City Hall Council Chambers
9101 Bonita Beach Road SE
Bonita Springs, Florida 34135

City of Bonita Springs
City Council
Meeting Agenda

July 15, 2026
9:00 a.m.

To speak to the City Council during this proceeding, please complete a "Public Comment Slip" and submit it to the City Clerk, who is seated at the left-hand side of the dais. Blank slips are available on the table outside Council Chambers. Written comments may be submitted in advance of the meeting by emailing your name, address, and comment to citymeetings@cityofbonitasprings.org by 1:00 p.m., July 14, 2026.

The City of Bonita Springs is committed to equal opportunity and does not discriminate on the basis of race, color, national origin, gender, age, disability, religion, income, or marital status. Under the Americans with Disabilities Act, anyone who requires an ADA-qualified accommodation to participate in this proceeding should contact City Clerk Mike Sheffield at (239) 949-6248, at least 48 hours in advance of the meeting. Reasonable accommodations will be provided at no cost to the requester.

Any person who may seek to appeal a decision made by the City Council on any matter at this meeting is responsible for ensuring that a verbatim record of the proceeding is made, which includes the testimony and evidence upon which the appeal is to be based.

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1. Call to Order

2. Invocation

3. Pledge of Allegiance

4. Roll Call

5. Public Comment on Agenda Items

6. Consent Agenda Items:

   A. Approve Minutes from the City Council Regular Meeting held on June 17, 2026.

   B. Approve Minutes from the City Council Budget Workshop held on June 17, 2026.

   C. Approve the Fifth Amendment to the Agreement with Florida Gulf Coast University (FGCU) for the Bonita Water Steward position at FGCU's Vester Field Station. (Green Sheet 26-07-112)

   D. Approve the Twentieth Addendum to the Second Agreement with the Lee County Sheriff for Enhanced Law Enforcement Services. (Green Sheet 26-07-113)

   E. Approve amendment #1 to the FEMA Hazard Mitigation Grant Program - COVID (HMGP-COVID) Neighborhood Acquisition/Demolition Project purchase agreement #2026-001, extending the property acquisition closing date from July 31, 2026 to September 30, 2026. (Green Sheet 26-07-115)

F. Approve amendment #2 to the Berry, Dunn, McNeil & Parker, LLC contract providing for a time extension to complete the Parks Master Plan. (Green Sheet 26-07-116)

G. Approve amendment #1 with Infrastructure Consulting and Engineering for Construction Engineering and Inspection (CEI) Services for the East Terry Street Stormwater and Multi-Use Project. (Green Sheet 26-07-117)

- Opportunity for City Council Comments on Consent Agenda

7. Presentations:

A. Presentation of audited financial statements for the fiscal year ended September 30, 2025 by Jeff Brown, CPA, partner with the audit firm of Ashley, Brown & Smith, CPAs. (Green Sheet 26-07-114)

8. Mayor and Council Member Items:

A. Discussion regarding submitting an entry for the 2026 Great Places in Florida Award Contest. (Gibson, Green Sheet 26-07-122)

9. City Attorney Items:

10. City Manager Items:

A. Presentation of the May Financial Report and discussion of Fiscal Year 2026-2027 budget. (Green Sheet 26-07-118)

B. Adopt proposed millage rate for Fiscal Year 2026-2027. (Green Sheet 26-07-119)

C. Approve a Resolution to establish the Fiscal Year 2026-2027 Annual Stormwater Assessment Fee. (Green Sheet 26-07-120)

D. Presentation of Community Development activity reports. (Green Sheet 26-07-121)

11. Mayor and Council Member Reports

12. Public Comment

13. Adjournment

City Hall Council Chambers
9101 Bonita Beach Road SE
Bonita Springs, Florida 34135

City of Bonita Springs
City Council
Draft Meeting Minutes

June 17, 2026
5:30 p.m.

1. **Call to Order** - *Mayor Gibson called the meeting to order at 5:31 pm.*

2. **Invocation** - *Provided by Pastor PJ Beaver of Hope City Church.*

3. **Pledge of Allegiance**

4. **Roll Call**

   The City Clerk called the roll:

   Present: 6 — *Council Member Bogacz, Deputy Mayor Purdon, Council Member Carr, Mayor Gibson, Council Member Fullick, Council Member Fitzpatrick.*

   Remote: 1 — *Council Member Corrie (via Zoom)*

   Absent: 0

   Council Member Fullick motioned to permit Council Member Corrie to participate and vote remotely in the meeting; Seconded by Council Member Fitzpatrick. ***The motion carried 6-0.***

5. **Public Comment on Agenda Items** – *None*

6. **Ceremonial Proclamations and Presentations:**

   A. **Recognition of Students from the Oak Creek Charter School Taekwondo Team for Advancing to the AAU Taekwondo National Championships.**

   The students were present to receive the certificate, which was read and presented by Mayor Gibson.

   B. **Proclamation Commemorating the 250th Anniversary of the United States of America.**

   The proclamation was read aloud by Mayor Gibson.

7. Consent Agenda Items:

Council Member Carr motioned to approve the consent agenda; Seconded by Deputy Mayor Purdon. ***The motion carried unanimously.***

A. Approve Minutes from the City Council Regular Meeting held on June 3, 2026.

B. Approve a Resolution awarding Disaster Debris Monitoring for Bonita Springs RFP 26-07 to Thompson Consulting Services as the primary vendor and Rostan Solutions as the secondary vendor. (Green Sheet 26-06-101)

C. Approve a Special Event Permit request submitted by the Bonita Springs Downtown Alliance to hold its RiverFest event on the grounds of the Liles Hotel on Saturday, August 1, 2026, from 1:00 p.m. - 5:00 p.m. (Green Sheet 26-06-110)

8. Presentations:

A. Presentation on Emergency Preparedness & Introduction of Partner Agencies. (Green Sheet 26-06-102)

Tony Backhurst, Director of Neighborhood Services and Emergency Management, presented on preparations for the 2026 hurricane season. Brief updates were also provided by representatives of the following partner agencies: Lee County Public Safety; Lee County Sheriff's Office; Bonita Springs Fire Control & Rescue District; and Bonita Springs Utilities.

B. Presentation and Update by the Lee County Sheriff's Office Community Policing Unit. (Green Sheet 26-06-107)

Commander Bonora, accompanied by Lieutenant Tarsia, presented an overview of the unit's activities and statistics for 2025 which included the following highlights: Responded to over 73,000 service calls, conducted over 16,000 traffic stops, issued more than 5,800 traffic citations, and made 66 DUI arrests.

9. Public Hearings:

A. **AN ORDINANCE OF THE CITY OF BONITA SPRINGS, FLORIDA, AMENDING THE CITY OF BONITA SPRINGS COMPREHENSIVE PLAN, AS ADOPTED BY ORDINANCE NO. 02-16, AS AMENDED; SO AS TO AMEND THE FUTURE LAND ELEMENT, TRANSPORTATION ELEMENT, HOUSING ELEMENT, INTERGOVERNMENTAL COORDINATION ELEMENT, PUBLIC PARTICIPATION, MONITORING, UPDATING AND EVALUATION PROCEDURES, TO REVISE AND UPDATE THE EXISTING GOALS, OBJECTIVES, AND POLICIES, AND DATA AND ANALYSIS IN ACCORDANCE WITH CHAPTER 163, FLORIDA STATUTES; PROVIDING FOR TRANSMITTAL TO THE STATE LAND PLANNING AGENCY, PROVIDING A CONFLICTS CLAUSE AND SEVERABILITY CLAUSE, AND PROVIDING FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.** (Green Sheet 26-06-103)

The City Clerk read the title block into the record. Jacqueline Genson, Planning and Zoning Manager, introduced the item, followed by a remote presentation by Dr. Margaret Banyan. Dr. Banyan reviewed the proposed amendments and updated maps. Mayor Gibson called for public comment; seeing none, Council Member Corrie motioned to adopt as amended; Seconded by Deputy Mayor Purdon. ***The motion carried 7-0. Ordinance 26-08 Adopted.***

DRAFT

10. Mayor and Council Member Items:

A. (Continued from the May 20, 2026 Council Meeting) Approve the First Amendment to the four-party BERT Memorandum of Agreement extending the agreement's termination date from June 30, 2026 to August 18, 2026. (Corrie, Green Sheet 26-06-109)

Council Member Corrie introduced the item, followed by City Attorney Rooney, who explained that the proposed amendment would extend the BERT Memorandum of Agreement term from June 30, 2026, to August 18, 2026, aligning the duration of the agreement with the date of the primary election when City electors will vote on the issuance of general obligation bonds for acquisition and construction. Council Member Fullick motioned to approve; Seconded by Council Member Corrie. ***The motion carried 6-1 (Council Member Carr opposed).***

B. Authorize staff to submit a Special Assemblage Application for the Wonder Gardens property. (Corrie, Green Sheet 26-06-104)

Council Member Corrie introduced the item, followed by Community Development Director John Dulmer, who explained the nature of a Special Assemblage. He noted that the City would serve as the applicant as the property owner. Wonder Gardens Board Member Dr. Alan White was present and responded to questions regarding the proposed use of modular structures rather than traditional buildings, stating that although described as modular, the structures would be permanent in nature. Council Member Carr motion to approve; Seconded by Deputy Mayor Purdon. ***The motion carried 6-0*** *(Council Member Corrie's vote was not recorded due to remote technical issues).*

11. City Attorney Items:

City Attorney Rooney, participating remotely, stated he will be out on medical leave through July, during which time Attorney Kaylee Tuck of Gray-Robinson will serve as the legal point person.

12. City Manager Items:

A. Approve a Resolution calling for and ordering a General Election of Municipal Officers for City Council Districts 1, 3, and 5 to be held Tuesday, November 3, 2026, and acknowledging six (6) qualified candidates for said election. (Green Sheet 26-06-111)

City Clerk Sheffield stated that the City holds regular municipal elections on a staggered, two-year cycle. Slated for the 2026 ballot are Council Members for Districts 1, 3, and 5. The candidate qualifying period closed at noon, June 12 – he read the names of the qualified candidates, as follows: Council Member District 3: Ruth Condit, Ray Sandelli, and Tim Voit; Council Member District 5: James Anderst and Nigel P. Fullick; and Council Member, District 1: Jamie Bogacz, who being unopposed, has been declared re-elected. Deputy Mayor Purdon motioned to approve the Resolution; Seconded by Council Member Carr. ***The motion carried unanimously.***

B. Presentation of the April Financial Report. (Green Sheet 26-06-108)

Provided during the earlier Budget Workshop, and included in the agenda back-up material.

DRAFT

C. Update regarding Community Development on-line review process and approve the services agreement for GeoCiviz plan review Software. (Green Sheet 26-06-106)

Community Development Director John Dulmer led the discussion, stating the City must offer on-line permitting by July 1, 2026 to comply with Florida statute. He reviewed the interim electronic plan-review solution proposed by GeoCiviz, which can be deployed in time to meet the requirement. Council Member Carr motion to approve; Seconded by Council Member Fullick. ***The motion carried unanimously.***

D. Presentation of Community Development Activity and Business Permit Reports for April and May, 2026. (Green Sheet 26-06-105)

Reports presented by John Dulmer, Director, Community Development Department.

Additional City Manager Items

City Manager Hunter informed Council of recent correspondence from Senator Martin's office requesting a fiscal analysis covering FY 2019 - FY 2030. Staff is coordinating with Lee County and neighboring jurisdictions to develop a unified methodology for future projections. Any fiscal analysis prepared in response to this request will first be presented to City Council. Deputy Mayor Purdon expressed his desire to reach out to Senator Martin to inquire about the purpose of the request before staff begins the work involved.

13. Mayor and Council Member Reports

Council Member Fullick - Provided an update on the TDC and congratulated Council Member Bogacz on her re-election.

Council Member Carr - Reported on recreational expansions at the Bonita Springs Poker Room, located on the former dog track site.

Deputy Mayor Purdon - Offered condolences to the family of Tony Mansolillo, founder of Feed Thy Neighbor, and recognized his legacy of service.

Council Member Bogacz - Reminded residents of the City's Fourth of July festivities, including the parade hosted by the Bonita Springs Firefighters Union, and expressed her gratitude and excitement for being re-elected to another term.

Mayor Gibson - Thanked Council for approving the special event permit for the RiverFest, scheduled for Sat., August 1, from 1 p.m. to 5 p.m., hosted by the Bonita Springs Downtown Alliance.

Council Member Corrie - Reported that Arts Bonita Executive Director Alyona Ushe requested a letter of support from the City Council, signed by Mayor Gibson, for a grant opportunity through the Florida Division of Arts and Culture. Council Member Carr motioned to approve; Seconded by Council Member Corrie. ***The motion carried unanimously.***

14. Public Comment - *None*

15. Adjournment - There being no further business, the meeting adjourned at 7:05 p.m.

APPROVED BY CITY COUNCIL
Date: _____

_____
Mike Gibson, Mayor

PREPARED AND ATTESTED BY:

_____
Michael J. Sheffield, City Clerk

DRAFT

City Hall Council Chambers
9101 Bonita Beach Road SE
Bonita Springs, Florida 3413

City of Bonita Springs
City Council Budget Workshop
Draft Minutes
June 17, 2026
4:00 p.m.

Mayor Gibson called the workshop to order at 4:04 p.m., and led the Pledge of Allegiance.

The City Clerk called the roll:

Present: 5 *Council Member Bogacz, Council Member Carr, Mayor Gibson, Council Member Fullick, Council Member Fitzpatrick*

Remote: 1 *Council Member Corrie*

Absent: 1 *Deputy Mayor Purdon (excused)*

Also present: City Manager Arleen Hunter, Assistant City Manager Matt Feeney, Finance Director Lisa Griggs-Roth, Kaylee Tuck of Gray-Robinson, and department directors.

Public Comment

- *Kyle Moran - Commented on downtown progress and the importance of continued funding for events.*
- *Gary Rudd - Commented on the importance of maintaining funding for downtown events and seasonal decorations.*
- *Becky Thomson - Commented on the positive activity downtown, and the importance of sustained event funding.*
- *Grace Mulholland - Commented on the importance of ongoing funding for downtown events and decorations.*

Overview of Proposed FY 2026-27 Annual Operating and Capital Improvement Budget

Finance Director Lisa Griggs-Roth presentation included a review of the FY 2026-27 budget timeline, Council-adopted strategic priorities, overviews of the proposed FY 2026-27 budget, based on the current millage rate of .8470 and a review of the City's emergency financial plan. (Presentation on file in the City Clerk's office).

Presentation of Preliminary Capital Improvement Plan

City Manager Hunter noted that the proposed FY 2026–27 Capital Improvement Plan (CIP) was included in the workshop packet. Each project in the CIP is tied to a Council-adopted strategic priority, and the CIP spreadsheet identifies the corresponding priority, as well as project description, funding source, and current phase. Assistant City Manager Feeney presented key points of the CIP projects funded under Council's first strategic priority, 'Improve Stormwater Management & Resiliency,' and second priority, 'Improve Vehicular & Multimodal Transportation Networks.'

Mayor and Council Discussion

Council discussed both short and long-term budgetary planning, emphasizing the importance of planning for stormwater and traffic/road improvements as well as other service level increases related to new facilities. Council members also emphasized the importance of maintaining adequate disaster reserves. City Manager Hunter indicated that future budget discussions would include presentations of additional CIP projects included in the proposed FY 2026-27 budget.

Adjourn - *The workshop adjourned at 5:25 p.m.*

APPROVED BY CITY COUNCIL
Date: _____

_____
Mike Gibson, Mayor

PREPARED AND ATTESTED BY:

_____
Michael J. Sheffield, City Clerk

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-112
July 15, 2026

ITEM TITLE: Approve the Fifth Amendment to the Agreement with Florida Gulf Coast University (FGCU) for the Bonita Water Steward position at FGCU's Vester Field Station.

REQUESTOR: Matt Feeney, Assistant City Manager

AGENDA SECTION: Consent

STRATEGIC PRIORITY: #4 – Environmental Protection

BACKGROUND: September 2, 2020, Council approved an agreement with Florida Gulf Coast University for the Riverkeeper position at FGCU-s Vester Field Station in Bonita Springs.

Over the past two years the Riverkeeper has collected water samples from six (6) locations along the Imperial River and Spring Creek. The continuation of the collection of this data will be helpful in gaining an understanding of water quality in both bodies of water.

On September 30, 2024 the former extension expired and City Council approved extending the agreement for an additional two (2) years at a cost of $81,890.00 per year.

At this time, it is requested that City Council approve extending the agreement for another two (2) years expiring in 2028 at a cost of $81,890.00 per year. Funds are budgeted in the Water Steward line item 00.250.537.5373128.53.31.53731.

STAFF RECOMMENDATION: Approve agreement with FGCU for Water Steward position.

ATTACHMENTS:

1. Scope of Work for the Water Steward
2. Fifth Amendment to Agreement

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Department Director:	Matt Feeney

Scope of Work II

The Bonita Water Steward

Funds ($81,890 per year) are requested to for a full-time research lab technician and student assistant at the Vester Field Station to monitor for and respond to harmful algae, fish kills, and water quality concerns in the Imperial River, Estero Bay, and along Bonita Beach.

Specific tasks include:

•Collect samples on a weekly basis from the Imperial River (at the US41 bridge) down to New Pass (6 stations);

•Collect samples on a weekly basis in Spring Creek from the US41 bridge down to its mouth in Estero Bay (6 stations);

•Measure water quality parameters at each station (temperature, salinity, oxygen, and pH);

•Collect and analyze samples for nutrients (total nitrogen, nitrate + nitrite, ammonium, total phosphorus, phosphate);

•Collect and analyze samples for harmful algal blooms (red tide and blue green algae in particular);

•Organize (or assist in) efforts to document/remove dead or injured fish sea turtles, manatees, or sharks;

•Organize (or assist in) beach/bay litter clean-up activities;

•Provide monthly water status updates to the Bonita Springs City Council and staff;

•Provide technical assistance in grant proposal opportunities.

Estimated costs:

1. Personnel: Nicole Weigold is the Bonita Water Steward and has an annual salary of $42,000 per year. We area also requesting funding for a student assistant ($7,500), as two people are required by FGCU for boat operations and field sampling and the assistant will gain valuable experience to further their careers. Florida Gulf Coast University fringe benefits (40.7% for full-time position; 5.3% for student) amount to an additional $17,490. Total personnel costs: **$66,992 per year**.

2. Sample collection and analysis: Weekly sampling and analysis costs include fuel, field supplies, reagents and supplies for microscopy, and nutrient analysis. These costs are estimated at **$3,000 per year***.

3. Total direct costs = $66,992 + $3,000 = $69,992.

4. The off-campus Facilities and Administrative (F&A) costs at the Vester Field Station are an additional 17% (17% of $69,992 = $11,898).

5. **Total cost: $81,890 per year.**

* Additional funds may be needed for other, more intensive analyses (e.g., metals, herbicides, pesticides and toxins) and/or for event response sampling and analysis.

FIFTH AMENDMENT TO AGREEMENT

THIS FIFTH AMENDMENT TO the Agreement dated September 10, 2020 (the "Agreement") between the City of Bonita Springs with offices located at 9101 Bonita Beach Road, Bonita Springs, FL 34135, and Florida Gulf Coast University Board of Trustees, a public body corporate of the state of Florida, located at 10501 FGCU Blvd. South, Fort Myers, FL 33965, for The Bonita Water Steward, is entered into by and between the Parties amending the Agreement effective as of the last date of signature, as follows:

1. Article 1.2 Period of Performance is amended to end on September 30, 2028. And, the following language is added, "This contract may be extended bi-annually upon mutual agreement of both parties."
2. Article 3.1 and Appendix B/Item 5. are amended to state, "cost is $81,890.00 per year for years 7 and 8.

THE PARTIES have caused this Fifth Amendment to the Agreement to be executed by their duly authorized representatives as of the Effective Date.

CITY OF BONITA SPRINGS

By:_____

Mike Gibson, Mayor

_____

Date

FLORIDA GULF COAST UNIVERSITY

BOARD OF TRUSTEES

By:_____

Rosemary Higgins, M.D.

Associate Vice President for Research

_____

Date

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-113
July 15, 2026

ITEM TITLE: Approve the Twentieth Addendum to the Second Agreement with the Lee County Sheriff for Enhanced Law Enforcement Services.

REQUESTOR: Lisa Griggs Roth CPA, Director of Financial and Administrative Services

AGENDA SECTION: Consent

STRATEGIC PRIORITY: 6) Government Transparency and Efficiency

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BACKGROUND:

The Lee County Sheriff's Office has submitted the Twentieth Addendum to the Second Agreement to provide enhanced law enforcement services (Bonita Springs Community Policing Unit) for FY 2026-2027 (October 1, 2026, to September 30, 2027).

The total cost of the agreement for FY 2026-2027 is $3,833,611. This cost has been allocated in the proposed FY 2026-2027 budget (00.220.521.5213436.52.34.52134). The addendum aligns with the agreement previously approved by City Council on July 16, 2025, as outlined in the Nineteenth Addendum.

STAFF RECOMMENDATION: Approve the Twentieth Addendum to the Second Agreement.

ATTACHMENTS:

1. Twentieth Addendum to Second Agreement for Enhanced Law Enforcement Services
2. Second Agreement to the Interlocal Agreement (2010)

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield

TWENTIETH ADDENDUM

TO THE

SECOND AGREEMENT
BY AND BETWEEN
CARMINE MARCENO, LCSO OF LEE COUNTY, FLORIDA
AND
THE CITY OF BONITA SPRINGS
FOR ENHANCED LAW ENFORCEMENT SERVICES

COMES NOW the parties hereby enter into this Twentieth Addendum (the "**Twentieth Addendum**") to the Second Agreement by and between Carmine Marceno, Sheriff, Lee County, Florida and the City of Bonita Springs, Florida for Enhanced Law Enforcement Services, which has an effective date of October 1, 2010 (the "**Second Agreement**");

WHEREAS, the Parties hereto may amend this Second Agreement pursuant to Article XXI (20.1), of the Second Agreement;

WHEREAS, the Parties hereto desire to amend the Second Agreement in the following manner;

NOW THEREFORE, in consideration of the mutual promises and conditions set forth herein, which the Parties hereto deem and acknowledge sufficient consideration, **the Parties agree as follows:**

1. The Recitals above are adopted and incorporated herein as if fully restated.
2. Exhibit "A" of the Second Agreement is deleted in its entirety and replaced with the following:

EXHIBIT A
FISCAL YEAR 26/27

a. Under the Twentieth Addendum to the Second Agreement, The City of Bonita Springs will fulfill its obligation to pay the total of $3,833,611.00 in three equal quarterly payments to the Sheriff for the period starting on October 1, 2026 and ending on September 30, 2027 for the established 1 Community Service Officer, 18 Deputy Sheriffs, 3 Detectives, and 3 Sergeants.

b. Vehicles and all equipment are included into the cost for Deputy Sheriffs, Detectives and Sergeants.

3. The effective date of this Twentieth Addendum is October 1, 2026.

4. All other terms and conditions of the Second Agreement, as amended, and not otherwise inconsistent with this Twentieth Addendum, shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have caused their respective agents to execute this Twentieth Addendum on their behalf, on the dates set forth below.

SHERIFF OF LEE COUNTY

JAMES RANKINE, UNDERSHERIFF

6-15-26
Date

KATHLEEN HOLLOWAY
ATTORNEY
Approved as to form

6·10·2026
Date

CITY OF BONITA SPRINGS

Attest:

MIKE GIBSON, MAYOR

MIKE SHEFFIELD, CITY CLERK

APPROVED AS TO LEGAL FORM:

DEREK ROONEY, CITY ATTORNEY

CITY OF BONITA SPRINGS

ENHANCED LAW ENFORCEMENT SERVICES

EXHIBIT A

FISCAL YEAR 26/27

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

POSITIONS	UNIT COST	FTE	TOTAL COST
SERGEANT (Certified)	$190,454.00	3	$571,362.00
DETECTIVES (Certified)	$151,704.00	3	$455,112.00
DEPUTY SHERIFF (Certified)	$151,704.00	18	$2,730,672.00
COMMUNITY SERVICE OFFICER (Civilian)	$106,465.00	1	$106,465.00
FY26 CONTRACT TOTAL		**25**	**$3,863,611.00**

SECOND AGREEMENT

BY AND BETWEEN MIKE SCOTT, LCSO OF LEE COUNTY, FLORIDA AND THE CITY OF BONITA SPRINGS FOR ENHANCED LAW ENFORCEMENT SERVICES

THIS AGREEMENT, by and between the CITY OF BONITA SPRINGS, a municipal corporation organized and existing under the laws of the State of Florida, hereinafter referred to as "CITY," and Mike Scott, Sheriff of Lee County, Florida, hereinafter referred to collectively as "LCSO."

W I T N E S S E T H:

WHEREAS, the CITY is desirous of maintaining a high level of competent professional police service in conjunction and harmony with its fiscal policies of sound, economical management; and

WHEREAS, LCSO and CITY previously agreed on a basic services agreement with a continuing high level of professional police service, and the CITY is desirous of enhancing such services upon the terms and conditions hereinafter set forth; and

WHEREAS, CITY is desirous of enhancing daily police services above and beyond basic services already rendered through contractual relationship with LCSO.

NOW THEREFORE, in consideration of the sums hereinafter set forth and for other good and valuable considerations, the receipt and legal sufficiency of which are hereby acknowledged, it is hereby agreed as follows:

ARTICLE I

DEFINITIONS

For the purposes of this Agreement, the following terms shall have the respective meanings hereinafter set forth:

1.1 *Agreement* shall mean this Agreement for Law Enforcement Services between the CITY and LCSO. This Agreement does not replace or supplant the basic services provided by the Sheriff but is to provide enhanced services above and beyond the basic services provided through general ad valorem revenues and other regular funding. However, nothing contained within this definition should prohibit Community Outreach Program (COPS) funding if available.

1.2 *LCSO* shall mean the duly elected and qualified Sheriff of Lee County, Florida.

1.3 *LCSO'S Address* shall mean Lee County Sheriff's Office, 14750 Six Mile Cypress Parkway, Ft. Myers FL 33912, (239) 477-1200.

1.4 *CITY* shall mean the City of Bonita Springs, Florida, a municipal corporation organized and existing under the laws of the State of Florida and located within the boundaries of Lee County, Florida.

1.5 *CITY'S Address* shall mean 9101 Bonita Beach Road, Bonita Springs FL 34135, (239) 949-6262.

1.6 *CITY Boundaries* shall mean the area within the municipal boundaries of the CITY.

1.7 *City Manager* shall mean the duly appointed and validly existing City Manager of the CITY. In the absence of the City Manager, the person acting in the capacity of City Manager shall have the same authority as that of the City Manager.

1.8 *Deputy Sheriff* shall mean an employee who is appointed by the Sheriff in accordance with Fla. Stat. 30.07 and who has executed any necessary oath which is required by law. This position consists of shift related duties which includes: arrest and citation of violators, crime prevention, traffic control, courtroom testimony, community policing, high visibility patrol, and others as determined by LCSO.

1.9 *District Commander* shall mean the individual appointed under Article XVI who is responsible for all employees and activities of the Bonita Springs Patrol Zone. The district commander shall hold the rank of Deputy Sheriff Captain. The duties of the district commander include compliance with provisions of this contract for law enforcement service, serve as liaison between the CITY and LCSO, and insure the maintenance of effective morale, discipline, and law enforcement service.

1.10 *Patrol Unit* shall mean one (1) marked car which shall be manned by one (1) Uniformed Officer and containing all standard support equipment and who is assigned to a Patrol within the City of Bonita Springs. Any patrol unit purchased by the CITY shall prominently display the City of Bonita Springs official seal and on the vehicle's exterior the legend "paid for by the City of Bonita Springs" in letters at least two (2) inches in height, to be paid for by the CITY.

1.11 *Patrol Zone* is the incorporated boundaries of the CITY that is part of the South District.

1.12 *Salaries* shall include wages, employer expenses (FICA), and employee benefits including, but not limited to, retirement benefits, health insurance benefits, workers compensation, vacation, compensatory time, and sick leave benefits.

1.13 *Sworn Personnel* shall mean any appointed deputy of the Sheriff, irrespective of the rank (i.e. Deputy Sheriff Sergeant, Deputy Sheriff Lieutenant, Deputy Sheriff Captain).

1.14 *Uniformed Deputy* means a Deputy Sheriff employed by LCSO who wears a LCSO uniform.

ARTICLE II

TERM

2.1 This Service Agreement shall remain in full force and effect commencing October 1, 2010 through September 30, 2011, the present term for Sheriff Mike Scott, all dates inclusive, conditioned upon the party's agreement as to the consideration to be paid by the City in each applicable fiscal year.

2.2 The CITY shall have the option to extend the Term for four (4) additional one (1) year terms, upon the same terms and conditions contained herein, except that the Consideration payable hereunder shall be subject to mutual agreement.

2.3 Either party may terminate this Service Agreement for any reason by giving no less than ninety (90) days prior written notice to the other party.

2.4 In the event of termination, both parties shall render such aid, coordination, and cooperation that might be required for an expeditious and efficient termination of service.

ARTICLE III

MANNER OF PERFORMANCE OF SERVICES

3.1 It is the intent of LCSO to provide to the CITY it's current, enhancing existing competent professional police protection within and throughout the corporate limits of the CITY as set forth in Exhibit A to this Agreement.

3.2 In recognition of the CITY's need to be informed of LCSO'S activities, LCSO'S District Commander and the City Manager will develop a mutually agreed upon reporting format(s) and reporting period(s), whereby LCSO will report its activities to the

City Manager. At any time during the term of this Agreement, the City Manager shall have the right to make reasonable modifications to the reporting format(s) and reporting period(s).

3.3 LCSO will ensure the courtesy and professional demeanor of the assigned Deputies through internal policies and staff inspections, in-service training, and diversity training.

ARTICLE IV

STAFFING STRUCTURE

4.1 Commencing October 1, 2010, the enhanced staffing structure of deputies of the Bonita Springs Patrol Zone in the South District shall be as set forth in Exhibit A attached hereto.

4.2 It is the responsibility of the District Commander or designee, in consultation with the City Manager, to properly assign personnel to adequately provide enhanced law enforcement services in the Bonita Springs Patrol Zone, pursuant to this Agreement.

ARTICLE V

PATROL UNITS

5.1 Each Uniformed Deputy Sheriff patrolling the Patrol Zone shall be assigned by the District Commander and work scheduled time, not to exceed forty-two hours per week, excepting holidays, overtime, off-duty detail, vacation leave, required training, court appearances, authorized sick leave, and such other absences as may be authorized by the SHERIFF or his designee.

5.2 The parties recognize that a law enforcement agency requires flexibility in order to meet society's challenge to combat crime and other social conditions. Therefore, the District Commander or his designee shall have the discretion to determine patrol staffing levels to provide adequate police services to the CITY subject to the requirements of paragraph 5.1. The LCSO recognizes that the Agreement is for enhanced services and nothing in this paragraph shall be construed as to replace community policing activities unless the circumstances warrant the modification because of lack of regular and basic patrol staffing levels in Bonita Springs and the immediate adjacent areas. Use of this discretion should be the exception and not the rule.

5.3 A professional level of service shall be provided by the patrol services contemplated by this Agreement. This professional level of service shall be in accordance with applicable laws and accepted police practices, including LCSO policies and procedures.

5.4 These patrol services shall be supervised within the discretion of the on-duty uniform patrol supervisor, with the understanding that the patrol services are enhanced services to provide community policing.

5.5 LCSO, through its Deputy Sheriffs assigned to the City of Bonita Springs, at the request of the City Manager, will provide additional enhanced services as agreed upon with the District Commander.

ARTICLE VI

CITY COUNCIL MEETINGS

6.1 At the request of the City Manager and in conformity with paragraph 5.1, one (1) Deputy Sheriff shall be present for the purpose of maintaining order at each regular or special City Council meeting during the regular shift of attending deputy.

ARTICLE VII

EMPLOYMENT RESPONSIBILITY

7.1 Any employees utilized by LCSO to fulfill the terms and conditions of this Agreement shall be deemed as employees of LCSO, not of the CITY.

7.2 Accordingly, the CITY shall not be responsible for or assume any liability for any employee's salaries, wages, or other compensation, contributions to pension funds, insurance premiums, workers compensation funds (Chapter 441, Florida Statutes 2002), vacation, compensatory time, sick leave benefits or any other amenities of employment to any LCSO Personnel performing services, duties and responsibilities hereunder for the benefit of said CITY and the residents thereof or any other liabilities whatsoever.

7.3 Further, unless otherwise specifically provided to the contrary herein, the CITY shall not be liable for compensation, contribution, indemnity to LCSO or the employees thereof for any injury or illness, of any kind whatsoever, arising out of such employment and the performance of the service, duties, and responsibilities contemplated herein.

ARTICLE VIII

EMPLOYMENT: RIGHT OF CONTROL

8.1 LCSO shall have and maintain sole responsibility and control over the rendition of services, training, standards of performance, discipline of personnel, and other matters incident to the performance of its services, duties, and responsibilities

described and contemplated herein, provided said control does not result in a permanent reduction in the staffing levels as provided in Article IV.

8.2 The parties acknowledge that it is important for the CITY to have LCSO personnel who are acquainted with the general make-up of the CITY including its geography; its industrial, business, and residential composition; and its law enforcement issues.

ARTICLE IX

EMPLOYMENT: AUTHORITY TO ACT

9.1 The CITY recognizes that LCSO shall be required to appoint employees as deputy sheriffs to act within the City for the purpose of enforcing this Agreement. The LCSO will endeavor to maintain units as described in Exhibit A attached hereto in the Bonita Springs Patrol Zone.

9.2 The CITY does hereby vest in any LCSO employee, who is appointed by the Sheriff as a deputy sheriff and certified as a law enforcement officer within Chapter 943, Florida Statutes 2002, the police powers which are necessary to implement and carry forth the services, duties, and responsibilities imposed upon LCSO by this Agreement, for the sole and limited purpose of giving official and lawful status and validity to the performance thereof by such sworn officers. Every sworn officer of LCSO so empowered hereby and engaged in the performance of the services, duties, and responsibilities described and contemplated herein shall be deemed to be a sworn officer of the CITY while performing such services, duties, and responsibilities which constitute municipal functions and are within the scope of this Service Agreement.

9.3 Accordingly, such sworn officers of LCSO are hereby vested with the power to enforce the ordinances of the CITY, to make arrests incident to the enforcement thereof, and to do such other things and perform such other acts as are necessary with respect thereto.

ARTICLE X

CONSIDERATION

10.1 The CITY agrees to pay LCSO, in consideration for the services described herein, for the fiscal year 2010/2011, the sum set forth in Exhibit "A" attached hereto. Exhibit "A" shall be amended from year to year as made necessary by the increased costs and expenses of staffing and maintaining a Deputy Sheriff.

10.2 The consideration payable by the CITY for fiscal year 2010/2011 shall be subject to an annual percentage adjustment, not to exceed a ten percent (10%) increase of the contractual consideration for the preceding year. Such increases shall

only be approved after LCSO has provided detailed financial back-up justifying the increase to the CITY.

10.3 LCSO shall have the right to temporarily fill any vacancy within the Bonita Springs District, provided the vacant position is filled by a LCSO employee that possesses skills, training and experience at least equivalent to the absent Bonita Springs Patrol Zone Deputy.

10.4 The consideration recited herein constitutes the entire consideration to be paid hereunder and upon the payment thereof, in the manner and at the times described herein, the CITY shall have no further monetary obligations to LCSO or any third party providing services described in this Service Agreement.

10.5 In the event that the CITY desires to add additional deputies, this agreement shall be provided for in writing, signed by both parties and added hereto as an addendum.

10.6 Capital equipment associated with the patrol units and the Bonita substation will be replaced on an as needed basis based on the maintenance costs and factors as deemed necessary by LCSO.

ARTICLE XI

ADDITIONAL SERVICES

11.1 The City Manager may request additional law enforcement services (i.e. K-9, motorcycles, foot patrol, special details) necessary to the CITY during the tenure of this Agreement.

11.2 LCSO agrees to make every reasonable effort to provide these services to the CITY.

ARTICLE XII

AUDIT OF RECORDS

12.1 LCSO shall maintain an accurate record of all LCSO personnel employed in the Bonita Springs Patrol Zone, and their hours of actual employment. Upon request of the City Manager, LCSO agrees to provide the CITY with payroll records concerning hours of actual employment for LCSO'S Bonita Springs District personnel.

12.2 LCSO agrees to provide for inspection and audit any other financial records relating to this Agreement, subject to public records exemptions.

ARTICLE XIII

FINES, FORFEITURES; PAYMENT

13.1 All law enforcement education funds levied and collected by the Clerk of the Court pursuant to Section 943.25, Florida Statutes, may be used by the LCSO for the law enforcement education purposes authorized in said Statutes. Apart from such funds, LCSO shall have no claim or right to any other monies or things of value which the CITY receives or may hereinafter receive by way of entitlement programs, grants or otherwise in connection with law enforcement activities.

13.2 It is hereby acknowledged between the CITY and LCSO that on occasion LCSO may receive equipment from the CITY pursuant to a grant or some other funding device which may be utilized at the sole discretion of the CITY. Prior to the purchase of any such equipment, the City Manager and District Commander shall mutually agree, in writing, to the specifications, maintenance responsibilities, and disposition procedures related to such equipment. In all cases, LCSO shall be responsible for any and all repairs or replacements necessitated by LCSO's abuse or neglect of the equipment.

ARTICLE XIV

DISTRICT COMMANDER

14.1 The District Commander shall, among other specified duties, act as liaison between the CITY and LCSO.

14.2 The parties hereby acknowledge and agree that LCSO retains the right to discipline and remove from office the District Commander or any Deputy Sheriff.

ARTICLE XV

INSURANCE

15.1 LCSO shall be self insured or maintain insurance coverage for the liabilities assumed by LCSO under this Agreement. The insurance coverage shall be in the amounts hereinafter described:

General Liability	$100,000/200,000.00
Automobile Liability	$100,000/200,000.00

15.2 LCSO shall maintain the respective coverage throughout the term of this Service Agreement, as the same may be extended in accordance with the provisions hereof.

15.3 LCSO shall provide CITY with adequate documentation concerning the coverage required hereunder, in order that the CITY, through the office of the City Clerk, may keep such documentation on file for the benefit of the public and inspection of the citizenry of CITY.

ARTICLE XVI

HOLD HARMLESS

16.1 Each party (indemnitor) hereby shall to the extent permitted by law indemnify from any liability and hold harmless the other party (indemnitee), its employees, agents, or servants against liability arising from any actions, causes of action, suits, trespasses, damages, judgments, executions, claims and demands of any kind whatsoever, in law or in equity, brought against the indemnitee its employees, agents, and servants as a result of the indemnitor, its employees, agents, or servants negligent acts or negligent omissions, or willful misconduct in the performance of its obligations under this Agreement.

16.2 If the indemnitee defends any actions, causes of action, suits, trespasses, damages, judgments, executions, claims and demands of any kind whatsoever, in law or in equity, directly or approximately caused by the negligent acts or negligent omissions or willful misconduct of indemnitor, its agents, servants, or employees, indemnitor agrees to reimburse the indemnitee for all expenses, attorneys' fees, and court costs incurred in defending such actions, causes of action, suits, trespasses, damages, judgments, executions, claims and demands.

16.3 Notwithstanding anything to the contrary contained herein, LCSO and the CITY shall, at all times, be entitled to the benefits of sovereign immunity as provided in Section 768.28, Florida Statutes, and common law. Nothing contained in this Agreement to the contrary shall be construed as a waiver of sovereign immunity.

ARTICLE XVII

INDEPENDENT CONTRACTOR

17.1 LCSO, for the purposes of this Service Agreement, is and shall remain an independent contractor; provided, however, such independent contractor status shall not diminish the power and authority vested in LCSO and its sworn officers pursuant to Article XI.

ARTICLE XVIII

AUTHORITY TO EXECUTE; NO CONFLICT CREATED

18.1 The Sheriff, pursuant to the powers under Article VIII of the Constitution of the State of Florida and the Statutes of the State of Florida, hereby represents that full power and authority exists to execute this Service Agreement. This includes the following:

(a) His making and execution hereof shall create a legal obligation on the part of the Sheriff's Office of Lee County, Florida.

(b) The same shall be enforceable by the CITY according and to the extent of the provisions hereof.

Nothing herein contained or no obligation on the part of LCSO to be performed hereunder shall in anyway be contrary to or in contravention of any policy of insurance or surety bond required of LCSO pursuant to the Laws of the State of Florida.

18.2 The Mayor and City Clerk, by their respective executions hereof, do each represent the following to LCSO:

(a) They collectively have full power and authority to make and execute this Service Agreement on behalf of the City of Bonita Springs, pursuant to the Resolution of the City Council of CITY.

(b) Nothing herein contained is in any way contrary to or in contravention of the Charter of the City of Bonita Springs or the Laws of the State of Florida.

ARTICLE XIX

NOTICE

19.1 All notices required hereunder shall be by regular U.S. Mail and or facsimile, and any notice required hereunder shall be addressed to the party intended to receive same at the following addresses:

CITY: City Manager
City Hall
City of Bonita Springs

9101 Bonita Beach Road
Bonita Springs, Florida 34135

c/o City Attorney
City Hall
City of Bonita Springs
9101 Bonita Beach Road
Bonita Springs, Florida 34135

LCSO: Sheriff of Lee County
Lee County Sheriff's Office
14750 Six Mile Cypress Parkway
Fort Myers, Florida 33912

Legal Director
Lee County Sheriff's Office
14750 Six Mile Cypress Parkway
Fort Myers, Florida 33912

ARTICLE XX

NON-ASSIGNABILITY

LCSO shall not assign any of the obligations or benefits imposed hereby or contained herein, unless upon the written consent of the City Council of the CITY, which consent must be evidenced by a duly passed Resolution.

ARTICLE XXI

ENTIRE AGREEMENT; AMENDMENT

20.1 The parties acknowledge, one to another, that the terms hereof constitute the entire understanding and agreement of the parties with respect hereof. No modification hereof shall be effective unless in writing, executed with the same formalities as this Agreement is executed.

ARTICLE XXII

BINDING EFFECT

21.1 This Agreement shall inure to the benefit of and be binding upon the respective parties' successors.

IN WITNESS WHEREOF, the parties hereto have caused their respective agents to execute this instrument on their behalf, at the times set forth below:

SHERIFF OF LEE COUNTY

MIKE SCOTT — Date: 9/20/10

BY: BARRY R. HILLMYER
Legal Advisor, LCSO

CITY OF BONITA SPRINGS

BEN L. NELSON, JR., MAYOR — Date: 9-16-10

ATTEST:

DIANNE LYNN, CITY CLERK

Approved as to form and legal sufficiency

BY: AUDREY E. VANCE, CITY ATTORNEY

Approved as to form and legal
sufficiency subject to execution
By the parties:

BONITA CONTRACT

EXHIBIT "A"
FISCAL YEAR 10/11

Full Year Funding		Unit	LS
Deputies	14	$ 80,639.00	$ 1,128,946.00
Sergeants	2	$ 107,108.00	$ 214,216.00
Deputy/SRO	0	$ -	$ -
Bonita Sub Station	1	$ 264,673.00	$ 264,673.00
Rental Vehicles	2	$ 7,100.00	$ 14,200.00
TOTAL FY 2010/2011			$ 1,622,035.00

BONITA CONTRACT

EXHIBIT "A"
FISCAL YEAR 11/12

Description	Unit	Cost per Unit	Extended Cost
Deputies	14	$80,639.00	$1,128,946.00
Sergeants	2	$107,108.00	$214,216.00
Deputy/SRO	0	-	-
Bonita Sub Station	1	$264,673.00	$264,673.00
Rental Vehicles	2	$7,100.00	$14,200.00
New Vehicles	3 or 4	Cost TBD	NTE $80,000.00
Grand Total			$1,702,035.00

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-115
July 15, 2026

ITEM TITLE: Approve amendment #1 to the FEMA Hazard Mitigation Grant Program – COVID (HMGP-COVID) Neighborhood Acquisition/Demolition Project purchase agreement #2026-001, extending the property acquisition closing date from July 31, 2026 to September 30, 2026.

REQUESTOR: Elly Soto McKuen, Senior Project Manager

AGENDA SECTION: Consent

STRATEGIC PRIORITY: 1) Stormwater Resiliency, 4) Environmental Protection

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BACKGROUND: The City received a grant award notice from the Florida Division of Emergency Management on April 17, 2024 that funding in the amount of $4,282,761.60 from the HMGP-COVID Program was provided. The City's required match of $475,862.40 to provide a total project cost of $4,758,624 for the Neighborhood Acquisition/Demolition Project in the Quinn/Downs/Dean Neighborhood.

The focus of the program is to purchase property located in floodways or within neighborhoods that experience frequent flooding. The purchase agreement was approved by City Council on May 6, 2026. Amendment #1 extends the closing date from July 31, 2026 to September 30, 2026. Once the City purchases the property any structures on the property will be demolished, and the land will be in the City's name in perpetuity. The purchase price of the land is $340,000 and will be paid from CIP account number 30.250.538.5386109.53.61.53861 (HMGP-COVID Neighborhood Acquisition/Demolition).

Staff has redacted the homeowner's name and address as outlined in Senate Bill (SB) 966 adopted during the 2020 legislative session. SB 966 provides an exemption from public records requirements for personal identifying information for the purpose of disaster recovery assistance from a presidentially declared disaster. These properties were affected as a result of Hurricane Irma in 2017. Once the property has been transferred to the City's ownership the information will be made public.

STAFF RECOMMENDATION: Approve amendment #1 to the FEMA HMGP-COVID Neighborhood Acquisition/Demolition Project purchase agreement #2026-001, extending the property acquisition closing date from July 31, 2026 to September 30, 2026.

ATTACHMENTS:

1. Purchase agreement #2026-001, Amendment #1

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Dept. Director:	Matt Feeney

CITY OF BONITA SPRINGS, FLORIDA
FEMA HAZARD MITIGATION PROGRAM
COVID FUNDING

AMENDMENT ONE

AGREEMENT FOR PURCHASE

THIS FIRST AMENDMENT TO THE PURCHASE AGREEMENT made this ___ of _____, 2026, by and between the **City of Bonita Springs, FL,** a municipality incorporated in the State of Florida (hereinafter referred to as "BUYER" or "City") and [redacted] (hereinafter referred to as "SELLER"):

RECITALS:

WHEREAS, the BUYER is acting under a Federal Emergency Management Agency (FEMA) grant from the U.S. Department of Homeland Security, administered by the BUYER and hereinafter referred to as the "Bonita Springs Acquisition/Demolition Project", to purchase certain property in the City of Bonita Springs, Florida in which the SELLER owns and improved property located at [redacted] **Avenue, Bonita Springs, FL 34135** hereinafter referred to as the "premises" and more specifically described as follows:

(See Exhibit A attached for full metes and bounds description)
and more commonly identified as:
[redacted] Avenue
Bonita Springs, FL 34135

WHEREAS, the SELLER acknowledges that the above-referenced property qualifies for the assistance being granted, and that the SELLER understands that any potential utilization of eminent domain by the City will not be implemented under this program. In the event the SELLER are not interested in selling their property, or if the SELLER and the BUYER cannot reach an amicable agreement for the purchase of the property, the BUYER will not pursue its acquisition under eminent domain.

WHEREAS, SELLER understands this is a voluntary transaction and that SELLER are not entitled to relocation benefits provided by the Uniform Relocation Assistance and Real Property Acquisition Policies Act (URA) and will not claim any such benefits. Relocation funding will only be available to any and all displaced tenants, as applicable.

In consideration of the matters described above, the mutual obligations set forth in this amendment, the Parties agree to amend the agreement as follows:

CITY OF BONITA SPRINGS, FLORIDA
FEMA HAZARD MITIGATION PROGRAM
COVID FUNDING

1. In accordance with the Expiration Offer (Paragraph 16 of original agreement), this amendment shall extend the July 31, 2026 offer date to **11:59 o'clock PM (Eastern Standard Time)** on or before **September 30, 2026.**

2. All other terms and conditions of the Agreement remain the same.

3. The Purchase Agreement was fully executed on May 6, 2026 (BSC 26-[redacted]).

Warning: Any person who knowingly makes a false claim or statement to HUD may be subject to civil or criminal penalties under 18 U.S.C. 287, 1001 and 31 U.S.C. 3729.

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EQUAL HOUSING OPPORTUNITY

CITY OF BONITA SPRINGS, FLORIDA
FEMA HAZARD MITIGATION PROGRAM
COVID FUNDING

IN WITNESS WHEREOF, the Parties have executed this Amendment, and the Bonita Springs City Council approved this Agreement on the _____ day of _____, 2026.

S[redacted]

S[redacted]

7/6/2026.
Date

BUYER/ CITY:

CITY OF BONITA SPRINGS, FLORIDA

ATTEST: Michael J. Sheffield, Clerk

By: _____
Clerk

_____
Michael S. Gibson, Mayor

(Seal)

Date: _____

APPROVED AS TO FORM: _____
City Attorney's Office

EQUAL HOUSING OPPORTUNITY

CITY OF BONITA SPRINGS, FLORIDA
FEMA HAZARD MITIGATION PROGRAM
COVID FUNDING

Exhibit A

Legal Description

[redacted] Lee County, Florida

Parcel Identification Number: [redacted]

EQUAL HOUSING OPPORTUNITY

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-116
July 15, 2026

ITEM TITLE: Approve amendment #2 to the Berry, Dunn, McNeil & Parker, LLC contract providing for a time extension to complete the Parks Master Plan.

REQUESTOR: Elly Soto McKuen, Senior Project Manager and Nicole Perino, Parks and Recreation Director

AGENDA SECTION: Consent

STRATEGIC PRIORITY: 3) Strengthen City Finances, 5) Community Aesthetics, 8) Economic Development

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BACKGROUND: The City received a Parks Master Plan planning grant from the Lee County Recovery and Resiliency Planning Program as part of the U.S. Housing and Urban Development Community Development Block Grant – Disaster Recovery (HUD CDBG-DR) direct allocation as a result of Hurricane Ian's devastation to Lee County.

Berry, Dunn, McNeil & Parker, LLC (Berry Dunn) was selected through a Request for Proposal process (RFP 24-08). The original contract (BSC 25-03-038) was approved at the March 5, 2025, City Council meeting.

Amendment #1 added language referencing liquidated damages and extended the contract end date from March 31, 2026, to June 30, 2026.

Amendment #2 extends the contract end date from June 30, 2026 to October 31, 2026. Staff will be coordinating with the consultant to provide a presentation of the draft report at the August 5th City Council Meeting.

The Parks Master Plan update is budgeted in the Capital Improvement Project account number 30.601.572.3100.

STAFF RECOMMENDATION: Approve amendment #2 to the Berry Dunn contract providing for a time extension to complete the Parks Master Plan.

ATTACHMENTS:

1. Amendment #2 – Berry, Dunn, McNeil & Parker, LLC

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Dept. Director:	Nicole Perino

AMENDMENT #2
PROFESSIONAL SERVICE AGREEMENT
BETWEEN CITY OF BONITA SPRINGS, FLORIDA,
AND BERRY, DUNN, MCNEIL & PARKER, LLC

This Amendment #2 of the Professional Service Agreement dated February 26, 2025, is made and entered into this _____day of July, 2026, by and between the City of Bonita Springs, an incorporated Florida municipality, hereinafter referred to as "City," and Berry, Dunn, McNeil & Parker, LLC, hereinafter referred to as "Consultant."

R E C I T A L S

WHEREAS, the City and Consultant enter into an agreement for Professional Services to develop a Parks Master Plan Study.

WHEREAS, the original agreement was fully executed on February 26, 2025, attached hereto as Attachment B; and

WHEREAS, Amendment #1 was fully executed on January 21, 2026 adding Liquidated Damage language and amended Exhibit C – Time and Schedule of Performance Phase 4: Visioning timeline for project completion from January 31, 2026 to March 31, 2026 and Phase 5: Final Plan timeline for project completion from March 31, 2026 to June 30, 2026, attached hereto as Attachment C; and

WHEREAS, it is in the public interest to amend Amendment #1 Exhibit C – Time and Schedule of Performance, Phase 5: Final Plan from June 30, 2026 to October 31, 2026.

NOW, THEREFORE, in consideration of the above premises and other good and valuable consideration, the sufficiency of which is hereby acknowledged by the parties, the City and Consultant hereby agree to extend the Agreement as follows:

1. The recitals as set forth above are incorporated into the terms of this agreement as if set out herein at length.
2. Amend Exhibit C from Amendment 1 of the Agreement dated February, 26, 2025 to extend Phase 5: Final Plan from June 30, 2026 to October 31, 2026.
3. All of the remaining terms in Exhibit "A", the Agreement, attached hereto, remain the same.

IN WITNESS WHEREOF, the parties hereto have caused the execution hereof by their duly authorized officials on the dates set forth above.

ATTEST:	CITY OF BONITA SPRINGS:
CITY CLERK:	AUTHORIZED SIGNATURE
DATE	DATE
CONSULTANT: Berry, Dunn, McNeil & Parker, LLC	APPROVED AS TO FORM:
AUTHORIZED SIGNER	CITY ATTORNEY
DATE	DATE

ATTACHMENT A

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion

Vendor Covered Transactions

(1) The prospective vendor certifies, by submission of this Agreement, that neither it nor its principles are presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the vendor is unable to certify to the above statement, the prospective vendor shall attach an explanation to this form.

VENDOR:

Berry, Dunn, McNeil & Parker, LLC
Company Name

Unique Entity ID # (from SAM.gov)

Signature Date

Print Name

Street Address

City State Zip Code

For City of Bonita Springs use only

To access the debarment search: https://www.sam.gov/SAM/ > Search Records tab > Enter DUNS number > Click Search

Company: ☐ is debarred ☐ is not debarred

Verified by:

Name Date

CITY OF BONITA SPRINGS, FLORIDA
PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (hereinafter referred to as "Agreement") is made and entered into this 20th day of February, 2025, between the City Council of the City of Bonita Springs, a municipality incorporated in the State of Florida (hereinafter referred to as the "City") and Berry, Dunn, McNeil & Parker, LLC (BerryDunn) (hereinafter referred to as the "Consultant").

WITNESSETH

WHEREAS, the City desires to obtain the professional services of said Consultant to provide and perform professional services as further described hereinafter concerning the project to be referred to and identified as: Park Master Plan Study, and

WHEREAS, the Consultant hereby certifies that Consultant has been granted and possesses valid, current licenses to do business in the State of Florida and in the City of Bonita Springs, Florida, issued by the respective State Boards and Government Agencies responsible for regulating and licensing the professional services to be provided and performed by the Consultant pursuant to this Agreement; and

NOW, THEREFORE, in consideration of the mutual covenants, terms and provisions contained herein, the parties hereto agree that with the mutual acceptance of this Agreement as indicated hereinafter by the execution of this Agreement by both parties that a contract shall exist between both parties consisting of:

ARTICLE 1.00-SCOPE OF PROFESSIONAL SERVICES
Consultant hereby agrees to provide and perform the professional services required and necessary to complete the services and work as set forth in the Scope of Professional Services, which is attached hereto and made a part of this Agreement.

1.01 COMPLIANCE WITH FEDERAL LAW, REGULATIONS AND EXECUTIVE ORDERS
This is an acknowledgement that U.S. Housing and Urban Development (HUD) Community Development Block Grant-Disaster Recovery financial assistance will be used to fund all or a portion of the contract. The consultant will comply with all applicable federal laws, regulations, executive orders, HUD CDBG-DR policies, procedures and directives as outlined in Exhibit L.

ARTICLE 2.00-DEFINITIONS
The following definition of terms associated with this Agreement is provided to establish a common understanding between both parties to this Agreement as to the intended usage, application, and interpretation of such terms pertaining to this Agreement.

2.01 CITY
The term "City" shall refer to the City of Bonita Springs, a municipality incorporated within the State of Florida, and any official and/or employees thereof who shall be duly authorized to act on the City's behalf relative to this Agreement.

2.02 CONSULTANT
The term "Consultant" shall refer to the individual or firm offering professional services which by execution of this Agreement shall be legally obligated, responsible, and liable for providing and performing any and all of the services, work and materials, including services and/or work of sub-consultants and subcontractors, required under the covenants, terms and provisions contained in this Agreement and any and all change orders thereto.

2.03 PROFESSIONAL SERVICES
The term "Professional Services" shall refer to all of the services, work materials and all related professional, technical and administrative activities which are necessary to be provided and performed by the Consultant and its employees and any and all sub-consultants and subcontractors

BSC-25-03-038

the Consultant may engage to provide, perform and complete the services required pursuant to the covenants, terms and provisions of this Agreement.

ARTICLE 3.00-OBLIGATIONS OF THE CONSULTANT

The obligations of the Consultant with respect to all the basic services and additional services authorized pursuant to this Agreement shall include, but not be limited to, the following:

3.01 LICENSES

The Consultant agrees to obtain and maintain throughout the period this Agreement is in effect all such licenses as are required to do business in the State of Florida, Lee County and in the City of Bonita Springs, Florida, including, but not limited to, licenses required by the respective State Boards and other governmental agencies responsible for regulating and licensing the professional services provided and performed by the Consultant pursuant to this Agreement.

3.02 STANDARDS OF PROFESSIONAL SERVICE

The work and/or services to be provided and/or performed by the Consultant and by any sub-consultant(s) and/or subcontractor(s) engaged by the Consultant as set forth in the Scope of Professional Services shall be done in accordance with the generally accepted standards of professional practice and in accordance with the laws, rules, regulations, ordinances, codes, policies, standards or other guidelines issued by those governmental agencies which have jurisdiction over all or a portion of this project and which are in effect at the time the City approves this Agreement, or which may subsequently be changed or revised. Any subsequent change or revision to such laws, rules, regulations, ordinances, codes, policies, standards or other guidelines which requires the Consultant to provide and/or perform work and/or services which are significantly different from that set forth in the Scope of Professional Services shall serve as a basis for the City to consider the development and issuance of a change order to provide for a change to, or additional services to the services set forth in this Agreement.

The Consultant shall cooperate with the City and the state inspector general in any investigation, audit, inspection, review, or hearing pursuant to Florida Statutes 20.055(5). This applies to any contract, bid, proposal, application or solicitation executed after July 1, 2015 that a contract shall contain a statement that the corporation, partnership or person understands and will comply with this requirement.

3.03 CITY'S APPROVAL SHALL NOT RELIEVE PROVIDER OF RESPONSIBILITY

Neither review, approval, or acceptance by the City of data, studies, surveys, designs, specifications, calculations, estimates, plans, drawings, construction documents, photographs, reports, memoranda, other documents and instruments, and incidental professional services, work and materials furnished hereunder by the Consultant, or any sub-consultant(s) or subcontractor(s) engaged by the Consultant to provide and perform services in connection with this Agreement. Neither the City's review, approval or acceptance of, nor payment for, any of the Consultant's services, work and materials shall be construed to operate as a waiver of any of the City's rights under this Agreement, or any cause of action it may have arising out of the performance of this Agreement.

3.04 LIABILITY AND HOLD HARMLESS

To the fullest extent permitted by Florida law, the Consultant shall be liable and agrees to be liable for and shall indemnify and hold harmless the City of Bonita Springs, its officers and employees from any and all third party liabilities, damages, losses and costs, to person or property arising out of or caused by any negligent or willful act, omission, error or default by the Consultant, its subcontractors, materialmen, or agents of any tier or their employees arising out of this agreement or its performance. This indemnification obligation shall not be construed to negate, abridge or reduce any other rights or remedies which otherwise may be available to an indemnified party or person described in this paragraph. This section does not pertain to any incident arising from the negligence or willful misconduct of the City of Bonita Springs. If there is a claim of, or liability for, a joint negligent act, error, or omission of the Consultant and the City of Bonita Springs, the

indemnification and hold harmless obligation of this provision shall be apportioned on a comparative fault basis.

3.05 SCRUTINIZED COMPANIES STATEMENT

Consultant certifies that it is not on the Scrutinized Companies that Boycott Israel List or engaged in a boycott of Israel. Pursuant to Florida Statute §287.135, the City may immediately terminate this Agreement at its sole option if the Consultant is found to have submitted a false certification; or if the Consultant is placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement. As provided in Florida Statute 287.135(8), if federal law ceases to authorize these contracting prohibitions then they shall become inoperative.

If this Agreement is for more than one million dollars, the Consultant certifies that it is also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, F.S. Pursuant to Section 287.135, F.S., the City may immediately terminate this Agreement at its sole option if the Consultant is found to have submitted a false certification; or if the Consultant is placed on the Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with activities in the Iran Petroleum Energy Sector List or engaged with business operations in Cuba or Syria during the term of the Agreement.

As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions then they shall become inoperative.

As provided in Subsection 287.133(2)(a), Florida Statutes., as it relates to the management of an entity that has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are activity in the management of an affiliate.

As provided in Subsection 607.1501(1), Florida Statutes, A foreign corporation may not transact business in the state of Florida until it obtains a certificate of authority from the Department of State.

3.06 NOT TO DIVULGE CERTAIN INFORMATION

Consultant agrees, during the term of this Agreement, not to divulge, furnish or make available to any third person, firm, or organization, without City's prior written consent, or unless incident to the proper performance of Consultant's obligations hereunder, or in the course of judicial or legislative proceedings where such information has been properly subpoenaed, any non-public information concerning the services to be rendered by Consultant or any sub-consultant(s) or subcontractor(s) pursuant to this Agreement. Consultant shall require all of its employees, sub-consultant(s) and subcontractor(s) to comply with the provisions of this paragraph and as outlined in Section 337.168, Florida Statutes and Section 119.07, Florida Statutes.

3.07 ADDITIONAL SERVICES

Should the City request the Consultant to provide and perform professional services for this project which are not set forth in the Scope of Professional Services, the Consultant agrees to provide and perform such additional services as may be agreed to in writing by both parties to this Agreement.

Additional services shall be administered and authorized as change orders or supplemental task authorizations under this Agreement. The Consultant shall not provide or perform, nor shall the City incur or accept any obligation to compensate the Consultant for any additional services unless and until a written change order or supplemental task authorization has been agreed to and executed by both parties.

3.08 TRUTH-IN-NEGOTIATIONS CERTIFICATE

The City may request the Consultant to execute a Truth-in-Negotiations Certificate ("Certificate"). The Certificate shall state that wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time this Agreement is executed. The original contract

price and any additions thereto shall be adjusted to exclude any significant sums by which the City determines the contract price was increased due to inaccurate, incomplete or noncurrent wage rates or other factual unit costs.

3.09 IMMIGRATION LAW COMPLIANCE

Consistent with Bonita Springs Code §36.22, effective June 1, 2009, Contractors providing services to the City, as a condition of each contract, must use E-Verify to verify the employment of any person hired during the contract term by the contractor and assigned by the Contractor to perform work for the City. Before any contract with the City is signed, proof of enrollment with E-Verify must be provided. The Contractor acknowledges that he will comply with the Immigration Reform and Control Act of 1986 and is committed to employing only those individuals who are authorized to work in the United States, by hiring employees who properly complete, sign and date the first section of the Immigration and Naturalization Services (INS) Form I-9 and presenting to the Contractor the original necessary document(s) to prove identity and employment eligibility, as verified through E-Verify.

The Contractor must also be responsible for entering into an agreement with each and every vendor and subcontractor that states that vendors, and subcontractors (and their vendors) are independently responsible for its own employment decisions, including hiring, disciplinary and termination decisions, and will comply with the Immigration Reform and Control Act of 1986 and use the E-Verify system for verification. The agreements shall also state that each business is responsible for its own I-9 and other employment record-keeping requirements, and with compliance with all immigration laws.

ARTICLE 4.00-COMPENSATION AND METHOD OF PAYMENT

4.01 BASIC AND ADDITIONAL SERVICES

The City shall pay the Consultant for all requested and authorized basic services rendered hereunder by the Consultant and completed in accordance with the requirements, provisions, and/or terms of this Agreement and accepted by the City in accordance with the provisions for compensation and payment of said basic services set forth and prescribed in the Compensation and Method of Payment or on the basis of such changes to the established compensation as may be mutually agreed to by both parties to this Agreement as evidenced by a written change order executed by both parties.

The City will confirm the initial budget for services identified in Exhibit A when both parties fully execute this agreement. The Consultant must advise the City of any deviations from the approved budget, project or program scope or objectives(s) in accordance with 2 CFR 200.329. Revisions requiring prior City approval must be in writing:

a. Change in scope or the objective of the project or program (even if there is not associated budget revision requiring prior written approval)
b. Change in key personnel (including employees and contractors) that were identified by name or position in the proposal
c. The disengagement from the project for more than three months or a 25 percent reduction in time and effort devoted to the contract over the period of performance by the City's representative.

The City will review the request for budget or program plan revisions and will notify the Consultant within 30 days whether the revisions have been approved. Should the review of the request for budget or program plan revision decision take additional time for approval, the City will advise of the need for additional time past the 30 day requirement. All revisions to budget and program plans shall comply with 2 CFR 200.308.

4.02 METHOD OF PAYMENT

1) MONTHLY STATEMENTS

The Consultant shall be entitled to submit not more than one (1) invoice statement to the City each calendar month covering services rendered during the preceding calendar month. The

Consultant's invoice statement(s) shall be itemized to correspond to the basis of compensation as set forth in the Agreement or change order(s) and supplemental task authorization(s) thereunder.

2) PAYMENT SCHEDULE

The City shall pay the Consultant in accordance with the Local Government Prompt Payment Act, Section 218.70, Florida Statutes, upon receipt of the Consultant's invoice and written approval by same by the City indicating that the services have been provided in conformity with the Agreement. The City shall issue payment to the Consultant within thirty (30) calendar days after receipt of an invoice statement from the Consultant in an acceptable form and containing the requested breakdown and detailed description and documentation of charges. Should the City object or take exception to the amount of any Consultant's invoice statement, the City shall notify the Consultant of such objection or exception within the thirty (30) calendar day payment period set forth hereinbefore. If such objection or exception remains unresolved at the end of said thirty (30) calendar day period, the City shall withhold the disputed amount and make payment to the Consultant of the amount not in dispute. Payment of any disputed amount, or adjustments thereto, shall be made within thirty (30) calendar days of the date such disputed amount is resolved by mutual agreement of the parties to this Agreement.

4.03 PAYMENT WHEN SERVICES ARE TERMINATED AT THE CONVENIENCE OF THE CITY

In the event of termination of this Agreement at the convenience of the City, not at the fault of the Consultant, the City shall compensate the Consultant only for the services performed prior to the effective date of termination, reimbursable expenses then due and reasonable expenses incurred by the Consultant in affecting the termination of services and work and incurred by the submittal to the City of project drawings, plans, data, and other project documents.

ARTICLE 5.00-TIME AND SCHEDULE OF PERFORMANCE

5.01 NOTICE-TO-PROCEED

Following the execution of this Agreement by both parties, and after the Consultant has complied with insurance and E-Verify requirements, the Consultant shall commence work promptly and shall carry on all such services and work as may be required in a timely and diligent manner to completion. Date of the last signatory will be the Notice-to-Proceed date.

5.02 FAILURE TO PERFORM IN A TIMELY MANNER

Should the Consultant fail to commence, provide, perform and/or complete any of the services and work required pursuant to this Agreement in a timely and diligent manner, the City may consider such failure as justifiable cause to terminate this Agreement.

ARTICLE 6.00-ASSIGNMENT, TRANSFER AND SUBCONTRACTS

The Consultant shall not assign or transfer any of its rights, benefits or obligations hereunder, except for transfers that result from: (1) the merger or consolidation of Consultant with a third party: or (2) the disestablishment of the Consultant's professional practice and the establishment of a successor Consultant, or consulting organization. Nor shall the Consultant subcontract any of its service obligations hereunder to third parties, except as otherwise authorized in this Agreement thereto, without prior written approval of the City. The Consultant shall have the right, subject to the City's prior written approval, to employ other persons and/or firms to serve as sub-consultants and/or subcontractors to Consultant in connection with Consultant providing and performing services and work pursuant to the requirements of this Agreement. The City shall have the right and be entitled to withhold such approval. Such approval shall not be unreasonably withheld.

In providing and performing the services and work required pursuant to this Agreement, Consultant intends to engage the assistance of the sub-consultant(s) and/or subcontractor(s) set forth in Consultant's Associated Sub-Consultants and Subcontractors, which is attached hereto and made a part of this Agreement.

ARTICLE 7.00-APPLICABLE LAW

Unless otherwise specified, this Agreement shall be governed by the laws, rules, regulations of the State of Florida, or the laws, rules, and regulations of the United States when providing services funded by the United States Government.

ARTICLE 8.00- COVENANTS AGAINST DISCRIMINATION FOR PROJECTS WITH FUNDS APPROPRIATED FROM BONITA SPRINGS GENERAL REVENUES

The Consultant for itself, its successors in interest, and assigns as part of the consideration thereof, does hereby covenant and agree that in the furnishing of services to City hereunder, no person on the grounds of race, color, national origin, handicap, or sex shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination. The Consultant shall comply with the state laws in the hiring of sub-consultants.

ARTICLE 9.00-INSURANCE

For the Insurance Section and Exhibit, Consultant will be referred to as "Vendor". The Vendor shall at its own expense, carry and maintain insurance coverage from responsible companies duly authorized to do business in the State of Florida as set forth in Insurance and Bonding Requirements of this solicitation.

The Vendor shall procure and maintain property insurance (Builder's Risk, Installation Floaters etc.) upon the entire project, if required, to the full insurable value of the scope of work. The City and the Vendor waive against each other and the City's separate Vendors, Contractors, Design Consultants, Subcontractors, agents and employees of each and all of them, all damages covered by property insurance provided herein, except such rights as they may have to the proceeds of such insurance. The Vendor and City shall, where appropriate, require similar waivers of subrogation from the City's separate Vendors, Design Consultants and Subcontractors and shall require each of them to include similar waivers in their contracts. All deductibles for property insurance procured by the Vendor shall be the responsibility of the Vendor.

Certificates issued as a result of the award of this solicitation must identify: "For any and all work performed on behalf of the City of Bonita Springs."

The General Liability Policy provided by Vendor to meet the requirements of this solicitation shall name the City of Bonita Springs, Florida, as an additional insured including completed operations (and products if applicable). The policy shall be endorsed to be primary to any similar coverage carried by the City.

The Certificate Holder shall be named as: City of Bonita Springs. The Certificates of Insurance must state the Contract Number, or Project Number, or specific project description, or must read: "For any and all work performed on behalf of the City of Bonita Springs."

The amounts and types of insurance coverage shall conform to the minimum requirements set forth in Insurance and Bonding Requirements with the use of Insurance Services Office (ISO) forms and endorsements or their equivalents. If Vendor has any self-insured retentions or deductibles under any of the below listed minimum required coverage, Vendor must identify on the Certificate of Insurance the nature and amount of such self-insured retentions or deductibles and provide satisfactory evidence of financial responsibility for such obligations. All self-insured retentions or deductibles will be Vendor's sole responsibility.

Coverage(s) shall be maintained without interruption from the date of commencement of the work until at least thirty (30) days beyond the date of completion or warranty period, whichever is greater, or otherwise as specified in this solicitation if longer.

The Vendor and/or its insurance carrier shall provide thirty (30) days written notice to the City of policy cancellation or non-renewal on the part of the insurance carrier or the Vendor except for non-payment which shall be ten (10) days. The Vendor shall also notify the City, in a like manner, within twenty-four (24) hours after receipt, of any notices of expiration, cancellation, non-renewal or material change in coverage or limits received by Vendor from its insurer and nothing contained herein shall relieve Vendor of this requirement to provide notice.

Should at any time the Vendor not maintain the insurance coverage(s) required herein, the City may terminate the Agreement or at its sole discretion shall be authorized to purchase such coverage(s) and charge the Vendor for such coverage(s) purchased. If Vendor fails to reimburse the City for such costs within thirty (30) days after demand, the City has the right to offset these costs from any amount due Vendor under this Agreement or any other agreement between the City and Vendor. The City shall be under no obligation to purchase such insurance, nor shall it be responsible for the coverage(s) purchased or the insurance company or companies used. The decision of the City to purchase such insurance coverage(s) shall in no way be construed to be a waiver of any of its rights under the Contract Documents.

If the initial or any subsequently issued Certificate of Insurance expires prior to the completion of the scope of work, the Vendor shall furnish to the City renewal or replacement Certificate(s) of Insurance not later than ten (10) calendar days after the expiration date on the certificate. Failure of the Vendor to provide the City with such renewal certificate(s) shall be considered justification for the City to terminate any and all contracts.

ARTICLE 10.00-DUTIES AND OBLIGATIONS IMPOSED ON THE CONSULTANT

The duties and obligations imposed upon the Consultant by this Agreement and the rights and remedies available hereunder shall be in addition to, and not a limitation of, any otherwise imposed or available by law or statute.

ARTICLE 11.00-MAINTENANCE OF RECORDS

The Consultant will keep and maintain adequate records and supporting documentation applicable to all of the services, work, information, expense, costs, invoices and materials provided and performed pursuant to the requirements of this Agreement. Said records and documentation will be retained by the Consultant for a minimum of five (5) years from the date of termination of this Agreement.

The City and its authorized agents shall, with reasonable prior notice, have the right to audit, inspect and copy all such records and documentation as often as the City deems necessary during the period of this Agreement, and during the period five (5) years thereafter; provided, however, such activity shall be conducted only during normal business hours and at the expense of the City, and provided further that to the extent provided by law the City shall retain all such records confidential.

11.01 COMPLIANCE WITH PUBLIC RECORDS LAW

The Consultant must comply with Florida public records laws, specifically to:

a. Keep and maintain public records required by the City to perform the service.

b. Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Florida Statutes §119 or as otherwise provided by law.

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Contract if the Consultant does not transfer the records to the City.

d. Upon completion of the Contract, transfer, at no cost, to the City of Bonita Springs all public records in possession of the Consultant or keep and maintain public records required by the City to perform the service. If the Consultant transfers all public records to the City upon completion of the Contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Contract, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with

the information technology systems of the City.

e. The City will consider it a breach of contract should the Consultant fail to comply with any public records request.

f. A Consultant who fails to provide the public records to the City within a reasonable time may be subject to penalties under Florida Statutes §119.10.

g. **IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE DESGIN-BUILDER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS (CITY CLERK) AT: 239-949-6262, CITY OF BONITA SPRINGS, 9101 BONITA BEACH ROAD, BONITA SPRINGS, FL 34135, clerk@cityofbonitasprings.org.**

h. If the Consultant is not providing the requested public records, the burden of proof is on the Consultant to show why they did not comply with the request.

ARTICLE 12.00-HEADINGS

The headings of the articles, sections, exhibits, attachments, phases or tasks as contained in this Agreement are for the purpose of convenience only and shall not be deemed to expand, limit or change the provisions contained in such articles, sections, exhibits, attachments, phases or tasks.

ARTICLE 13.00-ENTIRE AGREEMENT

This Agreement, including referenced exhibits and attachments hereto, constitutes the entire agreement between the parties hereto and shall supersede, replace and nullify any and all prior agreements or understandings, written or oral, relating to the matters set forth herein, and any such prior agreements or understandings shall have no force or affect whatever on this Agreement.

ARTICLE 14.00-NOTICES AND ADDRESS OF RECORD

14.01 NOTICES BY CONSULTANT TO CITY

All notices required and/or made pursuant to this Agreement to be given by the Consultant to the City shall be in writing and shall be given by the United States Postal Service Department first class mail service postage prepaid, addressed to the following City address of record and sent to the attention of the City's Project Manager if waived by City:

Nicole Perino, Parks Director
City of Bonita Springs
9101 Bonita Beach Road
Bonita Springs, FL 34135

Copy: City Attorney
City of Bonita Springs
9101 Bonita Beach Road
Bonita Springs, FL 34135

14.02 NOTICES BY CITY TO CONSULTANT

All notices required and/or made pursuant to this Agreement to be given by the City to the Consultant shall be made in writing and shall be given by the United States Postal Service Department first class mail service, postage prepaid, addressed to the following Consultant's address of record if waived by Consultant:

Berry, Dunn, McNeil & Parker, LLC
2211 Congress Street
Portland, ME 04102
Telephone Number: 207-541-2200
Fax Number: 207-774-2375
ATTENTION: Charles Snow

14.03 CHANGE OF ADDRESS OF RECORD
Either party may change its address of record by written notice to the other party per above contacts.

ARTICLE 15.00-TERM
It is anticipated that a contract will be awarded for an agreed upon term of time (5 years) to complete the project and to begin upon approval and execution by the City; with the opportunity to extend the contract for additional time (2-1 year extensions) as may be deemed necessary and when in the best interest of the City. The decision to extend the Contract shall be at the discretion of the City.

ARTICLE 16.00-TERMINATION
This Agreement may be terminated by the City at its convenience, or due to the fault of the Consultant, by the City giving thirty (30) calendar days written notice to the Consultant.

16.01 TERMINATION FOR CAUSE AND/OR CONVENIENCE

The City, by written notice to the Consultant, may terminate this Agreement with or without cause, in whole or in part, when the City determines in its sole discretion that it is in the City's best interest to do so. In the event of termination, the Consultant will not incur any new obligations for the terminated portion of the Agreement after the Consultant has received notification of termination.

If the Agreement is terminated before performance is completed, the Consultant shall be paid only for that work satisfactorily performed for which costs can be substantiated. Such payment, however, may not exceed an amount that is the same percentage of the Agreement price as the amount of work satisfactorily completed is a percentage of the total work called for by this Agreement. All work in progress shall become the property of the City and shall be turned over promptly by the Consultant.

ARTICLE 17.00-MODIFICATIONS
Modifications to covenants, terms and provisions of this Agreement shall only be valid when issued in writing as a properly executed change order(s) or supplemental task authorization(s). In the event of any conflicts between the requirements, provisions, and/or terms of this Agreement and any written change order(s), and/or supplemental task authorizations, the latest executed change order(s), and/or supplemental task authorization(s) shall take precedence.

ARTICLE 18.00-ACCEPTANCE
Acceptance of this Agreement shall be indicated by the signature of the duly authorized representative of the hereinabove named parties in the space provided hereinafter and being attested and witnessed as indicated.

ARTICLE 19.00-CONTRACT PROVISIONS
All contracts shall contain the following provisions as applicable.

19.01 EQUAL EMPLOYMENT OPPORTUNITY:
During the performance of this Contract, the Consultant agrees as follows:

(1) The Consultant will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity or national origin. The Consultant will take affirmative action to ensure that applicants are employed, and that employees are treated

during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The consultant agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

(2) The Consultant will, in all solicitations or advertisements for employees placed by or on behalf of the Consultant, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity or national origin.

(3) The Consultant will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Consultant's legal duty to furnish information.

(4) The Consultant will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the Consultant's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) The Consultant will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) The Consultant will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.

(7) In the event of the Consultant's non-compliance with the nondiscrimination clauses of this Contract or with any of such rules, regulations, or orders, this Contract may be canceled, terminated or suspended, in whole or in part, and the Consultant may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed an remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of labor or as otherwise provided by law.

(8) The Consultant will include the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 4, 1965, so that such provisions will be binding upon each subconsultant or vendor. The Consultant will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event the Consultant becomes involved in, or is threatened with, litigation with a subconsultant or vendor as a result of such direction, the Consultant my request the United States to enter into such litigation to protect the interests of the United States.

19.02 CONTRACT WORK HOURS & SAFETY STANDARDS (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 C.F.R. 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 not laborer or mechanic must be required to work in surroundings or under working conditions that 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.

19.03 CLEAN AIR ACT AND FEDERAL WATER POLLUTION CONTROL ACT:
Consultant agrees 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) and will report violations to FEMA and the Regional Office of the Environmental Protection Agency (EPA).

19.04 ENERGY POLICY AND CONSERVATION ACT:
Consultant must follow any mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).

19.05 SUSPENSION AND DEBARMENT:
This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such the Consultant is required to verify that none of the Consultant, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

The Consultant must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction into which it enters.

This certification is a material representation of fact relied upon by City of Bonita Springs. If it is later determined that the Consultant did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the City of Bonita Springs, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

The Consultant agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

19.06 BYRD ANTI-LOBBYING AMENDMENT:
Consultants who apply or bid for an award of $100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay and 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 shall also disclose any lobbying with nonfederal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.

19.07 MAINTENANCE OF RECORDS/ACCESS TO RECORDS:
Consultant will keep and maintain adequate records and supporting documentation applicable to all of the services, work, information, expense, costs, invoices and materials provided and performed pursuant to the requirements of this agreement. Said records and documentation will be retained by the Consultant for a minimum of five (5) years from the date of termination of this agreement, or for such period is required by law.

The Consultant shall provide, when requested, access by the City, the U.S. Department of Housing and Urban Development, the Comptroller General of the United States, the Chief Financial Officer of the State of Florida, the Auditor General of the State of Florida, the Florida Office of Program Policy Analysis and Government Accountability, or any of their duly authorized representatives to any books, documents, papers, and records of the Consultant which are directly pertinent to this contract for the purpose of making audit, examination, excerpts, and transcriptions.

Consultant agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

Consultant agrees to provide the City Manager or his/her authorized representatives' access to construction or other work sites pertaining to the work being completed under the contract.

Consultant shall retain all records associated with this solicitation and any agreements that are created in response to the solicitation for a period of no less than five (5) years after final payments and all other pending matters are closed.

The City and its authorized agents shall, with reasonable prior notice, have the right to audit, inspect and copy all such records and documentation as often as the City deems necessary during the period of this agreement, and during the period as set forth in the paragraphs above; provided, however, such activities shall be conducted only during normal business hours of the Consultant/Contractor/Vendor and at the expense of the City.

19.08 RECOVERED MATERIALS:

Consultant must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines. [78 FR 78608, De. 26, 2013, as amended at 79 FR 75855, De. 19, 2014].

19.09 REMEDIES:

In the event the Consultant fails to satisfactorily perform or has failed to adhere to the terms and conditions under this Agreement, the City may, upon fifteen (15) calendar days, exercise any one of more of the following remedies, either concurrently or consecutively:

- Withhold or suspend payment of all or any part of a request for payment.
- Require that the Consultant refund to the City any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds.
- Requesting additional information from the Consultant to determine the reasons for or the extent of non-compliance or lack of performance;
- Issuing a written warning to advise that more serious measures may be taken if the situation is not corrected;
- Advising the Consultant to suspend, discontinue or refrain from incurring costs for any activities in question; or
- Requiring the Consultant to reimburse the City for the amount for reasonable costs incurred for any items determined to be ineligible.

19.10 HUD REIMBURSEMENT

Work completed under this Agreement may be reimbursed by HUD. The Vendor agrees to abide by and comply with all Federal terms, conditions, provisions, certifications, affidavits, or otherwise as applicable and stated within this solicitation package. Vendors are required to comply in

accordance with Federal Grant Requirements, 2 CFR part 200, terms, conditions, and specifications.

19.11 FEDERAL FUNDING

When property or services are procured using funds derived from a Federal grant or Agreement whether direct to the City or "pass-through" from another entity, the City is required to and will follow the Federal procurement standards in the "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", 2 CFR. Part 200, Sections 200.318 through 200.327, and 2 CFR 200.329.

Consultant, further referred to as the Consultant within this section, shall work with the City under this Agreement to assure that it will comply with the following statutes and regulations to the extent applicable:
(1) 2 CFR, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Appendix II.
(2) 24 CFR Part 570 – Community Development Block Grants as amended by the CDBG-DR Consolidated Waivers and applicable Alternative Requirements Notices.
(3) The Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, as amended, 42 U.S.C. 5121 et seq., and Related Authorities.
(4) The Consultant shall comply with all applicable local, state and federal laws, including American with Disabilities Act of 1990, as amended; the Florida Civil Rights Act, as amended, Chapter 760, Florida Statutes; Title VII of the Civil Rights Act of 1964, as amended; (P.L. 101-336, 42 U.S.C. 12101 et seq.) and laws which prohibit discrimination by public and private entities in employment, public accommodations, transportation, state and local government services and telecommunications.

Contract Cost and Price: The City shall perform a cost or price analysis in connection with every procurement subject to Federal procurement guidelines, which shall include an independent estimate of cost prior to issuing bids or proposals. For proposals where price is not considered in the award, profit shall be negotiated as a separate element of the price. In determining whether profit is fair and reasonable, the City shall consider the complexity of work, the risk to be borne by the contractor, the contractor's investment, the amount of subcontracting necessary, the quality of the contractor's record and past performance, and industry profit rates for the surrounding geographical area. "Cost Plus Percentage" methods for determining profit may not be used.

19.12 DOMESTIC PREFERENCE for PROCUREMENT (2 CFR §200.322)

As appropriate and to the greatest extent consistent with law, state and non-state entities should, to the greatest extent practicable under its GRANT AGENCY award, provide a preference for the purchase of goods, products or materials produced in the United States (including but not limited to iron, aluminum, steel, cement and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award. 2 CFR §200.322 also provides specific definitions for "Produced in the United States" and "manufactured products" that states should review.

Pursuing any of the above remedies will not keep the City from pursuing any other rights or remedies that may be otherwise available under law or inequity. If the City waives any right or remedy in this Agreement or fails to insist on strict performance by the Consultant, it will not affect, extend or waive any other right or remedy of the City, or affect the later exercise of the same right or remedy by the City for any other default by the Consultant.

19.13 BUSINESS RELATIONSHIP DISCLOSURE REQUIREMENT (If applicable)

Florida Statutes 112.313(2) and 112.313(7) prohibit certain business relationships on the part of public officers and employees, their spouses, and their children. It is the responsibility of the Consultant to disclose this relationship and failure to do so may result in being declared non-responsive.

Under the provisions of Florida Statutes 112.317, a failure to make any required disclosures constitutes grounds for, and may be punished by, one or more of the following: impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not to exceed $10,000.00.

19.14 BACKGROUND SCREENING COMPLIANCE

As applicable, the Consultant is responsible for ensuring that any required background screening is conducted in accordance with Florida Statutes 435. Florida Statutes 435 governs required background screenings for any employees, contractors, subcontractors, or agents of the Consultant who will have contact with any vulnerable person, as defined in the statute, or who otherwise are required to undergo a Level 1 or Level 2 background screening in accordance with Florida Law. Such requirements shall flow down to sub-contractors of the prime Consultant and Consultant shall ensure compliance with Chapter 435 of such parties.

19.15 MONITORING AND REPORTING PROGRAM PERFORMANCE

The City is responsible for the oversight of the federal funding ensuring compliance with all requirements and meeting performance expectations. The City may request information from the Consultant to provide quarterly reports to Lee County as the funder. The City reserves the right to request the Consultant disclose and certify and requested activities in accordance with reporting requirements noted within the Agreement. Any reporting obligations or requirements shall comply with 2 CFR 200.329 (Notice of the awarding agency requirements and regulation pertaining to reporting).

This Contract may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same Agreement, and, in making proof of this Contract, it shall not be necessary to produce or account for more than one such counterpart.

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Agreement effective the day and year first written above.

ATTEST:

CITY CLERK

March 5, 2025
DATE

CITY OF BONITA SPRINGS:

AUTHORIZED SIGNATURE

3/5/25
DATE

APPROVED AS TO FORM:

CITY ATTORNEY

3/5/25
DATE

ATTEST:

Kathleen Fickett
Witness

Witness

CONSULTANT:

AUTHORIZED SIGNATURE

Principal, Chief Operating Officer
TITLE

2.26.25
DATE

CORPORATE SEAL

EXHIBIT A

Scope of Professional Services
Park Master Plan Study

Date: February 18, 2025

Basic Services

Section 1 General Scope Statement

The Consultant shall provide and perform the following professional services, which shall constitute the general scope of the basic services under the covenants, terms, and provisions of this Professional Services Agreement.

Section 2 Tasks

Pursuant to the general scope of the basic services stated herein above, the Consultant shall perform all services and/or work necessary to complete the following task(s) and/or provide the following item(s) which are enumerated to correspond to the task(s) and/or items set forth in Compensation and Method of Payment.

Phase 1: Discovery

1.1 Initial Project Planning Meeting

1.2 Develop Kickoff Packet - Workplan - Schedule

1.3 Kickoff Meeting (on site) and tour

1.4 Data Review

1.5 Demographics Snapshot

1.6 Project Check-In Meetings (for length of project)

1.7 Monthly Progress Reports

Project Management Phase 1

Phase 2: Engagement

2.1 Conduct Internal Leader and Staff Activities - 8 discovery sessions

2.2 Create Community Engagement Strategy

2.3 Develop a Project Website and Engagement Portal (Social PinPoint)

2.4 Host Public Input Sessions (minimum of 5)

2.5 Facilitate On-Site Pop Ups and Observations

2.6 Conduct a Statistically Valid Survey

2.7 Prepare an Engagement Feedback Summary

Project Management Phase 2

Phase 3: Analysis

3.1 Conduct Facility Inventory and Resource Mapping

3.2 Evaluate Level of Service to Determine Potential Future Locations

3.3 Inventory and Analyze Programs

3.4 Conduct a Sensory Review and Inclusive Facilities Assessment

3.5 Gather Mobility Data and User Geo-Analysis

3.6 Prepare an Operations and Maintenance Assessment

3.7 Identify and Assess Similar Providers

3.8 Conduct Benchmarking and National Comparisons

3.9 Analyze Relevant Trends

3.1 Analyze Financial and Funding Resources

Project Management Phase 3

Phase 4: Visioning

4.1 Facilitate Key Findings Presentation

4.2 Develop Recommendations

4.3 Conduct Visioning Workshops

4.4 Prepare a Capital Improvement Plan (CIP)

Project Management Phase 4

Phase 5: Final Plan

5.1 Prepare Draft Parks and Recreation Master Plan

5.2 Develop Implementation Dashboard

5.3 Deliver a Final Presentation

5.4 Finalize the Plan

5.5 Facilitate Implementation Workshop

Project Management Phase 5

EXHIBIT B

Compensation and Method of Payment
Park Master Plan Study

Date: February 18, 2025

Section 1 Basic Services/Task(s)

The City shall compensate the Consultant for providing and performing the task(s) set forth and enumerated in the Scope of Professional Services, as follows:
NOTE: A lump sum (LS) or not-to-exceed (NTE) amount of compensation to be paid the Consultant should be established and set forth below for each task or sub-task described and authorized in the Scope of Professional Services. Tasks to be paid on a work-in-progress payment basis should be identified (WIPP).

Task Number	Task Title	Amount of Compensation	Indicate Basis of Compensation LS or NTE	If Applicable Indicate (WIPP)
Phase 1: Discovery		**$53,100**	**NTE**	
1.1	Initial Project Planning Meeting	$4,356		
1.2	Develop Kickoff Packet - Workplan - Schedule	$2,627		
1.3	Kickoff Meeting (on site) and tour	$11,271		
1.4	Data Review	$2,814		
1.5	Demographics Snapshot	$2,933		
1.6	Project Check-In Meetings (for length of project)	$15,751		
1.7	Monthly Progress Reports	$10,352		
	Project Management Phase 1	$2,996		
Phase 2: Engagement		**$110,611**	**NTE**	
2.1	Conduct Internal Leader and Staff Activities - 8 discovery sessions	$12,822		
2.2	Create Community Engagement Strategy	$3,345		
2.3	Develop a Project Website and Engagement Portal (Social PinPoint)	$6,374		
2.4	Host Public Input Sessions (minimum of 5)	$39,384		
2.5	Facilitate On-Site Pop Ups and Observations	$12,506		

2.6	Conduct a Statistically Valid Survey	$22,754		
2.7	Prepare an Engagement Feedback Summary	$10,430		
	Project Management Phase 2	$2,996		
Phase 3: Analysis		**$162,504**	**NTE**	
3.1	Conduct Facility Inventory and Resource Mapping	$61,248		
3.2	Evaluate Level of Service to Determine Potential Future Locations	$23,683		
3.3	Inventory and Analyze Programs	$11,501		
3.4	Conduct a Sensory Review and Inclusive Facilities Assessment	$14,389		
3.5	Gather Mobility Data and User Geo-Analysis	$6,891		
3.6	Prepare an Operations and Maintenance Assessment	$22,091		
3.7	Identify and Assess Similar Providers	$5,113		
3.8	Conduct Benchmarking and National Comparisons	$5,542		
3.9	Analyze Relevant Trends	$3,052		
3.1	Analyze Financial and Funding Resources	$5,398		
	Project Management Phase 3	$3,596		
Phase 4: Visioning		**$61,313**	**NTE**	
4.1	Facilitate Key Findings Presentation	$9,602		
4.2	Develop Recommendations	$7,599		
4.3	Conduct Visioning Workshops	$9,282		
4.4	Prepare a Capital Improvement Plan (CIP)	$31,834		
	Project Management Phase 4	$2,996		
Phase 5: Final Plan		**$60,159**	**NTE**	
5.1	Prepare Draft Parks and Recreation Master Plan	$22,245		

5.2	Develop Implementation Dashboard	$7,259		
5.3	Deliver a Final Presentation	$10,234		
5.4	Finalize the Plan	$7,671		
5.5	Facilitate Implementation Workshop	$9,754		
	Project Management Phase 5	$2,996		
Total		**$447,687**	**NTE**	

Compensation and Method of Payment – Page 2
Park Master Plan Study
Consultant's Personnel Hourly Rate Schedule*

Date: February 18, 2025

Should it be mutually agreed to base compensation for additional services on an hourly rate charge basis for each involved professional and technical employee's wage rate classification, the applicable hourly rates to be charged are as set forth and contained below.
CONSULTANT OR SUB-CONSULTANT NAME: **Berry, Dunn, McNeil & Parker, LLC (BerryDunn)**
(A separate page should be included for each sub-consultant.)

(1) Project Position or Classification (Function to be Performed)	(2) Current Direct** Payroll Average Hourly Rate	(3) Hourly Rate To Be Charged
N/A		$ 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
		$ 0.00
		$ 0.00
		$ 0.00

*NOTE: A separate personnel hourly rate schedule should also be attached for each sub-consultant listed in Consultant's Associated Sub-Consultant(s) and Subcontractor(s).

**NOTE: Direct Payroll Hourly Rate means the actual gross hourly wage paid.

EXHIBIT C

Time and Schedule of Performance
Park Master Plan Study

Date: February 18, 2025

This Exhibit establishes times of completion for the various phases and tasks required to provide and perform the services and work set forth in the Scope of Professional Services. The Times and Schedule of Performance set forth hereinafter is established pursuant to Time and Schedule of Performance.

Note: Some phases may overlap, and specific dates will depend on notice to proceed, dates of engagement events and/or council meetings, timeliness of approval of documents from the City, and other unforeseen circumstances.

Task Number	Task Title	Number of Calendar Days For Completion of Each Phase and/or Task	Cumulative Number of Calendar Days for Completion From Date of Notice to Proceed
Phase 1: Discovery		**31 Days** *March 6 – April 4, 2025*	**31 Days**
1.1	Initial Project Planning Meeting		
1.2	Develop Kickoff Packet - Workplan - Schedule		
1.3	Kickoff Meeting (on site) and tour		
1.4	Data Review		
1.5	Demographics Snapshot		
1.6	Project Check-In Meetings (for length of project)		
1.7	Monthly Progress Reports		
	Project Management Phase 1		
Phase 2: Engagement		**150 Days** *April 7 – September 3, 2025*	**176 Days**
2.1	Conduct Internal Leader and Staff Activities - 8 discovery sessions		
2.2	Create Community Engagement Strategy		
2.3	Develop a Project Website and Engagement Portal (Social PinPoint)		

2.4	Host Public Input Sessions (minimum of 5)		
2.5	Facilitate On-Site Pop Ups and Observations		
2.6	Conduct a Statistically Valid Survey		
2.7	Prepare an Engagement Feedback Summary		
	Project Management Phase 2		
Phase 3: Analysis		**185 Days** *April 30 – October 31, 2025*	**240 Days**
3.1	Conduct Facility Inventory and Resource Mapping		
3.2	Evaluate Level of Service to Determine Potential Future Locations		
3.3	Inventory and Analyze Programs		
3.4	Conduct a Sensory Review and Inclusive Facilities Assessment		
3.5	Gather Mobility Data and User Geo-Analysis		
3.6	Prepare an Operations and Maintenance Assessment		
3.7	Identify and Assess Similar Providers		
3.8	Conduct Benchmarking and National Comparisons		
3.9	Analyze Relevant Trends		
3.1	Analyze Financial and Funding Resources		
	Project Management Phase 3		
Phase 4: Visioning		**108 Days** *October 6, 2025 – January 21, 2026*	**321 Days**
4.1	Facilitate Key Findings Presentation		
4.2	Develop Recommendations		
4.3	Conduct Visioning Workshops		
4.4	Prepare a Capital Improvement Plan (CIP)		
	Project Management Phase 4		

Phase 5: Final Plan		**89 Days** *December 30, 2025 – March 31, 2026*	**416 Days**
5.1	Prepare Draft Parks and Recreation Master Plan		
5.2	Develop Implementation Dashboard		
5.3	Deliver a Final Presentation		
5.4	Finalize the Plan		
5.5	Facilitate Implementation Workshop		
	Project Management Phase 5		

EXHIBIT D

Consultant's Associated Sub-Consultant(s) and Subcontractor(s)
Park Master Plan Study

Date: February 18, 2025

Consultant has identified the following sub-consultant(s) and/or subcontractor(s) which may be engaged to assist the Consultant in providing and performing services and work on this project:

(If none, enter the word "none" in the space below.)

Service and/or Work to be Provided or Performed	Name and Address of Individual or Firm	Sub-Consultant Services are Exempted from Prime Consultant's Insurance Coverage (Yes or No)
Conduct a statistically valid parks and recreation needs assessment survey.	ETC Institute 725 W. Frontier Lane, Olathe, Kansas 66061	Yes
Assessment and associated recommendations to address inclusivity and certain accessibility barriers across the park system.	International Board of Credentialing and Continuing Education Standards (IBCCES) 4651 Salisbury Rd Ste 260, Jacksonville, FL 32256	Yes
Open Space, Parks, Preserves, and Trails Review. Review City Boundaries for Future Parks. CIP Development and Costing for park acquisition and related assets.	RVi 28100 Bonita Grande Dr Ste 305 Bonita Springs FL 34135	Yes

EXHIBIT E

Project Guidelines and Criteria
Park Master Plan Study

Date: February 18, 2025

The City has established the following guidelines, criteria, goals, objectives, constraints, schedule, budget and/or requirements which shall serve as a guide to the Consultant in performing the professional services and work to be provided pursuant to this Agreement:

(If none, enter the word "none" in the space below)

Item No. 1
None

EXHIBIT F

Truth in Negotiation Certificate
Park Master Plan Study

Date: February 18, 2025

This Certificate is executed and given by the undersigned as a condition precedent to entering into a Professional Services Agreement with the City Council of the City of Bonita Springs for the project known as the Park Master Plan Study.

Before me, the undersigned authority personally appeared, who having personal knowledge as to the facts and statements contained herein after being duly sworn, deposes and states under oath that:

1. This Certificate shall be attached to and constitute an integral part of the above said Professional Services Agreement as provided in Truth-In-Negotiations Certificate.

2. The undersigned hereby certifies that the wage rates and other factual unit costs supporting the compensation on which this Professional Services Agreement is established are accurate, complete, and current on the date set forth here-in-above.

3. The truth of statements made herein may be relied upon by the City and the undersigned is fully advised of the legal effect and obligations imposed upon them by the execution of this instrument under oath.

Executed on behalf of the Party to the Professional Services Agreement referred to as the Consultant, doing business as:

Company Name: Berry, Dunn, McNeil & Parker, LLC

By: _____

Title: Principal, Chief Operating Officer

STATE OF MAINE
COUNTY OF CUMBERLAND

The foregoing instrument was signed and acknowledged before me this 26th day of February, 2025, by Charles Snow, who is personally known to me, or has produced _____ as identification and who did (did not) take an oath.

Notary Public Seal

Becky Morton
Signature of Notary Public

Becky Morton
Printed Name of Notary Public

BECKY MORTON
NOTARY PUBLIC
State of Maine
My Commission Expires July 30, 2026

EXHIBIT G

Insurance and Bonding Requirements

All policies shall be Best's Rated "A-" or better or subject to approval

Insurance / Bond Type	Required Limits
☒ Worker's Compensation	Statutory Limits of Florida Statutes, Chapter 440 and all Federal Government Statutory Limits and Requirements. ☒ **The policy shall be endorsed to provide a waiver of subrogation in favor of the City.** NOTE: Any "non-construction industry" company employing more than 3 employees (not including a sole proprietor owner) must have workers' compensation coverage. ALL "construction industry" (as defined by FL Rule # 69L-6.021) companies with ANY employees must have coverage or if no statutory employees, then up to three officers or a sole proprietor MUST have a current exemption certificate from the Division of Workers' Compensation on file.
☒ Employer's Liability	$1,000,000 single limit per occurrence (Workers' Compensation Part B)
☒ Commercial General Liability (Occurrence Form) patterned after the current ISO form	Bodily Injury and Property Damage ☒ $1,000,000 per occurrence, $1,000,000 aggregate (Per Project) for Bodily Injury Liability and Property Damage Liability. This shall include Premises and Operations; Independent Contractors; Products and Completed Operations and Contractual Liability.
☒ Indemnification	To the fullest extent permitted by Florida law, the Contractor/Vendor/Consultant shall be liable and agrees to be liable for and shall indemnify and hold harmless the City of Bonita Springs, its officers and employees from any and all third party liabilities, damages, losses and costs, to person or property arising out of or caused by any negligent or willful act, omission, error or default by the Contractor/Vendor/Consultant, its subcontractors, materialmen, or agents of any tier or their employees arising out of this agreement or its performance. This indemnification obligation shall not be construed to negate, abridge or reduce any other rights or remedies which otherwise may be available to an indemnified party or person described in this paragraph. This section does not pertain to any incident arising from the negligence or willful misconduct of the City of Bonita Springs. If there is a claim of, or liability for, a joint negligent act, error, or omission of the Contractor/Vendor/Consultant and the City of Bonita Springs, the indemnification and hold harmless obligation of this provision shall be apportioned on a comparative fault basis.
☒ Automobile Liability	☒ $ 1,000,000 Each Occurrence; Bodily Injury & Property Damage Owned/Non-owned/Hired; Automobile Included
☒ Other insurance as noted:	☐ Watercraft $ Per Occurrence ☐ United States Longshoreman's and Harbor Worker's Act coverage shall be maintained where applicable to the completion of the work. **STATUTORY** ☐ Maritime Coverage (Jones Act) shall be maintained where applicable to the completion of the work.

	$ Per Occurrence ☐ Property Insurance (Or Builder's Risk) **Full insurable value of the scope of the work** ☐ Pollution $ Per Occurrence ☒ Professional Liability **$ 1,000,000** per claim and in the aggregate ☐ Umbrella Excess $ Per Occurrence
☐ Railroad Right of Way	☐ Railroad Protective Liability Insurance per occurrence limit of not less than **Two Million Dollars ($2,000,000)** and aggregate limits of **Six Million Dollars ($6,000,000)** to include Seminole Gulf Railway LP and CSX Transportation, Inc. as a named Insured. Seminole Gulf Railway also requires your General Liability policy coverage to be $5,000,000. They require you to include Seminole Gulf Railway LP and CSX Transportation, Inc. as a named Additional Insured for General Liability and the policy must include the endorsement CG 2417, Contractual Liability and must not exclude underground coverage. For additional information on their insurance requirements and other requirements such as payment for and scheduling Railroad Inspector / Flagman, please contact Seminole Gulf Railway LP, 4110 Centerpointe Dr. Suite 207, Ft. Myers FL 33916, Phone # 239-275-6060 and FAX 239-275-0581.
☐ Bid bond	Shall be submitted with proposal response in the form of certified funds, cashiers' check or an irrevocable letter of credit, a cash bond posted with The City Clerk, or proposal bond in a sum equal to 5% of the cost proposal. All checks shall be made payable to the City of Bonita Springs on a bank or trust company located in the State of Florida and insured by the Federal Deposit Insurance Corporation.
☐ Performance and Payment Bonds	If the box is checked for a project less than $200,000, a performance bond will be required. For projects in excess of $200,000, bonds shall be submitted with the executed contract by Proposers receiving award, and written for 100% of the Contract award amount, the cost borne by the Proposer receiving an award. The Performance and Payment Bonds shall be underwritten by a surety authorized to do business in the State of Florida and otherwise acceptable to Owner; provided, however, the surety shall be rated as "A-" or better as to general policy holders rating and Class V or higher rating as to financial size category and the amount required shall not exceed 5% of the reported policy holder's surplus, all as reported in the most current Best Key Rating Guide, published by A.M. Best Company, Inc. of 75 Fulton Street, New York, New York 10038. **Per FS §255.05, the Contractor shall provide a certified copy of the recorded bond to the City.**

☒ Vendor shall ensure that all subcontractors comply with the same insurance requirements that he is required to meet. The same Vendor shall provide City with certificates of insurance meeting the required insurance provisions.

☒ The City of Bonita Springs must be named as "**ADDITIONAL INSURED, INCLUDING PRODUCTS AND**

COMPLETED OPERATIONS" on the Insurance Certificate for Commercial General Liability.

☒ The Certificate Holder shall be named as the City of Bonita Springs. The Certificates of Insurance must state the Contract Number, or Project Number, or specific Project description, or must read: "For any and all work performed on behalf of The City of Bonita Springs."

☒ **Thirty (30) Days Cancellation Notice (Except for Non-Payment of Premium which is ten (10) days)** Provided by the Insurance Carrier and/or the Vendor.

Policy shall be endorsed for Thirty (30) Days' Notice of Cancellation by the Insurance Carrier and a copy of the endorsement provided to The City of Bonita Springs.

EXHIBIT H

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion

Vendor Covered Transactions

(1) The prospective vendor certifies, by submission of this Agreement, that neither it nor its principles are presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the vendor is unable to certify the above statement, the prospective vendor shall attach an explanation to this form.

VENDOR:

Berry, Dunn, McNeil & Parker, LLC
Company Name

MDCAWE9GZKP4
Unique Entity ID # (from SAM.gov)

Signature

2.26.25
Date

Charles Snow
Print Name

2211 Congress Street
Street Address

Portland	ME	04102
City	State	Zip Code

For City of Bonita Springs use only

To access the debarment search: https://www.sam.gov/SAM/ > Search Records tab > Enter DUNS number > Click Search

Company: ☐ is debarred ☐ is not debarred

Verified by: _____ Date: _____
Name

EXHIBIT I

Drug-Free Workplace Certification

The undersigned will provide drug-free workplace by:

1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensations, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of the prohibition;

2. Establishing a drug-free awareness program to inform employees about:
   a. The dangers of drug abuse in a workplace;
   b. The person's policy of maintaining a drug-free workplace;
   c. Any available drug counseling, rehabilitation, and employee assistance programs; and
   d. The penalties that may be imposed upon employees for drug violation;

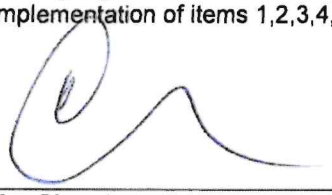
3. Making it a requirement that each employee to be engaged in the performance of the agreement be given a copy of the statement required by item 1;

4. Notifying the employee in the statement required by item 1 that, as a condition of employment of this agreement, the employee will:
   a. Abide by the terms of the statement; and
   b. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after the conviction;

5. Notifying the City within ten days after receiving notice under item 4b from an employee or otherwise receiving actual notice of the conviction;

6. Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance, or rehabilitation program by, any employee convicted as required in Section 44-107-50; and

7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of items 1,2,3,4,5, and 6.



Vendor Signature

2.26.25

Date

Charles Snow

Vendor Name

Berry, Dunn, McNeil & Parker, LLC

Company Name

EXHIBIT J

Scrutinized Companies & Foreign Countries of Concern Statement

SWORN STATEMENT UNDER SECTION 287.135(5) and SECTION 287.138(2) (a)-(c), FLORIDA STATUTES: THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted for **RFP 24-08 Park Master Plan Study**

2. This sworn statement is submitted by Berry, Dunn, McNeil & Parker, LLC whose business
[Name of entity submitting sworn statement]

address is 2211 Congress Street Portland, ME 04102 and (if applicable) its Federal Employer Identification Number (FEIN) is 01-0523282 (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.

3. My name is Charles Snow and my relationship to the above is
[Please print name of individual signing]
Principal, Chief Operating Officer.

4. I understand that "awarding body" as defined in section 287.135(1) (a), Florida Statutes, means, for purposes of state contracts, an agency or the department, and for purposes of local contracts, the governing body of the local governmental entity.

5. I understand that "Boycott of Israel" as defined in section 287.135(1) (b), Florida Statutes, has the same meaning as defined in s. 215.4725.

6. I understand that "business operations" as defined in section 287.135(1) (c), Florida Statutes, means, for purposes specifically related to Cuba or Syria, engaging in commerce in any form in Cuba or Syria, including, but not limited to, acquiring, developing, maintaining, owning, selling, possessing, leasing, or operating equipment, facilities, personnel, products, services, personal property, real property, military equipment, or any other apparatus of business or commerce.

7. I understand that "foreign country of concern" as defined in section 287.138(1) (c), Florida Statutes, means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolas Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern.

8. I understand that "local governmental entity" as defined in section 287.135(1) (d) and section 287.138(1) (d) means a county, municipality, special district, or other political subdivision of the state.

9. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. **[Please indicate which statements apply].**

☒ **Scrutinized Companies that Boycott Israel List (bid, proposal or contract renewal for any amount)**

[ ] The entity submitting this sworn statement is not on the Scrutinized Companies that Boycott Israel List.

[ ] The entity submitting this sworn statement is on the Scrutinized Companies that Boycott Israel List.

☐ **Scrutinized Companies with Activities in Sudan List (bid, proposal or contract renewal for $1 Million or more)**

[ ] The entity submitting this sworn statement is not on the Scrutinized Companies with Activities in Sudan List.

[ ] The entity submitting this sworn statement is on the Scrutinized Companies with Activities in Sudan List.

☐ **Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List (bid, proposal or contract renewal for $1 Million or more)**

[ ] The entity submitting this sworn statement is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

[ ] The entity submitting this sworn statement is on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

☐ **Business Operations in Cuba or Syria (bid, proposal or contract renewal for $1 Million or more)**

[ ] The entity submitting this sworn statement does not have business operations in Cuba or Syria.

[ ] The entity submitting this sworn statement does have business operations in Cuba or Syria.

☒ **Foreign Country of Concern (bid, proposal or contract renewal for any amount)**

[ ] The entity submitting this sworn statement does not have a "controlling interest" regarding any of the countries on the Foreign Country of Concern list.

The City will follow Florida Statute §287.135. If the City determines this Vendor has been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel after the contract is executed, the contract may be terminated by the City by written notification. If the City determines this Vendor is found to have submitted a false certification, placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or been engaged in business operations with Cuba or Syria, the City shall notify the Vendor of its determination by written notification.

The City will follow Florida Statute §287.138. If the City determines this Vendor has a controlling interest with a "foreign country of concern" as listed herein after the contract is executed, the contract may be terminated by the City by written notification.

By the signature(s) below, I/we, the undersigned, as authorized signatory to commit the firm, certify that the information as provided in this attachment, Scrutinized Companies Statement, is truthful and correct at the time of submission.

(This section intentionally left blank)



AFFIANT

Charles Snow
Typed Name of AFFIANT

Principal, Chief Operating Officer
Title

STATE OF MAINE COUNTY OF CUMBERLAND

The foregoing instrument was executed before me this 26th day of February, 2025, by Charles Snow as Principal, Chief Operating Officer of Berry, Dunn, McNeil & Parker, LLC, who personally swore or affirmed that he/she is authorized to execute this document and thereby bind the Corporation, and who is personally known to me OR has produced _____ as identification.



NOTARY PUBLIC,

State of Maine

(stamp)

BECKY MORTON
NOTARY PUBLIC
State of Maine
My Commission Expires July 30, 2026

For City of Bonita Springs use only

To access the lists: http://www.sbafla.com/fsb/ > Funds We Manage tab > FRS Pension Plan - Global Governance Mandates > Global Governance Mandate Quarterly Reports > most current quarter

Scrutinized Companies that Boycott Israel List:
[ ] entity is **NOT** on list [ ] entity is on list

Scrutinized Companies with Activities in Sudan List:
[ ] entity is **NOT** on list [ ] entity is on list

Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List:
[ ] entity is **NOT** on list [ ] entity is on list

Business Operations in Cuba or Syria:
[ ] entity is **NOT** on list [ ] entity is on list

Verified by:_____
Date:_____
Print Name

EXHIBIT K

AFFIDAVIT OF COMPLIANCE

FLORIDA STATUTES

SECTION 287.138 and 787.06

PROPOSAL NO.: RFQ 24-08 PROJECT NAME: Park Master Plan Study

Before me, the undersigned authority, personally appeared (Name of Affiant) Charles Snow who, after being duly sworn, deposes and

1. Affiant is the **(Title)** Principal, Chief Operating Officer of **(Business Name)** Berry, Dunn, McNeil & Parker, LLC which does business in the State of Florida, hereinafter called the "Vendor."

2. Vendor, pursuant to Section 287.138, Florida Statues, certifies that (1) Vendor is not owned by a government of a foreign country of concern; (2) a government of a foreign country of concern does not have a "controlling interest" in Vendor, as defined by Section 287.138(1)(a), Florida Statutes; and (3) Vendor is not organized under the law of nor has its principal place of business in a foreign country of concern. For the purposes of this affidavit, foreign country of concern means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern, as defined in Section 287.138(1)(c), Florida Statutes, as amended from time to time.

3. Vendor, pursuant to Section 787.06, Florida Statues, certifies that Vendor does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, as amended from time to time.

4. This Affidavit is executed by the Vendor in accordance with Section 287.138, Florida Statutes, for the purposes of preventing the County from entering contracts with foreign entities of concern which would provide Vendor access to an individual's personal identifying information.

5. This Affidavit is executed by the Vendor in accordance with Section 787.06, Florida Statutes.

(This section intentionally left blank.)

(Signature)

2.26.25
(Date)

STATE OF MAINE

COUNTY OF CUMBERLAND

The foregoing instrument was executed before me this 26th day of February, 2025, by Charles Snow as Principal, Chief Operating Officer of Berry, Dunn, McNeil & Parker, LLC, who personally swore or affirmed that he/she is authorized to execute this document and thereby bind the Corporation, and who is personally known to me OR has produced _____ as identification.

NOTARY PUBLIC, State of Maine

(stamp)

BECKY MORTON
NOTARY PUBLIC
State of Maine
My Commission Expires July 30, 2026

c. Notify employees that as a condition of employment on a Federal contract or grant, the employee must a) abide by the terms of the policy statement; and b) notify the employer, within 5 calendar days, if he or she is convicted of a criminal drug violation in the workplace.

d. Notify the contracting or granting agency within 10 days after receiving notice that a covered employee has been convicted of a criminal drug violation in the workplace.

e. Impose a penalty on or require satisfactory participation in a drug abuse assistance or rehabilitation program by any employee who is convicted of a reportable workplace drug conviction.

f. Make an ongoing, good faith effort to maintain a drugfree workplace by meeting the requirements of the act.

17.SPECIAL CONDITIONS PERTAINING HAZARDS, SAFETY STANDARDS, AND ACCIDENT PREVENTION

a. Use of Explosives: When the use of explosives is necessary for the prosecution of the work, the contractor shall observe all local, state, and Federal laws in purchasing and handling explosives. The contractor shall take all necessary precautions to protect completed work, neighboring property, water lines, or other underground structures. Where there is danger to structures or property from blasting, the charges shall be reduced, and the material shall be covered with suitable timber, steel, or rope mats.

b. The contractor shall notify all owners of public utility property of intention to use explosives at least 8 hours before blasting is done close to such property. Any supervision or direction of use of explosives by the engineer does not in any way reduce the responsibility of the contractor or his Surety for damages that may be caused by such use.

c. Danger Signals and Safety Devices: The contractor shall make all necessary precautions to guard against damages to property and injury to persons. The contractor shall put up and maintain in good condition, sufficient red or warning lights at night, suitable barricades, and other devices necessary to protect the public.

d. Protection of Lives and Health: The contractor shall exercise proper precautions at all times for the protection of persons and property and shall be responsible for all damages to persons or property, either on or off the worksite, which occur as a result of prosecution of the work. The safety provisions of applicable laws and building and construction codes, in addition to specific

safety and health regulations described by Chapter XIII, Bureau of Labor Standards, Department of Labor, Part 1518, Safety and Health Regulations for Construction, as outlined in the Federal Register, Volume 36, No. 75, Saturday, April 17, 1971, Title 29 - LABOR, shall be observed and the contractor shall take, or cause to be taken,, such additional safety and health measures as the Developer may determine to be reasonably necessary.

18.PROHIBITION AGAINST PAYMENTS OF BONUS OR COMMISSION

The assistance provided under this Agreement shall not be used in the payment of any bonus or commission for the purpose of:
a. Obtaining the County's approval of the Application for such assistance; or,

b. Any other approval or concurrence of the County required under this Agreement, Title I of the Housing and Community Development Act of 1974, or State regulations with respect thereto; provided, however, that reasonable fees for bona fide technical, consultant, managerial or other such services, other than actual solicitation, are not hereby prohibited if otherwise eligible as program costs.

EXHIBIT L
CERTIFICATIONS
CDBG-DR COMPLIANCE PROVISIONS
Planning Services

This Exhibit to the Community Development Block Grant Disaster Recovery ("CDBG-DR") Program Subrecipient Agreement contains supplementary compliance conditions for use with procured contracts and subrecipient agreements that are funded in whole or in part by the U.S. Department of Housing and Urban Development ("HUD") under Title I of the Housing and Community Development Act of 1974 (Pub. L. 93-383) as amended.

This Exhibit shall be included as part of the terms of the agreement for all procured contracts and subrecipient agreements funded fully or in part by the CDBG-DR Program by Lee County and the selected contractor or subrecipient.

By signing this Exhibit, the Consultant certifies they understand that all the compliance provisions below will apply to all projects that are awarded CDBG-DR funds.

1. NATIONAL OBJECTIVES

In accordance with 24 CFR 570.208, Section 104(b)(3) of the Housing and Community Development Act of 1974, all CDBG-DR funded activities must meet a National Objective. Under Section 101(c) of the authorizing Act (42 U.S.C. 5301), all CDBG-DR Activities must satisfy one of the named National Objectives.

1. Benefit to Low-to-Moderate Income Persons (LMI)
2. Urgent Need (UN)
3. Elimination of Slum and Blight (SB)

Planning Exemption
Planning activities are presumed to meet a National Objective. HUD's Federal Register Notice (88 FR 32046) governing the CDBG-DR funds describes planning efforts as addressing the National Objectives without the limitation of any circumstances. In the CDBG Entitlement Program, these more general planning activities are presumed to meet a national objective under the requirements at 24 CFR 570.208(d)(4). HUD notes that almost all effective recoveries in the past have relied on some form of area-wide or comprehensive planning activity to guide overall redevelopment, independent of the ultimate source of implementation funds.

Upon completion of approved activity(ies) funded under this Agreement and prior to the funding expiration date of this Agreement, whichever comes first, the Subrecipient must document that the approved activity(ies) met the approved National Objective, as necessary.

For Subrecipients with a National Objective requirement, the County shall review the actual National Objective achievements of the activity. If the Subrecipient does not or cannot satisfactorily document the National Objective achievement of an approved activity(ies), the activity(ies) may be deemed ineligible, and repayment of funds may be required of the Subrecipient.

2. DUPLICATION OF BENEFITS

A Duplication of Benefits (DOB) occurs when a person, household, business, or other entity receives disaster assistance from multiple sources for a cumulative amount that exceeds the total need for a particular recovery purpose. The amount of the duplication is the amount of assistance provided in excess of the total need for the same purpose. It is the County's responsibility to ensure that CDBG-DR programs provide assistance only to the extent that the disaster recovery need has not been fully met by funds that have already been paid, or will be paid, from another source.

The Subrecipient or Contractor must report all funds obtained for the same activity from any source from the date of the disaster until the activity is completed.

The Subrecipient or Contractor agrees to repay the County, immediately upon demand, any assistance later received for the same purpose as the CDBG-DR funds and that exceeds the total need for the particular recovery purpose.

3. EQUAL EMPLOYMENT OPPORTUNITY

The obligations undertaken by the Subrecipient or Contractor include, but are not limited to, the obligation to comply with all Federal laws and regulations described in Subpart K of 24 CFR Part 570 and specifically with each of the following, among other things, as the same may be amended from time to time:

a. Title VI of the Civil Rights Act of 1964: This act provides that no person shall be excluded from participation, denied program benefits, or subject to discrimination based on race, color, and/or national origin under any program or activity receiving Federal financial assistance.

b. Title VII of the Civil Rights Act of 1968 (The Fair Housing Act): This act prohibits discrimination in housing on the basis of race, color, religion, sex and/or national origin. This law also requires actions which affirmatively promote fair housing.

c. Restoration Act of 1987: This act restores the broad scope of coverage and clarifies the application of the Civil Rights Act of 1964. It also specifies that an institution which receives Federal financial assistance is prohibited from discriminating on the basis of race, color, national origin, religion, sex, disability or age in a program or activity which does not directly benefit from such assistance.

d. Section 109 of Title 1 of the Housing and Community Development Act of 1974 [42 U.S.C. 5309]: This Section of Title 1 provides that no person shall be excluded from participation (including employment), denied program benefits, or subject to discrimination on the basis of race, color, national origin, or sex under any program or activity funded in whole or in part under Title 1 of the Act.

e. The Fair Housing Amendment Act of 1988: This act amended the original Fair Housing Act to provide for the protection of families with children and people with disabilities, strengthen punishment for acts of housing discrimination, expand the Justice Department jurisdiction to bring suit on behalf of victims in federal district courts, and create an exemption to the provisions barring discrimination on the basis of familial status for those housing developments that qualify as housing for persons age 55 or older.

f. The Age Discrimination Act of 1975: This act provides that no person shall be excluded from participation, denied program benefits, or subject to discrimination on the basis of age under any program or activity receiving federal funding assistance. Effective January 1987, the age cap of 70 was deleted from the laws. Federal law preempts any State law currently in effect on the same topic.

g. Section 504 of the Rehabilitation Act of 1973: It is unlawful to discriminate based on disability in Federally assisted programs. This Section provides that no otherwise qualified individual shall, solely because of his or her disability, be excluded from participation (including employment), denied program benefits, or subjected to discrimination under any program or activity receiving federal funding assistance.

h. The Americans with Disabilities Act of 1990 (ADA): This act modifies and expands the Rehabilitation Act of 1973 to prohibit discrimination against "a qualified individual with a disability" in employment and public accommodations. The ADA requires that an individual with a physical or mental impairment who is otherwise qualified to perform the essential functions of a job, with or without reasonable accommodation, be afforded equal employment opportunity in all phases of employment.

i. Executive Order 11063: This executive order provides that no person shall be discriminated against on the basis of race, color, religion, sex, or national origin in housing and related facilities provided with Federal

assistance and lending practices with respect to residential property when such practices are connected with loans insured or guaranteed by the Federal government.

j. Executive Order 12259: This executive order provides that the administration of all Federal programs and activities relating to housing and urban development be carried out in a manner to further housing opportunities throughout the United States.

k. The Equal Employment Opportunity Act: This act empowers the Equal Employment Opportunity Commission (EEOC) to bring civil action in Federal court against private sector employers after the EEOC has investigated the charge, found "probable cause" of discrimination, and failed to obtain a conciliation agreement acceptable to the EEOC. It also brings Federal, state, and local governments under the Civil Rights Act of 1964.

l. The Uniform Guidelines on Employee Selection Procedures adopted by the Equal Employment Opportunity Commission in 1978: This manual applies to employee selection procedures in the areas of hiring, retention, promotion, transfer, demotion, dismissal, and referral. It is designed to assist employers, labor organizations, employment agencies, licensing, and certification boards in complying with the requirements of Federal laws prohibiting discriminatory employment.

m. The Vietnam Era Veterans' Readjustment Act of 1974 (revised Jobs for Veterans Act of 2002): This act was passed to ensure equal employment opportunity for qualified disabled veterans and veterans of the Vietnam War. Affirmative action is required in the hiring and promotion of veterans.

n. Executive Order 11246: This executive order applies to all Federally-assisted construction contracts and subcontracts. It provides that no person shall be discriminated against on the basis of race

4. CERTIFICATION OF NONSEGREGATED FACILITIES
(applicable to contracts and subcontracts over $10,000)

The Consultant and its subcontractor(s) certifies that the entity does not maintain or permit employees to perform their services at any location where segregated facilities are maintained. The Subrecipient or Contractor certifies further that it shall not maintain or provide for employees any segregated facilities at any of its establishments and will not permit employees to perform their services at any location under its control where segregated facilities are maintained. The Subrecipient or Contractor and its subcontractor(s) agrees that a breach of this certification is a violation of the equal opportunity clause of this contract.

As used in this certification, the term "segregated facilities" means any waiting rooms, work areas, rest rooms and wash rooms, restaurants and other eating areas, time clocks, locker rooms, and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation and housing facilities provided for employees which are segregated by explicit directive or are, in fact, segregated on the basis of race, color, religion, or national origin because of habit, local custom, or any other reason.

The Subrecipient or Contractor further agrees that (except where it has obtained for specific time periods) it will obtain identical certification from proposed subcontractors prior to the award of subcontracts exceeding $10,000 which are not exempt from the provisions of the equal opportunity clause; that it will retain such certifications in project files; and will provide notice to such proposed subcontractors (except where proposed subcontractors have submitted identical certifications for specific time periods).

5. ENVIRONMENTAL PROTECTION AND ACTS

a. National Environmental Protection Act (NEPA): All Federally funded activities are subject to the National Environmental Policy Act of 1969 (NEPA) and its regulations under 40 CFR 1500 – 1508. Additionally, 24 CFR 58.22 prohibits committing or spending HUD or non-HUD funds on any activity that could have an adverse environmental impact or limit the choice of reasonable alternatives prior to completion of an environment review once a project has Federal funding, in full or in part. This prohibition

on "choice-limiting actions" prohibits physical activity, including acquisition, rehabilitation, and construction, as well as contracting for or committing to any of these actions, prior to completion of the environmental review. Awarded activities must have completed an environmental review to demonstrate compliance with NEPA, as well as 24 CFR 58.

b. Clean Air and Water Acts: *(applicable to contracts and subcontracts exceeding $100,000)* The Subrecipient or Contractor and all subcontractors shall comply with the requirements of the Clean Air Act, as amended, 42 USC 1857 et seq., the Federal Water Pollution Control Act, as amended, 33 USC 1251 et seq., and the regulations of the Environmental Protection Agency with respect thereto, at 40 CFR Part 15, as amended.

c. Flood Disaster Protection: The Subrecipient or Contractor shall comply with the requirements of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001). The Subrecipient shall assure that for activities located in an area identified by the Federal Emergency Management Agency (FEMA) as having special flood hazards, flood insurance under the National Flood Insurance Program is obtained and maintained as a condition of financial assistance for acquisition or construction purposes (including rehabilitation).

d. Energy Efficiency: The Subrecipient or Contractor shall comply with mandatory standards and policies relating to energy efficiency under the Energy Policy and Conservation Act (Public Law 94-163).

e. Procurement of Recovered Materials: Per 2 CFR 200.323, a non-Federal entity that is a state agency or an agency of a political subdivision of a state, and its contractors, must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Lee County CDBG-DR Exhibit H Compliance Provisions guidelines of the Environmental Protection Agency(EPA)at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

6.CONTRACTING WITH SMALL AND MINORITY FIRMS, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS

The Subrecipient or Contractor will take necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used in subcontracting when possible. Steps include:

a. Placing qualified small and minority businesses and women's business enterprises on solicitation lists:
b. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources:
c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's business enterprises;
d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority business, and women's business enterprises; and
e. Using the services and assistance of the Small Business Administration, and the Minority Business Development Agency of the Department of Commerce.

7.POLITICAL, SOCIAL OR IDEOLOGICAL INTEREST ACTIVITY

The Subrecipient or Contractor will comply with the provisions of the Hatch Act (5 U.S.C.1501 et seq.),which limits the political activity of employees and Section 287.05701, Florida Statutes.

8.LOBBYING PROHIBITION AND BYRD ANTI-LOBBYING AMENDMENT

The Subrecipient is prohibited from using contracted funds for the following purposes:

(1) political activities; (2)lobbying; (3)political patronage;(4) nepotism activities; and (5)inherently religious activities such as worship, religious instruction, or proselytization.

(2) The Subrecipient will also comply with Chapter 216.347, Florida Statutes, which prohibits the expenditure of Agreement funds for the purpose of lobbying the legislature, state or county agencies.

Additionally and in accordance with 24 CFR 87, the Subrecipient certifies that it will not use CDBG-DR funds received from the County to directly or indirectly influence legislation or any other official action by the Florida legislature, any state agency, or other local government and county (BOCC) business, including through the use of Federal appropriated funds being paid to any person for influencing or attempting to influence an office or employee of any agency, a member of Congress, an office or employee of Congress or an employee of a member of Congress in connection with this Federal contract, grant, loan or cooperative agreement. If the County and/or the Subrecipient suspects such action of occurring, the County reserves the right to request that the Subrecipient disclose and certify such activities in accordance with reporting requirements noted within the Agreement. Any reporting obligations or requirements shall comply with 2 CFR 200.329 (Notice of the awarding agency requirements and regulation pertaining to reporting).

The Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) requires that 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.

The Contractor certifies, to the best of his or her knowledge and belief that:
1) No Federally appropriated funds have been paid or will be paid by, or on behalf of, the contractor, 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 awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2) If any funds other than Federally 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 contract, grant, loan, or cooperative agreement, the contractor shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

9. CONFLICT OF INTEREST

No officer or employee of the local jurisdiction or its designees or agents, no member of the governing body, and no other public official of the locality during his/her tenure or for one 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 Subrecipient or Contractor shall cause to be incorporated in all subcontracts the language set forth in this paragraph prohibiting conflict of interest.

No member of, or delegate to, Congress, or any Resident Commissioner, shall be admitted to any share or part of any contract or to any benefit that may arise therefrom, but this provision shall not be construed to extend to any contract if made with a corporation for its general benefit.

10.DOMESTIC PREFERENCES FOR PROCUREMENTS.

Per 2 CFR 200.322, as appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award. For purposes of this section: (1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States. (2) "Manufactured products" means items and construction materials composed in whole, or in part, of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; or aggregates such as concrete; glass, including optical fiber; and lumber.

11.PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.

Per 2 CFR 200.216, Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to (1) Procure or obtain; (2) Extend or renew a contract to procure or obtain; or (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

As described in Public Law 117–328, section 208, subsection (a), covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities). Telecommunications or video surveillance equipment or services produced or provided by 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 a covered foreign country, is prohibited.

12.AGREEMENTS BETWEEN SUBRECIPIENTS AND CONTRACTORS

a. The Subrecipient shall not enter into any agreement, written or oral, with any contractor or other party without the prior determination that the contractor or other party is eligible to receive federal funds and is not listed on the Federal Consolidated List of Debarred, Suspended, and Ineligible contractors.

The terms "other party" is defined as public or private nonprofit agencies or organizations and certain (limited) private for-profit entities who receive grant funds from a Subrecipient to undertake Approved Activities.

b. An agreement between the Subrecipient and any contractor or other party shall require:
1) Compliance with all State and Federal requirements described in this Agreement including, without limitation, those that pertain to labor standards, nondiscrimination, Americans with Disabilities Act, Equal Employment Opportunity and Drug Free Workplace, and prevailing wages.

2) Maintenance of at least the minimum State required Workers' Compensation Insurance for those employees who will perform the Approved Activities.

3) Maintenance, as required by law, of unemployment insurance, disability insurance and liability insurance, which is reasonable to compensate any person, firm, or corporation, who may be injured or damaged by the contractor, or any subcontractor, in performing the Approved Activities.

4) Compliance with the applicable Equal Opportunity Requirements described in Section 3 of this Exhibit.

c. Contractors shall:

1) Perform activities in accordance with Federal, state, and local regulations, as applicable.

13.RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT

If a Federal award meets the definition of "funding agreement" under 37 CFR 401.2(a) and the Subrecipient or Contractor wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment, or performance, the Subrecipient or Contractor must comply with 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 regulation issued by the awarding agency.

14.PATENTS

a. The Subrecipient or Contractor shall hold and save the Owner and its officers, agents, servants, and employees harmless from liability of any nature or kind, including cost and expenses for, or on account of any patented or unpatented invention, process, article, or appliance manufactured or used in the performance of the contract including its use by the Owner, unless otherwise specifically stipulated in the Contract Document.

b. License or Royalty Fees: License and/or Royalty Fees for the use of a process which is authorized by the Owner of the project must be reasonable, and paid to the holder of the patent, or his authorized license, direct by the Owner and not by or through the Subrecipient or Contractor.

c. If the Subrecipient or Contractor uses any design device or materials covered by letters, patents or copyrights, he shall provide for such use by suitable agreement with the owner of such patented or copy-righted design device or material. It is mutually agreed and understood that without exception the contract prices shall include all royalties or costs arising from the use of such design, device, or materials, in any way involved in the work. The Subrecipient or Contractor and/or his Sureties shall indemnify and save harmless the Owner of the project from any and all claims for infringement by reason of the use of such patented or copy-righted design, device, materials, or any trademark or copy-right in connection with work agreed to be performed under this contract, and shall indemnify the Owner for any cost, expense, or damage which it may be obliged to pay by reason of such infringement at any time during the prosecution of the work or after completion of the work.

15.COPYRIGHT

No materials, to include but not limited to reports, maps, or documents produced as a result of this contract, in whole or in part, shall be available to the Subrecipient or Contractor for copyright purposes. Any such materials produced as a result of this contract that might be subject to copyright shall be the property of the Owner and all such rights shall belong to the Owner.

16.DRUG-FREE WORKPLACE ACT OF 1988

a. Publish and give a policy statement to all covered employees informing them that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the covered workplace and specifying the actions that will be taken against employees who violate the policy.

b. Establish a drug-free awareness program to make employees aware of a) the dangers of drug abuse in the workplace; b) the policy of maintaining a drug-free workplace; c) any available drug counseling, rehabilitation, and employee assistance programs; and d) the penalties that may be imposed upon employees for drug abuse violations.

19.CONFIDENTIAL FINDINGS

All of the reports, information, data, etc., prepared or assembled by the Subrecipient or Contractor under any Agreement are confidential, and the Subrecipient or Contractor agrees that they shall not be made available to any individual or organization without prior written approval of the Owner.

20.ACCESS TO RECORDS - MAINTENANCE OF RECORDS

Lee County, the Department of Housing and Urban Development, the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers, and records of the Subrecipient or Contractor which are directly pertinent to this specific contract, for the purpose of audits, examinations, and making excerpts and transcriptions. All records connected with any contract will be maintained in a central location by the unit of local government and will be maintained for a period of five (5) years from the official date of the County's final closeout of the grant.

21.INSPECTION

The authorized representative and agents of Lee County and the Department of Housing and Urban Development shall be permitted to inspect all work, materials, payrolls, records of personnel, invoices of materials, and other relevant data and records.

22.PROVISIONS REQUIRED BY LAW DEEMED INSERTED

Each and every provision of law and clause required by law to be inserted in any contract shall be deemed to be inserted herein and the contract shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not correctly inserted, then upon the application of either party the contract shall forthwith be physically amended to make such insertion or correction.

BY:

Signature: _____ Date: 2.26.25

Name (print) Charles Snow

EXHIBIT M

Affidavit Certification Immigration Laws

AFFIDAVIT CERTIFICATION

IMMIGRATION LAWS

SOLICITATION NO.: RFP 24-08 **PROJECT NAME**: Parks Master Plan

IMMIGRATION LAW COMPLIANCE

Consistent with Bonita Springs Code §36.22 effective June 1, 2009, and Chapter 448.095, Florida Statutes, Consultant providing services to the City, as a condition of each contract, must use E-Verify to verify the employment of: any person hired during the contract term by the Contractor/Consultant and assigned by the Contractor/Consultant to perform work for the City. **Before any contract with the City is signed, proof of enrollment with E-Verify must be provided.** To register with E-Verify, go to www.uscis.gov/e-verify for information and instructions.

The Contractor/Consultant acknowledges that he is independently responsible for his own employment decisions, including hiring, disciplinary and termination decisions. The Consultant acknowledges that he will comply with the Immigration Reform and Control Act of 1986 and is committed to employing only those individuals who are authorized to work in the United States, by hiring employees who properly complete, sign and date the first section of the Immigration and Naturalization Services (INS) Form I-9 and presenting to the Contractor/Consultant the original necessary document(s) to prove identity and employment eligibility.

The Consultant shall also be responsible for entering into an agreement with each and every vendor and subcontractor that states that vendors, and subcontractors (and their vendors) are independently responsible for its own employment decisions, including hiring, disciplinary and termination decisions, and will comply with the Immigration Reform and Control Act of 1986. The agreements shall also state that each business is responsible of its own I-9 and other employment record-keeping requirements, and with compliance with all immigration laws.

COMPANY NAME: Berry, Dunn, McNeil & Parker, LLC

Signature	Title	Date
	Principal, COO	2.26.25

STATE OF MAINE

COUNTY OF CUMBERLAND

The foregoing instrument was signed and acknowledged before me this 26th day of February, 2025, by Charles Snow, who is personally known to me, or has produced _____ as identification and who did (did not) take an oath.

Notary Public Seal

Signature of Notary Public

Becky Morton

Printed Name of Notary Public

BECKY MORTON
NOTARY PUBLIC
State of Maine
My Commission Expires July 30, 2026

AMENDMENT #1
PROFESSIONAL SERVICE AGREEMENT
BETWEEN CITY OF BONITA SPRINGS, FLORIDA,
AND BERRY, DUNN, MCNEIL & PARKER, LLC

This Amendment #1 of the Professional Service Agreement dated February 26, 2025, is made and entered into this 21st day of January 2026, by and between the City of Bonita Springs, an incorporated Florida municipality, hereinafter referred to as "City," and Berry, Dunn, McNeil & Parker, LLC hereinafter referred to as "Consultant."

RECITALS

WHEREAS, the City and Consultant entered into an agreement for professional services to develop a Parks Master Plan Study.

WHEREAS, it is in the public interest to amend the Agreement dated February 26, 2025, attached hereto as Exhibit "A" to incorporate additional language related to Liquidated Damages and extending the project completion date for Phase 5: Final Plan from March 31, 2026 to June 30,2026 for the remainder of the contract period.

NOW, THEREFORE, in consideration of the above premises and other good and valuable consideration, the sufficiency of which is hereby acknowledged by the parties, the City and Consultant hereby agree to amend the Agreement as follows:

1. The recitals as set forth above are incorporated into the terms of this agreement as if set out herein at length.

2. Amend Article 5 - Time and Schedule of Performance incorporating a new sub-article 5.03:

   5.03. The City and Consultant recognize that time is of the essence to this agreement and that the City will suffer financial loss if the work is not completed within the times specified in the original contract, plus any extensions thereof allowed by change order. They also recognize the delays, expense, and difficulties invoiced in proving in a legal proceeding the actual loss suffered by the City if the work is not completed on time. Accordingly, instead of requiring any such proof, City and Consultant agree that as Liquidated Damages for delay (but not as a penalty) the sum of $200.00 per day shall be deducted from monies due the Consultant or paid by the Consultant to the City for each calendar day that expires after the time specified for substantial completion until the project achieves substantial completion. The City shall have the right to deduct all damages due from the final payment request as well as retainage. However, prior to deducting liquidated damages, the City shall give the Consultant seven (7) calendar days' notice prior to submitting the adjusted amount due to the City's Finance Department payment. The City reserves the right to effect repairs itself as may be required to remedy any deficiency or to achieve final completion and to charge the Consultant for such costs.

3. Amend Exhibit C – Time and Schedule of Performance. Extending Phase 5: Final Plan timeline for project completion from March 31, 2026 to June 30, 2026.
4. Amend Exhibit C – Time and Schedule of Performance. Extending Phase 4 timeline for project completion from January 31, 2026, to March 31, 2026.

5. All of the remaining terms in Exhibit "A", the Agreement, attached hereto, remain the same.

(This area intentionally left blank)

BSC-26-01-015

IN WITNESS WHEREOF, the parties hereto have caused the execution hereof by their duly authorized officials on the dates set forth above.

ATTEST:	CITY OF BONITA SPRINGS:
CITY CLERK:	AUTHORIZED SIGNATURE
DATE	DATE
CONSULTANT:	APPROVED AS TO FORM:
AUTHORIZED SIGNER	CITY ATTORNEY
01/13/2026 DATE	DATE

IN WITNESS WHEREOF, the parties hereto have caused the execution hereof by their duly authorized officials on the dates set forth above.

ATTEST:	CITY OF BONITA SPRINGS:
CITY CLERK:	AUTHORIZED SIGNATURE
JAN. 21, 2026 DATE	1/21/26 DATE
CONSULTANT:	APPROVED AS TO FORM:
AUTHORIZED SIGNER	CITY ATTORNEY
01/13/2026 DATE	2/21/26 DATE

ATTACHMENT A

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion

Vendor Covered Transactions

(1) The prospective vendor certifies, by submission of this Agreement, that neither it nor its principles are presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the vendor is unable to certify to the above statement, the prospective vendor shall attach an explanation to this form.

VENDOR:

Berry, Dunn, McNeil & Parker
Company Name

MDCAWE9GZKP4
Unique Entity ID # (from SAM.gov)



Signature

01/13/2026
Date

Lisa Paradis, Principal
Print Name

2211 Congress St
Street Address

Portland	ME	04102
City	State	Zip Code

For City of Bonita Springs use only

To access the debarment search: https://www.sam.gov/SAM/ > Search Records tab > Enter DUNS number > Click Search

Company: ☐ is debarred ☐ is not debarred

Verified by:

Name Date

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-117
July 15, 2026

ITEM TITLE: Approve amendment #1 with Infrastructure Consulting and Engineering for Construction Engineering and Inspection (CEI) Services for the East Terry Street Stormwater and Multi-Use Project.

REQUESTOR: Elly Soto McKuen, Senior Project Manger

AGENDA SECTION: Consent

STRATEGIC PRIORITY: 1) Stormwater Resiliency, 4) Environmental Protection

---

BACKGROUND: The City advertised for Construction, Engineering and Inspection (CEI) Services through RFQ 25-20 on November 7, 2025 with a closing date of December 11, 2025. Infrastructure Engineering and Inspection, LLC was one of three firms selected for a continuing services contract (approved January 21, 2026, BSC 26-02-031) for inspection services.

Based on experience, capacity and capability, Infrastructure Consulting and Inspection, LLC was chosen to provide CEI Services for the East Terry Street Stormwater and Multi-Use Pathway Project. Staff negotiated a scope of work and fee that is commensurate with the services to be provided. City Council approved the contract at t he March 4, 2026 meeting.

As outlined in the contract between the City and Infrastructure Consulting and Inspection, LLC the city was notified that there was a change in sub-contractors for the East Terry Street project. Amendment #1 allows a reduction in the contract amount with the sub-contractor, Quest Corporation of America, Inc. for a reduction in support services and the re-assignment of funds for support services to MTN Resources, LLC as an additional sub-contractor. There are no changes to the overall contract amount associated with the request.

Fees will continue to be paid through a U.S. Housing and Urban Development Community Development Block Grant-Mitigation (HUD CDBG-MIT) funding proved by Florida Commerce as a result of the Hurricane Irma disaster in September 2017 (account #30.250.541.5416364.54.63.54163).

STAFF RECOMMENDATION: Approve amendment #1 with Infrastructure Consulting and Engineering for Construction Engineering and Inspection (CEI) Services for the East Terry Street Stormwater and Multi-Use Project.

ATTACHMENTS:

1. Infrastructure Consulting and Engineering Contract Amendment #1

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Dept. Director:	Matt Feeney

CITY OF BONITA SPRINGS SERVICE PROVIDER AGREEMENT
AMENDMENT TO ORIGINAL AGREEMENT

☒ Amendment Number: One (1)

(Amendment Requires Approval by the City Manager for Expenditures under $50,000 or Approval by the Bonita Springs City Council for Expenditures over $50,000).

ORIGINAL CONTRACT: RFQ 25-20 CEI Services for East Terry St. CONTRACT NUMBER: BSC-26-03-062

PROJECT NAME OF AMENDMENT: The Consultant's sub-contractor with Quest Corporation of America, Inc. will remove the Resident Compliance Services that will reduce the contract amount from $61,096.00 to $44,440.00. Resident Compliance Services will be reassigned to MTN Resources, LLC and the amount of $16,656.00 will be transferred from the Quest Corporation of America contract to MTN Resources, LLC. The total contract fee will remain unchanged. Per attached Statement of Revision dated 7/8/26.

VENDOR: Infrastructure Consulting & Engineering, LLC ACCOUNT NUMBER: 30.250.541.6364
REQUESTED BY: Elly McKuen Public Works Department DATE OF REQUEST: July 8, 2026

Vendor certifies that it is not on the Scrutinized Companies that Boycott Israel List or engaged in a boycott of Israel. Pursuant to Florida Statute §287.135, the City may immediately terminate this Agreement at its sole option if the Vendor is found to have submitted a false certification; or if the Vendor is placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement. As provided in Florida Statute 287.135(8), if federal law ceases to authorize these contracting prohibitions then they shall become inoperative.

If this Agreement is for more than one million dollars, the Vendor certifies that it is also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, F.S. Pursuant to Section 287.135, F.S., the City may immediately terminate this Agreement at its sole option if the Vendor is found to have submitted a false certification; or if the Vendor is placed on the Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.

As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions then they shall become inoperative.

It is understood and agreed that the acceptance of this modification by the Vendor constitutes an accord and satisfaction. All the remaining terms in the original Agreement, remain the same.

ACCEPTED:	ATTEST:	CITY APPROVAL:
Vendor Signature	City Clerk	City Manager (Under $50,000)
Print Name	Date	Date Approved
Address	Approved By:	Approved By:
Address	City Attorney's Office	Mayor, City Council for Bonita Springs
Date Accepted	Date Approved	Date Approved
Corporate Seal		

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 26-07-114
July 15, 2026

ITEM TITLE: Presentation of audited financial statements for the fiscal year ended September 30, 2025 by Jeff Brown, CPA, Partner with the audit firm of Ashley, Brown & Smith, CPAs.

REQUESTOR: Lisa Griggs Roth, CPA, Director of Financial & Administrative Services and Evan Grant, CPA, Supervising Accountant

AGENDA SECTION: Presentations

STRATEGIC PRIORITY: 6) Government Transparency

BACKGROUND:

In compliance with Florida Statutes 218.39, the City's financial statements have been independently audited by Ashley, Brown & Smith, CPAs, a firm of licensed certified public accountants. The independent auditor has issued an unmodified ("clean") opinion on the City's financial statements for the fiscal year ended September 30, 2024.

The report provides details of operations for the twelve (12) months ending September 30, 2025.

The audit report also includes the Government Financial Officers Association of the United States and Canada (GFOA) award, a Certificate of Achievement for Excellence in Financial Reporting to the City of Bonita Springs for fiscal year ended September 30, 2024.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report will meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for this certificate.

A printed copy of the audited financial statements is on file in the City Clerk's office.

STAFF RECOMMENDATION: Receive presentation and audited financial statements.

ATTACHMENTS:

1. Annual Comprehensive Financial Report

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Department Director:	Lisa Griggs Roth

Annual Comprehensive Financial Report

Bonita Springs, Florida



Fiscal Year Ended September 30, 2025

City of Bonita Springs, Florida

Annual Comprehensive Financial Report

For the Fiscal Year Ended September 30, 2025

Prepared by the Finance Department

Director of Financial and Administrative Services
Lisa Griggs Roth, CPA

Evan Grant, CPA
Carol Eden
Jack Raynal
Brenda Reetz
Melissa Stout

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City of
Bonita
Springs
Florida
Small Town Charm.
Big Bright Future.

Introductory Section

9101 Bonita Beach Road
Bonita Springs, FL 34135
Tel: (239) 949-6262
www.cityofbonitasprings.org

Mike Gibson
Mayor

Jamie A. Bogacz
Council Member
District One

Jesse Purdon
Council Member
District Two

Laura Carr
Council Member
District Three

Chris Corrie
Council Member
District Four

Nigel P. Fullick
Council Member
District Five

Jim Fitzpatrick
Council Member
District Six

Arleen M. Hunter
City Manager
(239) 949-6267

Derek P. Rooney
City Attorney
(239) 949-6254

City Clerk
(239) 949-6248

Public Works
(239) 949-6246

Neighborhood Services
(239) 949-6257

Parks & Recreation
(239) 992-2556

Community Development
(239) 444-6150

June 26, 2026

Citizens of Bonita Springs,
Honorable Mayor and
Members of City Council
City of Bonita Springs
Bonita Springs, Florida

We are pleased to present to you the Annual Comprehensive Financial Report of the City of Bonita Springs, Florida (City) for the fiscal year ended September 30, 2025. Chapter 218.39 Florida Statutes requires that a complete set of financial statements be published within nine months of the fiscal year end. This report is published to fulfill that requirement.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

In addition, the City maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual budget approved by City Council.

In compliance with the laws of the State of Florida, the City's financial statements have been audited by Ashley, Brown & Company, Certified Public Accountants, a firm of licensed certified public accountants. The independent auditor has issued an unmodified ("clean") opinion on the City's financial statements for the fiscal year ended September 30, 2025. The independent auditor's report is presented as the first component of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be reviewed in conjunction with the document.

This report also includes the City's Single Audit of Federal Award Programs, which begins on page 98. We are pleased to report there are no findings or questioned costs reported by the auditor.

Profile of the Government

The City incorporated on December 31, 1999, is located in the southwest part of the state and located in Lee County. The City currently occupies a land area of 46 square miles and serves an estimated population of 55,795. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

The City operates under the council-manager form of government. Policy-making and legislative authority are vested in a governing council consisting of the Mayor and six Council Members, all elected on a non-partisan basis. Council members serve four-year staggered terms, with three or four council members elected every two years. The Mayor is elected to serve a four-year term and is elected-at-large. The six Council Members are elected by district. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the City, and for appointing the heads of the various departments.

The City provides the following services: public works, streets, roads, storm water management, development services, parks and recreation, natural resources, code enforcement, and general and administrative services. The City of Bonita Springs uses the "government lite" concept of outsourcing City services to minimize expenditures while providing quality services to the community.

Economic condition and outlook

The national and state economics are key factors in assessing the City's future picture. Changes in the national, state and local economies can affect both revenues and expenditures due to the impact of tax receipts and the costs of providing City services. While economic changes at the state and national level can often translate into comparable changes locally, it is important to note that the City of Bonita Springs and the Southwest Florida region often behave differently, showing economic trends and reflecting experience that may lag or precede noticed changes elsewhere.

The total taxable property value in the City increased 3.95% during fiscal year 2025.

Long-term financial planning and major initiatives

The City completes a five-year financial forecast. Capital projects are documented in a ten-year capital plan. This helps recognize when major cash infusions will be necessary. These infusions may come from the issuance of debt, grants, new revenue sources, impact fees and/or a build-up of fund balance. Any or all of these methods may be utilized. Not as obvious, but just as important, is the increase in services, with the costs associated with these services, requested by citizens or mandated by external forces.

City Council adopted the following Strategic Priorities in March 2025.

1. Improve Stormwater Management and Resiliency
2. Improve Vehicular and Multimodal Transportation Networks
3. Enhance Community Aesthetics, Parks and Facilities
4. Environmental Protection
5. Strengthen City Finances
6. Government Transparency and Efficiency
7. Economic Development

Relevant Financial Policies

Budgetary control is established by Section 45 of the City Charter, which requires the adoption of an annual budget and Section 46 which provides for amendments to the budget after adoption. Budgetary control throughout the fiscal year is maintained through monthly monitoring of actual activity compared to the budget. Section 47 of the City Charter addresses the lapse of annual appropriations at the close of the fiscal year, except an appropriation for a capital expenditure.

The Council is required to adopt a final budget by no later than the close of the fiscal year. The annual budget serves as the foundation for the City's financial planning and control. The budget is prepared by fund, function (e.g., public safety) and department (e.g., public works). Department heads may transfer resources within a department as they see fit, however, transfers between departments require the approval of the City Council.

Budget-to-actual comparisons are provided in this report for the general fund and for the special revenue funds that are considered major funds. These comparisons are presented on pages 58-60 respectively as part of the required supplementary information. Budget-to-actual comparisons for special revenue funds that are considered non-major funds and the debt service funds fund are presented beginning on page 68.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Bonita Springs for its annual comprehensive financial report for the fiscal year ended September 30, 2024. This was the fourteenth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the City 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 our current annual comprehensive financial report continues to meet the Certificate of Achievement Program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this annual comprehensive financial report would not have been possible without the efficient and dedicated service of the Finance Department, as well as the support of all City staff. Their continuing effort toward improving the accounting and financial reporting systems improves the quality of information reported to the City Council, State and Federal Agencies and the citizens of the City of Bonita Springs.

Appreciation is also extended to the Mayor and City Council members for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Bonita Springs' finances and to our external auditors, Ashley, Brown & Company, for their assistance.

Respectfully submitted,



Arleen M. Hunter, AICP
City Manager



Lisa Griggs Roth, CPA
Director of Financial and Administrative Services

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Bonita Springs
Florida

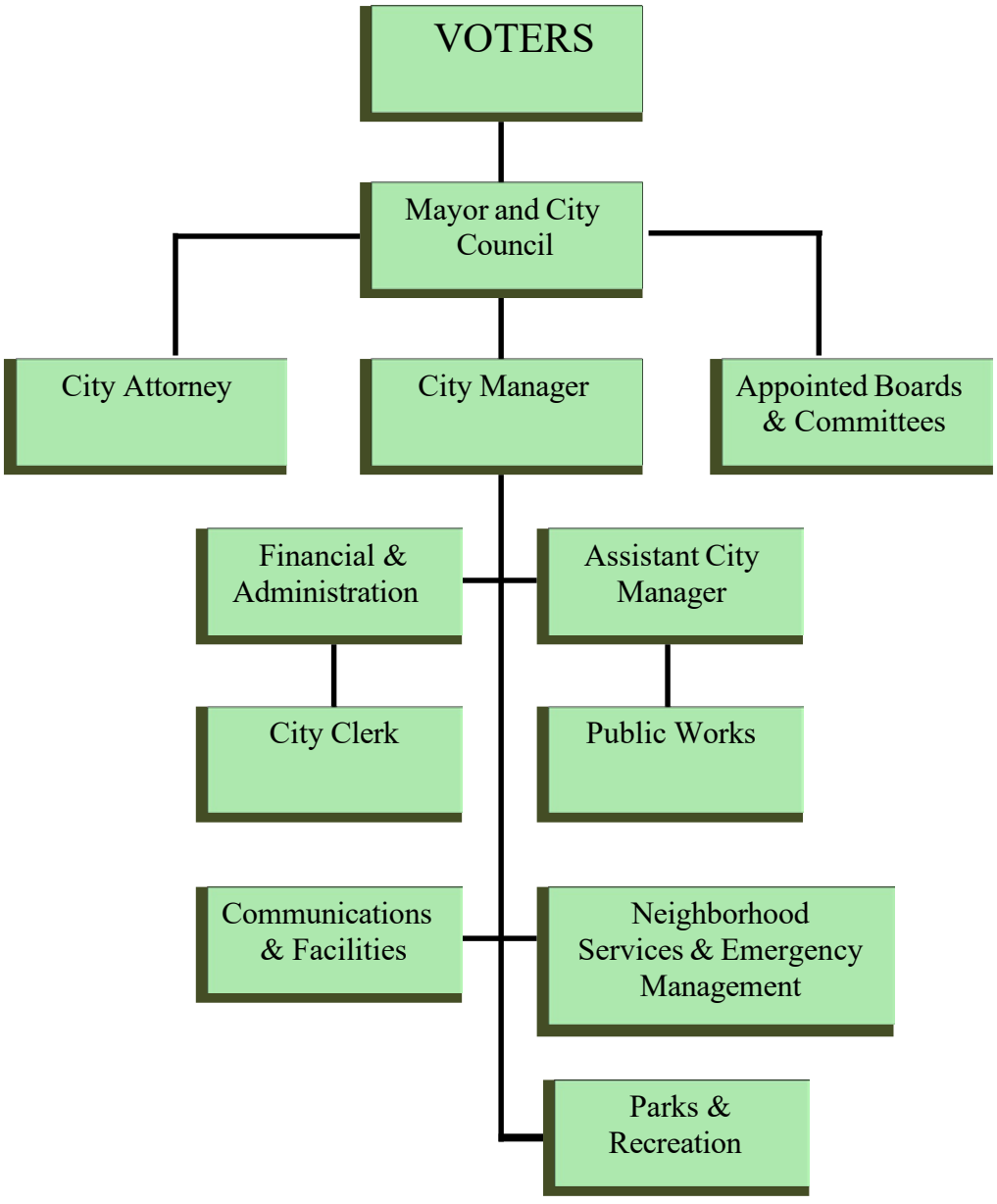
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morrill

Executive Director/CEO

City of Bonita Springs
Organizational Chart



City of Bonita Springs, Florida

Principal Officials

As of September 30, 2025



Front Row:

Laura Carr *District Three*	Mike Gibson *Mayor*	Jamie A. Bogacz *District One*

Back Row:

Jesse Purdon *Deputy Mayor*	Chris Corrie *District Four*	Nigel Fullick *District Five*	Jim Fitzpatrick *District Six*

Arleen Hunter, City Manager
Derek Rooney, City Attorney
Matt Feeney, Assistant City Manager

Financial Section

ASHLEY BROWN & SMITH
CERTIFIED PUBLIC ACCOUNTANTS

PHONE: 941.639.6600 | FAX: 941.639.6115
366 E OLYMPIA AVE, PUNTA GORDA, FL 33950
AshleyBrownCPAS.com

Independent Auditors' Report

To the Honorable Mayor, City Council and City Manager
City of Bonita Springs, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Bonita Springs, Florida, (the "City") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the City 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 Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.550, and Rules of the Auditor General, are presented for additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards 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 combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated June 26, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's 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 consideration the City's internal control over financial reporting and compliance.

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 26, 2026

Management's Discussion and Analysis

As management of the City of Bonita Springs, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Bonita Springs for the fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on the pages prior to this report.

FINANCIAL HIGHLIGHTS

- At the close of the current fiscal year, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources, resulting in a net position of $271,145,397 all of which are related to governmental activities.
- The City's total net position increased $30,097,299 or 12.5%, in comparison to the prior fiscal year primarily as a result of government revenue exceeding expenses.
- The unrestricted net position, which represents the amounts available to meet the City of Bonita Springs ongoing obligations to citizens and creditors, was $55,240,830 and increased $6,020,472, or 12.2% related mainly to an increase in general revenue.
- Total revenues increased $7,216,600, or 12.24%, due to an increase of $6,127,364 in program revenues and an increase of $1,089,236 in general revenues.
- Total expenses increased $5,156,736, or 17.0%, in comparison to the prior year. This change was primarily driven by increased expenditures related to the joint sewer-septic replacement projects with Bonita Springs Utilities.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of $114,997,123, an increase of $4,740,299 in comparison with the prior year. Of this amount, $6,948,841 or 6.0%, is unassigned and available for spending at the government's discretion.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City of Bonita Springs' 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 includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

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

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

The *Statement of Activities* presents information showing how the City'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 for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of a government that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, transportation, culture and recreation. The City does not currently have any business-type activities, nor does it have any component units or fiduciary funds.

The government-wide financial statements can be found on pages 20-21 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Bonita Springs can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The City's fund financial statements have only one category, which is the governmental funds. We are not required to establish a proprietary or fiduciary fund.

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 assessing a government's near-term financing requirements.

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

The City of Bonita Springs maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the grant fund, the road impact fee fund, and the capital projects fund, which are considered to be major funds. Data from the other eight governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City adopts an annual budget for each of its funds. A budgetary comparison statement has been provided for each of the funds to demonstrate compliance with the adopted and final revised budget. The budgetary comparison statement for the General Fund is presented on page 58. The budgetary statements for the other funds are presented on pages 59-60 and on pages 68-76.

The basic governmental fund financial statements can be found on pages 22-25 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's progress in funding its obligations to provide pension benefits to its employees. Required supplementary information can be found immediately after the notes to the financial statements on pages 58-63.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions. Budgetary comparison schedules are included for all governmental funds for which a budget was legally adopted. These schedules demonstrate compliance with the City's adopted and revised budget. Combining and individual fund statements and schedules can be found on pages 66-67 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $271,145,397 at the close of the most recent fiscal year.

City of Bonita Springs, Florida

Summary of Net Position

September 30, 2025 and 2024

	Governmental Activities	
	2025	2024
Assets:		
Current and other assets	$ 119,598,860	$ 119,495,317
Capital assets	169,879,661	145,927,797
Total assets	289,478,521	265,423,114
Deferred outflows of resources:	1,054,976	1,186,417
Liabilities:		
Other liabilities	4,168,035	8,813,949
Non-current liabilities	14,265,796	16,019,279
Total liabilities	18,433,831	24,833,228
Deferred inflows of resources:	954,269	728,205
Net position:		
Net investment in capital assets	160,012,373	136,491,730
Restricted	55,892,194	55,336,010
Unrestricted	55,240,830	49,220,358
Total net position	$ 271,145,397	$ 241,048,098

The governmental activities increased the City's total assets by $24,055,407, decreased the deferred outflows of resources by $131,441, decreased the City's total liabilities by $6,399,397, increased the deferred inflows of resources by $226,064, and increased the total net position by $30,097,299.

Capital assets increased in governmental activities by $23,951,864 from the prior year primarily due to the purchase of parcels of land related to the City's commitment to improve stormwater retention.

Other liabilities decreased by $4,645,914. The decrease resulted primarily from a decrease in accrued liabilities of $5,113,086 due to the release of construction bond deposits.

Long-term liabilities, which consist of loans, compensated absences, and pension obligations, decreased by $1,753,483 from the previous year for governmental activities. The decrease is primarily due to payments made on the City's debt obligations.

Net investment in capital assets is the largest portion of net position. This represents the City's investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, furniture, and infrastructure), net of accumulated depreciation and less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The net investment in capital assets balance of $160,012,373 (59.0 % of total net position) increased $23,520,643 or 17.2%, in comparison to the prior year. This increase was the result of the expenses for projects included in the capital improvement plan for the City.

The restricted net position balance of $55,892,194 or (20.6% of total net position) increased $556,184, or 1.0%, when compared to the prior year, as a result of increases in restricted revenues which exceeded expenses. This represents assets that are subject to external restrictions on how they are used.

As of the end of the current fiscal year, the City has an unrestricted net position of $55,240,830 (20.4% of total net position), which reflects an increase of $6,020,472 or 12.2%, in comparison to the prior year. The unrestricted net position balance represents assets that are available for spending at the City's discretion. The reasons for these overall changes are discussed in the following sections for governmental activities.

At fiscal year ended September 30, 2025, the City is able to report positive balances in all three categories of net position.

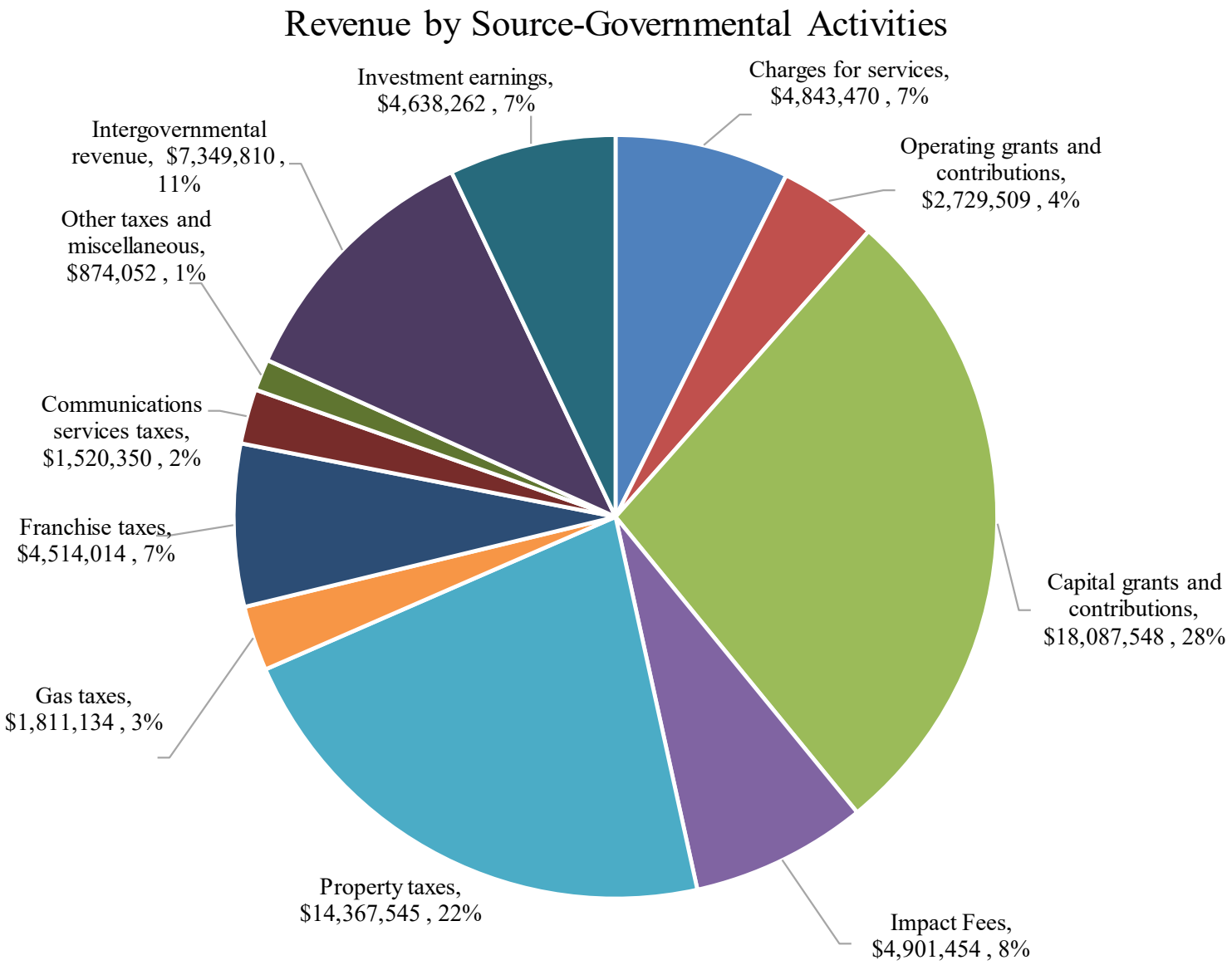
Governmental Activities. During the current fiscal year, net position resulting from governmental activities increased by $30,097,299, or 12.5% and resulted in an increase in total revenues of $7,216,600 or 12.4%. These changes were primarily driven by an increase of $14,106,523 in capital grants and contributions, offset by a decrease in impact fees of $7,131,804.

The following schedule compares the key elements of the changes in net position for the primary government for the current and previous fiscal years.

City of Bonita Springs, Florida
Changes in Net Position
September 30, 2025 and 2024

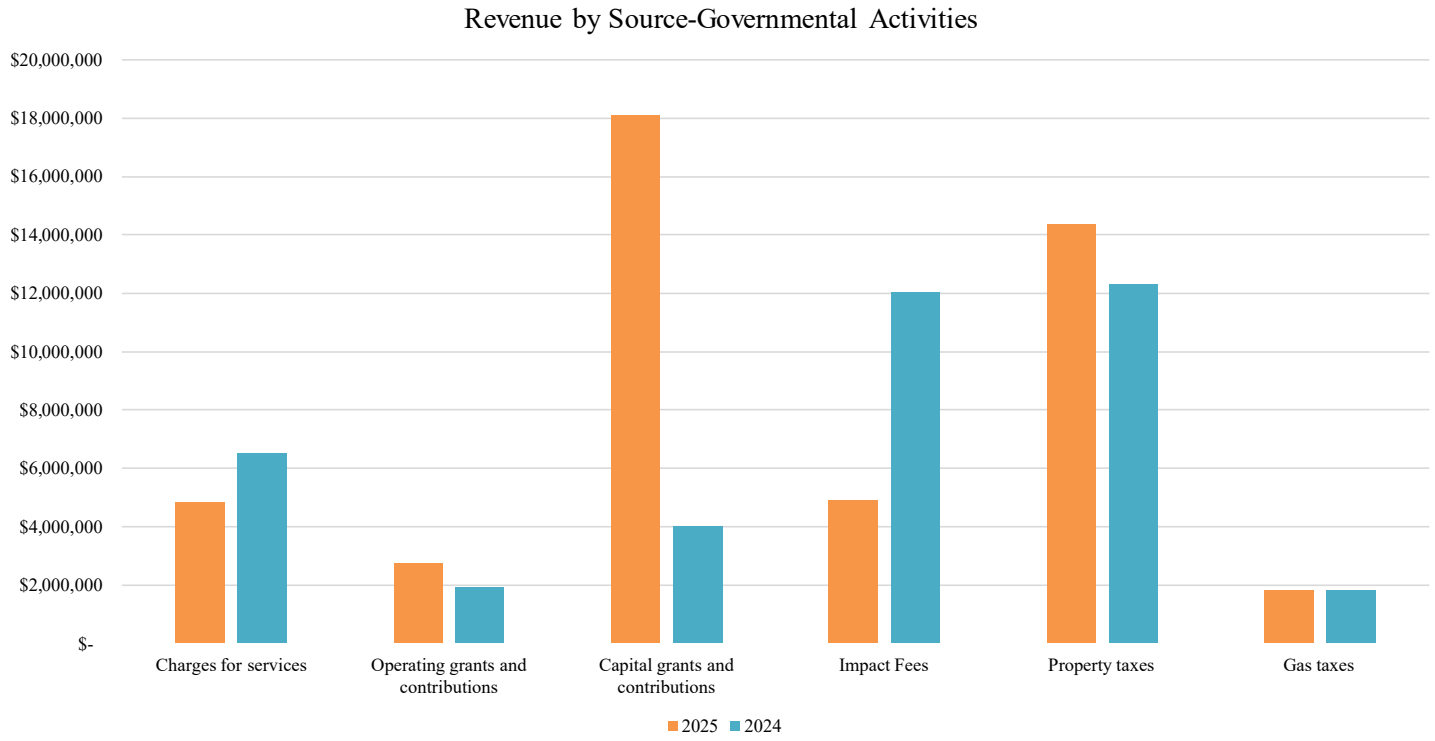
	Governmental Activities	
	2025	2024
Revenues:		
Program Revenues:		
Charges for services	$ 4,843,470	$ 6,490,473
Operating grants and contributions	2,729,509	1,929,861
Capital grants and contributions	18,087,548	3,981,025
Impact Fees	4,901,454	12,033,258
General Revenues:		
Property taxes, levied for general purposes	14,367,545	12,326,739
Gas taxes	1,811,134	1,796,809
Franchise taxes	4,514,014	4,389,887
Communications services taxes	1,520,350	1,487,093
Other taxes	30,390	30,162
Intergovernmental revenue	7,349,810	9,384,924
Investment earnings	4,638,262	4,415,197
Miscellaneous	843,662	155,120
Total revenues	65,637,148	58,420,548
Expenses:		
General government	7,333,019	6,768,545
Public safety	8,297,001	7,320,798
Physical environment	4,080,608	1,308,418
Transportation	9,804,346	9,539,397
Economic environment	893,332	787,693
Human services	166,476	132,938
Culture and recreation	4,727,606	4,214,709
Interest on long-term debt	237,461	310,615
Total expenses	35,539,849	30,383,113
Increase (decrease) in net position	30,097,299	28,037,435
Net position - beginning	241,048,098	213,010,663
Net position - ending	$ 271,145,397	$ 241,048,098

The following is a chart of fiscal year 2025 revenues by source for governmental activities, showing the percentage of total revenues from each source.



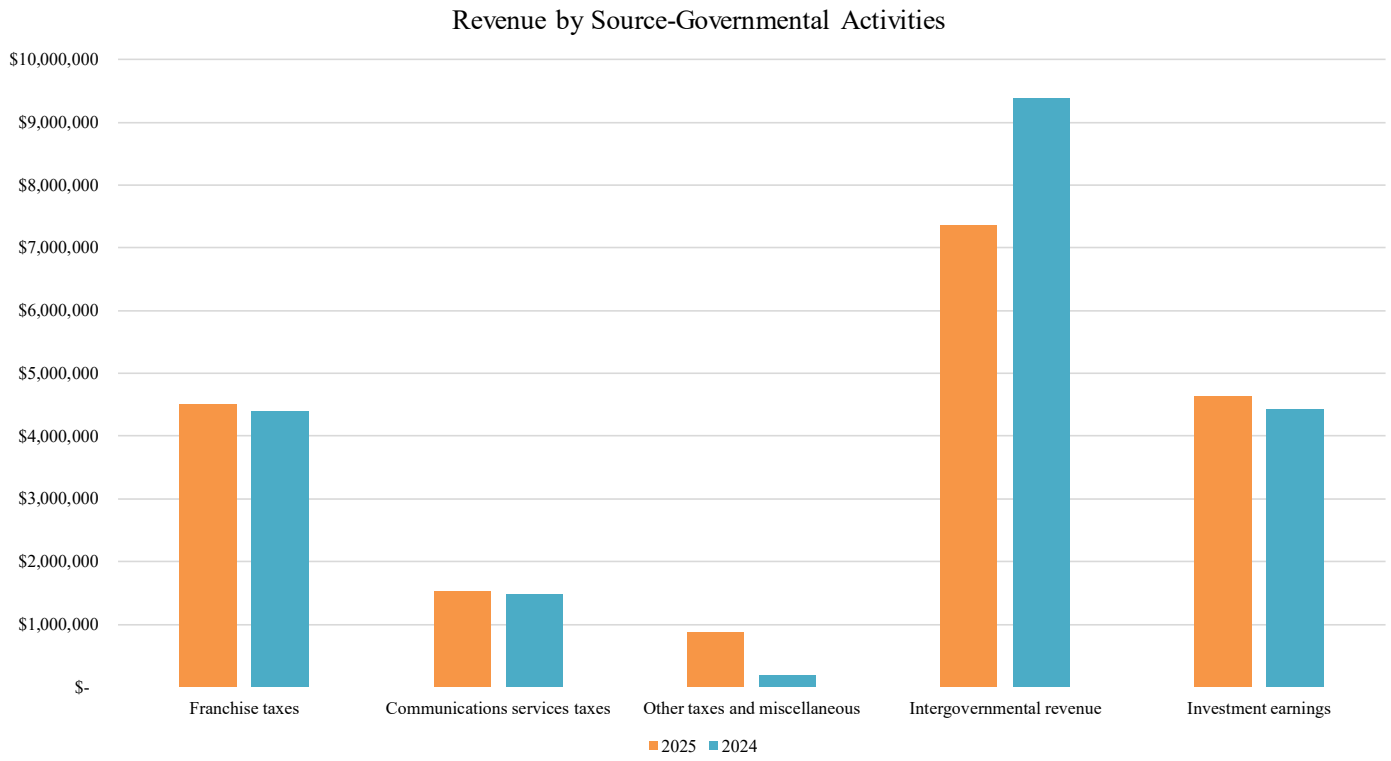
Capital grants and contributions revenues were the largest source of revenue at $18,087,548, or 28% of the City's total revenue, which consists of grant reimbursements received for capital related projects. At 22% of total revenues, property taxes are the second highest revenue source. The assessed valuations increased 13.2% from the prior year, which was combined with a tax rate increase 3.6%. Intergovernmental revenue is the third highest revenue source at 11% and consists of sales tax and state revenue sharing.

The following chart shows revenues by source for governmental activities for fiscal years 2025 and 2024.



The most significant revenue changes from the prior year presented above were as follows:

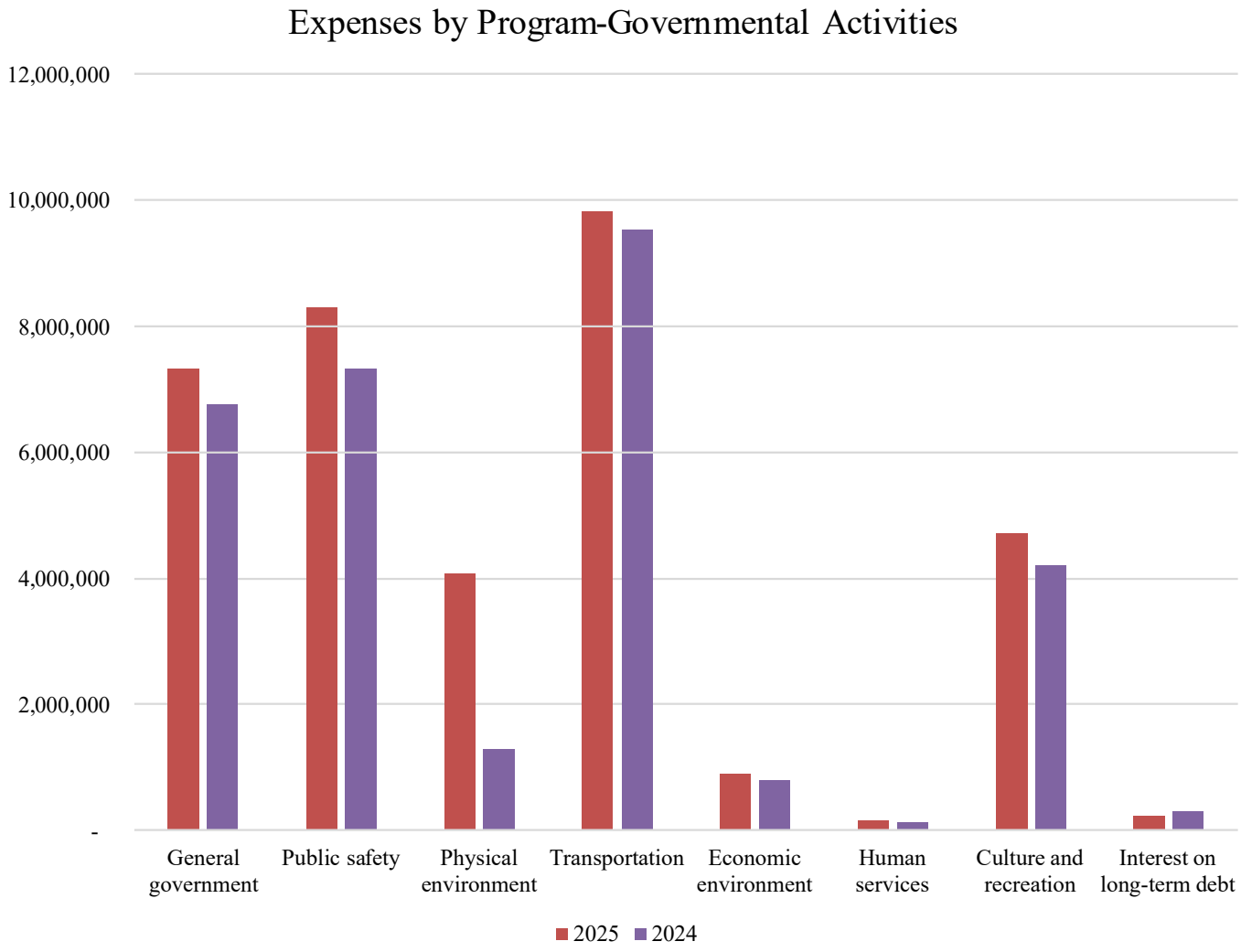
- *Capital grants and contributions* increased by $14,106,523 as the result of an increase in grant reimbursements received related to the City's commitment to improve stormwater retention.
- *Property taxes* increased $2,040,806, or 16.6% due to an increase in assessed valuations and the tax rate.
- *Impact fees* decreased by $7,131,804, or 59.3%, due to a decrease in activities in the new construction markets for residential and commercial.



The most significant revenue changes from the prior year presented above were as follows:

- *Intergovernmental revenue* decreased $2,035,114 primarily due to the completion of the interlocal agreement with Lee County related to downtown redevelopment. This agreement allocated revenue from the growth in taxable property values to the debt service of the downtown capital improvements. Lee County completed its participation in fiscal year 2024.

The following is a chart of expenses by program for governmental activities for fiscal years 2025 and 2024.



The most significant changes from the prior year presented above were as follows:

- *Public safety* increased $976,203 due to an increase in expenditures related to Hurricane Milton and Hurricane Helene recovery efforts.
- *Physical Environment* increased $2,772,190 primarily as a result of a joint sewer expansion project with Bonita Springs Utilities.

Financial Analysis of the City's Governmental Funds

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for a particular purpose by the City.

As of September 30, 2025, the City's *governmental funds* reported combined fund balance of $114,997,123, an increase of $4,740,299, in comparison with the prior year. Of this amount, $6,948,841, or 6.0%, constitutes *an unassigned fund balance* which is available for spending at the City's discretion. The remainder of the fund balance is either non-spendable, restricted, committed or assigned, indicating that it is (1) not in a spendable form $400,000; (2) restricted for particular purpose, $57,928,507; (3) committed by City Council action, $34,488,935; or (4) assigned for particular purpose, $15,230,840.

Analysis of Individual Funds

General Fund-The general fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance of the general fund was $57,405,839, and the fund balance of the general fund had a net increase of $2,340,659. The unassigned fund balance of the general fund was $6,948,841. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance decreased $2,294,092 or 24.8% from the prior year.

Revenues increased in the General Fund by $708,596 from the prior year due to higher assessed valuations as properties returned to the tax roll following prior year hurricane impacts, which increased tax collections. As expenditures increased $1,885,640 over the prior year, the General Fund revenues exceeded expenditures by $11,280,018.

Net transfers to other funds were $8,939,359 and the most significant projects funded were for stormwater, and drainage infrastructure projects.

Grant Fund- Due from other governments increased $13,208,031 primarily due to higher grant-related reimbursements that were outstanding at fiscal year-end.

Grant revenues increased $16,575,664 as compared to the prior year due to increased participation in and funding from various grant programs. Grant public safety expenditures increased $460,020 due to recovery efforts related to Hurricane Milton and Hurricane Helene.

Road Impact Fee Fund- Revenues were $6,899,785 lower than in the previous year due to decreased activity in the new construction market. The fund's equity in pooled cash and money market investments increased by $3,537,168 as the City collects money to spend on future capital projects.

Capital Projects Fund- The Capital Projects Fund is typically funded by transfers in from other funds to cover the expenditures. The budget for capital project expenditures and funding transfers-in was amended to add the prior year capital carryover project balances to the current fiscal year. Capital Project Fund expenditures increased $21,780,882, or 179.1%, due to the acquisition of homes and land parcels to enhance retention, as well as the commencement of various construction projects.

General Fund Budgetary Highlights

Final Budget Compared to Actual Results. The most significant differences between final budget and actual revenues are as follows:

Revenue source	Final Budget	Actual Revenues	Difference
Franchise	$ 3,948,200	$ 4,514,014	$ 565,814
Intergovernmental revenues	7,483,034	7,080,264	(402,770)
Investment earnings	1,500,000	3,126,038	1,626,038

- *Franchise* fees were higher than anticipated as the result of an increase in the number of residential and commercial buildings using City services.
- *Intergovernmental revenues* exceeded were less than expected primarily due to lower-than-anticipated half-cent sales tax collections resulting from market conditions.
- *Investment earnings* were higher than anticipated due to an increase in cash available for investment.

The most significant differences between the final budget and actual expenditures are shown below.

Expenditures	Final Budget	Actual Expenditures	Difference
Gen Gov - City Attorney	$ 633,000	$ 305,159	$ 327,841
Gen Gov - Administrative Services/City Clerk	937,110	673,592	263,518
Transportation - Public Works	4,500,106	3,790,410	709,696
Culture & Rec - Parks and Recreation	3,754,896	3,152,236	602,660

- General Government-City attorney expenditures were less than expected as the need for legal professional services was less than anticipated.
- General Government-Administrative services/City Clerk expenditures were less than expected as a result transitions in several positions.
- Transportation-public works expenditures were lower than the budgeted amounts as roadway maintenance cost did not escalate at the projected rate.
- Culture & Recreation-Parks and recreation budget projections exceeded actual operating costs as the result of a delay in completion of capital outlay projects, transitions in several positions, as well as lower-than-expected park operational costs.

Original Budget Compared to Final Budget. There were no significant differences between the original and final budget amounts for revenues or expenditures.

Capital Assets and Debt Administration

Capital Assets. Non-depreciable capital assets include land, artwork, and construction in progress. Depreciable assets include buildings, improvements other than buildings, machinery and equipment, and infrastructure. The following is a schedule of the City's capital assets as of September 30, 2025 and 2024:

City of Bonita Springs, Florida
Capital Assets
September 30, 2025 and 2024

	Governmental Activities	
	2025	2024
Land	$ 81,270,605	$ 62,830,337
Artwork	395,728	390,478
Buildings	12,721,550	12,137,380
Improvements other than buildings	21,361,305	21,158,380
Machinery and equipment	4,551,940	4,187,304
Infrastructure	225,507,596	223,320,774
Construction in progress	30,398,694	21,292,559
Intangible-software	-	531,645
Total capital assets	376,207,418	345,848,857
Accumulated depreciation	(206,327,757)	(199,921,060)
Total capital assets, net	$ 169,879,661	$ 145,927,797

Noteworthy changes in capital assets in fiscal year 2025 were as follows:

- Land increased by $18,440,268 as a result of the purchase of homes under the voluntary home buyout program and the purchase of land parcels.
- Infrastructure increases of $2.186,822 were driven by the completion of the W. Terry multi-use pathway project and other various paving projects.
- Construction in Progress increased by $9,106,135 in large part because of the continued construction of pathways, drainage improvements and road intersection improvements, as beach restoration.

Additional information on the City's capital assets can be found in Note 6 on page 39.

Debt Administration. At the end of the current fiscal year, the City had $14,265,796 of outstanding debt, reflecting a decrease of $1,753,483 or 10.9%, in comparison to the prior year. The following is a schedule of the outstanding debt as of September 30, 2025 and 2024.

City of Bonita Springs, Florida
Outstanding Debt
September 30, 2025 and 2024

	Governmental Activities	
	2025	2024
Loan payable, net	$ 10,075,000	$ 11,365,000
Net pension liability	3,773,291	4,416,285
Compensated absences	417,505	237,994
	$ 14,265,796	$ 16,019,279

Additional information on the City's long-term debt can be found in Note 7 on pages 40-41.

Economic Factors and Next Year's Budget

The following economic indicators were factors considered when the FY 2026 budget was prepared:

- The population estimate for the City of Bonita Springs as of April 1, 2025, is 55,795 which is down from the prior year estimate of 56,060.
- The unemployment rate for the City of Bonita Springs was 3.5% as of September 30, 2025, as compared to a statewide rate of 3.9%.
- Total taxable property value for the City of Bonita Springs increased by 3.95% in Tax Year 2025, down from a 13.17% increase in Tax Year 2024, bringing the total taxable value above $18.4 billion dollars. For the next year's budget, the property tax rate remained unchanged from .8470 mills.
- Florida's revenue estimating conference predicts future taxable property values will continue to grow at single digit rates. These forecasts are based upon ad valorem data and updated national and state economic forecasts.
- The City anticipates inflation to continue to increase the cost of goods and services as well as negatively impact the cost of capital construction projects. Also, a future risk continues for sales tax collections as purchasing habits may be impacted by the prolonged period of higher inflation.

Request for information

This financial report is designed to provide the reader with an overview of the City. Questions regarding any information provided in this report should be directed to: City of Bonita Springs, Finance Department, 9101 Bonita Beach Road, Bonita Springs, Florida, 34135, phone (239) 949-6262.


City of
Bonita
Springs
Florida
Small Town Charm.
Big Bright Future.

Basic Financial Statements

City of Bonita Springs, Florida

Statement of Net Position

September 30, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 103,252,646
Accounts Receivables (net)	186,897
Due from other governments	15,289,302
Prepaids	470,015
Loans Receivables (net)	400,000
Capital assets:	
Non-depreciable	112,065,027
Depreciable (net)	57,814,634
Total assets	289,478,521
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized pension costs and subsequent contributions	1,054,976
Total deferred outflows of resources	1,054,976
LIABILITIES	
Accounts and contracts payable	2,764,156
Accrued liabilities	1,217,927
Accrued interest payable	36,313
Due to other governments	144,518
Unearned revenue	5,121
Non-current liabilities:	
Due within one year	1,430,000
Due in more than one year (net)	12,835,796
Total liabilities	18,433,831
DEFERRED INFLOWS OF RESOURCES	
Unamortized pension costs	954,269
Total deferred inflows of resources	954,269
NET POSITION	
Net Investment in capital assets	160,012,373
Restricted for:	
Highways and streets	46,053,342
Culture and recreation	3,897,621
Stormwater	2,902,710
Indigenous Areas	385,676
Building code compliance	2,652,845
Unrestricted	55,240,830
Total net position	$ 271,145,397

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

City of Bonita Springs, Florida

Statement of Activities

For the Fiscal 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:					
General government	$ 7,333,019	$ 563,449	$ -	$ -	$ (6,769,570)
Public safety	8,297,001	2,544,695	2,482,867	-	(3,269,439)
Physical environment	4,080,608	1,630,844	-	14,933,468	12,483,704
Transportation	9,804,346	-	19,886	7,754,162	(2,030,298)
Economic environment	893,332	-	-	-	(893,332)
Human services	166,476	-	-	-	(166,476)
Culture and recreation	4,727,606	104,482	226,756	301,372	(4,094,996)
Interest on long-term debt	237,461	-	-	-	(237,461)
Total governmental activities	$ 35,539,849	$ 4,843,470	$ 2,729,509	$ 22,989,002	$ (4,977,868)
General revenues:					
Taxes:					
Property, levied for general purposes					$ 14,367,545
Gas					1,811,134
Franchise					4,514,014
Communications services					1,520,350
Other taxes					30,390
Intergovernmental revenues, not restricted to specific programs					7,349,810
Investment earnings					4,638,262
Miscellaneous					843,662
Total general revenues					35,075,167
Change in net position					30,097,299
Net position - beginning					241,048,098
Net position - ending					$ 271,145,397

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

City of Bonita Springs, Florida

Balance Sheet
Governmental Funds

September 30, 2025

	General	Special Revenue: Grant	Special Revenue: Road Impact Fee	Capital Projects	Total Non-major Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 44,718,833	$ -	$40,309,711	$ 48,453	$ 18,175,649	$ 103,252,646
Accounts Receivables (net)	186,897	-	-	-	-	186,897
Due from other funds	13,228,697	-	-	-	-	13,228,697
Due from other governments	1,054,706	14,077,481	-	-	157,115	15,289,302
Loans Receivables (net)	400,000	-	-	-	-	400,000
Total assets	$ 59,589,133	$14,077,481	$40,309,711	$ 48,453	$ 18,332,764	$ 132,357,542
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Accounts and contracts payable	$ 881,381	$ 848,784	$ 87,814	$ -	$ 946,177	$ 2,764,156
Accrued liabilities	1,217,927	-	-	-	-	1,217,927
Due to other funds	-	13,228,697	-	-	-	13,228,697
Due to other governments	78,865	-	65,653	-	-	144,518
Unearned revenue	5,121	-	-	-	-	5,121
Total liabilities	2,183,294	14,077,481	153,467	-	946,177	17,360,419
Fund balances:						
Nonspendable:						
Long term loan receivable	400,000	-	-	-	-	400,000
Restricted for:						
Parks	-	-	-	-	3,897,621	3,897,621
Roads	-	-	40,156,244	-	2,687,496	42,843,740
Stormwater	-	-	-	-	2,902,710	2,902,710
Building code compliance	-	-	-	-	2,652,845	2,652,845
Disaster-related costs	-	-	-	-	2,000,000	2,000,000
Downtown redevelopment	-	-	-	-	3,245,915	3,245,915
Indigenous areas	385,676	-	-	-	-	385,676
Committed to:						
Capital outlay and projects	33,053,650	-	-	48,453	-	33,102,103
Affordable housing funds	1,386,832	-	-	-	-	1,386,832
Assigned to:						
Disaster & operating reserves	7,076,000	-	-	-	-	7,076,000
Subsequent year's budget	8,112,516	-	-	-	-	8,112,516
Other purposes	42,324	-	-	-	-	42,324
Unassigned	6,948,841	-	-	-	-	6,948,841
Total fund balances	57,405,839	-	40,156,244	48,453	17,386,587	114,997,123
Total liabilities, deferred inflows, & fund balances	$ 59,589,133	$14,077,481	$40,309,711	$ 48,453	$ 18,332,764	$ 132,357,542

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

City of Bonita Springs, Florida

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

September 30, 2025

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

Total fund balances - total governmental funds		$114,997,123
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Non-depreciable capital assets	$ 112,065,027	
Depreciable capital assets	264,142,391	
Less accumulated depreciation	(206,327,757)	169,879,661
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.		
Deferred outflows - pension related	1,054,976	
Deferred inflows - pension related	(954,269)	100,707
Long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Loan payable	(10,075,000)	
Net pension liability	(3,773,291)	
Compensated absences	(417,505)	
Accrued interest payable on long-term debt	(36,313)	(14,302,109)
Prepaid expenses that are not recorded in governmental funds under the modified accrual basis of accounting are recorded in the statement of activities under full accrual accounting.		470,015
Net position of governmental activities		$271,145,397

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

City of Bonita Springs, Florida

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

September 30, 2025

	General	Special Revenue: Grant	Special Revenue: Road Impact Fee	Capital Projects	Total Non-major Funds	Total Governmental Funds
REVENUES						
Taxes						
Property	$ 13,521,745	$ -	$ -	$ -	$ 845,800	$ 14,367,545
Gas	-	-	-	-	1,811,134	1,811,134
Franchise	4,514,014	-	-	-	-	4,514,014
Communications services	1,520,350	-	-	-	-	1,520,350
Other taxes	30,390	-	-	-	-	30,390
Licenses and permits	105,855	-	-	-	3,958,824	4,064,679
Impact fees	-	-	4,600,082	-	301,372	4,901,454
Intergovernmental revenues	7,080,264	20,438,905	-	-	269,546	27,788,715
Charges for services	667,931	-	-	-	-	667,931
Fines and forfeitures	110,860	-	-	-	-	110,860
Miscellaneous						
Investment earnings	3,126,038	-	1,095,390	-	416,834	4,638,262
Other	93,067	-	-	750,595	-	843,662
Total revenues	30,770,514	20,438,905	5,695,472	750,595	7,603,510	65,258,996
EXPENDITURES						
Current						
General government	6,938,426	-	-	176,364	-	7,114,790
Public safety	4,460,582	834,581	-	-	2,973,471	8,268,634
Physical environment	289,432	-	-	3,064,645	402,180	3,756,257
Transportation	3,790,410	-	-	255,133	1,301,601	5,347,144
Economic environment	-	-	-	-	-	-
Human services	166,476	-	-	-	-	166,476
Culture and recreation	3,811,090	-	-	83,294	-	3,894,384
Capital outlay	34,080	-	-	30,365,691	-	30,399,771
Debt service						
Principal retirement	-	-	-	-	1,290,000	1,290,000
Interest and fiscal charges	-	-	-	-	242,706	242,706
Other debt service costs	-	-	-	-	38,535	38,535
Total expenditures	19,490,496	834,581	-	33,945,127	6,248,493	60,518,697
Excess (deficiency) of revenues over (under) expenditures	11,280,018	19,604,324	5,695,472	(33,194,532)	1,355,017	4,740,299
OTHER FINANCING SOURCES (USES)						
Transfers in	2,408,209	780,479	-	33,238,818	1,571,241	37,998,747
Transfers out	(11,347,568)	(18,541,853)	(1,317,061)	-	(6,792,265)	(37,998,747)
Total other financing sources (uses)	(8,939,359)	(17,761,374)	(1,317,061)	33,238,818	(5,221,024)	-
Net change in fund balances	2,340,659	1,842,950	4,378,411	44,286	(3,866,007)	4,740,299
Fund balances - beginning	55,065,180	(1,842,950)	35,777,833	4,167	21,252,594	110,256,824
Fund balances - ending	$ 57,405,839	$ -	$ 40,156,244	$ 48,453	$ 17,386,587	$ 114,997,123

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

City of Bonita Springs, Florida

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended September 30, 2025

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

Net change in fund balances - total governmental funds		$ 4,740,299
Governmental funds report expenditures for capital assets as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which expenditures for capital assets exceeded depreciation in the current period.		
Expenditures for capital assets	$30,399,771	
Depreciation	(6,947,080)	23,452,691
The net effect on net position for various miscellaneous transactions involving capital assets (disposals, transfers, donations)		
Asset Donations	500,235	
Asset Disposals	(1,062)	499,173
Certain revenues not considered available are not recognized in the governmental funds but are included in the statement of activities		(122,083)
Loan agreement proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of loan agreement debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Principal retirement	1,290,000	
Issuance of debt	-	1,290,000
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 the governmental funds.		
Accrued interest on long-term debt	43,780	
Changes in pension liabilities and related deferred outflows and inflows of resources	285,489	
Change in compensated absences	(179,511)	149,758
Prepaid assets that are not recorded in governmental funds under the modified accrual basis of accounting are recorded in the statement of net position under full accrual accounting.		87,461
Change in net position of governmental activities		$ 30,097,299


City of
Bonita
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Florida
Small Town Charm.
Big Bright Future.

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Note 1 - Summary of Significant Accounting Policies

Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the City of Bonita Springs, Florida ("City") are discussed in subsequent sections of this note. The remainder of the notes are organized to provide explanations, including required disclosures, of the City's financial activities for the fiscal year ended September 30, 2025.

Reporting Entity

The City was incorporated on December 31, 1999, pursuant to Senate Bill 2626. The City operates under a City Council-Manager form of government and consists of six districts, each represented by an elected council member and a seventh voting seat that is the Mayor elected-at-large. The City Manager is appointed by a majority vote of the Council. The City provides the following services: parks and recreation, public works, streets and roads, stormwater, planning and zoning, code enforcement, community policing, and general and administrative services.

The City of Bonita Springs uses the "government lite" concept of outsourcing City services to minimize expenditures and provide exemplary services to the community.

Governmental Accounting Standards Board (GASB) Statement No. 14, *Financial Reporting Entity* requires the financial statements of the City (the primary government) to include its component units, if any. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations and so the data from these units are combined with data of the primary government. Based on the criteria established in GASB Statement No. 14, as amended, there are no component units required to be included in the City's financial statements.

(a) Government-wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City as a whole. The primary government and component units are presented separately within the financial statements with the focus on the primary government. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes and city general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. The City does not currently have any business type activities or component units.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity.

Fund financial statements are provided for governmental, proprietary and fiduciary funds. Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds. The City does not currently have any proprietary or fiduciary funds.

Note 1 - Summary of Significant Accounting Policies (Continued)

(b) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. This generally includes the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales and franchise taxes, intergovernmental revenues, charges for services, rents, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Restricted assets and liabilities related to restricted assets which are current in nature are reported with current assets and current liabilities in the financial statements.

The City reports the following major funds in the governmental fund financial statements:

The *General Fund* is the operating fund of the City. It accounts for all financial resources, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes and other governmental revenue. The general operating expenditures, fixed charges and capital outlay costs that are not paid through other funds are paid from the General Fund.

The *Grant Fund* accounts for resources received through grant awards. This revenue is restricted for use based on the restricted purposes for which the grant funds can be used.

The *Road Impact Fee Fund* accounts for the resources collected for road impact fees levied within the City's limits. This revenue is restricted for use on road projects.

The *Capital Projects Fund* accounts for resources accumulated to fund capital projects, including transportation, landscaping, economic environment, parks, recreation, and community facilities.

Note 1 - Summary of Significant Accounting Policies (Continued)

(b) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The City reports the following non-major funds in the governmental fund financial statements:

The *Gas Tax Fund* accounts for the 6 cents fuel tax, the additional 5 cents fuel tax, as well as the State fuel tax revenue. These revenues are restricted for use to various transportation related costs.

The *Park Impact Fee Fund* accounts for the resources collected for park impact fees levied within the City's limits. This revenue is restricted for use on park related projects.

The *Stormwater Fund* accounts for the resources collected for a stormwater assessment fee within the City's limits. This revenue is restricted for use on stormwater related costs.

The *Building Fee Fund* accounts for the resources collected for building permit fees levied within the City's limits. This revenue is restricted for use enforcing the Florida Building Code.

The *Downtown Area Revenue Sharing Fund* accounts for the revenues under a revenue sharing agreement with Lee County for which these revenues are restricted to fund certain road related improvements in the City's downtown area.

The *Capital Debt Fund* accounts for the accumulation of resources that are committed or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The *Disaster Debt Service Fund* accounts for the accumulation of resources related to the Local Government Emergency Bridge Loan Agreement with the State of Florida Department of Commerce.

The *Downtown Redevelopment Debt Fund* accounts for the accumulation of resources that are committed or assigned for the payment of principal and interest on long-term obligations of governmental funds.

c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

Cash and Cash Equivalents

Cash and cash equivalents consist of amounts in cash on hand and cash on deposit with financial institutions including public money market funds. The City's investment policy allows management to invest any surplus funds in its control in the following as outlined in Florida Statute, Chapter 218.415 (17):

1. The Local Government Surplus Trust Fund (LGSTF), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in Florida Statute, Chapter 163.01,

2. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency,

3. Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Florida Statutes, Chapter 280.02, and

4. Direct obligations of the United States Treasury.

Investments for the City are reported at fair value.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Receivables

Receivables as of year-end for the government's general fund are reported net of allowance for uncollectibles. All receivables are reviewed periodically and, when determined to be uncollectible, the direct write off method is used. As of September 30, 2025, the allowance for uncollectible loan receivable was $200,000.

Inventories

Inventories consist of expendable supplies held for consumption stated on a first-in, first-out basis and are recorded as an expenditure when payment is made (purchases method). Items are tracked at their cost; however, the level of inventory held at the City is minimal. As of September 30, 2025, the value of inventory reflected in the financial statements was $0.

Prepaid

Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid expenses in the government-wide financial statements. In the fund financial statements, the purchases method is used. Under this method, expenditures are reported when payments are completed.

Capital Assets

Capital assets include property, buildings, furniture, equipment, vehicles, software, and infrastructure assets. Capital assets used in governmental fund types of the City are recorded at cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service arrangement are recorded at acquisition value at the date of donation. Capital assets are reported in the government-wide financial statements in the applicable governmental column. Interest incurred during construction is not capitalized on general capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The threshold for capitalizing property and equipment is $5,000 or more and useful lives in excess of one year. The threshold for capitalizing infrastructure is $50,000 or more and useful lives in excess of one year.

Infrastructure assets are defined as public domain capital assets such as roads, bridges, sidewalks, traffic signals, easements and similar items that are immovable and of value only to the governmental unit.

For fiscal year ended September 30, 2025, no easement held by the City met or exceeded the capitalization threshold for infrastructure.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Capital Assets (continued)

Depreciation and amortization is calculated using the straight-line method over the estimated useful lives of the related assets. The ranges of the useful lives are as follows:

Assets	Years
Buildings	30-50
Improvements other than buildings	7-50
Machinery and equipment	3-10
Infrastructure	10-100
Leasehold Improvements	10
Intangible software	3-5

Deferred Outflows of resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense or expenditure) until then. The deferred outflows of resources reported in the City's Statement of Net Position represents other postemployment benefit related balances for the difference between expected and actual experience, changes in actuarial assumptions, and subsequent contributions; pension related balances for changes in actuarial assumptions, the difference between expected and actual economic experience, changes in the proportion and differences between the City's contributions and proportionate share of contributions, the net difference between projected and actual earnings, and the City's contributions subsequent to the measurement date. These amounts will be recognized as increases in expense in future years.

Deferred Inflows of resources

Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until then. The deferred inflows of resources reported in the City's Balance Sheet represents grants reimbursements that have not yet been received. These amounts are recognized as inflows of resources in the period that they become available. The deferred inflows of resources reported in the City's Statement of Net Position represents other postemployment benefits related balances for the difference between expected and actual experience and changes in actuarial assumptions; pension related balances for changes in actuarial assumptions, the difference between expected and actual economic experience, and changes in the proportion and differences between the City's contributions and proportionate share of contributions relating to the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program. These amounts will be recognized as reductions in expense in future years.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Pensions

In the government-wide and proprietary funds statements of net position, liabilities are recognized for the City's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) and additions to/deductions from FRS's and HIS's fiduciary net position have been determined on the same basis as they are reported by the FRS and HIS plans. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds of employee contributions are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences

The City follows the provisions of GASB Statement No. 101, Compensated Absences. This statement provides for the measurement of unused leave that is attributable to services already rendered, accumulated, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has not been used for time off but have not yet been paid in cash or settled through noncash means and certain other types of leave. Typically, the general fund has been used to liquidate compensated absences. For the governmental funds, compensated absences are reported only at time of maturity, which is at resignation or retirement.

Full-time and part-time employees may accumulate paid time off (PTO) which combines vacation, medical and personal leave. The City's policy allows employees to accumulate PTO based on the number of years of service with the City, up to a maximum of six hundred hours. Upon separation from employment, an employee will be paid out at 50% of the balance of the unused PTO up to two hundred forty hours at the current base rate for the employee.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Net position

For government-wide reporting, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets* consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

- *Restricted* net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.

- *Unrestricted* net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

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

Net position in government-wide fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net positions represent constraints on resources that are either a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or b) imposed by law through state statute.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Fund Balances

The governmental fund financial statements fund balance is reported in five classifications.

- Nonspendable fund balances represents fund balance amounts that are not in spendable form including advances for long-term loans and prepaid balances.

- Restricted fund balances have constraints placed on the uses of resources by state statute, City land development code, debt covenants and contributors.

- Committed fund balances are classified as such as a result of City Council taking formal action and adopting an ordinance which can only be modified or rescinded by subsequent formal action. An ordinance is the City's highest level of decision-making authority.

- Assigned fund balances are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. The City Council approves the disaster and operating reserves during the adoption of the City's budget.

- Unassigned fund balance that has not been reported in any other classification within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds can only report a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. When components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

(d) Revenues and expenditures/expenses

Program Revenue

Amounts reported as program revenues include: (1) charges for services which report fees, fines and forfeitures and other charges to users of the City's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported under general revenue.

Note 1 - Summary of Significant Accounting Policies (Continued)

(d) Revenues and expenditures/expenses (continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management of the City to make estimates and assumptions related to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenue and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Standards

In June 2022, GASB introduced a new standard, Statement No. 101 *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The City adopted the requirements of this guidance in 2025 and did not require a restatement of beginning balance.

Note 2 - Cash and Cash Equivalents

As of September 30, 2025, the carrying amount of the City's deposits was $103,252,646 and the bank balance was $105,402,908 The City's deposits consist of demand deposit accounts and public money market accounts. These deposits are held by banks that qualify as a public depository under the Public Depository Security Act of the State of Florida as required by Chapter 280. When public deposits are made in accordance with Chapter 280, no public depositor shall be liable for any loss thereof. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City should not recover the value of its investment or collateral securities that are in the possession of an outside party. The City minimizes this risk by establishing minimum standards for institutions used by the City. The City maintains $750 of cash on hand.

Note 3 - Receivables, Prepaids, and Accrued Liabilities

(a) Receivables

Receivables as of September 30, 2025, including the applicable allowances for uncollectible accounts, are as follows:

	General	Total Governmental Funds
Receivables:		
Accounts (gross)	$ 186,897	$ 186,897
Loans receivable	600,000	600,000
Total receivables		
Allowance for uncollectable loan	(200,000)	(200,000)
Net receivables	$ 586,897	$ 586,897

Note 3 - Receivables, Prepaids, and Accrued Liabilities (Continued)

(a) Receivables (continued)

All of the accounts receivables are expected to be collected within one year. Loans receivable include loans made in prior fiscal years for affordable housing totaling $600,000. The loans receivable in the amount of $600,000 consist of loans made to two entities providing affordable housing within the City and are non-interest bearing. The net loan amount of those two loans is $400,000 and matures on July 20, 2038. As a result of the significant reduction in residential property value within Bonita Springs, the affordable housing non-profit entity to which the City loaned $200,000 ceased to operate in July 2010. The real property relating to the City's loan was taken over by the Florida Community Loan Fund whose loan had higher priority, therefore an allowance has been established for this loan receivable.

(b) Prepaids

Prepaid assets for the City totaled $470,015 as of September 30, 2025.

(c) Accrued Liabilities

Accrued liabilities reported in the General Fund as of September 30, 2025, are as follows:

	General	Total
Accrued liabilities:		
Wages, benefits and taxes	$ 242,029	$ 242,029
Construction bond deposit	825,592	825,592
Other deposits	150,306	150,306
Total accrued liabilities	$1,217,927	$1,217,927

Note 4 - Interfund Receivable and Payable Balances

Interfund receivable and payable balances as of September 30, 2025, consisted of a $13,228,697 Interfund Receivable in the General Fund payable from the Grant Fund. The primary purpose of this interfund receivable and payable is to provide cash flow needs associated with reimbursable grants.

Note 5 - Interfund Transfers

Interfund transfers for the year ended September 30, 2025, consisted of the following:

	Transfer In Funds:		
	General	Grant	Road Impact Fees
Transfer Out Funds:			
General	$ -	$ 780,479	$ -
Grant	2,408,209	-	-
Total	$ 2,408,209	$ 780,479	$ -

	Transfer In Funds:		
	Capital Projects	Total Non-major Funds	Total Governmental Funds
Transfer Out Funds:			
General	$ 10,069,492	$ 497,597	$ 11,347,568
Grant	16,133,644	-	18,541,853
Road Impact Fees	1,317,061	-	1,317,061
Capital Projects	-	-	-
Other Non-major Funds	5,718,621	1,073,644	6,792,265
Total	$ 33,238,818	$ 1,571,241	$ 37,998,747

Transfers are used to move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, and to move unrestricted general fund and special revenue fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorization.

Note 6 - Capital Assets

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

Governmental Activities:	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Capital assets not being depreciated:					
Land	$ 62,830,337	$ 18,440,268	$ -	$ -	$ 81,270,605
Artwork	390,478	5,250	-	-	395,728
Construction in progress	21,292,559	11,146,592	-	(2,040,457)	30,398,694
Total capital assets not being depreciated	84,513,374	29,592,110	-	(2,040,457)	112,065,027
Capital assets being depreciated:					
Buildings	12,137,380	218,101	-	366,069	12,721,550
Improvements other than buildings	21,158,380	77,837	(9,800)	134,888	21,361,305
Machinery and equipment	4,187,304	260,542	-	104,094	4,551,940
Infrastructure	223,320,774	751,416	-	1,435,406	225,507,596
Intangibles-software	531,645	-	(531,645)	-	-
Total capital assets being depreciated	261,335,483	1,307,896	(541,445)	2,040,457	264,142,391
Less accumulated depreciation for:					
Buildings	5,775,074	391,008	-	-	6,166,082
Improvements other than buildings	15,176,418	1,090,872	(8,738)	-	16,258,552
Machinery and equipment	2,746,519	442,629	-	-	3,189,148
Infrastructure	175,691,404	5,022,571	-	-	180,713,975
Intangibles-software	531,645	-	(531,645)	-	-
Total accumulated depreciation	199,921,060	6,947,080	(540,383)	-	206,327,757
Total capital assets being depreciated, net	61,414,423	(5,639,184)	(1,062)	2,040,457	57,814,634
Total governmental activities capital assets, net	$145,927,797	$ 23,952,926	$ (1,062)	$ -	$ 169,879,661

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	$ 304,500
Public safety	33,687
Physical Environment	327,684
Transportation	4,496,891
Economic Environment	893,332
Culture and recreation	890,986
Total depreciation expense-governmental activities	$ 6,947,080

Note 7 - Long-Term Debt

The schedule below details the changes in long-term capital borrowings during the year ended September 30, 2025, for governmental activities:

Issue	Maturity	Interest Rate	Original Borrowing	Outstanding Balance
2014 Banc of America Preferred Funding Corporation Tax-exempt Loan Payable	2029	2.96%	$ 13,000,000	$ 4,045,000
2020 Truist Bank Taxable Loan Payable	2035	2.49%	5,060,000	4,030,000
2024 Local Government Emergency Bridge Loan Agreement	2026	0.00%	2,000,000	2,000,000
				$ 10,075,000

On February 14, 2014, the City obtained a Banc of America Public Preferred Funding Corporation loan for the purpose of certain capital improvements to the Bonita Springs downtown area. The loan is collateralized by the Half Cent Sales Tax Revenues. Debt service is funded from the Downtown Area Revenue Sharing Fund. Upon the occurrence of a default, immediately and without notice the lender may declare all obligations of the City under this loan agreement to be immediately due and payable without further action of any kind, and upon such declaration, this note and the accrued interest thereon shall become immediately due and payable. Interest payments are due on February 1 and August 1. Principal payments are due annually on February 1. The principal may be prepaid by the City but is subject to a breakage fee and accrued interest.

The City has entered into a Revenue Sharing Agreement with Lee County who has agreed to contribute Ad Valorem taxes totaling 85% of the growth amount from the 2012 base year of a designated area within the Downtown, for 25 years or until 50% of the Downtown Redevelopment project construction and financing costs are paid. Lee County's participation in the Downtown Redevelopment constructions costs are not to exceed 50% of $16,000,000 ($8,000,000) plus 50% of the financing costs associated with the County's portion of the construction costs.

On August 27, 2020, the City obtained a taxable loan from Truist Bank for the purpose of financing the acquisition of approximately 248 acres of land. The loan is collateralized by any legally available non-ad valorem or other revenue and debt service has typically been funded from the General Fund. Interest payments are due on February 1 and August 1. Principal payments are due annually starting on August 1, 2023. Upon the occurrence of a default, and the continuance of such default for five days, the noteholder may adjust the interest rate to the default rate which shall be effective until such event of default has been cured. The default rate is the lesser of the then applicable interest rate plus 200 basis points, or the maximum rate allowable under applicable law. The principal may be prepaid by the City in whole but not in part on any business day at a price of 100% of the principal amount plus accrued interest and is subject to a 1.00% prepayment premium of the principal amount to be prepaid.

Note 7 - Long-Term Debt (Continued)

On December 1, 2023, the City obtained a Local Government Emergency Bridge Loan Agreement of $2,000,000 from the State of Florida Department of Commerce for governmental operations. The loan pledges the Non-Ad Valorem Revenues of the Borrower derived from the Borrower's covenant to budget and appropriate from legally available Non-Ad Valorem Revenues each year such monies sufficient to pay principal and interest on the Promissory Note. No interest will accrue for the term of the loan. From the Maturity Date until the principal is paid the interest rate shall be based on a fixed rate of interest at 10% per annum. Effective December 1, 2024 the City signed Amendment One, which extends the maturity date from December 1, 2025 to October 3, 2033. This also extends the City's interest-free period to that date, in which no interest will accrue until October 3, 2033.

The City's loan agreements establish certain covenants and representations including the security for the loan repayment, financial recordkeeping, payment of taxes and assessments, compliance with laws, tax exempt status of the debt, and financial reporting. Management believes the City is in compliance with all significant covenants at September 30, 2025.

The annual debt service requirements to maturity for the loans payable as of September 30, 2025, are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	$ 1,330,000	$ 205,724	$ 1,535,724
2027	1,365,000	167,678	1,532,678
2028	1,405,000	128,568	1,533,568
2029	1,445,000	88,322	1,533,322
2030	395,000	62,998	457,998
2031-2035	4,135,000	162,352	4,297,352
	$10,075,000	$ 815,642	$10,890,642

As of September 30, 2025, the City has not been authorized to issue debt that has not yet been issued.

The changes in long-term debt during fiscal year ended September 30, 2025, are as follows:

	Beginning Balance	Additions[1]	Deletions	Ending Balance	Due Within One Year
Loan payable	$ 11,365,000	$ -	$ (1,290,000)	$ 10,075,000	$ 1,330,000
Net pension liability	4,416,285	1,361,796	(2,004,790)	3,773,291	-
Compensated absences	237,994	179,511	-	417,505	100,000
	$ 16,019,279	$ 1,541,307	$ (3,294,790)	$ 14,265,796	$ 1,430,000

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

Interest expenditures for the year ended September 30, 2025, were $242,706.

Compensated absences and the net pension liability are liquidated through the General Fund.

Note 8 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The City participates in the public entity risk pool administered by the Florida League of Cities, Inc. for general/professional liability, property, and workers compensation. The City pays an annual premium for these insurance programs. Participation in this risk pool is non-assessable. There were no significant reductions in insurance coverage in the past three fiscal years.

The Florida League of Cities, Inc. published financial report for the year ended September 30, 2025, can be obtained from the Florida League of Cities, Inc., Public Risk Service, 135 East Colonial Drive, Orlando, Florida 32801. The City retains the risk of loss up to a deductible amount (ranging from $0 to $2,500) with the risk of loss in excess of this amount transferred to the pool, which has limits of liability of up to $5,000,000 per occurrence for general liability, auto, and real and personal property.

Note 9 - Retirement Plans

Defined Benefit Pension Plans

Background. The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple–employer defined benefit pension plan, to assist retired members of any State administered retirement plan in paying the costs of health insurance.

All regular City employees are eligible to enroll as members of the State–administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services website: www.dms.myflorida.com .

The City's aggregate total for pension expenses for the FRS Pension Plan, the FRS Investment Plan and the HIS Plan for the year ended September 30, 2025, totaled $469,521. The General Fund has been used in prior years to liquidate pension liabilities.

Note 9 - Retirement Plans (continued)

Florida Retirement System Pension Plan (FRS Plan)

Plan Description. The Florida Retirement System Pension Plan (FRS) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected Officers Class* – Members who hold specified elective offices in local government.
- *Senior Management Service Class* – Members in senior management level positions.
- *Special Risk Class* – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Employees enrolled in the FRS Plan may include up to 4 years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statues, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Note 9 - Retirement Plans (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

Benefits Provided. Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and retirement Age/Years of Service:	% Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60%
Retirement up to age 63 or up to 31 years of service	1.63%
Retirement up to age 64 or up to 32 years of service	1.65%
Retirement up to age 65 or up to 33 years of service	1.68%
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60%
Retirement up to age 66 or up to 34 years of service	1.63%
Retirement up to age 67 or up to 35 years of service	1.65%
Retirement up to age 68 or up to 36 years of service	1.68%
Elected Official	3.00%
Senior Management Service Class	2.00%
Special Risk Regular	
Service from December 1970, through September 30, 1974	2.00%
Service on and after October 1, 1974	3.00%

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of living adjustment is 3 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 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Note 9 - Retirement Plans (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

Contributions. The Florida legislature establishes contribution rates for participating employers and employees. Contribution rates for FRS during the City's current fiscal year were as follows:

	Effective July 1, 2024		Effective July 1, 2025	
	Percent of Gross Salary		Percent of Gross Salary	
Class	Employee	Employer[(1)]	Employee	Employer[(1)]
Regular	3.00	13.63	3.00	14.03
Elected Officers'	3.00	58.68	3.00	54.57
Senior Management Service	3.00	34.52	3.00	33.24
DROP	n/a	21.13	n/a	22.02

(1) These rates include the 2.00 percent contribution for the Retiree Health Insurance Subsidy, the assessment of 0.06 percent for administration of the FRS Investment Plan and the administration of the MyFRS Financial Guidance Program for both plans, and an unfunded actuarial liability contribution determined by membership class.

The City's contributions to the FRS Plan were $374,213 for the year ended September 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2025, the City reported a liability of $2,472,535 for its proportionate share of the FRS Plan's 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, 2024. The City's proportionate share of the net pension liability was based on the City's contributions received by FRS during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of FRS's participating employers.

At June 30, 2025, the City's proportion was 0.007996892%, which was an increase of .000305112% from its proportion measured as of June 30, 2024.

Note 9 - Retirement Plans (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

For the fiscal year ended September 30, 2025, the City recognized pension expense of $225,717 for its proportionate share of FRS's pension expense. In addition, the City reported its proportionate share of FRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 264,093	$ -
Changes in actuarial assumptions	287,126	-
Net difference between projected and actual earnings on Pension Plan investments	-	412,815
Changes in proportion and differences between City contributions and proportionate share of contributions	207,780	180,324
City contributions subsequent to the measurement date	114,823	-
	$ 873,822	$ 593,139

The deferred outflows of resources related to the Pension Plan, totaling $114,823 resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year ended September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Year Ending September 30,	Amount
2026	$ 444,781
2027	(60,616)
2028	(131,923)
2029	(86,382)
2030	-
Thereafter	-

Note 9 - Retirement Plans (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

Actuarial Assumptions. The total pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.50%, average
Investment rate of return	6.70%

Mortality rates were based on the PUB-2010 base table which vary by member category and sex, projected generationally with Scale MP-2021. The actuarial assumptions used in the June 30, 2025, valuation were based on the results of an actuarial 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 (in excess of inflation) return of 4.20 percent. Geometrically combining those building blocks using the formula (1 + .024) x (1 + .042) - 1 generates an expected nominal return of 6.70 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 investment return assumption chosen by the 2024 FRS Actuarial Assumption Conference for funding policy purposes. The table below contains a summary of assumptions for each of the asset classes in which the plan was invested at the time based on the long-term target asset allocation. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead based on a forward-looking capital market economic model.

Asset Class	Target Allocation	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%
Assume Inflation-Mean			2.4%	1.5%

Note 9 - Retirement Plans (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

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 (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 to be reasonable and appropriate per Actuarial Standard of Practice Number 27 (ASOP 27).

Pension Liability Sensitivity. The following represents the City's proportionate share of the net pension liability for the FRS Plan, calculated using the discount rate of 6.70%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.70%) or one percentage point higher (7.70%) than the current rate:

	1% Decrease 5.70%	Current Discount Rate 6.70%	1% Increase 7.70%
City's proportionate share of the net pension liability	$ 4,852,313	$ 2,472,535	$ 477,365

Pension Plan Fiduciary Net Position. Detailed information regarding the FRS Plan's fiduciary net position is available in the separately issued Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report. The report may be obtained through the Florida Department of Management Services website: : www.dms.myflorida.com.

Retiree Health Insurance Subsidy Program (HIS Plan)

Plan Description. The Retiree Health Insurance Subsidy Program (HIS Plan) is a non-qualified, cost-sharing multiple employer defined benefit pension plan established under Section 112.363, Florida Statutes. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the HIS Program 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 of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Note 9 - Retirement Plans (continued)

Retiree Health Insurance Subsidy Program (HIS Plan) (continued)

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 June 30, 2025, the contribution rate was 2.00 percent of payroll pursuant to section 112.363, Florida Statutes. The City contributed 100% of its statutorily required contributions for the current and preceding 3 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 that the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled. The City's contributions to the HIS Plan were $92,733 for the year ended September 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2025, the City reported a liability of $1,300,756 for its proportionate share of the HIS 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, 2024. The City's proportionate share of the net pension liability was based on the City's contributions received during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all participating employers.

At June 30, 2025, the City's proportion was .010148329%, which was an increase of .00046664% from its proportion measured as of June 30, 2024.

For the fiscal year ended September 30, 2025, the City recognized pension expense of $59,772 for its proportionate share of HIS's pension expense. In addition, the City reported its proportionate share of HIS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 7,765	$ 2,063
Changes in actuarial assumptions	11,513	314,621
Net difference between projected and actual earnings on Pension Plan investments	-	1,083
Changes in proportion and differences between City contributions and proportionate share of contributions	140,240	43,363
City contributions subsequent to the measurement date	21,636	-
	$ 181,154	$ 361,130

Note 9 - Retirement Plans (continued)

Retiree Health Insurance Subsidy Program (HIS Plan) (continued)

The deferred outflows of resources related to the pensions included $21,636 resulting from City contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year ended September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pensions will be recognized in pension expense as follows:

Year Ending September 30,	Amount
2026	$ (47,235)
2027	(50,237)
2028	(38,019)
2029	(40,540)
2030	(25,581)
Thereafter	-

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement:

Inflation	2.40% per year
Salary increases	3.50%, average with inflation
Municipal Bond Rate	3.93%

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2021. The actuarial assumptions used in the June 30, 2025, valuation was based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

Discount Rate. The discount rate used to measure the total pension liability changed from 3.65% to 3.93% for the HIS Plan. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the FRS Actuarial Assumption Conference. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable bond index.

Note 9 - Retirement Plans (continued)

Retiree Health Insurance Subsidy Program (HIS Plan) (continued)

Pension Liability Sensitivity. The following presents the City's proportionate share of the net pension liability for the HIS Plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease 4.20%	Current Discount Rate 5.20%	1% Increase 6.20%
City's proportionate share of the net pension liability	$ 1,466,812	$ 1,300,756	$ 1,161,488

Pension Plan Fiduciary Net Position. Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report. The report may be obtained through the Florida Department of Management Services website: www.dms.myflorida.com.

Defined Contribution Plan

The Florida State Board of Administration (SBA) administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class, as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate balances among various approved investment choices. Costs of administering the plan are funded through an employer contribution of .06 percent of payroll and by forfeited benefits of plan members.

Note 9 - Retirement Plans (continued)

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings of these funds. Non-vested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2025, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income. The City's Investment Plan pension expense totaled $288,064 for the year ended September 30, 2025.

Note 10 - Other Postemployment Benefits (OPEB)

Plan Description. The City operates a single-employer retiree benefit plan ("the Plan") that offers health insurance to eligible employees and their spouses through the City's health insurance plan. Pursuant to the provisions of section 112.0801, Florida Statutes, former employees and eligible dependents who retire from the City may continue to participate in the City's fully insured health and hospitalization plan for medical and prescription drug coverage. These retirees are completely responsible for payment of their insurance premiums and the City does not contribute toward this payment. As required by 112.0801, Florida Statutes, the City offers the insurance coverage to the retirees at a premium cost of no more than the premium cost applicable to active employees. If a retiree chooses to participate, this would result in a City subsidy of the premium rates paid by retirees as it allows them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. The Plan does not issue a publicly available financial report. The City has fewer than 100 members and had elected to use the alternative measurement method.

The City engaged an actuary to determine the City's liability in accordance with GASB Statement No. 75, using the alternative measurement method for postemployment healthcare benefits other than pensions as of September 30, 2025, and for the fiscal year ended September 30, 2025.

Funding Policy. As required by 112.0801, Florida Statutes, the plan provides health insurance to eligible former employees and their spouses through the City's health insurance plan. Under the plan, participating retirees are completely responsible for payment of their insurance premiums and the City does not contribute toward this payment. As of September 30, 2025, the actuary report calculated a liability of $195,546. This amount is deemed immaterial to the statements taken as a whole, and therefore no liability is reported on the financial statements.

Note 11 - Stewardship, Compliance and Accountability

(a) Budgets

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and are legally enacted through passage of a resolution required by City Charter and as required by the State of Florida.

Annual budgets are adopted for the General, Gas Tax, Road Impact Fee, Park Impact Fee, Building Fee, Grant, Stormwater, Downtown Revenue Sharing, Capital Debt Service, Downtown Redevelopment Debt Service, and Capital Projects funds.

The level of control whereby expenditures cannot legally exceed the total amount budgeted is at the department level and the annual budgets serve as the legal authorization for expenditures.

Budget amounts, as shown in the fund financial statements, are as originally adopted and as finally amended by the City Council. The Council must approve all budget amendments that change the legally adopted total appropriation for a department. Authority to transfer budgets within a department is delegated to the City's Finance Director, as the designated budget officer, provided that the total appropriations of the department are not changed.

If, during the fiscal year, additional revenues become available for appropriation in excess of those estimated in the budget, the City Council may make supplemental appropriations by resolution for the year up to the amount of such excess.

Every appropriation, except an appropriation for a capital project, shall lapse at the close of the fiscal year to the extent that it has not been expended. An appropriation for a capital project shall continue in force until expended, revised, or repealed. The purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

Capital projects costs are budgeted in the year they are anticipated to be obligated. In subsequent years, the unused budget is re-appropriated until the project is completed. Estimated beginning fund balances are considered in the budgetary process. Differences between estimated beginning fund balances and actual fund balances, if material, are submitted to the City Council as budget amendments.

Note 11 - Stewardship, Compliance and Accountability (Continued)

(b) Property Taxes

The billing and collection of all property taxes are performed for the City by the Lee County Tax Collector. Property taxes are levied after formal adoption of the City's budget and become due and payable on November 1 of each year. Discounts are allowed for payment of property taxes before March 1 of the following year. Taxes are recognized as revenue when levied to the extent that they result in current receivables. On April 1, any unpaid taxes become delinquent. If the taxes are still unpaid in May, tax certificates are then offered for sale to the general public. The proceeds collected are remitted to the City. There were no delinquent taxes or uncollected taxes at year end.

Key dates in the property tax cycle (latest date, where appropriate) are as follows:

July 1	◆ Assessment roll validated
September 30	◆ Millage resolution approved and taxes levied following certificate of assessment roll
October 1	◆ Beginning of fiscal year for which tax is to be levied
November 1	◆ Property taxes due and payable (levy date) with various discount provisions through March 31
April 1	◆ Taxes become delinquent
June 1	◆ Tax certificates sold by Lee County, Florida Tax Collector

For tax year 2024, the total tax rate was .8470 mils per $1,000 of assessed taxable property value. For the fiscal year ended September 30, 2025, the levy is based on taxable assessed property values totaling $17,328,190,965. Property tax revenue is recognized in the fiscal year for which the taxes are levied. On May 1 of each year, unpaid taxes may become a lien on the property. The past due tax certificates are sold at public auction on June 1, and the proceeds collected are remitted to the City.

No accruals for the property tax levy becoming due in November 2025 are included in the accompanying financial statements since taxes are levied for the subsequent fiscal year and are not considered available at September 30, 2025. At September 30, 2025, delinquent property taxes are not material to the basic financial statements of the City and, therefore, have not been accrued as taxes receivable.

Note 12 - Commitments and Contingencies

Other Litigation

The City is party to various legal proceedings that normally occur in governmental operations. City officials believe it is too speculative to determine whether some of the legal proceedings will have a material adverse effect in the City's financial position and others will not likely have a material adverse effect in the City's financial position.

Grants

The City is currently receiving and has received in the past, grants which are subject to special compliance requirements by the Grantor agency, which could result in disallowed expense amounts. These amounts constitute a contingent liability of the City. The City does not believe that any potential contingent liabilities are material.

Contracts and Commitments

As of September 30, 2025, the City had outstanding commitments under uncompleted capital project contracts totaling $9,090,254 and for professional services contracts totaling $431,844. The capital projects are primarily for projects relating to multi-use path projects, septic replacement and repair, and park improvements.


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Required Supplementary Information

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund

For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes				
Property	$ 13,439,500	$ 13,439,500	$ 13,521,745	$ 82,245
Franchise	3,948,200	3,948,200	4,514,014	565,814
Communication services	1,340,000	1,340,000	1,520,350	180,350
Other taxes	30,000	30,000	30,390	390
Licenses and permits	46,100	46,100	105,855	59,755
Intergovernmental revenues	7,483,034	7,483,034	7,080,264	(402,770)
Charges for services	568,200	568,200	667,931	99,731
Fines and forfeitures	142,400	142,400	110,860	(31,540)
Miscellaneous				
Investment earnings	1,500,000	1,500,000	3,126,038	1,626,038
Other	73,000	73,000	93,067	20,067
Total revenues	28,570,434	28,570,434	30,770,514	2,200,080
EXPENDITURES				
Current:				
General government				
City Council	360,000	418,750	416,270	2,480
City Manager	510,950	544,539	553,040	(8,501)
Planning & Zoning	2,121,000	2,121,000	2,005,258	115,742
Information Technologies	445,450	445,450	310,503	134,947
City Attorney	633,000	633,000	305,159	327,841
Administrative Services/City Clerk	937,110	937,110	673,592	263,518
City Hall	330,930	330,930	290,877	40,053
Human Resources	75,700	75,700	62,145	13,555
Communications	919,851	919,851	740,482	179,369
Finance	1,071,450	1,187,079	1,185,435	1,644
Non-departmental	684,400	584,400	395,665	188,735
Public safety				
Law Enforcement	3,306,920	3,306,920	3,108,837	198,083
Neighborhood Services	1,424,048	1,424,048	1,300,187	123,861
Emergency Preparedness	94,000	94,000	51,558	42,442
Physical environment				
City Council / Boards and Committees	48,000	48,000	3,250	44,750
Public Works	405,634	405,634	282,856	122,778
Non-departmental	5,400	5,400	3,326	2,074
Transportation				
Public Works	4,422,527	4,500,106	3,790,410	709,696
Economic environment				
City Council	28,100	28,100	-	28,100
Human services				
Animal Services	136,410	136,410	166,476	(30,066)
Culture and recreation				
Special Events	717,500	717,500	658,070	59,430
Parks and Recreation	3,574,526	3,754,896	3,152,236	602,660
Boards & Committees	88,000	88,000	2,535	85,465
Non-departmental	55,490	55,490	32,329	23,161
Total expenditures	22,396,396	22,762,313	19,490,496	3,271,817
Excess of revenues over expenditures	6,174,038	5,808,121	11,280,018	5,471,897
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,408,209	2,408,209
Transfers out	(13,840,678)	(45,074,932)	(11,347,568)	33,727,364
Total other financing sources (uses)	(13,840,678)	(45,074,932)	(8,939,359)	36,135,573
Net change in fund balances	$ (7,666,640)	$ (39,266,811)	2,340,659	$ 41,607,470
Fund balance - beginning of the year			55,065,180	
Fund balance - ending			$ 57,405,839	

The notes to the required supplementary information are an integral part of this schedule.

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Grant Fund

For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental revenues	$ 1,351,750	$ 70,102,516	$ 20,438,905	$ (49,663,611)
Miscellaneous				
Other	-	-	-	-
Total revenues	1,351,750	70,102,516	20,438,905	(49,663,611)
EXPENDITURES				
Current:				
Public safety	80,000	890,000	834,581	55,419
Culture & recreation	-	9,639	-	9,639
Total expenditures	80,000	899,639	834,581	65,058
Excess of revenues over expenditures	1,271,750	69,202,877	19,604,324	(49,598,553)
OTHER FINANCING SOURCES (USES)				
Transfers in	40,000	40,000	780,479	740,479
Transfers out	(1,311,750)	(70,052,877)	(18,541,853)	51,511,024
Total other financing sources (uses)	(1,271,750)	(70,012,877)	(17,761,374)	52,251,503
Net change in fund balances	$ -	$ (810,000)	1,842,950	$ 2,652,950
Fund balances - beginning			(1,842,950)	
Fund balances - ending			$ -	

The notes to the required supplementary information are an integral part of this schedule.

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Road Impact Fee Fund

For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Impact fees	$ 2,650,000	$ 2,650,000	$ 4,600,082	$ 1,950,082
Miscellaneous				
Investment earnings	1,000,000	1,000,000	1,095,390	95,390
Total revenues	3,650,000	3,650,000	5,695,472	2,045,472
Excess of revenues over expenditures	3,650,000	3,650,000	5,695,472	2,045,472
OTHER FINANCING USES				
Transfers in	-	-	-	-
Transfers out	(3,299,667)	(28,202,108)	(1,317,061)	26,885,047
Total other financing uses	(3,299,667)	(28,202,108)	(1,317,061)	26,885,047
Net change in fund balances	$ 350,333	$ (24,552,108)	4,378,411	$ 28,930,519
Fund balances - beginning			35,777,833	
Fund balances - ending			$ 40,156,244	

The notes to the required supplementary information are an integral part of this schedule.

Notes to the Required Supplemental Information Relating to Budgets

For the Year Ended September 30, 2025

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and are legally enacted through passage of a resolution required by City Charter and as required by the State of Florida.

The level of control whereby expenditures cannot legally exceed the total amount budgeted is at the department level and the annual budgets serve as the legal authorization for expenditures.

Budget amounts, as shown in the fund financial statements, are as originally adopted and as finally amended by the City Council. The Council must approve all budget amendments that change the legally adopted total appropriation for a department. Authority to transfer budgets within a department is delegated to the City's Finance Director, as the designated budget officer, provided that the total appropriations of the department are not changed.

City of Bonita Springs, Florida

Required Supplementary Information
Florida Retirement System Pension Plan (unaudited)

September 30, 2025

Schedule of the City's Proportionate Share of the Net Pension Liability

Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City's Proportion of the Net Pension Liability	0.007967%	0.007662%	0.008571%	0.008045%	0.007395%	0.006944%	0.007674%	0.009234%	0.009156%	0.009375%
City's Proportionate Share of the Net Pension Liability	$ 2,472,535	$ 2,963,937	$ 3,415,373	$ 2,993,430	$ 558,605	$ 3,009,761	$ 2,642,851	$ 2,757,861	$ 2,731,261	$ 2,367,294
City's Covered Payroll *	$ 2,647,999	$ 2,510,187	$ 2,492,906	$ 2,039,467	$ 1,672,628	$ 1,745,107	$ 1,881,105	$ 2,216,467	$ 2,318,615	$ 2,282,292
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	93.37%	118.08%	137.00%	146.78%	33.40%	172.47%	140.49%	124.43%	117.80%	103.72%
Plan Fiduciary Net position as a Percentage of the Total Pension Liability	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 June 30.

Schedule of City Contributions

Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	$ 374,213	$ 332,208	$ 329,960	$ 242,106	$ 187,298	$ 161,406	$ 158,388	$ 196,704	$ 194,730	$ 194,742
Contribution in Relation to the Contractually Required Contribution	(374,213)	(332,208)	(329,960)	(242,106)	(187,298)	(161,406)	(158,388)	(196,704)	(194,730)	(194,742)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 2,700,778	$ 2,493,438	$ 2,521,145	$ 2,103,594	$ 1,708,807	$ 1,715,781	$ 1,804,081	$ 2,162,874	$ 2,307,003	$ 2,381,944
Contributions as a Percentage of Covered Payroll	13.86%	13.32%	13.09%	11.51%	10.96%	9.41%	8.78%	9.09%	8.44%	8.18%

Required Supplementary Information
Florida Retiree Health Insurance Subsidy Program (unaudited)

September 30, 2025

Schedule of the City's Proportionate Share of the Net Pension Liability

Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City's Proportion of the Net Pension Liability	0.010148%	0.009682%	0.009921%	0.008851%	0.008537%	0.008829%	0.009194%	0.010101%	0.010362%	0.010509%
City's Proportionate Share of the Net Pension Liability	$ 1,300,756	$ 1,452,348	$ 1,575,571	$ 937,484	$ 1,047,241	$ 1,077,985	$ 1,028,760	$ 1,069,128	$ 1,107,961	$ 1,224,784
City's Covered Payroll	$ 4,536,274	$ 4,097,300	$ 3,930,404	$ 3,227,215	$ 3,022,436	$ 3,064,251	$ 3,075,007	$ 3,299,243	$ 3,328,596	$ 3,244,225
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	28.67%	35.45%	40.09%	29.05%	34.65%	35.18%	33.46%	32.41%	33.29%	37.75%
Plan Fiduciary Net position as a Percentage of the Total Pension Liability	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 June 30.

Schedule of City Contributions

Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	$ 92,733	$ 82,960	$ 70,160	$ 53,753	$ 50,227	$ 50,540	$ 50,682	$ 53,799	$ 55,324	$ 56,180
Contribution in Relation to the Contractually Required Contribution	(92,733)	(82,960)	(70,160)	(53,753)	(50,227)	(50,540)	(50,682)	(53,799)	(55,324)	(56,180)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 4,637,816	$ 4,147,034	$ 4,034,777	$ 3,238,978	$ 3,025,092	$ 3,044,006	$ 3,052,496	$ 3,240,881	$ 3,332,768	$ 3,384,333
Contributions as a Percentage of Covered Payroll	2.00%	2.00%	1.74%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%


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Combining and Individual Fund Financial Statements and Schedules

City of Bonita Springs, Florida

Combining Balance Sheet
Non-major Governmental Funds

September 30, 2025

	Special Revenue					Debt Service			Total
	Gas	Park Impact Fee	Stormwater	Building Fees	Downtown Area Revenue Sharing	Capital	Disaster Debt	Downtown Redevelopment	Non-major Governmental Funds
ASSETS									
Cash and cash equivalents	$3,428,373	$3,932,618	$2,914,493	$2,654,250	$3,245,915	$ -	$ 2,000,000	$ -	$18,175,649
Due from other governments	144,975	-	12,140	-	-	-	-	-	157,115
Total assets	$3,573,348	$3,932,618	$2,926,633	$2,654,250	$3,245,915	$ -	$ 2,000,000	$ -	$18,332,764
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts and contracts payable	$ 885,852	$ 34,997	$ 23,923	$ 1,405	$ -	$ -	$ -	$ -	$ 946,177
Total liabilities	885,852	34,997	23,923	1,405	-	-	-	-	946,177
Fund balances:									
Restricted for:									
Parks	-	3,897,621	-	-	-	-	-	-	3,897,621
Roads	2,687,496	-	-	-	-	-	-	-	2,687,496
Stormwater	-	-	2,902,710	-	-	-	-	-	2,902,710
Building code compliance	-	-	-	2,652,845	-	-	-	-	2,652,845
Disaster-related costs	-	-	-	-	-	-	2,000,000	-	2,000,000
Downtown redevelopment	-	-	-	-	3,245,915	-	-	-	3,245,915
Total fund balances	2,687,496	3,897,621	2,902,710	2,652,845	3,245,915	-	2,000,000	-	17,386,587
Total liabilities and fund balances	$3,573,348	$3,932,618	$2,926,633	$2,654,250	$3,245,915	$ -	$ 2,000,000	$ -	$18,332,764

City of Bonita Springs, Florida

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds

For the Fiscal Year Ended September 30, 2025

	Special Revenue					Debt Service			Total
	Gas Tax	Park Impact Fee	Stormwater	Building Fees	Downtown Area Revenue Sharing	Capital	Disaster Debt	Downtown Redevelopment	Non-major Governmental Funds
REVENUES									
Taxes									
Property	$ -	$ -	$ -	$ -	$ 845,800	$ -	$ -	$ -	$ 845,800
Gas	1,811,134	-	-	-	-	-	-	-	1,811,134
Licenses and Permits	-	-	1,630,844	2,327,980	-	-	-	-	3,958,824
Impact fees	-	301,372	-	-	-	-	-	-	301,372
Intergovernmental revenues	269,546	-	-	-	-	-	-	-	269,546
Miscellaneous									
Investment earnings	82,864	93,528	146,018	94,424	-	-	-	-	416,834
Total revenues	2,163,544	394,900	1,776,862	2,422,404	845,800	-	-	-	7,603,510
EXPENDITURES									
Current									
Public safety	-	-	-	2,973,471	-	-	-	-	2,973,471
Physical environment	-	-	402,180	-	-	-	-	-	402,180
Transportation	1,301,601	-	-	-	-	-	-	-	1,301,601
Debt service									
Principal retirement	-	-	-	-	-	350,000	-	940,000	1,290,000
Interest and fiscal charges	-	-	-	-	-	109,062	-	133,644	242,706
Other debt service costs	-	-	-	-	-	38,535	-	-	38,535
Total expenditures	1,301,601	-	402,180	2,973,471	-	497,597	-	1,073,644	6,248,493
Excess (deficiency) of revenues over (under) expenditures	861,943	394,900	1,374,682	(551,067)	845,800	(497,597)	-	(1,073,644)	1,355,017
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	497,597	-	1,073,644	1,571,241
Transfers out	(1,283,239)	(186,580)	(4,200,000)	(48,802)	(1,073,644)	-	-	-	(6,792,265)
Total other financing sources (uses)	(1,283,239)	(186,580)	(4,200,000)	(48,802)	(1,073,644)	497,597	-	1,073,644	(5,221,024)
Net change in fund balances	(421,296)	208,320	(2,825,318)	(599,869)	(227,844)	-	-	-	(3,866,007)
Fund balance - beginning	3,108,792	3,689,301	5,728,028	3,252,714	3,473,759	-	2,000,000	-	21,252,594
Fund balance - ending	$ 2,687,496	$ 3,897,621	$ 2,902,710	$ 2,652,845	$ 3,245,915	$ -	$ 2,000,000	$ -	$ 17,386,587

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Gas Tax Fund

For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Gas taxes	$ 1,772,200	$ 1,772,200	$ 1,811,134	$ 38,934
Intergovernmental revenues	291,200	291,200	269,546	(21,654)
Miscellaneous				
Investment earnings	82,000	82,000	82,864	864
Total revenues	2,145,400	2,145,400	2,163,544	18,144
EXPENDITURES				
Current:				
Transportation				
Non-departmental	1,304,138	1,304,138	1,301,601	2,537
Total expenditures	1,304,138	1,304,138	1,301,601	2,537
Excess (deficiency) of revenues over (under) expenditures	841,262	841,262	861,943	20,681
OTHER FINANCING USES				
Transfers out	(428,990)	(2,875,305)	(1,283,239)	1,592,066
Total other financing uses	(428,990)	(2,875,305)	(1,283,239)	1,592,066
Net change in fund balances	$ 412,272	$ (2,034,043)	(421,296)	$ 1,612,747
Fund balances - beginning			3,108,792	
Fund balances - ending			$ 2,687,496	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Park Impact Fee Fund

For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Impact fees	$ 210,000	$ 210,000	$ 301,372	$ 91,372
Miscellaneous				
Investment earnings	100,000	100,000	93,528	(6,472)
Total revenues	310,000	310,000	394,900	84,900
Excess (deficiency) of revenues over (under) expenditures	310,000	310,000	394,900	84,900
OTHER FINANCING USES				
Transfers out	-	(5,014,166)	(186,580)	4,827,586
Total other financing uses	-	(5,014,166)	(186,580)	4,827,586
Net change in fund balances	$ 310,000	$ (4,704,166)	208,320	$ 4,912,486
Fund balances - beginning			3,689,301	
Fund balances - ending			$ 3,897,621	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Stormwater Fund

For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Licenses and Permits	$ 1,590,000	$ 1,590,000	$ 1,630,844	$ 40,844
Miscellaneous				
Investment earnings	50,000	50,000	146,018	96,018
Total revenues	1,640,000	1,640,000	1,776,862	136,862
EXPENDITURES				
Current:				
Physical Environment	746,048	746,048	402,180	343,868
Total expenditures	746,048	746,048	402,180	343,868
Excess (deficiency) of revenues over (under) expenditures	893,952	893,952	1,374,682	480,730
OTHER FINANCING USES				
Transfers out	(700,000)	(4,200,000)	(4,200,000)	-
Total other financing uses	(700,000)	(4,200,000)	(4,200,000)	-
Net change in fund balances	$ 193,952	$ (3,306,048)	(2,825,318)	$ 480,730
Fund balances - beginning			5,728,028	
Fund balances - ending			$ 2,902,710	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Building Fee Fund

For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Licenses and Permits	$ 2,000,000	$ 2,000,000	$ 2,327,980	$ 327,980
Miscellaneous				
Investment earnings	10,000	10,000	94,424	84,424
Total revenues	2,010,000	2,010,000	2,422,404	412,404
EXPENDITURES				
Current:				
Public safety				
Non-departmental	2,979,500	2,979,500	2,973,471	6,029
Total expenditures	2,979,500	2,979,500	2,973,471	6,029
Excess (deficiency) of revenues over (under) expenditures	(969,500)	(969,500)	(551,067)	418,433
OTHER FINANCING USES				
Transfers out	-	(642,795)	(48,802)	593,993
Total other financing uses	-	(642,795)	(48,802)	593,993
Net change in fund balances	$ (969,500)	$ (1,612,295)	(599,869)	$ 1,012,426
Fund balances - beginning of the year			3,252,714	
Fund balances - ending			$ 2,652,845	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Downtown Area Revenue Sharing Fund
For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Property Taxes	$ 845,800	$ 845,800	$ 845,800	$ -
Total revenues	845,800	845,800	845,800	-
Excess (deficiency) of revenues over (under) expenditures	845,800	845,800	845,800	-
OTHER FINANCING USES				
Transfers out	(1,073,644)	(1,073,644)	(1,073,644)	-
Total other financing uses	(1,073,644)	(1,073,644)	(1,073,644)	-
Net change in fund balances	$ (227,844)	$ (227,844)	(227,844)	$ -
Fund balances - beginning			3,473,759	
Fund balances - ending			$ 3,245,915	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Capital Debt Service Fund

For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES				
Debt service				
Principal retirement	$ 350,000	$ 350,000	$ 350,000	$ -
Interest and fiscal charges	109,062	109,062	109,062	-
Other debt service costs	-	38,000	38,535	(535)
Nondepartmental	-	-	-	-
Contingency	.	-	-	-
Total expenditures	459,062	497,062	497,597	(535)
Excess (deficiency) of revenues over (under) expenditures	(459,062)	(497,062)	(497,597)	(535)
OTHER FINANCING SOURCES				
Transfers in	459,062	459,062	497,597	38,535
Total other financing sources	459,062	459,062	497,597	38,535
Net change in fund balances	$ -	$ (38,000)	-	$ 38,000
Fund balances - beginning			-	
Fund balances - ending			$ -	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Disaster Debt Fund

For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
OTHER FINANCING SOURCES				
Issuance of debt	$ -	$ -	$ -	$ -
Total other financing sources	-	-	-	-
Net change in fund balances	$ -	$ -	-	$ -
Fund balances - beginning			2,000,000	
Fund balances - ending			$ 2,000,000	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual Downtown Redevelopment Debt Service Fund

For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES				
Debt service				
Principal retirement	$ 940,000	$ 940,000	$ 940,000	$ -
Interest and fiscal charges	133,644	133,644	133,644	-
Total expenditures	1,073,644	1,073,644	1,073,644	-
Excess (deficiency) of revenues over (under) expenditures	(1,073,644)	(1,073,644)	(1,073,644)	-
OTHER FINANCING SOURCES				
Transfers in	1,073,644	1,073,644	1,073,644	-
Total other financing sources	1,073,644	1,073,644	1,073,644	-
Net change in fund balances	$ -	$ -	-	$ -
Fund balances - beginning			-	
Fund balances - ending			$ -	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Capital Projects Fund

For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Miscellaneous				
Other	$ 1,367,625	$ 2,867,625	$ 750,595	$ (2,117,030)
Total revenues	1,367,625	2,867,625	750,595	(2,117,030)
EXPENDITURES				
Current:				
General governnment				
Information Technologies	75,000	935,684	77,410	858,274
City Hall	-	1,663	-	1,663
Non-departmental	3,715,000	9,097,085	499,310	8,597,775
Public Safety				
Non-departmental	400,000	400,000	-	400,000
Physical environment				
Public works	4,897,000	45,544,306	21,288,312	24,255,994
Parks and recreation	110,000	980,107	1,306,082	(325,975)
Information Technologies	-	250,000	-	250,000
Non-departmental	-	5,050,091	4,498,550	551,541
Transportation				
Public works	5,678,657	78,173,706	4,461,660	73,712,046
Non-departmental	100,000	264,000	-	264,000
Economic environment				
Non-departmental	-	78,381	-	78,381
Culture and recreation				
Parks and Recreation	4,898,991	13,050,843	1,589,562	11,461,281
Non-departmental	575,000	4,604,880	224,241	4,380,639
Total expenditures	20,449,648	158,430,746	33,945,127	124,485,619
Excess (deficiency) of revenues over (under) expenditures	(19,082,023)	(155,563,121)	(33,194,532)	122,368,589
OTHER FINANCING SOURCES				
Transfers in	19,082,023	155,563,121	33,238,818	(122,324,303)
Total other financing sources	19,082,023	155,563,121	33,238,818	(122,324,303)
Net change in fund balances	$ -	$ -	44,286	$ 44,286
Fund balances - beginning			4,167	
Fund balances - ending			$ 48,453	

Statistical Section

City of Bonita Springs, Florida

Statistical Section

(unaudited)

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

Contents Page

Financial Trends 79

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity 83

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity 87

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information 91

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information 93

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

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

City of Bonita Springs, Florida

Net Position by Component

Last Ten Fiscal Years

(*accrual basis of accounting*)

Schedule 1

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net investment in capital assets	$ 110,053,588	$ 112,137,889	$ 105,588,038	$ 102,958,248	$ 106,197,063	$ 111,893,943	$ 117,920,477	$ 128,365,432	$ 136,491,730	$ 160,012,373
Restricted	17,821,962	19,239,132	29,628,702	34,487,912	35,754,853	38,524,859	40,323,708	42,279,082	55,336,010	55,892,194
Unrestricted	14,541,641	12,155,286	10,212,760	14,276,676	19,721,223	27,755,686	36,472,571	42,366,149	49,220,358	55,240,830
Total governmental activities net position	$ 142,417,191	$ 143,532,307	$ 145,429,500	$ 151,722,836	$ 161,673,139	$ 178,174,488	$ 194,716,756	$ 213,010,663	$ 241,048,098	$ 271,145,397

Note: The City of Bonita Springs does not have business-type activities; therefore, net positions of governmental activities equal total primary government net positions.

City of Bonita Springs, Florida

Changes in Net Position

Last Ten Fiscal Years

(*accrual basis of accounting*)

Schedule 2

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental activities:										
General government	$ 5,225,632	$ 6,652,458	$ 12,612,512	$ 6,356,710	$ 5,422,730	$ 5,260,870	$ 5,933,807	$ 6,645,217	$ 6,768,545	$ 7,333,019
Public safety	4,377,830	4,563,703	4,569,886	5,066,285	5,347,529	5,403,410	5,900,551	16,078,617	7,320,798	8,297,001
Physical environment	246,824	299,097	418,462	386,425	1,057,743	2,746,150	1,170,586	1,081,332	1,308,418	4,080,608
Transportation	12,069,647	11,579,685	12,011,416	12,459,782	8,195,361	6,442,921	7,588,324	8,854,884	9,539,397	9,804,346
Economic environment	1,294,051	550,289	966,938	805,678	804,216	803,049	789,414	793,693	787,693	893,332
Human services	112,439	174,068	118,250	150,626	143,449	147,981	177,856	486,143	132,938	166,476
Culture and recreation	3,617,122	4,401,269	3,273,199	3,395,641	3,267,769	3,083,049	3,184,408	3,643,750	4,214,709	4,727,606
Interest on long-term debt	721,528	651,721	578,168	502,819	437,003	472,140	340,268	308,673	310,615	237,461
Total governmental activities expenses	$ 26,740,581	$ 28,872,290	$ 34,548,831	$ 29,123,966	$ 24,675,800	$ 24,359,570	$ 25,085,214	$ 37,892,309	$ 30,383,113	$ 35,539,849
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 331,386	$ 376,024	$ 434,210	$ 418,097	$ 376,286	$ 678,999	$ 821,889	$ 769,354	$ 776,913	$ 563,449
Public safety	3,739,531	3,171,290	4,595,811	4,136,655	4,924,549	2,843,315	1,278,568	1,449,621	2,690,761	2,544,695
Physical environment	-	-	-	-	-	1,614,870	1,563,867	1,611,284	1,614,459	1,630,844
Economic environment	-	-	-	-	-	-	-	-	1,316,000	-
Culture and recreation	180,372	157,442	147,140	155,282	97,621	72,160	96,574	94,317	92,340	104,482
Operating grants and contributions	46,353	41,440	102,884	7,550,401	468,193	1,636,992	10,816	12,652,020	1,929,861	2,729,509
Capital grants and contributions	6,491,510	6,983,050	10,584,751	8,690,584	7,568,516	8,001,323	9,829,780	7,463,117	16,014,283	22,989,002
Total governmental activities program revenues	$ 11,002,292	$ 10,729,246	$ 15,864,796	$ 20,951,019	$ 13,435,165	$ 14,847,659	$ 13,601,494	$ 24,039,713	$ 24,434,617	$ 30,561,981
General Revenues										
Governmental activities:										
Taxes										
Property, levied for general purposes	$ 6,567,818	$ 7,232,706	$ 7,864,379	$ 8,288,958	$ 8,899,713	$ 9,276,948	$ 9,826,996	$ 11,036,084	$ 12,326,739	$ 14,367,545
Gas	1,592,922	1,628,495	1,657,364	1,672,387	1,538,578	1,675,558	1,766,148	1,904,606	1,796,809	1,811,134
Franchise	2,272,235	2,879,046	3,101,871	3,251,564	3,186,237	3,359,826	3,966,547	4,428,383	4,389,887	4,514,014
Communication services	710,767	1,245,338	1,301,544	1,303,192	1,325,271	1,273,242	1,367,360	1,387,713	1,487,093	1,520,350
Other taxes	43,039	43,579	43,790	42,815	41,439	37,175	33,177	33,763	30,162	30,390
Intergovernmental revenues	5,542,286	5,900,966	5,687,867	5,864,985	5,754,806	8,063,552	9,480,058	9,731,736	9,384,924	7,349,810
Gain on capital assets	-	-	-	-	-	-	421,038	-	-	-
Investment earnings	257,672	250,828	485,464	887,141	533,007	186,536	430,988	3,091,226	4,415,197	4,638,262
Miscellaneous	47,446	77,202	438,949	257,292	65,197	2,140,423	733,676	532,992	155,120	843,662
Total governmental activities revenues	16,189,416	19,258,160	20,581,228	21,568,334	21,344,248	26,013,260	28,025,988	32,146,503	33,985,931	35,075,167
Special Item [1]	-	-	-	7,102,051	153,310	-	-	-	-	-
Change in Net Position										
Total governmental activities	$ 451,127	$ 1,115,116	$ 1,897,193	$ 6,293,336	$ 9,950,303	$ 16,501,349	$ 16,542,268	$ 18,293,907	$ 28,037,435	$ 30,097,299

[1] *Special Items are litigation expense for economic damages and opposing counsel's legal fees.*

City of Bonita Springs, Florida

Changes in Net Position

Last Ten Fiscal Years

(*modified accrual basis of accounting*)

Schedule 3

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Non-spendable	$ 3,400,000	$ 400,000	$ 400,000	$ 425,117	$ 432,186	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
Restricted	-	-	-	-	-	-	-	-	385,676	385,676
Committed	4,215,672	3,907,082	4,897,484	5,281,452	11,893,608	13,053,493	17,132,255	24,568,066	35,595,867	34,440,482
Assigned	5,142,291	9,989,407	5,204,470	5,816,352	5,420,861	9,101,261	13,834,307	11,091,775	9,442,220	15,230,840
Unassigned	4,673,072	135,349	571,570	4,520,794	6,277,427	8,431,402	7,112,615	10,094,797	9,241,417	6,948,841
Total General Fund	$17,431,035	$14,431,838	$11,073,524	$16,043,715	$24,024,082	$30,986,156	$38,479,177	$46,154,638	$55,065,180	$57,405,839
All Other Governmental Funds										
Restricted, reported in:										
Special revenue funds	$22,275,407	$22,397,772	$31,150,620	$29,123,064	$37,210,686	$38,948,706	$39,368,709	$42,327,311	$55,030,427	$55,542,831
Debt service funds	1,387,362	50,812	-	7,940,166	-	487,792	1,125,886	-	2,000,000	2,000,000
Capital Projects Fund	-	-	-	-	6,678	67,776	-	-	-	-
Committed, reported in:										
Capital projects fund	-	-	-	-	-	-	-	-	4,167	48,453
Assigned, reported in:										
Debt service funds	-	1,049,430	2,005,600	3,000,660	450,734	-	-	-	-	-
Unassigned, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	(1,842,950)	-
Total all other governmental funds	$23,662,769	$23,498,014	$33,156,220	$40,063,890	$37,668,098	$39,504,274	$40,494,595	$42,327,311	$55,191,644	$57,591,284

City of Bonita Springs, Florida

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(*modified accrual basis of accounting*)

Schedule 4

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes	$ 10,606,062	$ 11,186,781	$ 13,029,164	$ 13,968,948	$ 14,558,914	$ 14,991,238	$ 15,622,749	$ 16,960,228	$ 20,030,690	$ 22,243,433
Licenses and permits	3,703,481	3,269,665	2,752,384	3,958,600	3,529,141	4,504,998	3,895,924	2,674,197	4,116,883	4,064,679
Impact fees	5,679,795	6,102,631	5,567,624	8,906,066	7,554,981	4,571,675	6,463,803	8,186,318	12,033,258	4,901,454
Intergovernmental	5,792,748	5,977,518	6,869,168	6,702,779	14,535,988	8,317,751	11,238,064	11,134,336	13,183,108	27,788,715
Charges for services	823,136	876,627	869,492	1,126,447	1,101,985	740,665	751,159	918,463	2,185,252	667,931
Fines and forfeitures	296,657	104,997	82,880	92,114	78,907	152,792	562,261	168,238	188,338	110,860
Miscellaneous										
Investment earnings	158,899	270,469	270,826	485,463	887,141	533,007	186,536	430,988	4,415,197	4,638,262
Other	98,137	47,446	77,202	438,951	272,292	65,197	2,140,423	733,676	155,120	843,662
Total revenues	27,158,915	27,836,134	29,518,740	35,679,368	42,519,349	33,877,323	40,860,919	41,206,444	56,307,846	65,258,996
Expenditures										
General government	5,007,602	6,312,561	12,372,535	5,948,787	5,060,625	5,257,927	5,678,162	5,977,797	6,469,483	7,114,790
Public safety	4,325,583	4,482,752	4,530,938	5,015,994	5,285,237	5,404,660	5,835,996	15,930,629	7,318,580	8,268,634
Physical environment	202,951	206,986	320,470	218,902	938,574	1,447,043	848,520	867,248	966,870	3,756,257
Transportation	2,936,331	2,768,316	3,199,905	3,570,092	3,157,770	2,922,598	3,704,116	4,720,926	5,053,907	5,347,144
Economic environment	1,294,050	79,912	163,010	27,550	27,500	25,000	4,000	6,000	-	-
Human services	112,439	174,068	118,250	150,626	143,449	147,981	177,856	486,143	132,938	166,476
Culture/recreation	2,630,603	2,257,510	2,195,750	2,286,158	2,208,621	2,098,701	2,388,595	2,727,552	3,381,992	3,894,384
Capital outlay	10,610,171	12,764,907	2,844,929	3,489,462	11,942,523	11,014,294	10,750,392	14,428,012	11,715,536	30,399,771
Debt service										
Principal	2,941,000	3,011,000	3,082,000	3,157,000	3,233,000	3,306,000	3,389,000	1,220,000	1,260,000	1,290,000
Interest	693,936	624,680	551,689	476,917	400,088	438,465	367,503	313,732	278,751	242,706
Other debt service costs	-	-	-	-	-	-	-	-	-	38,535
Total expenditures	30,754,666	32,682,692	29,379,476	24,341,488	32,397,387	32,062,669	33,144,140	46,678,039	36,578,057	60,518,697
Excess of revenues over (under) expenditures	(3,595,751)	(4,846,558)	139,264	11,337,880	10,121,962	1,814,654	7,716,779	(5,471,595)	19,729,789	4,740,299
Other Financing Sources (Uses)										
Transfers in	15,562,130	12,812,496	5,335,344	13,668,605	13,214,314	15,024,026	14,074,748	28,105,573	15,610,298	37,998,747
Transfers out	(15,562,130)	(12,812,496)	(5,335,344)	(13,668,605)	(13,214,314)	(15,024,026)	(14,074,748)	(28,105,573)	(15,610,298)	(37,998,747)
Issuance of debt	-	-	-	-	-	-	-	-	2,000,000	-
Sale of capital assets	-	-	-	-	-	-	421,038	-	45,086	-
Total other financing sources (uses)	-	-	-	-	-	-	421,038	-	2,045,086	-
Extraordinary Item[1]	-	(3,000,000)	-	-	-	-	-	-	-	-
Special Item[2]	-	-	-	(6,300,000)	(955,361)	-	-	-	-	-
Net change in fund balances	$ (3,595,751)	$ (7,846,558)	$ 139,264	$ 5,037,880	$ 9,166,601	$ 1,814,654	$ 8,137,817	$ (5,471,595)	$ 21,774,875	$ 4,740,299
Debt service as a percentage of noncapital expenditures	14.6%	15.1%	11.6%	15.1%	15.8%	15.7%	15.1%	3.8%	5.1%	4.4%

[1] *Acquisition of Everglades Wonder Garden Property through a deed in lieu of foreclosure*

[2] *Litigation expense for economic damages and opposing counsel's legal fees*

City of Bonita Springs, Florida

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Schedule 5

Fiscal Year Ended September 30	Real Property: Residential Property	Real Property: Commercial Property	Real Property: Other Property	Personal Property	Less: Tax-Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value [2]	Assessed Value as a Percentage of Actual Value [1]
2016	9,174,960,694	657,752,456	415,728,010	259,175,917	2,173,784,843	8,333,832,234	0.8173	10,507,617,077	79.31%
2017	10,175,618,306	762,800,548	487,427,096	273,005,908	2,520,251,862	9,178,599,996	0.8173	11,698,851,858	78.46%
2018	11,011,133,268	741,441,552	527,784,332	294,144,734	2,589,534,123	9,984,969,763	0.8173	12,574,503,886	79.41%
2019	11,246,498,396	808,741,170	505,631,785	311,198,316	2,352,270,914	10,519,798,753	0.8173	12,872,069,667	81.73%
2020	11,900,377,393	848,361,891	622,576,869	349,972,937	2,428,815,897	11,292,473,193	0.8173	13,721,289,090	82.30%
2021	12,169,080,732	920,192,191	663,947,336	367,922,019	2,341,158,789	11,779,983,489	0.8173	14,121,142,278	83.42%
2022	12,928,506,436	1,055,720,742	699,294,596	389,362,222	2,586,529,295	12,486,354,701	0.8173	15,072,883,996	82.84%
2023	17,841,390,239	1,236,715,909	816,415,397	424,220,623	6,003,875,849	14,314,866,319	0.8000	20,318,742,168	70.45%
2024	21,498,944,040	1,634,010,721	1,001,198,146	476,319,598	9,009,300,832	15,601,171,673	0.8173	24,610,472,505	63.39%
2025	23,485,064,907	1,555,480,208	1,004,397,880	518,218,471	8,907,120,857	17,656,040,609	0.8470	26,563,161,466	66.47%

Source: *Lee County Property Appraiser.*

Note: *Real property is reassessed every year.*

[1] *Includes tax-exempt property.*

[2] *This is "Just Value" which is synonymous to "full cash value" and "fair market value".*

City of Bonita Springs, Florida

Property Tax Rates - Direct and Overlapping Governments

(Per $1,000 of Assessed Value)
Last Ten Fiscal Years

Schedule 6

	City of Bonita Springs, Florida			Overlapping Rates[2]										
				Lee County					School					Total
Fiscal	Operating	Debt Service	Total City	General	Capital	Preserve	Library	Total	Local	State	Total	Fire		Direct & Overlapping
Year	Millage	Millage	Millage	Revenue	Improv	MSTU	Fund	Lee Cty	Board	Law	School	District	Other [1]	Rates
2016	0.8173	-	0.8173	4.1506	-	-	0.5956	4.7462	2.2480	5.0370	7.2850	2.3500	0.6605	15.8590
2017	0.8173	-	0.8173	4.0506	-	-	0.5956	4.6462	2.2480	4.7410	6.9890	2.3500	0.6361	15.4386
2018	0.8173	-	0.8173	4.0506	-	-	0.5956	4.6462	2.2480	4.4310	6.6790	2.3300	0.6542	15.1267
2019	0.8173	-	0.8173	4.0506	-	-	0.4956	4.5462	2.2480	4.1530	6.4010	2.3100	0.6205	14.6950
2020	0.8173	-	0.8173	4.0506	-	-	0.4956	4.5462	2.2480	3.8990	6.1470	2.2600	0.5958	14.3663
2021	0.8173	-	0.8173	4.0506	-	-	0.4956	4.5462	2.2480	3.8100	6.0580	2.2300	0.5729	14.2244
2022	0.8173	-	0.8173	3.8623	-	-	0.4714	4.3337	2.2480	3.6430	5.8910	2.1800	0.5640	13.7860
2023	0.8000	-	0.8000	3.7623	-	-	0.4714	4.2337	2.2480	3.3090	5.5570	1.9466	0.5220	13.0593
2024	0.8173	-	0.8173	3.7623	-	-	0.4714	4.2337	2.2480	3.1820	5.4300	1.9466	0.5212	12.9488
2025	0.8470	-	0.8470	3.7623	-	-	0.4361	4.1984	2.2480	3.0380	5.2860	1.9466	0.5095	12.7875

Source: *Lee County Property Appraiser.*

Note: *The City's operating millage tax rate may be increased only by a majority vote of the City Council.*

[1] *Other consists of South Florida Water Management District, West Coast Inland Navigation District, Lee County Hyacinth Control and Lee County Mosquito Control.*

[2] *Overlapping rates are those of the local and county governments that apply to property owners within the City of Bonita Springs. Not all overlapping rates apply to all City of Bonita Springs property owners.*

City of Bonita Springs, Florida

Principal Property Taxpayers

Current Fiscal Year and Nine Fiscal Years Ago

Schedule 7

	2025			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Florida Power & Light Company	$113,045,598	1	0.64%	$ 44,724,822	2	0.54%
HHR HRCP LLC	$ 72,857,969	2	0.41%			
Preserve Circle Owner LLC	$ 66,689,010	3	0.38%			
Versol Drive Owner LLC	$ 63,243,153	4	0.36%			
Lee Founders Way LLC	$ 59,193,619	5	0.34%			
Bonita Springs Retirement Village	$ 48,617,562	6	0.28%	48,740,969	1	0.59%
Herc Rentals Inc	$ 42,502,146	7	0.24%			
CL Bonita Springs LLC +	$ 40,531,998	8	0.23%			
CPI Citrus Park Owner LLC	$ 35,722,154	9	0.20%	23,965,397	5	0.29%
Wynn Properties Inc	$ 32,480,401	10	0.18%	16,681,866	8	0.20%
Lennar Homes LLC				41,190,240	3	0.49%
Hyatt Equities LLC				26,279,934	4	0.32%
WSR Bonia Bay LLC				19,020,000	6	0.23%
G&I VIII Springs Plaza LLC				18,240,910	7	0.22%
Comcast				16,680,869	9	0.20%
Imperial Bonita Estates Co-op				15,044,781	10	0.18%
Total	$574,883,610		3.26%	$ 270,569,788		3.26%

Source: Lee County Property Appraiser.

City of Bonita Springs, Florida

Property Tax Levies and Collections

Last Ten Fiscal Years

Schedule 8

Fiscal Year Ended Sep 30	Total Tax Levy For Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount [1]	Percentage of Levy		Amount	Percentage of Levy
2016	6,811,241	6,557,177	96.27%	3,405	6,560,582	96.32%
2017	7,501,670	7,232,706	96.41%	(2,006)	7,230,700	96.39%
2018	8,160,716	7,861,127	96.33%	(3,566)	7,857,561	96.29%
2019	8,597,832	8,276,881	96.27%	(4,121)	8,272,760	96.22%
2020	9,229,338	8,887,626	96.30%	441	8,888,067	96.30%
2021	9,627,909	9,256,406	96.14%	(853)	9,255,553	96.13%
2022	10,205,098	9,826,465	96.29%	27	9,826,492	96.29%
2023	11,451,893	10,992,993	95.99%	440	10,993,433	96.00%
2024	12,751,001	12,264,809	96.19%	(1,330)	12,263,479	96.18%
2025	14,954,870	14,320,241	95.76%		14,320,241	95.76%

Source: Lee County Tax Collector.

[1] *Property taxes are levied on November 1 of each year, and are due and payable upon receipt of the notice of the levy. A 4% discount is allowed if the taxes are paid in November, with the discount declining by 1% each month thereafter. Accordingly, taxes collected will not be 100% of tax levy. Taxes become delinquent on April 1 of each year, and tax certificates for the full amount of any unpaid taxes and assessments are sold at public auction prior to June 1 of each year. The proceeds collected are remitted to the City.*

City of Bonita Springs, Florida

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Schedule 9

Fiscal Year	Governmental Activities: General Obligation Bonds	Governmental Activities: Revenue Bonds	Governmental Activities: Notes, Loans and Agreements Payable	Total Primary Government	Percentage of Personal Income [1]	Per Capita [1]
2016	-	-	25,963,000	28,904,000	0.10%	621
2017	-	-	22,952,000	22,952,000	0.08%	474
2018	-	-	19,870,000	19,870,000	0.06%	396
2019	-	-	16,713,000	16,713,000	0.05%	327
2020	-	-	18,540,000	18,540,000	0.05%	341
2021	-	-	15,234,000	15,234,000	0.04%	274
2022	-	-	11,845,000	11,845,000	0.03%	216
2023	-	-	10,625,000	10,625,000	0.02%	191
2024	-	-	11,365,000	11,365,000	0.02%	207
2025	-	-	10,075,000	10,075,000	0.02%	181

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See schedule 13 for personal income and population data. These ratios are calculated using personal income and population for prior calendar year.

City of Bonita Springs, Florida

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Schedule 10

Fiscal Year	General Bonded Debt Outstanding: General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-
2022	-	-	-	0.00%	-
2023	-	-	-	0.00%	-
2024	-	-	-	0.00%	-
2025	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

City of Bonita Springs, Florida

Direct And Overlapping Governmental Activities Debt

As of September 30, 2025

Schedule 11

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Lee County	$ 236,401,000 [1]	11.8% [2]	$ 27,895,318
City direct debt			10,075,000
Total direct and overlapping debt			$ 37,970,318

[1] *Lee County Clerk of Court, Finance Division*

[2] *Determined by dividing:*

"Total Taxable Assessed Valuation" from Schedule 5	$ 17,656,040,609
by the "Total Taxable Assessed Value" of Lee County	$ 149,554,341,739

[3] *See Schedule 9 herein.*

[4] *State of Florida Department of Revenue*

City of Bonita Springs, Florida

Legal Debt Margin Information

Last Ten Fiscal Years

Schedule 12

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Legal debt limit	$833,383,223	$917,860,000	$998,496,976	$1,051,979,875	$1,129,247,319	$1,177,998,349	$1,248,635,470	$1,431,486,632	$1,560,117,167	$1,765,604,061
Total net debt applicable to limit	25,963,000	22,952,000	19,870,000	16,713,000	18,540,000	15,234,000	11,845,000	10,625,000	11,365,000	10,075,000
Legal debt margin	$807,420,223	$894,908,000	$978,626,976	$1,035,266,875	$1,110,707,319	$1,162,764,349	$1,236,790,470	$1,420,861,632	$1,548,752,167	$1,755,529,061
Total net debt applicable to the limit as a percentage of debt limit	3.12%	2.50%	1.99%	1.59%	1.64%	1.29%	0.95%	0.74%	0.73%	0.57%

Note: As outlined in the City Charter, Section 46 (f), a legal debt limit exists that caps the amount of outstanding long-term liabilities to 10% of the assessed property value within the City.

City of Bonita Springs, Florida

Demographic And Economic Statistics

Last Ten Fiscal Years

Schedule 13

Fiscal Year	Population		Lee County[1]			
	City of Bonita Springs [2]	Lee County [2]	Total Personal Income (in thousands) [3]	Per Capita Personal Income [4]	Median Age [4]	Unemployment Rate [5]
2016	48,388	680,539	30,340,470	44,583	46.3	4.7%
2017	50,137	698,468	31,967,483	45,768	46.3	3.6%
2018	51,181	713,903	35,526,669	49,764	46.4	2.9%
2019	54,437	735,148	37,688,097	51,266	47.8	2.8%
2020	55,645	750,493	39,073,668	52,064	46.5	3.4%
2021	54,746	782,579	42,812,549	54,707	46.7	3.1%
2022	55,502	802,178	50,420,898	62,855	48.8	2.4%
2023	54,862	800,989	50,917,269	63,568	49.7	3.4%
2024	56,060	827,016	54,482,160	65,878	49.7	3.2%
2025	55,795	839,029	59,008,071	70,329	49.7	3.5%

Data Sources:

[1] *City of Bonita Springs statistics unattainable.*

[2] *The Florida Legislature Office of Economic and Demographic Research for 2012 and subsequent years.*

[3] *Determined by multiplying population by per capita income.*

[4] *The Florida Legislature Office of Economic and Demographic Research.*

[5] *Data for all years is for Lee County as City of Bonita Springs statistics were unobtainable. Lee County,*

City of Bonita Springs, Florida

Principal Employers[1]

Current Fiscal Year and Nine Fiscal Years Ago

Schedule 14

	2025			2016		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Lee Health	16,506	1	4.62%	11,800	1	3.76%
Lee County Public Schools	12,264	2	3.43%	11,000	2	3.51%
Lee County Local Government	9,959	3	2.79%	4,955	4	1.58%
Publix Asset Management Company	5,730	4	1.60%	5,100	3	1.63%
Walmart Inc	3,357	5	0.94%	3,146	5	1.00%
Amazon.com Inc	2,365	6	0.66%			
Herc Rentals	2,213	7	0.62%			
Gartner Inc	2,000	8	0.56%			
Florida Gulf Coast University	1,943	9	0.54%	1,253	10	0.40%
Shell Point Retirement Community	1,563	10	0.44%			
City of Cape Coral				1,800	6	0.57%
Winn Dixie				1,561	7	0.50%
Lee County Sheriff's Office				1,543	8	0.49%
Chico's Fas Inc.				1,426	9	0.45%
Total	57,900		16.20%	43,584		13.89%

Source: Lee County Clerk of Court & Lee County Economic Development Office.

[1] *Information listed is for Lee County as principal employer statistics for City of Bonita Springs are unobtainable.*

City of Bonita Springs, Florida

Full-Time Equivalent City Government Employees By Function

Last Ten Fiscal Years

Schedule 15

	Full-time Equivalent Employees as of September 30									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function										
General Government	25.5	25.5	25.5	24.5	22.3	22.3	21.3	21.3	22.3	22.3
Public Safety:										
Police[1]	-	-	-	-	-	-	-	-	-	-
Neighborhood Services	9.0	9.0	9.0	8.0	8.0	8.0	10.0	10.0	12.0	12.0
Building Inspection[1]	-	-	-	-	-	-	-	-	-	-
Physical Environment[1]	-	-	-	-	-	-	-	-	-	-
Transportation	8.0	8.0	9.0	9.0	8.8	8.8	8.8	8.8	8.8	8.8
Economic Environment[1]	-	-	-	-	-	-	-	-	-	-
Human Services[1]	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	20.0	20.0	19.0	19.0	18.5	17.5	18.0	18.0	19.0	19.0
Total	62.5	62.5	62.5	60.5	57.6	56.6	58.1	58.1	62.1	62.1

Source: City of Bonita Springs Annual Budget as amended.

[1] *The City outsources Police, Building Inspection, Physical Environment, Economic Environment and Human Services; therefore, no Full-time Equivalents exist in these City functions*

City of Bonita Springs, Florida

Operating Indicators By Function[1]

Last Ten Fiscal Years

Schedule 16

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety:										
Police[2]	-	-	-	-	-	-	-	-	-	-
Code Enforcement	-	-	-	-	-	-	-	-	-	-
Building Inspection[2]	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Paved streets (miles)	-	-	-	-	-	-	-	-	-	-
Streetlights	-	-	-	-	-	-	-	-	-	-
Traffic signals	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Park/Preserve acreage	-	-	-	-	-	-	-	-	-	-
Vacant acreage	-	-	-	-	-	-	-	-	-	-
Community Centers	-	-	-	-	-	-	-	-	-	-
Swimming Pools	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

[1] *The City does not maintain Capital Asset Statistics by Function; therefore, data is not available.*

[2] *The City outsources Police, Building Inspection, Physical Environment, Economic Environment and Human Services; therefore, no operating indicators exist in these City functions.*

City of Bonita Springs, Florida

Capital Asset Statistics by Function[1]

Last Ten Fiscal Years

Schedule 17

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety:										
Police[2]	-	-	-	-	-	-	-	-	-	-
Code Enforcement	-	-	-	-	-	-	-	-	-	-
Building Inspection[2]	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Paved streets (miles)	-	-	-	-	-	-	-	-	-	-
Streetlights	-	-	-	-	-	-	-	-	-	-
Traffic signals	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Park/Preserve acreage	-	-	-	-	-	-	-	-	-	-
Vacant acreage	-	-	-	-	-	-	-	-	-	-
Community Centers	-	-	-	-	-	-	-	-	-	-
Swimming Pools	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

[1] *The City does not maintain Capital Asset Statistics by Function; therefore, data is not available.*

[2] *The City outsources Police, Building Inspection, Physical Environment, Economic Environment and Human Services; therefore, no operating indicators exist in these City functions.*


City of
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Independent Auditors' Report on Compliance For Each Major Federal Program and State Financial Assistance Project and on Internal Control over Compliance required by Uniform Guidance and Chapter 10.550, Rules of the Auditor General

To the Honorable Mayor, City Council and City Manager
City of Bonita Springs, Florida

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited the City of Bonita Springs, Florida (the "City") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the requirements described in the State of Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of the City's major federal programs and state financial assistance projects for the fiscal year ended September 30, 2025. The City's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state financial assistance projects for the fiscal year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program and State Financial Assistance Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United states of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, Rules of the Auditor General ("Chapter 10.550"). Our responsibilities under those standards, the Uniform Guidance and Chapter 10.550 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,* the Uniform Guidance, and Chapter 10.550 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 my a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* the Uniform Guidance, and Chapter 10.550, we:

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

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

Report on Internal Control over Compliance - Continued

A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. 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 the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for an other purpose.

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 26, 2026

CITY OF BONITA SPRINGS, FLORIDA
Schedule of Findings and Questioned Costs
Federal Awards Programs and State Financial Assistance Projects
For the fiscal year ended September 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financing reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards Programs and State Projects Section

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major federal programs and state projects:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance (section 200.516(a))?	No
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550 for state projects?	No

Identification of major federal awards programs and state projects:

Major Federal Awards Programs:	**ALN Number**
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
Hazard Mitigation Grant Program (HMGP)	97.039

Major State Projects:	**CSFA Number**
Statewide Water Quality Restoration Projects	37.039
Hurricane Restoration Reimbursement Grant Program	37.113

Dollar threshold used to determine Type A programs:	
Federal awards programs	$1,000,000
State projects	$750,000
Auditee qualified as low-risk auditee for federal purposes?	Yes

Section II – Financial Statement Findings

This section identifies significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements that are required to be reported in accordance with *Government Auditing Standards.*

There were no financial statement findings required to be reported in accordance with *Government Auditing Standards.*

Section III – Findings and Questioned Costs - Major Federal Awards Programs

This section identifies the significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, as well as any material abuse findings, related to the audit of major federal programs, as required to be reported by 2 CFR 200.516(a).

There were no findings required to be reported by 2 CFR 200.516(a).

Section IV - Findings and Questioned Costs - State Financial Assistance Projects

This section identifies the significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, as well as any material abuse findings, related to the audit of major state projects, as required to be reported by Chapter 10.550, *Rules of the Florida Auditor General - Local Governmental Entity Audits.*

There were no findings required to be reported by Chapter 10.550, *Rules of the Florida Auditor General - Local Governmental Entity Audits.*

Section V - Status of Prior Year Audit Findings

The City had no audit findings reported in the schedule of Findings and Questioned Costs for the year ended September 30, 2024.

Section VI - Corrective Action Plan:

The City had no audit findings reported in the schedule of Findings and Questioned Costs for the year ended September 30, 2025, therefore, the City is not required to prepare a corrective action plan.

CITY OF BONITA SPRINGS, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

For the Fiscal Year Ended September 30, 2025

FEDERAL AGENCY *Pass-through entity* Federal Program - Project Name	Federal ALN Number	Grant Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Passed through Lee County, Florida			
Community Development Block Grant/Entitlement Grant Cluster	14.218	DR10143	$ 19,886
Community Development Block Grant/Entitlement Grant Cluster	14.218	DR10144	226,756
Community Development Block Grant/Entitlement Grant Cluster	14.218	DR10250	781
Community Development Block Grant/Entitlement Grant Cluster	14.218	9738	328,655
			576,078
Passed through Florida Department of Economic Opportunity			
Community Development Block Grant - 2023-2024	14.228	IR015	443,309
Community Development Block Grant - 2024-2025	14.228	IR015	2,306,273
Community Development Block Grant - 2023-2024	14.228	MT119	1,277,035
Community Development Block Grant - 2024-2025	14.228	MT119	1,048,154
			5,074,771
Total U.S. Department of Housing & Urban Development			5,650,849
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through Florida Department of Emergency Management			
Disaster Grants - Public Assistance (Presidentially Declared Disasters): H. Ian	97.036	4673	2,341,981
Disaster Grants - Public Assistance (Presidentially Declared Disasters): H. Helene	97.036	4828	8,728
			2,350,709
Hazard Mitigation Grant Program (HMGP)	97.039	H1065	895,543
Total U.S. Department of Homeland Security			3,246,252
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ 8,897,101**

CITY OF BONITA SPRINGS, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED

For the Fiscal Year Ended September 30, 2025

STATE AGENCY State Project - Project Name	State CSFA Number	Contract/Grant Number	State Expenditures
STATE OF FLORIDA EXECUTIVE OFFICE OF THE GOVERNOR			
State Hurricane Recovery Grant Program - Hurricane Ian	31.081	Z3136	$ 111,014
State of Florida Executive Office of the Governor			111,014
STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION			
Statewide Water Quality Restoration Projects -			
Spring Creek Stormwater Management	37.039	LPA0465	5,400,000
Lakes of San Souci Septic to Sewer Conversion Project	37.039	WG062	1,056,853
Sun Village Septic to Sewer Conversion Project	37.039	WG060	355,765
			6,812,618
Beach Management Funding Assistance -			
2022 Hurricane Ian and Nicole Recovery Project	37.113	23LE6	4,495,500
Total State of Florida Department of Environmental Protection			11,308,118
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			**$ 11,419,132**
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			**$ 20,316,233**

CITY OF BONITA SPRINGS, FLORIDA
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the fiscal year ended September 30, 2025

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") presents the activity of all federal awards and states projects of the City of Bonita Springs, Florida (the "City") for the year ended September 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.550, Rules of the Auditor General ("Chapter 10.550"). Because the Schedule presents only a selected portion of the operations of the City, the schedule is not intended to and does not present the financial position, changes in net position, or cash flows of the City. The City's reporting entity is defined in Note 1 to the City's basic financial statements for the fiscal year ended September 30, 2025. All federal award programs and state projects received directly from federal and state agencies, as well as federal award programs and state projects passed through other government agencies, are included in the schedule.

NOTE 2 – BASIS OF ACCOUNTING

The Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's basic financial statements for the fiscal year ended September 30, 2025.

The City did not utilize the 15-percent de minimis indirect cost rate as covered in 2 CFR 200.414 (f) Indirect Costs.

NOTE 3 – CONTINGENCIES

Grant monies received by the City are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the City does not believe that such disallowances, if any, would have a material effect on the financial position of the City. As of September 30, 2025, there were no material questioned or disallowed costs as a result of grant audits in process or completed of which management was aware. Any adjustments to grant funding are recorded in the year the adjustment occurs.

NOTE 4 – SUBRECIPIENTS

The City did not pass through Federal awards or State financial assistance to subrecipients during the fiscal year ended September 30, 2025.

Management Letter and Response

ASHLEY & BROWN & SMITH
CERTIFIED PUBLIC ACCOUNTANTS

PHONE: 941.639.6600 I FAX: 941.639.6115
366 E OLYMPIA AVE, PUNTA GORDA, FL 33950
AshleyBrownCPAS.com

MANAGEMENT LETTER

To the Honorable Mayor, City Council, and City Manager
City of Bonita Springs, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Bonita Springs, Florida (the "City"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 26, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 26, 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 annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The City discloses this information in the notes to the financial statements.

Financial Condition and Management

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

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

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

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the City'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 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 Statues. In connection with our audit, we determined that there are no special district component units required to report to the City.

Additional Matters

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

Purpose of this Letter

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

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 26, 2026

9101 Bonita Beach Road
Bonita Springs, FL 34135
Tel: (239) 949-6262
www.cityofbonitasprings.org

Mike Gibson
Mayor

Jamie A. Bogacz
Council Member
District One

Jesse Purdon
Council Member
District Two

Laura Carr
Council Member
District Three

Chris Corrie
Council Member
District Four

Nigel P. Fullick
Council Member
District Five

Jim Fitzpatrick
Council Member
District Six

Arleen M. Hunter
City Manager
(239) 949-6267

Derek P. Rooney
City Attorney
(239) 949-6254

City Clerk
(239) 949-6248

Public Works
(239) 949-6246

Neighborhood Services
(239) 949-6257

Parks & Recreation
(239) 992-2556

Community Development
(239) 444-6150

June 26, 2026

Mr. Jeff Brown, CPA
Ashley, Brown & Smith
Certified Public Accountants
366 E. Olympia Ave.
Punta Gorda, FL 33950

Re: **Management Letter for Fiscal Year Ended September 30, 2025**

Dear Mr. Brown,

This letter will confirm receipt of your management letter reviewed by us. In accordance with the Management Letter, the City of Bonita Springs did not note any current year comments for which a response was required.

Arleen M. Hunter, AICP
City Manager

ASHLEY & BROWN SMITH
CERTIFIED PUBLIC ACCOUNTANTS

PHONE: 941.639.6600 | FAX: 941.639.6115
366 E OLYMPIA AVE, PUNTA GORDA, FL 33950
AshleyBrownCPAS.com

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*

To the Honorable Mayor, City Council and City Manager
City of Bonita Springs, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities of the City of Bonita Springs, Florida (the "City") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 26, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 26, 2026

ASHLEY & BROWN SMITH
CERTIFIED PUBLIC ACCOUNTANTS

PHONE: 941.639.6600 I FAX: 941.639.6115
366 E OLYMPIA AVE, PUNTA GORDA, FL 33950
AshleyBrownCPAS.com

REPORT OF INDEPENDENT ACCOUNTANTS' ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES – INVESTMENT OF PUBLIC FUNDS

To the Honorable Mayor, City Council, and City Manager
City of Bonita Springs, Florida

We have examined the City of Bonita Springs, Florida's (the "City's) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2025. City management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination of the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

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

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 26, 2026



City of Bonita Springs
9101 Bonita Beach Road
Bonita Springs, Florida 34135
(239) 949-6262

This document can be viewed in its entirety on our website www.cityofbonitasprings.org

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-122
July 15, 2026

ITEM TITLE: Discussion regarding submitting an entry for the 2026 Great Places in Florida Award Contest.

REQUESTOR: Mayor Mike Gibson

AGENDA SECTION: Mayor and Council Member Items

STRATEGIC PRIORITY:

BACKGROUND:

The Florida Chapter of the American Planning Association is accepting nominations for its annual Great Places in Florida Award Contest. This year's contest theme is 'Great People-Focused Places.'

I would like to discuss submitting an entry. Categories eligible for nomination are: Street, Public Space, Greenway/Trail, and Downtown. Nominations must address at least four of the criteria elements listed in the attached Rules and Guidelines. Nominations are due by 5:00 pm, July 31, 2026.

RECOMMENDATION: Discuss submitting an entry for the 2026 Great Places in Florida Award Contest, and provide direction to staff.

ATTACHMENTS:

1. APA FL Great Places in Florida 2026 Contest Rules and Guidelines.

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield

2026 RULES and GUIDELINES

Definitions for Rules:

- Entrant(s) – the person(s) or entity that nominated the Place.
- Place – the Place or Project nominated by Entrant which can be categorized as
- Theme – the annual award Theme. Finalists will move on to public voting (People's Choice). See Theme Criteria for description of the selected theme.

All Entrants grant APA Florida the right to use *all* information related to the competition, including information on nominations obtained through the competition, for marketing purposes or any other purpose, unless prohibited by law. Entrants must hold all copyrights to images and videos being submitted or obtain a written permission from the image owner to submit with nomination. If an Entrant submits images and does not have the correct license for use, any fines levied upon APA Florida will be passed onto the Entrant. By entering the contest, Entrant agrees to pay these fines, if levied.

Officers, employees, consultants, and agents of municipalities in which nominations are located are not eligible to serve as judges. All Selection Committee judges will be made public on the APA Florida chapter website.

APA Florida reserves the right to limit the number of Great Place finalists based on the quality of the nominations received. Each Place can only be identified as falling under one (1) category (*For instance, City Riverwalk is either Public Space or Greenway/Trail)*. If multiple entries for the same Place are nominated by different Entrants, APA Florida will contact all Entrants to determine the most applicable category.

The Entrant for the Great Place designated, by acceptance of the designation, agrees to release APA Florida, its officers, employees, and agents from all liability, claims, or actions of any kind whatsoever for injuries, damages, or losses to persons and property which may be sustained in connection with the receipt, ownership, or use of the Great Place designation.

Each application should include contact information for an official representative of the Place. This should be an individual with authority to coordinate receipt of the award with APA Florida. A press conference or award ceremony for the winner will not be the responsibility of APA Florida, however we will make every effort to coordinate such an event with the official representative and ensure that a representative of the organization is present to deliver the award if requested. Any images taken at the ceremony will be used for APA Florida marketing purposes. APA Florida is not responsible for acquiring consent of persons appearing in photos during the ceremony, especially if the ceremony is held in a public space.

CONTEST TIMELINE:

- Nomination period opens: **June 17, 2026**
- Nominations are due by: **5 pm ET on July 31, 2026**
- Selection Committee will deliberate and announce finalists: **Aug. 31, 2026**
- People's Choice Award voting runs: **Sept. 1 – Sept 30, 2026**
- Winner announced: **Thursday, Oct. 1, 2026,** to kick off National Community Planning Month

NOMINATION GUIDELINES

1. SHORT DESCRIPTION

Each Entrant must submit a short description of the Place not to exceed 150 words. It must describe the Place and what makes it great. If selected as a finalist, this description will be used in the People's Choice Award voting ballot.

2. LONG DESCRIPTION

Each Entrant must submit a long description of the Place, not more than 1,000 words, that will be reviewed by the Judges to base their final selection. **Be sure to identify:**

- The responsible jurisdiction (city, county, etc.)
- Physical size or dimensions
- Clearly state the category (Street, Public Space, Greenway/Trail, or Downtown)
- Describe how the Place fits this year's Theme (See Theme Criteria)
- Include additional details about the Place (special significance to the community, other recognitions received, etc.)

Remember these descriptions will be used by the Selection Committee in conjunction with the photos that you provide to help determine the finalists that will be posted for the public vote.

3. AWARD GUIDELINES & THEME CRITERIA and CATEGORIES

The Theme criteria below are provided below and must be addressed in the long description portion of the nomination packet:

> ***This year's theme: Great People-Focused Places***
> The best places in any city, town, or neighborhood are designed around the people who use them. They do more than move people through. They give people reasons to arrive, stay, gather, explore, and return. Human-scale places are those where buildings meet the street, daily needs are within reach, and the public realm offers something to notice, somewhere to pause, and someone to run into.
>
> These places are diverse in use, rich in texture, and thoughtful in detail. They can take many forms: a neighborhood corridor, a small public square, a walkable block, or a transit node. What they share is a sense of welcome, activity, and belonging. They are the places that make a community feel like home.

From neighborhood parks and main street corridors to transit stops, trails, or plazas these are places that **tell stories**, **honor culture**, and **create space for connection, care, and everyday belonging.**

Theme Criteria Elements (select at least four)

Element	*What to Address in Long Description*	*Examples*
Walkability & Pedestrian Priority	Is the place designed to make walking safe, comfortable, and enjoyable? Does it prioritize the pedestrian experience over vehicle throughput?	Narrow lanes, wide sidewalks, short blocks, frequent crossings, shade canopy
Mixed Use & Ground-Floor Activation	Does the place bring together multiple uses - housing, retail, services, civic, in a way that generates activity at the street level throughout the day?	Storefronts facing sidewalks, ground-floor retail with housing above, neighborhood-serving commercial

Neighborhood Connectivity	Does the place serve as a node or anchor within a connected neighborhood network, linking people to daily needs within walking or biking distance?	15-minute neighborhood design, TOD nodes, corner stores, transit access
Public Realm Quality	Has attention been paid to the quality of the space between buildings, the sidewalks, furniture, trees, lighting, and details that make a place feel cared for and inviting?	Street trees, benches, planters, human-scale lighting, outdoor dining, public art
Building-to-Street Relationship	Do buildings engage with the street through doors, windows, stoops, and transparency rather than turning away from it with blank walls, parking lots, or setbacks?	Shopfronts, front porches, transparent facades, zero or minimal setbacks
Placemaking & Identity	Does the place have a distinct character or identity that reflects the community it serves? Has it been shaped by local culture, history, or resident input?	Locally owned businesses, cultural programming, community-designed elements, neighborhood identity markers
Inclusivity & Access for All	Is the place genuinely welcoming and accessible to people of all ages, abilities, incomes, and backgrounds?	Universal design, multilingual signage, affordable uses, seating for all ages
Sustainability & Resilience	Does the place incorporate green infrastructure, climate-adaptive design, or environmental features that contribute to long-term resilience?	Tree canopy, permeable surfaces, stormwater management, coastal resilience features

The guidelines are provided below to help guide your description and we encourage you to use them if they apply. Please note that while descriptions are provided for four different categories of Places there is no set number of finalists per category, all categories will receive equal weight when looked at by the Selection Committee.

CATEGORIES

Street: A street or block designed at a human scale, where buildings, sidewalks, and uses work together to create a walkable, engaging public realm. Should not be located within a downtown boundary.

Public Space: A plaza, park, courtyard, or gathering place designed at a human scale to invite everyday use, rest, and social interaction within a neighborhood or district. Should not be located within a downtown boundary.

Greenway/Trail: A linear corridor that connects human-scale places to one another, providing low-stress access through neighborhoods, natural areas, or urban districts.

Downtown: A block, street, plaza, or district within a defined downtown that exemplifies human-scale design principles and the conditions for vibrant street life.

Remember, the criteria above have been provided to help guide submittals; they are by no means the only items that can be mentioned in the description of the Place. The guidelines and criteria set the minimum expectations for Entrants and the Selection Committee.

4. MEDIA

- All Entrants must submit between four (4) to eight (8) high quality images that demonstrate the qualities or characteristics that you are trying to highlight in your Long Description narrative. Photos with people in them are preferred but not mandatory.
- Image file types accepted: .JPG, .JPEG, .PNG,

- Image file size limit: 10 MB
- Each Entrant may, **but is not required**, submit one (1) video that highlights the Theme Criteria for the Place which you are nominating. You can upload the video into the Award entry system or provide a URL to a video on YouTube, Vimeo, or similar platform.
- Please review the Rules explanation of image usage and licensing.



CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-118
July 15, 2026

ITEM TITLE: Presentation of the May Financial Report and discussion of fiscal year 2026-2027 budget.

REQUESTOR: Lisa Griggs Roth, CPA, Director of Financial and Administrative Services

AGENDA SECTION: City Manager's Items

STRATEGIC PRIORITY: 6) Government Transparency and Efficiency

BACKGROUND:

Staff will be providing a brief presentation on the attached fiscal year to date financial report for May 31, 2026. This report is for eight months of operations in the 2025-2026 fiscal year.

Staff will also be presenting budget materials for discussion and direction.

On July 1, 2026, the Property Appraiser of Lee County provided an updated taxable value as outlined in Florida Statute Section 200.065. The updated value was 1.39% higher than the June 1, 2026, estimated value. This change will increase the Ad Valorem Taxes presented in the City's June 18th Budget draft.

At the prior year millage rate of 0.8470, revenue would increase $215,200 and at the rolled back rate of 0.8411, revenue would increase $106,100.

STAFF RECOMMENDATION: Receive presentation and report.

ATTACHMENTS:

1. Presentation
2. Financial Report

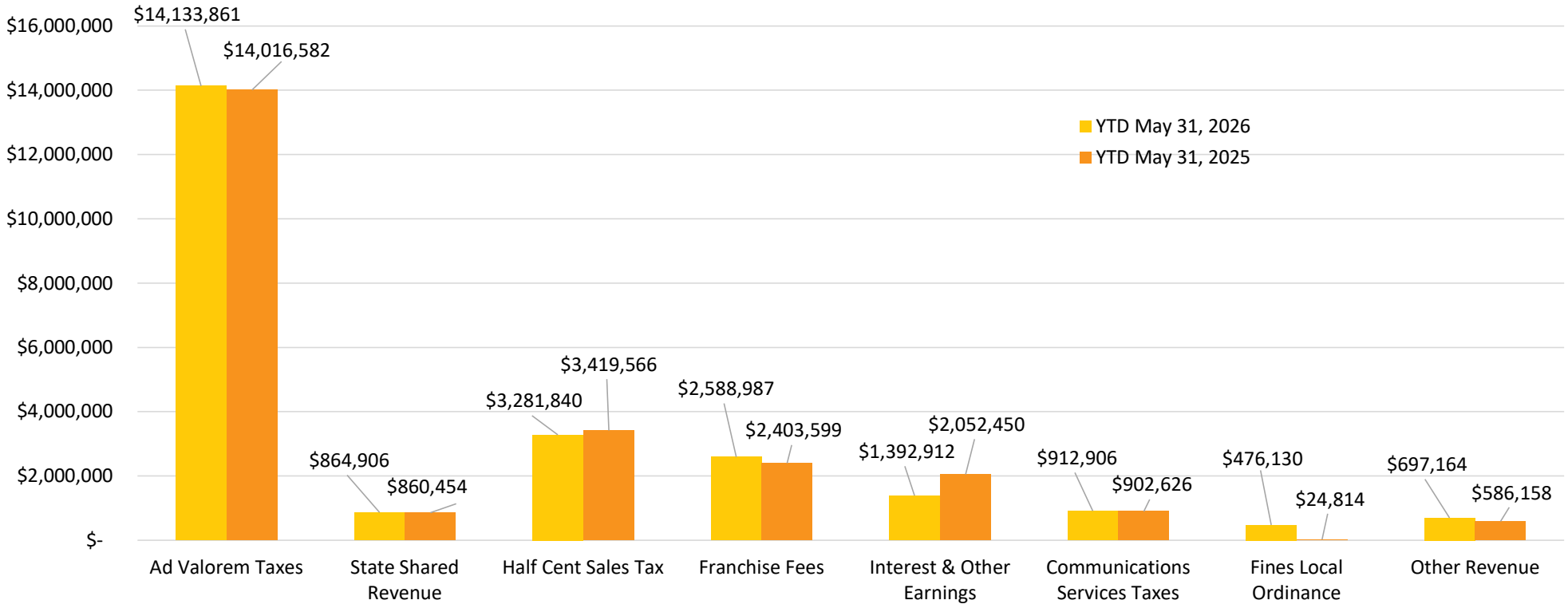
REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Department Director:	Lisa Griggs Roth

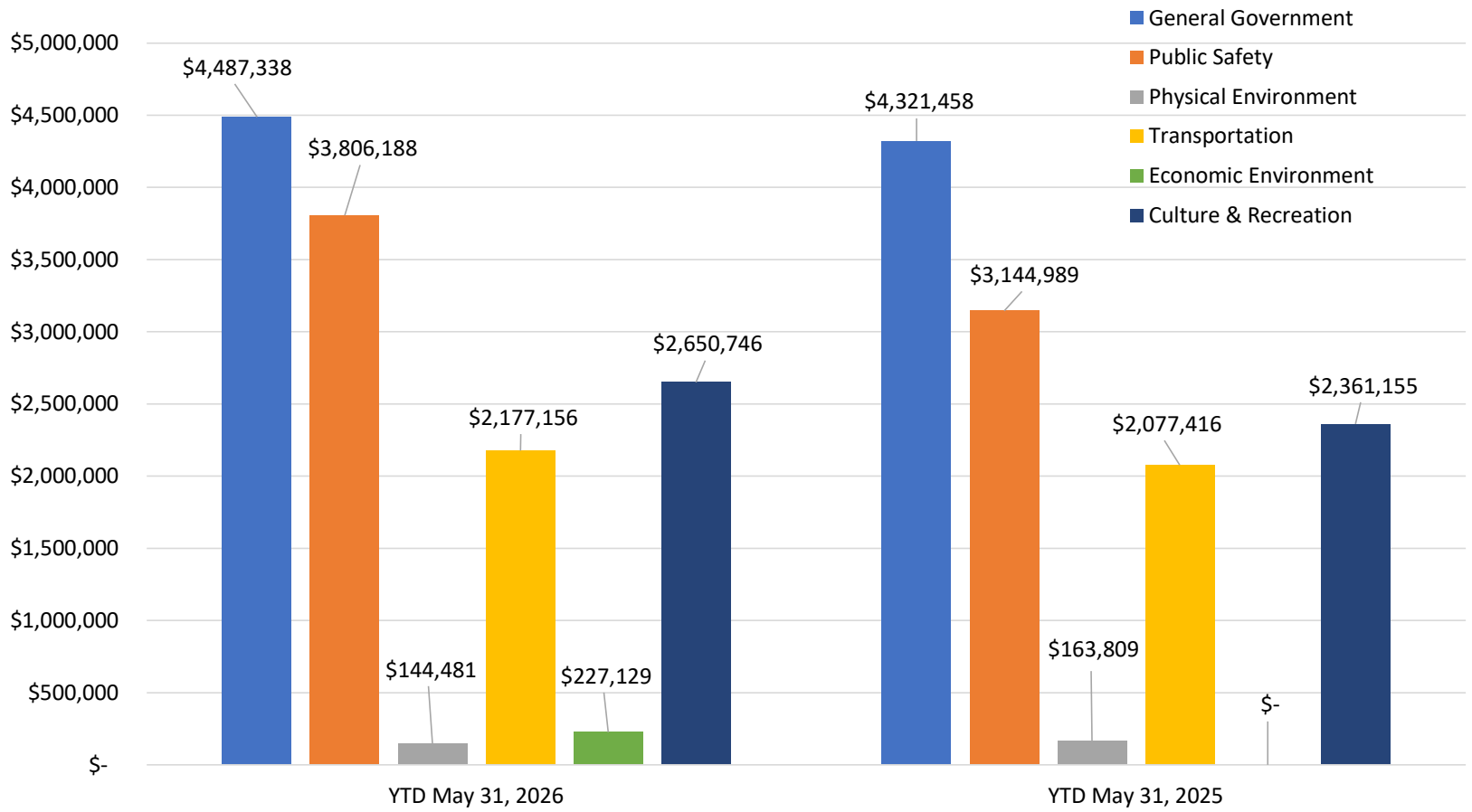
May Financial Report



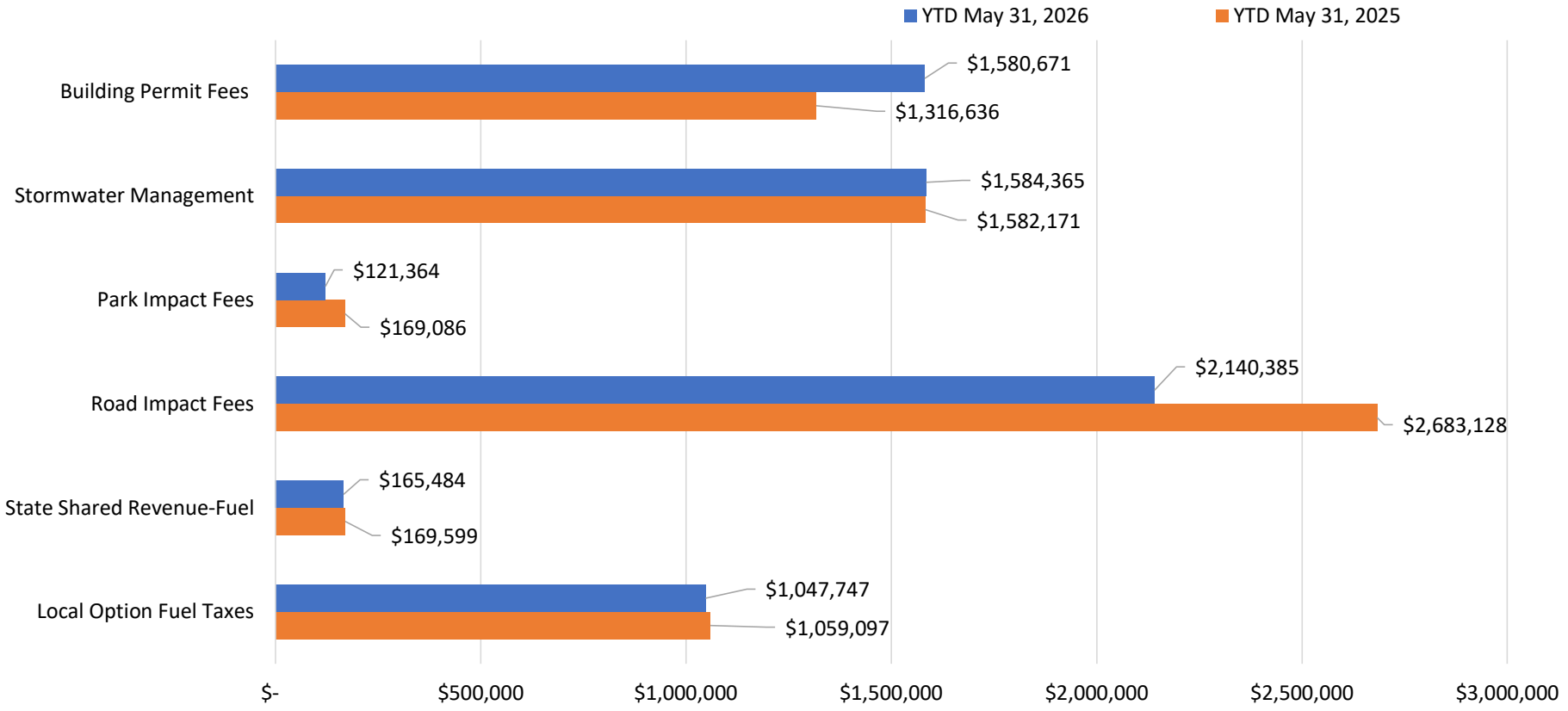
General Fund Revenue



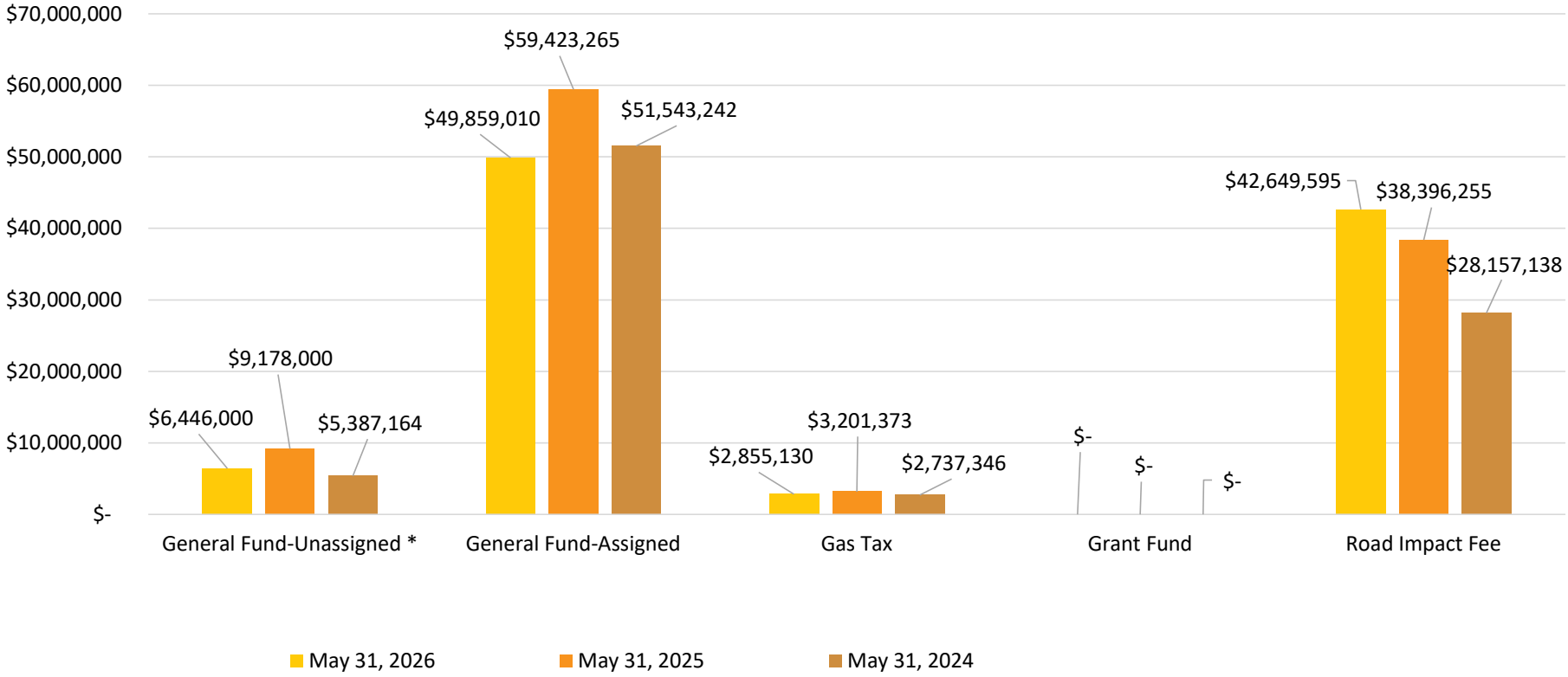
General Fund Expenditures



Restricted Revenue

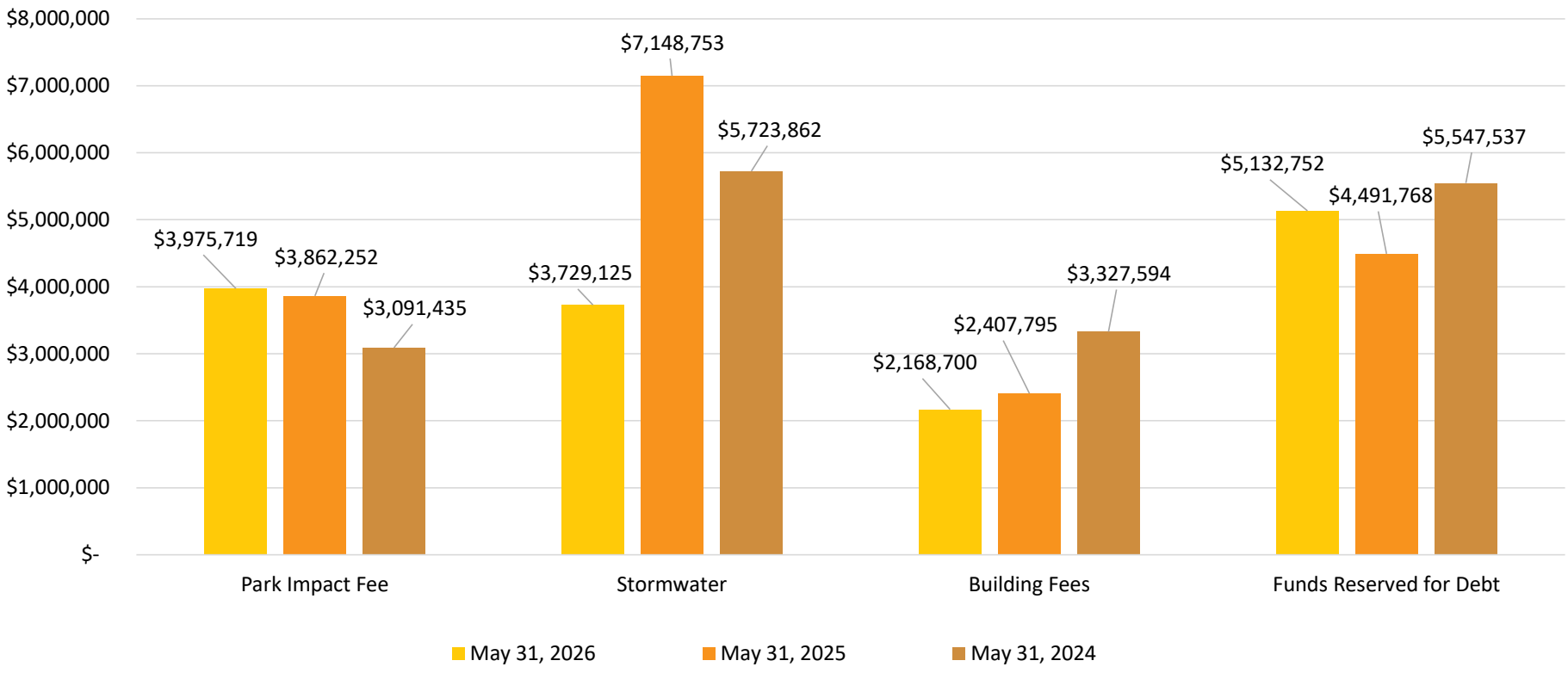


Cash Balances



* General fund unassigned fund balance will be calculated at the end of the fiscal year along with the audit completion.

Cash Balances



Thank you…

City of Bonita Springs, Florida
Balance Sheet
As of May 31, 2026

		Special Revenue Funds									
				Impact Fee Funds		Downtown			Debt	Capital	Total
	General Fund	Gas Tax	Grants	Road	Park	Area Revenue Sharing	Stormwater Management	Building Fees	Service Funds	Project Fund	Governmental Funds
ASSETS											
Cash and cash equivalents	$ 56,305,010	$ 2,855,130	$ -	$ 42,649,595	$ 3,975,719	$ 3,066,549	$ 3,729,125	$ 2,168,700	$ 2,000,000	$ 66,203	$ 116,816,031
Receivables (net)	402,579									-	402,579
Due from other govt	-	-	14,077,481				-			-	14,077,481
Due from other funds	3,911,680	-	-	-	-	-	-	-	-	-	3,911,680
Total assets	$ 60,619,269	$ 2,855,130	$ 14,077,481	$ 42,649,595	$ 3,975,719	$ 3,066,549	$ 3,729,125	$ 2,168,700	$ 2,000,000	$ 66,203	$ 135,207,771
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts and contracts payable	$ 12,306	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,306
Accrued liabilities	641,705	-	-	-	-	-	-	-	-	-	641,705
Due to other funds	-	-	3,911,680	-	-	-	-	-	-	-	3,911,680
Due to other governments	38,340	-	-	85,378	-	-	-	-	-	-	123,718
Unearned Revenue	5,658	-	-	-	-	-	-	-	-	-	5,658
Total liabilities	698,009	-	3,911,680	85,378	-	-	-	-	-	-	4,695,067
Total fund balances, beginning of the year	57,405,841	2,687,494	-	40,156,243	3,897,621	3,245,915	2,902,710	2,652,845	2,000,000	48,453	114,997,122
Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	2,515,419	167,636	10,165,801	2,407,974	78,098	(179,366)	826,415	(484,145)	-	17,750	15,515,582
Fund balances	59,921,260	2,855,130	10,165,801	42,564,217	3,975,719	3,066,549	3,729,125	2,168,700	2,000,000	66,203	130,512,704
Total liabilities and fund balances	$ 60,619,269	$ 2,855,130	$ 14,077,481	$ 42,649,595	$ 3,975,719	$ 3,066,549	$ 3,729,125	$ 2,168,700	$ 2,000,000	$ 66,203	$ 135,207,771

General Fund Budget Report

For Fiscal Year: 2025-2026 Period Ending: 5/31/2026

FUND: 00 - GENERAL FUND	ORIGINAL BUDGET TOTAL	CURRENT BUDGET TOTAL	MTD ACTIVITY	YTD ACTIVITY	REMAINING BUDGET
REVENUE					
311 - Ad Valorem Taxes	14,397,300	14,397,300	144,760	14,133,861	263,439
315 - Communications Services Taxes	1,465,000	1,465,000	132,452	912,906	552,094
316 - Local Business Taxes	30,000	30,000	620	9,364	20,636
323 - Franchise Fees	4,087,000	4,087,000	463,073	2,588,987	1,498,013
329 - Other Permits, Fees & Special	46,100	46,100	7,225	70,948	(24,848)
335 - State Shared Revenue	6,825,980	6,825,980	712,941	4,146,746	2,679,234
341 - General Government	250,000	250,000	49,392	309,862	(59,862)
343 - Physical Environment	100,000	100,000	5,100	55,000	45,000
347 - Culture/Recreation	95,300	95,300	7,052	83,381	11,919
349 - Other Charges for Services	50,000	50,000	7,016	47,715	2,285
351 - Judgements, Fines-Traffic	30,000	30,000	9,884	46,692	(16,692)
354 - Fines Local Ordinance	50,000	50,000	7,200	476,130	(426,130)
361 - Interest & Other Earnings	1,500,000	1,500,000	182,932	1,392,912	107,088
362 - Rents & Royalties	65,000	65,000	4,485	63,220	1,780
366 - Contributions	-	-	250	2,750	(2,750)
369 - Other Misc Revenues	8,000	8,000	-	8,232	(232)
REVENUE Total	**28,999,680**	**28,999,680**	**1,734,381**	**24,348,708**	**4,650,972**
TRANSFERS IN	-	-	-	-	-
REVENUE PLUS OTHER FINANCING SOURCES	28,999,680	28,999,680	1,734,381	24,348,708	4,650,972
EXPENSES					
51 - General Government	8,490,737	8,541,143	512,730	4,487,338	4,053,805
52 - Public Safety	5,456,685	5,456,685	112,501	3,806,188	1,650,497
53 - Physical Environment	369,532	369,532	6,144	144,481	225,051
54 - Transportation	4,473,392	4,550,971	215,077	2,177,156	2,373,815
55 - Economic Environment	291,000	291,000	-	227,129	63,871
56 - Human Services	185,680	185,680	890	7,120	178,560
57 - Culture & Recreation	4,491,460	4,726,832	241,159	2,650,746	2,076,086
EXPENSES Total	**23,758,486**	**24,121,843**	**1,088,502**	**13,500,158**	**10,621,685**
+SURPLUS -DEFICIT	5,241,194	4,877,837	645,880	10,848,550	(5,970,713)
TRANSFERS OUT	13,363,710	46,381,589	756,202	8,333,130	38,048,459
CHANGE IN FUND BALANCE	(8,122,516)	(41,503,752)	(110,322)	2,515,419	(44,019,171)

General Fund Department Expenditures Excluding Transfers

For Fiscal Year: 2025-2026 Period Ending: 5/31/2026

Department	ORIGINAL BUDGET TOTAL	CURRENT BUDGET TOTAL	MTD ACTIVITY	YTD ACTIVITY	REMAINING BUDGET
101 - City Council	509,000	509,000	35,205	284,443	224,557
102 - Boards & Committees	81,000	81,000	-	-	81,000
201 - City Manager	642,556	642,556	49,818	397,314	245,242
211 - Planning & Zoning	2,187,000	2,187,000	170,336	1,387,865	799,135
220 - Law Enforcement/Security	3,760,000	3,760,000	4,056	2,758,623	1,001,377
230 - Neighborhood Services	1,525,595	1,525,595	106,682	949,171	576,424
240 - Information Technologies	478,900	478,900	27,594	247,509	231,391
250 - Public Works	4,829,524	4,907,103	221,221	2,318,456	2,588,647
260 - Emergency Preparedness	171,090	171,090	1,763	98,394	72,696
270 - Non-Departmental Expenditures	936,280	936,280	20,200	189,621	746,659
301 - City Attorney	621,000	621,000	3,090	154,373	466,627
401 - Adminstrative Services	930,700	930,700	50,719	454,167	476,533
402 - City Hall	338,630	338,630	16,411	175,525	163,105
410 - Human Resources	84,000	84,000	6,206	48,887	35,113
430 - Communications	1,694,801	1,694,801	59,787	1,092,774	602,027
431 - Downtown Corridor	266,000	266,000	-	227,129	38,871
501 - Finance	1,056,150	1,106,556	65,084	651,668	454,888
601 - Parks & Recreation Adminstrat	995,437	1,015,437	60,451	518,306	497,131
602 - Recreation Center	582,630	602,126	37,837	363,240	238,886
603 - Community Park & Ball Fields	285,375	296,725	28,114	172,784	123,941
604 - Community Pool	707,632	757,872	48,937	453,891	303,981
605 - Riverside Park	295,280	338,269	42,211	192,233	146,036
606 - Park Maintenance	3,800	3,800	-	1,904	1,896
609 - Formerly Com Hall/Sherriff Su	17,395	17,395	273	4,707	12,688
610 - Dog Park	93,180	114,876	9,706	30,739	84,137
611 - Beach Parks	31,100	46,100	3,045	4,534	41,566
612 - Hickory Blvd. North ROW	15,000	15,000	-	-	15,000
613 - BS Soccer Complex	151,988	165,538	6,799	100,188	65,350
614 - Kentucky Street Park	7,500	7,500	-	-	7,500
615 - Liles Hotel	96,484	97,484	2,713	41,868	55,616
617 - Bonita Nature Place	42,475	42,475	1,427	23,056	19,419
618 - Windsor Road Preserve	8,040	8,040	28	193	7,847
620 - Marni Fields	132,841	132,841	4,645	68,124	64,717
621 - BS River Park	50,978	55,259	1,270	22,752	32,507

General Fund Department Expenditures Excluding Transfers

For Fiscal Year: 2025-2026 Period Ending: 5/31/2026

Department	ORIGINAL BUDGET TOTAL	CURRENT BUDGET TOTAL	MTD ACTIVITY	YTD ACTIVITY	REMAINING BUDGET
622 - Cullum's Bonita Trail	25,700	25,700	30	1,160	24,540
623 - Carpenter Lane Canoe & Kayak	1,209	1,209	-	366	843
624 - Leitner Creek Neighborhood Pa	13,316	38,166	-	34,615	3,551
626 - Oak Creek Preserve	6,000	6,000	530	2,398	3,602
629 - Oak Creek Kayak Launch	5,000	5,000	-	-	5,000
631 - Former Library Building	77,400	88,320	2,312	27,183	61,137
883 - Veterans	500	500	-	-	500
Grand Total	**23,758,486**	**24,121,843**	**1,088,502**	**13,500,158**	**10,621,685**

Special Revenue Funds Budget Report

For Fiscal Year: 2025-2026 Period Ending: 5/31/2026

FUND	ORIGINAL BUDGET TOTAL	CURRENT BUDGET TOTAL	MTD ACTIVITY	YTD ACTIVITY	REMAINING BUDGET
10 - GAS TAX FUND					
REVENUE					
312 - Local Option Taxes	1,771,800	1,771,800	169,675	1,047,747	724,053
335 - State Shared Revenue	243,000	243,000	20,472	165,484	77,516
361 - Interest & Other Earnings	60,000	60,000	6,254	49,589	10,411
REVENUE Total	**2,074,800**	**2,074,800**	**196,401**	**1,262,820**	**811,980**
REVENUE PLUS OTHER FINANCING SOURCES	**2,074,800**	**2,074,800**	**196,401**	**1,262,820**	**811,980**
EXPENSES					
54 - Transportation	1,349,460	1,349,460	42,921	878,088	471,372
EXPENSES Total	**1,349,460**	**1,349,460**	**42,921**	**878,088**	**471,372**
+SURPLUS -DEFICIT	**725,340**	**725,340**	**153,481**	**384,732**	**340,608**
TRANSFERS OUT	550,000	2,137,456	-	217,096	1,920,360
CHANGE IN FUND BALANCE	**175,340**	**(1,412,116)**	**153,481**	**167,636**	**(1,579,752)**
13 - GRANT FUND					
REVENUE					
331 - Federal Grants	-	47,419,322	2,437,523	3,694,788	43,724,534
334 - State Grants	3,900,000	10,187,944	2,503,890	13,803,407	(3,615,463)
337 - Local Gvmt Grants	40,000	40,000	7,200	10,377	29,623
369 - Other Misc Revenues	-	-	-	84,988	(84,988)
REVENUE Total	**3,940,000**	**57,647,266**	**4,948,614**	**17,593,560**	**40,053,706**
TRANSFERS IN	40,000	40,000	(2,220)	(2,220)	42,220
REVENUE PLUS OTHER FINANCING SOURCES	**3,980,000**	**57,687,266**	**4,946,394**	**17,591,341**	**40,095,925**
EXPENSES					
52 - Public Safety	80,000	80,000	15,514	119,303	(39,303)
EXPENSES Total	**80,000**	**80,000**	**15,514**	**119,303**	**(39,303)**
+SURPLUS -DEFICIT	**3,900,000**	**57,607,266**	**4,930,880**	**17,472,038**	**40,135,228**
TRANSFERS OUT	3,900,000	57,607,266	1,062,947	7,306,237	50,301,029
CHANGE IN FUND BALANCE	**-**	**-**	**3,867,933**	**10,165,801**	**(10,165,801)**

Special Revenue Funds Budget Report

For Fiscal Year: 2025-2026 Period Ending: 5/31/2026

FUND	ORIGINAL BUDGET TOTAL	CURRENT BUDGET TOTAL	MTD ACTIVITY	YTD ACTIVITY	REMAINING BUDGET
14 - ROAD IMPACT FEE FUND					
REVENUE					
324 - Impact Fees	7,500,000	7,500,000	369,813	2,140,385	5,359,615
361 - Interest & Other Earnings	1,000,000	1,000,000	79,749	632,387	367,613
REVENUE Total	**8,500,000**	**8,500,000**	**449,562**	**2,772,772**	**5,727,228**
REVENUE PLUS OTHER FINANCING SOURCES	**8,500,000**	**8,500,000**	**449,562**	**2,772,772**	**5,727,228**
+SURPLUS -DEFICIT	**8,500,000**	**8,500,000**	**449,562**	**2,772,772**	**5,727,228**
TRANSFERS OUT	3,103,230	29,850,116	27,330	364,798	29,485,318
CHANGE IN FUND BALANCE	**5,396,770**	**(21,350,116)**	**422,232**	**2,407,974**	**(23,758,090)**
16 - PARK IMPACT FEE FUND					
REVENUE					
324 - Impact Fees	420,000	420,000	18,240	121,364	298,636
361 - Interest & Other Earnings	80,000	80,000	7,027	55,726	24,274
REVENUE Total	**500,000**	**500,000**	**25,267**	**177,090**	**322,910**
REVENUE PLUS OTHER FINANCING SOURCES	**500,000**	**500,000**	**25,267**	**177,090**	**322,910**
+SURPLUS -DEFICIT	**500,000**	**500,000**	**25,267**	**177,090**	**322,910**
TRANSFERS OUT	120,000	4,947,586	2,492	98,993	4,848,593
CHANGE IN FUND BALANCE	**380,000**	**(4,447,586)**	**22,775**	**78,098**	**(4,525,684)**
17 - DOWNTOWN AREA REVENUE SHARING					
REVENUE					
311 - Ad Valorem Taxes	850,500	850,500	-	850,500	-
REVENUE Total	**850,500**	**850,500**	**-**	**850,500**	**-**
REVENUE PLUS OTHER FINANCING SOURCES	**850,500**	**850,500**	**-**	**850,500**	**-**
+SURPLUS -DEFICIT	**850,500**	**850,500**	**-**	**850,500**	**-**
TRANSFERS OUT	1,075,380	1,075,380	-	1,029,866	45,514
CHANGE IN FUND BALANCE	**(224,880)**	**(224,880)**	**-**	**(179,366)**	**(45,514)**

Special Revenue Funds Budget Report

For Fiscal Year: 2025-2026 Period Ending: 5/31/2026

FUND	ORIGINAL BUDGET TOTAL	CURRENT BUDGET TOTAL	MTD ACTIVITY	YTD ACTIVITY	REMAINING BUDGET
18 - STORMWATER MANAGEMENT					
REVENUE					
325 - Special Assessments - Charges	1,680,000	1,680,000	21,259	1,584,365	95,635
361 - Interest & Other Earnings	60,000	60,000	5,135	40,716	19,284
REVENUE Total	**1,740,000**	**1,740,000**	**26,393**	**1,625,081**	**114,919**
REVENUE PLUS OTHER FINANCING SOURCES	**1,740,000**	**1,740,000**	**26,393**	**1,625,081**	**114,919**
EXPENSES					
53 - Physical Environment	763,040	763,040	38,025	270,241	492,799
EXPENSES Total	**763,040**	**763,040**	**38,025**	**270,241**	**492,799**
+SURPLUS -DEFICIT	**976,960**	**976,960**	**(11,632)**	**1,354,840**	**(377,880)**
TRANSFERS OUT	1,032,720	1,032,720	239	528,425	504,295
CHANGE IN FUND BALANCE	**(55,760)**	**(55,760)**	**(11,871)**	**826,415**	**(882,175)**
19 - BUILDING FEES					
REVENUE					
322 - Building Permits	2,000,000	2,000,000	304,154	1,580,671	419,329
361 - Interest & Other Earnings	30,000	30,000	7,092	56,241	(26,241)
REVENUE Total	**2,030,000**	**2,030,000**	**311,247**	**1,636,912**	**393,088**
REVENUE PLUS OTHER FINANCING SOURCES	**2,030,000**	**2,030,000**	**311,247**	**1,636,912**	**393,088**
EXPENSES					
52 - Public Safety	3,102,000	3,102,000	256,643	2,089,057	1,012,943
EXPENSES Total	**3,102,000**	**3,102,000**	**256,643**	**2,089,057**	**1,012,943**
+SURPLUS -DEFICIT	**(1,072,000)**	**(1,072,000)**	**54,604**	**(452,145)**	**(619,855)**
TRANSFERS OUT	-	593,993	8,000	32,000	561,993
CHANGE IN FUND BALANCE	**(1,072,000)**	**(1,665,993)**	**46,604**	**(484,145)**	**(1,181,848)**

Debt Service Funds Budget Report

For Fiscal Year: 2025-2026 Period Ending: 5/31/2026

FUND	ORIGINAL BUDGET TOTAL	CURRENT BUDGET TOTAL	MTD ACTIVITY	YTD ACTIVITY	REMAINING BUDGET
20 - 2011 DEBT FUND					
TRANSFERS IN	-	-	-	-	-
REVENUE PLUS OTHER FINANCING SOURCES	**-**	**-**	**-**	**-**	**-**
+SURPLUS -DEFICIT	**-**	**-**	**-**	**-**	**-**
CHANGE IN FUND BALANCE	**-**	**-**	**-**	**-**	**-**
21 - 2014 DEBT FUND					
TRANSFERS IN	1,075,380	1,075,380	-	1,029,866	45,514
REVENUE PLUS OTHER FINANCING SOURCES	**1,075,380**	**1,075,380**	**-**	**1,029,866**	**45,514**
EXPENSES					
51 - General Government	1,075,380	1,075,380	-	1,029,866	45,514
EXPENSES Total	**1,075,380**	**1,075,380**	**-**	**1,029,866**	**45,514**
+SURPLUS -DEFICIT	**-**	**-**	**-**	**-**	**-**
CHANGE IN FUND BALANCE	**-**	**-**	**-**	**-**	**-**
22 - 2020 DEBT FUND					
TRANSFERS IN	485,350	485,350	-	50,174	435,176
REVENUE PLUS OTHER FINANCING SOURCES	**485,350**	**485,350**	**-**	**50,174**	**435,176**
EXPENSES					
51 - General Government	485,350	485,350	-	50,174	435,176
EXPENSES Total	**485,350**	**485,350**	**-**	**50,174**	**435,176**
+SURPLUS -DEFICIT	**-**	**-**	**-**	**-**	**-**
TRANSFERS OUT	-	-	-	-	-
CHANGE IN FUND BALANCE	**-**	**-**	**-**	**-**	**-**

Capital Project Funds Budget Report

For Fiscal Year: 2025-2026 Period Ending: 5/31/2026

FUND	ORIGINAL BUDGET TOTAL	CURRENT BUDGET TOTAL	MTD ACTIVITY	YTD ACTIVITY	REMAINING BUDGET
30 - CAPITAL PROJECTS FUND					
REVENUE					
366 - Contributions	-	2,867,625	113,397	959,232	1,908,393
369 - Other Misc Revenues	-	-	-	-	-
REVENUE Total	**-**	**2,867,625**	**113,397**	**959,232**	**1,908,393**
TRANSFERS IN	21,544,310	142,025,376	1,859,429	16,832,726	125,192,650
REVENUE PLUS OTHER FINANCING SOURCES	**21,544,310**	**144,893,001**	**1,972,825**	**17,791,958**	**127,101,043**
EXPENSES					
51 - General Government	2,690,000	8,097,062	24,800	546,891	7,550,171
52 - Public Safety	400,000	400,000	-	-	400,000
53 - Physical Environment	3,732,720	29,627,653	1,102,047	13,039,831	16,587,822
54 - Transportation	5,954,230	78,551,395	242,018	1,513,425	77,037,970
55 - Economic Environment	25,000	25,000	-	9,674	15,327
57 - Culture & Recreation	8,742,360	28,191,891	615,367	2,664,388	25,527,503
EXPENSES Total	**21,544,310**	**144,893,001**	**1,984,232**	**17,774,208**	**127,118,793**
+SURPLUS -DEFICIT	**-**	**-**	**(11,407)**	**17,750**	**(17,750)**
CHANGE IN FUND BALANCE	**-**	**-**	**(11,407)**	**17,750**	**(17,750)**

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-119
July 15, 2026

ITEM TITLE: Adopt proposed millage rate for fiscal year 2026-2027.

REQUESTOR: Lisa Griggs Roth, CPA, Director of Financial & Administrative Services

AGENDA SECTION: City Manager's Items

STRATEGIC PRIORITY: 7) Government Transparency and Efficiency

BACKGROUND:

On July 1, 2026, the Property Appraiser of Lee County, Florida provided the City of Bonita Springs with a Certification of Taxable Value certifying its taxable value.

Florida Statute Section 200.065, requires that within thirty-five (35) days of service of the Certification of Taxable Value upon a municipality, said municipality shall furnish to the Property Appraiser the proposed millage rate, the rolled-back rate, and the date, time and place at which a public hearing will be held to consider the proposed millage rate for the Fiscal Year 2026-2027 budget.

We have been provided with an estimated increase in total taxable value of 2.38%.

In fiscal year 2026-2027, the maximum millage rate allowed by a majority vote of the governing body is the rolled back rate of 0.8411. A two-thirds (5 out of 7) council member vote allows for a maximum millage rate of 0.9252.

The 2026-2027 draft budget was prepared at the prior year millage rate of 0.8470 mills ($0.8470 per $1,000 of assessed property value). This millage rate is greater than the aggregate rolled-back rate of 0.8411 mills by 0.70%.

The July 1, 2026, updated taxable value was 1.39% higher than the June 1 estimated value. This change will increase the Ad Valorem Taxes presented in the City's June 18th Budget draft.

At the prior year millage rate of 0.8470, revenue would increase $215,000 and at the rolled back rate of 0.8411, revenue would increase $106,000.

The two public hearings will be held on September 9, 2026, at 5:30 P.M. and September 23, 2026, at 5:30 P.M.

STAFF RECOMMENDATION: Adopt proposed millage rate.

ATTACHMENTS: None.

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Department Director:	Lisa Griggs Roth

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-120
July 15, 2026

ITEM TITLE: Approve a Resolution to establish the fiscal year 2026-2027 annual Stormwater Assessment Fee.

REQUESTOR: Lisa Griggs Roth, CPA, Director of Financial & Administrative Services

AGENDA SECTION: City Manager's Items

STRATEGIC PRIORITY: 1) Improve Stormwater Management and Resiliency

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BACKGROUND: Ordinance No. 19-05 established a Stormwater Utility Ordinance and authorized the imposition of assessments and utility fees to fund the City's Stormwater Management Services. Section 48-100 within the Ordinance authorizes the imposition of a stormwater service assessment and a stormwater improvement assessment.

The Stormwater Assessments to be charged to all Benefited Property pursuant to the methodology approved at the public hearings adopting Resolution 19-72 will be computed for each tax parcel of Benefitted Property located within the benefit area for the fiscal year beginning on October 1, 2026, by multiplying the number of Equivalent Residential Units (ERUs) attributable thereto by the ERU rate of $50.00, less any authorized mitigation credits for which the benefitted property may be entitled to arrive at the net ERU. Residential structures over 1,800 square feet are assessed at $50 per homesite; condominiums and homesites under 1,800 square feet are assessed at $20 per residence. Commercial properties are assessed directly by square footage of impervious area.

The 2026-2027 draft budget includes stormwater assessment fee revenue of $1,680,000 based upon the current assessment rate.

STAFF RECOMMENDATION: Approve the Resolution

ATTACHMENT:

1. Resolution

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Department Director:	Lisa Griggs Roth

CITY OF BONITA SPRINGS
RESOLUTION NO. 2026 –

A RESOLUTION OF THE CITY OF BONITA SPRINGS RELATING TO THE PROVISION OF STORMWATER MANAGEMENT SYSTEM AND IMPROVEMENTS; IMPOSING A NON-AD VALOREM ASSESSMENT FOR STORMWATER UTILITY FEES AGAINST CERTAIN REAL PROPERTY WITHIN THE CITY LIMITS ESTABLISHED AS THE STORMWATER BENEFIT AREA; APPROVING THE STORMWATER ROLLS; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Bonita Springs, Florida has enacted Ordinance No. 19-05 establishing a Stormwater Utility Ordinance, and authorized the imposition of assessments and utility fees to fund the City's Stormwater Management Services; and

WHEREAS, the imposition of stormwater utility fees is an equitable and efficient method of allocating and apportioning the cost of the City's Stormwater Management Services among parcels of property that are benefited thereby; and

WHEREAS, on February 20, 2019, the City Council adopted Resolution No. 19-16, electing to use the uniform method of collecting Non-Ad valorem special assessments for the provision of stormwater services, facilities and programs within the City boundary, which identifies all parcels located within the Bonita Springs City limits as its area of applicability and determined those properties to be benefited by the City's Stormwater Management Service area, identified the method of assigning Equivalent Residential Units (ERUs) and apportioning the cost of the Stormwater Management Services against benefited property located within the benefit area; directed the preparation of the tentative Stormwater Assessment rolls; and directed the provision of notices as required by law; and

WHEREAS, on September 9, 2019, the City Council adopted Resolution 19-72, constituting the Final Rate Resolution, adopting the Stormwater Assessment rolls, imposing Stormwater Assessments and their collection pursuant to the Uniform Assessment Collection Act; and

WHEREAS, pursuant to the Ordinance 19-05, the City Council is authorized to subsequently establish and impose Stormwater Assessments through the adoption of an Annual Stormwater Service Assessment resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Bonita Springs, Lee County, Florida:

Section 1. This Resolution is adopted pursuant to the provisions of Ordinance No.19-05, the Final Rate Resolution No. 19-72, Chapter 403, Florida Statutes, and other applicable provisions of law.

Section 2. This Resolution shall constitute the annual Stormwater Assessment resolution as provided by Sections 48-158 and 48-208, respectively.

Section 3. The maximum rate per Equivalent Residential Unit (ERU) established in Resolution No. 19-72 is hereby ratified and confirmed without change for the Fiscal Year beginning October 1, 2026.

Section 4. The Stormwater Assessments to be charged to all Benefited Property pursuant to the methodology approved at the public hearings adopting Resolution 19-72 will be computed for each tax parcel of Benefitted Property located within the benefit area for the Fiscal Year beginning on October 1, 2026, by multiplying the number of ERUs attributable thereto by the ERU rate of $50.00, less any authorized mitigation credits for which the benefitted property may be entitled to arrive at the net ERU. As provided in Ordinance 19-05, the Stormwater Assessments shall constitute a lien upon the tax parcels so assessed equalin rank and dignity with the liens of all state, county, district or municipal taxes and non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity of all other liens, titles, and claims,until paid. The lien for Stormwater Assessments shall be deemed perfected upon adoption by the Council of this Resolution. Upon perfection, the lien for Stormwater Assessments collected under the Uniform Utility Collection Act shall attach to the property included on the tax roll as of the prior January1, the lien date for ad valorem taxes.

Section 5. The Stormwater Assessment shall be collected pursuant to the Uniform Assessment Collection Act. The City Clerk is hereby authorized and directed to certify and deliver or cause the certification and delivery of the Stormwater Assessment rolls to the Lee County Tax Collector by September 15, 2026, in the manner prescribed by Section 197.3632, Florida Statutes.

Section 6. The adoption of this Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the apportionment methodology, the amount per ERU, the adoption of the Stormwater Assessment rolls and the levy and lien of the Stormwater Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Resolution.

Section 7. This Resolution shall be effective upon adoption.

DULY PASSED AND ENACTED by the City Council of the City of Bonita Springs, Lee County, Florida, this 15th day of July, 2026.

AUTHENTICATION:

_____ _____

Mayor City Clerk

APPROVED AS TO FORM: _____

City Attorney

Date filed with City Clerk: _____

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet 26-07-121
July 15, 2026

ITEM TITLE: Presentation of Community Development monthly and quarterly activity reports.

REQUESTOR: John Dulmer, Director, Community Development Department

AGENDA SECTION: City Manager Items

STRATEGIC PRIORITY: 6) Government Transparency & Efficiency

BACKGROUND:

John Dulmer, Director, Community Development Department, will present activity and business-permit reports for June 2026 and FY 2026, third quarter.

STAFF RECOMMENDATION: Receive reports.

ATTACHMENTS:

Community Development activity and business-permit reports for June 2026 and FY 2026 third quarter.

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	City Attorney's Office
City Clerk:	Mike Sheffield
Dept. Director:	John Dulmer

Monthly Report

Community Development

Prepared for:

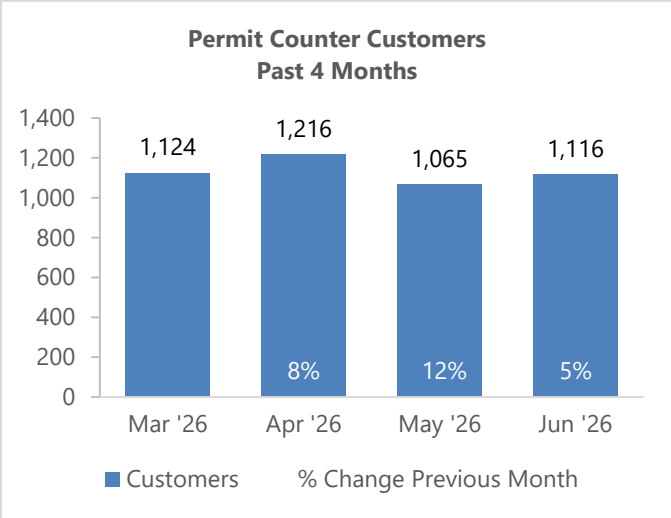
City of Bonita Springs Florida

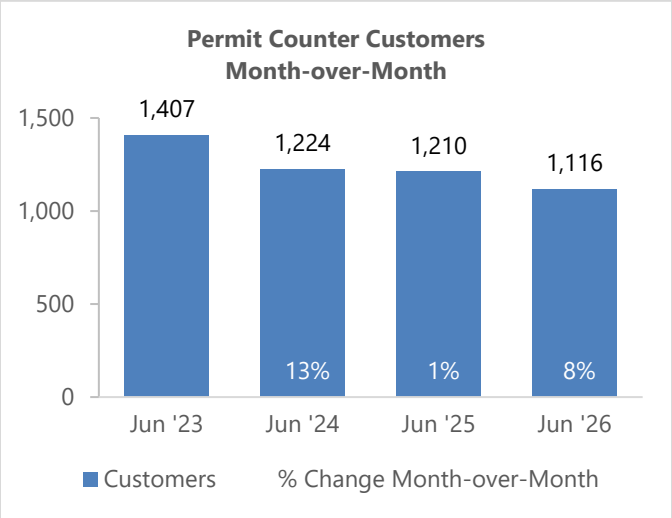
June 2026

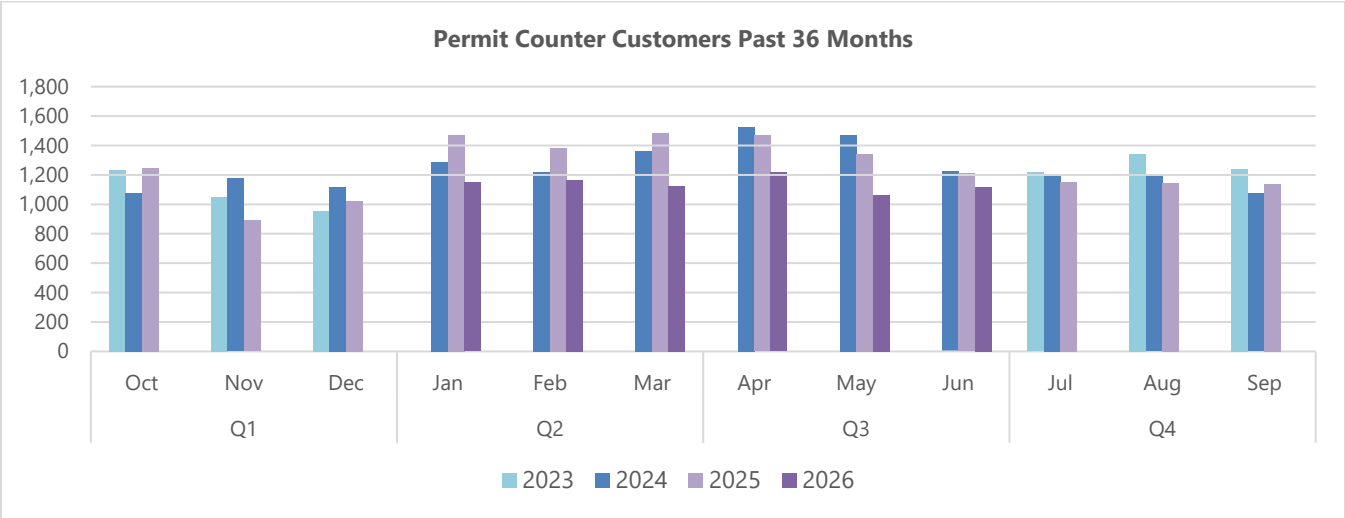
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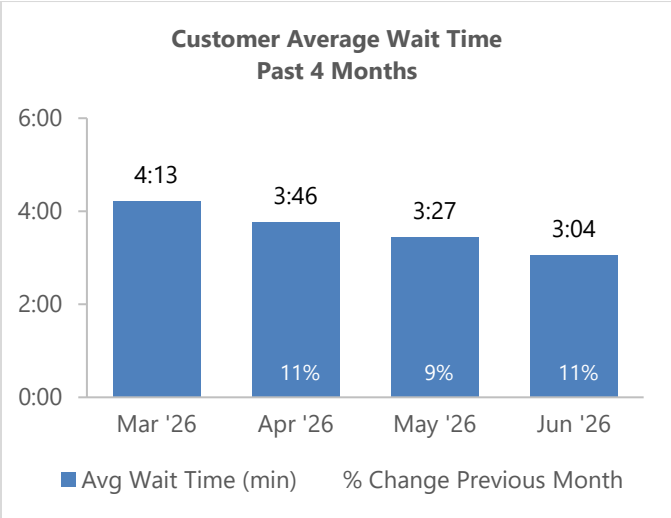
JACOBS

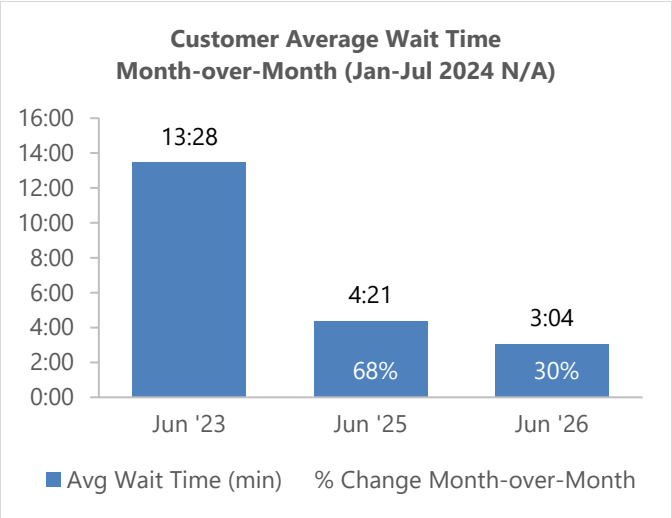
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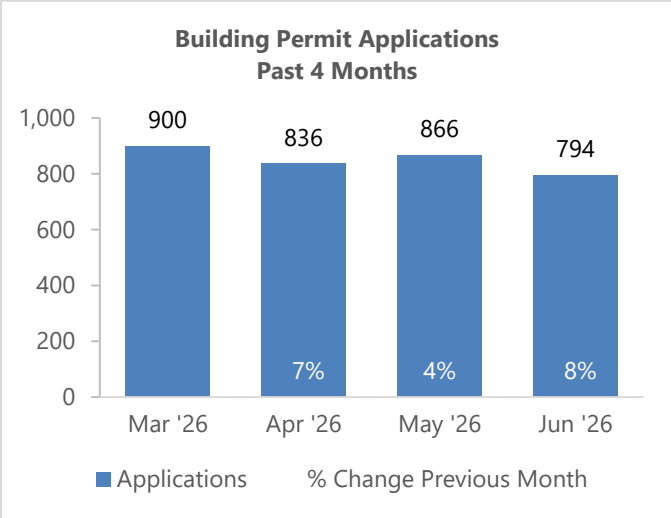


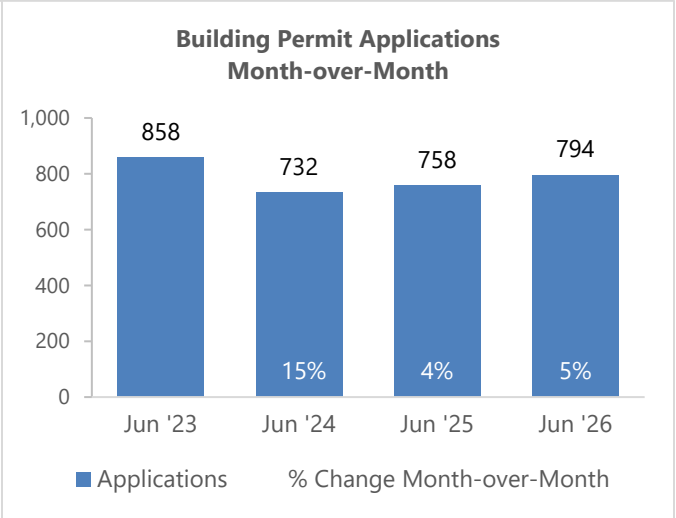


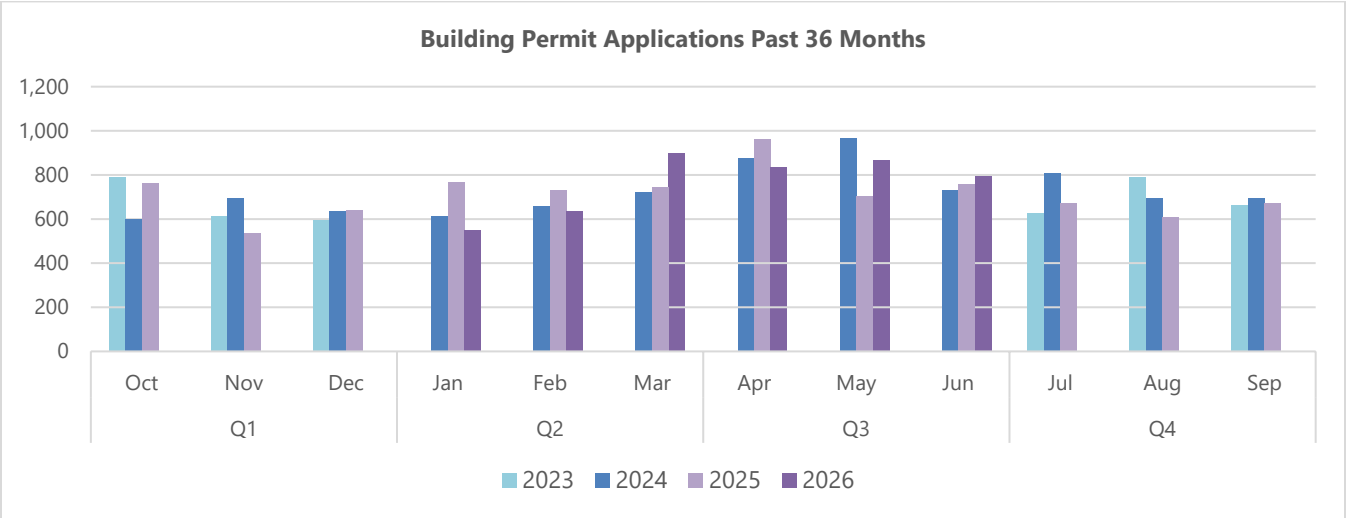


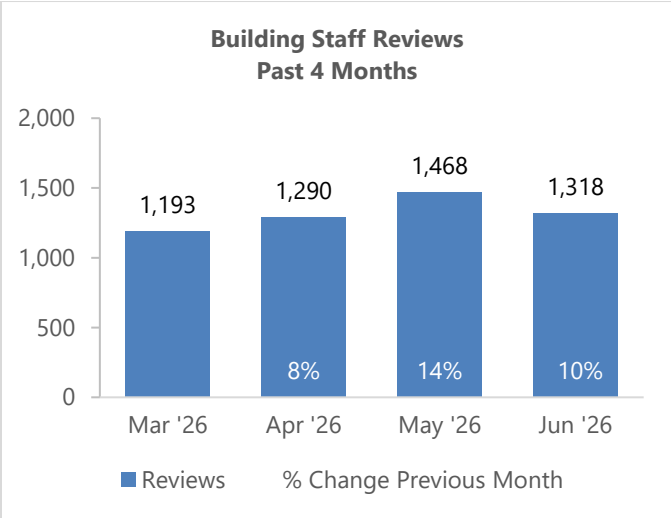
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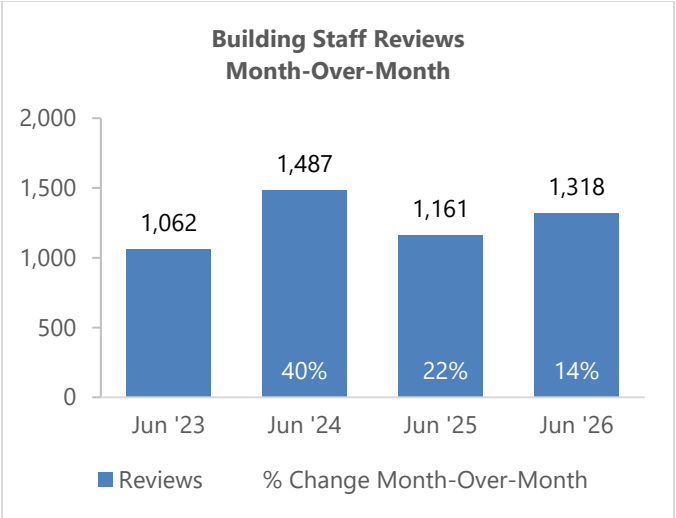
B. BUILDING DEPARTMENT



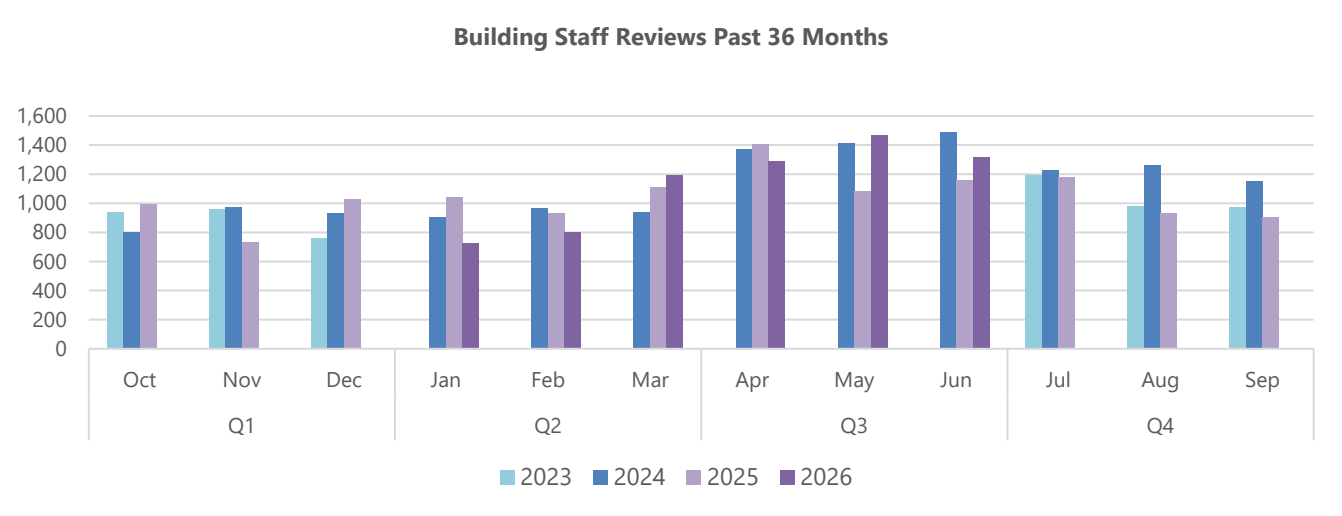


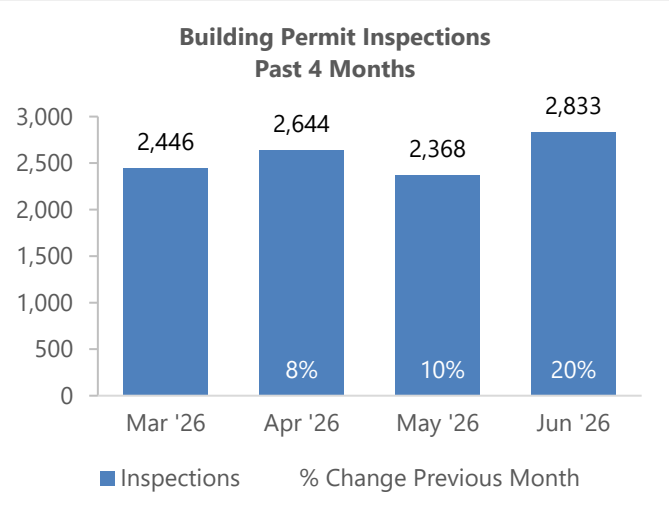


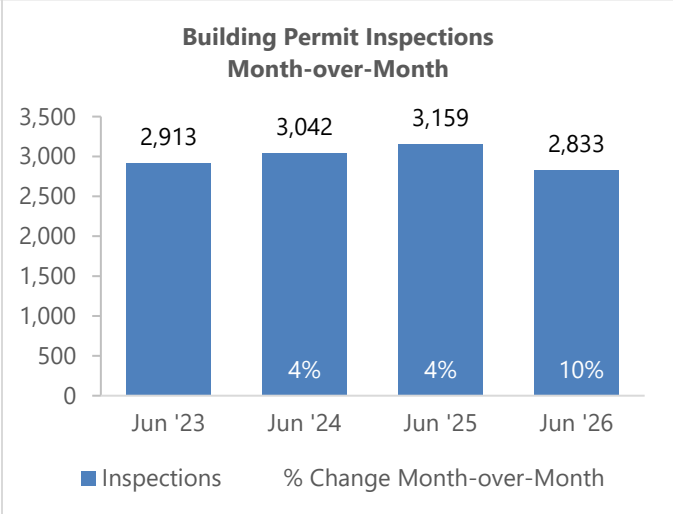


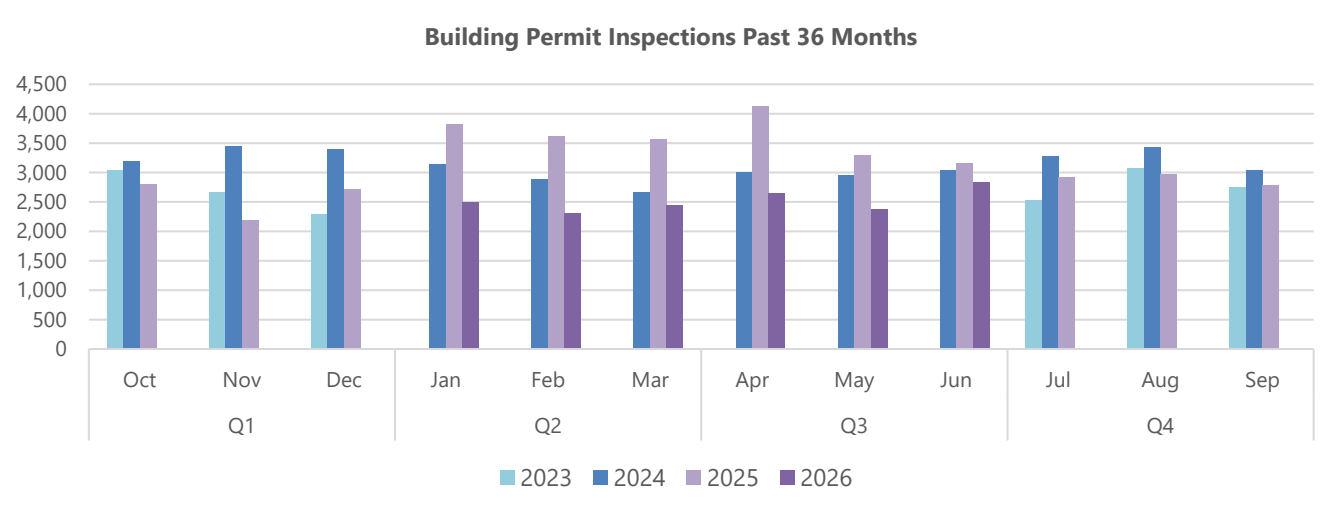


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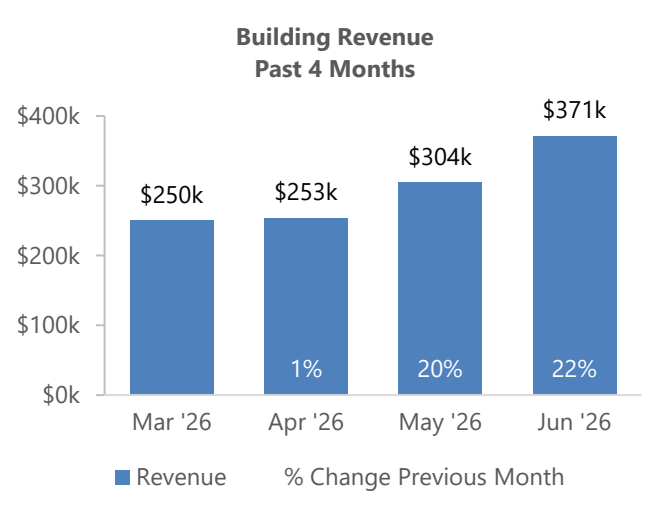


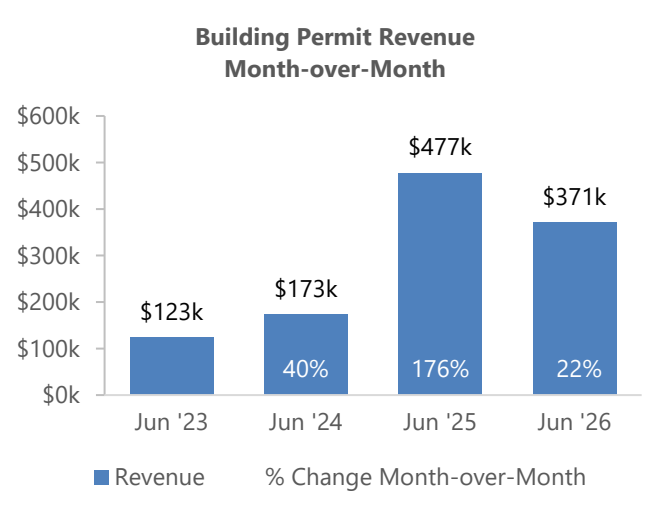


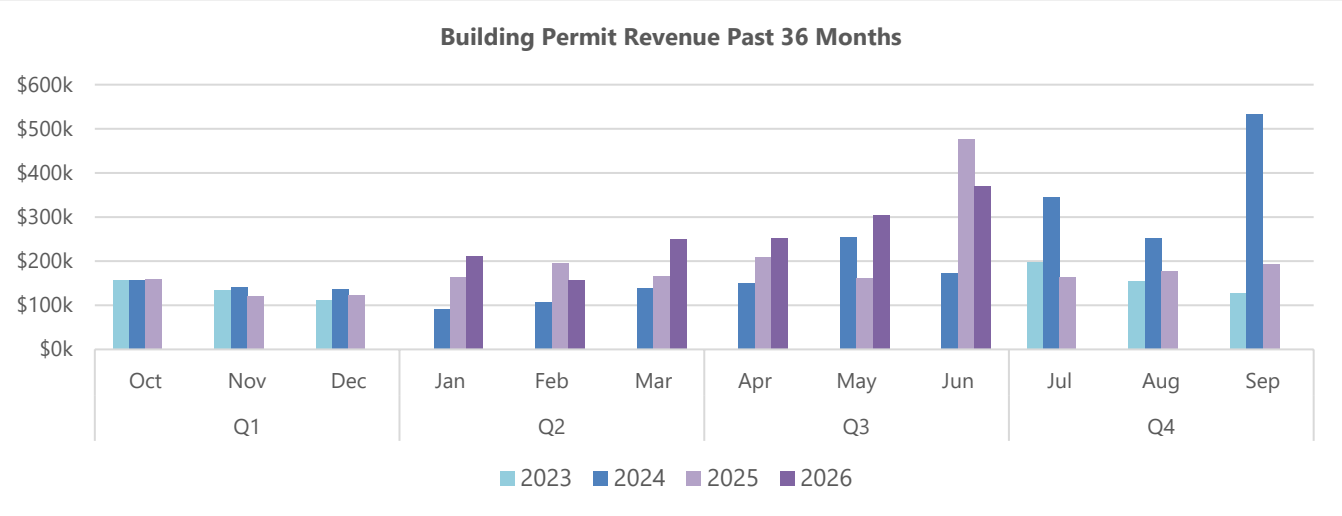




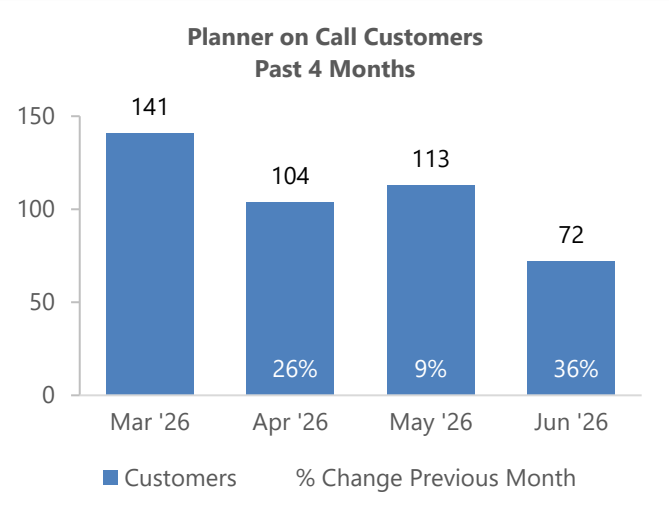
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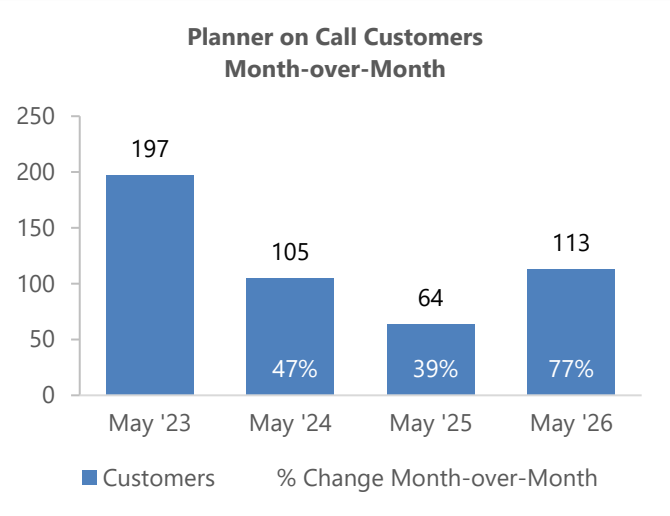




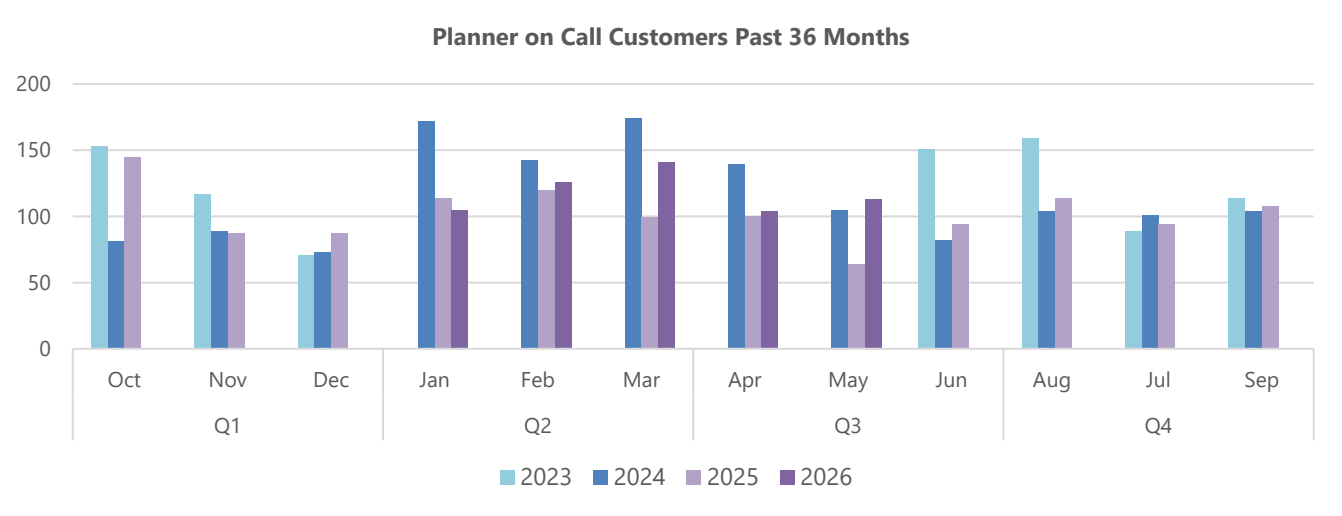


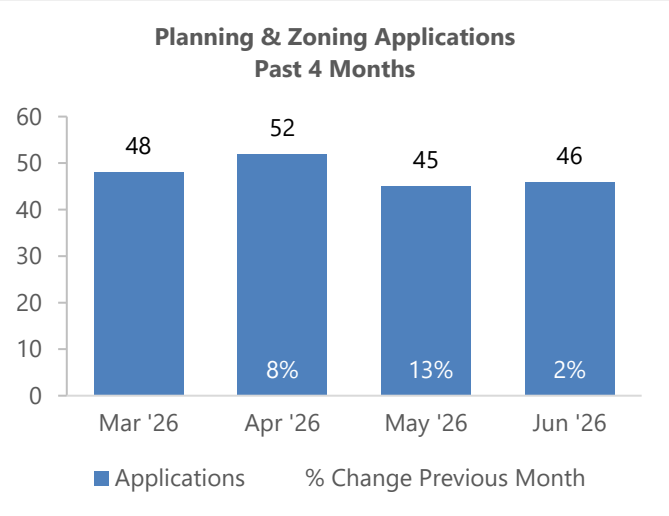
C. PLANNING & ZONING DEPARTMENT

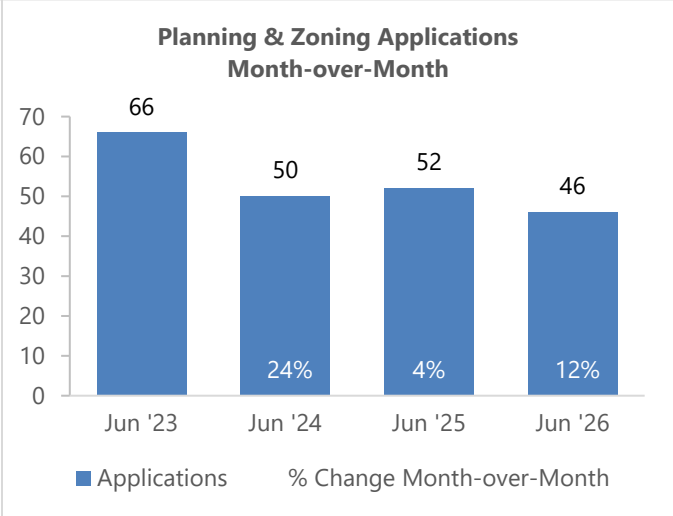


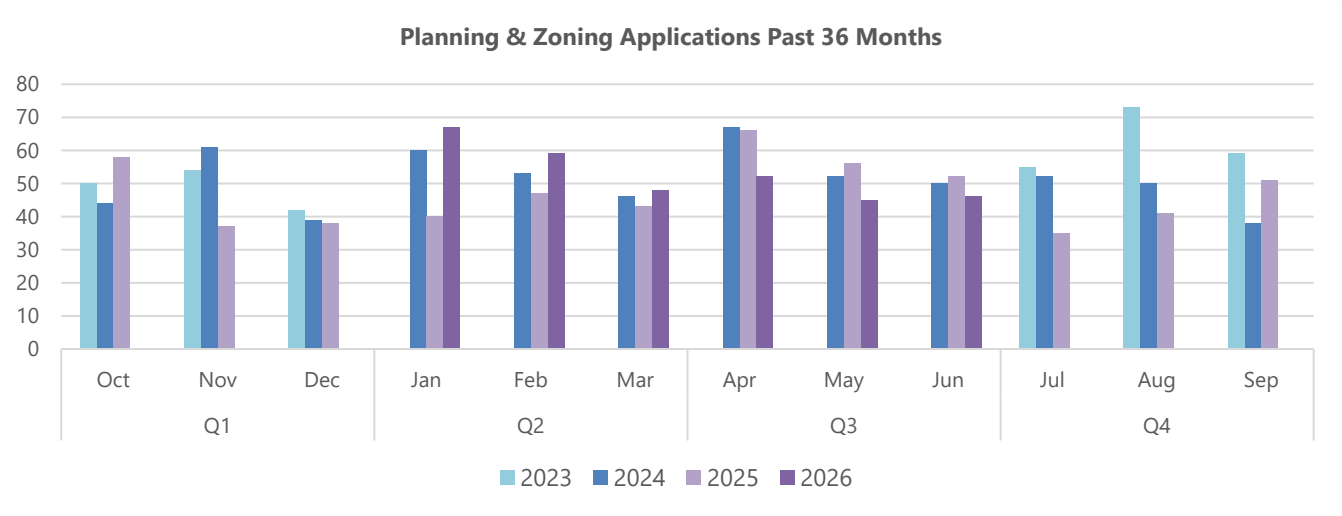


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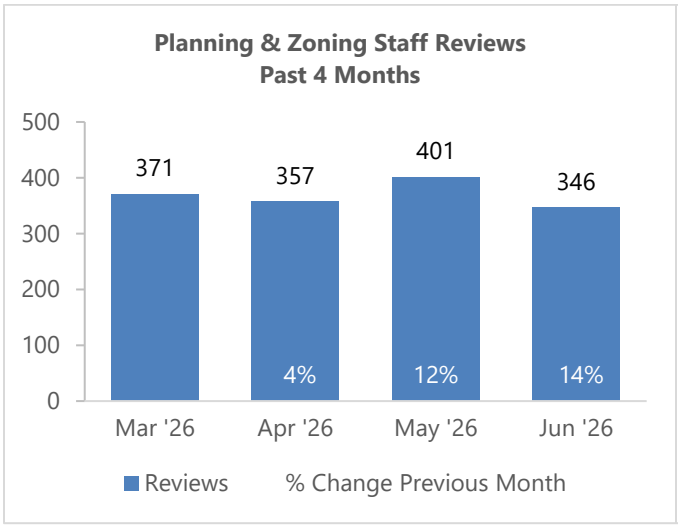


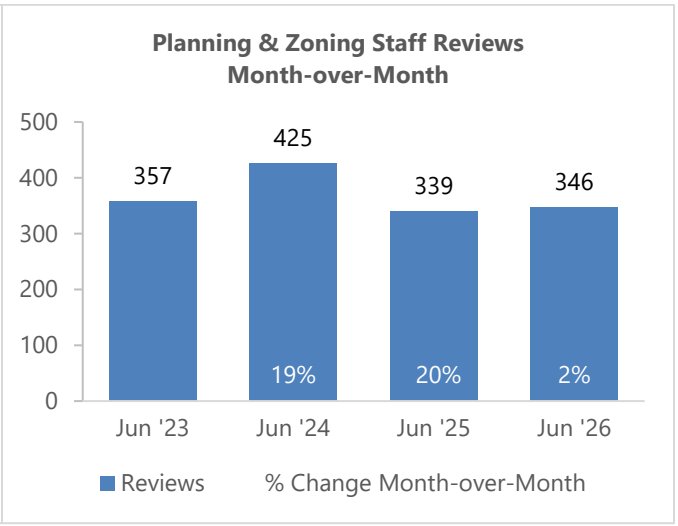


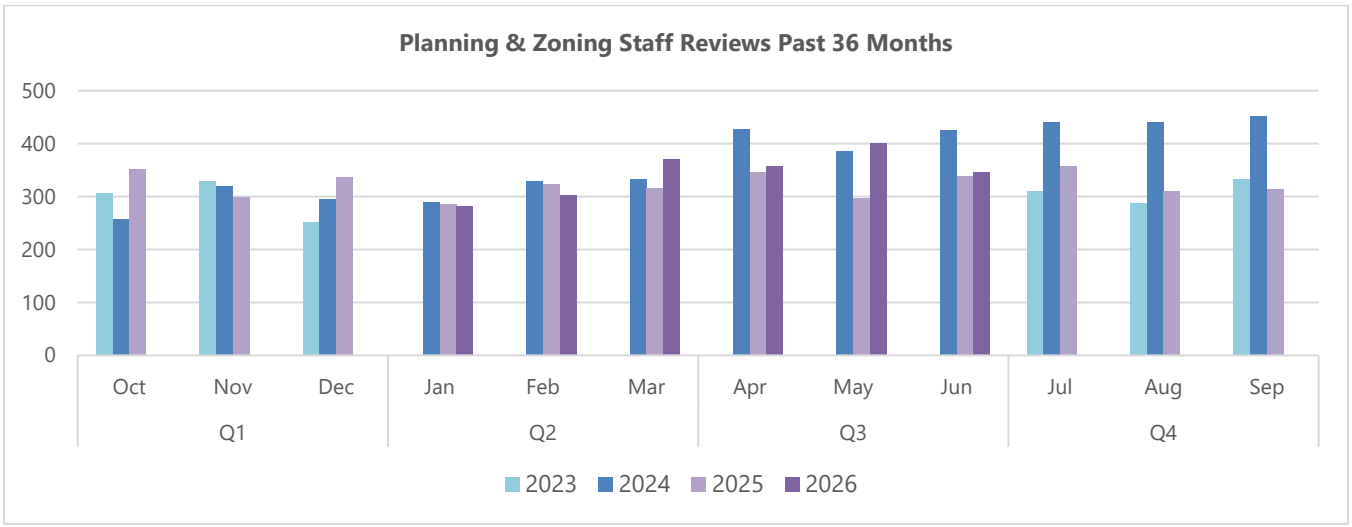




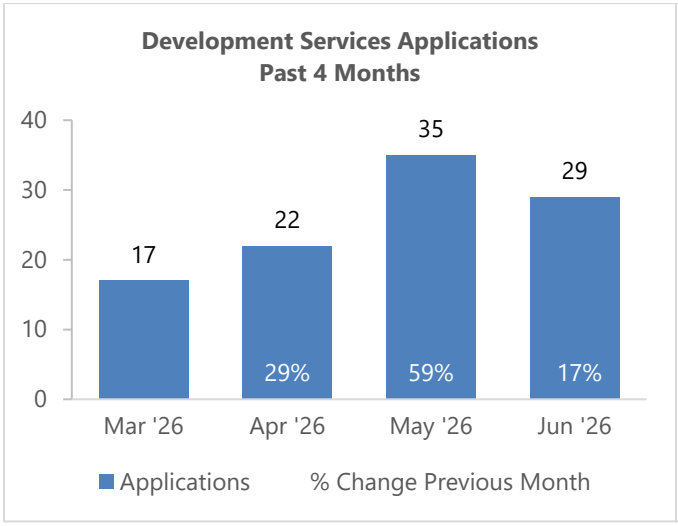
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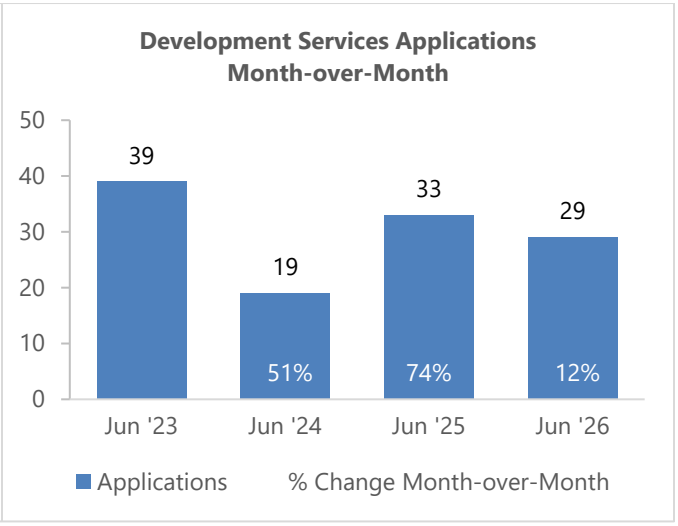




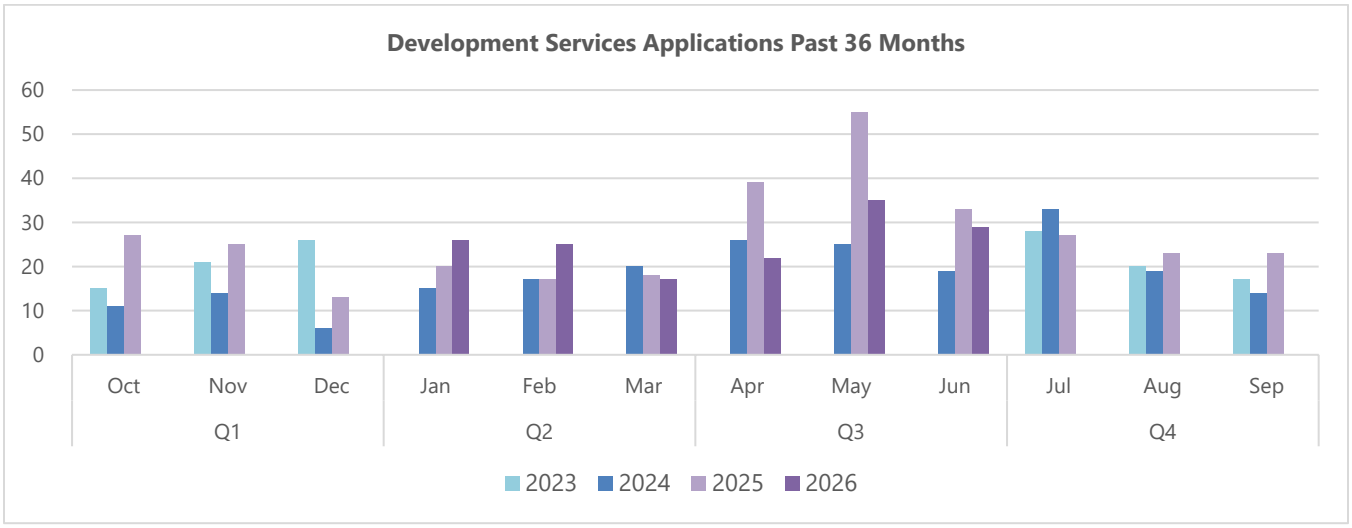


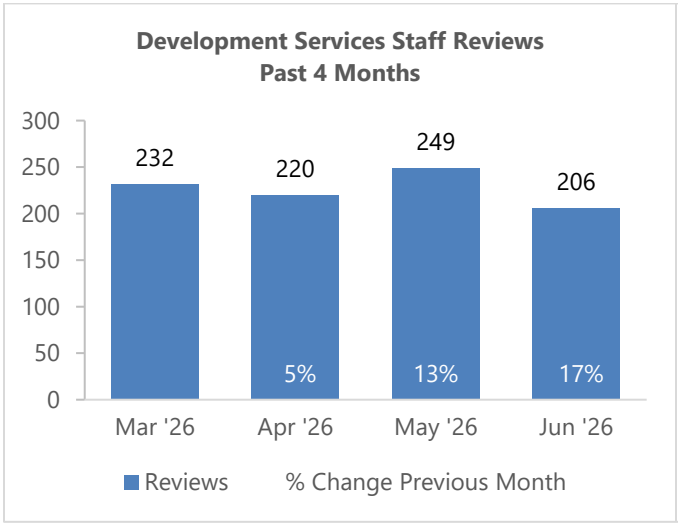
D. DEVELOPMENT SERVICES DEPARTMENT

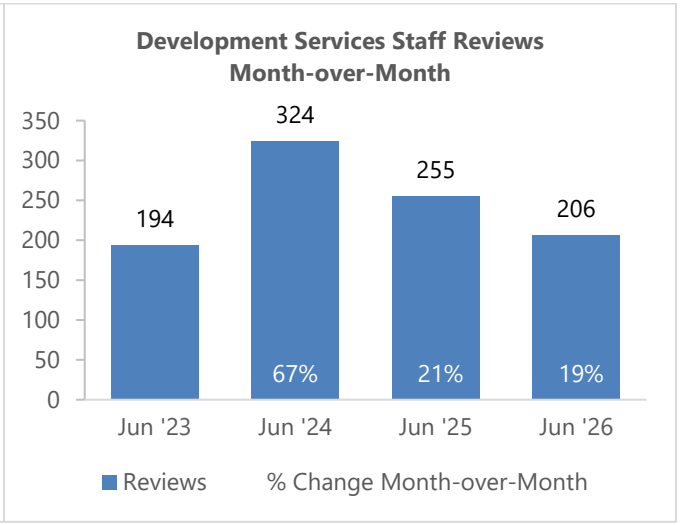


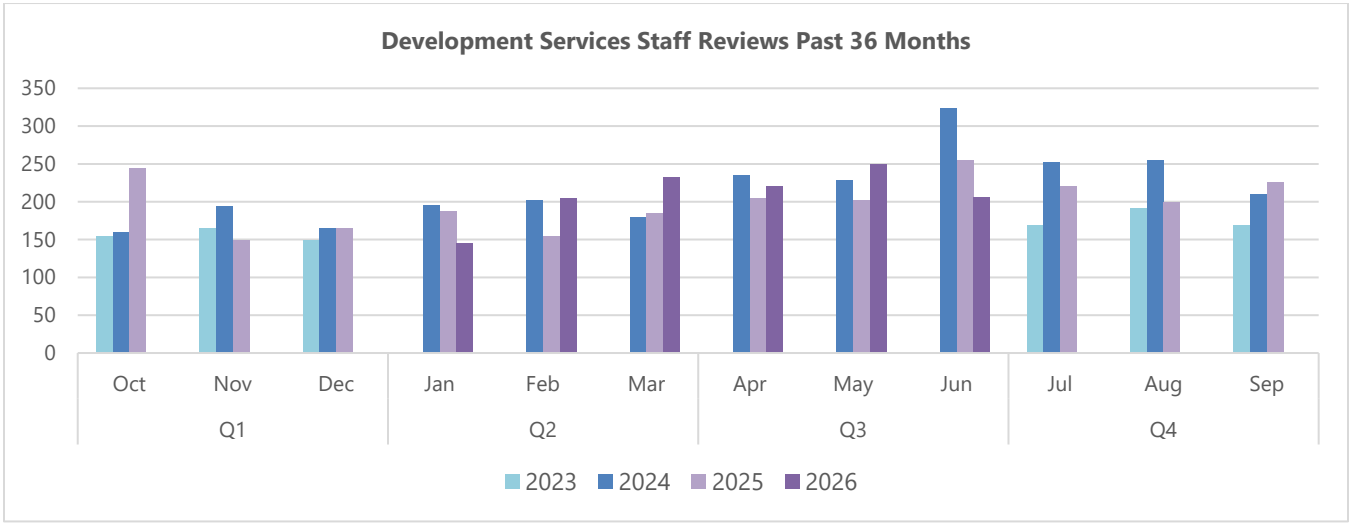


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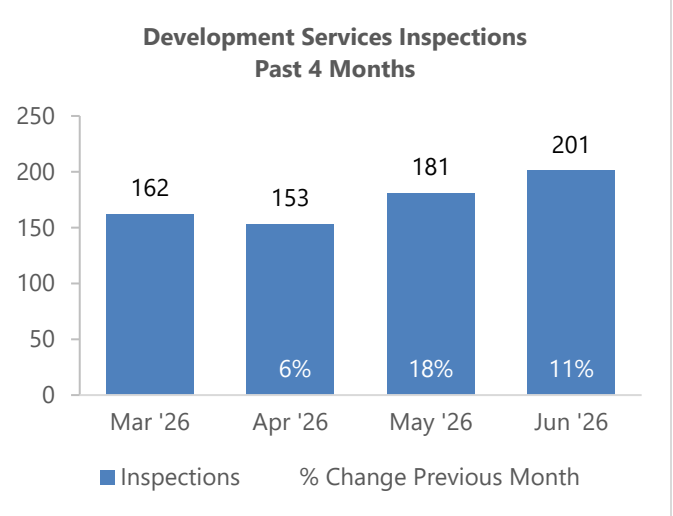


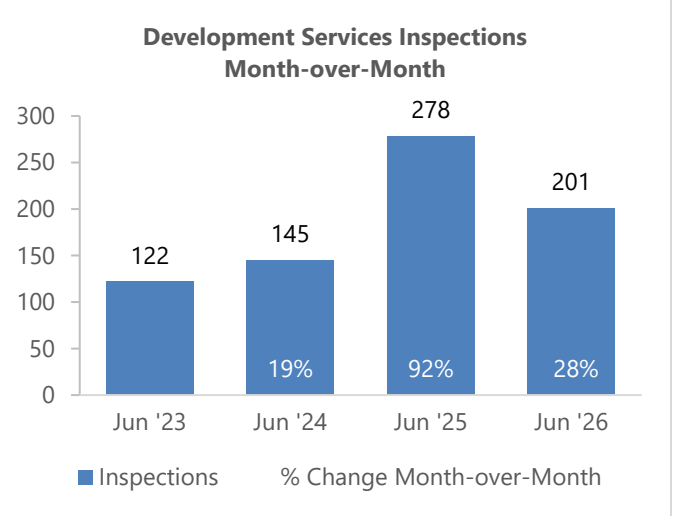


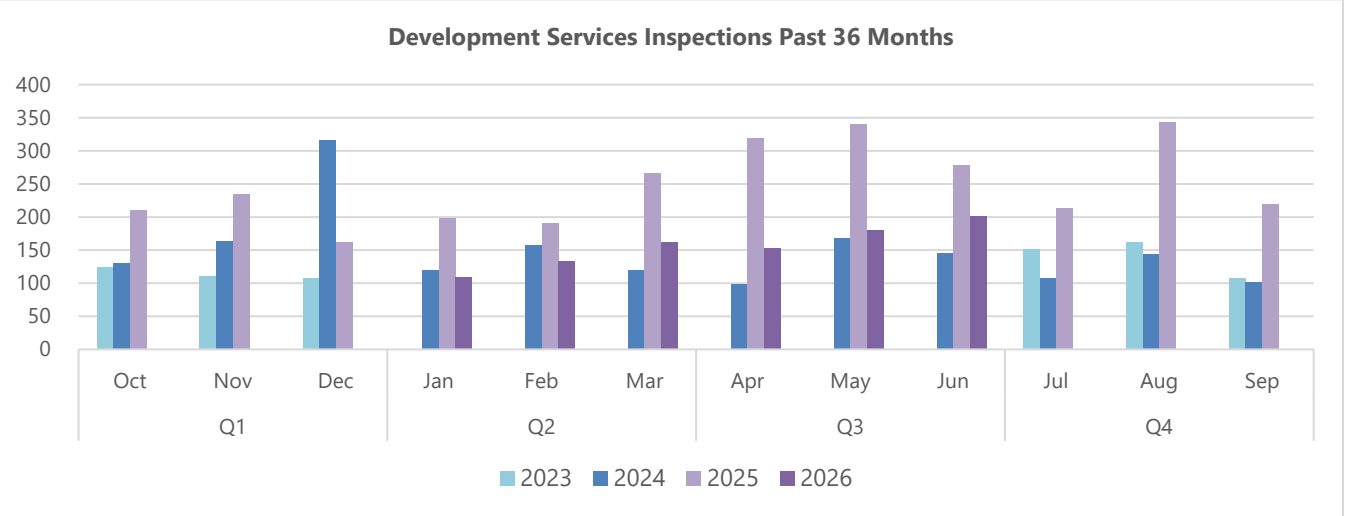




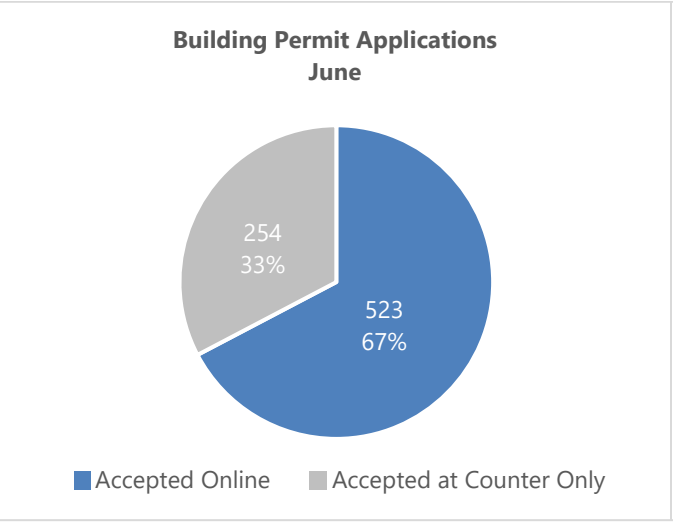
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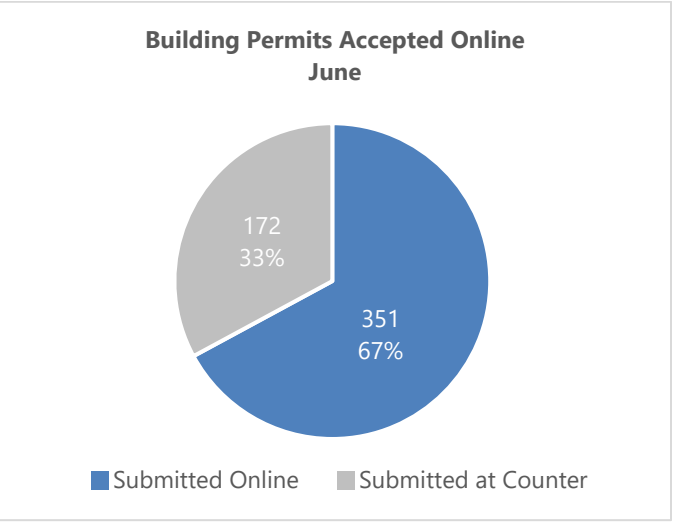






E. Online Permitting





CITY OF BONITA SPRINGS

BUSINESS PERMIT REPORT

Finaled Dates: 06/01/2026 to 06/30/2026

District 1

Category: New Business **Permit:** USE25-129111-BOS **Applied:** 12/31/25 **Issued:** 01/12/26 **Finaled:** 06/04/26

Name: SALTLEAF MARINA RESTAURANT **SqFt:** 7,119 **Employees:** 130 **Shared Space:** N

Address: 5500/5502 COCONUT RD, BONITA SPRINGS, FL 34134

Owner: Saltleaf Marina Restaurant Llc **Phone:** N/A-- **Email:** businesslicense@theminagroup.com

Description: FULL SERVICE RESTAURANT WITH THE SALE OF BEER, WINE, AND LIQUOR FOR ON-PREMISES CONSUMPTION ONLY (BUSINESS HOURS?)

Category: New Business **Permit:** USE26-131171-BOS **Applied:** 03/16/26 **Issued:** 03/18/26 **Finaled:** 06/04/26

Name: SALTLEAF MARINA **SqFt:** 2,758 **Employees:** 6 **Shared Space:** N

Address: 5500/5502 COCONUT RD, BONITA SPRINGS, FL 34134

Owner: Stephen Wilson **Phone:** N/A-- **Email:** info@saltleafmarina.com

Description: MAIRNA SHIPSTORE WHICH WILL OFFER MECHANDISE AND APPAREL, FOOD AND BEVERAGE, BASIC PROVISIONS, ICE, BOATING AND MARINE ACCESSORIES, AND MARINA OFFICE

District 1 Summary

Total Permits = 2

Total Sq Ft = 9,877

Total Employees = 136

District 2

Category: New Business **Permit:** USE26-130993-BOS **Applied:** 03/10/26 **Issued:** 03/11/26 **Finaled:** 06/02/26

Name: GUATE MARKET LLC **SqFt:** 1,976 **Employees:** 2 **Shared Space:** N

Address: 26755 OLD 41 RD 5, BONITA SPRINGS, FL 34135

Owner: Liza Rivera **Phone:** (47-0) -2778915 **Email:** wholesaleliza@gmail.com

Description: GROCERY/CONVENIENCE STORE

District 2 Summary

Total Permits = 1

Total Sq Ft = 1,976

Total Employees = 2

District 3

Category: New Business **Permit:** USE26-133455-BOS **Applied:** 05/29/26 **Issued:** 06/01/26 **Finaled:** 06/04/26
Name: ADVANTACLEAN OF NAPLES **SqFt:** 1,826 **Employees:** 5 **Shared Space:** N
Address: 28440 OLD 41 RD 9, BONITA SPRINGS, FL 34135
Owner: Thomas Koppelkam **Phone:** 920-889-3747 **Email:** tom.koppelkam@advantaclean.com
Description: ADMIN OFFICE FOR CLEANING/MOLD INSPECTION BUISINESS

Category: Business Relocation **Permit:** USE26-133359-BOS **Applied:** 05/27/26 **Issued:** 05/27/26 **Finaled:** 06/08/26
Name: Southern JetParts **SqFt:** 5,536 **Employees:** 6 **Shared Space:** N
Address: 10911 HARMONY PARK DR, BONITA SPRINGS, FL 34135
Owner: William Rodriguez **Phone:** N/A-- **Email:** wrodriguez@southernjetparts.com
Description: Southern JetParts is a business to business wholesale distributor of aircraft components for the corporate and business aviation . Operations at this location will consist of receiving, storing, and shipping aircraft parts to commercial customers, including MRO facilities, FBOs, aircraft operators, and other aviation parts distributors.
On site activity at 10911 Harmony Park Drive will include:
• Office and administrative functions, including sales, quoting, accounting, and customer service
• Indoor warehousing of aircraft components
• Receiving and outbound shipping

Southern JetParts will not conduct the following activities at this location:
• No retail sales or walk in customer traffic
• No manufacturing or fabrication
• No aircraft repair or maintenance operations
• No outdoor storage
• No fueling, painting, chemical processing, or hazardous material operations

Category: New Business **Permit:** USE26-133199-BOS **Applied:** 05/21/26 **Issued:** 06/02/26 **Finaled:** 06/08/26
Name: ENVISION TRIALS **SqFt:** 1,700 **Employees:** 1 **Shared Space:** N
Address: 3401 BONITA BEACH RD SW 107, BONITA SPRINGS, FL 34134
Owner: Yamile Guzman **Phone:** N/A-- **Email:** info@envisiontrials.com
Description: A MEDICAL CLINICAL RESEARCH TRIALS BUSINESS AND WILL OPERATE DURING REGULAR BUSIENSS HOURS MON-FRI 9AM-5PM

Category: New Business **Permit:** USE26-130760-BOS **Applied:** 03/05/26 **Issued:** 03/13/26 **Finaled:** 06/10/26
Name: COASTAL RENOVATION SUPPLIES **SqFt:** 1,040 **Employees:** 0 **Shared Space:** N
Address: 4298 BONITA BEACH RD SW, BONITA SPRINGS, FL 34134
Owner: Keinariss Pimenta **Phone:** N/A-- **Email:** pimentasproprtyservice@gmail.com
Description: RETAIL CONSTRUCTION MATERIAL SHOW ROOM

Category: New Business **Permit:** USE26-133118-BOS **Applied:** 05/20/26 **Issued:** 05/21/26 **Finaled:** 06/18/26
Name: TWIN EAGLES PLUMBING AND WATER CLEAN UP LLC **SqFt:** 1,200 **Employees:** 6 **Shared Space:** N
Address: 28480 OLD 41 RD 1, BONITA SPRINGS, FL 34135
Owner: Shkelqim Hoxha **Phone:** 239-699-7770 **Email:** info@twineaglesplumbing.com
Description: COMMERCIAL AND RESIDENTIAL PLUMBING CONTRACTOR

Category: New Business **Permit:** USE26-129368-BOS **Applied:** 01/14/26 **Issued:** 04/24/26 **Finaled:** 06/23/26
Name: DENART ALARM SYSTEMS **SqFt:** 2,000 **Employees:** 6 **Shared Space:** N
Address: 28400 OLD 41 RD 9, BONITA SPRINGS, FL 34135
Owner: Matt Sutter **Phone:** N/A-- **Email:** matts@denartalarms.com
Description: ALARM SYSTEM INSTALLTION SERVICE MON-FRI 8AM-4:30PM

Category: New Business **Permit:** USE26-134023-BOS **Applied:** 06/16/26 **Issued:** 06/18/26 **Finaled:** 06/24/26
Name: VANDERBILT SERENITY FOOT SPA **SqFt:** 2,392 **Employees:** 6 **Shared Space:** N
Address: 8951 BONITA BEACH RD SE 590, BONITA SPRINGS, FL 34135
Owner: Yueping Li **Phone:** N/A-- **Email:** serenityfootspa590@gmail.com
Description: THERAPEUTIC BODY MASSAGE & REFLEXOLOGY MON-SUN 9:30AM-8:30PM

District 3

Category: New Business **Permit:** USE21-82513-BOS **Applied:** 07/07/21 **Issued:** 07/08/21 **Finaled:** 06/30/26
Name: SNEAKY PETE'S LUCKY 7 **SqFt:** 2,500 **Employees:** 3 **Shared Space:** N
Address: 3465 BONITA BEACH RD SW 3, BONITA SPRINGS, FL 34134
Owner: Alex Riley **Phone:** 412-877-9076 **Email:** uglydogsaloon@yahoo.com
Description: SNEAKY PETE'S LUCKY 7 (ARCADE MON - SUN 9AM-1AM)

District 3 Summary

Total Permits = 8
Total Sq Ft = 18,194
Total Employees = 33

District 4

Category: New Business **Permit:** USE26-131290-BOS **Applied:** 03/20/26 **Issued:** 03/26/26 **Finaled:** 06/02/26
Name: NAPLES LAMP SHOP **SqFt:** 4,400 **Employees:** 3 **Shared Space:** N
Address: 25987 S TAMIAMI TRL 97-99, BONITA SPRINGS, FL 34134
Owner: Craig Buchanan **Phone:** N/A-- **Email:** napleslampshop@aol.com
Description: RETAIL LIGHTING & ACCESSORIES- MONDAY THRU FRIDAY 9AM-6PM

Category: New Business **Permit:** USE26-133386-BOS **Applied:** 05/27/26 **Issued:** 05/28/26 **Finaled:** 06/12/26
Name: CARBONSIX CONSTRUCTION **SqFt:** 1,762 **Employees:** 4 **Shared Space:** N
Address: 27299 RIVERVIEW CENTER BLVD 209, BONITA SPRINGS, FL 34134
Owner: Tim Engen **Phone:** N/A-- **Email:** flpermits@carbonsix.com
Description: OFFICE FOR GENERAL CONTRACTOR MON-FRI 8AM-5PM

Category: New Business **Permit:** USE25-127807-BOS **Applied:** 11/03/25 **Issued:** 04/23/26 **Finaled:** 06/16/26
Name: SPORTS MASSAGE **SqFt:** 144 **Employees:** 1 **Shared Space:** N
Address: 27499 RIVERVIEW CENTER BLVD 256, BONITA SPRINGS, FL 34134
Owner: Michael Reinemann **Phone:** (51-8) -3315289 **Email:** reinemann.m@gmail.com
Description: ORTHOPEDIC & SPORTS MASSAGE THERAPY 8AM-7PM MON-SAT

Category: New Business **Permit:** USE26-133313-BOS **Applied:** 05/26/26 **Issued:** 05/28/26 **Finaled:** 06/17/26
Name: EVERLASTING FITNESS **SqFt:** 2,521 **Employees:** 1 **Shared Space:** N
Address: 25270 BERNWOOD DR 7, BONITA SPRINGS, FL 34135
Owner: Philip Tomeo **Phone:** 215-429-7802 **Email:** philip.tomeo@yahoo.com
Description: PRIVATE PERSONAL TRAINING GYM (NOT OPEN TO PUBLIC - APPT ONLY) 8AM-5PM

District 4 Summary

Total Permits = 4
Total Sq Ft = 8,827
Total Employees = 9

District 6

Category: New Business **Permit:** USE26-132324-BOS **Applied:** 04/24/26 **Issued:** 04/27/26 **Finaled:** 06/16/26
Name: JADE DENTAL OF BONITA **SqFt:** 2,451 **Employees:** 2 **Shared Space:** N
Address: 12611 BONITA BEACH RD SE 3, BONITA SPRINGS, FL 34135
Owner: Javier Alfonso De La Cruz **Phone:** 239-488-1313 **Email:** jadedentalbonita@gmail.com
Description: DENTAL OFFICE MONDAY- FRIDAY 8AM-5PM

District 6 Summary

Total Permits = 1
Total Sq Ft = 2,451
Total Employees = 2

All Business Permits Summary

Grand Total Permits = 16

Grand Total Sq Ft = 41,325

Grand Total Employees = 182

Note: Number of Employees were not documented prior to November 1, 2011.

Note: Total Square Footage shown in this report does not account for vacated businesses and does not represent "net" change.

Quarterly Report

Community Development

Prepared for:

City of Bonita Springs Florida

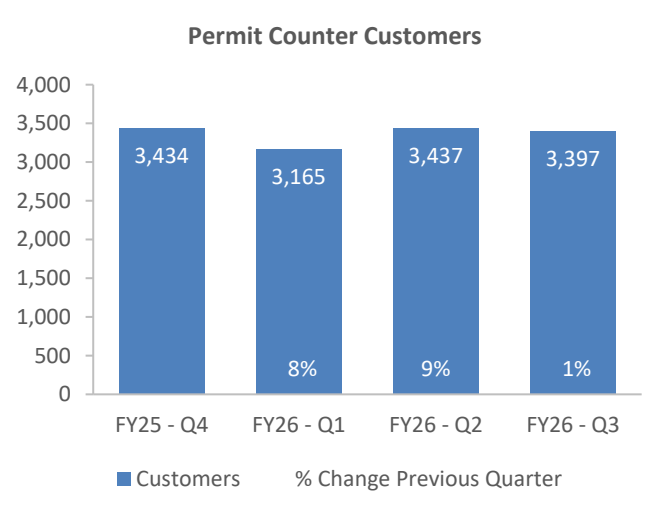
April – June

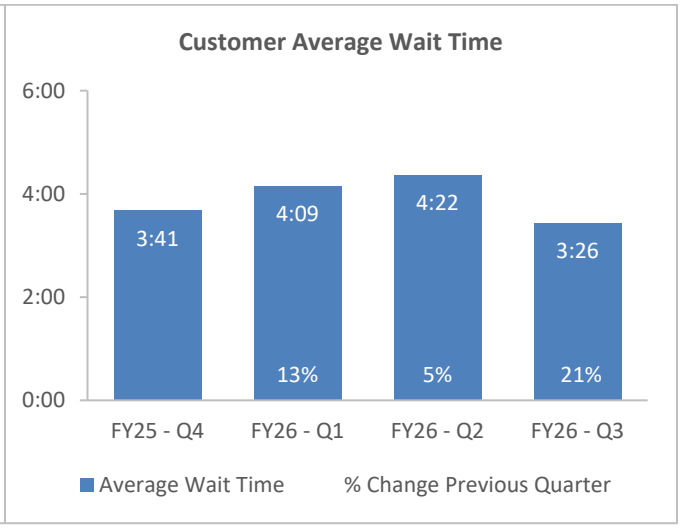
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Prepared by:

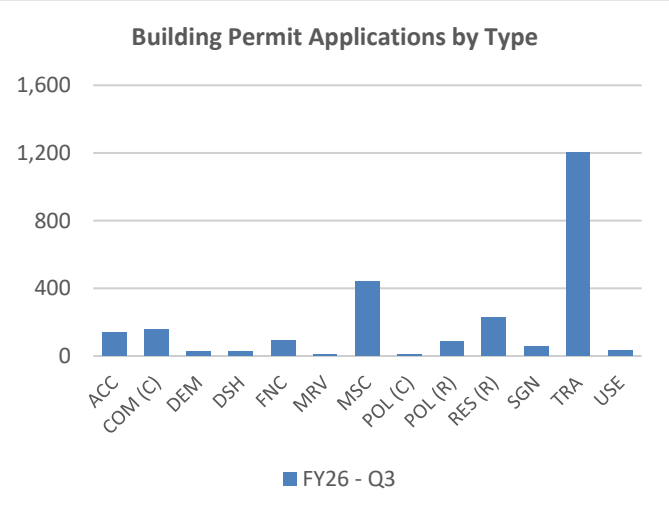
JACOBS

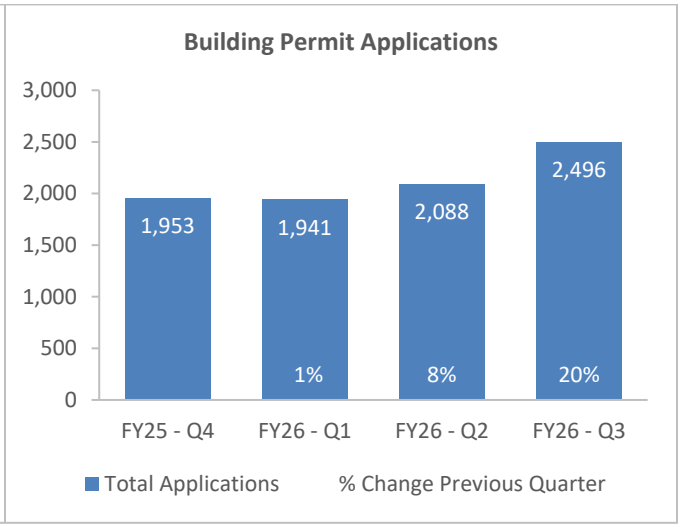
A. PERMIT COUNTER

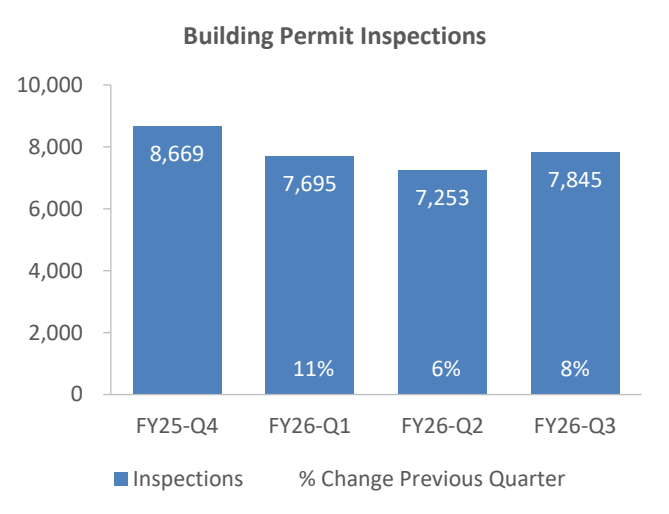


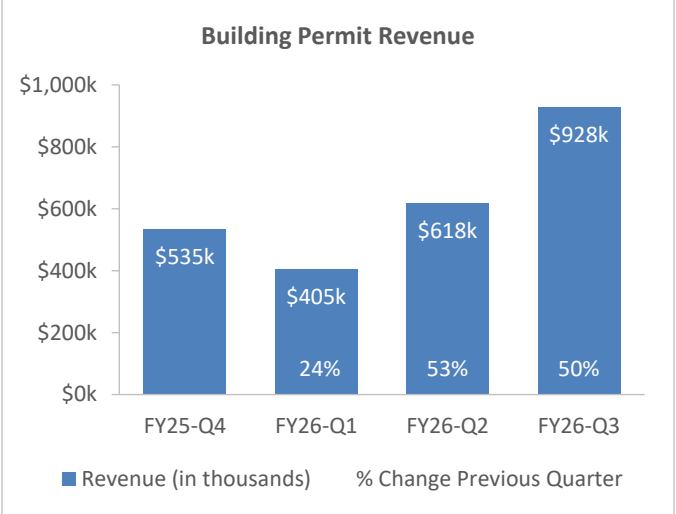


B. BUILDING DEPARTMENT

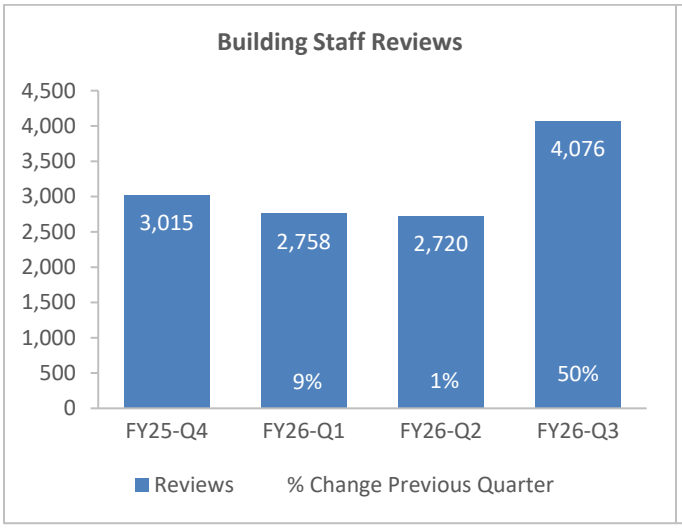


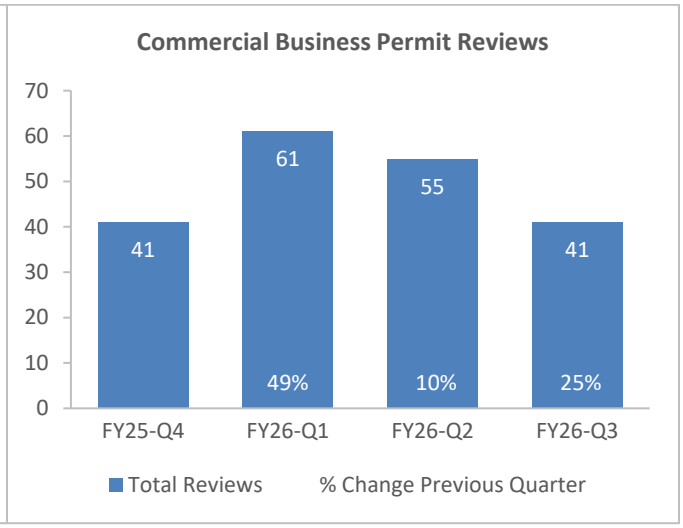




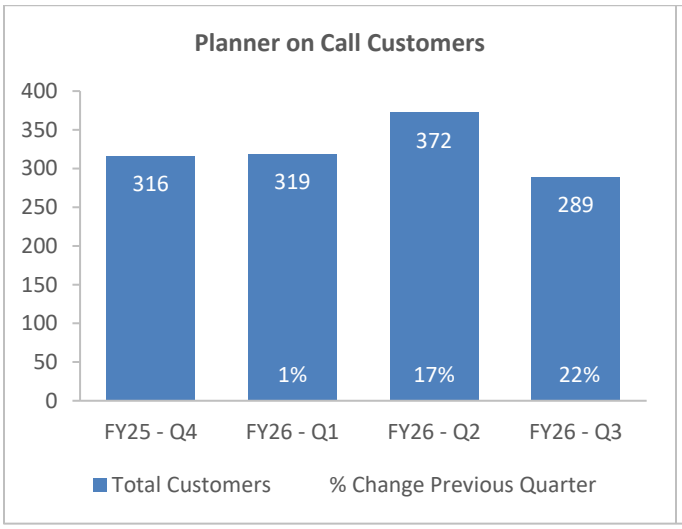


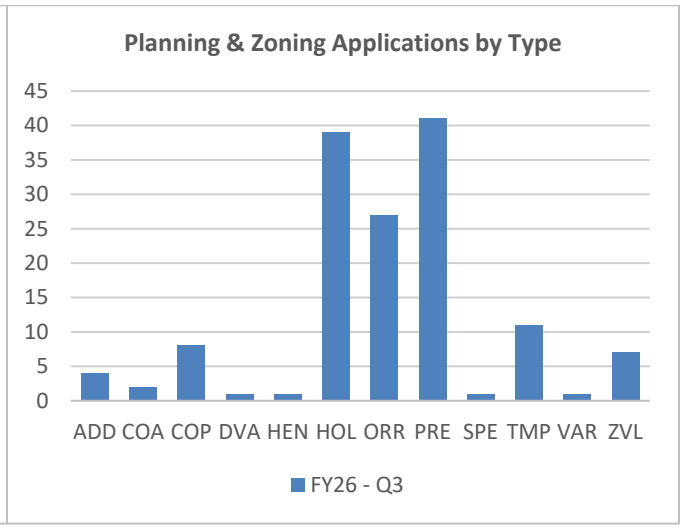
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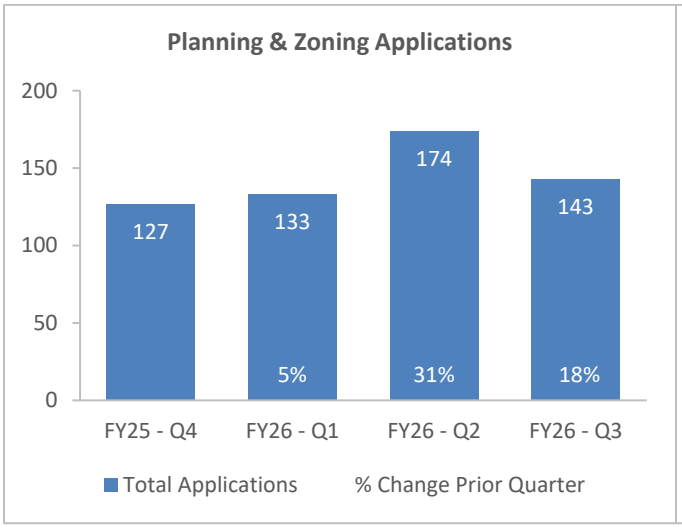


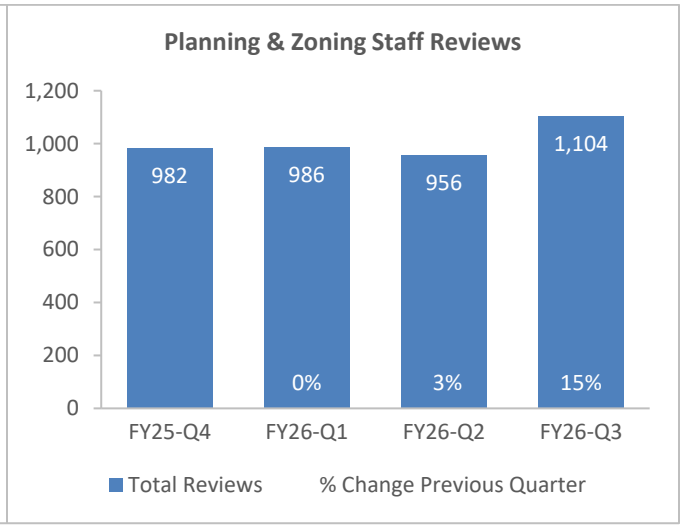


C. PLANNING & ZONING DEPARTMENT



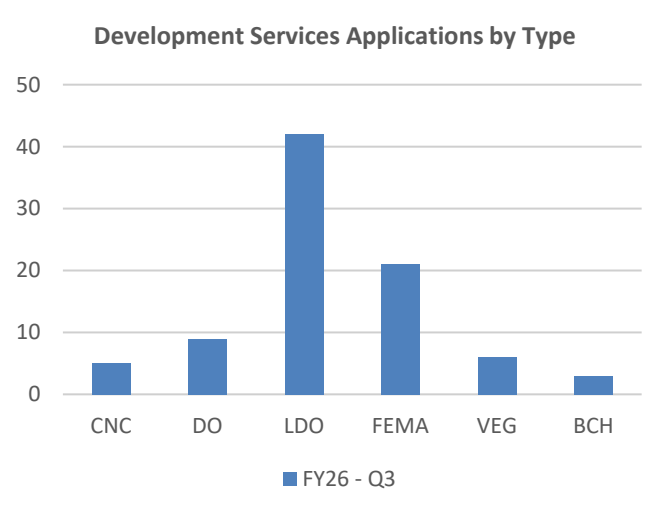


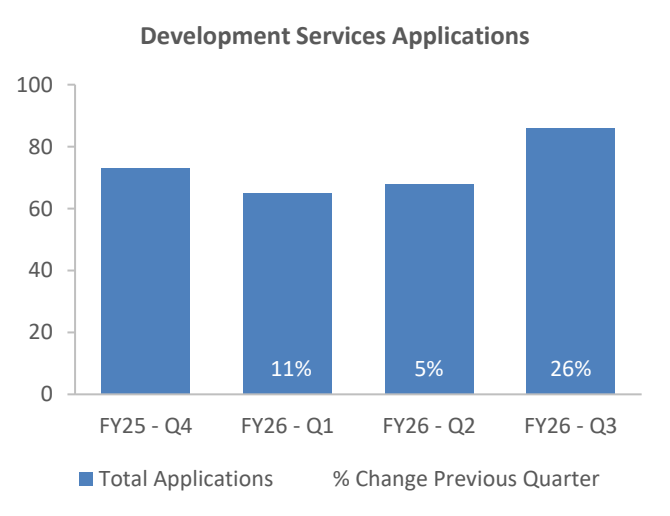


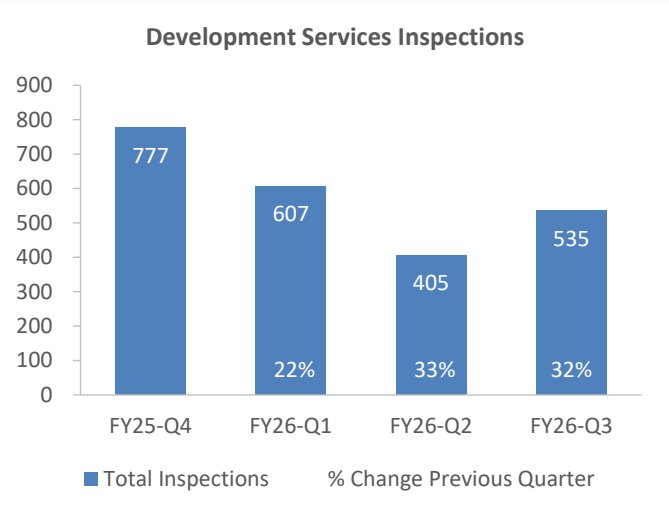


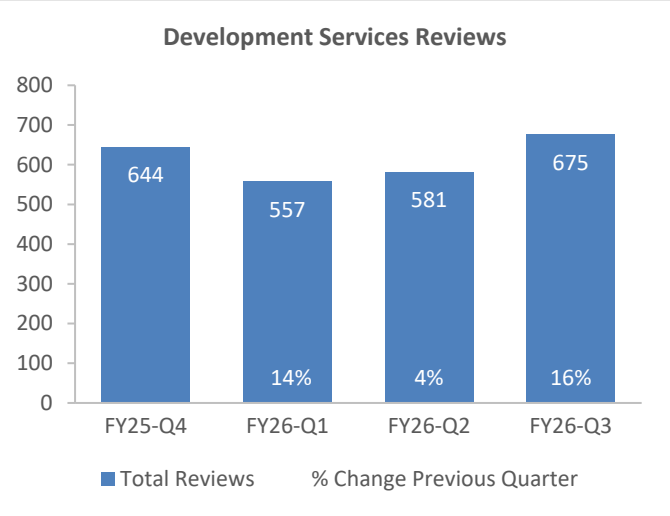
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D. DEVELOPMENT SERVICES DEPARTMENT









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E. LIST OF PERMIT TYPE ABBREVIATIONS

PREFIX	NAME	PREFIX	NAME
ACC	BLD - Accessory	ADD	PNZ - Administrative Decision
COM	BLD - Building (C)	ANX	PNZ - Annexation
RES	BLD - Building (R)	ARC	PNZ - Architectural Review
DEM	BLD - Demolition	COA	PNZ - Certificate of Appropriateness
DSH	BLD - Dock & Shoreline	CTD	PNZ - Certificate to Dig
FNC	BLD - Fence	COL	PNZ - Color Palette
MSC	BLD - Miscellaneous	CPA	PNZ - Comprehensive Plan Amendment
MRV	BLD - Mobile Home	COP	PNZ - COP
POL	BLD - Pool & Spa (C)	DVA	PNZ - Development Agreement
POL	BLD - Pool & Spa (R)	DRI	PNZ - DRI
SGN	BLD - Sign	HEN	PNZ - Hen
TRA	BLD - Trade	HST	PNZ - Historical Designation
USE	BLD - Use	HOL	PNZ - Home Occupational License
CPL	DEV - Compliance Agreement	IMP	PNZ - Impact Fee Credit Account
CNC	DEV - Concurrency	LDC	PNZ - Land Development Code Amendment
DOS	DEV - Development Order	MFV	PNZ - Mobile Food Vendor
BLST	DEV - Development Order - Blasting	ORR	PNZ - Open Records Request
LDO	DEV - Development Order - Limited Review	PD	PNZ - Planned Development
FEMA	DEV - FEMA	PDA	PNZ - Planning Determination Appeals
PLT	DEV - Plat	PRE	PNZ - Pre-Application
BCH	ENV - Beach and Dune	RZN	PNZ - Rezoning
VEG	ENV - Vegetation Removal	SPE	PNZ - Special Exception
EXT	EXT - Legislative Extension	STA	PNZ - Statutory Agreement
FIRE	FIRE - Bonita Springs Fire	TMP	PNZ - Temporary Use
FIRE	FIRE - Estero Fire	VAC	PNZ - Vacation
		VAR	PNZ - Variance
		ZVL	PNZ - Zoning Verification Letter

CITY OF BONITA SPRINGS

BUSINESS PERMIT REPORT SUMMARY

Finaled Dates: 10/01/2025 to 06/30/2026

Quarter: October - December

Business Status:		Permits:	Sq. Footage:	Employees:
New Business		30	189,152	171
Business Relocation		2	2,150	9
	SubTotal:	32	191,302	180

Quarter: January - March

Business Status:		Permits:	Sq. Footage:	Employees:
New Business		34	94,369	138
Business Relocation		2	6,293	19
	SubTotal:	36	100,662	157

Quarter: April - June

Business Status:		Permits:	Sq. Footage:	Employees:
New Business		34	182,691	274
Business Relocation		1	5,536	6
Business Expansion		1	3,300	8
	SubTotal:	36	191,527	288

October 01, 2025 to June 30, 2026:

Business Status:		Permits:	Sq. Footage:	Employees:
New Business		98	466,212	583
Business Relocation		5	13,979	34
Business Expansion		1	3,300	8
	Grand Total:	104	483,491	625

Note: Number of Employees werer not documented prior to November 1, 2011.

Note: Total Square Footage shown in this report does not account for vacated businesses and does not represent "net" change.

Note: New Business, Relocation and Expansion type permits now include speciality businesses such as MMTCs.

CITY OF BONITA SPRINGS

BUSINESS PERMIT REPORT SUMMARY

Finaled Dates: 01/01/2011 to 06/30/2026

Year	Business Status	Permit Count	Square Feet	Employees
2011	New Business	169	411,002	45
	Business Relocation	23	58,689	11
	Business Expansion	6	1,171	10
		198	470,862	66
2012	New Business	146	332,983	520
	Business Relocation	42	79,372	178
	Business Expansion	11	16,084	54
		199	428,439	752
2013	New Business	93	259,225	435
	Business Relocation	25	60,499	105
	Business Expansion	13	30,925	79
		131	350,649	619
2014	New Business	134	476,339	889
	Business Relocation	48	139,841	368
	Business Expansion	19	127,702	189
		201	743,882	1,446
2015	New Business	116	308,394	520
	Business Relocation	21	53,907	147
	Business Expansion	19	135,056	80
		156	497,357	747
2016	New Business	113	278,628	665
	Business Relocation	28	74,293	131
	Business Expansion	15	33,569	82
		156	386,490	878
2017	New Business	108	291,019	475
	Business Relocation	30	64,387	125
	Business Expansion	17	57,200	134
		155	412,606	734
2018	New Business	109	252,830	554
	Business Relocation	26	83,054	224
	Business Expansion	25	93,653	221
		160	429,537	999
2019	New Business	98	279,389	498
	Business Relocation	34	96,287	243
	Business Expansion	18	34,432	160
		150	410,108	901

Year	Business Status	Permit Count	Square Feet	Employees
2020	New Business	84	125,252	397
	Business Relocation	23	74,330	155
	Business Expansion	15	31,222	83
		122	230,804	635
2021	New Business	113	358,680	434
	Business Relocation	50	125,641	288
	Business Expansion	15	28,951	52
		178	513,272	774
2022	New Business	95	281,452	394
	Business Relocation	24	71,655	157
	Business Expansion	11	21,680	28
		130	374,787	579
2023	New Business	102	187,052	494
	Business Relocation	11	19,124	63
	Business Expansion	3	2,983	10
		116	209,159	567
2024	New Business	126	553,343	688
	Business Relocation	17	55,673	107
	Business Expansion	9	33,591	88
		152	642,607	883
2025	New Business	117	429,819	641
	Business Relocation	2	2,150	9
	Business Expansion	1	5,671	8
		120	437,640	658
2026	New Business	68	277,060	412
	Business Relocation	3	11,829	25
	Business Expansion	1	3,300	8
		72	292,189	445
Sub Total	**New Business**	**1,791**	**5,102,465**	**8,061**
	Business Relocation	**407**	**1,070,731**	**2,336**
	Business Expansion	**198**	**657,190**	**1,286**
	Grand Total	**2,396**	**6,830,386**	**11,683**

Note: Number of Employees were not documented prior to November 1, 2011.

Note: Total Square Footage shown in this report does not account for vacated businesses and does not represent "net" change.