



**CRA MEETING
ZEPHYRHILLS, FLORIDA**

**Monday, October 27, 2025
5:00 PM**

Please join the GoToMeeting
from your computer, tablet or smartphone:

<https://meet.goto.com/855960693>

or dial in using your phone:

+1 (646) 749-3122- Access Code: 855-960-693

(Please mute your phone unless you wish to speak on a specific item)

**Zephyrhills
City Hall**

**Council
Chambers**

Call to Order — Commissioner Steven F. Spina, PhD

Roll Call — City Clerk Ricardo Quiñones

1. BUSINESS ITEMS

- 1.1 Approval of CRA Meeting Minutes - September 22, 2025
 1. M09.22.2025 - CRA - Draft
- 1.2 Approval of Agreement **37-25-14** with Clifton Larson Allen for CRA Audit Services
 1. CRA - SOW - Audit Services
- 1.3 Approval of Statement of Work **CA25-02** for Clifton Larson Allen for Assertion Based Examination Services
 1. CRA - SOW - Examination Services
- 1.4 8th Street and Oakside Cemetery Streetscape Improvements
 1. City of Zephyrhills Streetscape Deliverable
 2. PW Recommend

2. CRA DIRECTOR'S REPORT

3. MAIN STREET ACTIVITY REPORT

4. CITIZEN COMMENTS

ADJOURN

*** PLEASE NOTE: This is a Public Meeting. Should any interested party seek to appeal any decision made by the Council with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. F.S. 286.0105. If you are a person with a disability which requires reasonable accommodation in order to participate in this meeting, please contact the City Clerk at 813/780-0000 at least 48 hours prior to the public hearing. A.D.A. and F.S. 286.26.**

BUSINESS ITEMS 1.1

Approval of CRA Meeting Minutes - September 22, 2025

Issue:

Background:

Attachment(s):

1. M09.22.2025 - CRA - Draft

Fiscal Impact:

Staff Recommendation:

COMMUNITY REDEVELOPMENT AGENCY MEETING

A Regular CRA Meeting was held on September 22, 2025 at 5:00 PM in the Council Chambers of City Hall and Via GoT0Meeting (646) 749-3122 - Access Code: 855-960-693. Commissioner Steven F. Spina called the meeting to order at 5:01 PM

Roll call was taken. Present were members Lance Smith, Jodi Wilkeson, Charles Proctor, Kenneth Burgess, Steven Spina and Mayor Bahr Melonie Monson. City Manager William Poe and City Attorney Matthew Maggard were also present.

Staff present: Chief of Police Derek Brewer, Public Works Director Shane LeBlanc, Planning Director Todd Vande Berg, CRA Director Gail Hamilton, IT Director Mike Panak, Finance Director Ted Beason, Main Street Zephyrhills Director Antwon Gildon, GIS Community Planner Tommy-Lee Hunt, Historic Preservation Specialist/Community Planner Will McCaw and City Clerk Ricardo Quiñones.

1. BUSINESS ITEMS

1.1 Approval of CRA Meeting Minutes - September 08, 2025

Charles Proctor motioned to approve the CRA Meeting Minutes from September 8, 2025. Seconded by Jodi Wilkeson. Motion Passed, 5-0.

1.2 CRA 2025-2026 Budget

RESOLUTION NO. 861-25 - "A RESOLUTION OF THE CITY OF ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY ADOPTING A PROPOSED BUDGET FOR THE CRA DISTRICT FOR THE FISCAL YEAR 2025-2026; PROVIDING FOR SEVERABILITY, APPLICABILITY AND ESTABLISHING AN EFFECTIVE DATE."

CRA Director Gail Hamilton presented Resolution No. 861-25 to adopt the CRA Budget for Fiscal Year 2025—2026. The resolution included Exhibit A outlining the proposed budget. The CRA Board confirmed prior workshop discussions and had no further questions.

Jodi Wilkeson motioned to approve Resolution No. 861-25 on the first reading. Seconded by Kenneth Burgess. Motion Passed, 5-0.

3. MAIN STREET ACTIVITY REPORT

Main Street Director Antwon Gildon reported on committee activities and upcoming events. The Economic Vitality Committee was working with property owners to fill vacant downtown spaces. The Design Committee was preparing Halloween treat bags and planning for the Festival of Lights with the theme 'Christmas in Toyland.'

The Organization Committee had raised \$8,000 toward its \$20,000 goal and secured \$8,500 in title sponsorships. Promotions Committee was coordinating marketing efforts, including signage and water bill inserts. Social media engagement had increased, with over 256,000 page views and 17,000 followers. Updates were provided on the historic theater demo planning and community engagement initiatives. Main Street staff planned to gather public input at Hercules Park and other locations.

2. CRA DIRECTOR'S REPORT

CRA Director Gail Hamilton provided updates on several ongoing projects. Bid documents for 8th Street and Oakside Cemetery improvements were out to subcontractors, with Guaranteed Maximum Price expected by October 6. Playground equipment surveys were underway, and Kimley-Horn would assist in finalizing equipment placement and future amenity planning. A master plan for Veterans Park was being developed in coordination with the Daughters of the American Revolution.

Park signage bids were received, with CRA funding signs for Shepherd's Park, Transplant Park, and the 5th Avenue monument. The city would fund signage for additional parks. Request For Quotes for Zephyr Park's construction manager at risk were received, with a committee review scheduled for September 29.

Due to safety concerns, Staff was evaluating the removal and replacement of 17 Washingtonian palms along 5th Avenue. Public Works Director Shane LeBlance said the trees had exceeded the height capacity of City equipment and were shedding debris onto private property.

Staff was developing a tree planting program with input from arborists and CRA board members. The program may include both City-installed irrigated trees and resident-maintained trees.

Clock Plaza (Times Square) redesign concepts were underway with Kimley-Horn. CRA, Planning and Building departments were coordinating to streamline commercial permit reviews and ensure compliance with CRA standards.

Code enforcement was proactively notifying property owners of pole sign removal requirements after six months of vacancy. CRA staff offered grant assistance to offset signage replacement costs.

4. CITIZEN COMMENTS - NONE

ADJOURN 5:55 PM

Submitted by Ricardo Quifiones

BUSINESS ITEMS 1.2

Approval of Agreement **37-25-14** with Clifton Larson Allen for CRA Audit Services

Issue:

Clifton Larson Allen's Statement of Work explains what the auditor's responsibilities are for the audit and what responsibilities that city management has.

Background:

Attachment(s):

1. CRA - SOW - Audit Services

Fiscal Impact:

The audit for the City will cost \$4,725, well within the \$6,000 budgeted.

Staff Recommendation:

Approve Clifton Larson Allen's Statement of Work for CRA Audit Services and authorize the President of the CRA to sign such.



October 1, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated January 5, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Zephyrhills Community Redevelopment Agency ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended September 30, 2025.

Julie S. Fowler is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the the governmental activities and the major fund, which collectively comprise the basic financial statements of City of Zephyrhills Community Redevelopment Agency, and the related notes to the financial statements as of and for the year ended September 30, 2025.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of adjusting journal entries

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We also will issue a written management letter, as required by Chapter 10.550, upon completion of our

audit.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of the entity and its environment, including the system 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 entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Revenue recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures

to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

We are also responsible for communicating certain matters in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the state of Florida. These matters will be communicated in the management letter.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. 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 entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you

regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to

any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Audit of financial statements	\$4,500.00
5% Technology and client support fee	\$225.00
Total	\$4,725.00

Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Predecessor auditor communications

You agree to provide us permission to communicate with the predecessor auditor and to authorize the predecessor auditor to respond fully to our inquiries regarding any matters that will assist us in finalizing our engagement acceptance. You agree to authorize the predecessor to allow us to review their audit documentation, thereby providing us with information to assist us in planning and performing the engagement. You will be responsible for any fees billed by the predecessor auditor related to our review of their workpapers and our inquiries. You further acknowledge that our final acceptance of the engagement is subject to the completion of those inquiries and evaluation of the responses.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign

below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of City of Zephyrhills Community Redevelopment Agency.

CLA

CLA

Julie S. Fowler

Julie S. Fowler, CPA, Signing Director

SIGNED 10/1/2025, 12:33:58 PM EDT

Client

ORG: City of Zephyrhills

NAME: Steve F. Spina

TITLE: CRA President

SIGN:

DATE:

ORG: City of Zephyrhills

NAME: William Poe

TITLE: City Manager

SIGN:

DATE:

ORG: City of Zephyrhills

NAME: Gail Hamilton

TITLE: CRA Director

SIGN:

DATE:

BUSINESS ITEMS 1.3

Approval of Statement of Work **CA25-02** for Clifton Larson Allen for Assertion Based Examination Services

Issue:

At September 22nd City Council Meeting, Council agreed with the Audit Selection Committee that Clifton Larson Allen would perform the CRA audit for the City for the next 3 years.

Background:

Attachment(s):

1. CRA - SOW - Examination Services

Fiscal Impact:

None

Staff Recommendation:

Approve the Statement of Work for Clifton Larson Allen's Assertion Based Examination Services and authorize the President of the CRA to sign such.



October 1, 2025

Statement of Work - Assertion Based Examination Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated January 5, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Zephyrhills Community Redevelopment Agency ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended September 30, 2025.

Julie S. Fowler is responsible for the performance of the examination engagement.

Examination services

We will examine your compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies during the period October 1, 2024 to September 30, 2025.

Examination objectives

The objectives of our examination are (1) to obtain reasonable assurance about whether the entity complied with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies, in all material respects; and (2) to express an opinion in a written report about whether the entity complied with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies, in all material respects.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion.

Those standards require us to be independent of the entity or responsible party, as applicable, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our engagement.

We will issue a written report upon completion of the examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement. If our opinion is other than unmodified, we will discuss the

reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate evidence, or the existence of a significant risk of material misstatement or deviation from the criteria, which in our professional judgment prevent us from completing the examination or forming an opinion, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, others within the entity, and Auditor General, state of Florida and is not intended to be and should not be used by anyone other than the specified parties.

Our responsibilities, procedures, and limitations

We will conduct our examination in accordance with attestation standards established by the AICPA.

Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the entity complied with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies, in all material respects, including designing the examination to detect both intentional and unintentional material noncompliance. An examination involves performing procedures to obtain evidence we consider necessary to enable us to express our opinion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. There is an unavoidable risk, because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

In making our risk assessments, we consider internal control relevant to the entity's internal control over compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies in order to identify types of potential noncompliance, to consider factors that affect the risk of material noncompliance, and to design examination procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control relevant to the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies. An examination is not designed to provide assurance on internal control over compliance or to identify deficiencies in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies that we identify during the examination.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or noncompliance with laws or regulations, that may exist. However, we will inform you of any material errors, uncorrected misstatements, and known and suspected fraud and noncompliance with laws or regulations identified during the engagement.

Management responsibilities

You are responsible for the entity's compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies. You are responsible for, and agree to provide us with, a written assertion about the entity's compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies. You are responsible for the design, implementation, and maintenance of internal control over compliance.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the entity's compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies, such as records, documentation, and other matters, and for the accuracy and completeness of that information; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons from whom we determine it necessary to obtain evidence.

You agree to inform us of events occurring or facts discovered subsequent to the period covered by our report affecting the entity's compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies.

You are responsible for the entity's compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies; and for selecting the suitable criteria and determining that such criteria are appropriate for the purpose of the engagement. You are responsible for determining that the criteria will be available to the intended users. We may advise you about appropriate criteria, but the responsibility for compliance with the specified requirements remains with you.

For all nonattest services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

At the conclusion of our engagement, we will require a representation letter from management that, among other things, will include management's assertion about and confirm management's responsibility for the entity's compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies, acknowledge management's responsibility for establishing and maintaining effective internal control over compliance, state that management has performed an evaluation of the entity's compliance with the specified requirements, and state management's interpretation of any compliance requirements that have varying interpretations. Management acknowledges that it agrees to provide us with a written representation letter at the conclusion of the engagement which provides confirmation of representations made by you and your staff to us in connection with the examination engagement. During our engagement, we will request

information and explanations from you regarding the entity's compliance with the Section 218.415, Florida Statutes, regarding the investment of public funds and Sections 163.387(6) and (7), Florida Statutes, regarding community development agencies. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud, error, or noncompliance to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any noncompliance that we may fail to detect as a result of misrepresentations made to us by you.

Engagement administration and other matters

A list of information we expect to need for the engagement and the dates required will be provided in a separate communication.

Our engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Fees

Our professional fees are included in our fee for audit services.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

CLA

CLA

Julie S. Fowler

Julie S. Fowler, CPA, Signing Director

SIGNED 10/1/2025, 12:20:18 PM EDT

Client

ORG: City of Zephyrhills

NAME: Steve F. Spina

TITLE: CRA President

SIGN:

DATE:

ORG: City of Zephyrhills

NAME: William Poe

TITLE: City Manager

SIGN:

DATE:

ORG: City of Zephyrhills

NAME: Gail Hamilton

TITLE: CRA Director

SIGN:

DATE:

BUSINESS ITEMS 1.4

8th Street and Oakside Cemetery Streetscape Improvements

Issue:

Approve GMP with Wharton Smith for the improvement to the pedestrian safety and beautification of 8th Street and the entrance to Oakside Cemetery.

Background:

The project will improve safety along 8th Street, provide a connection from 5th Avenue to parking at City Hall, the Library, and the "Backyard"

The improvements to the entrance of Oakside Cemetery will help improve the area and complement the new sidewalks and fencing the CRA and City provided previously.

This project was modified due to FDOT's inability to provide a right-of-way permit for SR 54 from Hwy 301/Gall Blvd to 1st Street as they are making repairs to the roadway in order to hand over the road to Pasco County.

8th Street Improvements: \$399,310

Oakside Cemetery: \$430,695

Attachment(s):

1. City of Zephyrhills Streetscape Deliverable
2. PW Recommend

Fiscal Impact:

Funding for the Oakside Cemetery and 8th Street Project will come from the approved 2025/2026 CRA Budget.

Staff Recommendation:

Staff recommends approval of GMP Contract with Wharton Smith as follows: 8th Street: \$399,310 and Oakside Cemetery: \$430,695.

GUARANTEED MAXIMUM PRICE

City of Zephyrhills
8th St. Improvements
Oakside Cemetery
Streetscape Projects





September 29th, 2025

Gail Hamilton
CRA Director
City of Zephyrhills

Re: 8th St. & Oakside Cemetery Streetscape Improvements

Gail,

On behalf of Wharton-Smith, Inc. we would like to present you with the Guaranteed Maximum Price for the 8th St. & Oakside Cemetery Streetscape Improvement Projects.

Based on current findings, we are forecasting this estimate for the cost of the work not to exceed
8th St. Improvements: \$399,310
Oakside Cemetery: \$430,695

Enclosed you will find a summary of costs worksheet followed by backup for the direct costs shown.

Thank you again for your trust in Wharton-Smith and we look forward to doing this work.

Respectfully,

Jon Silling
Preconstruction Manager
Wharton-Smith, Inc.



8th St. Streetscape Improvements
 City of Zephyrhills
ESTIMATING WORKSHEET SUMMARY

9/29/2025

Building Area - SF

LINE	Estimator	SPEC	DESCRIPTION	\$/SF	TOTAL	COMMENTS
1	Name		Direct Costs			
2			General Requirements		30,831	
3		020000	Selective Demolition		10,362	
4		030000	Cast-In-Place Concrete		69,272	
5		260000	Electrical		47,270	
6		323100	Fencing		20,250	
7		329300	Landscaping & Irrigation		11,427	
8			TOTAL DIRECT COSTS		189,412	
9						
10			Indirect Costs			
11			General Conditions		125,233	
14			Design Contingency	0.00%	0	
15			Escalation Contingency	0.00%	0	
16			General Liability Insurance	1.11%	4,432	
17			Builder's Risk Insurance	0.38%	1,500	
18			Permits		500	
19			P&P Bond	0.93%	3,694	
20			SUBTOTAL		324,771	
21						
22			Surveying Allowance		8,000	
23			GPR Scanning Allowance		9,000	
24			Maintenance of Traffic Allowance		5,000	
25			Construction Contingency	5.00%	16,239	
26			SUBTOTAL		363,009	
27						
28			Fee	10.00%	36,301	
29			Guaranteed Maximum Price		399,310	

LINE ITEM	DESCRIPTION	QTY	UNIT	SUBS AMOUNT	UNIT PRICE	TOTALS	COMMENTS
3							
4							
5	Project Documentation						\$6,950
6	Project signs	1	ea	0	1,500.00	1,500	
7	Informational signage	1	ls	0	750.00	750	
8	Preconstruction audio-visual documentation		ls	0		0	
9	Photographs (Monthly - progress)		mo	0		0	
10	Photographs (Final project - professional)		ls	0		0	
11	Independent CPM scheduling services		mo	0		0	
12	Independent testing services		sf	0		0	
13	Design services (CADD)		ls	0		0	
14	Plan & specification reproduction cost		ls	0		0	
15	extensive GPR surveys are required - \$4,500 / acre			0		0	
16	SWPPP Maintenance - Initial Setup	1	sum	1,500	1,500.00	1,500	\$1.5k Setup + \$500/mth
17	SWPPP Maintenance	5	mos	2,500	500.00	2,500	\$1.5k Setup + \$500/mth
18	Publication / Legal Advertisement	1	ls	700	700.00	700	
19							
20	Trailer Facilities						\$4,500
21	Trailer rates vary by region - check for current rates in your area						
22	Field office - W/S - rent (see comments for rates) state size	0	mo	0		0	
23	Field office - set up & remove		ea	0		0	
24	Field office supplies	0	mo	0		0	
25	Production planning start-up kits		ea	0		0	
26	Field Office Cleaning	0	mo	0		0	
27	Mail & Courier costs	5	mo	0	250.00	1,250	
28	Data / Cable - install & remove temp system - W/S		ls	0		0	
29	Data / Cable - monthly charges - W/S	0	mo	0		0	
30	Field office furnishings & equipment - purchase		ls	0		0	
31	Field office furnishings - rental	0	mo	0		0	
32	Copier/Printer/Scanner for trailer - includes maintenance	0	mo	0		0	
33	Temporary sewage holding tanks	5	mo	0	550.00	2,750	if sanitary line not available
34	Tie into Sanitary line if available		ls	0		0	
35	Storage & tool trailers		mo	0		0	
36	Storage & tool trailers - set up & remove		ea	0		0	
37	Bottled water for the management personnel	5	mo	0	100.00	500	
38	Generators - 10,000 watts - to run trailers if power is not available		ea	0		0	
39	Generators - fuel (216 hr/mo x 2gal/hr)		gal	0		0	
40							
41	Owner/Architects Office - check specification if required						
42	Field office - Architect - rent		mo	0		0	
43	Office equipment for Architect		ls	0		0	
44	Data / Cable - install & remove temp system - Architect		ls	0		0	
45	Data / Cable - monthly charges - Architect		mo	0		0	
46	Janitorial - Architect's field office		wk	0		0	
47							
48	Temporary Facilities for Construction						\$5,600
49	Water - install & remove temporary system		ls	0		0	
50	Water - temporary meter installation if required		ls	0		0	
51	Water for construction	5	mo	0	150.00	750	
52	Electric - install/remove temp system		ls	0		0	
53	Electric - temporary meter installation if required		ls	0		0	
54	Electric - monthly charges	5	mo	0	500.00	2,500	commissioning charges below
55	Temporary lighting		mo	0		0	
56	Temporary toilets (1 / 40 tradesmen)	5	mo	0	470.00	2,350	(1) std toilets & (1) handwash station
57	Temporary parking for tradesmen		sf	0		0	
58	Temporary roadway		sf	0		0	
59	Temporary roadway - maintain		mo	0		0	
60	Dust Control (water truck)		mo	0		0	
61							
62	Construction Equipment & Tools						\$2,500
63	Small tools & supplies	5	mo	0	500.00	2,500	
64	Crane, forklift, air compressor, welding rental		mo	0		0	
65	Operators for Crane, forklift, air compressor, welding rental	0	hours	0		0	
66	Man & Material Hoist		mo	0		0	
67	Delivery, set up, foundation, take down, remove Hoist		ls	0		0	
68	Man & Material Hoist Operator	0	mo	0		0	
69	Elevator Operator		mo	0		0	
70	Trash Chute		mo	0		0	
71	Forklift		mo	0		0	
72	Forklift fuel		mo	0		0	
73	Forklift operator		mo	0		0	
74	Employee transportation (bus)		mo	0		0	
75	Site Vehicle - Pick Up/Gators - state if required		mo	0		0	
76	Fuel, oil & grease		mo	0		0	
77	Equipment maintenance		ls	0		0	
78	Temporary cooling equipment		mo	0		0	
79	Temporary heating equipment		mo	0		0	
80	Dust partitions		sf	0		0	
81	Temporary weather protection		sf	0		0	
82	Access roads around site - if required		sf	0		0	
83	Crane pads/paths		sf	0		0	
84							
85	Safety & Security						\$11,281
86	Overhead Sentinel at site entry - warns operators of overhead power lines	0	sum	0		0	
87	Construction Fencing	450	ft	3,600	8.00	3,600	6' fence
88	Gates	1	ea	450	450.00	450	
89	Construction Fencing - windscreen if required by specification	450	ft	1,481	3.29	1,481	
90	Safety meetings	5	mo	0	300.00	1,500	
91	Safety devices & trench barricades		wk	0		0	
92	Security Guard		hours	0		0	
93	Preventative medicine		ls	0		0	
94	Safety award pay		ls	0		0	
95	Clean-up throughout duration of project	4	wk	0	650.00	2,600	enter how many hours per week of cleaning
96	Clean-up at end of project - Final Cleaning	0	sf	0		0	
97	Dumpsters: (dumpsters only, cleanup labor calculated above)						Adjust dumpsters per month based on size of project
98	Dumpsters during sitework	2	pulls	0	550.00	1,100	1.0 per mo
99	Dumpsters during structure	0	pulls	0		0	2.0 per mo
100	Dumpsters during enclosure	0	pulls	0		0	3.0 per mo
101	Dumpsters during finishes	0	pulls	0		0	6.0 per mo
102	Dumpsters during punch out	1	pulls	0	550.00	550	2.0 per mo
103	Barricades		ft	0		0	
104	Temporary handrail/guardrail		ft	0		0	
105	Temporary roof opening protection		ea	0		0	
106	Temporary Ladders & Stairs		ea	0		0	
107	Stair towers - if required		mo	0		0	
108	Fire Extinguishers (1 / 3,000 sf)	0	ea	0		0	
109	Existing surfaces protection		sf	0		0	
110							

91-25-034
 8th St. Streetscape Improvements
 City of Zephyrhills
GENERAL REQUIREMENTS



150 dy
 22 wk
 5 mo

9/29/2025

LINE	DESCRIPTION	QTY	UNIT	SUBS AMOUNT	UNIT PRICE	TOTALS	COMMENTS
111	Project Start Up						
112	Start up electric consumption charges	0	sf	0		0	
113	Additional labor for 24/7 start-up		ls	0		0	
114	As-built drawings		ls	0		0	
115	Operation & maintenance manuals		ls	0		0	
116	Final site survey		ea	0		0	
117							
118	TOTAL GENERAL REQUIREMENTS			10,231		\$30,831	



Oakside Cemetery
 City of Zephyrhills
ESTIMATING WORKSHEET SUMMARY

9/29/2025

Building Area - SF

LINE	Estimator Name	SPEC	DESCRIPTION	\$/SF	TOTAL	COMMENTS
1			Direct Costs			
2			General Requirements		30,140	
3		030000	Cast-In-Place Concrete		41,586	
4		323100	Fencing		76,278	
5		329300	Landscaping & Irrigation		84,424	
6			TOTAL DIRECT COSTS		232,429	
7						
8			Indirect Costs			
9			General Conditions		100,186	
12			Design Contingency	0.00%	0	
13			Escalation Contingency	0.00%	0	
14			General Liability Insurance	1.11%	4,781	
15			Builder's Risk Insurance	0.35%	1,500	
16			Permits		500	
17			P&P Bond	0.92%	3,977	
18			SUBTOTAL		343,372	
19						
20			Surveying Allowance		8,000	
21			GPR Scanning Allowance		18,000	
22			Maintenance of Traffic Allowance		5,000	
23			Construction Contingency	5.00%	17,169	
24			SUBTOTAL		391,541	
25						
26			Fee	10.00%	39,154	
27			Guaranteed Maximum Price		430,695	

91-25-034
 Oaxside Cemetery
 City of Zephyrhills
GENERAL REQUIREMENTS



120 dy
 18 wk
 4 mo

9/29/2025

LINE ITEM	DESCRIPTION	QTY	UNIT	SUBS AMOUNT	UNIT PRICE	TOTALS	COMMENTS
3							
4							
5	Project Documentation						\$6,450
6	Project signs	1	ea	0	1,500.00	1,500	
7	Informational signage	1	ls	0	750.00	750	
8	Preconstruction audio-visual documentation		ls	0		0	
9	Photographs (Monthly - progress)		mo	0		0	
10	Photographs (Final project - professional)		ls	0		0	
11	Independent CPM scheduling services		mo	0		0	
12	Independent testing services		sf	0		0	
13	Design services (CADD)		ls	0		0	
14	Plan & specification reproduction cost		ls	0		0	
15	extensive GPR surveys are required - \$4,500 / acre			0		0	
16	SWPPP Maintenance - Initial Setup	1	sum	1,500	1,500.00	1,500	\$1.5k Setup + \$500/mth
17	SWPPP Maintenance	4	mos	2,000	500.00	2,000	\$1.5k Setup + \$500/mth
18	Publication / Legal Advertisement	1	ls	700	700.00	700	
19							
20	Trailer Facilities						\$5,800
21	Trailer rates vary by region - check for current rates in your area						
22	Field office - W/S - rent (see comments for rates) state size	3	mo	0	1,250.00	3,750	Conex Box
23	Field office - set up & remove	1	ea	5,000	1,500.00	1,500	
24	Field office supplies	0	mo	0		0	
25	Production planning start-up kits		ea	0		0	
26	Field Office Cleaning	0	mo	0		0	
27	Mail & Courier costs	1	ls	0	250.00	250	
28	Data / Cable - install & remove temp system - W/S		ls	0		0	
29	Data / Cable - monthly charges - W/S	0	mo	0		0	
30	Field office furnishings & equipment - purchase		ls	0		0	
31	Field office furnishings - rental	0	mo	0		0	
32	Copier/Printer/Scanner for trailer - includes maintenance	0	mo	0		0	
33	Temporary sewage holding tanks	0	mo	0		0	
34	Tie into Sanitary line if available		ls	0		0	
35	Storage & tool trailers		mo	0		0	
36	Storage & tool trailers - set up & remove		ea	0		0	
37	Bottled water for the management personnel	3	mo	0	100.00	300	
38	Generators - 10,000 watts - to run trailers if power is not available		ea	0		0	
39	Generators - fuel (216 hr/mo x 2gal/hr)		gal	0		0	
40							
41	Owner/Architects Office - check specification if required						
42	Field office - Architect - rent		mo	0		0	
43	Office equipment for Architect		ls	0		0	
44	Data / Cable - install & remove temp system - Architect		ls	0		0	
45	Data / Cable - monthly charges - Architect		mo	0		0	
46	Janitorial - Architect's field office		wk	0		0	
47							
48	Temporary Facilities for Construction						\$7,990
49	Water - install & remove temporary system		ls	0		0	
50	Water - temporary meter installation if required		ls	0		0	
51	Water for construction	4	mo	0	150.00	600	
52	Electric - install/remove temp system	1	ls	0	3,500.00	3,500	typically by the electrician
53	Electric - temporary meter installation if required		ls	0		0	
54	Electric - monthly charges	4	mo	0	500.00	2,000	commissioning charges below
55	Temporary lighting		mo	0		0	
56	Temporary toilets (1 / 40 tradesmen)	4	mo	0	472.50	1,890	(1) std toilets & (1) handwash station
57	Temporary parking for tradesmen		sf	0		0	
58	Temporary roadway		sf	0		0	
59	Temporary roadway - maintain		mo	0		0	
60	Dust Control (water truck)		mo	0		0	
61							
62	Construction Equipment & Tools						\$2,000
63	Small tools & supplies	4	mo	0	500.00	2,000	
64	Crane, forklift, air compressor, welding rental		mo	0		0	
65	Operators for Crane, forklift, air compressor, welding rental	0	hours	0		0	
66	Man & Material Hoist		mo	0		0	
67	Delivery, set up, foundation, take down, remove Hoist		ls	0		0	
68	Man & Material Hoist Operator	0	mo	0		0	
69	Elevator Operator		mo	0		0	
70	Trash Chute		mo	0		0	
71	Forklift		mo	0		0	
72	Forklift fuel		mo	0		0	
73	Forklift operator		mo	0		0	
74	Employee transportation (bus)		mo	0		0	
75	Site Vehicle - Pick Up/Gators - state if required		mo	0		0	
76	Fuel, oil & grease		mo	0		0	
77	Equipment maintenance		ls	0		0	
78	Temporary cooling equipment		mo	0		0	
79	Temporary heating equipment		mo	0		0	
80	Dust partitions		sf	0		0	
81	Temporary weather protection		sf	0		0	
82	Access roads around site - if required		sf	0		0	
83	Crane pads/paths		sf	0		0	
84							
85	Safety & Security						\$7,900
86	Overhead Sentinel at site entry - warns operators of overhead power lines	0	sum	0		0	
87	Construction Fencing	400	ft	3,200	8.00	3,200	6' fence
88	Gates	1	ea	450	450.00	450	
89	Construction Fencing - windscreen if required by specification	0	ft	0		0	
90	Safety meetings	0	mo	0		0	
91	Safety devices & trench barricades		wk	0		0	
92	Security Guard		hours	0		0	
93	Preventative medicine		ls	0		0	
94	Safety award pay		ls	0		0	
95	Clean-up throughout duration of project	4	wk	0	650.00	2,600	enter how many hours per week of cleaning
96	Clean-up at end of project - Final Cleaning	0	sf	0		0	
97	Dumpsters: (dumpsters only, cleanup labor calculated above)						Adjust dumpsters per month based on size of project
98	Dumpsters during sitework	2	pulls	0	550.00	1,100	1.0 per mo
99	Dumpsters during structure	0	pulls	0		0	2.0 per mo
100	Dumpsters during enclosure	0	pulls	0		0	3.0 per mo
101	Dumpsters during finishes	0	pulls	0		0	6.0 per mo
102	Dumpsters during punch out	1	pulls	0	550.00	550	2.0 per mo
103	Barricades		ft	0		0	
104	Temporary handrail/guardrail		ft	0		0	
105	Temporary roof opening protection		ea	0		0	
106	Temporary Ladders & Stairs		ea	0		0	
107	Stair towers - if required		mo	0		0	
108	Fire Extinguishers (1 / 3,000 sf)	0	ea	0		0	
109	Existing surfaces protection		sf	0		0	
110							

91-25-034
 Oaksdie Cemetery
 City of Zephyrhills
GENERAL REQUIREMENTS



120 dy
 18 wk
 4 mo

9/29/2025

LINE	DESCRIPTION	QTY	UNIT	SUBS AMOUNT	UNIT PRICE	TOTALS	COMMENTS
111	Project Start Up						\$0
112	Start up electric consumption charges	0	sf	0		0	
113	Additional labor for 24/7 start-up		ls	0		0	
114	As-built drawings		ls	0		0	
115	Operation & maintenance manuals		ls	0		0	
116	Final site survey		ea	0		0	
117							
118	TOTAL GENERAL REQUIREMENTS			12,850		\$30,140	

City of Zephyrhills Streetscape Projects
GMP Based off of Construction Drawings
September 29th, 2025
Clarifications



The Project

- Wharton-Smith, Inc will construct streetscape improvements to two different sites within the City of Zephyrhills; Oakside Cemetery and 8th. Street. Oakside Cemetery will include a new 1,00 +/- aluminum fence and improvements to its entry landscaping. The 8th. Street improvements will include the demolition of an existing elevated planter box and converting it into an elevated sidewalk to prevent excess water retention and flooding. Low-Voltage landscaping orbs will also be included at trees on the north side of 8th St.

Documents

- Construction Drawings provided by BGE, Inc. Dated 06.27.2025

Contingencies & Allowances

- Contingency is currently included for use as reviewed & approved by the Owner to cover unforeseen conditions related to the existing sites or buyout related items. All unused contingency at the completion of the project will be returned to the owner.
- Note, as there are a number of allowances included, the final reconciliation of these allowances will go to the replenishment or use from the project contingency first and then ultimately all savings at project completion gets credited to the Owner.
- These allowances are carried due to limited information and unforeseen conditions. These allowances should be viewed as responsible placeholders and should encompass the expected order of magnitude for the work to be completed. Each of these allowances will be reconciled based on final decisions from the county and will be adjusted accordingly.

GC, GR and Staffing

- Upon execution of the GMP, the general conditions labor and general requirements will convert to lump sum and be billed out as a fixed amount on a monthly basis divisible by the total duration of the project shown per the contract schedule. The labor rates are then auditable only to confirm the total hours used on the project, not to the composition thereof.

Insurances and Bonding

- For all subcontractors with a contract in the amount of \$100,000 or more bonding costs have been included in the estimate
- Payment & Performance Bond included
- Standard General Liability Commercial Contractor Insurance coverage included
- Builder's Risk Insurance was included

Fee

- As negotiated within the GMP

Owner Costs

To eliminate confusion caused by duplication and/or omissions, the following costs are assumed to be held by the Owner:

- Impact fees and other fees charged by the County, SWFWMD, any State or Federal agencies
- Utility meters and metering devices normally provided by the Utility Company
- Electric / Utility costs of any kind
- Design and engineering costs
- Hazardous material testing or demolition / removal (asbestos, mold, lead paint, etc.)

Zephyrhills 8th St Streetscape Improvements

ACTIVITY DESCRIPTION	2025			2026						
	Q 4			Q 1			Q 2			
	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July
PRECONSTRUCTION										
GMP Development / Approval	■									
Procurement of fixtures and materials	■	■	■							
NEW CONSTRUCTION										
Mobilize & safe off planter area. Protect existing sidewalk pavers		■								
Underground Utility locates		■								
Demo existing planter/stairs/landscape. Remove existing light pole to be relocated		■								
FRP new foundation and retaining wall			■							
Install UG utilities and install light pole bases			■							
Install light pole, orb lights, benches, cable rail system and landscape				■						
Clean up and start punchout					■					
Substantial Completion					■					
COMPLETION										
Owner Punchlist / Close-out					■					
Final Completion						■				

Zephyrhills Oakes Cemetery Improvements

ACTIVITY DESCRIPTION	2025			2026						
	Q 4			Q 1			Q 2			
	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July
PRECONSTRUCTION										
GMP Development / Approval	■									
Procurement of materials	■	■	■							
NEW CONSTRUCTION										
Mobilize & locate UG utilities		■								
Demo existing trees, columns, & signage		■								
FRP (8) new columns at entrances			■							
Install brick & cap at columns			■	■						
Install fencing & irrigation along 1st street				■	■					
Clean up and start punchout					■					
Substantial Completion					■					
COMPLETION										
Owner Punchlist / Close-out					■					
Final Completion						■				

GUARANTEED MAXIMUM PRICE

City of Zephyrhills
8th St. Improvements
Oakside Cemetery
Streetscape Projects



Re: City of Zephyrhills Streetscape Projects GMP



Shane LeBlanc



To: Johnny Santos <jsantos@whartonsmith.com>

Tue 10/7/2025 12:31 PM

Cc: Jon Silling <jsilling@whartonsmith.com>; Gail Hamilton; William P

Johnny,

After my review and the City Attorney's review and consultation. I recommend Gail take the GMP to the CRA Board for their consideration to approve.

Thank you,

Shane LeBlanc
Public Works Director
City of Zephyrhills, Florida
PH: 813-780-0000 Ext. 3561

Disclaimer: Fla. Stat. 668.6076 "Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing."



From: Shane LeBlanc <sleblanc@ci.zephyrhills.fl.us>
Sent: Tuesday, October 7, 2025 11:02 AM
To: Johnny Santos <jsantos@whartonsmith.com>
Cc: Jon Silling <jsilling@whartonsmith.com>; Gail Hamilton <ghamilton@ci.zephyrhills.fl.us>
Subject: Re: City of Zephyrhills Streetscape Projects GMP

Johnny,

Thanks for sending over the additional documentation. I've reviewed and also asked the city attorney to review.

I'll let you know as soon as I hear back from the city attorney.

Thank you,