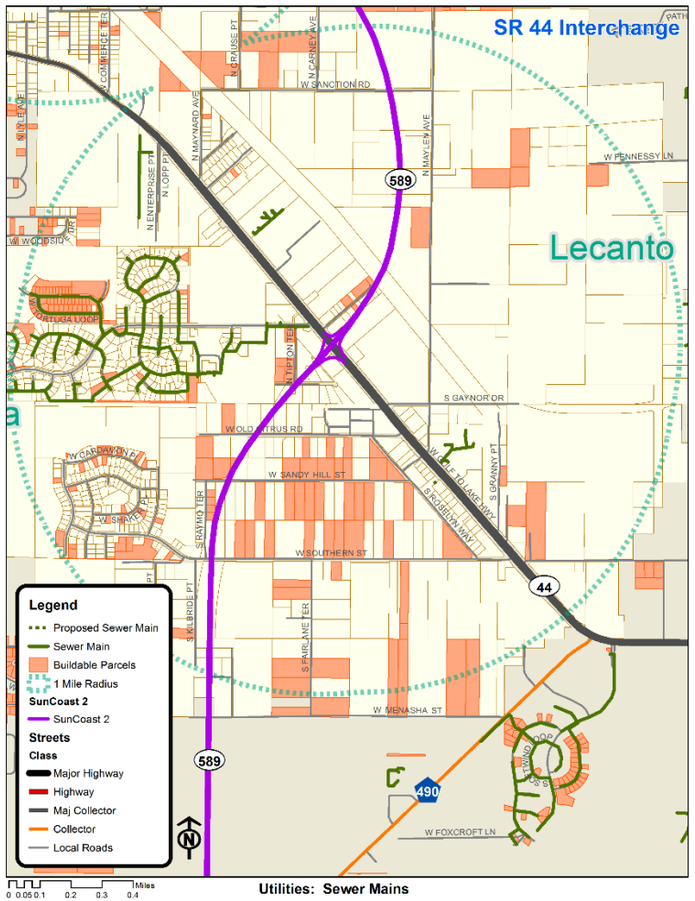
APPENDIX FIGURE 2.4 SR 44 INTERCHANGE UTILITIES MAP

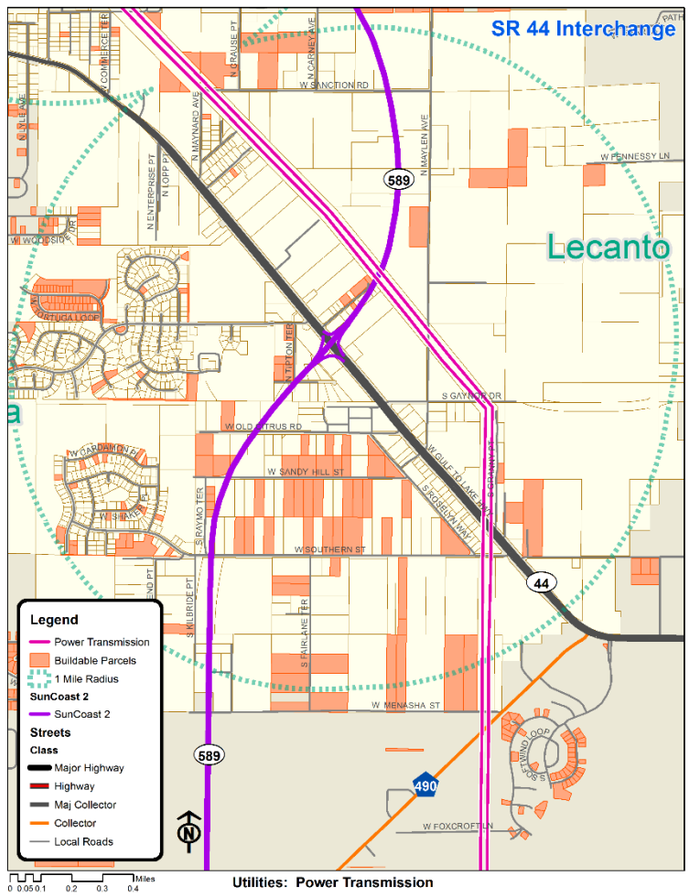
Water Mains



Sewer Mains



Power Transmission



Source: Florida's Turnpike, 2018; Citrus County GIS; TBRPC

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SR 44 INTERCHANGE, COLLECTOR ROADS

APPENDIX TABLE 2.7: SR 44, COLLECTOR ROADS, BY EXISTING LAND USE

Existing Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (5,765 Total Ac)
Commercial				
Storage/Wholesale	1	22	1,017,190	0.21%
Vacant Commercial	2	30	1,393,930	0.27%
Subtotal	3	52	2,411,120	0.48%
Industrial				
Warehousing	1	15	1,290,130	0.14%
Subtotal	1	15	1,290,130	0.14%
Agricultural/Timberland				
Agriculture	1	4	23,650	0.04%
Subtotal	1	4	23,650	0.04%
Public/Governmental				
Transportation	1	12	1,280,220	0.11%
Subtotal	1	12	1,280,220	0.11%
Grand Total	6	83	5,005,120	0.77%

Source: Citrus County Property Appraiser, 2018

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APPENDIX TABLE 2.8: SR 44, COLLECTOR ROADS, BY ZONING DISTRICT

Zoning District	Parcels	Acreage	Just Value (USD)	% of Total Area (2,755 Total Ac)
General Commercial (GNC)	3	52	2,411,120	1.88%
Industrial (IND)	1	15	1,290,130	0.53%
Planned Develop. Overlay (PDO)	1	12	1,280,220	0.45%
Transport/Communic./Utilities (TCU)	1	4	23,650	0.14%
Grand Total	6	83	5,005,120	3.00%

Source: Citrus County Property Appraiser, 2018

APPENDIX TABLE 2.9: SR 44, COLLECTOR ROADS, BY FUTURE LAND USE

Future Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,755 Total Ac)
Residential				
Mobile Home Park	1	12	1,280,220	0.45%
Subtotal	1	12	1,280,220	0.45%
Commercial				
General Commercial	3	52	2,411,120	1.88%
Subtotal	3	52	2,411,120	1.88%
Industrial				
Industrial	1	15	1,290,130	0.53%
Subtotal	1	15	1,290,130	0.53%
Public/Governmental				
Transportation, Communications, Utilities	1	4	23,650	0.14%
Subtotal	1	4	23,650	0.14%
Grand Total	6	83	5,005,120	3.00%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018; Citrus County Property Appraiser, 2018

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SR 44 INTERCHANGE, 1 MILE RADIUS

APPENDIX TABLE 2.10: SR 44, 1 MILE RADIUS, EXISTING LAND USES

Existing Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (5,765 Total Ac)
Residential				
Single Family	402	316	53,301,039	11.46%
Multi-Family	3	22	470,760	0.81%
Mobile Homes	213	134	8,102,201	4.85%
Vacant Residential	190	244	2,115,770	8.85%
Subtotal	808	716	63,989,770	25.98%
Commercial				
Retail	7	8	1,634,980	0.30%
Office	3	106	5,779,084	3.83%
Mixed Use Commercial	4	35	1,266,030	1.27%
Repair/Maintenance	5	4	717,026	0.13%
Storage/Wholesale	1	22	1,017,190	0.80%
Vacant Commercial	34	128	4,062,350	4.65%
Subtotal	54	303	14,476,660	10.98%
Industrial				
Manufacturing	1	1	158,061	0.03%
Mining	4	141	841,920	5.10%
Warehousing	2	17	1,684,413	0.61%
Vacant Industrial	3	3	188,920	0.10%
Subtotal	10	161	2,873,314	5.83%
Agriculture/Timberland				
Agriculture	44	777	8,039,995	28.19%
Timberland	4	187	1,900,300	6.80%
Subtotal	48	964	9,940,295	34.99%
Public/Governmental				
Public/Utilities	29	179	4,025,962	6.51%
Forests/Waters	1	1	-	0.03%
Recreation	3	13	922,950	0.45%
Schools	1	28	752,037	1.01%
Churches	3	26	16,734,398	0.95%
Transportation	35	64	2,018,830	2.31%
Vacant Governmental	39	55	169,960	2.00%
Subtotal	111	365	24,624,137	13.26%
Institutional				
Aging Services	2	13	5,106,316	0.49%
Vacant Institutional	1	1	6,290	0.05%
Subtotal	3	15	5,112,606	0.54%
Other Land Use Categories				
Acreage not zoned agricultural	9	226	1,094,720	8.22%
Not Available	3	6	-	0.20%
Subtotal	12	232	1,094,720	8.42%
Grand Total	1,046	2,755	122,111,502	100.00%

Source: Citrus County Property Appraiser, 2018

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APPENDIX TABLE 2.11: SR 44, 1 MILE RADIUS, ZONING DISTRICTS

Zoning District	Parcels	Acreage	Just Value (USD)	% of Total Area (2,755 Total Ac)
Extractive (EXT)	2	65	482,630	2.37%
Extractive - MH Allowed (EXT MH)	1	36	256,330	1.29%
General Commercial (GNC)	31	172	12,593,384	6.23%
Industrial (IND)	10	23	2,289,541	0.85%
Low Density Residential (LDR)	105	239	7,473,674	29.18%
Low Density Res. - MH Allowed (LDR MH)	261	804	13,286,949	8.68%
Medium Density Residential (MDR)	72	108	4,723,847	3.90%
Medium Density Res. - MH Allowed (MDR MH)	28	361	2,930,203	13.10%
Planned Develop. Overlay (PDO)	2	12	1,280,310	0.45%
Planned Develop. Residential (PDR)	404	352	42,760,301	12.77%
Prof. Service Office- MH Allowed (PSO MH)	43	16	1,333,570	0.58%
Professional/Service/Office (PSO)	67	283	10,969,597	10.29%
Public/Semi-Public/Institution (PSI)	5	69	17,530,683	2.50%
Recreational (REC)	3	40	758,417	1.44%
Recreational Vehicle Park (RVP)	1	4	441,790	0.14%
Transport/Communic./Utilities (TCU)	8	111	2,663,726	4.03%
Not Available	3	60	336,550	2.19%
Grand Total	1,046	2,755	122,111,502	100.00%

Source: Citrus County Land Development Code, 2018

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APPENDIX TABLE 2.12: SR 44, 1 MILE RADIUS, FUTURE LAND USE

Future Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,755 Total Ac)
Residential				
Low Density Residential	367	1,064	22,401,123	38.62%
Medium Density Residential	104	511	8,013,990	18.54%
Residential Mixed Use	404	352	42,760,301	12.77%
Mobile Home Park	2	12	1,280,310	0.45%
Subtotal	877	1,939	74,455,724	70.37%
Commercial				
General Commercial	29	143	11,909,984	5.18%
Professional Services/Offices	108	221	10,079,337	8.01%
Recreational Vehicle Park/Campground	1	4	441,790	0.14%
Subtotal	138	367	22,431,111	13.33%
Industrial				
Industrial	9	21	2,289,451	0.78%
Extractive	3	101	738,960	3.66%
Subtotal	12	122	3,028,411	4.44%
Public/Governmental				
Public/Semi-Public, Institutional	5	69	17,530,683	2.50%
Transportation, Communications, Utilities	8	158	3,570,606	5.72%
Conservation	3	40	758,417	1.44%
Subtotal	16	266	21,859,706	9.67%
Other Future Land Use Categories				
Not Available	3	60	336,550	2.19%
Subtotal	3	60	336,550	2.19%
Grand Total	1,046	2,755	122,111,502	100.00%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018;
Citrus County Property Appraiser, 2018

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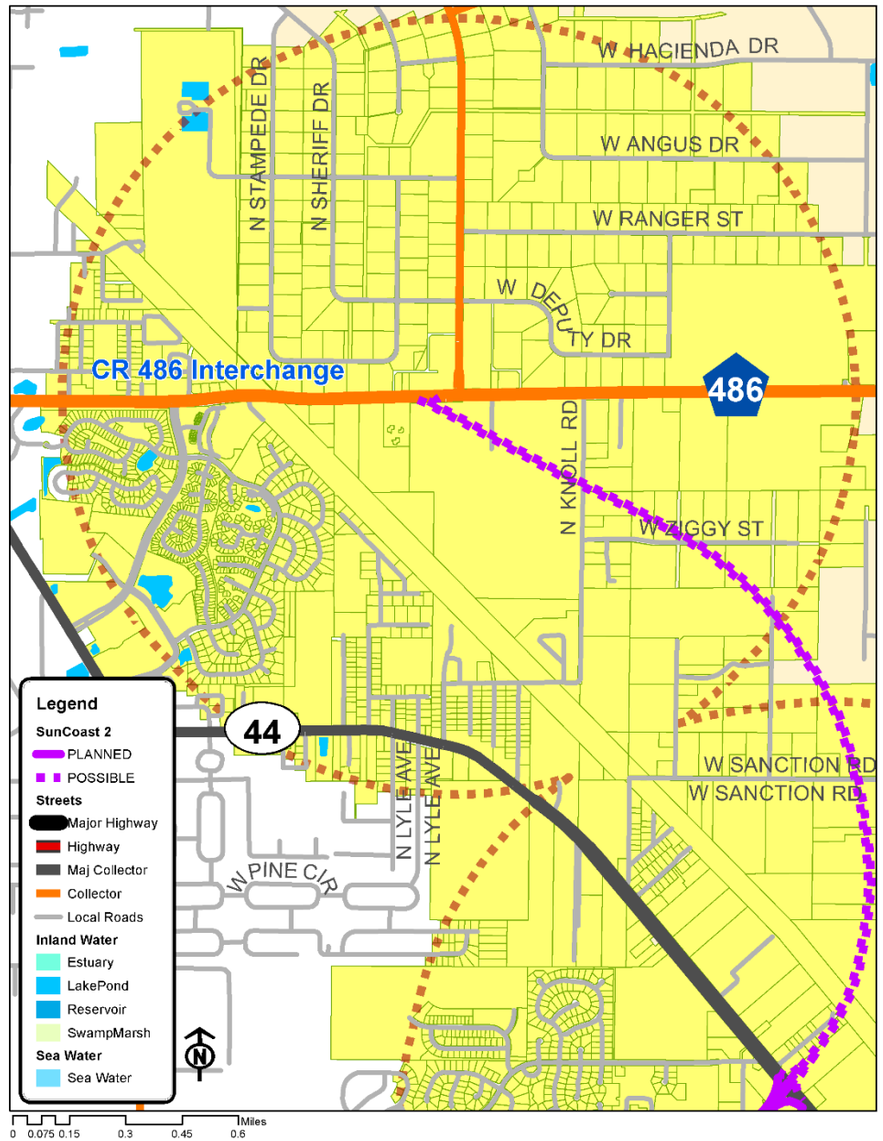
CR 486 INTERCHANGE LAND USE

While the precise alignment for a potential interchange at CR 486 has not yet been determined, TBRPC has obtained data from Florida's Turnpike and Florida Department of Transportation placing the interchange west of SR 44 along CR 486, terminating across from W Pine Ridge Blvd. In the immediate vicinity of CR 486, there is a low density single-family residential subdivision to the north of the site (Pine Ridge), a single family subdivision and residential uses to the west-southwest and industrial uses to the south and east. Crossing at a southeast-northwest diagonal there is a Duke Energy Right-Of-Way easement.

In this section, TBRPC provides tables for both the collector road and 1 mile radius around the proposed interchange with data on existing land use, zoning, and future land use, respectively.



APPENDIX FIGURE 2.5: CR 486 INTERCHANGE MAP

Source: Florida's Turnpike, 2018; Citrus County GIS; TBRPC

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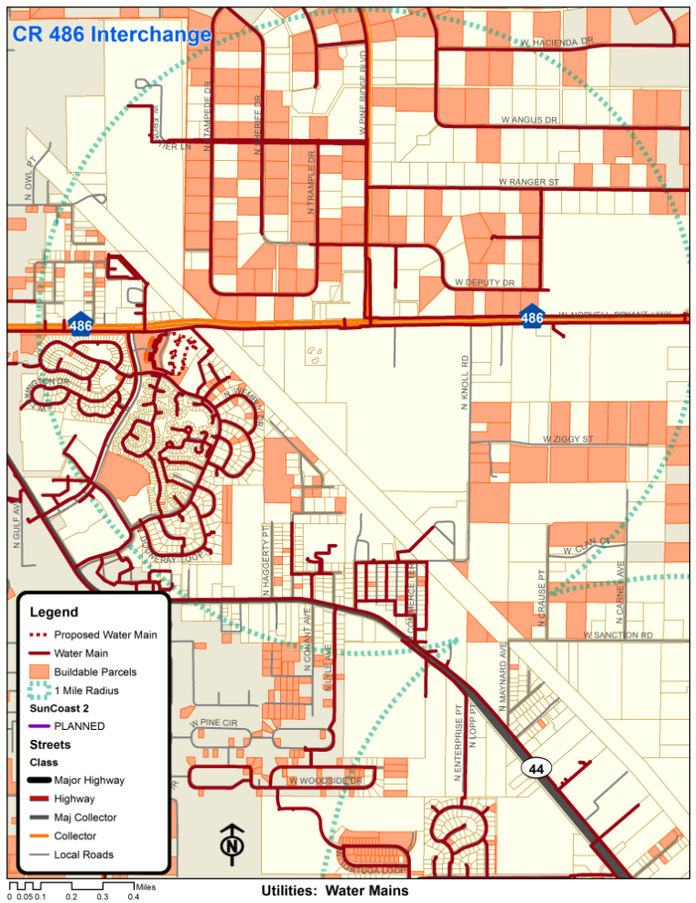
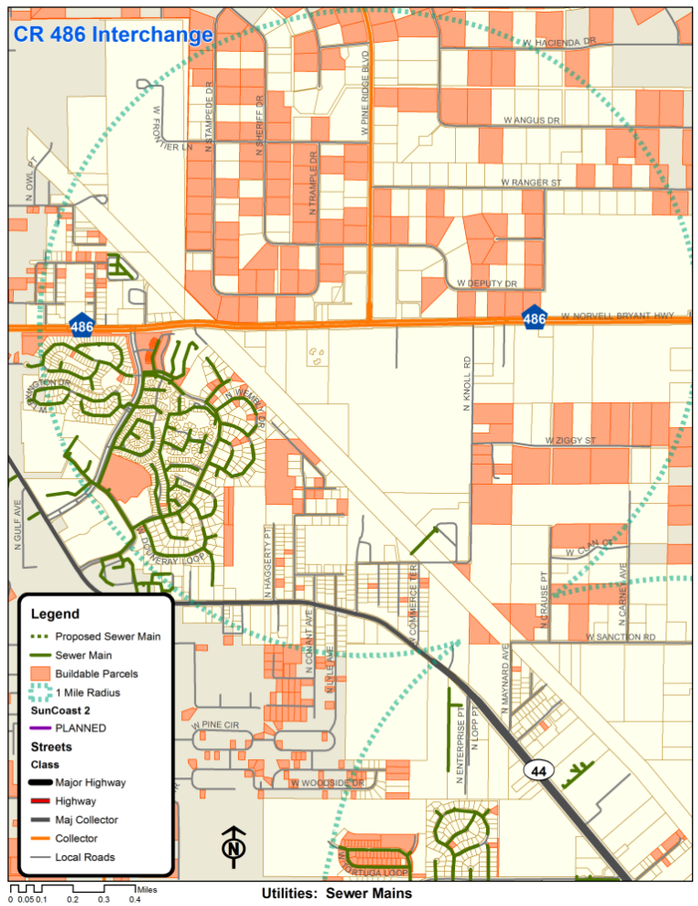
APPENDIX FIGURE 2.6: CR 486 INTERCHANGE UTILITIES MAPS

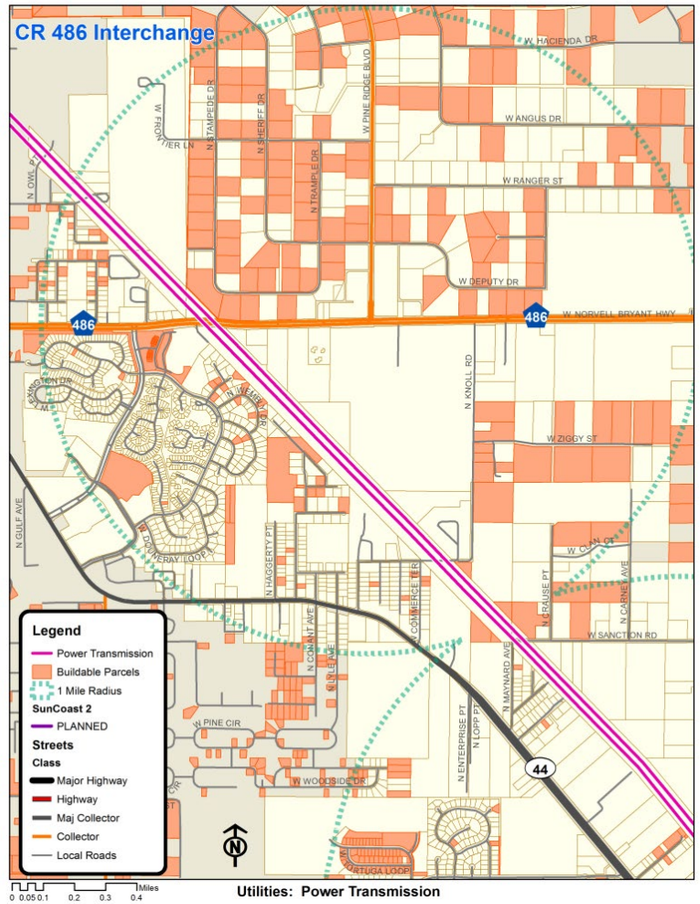
Water Mains



Sewer Mains



Power Transmission



Source: Florida's Turnpike, 2018; Citrus County GIS; TBRPC

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APPENDIX TABLE 2.13: CR 486, COLLECTOR ROADS, BY EXISTING LAND USE

Existing Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,335 Total Ac)
Residential				
Single Family	3	11	879,730	0.10%
Vacant Residential	10	31	287,360	0.29%
Subtotal	13	42	1,167,090	0.39%
Commercial				
Office	1	21	1,611,776	0.19%
Mixed Use Commercial	1	2	587,580	0.02%
Vacant Commercial	5	5	284,190	0.05%
Subtotal	7	28	2,483,546	0.26%
Agricultural/Timberland				
Timberland	3	167	1,513,320	1.55%
Subtotal	3	167	1,513,320	1.55%
Public/Governmental				
Public/Utilities	4	15	292,436	0.14%
Transportation	1	0	90	0.00%
Vacant Governmental	5	24	230,680	0.22%
Subtotal	10	39	523,206	0.36%
Grand Total	33	276	5,687,162	2.56%

Source: Citrus County Property Appraiser, 2018

APPENDIX TABLE 2.14: CR 486, COLLECTOR ROADS, BY ZONING DISTRICT

Zoning District	Parcels	Acreage	Just Value (USD)	% of Total Area (2,335 Total Ac)
High Density Residential (HDR)	7	6	810,500	0.26%
Planned Develop. Overlay (PDO)	6	15	217,070	0.65%
Planned Develop. Residential (PDR)	1	3	90	0.11%
Professional/Service/Office (PSO)	2	23	1,761,846	1.00%
Rural Residential (RUR)	16	218	2,740,726	9.33%
Transport/Communic./Utilities (TCU)	1	11	156,930	0.45%
Grand Total	33	276	5,687,162	11.81%

Source: Citrus County Property Appraiser, 2018

APPENDIX TABLE 2.15: CR 486, COLLECTOR ROADS, BY FUTURE LAND USE

Future Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,335 Total Ac)
Residential				
Medium Density Residential	1	21	1,611,776	0.89%
Residential Mixed Use	22	232	2,911,180	9.96%
Subtotal	23	253	4,522,956	10.85%
Commercial				
General Commercial	7	6	810,500	0.26%
Professional Services/Offices	1	3	150,070	0.12%
Subtotal	8	9	960,570	0.38%
Public/Governmental				
Transportation, Communications, Utilities	2	14	203,636	0.59%
Subtotal	2	14	203,636	0.59%
Grand Total	33	276	5,687,162	11.82%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018; Citrus County Property Appraiser, 2018

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CR 486 INTERCHANGE, 1 MILE RADIUS

APPENDIX TABLE 2.16: CR 486, 1 MILE RADIUS, EXISTING LAND USES

Existing Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,335 Total Ac)
Residential				
Single Family	919	609	113,133,088	26.07%
Multi-Family	25	36	7,016,740	1.52%
Condominiums	33	1	2,465,296	0.03%
Mobile Homes	11	11	321,642	0.49%
Vacant Residential	192	495	4,502,960	21.21%
Subtotal	1,180	1,152	127,439,726	49.32%
Commercial				
Retail	5	16	3,051,740	0.70%
Office	15	39	7,104,142	1.69%
Restaurants	1	1	207,885	0.03%
Mixed Use Commercial	9	9	1,381,250	0.39%
Repair/Maintenance	1	1	267,730	0.05%
Storage/Wholesale	2	39	6,940,570	1.67%
Vacant Commercial	28	87	2,132,160	3.74%
Subtotal	61	193	21,085,477	8.27%
Industrial				
Manufacturing	1	7	2,452,423	0.31%
Warehousing	2	11	1,904,385	0.47%
Vacant Industrial	2	7	103,630	0.31%
Subtotal	5	25	4,460,438	1.09%
Agriculture/Timberland				
Agriculture	7	118	1,822,120	5.04%
Timberland	9	218	3,275,060	9.33%
Subtotal	16	336	5,097,180	14.37%
Public/Governmental				
Public/Utilities	21	416	6,962,019	17.81%
Recreation	1	5	774,535	0.20%
Schools	3	2	403,413	0.07%
Churches	2	11	1,852,020	0.48%
Transportation	20	77	2,230	3.30%
Vacant Governmental	18	73	679,410	3.13%
Subtotal	65	583	10,673,627	24.99%
Institutional				
Hospitals	2	2	413,430	0.09%
Aging Services	1	2	615,110	0.09%
Orphanages	3	29	3,882,150	1.26%
Vacant Institutional	2	2	28,040	0.07%
Subtotal	8	35	4,938,730	1.50%
Other Land Use Categories				
Not Available	5	11	-	0.45%
Subtotal	5	11	-	0.45%
Grand Total	1,340	2,335	173,695,178	100.0%

Sources: Citrus County Property Appraiser, 2018

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APPENDIX TABLE 2.17: CR 486, 1 MILE RADIUS, ZONING DISTRICTS

Zoning District	Parcels	Acreage	Just Value (USD)	% of Total Area (Total 2,335 Ac)
General Commercial (GNC)	16	39	5,152,608	1.65%
High Density Residential (HDR)	13	14	1,504,493	0.62%
Industrial (IND)	6	187	8,733,670	8.02%
Low Density Residential (LDR)	4	25	131,430	1.07%
Low Density Res. - MH Allowed (LDR MH)	27	170	1,447,284	7.27%
Medium Density Residential (MDR)	192	238	19,473,385	10.20%
Medium Density Res. - MH Allowed (MDR MH)	2	5	972,730	0.23%
Planned Develop. Overlay (PDO)	63	205	7,910,437	8.80%
Planned Develop. Residential (PDR)	707	274	82,567,761	11.73%
Prof. Service Office- MH Allowed (PSO MH)	60	61	7,459,181	2.60%
Public/Semi-Public/Institution (PSI)	9	89	7,486,690	3.81%
Rural Residential (RUR)	205	721	26,731,154	30.87%
Rural Residential - MH Allowed (RUR MH)	21	38	803,300	1.62%
Transport/Communic./Utilities (TCU)	6	227	2,335,130	9.73%
Not Available	9	41	985,925	1.76%
Grand Total	1,340	2,335	173,695,178	100.00%

Sources: Citrus County Property Appraiser, 2018

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APPENDIX TABLE 2.18 CR 486, 1 MILE RADIUS, FUTURE LAND USE

Future Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (2,335 Total Ac)
Residential				
Low Density Residential	30	194	1,571,044	8.31%
Medium Density Residential	195	335	23,760,222	14.34%
Residential Mixed Use	995	1,368	120,343,946	58.61%
Subtotal	1,220	1,897	145,675,212	81.25%
Commercial				
General Commercial	29	53	6,657,101	2.27%
Professional Services/Offices	64	49	6,940,109	2.09%
Subtotal	93	102	13,597,210	4.36%
Industrial				
Industrial	6	187	8,733,670	8.02%
Subtotal	6	187	8,733,670	8.02%
Public/Governmental				
Public/Semi-Public, Institutional	8	64	4,229,140	2.74%
Transportation, Communications, Utilities	4	44	474,021	1.87%
Subtotal	12	108	4,703,161	4.61%
Other Land Use Categories				
Not Available	9	41	985,925	1.76%
Subtotal	9	41	985,925	1.76%
Grand Total	1,340	2,335	173,695,178	100.00%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018;
Citrus County Property Appraiser, 2018

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APPENDIX 3: SUMMARY OF PLANNING AREA LAND USE

In this section TBRPC summarized all of three interchange areas by parcels adjacent to the collector roads and by parcels that intersect and are within a 1 mile buffer of the proposed interchanges. Based on Table 6.7, which compares the distribution of zoning districts by area of the planning area with the zoning districts of the County there are some clear differences between the Planning Area and the County as a whole.

Relative to the County, there is more public land in the Planning Area, but there is also more land zoned for professional/service/office uses (PSO) and somewhat more industrial zoned land (1.96% versus 0.57%) than the County. More land is zoned to accommodate mobile homes and High Density Residential uses than the County at large.

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PLANNING AREA, COLLECTOR ROADS

APPENDIX TABLE 3.1: PLANNING AREA, COLLECTOR ROADS, BY EXISTING LAND USE

Existing Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (7,656 Total Ac)
Residential				
Single Family	4	14	1,107,428	0.18%
Mobile Homes	10	21	528,801	0.28%
Vacant Residential	18	57	452,340	0.74%
Subtotal	32	92	2,088,569	1.20%
Commercial				
Retail	2	3	261,440	0.04%
Office	1	21	1,611,776	0.27%
Mixed Use Commercial	1	2	587,580	0.03%
Repair/Maintenance	1	2	130,780	0.02%
Storage/Wholesale	1	22	1,017,190	0.29%
Vacant Commercial	7	35	1,678,120	0.45%
Subtotal	13	84	5,286,886	1.10%
Industrial				
Warehousing	1	15	1,290,130	0.19%
Subtotal	1	15	1,290,130	0.19%
Agricultural/Timberland				
Agriculture	5	31	525,139	0.40%
Timberland	3	167	1,513,320	2.18%
Subtotal	8	198	2,038,459	2.58%
Public/Governmental				
Public/Utilities	13	61	764,254	0.80%
Transportation	20	78	1,289,350	1.02%
Vacant Governmental	5	24	230,680	0.31%
Subtotal	39	3,272	20,002,774	2.13%
Other Land Use Categories				
Acreage not zoned agricultural	1	26	150,230	0.34%
Subtotal	1	26	150,230	0.34%
Grand Total	93	577	13,138,558	7.54%

Source: Citrus County Property Appraiser, 2018

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APPENDIX TABLE 3.2: PLANNING AREA, COLLECTOR ROADS, BY ZONING DISTRICT

Zoning District	Parcels	Acreage	Just Value (USD)	% of Total Area (7,656 Total Ac)
General Commercial (GNC)	3	52	2,411,120	0.67%
High Density Residential (HDR)	7	6	810,500	0.08%
Industrial (IND)	1	15	1,290,130	0.19%
Planned Develop. Overlay (PDO)	7	27	1,497,290	0.36%
Planned Develop. Residential (PDR)	1	3	90	0.03%
Professional/Service/Office (PSO)	2	23	1,761,846	0.31%
Rural Residential (RUR)	16	218	2,740,726	2.85%
Rural Residential - MH Allowed (RUR MH)	45	177	1,999,178	2.32%
Transport/Communic./Utilities (TCU)	5	53	627,138	0.69%
Not Available	6	3	540	0.04%
Grand Total	93	577	13,138,558	7.54%

Source: Citrus County Land Development Code, 2018

APPENDIX TABLE 3.3: PLANNING AREA, COLLECTOR ROADS, BY FUTURE LAND USE

Future Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (7,656 Total Ac)
Residential				
Medium Density Residential	1	21	1,611,776	0.27%
Residential Mixed Use	66	404	4,910,268	5.28%
Mobile Home Park	1	12	1,280,220	0.16%
Subtotal	68	437	7,802,264	5.71%
Commercial				
General Commercial	10	58	3,221,620	0.75%
Professional Services/Offices	1	3	150,070	0.04%
Subtotal	11	60	3,371,690	0.79%
Industrial				
Industrial	1	15	1,290,130	0.19%
Subtotal	1	15	1,290,130	0.19%
Public/Governmental				
Transportation, Communications, Utilities	6	56	673,844	0.73%
Subtotal	6	56	673,844	0.73%
Other Land Use Categories				
Not Available	7	9	630	0.12%
Subtotal	7	9	630	0.12%
Grand Total	93	577	13,138,558	7.54%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018; Citrus County Property Appraiser, 2018

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PLANNING AREA, 1 MILE RADIUS

APPENDIX TABLE 3.4: PLANNING AREA, 1 MILE RADIUS, EXISTING LAND USES

Existing Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (7,656 Total Ac)
Residential				
Single Family	1,488	1,422	190,451,158	18.57%
Multi-Family	28	58	7,487,500	0.76%
Condominiums	33	1	2,465,296	0.01%
Mobile Homes	487	922	24,872,344	12.04%
Vacant Residential	688	1,359	11,064,370	17.75%
Subtotal	2,724	3,762	236,340,668	49.13%
Commercial				
Retail	14	27	4,948,160	0.36%
Office	18	145	12,883,226	1.89%
Restaurants	1	1	207,885	0.01%
Mixed Use Commercial	14	54	3,005,140	0.70%
Repair/Maintenance	8	8	1,147,996	0.10%
Storage/Wholesale	3	61	7,957,760	0.80%
Vacant Commercial	62	216	6,194,510	2.82%
Subtotal	120	511	36,344,677	6.68%
Industrial				
Manufacturing	2	8	2,610,484	0.11%
Mining	4	141	841,920	1.84%
Warehousing	4	28	3,588,798	0.36%
Vacant Industrial	5	10	292,550	0.13%
Subtotal	15	186	7,333,752	2.43%
Agriculture/Timberland				
Agriculture	76	1,055	12,282,369	13.78%
Timberland				
Vacant Agricultural	0	0	0	0%
Subtotal	95	1,494	17,640,039	19.51%
Public/Governmental				
Public/Utilities	64	715	12,751,755	9.34%
Forests/Waters				
Recreation	4	17	1,697,485	0.22%
Schools	4	29	1,155,450	0.38%
Churches	5	37	18,586,418	0.49%
Transportation				
Vacant Governmental	59	137	849,550	1.79%
Subtotal	252	4,368	55,005,921	16.45%
Institutional				
Hospitals	2	2	413,430	0.03%
Aging Services	3	16	5,721,426	0.20%
Orphanages				
Vacant Institutional	3	3	34,330	0.04%
Subtotal	11	50	10,051,336	0.65%
Other Land Use Categories				
Acreage not zoned agricultural	20	373	1,737,940	4.87%
Not Available	9	21	0	0.27%
Subtotal	29	394	1,737,940	5.14%
Grand Total	3,245	7,656	346,735,843	100.00%

Source: Citrus County Property Appraiser, 2018

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APPENDIX TABLE 3.5: PLANNING AREA, 1 MILE RADIUS, ZONING DISTRICTS

Zoning District	Parcels	Acreage	Just Value (USD)	% of Total Area (7,656 Total Ac)
Agricultural - MH Allowed (AGR MH)	1	1	90	0.01%
Extractive (EXT)	2	65	482,630	0.85%
Extractive - MH Allowed (EXT MH)	1	36	256,330	0.47%
General Commercial (GNC)	48	220	18,103,852	2.87%
High Density Residential (HDR)	13	14	1,504,493	0.19%
Industrial (IND)	16	211	11,023,211	2.75%
Low Density Residential (LDR)	109	264	7,605,104	12.72%
Low Density Res. - MH Allowed (LDR MH)	288	974	14,734,233	3.45%
Medium Density Residential (MDR)	264	346	24,197,232	4.52%
Medium Density Res. - MH Allowed (MDR MH)	30	366	3,902,933	4.78%
Planned Develop. Overlay (PDO)	65	218	9,190,747	2.85%
Planned Develop. Residential (PDR)	1,297	682	136,343,785	8.91%
Prof. Service Office- MH Allowed (PSO MH)	43	16	1,333,570	0.21%
Professional/Service/Office (PSO)	127	344	18,428,778	4.49%
Public/Semi-Public/Institution (PSI)	16	167	25,073,973	2.19%
Recreational (REC)	3	40	758,417	0.52%
Recreational Vehicle Park (RVP)	1	4	441,790	0.05%
Rural Residential (RUR)	205	721	26,731,154	9.42%
Rural Residential - MH Allowed (RUR MH)	660	2,368	38,134,506	30.93%
Transport/Communic./Utilities (TCU)	34	490	7,165,550	6.40%
Not Available	22	109	1,323,465	1.43%
Grand Total	3,245	7,656	346,735,843	100.00%

Source: Citrus County Land Development Code, 2018

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APPENDIX TABLE 3.6: PLANNING AREA, 1 MILE RADIUS, FUTURE LAND USE

Future Land Use	Parcels	Acreage	Just Value (USD)	% of Total Area (7,656 Total Ac)
Residential				
Low Density Residential	397	1,258	23,972,167	16.43%
Medium Density Residential	299	845	31,774,212	11.04%
Residential Mixed Use	2,232	4,144	211,856,165	54.13%
Mobile Home Park	2	12	1,280,310	0.16%
Subtotal	2,930	6,260	268,882,854	81.76%
Commercial				
General Commercial	59	206	18,924,945	2.69%
Professional Services/Offices	172	270	17,019,446	3.52%
Recreational Vehicle Park/Campground	1	4	441,790	0.05%
Subtotal	232	479	36,386,181	6.26%
Industrial				
Industrial	15	209	11,023,121	2.73%
Extractive	3	101	738,960	1.32%
Subtotal	18	310	11,762,081	4.05%
Agriculture/Timberland				
Agriculture	1	1	90	0.01%
Subtotal	1	1	90	0.01%
Public/Governmental				
Public/Semi-Public, Institutional	15	142	21,816,423	1.86%
Transportation, Communications, Utilities	22	309	5,806,152	4.04%
Recreation	3	40	758,417	0.52%
Subtotal	41	3,600	46,099,482	6.42%
Other Future Land Use Categories				
Not Available	24	115	1,323,645	1.51%
Subtotal	24	115	1,323,645	1.51%
Grand Total	3,245	7,656	346,735,843	100.00%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018;
Citrus County Property Appraiser, 2018

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APPENDIX TABLE 3.7: PLANNING AREA VERSUS COUNTY ZONING DISTRIBUTION

Zoning District	% of Total Planning Area (10,765 Total Ac)	% of Total County Area (360,069 Total Ac)
Agricultural - MH Allowed (AGR MH)	0.01%	5.50%
Conservation (CON)	28.88%	32.38%
Extractive (EXT)	0.85%	1.85%
Extractive - MH Allowed (EXT MH)	0.47%	0.06%
General Commercial (GNC)	2.87%	1.27%
High Density Residential (HDR)	0.19%	0.02%
Industrial (IND)	2.75%	0.57%
Low Density Residential (LDR)	3.45%	2.96%
Low Density Res. - MH Allowed (LDR MH)	12.72%	4.36%
Medium Density Residential (MDR)	4.52%	1.95%
Medium Density Res. - MH Allowed (MDR MH)	4.78%	1.72%
Planned Develop. Residential (PDR)	6.34%	6.14%
Professional/Service/Office (PSO)	3.20%	0.26%
Public/Semi-Public/Institution (PSI)	1.56%	0.03%
Recreational (REC)	0.37%	2.18%
Rural Residential (RUR)	6.70%	5.75%
Rural Residential - MH Allowed (RUR MH)	21.99%	10.66%
Transport/Communic./Utilities (TCU)	4.55%	2.17%
Other	4.32%	20.18%
Grand Total	100.00%	100.00%

Sources: Citrus County Comprehensive Plan (GFLUM), 2018;
Citrus County Property Appraiser, 2018

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APPENDIX 4. PLANNING AREA'S TREND CAPACITY ANALYSIS

Capacity analysis is an assessment of a study area's future development potential, based on available land, land use controls, and expert knowledge of local conditions and future demand for land. This analysis addresses the type, quantity and scaling of the planning area's capacity to meet the county's future land use needs by category over a 30 year planning horizon.

TBRPC's capacity analysis reviewed existing land uses from the Citrus County Property Assessor's office for available land, zoning and future land use data from Citrus County, and traffic analysis zone data from the Hernando-Citrus Metropolitan Planning Organization (MPO) to assess future growth potential of each interchange area. TBRPC's analysis focused on identifying:

- The future demand for land by land use in the planning area; and
- The supply of land by existing land use and comparison to demand

APPENDIX 4.1 THE FUTURE DEMAND FOR LAND BY LAND USE IN THE PLANNING AREA

Unlike county projections, which rely on demographic trends and economic indicators that can be assessed with robust and highly accurate forecasting methods, small area development patterns such as this study's planning area must be treated as microcosms of countywide trends that are complicated by local land use conditions and decisions. In practice, this means that local projections are often more volatile than the projections for counties that they are located in and require expert knowledge of local conditions to estimate.

While there is no official forecast for this portion of Citrus County, TBRPC used the Traffic Analysis Zone (TAZ) estimates used in travel demand modeling for the 2040 Hernando-Citrus Long Range Transportation Plan (LRTP) produced by the Hernando-Citrus Metropolitan Planning Organization to consider one possible future growth trend.

TAZs are discrete geographic areas in Citrus County that are represented in a computer model of the transportation system, called the Regional Transportation Demand Model (RTDM). Since RTDM is used to evaluate future transportation investments, TAZ data include statistics on vehicle trips and modes, travel speeds, and data on current as well as anticipated future population, dwelling units and employment, as those factors generate the future trips that impact transportation system performance over time.

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As such, TBRPC used TAZ distributions to estimate 2019 and 2050 population, housing and employment distributions by 1 mile radii around the proposed interchanges[5]. Since TAZ boundaries do not coincide perfectly with the planning area, TBRPC used GIS to calculate the proportional values of each TAZ that intersect and are within the 1 mile radius of each interchange. Table 2.4 summarizes the TAZ based analysis of expected change in population, dwelling units and jobs between 2019 and 2050.

Caution must be exercised with over-interpreting Table 4.1 numbers. First, the TAZ calculations of existing and future population and jobs are estimated as proportions of TAZs that only generally correspond to the planning area. Second, it is likely that future outcomes of the construction and opening of the Suncoast Parkway 2 will result in more intense development of the planning area, potentially even with existing land use controls. On the other hand, adverse future economic conditions may induce lower than expected outcomes. **As such, Appendix Table 4.1 is not a prediction of future growth but an indicator of one potential trend.**

Moreover, while zoning and land use controls are clearly important, they are tools which can be modified to meet county goals. Since the LRTP was adopted, Citrus County has committed to becoming more assertive about economic growth through the recent adoption of the Economic Development Business Plan.

Appendix Table 4.1: Planning Area (Prior To Suncoast Parkway Project) Trend Growth Estimate 2019-2050

Areas	Growth in Population	Growth in Dwelling Units	Growth in Jobs
Cardinal	13	8	7
SR 44	1,081	604	920
CR 486	836	496	868
Total	1,930	1,108	1,795

Source: Hernando-Citrus 2040 LRTP; TBRPC analysis

[5] The 2040 LRTP has a base year of 2015 and a horizon year of 2040. Since this study is focused on a 30 year planning horizon (2050), TBRPC adjusted the base year to 2019 and the horizon year to 2050. However, since the BEBR forecast for Citrus has been lowered since the LRTP was adopted, TBRPC is using the 2040 TAZ data estimates as the Study's 2050 TAZ data horizon year.

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APPENDIX 4.2 THE SUPPLY OF LAND BY EXISTING LAND USE AND COMPARISON TO DEMAND

For this analysis, TBRPC identified all vacant parcels as identified in data from the Citrus County Property Assessor. Vacant parcels were further subdivided by zoning districts. Zoning districts identify allowed land uses and for residential land uses will identify maximum residential densities.

TBRPC then divided the acreage per parcel by the highest allowed density for residential uses, 'netting' out area for roads and easements to obtain a rough estimate of potential housing units. In practice, however, parcels are rarely developed to their maximum allowed density, so development potential determinations are subjective even when allowed densities, zoning overlays and planned developments are considered. For overlay districts and planned development districts, TBRPC assumed an average build out density of surrounding residential zoning to obtain a conservative estimate of potential development.

Commercially zoned vacant parcels build out analysis also relies on various judgments. For example, in the future, commercial land may be developed with office uses, which average 150 square feet of leasable floor area per employee, or the property may be developed with retail uses, which average 300 square feet and up per employee while industrial and warehouses may use substantially more leasable area[6]. Commercial/industrial properties, like residential properties, must also have setbacks and meet height requirements. Parking requirements also impact the building envelope, with land –to-building ratios of 3:1 for shopping centers and even higher for regional shopping centers. For this analysis, TBRPC looked for plausible combinations of different commercial/industrial uses to obtain a general perspective on the relationship between vacant land and potential future growth.

[6] https://www.sandiego.edu/pipeline/documents/EstimatingOfficeSpaceRequirementsMay12012.pdf

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In Appendix Table 4.2, TBRPC compares the increase in population, dwelling units and jobs that are assumed by the TAZ distributions for the 1 mile radii around each interchange, as reflected in the 2040 LRTP to the total acreage of vacant residential and commercial/industrial land in each interchange 1 mile radius.

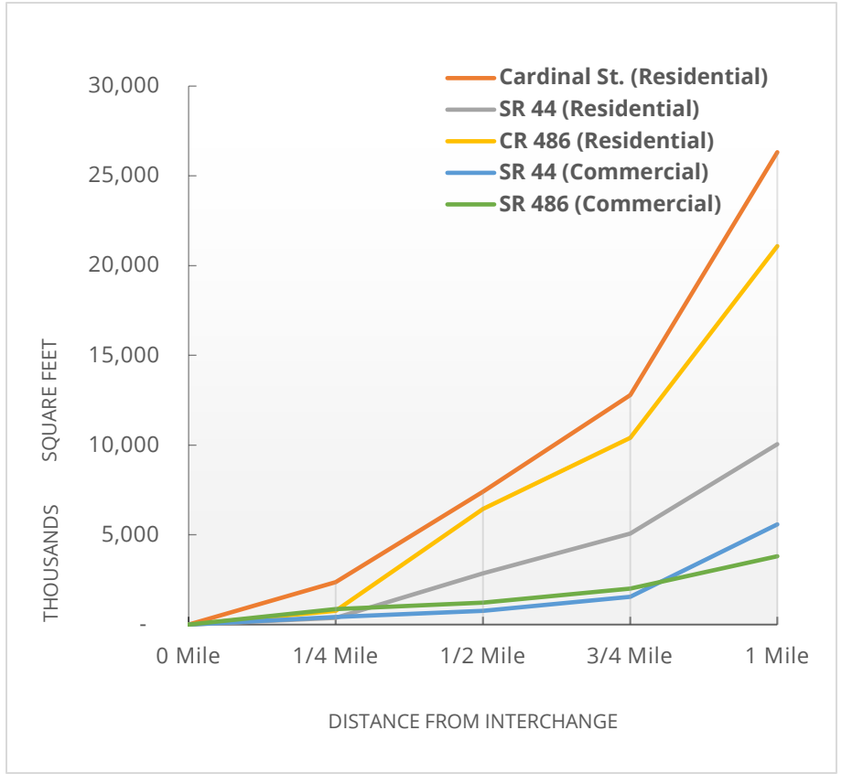
Appendix Figure 4.1 depicts the distribution of vacant residential and commercial/industrial land in terms of distance from their respective planned interchanges.

APPENDIX TABLE 4.2: PLANNING AREA GROWTH THROUGH 2050 AND PLANNED CAPACITY

	Pre-Suncoast Trend Growth Estimate 2019-2050			Collector Roads		1 Mile Radius	
Areas	Growth in Population	Growth in Dwelling Units	Growth in Jobs	Vacant Residential Acres	Vacant C/I* Acres	Vacant Residential Acres	Vacant C/I* Acres
Cardinal	13	8	7	26	0	620	0
SR 44	1,081	604	920	0	30	244	131
CR 486	836	496	868	31	5	495	87
Total	1,930	1,108	1,795	57	35	1,359	218

*Source: Citrus County Property Appraiser; TBRPC analysis.*C/I is Commercial/Industrial Land*

APPENDIX FIGURE 4.1: CUMULATIVE DISTRIBUTION OF VACANT LAND OVER DISTANCE FROM INTERCHANGES



Source: Citrus County Property Appraiser, TBRPC analysis

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APPENDIX 5. 3D VISUALIZATIONS

APPENDIX FIGURE 5.1: 3D VISUALIZATION, FOCUSED GROWTH SCENARIO, CARDINAL STREET

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APPENDIX FIGURE 5.2: 3D VISUALIZATION, FOCUSED GROWTH SCENARIO, SR 44

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APPENDIX FIGURE 5.3: 3D VISUALIZATION, FOCUSED GROWTH SCENARIO, CR 486

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APPENDIX FIGURE 5.4: 3D VISUALIZATION, RESILIENT CITRUS SCENARIO, CARDINAL STREET

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APPENDIX FIGURE 5.5: 3D VISUALIZATION, RESILIENT CITRUS SCENARIO, SR 44

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APPENDIX FIGURE 5.6: 3D VISUALIZATION, RESILIENT CITRUS SCENARIO, CR 486

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APPENDIX 6. SOURCES

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TAMPA BAY
REGIONAL PLANNING COUNCIL

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AGENDA MEMORANDUM

FROM:	Eric Landon, Growth Management Director
SUBJECT:	**5:05PM OA-2026-00001 Land Development Code Update – Multiple Sections**
AGENDA DATE:	**June 22, 2026**

BRIEF OVERVIEW:

This application is to amend multiple sections of the Land Development Code. It provides for an exemption for residential engineered stormwater related to modifications, alternations or accessory structures for an existing single-family home with an increased impervious surface of less than 20%. Those sites must still comply with LDC maximum impervious surface limits. There are other miscellaneous revisions that will be discussed at the PDC hearing. Data center regulations are not part of this application, and will be discussed at a later date pursuant to direction from the BOCC.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance
2781-54921	Land Development -Advertising	$10,000.00	$4,285.53	$0.00	$5,714.17

RECOMMENDED ACTION:

If approved, direct the Chair and Clerk to execute the ordinance for OA-2026-00001 Land Development Code Update – Multiple Sections **(Eric Landon, Growth Management Director)**

ATTACHMENTS:

1. clean ord june 11 2026
2. pdc action summary may 21 2026
3. bcc planner pp rev June 12 2026
4. CCBA input June 10 2026
5. draft ord strike thru june 2 2026
6. bcc staff report May 27 2026
7. public input Hill

ORDINANCE NO. 2026-_____

AN ORDINANCE OF CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA, AMENDING ORDINANCE NO. 2012-06, THE CITRUS COUNTY LAND DEVELOPMENT CODE, AS AMENDED, BY AMENDING SECTION 1800.B LIABILITY; SECTION 2413, LIGHT INDUSTRIAL DISTRICT; SECTION 3350, AUTO SALVAGE/JUNKYARDS AND ABANDONED PROPERTY; SECTION 3740, ADDITIONAL DESIGN STANDARDS FOR LARGE NON-RESIDENTIAL PROJECTS; AND SECTION 6090 EXEMPTIONS (STORMWATER); PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS OF LAW; PROVIDING FOR CODIFICATION; PROVIDING FOR MODIFICATIONS THAT MAY ARISE FROM CONSIDERATION AT PUBLIC HEARINGS; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Chapter 163, Florida Statutes, the Board of County Commissioners, adopted the Citrus County Comprehensive Plan, Ordinance No. 89-04, on April 18, 1989, and subsequent amendments;

WHEREAS, on June 12, 2012, the Board of County Commissioners adopted the Citrus County Land Development Code (LDC) as Ordinance No. 2012-06;

WHEREAS, the Citrus County Board of County Commissioners recognize the need to plan for orderly growth and development while protecting Citrus County's abundant natural resources;

WHEREAS, certain changes are necessary to comply with Florida Statutes as enacted by the State of Florida Legislature;

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Citrus County, a political subdivision of the State of Florida, as follows:

SECTION 1. That Section 1800.B, Liability (Penalties, Remedies and Enforcement Standards), of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

B. Liability

The owner, tenant or occupant of any land or structure, shall be presumed to know of activity occurring on such land or in such structure and thus may be charged with a violation of this Code for any violation found on any premises subject to this Code. Where any person appears to have

participated directly in a violation of this Code, such person may also be charged with a violation of this LDC.

SECTION 2. That Section 2413, Light Industrial District, of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

2413. LIGHT INDUSTRIAL DISTRICT (LIND)

The purpose of the LIND District is to encourage light industrial development by providing an environment exclusively for such development, subject to standards that protect the nearby residential, commercial, agricultural, public uses of property, waterways, wildlife and environmentally sensitive lands from hazards, noise, and other disturbances.

NOTE: The uses noted may have additional requirements as outlined in this LDC.

LIND District		***Key – Level of Review*** **P = Permitted** **C = Conditional Use**	
Uses			
Outdoor Recreation (uses listed below)			
Shooting Range[1x]	P		
Agricultural (uses listed below)			
Aquaculture	P	Viticulture	P
Industrial (uses listed below)			
Light Manufacturing	P	Research Lab	P
Spraying supplies/equipment[1x]	P	Mini-warehouses (retail limited to 15% of gross floor area)	PUD
Automotive/Truck/Equipment Rental	P	Blacksmith	P
Towing Services	P	Welding[1x]	P
Motor Vehicle Assembly/Repair[1x]	P	LP Gas Storage/Distribution (up to 1,000 gals.)[1x]	P
Auto Body/Fender Shops[1x]	P	Building Trade Assembly[1x]	P
RV and/or Boat Parking Facilities[1x]	P	Processing[1x]	C
Truck/Bus/Heavy Equipment Garages[1x]	P	Cement Batch Plant[1x]	C
Distribution Center	P	Warehousing (associated with light manufacturing)	P

Public Service/Utility (uses listed below)			
Emergency Service Facilities	P	Truck/Bus Terminals[1x]	C
Communication/Transmission Towers (limitations apply)	P		
Utility Facilities[2]	P	Wellfields (Greater than 100,000 gpd)[2]	C*
Maintenance Facilities	P	Wellfields (Less than or equal to 100,000 gpd)[2]	P
LP Gas Storage/Distribution (up to 1,000 gals)[1x]	P		
Office (uses listed below)			
General Office (associated with industrial park)	P	Government Facility	P
Neighborhood Commercial (uses listed below)			
Dance/Martial Arts/Instructional Studio	P	Financial Institutions (with drive-up facilities)	P
Laundromats/Dry Cleaners[1x]	P	Fraternal Organization/Lodge	P
Barber Shops and Beauty Salons	P	Professional offices	P
Health Club/Spa/Gym	P	House of Worship	P
General Commercial (uses listed below)			
Retail Commercial Operations associated with the primary industrial use (must not exceed 15% of gross floor area)			P
Sales, Rental, Service, Repair – motorized vehicles[1x]	P	Funeral Home/Mortuary (with Crematorium)[1x]	P
Truck Stops[1x]	P	Billboard	P
Tavern, Bar, Lounge, Night Club	P	Solid Waste Haulers Facilities[1x]	P
Medical/Dental Clinics including laboratories	P	Marina Facilities (not in Manatee Protection area in Comprehensive Plan)	P
Veterinary Off/Animal Hosp./Pet Groom (with outside kennels)[1x]	P	Commercial/Trade Schools	P
Building/Trades Contractors (with outside storage)	P	Restaurants (includes those with drive-up facilities)	P
Car Wash[1x]	PUD		

[1] Use not allowed within Coastal High Hazard Area. See LDC Atlas for CHHA delineation.

[1x] use limited within the Coastal High Hazard Area as a Planned Unit Development. See LDC Atlas for CHHA delineation.

[2] Regional facilities not allowed within the Coastal High Hazard Area. See LDC Atlas for CHHA delineation.

*Wellfields greater than 100,000 gpd are subject to approval by the BCC.

Area Requirements:
Maximum Lot Coverage – 70%

Floor Area Ratio (non-residential uses only) – 1.0

SECTION 3. That Section 3350, Auto Salvage/Junkyards and Abandoned Property of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

3350. AUTO SALVAGE/JUNKYARDS AND ABANDONED PROPERTY

A. No junk or abandoned property shall be kept or stored except at an auto salvage yard or junkyard approved as provided in this code.

B. No auto salvage or junkyard shall be operated except with all necessary permits required by the state or other governmental agencies.

C. No outside storage shall take place within 75 feet of a property line or within 200 feet of a lot line lying in a residential district. All such storage areas shall be screened from any residential property by a fence or wall not less than eight feet high, supplemented by a landscaping strip not less than 12 feet in width. Such landscaping and wall may be waived if existing vegetation lying between the storage area and the property line is sufficient to completely block the view of the storage area from the property line.

D. Processing of junk (including but not limited to disassembly of vehicles or other items, sorting, operation of cutting torches or compactors or other similar activities) shall not take place within 300 feet of a property line in a residential district and may be restricted as to hours of operation.

E. In any area designated for residential or commercial uses, no grass, weeds, underbrush, or undergrowth shall be permitted to grow higher than 12 inches above existing grade level on any lot or parcel within 500 feet of any improved residential lot. This restriction shall not apply to trees, shrubs, or hedges.

SECTION 4. That Section 3740.A, Additional Design Standards for Large Non-Residential Projects (Purpose) of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

3740. ADDITIONAL DESIGN STANDARDS FOR LARGE NON-RESIDENTIAL PROJECTS

A. Purpose. These standards are intended to provide developers of large nonresidential development with guidelines for creating safer, efficient, pedestrian friendly projects with human-scale orientation, while discouraging large, nondescript buildings and "unfriendly" pedestrian design, limited landscaping, and vast, non-shaded parking lots. As a basis for developing such guidelines, Citrus County citizens and visitors alike will benefit from enhanced large non-residential project design, which accomplishes the following objectives:

1. To encourage large, single building construction with definition that has the appearance of multiple buildings rather than enormous, warehouses with unbroken, blank walls. Good design encourages clearly defined entryways, articulated roof lines to prevent monotony, pedestrian amenity areas, and concealment of unsightly mechanical structures from public view;

2. To encourage efficient, pedestrian-oriented design which effectively resolves the incompatibility between pedestrians and motorists, while providing interconnectivity between buildings, parking areas, and other internal/external components;

3. To encourage parking lot design which meets vehicular needs, while providing a safer, efficient, comfortable pedestrian flow;

4. To encourage adequate landscaping that allows large buildings and their components to blend with their surroundings, while providing screening and shade for the public benefit;

5. To encourage enhanced lighting and signage design, to avoid forms of nuisance and intrusiveness into adjacent areas, while enhancing public safety.

6. To encourage uniform appearance and design standards for commercial corridors so that they become a point of pride that projects and inspires economic prosperity.

SECTION 5. That Section 6090, Exemptions (Stormwater), of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

6090. EXEMPTIONS

A. The following development activities are exempt from the requirements of this chapter. Developments exempt under this section shall nevertheless be constructed in such a manner as to prevent flooding from stormwater entering the site from adjacent property including roadways.

1. Fill associated with establishing any residential house pad structure or drainfield shall be limited to an area no greater than that necessary to comply with the Florida Building Codes, approved construction footprint, the Firewise Program footprint, and where there are other site requirements, or any areas related to construction of the Florida On-Site Treatment and Disposal System (O.S.T.D.S.) standards.

2. Any development within a subdivision if each of the following conditions have been met:

    a. Stormwater management provisions for the subdivision were previously approved and remain valid as part of a final plat or development plan, **AND**

    b. The development is conducted in accordance with the stormwater management provisions submitted with the final plat or development plan.

3. Bona fide agricultural activity.

4. Maintenance activity that does not change or affect the quality, rate, volume, or location of stormwater flows on the site or of stormwater runoff.

5. Action taken under emergency conditions to prevent imminent harm or danger to persons, or to protect property from imminent fire, violent storms, hurricanes, or other hazards. A report of the emergency action shall be made to the Director of the Department of Public Works as soon as practicable.

6. Decks or walkways, whether elevated or at ground level, that have one-half inch (0.5”) spacing between boards can be considered pervious areas for Engineering Drainage Calculations, with approval of satisfactory soil conditions under the walkway or deck as determined by the County Engineer. Such decks or walkways shall remain uncovered.

7. Modifications, alterations, or accessory structures for an existing single-family home, regardless of lot size, that result in an increase of impervious surface of less than 20% over the existing permitted impervious areas. Existing permitted impervious areas include but are not limited to buildings, sheds, pools, driveways, sidewalks, decks, etc. Existing impervious areas may be measured through best readily available means, such as properly scaled aerial images, the Citrus County GIS, or a survey. Sites that contain unpermitted improvements that create impervious surfaces do not qualify for this exemption.

SECTION 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 7. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held illegal, invalid or unconstitutional by the decision of any court or regulatory body of competent jurisdiction, such decision shall not affect the validity of the remaining portions hereof. The Board of County Commissioners hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause or phrase hereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared illegal, invalid or unconstitutional and all ordinances and parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 8. It is the intent of the Board of County Commissioners that the provisions of this ordinance may be modified as a result of considerations that may arise during public hearings. Such modifications shall be incorporated into the final version of the ordinance adopted by the Board and filed by the Clerk to the Board.

SECTION 9. This ordinance shall become effective as per Florida law.

DONE AND ADOPTED at a duly called session of the Board of County Commissioners of Citrus County, Florida, this ___ day of _____, 2026.

ATTEST:

CITRUS COUNTY, FLORIDA , A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

BY: _____

TRACI PERRY, CLERK OF COURT

DIANA FINEGAN, CHAIRMAN

APPROVED AS TO FORM FOR THE RELIANCE OF CITRUS COUNTY ONLY

_____

DENISE A. DYMOND LYN, COUNTY ATTORNEY

2. PLANNED UNIT DEVELOPMENT

a. PUD-2025-00007 Coastal Engineering Associates, Inc. for James F. Stephenson, Jr., Trustee – RESCHEDULED

3. LAND USE APPLICATION

a. V-2026-00001 James Johnston for Soffron Holdings, LLC

REQUEST: This request is for a variance from the Citrus County Land Development Code (LDC) to allow for a telecommunications tower with reduced separation requirements from off-site uses in the Heavy Industrial District, pursuant to Section 2414, Heavy Industrial District (IND), and Section 3750, Commercial Wireless Telecommunications Towers, Structures, and Antennas, as specified in the Land Development Code (LDC).

LOCATION: Section 34, Township 16 South, Range 18 East, specifically, Parcel 2 of LR-02-22, Alt Key 3131106, whose address is 2723 W. Dunnellon Rd., Dunnellon, FL. A complete legal description is on file with the Land Development Division.

STAFF CONTACT: Frankie Piland, Planner; Land Development Division

PUBLIC INPUT: Sherrylin Winczuk stated that she believed developers were requesting changes to county standards to fit project goals rather than following existing requirements. Ms. Winczuk asked whether standards exist to evaluate potential impacts on birds and referenced concerns about bird collisions with towers. She stated that the area includes wildlife and referenced environmental impacts related to the Nature Coast and surrounding habitat.

MOTION: The Planning and Development Commission finds application number **V-2026-00001** ***INCONSISTENT*** with the Citrus County Land Development Code and ***IS NOT*** in keeping with the intent of the Policies of the Citrus County Comprehensive Plan and that this Board ***DENIES*** the application based upon the evidence and testimony presented and the staff report and conclusions regarding this petition.

MOTION:

1st Mr. Sharra 2nd Mr. Collins

VOTE: 6 – 0, Motion Carried

4. ORDINANCE AMENDMENT

a. OA-2026-00001 Land Development Code Update

REQUEST: This application would amend Ordinance No. 2012-06, the Citrus County Land Development Code, as amended, by amending Section 1500, Definitions; Section 1800.b Liability; Section 2413, Light Industrial District; Section 2414, Heavy Industrial District; Section 3350, Auto Salvage/Junkyards and Abandoned Property; Section 3740, Additional Design Standards for Large Non-Residential Projects; Section 6090 Exemptions ; and creating Section 3240, Data Centers.

STAFF CONTACT: Joanna Coutu, AICP, Deputy Growth Management Director; Land Development Division

PUBLIC INPUT: Michael Hill, with Torreya Design Consulting Firm, spoke regarding proposed ordinance changes related to allowing asphalt batch plants in the heavy industrial district. He stated that he provided a staff report and recommended adding criteria to the Land Development Code to regulate asphalt batch plants and ensure consistency with the Comprehensive Plan. Mr. Hill referenced potential impacts to adjacent properties and residential areas and suggested creating a new section in the Land Development Code.

Nelson Tower referenced asphalt batch plants, noting he believed one may already exist in the county. He stated that the proposed changes would add new requirements affecting properties with existing industrial designations. Mr. Tower suggested that properties already designated industrial be grandfathered into existing regulations. He requested that the board consider grandfathering provisions in the ordinance changes.

Karen Baldwin stated that she was speaking regarding the County Strategic Plan, vision, and mission and referenced proposed changes to the Land Development Code, including Sections 2413 and 2414 for Light Industrial and Heavy Industrial Districts. She stated that additional clarification was needed in the definitions and referenced potential industrial uses near schools, daycare centers, nursing homes, hospitals, agricultural land, recreational areas, and conservation lands. Ms. Baldwin proposed adding separation distance requirements between industrial uses and those properties and requested that the suggested language be included in the Land Development Code.

John Parlimen referenced proximity of his residence to the site. He stated that he experiences noise from a nearby cement mixing or batch plant, including truck backup alarms and mechanical sounds, and referenced early morning disturbances. Mr. Parlimen stated that he was coordinating with Code Enforcement and planned to meet at the site to document noise levels. He stated that he was concerned about potential 24-hour noise from heavy industrial uses, including data centers, and referenced impacts to nearby residential areas.

Paul Daugherty stated that he was speaking regarding Section 6090 exemptions, item seven on page 170 of the packet, and referenced language related to modifications, alterations, or accessory structures. He stated that the term "accessory structures" could be misinterpreted as including accessory dwelling units. Mr. Daugherty suggested revising or clarifying the wording to prevent confusion in future applications involving accessory dwelling units on small parcels.

Susan Rodriguez stated that she supported keeping development local. Ms. Rodriguez stated that light industrial uses should not be permitted in heavy industrial areas and referenced maintaining the Nature Coast. She requested that the board consider citizen input during the ordinance decision.

Sherrylin Winczuk stated that she was speaking regarding heavy industrial zoning and referenced prior comments about schools and development. She stated that she works at Citrus Springs Middle School and referenced construction activity near school areas and student pedestrian travel routes. Ms. Winczuk stated that she observed construction sites without fencing or warning signage and referenced safety concerns related to exposed ground and active work areas. She stated that students walk home near development areas due to proximity to schools. Ms. Winczuk suggested considering distance or transportation requirements related to schools in the ordinance and requested that these factors be considered.

MOTION: The Planning and Development Commission finds application number ***OA-2026-00001 CONSISTENT*** with the Citrus County Comprehensive Plan and Citrus County Land Development Code and that this Board recommends ***APPROVAL WITH CONDITIONS*** of the application to the Board of County Commissioners based upon the evidence and testimony presented, and the staff report and conclusions regarding this petition.

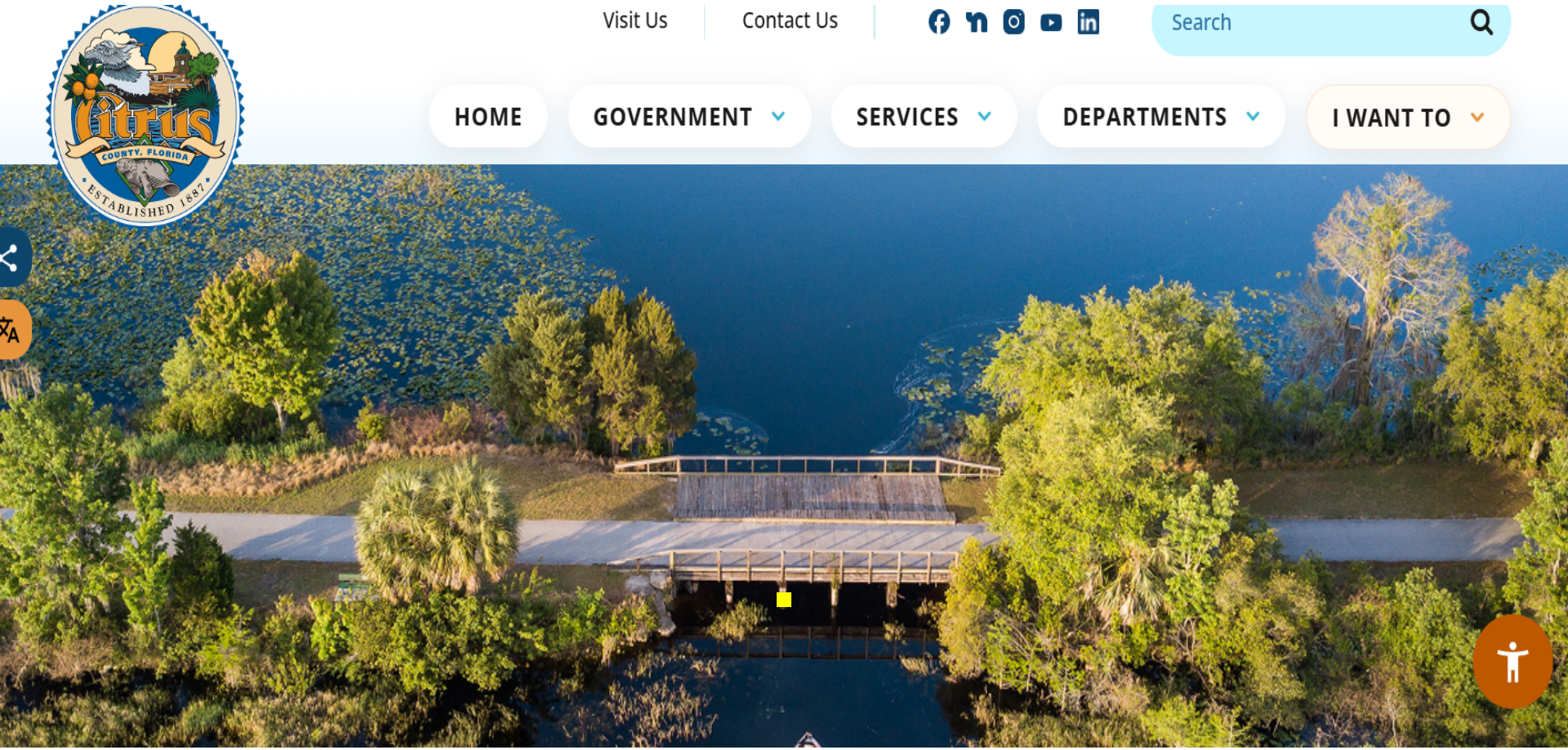
MOTION:

1st Mr. Barmes 2nd Mr. Bramblett

VOTE: 6 – 0, Motion Carried

L. **ADDITIONAL ITEMS:** Ms. Coutu explained that the June 4 meeting includes two applications, including Take Five. She noted that the June 18 meeting will include the Holder Industrial Park application returning for review with limited changes and that overflow rooms have been scheduled due to expected attendance. Ms. Coutu stated that the July 2 meeting includes three applications, including two Planned Unit Developments and an Atlas amendment, and that the July 16 meeting includes consideration of data center regulations along with two additional applications.

OA-2026-0001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Residential stormwater exemptions would include:

Modifications, alterations, or accessory structures for an existing single-family home, regardless of lot size, that result in an increase of impervious surface of less than 20% over the existing permitted impervious areas…

Currently required for any new structure on a waterfront lot.

Citrus County Building Alliance
915 N Suncoast Blvd, Crystal River, 34429
Phone: (352) 746-9028
www.CCBuildingAlliance.com
Building a Better Citrus

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President

Melissa Sutherland
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Kelley Paul
Dusty Porter
John Porter
George Rusaw
Chuck Sanders
Eric Swart

June 10, 2026

Citrus County Board of County Commissioners (BOCC)
3600 W Sovereign Path
Lecanto, FL 34461

Re: OA-2026-0001 – Proposed Amendment to LDC Section 6090

Dear Commissioners,

On behalf of the Citrus County Building Alliance, please accept the attached recommendation regarding OA-2026-0001 and proposed modifications to Section 6090 of the Citrus County Land Development Code.

The attached recommendation was developed and submitted by Ken Frink of Ken Frink Engineering and addresses proposed language related to stormwater exemptions for modifications, alterations, and accessory structures associated with existing single family homes. The recommendation seeks to provide additional clarity regarding the calculation of impervious surface area and the methods used to determine existing impervious coverage.

After review and discussion, the Citrus County Building Alliance supports this recommendation and respectfully submits it for consideration as part of the Board's review of OA-2026-0001.

Thank you for your consideration and your continued efforts to work collaboratively with the local building industry.

Sincerely,

Kayla Carroll
Executive Officer, Citrus County Building Alliance

cc: Joanna Coutu, Land Development Director/ Deputy Growth Management Director
Ken Cheek, County Engineer & Director of Water Resources

Requested amendments to OA-2026-0001

Section 6. That Section 6090, Exemptions (Stormwater), of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

6090 Exemptions-

7. Modifications, alterations, or accessory structures for an existing single-family home, regardless of lot size, that result in an increase of impervious surface of less than 20% over the existing permitted impervious areas. Existing permitted impervious areas include but are not limited to buildings, sheds, pools, driveways, sidewalks, decks etc. Existing impervious areas may be measured through best readily available means, such as properly scaled aerial images, the Citrus County GIS, or a survey. Sites that contain unpermitted improvements that create impervious surfaces do not qualify for this exemption.

ORDINANCE NO. 2026-_____

AN ORDINANCE OF CITRUS COUNTY, FLORIDA, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA, AMENDING ORDINANCE NO. 2012-06, THE CITRUS COUNTY LAND DEVELOPMENT CODE, AS AMENDED, BY AMENDING SECTION 1800.B LIABILITY; SECTION 2413, LIGHT INDUSTRIAL DISTRICT; SECTION 3350, AUTO SALVAGE/JUNKYARDS AND ABANDONED PROPERTY; SECTION 3740, ADDITIONAL DESIGN STANDARDS FOR LARGE NON-RESIDENTIAL PROJECTS; AND SECTION 6090 EXEMPTIONS (STORMWATER); PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS OF LAW; PROVIDING FOR CODIFICATION; PROVIDING FOR MODIFICATIONS THAT MAY ARISE FROM CONSIDERATION AT PUBLIC HEARINGS; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Chapter 163, Florida Statutes, the Board of County Commissioners, adopted the Citrus County Comprehensive Plan, Ordinance No. 89-04, on April 18, 1989, and subsequent amendments;

WHEREAS, on June 12, 2012, the Board of County Commissioners adopted the Citrus County Land Development Code (LDC) as Ordinance No. 2012-06;

WHEREAS, the Citrus County Board of County Commissioners recognize the need to plan for orderly growth and development while protecting Citrus County's abundant natural resources;

WHEREAS, certain changes are necessary to comply with Florida Statutes as enacted by the State of Florida Legislature;

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Citrus County, a political subdivision of the State of Florida, as follows:

SECTION 1. That Section 1800.B, Liability (Penalties, Remedies and Enforcement Standards), of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

B. Liability

The owner, tenant or occupant of any land or structure, shall be presumed to know of activity occurring on such land or in such structure and thus may be charged with a violation of this Code for any violation found on any premises subject to this Code. Where any ~~architect, contractor, builder,~~

~~agent or other~~ person appears to have participated directly in a violation of this Code, such person may also be charged with a violation of this LDC.

SECTION 2. That Section 2413, Light Industrial District, of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

2413. LIGHT INDUSTRIAL DISTRICT (LIND)

The purpose of the LIND District is to encourage light industrial development by providing an environment exclusively for such development, subject to standards that protect the nearby residential, commercial, agricultural, ~~and~~ public uses of property, waterways, wildlife and environmental sensitive lands from hazards, noise, and other disturbances.

NOTE: The uses noted may have additional requirements as outlined in this LDC.

LIND District		***Key – Level of Review*** **P = Permitted C = Conditional Use**	
Uses			
Outdoor Recreation (uses listed below)			
Shooting Range[1x]	P		
Agricultural (uses listed below)			
Aquaculture	P	Viticulture	P
Industrial (uses listed below)			
Light Manufacturing	P	Research Lab	P
Spraying supplies/equipment[1x]	P	Mini-warehouses (retail limited to 15% of gross floor area)	PUD
Automotive/Truck/Equipment Rental	P	Blacksmith	P
Towing Services	P	Welding[1x]	P
Motor Vehicle Assembly/Repair[1x]	P	LP Gas Storage/Distribution (up to 1,000 gals.)[1x]	P
Auto Body/Fender Shops[1x]	P	Building Trade Assembly[1x]	P
RV and/or Boat Parking Facilities[1x]	P	Processing[1x]	C
Truck/Bus/Heavy Equipment Garages[1x]	P	Cement Batch Plant[1]	C
Distribution Center	P	Warehousing (associated with light manufacturing)	P

Public Service/Utility (uses listed below)			
Emergency Service Facilities	P	Truck/Bus Terminals[1x]	C
Communication/Transmission Towers (limitations apply)	P		
Utility Facilities[2]	P	Wellfields (Greater than 100,000 gpd)[2]	C*
Maintenance Facilities	P	Wellfields (Less than or equal to 100,000 gpd)[2]	P
LP Gas Storage/Distribution (up to 1,000 gals)[1x]	P		
Office (uses listed below)			
General Office (associated with industrial park)	P	Government Facility	P
Neighborhood Commercial (uses listed below)			
Dance/Martial Arts/Instructional Studio	P	Financial Institutions (with drive-up facilities)	P
Laundromats/Dry Cleaners[1x]	P	Fraternal Organization/Lodge	P
Barber Shops and Beauty Salons	P	Professional offices	P
Health Club/Spa/Gym	P	House of Worship	P
General Commercial (uses listed below)			
Retail Commercial Operations associated with the primary industrial use (must not exceed 15% of gross floor area)			P
Sales, Rental, Service, Repair – motorized vehicles[1x]	P	Funeral Home/Mortuary (with Crematorium)[1x]	P
Truck Stops[1x]	P	Billboard ~~& Offsite Advertising~~	P
Tavern, Bar, Lounge, Night Club	P	Solid Waste Haulers Facilities[1x]	P
Medical/Dental Clinics including laboratories	P	Marina Facilities (not in Manatee Protection area in Comprehensive Plan)	P
Veterinary Off/Animal Hosp./Pet Groom (with outside kennels)[1x]	P	Commercial/Trade Schools	P
Building/Trades Contractors (with outside storage)	P	Restaurants (includes those with drive-up facilities)	P
Car Wash[1x]	PUD		

[1] Use not allowed within Coastal High Hazard Area. See LDC Atlas for CHHA delineation.

[1x] use limited within the Coastal High Hazard Area as a Planned Unit Development. See LDC Atlas for CHHA delineation.

[2] Regional facilities not allowed within the Coastal High Hazard Area. See LDC Atlas for CHHA delineation.

*Wellfields greater than 100,000 gpd are subject to approval by the BCC.

Area Requirements:
Maximum Lot Coverage – 70%

Floor Area Ratio (non-residential uses only) – 1.0

SECTION 3. That Section 3350, Auto Salvage/Junkyards and Abandoned Property of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

3350. AUTO SALVAGE/JUNKYARDS AND ABANDONED PROPERTY

A. No junk or abandoned property shall be kept or stored except at an auto salvage yard or junkyard approved as provided in this code.

B. No auto salvage or junkyard shall be operated except with all necessary permits required by the state or other governmental agencies.

C. No outside storage shall take place within 75 feet of a property line or within 200 feet of a lot line lying in a residential district. All such storage areas shall be screened from any residential ~~or~~ property by a fence or wall not less than eight feet high, supplemented by a landscaping strip not less than 12 feet in width. Such landscaping and wall may be waived if existing vegetation lying between the storage area and the property line is sufficient to completely block the view of the storage area from the property line.

D. Processing of junk (including but not limited to disassembly of vehicles or other items, sorting, operation of cutting torches or compactors or other similar activities) shall not take place within 300 feet of a property line in a residential district and may be restricted as to hours of operation.

E. In any area designated for residential or commercial uses, no grass, weeds, underbrush, or undergrowth shall be permitted to grow higher than 12 inches above existing grade level on any lot or parcel within 500 feet of any improved residential lot. This restriction shall not apply to trees, shrubs, or hedges.

SECTION 4. That Section 3740.A, Additional Design Standards for Large Non-Residential Projects (Purpose) of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

3740. ADDITIONAL DESIGN STANDARDS FOR LARGE NON-RESIDENTIAL PROJECTS

A. Purpose. These standards are intended to provide developers of large ~~retail~~ nonresidential ~~building~~ development with guidelines for creating safer, efficient, pedestrianfriendly projects with human-scale orientation, while discouraging large, nondescript buildings and “unfriendly” pedestrian design, limited landscaping, and vast, non-shaded parking lots. As a basis for developing such guidelines, Citrus County citizens and visitors alike will benefit from enhanced large ~~retail~~ non-residential project design, which accomplishes the following objectives:

1. To encourage large, single building construction with definition that has the appearance of multiple buildings rather than enormous, warehouses with unbroken, blank walls. Good design encourages clearly defined entryways, articulated roof lines to prevent monotony, pedestrian amenity areas, and concealment of unsightly mechanical structures from public view;

2. To encourage efficient, pedestrian-oriented design which effectively resolves the incompatibility between pedestrians and motorists, while providing interconnectivity between buildings, parking areas, and other internal/external components;

3. To encourage parking lot design which meets vehicular needs, while providing a safer, efficient, comfortable pedestrian flow;

4. To encourage adequate landscaping that allows large buildings and their components to blend with their surroundings, while providing screening and shade for the public benefit;

5. To encourage enhanced lighting and signage design, to avoid forms of nuisance and intrusiveness into adjacent areas, while enhancing public safety.

6. To encourage uniform appearance and design standards for commercial corridors so that they become a point of pride that projects and inspires economic prosperity.

B. Definition. The standards of this section shall apply to all proposed nonresidential development whose gross leasable area is greater than or equal to 25,000 square feet.

SECTION 5. That Section 6090, Exemptions (Stormwater), of the Land Development Code of Citrus County, Florida, a political subdivision of the State of Florida, is hereby amended as follows:

6090. EXEMPTIONS

A. The following development activities are exempt from the requirements of this chapter. Developments exempt under this section shall nevertheless be constructed in such a manner as to prevent flooding from stormwater entering the site from adjacent property including roadways.

1. Fill associated with establishing any residential house pad structure or drainfield shall be limited to an area no greater than that necessary to comply with the Florida Building Codes, approved construction footprint,

the Firewise Program footprint, and where there are other site requirements, or any areas related to construction of the Florida On-Site Treatment and Disposal System (O.S.T.D.S.) standards.

2. Any development within a subdivision if each of the following conditions have been met:

   a. Stormwater management provisions for the subdivision were previously approved and remain valid as part of a final plat or development plan, **AND**

   b. The development is conducted in accordance with the stormwater management provisions submitted with the final plat or development plan.

3. Bona fide agricultural activity.

4. Maintenance activity that does not change or affect the quality, rate, volume, or location of stormwater flows on the site or of stormwater runoff.

5. Action taken under emergency conditions to prevent imminent harm or danger to persons, or to protect property from imminent fire, violent storms, hurricanes, or other hazards. A report of the emergency action shall be made to the Director of the Department of Public Works as soon as practicable.

6. Decks or walkways, whether elevated or at ground level, that have one-half inch (0.5”) spacing between boards can be considered pervious areas for Engineering Drainage Calculations, with approval of satisfactory soil conditions under the walkway or deck as determined by the County Engineer. Such decks or walkways shall remain uncovered.

7. Modifications, alterations, or accessory structures for an existing permitted residential dwelling unit ~~single-family home~~ that result in an increase of impervious surface of less than 20% and where additional drainage does not change or impede stormwater flows.

SECTION 6. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 7. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held illegal, invalid or unconstitutional by the decision of any court or regulatory body of competent jurisdiction, such decision shall not affect the validity of the remaining portions hereof. The Board of County Commissioners hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause or phrase hereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared illegal, invalid or unconstitutional and all ordinances and parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 8. It is the intent of the Board of County Commissioners that the provisions of this ordinance may be modified as a result of considerations that may arise during public hearings. Such modifications shall be incorporated into the final version of the ordinance adopted by the Board and filed by the Clerk to the Board.

SECTION 9. This ordinance shall become effective as per Florida law.

DONE AND ADOPTED at a duly called session of the Board of County Commissioners of Citrus County, Florida, this ___ day of _____, 2026.

ATTEST:

CITRUS COUNTY, FLORIDA , A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA

BY: _____

TRACI PERRY, CLERK OF COURT

DIANA FINEGAN, CHAIRMAN

APPROVED AS TO FORM FOR THE RELIANCE OF CITRUS COUNTY ONLY

_____

DENISE A. DYMOND LYN, COUNTY ATTORNEY

DRAFT

DEPARTMENT OF GROWTH MANAGEMENT
LAND DEVELOPMENT DIVISION
STAFF FINDINGS REPORT
TO THE
BOARD OF COUNTY COMMISSIONERS

ORDINANCE AMENDMENT APPLICATION NO. – OA-2026-00001 LAND DEVELOPMENT CODE– STORMWATER, ETC.
DATE: May 27, 2026
PREPARED BY: Joanna L. Coutu, AICP, Deputy Director; Dept of Growth Management

This application provides for an exemption for residential engineered stormwater related to modifications, alternations or accessory structures for an existing single-family home with an increased impervious surface of less than 20%. Those sites must still comply with LDC maximum impervious surface limits, and the PDC revised that language for clarity. There are other miscellaneous revisions based on recent permitting questions and code compliance cases, etc.

A strike-thru/underline version has been provided, as well as a clean copy of the draft ordinance.

JLC/cfc

CITRUS COUNTY, FLORIDA
M E M O R A N D U M

TO: Members of the Planning and Development Commission

FROM: Michael Hill; Principal, Torreya Design & Consulting M.H

DATE: May 21st 2026.

SUBJECT: OA-2026-00001 Land Development Code Multiple Updates

---

The data presented herein requires that the Planning and Development Committee (PDC) give them formal consideration at its regular meeting on April 21st 2026.

EXECUTIVE SUMMARY

Citrus County Planning requests an amendment for Section 2414 to include the allowance of an Asphalt Batch plan as a Planned Unit Development (PUD) within its Heavy Industrial Zoning District.

The Planning and Development Committee is now to consider granting the Comprehensive plant amendment for the proposed project.

ANALYSIS

- The Use of Asphalt Batch Plan is not listed as a use within the zoning table and therefore is a new use within the County's Land Development Code. If an Amendment to the Use table is to be considered, then the County should develop additional criteria, as this is a new use.

3240 Asphalt Batch Plant.

Asphalt Batch Plants may be permitted as a Planned Unit Development within conforming Heavy Industrial Zoning parcels with the Following Criteria.

A. The Project cannot be adjacent to single or Multi-family residential zoning or use.

B. The Project cannot be within 4,000 feet of a community or county park, public or private school, or daycare facility.

C. Must be on a major arterial roadway.

D. The Project must make a reasonable effort to preserve the existing tree canopy on site.

E. The Project must eliminate all Invasive exotics on site during the commencement of development.

F. The Project must make a reasonable effort to preserve all wetlands on site.

G. The Project must incorporate Green Stormwater Infrastructure within its Stormwater design.

H. All Plants must provide one entrance and exit to alleviate traffic concerns. A Traffic study with Calculations of AADT of truck traffic must be reviewed and approved by the County, with the condition that improvements will need to be made if said Traffic study requires off-site improvements.

I. The Projects must follow best Management practices with land use planning within a Springshed.

J. The Project must install an ATU septic tank.

Senate Bill 180 Consistency Analysis

The proposed amendment does not constitute a violation of Senate Bill 180 because the amendment does not impose restrictions **on an existing lawful use previously authorized within the Citrus County Land Development Code.** Rather, the amendment establishes an entirely new regulatory framework for Asphalt Batch Plant, a land use category that is currently not defined, classified, or permitted within the County's existing Land Development Regulations.

At present, Citrus County has no adopted zoning classification, development standards, locational criteria, or operational regulations governing Asphalt Batch Plants. As such, there is no existing entitlement, vested right, or previously approved development standard associated with this land use that would be reduced, restricted, or made nonconforming through the adoption of this ordinance.

The proposed amendments instead create objective development criteria for a new and emerging industrial land use in a manner consistent with the County's constitutional police powers and the authority granted to local governments under Chapter 163, Florida Statutes, to regulate land development and ensure compatibility with surrounding uses, public infrastructure, environmental resources, and the public health, safety, and welfare.

Furthermore, the proposed standards are generally applicable land development regulations intended to:

- establish compatibility standards;
- address noise, lighting, and buffering impacts;
- ensure adequate water supply planning;
- evaluate infrastructure demand;
- protect environmental resources; and
- Provide objective review criteria for future applications.

The ordinance does not revoke or curtail an existing approved use, density, intensity, or development order. Instead, it creates a regulatory pathway through which Data Centers may be considered and reviewed by Citrus County for the first time.

Bert J. Harris Property Rights Act Analysis

The proposed amendment is also consistent with the requirements of the Bert J. Harris, Jr. Private Property Rights Protection Act. The ordinance does not inordinately burden an existing use of real property or a vested property right.

The Bert J. Harris Act applies when a governmental action directly restricts or limits **an existing lawful use of property,** or a vested right to a specific use, in a manner that unfairly affects private property rights. In this instance, Citrus County currently does not recognize ~~Data Centers or Large-Scale Data Centers~~ as a defined or permitted land use within the existing Land Development Code. Therefore, no property owner presently possesses a vested right, existing development approval, or reasonable investment-backed expectation to develop a Data Center under current County regulations.

The ordinance creates a mechanism through which the Asphalt Batch Plants may be reviewed and considered by the County for compatibility with surrounding land uses, infrastructure capacity, environmental resources, and public health and safety considerations.

Additionally, the proposed standards are broadly applicable land development regulations adopted pursuant to the County's police powers and statutory authority under Chapter 163, Florida Statutes.

Because the ordinance neither restricts an existing lawful use nor deprives property owners of vested or reasonably foreseeable development rights, the proposed amendment does not create an inordinate burden on private property rights and therefore does not violate the Bert J. Harris, Jr. Private Property Rights Protection Act.

Accordingly, the proposed amendment is consistent with the County's retained land use authority under Florida law and does not constitute an impermissible restriction or reduction of an existing property right under Senate Bill 180.

Conclusion / Recommendation

"The proposed amendments outlined are consistent with the Citrus County Land Development Code and the Florida Statutes. The amendments establish objective development standards for Asphalt Batch Plants while addressing compatibility, infrastructure demand, water conservation, environmental protection, and public health and safety."

"Our Team recommends approval of the amendment for the newly established criteria for asphalt batch plants.