



**Agenda
Regular Meeting
of the Mary Esther City Council
March 3, 2025 - 6:00 PM**

195 Christobal Road – North, Mary Esther, FL 32569

- 1. INVOCATION**
- 2. CALL TO ORDER**
- 3. PLEDGE OF ALLEGIANCE**
- 4. ROLL CALL**
- 5. APPROVAL OF THE AGENDA**
- 6. SPECIAL PRESENTATIONS**
 - 6.1. Presentation of the FY24 Annual Comprehensive Financial Report**
- 7. CONSENT AGENDA**
 - 7.1. Financial Report**
 - 7.2. Public Works Report**
 - 7.3. Library Report**
 - 7.4. Fire Department Report**
 - 7.5. Community Development Report**
 - 7.6. Jacobs Report**
 - 7.7. Law Enforcement Report**
 - 7.8. Minutes of the February 3rd, 2025, Regular Council Meeting**
 - 7.9. Minutes of the February 17th, 2025, Local Planning Agency Meeting**
 - 7.10. Minutes of the February 17th, 2025, Special Council Meeting**
- 8. CITIZENS WHO HAVE REQUESTED TO BE PLACED ON THE AGENDA**
- 9. PUBLIC COMMENT (NON-AGENDA ITEMS)**
- 10. UNFINISHED BUSINESS**
- 11. NEW BUSINESS**
 - 11.1. Potential First reading of Ordinance 2025-01, Lot Split and Lot Consolidation**
 - 11.2. Potential First Reading of Ordinance 2025-02, Public Camping or Sleeping in City facilities, grounds, right-of-way, and sidewalks**
 - 11.3. Potential First Reading of Ordinance 2025-03, Photo Speed Enforcement in School Zones**
 - 11.4. Resolution 25-03, Supporting OCHIP Recommendation to Establish a Community Land Trust in Okaloosa County**
 - 11.5. Review and Consideration of Christobal Waterfront Park Design and Proposed Phasing Plan**
 - 11.6. Consideration of an Amendment to the CDBG-CV Grant Agreement**
 - 11.7. Consideration of Operations, Maintenance, and Management (O&M) Contract with Jacobs**
 - 11.8. Elliott Park Discussion**
 - 11.9. Law Enforcement Discussion**
- 12. COUNCILS' STANDING COMMITTEE STATUS REPORTS**

13. **OTHER COMMENTS**

14. **ADJOURN**

******* PLEASE TURN OFF OR SILENCE *ALL CELL PHONES* *******

WATCHING AND PARTICIPATION

To watch the meetings virtually, citizens may log onto the city's website (www.cityofmaryesther.com), click the "Public Meetings" section, and select the meeting they would like to watch.

Any citizen who would like to comment on non-agenda items must submit a service request through the city's website, call customer service at (850) 243-3566, or fill out a form at city hall. A form must be completed by 12 pm one week before the day of the meeting. Filling out a form does not guarantee you will be added to the agenda. If a citizen opts to participate virtually, an email will be sent with the Zoom registration link.

NOTES:

- 1) *Adjournment with continuation on the following day at 6:00 PM may be called if the meeting proceeds past 10 PM.*
- 2) *The City does not keep verbatim minutes as a matter of record. If a person decides to appeal any decision made by the Mary Esther City Council with respect to any matter considered at this meeting, 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 proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. See Florida Statute 286.0105*
- 3) *Any invocation that may be offered before the official start of the Council meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Council. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council, and the Council is not allowed by law to endorse the religious beliefs or views of this or any other speaker.*

AGENDA ITEM

Agenda Item 6.1.

TO: Honorable Mayor and Members of the City Council

FROM: Heather Day, Finance Director

DATE: March 3, 2025

SUBJECT: Presentation of the FY24 Annual Comprehensive Financial Report

BACKGROUND:

Warren Averett has completed the financial audit for the City's fiscal year 2023-24 and has determined that the financial statements are fairly presented in all material respects, with no audit findings identified.

DISCUSSION:

As of September 30, 2024, the General Fund reported an ending balance of \$8.7 million, an increase of \$2 million compared to the previous year. Of this balance, \$2.76 million is unassigned and available for spending at the City Council's discretion. The increase in fund balance is primarily attributable to the issuance of long-term debt to purchase and renovate the future City Hall building as well as fund a portion of the Waterfront Park on S. Christobal Rd. As of fiscal year-end, the City had not yet expended more than \$1.4 million of the proceeds received from the issuance of this long-term debt.

The Discretionary Sales Tax Fund, as of September 30, 2024, reported an ending balance of \$2.3 million, an increase of \$417 thousand from the prior year. The increase in fund balance is attributable to the City's share of discretionary sales tax proceeds significantly exceeding related expenditures. The City plans to use the surplus in the Discretionary Sales Tax Fund for street repaving in the Azalea Park Neighborhood and other future capital projects.

As of September 30, 2024, the Utilities Fund's net position was \$13.9 million, reflecting an increase of \$1.0 million from the previous year. Of this total, \$5.3 million is unrestricted and available for spending at the City Council's discretion. The increase in net position is primarily due to the deferred start of State Revolving Fund (SRF) debt service payments.

FINANCIAL IMPACT:

The increases in fund balances and net position will carry forward and be available in FY 2024-25.

RECOMMENDATION:

Motion to approve the Annual Comprehensive Financial Report for FY 2023-24.

ATTACHMENT(S):

1. City of Mary Esther 2024 ACFR Report - As Issued

City of Mary Esther, Florida

Annual Comprehensive Financial Report with Compliance Matters and Responses for the Fiscal Year Ended September 30, 2024



**Annual Comprehensive Financial Report
of the City of Mary Esther, Florida**

**Fiscal Year Ended
September 30, 2024**

**Prepared by
Heather Day, Finance Director
Finance Department**

**The City of Mary Esther, Florida
PRINCIPAL OFFICIALS
Year Ended September 30, 2024**

CITY COUNCIL 2023-2024

April Sutton
Larry Carter
Susan Coxwell
Richard Lawson
Bernie Oder

CITY OFFICIALS

Mayor

Chris Stein

Mayor Pro-Tem

April Sutton

City Manager

Jared Cobb

City Clerk

Dillon Morris

City Attorney

Hayward Dykes, Jr., Esq.

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- GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING
- ORGANIZATIONAL CHART

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CITY OF MARY ESTHER

195 Christobal Road, North ♦ Mary Esther, Florida 32569

Honorable Mayor, City Council Members and Citizens
City of Mary Esther, Florida

I am pleased to submit the Annual Comprehensive Financial Report (ACFR) for the City of Mary Esther, Florida, covering the fiscal year ending September 30, 2024. This document is a testament to our commitment to transparency, accountability, and effective financial stewardship.

The enclosed ACFR provides a comprehensive and detailed account of the City's financial performance, fiscal policies, and strategic initiatives during the fiscal year. This document is designed to serve as a valuable resource for our stakeholders, including members of the City Council, citizens, and external auditors.

The responsibility for the accuracy, completeness, and fairness of the financial data and disclosures within this report rests with the City of Mary Esther. We have undertaken rigorous efforts to ensure that the information presented is reliable, transparent, and in compliance with applicable accounting standards.

CITY PROFILE

The City of Mary Esther, with approximately 4,400 residents, continues to thrive as a coastal community with a rich history and a promising future. Situated east of Hurlburt Field and west of Fort Walton Beach, our city plays a vital role in the regional landscape, surrounded by the largest military base in the world, Eglin Air Force Base.

Established in 1946, the City of Mary Esther was officially incorporated on June 5, 1984, following a referendum vote by our citizens. Operating under a council-manager form of government, our City Council members play a pivotal role in shaping policies, creating ordinances, and appointing key administrative positions, including the City Manager and City Clerk.

CITY SERVICES

Our commitment to providing essential services remains unwavering. From police and fire protection to code enforcement, maintenance of city roadways, and water and sewer utilities services, the City of Mary Esther continues to enhance the quality of life for our residents. Collaborations with the Okaloosa County Sheriff's Office and the Ocean City-Wright Fire Control District further bolster public safety efforts.

The Mary Esther Public Library, a proud member of the Okaloosa County Public Library Cooperative, serves as a hub for education and cultural enrichment, offering free access to the internet, educational classes, recreational materials, and more.

INFRASTRUCTURE AND PARKS

Spanning 1.5 square miles, Mary Esther is characterized by small residential neighborhoods interspersed with ten beautiful parks, including a 14-acre nature park and a public boat ramp and pier. These parks contribute significantly to the community's well-being, offering recreational amenities and green spaces for residents to enjoy.

City of Mary Esther Park	Acres	Amenities						
Azalea Park Azalea Drive	1.81							
Elliot Park Mary Esther Manor Subdivision	3.02							
North Bryn Mawr Park North End of Bryn Mawr Drive	2.69							
Oak Tree Nature Park Between Hwy. 98 and Hollywood Blvd., West of Doolittle Blvd.	13.84							
Oak Tree Park West End of N. Lorraine Drive	0.38							
Pier Park South End of Misty Water Lane	0.10							
Pryor Park South Side of City Hall, West of Christobal Road	0.61							
South Bryn Mawr Park South End of Bryn Mawr Blvd.	2.44							
South Bryn Mawr Gazebo South End of Bryn Mawr Blvd.	0.25							
Springdale Park Northwest End of Mary Esther Drive	3.67							
Total Park Acreage	28.81							

 Picnic Tables
 Playground
 Basketball Court
 Nature Trail
 Baseball Field
 Gazebo
 Tennis Courts
 Restrooms
 Shelter
 Pier and Boat Ramp
 Water Fountain

COUNTY PROFILE

Okaloosa County, our broader community, has experienced positive growth with an estimated population of 219,260, marking a 11% increase over the last decade. The region's sugar-white sand beaches and emerald-green waters attract millions of visitors annually, contributing to its economic vitality.

As of September 30, 2024, Okaloosa County's millage rate stood at 3.8308 mills, reflecting the County's commitment to fiscal responsibility and efficient resource allocation. Furthermore, the County's unemployment rate was 3.1%, outperforming the state of Florida, which reported a rate of 3.3%. This favorable economic indicator underscores Okaloosa County's resilience and robust employment opportunities, further solidifying its status as an economic hub within the region.

Eglin Air Force Base, one of the world's largest military reservations, plays a crucial role in Okaloosa County's economic landscape, attracting defense contracting firms and fostering substantial employment and investments.

HISTORICAL SIGNIFICANCE

The City of Mary Esther, strategically located for easy access to local waterways, holds historical significance as one of the earliest settled areas in Northwest Florida. In 1842, Jesse Rogers and his



family, leading a substantial cattle herd from Louisiana, became the first settlers on the shores of Santa Rosa Sound. In the mid-1850s, Reverend John Newton, a minister and teacher, established the Narrows, known today as Mary Esther, where he founded the first school doubling as a church during the Civil War. On October 10, 1871, Reverend Newton also initiated the city's first post office, likely doubling as his residence.

The naming of Mary Esther has three versions, with old-timers suggesting that Reverend Newton named the community to honor his daughters and wife. Evidence in 2014 from tombstones in the local cemetery for Mary Christine Newton and Esther Newton supports the possibility that the city was named after Reverend Newton's daughters.

Thomas Jefferson Pryor, a deckhand from Greenville, Alabama, arrived in Mary Esther in 1854, marrying Ona Rogers and later becoming the town's postmaster. The Pryor family's significant role continued, with Mary Pryor serving as Postmistress from 1938 to 1972. William C. Pryor, a pioneer and educator, contributed to the city's history, eventually becoming Okaloosa County's first superintendent of schools. The Pryor family maintains a deep connection to Mary Esther, residing on the original property purchased by the city's founders in the early 1800s along the north bank of Santa Rosa Sound.

The discovery of Oak Tree Nature Park is credited to William Lazarus, featuring a 14-acre site protected under Florida Statutes. Between 1999 and 2002, the University of West Florida and community volunteers conducted a cultural resources study under the leadership of UWF Archaeology Institute professor Norma Harris, uncovering artifacts such as bone, shell, pottery shards, and stone tools.

A scenic trail, featuring two bridges over Silver Sands Creek, is adorned with markers that showcase the diverse plant and animal life, offering visitors an educational experience during their leisurely walks through this historic park. In November 2010, Eagle Scout N. Klaus, a local Boy Scout, utilized donated lumber and hardware from CH2M Hill, Inc., to construct a deck at the park's Southeast corner, providing a scenic view of the Silver Sands Creek floodplain.

The inauguration of Santa Rosa Mall in 1976 ignited a surge in commercial construction along Mary Esther Cutoff, subsequently renamed Mary Esther Boulevard, within the city's limits.

Initiated in 2013, the City's community garden at Springdale Park, spearheaded by Council member Sykes, has flourished into a thriving reality. This endeavor has not only reached full capacity at its location but has also become a catalyst for community cooperation, teamwork, and goodwill, as participants contribute their horticultural knowledge and skills to nurture the garden.



FINANCIAL POLICIES AND INTERNAL CONTROLS

The City Manager serves as the Chief Financial Officer and Chief Investment Officer, overseeing funds management and executing the City Council's investment policies. The City Manager is responsible for the City Finance Department, ensuring compliance with Personal Conduct Standards. Budget recommendations and investment strategies are presented to the City Council based on the written investment policy, with the City Manager also suggesting eligible investment dealers and brokers, subject to Council review. The City Manager safeguards security holdings in accordance with Council policies, rules, regulations, and directives. Reporting to the City Manager, the Finance Director evaluates City investments for adherence to Council objectives, reviewing transactions, performance, asset mix, and portfolio strategy each quarter. The Finance Director advises the City Council on investment strategies and recommends specific investments for the city portfolio.

The City's primary investment objectives, in order of priority, focus on ensuring the safety of principal, maintaining liquidity to meet operational needs, and optimizing return on investment within specified risk constraints and cash flow considerations.

The budget process begins with the preparation of proposed budgets by Department Managers. These requested budgets are then reviewed and revised by the City Manager and Finance Director. The City Manager is responsible for presenting a balanced budget to Council members for review and discussion during the budget workshops. In compliance with the Truth in Millage (TRIM) procedures, two public meetings are held to discuss the city's millage rate and proposed budget. The millage rate and final budget are adopted at the final budget hearing in September, prior to the start of the new fiscal year.

The City prioritizes internal control objectives to minimize the risk of fraud, waste, or abuse, recognizing that no system can entirely eliminate these risks. The City Manager leads a small senior management team, leveraging available staff to enhance internal control processes in response to evolving threats and technology. During business hours, at least one of the City Manager, City Clerk, or Finance Director is present at City Hall. Two signers, including the City Manager, Permit Technician, and City Mayor, are required for all checks. The Finance Director prepares bank reconciliations, reviewed and signed by the City Manager. A closed-circuit camera system monitors sensitive areas, with vault access limited to pre-authorized personnel. Two individuals, the City Manager and Finance Director, are involved in the payroll process, and any pay rate adjustments require the City Manager's authorization before entry into the accounting system.

ECONOMIC ENVIRONMENT AND PROJECTIONS

The City of Mary Esther stands as a beacon for businesses, supported by a skilled and diversified labor force. Military veterans and their families, comprising at least 33% of our population, contribute to the vibrant economic landscape. We actively support the Okaloosa Economic Development Council's commitment to growth and diversification through various incentives, making Mary Esther a business-friendly environment.

Eglin Air Force Base and Hurlburt Field, with an estimated annual economic impact exceeding \$9 billion, play a pivotal role in our local economy. The defense industry, representing 73% of economic activity in Okaloosa County, supports approximately 192,000 jobs in Northwest Florida.

LOOKING FORWARD

The city proactively manages and updates its Capital Improvement Plan each year to anticipate the maintenance and replacement of high-cost assets vital for providing transportation and utility services to residents. This approach ensures that funds are available when necessary. The plan covers various depreciable assets, including streets, sidewalks, vehicles, equipment, and buildings, assessing their life expectancy and the costs for maintenance and replacement. During the annual budget process, the City Council reviews and decides which capital assets will be repaired or replaced.

The City Council remains committed to revitalizing the City's infrastructure, including water and wastewater systems, streets, sidewalks, parks, and City facilities. Infrastructure upgrades in the Springdale Park neighborhood are nearing completion, while improvements in the Azalea Park neighborhood are about to enter the bidding stage. The Public Works Department continues to prioritize streets, sidewalks, and parks, with many streets having undergone crack sealing and sidewalk repairs. Additional street and sidewalk improvements will proceed in the next fiscal year.

Improvements to Azalea Park have begun, with more enhancements planned for the next fiscal year, including a new walking trail, pavilion, seating, and a firepit. The City is also collaborating with Okaloosa County on the waterfront park project on South Christobal Rd., which will soon be entering the construction phase and is expected to be completed next year.

Community redevelopment remains a key priority. The Council and staff will continue to collaborate with property and business owners to support redevelopment efforts within the city, fostering revitalization and beautification projects.

INDEPENDENT AUDIT

Florida municipalities are required to undergo annual audits conducted by an independent certified public accounting firm. Warren Averett has been engaged to conduct the annual audits for the City's financial reports and provide single audits, as necessary for state and federal grants, covering fiscal years ending September 30, 2022, through 2024.

The City of Mary Esther received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for its annual comprehensive financial report for the fiscal year ended September 30, 2023. This prestigious award has been achieved for the 14th consecutive year, demonstrating the City's commitment to publishing an annual comprehensive financial report that is easily readable, efficiently organized, and compliant with both generally accepted accounting principles and applicable legal requirements.

While a Certificate of Achievement is valid for one year only, we are confident that our current comprehensive annual financial report continues to meet the requirements of the Certificate of Achievement Program. We are submitting it to GFOA for evaluation to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The Finance Department of the City of Mary Esther, along with City Management and Department Managers, has dedicated significant efforts to compile the necessary information for this year's Annual Comprehensive Financial Report. We extend our sincere appreciation to the Economic Development Council of Okaloosa County, the Okaloosa County Tax Collector's Office, the Okaloosa County School District Finance Department, the Okaloosa County Property Appraiser's Office, the Okaloosa County Sheriff's Office, the Ocean City-Wright Fire Department, and our auditing firm, Warren Averett, for their valuable contributions and assistance in the preparation of this report.

This letter of transmittal is designed to complement management's discussion and analysis (MD&A) and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditor.

Respectfully Submitted,

A handwritten signature in black ink that reads "Heather Day". The signature is written in a cursive, flowing style.

Heather Day, Finance Director

February 21, 2025



Government Finance Officers Association

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

Presented to

**City of Mary Esther
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

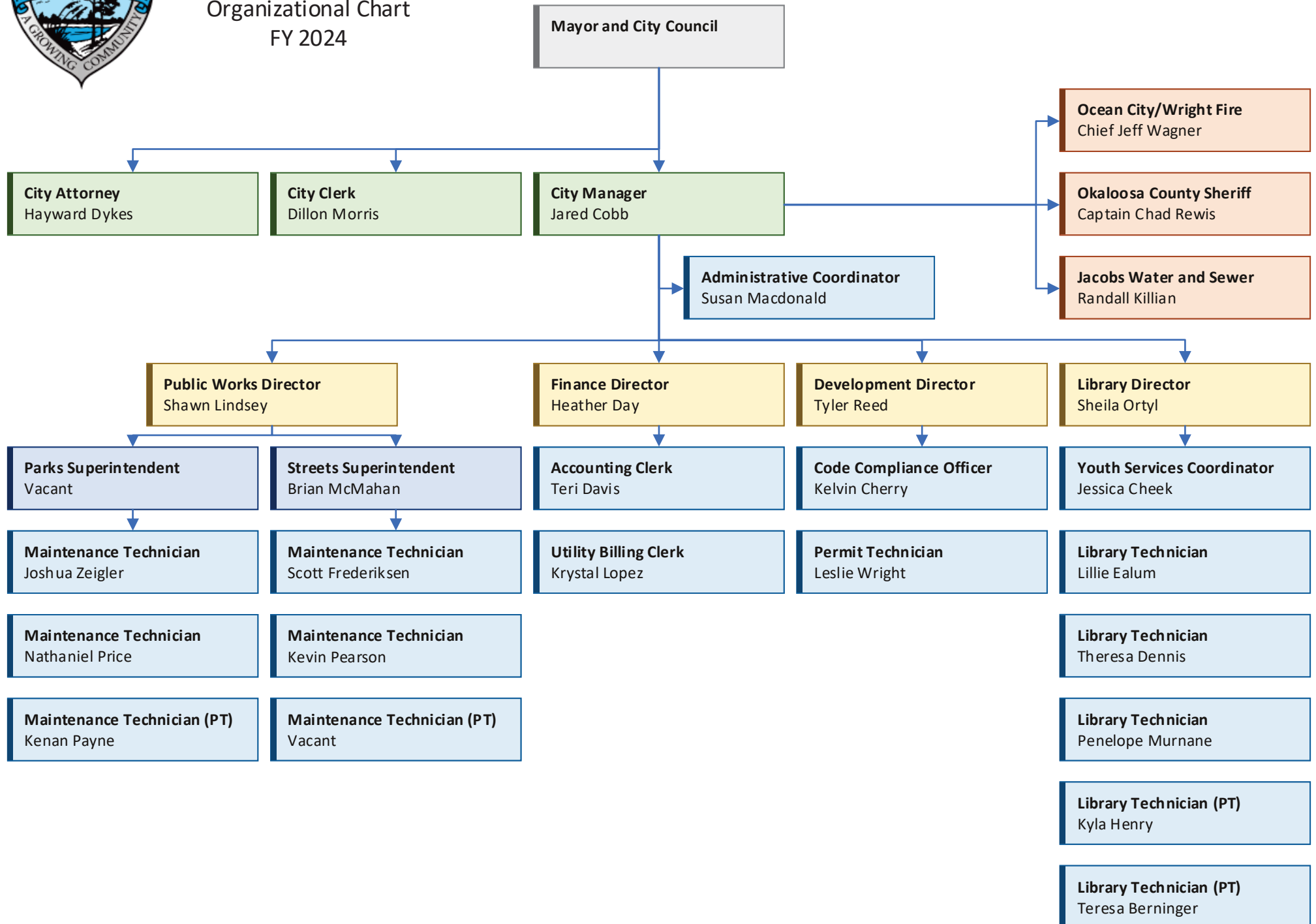
Christopher P. Morill

Executive Director/CEO



City of Mary Esther

Organizational Chart
FY 2024



II. FINANCIAL SECTION

- INDEPENDENT AUDITORS' REPORT
- MANAGEMENT'S DISCUSSION AND ANALYSIS
- BASIC FINANCIAL STATEMENTS
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Financial Statements
- REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
Members of the City Council

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Mary Esther, Florida (the City), as of and for the year ended September 30, 2024, 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, the business-type activities, and each major fund of the City of Mary Esther, Florida, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying 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* (Uniform Guidance) and Chapter 10.550, *Rules of the Florida Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Fort Walton Beach, Florida
February 21, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Mary Esther, Florida (the City), we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City for the fiscal year ended September 30, 2024.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources by \$32.9 million (net position), and represents an increase of \$3.8 million, or 13.2%, from the prior year. Of this amount, \$17.4 million represents investments in capital assets (e.g., land, construction in progress, infrastructure, buildings, machinery and equipment) less any related debt used to acquire these assets that is still outstanding, \$2.5 million is restricted for specific purposes, and \$13.0 million is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors.
- The net position of governmental activities increased \$2.8 million, or 17.4%, and the business-type activities increased \$1.0 million, or 8.0%. The increase in governmental activities net position is primarily attributable to the large amount of capital assets purchased and constructed during fiscal year 2024 as capital outlay costs do not reduce net position in the government-wide financial statements. The increase in business-type activities net position is primarily attributable to expending American Rescue Plan Act (ARPA) grant funds on capital projects.
- As of September 30, 2024, the City's governmental funds reported ending fund balances of \$11.0 million, an increase in fund balance of \$2.4 million, or 28.0%. Of this amount, \$5.3 million, or 48.0%, of ending fund balance (and 64.0% of the total expenditures for governmental funds), is assigned or unassigned and thus, available for spending at the City Council's discretion.

OVERVIEW OF THE FINANCIAL STATEMENTS

The focus of the financial statements is on both the City as a whole (government-wide), and on the major individual funds. Both perspectives (government-wide and major funds) allow the user to address relevant questions, broaden a basis for comparison (year-to-year, government-to-government), and enhance the City's accountability.

This discussion and analysis intends to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

Designed to be corporate-like, the government-wide financial statements consolidate governmental and business-type activities into two columns, which add to a total for primary government. This provides 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 information on all the City's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. This statement combines and consolidates the governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations. Over time, increases or decreases in net position may serve as a useful indicator of the financial position of the City.

The statement of changes in net position presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government (including city manager, city clerk, human resources, finance, purchasing, and non-departmental expenses), public safety (including fire protection and protective inspections), transportation (including road and street maintenance), human services (animal control) and culture and recreation (parks and library). The business-type activities of the City include water and sewer utility services. The government-wide financial statements are found on pages 15-16 of this report.

Fund Financial Statements

A fund is a grouping of related accounts 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 the City's funds can be divided into two categories: governmental funds and proprietary funds.

FUNDS

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Such information may be useful in evaluating a government's near-term financial requirements. Found on pages 17-20 of this report are the basic governmental fund financial statements.

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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains two governmental funds (General Fund and Discretionary Sales Tax Fund) which are considered major funds. The City adopts an annual appropriated budget for each of its major governmental funds. Budgetary comparison statements are provided to demonstrate compliance with the budgets.

Proprietary Funds

Proprietary funds include enterprise funds, which are used to report the same functions presented as business-type activities in the government-wide financial statements. To account for utility operations, the City uses an enterprise fund, the Water and Sewer Fund, which may be found on pages 21-24 of this report.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information, which is essential to the full understanding of the data provided in the government-wide and fund financial statements. Beginning on page 25 of this report are the notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time 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 \$32.9 million (net position) for the fiscal year, as reported in Table 1.

Table 1
CITY OF MARY ESTHER, FLORIDA
STATEMENTS OF NET POSITION
AS OF SEPTEMBER 30, 2024 AND 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 12,615,548	\$ 9,900,117	\$ 8,503,890	\$ 8,325,255	\$ 21,119,438	\$ 18,225,372
Capital assets	11,722,618	7,570,243	11,178,820	9,969,481	22,901,438	17,539,724
Total assets	24,338,166	17,470,360	19,682,710	18,294,736	44,020,876	35,765,096
Total deferred outflows of resources	62,146	49,052	-	-	62,146	49,052
Long-term liabilities outstanding	3,963,440	225,806	2,175,296	1,095,450	6,138,736	1,321,256
Other liabilities	1,365,537	1,107,094	868,600	1,500,169	2,234,137	2,607,263
Total liabilities	5,328,977	1,332,900	3,043,896	2,595,619	8,372,873	3,928,519
Total deferred inflows of resources	126,440	43,843	2,725,270	2,819,870	2,851,710	2,863,713
Net position						
Net investment in capital assets	8,760,015	7,504,016	8,612,498	8,864,327	17,372,513	16,368,343
Restricted	2,494,453	2,195,464	8,194	7,700	2,502,647	2,203,164
Unrestricted	7,690,427	6,443,189	5,285,495	4,007,220	12,975,922	10,450,409
Total net position	\$ 18,944,895	\$ 16,142,669	\$ 13,906,187	\$ 12,879,247	\$ 32,851,082	\$ 29,021,916

By far the largest portion of the City's net position, \$17.4 million, or 52.9%, reflects its investment in capital assets (e.g., land, infrastructure, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the City's net position of \$2.5 million, or 7.6%, represents resources that are subject to external restrictions on how they may be used. The City's unrestricted net position of \$13.0 million may be used to meet the government's ongoing obligations to citizens and creditors.

The overall increase in the City's net position was \$3.8 million, or 13.2%, during fiscal year 2024. Governmental activities increased by \$2.8 million and business-type activities increased by \$1.0 million.

GOVERNMENTAL ACTIVITIES

Reported in Table 2 are the key elements of this change in net position.

Table 2
CITY OF MARY ESTHER, FLORIDA
STATEMENTS OF CHANGES IN NET POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
REVENUES						
Program revenues						
Charges for services	\$ 74,426	\$ 85,885	\$ 3,140,241	\$ 3,185,063	\$ 3,214,667	\$ 3,270,948
Operating grants and contributions	74,366	157,072	-	-	74,366	157,072
Capital grants and contributions	1,458,811	91,520	461,781	825,352	1,920,592	916,872
General revenues						
Property taxes	2,129,476	1,968,163	-	-	2,129,476	1,968,163
Other taxes	2,357,183	2,537,282	-	-	2,357,183	2,537,282
Other revenue	758,256	543,601	424,194	385,365	1,182,450	928,966
TOTAL REVENUES	6,852,518	5,383,523	4,026,216	4,395,780	10,878,734	9,779,303
EXPENSES						
Governmental activities						
General government	1,187,133	1,032,690	-	-	1,187,133	1,032,690
Public safety	1,554,329	1,465,151	-	-	1,554,329	1,465,151
Physical environment	103,717	75,179	-	-	103,717	75,179
Transportation	242,955	244,156	-	-	242,955	244,156
Culture and recreation	799,457	641,247	-	-	799,457	641,247
Debt service interest	162,701	3,615	-	-	162,701	3,615
Business-type activities						
Water and sewer	-	-	2,999,276	2,951,143	2,999,276	2,951,143
TOTAL EXPENSES	4,050,292	3,462,038	2,999,276	2,951,143	7,049,568	6,413,181
CHANGE IN NET POSITION	2,802,226	1,921,485	1,026,940	1,444,637	3,829,166	3,366,122
NET POSITION AT BEGINNING OF YEAR	16,142,669	14,221,184	12,879,247	11,434,610	29,021,916	25,655,794
NET POSITION AT END OF YEAR	\$ 18,944,895	\$ 16,142,669	\$ 13,906,187	\$ 12,879,247	\$ 32,851,082	\$ 29,021,916

FINANCIAL IMPACTS

Normal Impacts

There are eight basic impacts on revenues and expenses as reflected below:

Revenues

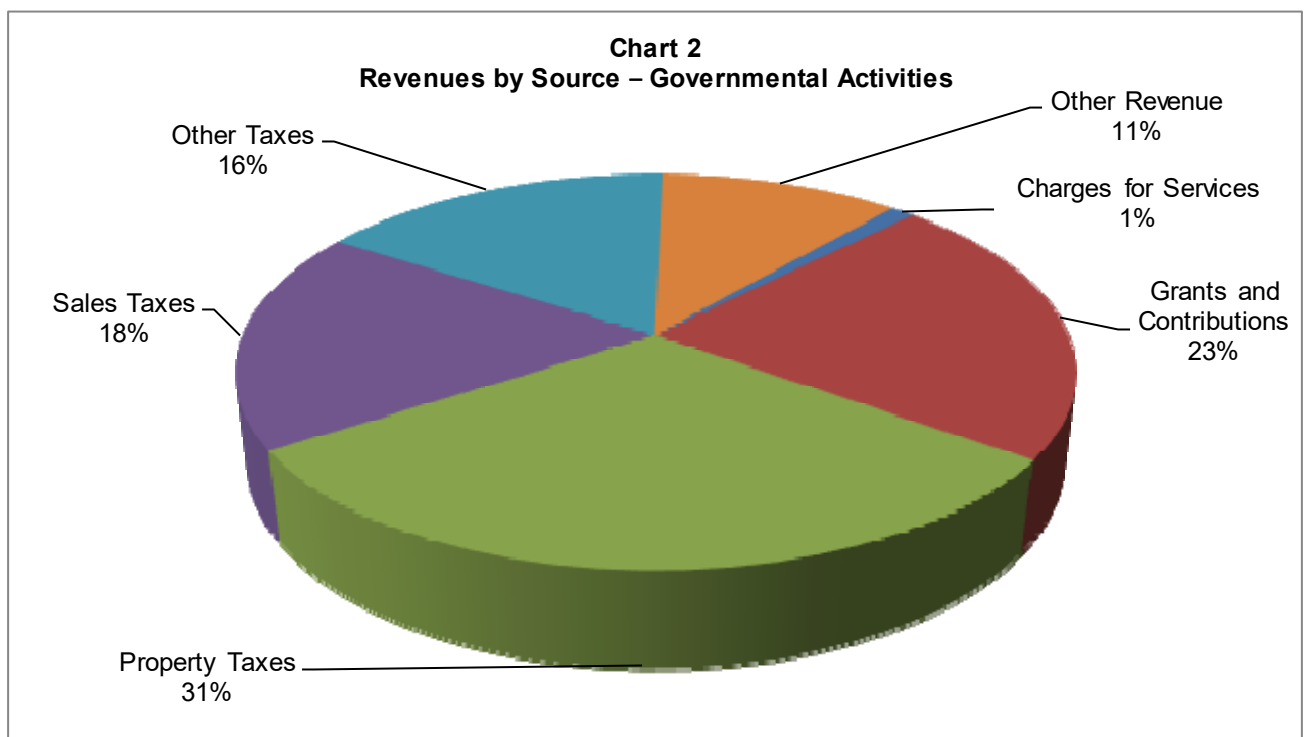
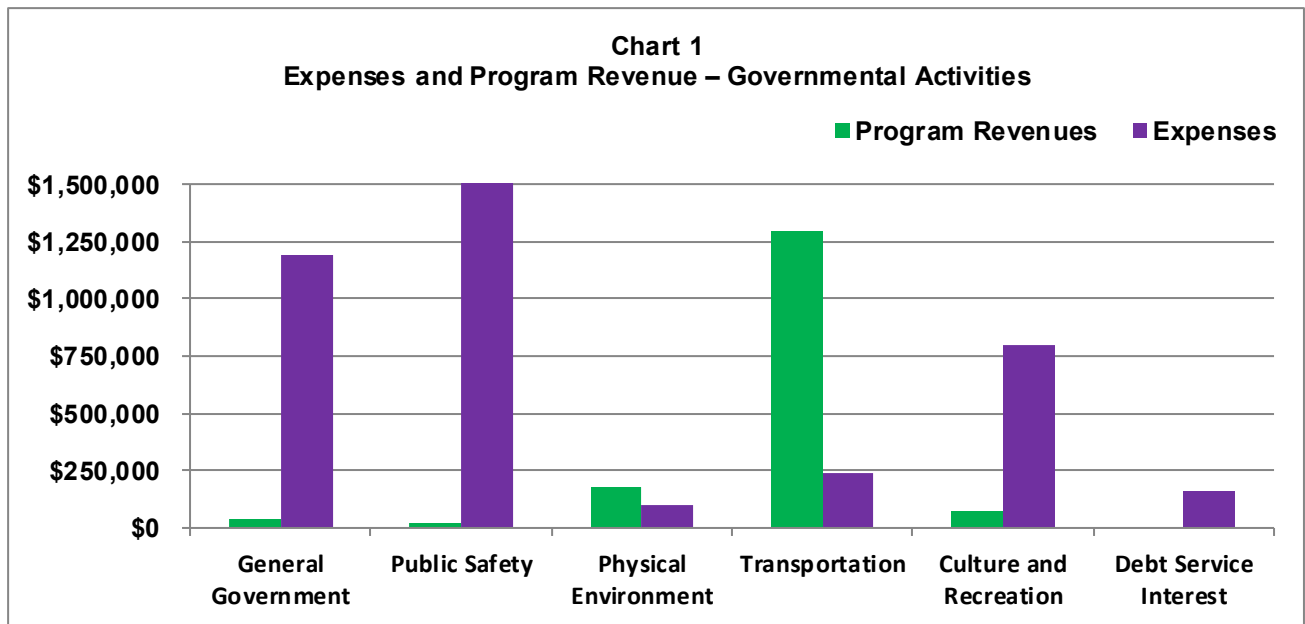
- **Economic Condition:** This can reflect a declining, stable, or growing economic environment and has a substantial impact on property, sales, gas or other tax revenue.
- **Council Approved Rate Adjustments:** While certain tax rates are set by statute, the City Council has significant authority to impose and periodically adjust rates (e.g., water, impact fees, recreation user fees, etc.).
- **Changing Patterns in Intergovernmental Grant Revenue** (both recurring and non-recurring): Certain recurring revenues (state revenue sharing) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.
- **Market Impacts on Investment Income:** The current market conditions have a significant influence on the City's investment income causing it to fluctuate greatly.

Expenses

- **Introduction of New Programs:** Within functional expense categories (e.g., police, fire, public works, community development, parks and recreation, etc.), individual programs may be added or deleted to meet changing community needs.
- **Authorized Position Adjustments:** Changes in service demand may cause the City Council to change authorized staffing. Staffing costs (salary and related benefits) represent approximately 24% of the City's operating costs.
- **Salary Adjustments:** The ability to attract and retain human and intellectual resources requires the City to strive for a competitive salary range position in the marketplace.
- **Inflation:** While overall inflation appears to be reasonably modest, the City is a major consumer of certain commodities such as paper, chemicals, supplies, fuel, oil and parts. Some fluctuations may experience commodity specific increases.

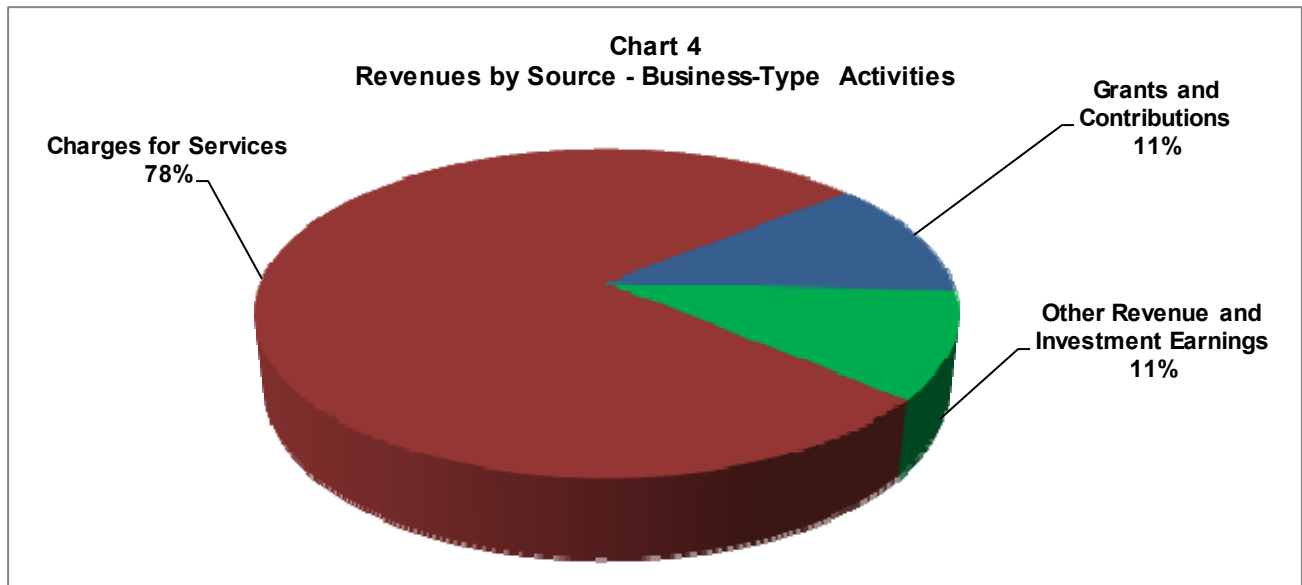
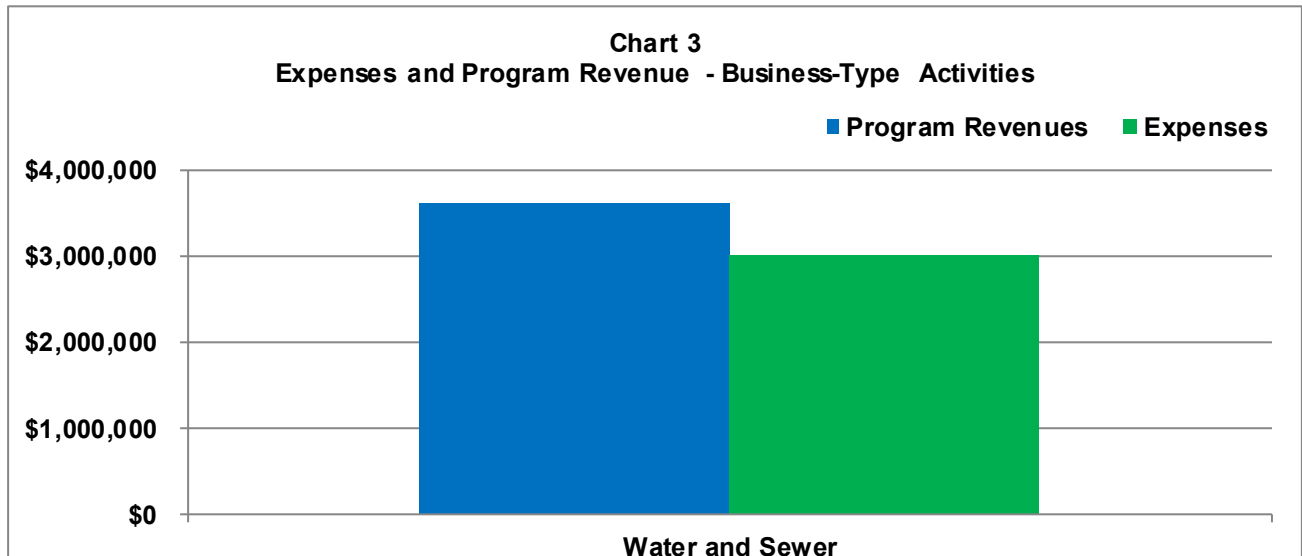
Current Year Impacts – Governmental Activities

- Capital grants and contributions increased by \$1.4 million, which is a result of nonrecurring Community Development Block Grant (CDBG) funding to make certain capital improvements to the Springdale Park Neighborhood.
- Other revenues increased by \$215 thousand, or 39.5%. This increase is almost entirely attributable to an increase in interest earned on deposits and investments. The increase in interest income is a function of rising market interest rates earned on invested funds and an increase in the average balance of deposits and investments during fiscal year 2024.
- Debt service interest expense increased by \$159 thousand, which is the result of issuing new debt during fiscal year 2024 and making the first semi-annual payment in September 2024.



Current Year Impacts – Business-Type Activities

- Capital grants and contributions decreased by \$364 thousand, or 44.1%. This decrease is primarily attributable to a reduction in American Rescue Plan Act (ARPA) grant funds expended to rehabilitate Well #1 during fiscal year 2024.
- Operating expenses for personnel increased by \$27 thousand, or 10.4%, which is primarily attributable to an increase in payroll and related employee benefit costs.
- Interest and investment income increased by \$89 thousand, or 33.7%. The increase in interest income is a function of rising market interest rates earned on invested funds and an increase in the average balance of deposits and investments during fiscal year 2024.



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the City. As of September 30, 2024, the City's General Fund reported ending fund balance of \$8.7 million, an increase in fund balance of \$2.0 million from the prior year. The increase in fund balance was primarily driven by the issuance of long-term debt to purchase and renovate the future City Hall building as well as to fund a portion of the City's share of costs on a joint project with Okaloosa County to construct Christobal Waterfront Park. At the end of fiscal year 2024, the City had not yet expended more than \$1.4 million of the proceeds received from the issuance of long-term debt. The unspent debt proceeds are primarily cause for the \$1.3 million increase in restricted fund balance.

The Discretionary Sales Tax Fund is a special revenue fund that is used to account for proceeds received from discretionary sales taxes that are restricted by taxpayer referendum as a local option tax. As of September 30, 2024, the fund reported ending fund balance of \$2.3 million, an increase of \$417 thousand from the prior year. The increase in fund balance is attributable to the City's share of discretionary sales tax proceeds significantly exceeding related expenditures. The City plans to use the surplus in the Discretionary Sales Tax Fund to finance planned future capital infrastructure projects.

As a measure of the liquidity in the governmental funds, it may be useful to compare both unassigned and assigned fund balance and total fund balance to total expenditures. Unassigned and assigned fund balances represent 64.0% of the total expenditures in the governmental funds, while total fund balances represent 133.2% of total expenditures in the governmental funds. Unassigned and assigned fund balances represent approximately 8 months of expenditures in the governmental funds.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the proprietary funds totaled \$5.3 million at the end of fiscal year 2024. Total net position for proprietary funds increased \$1.0 million, or 8.0%, during 2024.

BUDGETARY HIGHLIGHTS

General Fund

- Actual expenditures fell short of budgetary expectations by \$6.1 million, which is primarily attributable to delays in the commencement (and progress) of planned capital projects.
- Actual revenues exceeded budgetary expectations by \$663 thousand for the year ended September 30, 2024, which is primarily attributable to conservative budgeting practices used by management for revenues. In addition, grant revenues and shared tax revenues significantly exceeded budgetary estimates.

CAPITAL ASSETS AND LONG-TERM LIABILITIES OUTSTANDING

Capital Assets

The City's investments in capital assets for its governmental and business-type activities as of September 30, 2024, amounts to \$22.9 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, water, wastewater and drainage systems improvements, machinery and equipment, park facilities, roads and highways, etc. The total increase in the City's investment in capital assets for the current fiscal year was \$5.4 million, or 30.6%, with an overall 54.9% increase for governmental activities and a 12.1% increase for business-type activities, all of which is summarized in Table 3 below.

Table 3
CITY OF MARY ESTHER, FLORIDA
CAPITAL ASSETS
(Net of Accumulated Depreciation)
AS OF SEPTEMBER 30, 2024 AND 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 6,111,851	\$ 5,015,449	\$ 77,878	\$ 77,878	\$ 6,189,729	\$ 5,093,327
Buildings	1,895,513	659,106	62,558	57,378	1,958,071	716,484
Improvements other than buildings	1,389,180	1,432,073	6,174,106	6,504,279	7,563,286	7,936,352
Machinery and equipment	109,014	7,160	799,793	674,014	908,807	681,174
Subscription assets	46,723	72,209	23,461	36,259	70,184	108,468
Construction in progress	2,170,337	384,246	4,041,024	2,619,673	6,211,361	3,003,919
Total	\$ 11,722,618	\$ 7,570,243	\$ 11,178,820	\$ 9,969,481	\$ 22,901,438	\$ 17,539,724

Additional information on the capital assets of the City can be found in Note 7 of this report.

Debt

As of September 30, 2024, the City reported outstanding long-term debt from revenue notes and State Revolving Fund loans totaling \$5.9 million. The debt is secured by pledged non-ad valorem revenues of the City. The City has no general obligation or special assessment debt. The State of Florida does not place a legal limit of debt on municipalities. For general obligation debts greater than one year, the City is required to conduct a voter referendum process for approval of this type of debt. The City's outstanding long-term liabilities are summarized in Table 4 on the next page.

Table 4
CITY OF MARY ESTHER, FLORIDA
LONG-TERM LIABILITIES OUTSTANDING
AS OF SEPTEMBER 30, 2024 AND 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenue note	\$ 3,733,828	\$ -	\$ -	\$ -	\$ 3,733,828	\$ -
State Revolving Fund loans	-	-	2,170,409	1,071,899	2,170,409	1,071,899
Subscription liabilities	33,791	66,227	16,968	33,255	50,759	99,482
Compensated absences	119,674	94,933	29,428	31,308	149,102	126,241
Total	\$ 3,887,293	\$ 161,160	\$ 2,216,805	\$ 1,136,462	\$ 6,104,098	\$ 1,297,622

Additional information on the City's long-term liabilities can be found in Note 10 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The State of Florida, by constitution, does not have a state personal income tax and therefore the State operates primarily using sales, gasoline, and corporate income taxes. Local governments (cities, counties, and school boards) primarily rely upon property and a limited array of permitted other taxes (sales, gasoline, utility service taxes, etc.) and fees (occupational licenses) for their governmental activities. There is a limited number of state shared revenues and recurring and non-recurring grants from both the state and federal governments, which provide funding for specific programs, projects, or activities. For the business-type activities and certain governmental activities (permitting and recreational programs), the user pays a related fee or charge associated with the service.

The level of taxes, fees, and charges for services (including development related impact fees) has an impact on the City's specific competitive ability to encourage development and redevelopment (office, retail, residential and industrial) for those businesses that choose to locate in our jurisdiction. As the City has limited growth potential, it places great emphasis on redevelopment, and it is essential for the continued financial and economic health of our community.

The military has a significant presence in the City's community with Eglin Air Force Base and Hurlburt Field employing over 72,000 military and civilian personnel. These installations are essential to the continued long-term economic vitality of this area. Combined, the military and defense-related industries have a \$22 billion annual impact on Northwest Florida's economy, according to the *Florida Defense Industry Economic Impact Analysis*.

Regional economic indicators were also considered in preparing the fiscal year 2024-2025 budget for the City:

- The local unemployment rate was 3.2%, which represents an approximate 0.5% increase from September 2023. The State of Florida's unemployment rate was 3.3%, which represents an approximate 0.3% increase from September 2023. The unemployment rate will impact the City's fee and usage-based revenues and shared portions of the State of Florida's usage-based taxes.

- The Florida Department of Revenue's Office of Tax Research has updated its estimates of tax distributions the City is expected to receive for the upcoming fiscal year. The table below summarizes the fiscal year 2025 revenue estimates compared to the actual revenues reported for fiscal year 2024.

Revenue Source	FY2025	FY2024	Variance (\$)	Variance (%)
	Estimate	Actual		
Municipal Revenue Sharing	\$ 224,837	\$ 223,212	\$ 1,625	0.7%
Half-Cent Sales Tax	579,555	519,461	60,094	11.6%
Communications Service Tax	200,132	186,996	13,136	7.0%

- Moderate increases in property tax revenues are anticipated by most regional municipalities. Property tax revenues in Mary Esther are expected to be up 7.1% as compared to roll year 2023 due to an increase in the assessed value of taxable property.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general financial overview of the City for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Department, City of Mary Esther, 195 Christobal Road North, Mary Esther, Florida 32569. The City's website address is www.cityofmaryesther.com.

CITY OF MARY ESTHER, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 4,630,777	\$ 4,709,926	\$ 9,340,703
Investments	2,879,605	340,379	3,219,984
Receivables, net	63,912	483,892	547,804
Due from other governments	826,027	-	826,027
Prepaid items	4,997	42,163	47,160
Restricted assets			
Cash and cash equivalents	4,016,105	141,754	4,157,859
Other assets			
Leases receivable	-	2,785,776	2,785,776
Other, net	194,125	-	194,125
Capital assets			
Non-depreciable	8,282,188	4,118,902	12,401,090
Depreciable, net	3,440,430	7,059,918	10,500,348
TOTAL ASSETS	24,338,166	19,682,710	44,020,876
DEFERRED OUTFLOW OF RESOURCES	62,146	-	62,146
LIABILITIES			
Accounts payable	860,426	473,168	1,333,594
Accrued liabilities	43,230	(70)	43,160
Accrued interest payable	115	3,495	3,610
Unearned revenues	296,785	216,938	513,723
Payable from restricted assets			
Customer deposits	-	133,560	133,560
Retainage payable	101,271	-	101,271
Non-current liabilities			
Due within one year			
Compensated absences	29,919	7,357	37,276
Subscription liabilities	33,791	16,968	50,759
State revolving fund loans payable	-	17,184	17,184
Due in more than one year			
Compensated absences	89,755	22,071	111,826
State revolving fund loans payable	-	2,153,225	2,153,225
Revenue note payable	3,733,828	-	3,733,828
Other post-employment benefits	139,857	-	139,857
TOTAL LIABILITIES	5,328,977	3,043,896	8,372,873
DEFERRED INFLOWS OF RESOURCES	126,440	2,725,270	2,851,710
NET POSITION			
Net investment in capital assets	8,760,015	8,612,498	17,372,513
Restricted for:			
Capital expansion projects	183,421	8,194	191,615
Government infrastructure	2,304,968	-	2,304,968
Other purposes	6,064	-	6,064
Unrestricted	7,690,427	5,285,495	12,975,922
TOTAL NET POSITION	\$ 18,944,895	\$ 13,906,187	\$ 32,851,082

See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Function/program activities	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Governmental Activities							
General government	\$ 1,187,133	\$ 34,697	\$ 5,000	\$ -	\$ (1,147,436)	\$ -	\$ (1,147,436)
Public safety	1,554,329	14,551	-	4,323	(1,535,455)	-	(1,535,455)
Physical environment	103,717	-	-	178,300	74,583	-	74,583
Transportation	242,955	21,839	-	1,276,188	1,055,072	-	1,055,072
Culture and recreation	799,457	3,339	69,366	-	(726,752)	-	(726,752)
Debt service interest	162,701	-	-	-	(162,701)	-	(162,701)
Total governmental activities	4,050,292	74,426	74,366	1,458,811	(2,442,689)	-	(2,442,689)
Business-type activities							
Water and sewer	2,999,276	3,140,241	-	461,781	-	602,746	602,746
Total primary government	\$ 7,049,568	\$ 3,214,667	\$ 74,366	\$ 1,920,592	(2,442,689)	602,746	(1,839,943)
General revenues							
Taxes							
Property taxes					2,129,476	-	2,129,476
Sales taxes					1,237,394	-	1,237,394
Utility service taxes					592,119	-	592,119
Other taxes					527,670	-	527,670
Municipal revenue sharing program					231,251	-	231,251
Miscellaneous					7,756	72,051	79,807
Investment earnings					519,249	352,143	871,392
Total general revenues					5,244,915	424,194	5,669,109
CHANGE IN NET POSITION					2,802,226	1,026,940	3,829,166
NET POSITION AT BEGINNING OF YEAR					16,142,669	12,879,247	29,021,916
NET POSITION AT END OF YEAR					\$ 18,944,895	\$ 13,906,187	\$ 32,851,082

See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
GOVERNMENTAL FUNDS
BALANCE SHEET
SEPTEMBER 30, 2024**

	General Fund	Discretionary Sales Tax Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,670,506	\$ 2,366,510	\$ 7,037,016
Investments	2,879,605	-	2,879,605
Receivables	63,912	-	63,912
Due from other governments	786,298	39,729	826,027
Prepaid items	4,997	-	4,997
Restricted assets:			
Cash and cash equivalents	1,609,866	-	1,609,866
TOTAL ASSETS	\$ 10,015,184	\$ 2,406,239	\$ 12,421,423
LIABILITIES			
Accounts payable	\$ 860,426	\$ 101,271	\$ 961,697
Accrued liabilities	43,230	-	43,230
Unearned revenues	296,785	-	296,785
Total liabilities	1,200,441	101,271	1,301,712
DEFERRED INFLOWS OF RESOURCES	88,232	-	88,232
FUND BALANCE			
Nonspendable - prepaid items	4,997	-	4,997
Restricted			
Capital expansion projects	183,421	-	183,421
Government infrastructure	-	2,304,968	2,304,968
City Hall building renovations	559,108	-	559,108
Christobal Waterfront Park improvements	861,273	-	861,273
Other purposes	6,064	-	6,064
Committed - natural disaster relief	1,813,711	-	1,813,711
Assigned – FY25 appropriations	2,531,521	-	2,531,521
Unassigned	2,766,416	-	2,766,416
Total fund balances	8,726,511	2,304,968	11,031,479
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 10,015,184	\$ 2,406,239	\$ 12,421,423

See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITIOIN
SEPTEMBER 30, 2024**

Fund balance, total governmental funds (page 17)	\$ 11,031,479
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Governmental non-depreciable assets	8,282,188	
Governmental depreciable assets	7,577,751	
Less accumulated depreciation	<u>(4,137,321)</u>	
		11,722,618

Other long-term assets are not financial resources and therefore are not reported in the governmental funds.

Other long-term assets, net	194,125
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Deferred inflows of resources and deferred outflow of resources related to OPEB are not available/receivable or due/payable, respectively, in the current period and therefore are not reported in the governmental funds.

Deferred outflows of resources	62,146	
Deferred inflows of resources	<u>(38,208)</u>	
		23,938

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Subscription liabilities	(33,791)	
Accrued interest on subscription liabilities	(115)	
OPEB obligation	(139,857)	
Compensated absences	(119,674)	
Revenue note payable	<u>(3,733,828)</u>	
		<u>(4,027,265)</u>

Net position of governmental activities (page 15)	<u>\$ 18,944,895</u>
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See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	General Fund	Discretionary Sales Tax Fund	Total Governmental Funds
REVENUES			
Taxes	\$ 3,018,479	\$ -	\$ 3,018,479
Licenses, fees, and permits	377,791	-	377,791
Intergovernmental	2,337,236	526,329	2,863,565
Charges for services	39,710	-	39,710
Fines	19,722	-	19,722
Miscellaneous	437,769	95,482	533,251
Total revenues	<u>6,230,707</u>	<u>621,811</u>	<u>6,852,518</u>
EXPENDITURES			
Current			
General government	956,463	-	956,463
Public safety	1,507,900	-	1,507,900
Physical environment	103,717	-	103,717
Transportation	201,740	-	201,740
Culture and recreation	753,313	-	753,313
Capital outlay	4,247,959	205,105	4,453,064
Debt service			
Principal	141,932	-	141,932
Interest	116,676	-	116,676
Other	46,025	-	46,025
Total expenditures	<u>8,075,725</u>	<u>205,105</u>	<u>8,280,830</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,845,018)</u>	<u>416,706</u>	<u>(1,428,312)</u>
OTHER FINANCING SOURCES			
Proceeds from issuance of revenue note	<u>3,843,324</u>	<u>-</u>	<u>3,843,324</u>
NET CHANGE IN FUND BALANCE	1,998,306	416,706	2,415,012
FUND BALANCE AT BEGINNING OF YEAR	6,728,205	1,888,262	8,616,467
FUND BALANCE AT END OF YEAR	<u><u>\$ 8,726,511</u></u>	<u><u>\$ 2,304,968</u></u>	<u><u>\$ 11,031,479</u></u>

See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
GOVERNMENTAL FUNDS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balance of governmental funds (page 19)	\$ 2,415,012
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is depreciated over the estimated useful lives of the assets.

Capital outlay	4,453,064	
Less depreciation expense	<u>(280,895)</u>	
		4,172,169

Governmental funds do not report capital assets on the balance sheet; however, they are reported in the government-wide financial statements. Accordingly, proceeds received for disposals of capital assets are shown as income in the governmental financial statements and a gain or loss is reported in the statement of activities.

Cost of capital assets disposed/transferred	(53,367)	
Accumulated depreciation associated with disposals/transfers	<u>33,573</u>	
		(19,794)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Proceeds from issuance of revenue note	(3,843,324)	
Principal payment on revenue note	109,496	
Principal payments on subscription liabilities	<u>32,436</u>	
		(3,701,392)

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

Change in other long-term assets	(38,826)	
Change in other post-employment benefits liability and related deferrals	(313)	
Change in accrued interest on subscription liabilities	111	
Change in long-term compensated absences	<u>(24,741)</u>	
		<u>(63,769)</u>

Change in net position of governmental activities (page 16)	<u><u>\$ 2,802,226</u></u>
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See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
PROPRIETARY FUND
STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2024**

	Water and Sewer Fund
ASSETS	
Current assets	
Cash and cash equivalents	\$ 4,709,926
Investments	340,379
Receivables, net	483,892
Prepaid items	42,163
Leases receivable	64,473
Restricted assets – cash and cash equivalents	141,754
Total current assets	<u>5,782,587</u>
Noncurrent assets	
Leases receivable	2,721,303
Capital assets	
Non-depreciable	4,118,902
Depreciable, net	7,059,918
Total noncurrent assets	<u>13,900,123</u>
TOTAL ASSETS	<u>19,682,710</u>
LIABILITIES	
Current liabilities	
Accounts payable	473,168
Accrued interest payable	3,495
Accrued liabilities	7,287
Compensated absences	7,357
Unearned revenues	216,938
State revolving fund loans payable	17,184
Subscription liabilities	16,968
Payable from restricted assets	
Customer deposits	133,560
Total current liabilities	<u>875,957</u>
Non-current liabilities	
State revolving fund loans payable	2,153,225
Compensated absences	22,071
Total non-current liabilities	<u>2,175,296</u>
TOTAL LIABILITIES	<u>3,051,253</u>
DEFERRED INFLOW OF RESOURCES	
Leases	<u>2,725,270</u>
NET POSITION	
Net investment in capital assets	8,612,498
Restricted - capital expansion projects	8,194
Unrestricted	5,285,495
TOTAL NET POSITION	<u>\$ 13,906,187</u>

See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Water and Sewer Fund</u>
OPERATING REVENUES	
Charges for services	\$ 3,045,641
OPERATING EXPENSES	
Personnel	287,622
Operating	2,278,866
Depreciation	<u>425,055</u>
Total operating expenses	<u>2,991,543</u>
OPERATING INCOME	<u>54,098</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest expense	(7,733)
Rental income	94,600
Interest and investment income	352,143
Miscellaneous	<u>72,051</u>
Total non-operating revenues (expenses)	<u>511,061</u>
INCOME BEFORE CAPITAL GRANTS AND CONTRIBUTIONS	<u>565,159</u>
CAPITAL GRANTS AND CONTRIBUTIONS	
Capital grants	460,793
Impact fees	<u>988</u>
Total capital grants and contributions	<u>461,781</u>
CHANGE IN NET POSITION	1,026,940
NET POSITION AT BEGINNING OF YEAR	<u>12,879,247</u>
NET POSITION AT END OF YEAR	<u><u>\$ 13,906,187</u></u>

See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Water and Sewer Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 2,998,291
Payments to suppliers and contractors	(2,442,471)
Payments to employees	(289,384)
Miscellaneous income	126,570
Net cash provided by operating activities	<u>393,006</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisitions of capital assets	(1,634,394)
Proceeds from impact fees	988
Proceeds from state revolving fund loans	1,114,928
Principal payments on state revolving fund loans	(16,418)
Principal payments on subscription liabilities	(16,287)
Interest paid	(8,350)
Net cash used in capital and related financing activities	<u>(559,533)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	352,143
Proceeds from sale of investments	3,495
Purchases of investments	(18,299)
Net cash flows provided by investing activities	<u>337,339</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	170,812
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>4,680,868</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 4,851,680</u></u>
CASH AND CASH EQUIVALENTS AT END OF YEAR CONSIST OF	
Current	\$ 4,709,926
Restricted	<u>141,754</u>
Total cash and cash equivalents	<u><u>\$ 4,851,680</u></u>

See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
PROPRIETARY FUND
STATEMENT OF CASH FLOWS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Water and Sewer Fund</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 54,098
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	425,055
Miscellaneous revenue	72,051
Rental income	94,600
Decrease (increase) in assets:	
Accounts receivable	(53,230)
Prepaid expenses	9,187
Leases receivable	54,519
Increase (decrease) in liabilities:	
Customer deposits	5,880
Accounts payable	(172,792)
Accrued liabilities	118
Compensated absences	(1,880)
Increase in deferred inflows of resources	<u>(94,600)</u>
Net cash provided by operating activities	<u><u>\$ 393,006</u></u>

See notes to the financial statements.

**CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF THE CITY

Description of City

The City of Mary Esther, Florida (the City) was established as a town under the laws of the State of Florida in 1946. In 1984, after referendum vote by the citizens of Mary Esther, the Council approved ordinance number 84-3 to incorporate Mary Esther as a City. The City operates under a council form of government and provides the following services: public safety (fire control and protective inspections), transportation (road and street facilities), human services (animal control), culture and recreation (library, parks, and recreation), physical environment (community development), utility (water and sewer) and general government.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted (GAAP) in the United States of America applicable to governmental units and the Uniform Accounting System mandated by Chapter 218.33, Florida Statutes. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting.

The following is a summary of the more significant accounting policies of the City:

The Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the City as the primary government. In evaluating the City as a reporting entity, management has considered all potential component units for which the City may be financially accountable and, as such, be included within the City's financial statements. Management utilized criteria set forth in GASB guidance for determining financial accountability of potential component units in evaluating all potential component units. Accordingly, the City is financially accountable if it appoints a voting majority of the potential component unit's governing board, and it is able to impose its will on the organization, or there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the City. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

As of September 30, 2024, the City had no component units required to be presented in the City's financial statements.

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which significantly rely on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from government-wide financial statements.

Major individual governmental funds and the enterprise fund are reported as separate columns in the fund financial statements.

Measurement Focus and Basis of Accounting

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within 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 six months of the end of the current fiscal period, except for property taxes, for which the period is 60 days. 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.

Franchise fees, licenses, 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. Sales taxes, gasoline taxes, and other intergovernmental revenues collected and held by the state at year-end on behalf of the City, are also recognized as revenue. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Okaloosa Tax Collector bills and collects property taxes for the City in accordance with the laws of the State of Florida. Property taxes attach as an enforceable lien on property as of the date of assessment and remain in effect until discharge by payment. Taxes are payable when levied (on November 1, or as soon thereafter as the assessment roll becomes available to the Tax Collector).

**CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

The following is the current property tax calendar:

Lien Date	January 1st
Levy Date	November 1st
Due Date	November 1st
Delinquent Date	April 1st

Discounts of 1% are granted for each month taxes are paid prior to March 1st.

Revenue recognition criteria for property taxes requires that property taxes expected to be collected within 60 days of the current period be accrued. No accrual has been made for 2024 ad valorem taxes because property taxes are not legally due until subsequent to the end of the fiscal year.

Current year taxes, which are uncollected as of the end of the fiscal year, are generally immaterial in amount and highly susceptible to uncollectibility and, therefore, are not recorded as a receivable on the balance sheet date.

Basis of Presentation

The financial transactions of the City are recorded in individual funds. Each fund is a separate accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the government's utility function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for utility services. The City also recognizes, as operating revenues, the portion of tap fees intended to recover the cost of connecting customers to the system.

Operating expenses for enterprise funds include the cost of service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

The following two broad classifications are used to categorize the fund types used by the City:

Governmental

Governmental funds focus on the determination of financial position and changes in financial position (sources, uses and balances of financial resources) and not net income. The City has two major governmental funds:

General Fund – This is the City's primary operating fund and is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

Discretionary Sales Tax Fund – This is a special revenue fund used to account for proceeds received from discretionary sales taxes that are restricted by the taxpayer referendum that authorized the local option taxes for expenditures towards capital infrastructure related projects.

Proprietary

Proprietary funds focus on the determination of fund net position, changes in fund net position, and cash flows. The City's proprietary fund is an enterprise fund, as fees are charged to external users for services. The following is a description of the City's major proprietary fund:

Water and Sewer Fund – this fund accounts for the operations and activities of the City's water and sewer system.

Assets, Liabilities, Deferred Outflows/Inflows, and Net Position or Fund Balance

Cash and Cash Equivalents

Each fund's cash on hand, demand deposits, certificates of deposit, and short-term investments are considered cash and cash equivalents. For purposes of these statements, certificates of deposit with maturities of two years or less when purchased, and highly liquid debt instruments, with a maturity of three months or less when purchased, are considered to be cash equivalents.

Deposits and Investments

The City is authorized under the City's investment policy to invest and reinvest surplus public funds in its control or possession, in accordance with resolutions to be adopted from time to time and in accordance with Sections 218.40 through 218.45, Florida Statutes. According to its policy, the City's primary objectives in priority order are: 1) safety, 2) liquidity, and 3) return on investment. The policy prohibits the following investments and investment practices:

1. Purchases on margin or short sales.
2. Derivative securities that are, in effect, a leveraged bet on future movements of interest rates or some price index. Collateralized mortgage obligations, because of their complexity and prepayment rate uncertainties, are prohibited.
3. Lending securities with an agreement to buy them back after a stated period of time (reverse purchased agreements from the perspective of the public body).

Investments for the city are reported at fair value (generally based on quoted market prices) except for the Florida PRIME investment pool, which is reported at amortized cost.

**CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Receivables and Payables

Interfund transactions are reflected as loans, services provided, reimbursements, or transfers. At the end of the fiscal year, loans outstanding between funds are referred to as either "due to other funds" or "due from other funds" (i.e., the current portion of interfund loans) or "advances" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All receivables in governmental funds are shown net of an allowance for uncollectible accounts. On September 30, 2024, the City considers all governmental fund receivables collectible and accordingly, does not have an allowance.

Services provided, deemed to be at market, or near market rates, are treated as revenues and expenditures/expenses. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide columnar presentation.

All proprietary fund receivables are shown net of an allowance for uncollectible accounts. The City's estimate is based on historical collection experience and a review of the current status of accounts receivable. When the collectability of a receivable becomes questionable, an allowance for doubtful accounts is established. When specific accounts are determined to be uncollectible, they are written off. At September 30, 2024, an allowance for doubtful accounts of \$19,890 was recorded in the Water and Sewer Fund.

The City recognizes a lease receivable and a deferred inflow of resources for noncancellable leases in which the City is the lessor. At the commencement of the lease, the City measures the lease receivable at the present value of payments expected to be received during the lease term. The deferred inflow of resources is measured at the initial amount of the lease receivable adjusted for lease payments received at or before the lease commencement date. In subsequent periods, the lease receivable is reduced by the principal portion of lease payments received and the deferred inflow of resources is recognized as revenue over the life of the lease term.

Restricted Assets

Restricted assets are maintained in both the governmental and business-type activities. Deposits received from customers of the water and sewer system are restricted to use as payment of the final customer bill or is returned to the customer upon settlement of the final bill. Impact fees from customers are also restricted in the General Fund and the Water and Sewer Fund for future capital expansion projects. Additionally, financial assets from discretionary sales taxes are classified as restricted assets because their use is limited by taxpayer referendum.

Prepaid Items

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

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (roads, bridges, curbs and sidewalks, drainage systems, lighting systems and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial cost more than the following:

Land	\$	1
Buildings	\$	1,000
Improvements other than buildings	\$	1,000
Machinery and equipment	\$	1,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. 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.

Major outlays for capital assets and improvements are capitalized in the proprietary fund as projects are constructed. Interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalizable value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-50 years
Improvements other than buildings	10-50 years
Machinery and equipment	5-10 years
Subscription assets	3-5 years

Compensated Absences

Vested or accumulated leave (annual, personal and sick) that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. All vested or accumulated leave is accrued when incurred in the government-wide statements. A liability for compensated absences is reported in the governmental fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

The policy of the City for annual leave is as follows:

Years of Employment	Earned Leave per Year
More than 0 years but less than 2 years	80 hours*
2 or more years but less than 4 years	120 hours
4 or more years	160 hours

**New employees may not take annual vacation for the first six months of employment.*

Upon proper separation (termination) of employment, employees will be paid for all accumulated annual leave up to 240 hours.

Employees of the City also accumulate personal leave at a rate of four hours per month. Upon termination of employment, employees will be paid for all personal leave up to 96 hours.

The policy of the City for sick leave is that all full-time, permanent employees accrue sick leave at a rate of eight hours per month. Employees may accumulate a maximum of 960 hours of sick leave. Upon proper separation (termination) of employment, employees will be paid for accumulated sick leave at a rate of two hours for each eight hours of accumulated sick leave. In the case of death while employed, all accumulated sick leave will be paid to the beneficiary.

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are recorded as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability is reported in the governmental fund financial statements only for the current portion of compensated absences expected to be paid using expendable available resources. The liability for compensated absences is typically liquidated by the General Fund.

Unearned Revenues

Unearned revenues are reported in connection with resources that have been received but not yet earned. See Note 5 for additional information about the City's unearned revenues.

Subscription-Based Information Technology Arrangements (SBITA's)

The City records a subscription asset and a related subscription liability for subscription-based information technology arrangements at the commencement of the agreement. The subscription liability is measured at the present value of payments expected to be made during the subscription term. The subscription asset is measured at the initial amount of the subscription liability adjusted for any payments made at or before the beginning of the subscription term. The City monitors changes in circumstances that would require remeasurement of subscription assets and liabilities.

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Long-Term Obligations

In the government-wide financial statements and proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Note premiums and discounts are deferred and amortized over the life of the notes using the effective and straight-line interest methods. Note issuance costs are expensed as they are incurred. Notes payable are reported net of the applicable premium or discount.

Total Other Postemployment Benefits (OPEB) Liability

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. The OPEB liability is typically liquidated by the General Fund. See Note 11 for additional information about the City's other postemployment benefit plan.

Classifications of Fund Balance

GASB Statement No. 54 establishes fund balance classifications using a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Fund balance classifications are comprised of the following:

- Nonspendable – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, deposits, prepaid items, and advances to other funds.
- Restricted – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- Committed – includes amounts that can only be used for the specific purposes determined by a formal action, Ordinance, of the City's highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City taking the same formal action that imposed the constraint originally, which is an Ordinance.
- Assigned – comprises amounts intended to be used by the City for specific purposes that are neither restricted nor committed. *Intent* is expressed by the City Council to assign amounts to be used for specific purposes. The City's fund balance policy does not explicitly specify who is authorized to establish fund balance assignments. Only the City Council has the authority to establish fund balance assignments.
- Unassigned – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

CITY OF MARY ESTHER, FLORIDA
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These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance. The General Fund's formal fund balance policy establishes a stabilization arrangement that commits 20% of annual budgeted expenditures and can only be reversed through a formal action of the City Council.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

Net Position

Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. The net investment in capital assets represents net position related to property, plant and equipment, net of any related debt. Restricted net position represents the net position restricted by state legislation.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balances are available.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. See Note 6 for additional information on the City's deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. See Note 6 for additional information on the City's deferred inflows of resources.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications

Certain amounts presented in the prior year have been reclassified in order to be consistent with the current year presentation. Such reclassifications have no effect on total fund balances or net position previously reported.

**CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Subsequent Events

Subsequent events were evaluated through February 21, 2025, which is the date the financial statements were available to be issued.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgets

Annual appropriated budgets are adopted for the General Fund, Discretionary Sales Tax Fund, and the Water and Sewer Fund. The annual budgets for the General Fund and Discretionary Sales Tax Fund are adopted using the modified accrual basis of accounting, which is in accordance with GAAP for governmental fund types. The Water and Sewer Fund budget is adopted on the full accrual basis, which is consistent with GAAP for proprietary fund types. Every appropriation, except an appropriation for a capital expenditure, lapses at the end of the year to the extent it has not been expended or encumbered.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. As stated above, encumbrance accounting is employed in governmental funds. Any purchase order or contract outstanding at year-end does not constitute an expenditure but is reported as an assignment of fund balance. The City had no encumbrances reported as assigned fund balance for the year ended September 30, 2024.

3. DEPOSITS AND INVESTMENTS

Deposits

The investment of surplus funds is governed by provisions of Section 218.415, Florida Statutes, as to the type of investments that can be made. Deposits may be exposed to custodial credit risk, which is the risk that, in the event of a bank failure, the government's deposits may not be returned.

The City manages its custodial credit risk by maintaining its deposits with *Qualified Public Depositories* as defined in Chapter 280, Florida Statutes. The provisions of this statute allow *Qualified Public Depositories* to participate in a multiple financial institution collateral pool to ensure the security for public deposits. All *Qualified Public Depositories* must deposit eligible collateral with the Treasurer of the State of Florida equal to or in excess of their required collateral pledging level. In the event of default by a qualified public institution, the Treasurer will pay public depositors all losses in excess of insurance and collateral through assessments among all *Qualified Public Depositories*.

The City had \$13,722,143 of deposits with financial institutions on September 30, 2024, all of which were entirely covered by federal depository insurance or pooled collateral held by the State Treasurer and, therefore, have no custodial credit risk.

CITY OF MARY ESTHER, FLORIDA
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Investments

As of September 30, 2024, the City's investments consist of pooled accounts with Florida PRIME and FLCLASS, external intergovernmental investment pools. The types of investments which can be made by the City are restricted by state statutes and other contractual agreements. A description of the requirements and the types of investments allowed can be found in Note 1.

The following is a summary of the City's investments:

<i>Investments – Governmental and Business-Type Activities</i>					
	<u>General Fund</u>	<u>Water and Sewer Fund</u>	<u>Total</u>	<u>S&P Rating</u>	<u>Average Maturity</u>
Florida PRIME	\$ 2,350,888	\$ 340,379	\$ 2,691,267	AAAm	39 days
FLCLASS	<u>528,717</u>	<u>-</u>	<u>528,717</u>	AAAm	30 days
Total investments	<u>\$ 2,879,605</u>	<u>\$ 340,379</u>	<u>\$ 3,219,984</u>		

Funds are placed with the State Board of Administration (SBA) for participation in the Florida PRIME Investment Pool (Florida PRIME), created by Chapter 218, Florida Statutes. This investment pool operates under investment guidelines established by Section 215.47, Florida Statutes. The City's investment in Florida PRIME, a Security and Exchange Commission (SEC) Rule 2a7-like external investment pool is reported at amortized cost, which is not materially different from fair value. Rule 2a-7 is the rule that permits money market funds to use amortized cost to maintain a constant net asset value (NAV) of \$1 per share, provided that such funds meet certain conditions.

The City also participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS). This investment pool is a stable NAV Government Investment Pool established under Section 218.415, Florida Statutes; and is an intergovernmental investment authorized pursuant to the Florida Interlocal Cooperation Act of 1969. The City's investment in FLCLASS is reported at fair value. Since the fair value of the City's investment is reported at NAV per share, it is not required to be categorized within the fair value hierarchy in accordance with GASB Statement No. 72.

As of September 30, 2024, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Concentration of Credit Risk – The City's investment policy encourages diversification but does not specify limits on the amount that may be invested in any one issuer. As of September 30, 2024, all the City's investments were held in Florida PRIME or FLCLASS pooled accounts.

**CITY OF MARY ESTHER, FLORIDA
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Custodial Credit Risk – For an investment, custodial credit risk is the risk that the City will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The City has adopted a policy for custodial credit risk authorizing the Finance Director to maintain a list of financial institutions approved for investment services. In addition, a list of approved security brokers/dealers selected by credit worthiness authorized in the State of Florida will be utilized for investment purposes. Also, only brokers and dealers (or their agents) included on the Federal Reserve Bank of New York's List of Primary Government Security Dealers will be identified as authorized by policy. Other non-primary dealers may be used, provided that the dealer is approved by City Council, City Manager, and Finance Director. A memo indicating such approval is required to be retained in the investment files.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City does not have a formal policy for addressing interest rate risk; however, investments are made with discretion, to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The City manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

4. RECEIVABLES

Receivables and amounts due from other governments on September 30, 2024, were as follows:

	Governmental Activities		Business-Type Activities	
	General Fund	Discretionary Sales Tax Fund	Water and Sewer Fund	Total
Taxes	\$ 57,698	\$ -	\$ -	\$ 57,698
Accounts	6,214	-	503,782	509,996
Less allowance for doubtful accounts	-	-	(19,890)	(19,890)
Total receivables, net	63,912	-	483,892	547,804
Due from other governments	786,298	39,729	-	826,027
Leases receivable	-	-	2,785,776	2,785,776
Total	<u>\$ 850,210</u>	<u>\$ 39,729</u>	<u>\$ 3,269,668</u>	<u>\$ 4,159,607</u>

Due from Other Governments

Amounts due from other governments primarily consist of half-cent sales taxes, discretionary sales taxes, local option fuel taxes, telecommunications service taxes, and various grant awards.

CITY OF MARY ESTHER, FLORIDA
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5. UNEARNED REVENUES

Unearned revenues as of September 30, 2024, were as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
	<u>General Fund</u>	<u>Water and Sewer Fund</u>	<u>Total</u>
Federal grant proceeds received in advance of meeting eligibility requirements under the American Rescue Plan (ARP) Act	\$ 296,785	\$ 216,938	\$ 513,723

6. DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

Deferred outflows and inflows of resources as of September 30, 2024, were as follows:

	<u>General Fund</u>	<u>Governmental Activities</u>	<u>Business-Type Activities Water and Sewer Fund</u>
Deferred outflows of resources			
Changes in assumptions related to OPEB plan	\$ -	\$ 30,593	\$ -
Differences between expected and actual experience on OPEB plan actuarial assumptions	-	31,553	-
Total deferred outflows of resources	<u>\$ -</u>	<u>\$ 62,146</u>	<u>\$ -</u>
Deferred inflows of resources			
Changes in assumptions related to OPEB plan	\$ -	\$ 30,812	\$ -
Differences between expected and actual experience on OPEB plan actuarial assumptions	-	7,396	-
Business license taxes collected for subsequent fiscal year	88,232	88,232	-
Cell tower leases	-	-	2,725,270
Total deferred inflows of resources	<u>\$ 88,232</u>	<u>\$ 126,440</u>	<u>\$ 2,725,270</u>

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

7. CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases/ Reclassifications	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 5,015,449	\$ 1,096,402	\$ -	\$ 6,111,851
Construction in progress	384,246	1,798,841	(12,750)	2,170,337
Total capital assets not being depreciated	5,399,695	2,895,243	(12,750)	8,282,188
Capital assets being depreciated				
Buildings	1,509,002	1,290,009	-	2,799,011
Improvements other than buildings	3,180,764	126,097	(28,435)	3,278,426
Machinery and equipment	1,273,086	141,715	(12,182)	1,402,619
Subscription assets	97,695	-	-	97,695
Total capital assets being depreciated	6,060,547	1,557,821	(40,617)	7,577,751
Less accumulated depreciation				
Buildings	(849,896)	(53,602)	-	(903,498)
Improvements other than buildings	(1,748,691)	(161,946)	21,391	(1,889,246)
Machinery and equipment	(1,265,926)	(39,861)	12,182	(1,293,605)
Subscription assets	(25,486)	(25,486)	-	(50,972)
Total accumulated depreciation	(3,889,999)	(280,895)	33,573	(4,137,321)
Total capital assets being depreciated, net	2,170,548	1,276,926	(7,044)	3,440,430
Governmental activities, net	<u>\$ 7,570,243</u>	<u>\$ 4,172,169</u>	<u>\$ (19,794)</u>	<u>\$ 11,722,618</u>

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

	Beginning Balance	Increases	Decreases/ Reclassifications	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	\$ 77,878	\$ -	\$ -	\$ 77,878
Construction in progress	2,619,673	1,421,351	-	4,041,024
Total capital assets not being depreciated	2,697,551	1,421,351	-	4,118,902
Capital assets being depreciated				
Buildings	128,519	8,775	-	137,294
Improvements other than buildings	15,607,392	-	-	15,607,392
Machinery and equipment	1,791,109	204,268	-	1,995,377
Subscription assets	49,057	-	-	49,057
Total capital assets being depreciated	17,576,077	213,043	-	17,789,120
Less accumulated depreciation				
Buildings	(71,141)	(3,595)	-	(74,736)
Improvements other than buildings	(9,103,113)	(330,173)	-	(9,433,286)
Machinery and equipment	(1,117,095)	(78,489)	-	(1,195,584)
Subscription assets	(12,798)	(12,798)	-	(25,596)
Total accumulated depreciation	(10,304,147)	(425,055)	-	(10,729,202)
Total capital assets being depreciated, net	7,271,930	(212,012)	-	7,059,918
Business-type activities, net	<u>\$ 9,969,481</u>	<u>\$ 1,209,339</u>	<u>\$ -</u>	<u>\$ 11,178,820</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	
General government	\$ 192,977
Public safety	7,603
Transportation	41,215
Culture and recreation	39,100
Total depreciation/amortization expense - governmental activities	<u>\$ 280,895</u>
Business-type activities	
Water and sewer	<u>\$ 425,055</u>

**CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
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Construction Commitments

In November 2022, the City entered into a contract with a construction company to perform various infrastructure improvements to the Springdale Park neighborhood. The total contract price was \$4,733,592. As of September 30, 2024, the City has incurred contract costs of \$3,546,119, which includes unbilled retainage of \$354,612. The project is expected to be completed in fiscal year 2025.

8. DEFINED CONTRIBUTION PLAN

The City offers its employees an Employee Thrift Plan (the Plan), a defined contribution plan created in accordance with Internal Revenue Code Section 401(a) and 501(a), as amended from time to time. The Plan is administered by Mass Mutual. The City Council has the authority for establishing Plan provisions, and contribution requirements under the Plan. To be eligible for the Plan, employees must be a minimum of 18 years of age, work at least 1,000 hours during the year, and work for the City at least 6 months. As long as the employee completes the required paperwork, the City's contribution to the Plan is an amount equal to 6% of the eligible portion of the participant's compensation, during the plan year. In addition, the City contributes on behalf of each participant who makes a contribution to the Plan \$1 for every \$1 of said contributions to the Plan in increments of 1% of compensation, up to 8%. Any forfeiture during the year may be used to fund the City's contribution requirement.

The vesting percentage of City contributions is determined in accordance with the following schedule:

<u>Number of Years of Service Credit for Purposes of Vesting</u>	<u>Vested Percentage</u>
1 year	20%
2 years	40%
3 years	60%
4 years	80%
5 years	100%

During fiscal year 2024, the City remitted its required contributions totaling \$107,046. The total value of plan investments on September 30, 2024, was \$1,362,678.

9. CELLULAR TOWER LEASES

Lessor

The City leases real property to various unrelated parties for maintaining cellular communication towers. The City is a lessor under five real property leases.

CITY OF MARY ESTHER, FLORIDA
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The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term, including options reasonably certain to be exercised. The lease terms range from 10 to 35 years, with years remaining ranging from 7 to 24 years, and the discount rate to calculate the present value of the lease payments is 4.94%. The total amount of inflows of resources recognized and reflected in the financial statements were as follows:

Inflows of Resources - Leases	Water and Sewer Fund
Lease revenue	\$ 94,600
Interest revenue	138,835
Total inflows of resources - leases	<u>\$ 233,435</u>

10. LONG-TERM DEBT

Changes in Long-Term Debt

Long-term debt activity for the year ended September 30, 2024, is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Compensated absences	\$ 94,933	\$ 120,301	\$ (95,560)	\$ 119,674	\$ 29,919
<i>Direct borrowings</i>					
Capital improvement revenue note, Series 2024	-	3,843,324	(109,496)	3,733,828	-
Subscription liability - software	66,227	-	(32,436)	33,791	33,791
Total governmental activities	<u>\$ 161,160</u>	<u>\$ 3,963,625</u>	<u>\$ (237,492)</u>	<u>\$ 3,887,293</u>	<u>\$ 63,710</u>
Business-type activities					
Compensated absences	\$ 31,308	\$ 20,285	\$ (22,165)	\$ 29,428	\$ 7,357
<i>Direct borrowings</i>					
State Revolving Fund Loan CW-460200	143,533	-	(7,323)	136,210	7,394
State Revolving Fund Loan CW-460201	226,130	74,891	-	301,021	-
State Revolving Fund Loan DW-460210	78,720	-	(9,095)	69,625	9,790
State Revolving Fund Loan DW-460211	623,516	1,040,037	-	1,663,553	-
Subscription liability - software	33,255	-	(16,287)	16,968	16,968
Total business-type activities	<u>\$ 1,136,462</u>	<u>\$ 1,135,213</u>	<u>\$ (54,870)</u>	<u>\$ 2,216,805</u>	<u>\$ 41,509</u>

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Description of Long-Term Debt Outstanding

Governmental Activities – Direct Borrowings

\$3,843,324 Capital Improvement Revenue Note, Series 2024; semi-annual payments ranging from \$5,161 to \$298,108, including interest at 4.61% through maturity in October 2043; The City has pledged non-ad valorem revenues to secure the note. Proceeds are to be used to purchase and renovate the new City Hall building and to fund the City's share of the new Christobal Waterfront Park project costs discussed further in Note 13 to the financial statements. There are no significant finance-related consequences in the event of default or termination, and there are no subjective acceleration clauses.

The City has a subscription-based information technology arrangement with a software vendor. The City's subscription liability is measured using the present value of subscription payments expected to be remitted to the vendor during the subscription term, including options reasonably certain to be exercised. The agreement requires annual base payments of \$35,083 throughout the subscription term which expires in July 2026. The discount rate used to calculate the present value of the subscription payments was 4.10%, which is the City's estimated incremental borrowing rate for vehicles, equipment, and similar assets. The carrying value of the subscription asset is disclosed in Note 7 to the financial statements. In the event of default (non-payment), the lender may revoke the City's license to the underlying software. This agreement does not contain any subjective acceleration clauses.

Business-Type Activities – Direct Borrowings

\$154,884 State of Florida Department of Environmental Protection Revolving Loan Fund; semi-annual payments of \$4,368 including interest at 2.11% through September 2041. Proceeds were used for design and engineering services related to developing the City's water and sewer master plan. The City has pledged net revenues of the City's water and sewer system to secure the loan.

\$301,021 State of Florida Department of Environmental Protection Revolving Loan Fund; semi-annual zero-interest bearing payments of \$126,825 beginning November 2025. Proceeds were used for design and engineering services related to rehabilitation of the City's water distribution system. The City has pledged net revenues of the City's water and sewer system to secure the loan.

\$99,478 State of Florida Department of Environmental Protection Revolving Loan Fund; semi-annual payments of \$5,404 including interest at 2.24% through September 2041. Proceeds were used for design and engineering services related to rehabilitation of the City's water distribution system. The City has pledged net revenues of the City's water and sewer system to secure the loan.

\$1,663,553 State of Florida Department of Environmental Protection Revolving Loan Fund; semi-annual zero-interest bearing payments of \$63,265 beginning November 2025. Proceeds were used for design and engineering services related to rehabilitation of the City's water distribution system. The City has pledged net revenues of the City's water and sewer system to secure the loan.

For the State of Florida Department of Environmental Protection Revolving Loan Fund issuances, in the event of default (non-payment), the lender may notify financial market credit rating agencies, file suit for past due amounts, and accelerate repayment of unpaid principal to as much as 1.667 times the financing rate. These loans do not contain any subjective acceleration clauses.

CITY OF MARY ESTHER, FLORIDA
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The City has a subscription-based information technology arrangement with a software vendor. The City's subscription liability is measured using the present value of subscription payments expected to be remitted to the vendor during the subscription term, including options reasonably certain to be exercised. The agreement requires annual base payments of \$17,617 throughout the subscription term which expires in July 2026. The discount rate used to calculate the present value of the subscription payments was 4.10%, which is the City's estimated incremental borrowing rate for vehicles, equipment, and similar assets. The carrying value of the subscription asset is disclosed in Note 7 to the financial statements. In the event of default (non-payment), the lender may revoke the City's license to the underlying software. This agreement does not contain any subjective acceleration clauses.

Annual Requirements to Amortize Debt Outstanding

The annual requirements to amortize all debt outstanding except accrued and annual leave as of September 30, 2024, are as follows:

Governmental Activities				
Year ending September 30,	Revenue Notes		Subscription Liabilities	
	Principal	Interest	Principal	Interest
2025	-	86,065	33,791	1,292
2026	174,226	168,114	-	-
2027	182,257	159,897	-	-
2028	190,660	151,301	-	-
2029	199,449	142,309	-	-
2030-2034	1,143,940	561,468	-	-
2035-2039	818,241	333,975	-	-
2040-2044	1,025,055	122,393	-	-
Total	<u>\$ 3,733,828</u>	<u>\$ 1,725,522</u>	<u>\$ 33,791</u>	<u>\$ 1,292</u>

Business-Type Activities				
Year ending September 30,	State Revolving Fund Loans		Subscription Liabilities	
	Principal	Interest	Principal	Interest
2025	17,184	2,931	16,968	649
2026	390,158	10,136	-	-
2027	187,437	6,577	-	-
2028	140,714	5,930	-	-
2029	141,368	5,277	-	-
2030-2034	678,097	17,280	-	-
2035-2039	598,176	5,903	-	-
2040-2041	17,275	221	-	-
Total	<u>\$ 2,170,409</u>	<u>\$ 54,255</u>	<u>\$ 16,968</u>	<u>\$ 649</u>

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

11. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The City provides dental and life insurance benefits to eligible employees upon retirement through a single-employer defined benefit health care plan (the Plan). The Plan is administered by the City, and the authority to establish or amend the Plan rests with the City Council. The City pays 100% of the retiree's dental insurance premium but not the premium for dependent coverage. The City also pays the premium for life insurance coverage after retirement. Employees are covered by a retirement system whose retirement eligibility provisions require the attainment of age 55 or completion of 25 years of service. The Plan does not issue a separate report.

Plan Membership as of September 30, 2024

Inactive plan members or beneficiaries currently receivable benefits	9
Active plan members	<u>20</u>
	<u><u>29</u></u>

Benefits Provided

The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are not eligible for medical coverage. All employees of the City are eligible to receive postretirement health care benefits.

Total OPEB Liability

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of September 30, 2024, using the following actuarial assumptions shown on the next page.

**CITY OF MARY ESTHER, FLORIDA
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SEPTEMBER 30, 2024**

Prior measurement date	September 30, 2023
Measurement date	September 30, 2024
Valuation date	October 1, 2023
	Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level dollar, open
Amortization period	Average remaining service life of actives and retirees
Asset valuation method	Fair value
Inflation	3.0% annually
Healthcare trend	4.0% dental
Salary increases	3.0% annually
Prior discount rate	4.09%
Discount rate	3.81%
Retirement age	Employees are covered by retirement system whose retirement eligibility provisions attainment of age 55 and completion of 25 years of service. Based on past experience, it has been assumed that entitlement to benefits will commence 5 years after eligibility provisions are attained.
Mortality	120% of Pub-2010 for General Employees and Healthy Retirees with MP-2021 scale
Turnover	Age specific table with an average of 10% when applied to the active census.

**CITY OF MARY ESTHER, FLORIDA
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SEPTEMBER 30, 2024**

Change in Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Total OPEB Liability (a) - (b)
Balances at September 30, 2023	\$ 120,815	\$ -	\$ 120,815
Changes for the year:			
Service cost	741	-	741
Interest	4,956	-	4,956
Differences between expected and actual experience	15,927	-	15,927
Changes of assumptions	4,061	-	4,061
Benefit payments	(6,643)	-	(6,643)
Net changes	19,042	-	19,042
Balances at September 30, 2024	<u>\$ 139,857</u>	<u>\$ -</u>	<u>\$ 139,857</u>

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

	1% Decrease 2.81%	Current Discount Rate 3.81%	1% Increase 4.81%
Total OPEB liability	\$ 161,432	\$ 139,857	\$ 122,339

Sensitivity of Total OPEB Liability to Changes in the Healthcare Trend Rate

	1% Decrease 3.00%	Current Rate 4.00%	1% Increase 5.00%
Total OPEB liability	\$ 129,731	\$ 139,857	\$ 152,306

OPEB Plan Fiduciary Net Position

The plan is unfunded, so the OPEB plan's fiduciary net position is \$0. There are no OPEB assets accumulated in a GASB compliant trust to pay for related plan benefits.

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the City recognized OPEB expense of \$6,956. On September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 31,553	\$ 7,396
Changes of assumptions	30,593	30,812
Total	<u>\$ 62,146</u>	<u>\$ 38,208</u>

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

Year ended September 30:

2025	\$ 1,257
2026	1,257
2027	1,257
2028	1,257
2029	1,257
Thereafter	17,653
	<u>\$ 23,938</u>

12. 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. These risks are covered by the Florida Municipal Insurance Trust and other commercial insurance purchased from independent third parties. There has been no significant change in insurance coverage from the previous fiscal year. For the commercial insurance purchased from independent third parties, the amount of settlements has not exceeded the insurance coverage in each of the past three years.

13. COMMITMENTS AND CONTINGENCIES

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amount, if any, to be immaterial.

**CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Water and Sewer System Management Contract

The City has a contract for operation, maintenance, and management services for its water and sewer system with Operations Management International (OMI). The contract expires in March 2025, and the City's commitment under the contract for the subsequent fiscal year is \$884,181.

Law Enforcement Services Contract

The City has a contract for law enforcement services with the Okaloosa County Sheriff's Department. The contract expires in September 2025, and the City's commitment under the contract for the subsequent fiscal year is \$299,129.

Fire Department Service Contract

In 2019, the City Council approved an interlocal agreement with the Ocean City-Wright Fire Control District (OCWFCD) to provide fire protection and emergency medical services to residents of the City. The agreement took effect in October 2019 and calls for quarterly payments through September 2029. The base contract amount for the fiscal year ended September 30, 2024, was \$1,153,294. For subsequent contract years, the base rate will be adjusted in accordance with the consumer price index (CPI) subject to a 3% cap.

As part of this agreement, OCWFCD executed a lease for the City's fire station effective October 2019. The lease expires in September 2029 and calls for base annual rent of \$1. Additionally, ownership of the City's tools, equipment, safety gear, vehicles, and apparatuses was transferred to OCWFCD for use in fire protection operations during the term of the contract. The undepreciated value of the equipment transferred to OCWFCD is reported as other assets in the statement of net position and is being amortized over the life of the contract.

Wastewater Treatment Plant Environmental Violations

In fiscal year 2023, the City was notified of potential violations with state environmental regulations. The violations included alleged noncompliance at the City's wastewater treatment plant related to nuisance conditions created by the old package plant and unauthorized discharges or unpermitted sanitation sewer overflows during the period beginning March 2019 and ending January 2021.

The Florida Department of Environmental Protection (FDEP) issued a consent order in November 2022, which included fines. Under the terms of the consent order, the City was assessed a penalty in the amount of \$90,043 to settle the violations. In lieu of paying the penalties assessed in the consent order, the City has the option to implement an in-kind penalty project at a minimum cost of \$133,565, which is contingent on approval from FDEP.

The FDEP issued an amended consent order in November 2023, which included fines in addition to those assessed in the original consent order. Under the terms of the amended consent order, the City was assessed a penalty in the amount of \$4,636 to settle the violations. In lieu of paying the penalties assessed in the amended consent order, the City has the option to implement an in-kind penalty project at a minimum cost of \$6,204, which is contingent on approval from FDEP.

The City completed the in-kind penalty projects during the fiscal year ended September 30, 2024. As of the date of this report, the City is currently awaiting notification of final approval from FDEP that the consent order has been satisfied.

CITY OF MARY ESTHER, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Christobal Waterfront Park – Joint Project

In August 2023, the City entered into a cost-sharing interlocal agreement with Okaloosa County, Florida (the County) for a project to jointly develop a waterfront park. Under the terms of the agreement, the City and the County will equally share the costs of the project, which are estimated to be \$3 million. The City has pledged its allocation of tourist development taxes collected by the County on its behalf in subsequent years to fund a significant portion of its share of the project costs. The City's share of remaining project costs will be funded by proceeds from the Capital Improvement Revenue Note, Series 2024.

During the year ended September 30, 2024, closing costs, demolition, and permitting and design fees were incurred on the real estate for the waterfront park site in the total amount of \$154,869. Accordingly, for the year ended September 30, 2024, the City has reported capital outlay expenditures of \$77,434 in the General Fund for its share of the project costs. The City's share of total costs incurred on the project through September 30, 2024, was \$729,635. Upon completion of the project, the County will convey the land and property, and the responsibility for its maintenance, to the City.

14. SUBSEQUENT EVENTS

Construction Contract for Ray's Pond Rehabilitation

In November 2024, the City Council entered into an agreement with a construction contractor to perform services related to stormwater drainage improvements at Ray's Pond. The total contract amount is \$598,868, and the work on the project is expected to be completed in fiscal year 2025.

Construction Contract for City Hall Building Renovations

In December 2024, the City Council entered into an agreement with a construction contractor to renovate the new City Hall building purchased in February 2024. The total contract amount is \$563,784 and the work on the project is expected to be completed in fiscal year 2025. The project costs will be funded with the proceeds from the Capital Improvement Revenue Note, Series 2024.

Settlement Agreement

In November 2024, the City executed a settlement agreement with one of its engineering contractors related to a dispute over calculations performed for the Springdale Park Neighborhood Improvements project. Under the terms of the settlement agreement, the contractor agreed to perform in-kind engineering and repair services for the City in an amount equal to \$300,000 in exchange for being released from any future liabilities related to the work performed on the project.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF MARY ESTHER, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 3,103,867	\$ 3,103,867	\$ 3,018,479	\$ (85,388)
Licenses, fees, and permits	322,500	322,500	377,791	55,291
Intergovernmental	2,050,275	1,964,420	2,337,236	372,816
Charges for services	31,939	31,939	39,710	7,771
Fines and forfeits	7,000	7,000	19,722	12,722
Miscellaneous	121,000	137,870	437,769	299,899
Total revenues	5,636,581	5,567,596	6,230,707	663,111
EXPENDITURES				
Current				
General government	1,338,976	1,214,526	956,463	258,063
Public safety	1,636,348	1,651,881	1,507,900	143,981
Physical environment	128,469	120,970	103,717	17,253
Transportation	220,043	240,892	201,740	39,152
Human services	5,000	5,000	-	5,000
Culture and recreation	783,150	945,621	753,313	192,308
Capital outlay	7,361,066	9,925,318	4,247,959	5,677,359
Debt service				
Principal	93,834	-	141,932	(141,932)
Interest	86,166	-	116,676	(116,676)
Other	-	46,025	46,025	-
Total expenditures	11,653,052	14,150,233	8,075,725	6,074,508
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(6,016,471)	(8,582,637)	(1,845,018)	6,737,619
OTHER FINANCING SOURCES				
Proceeds from issuance of debt	1,177,779	3,843,324	3,843,324	-
Transfers in	2,411,145	2,411,145	-	(2,411,145)
Total other financing sources	3,588,924	6,254,469	3,843,324	(2,411,145)
NET CHANGE IN FUND BALANCE	(2,427,547)	(2,328,168)	1,998,306	4,326,474
FUND BALANCE – BEGINNING OF YEAR	6,297,636	6,728,205	6,728,205	-
FUND BALANCE – END OF YEAR	\$ 3,870,089	\$ 4,400,037	\$ 8,726,511	\$ 4,326,474

See notes to the budgetary comparison schedules.

**CITY OF MARY ESTHER, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
DISCRETIONARY SALES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 475,000	\$ 475,000	\$ 526,329	\$ 51,329
Miscellaneous	20,000	20,000	95,482	75,482
Total revenues	495,000	495,000	621,811	126,811
EXPENDITURES				
Capital outlay	-	-	205,105	(205,105)
EXCESS OF REVENUES OVER EXPENDITURES	495,000	495,000	416,706	(78,294)
OTHER FINANCING USES				
Transfers out	(2,411,145)	(2,411,145)	-	2,411,145
Total other financing uses	(2,411,145)	(2,411,145)	-	2,411,145
NET CHANGE IN FUND BALANCE	(1,916,145)	(1,916,145)	416,706	2,332,851
FUND BALANCE – BEGINNING OF YEAR	1,916,145	1,916,145	1,888,262	(27,883)
FUND BALANCE – END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,304,968</u>	<u>\$ 2,304,968</u>

See notes to the budgetary comparison schedules.

**CITY OF MARY ESTHER, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO THE BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Budgetary data reflected in the accompanying schedules of revenues, expenditures, and changes in fund balance – budget and actual are established by the following procedures:

1. Prior to September 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and revenue sources.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of an ordinance.
4. The City Manager is authorized to transfer budgeted amounts between programs (line-items) within a department, office or agency within any fund. However, any revisions that alter the total budgeted expenditures of any fund must be approved by the City Council.
5. Budgeted amounts have been amended by the City Council or by City Manager in accordance with applicable City ordinances.
6. Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders or contracts) outstanding at year-end are reported as assignment of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

CITY OF MARY ESTHER, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)

Total OPEB Liability	2024	2023	2022	2021	2020	2019	2018
Service cost	\$ 741	\$ 735	\$ 1,275	\$ 1,214	\$ 1,128	\$ 523	\$ 507
Interest	4,956	4,821	3,635	3,647	4,049	5,197	5,113
Difference between expected and actual experience	15,927	4,014	(11,093)	4,738	1,031	3,637	11,625
Changes in assumptions and other inputs	4,061	(1,008)	(35,786)	1,413	13,223	25,013	(8,218)
Benefit payments	(6,643)	(7,302)	(6,921)	(7,002)	(6,637)	(6,789)	(6,789)
Net change in total OPEB liability	19,042	1,260	(48,890)	4,010	12,794	27,581	2,238
Total OPEB liability – beginning	120,815	119,555	168,445	164,435	151,641	124,060	121,822
Total OPEB liability – ending	<u>\$ 139,857</u>	<u>\$ 120,815</u>	<u>\$ 119,555</u>	<u>\$ 168,445</u>	<u>\$ 164,435</u>	<u>\$ 151,641</u>	<u>\$ 124,060</u>
Covered employee payroll	\$ 1,228,257	\$ 840,457	\$ 815,978	\$ 749,883	\$ 728,042	\$ 1,031,833	\$ 1,001,780
Total OPEB liability as a percentage of covered employee payroll	11.39%	14.37%	14.65%	22.46%	22.59%	14.70%	12.38%

Notes to Schedule

Changes of Assumptions – The following discount rate assumption was used for each measurement date:

2024 - 3.81%
2023 - 4.09%
2022 - 4.02%
2021 - 2.15%
2020 - 2.21%
2019 - 2.66%
2018 - 4.18%

* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

** There are no OPEB plan assets accumulated in a GASB compliant trust to pay for related plan benefits.

III. STATISTICAL SECTION

This section of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

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

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity

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

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

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 is derived from the comprehensive annual financial reports for the relevant year.*

City of Mary Esther, Florida
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year*									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Governmental activities										
Invested in capital assets, net of related debt	\$ 7,539	\$ 8,267	\$ 8,282	\$ 8,012	\$ 7,705	\$ 7,099	\$ 6,911	\$ 6,771	\$ 7,504	\$ 8,760
Restricted	-	-	-	-	482	671	1,155	1,766	2,195	2,495
Unrestricted	<u>1,277</u>	<u>1,292</u>	<u>1,594</u>	<u>2,167</u>	<u>2,917</u>	<u>4,019</u>	<u>4,994</u>	<u>5,684</u>	<u>6,443</u>	<u>7,690</u>
Total governmental activities net position	<u>\$ 8,816</u>	<u>\$ 9,559</u>	<u>\$ 9,876</u>	<u>\$ 10,179</u>	<u>\$ 11,104</u>	<u>\$ 11,789</u>	<u>\$ 13,060</u>	<u>\$ 14,221</u>	<u>\$ 16,142</u>	<u>\$ 18,945</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 8,132	\$ 8,001	\$ 7,892	\$ 7,729	\$ 7,431	\$ 7,439	\$ 7,687	\$ 7,714	\$ 8,864	\$ 8,612
Restricted	-	-	-	-	82	3	5	7	8	8
Unrestricted	<u>864</u>	<u>1,028</u>	<u>1,162</u>	<u>1,339</u>	<u>1,628</u>	<u>2,402</u>	<u>2,875</u>	<u>3,714</u>	<u>4,007</u>	<u>5,286</u>
Total business-type activities net position	<u>\$ 8,996</u>	<u>\$ 9,029</u>	<u>\$ 9,054</u>	<u>\$ 9,068</u>	<u>\$ 9,141</u>	<u>\$ 9,844</u>	<u>\$ 10,567</u>	<u>\$ 11,435</u>	<u>\$ 12,879</u>	<u>\$ 13,906</u>
Primary government										
Invested in capital assets, net of related debt	\$ 15,671	\$ 16,268	\$ 16,174	\$ 15,741	\$ 15,136	\$ 14,538	\$ 14,598	\$ 14,485	\$ 16,368	\$ 17,372
Restricted	-	-	-	-	564	674	1,160	1,773	2,203	2,503
Unrestricted	<u>2,141</u>	<u>2,320</u>	<u>2,756</u>	<u>3,506</u>	<u>4,545</u>	<u>6,421</u>	<u>7,869</u>	<u>9,398</u>	<u>10,450</u>	<u>12,976</u>
Total primary government net position	<u>\$ 17,812</u>	<u>\$ 18,588</u>	<u>\$ 18,930</u>	<u>\$ 19,247</u>	<u>\$ 20,245</u>	<u>\$ 21,633</u>	<u>\$ 23,627</u>	<u>\$ 25,656</u>	<u>\$ 29,021</u>	<u>\$ 32,851</u>

*Amounts shown should be multiplied by 1,000
Source: Audited Financial Statements

City of Mary Esther, Florida
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities										
General government	\$ 574,449	\$ 628,258	\$ 764,696	\$ 775,739	\$ 925,389	\$ 1,153,899	\$ 1,009,345	\$ 939,409	\$ 1,032,690	1,187,133
Public safety	1,219,971	1,231,606	1,452,135	1,173,968	1,215,727	1,397,022	1,426,918	1,460,749	1,465,151	1,554,329
Physical environment	-	-	-	-	-	-	-	57,473	75,179	103,717
Transportation	413,256	427,770	448,873	434,462	407,587	427,272	480,385	211,782	244,156	242,955
Human services	17,250	2,644	3,000	2,335	4,145	1,005	-	-	-	-
Culture and recreation	293,490	301,825	361,790	386,544	412,488	385,617	391,647	540,836	641,247	799,457
Debt service interest	-	-	-	-	-	-	-	-	3,615	162,701
Unallocated depreciation/loss on disposal	282,069	281,248	-	-	-	-	-	-	-	-
Total governmental activities expenses	<u>2,800,485</u>	<u>2,873,351</u>	<u>3,030,494</u>	<u>2,773,048</u>	<u>2,965,336</u>	<u>3,364,815</u>	<u>3,308,295</u>	<u>3,210,249</u>	<u>3,462,038</u>	<u>4,050,292</u>
Business-type activities										
Water and sewer	2,043,507	2,031,425	2,159,179	2,302,718	2,345,114	2,420,334	2,690,308	2,897,543	2,951,143	2,999,276
Total business-type activities expenses	<u>2,043,507</u>	<u>2,031,425</u>	<u>2,159,179</u>	<u>2,302,718</u>	<u>2,345,114</u>	<u>2,420,334</u>	<u>2,690,308</u>	<u>2,897,543</u>	<u>2,951,143</u>	<u>2,999,276</u>
Total primary government expenses	<u>\$ 4,843,992</u>	<u>\$ 4,904,776</u>	<u>\$ 5,189,673</u>	<u>\$ 5,075,766</u>	<u>\$ 5,310,450</u>	<u>\$ 5,785,149</u>	<u>\$ 5,998,603</u>	<u>\$ 6,107,792</u>	<u>\$ 6,413,181</u>	<u>\$ 7,049,568</u>
Program Revenues										
Governmental activities										
Charges for services										
General government	\$ 206,501	\$ 205,482	\$ 364,467	\$ 216,320	\$ 303,685	\$ 300,434	\$ 358,955	\$ 45,912	\$ 54,438	\$ 34,697
Public safety	8,183	12,195	7,544	10,796	15,544	14,433	10,368	6,984	13,582	14,551
Transportation	54,352	67,295	72,119	67,770	42,013	43,158	44,332	45,575	13,467	21,839
Culture and recreation	5,289	7,864	4,304	4,406	3,934	3,510	2,195	4,289	4,398	3,339
Operating grants and contributions	45,651	47,125	59,070	88,190	105,549	567,713	354,262	71,628	157,072	74,366
Capital grants and contributions	158,023	835,263	278,108	27,591	239,996	7,830	8,330	46,835	91,520	1,458,811
Total governmental activities program revenues	<u>477,999</u>	<u>1,175,224</u>	<u>785,612</u>	<u>415,073</u>	<u>710,721</u>	<u>937,078</u>	<u>778,442</u>	<u>221,223</u>	<u>334,477</u>	<u>1,607,603</u>
Business-type activities										
Charges for services										
Water and sewer	1,615,849	1,907,454	2,168,119	2,212,327	2,269,101	2,485,042	2,823,750	3,174,669	3,185,063	3,140,241
Operating grants and contributions	-	-	-	90,650	-	-	-	41,931	-	-
Capital grants and contributions	-	-	14,000	6,500	85,450	175,100	312,200	222,602	825,352	461,781
Total business-type activities program revenues	<u>1,615,849</u>	<u>1,907,454</u>	<u>2,182,119</u>	<u>2,309,477</u>	<u>2,354,551</u>	<u>2,660,142</u>	<u>3,135,950</u>	<u>3,439,202</u>	<u>4,010,415</u>	<u>3,602,022</u>
Total primary government program revenues	<u>\$ 2,093,848</u>	<u>\$ 3,082,678</u>	<u>\$ 2,967,731</u>	<u>\$ 2,724,550</u>	<u>\$ 3,065,272</u>	<u>\$ 3,597,220</u>	<u>\$ 3,914,392</u>	<u>\$ 3,660,425</u>	<u>\$ 4,344,892</u>	<u>\$ 5,209,625</u>

Continued...

City of Mary Esther, Florida
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (Expenses) Revenues										
Governmental activities	\$ (2,322,486)	\$ (1,698,127)	\$ (2,244,882)	\$ (2,357,975)	\$ (2,254,615)	\$ (2,427,737)	\$ (2,529,853)	\$ (2,989,026)	\$ (3,127,561)	\$ (2,442,689)
Business-type activities	(427,658)	(123,971)	22,940	6,759	9,437	239,808	445,642	541,659	1,059,272	602,746
Total primary government net expense	<u>\$ (2,750,144)</u>	<u>\$ (1,822,098)</u>	<u>\$ (2,221,942)</u>	<u>\$ (2,351,216)</u>	<u>\$ (2,245,178)</u>	<u>\$ (2,187,929)</u>	<u>\$ (2,084,211)</u>	<u>\$ (2,447,367)</u>	<u>\$ (2,068,289)</u>	<u>\$ (1,839,943)</u>
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property taxes	\$ 661,214	\$ 904,952	\$ 1,026,840	\$ 1,150,825	\$ 1,175,646	\$ 1,451,359	\$ 1,522,104	\$ 1,620,681	\$ 1,968,163	\$ 2,129,476
Municipal revenue sharing	138,137	137,755	147,143	154,858	162,448	152,772	179,006	228,306	235,535	231,251
Sales taxes	495,084	518,053	533,776	563,890	875,315	953,897	1,177,693	1,237,199	1,189,708	1,237,394
Utility service taxes	489,944	497,107	494,613	509,667	557,404	623,740	639,775	675,825	643,751	592,119
Other taxes	370,313	353,991	334,031	339,137	329,036	320,181	325,594	345,428	703,823	527,670
Gain on disposal of asset	1,437	2,868	4,016	3,424	1,160	-	-	-	2,221	-
Miscellaneous	31,795	15,491	13,579	16,075	31,550	10,875	39,516	17,890	3,371	7,756
Investment earnings	5,748	7,405	7,802	31,636	47,109	41,369	17,280	24,540	302,474	519,249
Transfers	474,268	3,295	-	-	-	(441,267)	(100,000)	-	-	-
Total governmental activities	<u>2,667,940</u>	<u>2,440,917</u>	<u>2,561,800</u>	<u>2,769,512</u>	<u>3,179,668</u>	<u>3,112,926</u>	<u>3,800,968</u>	<u>4,149,869</u>	<u>5,049,046</u>	<u>5,244,915</u>
Business-type activities										
Miscellaneous	155,773	148,378	16,905	1,907	47,305	7,600	166,632	212,580	121,942	72,051
Utility service fees	-	9,400	-	-	-	-	-	-	-	-
Gain on disposal of asset	-	-	(17,482)	-	-	-	-	2,350	-	-
Investment earnings	5,097	1,865	3,088	5,511	16,536	13,945	10,218	12,703	145,039	213,308
Interest income - leases	-	-	-	-	-	-	-	98,807	118,384	138,835
Transfers	(474,268)	(3,295)	-	-	-	441,267	100,000	-	-	-
Total business-type activities	<u>(313,398)</u>	<u>156,348</u>	<u>2,511</u>	<u>7,418</u>	<u>63,841</u>	<u>462,812</u>	<u>276,850</u>	<u>326,440</u>	<u>385,365</u>	<u>424,194</u>
Total primary government	<u>\$ 2,354,542</u>	<u>\$ 2,597,265</u>	<u>\$ 2,564,311</u>	<u>\$ 2,776,930</u>	<u>\$ 3,243,509</u>	<u>\$ 3,575,738</u>	<u>\$ 4,077,818</u>	<u>\$ 4,476,309</u>	<u>\$ 5,434,411</u>	<u>\$ 5,669,109</u>
Change in Net Position										
Governmental activities	\$ 345,454	\$ 742,790	\$ 316,918	\$ 411,537	\$ 925,053	\$ 685,189	\$ 1,271,115	\$ 1,160,843	\$ 1,921,485	\$ 2,802,226
Business-type activities	(741,056)	32,377	25,451	14,177	73,278	702,620	722,492	868,099	1,444,637	1,026,940
Total primary government	<u>\$ (395,602)</u>	<u>\$ 775,167</u>	<u>\$ 342,369</u>	<u>\$ 425,714</u>	<u>\$ 998,331</u>	<u>\$ 1,387,809</u>	<u>\$ 1,993,607</u>	<u>\$ 2,028,942</u>	<u>\$ 3,366,122</u>	<u>\$ 3,829,166</u>

City of Mary Esther Florida
FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 21,479	\$ 23,762	\$ 2,940	\$ 2,036	\$ 309	\$ 3,592	\$ 31,417	\$ 31,632	\$ 2,640	\$ 4,997
Restricted	-	-	-	-	239,543	247,373	262,866	367,274	307,202	1,609,866
Committed	-	604,613	598,875	565,189	657,717	640,579	1,060,701	1,246,788	2,330,610	1,813,711
Assigned	169,605	66,779	187	141,267	141,267	-	822,575	832,070	2,427,547	2,531,521
Unassigned	1,219,813	735,030	1,133,320	1,695,305	2,333,397	3,282,501	3,030,224	3,502,958	1,660,206	2,766,416
Total General Fund	1,410,897	1,430,184	1,735,322	2,403,797	3,372,233	4,174,045	5,207,783	5,980,722	6,728,205	8,726,511
Discretionary Sales Tax Fund										
Restricted	-	-	-	-	242,271	423,456	892,949	1,398,730	1,888,262	2,304,968
Total all governmental funds	<u>\$ 1,410,897</u>	<u>\$ 1,430,184</u>	<u>\$ 1,735,322</u>	<u>\$ 2,403,797</u>	<u>\$ 3,614,504</u>	<u>\$ 4,597,501</u>	<u>\$ 6,100,732</u>	<u>\$ 7,379,452</u>	<u>\$ 8,616,467</u>	<u>\$ 11,031,479</u>

* Source: City's comprehensive annual financial reports for the relevant year

Note: The City established the Discretionary Sales Tax Fund in fiscal year 2019.

City of Mary Esther, Florida
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 1,446,235	\$ 1,697,781	\$ 1,817,837	\$ 1,957,923	\$ 2,029,408	\$ 2,363,845	\$ 2,473,814	\$ 2,597,044	\$ 2,926,561	\$ 3,018,479
Licenses, fees and permits	255,745	257,505	240,538	243,309	506,322	242,996	259,373	293,156	265,791	377,791
Intergovernmental	682,493	1,373,923	832,403	644,564	949,028	1,490,446	1,503,944	1,369,473	1,811,821	2,863,565
Charges for services	215,806	229,305	264,017	255,646	284,610	317,752	361,614	59,861	30,268	39,710
Fines	37,774	31,568	163,096	20,428	27,520	16,306	19,369	7,828	41,016	19,722
Demutualization	32,181	19,896	25,505	-	-	-	-	-	-	-
Miscellaneous	-	-	-	59,291	93,501	59,926	61,296	43,730	308,259	533,251
Total revenues	2,670,234	3,609,978	3,343,396	3,181,161	3,890,389	4,491,271	4,679,410	4,371,092	5,383,716	6,852,518
Expenditures										
General government	567,820	623,843	617,706	638,422	802,802	799,801	853,159	855,747	854,705	956,463
Public safety	1,219,971	1,231,606	1,317,749	1,039,792	1,096,625	1,348,483	1,379,935	1,413,673	1,418,479	1,507,900
Physical environment	-	-	-	-	-	-	-	57,473	75,179	103,717
Transportation	413,256	427,770	386,592	374,517	338,736	352,430	405,718	154,395	196,948	201,740
Human services	17,250	2,644	3,000	2,335	4,145	1,005	-	-	-	-
Culture and recreation	293,491	301,825	311,142	342,340	350,042	350,092	355,228	504,086	604,388	753,313
Capital outlay	225,087	1,009,166	406,085	118,704	87,332	215,196	82,139	106,998	961,919	4,453,064
Debt Service										
Principal	-	-	-	-	-	-	-	-	31,468	141,932
Interest	-	-	-	-	-	-	-	-	3,615	116,676
Other	-	-	-	-	-	-	-	-	-	46,025
Total expenditures	2,736,875	3,596,854	3,042,274	2,516,110	2,679,682	3,067,007	3,076,179	3,092,372	4,146,701	8,280,830
Excess of revenues over (under) expenditures	(66,641)	13,124	301,122	665,051	1,210,707	1,424,264	1,603,231	1,278,720	1,237,015	(1,428,312)
Other Financing Sources (Uses)										
Transfers in	474,268	3,295	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(441,267)	(100,000)	-	-	-
Proceeds from issuance of debt	-	-	-	-	-	-	-	-	-	3,843,324
Proceeds from sale of assets	1,437	2,868	4,016	3,424	-	-	-	-	-	-
Total other financing sources (uses)	475,705	6,163	4,016	3,424	-	(441,267)	(100,000)	-	-	3,843,324
Net changes in fund balances	\$ 409,064	\$ 19,287	\$ 305,138	\$ 668,475	\$ 1,210,707	\$ 982,997	\$ 1,503,231	\$ 1,278,720	\$ 1,237,015	\$ 2,415,012
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%	9.9%

City of Mary Esther, Florida
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
(UNAUDITED)
Last Ten Fiscal Years

Fiscal Year Ended September 30	Real Property		Personal Property		Total		Ratio of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value		
2015	\$266,854,872	\$ 313,946,908	\$ 16,278,265	\$19,150,900	\$ 283,133,137	\$ 333,097,808	85%	3.5000
2016	\$258,648,526	\$ 304,292,384	\$ 14,213,196	\$16,721,407	\$ 272,861,722	\$ 321,013,791	85%	3.8880
2017	\$265,698,860	\$ 312,586,894	\$ 13,527,257	\$15,914,420	\$ 279,226,117	\$ 328,501,314	85%	4.2347
2018	\$272,827,106	\$ 320,973,066	\$ 13,808,898	\$16,245,762	\$ 286,636,004	\$ 337,218,828	85%	4.2347
2019	\$284,134,531	\$ 334,275,919	\$ 14,564,031	\$17,134,154	\$ 298,698,562	\$ 351,410,073	85%	5.0261
2020	\$298,856,409	\$ 351,595,775	\$ 13,743,311	\$16,168,601	\$ 312,599,720	\$ 367,764,376	85%	5.0261
2021	\$316,881,960	\$ 372,802,306	\$ 14,312,047	\$16,837,702	\$ 331,194,007	\$ 389,640,008	85%	5.0261
2022	\$389,132,527	\$ 457,802,973	\$ 15,728,083	\$18,503,627	\$ 404,860,610	\$ 476,306,600	85%	5.0261
2023	\$419,694,928	\$ 493,758,739	\$ 18,302,262	\$21,532,073	\$ 437,997,190	\$ 515,290,812	85%	5.0261
2024	\$442,558,127	\$ 520,656,620	\$ 21,421,416	\$25,201,666	\$ 463,979,543	\$ 545,858,286	85%	5.0261

Source: Okaloosa County Property Appraiser's Office

* The 2024 tax roll is the basis for fiscal year 2025 property tax revenues

City of Mary Esther Florida
PROPERTY TAX LEVIES AND COLLECTIONS
(UNAUDITED)
Last Ten Fiscal Years

Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Levy Fiscal Year <i>(By March 31 of Year After Levy)</i>		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 933,992	\$ 839,888	89.92%	\$ 62,494	\$ 902,382	96.62%
2016	\$ 1,064,789	\$ 956,506	89.83%	\$ 69,871	\$ 1,026,377	96.39%
2017	\$ 1,186,060	\$ 1,098,585	92.62%	\$ 42,637	\$ 1,141,222	96.22%
2018	\$ 1,235,484	\$ 1,141,557	92.40%	\$ 33,868	\$ 1,175,425	95.14%
2019	\$ 1,501,501	\$ 1,420,290	94.59%	\$ 31,154	\$ 1,451,444	96.67%
2020	\$ 1,568,410	\$ 1,492,482	95.16%	\$ 25,328	\$ 1,517,810	96.77%
2021	\$ 1,661,873	\$ 1,582,868	95.25%	\$ 26,260	\$ 1,609,128	96.83%
2022	\$ 2,037,280	\$ 1,917,556	94.12%	\$ 49,886	\$ 1,967,442	96.57%
2023	\$ 2,199,350	\$ 2,061,199	93.72%	\$ 67,684	\$ 2,128,883	96.80%
2024	\$ 2,332,508	*	*	*	*	*

*Not Available

Source: Okaloosa County Property Appraiser and Okaloosa County Tax Collector

Note: Fiscal year 2024 property tax revenues are derived from the 2023 tax levy

City of Mary Esther, Florida
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
PER \$1,000 OF ASSESSED VALUE
(UNAUDITED)
Last Ten Fiscal Years

Fiscal Year	City Rate	Overlapping Rates ¹			Total Millage
	Operating Millage	Okaloosa County	Northwest Florida Water	School District	
2015	3.5000	3.4308	0.0378	7.2790	14.2476
2016	3.8880	3.4308	0.0366	6.9070	14.2624
2017	4.2347	3.8308	0.0353	6.5880	14.6888
2018	4.2347	3.8308	0.0338	6.3610	14.4603
2019	5.0261	3.8308	0.0327	6.2060	15.0956
2020	5.0261	3.8308	0.0311	6.0350	14.9230
2021	5.0261	3.8308	0.0294	5.9430	14.8293
2022	5.0261	3.8308	0.0261	5.5790	14.4620
2023	5.0261	3.8308	0.0234	5.4770	14.3573
2024	5.0261	3.8308	0.0218	5.3790	14.2577

Source: Okaloosa County Property Appraiser's Office

Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all statistical property owners; for example, although the county property tax rates apply to all City property owners, the Flood Control District rates apply only to approximately one-third of City property owners whose property is located within that district's geographic boundaries.

City of Mary Esther Florida
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2024

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Overlapping Debt			
Okaloosa County			
Revenue Bonds	\$ 71,779,943	1.60%	\$ 1,148,052
Revenue Notes	\$ 19,303,000	1.60%	\$ 308,733
Financing Contracts	\$ 79,341	1.60%	\$ 1,269
Okaloosa County School District			
Certificates of Participation	\$ 2,317,000	1.36%	\$ 31,511
Financing Contracts	\$ 80,670,000	1.36%	\$ 1,097,112
Lease and Subscription Liabilities	\$ 4,436,353	1.36%	\$ 60,334
Subtotal: Overlapping Debt	<u>\$ 178,585,637</u>		<u>\$ 2,647,011</u>
City Direct Debt			
Revenue Notes	\$ 3,733,828	100.00%	\$ 3,733,828
Subscription Liabilities	\$ 33,791	100.00%	\$ 33,791
Subtotal: Direct Debt	<u>\$ 3,767,619</u>		<u>\$ 3,767,619</u>
Total Direct and Overlapping Debt	<u><u>\$ 182,353,256</u></u>		<u><u>\$ 6,414,630</u></u>
Taxable Value of All Okaloosa County Property:	<u><u>\$ 29,009,508,574</u></u>		

Sources: Okaloosa County, Okaloosa County School Board

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Mary Esther. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

City of Mary Esther Florida
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita Debt
	Capital Improvement Revenue Note	Subscription Liabilities	Water and Sewer State Revolving Fund Loans	Subscription Liabilities			
2015	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2016	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2017	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2018	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2019	\$ -	\$ -	\$ 47,400	\$ -	\$ 47,400	0.02%	\$ 12
2020	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	0.04%	\$ 15
2021	\$ -	\$ -	\$ 259,378	\$ -	\$ 259,378	0.20%	\$ 64
2022	\$ -	\$ 97,695	\$ 425,375	\$ 49,057	\$ 572,127	0.38%	\$ 130
2023	\$ -	\$ 66,227	\$ 1,071,899	\$ 33,255	\$ 1,171,381	0.62%	\$ 256
2024	\$ 3,733,828	\$ 33,791	\$ 2,170,409	\$ 16,968	\$ 5,954,996	2.75%	\$ 1,325

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Note: Beginning in FY2023, the City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

Sources: Office of Economic & Demographic Research

City of Mary Esther, Florida
PLEDGED REVENUE COVERAGE
Last Ten Fiscal Years

Fiscal Year	Water and Sewer Utility Charges	Plus Utility Service Fee and Franchise Fee Revenues	Less Operating Expenses	Net Available Revenue	Water and Sewer Debt Service		Total Coverage
					Principal	Interest	
2015	\$ 1,608,357	\$ -	\$ 1,664,355	\$ (55,998)	\$ -	\$ -	N/A
2016	\$ 1,907,454	\$ -	\$ 1,673,444	\$ 234,010	\$ -	\$ -	N/A
2017	\$ 2,013,363	\$ -	\$ 1,783,940	\$ 229,423	\$ -	\$ -	N/A
2018	\$ 2,050,951	\$ -	\$ 1,885,776	\$ 165,175	\$ -	\$ -	N/A
2019	\$ 2,188,039	\$ -	\$ 1,917,066	\$ 270,973	\$ -	\$ -	N/A
2020	\$ 2,332,551	\$ -	\$ 1,982,835	\$ 349,716	\$ -	\$ -	N/A
2021	\$ 2,662,060	\$ -	\$ 2,207,534	\$ 454,526	\$ -	\$ 8,521	53.34
2022	\$ 3,090,157	\$ -	\$ 2,489,256	\$ 600,901	\$ 15,938	\$ 3,860	30.35
2023	\$ 3,093,906	\$ -	\$ 2,502,256	\$ 591,650	\$ 16,170	\$ 3,261	30.45
2024	\$ 3,045,641	\$ -	\$ 2,566,488	\$ 479,153	\$ 16,418	\$ 6,061	21.32

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expenses.

City of Mary Esther, Florida
PRINCIPAL PROPERTY TAXPAYERS
(UNAUDITED)
Current and Ten Years Ago

	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
<u>Taxpayer</u>						
SRM-SPE, LLC	\$ 14,528,737	1	3.32%	\$ 26,835,195	1	10.39%
Peacock Hotel LLC	6,701,306	2	1.53%			
Target Corp T-0740	4,418,373	3	1.01%			
Florida Power & Light Co (Formerly Gulf Power)	4,296,831	4	0.98%	2,978,373	5	1.15%
Mary Esther Leasing Inc.	2,449,731	5	0.56%	2,750,256	6	1.06%
Mary Esther LLC	2,360,500	6	0.54%			
Crimson Fish Prop of NW FL LLC	2,013,347	7	0.46%			
Target Store	1,970,936	8	0.45%			
Moore, William M.	1,864,931	9	0.43%	1,583,595	10	0.61%
Shivaram, Inc.	1,822,353	10	0.42%	1,987,241	9	0.77%
Mary Esther Shopping Center				3,645,257	2	1.41%
Dayton Hudson Co.				3,538,229	3	1.37%
Mercantile Properties Inc.				3,053,353	4	1.18%
Hood, Preston A. and Ann O.				2,259,290	7	0.87%
Belk, Inc.				2,118,975	8	0.82%
Total	\$ 42,427,045		9.69%	\$ 50,749,764		19.65%
Total Taxable Assessed Value of Other Taxpayers	\$ 395,570,145		90.31%	\$ 207,567,240		80.35%
Total Taxable Assessed Value	\$ 437,997,190		100.00%	\$ 258,317,004		100.00%

Source: Okaloosa County Property Appraiser's Office

City of Mary Esther, Florida
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Year	City Population	County Population	Per Capita Personal Income (x \$1,000)	Mary Esther Total Personal Income	City of Mary Esther Population as % of County	Okaloosa County School Enrollment	Okaloosa County Unemployment Rate
2015	3,859	190,550	32.3	\$124,645,700	2.03%	31,263	4.3%
2016	3,905	191,582	32.3	\$126,131,500	2.04%	30,639	4.1%
2017	3,973	194,111	36.8	\$146,206,400	2.05%	31,718	3.3%
2018	3,971	196,775	56.2	\$223,170,200	2.02%	33,503	3.5%
2019	4,013	200,171	56.2	\$225,530,600	2.00%	32,432	2.3%
2020	4,038	202,656	34.0	\$137,292,000	1.99%	32,118	4.0%
2021	4,027	211,961	33.0	\$132,891,000	1.90%	32,519	3.2%
2022	4,396	214,335	34.4	\$151,222,400	2.05%	33,000	2.2%
2023	4,571	217,882	41.2	\$188,325,200	2.10%	32,413	2.7%
2024	4,493	220,603	48.2	\$216,562,600	2.04%	32,426	3.2%

Sources: Population estimate as of April 1st provided by the Office of Economic & Demographic Research.
School enrollment data provided by the Okaloosa County School Board.

City of Mary Esther, Florida
PRINCIPAL EMPLOYERS - CURRENT YEAR
(UNAUDITED)
Current and Ten Years Ago

<u>Employer</u>	<u>2024</u>			<u>2015</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Target	128	1	0.12%	106	1	0.12%
Mary Esther Elementary	66	2	0.06%			
Piggly Wiggly	51	3	0.05%			
Panera Bread	45	4	0.04%			
Old Navy	30	5	0.03%			
Heritage Lock	30	6	0.03%	38	6	0.04%
Gentiva	28	7	0.03%			
McDonald's	25	8	0.02%			
City of Mary Esther	24	9	0.02%	35	7	0.04%
Starbuck's	22	10	0.02%	35	7	0.04%
Sears						
Securitas				67	2	0.08%
Logan's Roadhouse, Inc.				60	3	0.07%
JC Penney				59	4	0.07%
Wendy's				56	5	0.06%
Animal Hospital				33	9	0.04%
				30	10	0.03%
Total	449		0.42%	519		0.60%
Total County Employment	105,964			87,223		

Employee counts include full and part time.

Sources: Survey of Local Businesses by City Staff

City of Mary Esther, Florida
OPERATING INDICATORS BY FUNCTION/PROGRAM
(UNAUDITED)
Last Ten Fiscal Years

OPERATING INFORMATION - Table 14

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Police										
Physical arrests	208	214	151	120	116	108	137	197	93	123
Traffic violations	1,425	1,536	1,253	479	769	909	801	815	753	835
Fire										
Emergency responses	1,039	1,018	1,075	1,082	838	997	1,011	1,020	1,052	915
Annual inspections	288	312	295	61	27	365	222	281	367	318
Re-inspections	30	56	10	2	7	186	174	135	105	123
Plan reviews	12	33	19	4	-	-	34	33	31	19
Site inspections	12	88	22	10	-	-	-	-	12	3
Permits issued	1	9	3	-	-	-	-	-	-	-
New Inspections	22	25	24	6	1	29	33	23	33	20
Building										
Permits issued	133	232	161	202	184	160	307	259	151	53
Library										
Items in collection	28,171	28,822	30,456	32,362	33,902	34,044	34,044	34,668	35,151	33,186
Water										
New connections	335	361	356	309	339	299	329	278	335	345
Average daily consumption (x1,000)	304	327	288	282	287	277	292	354	344	320

Sources: Various City departments, Jacobs OMI for Water section, OCSO for Police section, and OCWFD for Fire section

Note: Indicators are not available for the general government function.

City of Mary Esther, Florida
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Executive	1	1	1	1	1	1	1	1	1	1
Financial and administrative	6	6	6	6	6	6	6	6	6	5
Planning	1	1	2	2	2	2	2	2	1	3
Public safety										
Fire	11	13	13	11	-	-	-	-	-	-
Maintenance	7	7	4	4	4	4	4	4	6	8
Library	6	6	6	5	5	5	6	6	6	6
Total	32	34	32	29	18	18	19	19	20	23

Source: City Budget Department

City of Mary Esther, Florida
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
(UNAUDITED)
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Police (contracted with Okaloosa County Sheriff's Office)										
Patrol units assigned	4	4	4	-	2	2	2	2	2	2
Fire stations	1	1	1	1	1	1	1	1	1	1
Other public works										
Paved streets (miles) ¹	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4
Streetlights	373	373	373	373	373	373	373	373	373	373
Parks and recreation										
Acreage	28.2	28.2	28.2	28.2	28.2	28.2	28.2	28.2	28.2	28.8
Neighborhood parks	7	7	7	7	7	7	7	7	7	7
Community parks	2	2	2	2	2	2	2	2	2	2
Other parks	1	1	1	1	1	1	1	1	1	1
Water ²										
Water mains (miles)	18	18	18	18	18	18	18	18	18	18
Fire hydrants	168	169	170	170	170	182	182	182	182	182
Number of service connections	1,989	1,991	1,963	1,967	1,954	1,974	2,133	1,987	1,949	1,943
Storage capacity (thousands of gallons)	776	776	776	776	776	776	776	776	776	766
Wastewater ²										
Miles of sanitary sewers	24	24	24	24	24	24	24	24	24	24
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Number of service connections	1,869	1,854	1,963	1,963	1,940	1,951	2,109	1,967	1,945	1,945

Sources: City departments managers

¹ Department of Transportation

² Jacobs Engineering

IV. COMPLIANCE SECTION

- COMPLIANCE MATTERS
- MANAGEMENT LETTER
- RESPONSES TO MANAGEMENT LETTER

**CITY OF MARY ESTHER, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Federal / State Agency Pass-Through Entity Federal Program / State Project	Assistance Listing No. / CSFA	Contract / Grant Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Housing & Urban Development				
Indirect programs:				
<i>Pass-through from Florida Department of Commerce:</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	22DB-OP-01-56-02-N24	\$ 660,650	\$ -
COVID-19 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	22CV-S33	614,550	-
			<u>1,275,200</u>	<u>-</u>
U.S. Department of Treasury				
Indirect programs:				
<i>Pass-through from Florida Division of Emergency Management:</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	Y5205	538,718	-
U.S. Department of Homeland Security				
Indirect programs:				
<i>Pass-through from Florida Division of Emergency Management:</i>				
Disaster Grants - Public Assistance	97.036	Z2619	94,145	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,908,063</u>	<u>\$ -</u>
Florida Department of Environmental Protection				
Direct programs:				
Drinking Water Facility Construction	37.076	DW-460211	\$ 1,040,037	\$ -
Wastewater Treatment Facility Construction	37.077	CW-460201	74,891	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 1,114,928</u>	<u>\$ -</u>

See notes to the schedule of expenditures of federal awards and state financial assistance.

**CITY OF MARY ESTHER, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state grant activity of the City of Mary Esther, Florida (the City) for the year ended September 30, 2024. The information in this 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 Florida Auditor General*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the City.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.550, *Rules of the Florida Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. INDIRECT COST RATE

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. FEDERAL AWARD EXPENDITURES INCURRED IN PRIOR FISCAL YEARS

Expenditures of \$94,145 reported for assistance listing number (ALN) 97.036 in the accompanying Schedule were expended in a previous fiscal year to repair damage sustained from Hurricane Sally.

5. STATE REVOLVING FUND LOAN PROJECTS

The City has entered into various loan agreements with the State Revolving Fund (SRF) administered by the Florida Department of Environmental Protection (FDEP) for the rehabilitation of water and sewer treatment facilities and related improvements. Expenditures reported on the Schedule related to this project are considered expended when the funds are drawn down, which occurs upon approval of loan draw requests by FDEP, regardless of when the underlying expenditure is incurred under the modified accrual basis of accounting. As a result, a portion of the project expenditures for the state financial assistance reported in the Schedule were incurred in a prior period, but the related loan draw requests for such expenditures were not approved by FDEP until the fiscal year ended September 30, 2024. As of September 30, 2024, the City reported total outstanding SRF loan balances of \$2,170,409.

**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 City Council
City of Mary Esther, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the City of Mary Esther, Florida (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 21, 2025.

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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Warren Averett, LLC

Fort Walton Beach, Florida
February 21, 2025

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550,
RULES OF THE FLORIDA AUDITOR GENERAL**

To the City Council
City of Mary Esther, Florida

Report on Compliance for the Major Federal Program and State Project

Opinion on the Major Federal Program and State Project

We have audited the City of Mary Esther, Florida's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on the City's major federal program and state project for the year ended September 30, 2024. The City's major federal program and state project are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program and state project for the year ended September 30, 2024.

Basis for Opinion on the Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, *Rules of the Florida Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Florida Auditor General* are further described in the Auditors' 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 and state project. 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 projects.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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, *Rules of the Florida Auditor General*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program and state project as a whole.

In performing our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, *Rules of the Florida Auditor General*, we:

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Warren Averett, LLC

Fort Walton Beach, Florida
February 21, 2025

**CITY OF MARY ESTHER, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

• Material weakness(es) identified? _____ Yes X No

• Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards and State Financial Assistance

Internal control over major program and project:

• Material weakness(es) identified? _____ Yes X No

• Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditors' report issued on compliance for major program and project: Unmodified

• Any audit findings disclosed that are required to be reported
in accordance with CFR 200.516(a) or Chapter 10.557,
Rules of the Florida Auditor General? _____ Yes X No

Identification of major program and project:

<u>Assistance Listing No.</u>	<u>Name of Federal Program</u>
14.228	Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii
<u>CSFA No.</u>	<u>Name of State Project</u>
37.076	Drinking Water Facility Construction

Dollar threshold used to distinguish between type A and type B programs for federal awards: \$ 750,000

Dollar threshold used to distinguish between type A and type B projects for state financial assistance: \$ 334,478

Auditee qualified as federal low-risk auditee? _____ Yes X No

**CITY OF MARY ESTHER, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

II. FINANCIAL STATEMENT FINDINGS

There were no findings which were required to be reported in accordance with *Government Auditing Standards*.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

There were no findings which were required to be reported in accordance with the Uniform Guidance or Chapter 10.557, *Rules of the Florida Auditor General*.

**INDEPENDENT ACCOUNTANTS' REPORT ON AN EXAMINATION OF
COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER
10.550, RULES OF THE AUDITOR GENERAL**

To the Honorable Mayor and
Members of the City Council

We have examined the City of Mary Esther, Florida's (the City) compliance with Section 218.415, Florida Statutes, with regard to investments for the year ended September 30, 2024.

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 specified requirements. 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 judgement, including the assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination of the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the specified requirements for the year ended September 30, 2024.

Warren Averett, LLC

Fort Walton Beach, Florida
February 21, 2025

MANAGEMENT LETTER

To the Honorable Mayor and
Members of the City Council

Report on the Financial Statements

We have audited the financial statements of the City of Mary Esther, Florida (the City), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated February 21, 2025.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for the Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Florida Auditor General*. Disclosures in those reports, which are dated February 21, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Florida 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 such findings or recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Florida 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 official title and legal authority are disclosed in Note 1 to the financial statements. There are no component units related to the City.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Florida Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and 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 Florida Auditor General*, we applied financial condition assessment procedures for the City as of September 30, 2024. 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 Florida Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)2., *Rules of the Florida Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., *Rules of Florida Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not 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, members of the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We greatly appreciate the assistance and cooperation extended to us during our audit.

Warren Averett, LLC

Fort Walton Beach, Florida
February 21, 2025



**City of Mary Esther
Cash and Investment Balances
as of January 31, 2025**

BMS Account	GENERAL FUND BANK	Summary of Investments	Fund	INTEREST RATE	Purpose of Acct.
		1/31/2025			
101251	FNBT BANK	\$139,060.00	410	0.00%	Cust. Utility Deposits Acct.
104300	GEN FUND FLORIDA PRIME	\$2,389,094.14	1	4.57%	GF Savings/Investment
104400	W/S FUND FLORIDA PRIME	\$345,911.28	410	4.57%	W/S Savings/Investment
101001	FNBT BANK	\$13,083,778.51	1 & 410	4.30%	Operating Acct.
101001	FNBT BANK	\$0.00	410	0.00%	Credit Card Payments Account
101210	FNBT BANK	\$0.01	1	0.00%	Payroll Account
101001	FNBT BANK	\$10,064.15	1	0.00%	HRA Account
101001	FNBT BANK	\$1,658,751.71	1 & 410	4.30%	Money Market Account
104301	FLCLASS	\$537,197.84	1	4.48%	GF Investment
104302	AMERIS BANK	\$6,542.32	1	0.00%	GF Investment

\$18,170,399.96

FY24-25 ESTIMATED BEGINNING GENERAL FUND UNRESTRICTED CASH	\$5,310,790
FY2025 Budget deficit	(\$2,531,521)

ESTIMATED GENERAL FUND TOTAL UNRESTRICTED CASH	\$2,779,269
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FY24-25 ESTIMATED BEGINNING W/S FUND UNRESTRICTED CASH	\$3,796,435
FY2025 Budget surplus	\$123,063

ESTIMATED W/S FUND TOTAL UNRESTRICTED CASH	\$3,919,498
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FY 24-25 BEGINNING DISCRETIONARY SALES SURTAX REVENUE FUND	\$1,878,067
FY2025 Budget deficit	(\$313,238)

DISCRETIONARY SALES SURTAX FUND BALANCE	\$1,564,829
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GRAND TOTAL ALL FUNDS:	\$8,263,596
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RESTRICTED REVENUES:

IMPACT FEE REVENUE AVAILABLE FOR RELATED EXPENSES	
Fire Protection	\$0
Law Enforcement	\$38,668
Stormwater	\$41,165
Transportation	\$66,988
Parks & Recreation	\$36,600
Water & Sewer	\$8,194
TOTAL	\$191,615

OTHER RESTRICTED REVENUE

Committed to natural disaster relief	\$1,813,711
TOTAL	\$1,813,711

TOTAL RESTRICTED REVENUES	\$2,005,326
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City of Mary Esther, FL

Budget vs Actuals

Account Summary

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 001 - GENERAL FUND							
Revenue							
Department: 00 - UNDESIGNATED							
001-00-311100	AD VALOREM TAXES	-2,215,883.00	-2,215,883.00	1,356,116.31	1,823,456.30	1,823,456.30	-4,039,339.30
001-00-311200	AD VALOREM TAXES-DELO	-65,000.00	-65,000.00	32.78	98.31	98.31	-65,098.31
001-00-312130	TOURIST DEVELOPMENT TAX	-419,000.00	-419,000.00	0.00	0.00	0.00	-419,000.00
001-00-312410	FIRST LOCAL OPTION FUEL TAX	0.00	0.00	16,495.20	48,818.20	48,818.20	-48,818.20
001-00-312420	LOCAL ALTERNATIVE FUEL USER FEE	-200,000.00	-200,000.00	0.00	0.00	0.00	-200,000.00
001-00-314100	UTILITY TAXES-ELECTRIC	-235,000.00	-235,000.00	19,566.90	58,551.77	58,551.77	-293,551.77
001-00-314200	UTILITY TAXES-COMMUNICATION SE...	-230,000.00	-230,000.00	15,610.31	52,012.33	52,012.33	-282,012.33
001-00-314300	UTILITY TAXES-WATER	-129,000.00	-129,000.00	9,881.74	42,368.23	42,368.23	-171,368.23
001-00-314400	UTILITY TAXES-GAS	-42,000.00	-42,000.00	4,731.77	10,208.03	10,208.03	-52,208.03
001-00-314800	UTILITY TAXES -PROPANE GAS	-200.00	-200.00	102.46	102.46	102.46	-302.46
001-00-316010	BUSINESS TAX - PENALTY INT	-900.00	-900.00	75.00	526.25	526.25	-1,426.25
001-00-316100	BUSINESS TAX	-95,000.00	-95,000.00	425.00	12,740.00	12,740.00	-107,740.00
001-00-322000	BUILDING PERMITS	-80,000.00	-80,000.00	392.40	1,853.19	1,853.19	-81,853.19
001-00-323100	ELECTRICITY FRANCHISE FEES	-210,000.00	-210,000.00	13,430.65	44,007.89	44,007.89	-254,007.89
001-00-323400	GAS FRANCHISE FEES	-40,000.00	-40,000.00	4,270.26	9,233.90	9,233.90	-49,233.90
001-00-329050	TRACKING FEES	-1,500.00	-1,500.00	180.00	1,020.00	1,020.00	-2,520.00
001-00-335120	STATE REVENUE SHARING PROCEEDS	-210,000.00	-210,000.00	16,257.58	68,243.04	68,243.04	-278,243.04
001-00-335150	ALCOHOLIC BEVERAGE LICENSES	-500.00	-500.00	0.00	0.00	0.00	-500.00
001-00-335180	LOCAL GOVERNMENT 1/2 SALES TAX	-500,000.00	-500,000.00	35,779.50	118,191.68	118,191.68	-618,191.68
001-00-338200	INTERGOV REV-COUNTY BUSINESS TAX	-3,000.00	-3,000.00	106.07	1,408.46	1,408.46	-4,408.46
001-00-338210	INTERGOV REV - LIBRARY COOP	-63,000.00	-63,000.00	0.00	32,847.00	32,847.00	-95,847.00
001-00-341901	FIRE DEPARTMENT FEES	-13,000.00	-13,000.00	0.00	2,842.00	2,842.00	-15,842.00
001-00-341902	NOTARY FEE REVENUE	0.00	0.00	20.00	50.00	50.00	-50.00
001-00-341920	SITE INSPECTION	-100.00	-100.00	0.00	0.00	0.00	-100.00
001-00-342510	FINAL INSPECTION	-500.00	-500.00	30.00	240.00	240.00	-740.00
001-00-343800	CEMETERY FEES	-100.00	-100.00	50.00	100.00	100.00	-200.00
001-00-344210	BOAT LAUNCH DAILY PERMIT	-500.00	-500.00	84.00	164.00	164.00	-664.00
001-00-344901	FLORIDA DOT	-51,759.00	-51,759.00	0.00	0.00	0.00	-51,759.00
001-00-349100	LIEN SEARCH FEE	-1,500.00	-1,500.00	240.00	540.00	540.00	-2,040.00
001-00-351100	COURT FINES	-6,000.00	-6,000.00	532.21	2,701.64	2,701.64	-8,701.64
001-00-352000	LIBRARY FINES/LOST BOOKS	-1,500.00	-1,500.00	0.00	768.92	768.92	-2,268.92
001-00-354100	VIOLATION OF LOCAL ORDINANCE	-2,500.00	-2,500.00	0.00	297.00	297.00	-2,797.00
001-00-361000	INTEREST AND OTHER EARNINGS	0.00	0.00	1.32	5.26	5.26	-5.26
001-00-361100	INTEREST INCOME	-250,000.00	-250,000.00	37,100.80	134,688.14	134,688.14	-384,688.14
001-00-365100	SCRAP SALES	0.00	0.00	94.80	138.00	138.00	-138.00
001-00-366010	DONATIONS & CONTRIBUTIONS LIBR...	-21,500.00	-21,500.00	0.00	0.00	0.00	-21,500.00
001-00-369000	OTHER MISCELLANEOUS REVENUES	0.00	0.00	84.38	0.00	0.00	0.00
001-00-369900	MISCELLANEOUS REVENUE - OTHER	0.00	0.00	69.92	2,636.57	2,636.57	-2,636.57
001-00-381000	INTERFUND TRANSFER	-943,092.00	-943,092.00	0.00	0.00	0.00	-943,092.00
001-00-389400	GRANTS - OTHER SOURCES	-505,000.00	-505,000.00	0.00	0.00	0.00	-505,000.00
Department: 00 - UNDESIGNATED Total:		-6,537,034.00	-6,537,034.00	1,531,761.36	2,470,858.57	2,470,858.57	-9,007,892.57
Revenue Total:		-6,537,034.00	-6,537,034.00	1,531,761.36	2,470,858.57	2,470,858.57	-9,007,892.57

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Expense							
Department: 11 - MAYOR AND CITY COUNCIL							
Activity: 51100 - LEGISLATIVE							
001-11-51100-1210	SALARIES	26,400.00	26,400.00	1,850.00	5,990.00	5,990.00	20,410.00
001-11-51100-2110	SOCIAL SECURITY TAXES	1,637.00	1,637.00	114.70	371.38	371.38	1,265.62
001-11-51100-2410	WORKER'S COMPENSATION	600.00	600.00	0.00	102.22	102.22	497.78
001-11-51100-3000	MEDICARE INSURANCE	383.00	383.00	26.85	86.96	86.96	296.04
001-11-51100-3100	PROFESSIONAL SERVICES	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00
001-11-51100-4010	TRAVEL & PER DIEM	14,000.00	14,000.00	746.44	5,507.34	5,733.21	8,266.79
001-11-51100-4810	TROPHIES AND AWARDS	750.00	750.00	0.00	0.00	0.00	750.00
001-11-51100-4930	TRAINING	4,500.00	4,500.00	0.00	0.00	275.00	4,225.00
001-11-51100-5110	OFFICE SUPPLIES	300.00	300.00	0.00	0.00	0.00	300.00
001-11-51100-5280	LEAGUE OF CITIES DINNERS	1,400.00	1,400.00	0.00	150.00	150.00	1,250.00
001-11-51100-5290	OPERATING SUPPLIES	1,510.00	1,510.00	60.73	204.70	204.70	1,305.30
001-11-51100-5410	BOOKS, PUBS, SUBS & MEMBS	4,767.00	4,767.00	400.00	3,756.00	4,131.00	636.00
Activity: 51100 - LEGISLATIVE Total:		67,247.00	67,247.00	3,198.72	16,168.60	17,044.47	50,202.53
Department: 11 - MAYOR AND CITY COUNCIL Total:		67,247.00	67,247.00	3,198.72	16,168.60	17,044.47	50,202.53
Department: 12 - CITY MANAGER							
Activity: 51200 - EXECUTIVE							
001-12-51200-1210	SALARIES	173,945.00	173,945.00	13,067.80	54,880.99	54,880.99	119,064.01
001-12-51200-2110	SOCIAL SECURITY TAXES	10,785.00	10,785.00	810.93	3,405.59	3,405.59	7,379.41
001-12-51200-2210	RETIREMENT	24,352.00	24,352.00	1,831.19	6,004.29	6,004.29	18,347.71
001-12-51200-2310	EMPLOYEE INSURANCE	28,630.00	28,630.00	1,875.77	9,381.06	9,381.06	19,248.94
001-12-51200-2410	WORKER'S COMPENSATION	170.00	170.00	0.00	28.96	28.96	141.04
001-12-51200-3000	MEDICARE INSURANCE	2,522.00	2,522.00	189.70	796.52	796.52	1,725.48
001-12-51200-4010	TRAVEL & PER DIEM	6,100.00	6,100.00	0.00	0.00	186.46	5,913.54
001-12-51200-4110	TELEPHONE & INTERNET	360.00	360.00	0.00	0.00	0.00	360.00
001-12-51200-4930	TRAINING	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
001-12-51200-5290	OPERATING SUPPLIES	2,500.00	2,500.00	57.23	290.67	290.67	2,209.33
001-12-51200-5410	BOOKS, PUBS, SUBS & MEMBS	1,500.00	1,500.00	0.00	397.00	397.00	1,103.00
Activity: 51200 - EXECUTIVE Total:		254,364.00	254,364.00	17,832.62	75,185.08	75,371.54	178,992.46
Department: 12 - CITY MANAGER Total:		254,364.00	254,364.00	17,832.62	75,185.08	75,371.54	178,992.46
Department: 13 - ADMINISTRATIVE SERVICES							
Activity: 51300 - FINANCE							
001-13-51300-1210	SALARIES	74,886.00	74,886.00	5,584.35	24,216.26	24,216.26	50,669.74
001-13-51300-2110	SOCIAL SECURITY TAXES	4,643.00	4,643.00	345.69	1,498.92	1,498.92	3,144.08
001-13-51300-2210	RETIREMENT	10,484.00	10,484.00	335.09	1,453.09	1,453.09	9,030.91
001-13-51300-2310	EMPLOYEE INSURANCE	4,710.00	4,710.00	291.70	1,458.50	1,458.50	3,251.50
001-13-51300-2410	WORKER'S COMPENSATION	70.00	70.00	0.00	11.93	11.93	58.07
001-13-51300-3000	MEDICARE INSURANCE	1,086.00	1,086.00	80.89	350.65	350.65	735.35
001-13-51300-3210	ACCOUNTING AND AUDITING	26,250.00	26,250.00	12,500.00	15,250.00	15,250.00	11,000.00
001-13-51300-4010	TRAVEL & PER DIEM	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
001-13-51300-4710	PRINTING & BINDING	1,900.00	1,900.00	220.19	220.19	295.19	1,604.81
001-13-51300-4921	BANK FEES	1,000.00	1,000.00	40.00	280.57	280.57	719.43
001-13-51300-4930	TRAINING	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
001-13-51300-4946	LEGAL & RETAIL ADVERTISEMENTS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
001-13-51300-5290	OPERATING SUPPLIES	1,150.00	1,150.00	0.00	35.99	166.47	983.53
001-13-51300-5410	BOOKS, PUBS, SUBS & MEMBS	855.00	855.00	0.00	50.00	305.00	550.00
Activity: 51300 - FINANCE Total:		134,534.00	134,534.00	19,397.91	44,826.10	45,286.58	89,247.42
Activity: 51310 - HUMAN RESOURCES							
001-13-51310-1210	SALARIES	13,366.00	13,366.00	971.14	3,981.57	3,981.57	9,384.43
001-13-51310-2110	SOCIAL SECURITY TAXES	829.00	829.00	60.21	246.83	246.83	582.17
001-13-51310-2210	RETIREMENT	1,871.00	1,871.00	135.97	135.97	135.97	1,735.03
001-13-51310-2220	RETIRED EMPLOYEE LIFE INSURANCE	850.00	850.00	50.22	251.10	251.10	598.90
001-13-51310-2230	RETIRED EMPLOYEE DENTAL INSURA...	4,700.00	4,700.00	588.05	1,692.89	1,692.89	3,007.11
001-13-51310-2310	EMPLOYEE INSURANCE	3,400.00	3,400.00	215.16	1,084.54	1,084.54	2,315.46
001-13-51310-2410	WORKER'S COMPENSATION	20.00	20.00	0.00	3.41	3.41	16.59
001-13-51310-2510	UNEMPLOYMENT COMPENSATION	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001-13-51310-3000	MEDICARE INSURANCE	194.00	194.00	14.05	57.67	57.67	136.33
001-13-51310-3100	PROFESSIONAL SERVICES	11,200.00	11,200.00	0.00	4,249.98	4,249.98	6,950.02
001-13-51310-4010	TRAVEL & PER DIEM	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
001-13-51310-4015	RECRUITMENT	2,500.00	2,500.00	0.00	86.80	86.80	2,413.20
001-13-51310-4540	EMPLOYEE APPRECIATION	5,250.00	5,250.00	69.33	4,261.02	4,261.02	988.98
001-13-51310-4710	PRINTING & BINDING	900.00	900.00	0.00	0.00	0.00	900.00
001-13-51310-4930	TRAINING	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
001-13-51310-4934	TUITION	26,250.00	26,250.00	0.00	13,151.44	13,151.44	13,098.56
001-13-51310-4946	LEGAL & RETAIL ADVERTISEMENTS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
001-13-51310-5290	OPERATING SUPPLIES	500.00	500.00	0.00	35.99	35.99	464.01
001-13-51310-5410	BOOKS, PUBS, SUBS & MEMBS	750.00	750.00	0.00	0.00	0.00	750.00
Activity: 51310 - HUMAN RESOURCES Total:		83,080.00	83,080.00	2,104.13	29,239.21	29,239.21	53,840.79
Activity: 51610 - INFORMATION TECHNOLOGY							
001-13-51610-3100	PROFESSIONAL SERVICES	32,500.00	32,500.00	2,755.75	6,467.50	7,667.50	24,832.50
001-13-51610-4110	TELEPHONE & INTERNET	14,000.00	14,000.00	476.75	1,721.28	1,721.28	12,278.72
001-13-51610-4655	COMPUTER HARDWARE & SOFTWARE...	87,404.00	87,404.00	5,543.91	24,844.42	28,118.13	59,285.87
001-13-51610-4660	COPIER MAINTENANCE	7,900.00	7,900.00	606.53	1,439.52	8,506.80	-606.80
001-13-51610-6400	COMPUTER SOFTWARE & EQUIPMENT	42,500.00	42,500.00	0.00	79.46	79.46	42,420.54
Activity: 51610 - INFORMATION TECHNOLOGY Total:		184,304.00	184,304.00	9,382.94	34,552.18	46,093.17	138,210.83
Department: 13 - ADMINISTRATIVE SERVICES Total:		401,918.00	401,918.00	30,884.98	108,617.49	120,618.96	281,299.04
Department: 14 - CITY ATTORNEY							
Activity: 51400 - LEGAL							
001-14-51400-3111	LEGAL COUNSEL	65,000.00	65,000.00	0.00	4,415.50	4,415.50	60,584.50
Activity: 51400 - LEGAL Total:		65,000.00	65,000.00	0.00	4,415.50	4,415.50	60,584.50
Department: 14 - CITY ATTORNEY Total:		65,000.00	65,000.00	0.00	4,415.50	4,415.50	60,584.50
Department: 16 - CITY CLERK							
Activity: 51600 - NON-COURT INFORMATION SYSTEMS							
001-16-51600-1210	SALARIES	77,595.00	77,595.00	5,641.15	24,538.77	24,538.77	53,056.23
001-16-51600-2110	SOCIAL SECURITY TAXES	4,811.00	4,811.00	349.75	1,521.39	1,521.39	3,289.61
001-16-51600-2210	RETIREMENT	10,863.00	10,863.00	789.76	3,435.44	3,435.44	7,427.56
001-16-51600-2310	EMPLOYEE INSURANCE	17,300.00	17,300.00	1,071.14	5,355.76	5,355.76	11,944.24
001-16-51600-2410	WORKER'S COMPENSATION	100.00	100.00	0.00	17.04	17.04	82.96
001-16-51600-3000	MEDICARE INSURANCE	1,125.00	1,125.00	81.80	355.82	355.82	769.18
001-16-51600-3100	PROFESSIONAL SERVICES	2,350.00	2,350.00	75.39	294.68	960.00	1,390.00
001-16-51600-4010	TRAVEL & PER DIEM	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
001-16-51600-4510	NOTARY INSURANCE	150.00	150.00	0.00	0.00	0.00	150.00
001-16-51600-4930	TRAINING	1,700.00	1,700.00	75.00	255.00	255.00	1,445.00
001-16-51600-4946	LEGAL & RETAIL ADVERTISEMENTS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
001-16-51600-5110	OFFICE SUPPLIES	850.00	850.00	0.00	0.00	0.00	850.00
001-16-51600-5290	OPERATING SUPPLIES	1,300.00	1,300.00	0.00	94.95	94.95	1,205.05
001-16-51600-5410	BOOKS, PUBS, SUBS & MEMBS	800.00	800.00	0.00	264.00	264.00	536.00
001-16-51600-5416	CODIFICATION	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
001-16-51600-6411	OFFICE EQUIP/FURNITURE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
Activity: 51600 - NON-COURT INFORMATION SYSTEMS Total:		126,944.00	126,944.00	8,083.99	36,132.85	36,798.17	90,145.83
Department: 16 - CITY CLERK Total:		126,944.00	126,944.00	8,083.99	36,132.85	36,798.17	90,145.83
Department: 20 - PUBLIC SAFETY							
Activity: 52100 - LAW ENFORCEMENT							
001-20-52100-3405	CONTRACT FOR SERVICES	310,788.00	310,788.00	24,927.42	99,709.68	99,709.68	211,078.32
Activity: 52100 - LAW ENFORCEMENT Total:		310,788.00	310,788.00	24,927.42	99,709.68	99,709.68	211,078.32
Activity: 52200 - FIRE							
001-20-52200-3405	CONTRACT FOR SERVICES	1,147,687.00	1,147,687.00	286,921.70	286,921.70	286,921.70	860,765.30
Activity: 52200 - FIRE Total:		1,147,687.00	1,147,687.00	286,921.70	286,921.70	286,921.70	860,765.30
Department: 20 - PUBLIC SAFETY Total:		1,458,475.00	1,458,475.00	311,849.12	386,631.38	386,631.38	1,071,843.62
Department: 30 - COMMUNITY DEVELOPMENT							
Activity: 51500 - PLANNING AND ZONING							
001-30-51500-1210	SALARIES	99,488.00	99,488.00	7,292.22	31,713.06	31,713.06	67,774.94

Budget vs Actuals

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001-30-51500-2110	SOCIAL SECURITY TAXES	6,168.00	6,168.00	452.16	1,966.29	1,966.29	4,201.71
001-30-51500-2210	RETIREMENT	13,928.00	13,928.00	884.86	3,298.10	3,298.10	10,629.90
001-30-51500-2310	EMPLOYEE INSURANCE	23,670.00	23,670.00	1,508.82	7,544.60	7,544.60	16,125.40
001-30-51500-2410	WORKER'S COMPENSATION	320.00	320.00	0.00	11.93	11.93	308.07
001-30-51500-3000	MEDICARE INSURANCE	1,443.00	1,443.00	105.76	459.89	459.89	983.11
001-30-51500-3100	PROFESSIONAL SERVICES	90,000.00	90,000.00	0.00	0.00	0.00	90,000.00
001-30-51500-4010	TRAVEL & PER DIEM	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
001-30-51500-4522	VEHICLE INSURANCE	290.00	290.00	0.00	228.75	228.75	61.25
001-30-51500-4930	TRAINING	500.00	500.00	0.00	0.00	0.00	500.00
001-30-51500-4946	LEGAL & RETAIL ADVERTISEMENTS	3,000.00	3,000.00	799.72	799.72	978.39	2,021.61
001-30-51500-5110	OFFICE SUPPLIES	150.00	150.00	0.00	0.00	0.00	150.00
001-30-51500-5290	OPERATING SUPPLIES	0.00	0.00	180.00	180.00	180.00	-180.00
001-30-51500-5410	BOOKS, PUBS, SUBS & MEMBS	600.00	600.00	0.00	0.00	0.00	600.00
Activity: 51500 - PLANNING AND ZONING Total:		241,557.00	241,557.00	11,223.54	46,202.34	46,381.01	195,175.99
Activity: 52400 - CODE COMPLIANCE							
001-30-52400-1210	SALARIES	57,350.00	57,350.00	4,294.14	18,651.04	18,651.04	38,698.96
001-30-52400-2110	SOCIAL SECURITY TAXES	3,556.00	3,556.00	266.25	1,156.42	1,156.42	2,399.58
001-30-52400-2210	RETIREMENT	8,029.00	8,029.00	419.13	1,765.78	1,765.78	6,263.22
001-30-52400-2310	EMPLOYEE INSURANCE	13,850.00	13,850.00	869.89	4,349.45	4,349.45	9,500.55
001-30-52400-2410	WORKER'S COMPENSATION	710.00	710.00	0.00	336.20	336.20	373.80
001-30-52400-3000	MEDICARE INSURANCE	832.00	832.00	62.23	270.43	270.43	561.57
001-30-52400-4010	TRAVEL & PER DIEM	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
001-30-52400-4110	TELEPHONE & INTERNET	500.00	500.00	58.80	88.20	88.20	411.80
001-30-52400-4522	VEHICLE INSURANCE	290.00	290.00	0.00	229.72	229.72	60.28
001-30-52400-4610	VEHICLE R & M	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
001-30-52400-4930	TRAINING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
001-30-52400-5110	OFFICE SUPPLIES	150.00	150.00	0.00	35.99	35.99	114.01
001-30-52400-5210	FUEL, OIL, & LUBRICANTS	1,300.00	1,300.00	308.77	397.57	397.57	902.43
001-30-52400-5220	UNIFORMS	250.00	250.00	0.00	0.00	0.00	250.00
001-30-52400-5221	PERSONAL PROTECTIVE EQUIPMENT	100.00	100.00	0.00	0.00	0.00	100.00
001-30-52400-5295	OPERATING SUPPLIES/JANITORIAL	150.00	150.00	0.00	0.00	0.00	150.00
001-30-52400-5410	BOOKS, PUBS, SUBS & MEMBS	250.00	250.00	155.00	240.00	240.00	10.00
Activity: 52400 - CODE COMPLIANCE Total:		90,817.00	90,817.00	6,434.21	27,520.80	27,520.80	63,296.20
Activity: 52410 - BUILDING							
001-30-52410-1210	SALARIES	48,185.00	48,185.00	3,506.50	15,249.34	15,249.34	32,935.66
001-30-52410-2110	SOCIAL SECURITY TAXES	2,987.00	2,987.00	217.33	945.26	945.26	2,041.74
001-30-52410-2210	RETIREMENT	6,746.00	6,746.00	380.91	1,380.51	1,380.51	5,365.49
001-30-52410-2310	EMPLOYEE INSURANCE	13,580.00	13,580.00	858.38	4,292.40	4,292.40	9,287.60
001-30-52410-2410	WORKER'S COMPENSATION	170.00	170.00	0.00	3.41	3.41	166.59
001-30-52410-3000	MEDICARE INSURANCE	699.00	699.00	50.85	221.05	221.05	477.95
001-30-52410-3100	PROFESSIONAL SERVICES	80,000.00	80,000.00	0.00	0.00	0.00	80,000.00
001-30-52410-4522	VEHICLE INSURANCE	290.00	290.00	0.00	228.75	228.75	61.25
001-30-52410-4946	LEGAL & RETAIL ADVERTISEMENTS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
Activity: 52410 - BUILDING Total:		153,657.00	153,657.00	5,013.97	22,320.72	22,320.72	131,336.28
Activity: 56200 - ANIMAL CONTROL							
001-30-56200-3410	ANIMAL CONTROL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
Activity: 56200 - ANIMAL CONTROL Total:		5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
Department: 30 - COMMUNITY DEVELOPMENT Total:		491,031.00	491,031.00	22,671.72	96,043.86	96,222.53	394,808.47
Department: 50 - PUBLIC WORKS							
Activity: 51910 - FACILITIES							
001-50-51910-1210	SALARIES	52,293.00	52,293.00	3,781.86	13,882.22	13,882.22	38,410.78
001-50-51910-1310	PART-TIME SALARIES	11,200.00	11,200.00	387.73	1,696.29	1,696.29	9,503.71
001-50-51910-1410	OVERTIME	500.00	500.00	0.00	0.00	0.00	500.00
001-50-51910-2110	SOCIAL SECURITY TAXES	3,968.00	3,968.00	258.53	965.91	965.91	3,002.09
001-50-51910-2210	RETIREMENT	7,391.00	7,391.00	98.99	435.92	435.92	6,955.08
001-50-51910-2310	EMPLOYEE INSURANCE	17,850.00	17,850.00	1,117.89	4,663.10	4,663.10	13,186.90
001-50-51910-2410	WORKER'S COMPENSATION	3,490.00	3,490.00	0.00	362.63	362.63	3,127.37
001-50-51910-3000	MEDICARE INSURANCE	928.00	928.00	60.43	225.89	225.89	702.11

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001-50-51910-3100	PROFESSIONAL SERVICES	20,450.00	20,450.00	748.00	2,280.00	4,319.00	16,131.00
001-50-51910-4010	TRAVEL & PER DIEM	500.00	500.00	0.00	0.00	0.00	500.00
001-50-51910-4310	ELECTRICITY	30,000.00	30,000.00	1,487.17	5,393.23	5,393.23	24,606.77
001-50-51910-4320	WATER	12,000.00	12,000.00	610.44	2,765.63	2,765.63	9,234.37
001-50-51910-4330	SOLID WASTE	7,500.00	7,500.00	247.29	952.32	952.32	6,547.68
001-50-51910-4340	NATURAL GAS	2,500.00	2,500.00	121.87	206.37	206.37	2,293.63
001-50-51910-4410	EQUIPMENT RENTAL	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
001-50-51910-4521	PROPERTY INSURANCE	18,900.00	18,900.00	0.00	24,111.00	24,111.00	-5,211.00
001-50-51910-4522	VEHICLE INSURANCE	1,050.00	1,050.00	0.00	652.50	652.50	397.50
001-50-51910-4611	BUILDING R & M	20,000.00	20,000.00	1,793.15	3,056.65	5,448.65	14,551.35
001-50-51910-4612	FURNITURE/EQUIP. R & M	500.00	500.00	0.00	0.00	0.00	500.00
001-50-51910-4615	FENCING AND LANDSCAPING	5,000.00	5,000.00	0.00	517.65	517.65	4,482.35
001-50-51910-4930	TRAINING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
001-50-51910-5110	OFFICE SUPPLIES	750.00	750.00	0.00	0.00	0.00	750.00
001-50-51910-5210	FUEL, OIL, & LUBRICANTS	5,000.00	5,000.00	249.51	489.36	489.36	4,510.64
001-50-51910-5220	UNIFORMS	1,000.00	1,000.00	0.00	191.46	191.46	808.54
001-50-51910-5221	PERSONAL PROTECTIVE EQUIPMENT	1,000.00	1,000.00	92.18	167.16	167.16	832.84
001-50-51910-5230	JANITORIAL SUPPLIES	2,500.00	2,500.00	314.12	449.93	449.93	2,050.07
001-50-51910-5231	SEASONAL DECORATIONS	0.00	0.00	0.00	392.52	392.52	-392.52
001-50-51910-5260	TOOLS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
001-50-51910-5270	MACHINERY & EQUIPMENT	1,500.00	1,500.00	193.35	193.35	193.35	1,306.65
001-50-51910-5290	OPERATING SUPPLIES	7,500.00	7,500.00	296.59	840.38	840.38	6,659.62
001-50-51910-5410	BOOKS, PUBS, SUBS & MEMBS	100.00	100.00	0.00	0.00	0.00	100.00
001-50-51910-6210	BUILDINGS	818,674.00	818,674.00	0.00	22,850.71	603,585.95	215,088.05
Activity: 51910 - FACILITIES Total:		1,058,044.00	1,058,044.00	11,859.10	87,742.18	672,908.42	385,135.58
Activity: 53800 - STORMWATER							
001-50-53800-1210	SALARIES	95,502.00	95,502.00	7,358.66	30,915.97	30,915.97	64,586.03
001-50-53800-1410	OVERTIME	500.00	500.00	0.00	0.00	0.00	500.00
001-50-53800-2110	SOCIAL SECURITY TAXES	5,952.00	5,952.00	455.42	1,913.18	1,913.18	4,038.82
001-50-53800-2210	RETIREMENT	13,440.00	13,440.00	614.60	2,620.23	2,620.23	10,819.77
001-50-53800-2310	EMPLOYEE INSURANCE	28,350.00	28,350.00	1,776.76	8,841.67	8,841.67	19,508.33
001-50-53800-2410	WORKER'S COMPENSATION	4,360.00	4,360.00	0.00	1,528.63	1,528.63	2,831.37
001-50-53800-3000	MEDICARE INSURANCE	1,392.00	1,392.00	106.58	447.63	447.63	944.37
001-50-53800-3100	Professional Services	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
001-50-53800-4010	TRAVEL & PER DIEM	1,000.00	1,000.00	0.00	0.00	118.58	881.42
001-50-53800-4522	VEHICLE INSURANCE	1,050.00	1,050.00	0.00	652.50	652.50	397.50
001-50-53800-4615	FENCING AND LANDSCAPING	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
001-50-53800-4637	CURBS/GUTTERS/STORM DRAINS R&M	5,500.00	5,500.00	348.75	1,098.75	1,098.75	4,401.25
001-50-53800-5220	UNIFORMS	250.00	250.00	0.00	0.00	0.00	250.00
001-50-53800-5295	OPERATING SUPPLIES/JANITORIAL	3,750.00	3,750.00	0.00	0.00	0.00	3,750.00
001-50-53800-5410	BOOKS, PUBS, SUBS & MEMBS	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
001-50-53800-6310	INFRASTRUCTURE	1,104,703.00	1,104,703.00	0.00	0.00	617,896.59	486,806.41
Activity: 53800 - STORMWATER Total:		1,286,749.00	1,286,749.00	10,660.77	48,018.56	666,033.73	620,715.27
Activity: 54100 - STREETS							
001-50-54100-1210	SALARIES	95,502.00	95,502.00	7,358.49	30,915.42	30,915.42	64,586.58
001-50-54100-1410	OVERTIME	500.00	500.00	0.00	0.00	0.00	500.00
001-50-54100-2110	SOCIAL SECURITY TAXES	5,952.00	5,952.00	455.30	1,912.63	1,912.63	4,039.37
001-50-54100-2210	RETIREMENT	13,440.00	13,440.00	614.48	2,619.81	2,619.81	10,820.19
001-50-54100-2310	EMPLOYEE INSURANCE	28,350.00	28,350.00	1,776.76	8,841.67	8,841.67	19,508.33
001-50-54100-2410	WORKER'S COMPENSATION	4,360.00	4,360.00	0.00	1,657.12	1,657.12	2,702.88
001-50-54100-3000	MEDICARE INSURANCE	1,392.00	1,392.00	106.43	447.10	447.10	944.90
001-50-54100-3100	PROFESSIONAL SERVICES	0.00	0.00	0.00	625.00	625.00	-625.00
001-50-54100-4010	TRAVEL & PER DIEM	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
001-50-54100-4310	ELECTRICITY	60,000.00	60,000.00	5,717.74	14,194.44	14,194.44	45,805.56
001-50-54100-4320	WATER	500.00	500.00	33.35	98.47	98.47	401.53
001-50-54100-4330	Solid Waste	10,000.00	10,000.00	0.00	470.80	9,470.80	529.20
001-50-54100-4410	EQUIPMENT RENTAL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
001-50-54100-4522	VEHICLE INSURANCE	1,050.00	1,050.00	0.00	947.78	947.78	102.22
001-50-54100-4610	VEHICLE R & M	4,000.00	4,000.00	40.78	612.74	612.74	3,387.26

Budget vs Actuals

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001-50-54100-4615	FENCING AND LANDSCAPING	2,500.00	2,500.00	0.00	55.80	55.80	2,444.20
001-50-54100-4623	HEAVY EQUIPMENT R & M	15,000.00	15,000.00	0.00	3,977.78	3,977.78	11,022.22
001-50-54100-4631	STREET REPAVING	61,000.00	61,000.00	2,313.65	4,586.15	13,491.00	47,509.00
001-50-54100-4636	TRAFFIC CONTROL/SIGNS R&M	6,000.00	6,000.00	0.00	0.00	974.66	5,025.34
001-50-54100-4637	CURBS/GUTTERS/STORM DRAINS R&M	10,500.00	10,500.00	0.00	0.00	0.00	10,500.00
001-50-54100-4906	OTHER CHARGES	0.00	0.00	0.00	130.54	130.54	-130.54
001-50-54100-4930	TRAINING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
001-50-54100-5110	OFFICE SUPPLIES	100.00	100.00	0.00	0.00	0.00	100.00
001-50-54100-5210	FUEL, OIL, & LUBRICANTS	6,000.00	6,000.00	340.80	964.83	964.83	5,035.17
001-50-54100-5220	UNIFORMS	700.00	700.00	0.00	0.00	0.00	700.00
001-50-54100-5221	PERSONAL PROTECTIVE EQUIPMENT	750.00	750.00	45.98	75.96	75.96	674.04
001-50-54100-5260	TOOLS	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
001-50-54100-5270	MACHINERY & EQUIPMENT	5,000.00	5,000.00	10.10	102.07	256.07	4,743.93
001-50-54100-5290	OPERATING SUPPLIES	4,000.00	4,000.00	44.52	127.95	372.95	3,627.05
001-50-54100-5410	BOOKS, PUBS, SUBS & MEMBS	500.00	500.00	0.00	0.00	0.00	500.00
001-50-54100-6310	INFRASTRUCTURE	980,863.00	980,863.00	0.00	151.00	95,151.00	885,712.00
001-50-54100-6410	MACHINERY & EQUIPMENT	300,000.00	300,000.00	0.00	228,145.00	289,430.00	10,570.00
Activity: 54100 - STREETS Total:		1,626,959.00	1,626,959.00	18,858.38	301,660.06	477,223.57	1,149,735.43

Activity: 57200 - PARKS

001-50-57200-1210	SALARIES	118,320.00	118,320.00	8,550.85	31,510.07	31,510.07	86,809.93
001-50-57200-1310	PART-TIME SALARIES	26,133.00	26,133.00	904.67	3,957.96	3,957.96	22,175.04
001-50-57200-1410	OVERTIME	500.00	500.00	0.00	0.00	0.00	500.00
001-50-57200-2110	SOCIAL SECURITY TAXES	8,987.00	8,987.00	586.26	2,199.09	2,199.09	6,787.91
001-50-57200-2210	RETIREMENT	16,635.00	16,635.00	214.56	979.44	979.44	15,655.56
001-50-57200-2310	EMPLOYEE INSURANCE	40,800.00	40,800.00	2,588.96	10,803.38	10,803.38	29,996.62
001-50-57200-2410	WORKER'S COMPENSATION	8,140.00	8,140.00	0.00	846.13	846.13	7,293.87
001-50-57200-3000	MEDICARE INSURANCE	2,102.00	2,102.00	137.13	514.25	514.25	1,587.75
001-50-57200-3100	PROFESSIONAL SERVICES	100,000.00	100,000.00	4,236.25	4,236.25	84,664.00	15,336.00
001-50-57200-4010	TRAVEL & PER DIEM	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
001-50-57200-4310	ELECTRICITY	5,500.00	5,500.00	333.87	1,028.75	1,028.75	4,471.25
001-50-57200-4320	WATER	4,000.00	4,000.00	255.25	752.22	752.22	3,247.78
001-50-57200-4330	SOLID WASTE	500.00	500.00	0.00	181.33	181.33	318.67
001-50-57200-4521	PROPERTY INSURANCE	8,450.00	8,450.00	0.00	5,945.25	5,945.25	2,504.75
001-50-57200-4522	VEHICLE INSURANCE	1,050.00	1,050.00	0.00	652.50	652.50	397.50
001-50-57200-4611	BUILDING R & M	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00
001-50-57200-4612	FURNITURE/EQUIP. R & M	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
001-50-57200-4615	FENCING AND LANDSCAPING	30,000.00	30,000.00	5.40	773.48	1,667.39	28,332.61
001-50-57200-5110	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
001-50-57200-5210	FUEL, OIL, & LUBRICANTS	6,000.00	6,000.00	274.47	691.98	691.98	5,308.02
001-50-57200-5231	SEASONAL DECORATIONS	5,000.00	5,000.00	0.00	5,960.00	5,960.00	-960.00
001-50-57200-5270	MACHINERY & EQUIPMENT	3,000.00	3,000.00	0.00	675.01	675.01	2,324.99
001-50-57200-5290	OPERATING SUPPLIES	10,000.00	10,000.00	56.94	125.49	125.49	9,874.51
001-50-57200-5295	OPERATING SUPPLIES/JANITORIAL	0.00	0.00	0.00	35.92	35.92	-35.92
001-50-57200-5410	BOOKS, PUBS, SUBS & MEMBS	100.00	100.00	0.00	0.00	0.00	100.00
001-50-57200-5741	COMMUNITY EVENTS	15,000.00	15,000.00	1,123.56	3,325.37	3,750.37	11,249.63
001-50-57200-6310	INFRASTRUCTURE	908,100.00	908,100.00	33,710.00	65,823.14	98,232.95	809,867.05
001-50-57200-6410	MACHINERY & EQUIPMENT	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00
Activity: 57200 - PARKS Total:		1,346,817.00	1,346,817.00	52,978.17	141,017.01	255,173.48	1,091,643.52

Department: 50 - PUBLIC WORKS Total:	5,318,569.00	5,318,569.00	94,356.42	578,437.81	2,071,339.20	3,247,229.80
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Department: 71 - LIBRARY

Activity: 57100 - LIBRARY

001-71-57100-1210	SALARIES	278,192.00	278,192.00	20,932.20	106,210.73	106,210.73	171,981.27
001-71-57100-1310	SALARIES - PART TIME	47,552.00	47,552.00	1,809.95	10,179.13	10,179.13	37,372.87
001-71-57100-2110	SOCIAL SECURITY TAXES	20,196.00	20,196.00	1,403.79	7,181.72	7,181.72	13,014.28
001-71-57100-2210	RETIREMENT	38,947.00	38,947.00	2,029.56	10,896.27	10,896.27	28,050.73
001-71-57100-2310	EMPLOYEE INSURANCE	78,223.00	78,223.00	4,072.64	20,342.24	20,342.24	57,880.76
001-71-57100-2410	WORKER'S COMPENSATION	700.00	700.00	0.00	119.26	119.26	580.74
001-71-57100-3000	MEDICARE INSURANCE	4,723.00	4,723.00	328.32	1,679.60	1,679.60	3,043.40

Budget vs Actuals

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001-71-57100-4010	TRAVEL & PER DIEM	1,200.00	1,200.00	0.00	402.10	402.10	797.90
001-71-57100-4100	POSTAGE & SHIPPING	1,000.00	1,000.00	0.00	309.69	309.69	690.31
001-71-57100-4612	FURNITURE/EQUIP. R & M	500.00	500.00	0.00	0.00	0.00	500.00
001-71-57100-4710	PRINTING & BINDING	700.00	700.00	0.00	0.00	0.00	700.00
001-71-57100-4925	PROGRAM EXPENSES	1,900.00	1,900.00	242.20	501.40	501.40	1,398.60
001-71-57100-4930	TRAINING	0.00	0.00	0.00	120.00	120.00	-120.00
001-71-57100-5110	OFFICE SUPPLIES	2,700.00	2,700.00	47.34	317.28	317.28	2,382.72
001-71-57100-5410	BOOKS, PUBS, SUBS & MEMBS	16,000.00	16,000.00	499.28	3,572.72	3,572.72	12,427.28
001-71-57100-5417	LIBRARY E-BOOK LEASES	15,000.00	15,000.00	0.00	0.00	4,800.00	10,200.00
001-71-57100-5420	MEMBERSHIPS	1,200.00	1,200.00	0.00	152.00	152.00	1,048.00
Activity: 57100 - LIBRARY Total:		508,733.00	508,733.00	31,365.28	161,984.14	166,784.14	341,948.86
Department: 71 - LIBRARY Total:		508,733.00	508,733.00	31,365.28	161,984.14	166,784.14	341,948.86
Department: 99 - NON DEPARTMENTAL							
Activity: 51900 - GENERAL GOVERNMENT							
001-99-51900-4100	POSTAGE & SHIPPING	4,200.00	4,200.00	395.97	1,391.15	1,391.15	2,808.85
001-99-51900-4520	LIABILITY INSURANCE	56,940.00	56,940.00	0.00	36,862.50	36,862.50	20,077.50
001-99-51900-5110	OFFICE SUPPLIES	4,000.00	4,000.00	-64.85	528.44	802.71	3,197.29
001-99-51900-5410	BOOKS, PUBS, SUBS & MEMBS	900.00	900.00	0.00	0.00	0.00	900.00
Activity: 51900 - GENERAL GOVERNMENT Total:		66,040.00	66,040.00	331.12	38,782.09	39,056.36	26,983.64
Activity: 58100 - INTERFUND TRANSFER							
001-99-58100-7120	LOAN DEBT PRINCIPAL	109,496.00	109,496.00	0.00	0.00	0.00	109,496.00
001-99-58100-7220	LOAN DEBT INTEREST	200,738.00	200,738.00	0.00	0.00	0.00	200,738.00
Activity: 58100 - INTERFUND TRANSFER Total:		310,234.00	310,234.00	0.00	0.00	0.00	310,234.00
Department: 99 - NON DEPARTMENTAL Total:		376,274.00	376,274.00	331.12	38,782.09	39,056.36	337,217.64
Expense Total:		9,068,555.00	9,068,555.00	520,573.97	1,502,398.80	3,014,282.25	6,054,272.75
Fund: 001 - GENERAL FUND Surplus (Deficit):		-15,605,589.00	-15,605,589.00	1,011,187.39	968,459.77	-543,423.68	-15,062,165.32

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 101 - DISCRETIONARY SALES SURTAX							
Revenue							
Department: 00 - UNDESIGNATED							
101-00-312600	DISCRETIONARY SALES SURTAXES	-500,000.00	-500,000.00	30,719.13	122,174.70	122,174.70	-622,174.70
101-00-361100	INTEREST INCOME	-50,000.00	-50,000.00	10,009.90	39,788.61	39,788.61	-89,788.61
Department: 00 - UNDESIGNATED Total:		-550,000.00	-550,000.00	40,729.03	161,963.31	161,963.31	-711,963.31
Revenue Total:		-550,000.00	-550,000.00	40,729.03	161,963.31	161,963.31	-711,963.31

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Expense						
Department: 99 - NON DEPARTMENTAL						
Activity: 58100 - INTERFUND TRANSFER						
101-99-58100-9001 INTERFUND TRANSFER	863,238.00	863,238.00	0.00	0.00	0.00	863,238.00
Activity: 58100 - INTERFUND TRANSFER Total:	863,238.00	863,238.00	0.00	0.00	0.00	863,238.00
Department: 99 - NON DEPARTMENTAL Total:	863,238.00	863,238.00	0.00	0.00	0.00	863,238.00
Expense Total:	863,238.00	863,238.00	0.00	0.00	0.00	863,238.00
Fund: 101 - DISCRETIONARY SALES SURTAX Surplus (Deficit):	-1,413,238.00	-1,413,238.00	40,729.03	161,963.31	161,963.31	-1,575,201.31

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 410 - WATER/SEWER FUND							
Revenue							
Department: 00 - UNDESIGNATED							
410-00-343310	WATER UTIL REVENUE-OPER INCOME	-1,281,000.00	-1,281,000.00	99,213.38	373,582.24	373,582.24	-1,654,582.24
410-00-343320	WATER UTIL - PENALTIES	-20,000.00	-20,000.00	2,377.63	11,455.50	11,455.50	-31,455.50
410-00-343340	BACKFLOW PREVENTER INSPECTION F...	-3,500.00	-3,500.00	0.00	1,650.00	1,650.00	-5,150.00
410-00-343351	TURN-ON & CUT-OFF FEES	-6,000.00	-6,000.00	570.00	1,920.00	1,920.00	-7,920.00
410-00-343510	SEWER UTIL REV - OPER INCOME	-1,806,000.00	-1,806,000.00	137,394.06	528,207.05	528,207.05	-2,334,207.05
410-00-343520	SEWER UTILITY PENALTIES	-20,000.00	-20,000.00	1,641.27	5,927.40	5,927.40	-25,927.40
410-00-359000	OTHER REVENUE & RETURN CHECKS	-200.00	-200.00	100.00	562.46	562.46	-762.46
410-00-361000	INTEREST AND OTHER EARNINGS	-100,000.00	-100,000.00	19,914.12	78,837.70	78,837.70	-178,837.70
410-00-364400	SALE OF EQUIPMENT	0.00	0.00	1,200.00	1,200.00	1,200.00	-1,200.00
410-00-369600	LEASE/RENTAL ELEVATED TANK REV	-199,000.00	-199,000.00	16,395.56	72,297.94	72,297.94	-271,297.94
410-00-369900	MISCELLANEOUS REVENUE - OTHER	0.00	0.00	62.59	14,662.70	14,662.70	-14,662.70
410-00-384000	REVENUE FROM OTHER SOURCES	-918,564.00	-918,564.00	0.00	0.00	0.00	-918,564.00
410-00-389200	GRANTS - FEDERAL	-373,500.00	-373,500.00	0.00	0.00	0.00	-373,500.00
410-00-389300	GRANTS AND DONATIONS - STATE	-1,000,000.00	-1,000,000.00	0.00	0.00	0.00	-1,000,000.00
Department: 00 - UNDESIGNATED Total:		-5,727,764.00	-5,727,764.00	278,868.61	1,090,302.99	1,090,302.99	-6,818,066.99
Revenue Total:		-5,727,764.00	-5,727,764.00	278,868.61	1,090,302.99	1,090,302.99	-6,818,066.99

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Expense							
Department: 50 - PUBLIC WORKS							
Activity: 53300 - WATER							
410-50-53300-1210	SALARIES	112,553.00	112,553.00	8,520.12	36,844.93	36,844.93	75,708.07
410-50-53300-2110	SOCIAL SECURITY TAXES	6,978.00	6,978.00	526.74	2,328.98	2,328.98	4,649.02
410-50-53300-2210	RETIREMENT	15,757.00	15,757.00	649.38	2,818.51	2,818.51	12,938.49
410-50-53300-2310	EMPLOYEE INSURANCE	27,555.00	27,555.00	1,731.08	8,655.40	8,655.40	18,899.60
410-50-53300-2410	WORKER'S COMPENSATION	145.00	145.00	0.00	20.44	20.44	124.56
410-50-53300-3000	MEDICARE INSURANCE	1,632.00	1,632.00	123.20	544.76	544.76	1,087.24
410-50-53300-3100	PROFESSIONAL SERVICES	148,543.00	148,543.00	3,960.50	25,888.15	194,000.93	-45,457.93
410-50-53300-3150	ENGINEERING, CONSULTING SERVICES	15,000.00	15,000.00	1,464.37	2,098.12	6,379.37	8,620.63
410-50-53300-3210	ACCOUNTING AND AUDITING	11,700.00	11,700.00	6,250.00	7,625.00	7,625.00	4,075.00
410-50-53300-3405	CONTRACT FOR SERVICES	850,000.00	850,000.00	70,348.48	281,393.92	281,393.92	568,606.08
410-50-53300-4010	TRAVEL & PER DIEM	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
410-50-53300-4100	POSTAGE & SHIPPING	5,500.00	5,500.00	991.82	1,787.08	1,787.08	3,712.92
410-50-53300-4110	TELEPHONE & INTERNET	6,200.00	6,200.00	313.32	1,073.35	1,073.35	5,126.65
410-50-53300-4310	ELECTRICITY	0.00	0.00	0.00	1.00	1.00	-1.00
410-50-53300-4521	PROPERTY INSURANCE	35,250.00	35,250.00	0.00	24,513.00	24,513.00	10,737.00
410-50-53300-4613	GROUNDS MAINTENANCE	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
410-50-53300-4617	WATER SYSTEMS MAINTENANCE	80,600.00	80,600.00	0.00	5,540.00	8,040.00	72,560.00
410-50-53300-4644	ELEVATED TANKS MAINTENANCE CO...	70,000.00	70,000.00	17,750.00	17,750.00	71,000.00	-1,000.00
410-50-53300-4650	COMPUTER OPERATIONS AND MAINT...	24,130.00	24,130.00	537.25	1,608.75	1,608.75	22,521.25
410-50-53300-4710	PRINTING & BINDING	3,500.00	3,500.00	429.33	724.91	762.41	2,737.59
410-50-53300-4905	OPERATING PERMITS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
410-50-53300-4906	OTHER CHARGES	1,500.00	1,500.00	66.75	176.40	509.05	990.95
410-50-53300-4915	CREDIT CARD PROCESSING FEES	23,000.00	23,000.00	2,591.55	6,341.01	6,341.01	16,658.99
410-50-53300-4930	TRAINING	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
410-50-53300-5270	MACHINERY & EQUIPMENT	50,000.00	50,000.00	0.00	2,425.00	9,643.00	40,357.00
410-50-53300-5290	OPERATING SUPPLIES	500.00	500.00	0.00	0.00	0.00	500.00
410-50-53300-5410	BOOKS, PUBS, SUBS & MEMBS	1,500.00	1,500.00	350.00	871.54	871.54	628.46
410-50-53300-6210	BUILDINGS	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
410-50-53300-6310	INFRASTRUCTURE	1,041,150.00	1,041,150.00	2,855.00	44,840.00	44,840.00	996,310.00
410-50-53300-6410	MACHINERY & EQUIPMENT	88,000.00	88,000.00	0.00	0.00	1,252.28	86,747.72
Activity: 53300 - WATER Total:		2,660,693.00	2,660,693.00	119,458.89	475,870.25	712,854.71	1,947,838.29
Activity: 53500 - SEWER							
410-50-53500-1210	SALARIES	112,553.00	112,553.00	8,519.92	36,844.32	36,844.32	75,708.68
410-50-53500-2110	SOCIAL SECURITY TAXES	6,978.00	6,978.00	526.65	2,328.48	2,328.48	4,649.52
410-50-53500-2210	RETIREMENT	15,757.00	15,757.00	649.22	2,817.81	2,817.81	12,939.19
410-50-53500-2310	EMPLOYEE INSURANCE	27,555.00	27,555.00	1,731.08	8,655.40	8,655.40	18,899.60
410-50-53500-2410	WORKER'S COMPENSATION	145.00	145.00	0.00	20.44	20.44	124.56
410-50-53500-3000	MEDICARE INSURANCE	1,632.00	1,632.00	123.07	544.34	544.34	1,087.66
410-50-53500-3150	ENGINEERING, CONSULT. SERVICES & ...	15,000.00	15,000.00	1,464.38	7,188.13	25,929.38	-10,929.38
410-50-53500-3210	ACCOUNTING AND AUDITING	11,700.00	11,700.00	6,250.00	7,625.00	7,625.00	4,075.00
410-50-53500-3405	CONTRACT FOR SERVICES	850,000.00	850,000.00	70,348.49	281,393.96	281,393.96	568,606.04
410-50-53500-4010	TRAVEL & PER DIEM	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
410-50-53500-4100	POSTAGE & SHIPPING	5,500.00	5,500.00	791.26	1,586.52	1,586.52	3,913.48
410-50-53500-4110	TELEPHONE & INTERNET	3,800.00	3,800.00	200.58	803.95	803.95	2,996.05
410-50-53500-4320	WATER	37,000.00	37,000.00	2,877.64	7,663.35	7,663.35	29,336.65
410-50-53500-4400	SPRAYFIELD RENTAL	14,215.00	14,215.00	14,205.45	21,205.45	21,205.45	-6,990.45
410-50-53500-4521	PROPERTY INSURANCE	39,100.00	39,100.00	0.00	27,981.00	27,981.00	11,119.00
410-50-53500-4611	BUILDING R & M	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
410-50-53500-4618	SEWER SYSTEMS MAINTENANCE	87,500.00	87,500.00	0.00	18,345.00	41,785.00	45,715.00
410-50-53500-4650	COMPUTER OPERATIONS AND MAINT...	24,130.00	24,130.00	537.25	1,608.75	1,608.75	22,521.25
410-50-53500-4710	PRINTING & BINDING	2,500.00	2,500.00	216.05	511.65	549.15	1,950.85
410-50-53500-4905	WTP/STP OPERATING PERMITS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
410-50-53500-4906	OTHER CHARGES	2,000.00	2,000.00	66.75	346.69	679.34	1,320.66
410-50-53500-4915	CREDIT CARD PROCESSING FEES	23,000.00	23,000.00	2,591.55	6,341.02	6,341.02	16,658.98
410-50-53500-4930	TRAINING	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
410-50-53500-4990	Bad Debt Expense Sewer	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
410-50-53500-5290	OPERATING SUPPLIES	500.00	500.00	295.00	295.00	295.00	205.00
410-50-53500-5410	BOOKS, PUBS, SUBS & MEMBS	1,500.00	1,500.00	350.00	871.55	871.55	628.45
410-50-53500-6310	INFRASTRUCTURE	1,284,789.00	1,284,789.00	4,726.72	4,879.48	4,879.48	1,279,909.52
410-50-53500-6410	MACHINERY & EQUIPMENT	136,000.00	136,000.00	2,285.00	2,285.00	3,537.27	132,462.73
Activity: 53500 - SEWER Total:		2,716,354.00	2,716,354.00	118,756.06	442,142.29	485,945.96	2,230,408.04
Department: 50 - PUBLIC WORKS Total:		5,377,047.00	5,377,047.00	238,214.95	918,012.54	1,198,800.67	4,178,246.33
Department: 99 - NON DEPARTMENTAL							
Activity: 58100 - INTERFUND TRANSFER							
410-99-58100-7120	SRF - LOAN PRINCIPAL	138,000.00	138,000.00	0.00	0.00	0.00	138,000.00
410-99-58100-7220	SRF LOAN INTEREST	9,800.00	9,800.00	0.00	0.00	0.00	9,800.00
410-99-58100-9001	INTERFUND TRANSFER	79,854.00	79,854.00	0.00	0.00	0.00	79,854.00
Activity: 58100 - INTERFUND TRANSFER Total:		227,654.00	227,654.00	0.00	0.00	0.00	227,654.00
Department: 99 - NON DEPARTMENTAL Total:		227,654.00	227,654.00	0.00	0.00	0.00	227,654.00
Expense Total:		5,604,701.00	5,604,701.00	238,214.95	918,012.54	1,198,800.67	4,405,900.33
Fund: 410 - WATER/SEWER FUND Surplus (Deficit):		-11,332,465.00	-11,332,465.00	40,653.66	172,290.45	-108,497.68	-11,223,967.32
Report Surplus (Deficit):		-28,351,292.00	-28,351,292.00	1,092,570.08	1,302,713.53	-489,958.05	

Group Summary

Activity	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 001 - GENERAL FUND						
Revenue						
Department: 00 - UNDESIGNATED						
	-6,537,034.00	-6,537,034.00	1,531,761.36	2,470,858.57	2,470,858.57	-9,007,892.57
Department: 00 - UNDESIGNATED Total:	-6,537,034.00	-6,537,034.00	1,531,761.36	2,470,858.57	2,470,858.57	-9,007,892.57
Revenue Total:	-6,537,034.00	-6,537,034.00	1,531,761.36	2,470,858.57	2,470,858.57	-9,007,892.57

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

Activity	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Expense						
Department: 11 - MAYOR AND CITY COUNCIL						
51100 - LEGISLATIVE	67,247.00	67,247.00	3,198.72	16,168.60	17,044.47	50,202.53
Department: 11 - MAYOR AND CITY COUNCIL Total:	67,247.00	67,247.00	3,198.72	16,168.60	17,044.47	50,202.53
Department: 12 - CITY MANAGER						
51200 - EXECUTIVE	254,364.00	254,364.00	17,832.62	75,185.08	75,371.54	178,992.46
Department: 12 - CITY MANAGER Total:	254,364.00	254,364.00	17,832.62	75,185.08	75,371.54	178,992.46
Department: 13 - ADMINISTRATIVE SERVICES						
51300 - FINANCE	134,534.00	134,534.00	19,397.91	44,826.10	45,286.58	89,247.42
51310 - HUMAN RESOURCES	83,080.00	83,080.00	2,104.13	29,239.21	29,239.21	53,840.79
51610 - INFORMATION TECHNOLOGY	184,304.00	184,304.00	9,382.94	34,552.18	46,093.17	138,210.83
Department: 13 - ADMINISTRATIVE SERVICES Total:	401,918.00	401,918.00	30,884.98	108,617.49	120,618.96	281,299.04
Department: 14 - CITY ATTORNEY						
51400 - LEGAL	65,000.00	65,000.00	0.00	4,415.50	4,415.50	60,584.50
Department: 14 - CITY ATTORNEY Total:	65,000.00	65,000.00	0.00	4,415.50	4,415.50	60,584.50
Department: 16 - CITY CLERK						
51600 - NON-COURT INFORMATION SYSTEMS	126,944.00	126,944.00	8,083.99	36,132.85	36,798.17	90,145.83
Department: 16 - CITY CLERK Total:	126,944.00	126,944.00	8,083.99	36,132.85	36,798.17	90,145.83
Department: 20 - PUBLIC SAFETY						
52100 - LAW ENFORCEMENT	310,788.00	310,788.00	24,927.42	99,709.68	99,709.68	211,078.32
52200 - FIRE	1,147,687.00	1,147,687.00	286,921.70	286,921.70	286,921.70	860,765.30
Department: 20 - PUBLIC SAFETY Total:	1,458,475.00	1,458,475.00	311,849.12	386,631.38	386,631.38	1,071,843.62
Department: 30 - COMMUNITY DEVELOPMENT						
51500 - PLANNING AND ZONING	241,557.00	241,557.00	11,223.54	46,202.34	46,381.01	195,175.99
52400 - CODE COMPLIANCE	90,817.00	90,817.00	6,434.21	27,520.80	27,520.80	63,296.20
52410 - BUILDING	153,657.00	153,657.00	5,013.97	22,320.72	22,320.72	131,336.28
56200 - ANIMAL CONTROL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
Department: 30 - COMMUNITY DEVELOPMENT Total:	491,031.00	491,031.00	22,671.72	96,043.86	96,222.53	394,808.47
Department: 50 - PUBLIC WORKS						
51910 - FACILITIES	1,058,044.00	1,058,044.00	11,859.10	87,742.18	672,908.42	385,135.58
53800 - STORMWATER	1,286,749.00	1,286,749.00	10,660.77	48,018.56	666,033.73	620,715.27
54100 - STREETS	1,626,959.00	1,626,959.00	18,858.38	301,660.06	477,223.57	1,149,735.43
57200 - PARKS	1,346,817.00	1,346,817.00	52,978.17	141,017.01	255,173.48	1,091,643.52
Department: 50 - PUBLIC WORKS Total:	5,318,569.00	5,318,569.00	94,356.42	578,437.81	2,071,339.20	3,247,229.80
Department: 71 - LIBRARY						
57100 - LIBRARY	508,733.00	508,733.00	31,365.28	161,984.14	166,784.14	341,948.86
Department: 71 - LIBRARY Total:	508,733.00	508,733.00	31,365.28	161,984.14	166,784.14	341,948.86
Department: 99 - NON DEPARTMENTAL						
51900 - GENERAL GOVERNMENT	66,040.00	66,040.00	331.12	38,782.09	39,056.36	26,983.64
58100 - INTERFUND TRANSFER	310,234.00	310,234.00	0.00	0.00	0.00	310,234.00
Department: 99 - NON DEPARTMENTAL Total:	376,274.00	376,274.00	331.12	38,782.09	39,056.36	337,217.64
Expense Total:	9,068,555.00	9,068,555.00	520,573.97	1,502,398.80	3,014,282.25	6,054,272.75
Fund: 001 - GENERAL FUND Surplus (Deficit):	-15,605,589.00	-15,605,589.00	1,011,187.39	968,459.77	-543,423.68	-15,062,165.32

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

Activity	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 101 - DISCRETIONARY SALES SURTAX						
Revenue						
Department: 00 - UNDESIGNATED						
	-550,000.00	-550,000.00	40,729.03	161,963.31	161,963.31	-711,963.31
Department: 00 - UNDESIGNATED Total:	-550,000.00	-550,000.00	40,729.03	161,963.31	161,963.31	-711,963.31
Revenue Total:	-550,000.00	-550,000.00	40,729.03	161,963.31	161,963.31	-711,963.31

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

Activity	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Expense						
Department: 99 - NON DEPARTMENTAL						
58100 - INTERFUND TRANSFER	863,238.00	863,238.00	0.00	0.00	0.00	863,238.00
Department: 99 - NON DEPARTMENTAL Total:	863,238.00	863,238.00	0.00	0.00	0.00	863,238.00
Expense Total:	863,238.00	863,238.00	0.00	0.00	0.00	863,238.00
Fund: 101 - DISCRETIONARY SALES SURTAX Surplus (Deficit):	-1,413,238.00	-1,413,238.00	40,729.03	161,963.31	161,963.31	-1,575,201.31

Budget vs Actuals

For Fiscal: 2024-2025 Period Ending: 01/31/2025

Activity	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 410 - WATER/SEWER FUND						
Revenue						
Department: 00 - UNDESIGNATED						
	-5,727,764.00	-5,727,764.00	278,868.61	1,090,302.99	1,090,302.99	-6,818,066.99
Department: 00 - UNDESIGNATED Total:	-5,727,764.00	-5,727,764.00	278,868.61	1,090,302.99	1,090,302.99	-6,818,066.99
Revenue Total:	-5,727,764.00	-5,727,764.00	278,868.61	1,090,302.99	1,090,302.99	-6,818,066.99

Budget vs Actuals
For Fiscal: 2024-2025 Period Ending: 01/31/2025

Activity	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Expense						
Department: 50 - PUBLIC WORKS						
53300 - WATER	2,660,693.00	2,660,693.00	119,458.89	475,870.25	712,854.71	1,947,838.29
53500 - SEWER	2,716,354.00	2,716,354.00	118,756.06	442,142.29	485,945.96	2,230,408.04
Department: 50 - PUBLIC WORKS Total:	5,377,047.00	5,377,047.00	238,214.95	918,012.54	1,198,800.67	4,178,246.33
Department: 99 - NON DEPARTMENTAL						
58100 - INTERFUND TRANSFER	227,654.00	227,654.00	0.00	0.00	0.00	227,654.00
Department: 99 - NON DEPARTMENTAL Total:	227,654.00	227,654.00	0.00	0.00	0.00	227,654.00
Expense Total:	5,604,701.00	5,604,701.00	238,214.95	918,012.54	1,198,800.67	4,405,900.33
Fund: 410 - WATER/SEWER FUND Surplus (Deficit):	-11,332,465.00	-11,332,465.00	40,653.66	172,290.45	-108,497.68	-11,223,967.32
Total Surplus (Deficit):	-28,351,292.00	-28,351,292.00	1,092,570.08	1,302,713.53	-489,958.05	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001 - GENERAL FUND	-15,605,589.00	-15,605,589.00	1,011,187.39	968,459.77	-543,423.68	-15,062,165.32
101 - DISCRETIONARY SALES ...	-1,413,238.00	-1,413,238.00	40,729.03	161,963.31	161,963.31	-1,575,201.31
410 - WATER/SEWER FUND	-11,332,465.00	-11,332,465.00	40,653.66	172,290.45	-108,497.68	-11,223,967.32
Total Surplus (Deficit):	-28,351,292.00	-28,351,292.00	1,092,570.08	1,302,713.53	-489,958.05	

Public Works Report for January 2025

- Azalea Park worked on Trial at Azalea Park, applying dirt and installing approximately 200 feet of rubber walkway. Crews trained and worked on learning the new process of installing bonded rubber trails. This new skill can now be applied in the future to playground, sidewalks, and other trails.
- Conducted maintenance at Oak Tree Nature Park including replacing boards on the bridge, cleaning trash from the Basin and Silver Sands Creek and replacing fencing rails.
- Sweeping continues with the new sweeper working in Mary Esther Manor this past month.
- Replaced several street name signs and other signs in Azalea and Mary Esther Drive.
- Worked on Oak Tree Playground Pump house panel replacement.
- Worked with Jacobs providing traffic control for a sewer line inspection on Mary Esther BLVD near 98 revealing two fiber optic cables going through the main line and causing road failures.
- Primmed City Parks and building lawn pumps and fountains.
- Worked on Library Outside lights and modified book return for ADA accessibility.
- Worked on Library field do both pre and post emergent weed control.
- Worked on a clogged sewer line in the old bathroom at Fire Station.
- Removed old park equipment at Springdale, Elliot, Oak Tree, and South Bryn Mawr Park.
- Formed Sidewalks to be poured on Ashford, Emory, Brian Circle, and Highway 98 some of these are due to water leaks.
- Worked in Springdale Park removing trees and cleaning up debris. Also removed the irrigation pump for the field that has not been used and installed at the library to replace a pump that broke.
- Worked on sewer easements for Azalea and Caswell Rehab and have about 40 easements ready for recording and another 50 remain for completion. I typically sit down and meet with each household to explain the easements and answer questions about the projects.
- Reviewed proposal and made recommendations for the Operations and Maintenance Contract and working with Jacobs on the new contract.
- Received three proposals on the Azalea and Caswell CEI/project management work and reviewed.
- Applied for an got a tree removal permit then received three prices for tree removal around Well1 and a manhole in Miramar and working is being completed this week.
- Worked with HR and interviewed and hired a new street sweeper part time employee and a new Parks Superintendent.
- Inspected cypress wood cut for Azalea Park.

Mary Esther Public Library Report for Council

Late February 2025

Month/Year	Circulation	Digital Circulation	Library Visits	Registered Users	PC Use	Wifi logins
<u>Nov-24</u>	<u>2702</u>	<u>1,010</u>	<u>1711</u>	<u>2668</u>	<u>219</u>	<u>115</u>
<u>Dec 24</u>	<u>1999</u>	<u>1091</u>	<u>1820</u>	<u>2670</u>	<u>115</u>	<u>83</u>
<u>Jan 25</u>	<u>3096</u>	<u>1063</u>	<u>1846</u>	<u>2682</u>	<u>217</u>	<u>121</u>

A Chili Cook Off Competition

On February 11, the city of Mary Esther employees had a fervent competition to see who could, in fact, cook the best pot of chili in this great city. It was the third rendition of this event, and the library hosted the finest cooks on this side of Hwy 98. The tasting happened at High Noon in the library's meeting room. We had an array of chilis, from the traditional tomato and bean recipe to the vegetarian and white chicken variety, with ingredients from green peppers to faux chicken all the way to Garbanzo beans and noodles.



There were eleven chilis to choose from and all manner of cornbread, chips, drinks and desserts.

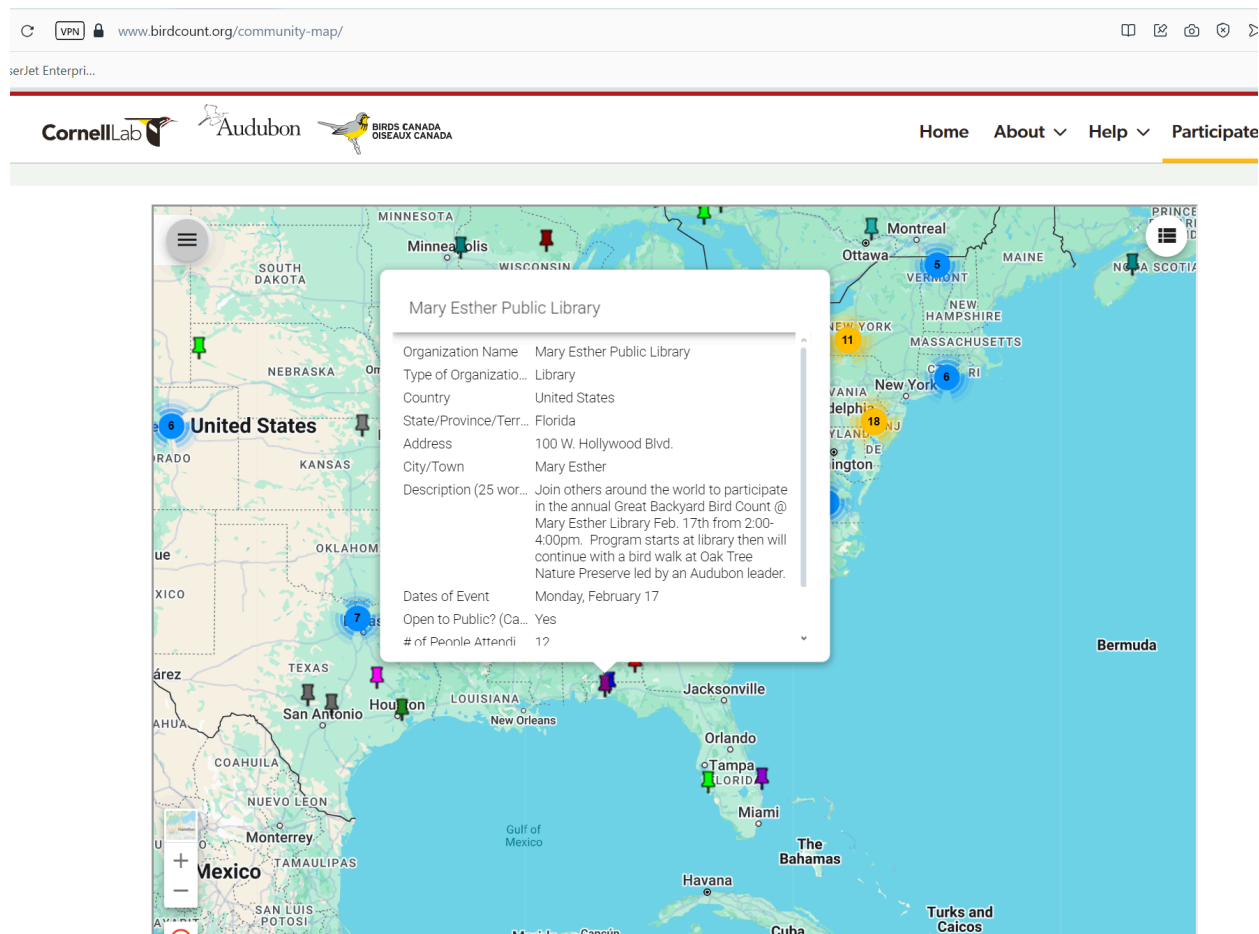




It was no easy feat voting for our favorites because the competition was so strong. But after the votes were counted, Leslie Wright won the grand prize for her “Chili Vanilli.” For the entire next year, Leslie gets to hoist the trophy and spend her gift certificate. It should be noted that Lillie Ealum won second place for “Southern Comfort” and Tyler Reed gave a strong showing at third place.



For the Birds: The Mary Esther Public Library and the Great Backyard Bird Count!



On February 17th from 2pm-4pm, we are participating in the Great Backyard Bird Count, an international event: <https://www.birdcount.org/community-map/>!

Mary Esther Library is featured on the website. We hosted a scavenger hunt to help patrons identify birds. Bird pictures were laminated and placed all over the library, and several families participated!



On February 17, Gail Glasgow of the Choctawhatchee Audubon Society will lead a program and bird walk at Oak Tree Nature Preserve. Participants will make a bird feeder out of pine cones. Binoculars and good fun will be provided.

ADA Compliance at the Circulation Desk!

The City of Mary Esther has a renewed Circulation Desk, as our city colleagues in Public Works adjusted the height of the desk to allow for patrons with multiple abilities to interact with staff. Kevin Henry demonstrated how convenient the new layout is for patrons.



We also moved the interior book drop to the new portion of the desk to allow all visitors an opportunity to use it. We have noticed many of our younger patrons would like a

chance to drop their own books into the slot, so this new adjustment opens up the service to many library visitors.

Movie Matinee

Once a month, on a designated Saturday (usually the 3rd or 4th Saturday), the library's meeting room turns into a movie theater. We always choose a family-friendly movie for everyone to enjoy. We have hosted 40 residents and patrons over the past two months. One family brought their middle child to the movie as part of a birthday celebration.

Steam Kids at the Library EVERY Month

Science, Technology, Engineering, Art, and Math (STEAM) focuses on creativity. In Mary Esther, kids from the ages of 9-14 recently explored clay and designed colorful objects using a variety of materials and techniques.





In February STEAM kids had a blast learning about molecular gastronomy and oceanography. They ate the results of their liquid spherification experiment and drank hot cocoa after creating sea foam and a thermocline!





Check out the next STEAM Kids on the first Saturday of each month at 10:30am!

You are Invited to the Friends of the Library Soup Fundraiser on February 28 from 11am-1pm!

We are in the midst of our “Soup Era” at the library, and we have a host of volunteers ready to make their best recipes for the fundraiser. We hope to see you there.



OCPLC Governing Board

The next Governing Board meeting will take place April 2, 2025 from 2:00 PM - 3:00 PM in the Niceville Library’s conference room. Cmbr. Bernie Oder is Mary Esther’s Governing Board Representative and the newly-elected Vice Chair of the Board. Cmbr. Richard Lawson is the alternate. We thank them for their support!



Ocean City-Wright Fire Control District

February 14th, 2025

TO: Honorable Mayor and Council Members, City of Mary Esther
RE: Monthly Report, Fire Department, January 27th, 2025 – February 14th, 2025

Mayor and Council Members,

I am pleased to provide the following updates regarding the Fire Department. Our department remains committed to operational excellence and fostering strong relationships with our city leaders. We sincerely appreciate your support and look forward to continued collaboration to ensure the safety and well-being of our community.

Personnel Update:

We are proud to announce the promotion of Jonah Williams from Firefighter to Engineer. Jonah has demonstrated exceptional dedication, skill, and leadership, and we are confident he will excel in his new role. Additionally, we will soon be promoting for two open Engineer positions. We will ensure a thorough and fair selection process to identify the most qualified candidates.

Apparatus Committee Trip:

Next week, members of our apparatus committee will be traveling to the Sutphen manufacturing plant in Ohio. The purpose of this visit is to design our next ladder truck. This is a significant step toward enhancing our operational capabilities and ensuring we are well-equipped to serve our community effectively.

Fort Walton Beach Consolidation Study:

For several months, the Fort Walton Beach City Council has been discussing the possibility of pursuing a consolidation study with our department. However, our Board of Commissioners has communicated on multiple occasions that we are not interested in participating in this study. We understand that the Fort Walton Beach City Council may seek support from surrounding municipal leaders regarding this initiative. We respectfully request that you thoroughly vet any such request and reach out to me directly with any questions or for further clarification.

During this reporting period, our Inspections and Prevention Division completed 30 Annual inspections, six Reinspections, and one Food Truck Inspection. Engine 11 has responded to 60 calls for service.

233 RACETRACK RD, NE. FORT WALTON BEACH, FL 32547
(850)862-1185 (850)862-6224 FAX

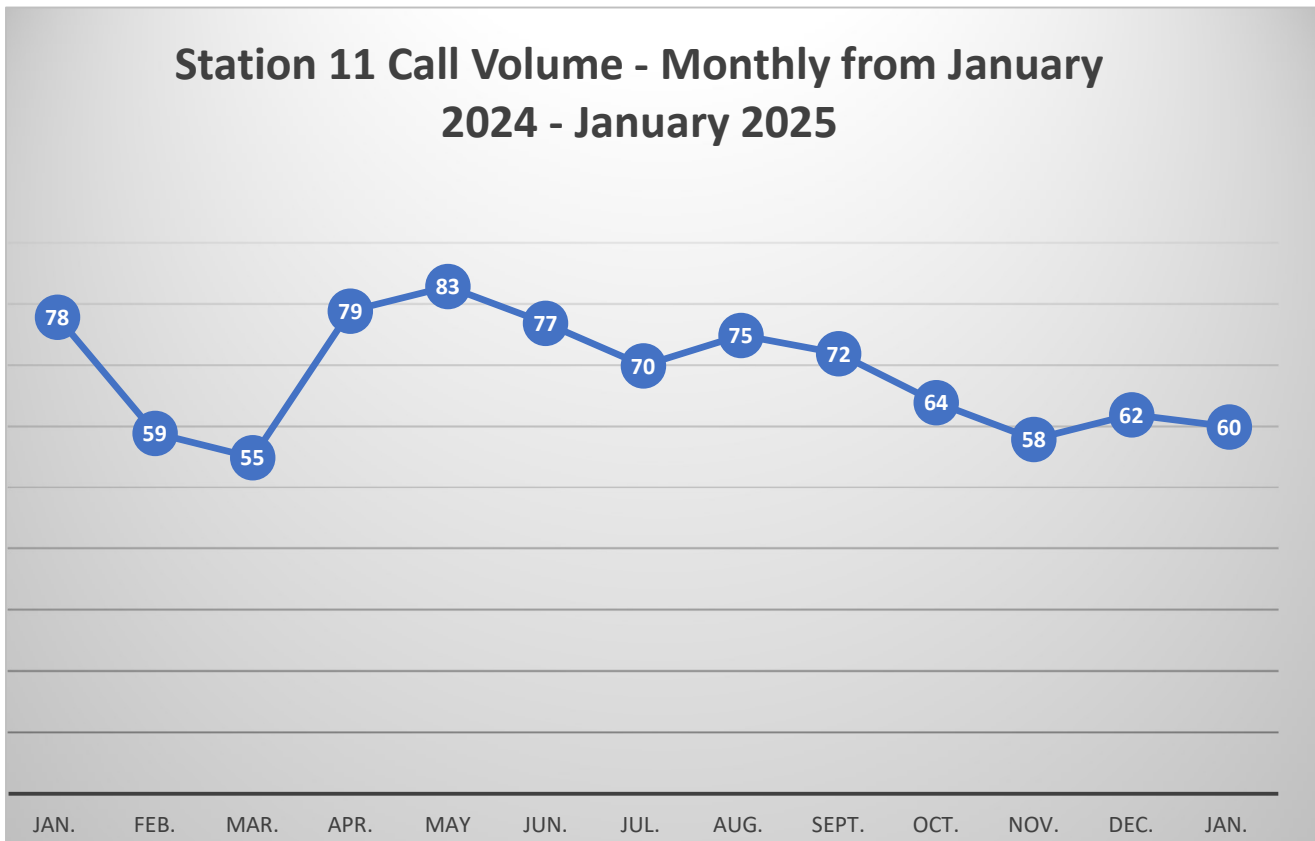
Finally, this report and future Fire Department Reports will include data from the previous calendar month. This will ensure that an accurate comparison can be done from month to month rather than a varied number of days. If you would like to see any other fire department data please feel free to contact me.

We deeply value our partnership with the City of Mary Esther and remain committed to keeping you informed about our operations and strategic initiatives. Thank you for your continued support.

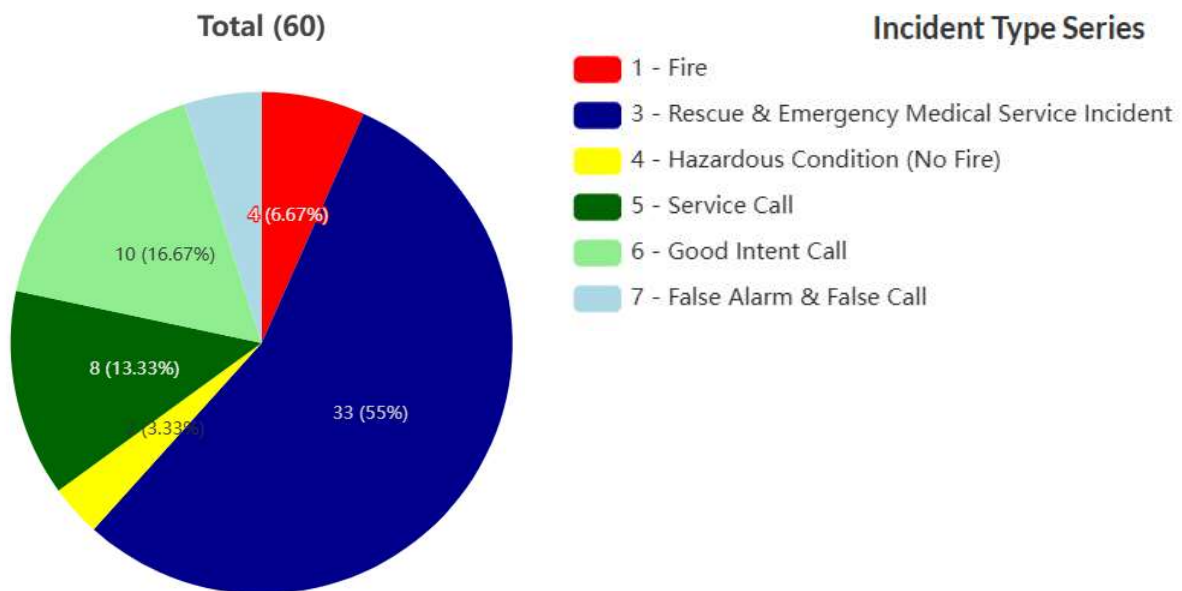
Respectfully,



Jeff Wagner, Fire Chief



January 2025



233 RACETRACK RD, NE. FORT WALTON BEACH, FL 32547
(850)862-1185 (850)862-6224 FAX

COMMUNITY DEVELOPMENT DEPARTMENT
Monthly Activity Report

Reporting Period
January 25, 2025 – February 14, 2025

Code Enforcement

Activities			
Opened Cases	9	Inspection	11
Agency Assist	1	Consultations	4
Verbal Warning	1	Advisements On Codes to Citizens	9
Notice of violations	2	Courtesy Notice	5
Permission to Trespass	0	Closed Cases	3

Permitting

Permit Type	
signs	1
Driveway	1
Tree Removal	2
Inspections	4
Demolition	2

- Staff has received the preliminary plans for the Christobal Park Landing as of February 14, 2025. The plans are currently in the review stage.
- Staff is working closely with the owner/developer of 191 Miracle Strip Pkwy, currently 2 of the 3 structures on the property have been demolished. A pre-construction meeting was held to discuss the future development of the property.
- Staff is working with developers of the Santa Rosa Mall site. Preliminary demolition plans have been sent to staff for review. Staff comments from the pre-application meeting held have been sent to the developers.
- Staff is currently revising building permit applications, site plan applications, and major/minor development applications for sufficiency and efficiency to make the application process clearer and more concise to developers/builders.
- Code compliance is working on CRS compliance, code inspections, magistrate hearings.

City of Mary Esther
January 2025 Monthly
Report



Prepared by:

Jacobs
February 14, 2024



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1. Executive Summary

1.1 Mary Esther O&M Team

We are fully staffed consisting of 9 full-time operations and maintenance technicians. The staff maintains the Florida Department of Environmental Protection operator certification requirements for Water, Wastewater, Distribution, and Backflow Tester.

Table 1.0 Personal and Certification

O&M Team		
Name	Job Title	Certification
Randall Killian	Project Manager	Class C Wastewater License
Joshua Robinson	Operations Supervisor	Class C Wastewater License, Class C Drinking Water, and Backflow Prevention Tester Certified
Paul Price	Lead Wastewater Operator	Class C Wastewater
Michael Bennett	Lead Water Operator	Class C Wastewater, Class C Drinking Water License, and backflow Prevention Tester Certified
Michael Gaines	Water and Wastewater Operator	Class C Wastewater License and Class C Drinking Water License
Jeremy Bankston	Water Operator	Class C Drinking Water License and Backflow Prevention Tester Certified
Maxwell Boone	Distribution Systems Operator	Class 3 Distribution Systems Operator and Backflow Prevention Tester Certified

1.2 Special Projects

1.2.1 Well 1 Rehabilitation

The project began on May 1, 2023. Water Environmental was awarded the project and staff provided site orientation on May 6. The well was removed from service on May 15.

1.3 Safety

The team conducts weekly site-specific safety inspections and conducts weekly safety meetings. This month's safety topics included: Process Laboratory fundamentals, Safety Standown and Project Specific Sanitary Inspections. This month marks our new safety record **187 accident-** free **days**.

2. Operations

2.1 Water Production & Distribution

The system produced 11,863,500 million gallons (MG) of water this month with an average daily flow rate of 423,696 gallons per day. The monthly amount of water production is summarized and presented in Appendix A. The monthly regulatory reports were submitted on 02/10/2025 to FDEP.

2.1.1 Meter Reading

There are 2,111 meters to read during the month, this month 15 rereads were required. Our average meter reading accuracy is 98.9%.

Table 2.0 Meter Reading Monthly Summary

Month	Total Meters #	Meter Rereads #	Meter Reading Accuracy %
Jan '25	2,111	15	99.3
Dec '24	2,111	19	99.1
Nov '24	2,111	20	99.1
Oct '24	2,111	25	98.8
Sep '24	2,111	8	99.6
Aug '24	2,111	21	99.0
Jul '24	2,111	26	98.8
Jun '24	2,111	30	98.6
May '24	2,111	31	98.5
Apr '24	2,111	31	98.5
Mar '24	2,111	30	98.6
Feb '24	2,111	22	99.0
Average	2,111	23	98.9

2.2 Collections and Wastewater Treatment

-During the month, all lift stations were inspected, cleaned, and if required residual grease was removed.

-During the month, the facility treated 15 million gallons (MG) of influent water with an average daily rate of .46 MGD. The Wastewater Treatment Plant (WWTP) discharge permit parameter limitations were met throughout the month. The systems effluent discharge limitations and quality performance is presented in Appendix B. The monthly regulatory reports were submitted on 02/22/25.

2.2.1

Biosolids Management

During the month, drying beds 1-3 were **NOT** used for dewatering the aerobically digested sludge. The biosolids removed from the beds contained **0%** solids. This month, GreenSouth Solutions hauled approximately 0 tons of biosolids to be used for beneficial land application. The Biosolids Monthly Summary Report is presented in Appendix C.

2.3

Water and Sewer Line Repairs

Windy Lane Water Main Replacement



& 1/9/25 - 881 E. Miracle Water Main Repair



3. Maintenance

3.1 Preventive Maintenance

During the month, staff completed preventative maintenance actions on required equipment. Please see Attachment on last page for Preventative Maintenance Report for the month of January.

3.2 City Work Order Requests and Call Outs

There were 202 work order requests completed this month.

3.3 Corrective Maintenance

3.3.1 Wastewater Plant 1

Wastewater Plant 1 is out of service and the equipment that is operational is being maintained and exercised. Design for rehabilitation project has been halted pending a county requested engineering study.

3.3.2 Spray Field Equipment

The motor for the vertical turbine pump #2 has been received. Once repairs have been made, motor and pump will be reinstalled and put back in service. Spray Field pump repair has been completed. Pump is installed and in place, electrical connections is scheduled to place the pump in service.

The staff is preparing for the hay harvest. The harvest equipment has been inspected and is available for the cutting season.

3.4 Capital Improvement Projects (CIP)

3.4.1 – Nothing currently

APPENDIX A

Water System Summary

Month	Well 1 Total Flow Gallons	Well 2 Total Flow Gallons	Well 3 Total Flow Gallons	Well 4 Total Flow Gallons	Total Water Production MGM	Average Daily Production MGD
Permit Limits					22.8	*0.62
Jan '25		7,332,000	720,000	7,551,000	15.6	0.503
Dec '24		11,360,000	456,000	696,000	13.4	0.434
Nov '24		11,310,000	321,000	1,164,000	12.8	0.427
Oct '24		9,551,000	579,000	3,645,000	13.8	0.444
Sep '24		394,000	3,888,000	8,958,000	13.2	0.441
Aug '24		639,000	3,322,000	10,456,000	14.4	0.465
Jul '24		559,000	5,750,000	7,174,000	13.5	0.449
Jun '24		498,741,000	5,726,000	7,976,000	13.7	0.457
May '24		0	7,552,000	6,567,000	14.1	0.455
Apr '24		0	6,126,000	5,803,000	510.6	17.021
Mar '24		0	4,329,000	7,536,000	11.9	0.396
Feb '24		501,309,000	2,853,000	8,708,000	11.6	0.399
Jan '24		0	3,095,000	9,905,000	13.0	0.433
Minimum		0	321,000	696,000	11.6	0.396
Maximum		501,309,000	7,552,000	10,456,000	510.6	17.021
Average		80,091,923	3,439,769	6,626,077	51.7	1.717
Annual Total		1,041,195,000	41,622,000	76,234,000	659	21.891

* Note - permit limit is annual average daily water production

APPENDIX C

Biosolids Summary

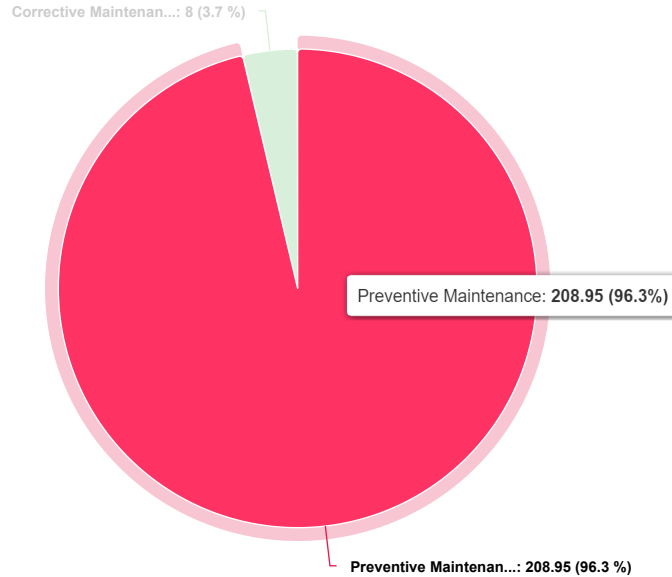
Month	Drying Beds\Bed 1			Drying Beds\Bed 2			Drying Beds\Bed 3			Disposal
	Feed Sludge gpd	Cake Conc. %	Bed Sludge Dry Tons	Feed Sludge gpd	Cake Conc. %	Bed Sludge Dry Tons	Feed Sludge gpd	Cake Conc. %	Bed Sludge Dry Tons	Beneficial Use Dry Tons
Jan '25										
Dec '24	10,590	14.3	0.63	10,590	14.3	0.63	8,825	14.3	0.53	1.8
Nov '24	10,590	18.0	0.80	8,825	18.0	0.66	8,825	18.0	0.66	2.1
Oct '24	10,590	2.0	0.09	10,590	2.0	0.09	10,590	2.0	0.09	0.3
Sep '24										
Aug '24	21,180	23.7	1.13	24,710	23.7	1.26				2.4
Jul '24	14,120	12.0	0.71	10,590	12.0	0.53	7,060	12.0	0.35	1.6
Jun '24				10,590	16.8	0.74	12,355	16.8	0.86	1.6
May '24										
Apr '24	33,535	46.4	2.14	35,300	46.4	2.26	37,065	46.4	2.39	6.8
Mar '24	21,180	30.9	1.36	19,415	30.9	1.26	21,180	30.9	1.36	4.0
Feb '24										
Jan '24	14,120	20.7	1.22	15,885	20.7	1.37	14,120	20.7	1.22	3.8
Annual Total	135,905	167.9	8.07	146,495	184.7	8.81	120,020	161.0	7.464	24.3
Annual Average	16,988	21.0	1.01	16,277	20.5	0.98	15,003	20.1	0.933	2.7

APPENDIX B

Influent Monthly Summary

Month	Rainfall MGD	Flow Total MGD	Flow 3-Month Rolling Avg mg/L	CBOD Avg mg/L	CBOD Load lbs/day	TSS Avg mg/L	TSS Load lbs/day
Jan '25	4.5	15.144	0.466	292	1,353	190	867
Dec '24	1.8	13.527	0.511	295	1,089	206	764
Nov '24	3.3	14.481	0.543	221	1,000	166	777
Oct '24	1.3	15.652	0.603	343	1,457	181	754
Sep '24	12.5	19.183	0.637	287	1,472	173	958
Aug '24	1.6	17.137	0.730	259	1,195	171	783
Jul '24	12.3	22.403	0.732	291	1,561	170	889
Jun '24	8.4	23.000	0.680	250	1,525	178	1,113
May '24	15.4	24.364	0.578	323	2,039	155	994
Apr '24	6.6	16.203	0.545	360	1,576	231	1,029
Mar '24	8.0	16.863	0.538	374	1,906	202	1,001
Feb '24	3.2	15.460	0.519	274	1,234	193	875
Jan '24	6.3	17.454	0.467	220	999	145	662

Work Order Actual Hours by WO Type



Report Criteria

 Complete Date is between '1/1/2025' AND '1/31/2025'

 Location / Asset is **Mary Esther (MAE)**
 Repair Center is **Mary Esther**

Work Order #	Asset ID	Asset Name	Reason	Labor Report	Target Date	Complete Date
Corrective Maintenance Non Emergency						
MAE-4013331	MAE-WWTP-OXDITCH	Oxidation Ditches	Replaced bearing on top end of motor, ditch 2 aerator #2	1/10/2025 - MIKE.ROUSE: replaced bearing on fan end of motor, #2 ditch, # 2 aerator motor	1/17/2025	1/7/2025 8:40:00 AM
MAE-4013332	MAE-99903-CD-NORTH ST	NORTH ST	inspect man holes for repair issues on north street, one block off 98	1/10/2025 - MIKE.ROUSE: inspected coating on inside of man holes on North Street	1/17/2025	1/10/2025 8:52:00 AM
Corrective Maintenance Non Emergency - 2 Total:						
Preventive Maintenance						
MAE-3990393	MAE-05201-1	Well #1 HS #1 Flowmeter	Flowmeter Annual Calibration	Completed as requested.	1/1/2025	1/5/2025 5:43:00 PM
MAE-3990394	MAE-05201-2	Well #1 HS #2 Flowmeter	Flowmeter Annual Calibration	Completed as requested.	1/1/2025	1/5/2025 6:34:00 PM
MAE-3990395	MAE-05201-3	Well #1 HS #3 Flowmeter	Flowmeter Annual Calibration	Completed as requested.	1/1/2025	1/5/2025 6:35:00 PM
MAE-3990396	MAE-05202	Well #2 Flowmeter	Flowmeter Annual Calibration	Completed as requested.	1/1/2025	1/5/2025 6:36:00 PM
MAE-3990397	MAE-05203	Well #3 Flowmeter	Flowmeter Annual Calibration	Completed as requested.	1/1/2025	1/5/2025 6:37:00 PM
MAE-3990398	MAE-06207	Well #4 Plant Flow Chart Recorder	Flowmeter Annual Calibration	Completed as requested.	1/1/2025	1/5/2025 6:37:00 PM
MAE-3990399	MAE-05204	Well #4 Plant Flowmeter	Flowmeter Annual Calibration	Completed as requested.	1/1/2025	1/5/2025 6:38:00 PM
MAE-3990400	MAE-05205	Well #4 Well Flowmeter	Flowmeter Annual Calibration	Completed as requested.	1/1/2025	1/5/2025 6:39:00 PM
MAE-3996732	MAE-93401	Husky Shop Air Compressor	Air Compressor Monthly Inspection	Completed as requested.	1/3/2025	1/6/2025 9:26:00 AM
MAE-3996733	MAE-93301	Campbell Hausfeld Air Compressor	Air Compressor Monthly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:30:00 PM
MAE-3996744	MAE-52101	DIGESTER POLYMASTER	Polyblend unit monthly inspection	Completed as requested.	1/3/2025	1/6/2025 9:25:00 AM
MAE-3998570	MAE-31517	DIGESTER BLOWER MOTOR #1	Semi-Annual Digester Blower Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 5:42:00 PM
MAE-3998571	MAE-31518	DIGESTER BLOWER MOTOR #2	Semi-Annual Digester Blower Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 6:22:00 PM
MAE-3998572	MAE-31519	DIGESTER BLOWER MOTOR #3	Semi-Annual Digester Blower Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 6:28:00 PM
MAE-3998586	MAE-31510	#2 DITCH RAS PUMP MOTOR #1	Semi-Annual RAS Pump Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 5:41:00 PM
MAE-3998587	MAE-31511	#2 DITCH RAS PUMP MOTOR #2	Semi-Annual RAS Pump Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 6:21:00 PM
MAE-3998588	MAE-20601-1	Well #1 HS Pump #1 Motor	Semi-Annual High Service Pump Motor Lubrication	Completed as Requested, Follow-Up WO Created	1/1/2025	1/5/2025 5:40:00 PM
MAE-3998589	MAE-20602-1	Well #1 HS Pump #2 Motor	Semi-Annual High Service Pump Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 6:07:00 PM

Work Order #	Asset ID	Asset Name	Reason	Labor Report	Target Date	Complete Date
MAE-3998590	MAE-20603-1	Well #1 HS Pump #3 Motor	Semi-Annual High Service Pump Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 6:14:00 PM
MAE-3998591	MAE-31529	Well #3 HS Pump #1 Motor	Semi-Annual High Service Pump Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 6:27:00 PM
MAE-3998592	MAE-31516	PRIMARY DIGESTER DECANT PUMP MOTOR	Semi-Annual Decant Pump Motor Lubrication	Completed as requested.	1/1/2025	1/5/2025 5:38:00 PM
MAE-3999058	MAE-02604-2	Well #1 Chlorine Leak Detector	Chlorine Leak Detector Monthly Inspection	Completed as requested.	1/8/2025	1/10/2025 2:40:00 PM
MAE-3999059	MAE-02605	Well #3 Chlorine Leak Detector	Chlorine Leak Detector Monthly Inspection	Completed as requested.	1/8/2025	1/10/2025 2:42:00 PM
MAE-3999060	MAE-02607	Well #4 Chlorine Leak Detector	Chlorine Leak Detector Monthly Inspection	Completed as requested.	1/8/2025	1/10/2025 2:43:00 PM
MAE-3999061	MAE-31319	Well #1 Aerator #1 Motor	Semi-Annual Aerator Motor Lubrication - Water	Completed as requested.	1/17/2025	1/17/2025 3:27:00 PM
MAE-3999062	MAE-31320	Well #1 Aerator #2 Motor	Semi-Annual Aerator Motor Lubrication - Water	Completed as requested.	1/17/2025	1/17/2025 4:23:00 PM
MAE-4000190	MAE-02601	Main Plant CL2 Leak Detector	Chlorine Leak Detector Monthly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:01:00 PM
MAE-4000191	MAE-59002	SCREENING CONVEYOR	Grit Auger Monthly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:00:00 PM
MAE-4000192	MAE-22402	PRIMARY DIGESTER DECANT PUMP	Monthly Decant Pump Inspection	Completed as requested.	1/10/2025	1/10/2025 3:49:00 PM
MAE-4000207	MAE-10015	Ditch #1-2 WAS Pump Variable Frequency Drive	Quarterly VFD Air Filter Inspection	Completed as requested.	12/30/2024	1/3/2025 11:26:00 AM
MAE-4000208	MAE-10014	Ditch #2 RAS Pump #1 Variable Frequency Drive	Quarterly VFD Air Filter Inspection	Completed as requested.	12/30/2024	1/3/2025 11:31:00 AM
MAE-4000209	MAE-10016	Ditch #2 RAS Pump #2 Variable Frequency Drive	Quarterly VFD Air Filter Inspection	Completed as requested.	12/30/2024	1/3/2025 11:32:00 AM
MAE-4000790	MAE-62203	Oxidation Ditch 2 Rotor 1	Ox. Ditch Rotor Monthly Inspection	Completed as requested.	12/30/2024	1/3/2025 11:22:00 AM
MAE-4000791	MAE-62204	Oxidation Ditch 2 Rotor 2	Ox. Ditch Rotor Monthly Inspection	Completed as requested.	12/30/2024	1/3/2025 11:53:00 AM
MAE-4000792	MAE-62205	Oxidation Ditch 3 Rotor 1	Ox. Ditch Rotor Monthly Inspection	Completed as requested.	12/30/2024	1/3/2025 11:59:00 AM
MAE-4000793	MAE-62206	Oxidation Ditch 3 Rotor 2	Ox. Ditch Rotor Monthly Inspection	Completed as requested.	12/30/2024	1/3/2025 12:01:00 PM
MAE-4000794	MAE-GENERATOR-EM-459	Doosan Portable Generator	Generator Monthly inspection	Completed as requested.	12/30/2024	1/3/2025 11:14:00 AM
MAE-4000795	MAE-14104	LS #10 GENERATOR	Generator Semi-Annual inspection	Completed as requested.	12/30/2024	1/3/2025 11:28:00 AM
MAE-4000796	MAE-14101	Main Plant Generator	Generator Semi-Annual inspection	Completed as requested.	12/30/2024	1/3/2025 12:02:00 PM
MAE-4000797	MAE-69003	LS #1 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:33:00 AM
MAE-4000798	MAE-69004	LS #2 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:34:00 AM
MAE-4000799	MAE-69005	LS #3 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:35:00 AM
MAE-4000800	MAE-69006	LS #4 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:36:00 AM
MAE-4000801	MAE-69007	LS #5 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:37:00 AM
MAE-4000802	MAE-69008	LS #6 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:39:00 AM
MAE-4000803	MAE-69009	LS #7 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:40:00 AM
MAE-4000804	MAE-69010	LS #8 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:41:00 AM
MAE-4000805	MAE-69011	LS #9 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:45:00 AM
MAE-4000806	MAE-69012	LS #10 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:46:00 AM
MAE-4000807	MAE-69013	LS #11 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:49:00 AM
MAE-4000808	MAE-69014	LS #12 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:50:00 AM
MAE-4000809	MAE-69023	LS #13 SITE	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:51:00 AM
MAE-4000810	MAE-69016	LS #14 Hurlburt Field Site	Lift Station Monthly Inspection	Completed as requested.	12/27/2024	1/3/2025 11:52:00 AM
MAE-4001840	MAE-00108	Scottsdale Drive 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	12/30/2024	1/3/2025 11:13:00 AM
MAE-4002379	MAE-42213	#3 CLARIFIER GEARBOX	Clarifier Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 5:37:00 PM
MAE-4002380	MAE-WWTP	Mary Esther Wastewater Treatment Plant	Monthly Emergency Light and Exit Sign Inspection	Completed as requested.	1/1/2025	1/5/2025 5:36:00 PM
MAE-4002381	MAE-WTP	Mary Esther Water System	Monthly Emergency Light and Exit Sign Inspection	Completed as requested.	1/1/2025	1/5/2025 6:06:00 PM
MAE-4002382	MAE-LS	Mary Esther Lift Stations	Monthly Emergency Light and Exit Sign Inspection	Completed as requested.	1/1/2025	1/5/2025 6:13:00 PM
MAE-4002383	MAE-LS	Mary Esther Lift Stations	Fire Extinguisher Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 5:35:00 PM
MAE-4002384	MAE-SPRAYFIELD	Mary Esther Sprayfield	Fire Extinguisher Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:06:00 PM

Work Order #	Asset ID	Asset Name	Reason	Labor Report	Target Date	Complete Date
MAE-4002385	MAE-WWTP	Mary Esther Wastewater Treatment Plant	Fire Extinguisher Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:12:00 PM
MAE-4002386	MAE-WTP	Mary Esther Water System	Fire Extinguisher Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:20:00 PM
MAE-4002387	MAE-20003	#2 DITCH RAS PUMP #1	Monthly RAS Pump Inspection	Completed as requested.	1/1/2025	1/5/2025 5:34:00 PM
MAE-4002388	MAE-20004	#2 DITCH RAS PUMP #2	Monthly RAS Pump Inspection	Completed as requested.	1/1/2025	1/5/2025 6:19:00 PM
MAE-4002389	MAE-03106	Effluent Auto-Sampler	Sampler Monthly Maintenance	Completed as requested.	1/1/2025	1/5/2025 5:33:00 PM
MAE-4002390	MAE-03105	Influent Auto-Sampler	Sampler Monthly Maintenance	Completed as requested.	1/1/2025	1/5/2025 6:26:00 PM
MAE-4002391	MAE-20603	Well #1 HS Pump #3	Plant High Service Pump Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 5:32:00 PM
MAE-4002392	MAE-20604	Well #3 HS Pump #1	Plant High Service Pump Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:18:00 PM
MAE-4002393	MAE-20605	Well #3 HS Pump #2	Plant High Service Pump Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:25:00 PM
MAE-4002396	MAE-91306	LS #10 Exhaust Fan	Exhaust Fan Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 5:30:00 PM
MAE-4002397	MAE-02604-1	Well #1 CL2 Room Exhaust Fan	Exhaust Fan Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:11:00 PM
MAE-4002398	MAE-91303	Well #3 CL2 Room Exhaust Fan	Exhaust Fan Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:18:00 PM
MAE-4002399	MAE-91307	Well #3 Pump Room Exhaust Fan	Exhaust Fan Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:24:00 PM
MAE-4002400	MAE-91304	Well #4 CL2 Room Exhaust Fan	Exhaust Fan Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:30:00 PM
MAE-4002401	MAE-91301	CL2 Room Exhaust Fan	Exhaust Fan Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:31:00 PM
MAE-4002402	MAE-91308	Digester Building Upper Level Exhaust Fan	Exhaust Fan Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:33:00 PM
MAE-4002403	MAE-71903	LS #10 GENERATOR FUEL TANK	Monthly Fuel Tank Inspection	Completed as requested.	1/1/2025	1/5/2025 5:29:00 PM
MAE-4002404	MAE-71905	LS #14 DIESEL FUEL DAY TANK	Monthly Fuel Tank Inspection	Completed as requested.	1/1/2025	1/5/2025 6:04:00 PM
MAE-4002405	MAE-71904	LS #14 DIESEL FUEL STORAGE TANK	Monthly Fuel Tank Inspection	Completed as requested.	1/1/2025	1/5/2025 6:10:00 PM
MAE-4002406	MAE-71906	WELL #1 GAS STORAGE TANK	Monthly Fuel Tank Inspection	Completed as requested.	1/1/2025	1/5/2025 6:17:00 PM
MAE-4002407	MAE-71908	WELL #3 FUEL STORAGE TANK	Monthly Fuel Tank Inspection	Completed as requested.	1/1/2025	1/5/2025 6:24:00 PM
MAE-4002408	MAE-71907	WELL #2 FUEL STORAGE TANK	Monthly Fuel Tank Inspection	Completed as requested.	1/1/2025	1/5/2025 6:29:00 PM
MAE-4002409	MAE-71901	DIESEL FUEL STORAGE TANK	Monthly Fuel Tank Inspection	Completed as requested.	1/1/2025	1/5/2025 6:31:00 PM
MAE-4002410	MAE-71902	GENERATOR DAY TANK	Monthly Fuel Tank Inspection	Completed as requested.	1/1/2025	1/5/2025 6:32:00 PM
MAE-4002411	MAE-20501	Well #4 Chlorine Booster Pump	Booster Pump Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 5:27:00 PM
MAE-4002412	MAE-20008	CL2 Sample Pump	Monthly Small Centrifugal Pump Inspection	Completed as requested.	1/1/2025	1/5/2025 5:26:00 PM
MAE-4002413	MAE-20014	Digester Transfer/Recirculation Pump	Monthly Small Centrifugal Pump Inspection	Completed as requested.	1/1/2025	1/5/2025 6:03:00 PM
MAE-4002414	MAE-20009	Plant Reuse Water Pump	Monthly Small Centrifugal Pump Inspection	Completed as requested.	1/1/2025	1/5/2025 6:15:00 PM
MAE-4002415	MAE-38102	LS #14 Diesel Engine #1	Backup Engine Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 5:25:00 PM
MAE-4002416	MAE-20601-2	Well #1 HS Pump #1 Engine	Backup Engine Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:09:00 PM
MAE-4002417	MAE-38101	Well #2 Pump Engine	Backup Engine Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:23:00 PM
MAE-4002718	MAE-60699	Concrete Saw	Monthly Concrete Saw Inspection	Completed as requested.	1/8/2025	1/10/2025 2:51:00 PM
MAE-4002775	MAE-69018	WELL #1 SITE	Wellsite Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 5:24:00 PM
MAE-4002776	MAE-69019	WELL #2 SITE	Wellsite Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 5:44:00 PM
MAE-4002777	MAE-69020	WELL #3 SITE	Wellsite Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:08:00 PM
MAE-4002778	MAE-69021	WELL #4 SITE	Wellsite Monthly Inspection	Completed as requested.	1/1/2025	1/5/2025 6:14:00 PM
MAE-4002780	MAE-52201	SECONDARY DITCH DIGESTER MIXER	Floating Aerator Quarterly Inspection and Service	Completed as requested.	1/10/2025	1/10/2025 3:23:00 PM
MAE-4002781	MAE-62200	EQUALIZATION BASIN AEARATOR	Floating Aerator Quarterly Inspection and Service	Completed as requested.	1/10/2025	1/10/2025 4:05:00 PM
MAE-4003759	MAE-6" Bypass Pump-5	6" Bypass Pump	Generator Monthly inspection	Completed as requested.	1/3/2025	1/6/2025 9:24:00 AM
MAE-4003777	MAE-42005	#2 DITCH CLARIFIER MAIN DRIVE	Clarifier #2 Quarterly Inspection	Completed as requested.	1/17/2025	1/17/2025 3:24:00 PM
MAE-4004241	MAE-SAFETY-HYDRANTS-F-7191	191 E Miracle Strip Pkwy 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	12/30/2024	1/3/2025 11:10:00 AM
MAE-4004242	MAE-SAFETY-HYDRANTS-F-7192	Point Comfort 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	12/30/2024	1/3/2025 11:30:00 AM

Work Order #	Asset ID	Asset Name	Reason	Labor Report	Target Date	Complete Date
MAE-4004599	MAE-69003	LS #1 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:34:00 PM
MAE-4004600	MAE-69004	LS #2 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:36:00 PM
MAE-4004601	MAE-69005	LS #3 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:37:00 PM
MAE-4004602	MAE-69006	LS #4 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:40:00 PM
MAE-4004603	MAE-69007	LS #5 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:49:00 PM
MAE-4004604	MAE-69008	LS #6 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:51:00 PM
MAE-4004605	MAE-69009	LS #7 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:54:00 PM
MAE-4004606	MAE-69010	LS #8 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:56:00 PM
MAE-4004607	MAE-69011	LS #9 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 4:58:00 PM
MAE-4004608	MAE-69012	LS #10 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 5:01:00 PM
MAE-4004609	MAE-69013	LS #11 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 5:02:00 PM
MAE-4004610	MAE-69014	LS #12 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 5:03:00 PM
MAE-4004611	MAE-69023	LS #13 SITE	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 5:05:00 PM
MAE-4004612	MAE-69016	LS #14 Hurlburt Field Site	Lift Station Weekly Inspection	Completed as requested.	1/3/2025	1/6/2025 5:06:00 PM
MAE-4005049	MAE-95801	Break Room First Aid Kit	Monthly First-Aid Kit Inspection	Completed as requested.	1/6/2025	1/7/2025 1:42:00 PM
MAE-4005050	MAE-95802	Well #1 First Aid Kit	Monthly First-Aid Kit Inspection	Completed as requested.	1/6/2025	1/7/2025 2:05:00 PM
MAE-4005051	MAE-69020	WELL #3 SITE	Monthly First-Aid Kit Inspection	Completed as requested.	1/6/2025	1/7/2025 2:16:00 PM
MAE-4005052	MAE-69021	WELL #4 SITE	Monthly First-Aid Kit Inspection	Completed as requested.	1/6/2025	1/7/2025 2:17:00 PM
MAE-4005523	MAE-EQUIPMENT-293	Fuel Trailer Electric	Monthly Fuel Tank Inspection	Completed as requested.	1/6/2025	1/6/2025 5:07:00 PM
MAE-4005524	MAE-EQUIPMENT-294	Fuel Trailer Flat	Monthly Fuel Tank Inspection	Completed as requested.	1/6/2025	1/7/2025 2:02:00 PM
MAE-4005562	MAE-00100	Sleepy Hollow 6" Fire Hydrant	Potable Water Dead-End Flushing	Completed as requested.	1/6/2025	1/6/2025 5:07:00 PM
MAE-4006018	MAE-92301	JOHN DEERE TRACTOR	Monthly Tractor Inspection	Completed as requested.	1/21/2025	1/22/2025 4:36:00 PM
MAE-4006019	MAE-92302	FORD 7740 TRACTOR (1992)	Monthly Tractor Inspection	Completed as requested.	1/21/2025	1/22/2025 4:38:00 PM
MAE-4006020	MAE-92304	Massey Ferguson 283 Tractor	Monthly Tractor Inspection	Completed as requested.	1/21/2025	1/22/2025 4:39:00 PM
MAE-4006021	MAE-92306	Massey Ferguson 4243 Tractor	Monthly Tractor Inspection	Completed as requested.	1/21/2025	1/22/2025 4:41:00 PM
MAE-4006022	MAE-92305	Massey Ferguson 5445 Tractor	Monthly Tractor Inspection	Completed as requested.	1/21/2025	1/22/2025 4:42:00 PM
MAE-4007972	MAE-95401	Well #4 SCBA	SCBA Monthly Inspection	Completed as requested.	1/9/2025	1/10/2025 2:55:00 PM
MAE-4008947	MAE-JETTER-USJETTING	HIGH-PRESSURE JETTER	Generator Monthly inspection	Completed as requested.	1/10/2025	1/10/2025 3:17:00 PM
MAE-4008949	MAE-40101	LS #14 RIGHT ANGLE DRIVE #1	Angle Drive Monthly Inspection	Completed as requested.	1/10/2025	1/10/2025 3:10:00 PM
MAE-4008950	MAE-40103	Well #2 Well Pump Right Angle Drive	Angle Drive Monthly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:03:00 PM
MAE-4008951	MAE-92506	Hay Rake	Monthly Hay Rake Service	Completed as requested.	1/9/2025	1/10/2025 2:54:00 PM
MAE-4008952	MAE-92501	Bush Hog 5' Mower	Monthly Mower Service	Completed as requested.	1/9/2025	1/10/2025 2:53:00 PM
MAE-4009558	MAE-69003	LS #1 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:12:00 PM
MAE-4009559	MAE-69004	LS #2 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:13:00 PM
MAE-4009560	MAE-69005	LS #3 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:17:00 PM
MAE-4009561	MAE-69006	LS #4 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:18:00 PM
MAE-4009562	MAE-69007	LS #5 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:19:00 PM
MAE-4009563	MAE-69008	LS #6 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:20:00 PM
MAE-4009564	MAE-69009	LS #7 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:22:00 PM
MAE-4009565	MAE-69010	LS #8 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:22:00 PM
MAE-4009566	MAE-69011	LS #9 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 4:24:00 PM
MAE-4009567	MAE-69012	LS #10 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 5:18:00 PM

Work Order #	Asset ID	Asset Name	Reason	Labor Report	Target Date	Complete Date
MAE-4009568	MAE-69013	LS #11 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 5:19:00 PM
MAE-4009569	MAE-69014	LS #12 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 5:20:00 PM
MAE-4009570	MAE-69023	LS #13 SITE	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 5:21:00 PM
MAE-4009571	MAE-69016	LS #14 Hurlburt Field Site	Lift Station Weekly Inspection	Completed as requested.	1/10/2025	1/10/2025 5:24:00 PM
MAE-4010030	MAE-21506	LS #14 PUMP #3	Vertical Pump Monthly Inspection	Completed as requested.	1/13/2025	1/16/2025 4:08:00 PM
MAE-4010833	MAE-HYDRANTS-F-10764	Soundview Landing 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	1/13/2025	1/16/2025 4:04:00 PM
MAE-4011193	MAE-93307	Onan Emergency Generator Wellsite 4	Generator Monthly inspection	Completed as requested.	1/14/2025	1/16/2025 4:32:00 PM
MAE-4011591	MAE-92504	Vermeer 504 Bailer	Monthly Bailer Service	Completed as requested.	1/14/2025	1/16/2025 4:20:00 PM
MAE-4011592	MAE-GRNDEQ-HAY-10	Woods 720 Bush Hog 6' Mower	Monthly Mower Service	Completed as requested.	1/14/2025	1/16/2025 4:10:00 PM
MAE-4011987	MAE-21511	Well #2 Well Pump	Vertical Pump Monthly Inspection	Completed as requested.	1/15/2025	1/17/2025 11:43:00 AM
MAE-4011988	MAE-21512	Well #3 Well Pump	Vertical Pump Monthly Inspection	Completed as requested.	1/15/2025	1/17/2025 11:44:00 AM
MAE-4011989	MAE-21513	Well #4 Well Pump	Vertical Pump Monthly Inspection	Completed as requested.	1/15/2025	1/17/2025 11:44:00 AM
MAE-4011991	MAE-21507	Sprayfield Pump #1	Vertical Pump Monthly Inspection	Completed as requested.	1/15/2025	1/17/2025 11:33:00 AM
MAE-4012933	MAE-26203	DIGESTER BLOWER #1	Monthly Digester Blower Service	Completed as requested.	1/17/2025	1/17/2025 3:18:00 PM
MAE-4012934	MAE-26204	DIGESTER BLOWER #2	Monthly Digester Blower Service	Completed as requested.	1/17/2025	1/17/2025 4:22:00 PM
MAE-4012935	MAE-26205	DIGESTER BLOWER #3	Monthly Digester Blower Service	Completed as requested.	1/17/2025	1/17/2025 4:38:00 PM
MAE-4012937	MAE-14103	PORTABLE GENERATOR COLEMAN	Small Equipment Monthly Service	Completed as requested.	1/31/2025	1/31/2025 3:48:00 PM
MAE-4012938	MAE-93312	EDCO STREET SAW	Small Equipment Monthly Service	Completed as requested.	1/31/2025	1/31/2025 4:28:00 PM
MAE-4012939	MAE-93203	GR BLUE PORTABLE CENTRIGUGAL PUMP	Small Equipment Monthly Service	Completed as requested.	1/31/2025	1/31/2025 4:30:00 PM
MAE-4013153	MAE-SAFETY-HYDRANTS-F-7191	191 E Miracle Strip Pkwy 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	1/13/2025	1/16/2025 2:31:00 PM
MAE-4013154	MAE-SAFETY-HYDRANTS-F-7192	Point Comfort 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	1/13/2025	1/16/2025 4:09:00 PM
MAE-4013464	MAE-95302	Well #3 Safety Shower/Eyewash Station	Eyewash/Safety Shower Monthly Inspection	Completed as requested.	1/17/2025	1/17/2025 3:14:00 PM
MAE-4013465	MAE-95301	Main Plant Safety Shower/Eyewash Station	Eyewash/Safety Shower Monthly Inspection	Completed as requested.	1/17/2025	1/17/2025 4:33:00 PM
MAE-4013466	MAE-95303	Well #4 Safety Shower/Eyewash Station	Eyewash/Safety Shower Monthly Inspection	Completed as requested.	1/17/2025	1/17/2025 4:40:00 PM
MAE-4013467	MAE-69003	LS #1 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:02:00 PM
MAE-4013468	MAE-69004	LS #2 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:04:00 PM
MAE-4013469	MAE-69005	LS #3 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:07:00 PM
MAE-4013470	MAE-69006	LS #4 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:09:00 PM
MAE-4013471	MAE-69007	LS #5 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:11:00 PM
MAE-4013472	MAE-69008	LS #6 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:13:00 PM
MAE-4013473	MAE-69009	LS #7 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:17:00 PM
MAE-4013474	MAE-69010	LS #8 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:23:00 PM
MAE-4013475	MAE-69011	LS #9 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:24:00 PM
MAE-4013476	MAE-69012	LS #10 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:26:00 PM
MAE-4013477	MAE-69013	LS #11 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:28:00 PM
MAE-4013478	MAE-69014	LS #12 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:30:00 PM
MAE-4013479	MAE-69023	LS #13 SITE	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:32:00 PM
MAE-4013480	MAE-69016	LS #14 Hurlburt Field Site	Lift Station Weekly Inspection	Completed as requested.	1/17/2025	1/22/2025 4:34:00 PM
MAE-4013481	MAE-56001	BARSCREEN #1	Influent Screen Monthly Inspection	Completed as requested.	1/17/2025	1/17/2025 3:13:00 PM
MAE-4013482	MAE-56002	BARSCREEN #2	Influent Screen Monthly Inspection	Completed as requested.	1/17/2025	1/17/2025 4:21:00 PM
MAE-4013483	MAE-WWTP	Mary Esther Wastewater Treatment Plant	Monthly Site Inspection	Completed as requested.	1/17/2025	1/17/2025 2:58:00 PM
MAE-4013484	MAE-GRNDEQ-HAY-9	Heston 4570 Square Bailer	Monthly Bailer Service	Completed as requested.	1/17/2025	1/17/2025 2:41:00 PM

Work Order #	Asset ID	Asset Name	Reason	Labor Report	Target Date	Complete Date
MAE-4014405	MAE-VEHICLES-TRUCK-LT-370	CD5 2018 FORD F-150	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/20/2025 4:41:00 PM
MAE-4014406	MAE-VEHICLES-TRUCK-LT-371	CD2 2018 FORD F-150	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/22/2025 4:35:00 PM
MAE-4014407	MAE-VEHICLES-TRUCK-LT-372	CD3 2018 FORD F-150	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/20/2025 4:48:00 PM
MAE-4014408	MAE-VEHICLES-TRUCK-LT-373	CD4 2018 FORD F-150	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/20/2025 4:47:00 PM
MAE-4014409	MAE-VEHICLES-TRUCK-LT-374	CD6 2018 FORD F-150 4X4	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/20/2025 4:47:00 PM
MAE-4014410	MAE-VEHICLES-TRUCK-LT-375	CD7 2017 FORD F-250	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/20/2025 4:46:00 PM
MAE-4014411	MAE-VEHICLES-TRUCK-LT-376	CD8 2017 FORD F-350 4X4 CRANE TRUCK	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/20/2025 4:45:00 PM
MAE-4014412	MAE-VEHICLES-TRUCK-LT-377	WT1 2009 FORD F-150	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/20/2025 4:44:00 PM
MAE-4014413	MAE-VEHICLES-MINIEX-18	Mini-ex	Monthly Vehicle Inspection	Completed as requested.	1/20/2025	1/20/2025 4:42:00 PM
MAE-4014447	MAE-00109	Calle Rio 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	1/20/2025	1/20/2025 4:40:00 PM
MAE-4015125	MAE-95402	WWTP SCBA	SCBA Monthly Inspection	Completed as requested.	1/22/2025	1/22/2025 4:43:00 PM
MAE-4016674	MAE-69003	LS #1 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/24/2025 1:43:00 PM
MAE-4016675	MAE-69004	LS #2 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/27/2025 1:14:00 PM
MAE-4016676	MAE-69005	LS #3 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/27/2025 2:38:00 PM
MAE-4016677	MAE-69006	LS #4 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/27/2025 3:02:00 PM
MAE-4016678	MAE-69007	LS #5 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/27/2025 3:07:00 PM
MAE-4016679	MAE-69008	LS #6 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/27/2025 3:20:00 PM
MAE-4016680	MAE-69009	LS #7 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/28/2025 3:30:00 PM
MAE-4016681	MAE-69010	LS #8 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/28/2025 3:31:00 PM
MAE-4016682	MAE-69011	LS #9 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/28/2025 3:32:00 PM
MAE-4016683	MAE-69012	LS #10 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/28/2025 3:34:00 PM
MAE-4016684	MAE-69013	LS #11 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/28/2025 3:35:00 PM
MAE-4016685	MAE-69014	LS #12 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/28/2025 3:42:00 PM
MAE-4016686	MAE-69023	LS #13 SITE	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/28/2025 3:43:00 PM
MAE-4016687	MAE-69016	LS #14 Hurlburt Field Site	Lift Station Monthly Inspection	Completed as requested.	1/24/2025	1/28/2025 3:44:00 PM
MAE-4017613	MAE-00103	Caswell Circle 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	1/27/2025	1/28/2025 3:49:00 PM
MAE-4017764	MAE-62203	Oxidation Ditch 2 Rotor 1	Ox. Ditch Rotor Monthly Inspection	Completed as requested.	1/28/2025	1/29/2025 10:38:00 AM
MAE-4017765	MAE-62204	Oxidation Ditch 2 Rotor 2	Ox. Ditch Rotor Monthly Inspection	Completed as requested.	1/28/2025	1/29/2025 10:47:00 AM
MAE-4017766	MAE-62205	Oxidation Ditch 3 Rotor 1	Ox. Ditch Rotor Monthly Inspection	Completed as requested.	1/28/2025	1/29/2025 10:56:00 AM
MAE-4017767	MAE-62206	Oxidation Ditch 3 Rotor 2	Ox. Ditch Rotor Monthly Inspection	Completed as requested.	1/28/2025	1/29/2025 10:59:00 AM
MAE-4017768	MAE-BLDG-341	Sprayfield Trailer	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 3:42:00 PM
MAE-4017769	MAE-77801	LS #10 Main Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 3:58:00 PM
MAE-4017770	MAE-77808	LS #8 Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:04:00 PM
MAE-4017771	MAE-77802	Well #1 Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:09:00 PM
MAE-4017772	MAE-77803	Well #2 Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:10:00 PM
MAE-4017773	MAE-77804	Well #3 Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:22:00 PM
MAE-4017774	MAE-77805	Well #4 Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:23:00 PM
MAE-4017775	MAE-77809	Well #3 HS Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:23:00 PM
MAE-4017776	MAE-77002	Digester Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:24:00 PM
MAE-4017777	MAE-77101	Main Plant Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:25:00 PM
MAE-4017778	MAE-76001	WWTP-Maintenance Building	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:26:00 PM
MAE-4017779	MAE-77807	WWTP Maintenance Shed	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:27:00 PM

Work Order #	Asset ID	Asset Name	Reason	Labor Report	Target Date	Complete Date
MAE-4017780	MAE-77806	C+D Maintenance Shop	Building Monthly Inspection	Completed as requested.	1/31/2025	1/31/2025 4:29:00 PM
MAE-4017781	MAE-14104	LS #10 GENERATOR	Generator Monthly inspection	Completed as requested.	1/28/2025	1/29/2025 10:34:00 AM
MAE-4017782	MAE-GENERATOR-EM-459	Doosan Portable Generator	Generator Monthly inspection	Completed as requested.	1/28/2025	1/29/2025 10:45:00 AM
MAE-4017783	MAE-14101	Main Plant Generator	Generator Monthly inspection	Completed as requested.	1/28/2025	1/29/2025 11:00:00 AM
MAE-4017784	MAE-21504	LS #14 PUMP #1	Vertical Pump Monthly Inspection	Completed as requested.	1/27/2025	1/28/2025 3:47:00 PM
MAE-4017785	MAE-21505	LS #14 PUMP #2	Vertical Pump Monthly Inspection	Completed as requested.	1/27/2025	1/28/2025 4:16:00 PM
MAE-4017786	MAE-21502	EFFLUENT PUMP #2	Vertical Pump Monthly Inspection	Completed as requested.	1/27/2025	1/28/2025 4:18:00 PM
MAE-4017787	MAE-21503	EFFLUENT PUMP #3	Vertical Pump Monthly Inspection	Completed as requested.	1/27/2025	1/28/2025 4:21:00 PM
MAE-4019358	MAE-SAFETY-HYDRANTS-F-7191	191 E Miracle Strip Pkwy 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	1/27/2025	1/28/2025 3:46:00 PM
MAE-4019359	MAE-SAFETY-HYDRANTS-F-7192	Point Comfort 2" Flushing Hydrant	Potable Water Dead-End Flushing	Completed as requested.	1/27/2025	1/28/2025 4:07:00 PM
MAE-4021079	MAE-TRAILER-107	16 FT Trailer	Trailer Inspection	Completed as requested.	1/31/2025	1/31/2025 3:41:00 PM
MAE-4021080	MAE-TRAILER-108	Water and Sewer Trailer	Trailer Inspection	Completed as requested.	1/31/2025	1/31/2025 3:56:00 PM
MAE-4021081	MAE-EQUIPMENT-293	Fuel Trailer Electric	Trailer Inspection	Completed as requested.	1/31/2025	1/31/2025 3:55:00 PM
MAE-4021082	MAE-EQUIPMENT-294	Fuel Trailer Flat	Trailer Inspection	Completed as requested.	1/31/2025	1/31/2025 3:50:00 PM
MAE-4021083	MAE-OHV-TRAILER-120	24 FT Heavy Equipment trailer	Trailer Inspection	Completed as requested.	1/31/2025	1/31/2025 3:50:00 PM
MAE-4021084	MAE-TRAILER-106	Mower Trailer	Trailer Inspection	Completed as requested.	1/31/2025	1/31/2025 4:00:00 PM

Preventive Maintenance - 244 Total:

MARY ESTHER CHART Jan 2025

Total Calls for Service	465
Day Shift	318
Night Shift	147

Priority 1 Calls	107
calls under 5 minutes	93
calls under 6 minutes	98
calls over 6 minutes	9

Property Crimes	
Burglary	4
Larceny-Theft	2
Motor Vehicle Theft	1
Arson	0
Criminal Mischief	2

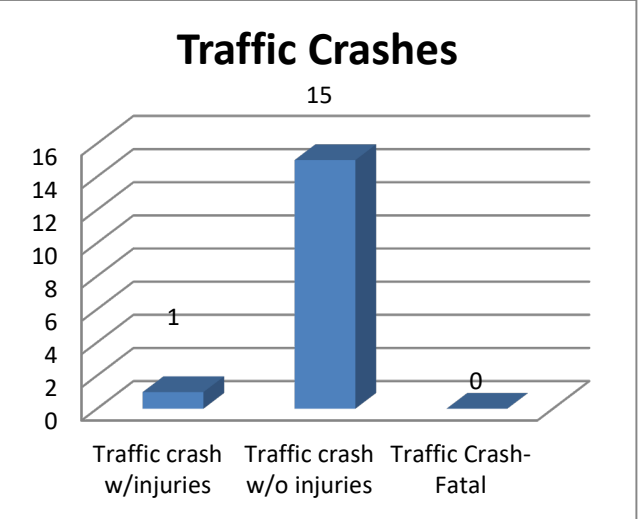
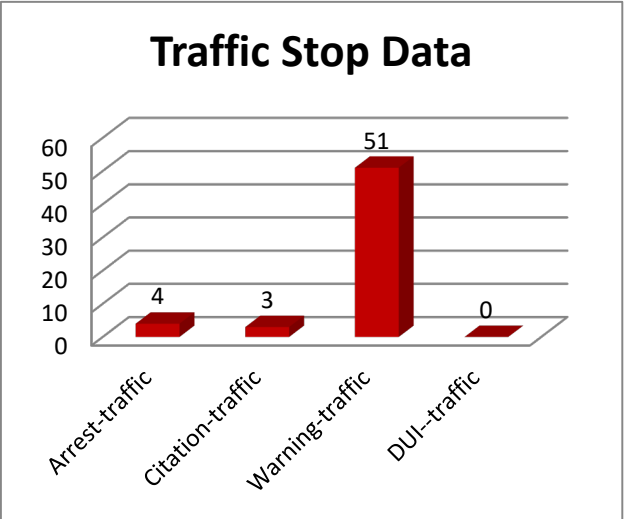
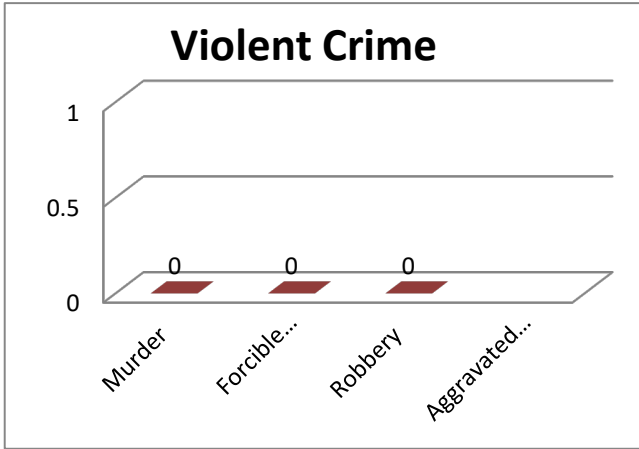
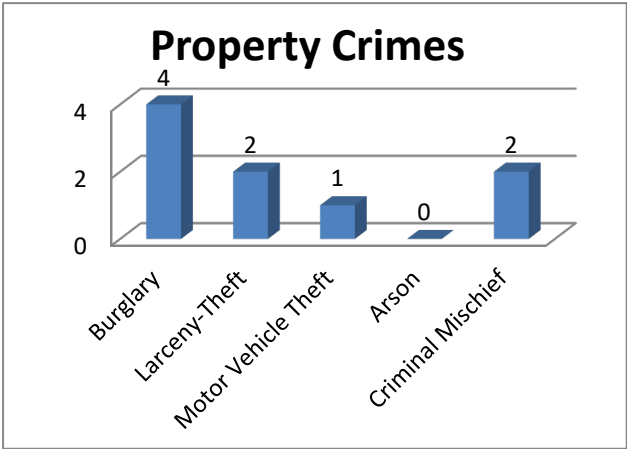
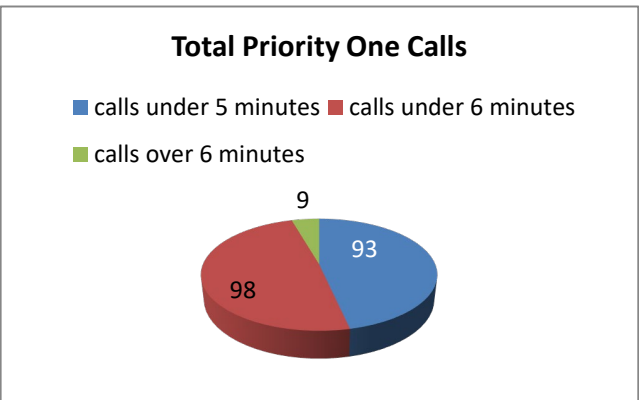
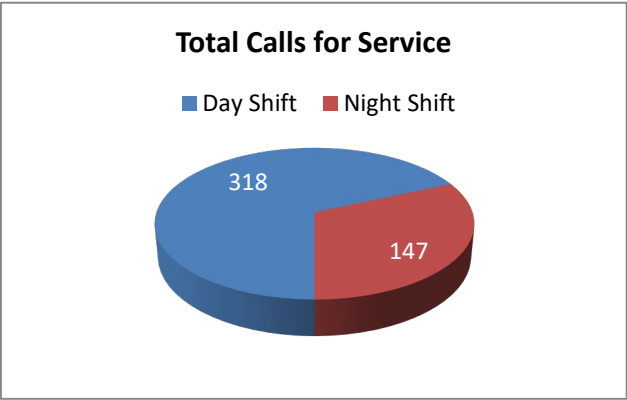
Violent Crime	
Murder	0
Forcible Rape	0
Robbery	0
Aggravated Assault	

Traffic Violations-stops	68
Arrest-traffic	4
Citation-traffic	3
Warning-traffic	51
DUI--traffic	0

Marine Violations	0
Marine Citations	0
Marine Warnings	0
Marine Crashes	0

Traffic Crash	
Traffic crash w/injuries	1
Traffic crash w/o injuries	15
Traffic Crash-Fatal	0

City Ord. Violations	0
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Prepared by Analyst Whitney
Rivero on Feb 5th

City Ord. Violations	0	Distressed Swimmers	0	Drownings	0
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**MINUTES
REGULAR MEETING
of THE MARY ESTHER CITY COUNCIL
February 3, 2025 - 6:00 PM**

195 Christobal Road – North, Mary Esther, FL 32569

CITY COUNCIL PRESENT

Chris Stein, Mayor
Bernie Oder, Councilmember
Susan Coxwell, Councilmember

April Sutton, Mayor Pro Tem, Virtual
Larry Carter, Councilmember, Virtual
Richard Lawson, Councilmember

CITY STAFF PRESENT

Jared Cobb, City Manager
Hayward Dykes, City Attorney
Dillon Morris, City Clerk

Kelvin Cherry, Code Compliance Officer
Heather Day, Finance Director
Shawn Lindsey, Public Works Director
Tyler Reed, Community Development Director

OTHERS PRESENT

Chad Rewis, OSCO Captain

Jeff Wagner, OCWFD Chief

1. INVOCATION

Jeff Wagner, Fire Chief, Ocean City-Wright Fire Control District, gave the invocation.

2. CALL TO ORDER

Mayor Stein called the meeting to order at 6:22 p.m. Due to technical difficulties, it started later than the scheduled time.

3. PLEDGE OF ALLEGIANCE

Mayor Stein led the pledge of allegiance.

4. ROLL CALL

The City Clerk called the roll as reflected above. Mayor Pro Tem Sutton and Councilmember Carter joined the meeting virtually. Mayor Stein asked for a motion for Mayor Pro Tem Sutton and Councilmember Carter to participate virtually. Councilmember Coxwell initiated the motion, seconded by Councilmember Lawson. The motion passed 3-0.

RESULT:	PASSED (3-0)
MOVER:	Councilmember Susan Coxwell
SECOND:	Councilmember Richard Lawson
AYES:	Bernie Oder, Richard Lawson, Susan Coxwell
NAYS:	None

5. APPROVAL OF THE AGENDA

Mayor Stein asked if the council wished to change the agenda. Hearing none, Mayor Stein asked for a motion. Councilmember Coxwell initiated the motion, seconded by Mayor Pro Tem Sutton. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Councilmember Susan Coxwell
SECOND:	Mayor Pro Tem April Sutton
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell

NAYS:	None
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6. SPECIAL PRESENTATIONS

None.

7. CONSENT AGENDA

Mayor Stein asked if the council wished to change the consent agenda. Hearing none, Mayor Stein asked for a motion. Mayor Pro Tem Sutton initiated the motion, seconded by Councilmember Coxwell. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Mayor Pro Tem April Sutton
SECOND:	Councilmember Susan Coxwell
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

7.1. Financial Report

7.2. Public Works Report

7.3. Library Report

7.4. Fire Department Report

7.5. Community Development Report

7.6. Jacobs Report

7.7. Law Enforcement Report

7.8. Minutes of the December 9th, 2024, Local Planning Agency Meeting

7.9. Minutes of the December 9th, 2024, Regular City Council Meeting

7.10. Minutes of the December 11th, 2024, City Council Workshop

8. CITIZENS WHO HAVE REQUESTED TO BE PLACED ON THE AGENDA

None.

9. PUBLIC COMMENT (NON-AGENDA ITEMS)

Claude Thomas, 9 Magnolia Dr, inquired about when the state will finish paving 98 in the housing developments. Mayor Pro Tem Sutton remarked that FDOT is working on it, but they are waiting on some assessors. Public Works Director Lindsey stated that, after his discussion, completion had been postponed to June.

Wiebke Anderson, 2 Azalea Dr, inquired about the FL State Homeless legislation passed and voiced concern about wanting to address the homeless problem respectfully and not just making it about getting them out of town.

10. UNFINISHED BUSINESS

None.

11. NEW BUSINESS

11.1. Resolution 25-01, Supporting the 2025 Florida League of Cities (FLC) Legislative Platform

Mayor Stein asked for the city clerk to read Resolution 25-01. City Clerk Morris read the title of Resolution 25-01. Mayor Stein asked if there was any discussion. City Manager Cobb discussed the FLC priorities for the Florida legislature. Hearing no more discussion, Mayor Stein requested a motion to approve the resolution. Councilmember Coxwell initiated the motion, seconded by Councilmember Carter. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Councilmember Susan Coxwell
SECOND:	Councilmember Richard Lawson
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

11.2. Award of RFP 2024-09, Operations, Maintenance and Management of Water and Wastewater Distribution, Collection and Treatment System

Public Works Director Lindsey introduced the topic and discussed the O&M of the Water and Wastewater Systems request for proposals. He discussed the proposals received and how the scoring committee got their scores. He discussed that after everything, the city recommends entering into negotiations with Inframark. Mayor Stein opened the discussion by letting each councilmember share their thoughts.

Councilmember Oder discussed reviewing the proposals and doing some individual research. He remarked he was comfortable with any of the top 3. He discussed his preference for larger companies with more resources and the experience of each company.

Councilmember Carter discussed the top 2 candidates, the history of the city, and Jacobs Engineering. He stated he was comfortable with either of the top 2 but, given a tie, would opt for Jacobs.

Councilmember Lawson discussed that he liked the top 2.

Councilmember Coxwell discussed respecting the objective scoring the review committee provided and stated she was comfortable with the top 2.

Mayor Pro Tem Sutton discussed being comfortable with the top 2 but leaned towards Jacobs. She discussed that if a contract is pursued with Jacobs, the expectations are higher, and Mary Esther will not be in the same city as five years ago.

Mayor Stein discussed how to do the voting process with the council to see who they like the most. City Attorney Dykes remarked that the city is looking for whom the council decides to proceed with negotiations. Councilmember Coxwell discussed that the council felt comfortable with the top 2 from the discussion. Mayor Stein discussed having a motion to narrow it down to the top 2 before having a motion for the selected company. City Attorney Dykes discussed that the city will enter into a negotiation with whoever the council chooses and bring the contract back for review in a future meeting. Mayor Stein asked for a motion to select from the first and second proposals. Mayor Pro Tem Sutton initiated the motion, seconded by Councilmember Coxwell. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Mayor Pro Tem April Sutton
SECOND:	Councilmember Susan Coxwell
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

Mayor Pro Tem Sutton moved to extend a contract to Jacobs. Councilmember Carter seconded the motion, which passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Mayor Pro Tem April Sutton
SECOND:	Councilmember Larry Carter
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

Mayor Stein reiterated that Jacobs is the first choice based on the council's approval of the contract. City Attorney Dykes discussed that the motion would have the city enter negotiations and that it would include a 72-hour written protest period. Mayor Stein asked if there was a reason for the protest. City Attorney Dykes stated he did not see a reason to protest, but he is not the company.

11.3. Bus Stop Ordinance Discussion

City Manager Cobb provided the background for the discussion from last year when Fort Walton Beach passed an ordinance against bus stops. Councilmember Coxwell added more context: Fort Walton Beach passed an ordinance stopping bus stops for buses like Greyhound. She discussed that the city has no bus stops but wants to handle the situation ahead of time. Community Development Director Reed added that the bus stops have until September 2025 to close. City Manager Cobb discussed different ways to handle the situation, from prohibiting them to putting restrictions on them. Community Development Director Reed discussed current prohibitions in the code, limiting bus and truck terminals. However, bus stops are allowed, and there are various requirements. City Manager Cobb discussed the language used to define bus terminals and stops. Councilmember Oder addressed an interest in cleaning up the language but said he does not want to outlaw mass transit in the city forever. Mayor Pro Tem Sutton asked about what happened to the county transit, but City Manager Cobb stated they fall under a different classification than commercial. She said she would be against something getting rid of public transit. City Manager Cobb noted that the city is updating the comprehensive plan and can handle this simultaneously, depending on the priority. Mayor Stein asked if Greyhound had approached the city, but the city had not. City Manager Cobb stated that if Greyhound approached the city before the September deadline, the city would apply the current rules, not those that might come in the future. Mayor Stein stated that there is an agreement to come back with an ordinance.

12. COUNCILS' STANDING COMMITTEE STATUS REPORTS

Councilmember Oder discussed the library cooperative meeting, becoming the vice chairman of the Okaloosa County Public Library Committee, and the website. He also stated that he and the city manager would be going to Tallahassee for legislative meetings. He asked how the mayor and council felt about putting the cyber security badge on email signatures. The mayor and council stated they would all be fine with it.

Councilmember Carter stated he hoped to be home next month.

Mayor Stein had no additional comments.

Councilmember Lawson had no additional comments.

Councilmember Coxwell discussed Community Development Director Tyler attending the OSHIP meeting with her and seeing the snow in Florida from Arizona.

Mayor Pro Tem Sutton thanks Administrative Coordinator Macdonald for the photos of the snow in Mary Esther. She also thanked City Manager Cobb, Public Works Director Lindsey, City Clerk Morris, Kevin Kennoy, and Mark Wise for their work on the RFP2024-09.

13. OTHER COMMENTS

City Attorney Dykes had no additional comments.

City Clerk Morris reminded the mayor and council to check their mailboxes and discussed the upcoming FLC ethics training and the cybersecurity training requirement.

City Manager Cobb discussed the city's work with Hurlburt Field and Okaloosa County for the county wastewater connection. He also discussed the upcoming LPA and special council meetings.

14. ADJOURN

The council meeting adjourned at 7:22 p.m.

Minutes approved at the _____ meeting.

Dillon Morris, City Clerk



**MINUTES
SPECIAL MEETING
of THE MARY ESTHER LOCAL PLANNING AGENCY
February 17, 2025 - 5:30 PM
195 Christobal Road – North, Mary Esther, FL 32569**

LOCAL PLANNING AGENCY PRESENT

Chris Stein, Chairman
Bernie Oder, Board Member
Susan Coxwell, Board Member

April Sutton, Board Member
Larry Carter, Board Member, Virtual
Richard Lawson, Board Member

CITY STAFF PRESENT

Jared Cobb, City Manager
Hayward Dykes, City Attorney
Dillon Morris, City Clerk

Kelvin Cherry, Code Compliance Officer
Tyler Reed, Community Development Director

1. INVOCATION

No invocation was given.

2. CALL TO ORDER

Chairman Stein called the meeting to order at 5:30 p.m.

3. PLEDGE OF ALLEGIANCE

Chairman Stein led the pledge of allegiance.

4. ROLL CALL

The City Clerk called the roll as reflected above.

Chairman Stein asked for a motion for Board Member Carter to participate virtually. Board Member Sutton initiated the motion, seconded by Board Member Coxwell. The motion passed 4-0.

RESULT:	PASSED (4-0)
MOVER:	Board Member April Sutton
SECOND:	Board Member Susan Coxwell
AYES:	Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

5. ADMINISTRATION OF OATH TO THOSE PERSONS TESTIFYING

City Clerk Morris administered the oath to those persons testifying.

6. ITEMS FOR CONSIDERATION

6.1. 199 W. Miracle Strip Pkwy Variance Request

Community Development Director Reed led the discussion on the variance request, discussing the placement of an accessory structure in the front yard, the zoning of the property, the reasoning of the request, property setbacks, and that staff is requesting for the local planning agency recommend to the city council approval of the variance request. Chairman Stein asked if Community Development Director Reed saw any issues with the application, to which he responded that he did not. Chairman Stein asked if there was any public comment, to which there was none. Chairman Stein asked if there was any LPA discussion, to which there was none. City Attorney Dykes mentioned the possibility of conditioning the variance for only the accessory structure. Mayor Stein asked for a motion to recommend to the city council approval for a variance request to the land development code 7.15.1(j)(3), allowing for an accessory structure not to exceed 160 square feet to extend forward of the front of the dwelling and encroach into the required front yard for the property at 199 W Miracle Strip Parkway, Mary

Esther, Florida. Board Member Sutton initiated the motion, seconded by Board Member Coxwell. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Board Member April Sutton
SECOND:	Board Member Susan Coxwell
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

7. ADJOURN

The local planning agency meeting adjourned at 5:42 p.m.

Minutes approved at the _____ meeting.

Dillon Morris, City Clerk



**MINUTES
SPECIAL MEETING
of THE MARY ESTHER CITY COUNCIL**

February 17, 2025 - 6:00 PM

195 Christobal Road – North, Mary Esther, FL 32569

CITY COUNCIL PRESENT

Chris Stein, Mayor
Bernie Oder, Councilmember
Susan Coxwell, Councilmember

April Sutton, Mayor Pro Tem
Larry Carter, Councilmember, Virtually
Richard Lawson, Councilmember

CITY STAFF PRESENT

Jared Cobb, City Manager
Hayward Dykes, City Attorney
Dillon Morris, City Clerk

Kelvin Cherry, Code Compliance Officer
Tyler Reed, Community Development Director
Shawn Lindsey, Public Works Director

OTHERS PRESENT

1. INVOCATION

No invocation was given.

2. CALL TO ORDER

Mayor Stein called the meeting to order at 6:00 p.m.

3. PLEDGE OF ALLEGIANCE

Mayor Stein led the pledge of allegiance.

4. ROLL CALL

The City Clerk called the roll as reflected above. Mayor Stein asked for a motion for Councilmember Carter to participate virtually. Councilmember Coxwell initiated the motion, seconded by Mayor Pro Tem Sutton. The motion passed 4-0.

RESULT:	(4-0)
MOVER:	Councilmember Susan Coxwell
SECOND:	Mayor Pro Tem April Sutton
AYES:	Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

5. APPROVAL OF THE AGENDA

Mayor Stein asked if the council wished to make any changes to the agenda. Hearing none, Mayor Stein asked for a motion. Councilmember Coxwell initiated the motion, seconded by Mayor Pro Tem Sutton. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Councilmember Susan Coxwell
SECOND:	Mayor Pro Tem April Sutton
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

6. OLD BUSINESS

- 6.1. Ordinance No. 2024-05 and No. 2024-06, Consider a Small-Scale Future Land Use Map Amendment from Commercial (Com) to Low Density Residential (LDR) and a Rezone from C-2 General Commercial to R-1 Single Family Residential for approximately 1.15 acres. (Damian Curtis, Applicant) (Tyler Reed, Community Development Director)**
- Community Development Director Reed led the discussion on Ordinance 2024-05 and Ordinance 2025-06. He discussed the applicant, the previous reading of the ordinances, and the staff's recommendation to adopt them. Mayor Stein asked City Clerk Morris to read the title of the ordinance 2024-05, which he read into the record. Mayor Stein asked if there was any discussion. Upon hearing none, Mayor Stein asked for a motion to approve a second reading of Ordinance No. 2024-05 enacting a Small-Scale Future Land Use Map Amendment from Commercial (Com) to Low-Density Residential (LDR) for approximately one point fifteen (1.15) acres, located on the south side of US Highway 98 and approximately three hundred and seventy-five feet (375') west of Windy Lane. Councilmember Coxwell initiated the motion, seconded by Mayor Pro Tem Sutton. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Councilmember Susan Coxwell
SECOND:	Mayor Pro Tem April Sutton
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

Mayor Stein asked City Clerk Morris to read the title of Ordinance 2024-06, to which he read it into the record. Mayor Stein asked if there was any discussion. Upon hearing none, Mayor Stein asked for a motion to approve a second reading of Ordinance No. 2024-06 enacting a rezone from C-2 (General Commercial) to R-1 (Single Family Residential) zoning district for approximately one point fifteen (1.15) acres located on the south side of US Highway 98 and approximately three hundred and seventy-five feet (375') west of Windy Lane. Councilmember Lawson initiated the motion, seconded by Councilmember Coxwell. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Councilmember Richard Lawson
SECOND:	Councilmember Susan Coxwell
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

7. NEW BUSINESS

7.1. 199 W. Miracle Strip Pkwy Variance Request

Community Development Director Reed led the discussion on the variance request, discussing the recent Local Planning Agency meeting, the application, its reasoning, and staff's recommendation. Mayor Stein asked for a motion to approve a variance request to the Land Development Code 7.15.1(j)(3) allowing for an accessory structure not to exceed 160 square feet to extend forward of the front of the dwelling and encroach into the required front yard for the property at 199 W Miracle Strip Parkway, Mary Esther, Florida. Mayor Pro Tem Sutton initiated the motion, seconded by Councilmember Coxwell. The motion passed 5-0.

RESULT:	PASSED (5-0)
MOVER:	Mayor Pro Tem April Sutton

SECOND:	Councilmember Susan Coxwell
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

7.2. Amendment 1 to the Task Order with Kimley-Horn for Springdale and Scottsdale Drainage Improvements

Public Works Director Lindsey presented change order 1 to the task order with Kimley-Horn, discussing the request for \$1,000, additional work, and getting the necessary easement descriptions. Mayor Pro Tem Sutton asked if it was Hurlburt Field or Eglin Airforce Base, to which Public Works Director Lindsey stated it was Eglin. Mayor Stein asked if there was any discussion. Upon hearing none, Mayor Stein asked for a motion to approve Amendment 1 to the agreement with Kimley-Horn in the amount of \$1,000, for a total not-to-exceed amount of \$119,850. Councilmember Lawson initiated the motion, seconded by Mayor Pro Tem Sutton.

RESULT:	PASSED (5-0)
MOVER:	Councilmember Richard Lawson
SECOND:	Mayor Pro Tem April Sutton
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

Public Works Director Lindsey also gave an update on an upcoming change order for Ray's Pond.

7.3. Resolution 25-02, Okaloosa County Wastewater Connection Project

City Manager Cobb led the discussion on Resolution 25-02, which discussed the plans to connect the wastewater to the county, a pump station, maintenance requirements, funding, Hurlburt's due diligence period, and matching funding. Mayor Stein asked if there was any discussion on the resolution. Upon hearing none, he asked City Clerk Morris to read the resolution's title, to which he read it into the record. Mayor Stein asked for a motion to approve Resolution 25-02. Mayor Pro Tem Sutton initiated the motion, seconded by Councilmember Coxwell. The motion passed 5-0.

RESULT:	(5-0)
MOVER:	Mayor Pro Tem April Sutton
SECOND:	Councilmember Susan Coxwell
AYES:	Larry Carter, Bernie Oder, April Sutton, Richard Lawson, Susan Coxwell
NAYS:	None

8. ADJOURN

Mayor Stein opened the floor for any additional comments.

Mayor Pro Tem Sutton discussed attending an emergency cabinet meeting with Governor Ron Desantis.

Public Works Director Lindsey gave an update on the cemetery survey, property lines, and potential spots and conceptual landscapes. He also discussed City Clerk Morris finding old documents about the cemetery pertaining to timelines, property surveys, newspaper articles, and a poem made for the graveyard. Public Works Director Lindsey read the poem to the city council. Councilmember Coxwell discussed the erosion of the sea wall. Public Works Director Lindsey stated that is in the capital

improvements plan.

Councilmember Oder discussed LiveOak digging up one of the property pins and trying to find a survey company to place the property pin back. He also discussed going to Tallahassee to represent the Northwest Florida League of Cities and attending the Gulf Breeze meeting to discuss the Northwest Florida League of Cities.

Mayor Stein adjourned the meeting at 6:31 p.m.

Minutes approved at _____ meeting.

Dillon Morris, City Clerk

AGENDA ITEM

Agenda Item 11.1.

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Reed, Community Development Director

DATE: March 3, 2025

SUBJECT: Potential First reading of Ordinance 2025-01, Lot Split and Lot Consolidation

BACKGROUND:

Recent proposals for lot splits within the City of Mary Esther have demonstrated a need for clear and structured regulations to guide development and to preserve neighborhood character. The City currently only has the means to subdivide a parcel into three lots or more, through the subdivision and platting process. Florida Statutes 177.031 defines "Subdivision" as the division of land into three or more lots, parcels, tracts, tiers, blocks, sites, units, or any other division of land; and includes establishment of new streets and alleys, additions, and resubdivisions; and, when appropriate to the context, relates to the process of subdividing or to the lands or area subdivided.

DISCUSSION:

A simple lot split, would allow an applicant to subdivide their property into two lots, without the need to go through the subdivision process. Allowing simple or minor lot splits is a typical practice for municipalities across the state and country.

There is a need to ensure that any newly created lots adhere to zoning requirements, provide adequate access, and establish mechanisms for shared maintenance where applicable; and community interest in responsible land use and development has highlighted the necessity for maintaining infrastructure standards and shared access mechanisms. Staff is requesting City Council to review the proposed ordinance and to provide any feedback.

FINANCIAL IMPACT:

There is no anticipated Financial Impact.

RECOMMENDATION:

Staff recommends the City Council approve Ordinance 2025-01, to allow for Lot Splits and Lot Combinations within the City of Mary Esther

ATTACHMENT(S):

1. Ordinance 2025-01
2. Business Impact Estimate Ordinance 2025-01

ORDINANCE 2025 -01

AN ORDINANCE OF THE CITY OF MARY ESTHER, FLORIDA CREATING THE FOLLOWING SECTIONS OF THE MARY ESTHER CODE OF ORDINANCES: CREATING SECTION 7.09.08 OF ARTICLE 7, TITLED "LOT SPLIT AND LOT COMBINATION"; CREATING SECTION 7.09.08.A; B, ARTICLE 7, PROVIDING FOR DEFINITIONS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, recent proposals for lot splits have increased within the community, demonstrating a need for clear and structured regulations to guide development; and

WHEREAS, there is a need to ensure that any newly created lots adhere to zoning requirements, provide adequate access, and establish mechanisms for shared maintenance where applicable; and

WHEREAS, community interest in responsible land use and development has highlighted the necessity for maintaining infrastructure standards and shared access mechanisms; and

WHEREAS, the governing body recognizes the importance of preserving neighborhood character while allowing for reasonable property division and development; and

NOW THEREFORE, be it ordained by the Mary Esther City Council as follows:

Section 1. Findings

The above recitals are true and correct and are hereby incorporated herein as if they had been set forth in their entirety.

Section 2. Section 7.09.08 titled "Lot Split and Lot Combination", Article 7, of the Mary Esther Land Development Code, is hereby created as follows (note strikethrough text indicates deletions, underline text indicates additions):

Section 7.09.08. Lot Split and Lot Combination.

- A. "Lot Split" is defined as the division of a single unplatted parcel of land into two (2) separate lots, fronting on a public street, or an access easement not involving any new street or road, or the extension of governmental facilities, or the creation of any public improvements, and not adversely affecting the remainder of the parcel or adjoining property, and not in conflict with any provision of this Code or the Comprehensive Plan, with each lot meeting the minimum zoning, access, and infrastructure requirements as outlined in the Land Development Code, being reviewed and approved by the Community Development Director

of the Community Development Department or their designee.

- B. “Lot Combination” is defined as the combining or fusing of up to four unplatted lots that share common property lines and are under the same ownership and that after combining is fronted by a public street, and not adversely affecting the remainder of the adjoining properties, and not in conflict with any provision of this Code or the Comprehensive Plan, with the combined lot meeting the minimum zoning, access, and infrastructure requirements as outlined in the Land Development Code, being reviewed and approved by the Community Development Director of the Community Development Department or their designee.

C. Lot Split regulations:

1. A lot may only split into a maximum of two lots per lot split application, with the possibility of splitting one of the previously split lots one additional time after the initial split from the parent parcel. No lot split or series of lot splits will be allowed to create more than 3 lots from the parent parcel.
2. The applicant must apply separately for each lot split if three (3) lots is the ultimate desired outcome.
3. The City’s Community Development Director or their designee shall establish application requirements for lot splits which may include reasonable review, surveys, property title searches, drawings showing setbacks and any other reasonable requirements necessary to effectuate the intent of this ordinance. Application fees shall be established by resolution of the City Council.
4. If three (3) lots are to be created through the lot split process the property owner will be required to go through the City’s platting process.
5. All split lots must meet the minimum requirements of the zoning district in which they are located.
6. Once a parent parcel has been split and has reached a maximum of three (3) lots, additional lot splits will be prohibited.
7. Each lot created shall have a minimum of twenty (20) feet of frontage to a public right-of-way.
8. Lot frontage shall refer to the side of the property line that fronts a public right-of-way, or if a lot does not front a public right-of-way, the lot frontage shall be where the lot fronts any access easement or private right of way. Front setbacks will be measured from the property line, not the easement line or private right of way.

9. Exceptions apply to lots abutting Highway 98: Lots may share a common driveway with at least a minimum of twenty (20) feet frontage to Highway 98:
- a. The common driveway may be recorded under an access easement or tract.
 - b. The common driveway must have a shared maintenance agreement to ensure long-term upkeep of the shared access.
 - c. The common driveway must be a minimum nine (9) feet in width.
 - d. The access easement for the common driveway shall be a minimum of twenty (20) feet.
 - e. The shared maintenance agreement must outline the financial and operational responsibilities of each lot owner utilizing the driveway.

D. Lot Combination:

- 1. Unplatted lots that share a property line and under the same ownership may be combined, provided that no more than four (4) adjacent lots are combined.
- 2. An application is required to combine unplatted lots within the city limits.
- 3. All lots must meet the minimum requirements of the zoning district in which they are located.
- 4. The City's Community Development Director or their designee shall establish application requirements for lot combinations which may include review, surveys, property title searches, drawings showing setbacks and any other reasonable requirements necessary to effectuate the intent of this ordinance. Application fees shall be established by resolution of the City Council
- 5. Once lots have been combined, they may be split into new lots if they have not been previously split through the lot split process outlined in this ordinance.
- 6. All combined lots must adhere to the zoning requirements of the district in which they are located. Lots that are seeking to be combined which have differing zoning designations must seek a rezone having only one zoning designation as a condition of any

lot combination.

7. The combination of lots shall be recorded with the County.

8. The combined lots shall have a minimum frontage of twenty (20) feet to public right of way or a common driveway may be recorded under an access easement or tract.

9. The common driveway must have a shared maintenance agreement to ensure long-term upkeep of the shared access.

10. The common driveway must be a minimum nine (9) feet in width

11. The access easement for the common driveway shall be a minimum of twenty (20) feet.

12. The shared maintenance agreement must outline the financial and operational responsibilities of each lot owner utilizing the driveway.

E. Enforcement and Compliance.

1. Any lot split or lot combination in violation of this ordinance shall be deemed unlawful and subject to penalties as prescribed by local regulations.
2. All lot splits and lot combination applications will be reviewed and approved through the Community Development Department or their designee, if all regulations are met without the need for a variance, a rezone, or conditional use permits.

Section 3. Conflicts. In any case where a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of the City, the provision which establishes the higher standards for the promotion and protection of the health and safety of the people shall prevail.

Section 4. Scrivener's Errors. It is the intention of the City, and it is hereby provided that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of Mary Esther, Florida, and to that end, sections of this ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section" or "article" or other appropriate designation. Additionally, corrections of typographical errors which do not affect the intent of this Ordinance may be authorized by the City Attorney without public hearing, by filing a corrected or recodified copy with the City Clerk.

Section 5. Modifications. It is the intent of the City that the provisions of this ordinance may be modified because of considerations that may arise during a public hearing. Such modifications shall be incorporated into the final version of the ordinance adopted by the City.

Section 6. Severability. If any portion of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

Section 7. Codification. It is the intention of the Council that the provisions of this Ordinance shall become a part of the City's Code of Ordinances, as amended. The provisions of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article" or other appropriate word to accomplish such intention.

Section 8. Effective date. The provisions of this Ordinance shall take effect as provided by law.

So Done this _____ day of _____, 2025.

By: _____

Chris Stein, Mayor

City of Mary Esther, Florida

ATTEST:

Dillon Morris

City Clerk

1st Reading:

Published:

2nd Reading:

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published. This Business Impact Estimate may be revised following its initial posting.

Proposed ordinance's title/reference: Lot Split and Lot Combination

Ordinance 2025-01

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance:

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

If no exemption applies, in accordance with the provisions of controlling law, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):
To provide regulation to Lot Splits and Lot Combination for private property to ensure zoning, and access regulations are met.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City if any:
(a) An estimate of direct compliance costs that businesses may reasonably incur;
(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
(c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

No direct economic impacts are anticipated.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:
No business will be impacted. This ordinance applies to private property in commercial or residential zoning districts, and must be initiated by the property owner.

4. Additional information the governing body deems useful (if any):

AGENDA ITEM

Agenda Item 11.2.

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Reed, Community Development Director

DATE: March 3, 2025

SUBJECT: Potential First Reading of Ordinance 2025-02, Public Camping or Sleeping in City facilities, grounds, right-of-way, and sidewalks

BACKGROUND:

The Florida Legislature recently adopted Chapter No. 2024-11, Laws of Florida making it impermissible, effective October 1, 2024, for counties and municipalities to authorize or otherwise allow public camping or sleeping at public buildings, on public grounds, property or rights-of-way, except for very particular circumstances such as for designated recreational uses.

Chapter No. 2024-11, Laws of Florida, places an obligation on counties and cities to proactively avoid violations of the new law. Failure to do so subjects counties and municipalities to civil actions by residents of the city, owners of a business located in the city, or the Attorney General may enjoin violations of the new law, damages including attorneys' fees and costs may be imposed.

On September 19, 2024, the Okaloosa Board of County Commissioners (the BOCC or County Commission) adopted Ordinance 24 - 19 (the Ordinance), a copy of which is attached, related to public camping and sleeping on County property. The County Commission requested municipalities to consider and possibly adopting similar uniform ordinances for municipal properties. This would assist the various law enforcement agencies in the county in providing uniform enforcement.

DISCUSSION:

Staff requested feedback from Council and law enforcement on the best approach to demonstrate proactive enforcement of the provisions of Chapter 2024-11, Laws of Florida at the December 9, 2024 Regular City Council Meeting. Lt. Rodney Owens of the Okaloosa County Sheriff's department provided comments in favor of these provisions. Updating and providing signage to indicate these provisions was also discussed.

City staff would like feedback from the council and law enforcement to determine the best approach to demonstrate proactive enforcement of the provisions of Chapter 2024-11, Laws of Florida.

FINANCIAL IMPACT:

There is no expected financial impact from enacting the proposed ordinance.

RECOMMENDATION:

Staff request approval of the first reading of Ordinance 2025-02: Public Camping or Sleeping in City Facilities, grounds, right-of-way, and sidewalks.

ATTACHMENT(S):

1. Ordinance 2025-02, Public Sleeping an Camping
2. Ordinance 2024-19 PUBLIC HEARING RELATED TO PUBLIC SLEEPING AND CAMPING

ORDINANCE 2025 - 02

AN ORDINANCE OF THE CITY OF MARY ESTHER, FLORIDA CREATING THE FOLLOWING SECTIONS OF THE MARY ESTHER CODE OF ORDINANCES: CREATING SECTION 14-7 OF ARTICLE I, CHAPTER 14, TITLED "PROHIBITION OF PUBLIC CAMPING OR SLEEPING WITHIN CITY BUILDINGS OR ITS GROUNDS"; CREATING SECTION 14-8 OF ARTICLE I, CHAPTER 14, TITLED "PROHIBITION OF PUBLIC CAMPING OR SLEEPING ON CITY STREETS, SIDEWALKS, RIGHT-OF-WAY AND OTHER PUBLIC WAYS"; CREATING SECTION 14-6, ARTICLE I, CHAPTER 14, PROVIDING FOR A DEFINITION OF "PUBLIC CAMPING OR SLEEPING"; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Florida Legislature in adopting Chapter No. 2024-11, Laws of Florida, has made it impermissible, effective October 1, 2024, for counties and municipalities to authorize or otherwise allow public camping or sleeping at public buildings, on public grounds, property or rights-of-way, with the exception of very particular circumstances such as for designated recreational uses; and

WHEREAS, the intent of the Florida Legislature in adopting Chapter No. 2024-11, Laws of Florida, was to fulfill an important state interest of ensuring the health, safety, welfare, quality of life, and aesthetics of Florida communities while simultaneously making adequate provision for the homeless population of the state; and

WHEREAS, Chapter No. 2024-11, Laws of Florida, places an obligation on counties and cities to proactively avoid violations of the new law, failure to do so subjects counties and municipalities to civil actions by residents of the city, owners of a business located in the city or the Attorney General may enjoin violations of the new law, damages including attorneys' fees and costs may be imposed; and

WHEREAS, City staff has been proactive in meeting with municipal partners and law enforcement to determine the best approach forward to demonstrate proactive enforcement of the provisions of Chapter 2024-11, Laws of Florida; and

WHEREAS, the Okaloosa County Board of County Commissioners adopted Ord. 24-19 on September, 17th, 2024 in response to Chapter No. 2024-11, Laws of Florida.

WHEREAS, the United States Supreme Court in City of Grants Pass, Oregon v. Johnson, et. al, 603 U.S. ____ ; Case No. 2023-175 (June 28, 2024), found that such laws are constitutional and do not violate the Eighth Amendment restriction on cruel and unusual punishment against homeless individuals; and

WHEREAS, the Council finds it appropriate to create sections of the Code of Ordinances to further align with Chapter No. 2024-11, Laws of Florida and ensure it is clear that public camping or sleeping on any city facility, grounds, or right of way is prohibited unless designated as public camping for recreational use.

NOW THEREFORE, be it ordained by the Mary Esther City Council as follows:

Section 1. Findings

The above recitals are true and correct and are hereby incorporated herein as if they had been set forth in their entirety.

Section 2. Section 14-7 titled "Prohibition of Public Camping or Sleeping Within City Buildings or Its Grounds", Article I, Chapter 14 of the Mary Esther Code of Ordinances, is hereby created as follows (note strikethrough text indicates deletions, underline text indicates additions):

Section 14-7. Prohibition of Public Camping or Sleeping within City Buildings or Its Grounds.

- (a) It shall be unlawful for any person, as defined in Section 14-6, to publicly camp or sleep in any City owned building or its grounds unless designated for public camping and sleeping for recreational purposes by the City. For purposes of this prohibition, grounds shall include the entirety of the parcel of property owned by the City beyond the building, including, but not limited to, grass areas, sidewalks and parking facilities.
- (b) For purposes of this section, "Public Camping or Sleeping" shall have the following meaning:
 - 1) Lodging or residing overnight in a temporary outdoor habitation used as a dwelling or living space and evidenced by the erection of a tent or other temporary shelter, the presence of bedding or pillows, or the storage of personal belonging; or

- 2) Lodging or residing overnight in an outdoor space without a tent or other temporary shelter.
 - 3) The term does not include: 1. Lodging or residing overnight in a motor vehicle that is registered insured, and located in a place where it may lawfully be; or 2. Camping for recreational purposes on property designated by the City for such purposes.
- (c) Any person violating the prohibition established in subsection (a) may be subject to trespass violations in accordance with chapter 810, Florida Statutes. Law enforcement is authorized to take legal and necessary action to remove a person violating this subsection.

Section 3. Section 14-8 titled "Prohibition of Public Camping or Sleeping on City Streets, Sidewalks, Right-of-Way and Other Public Ways", Article I, Chapter 14 of the Mary Esther Code of Ordinances, is hereby created as follows (note strikethrough text indicates deletions, underline text indicates additions):

Section 14-8. Prohibition of Public Camping or Sleeping on City Streets, Sidewalks, Right-of-Way and Other Public Ways.

- (a) It shall be unlawful for any person to publicly camp or sleep upon any City owned street, sidewalk, right-of-way or other City owned public ways unless designated for public camping and sleeping for recreational purposes by the City.
- (b) For purposes of this section, "Public Camping or Sleeping" shall have the following meaning:
- 1) Lodging or residing overnight in a temporary outdoor habitation used as a dwelling or living space and evidenced by the erection of a tent or other temporary shelter, the presence of bedding or pillows, or the storage of personal belonging; or
 - 2) Lodging or residing overnight in an outdoor space without a tent or other temporary shelter.
 - 3) The term does not include: 1. Lodging or residing overnight in a motor vehicle that is registered insured, and located in a place where it may lawfully be; or 2.

Camping for recreational purposes on property designated by the City for such purposes.

(c) Any person violating the prohibition established in subsection (a) may be subject to trespass violations in accordance with chapter 810, Florida Statutes. Law enforcement is authorized to take legal and necessary action to remove a person violating this subsection.

Section 4. Section 14-6, Article I, Chapter 14 of the Mary Esther Code of Ordinances, titled "definitions" is hereby created to include the following definition (note strikethrough text indicates deletions, underline text indicates additions):

Camping means the erection of shelter or a similar structure for the purpose of sleeping; or sleeping or lying upon the beach or recreational area either under or outside of any shelter, vehicle, bedroll, blanket, or other protective garb.

Public Camping or Sleeping means:

- a. Lodging or residing overnight in a temporary outdoor habitation used as a dwelling or living space and evidenced by the erection of a tent or other temporary shelter, the presence of bedding or pillow, or the storage of personal belongings; or
- b. Lodging or residing overnight in an outdoor space without a tent or other temporary shelter.

The Term does not include: 1. lodging or residing overnight in a motor vehicle that is registered, insured and located in a place where it may lawfully be; or 2. camping for recreational purposes on property designated by the City for such purposes.

- c. Overnight Camping Public Camping or Sleeping. Overnight Public camping or sleeping is restricted to posted parks only. Otherwise, it shall be unlawful to publicly camp or leave non-permitted items such as, but not limited to, personal belongings, collapsible structures, sheds, trailers, etc. unattended overnight and/or those time periods during which the beaches, city parks, or recreational areas are closed.

Section 6. Conflicts. In any case where a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of the City, the provision which establishes the higher standards for the promotion and protection of the health and safety of the people shall prevail.

Section 7. Severability. If any portion of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

Section 8. Codification. It is the intention of the Council that the provisions of this Ordinance shall become a part of the City's Code of Ordinances, as amended. The provisions of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article" or other appropriate word to accomplish such intention.

Section 9. Effective date. The provisions of this Ordinance shall take effect as provided by law.

So Done this _____ day of _____, 2025.

By: _____

Chris Stein, Mayor

City of Mary Esther, Florida

ATTEST:

Dillon Morris

City Clerk

1st Reading:

Published:

2nd Reading:

ORDINANCE 2024 - 19

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA CREATING AND AMENDING THE FOLLOWING SECTIONS OF THE OKALOOSA COUNTY CODE OF ORDINANCES: CREATING SECTION 1-19 OF CHAPTER 1, TITLED “PROHIBITION OF PUBLIC CAMPING OR SLEEPING WITHIN COUNTY BUILDINGS OR ITS GROUNDS”; CREATING SECTION 19-2 OF ARTICLE I, CHAPTER 19, TITLED “PROHIBITION OF PUBLIC CAMPING OR SLEEPING ON COUNTY STREETS, SIDEWALKS, RIGHT-OF-WAY AND OTHER PUBLIC WAYS”; AMENDING SECTION 16-41, ARTICLE II, CHAPTER 16 PROVIDING FOR A DEFINITION OF “PUBLIC CAMPING OR SLEEPING”; AMENDING SECTION 16-43(A), ARTICLE II, CHAPTER 16, TITLED “OVERNIGHT CAMPING”; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Florida Legislature in adopting Chapter No. 2024-11, Laws of Florida, has made it impermissible, effective October 1, 2024, for counties and municipalities to authorize or otherwise allow public camping or sleeping at public buildings, on public grounds, property or rights-of-way, with the exception of very particular circumstances such as for designated recreational uses; and

WHEREAS, the intent of the Florida Legislature in adopting Chapter No. 2024-11, Laws of Florida, was to fulfill an important state interest of ensuring the health, safety, welfare, quality of life, and aesthetics of Florida communities while simultaneously making adequate provision for the homeless population of the state; and

WHEREAS, Chapter No. 2024-11, Laws of Florida, places an obligation on counties and cities to proactively avoid violations of the new law, failure to do so subjects counties and municipalities to civil actions by residents of the county, owners of a business located in the county or the Attorney General may enjoin violations of the new law, damages including attorneys’ fees and costs may be imposed; and

WHEREAS, County staff has been proactive in meeting with municipal partners and law enforcement to determine the best approach forward to demonstrate proactive enforcement of the provisions of Chapter 2024-11, Laws of Florida; and

WHEREAS, prior to bringing any recommendations before the Board of County Commissioners, County staff has closely monitored the progress of a United States Supreme Court case challenging the constitutionality of similar Oregon restrictions prohibiting encampments of public property; and

WHEREAS, the United States Supreme Court in City of Grants Pass, Oregon v. Johnson, et. al, 603 U.S. ____; Case No. 2023-175 (June 28, 2024), found that such laws are constitutional and do not violate the Eighth Amendment restriction on cruel and unusual punishment against homeless individuals; and

WHEREAS, the Board finds it appropriate to create and amend its Code of Ordinances to further align with Chapter No. 2024-11, Laws of Florida and ensure it is clear that public camping or sleeping on any county facility, grounds, or right of way is prohibited unless designated as public camping for recreational use.

NOW THEREFORE, be it ordained by the Board of County Commissioners of Okaloosa County as follows:

Section 1. Findings

The above recitals are true and correct and are hereby incorporated herein as if they had been set forth in their entirety.

Section 2. Section 1-19 titled “Prohibition of Public Camping or Sleeping Within County Buildings or Its Grounds”, Chapter 1 of the Okaloosa County Code of Ordinances, is hereby created as follows (note ~~striketrough~~ text indicates deletions, underline text indicates additions):

Section 1-19. Prohibition of Public Camping or Sleeping within County Buildings or Its Grounds.

- (a) It shall be unlawful for any person, as defined in Section 1-2, to publicly camp or sleep in any County owned building or its grounds unless designated for public camping and sleeping for recreational purposes by the County. For purposes of this prohibition, grounds shall include the entirety of the parcel of property owned by the County beyond the building, including, but not limited to, grass areas, sidewalks and parking facilities.
- (b) For purposes of this section, “Public Camping or Sleeping” shall have the following meaning:
 - 1) Lodging or residing overnight in a temporary outdoor habitation used as a dwelling or living space and evidenced by the erection of a tent or other temporary shelter, the presence of bedding or pillows, or the storage of personal belonging; or

- 2) Lodging or residing overnight in an outdoor space without a tent or other temporary shelter.
 - 3) The term does not include: 1. Lodging or residing overnight in a motor vehicle that is registered insured, and located in a place where it may lawfully be; or 2. Camping for recreational purposes on property designated by the County for such purposes.
- (c) Any person violating the prohibition established in subsection (a) may be subject to trespass violations in accordance with chapter 810, Florida Statutes. Law enforcement is authorized to take legal and necessary action to remove a person violating this subsection.

Section 3. Section 19-2 titled “Prohibition of Public Camping or Sleeping on County Streets, Sidewalks, Right-of-Way and Other Public Ways”, Article I, Chapter 19 of the Okaloosa County Code of Ordinances, is hereby created as follows (note ~~striketrough~~ text indicates deletions, underline text indicates additions):

Section 19-2. Prohibition of Public Camping or Sleeping on County Streets, Sidewalks, Right-of-Way and Other Public Ways.

- (a) It shall be unlawful for any person to publicly camp or sleep upon any County owned street, sidewalk, right-of-way or other County owned public ways unless designated for public camping and sleeping for recreational purposes by the County.
- (b) For purposes of this section, “Public Camping or Sleeping” shall have the following meaning:
 - 1) Lodging or residing overnight in a temporary outdoor habitation used as a dwelling or living space and evidenced by the erection of a tent or other temporary shelter, the presence of bedding or pillows, or the storage of personal belonging; or
 - 2) Lodging or residing overnight in an outdoor space without a tent or other temporary shelter.
 - 3) The term does not include: 1. Lodging or residing overnight in a motor vehicle that is registered insured, and located in a place where it may lawfully be; or 2.

Camping for recreational purposes on property designated by the County for such purposes.

(c) Any person violating the prohibition established in subsection (a) may be subject to trespass violations in accordance with chapter 810, Florida Statutes. Law enforcement is authorized to take legal and necessary action to remove a person violating this subsection.

Secs. ~~49-2~~ 19-3-19.50. – Reserved

Section 4. Section 16-41, Article II, Chapter 16 of the Okaloosa County Code of Ordinances, titled “definitions” is hereby amended to delete the definition of “Camping” and include the following additional definition (note ~~striketrough~~ text indicates deletions, underline text indicates additions):

~~Camping means the erection of shelter or a similar structure for the purpose of sleeping; or sleeping or lying upon the beach or recreational area either under or outside of any shelter, vehicle, bedroll, blanket, or other protective garb.~~

Public Camping or Sleeping means:

- a. Lodging or residing overnight in a temporary outdoor habitation used as a dwelling or living space and evidenced by the erection of a tent or other temporary shelter, the presence of bedding or pillow, or the storage of personal belongings; or
- b. Lodging or residing overnight in an outdoor space without a tent or other temporary shelter.

The Term does not include: 1. lodging or residing overnight in a motor vehicle that is registered, insured and located in a place where it may lawfully be; or 2. camping for recreational purposes on property designated by the County for such purposes.

Section 5. Section 16-43(a), Article II, Chapter 16 of the Okaloosa County Code of Ordinances, titled “Overnight Camping” is hereby amended to include the following additional definition (note ~~striketrough~~ text indicates deletions, underline text indicates additions):

(a) ~~Overnight camping~~ Public Camping or Sleeping. ~~Overnight~~ Public camping or sleeping is restricted to posted parks only. Otherwise, it shall be unlawful to publicly camp, sleep or leave non-permitted items such as, but not limited to, personal property as defined in subsection 16-41 above, collapsible structures, sheds,

trailers, etc. unattended overnight and/or those time periods during which the beaches, county parks, or recreational areas are closed.

Section 6. Conflicts. In any case where a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of the County, the provision which establishes the higher standards for the promotion and protection of the health and safety of the people shall prevail.

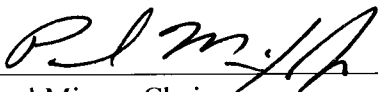
Section 7. Severability. If any portion of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

Section 8. Codification. It is the intention of the Board that the provisions of this Ordinance shall become a part of the County's Code of Ordinances, as amended. The provisions of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article" or other appropriate word to accomplish such intention.

Section 9. Effective date. The provisions of this Ordinance shall take effect as provided by law.

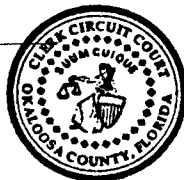
PASSED AND DULY ADOPTED by the Board of County Commissioners of Okaloosa County, Florida this 17th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS OF
OKALOOSA COUNTY, FLORIDA


Paul Nixon, Chairman

ATTEST

JD Peacock II, Clerk



APPROVED AS TO FORM


Lynn M. Hoshihara

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AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA CREATING AND AMENDING THE FOLLOWING SECTIONS OF THE OKALOOSA COUNTY CODE OF ORDINANCES: CREATING SECTION 1-19 OF CHAPTER 1, TITLED “PROHIBITION OF PUBLIC CAMPING OR SLEEPING WITHIN COUNTY BUILDINGS OR ITS GROUNDS”; CREATING SECTION 19-2 OF ARTICLE I, CHAPTER 19, TITLED “PROHIBITION OF PUBLIC CAMPING OR SLEEPING ON COUNTY STREETS, SIDEWALKS, RIGHT-OF-WAY AND OTHER PUBLIC WAYS”; AMENDING SECTION 16-41, ARTICLE II, CHAPTER 16 PROVIDING FOR A DEFINITION OF “PUBLIC CAMPING OR SLEEPING”; AMENDING SECTION 16-43(A), ARTICLE II, CHAPTER 16, TITLED “OVERNIGHT CAMPING”; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Florida Legislature in adopting Chapter No. 2024-11, Laws of Florida, has made it impermissible, effective October 1, 2024, for counties and municipalities to authorize or otherwise allow public camping or sleeping at public buildings, on public grounds, property or rights-of-way, with the exception of very particular circumstances such as for designated recreational uses; and

WHEREAS, the intent of the Florida Legislature in adopting Chapter No. 2024-11, Laws of Florida, was to fulfill an important state interest of ensuring the health, safety, welfare, quality of life, and aesthetics of Florida communities while simultaneously making adequate provision for the homeless population of the state; and

WHEREAS, Chapter No. 2024-11, Laws of Florida, places an obligation on counties and cities to proactively avoid violations of the new law, failure to do so subjects counties and municipalities to civil actions by residents of the county, owners of a business located in the county or the Attorney General may enjoin violations of the new law, damages including attorneys' fees and costs may be imposed; and

WHEREAS, County staff has been proactive in meeting with municipal partners and law enforcement to determine the best approach forward to demonstrate proactive enforcement of the provisions of Chapter 2024-11, Laws of Florida; and

46 **WHEREAS**, prior to bringing any recommendations before the Board of County
47 Commissioners, County staff has closely monitored the progress of a United States Supreme Court
48 case challenging the constitutionality of similar Oregon restrictions prohibiting encampments of
49 public property; and
50

51 **WHEREAS**, the United States Supreme Court in City of Grants Pass, Oregon v. Johnson,
52 et. al, 603 U.S. ____; Case No. 2023-175 (June 28, 2024), found that such laws are constitutional
53 and do not violate the Eighth Amendment restriction on cruel and unusual punishment against
54 homeless individuals; and
55

56 **WHEREAS**, the Board finds it appropriate to create and amend its Code of Ordinances to
57 further align with Chapter No. 2024-11, Laws of Florida and ensure it is clear that public camping
58 or sleeping on any county facility, grounds, or right of way is prohibited unless designated as public
59 camping for recreational use.
60

61 **NOW THEREFORE**, be it ordained by the Board of County Commissioners of Okaloosa
62 County as follows:
63

64 **Section 1. Findings** 65

66 The above recitals are true and correct and are hereby incorporated herein as if they had
67 been set forth in their entirety.
68

69 **Section 2.** Section 1-19 titled “Prohibition of Public Camping or Sleeping Within County
70 Buildings or Its Grounds”, Chapter 1 of the Okaloosa County Code of Ordinances, is hereby
71 created as follows (note ~~striketrough~~ text indicates deletions, underline text indicates additions):
72

73 **Section 1-19. Prohibition of Public Camping or Sleeping within** 74 **County Buildings or Its Grounds.** 75

76 (a) It shall be unlawful for any person, as defined in Section 1-2, to
77 publicly camp or sleep in any County owned building or its
78 grounds unless designated for public camping and sleeping for
79 recreational purposes by the County. For purposes of this
80 prohibition, grounds shall include the entirety of the parcel of
81 property owned by the County beyond the building, including,
82 but not limited to, grass areas, sidewalks and parking facilities.
83

84 (b) For purposes of this section, “Public Camping or Sleeping” shall
85 have the following meaning:
86

- 87 1) Lodging or residing overnight in a temporary outdoor
88 habitation used as a dwelling or living space and
89 evidenced by the erection of a tent or other temporary
90 shelter, the presence of bedding or pillows, or the storage
91 of personal belonging; or

92
93 2) Lodging or residing overnight in an outdoor space
94 without a tent or other temporary shelter.
95

96 3) The term does not include: 1. Lodging or residing
97 overnight in a motor vehicle that is registered insured,
98 and located in a place where it may lawfully be; or 2.
99 Camping for recreational purposes on property
100 designated by the County for such purposes.
101

102 (c) Any person violating the prohibition established in subsection
103 (a) may be subject to trespass violations in accordance with
104 chapter 810, Florida Statutes. Law enforcement is authorized to
105 take legal and necessary action to remove a person violating this
106 subsection.
107

108 **Section 3.** Section 19-2 titled “Prohibition of Public Camping or Sleeping on County Streets,
109 Sidewalks, Right-of-Way and Other Public Ways”, Article I, Chapter 19 of the Okaloosa County
110 Code of Ordinances, is hereby created as follows (note ~~striketrough~~ text indicates deletions,
111 underline text indicates additions):
112

113 **Section 19-2. Prohibition of Public Camping or Sleeping on**
114 **County Streets, Sidewalks, Right-of-Way and Other Public**
115 **Ways.**
116

117 (a) It shall be unlawful for any person to publicly camp or sleep
118 upon any County owned street, sidewalk, right-of-way or other
119 County owned public ways unless designated for public camping
120 and sleeping for recreational purposes by the County.
121

122 (b) For purposes of this section, “Public Camping or Sleeping”
123 shall have the following meaning:
124

125 1) Lodging or residing overnight in a temporary outdoor
126 habitation used as a dwelling or living space and
127 evidenced by the erection of a tent or other temporary
128 shelter, the presence of bedding or pillows, or the storage
129 of personal belonging; or
130

131 2) Lodging or residing overnight in an outdoor space
132 without a tent or other temporary shelter.
133

134 3) The term does not include: 1. Lodging or residing
135 overnight in a motor vehicle that is registered insured,
136 and located in a place where it may lawfully be; or 2.

Camping for recreational purposes on property
designated by the County for such purposes.

(c) Any person violating the prohibition established in
subsection (a) may be subject to trespass violations in accordance
with chapter 810, Florida Statutes. Law enforcement is authorized
to take legal and necessary action to remove a person violating this
subsection.

Secs. ~~19-2~~ 19-3-19.50. – Reserved

Section 4. Section 16-41, Article II, Chapter 16 of the Okaloosa County Code of Ordinances, titled
“definitions” is hereby amended to delete the definition of “Camping” and include the following
additional definition (note ~~striketrough~~ text indicates deletions, underline text indicates
additions):

~~Camping means the erection of shelter or a similar structure for the
purpose of sleeping; or sleeping or lying upon the beach or
recreational area either under or outside of any shelter, vehicle,
bedroll, blanket, or other protective garb.~~

Public Camping or Sleeping means:

- a. Lodging or residing overnight in a temporary outdoor habitation
used as a dwelling or living space and evidenced by the erection of
a tent or other temporary shelter, the presence of bedding or pillow,
or the storage of personal belongings; or
- b. Lodging or residing overnight in an outdoor space without a tent or
other temporary shelter.

The Term does not include: 1. lodging or residing overnight in a
motor vehicle that is registered, insured and located in a place where
it may lawfully be; or 2. camping for recreational purposes on
property designated by the County for such purposes.

Section 5. Section 16-43(a), Article II, Chapter 16 of the Okaloosa County Code of Ordinances,
titled “Overnight Camping” is hereby amended to include the following additional definition (note
~~striketrough~~ text indicates deletions, underline text indicates additions):

(a) ~~Overnight camping~~ Public Camping or Sleeping. ~~Overnight~~
Public camping or sleeping is restricted to posted parks only.
Otherwise, it shall be unlawful to publicly camp, sleep or leave non-
permitted items such as, but not limited to, personal property as
defined in subsection 16-41 above, collapsible structures, sheds,

trailers, etc. unattended overnight and/or those time periods during
which the beaches, county parks, or recreational areas are closed.

Section 6. Conflicts. In any case where a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of the County, the provision which establishes the higher standards for the promotion and protection of the health and safety of the people shall prevail.

Section 7. Severability. If any portion of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

Section 8. Codification. It is the intention of the Board that the provisions of this Ordinance shall become a part of the County's Code of Ordinances, as amended. The provisions of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article" or other appropriate word to accomplish such intention.

Section 9. Effective date. The provisions of this Ordinance shall take effect as provided by law.

PASSED AND DULY ADOPTED by the Board of County Commissioners of Okaloosa County, Florida this ____ day of _____, 2024.

BOARD OF COUNTY COMMISSIONERS OF
OKALOOSA COUNTY, FLORIDA

Paul Mixon, Chairman

ATTEST

JD Peacock II, Clerk

APPROVED AS TO FORM

Lynn M. Hoshihara

AGENDA ITEM

Agenda Item 11.3.

TO: Honorable Mayor and Members of the City Council

FROM: Jared Cobb, City Manager

DATE: March 3, 2025

SUBJECT: Potential First Reading of Ordinance 2025-03, Photo Speed Enforcement in School Zones

BACKGROUND:

In 2023, the State of Florida enacted legislation (Chapter 2023-174, Laws of Florida) granting municipalities the authority to implement School Speed Safety Programs in designated school zones. These programs utilize speed detection systems to enhance safety and enforce speed limits, using technology to monitor and control vehicle speeds. The systems only operate on school days, during active school zone hours, which are generally 30 minutes before and after the start and end of the school day. The fine for exceeding the school zone speed limit by more than 10 mph is \$100.

City staff has met with three firms that partner with municipalities to establish these programs: Altumint, RedSpeed, and Blue Line Solutions. Each firm conducted a speed study in the Mary Esther Elementary School Zone on Highway 98, revealing varying levels of speeding violations (10+ mph over the posted speed limit) per day:

- Altumint: 580 violations
- RedSpeed: 2,092 violations
- Blue Line Solutions: 717 violations

DISCUSSION:

Ordinance 2025-03 proposes establishing a School Speed Safety Program within the school zone on Highway 98 near Mary Esther Elementary School. The program aims to reduce speeding and improve safety for students, faculty, and pedestrians.

If the City Council would like to proceed, the ordinance adoption would follow the process below:

- Potential First Reading: The City Council will review and discuss the proposed ordinance. This initial review allows the Council to become familiar with the program and its implications.
- Business Impact Statement: If the Council is interested in moving forward, City staff would then prepare a business impact statement, analyzing the potential effects of the

program on local businesses.

- **Public Hearing:** A public hearing would be advertised and scheduled, allowing for community input and feedback on the proposed program. This hearing would coincide with the potential second reading of the ordinance.
- **Potential Second Reading and Adoption:** After the public hearing and second reading, the City Council would make a final decision on whether to adopt the ordinance and establish the School Speed Safety Program. Even at this stage, modifications can be suggested, though this would necessitate a new business impact statement and a re-advertised public hearing with a second reading.

FINANCIAL IMPACT:

The program would require trained staff to review and approve citations. Any person contesting a citation would have the option to appear before the special magistrate. Program revenues and/or hearing fees would offset these costs. As stated above, a business impact statement will be required before adoption.

RECOMMENDATION:

1. Motion to approve the first reading of Ordinance 2025-03 by title only. -OR-
2. Request additional information or modifications to the ordinance and return for a first reading. -OR-
3. No action.

ATTACHMENT(S):

1. Ordinance 2025-03, Photo Speed Enforcement in School Zones
2. Altumint Speed Study
3. RedSpeed Speed Study
4. Blue Line Solutions Speed Study
5. Florida House Bill 657
6. Shalimar Ordinance
7. Fort Walton Beach Ordinance

ORDINANCE 2025-03

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MARY ESTHER, FLORIDA; PROVIDING FOR AUTHORITY; ESTABLISHING CHAPTER 18, ARTICLE IV. SPEED ENFORCEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Chapter 2023-174, Laws of Florida, enacted and signed by the Governor on May 21, 2023, effective July 1, 2023, amended Chapter 316, Florida Statutes, in regard to enforcement of school zone speed limits and authorized municipalities to enforce the speed limit in a school zone at specified periods through the use of a speed detection system; and

WHEREAS, to promote public safety, especially in regard to the safety of this jurisdiction's children, the City Council has decided to authorize the use of such a school zone speed limit detection system within the City; and

WHEREAS, the City Council has considered the relevant traffic data and other evidence supporting the installation of school zone speed limit detection systems within the City; and

WHEREAS, in consideration of the traffic data and evidence provided which supports the installation and operation of each proposed school speed zone detection system due to heightened safety risks, the City desires to implement an automated Speed Detection System (SDS) program in school zones in order to reduce speeding and benefit public safety pursuant to HB 657 and applicable law; and

WHEREAS, the City Council has determined, based upon the evidence considered, the location of the specific school zones in this jurisdiction which constitute a heightened safety risk that warrant additional enforcement procedures; and

WHEREAS, the City Council has determined that it is efficient to utilize the City's existing local hearing officer to conduct hearings pursuant to this ordinance and Chapter 2023-174, Laws of Florida, as it may be amended; and

WHEREAS, the City Council determines that the adoption of this Ordinance is in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARY ESTHER, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY AND INTENT

The purpose of this Section is to protect the health, safety, and welfare of the citizens and visitors of the City of Mary Esther by authorizing the placement or installation and use of speed detection systems (SDS) on roadways within the jurisdiction of the City.

To promote compliance with speed limits in school zones, as authorized by and in accordance with Chapter 316, Florida Statutes as may be amended from time to time.

This Section is also intended to provide a supplemental means of enforcing unlawful speed violations in school zones and shall not prohibit a law enforcement officer from issuing a uniform traffic citation for a traffic violation in accordance with Florida State Statutes.

SECTION 2. ESTABLISHMENT OF CODE OF ORDINANCES CHAPTER 18, ARTICLE IV

Chapter 18, Article IV. Speed Enforcement of the City of Mary Esther Code of Ordinances shall be established as follows:

ARTICLE IV. SPEED ENFORCEMENT

Sec. 18-38. - Definitions

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

Local hearing officer means a special magistrate, or such other qualified person designated by the City Council, to conduct hearings relating to notices of violation issued pursuant to Sections 316.1896 and 316.0083, Florida Statutes.

Person means a natural person, the registered owner or co-owner of a motor vehicle, or the person identified in an affidavit as having actual care, custody, or control of the motor vehicle at the time of a violation.

Petitioner means a person who elects to request a hearing before the local hearing officer for the purpose of determining whether a violation, under Section 316.1896, Florida Statutes, has occurred.

School zone means a roadway located within the City and maintained as a school zone, pursuant to Section 316.1895, Florida Statutes, which constitutes a heightened safety risk that warrants additional enforcement measures as determined by the City Council after consideration of traffic data and other relevant evidence.

Speed detection system (SDS) means a portable or fixed automated system used to detect a motor vehicle's speed using radar or lidar, and able to capture a photograph or video of the rear of a motor vehicle that exceeds the speed limit in force at the time of the violation.

Traffic infraction enforcement officer means the employee(s) designated by the City who meet the qualifications set forth in Section 316.640, Florida Statutes, and/or any other relevant statute, and are vested with the authority to enforce violations.

Violation means a person that drives a motor vehicle on a roadway designated as a school zone at a speed as follows:

- (1) In excess of ten miles per hour over the school zone speed limit which occurs within 30 minutes before through 30 minutes after the start of a regularly scheduled breakfast program in violation of Section 316.1895, Florida Statutes.
- (2) In excess of ten miles per hour over the school zone speed limit which occurs within 30 minutes before through 30 minutes after the start of a regularly scheduled school session in violation of Section 316.1895, Florida Statutes.
- (3) In excess of ten miles per hour over the posted speed limit during the entirety of a regularly scheduled school session in violation of Section 316.183, Florida Statutes.
- (4) In excess of ten miles per hour over the school zone speed limit which occurs within 30 minutes before through 30 minutes after the end of a regularly scheduled school session in violation of Section 316.1895, Florida Statutes.

Sec. 18-39. - Program Administration

- (a) Use of Speed Detection Systems. In accordance with Chapter 316, Florida Statutes, the City exercises its authority to authorize placement or installation of speed detection systems to enforce applicable speed limits on roadways maintained as school zones within the City of Mary Esther's jurisdiction. Use of such systems shall comply with Chapter 316, Florida Statutes, including but not limited to, the requirements and procedures for the collection of evidence, public records and retention, enforcement powers and procedures, review of the photograph or video images from the speed detection system, notice of violation issuance, hearing procedures and appeals, defenses and penalties.
- (b) Implementation by the City Manager and designation of Local Hearing Officer. In accordance with the provisions of Chapter 2023-174, the City Manager is authorized to take all steps necessary to implement the provisions and requirements of Chapter 2023- 174, Laws of Florida, as it may be amended, including the designation of traffic infraction enforcement officers.
 - (1) The City Manager, or assigned designee, shall oversee the School Zone Speed Limit Detection System program on behalf of the City.
 - (2) The City Council authorizes the City Manager to enter into agreements with one (1) or more vendors to place or install speed detection systems and carry out services consistent with the implementation and enforcement of the provisions of Chapter 316, Florida Statutes, governing speed detection systems, subject to any other applicable State law requirements and this Section.

- (3) Designation of Local Hearing Officers. City Special Magistrates, as Local Hearing Officers, are designated to conduct hearings requested by alleged violators wishing to contest notices of violation detected by SDS in accordance with Chapter 316, Florida Statutes.

Sec. 18-40. - Designation of Heightened Safety Risk School Zones which necessitates use of school zone speed limit detection system.

The City Council finds that based upon the traffic data and evidence presented at the public hearing, it is appropriate to utilize the speed limit detection system at the following school zone locations due to the heightened safety risk that warrants additional enforcement procedures:

- Mary Esther Elementary School

This list may be amended by the City Council by a resolution at a public hearing. Not all locations will receive SDS, the City Manager and City's Vendor(s) will make final determination of placement.

Sec. 18-41. - Signage and Public Awareness Campaign.

The City shall post signage and conduct a public awareness campaign regarding the placement or installation of speed detection systems consistent with the applicable requirements of Chapter 316, Florida Statutes, and all applicable regulations of the Florida Department of Transportation ("FDOT") and the Florida Department of Highway Safety and Motor Vehicles ("FLHSMV"), and the terms of any agreement that may be entered into between the City and its vendor(s).

Sec. 18-42. - Reporting.

The City Manager, with the assistance of the City's vendor(s), will comply with the reporting requirements set forth in Sections 316.0776 and 316.1896, Florida Statutes.

Sec. 18-43. - Remittance of collected fines and costs.

All fines and costs collected pursuant to this Section will be remitted in accordance with Sections 316.1896 and 318.18, Florida Statutes, and any other relevant State law.

SECTION 3. SEVERABILITY.

In the event any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of City Council that such invalidity shall not affect any other provisions of the Ordinance which may be given effect without the invalid provision or application, and, to this end, the provisions of this Ordinance are declared severable.

SECTION 4. EFFECTIVE DATE.

SO DONE this ____ day of _____ 2025.

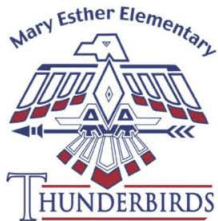
By: _____
Chris Stein, Mayor

ATTEST:

Dillon Morris
City Clerk

First Reading:
Published:
Second Reading

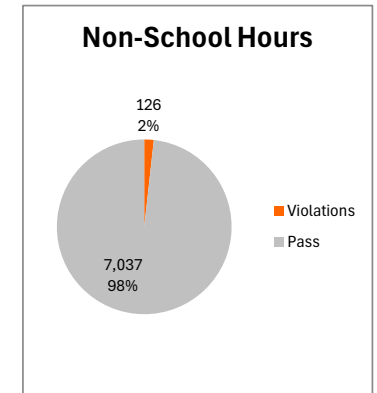
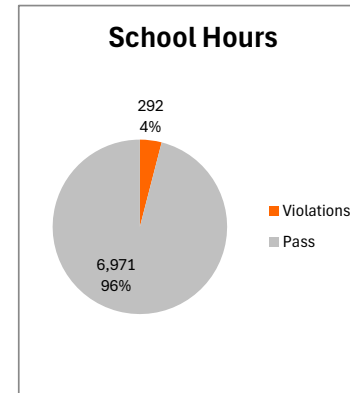
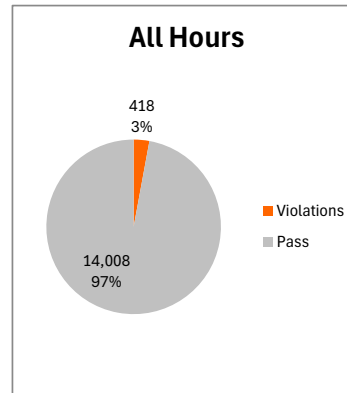
SPEED STUDY RESULTS



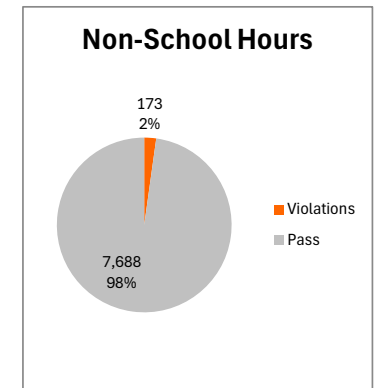
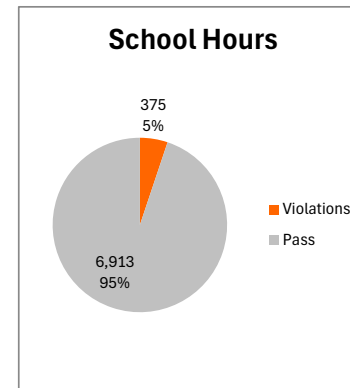
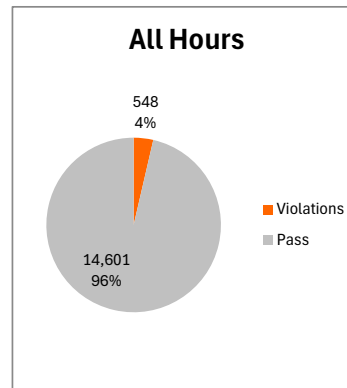
Zone 1-Mary Esther Elementary School	
2 Day Average 2/11-2/12	School Hours
Violations	580

MARY ESTHER MS EB

2/11/2025	All Hours	School Hours	Non-School Hours
Vehicle Count	14,426	7,263	7,163
Violations	418	292	126
Pass	14,008	6,971	7,037
Average Speed	37.0	35.4	38.7
Median Speed	37.9	36.9	38.9
85th Percentile Speed	43.4	42.5	44.1

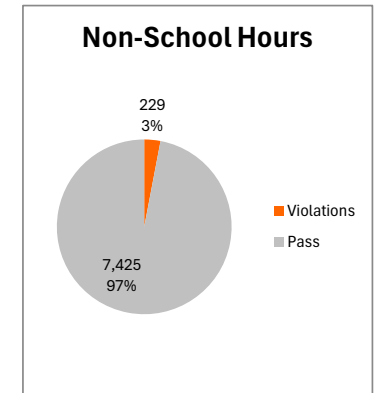
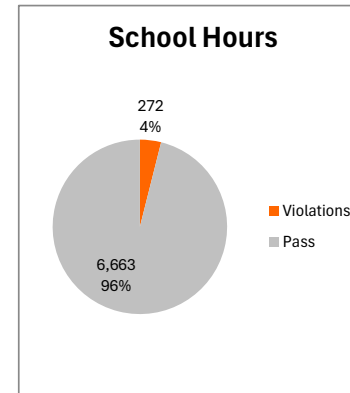
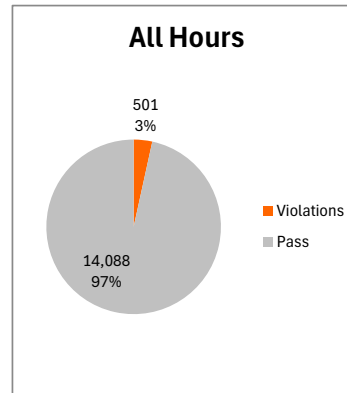


2/12/2025	All Hours	School Hours	Non-School Hours
Vehicle Count	15,149	7,288	7,861
Violations	548	375	173
Pass	14,601	6,913	7,688
Average Speed	37.6	35.8	39.3
Median Speed	38.6	37.4	39.5
85th Percentile Speed	44.1	43.1	44.9

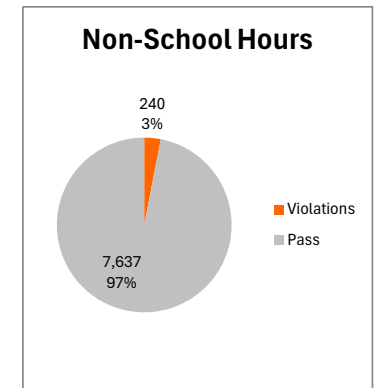
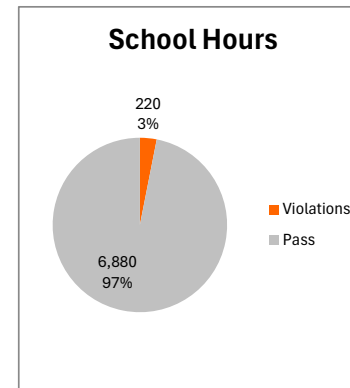
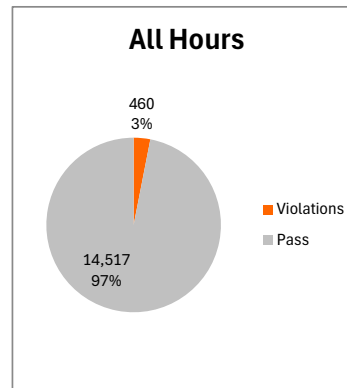


MARY ESTHER MS WB

2/11/2025	All Hours	School Hours	Non-School Hours
Vehicle Count	14,589	6,935	7,654
Violations	501	272	229
Pass	14,088	6,663	7,425
Average Speed	37.8	35.8	39.6
Median Speed	38.7	37.6	39.7
85th Percentile Speed	44.4	43.1	45.4



2/12/2025	All Hours	School Hours	Non-School Hours
Vehicle Count	14,977	7,100	7,877
Violations	460	220	240
Pass	14,517	6,880	7,637
Average Speed	38.0	35.6	40.1
Median Speed	39.1	37.7	40.2
85th Percentile Speed	44.7	43.5	45.5





School Zone Speed Study

Conducted by RedSpeed for City Of Mary Esther

February 11th thru 13th, 2025



During a Three-day traffic study conducted by RedSpeed for City of Mary Esther, it was found that more than 200 daily drivers exceeded the posted speed limit by over 10 mph in each of the top one (1) school zones listed below.

Schools Studied	Street	Violators 10+ over	Daily Average
Mary Esther Elementary School	E Miracle Strip Pkwy	6,276	2092

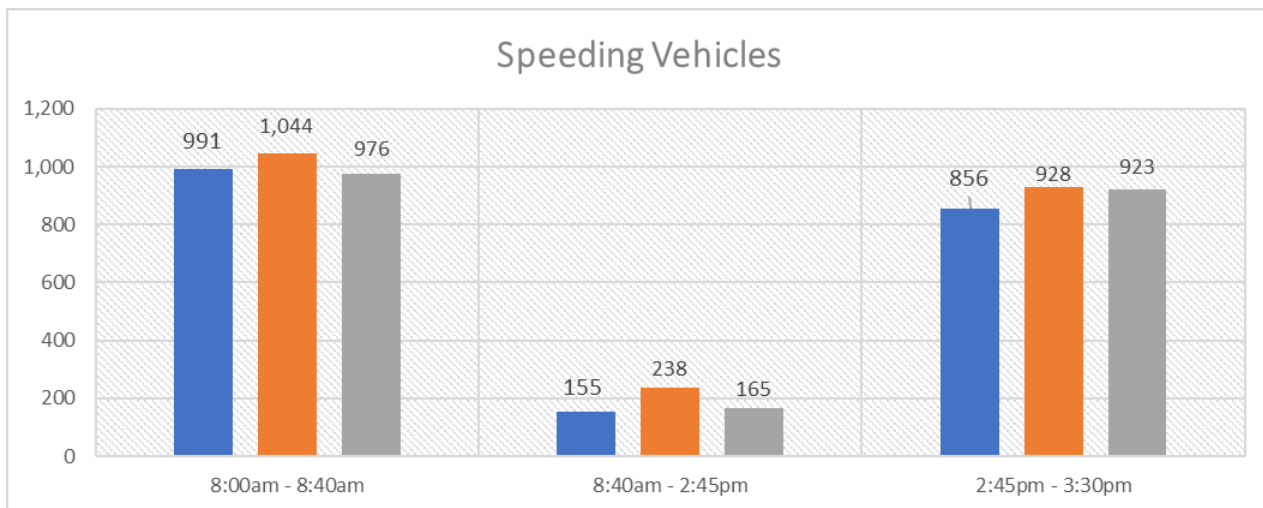
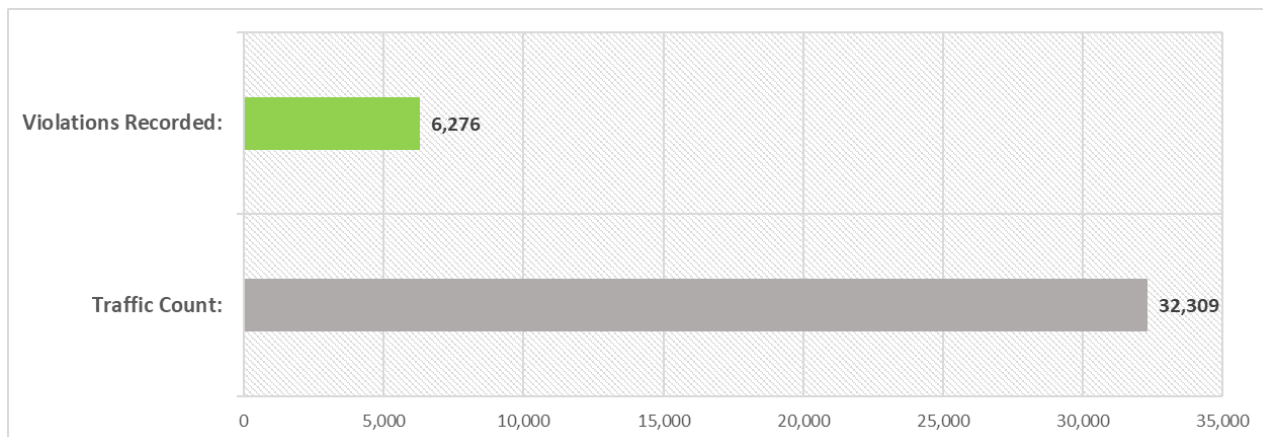
Florida Schools Speed Study

Mary Esther Elementary School, City Of Mary Esther

STUDY LOCATION: E Miracle Strip Pkwy	
SCHOOL ZONE SPEED LIMIT (During Enforced Hrs):	20 MPH
SPEED LIMIT (During Normal Hrs):	40 MPH
VIOLATION TRIGGER SPEED:	31 MPH and 51 MPH (Respectively)
SCHOOL ZONE HOURS OF OPERATION:	8:00 AM – 8:40 AM / 2:45 PM – 3:30 PM
STUDY DATE & TIME:	02-11/13-2025 (3 Days), 6:00 AM – 6:00 PM
TRAFFIC STUDY VEHICLE COUNT:	32,309
WEATHER CONDITIONS:	FAIR, NO RAIN
# OF LANES:	TWO LANE EACH DIRECTION
DIRECTION:	EASTBOUND - WESTBOUND
VIOLATIONS DETECTED:	6,276



Mary Esther Elementary School, City Of Mary Esther



	8:00	9:00	10:00	11:00	12:00	13:00	14:00	15:00	Total
31+ MPH	3,011	0	0	0	0	0	878	1,829	5,718
51+ MPH	22	30	90	123	113	114	66	0	558
Total	3,033	30	90	123	113	114	944	1,829	6,276

Study Dates	8:00am - 8:40am		8:40am - 2:45pm		2:45pm - 3:30pm		Total Vehicle Count	Total # of Violators	Overall % of Violators
	Vehicle Count	# of Violators	Vehicle Count	# of Violators	Vehicle Count	# of Violators			
2/11/2025	1,118	991	8,435	155	1,012	856	10,565	2,002	18.95%
2/12/2025	1,139	1,044	8,542	238	1,067	928	10,748	2,210	20.56%
2/13/2025	1,090	976	8,802	165	1,104	923	10,996	2,064	18.77%
Totals	3,347	3,011	25,779	558	3,183	2,707	32,309	6,276	19.42%



Blue Line Solutions, LLC

3903 Volunteer Dr. - Suite 400, Chattanooga, TN 37416

Tel: (855) 252-0086 Fax: (423) 803-1500

www.bluelinesolutions.org

Mary Esther Elementary School

Mary Esther, FL : US 98/Miracle Strip Pkwy. at Mary Esther Blvd.

Times: (7:50 AM - 8:40 AM), (8:40 AM - 2:50 PM), (2:50 PM - 3:25 PM)

Blue Line Solutions, LLC (BLS) conducted speed studies at Mary Esther Elementary School on US 98/Miracle Strip Pkwy. at Mary Esther Blvd. during the periods and times listed below.

This report was completed given the speed and time limit parameters of:

Regular Speed Limit: 40 MPH

School Zone Speed Limit: 20 MPH

Dates of Study:

Friday	8/16/2024 :	(7:50 AM - 8:40 AM), (8:40 AM - 2:50 PM), (2:50 PM - 3:25 PM)
Monday	8/19/2024 :	(7:50 AM - 8:40 AM), (8:40 AM - 2:50 PM), (2:50 PM - 3:25 PM)
Tuesday	8/20/2024 :	(7:50 AM - 8:40 AM), (8:40 AM - 2:50 PM), (2:50 PM - 3:25 PM)
Wednesday	8/21/2024 :	(7:50 AM - 8:40 AM), (8:40 AM - 2:50 PM), (2:50 PM - 3:25 PM)
Thursday	8/22/2024 :	(7:50 AM - 8:40 AM), (8:40 AM - 2:50 PM), (2:50 PM - 3:25 PM)

The following report only reflects dates and times listed in the dates above. During the specified dates and time periods, the traffic counts were as follows:

Date	(7:50 AM - 8:40 AM)			(8:40 AM - 2:50 PM)			(2:50 PM - 3:25 PM)		
	Vehicle Count	Speeders	% Speeding	Vehicle Count	Speeders	% Speeding	Vehicle Count	Speeders	% Speeding
8/16/2024	1,127	409	36.3%	11,182	236	2.1%	724	260	35.9%
8/19/2024	1,042	353	33.9%	10,055	176	1.8%	555	131	23.6%
8/20/2024	1,163	390	33.5%	10,158	219	2.2%	585	226	38.6%
8/21/2024	1,096	362	33.0%	10,214	207	2.0%	605	127	21.0%
8/22/2024	965	177	18.3%	10,100	190	1.9%	555	125	22.5%
Totals:	5,393	1,691	31.4%	51,709	1,028	2.0%	3,024	869	28.7%

5 Day Total Vehicle Count:

60,126

5 Day Total Speeding Violations Recorded:

3,588

Flasher Times 5 Day Total Vehicle Count:

8,417

Flasher Times 5 Day Total Speeding Violations Recorded:

2,560

Note: Speeding is defined as any recorded speed more than 10MPH over the designated speed limit.



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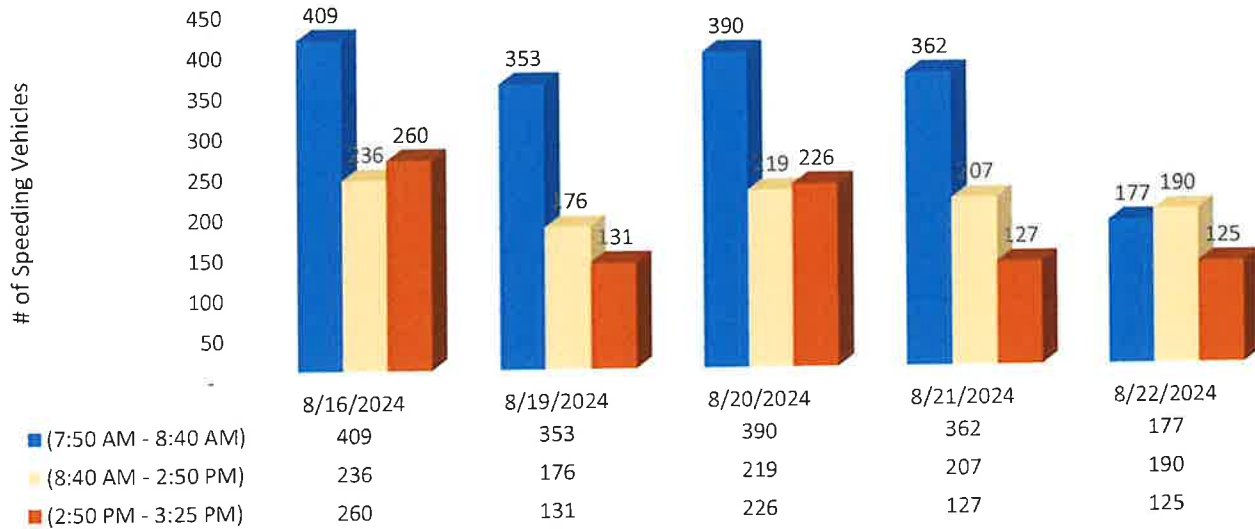
Mary Esther Elementary School

Mary Esther, FL : US 98/Miracle Strip Pkwy. at Mary Esther Blvd.

Times: (7:50 AM - 8:40 AM), (8:40 AM - 2:50 PM), (2:50 PM - 3:25 PM)

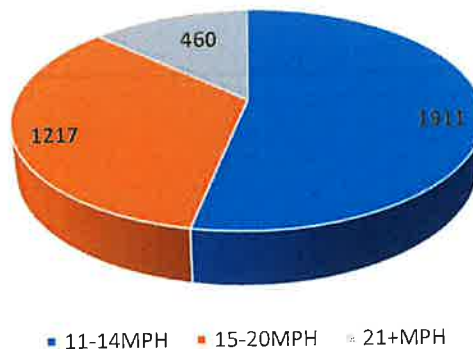
The below graph indicates the number of vehicles speeding through the zone at 11 MPH+ during the times of (7:50 AM - 8:40 AM), (8:40 AM - 2:50 PM), (2:50 PM - 3:25 PM).

Vehicles Speeding Through School Zone



The following graph depicts the speed range breakdown of violators.

Violators by Speed Range



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1
2 An act relating to enforcement of school zone speed
3 limits; amending s. 316.003, F.S.; revising and
4 providing definitions; amending s. 316.008, F.S.;
5 authorizing a county or municipality to enforce the
6 speed limit in a school zone at specified periods
7 through the use of a speed detection system; providing
8 a rebuttable presumption; authorizing a county or
9 municipality to install, or contract with a vendor to
10 install, a speed detection system in a school zone;
11 requiring a county or municipality to enact an
12 ordinance to authorize placement or installation of
13 such system; requiring the county or municipality to
14 consider certain evidence and make a certain
15 determination at a public hearing; amending s.
16 316.0776, F.S.; specifying conditions for the
17 placement or installation of speed detection systems;
18 requiring the Department of Transportation to
19 establish certain specifications by a specified date;
20 requiring a county or municipality that installs a
21 speed detection system to provide certain notice to
22 the public; providing signage requirements; requiring
23 a county or municipality that has never conducted a
24 school zone speed detection system program to conduct
25 a public awareness campaign before commencing

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26 enforcement using such system; limiting penalties in
27 effect during the public awareness campaign; requiring
28 a county or municipality to place a specified annual
29 report on the agenda of a regular or special meeting
30 of its governing body; requiring approval by the
31 governing body at a regular or special meeting before
32 contracting or renewing a contract to place or install
33 such system; providing for public comment; prohibiting
34 such report, contract, or contract renewal from being
35 considered as part of a consent agenda; providing
36 requirements for a written summary of such report;
37 requiring a report to the Department of Highway Safety
38 and Motor Vehicles; prohibiting compliance with
39 certain provisions from being raised in a proceeding
40 challenging a violation; creating s. 316.1894, F.S.;
41 requiring a law enforcement agency with jurisdiction
42 over a county or municipality conducting a school zone
43 speed detection system program to use certain funds to
44 administer the School Crossing Guard Recruitment and
45 Retention Program; providing purposes; requiring
46 program design and management at the discretion of the
47 law enforcement agency; creating s. 316.1896, F.S.;
48 authorizing a county or municipality to authorize a
49 traffic infraction enforcement officer to issue
50 uniform traffic citations for certain violations;

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51 providing construction; providing notice requirements
52 and procedures; authorizing a person who receives a
53 notice of violation to request a hearing within a
54 specified timeframe; defining the term "person";
55 providing for waiver of challenge or dispute as to the
56 delivery of the notice of violation; requiring a
57 county or municipality to pay certain funds to the
58 Department of Revenue; providing for the distribution
59 of funds; providing requirements for issuance of a
60 uniform traffic citation; providing for waiver of
61 challenge or dispute as to the delivery of the uniform
62 traffic citation; providing notice requirements and
63 procedures; specifying that the registered owner of a
64 motor vehicle is responsible and liable for paying a
65 uniform traffic citation; providing exceptions;
66 requiring an owner of a motor vehicle to furnish an
67 affidavit under certain circumstances; specifying
68 requirements for such affidavit and procedures
69 relating thereto; providing a criminal penalty for
70 submitting a false affidavit; providing that certain
71 photographs or video and evidence of speed are
72 admissible in certain proceedings; providing a
73 rebuttable presumption; providing construction;
74 providing requirements and procedures for hearings;
75 prohibiting the use of a speed detection system for

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76 remote surveillance; providing construction;
77 specifying requirements of and prohibitions on the use
78 of recorded video and photographs captured by a speed
79 detection system; requiring municipalities and
80 counties to submit an annual report to the Department
81 of Highway Safety and Motor Vehicles in a form and
82 manner specified by the department; authorizing the
83 department to require quarterly submission of data;
84 providing report requirements; requiring counties and
85 municipalities to retain certain records for a
86 specified period; requiring the department to submit a
87 summary report to the Governor and Legislature;
88 amending s. 316.1906, F.S.; revising the definition of
89 the term "officer"; providing self-test requirements
90 for speed detection systems; requiring a law
91 enforcement agency operating a speed detection system
92 to maintain a log of results of the system's self-
93 tests and to perform independent calibration tests of
94 such systems; providing for the admissibility of
95 certain evidence in certain proceedings; amending s.
96 318.18, F.S.; providing a civil penalty for a speed
97 limit violation in a school zone; providing for
98 distribution thereof; providing conditions under which
99 a case may be dismissed; amending s. 322.27, F.S.;
100 prohibiting points from being imposed against a driver

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license for certain infractions enforced by a traffic infraction enforcement officer; prohibiting such infractions from being used to set motor vehicle insurance rates; amending ss. 316.306, 316.640, 318.14, 318.21, and 655.960, F.S.; conforming cross-references and provisions to changes made by the act; amending s. 316.650, F.S.; revising the period during which certain traffic citation data must be provided to a court having jurisdiction over the alleged offense; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsections (82) through (109) of section 316.003, Florida Statutes, are renumbered as subsections (83) through (110), respectively, subsections (38) and (64) are amended, and a new subsection (82) is added to that section, to read:

316.003 Definitions.—The following words and phrases, when used in this chapter, shall have the meanings respectively ascribed to them in this section, except where the context otherwise requires:

(38) LOCAL HEARING OFFICER.—The person, designated by a department, county, or municipality that elects to authorize traffic infraction enforcement officers to issue traffic

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126 citations under ss. 316.0083(1)(a) and 316.1896(1) ~~s.~~
127 ~~316.0083(1)(a)~~, who is authorized to conduct hearings related to
128 a notice of violation issued pursuant to s. 316.0083 or s.
129 316.1896. The charter county, noncharter county, or municipality
130 may use its currently appointed code enforcement board or
131 special magistrate to serve as the local hearing officer. The
132 department may enter into an interlocal agreement to use the
133 local hearing officer of a county or municipality.

134 (64) PRIVATE ROAD OR DRIVEWAY.—Except as otherwise
135 provided in paragraph (88)(b) ~~(87)(b)~~, any privately owned way
136 or place used for vehicular travel by the owner and those having
137 express or implied permission from the owner, but not by other
138 persons.

139 (82) SPEED DETECTION SYSTEM.—A portable or fixed automated
140 system used to detect a motor vehicle's speed using radar or
141 LiDAR and to capture a photograph or video of the rear of a
142 motor vehicle that exceeds the speed limit in force at the time
143 of the violation.

144 Section 2. Subsection (9) is added to section 316.008,
145 Florida Statutes, to read:

146 316.008 Powers of local authorities.—

147 (9)(a) A county or municipality may enforce the applicable
148 speed limit on a roadway properly maintained as a school zone
149 pursuant to s. 316.1895:

150 1. Within 30 minutes before through 30 minutes after the

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151 start of a regularly scheduled breakfast program;

152 2. Within 30 minutes before through 30 minutes after the
153 start of a regularly scheduled school session;

154 3. During the entirety of a regularly scheduled school
155 session; and

156 4. Within 30 minutes before through 30 minutes after the
157 end of a regularly scheduled school session

158
159 through the use of a speed detection system for the detection of
160 speed and capturing of photographs or videos for violations in
161 excess of 10 miles per hour over the speed limit in force at the
162 time of the violation. A school zone's compliance with s.
163 316.1895 creates a rebuttable presumption that the school zone
164 is properly maintained.

165 (b) A county or municipality may place or install, or
166 contract with a vendor to place or install, a speed detection
167 system within a roadway maintained as a school zone as provided
168 in s. 316.1895 to enforce unlawful speed violations, as
169 specified in s. 316.1895(10) or s. 316.183, on that roadway.

170 (c) A county or municipality must enact an ordinance in
171 order to authorize the placement or installation of a speed
172 detection system on a roadway maintained as a school zone as
173 authorized by this subsection. As part of the public hearing on
174 such proposed ordinance, the county or municipality must
175 consider traffic data or other evidence supporting the

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176 installation and operation of each proposed school zone speed
177 detection system, and the county or municipality must determine
178 that the school zone where a speed detection system is to be
179 placed or installed constitutes a heightened safety risk that
180 warrants additional enforcement measures pursuant to this
181 subsection.

182 Section 3. Subsection (3) is added to section 316.0776,
183 Florida Statutes, to read:

184 316.0776 Traffic infraction detectors; speed detection
185 systems; placement and installation.—

186 (3) A speed detection system authorized by s. 316.008(9)
187 may be placed or installed in a school zone on a state road when
188 permitted by the Department of Transportation and in accordance
189 with placement and installation specifications developed by the
190 Department of Transportation. The speed detection system may be
191 placed or installed in a school zone on a street or highway
192 under the jurisdiction of a county or a municipality in
193 accordance with placement and installation specifications
194 established by the Department of Transportation. The Department
195 of Transportation must establish such placement and installation
196 specifications by December 31, 2023.

197 (a) If a county or municipality places or installs a speed
198 detection system as authorized by s. 316.008(9), the county or
199 municipality must notify the public that a speed detection
200 system may be in use by posting signage indicating photographic

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2023 Legislature

201 or video enforcement of the school zone speed limits. Such
202 signage shall clearly designate the time period during which the
203 school zone speed limits are enforced using a speed detection
204 system and must meet the placement and installation
205 specifications established by the Department of Transportation.
206 For a speed detection system enforcing violations of s. 316.1895
207 or s. 316.183 on a roadway maintained as a school zone, this
208 paragraph governs the signage notifying the public of the use of
209 a speed detection system.

210 (b) If a county or municipality begins a school zone speed
211 detection system program in a county or municipality that has
212 never conducted such a program, the respective county or
213 municipality must make a public announcement and conduct a
214 public awareness campaign of the proposed use of speed detection
215 systems at least 30 days before commencing enforcement under the
216 speed detection system program and must notify the public of the
217 specific date on which the program will commence. During the 30-
218 day public awareness campaign, only a warning may be issued to
219 the registered owner of a motor vehicle for a violation of s.
220 316.1895 or s. 316.183 enforced by a speed detection system, and
221 liability may not be imposed for the civil penalty under s.
222 318.18(3)(d).

223 (c) A county or municipality that operates one or more
224 school zone speed detection systems must annually report the
225 results of all systems within the county's or municipality's

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jurisdiction by placing the report required under s.
316.1896(16) (a) as a single reporting item on the agenda of a
regular or special meeting of the county's or municipality's
governing body. Before a county or municipality contracts or
renews a contract to place or install a speed detection system
in a school zone pursuant to s. 316.008(9), the county or
municipality must approve the contract or contract renewal at a
regular or special meeting of the county's or municipality's
governing body.

1. Interested members of the public must be allowed to
comment regarding the report, contract, or contract renewal
under the county's or municipality's public comment policies or
formats, and the report, contract, or contract renewal may not
be considered as part of a consent agenda.

2. The report required under this paragraph must include a
written summary, which must be read aloud at the regular or
special meeting, and the summary must contain, for the same time
period pertaining to the annual report to the department under
s. 316.1896(16) (a), the number of notices of violation issued,
the number that were contested, the number that were upheld, the
number that were dismissed, the number that were issued as
uniform traffic citations, and the number that were paid and how
collected funds were distributed and in what amounts. The county
or municipality must report to the department that the county's
or municipality's annual report was considered in accordance

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251 with this paragraph, including the date of the regular or
252 special meeting at which the annual report was considered.

253 3. The compliance or sufficiency of compliance with this
254 paragraph may not be raised in a proceeding challenging a
255 violation of s. 316.1895 or s. 316.183 enforced by a speed
256 detection system in a school zone.

257 Section 4. Section 316.1894, Florida Statutes, is created
258 to read:

259 316.1894 School Crossing Guard Recruitment and Retention
260 Program.—The law enforcement agency having jurisdiction over a
261 county or municipality conducting a school zone speed detection
262 system program authorized by s. 316.008(9) must use funds
263 generated pursuant to s. 316.1896(5)(e) from the school zone
264 speed detection system program to administer the School Crossing
265 Guard Recruitment and Retention Program. Such program may
266 provide recruitment and retention stipends to crossing guards at
267 K-12 public schools, including charter schools, or stipends to
268 third parties for the recruitment of new crossing guards. The
269 School Crossing Guard Recruitment and Retention Program must be
270 designed and managed at the discretion of the law enforcement
271 agency.

272 Section 5. Section 316.1896, Florida Statutes, is created
273 to read:

274 316.1896 Roadways maintained as school zones; speed
275 detection system enforcement; penalties; appeal procedure;

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276 privacy; reports.—

277 (1) For purposes of administering this section, a county
278 or municipality may authorize a traffic infraction enforcement
279 officer under s. 316.640 to issue uniform traffic citations for
280 violations of ss. 316.1895 and 316.183 as authorized by s.
281 316.008(9), as follows:

282 (a) For a violation of s. 316.1895 in excess of 10 miles
283 per hour over the school zone speed limit which occurs within 30
284 minutes before through 30 minutes after the start of a regularly
285 scheduled breakfast program.

286 (b) For a violation of s. 316.1895 in excess of 10 miles
287 per hour over the school zone speed limit which occurs within 30
288 minutes before through 30 minutes after the start of a regularly
289 scheduled school session.

290 (c) For a violation of s. 316.183 in excess of 10 miles
291 per hour over the posted speed limit during the entirety of a
292 regularly scheduled school session.

293 (d) For a violation of s. 316.1895 in excess of 10 miles
294 per hour over the school zone speed limit which occurs within 30
295 minutes before through 30 minutes after the end of a regularly
296 scheduled school session.

297
298 Such violation must be evidenced by a speed detection system
299 described in ss. 316.008(9) and 316.0776(3). This subsection
300 does not prohibit a review of information from a speed detection

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301 system by an authorized employee or agent of a county or
302 municipality before issuance of the uniform traffic citation by
303 the traffic infraction enforcement officer. This subsection does
304 not prohibit a county or municipality from issuing notices as
305 provided in subsection (2) to the registered owner of the motor
306 vehicle for a violation of s. 316.1895 or s. 316.183.

307 (2) Within 30 days after a violation, notice must be sent
308 to the registered owner of the motor vehicle involved in the
309 violation specifying the remedies available under s. 318.14 and
310 that the violator must pay the penalty under s. 318.18(3)(d) to
311 the county or municipality, or furnish an affidavit in
312 accordance with subsection (8), within 30 days after the date of
313 the notice of violation in order to avoid court fees, costs, and
314 the issuance of a uniform traffic citation. The notice of
315 violation must:

316 (a) Be sent by first-class mail.

317 (b) Include a photograph or other recorded image showing
318 the license plate of the motor vehicle; the date, time, and
319 location of the violation; the maximum speed at which the motor
320 vehicle was traveling within the school zone; and the speed
321 limit within the school zone at the time of the violation.

322 (c) Include a notice that the owner has the right to
323 review, in person or remotely, the photograph or video captured
324 by the speed detection system and the evidence of the speed of
325 the motor vehicle detected by the speed detection system which

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326 constitute a rebuttable presumption that the motor vehicle was
327 used in violation of s. 316.1895 or s. 316.183.

328 (d) State the time when, and the place or website at
329 which, the photograph or video captured and evidence of speed
330 detected may be examined and observed.

331 (3) Notwithstanding any other law, a person who receives a
332 notice of violation under this section may request a hearing
333 within 30 days after the notice of violation or may pay the
334 penalty pursuant to the notice of violation, but a payment or
335 fee may not be required before the hearing requested by the
336 person. The notice of violation must be accompanied by, or
337 direct the person to a website that provides, information on the
338 person's right to request a hearing and on all costs related
339 thereto and a form used for requesting a hearing. As used in
340 this subsection, the term "person" includes a natural person,
341 the registered owner or co-owner of a motor vehicle, or the
342 person identified in an affidavit as having actual care,
343 custody, or control of the motor vehicle at the time of the
344 violation.

345 (4) If the registered owner or co-owner of the motor
346 vehicle; the person identified as having care, custody, or
347 control of the motor vehicle at the time of the violation; or an
348 authorized representative of the owner, co-owner, or identified
349 person initiates a proceeding to challenge the violation, such
350 person waives any challenge or dispute as to the delivery of the

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351 notice of violation.

352 (5) Penalties assessed and collected by the county or
353 municipality authorized to collect the funds provided for in
354 this section, less the amount retained by the county or
355 municipality pursuant to paragraph (b) and paragraph (e) and the
356 amount remitted to the county school district pursuant to
357 paragraph (d), must be paid to the Department of Revenue weekly.
358 Such payment must be made by means of electronic funds transfer.
359 In addition to the payment, a detailed summary of the penalties
360 remitted must be reported to the Department of Revenue.
361 Penalties to be assessed and collected by the county or
362 municipality as established in s. 318.18(3)(d) must be remitted
363 as follows:

364 (a) Twenty dollars must be remitted to the Department of
365 Revenue for deposit into the General Revenue Fund.

366 (b) Sixty dollars must be retained by the county or
367 municipality and must be used to administer speed detection
368 systems in school zones and other public safety initiatives.

369 (c) Three dollars must be remitted to the Department of
370 Revenue for deposit into the Department of Law Enforcement
371 Criminal Justice Standards and Training Trust Fund.

372 (d) Twelve dollars must be remitted to the county school
373 district in which the violation occurred and must be used for
374 school security initiatives, for student transportation, or to
375 improve the safety of student walking conditions. Funds remitted

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under this paragraph must be shared with charter schools in the district based on each charter school's proportionate share of the district's total unweighted full-time equivalent student enrollment and must be used for school security initiatives or to improve the safety of student walking conditions.

(e) Five dollars must be retained by the county or municipality for the School Crossing Guard Recruitment and Retention Program pursuant to s. 316.1894.

(6) A uniform traffic citation must be issued by mailing the uniform traffic citation by certified mail to the address of the registered owner of the motor vehicle involved in the violation if payment has not been made within 30 days after notification under subsection (2), if the registered owner has not requested a hearing as authorized under subsection (3), and if the registered owner has not submitted an affidavit in accordance with subsection (8).

(a) Delivery of the uniform traffic citation constitutes notification of a violation under this subsection. If the registered owner or co-owner of the motor vehicle; the person identified as having care, custody, or control of the motor vehicle at the time of the violation; or a duly authorized representative of the owner, co-owner, or identified person initiates a proceeding to challenge the citation pursuant to this section, such person waives any challenge or dispute as to the delivery of the uniform traffic citation.

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401 (b) In the case of joint ownership of a motor vehicle, the
402 uniform traffic citation must be mailed to the first name
403 appearing on the motor vehicle registration, unless the first
404 name appearing on the registration is a business organization,
405 in which case the second name appearing on the registration may
406 be used.

407 (c) The uniform traffic citation mailed to the registered
408 owner of the motor vehicle involved in the infraction must be
409 accompanied by the information described in paragraphs (2) (b),
410 (2) (c), and (2) (d) .

411 (7) The registered owner of the motor vehicle involved in
412 the violation is responsible and liable for paying the uniform
413 traffic citation issued for a violation of s. 316.1895 or s.
414 316.183 unless the owner can establish that:

415 (a) The motor vehicle was, at the time of the violation,
416 in the care, custody, or control of another person;

417 (b) A uniform traffic citation was issued by law
418 enforcement to the driver of the motor vehicle for the alleged
419 violation of s. 316.1895 or s. 316.183; or

420 (c) The motor vehicle's owner was deceased on or before
421 the date of the alleged violation, as established by an
422 affidavit submitted by the representative of the motor vehicle
423 owner's estate or other identified person or family member.

424 (8) To establish such facts under subsection (7), the
425 registered owner of the motor vehicle must, within 30 days after

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the date of issuance of the notice of violation or the uniform traffic citation, furnish to the appropriate governmental entity an affidavit setting forth information supporting an exception under subsection (7).

(a) An affidavit supporting the exception under paragraph (7) (a) must include the name, address, date of birth, and, if known, the driver license number of the person who leased, rented, or otherwise had care, custody, or control of the motor vehicle at the time of the alleged violation. If the motor vehicle was stolen at the time of the alleged violation, the affidavit must include the police report indicating that the motor vehicle was stolen.

(b) If a uniform traffic citation for a violation of s. 316.1895 or s. 316.183 was issued at the location of the violation by a law enforcement officer, the affidavit must include the serial number of the uniform traffic citation.

(c) If the motor vehicle's owner to whom a notice of violation or a uniform traffic citation has been issued is deceased, the affidavit must include a certified copy of the owner's death certificate showing that the date of death occurred on or before the date of the alleged violation and one of the following:

1. A bill of sale or other document showing that the deceased owner's motor vehicle was sold or transferred after his or her death but on or before the date of the alleged violation.

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451 2. Documented proof that the registered license plate
452 belonging to the deceased owner's motor vehicle was returned to
453 the department or any branch office or authorized agent of the
454 department after his or her death but on or before the date of
455 the alleged violation.

456 3. A copy of the police report showing that the deceased
457 owner's registered license plate or motor vehicle was stolen
458 after his or her death but on or before the date of the alleged
459 violation.

460
461 Upon receipt of the affidavit and documentation required under
462 paragraphs (b) and (c), or 30 days after the date of issuance of
463 a notice of violation sent to a person identified as having
464 care, custody, or control of the motor vehicle at the time of
465 the violation under paragraph (a), the county or municipality
466 must dismiss the notice or citation and provide proof of such
467 dismissal to the person who submitted the affidavit. If, within
468 30 days after the date of a notice of violation sent to a person
469 under subsection (9), the county or municipality receives an
470 affidavit under subsection (10) from the person sent a notice of
471 violation affirming that the person did not have care, custody,
472 or control of the motor vehicle at the time of the violation,
473 the county or municipality must notify the registered owner that
474 the notice or citation will not be dismissed due to failure to
475 establish that another person had care, custody, or control of

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476 the motor vehicle at the time of the violation.

477 (9) Upon receipt of an affidavit under paragraph (8)(a),
478 the county or municipality may issue the person identified as
479 having care, custody, or control of the motor vehicle at the
480 time of the violation a notice of violation pursuant to
481 subsection (2) for a violation of s. 316.1895 or s. 316.183. The
482 affidavit is admissible in a proceeding pursuant to this section
483 for the purpose of providing evidence that the person identified
484 in the affidavit was in actual care, custody, or control of the
485 motor vehicle. The owner of a leased motor vehicle for which a
486 uniform traffic citation is issued for a violation of s.
487 316.1895 or s. 316.183 is not responsible for paying the uniform
488 traffic citation and is not required to submit an affidavit as
489 specified in subsection (8) if the motor vehicle involved in the
490 violation is registered in the name of the lessee of such motor
491 vehicle.

492 (10) If a county or municipality receives an affidavit
493 under paragraph (8)(a), the notice of violation required under
494 subsection (2) must be sent to the person identified in the
495 affidavit within 30 days after receipt of the affidavit. The
496 person identified in an affidavit and sent a notice of violation
497 may also affirm that he or she did not have care, custody, or
498 control of the motor vehicle at the time of the violation by
499 furnishing to the appropriate governmental entity within 30 days
500 after the date of the notice of violation an affidavit stating

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501 such.

502 (11) The submission of a false affidavit is a misdemeanor
503 of the second degree, punishable as provided in s. 775.082 or s.
504 775.083.

505 (12) The photograph or video captured by a speed detection
506 system and the evidence of the speed of the motor vehicle
507 detected by a speed detection system which are attached to or
508 referenced in the uniform traffic citation are evidence of a
509 violation of s. 316.1895 or s. 316.183 and are admissible in any
510 proceeding to enforce this section. The photograph or video and
511 the evidence of speed detected raise a rebuttable presumption
512 that the motor vehicle named in the report or shown in the
513 photograph or video was used in violation of s. 316.1895 or s.
514 316.183.

515 (13) This section supplements the enforcement of ss.
516 316.1895 and 316.183 by a law enforcement officer and does not
517 prohibit a law enforcement officer from issuing a uniform
518 traffic citation for a violation of s. 316.1895 or s. 316.183.

519 (14) A hearing under this section must be conducted under
520 the procedures established by s. 316.0083(5) and as follows:

521 (a) The department must publish and make available
522 electronically to each county and municipality a model request
523 for hearing form to assist each county or municipality
524 administering this section.

525 (b) A county or municipality electing to authorize traffic

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526 infraction enforcement officers to issue uniform traffic
527 citations under subsection (6) must designate by resolution
528 existing staff to serve as the clerk to the local hearing
529 officer.

530 (c) A person, referred to in this subsection as the
531 "petitioner," who elects to request a hearing under subsection
532 (3) must be scheduled for a hearing by the clerk to the local
533 hearing officer. The clerk must furnish the petitioner with
534 notice sent by first-class mail. Upon receipt of the notice, the
535 petitioner may reschedule the hearing up to two times by
536 submitting a written request to reschedule to the clerk at least
537 5 calendar days before the day of the scheduled hearing. The
538 petitioner may cancel his or her appearance before the local
539 hearing officer by paying the penalty assessed under subsection
540 (2), plus the administrative costs established in s.
541 316.0083(5)(c), before the start of the hearing.

542 (d) All testimony at the hearing must be under oath and
543 must be recorded. The local hearing officer must take testimony
544 from a traffic infraction enforcement officer and the petitioner
545 and may take testimony from others. The local hearing officer
546 must review the photograph or video captured by the speed
547 detection system and the evidence of the speed of the motor
548 vehicle detected by the speed detection system made available
549 under paragraph (2)(b). Formal rules of evidence do not apply,
550 but due process must be observed and govern the proceedings.

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551 (e) At the conclusion of the hearing, the local hearing
552 officer must determine whether a violation under this section
553 occurred and must uphold or dismiss the violation. The local
554 hearing officer must issue a final administrative order
555 including the determination and, if the notice of violation is
556 upheld, must require the petitioner to pay the penalty
557 previously assessed under subsection (2), and may also require
558 the petitioner to pay county or municipal costs not to exceed
559 the amount established in s. 316.0083(5) (e). The final
560 administrative order must be mailed to the petitioner by first-
561 class mail.

562 (f) An aggrieved party may appeal a final administrative
563 order consistent with the process provided in s. 162.11.

564 (15) (a) A speed detection system in a school zone may not
565 be used for remote surveillance. The collection of evidence by a
566 speed detection system to enforce violations of ss. 316.1895 and
567 316.183, or user-controlled pan or tilt adjustments of speed
568 detection system components, do not constitute remote
569 surveillance. Recorded video or photographs collected as part of
570 a speed detection system in a school zone may only be used to
571 document violations of ss. 316.1895 and 316.183 and for purposes
572 of determining criminal or civil liability for incidents
573 captured by the speed detection system incidental to the
574 permissible use of the speed detection system.

575 (b) Any recorded video or photograph obtained through the

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576 use of a speed detection system must be destroyed within 90 days
577 after the final disposition of the recorded event. The vendor of
578 a speed detection system must provide the county or municipality
579 with written notice by December 31 of each year that such
580 records have been destroyed in accordance with this subsection.

581 (c) Notwithstanding any other law, registered motor
582 vehicle owner information obtained as a result of the operation
583 of a speed detection system in a school zone is not the property
584 of the manufacturer or vendor of the speed detection system and
585 may be used only for the purposes of this section.

586 (16) (a) Each county or municipality that operates one or
587 more speed detection systems must submit a report by October 1,
588 2024, and annually thereafter, to the department which
589 identifies the public safety objectives used to identify a
590 school zone for enforcement under this section, reports
591 compliance with s. 316.0776(3)(c), and details the results of
592 the speed detection system in the school zone and the procedures
593 for enforcement. The information from counties and
594 municipalities must be submitted in a form and manner determined
595 by the department, which the department must make available to
596 the counties and municipalities by August 1, 2023, and the
597 department may require data components to be submitted
598 quarterly. The report must include at least the following:

599 1. Information related to the location of each speed
600 detection system, including the geocoordinates of the school

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601 zone, the directional approach of the speed detection system,
602 the school name, the school level, the times the speed detection
603 system was active, the restricted school zone speed limit
604 enforced pursuant to s. 316.1895(5), the posted speed limit
605 enforced at times other than those authorized by s. 316.1895(5),
606 the date the systems were activated to enforce violations of ss.
607 316.1895 and 316.183, and, if applicable, the date the systems
608 were deactivated.

609 2. The number of notices of violation issued, the number
610 that were contested, the number that were upheld, the number
611 that were dismissed, the number that were issued as uniform
612 traffic citations, and the number that were paid.

613 3. Any other statistical data and information related to
614 the procedures for enforcement which is required by the
615 department to complete the report required under paragraph (c).

616 (b) Each county or municipality that operates a speed
617 detection system is responsible for and must maintain its
618 respective data for reporting purposes under this subsection for
619 at least 2 years after such data is reported to the department.

620 (c) On or before December 31, 2024, and annually
621 thereafter, the department must submit a summary report to the
622 Governor, the President of the Senate, and the Speaker of the
623 House of Representatives regarding the use of speed detection
624 systems under this section, along with any legislative
625 recommendations from the department. The summary report must

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include a review of the information submitted to the department
by the counties and municipalities and must describe the
enhancement of safety and enforcement programs.

Section 6. Paragraph (d) of subsection (1) of section
 316.1906, Florida Statutes, is amended, and subsection (3) is
 added to that section, to read:

316.1906 Radar speed-measuring devices; speed detection
systems; evidence, admissibility.—

(1) DEFINITIONS.—

(d) "Officer" means any:

1. "Law enforcement officer" who is elected, appointed, or
 employed full time by any municipality or the state or any
 political subdivision thereof; who is vested with the authority
 to bear arms and make arrests; and whose primary responsibility
 is the prevention and detection of crime or the enforcement of
 the penal, criminal, traffic, or highway laws of the state;

2. "Part-time law enforcement officer" who is employed or
 appointed less than full time, as defined by an employing
 agency, with or without compensation; who is vested with
 authority to bear arms and make arrests; and whose primary
 responsibility is the prevention and detection of crime or the
 enforcement of the penal, criminal, traffic, or highway laws of
 the state; ~~or~~

3. "Auxiliary law enforcement officer" who is employed or
 appointed, with or without compensation; who aids or assists a

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651 full-time or part-time law enforcement officer; and who, while
652 under the direct supervision of a full-time or part-time law
653 enforcement officer, has the authority to arrest and perform law
654 enforcement functions; or

655 4. "Traffic infraction enforcement officer" who is
656 employed or appointed, with or without compensation, and
657 satisfies the requirements of s. 316.640(5) and is vested with
658 authority to enforce violations of ss. 316.1895 and 316.183
659 pursuant to s. 316.1896.

660 (3) A speed detection system is exempt from the design
661 requirements for radar or LiDAR units established by the
662 department. A speed detection system must have the ability to
663 perform self-tests as to its detection accuracy. The system must
664 perform a self-test at least once every 30 days. The law
665 enforcement agency, or an agent acting on behalf of the law
666 enforcement agency, operating a speed detection system must
667 maintain a log of the results of the system's self-tests. The
668 law enforcement agency, or an agent acting on behalf of the law
669 enforcement agency, operating a speed detection system must also
670 perform an independent calibration test on the speed detection
671 system at least once every 12 months. The self-test logs, as
672 well as the results of the annual calibration test, are
673 admissible in any court proceeding for a uniform traffic
674 citation issued for a violation of s. 316.1895 or s. 316.183
675 enforced pursuant to s. 316.1896. Notwithstanding subsection

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676 (2), evidence of the speed of a motor vehicle detected by a
677 speed detection system compliant with this subsection and the
678 determination by a traffic enforcement officer that a motor
679 vehicle is operating in excess of the applicable speed limit is
680 admissible in any proceeding with respect to an alleged
681 violation of law regulating the speed of motor vehicles in
682 school zones.

683 Section 7. Paragraphs (d) through (h) of subsection (3) of
684 section 318.18, Florida Statutes, are redesignated as paragraphs
685 (e) through (i), respectively, and a new paragraph (d) is added
686 to that subsection to read:

687 318.18 Amount of penalties.—The penalties required for a
688 noncriminal disposition pursuant to s. 318.14 or a criminal
689 offense listed in s. 318.17 are as follows:

690 (3)

691 (d)1. Notwithstanding paragraphs (b) and (c), a person
692 cited for a violation of s. 316.1895(10) or s. 316.183 for
693 exceeding the speed limit in force at the time of the violation
694 on a roadway maintained as a school zone as provided in s.
695 316.1895, when enforced by a traffic infraction enforcement
696 officer pursuant to s. 316.1896, must pay a fine of \$100. Fines
697 collected under this paragraph must be distributed as follows:

698 a. Twenty dollars must be remitted to the Department of
699 Revenue for deposit into the General Revenue Fund.

700 b. Seventy-seven dollars must be distributed to the county

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701 for any violations occurring in any unincorporated areas of the
702 county or to the municipality for any violations occurring in
703 the incorporated boundaries of the municipality in which the
704 infraction occurred, to be used as provided in s. 316.1896(5).

705 c. Three dollars must be remitted to the Department of
706 Revenue for deposit into the Department of Law Enforcement
707 Criminal Justice Standards and Training Trust Fund to be used as
708 provided in s. 943.25.

709 2. If a person who is mailed a notice of violation or a
710 uniform traffic citation for a violation of s. 316.1895(10) or
711 s. 316.183, as enforced by a traffic infraction enforcement
712 officer under s. 316.1896, presents documentation from the
713 appropriate governmental entity that the notice of violation or
714 uniform traffic citation was in error, the clerk of court or
715 clerk to the local hearing officer may dismiss the case. The
716 clerk of court or clerk to the local hearing officer may not
717 charge for this service.

718 Section 8. Paragraph (d) of subsection (3) of section
719 322.27, Florida Statutes, is amended to read:

720 322.27 Authority of department to suspend or revoke driver
721 license or identification card.—

722 (3) There is established a point system for evaluation of
723 convictions of violations of motor vehicle laws or ordinances,
724 and violations of applicable provisions of s. 403.413(6)(b) when
725 such violations involve the use of motor vehicles, for the

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determination of the continuing qualification of any person to operate a motor vehicle. The department is authorized to suspend the license of any person upon showing of its records or other good and sufficient evidence that the licensee has been convicted of violation of motor vehicle laws or ordinances, or applicable provisions of s. 403.413(6)(b), amounting to 12 or more points as determined by the point system. The suspension shall be for a period of not more than 1 year.

(d) The point system shall have as its basic element a graduated scale of points assigning relative values to convictions of the following violations:

1. Reckless driving, willful and wanton—4 points.
2. Leaving the scene of a crash resulting in property damage of more than \$50—6 points.
3. Unlawful speed, or unlawful use of a wireless communications device, resulting in a crash—6 points.
4. Passing a stopped school bus:
 - a. Not causing or resulting in serious bodily injury to or death of another—4 points.
 - b. Causing or resulting in serious bodily injury to or death of another—6 points.
5. Unlawful speed:
 - a. Not in excess of 15 miles per hour of lawful or posted speed—3 points.
 - b. In excess of 15 miles per hour of lawful or posted

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751 speed—4 points.

752 c. Points may not be imposed for a violation of unlawful
753 speed as provided in s. 316.1895 or s. 316.183 when enforced by
754 a traffic infraction enforcement officer pursuant to s.
755 316.1896. In addition, a violation of s. 316.1895 or s. 316.183
756 when enforced by a traffic infraction enforcement officer
757 pursuant to s. 316.1896 may not be used for purposes of setting
758 motor vehicle insurance rates.

759 6. A violation of a traffic control signal device as
760 provided in s. 316.074(1) or s. 316.075(1)(c)1.—4 points.
761 However, no points shall be imposed for a violation of s.
762 316.074(1) or s. 316.075(1)(c)1. when a driver has failed to
763 stop at a traffic signal and when enforced by a traffic
764 infraction enforcement officer. In addition, a violation of s.
765 316.074(1) or s. 316.075(1)(c)1. when a driver has failed to
766 stop at a traffic signal and when enforced by a traffic
767 infraction enforcement officer may not be used for purposes of
768 setting motor vehicle insurance rates.

769 7. All other moving violations (including parking on a
770 highway outside the limits of a municipality)—3 points. However,
771 no points shall be imposed for a violation of s. 316.0741 or s.
772 316.2065(11); and points shall be imposed for a violation of s.
773 316.1001 only when imposed by the court after a hearing pursuant
774 to s. 318.14(5).

775 8. Any moving violation covered in this paragraph,

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776 excluding unlawful speed and unlawful use of a wireless
777 communications device, resulting in a crash—4 points.

778 9. Any conviction under s. 403.413(6)(b)—3 points.

779 10. Any conviction under s. 316.0775(2)—4 points.

780 11. A moving violation covered in this paragraph which is
781 committed in conjunction with the unlawful use of a wireless
782 communications device within a school safety zone—2 points, in
783 addition to the points assigned for the moving violation.

784 Section 9. Paragraph (a) of subsection (3) of section
785 316.306, Florida Statutes, is amended to read:

786 316.306 School and work zones; prohibition on the use of a
787 wireless communications device in a handheld manner.—

788 (3)(a)1. A person may not operate a motor vehicle while
789 using a wireless communications device in a handheld manner in a
790 designated school crossing, school zone, or work zone area as
791 defined in s. 316.003(110) ~~s. 316.003(109)~~. This subparagraph
792 shall only be applicable to work zone areas if construction
793 personnel are present or are operating equipment on the road or
794 immediately adjacent to the work zone area. For the purposes of
795 this paragraph, a motor vehicle that is stationary is not being
796 operated and is not subject to the prohibition in this
797 paragraph.

798 2. Effective January 1, 2020, a law enforcement officer
799 may stop motor vehicles and issue citations to persons who are
800 driving while using a wireless communications device in a

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801 | handheld manner in violation of subparagraph 1.

802 | Section 10. Paragraph (a) of subsection (5) of section
803 | 316.640, Florida Statutes, is amended to read:

804 | 316.640 Enforcement.—The enforcement of the traffic laws
805 | of this state is vested as follows:

806 | (5)(a) Any sheriff's department or police department of a
807 | municipality may employ, as a traffic infraction enforcement
808 | officer, any individual who successfully completes instruction
809 | in traffic enforcement procedures and court presentation through
810 | the Selective Traffic Enforcement Program as approved by the
811 | Division of Criminal Justice Standards and Training of the
812 | Department of Law Enforcement, or through a similar program, but
813 | who does not necessarily otherwise meet the uniform minimum
814 | standards established by the Criminal Justice Standards and
815 | Training Commission for law enforcement officers or auxiliary
816 | law enforcement officers under s. 943.13. Any such traffic
817 | infraction enforcement officer who observes the commission of a
818 | traffic infraction or, in the case of a parking infraction, who
819 | observes an illegally parked vehicle may issue a traffic
820 | citation for the infraction when, based upon personal
821 | investigation, he or she has reasonable and probable grounds to
822 | believe that an offense has been committed which constitutes a
823 | noncriminal traffic infraction as defined in s. 318.14. In
824 | addition, any such traffic infraction enforcement officer may
825 | issue a traffic citation under ss. 316.0083 and 316.1896 ~~s.~~

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826 ~~316.0083~~. For purposes of enforcing ss. 316.0083, 316.1895, and
827 316.183 ~~s. 316.0083~~, any sheriff's department or police
828 department of a municipality may designate employees as traffic
829 infraction enforcement officers. The traffic infraction
830 enforcement officers must be physically located in the county of
831 the respective sheriff's or police department.

832 Section 11. Paragraphs (a) and (c) of subsection (3) of
833 section 316.650, Florida Statutes, are amended to read:

834 316.650 Traffic citations.—

835 (3)(a) Except for a traffic citation issued pursuant to s.
836 316.1001, ~~or~~ s. 316.0083, or s. 316.1896, each traffic
837 enforcement officer, upon issuing a traffic citation to an
838 alleged violator of any provision of the motor vehicle laws of
839 this state or of any traffic ordinance of any municipality or
840 town, shall deposit the original traffic citation or, in the
841 case of a traffic enforcement agency that has an automated
842 citation issuance system, the chief administrative officer shall
843 provide by an electronic transmission a replica of the citation
844 data to a court having jurisdiction over the alleged offense or
845 with its traffic violations bureau within 5 business days after
846 issuance to the violator.

847 (c) If a traffic citation is issued under s. 316.0083 or
848 s. 316.1896, the traffic infraction enforcement officer shall
849 provide by electronic transmission a replica of the traffic
850 citation data to the court having jurisdiction over the alleged

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851 offense or its traffic violations bureau within 5 business days
852 after the date of issuance of the traffic citation to the
853 violator. If a hearing is requested, the traffic infraction
854 enforcement officer shall provide a replica of the traffic
855 notice of violation data to the clerk for the local hearing
856 officer having jurisdiction over the alleged offense within 14
857 days.

858 Section 12. Subsection (2) of section 318.14, Florida
859 Statutes, is amended to read:

860 318.14 Noncriminal traffic infractions; exception;
861 procedures.—

862 (2) Except as provided in ss. 316.1001(2), and 316.0083,
863 and 316.1896, any person cited for a violation requiring a
864 mandatory hearing listed in s. 318.19 or any other criminal
865 traffic violation listed in chapter 316 must sign and accept a
866 citation indicating a promise to appear. The officer may
867 indicate on the traffic citation the time and location of the
868 scheduled hearing and must indicate the applicable civil penalty
869 established in s. 318.18. For all other infractions under this
870 section, except for infractions under s. 316.1001, the officer
871 must certify by electronic, electronic facsimile, or written
872 signature that the citation was delivered to the person cited.
873 This certification is prima facie evidence that the person cited
874 was served with the citation.

875 Section 13. Subsections (4), (5), and (15) of section

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318.21, Florida Statutes, are amended to read:

318.21 Disposition of civil penalties by county courts.—

All civil penalties received by a county court pursuant to the provisions of this chapter shall be distributed and paid monthly as follows:

(4) Of the additional fine assessed under s. 318.18(3)(g) ~~s. 318.18(3)(f)~~ for a violation of s. 316.1301, 40 percent must be remitted to the Department of Revenue for deposit in the Grants and Donations Trust Fund of the Division of Blind Services of the Department of Education, and 60 percent must be distributed pursuant to subsections (1) and (2).

(5) Of the additional fine assessed under s. 318.18(3)(g) ~~s. 318.18(3)(f)~~ for a violation of s. 316.1303(1), 60 percent must be remitted to the Department of Revenue for deposit in the Grants and Donations Trust Fund of the Division of Vocational Rehabilitation of the Department of Education, and 40 percent must be distributed pursuant to subsections (1) and (2).

(15) Of the additional fine assessed under s. 318.18(3)(f) ~~s. 318.18(3)(e)~~ for a violation of s. 316.1893, 50 percent of the moneys received from the fines shall be appropriated to the Agency for Health Care Administration as general revenue to provide an enhanced Medicaid payment to nursing homes that serve Medicaid recipients with brain and spinal cord injuries. The remaining 50 percent of the moneys received from the enhanced fine imposed under s. 318.18(3)(f) ~~s. 318.18(3)(e)~~ shall be

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remitted to the Department of Revenue and deposited into the Department of Health Emergency Medical Services Trust Fund to provide financial support to certified trauma centers in the counties where enhanced penalty zones are established to ensure the availability and accessibility of trauma services. Funds deposited into the Emergency Medical Services Trust Fund under this subsection shall be allocated as follows:

(a) Fifty percent shall be allocated equally among all Level I, Level II, and pediatric trauma centers in recognition of readiness costs for maintaining trauma services.

(b) Fifty percent shall be allocated among Level I, Level II, and pediatric trauma centers based on each center's relative volume of trauma cases as calculated using the hospital discharge data collected pursuant to s. 408.061.

Section 14. Subsection (1) of section 655.960, Florida Statutes, is amended to read:

655.960 Definitions; ss. 655.960-655.965.—As used in this section and ss. 655.961-655.965, unless the context otherwise requires:

(1) "Access area" means any paved walkway or sidewalk which is within 50 feet of any automated teller machine. The term does not include any street or highway open to the use of the public, as defined in s. 316.003(88) (a) ~~s. 316.003(87) (a)~~ or (b), including any adjacent sidewalk, as defined in s. 316.003.

Section 15. This act shall take effect July 1, 2023.

ORDINANCE NO. 2024 - 04

AN ORDINANCE OF THE TOWN OF SHALIMAR, FLORIDA PROVIDING FOR AMENDMENT OF CHAPTER 14.01.00, CODE OF ORDINANCES, RELATING TO TRAFFIC GENERALLY; PROVIDING AND RELATING TO POWERS OF LOCAL AUTHORITIES RELATIVE TO SPEED DETECTION SYSTEM PLACEMENT AND INSTALLATION; SCHOOL CROSSING GUARD RECRUITMENT AND RETENTION PROGRAMS; SPEED DETECTION SYSTEMS GENERALLY AND IN SCHOOL ZONES SPECIFICALLY; PENALTIES; DRIVER LICENSE POINTS; PROVIDING A STATEMENT OF THE PROPOSED AMENDMENT; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HERewith; PROVIDING FOR SEVERABILITY; PROVIDING INSTRUCTIONS FOR CODIFICATION WITHIN THE CODE OF ORDINANCES OF THE TOWN OF SHALIMAR; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Shalimar is empowered to provide for the health, safety, welfare and infrastructure for the citizens of the Town of Shalimar, Florida; and

WHEREAS, at all times and places in this Ordinance uses the word "Town," that word shall mean the Town of Shalimar, Florida; and

WHEREAS, issues exist relating to safety and vehicles exceeding the speed limit in school zones; and

WHEREAS, the Town Commission of the Town of Shalimar, Florida has determined that it is in the public interest to provide for the enforcement of said school zone speed limits by use of a speed detection system for the detection of speed and capturing of photographs or videos for violations in excess of ten (10) miles per hour over the speed limit in force at the time of the violation; and

WHEREAS, the Town Commission of the Town of Shalimar, Florida therefore proposes to amend its Code of Ordinances to provide for the regulation and enforcement of said school zone speed limits by use of a speed detection system for the detection of speed and capturing of photographs or videos for violations in excess of ten (10) miles per hour over the speed limit in force at the time of the violation; and

WHEREAS, Florida Statutes Section 316.008(9)(A) permits a city or municipality to enforce the applicable speed limit on a roadway properly maintained as a school zone pursuant to Florida Statutes section 316.1895 during specified times through the use of a speed detection system for the detection of speed and capturing of photographs or videos for violations in excess of ten (10) miles per hour over the speed limit in force at the time of the violation; and

WHEREAS, Florida Statutes Section 316.008(9)(b) permits a county or municipality to install, or contract with a vendor to place or install, a speed detection system within a roadway maintained as a school zone as provided in Florida Statutes section 316.1895 to enforce unlawful speed violations, as specified in Florida Statutes sections 316.1895(10) or 316.183 on that roadway; and

WHEREAS, Florida Statutes Section 316.008(9)(c) requires a county or municipality to enact an ordinance to authorize the placement or installation of a speed enforcement system on a roadway maintained as a school zone after a public hearing on such proposed ordinance in which the county or municipality considers traffic data or other evidence supporting the installation and operation of each proposed school zone speed detection system, and the county or municipality determines that the school zone where a speed detection system is to be placed or installed constitutes a heightened safety risk that warrants additional enforcement measures; and

WHEREAS, the Town has held a public hearing in which it considered traffic data and other evidence and has found that school zones within the municipality constitute heightened safety risks that warrant additional enforcement measures; and

WHEREAS, the Town, having never before conducted a school zone speed detection program, has made a public announcement, conducted a public awareness campaign of the proposed use of speed detection systems at least thirty (30) days before commencing enforcement under the speed detection system, and has notified the public of the specific date on which the program will commence; and

WHEREAS, the Town Commission of the Town of Shalimar, Florida has considered all available, relevant data and information and believes that the regulations proposed in this Ordinance promote and enhance the health, safety, and welfare of its citizens.

WHEREAS, the Code of Ordinances for the Town of Shalimar, Florida, provides in Chapter 9 a statement of conduct which are considered offenses within the Town and this Ordinance shall stand as a new provision within Chapter 9.

NOW, THEREFORE, IT BE ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF SHALIMAR, FLORIDA THAT:

SECTION 1. The following ordinance amendment concerning traffic, specifically Chapter _____, Code of Ordinances, shall be amended as follows:

Sec. 38-1.1 – Adoption of Florida Uniform Traffic Control Law

The Town Commission, by reference, hereby adopts all of the provisions of the Florida Uniform Traffic Control Law, as set forth in F.S. Ch. 316.

Sec. 38-1.2 – Use of Speed Detection Devices and Enforcement and Penalties Relating to Traffic Infractions Captured by Speed Detection Devices

A. DEFINITIONS. *The following words and phrases, when used in this Ordinance, shall have the meanings ascribed to them in Florida Statutes sections 316.003, 316.1906, and 316.1895:*

- (1) Local Hearing Officer means the person designated by a department, county or municipality that elects to authorize traffic infraction enforcement officers to issue traffic citations under Florida Statutes Sections 316.0083(1)(A) and 316.1896(1) who is authorized to conduct hearings related to a notice of violation issued*

pursuant to Florida Statutes Sections 316.0083 or 316.1896. The department may enter into an interlocal agreement to use the local hearing officer of a county or municipality.

- (2) *School Speed Zone means a school speed zone established pursuant to and in conformance with Florida Statutes section 316.1895.*
- (3) *Speed Detection System means a portable or fixed automated system used to detect a motor vehicle's speed using radar or lidar and to capture a photograph or video of the rear of a motor vehicle that exceeds the speed limit in force at the time of the violation.*
- (4) *Traffic Infraction Enforcement Officer means a person who is employed or appointed, with or without compensation, and satisfies the requirements of Florida Statutes section 316.640(5), and is vested with authority to enforce violations of Florida Statutes sections 316.1895 and 316.183 pursuant to Florida Statutes section 316.1896.*

B. POWERS OF LOCAL AUTHORITIES.

- (1) *Pursuant to Florida Statutes section 316.008(9), the Town is authorized to enforce the applicable speed limit on a roadway properly maintained as a school zone, through the use of a speed detection system for the detection of speed and capturing of photographs or videos for speeding violations in excess of ten (10) miles per hour over the speed limit in force at the time of the violation during the following times:*
 - (a) *Within thirty (30) minutes before through thirty (30) minutes after the start of a regularly scheduled breakfast program;*
 - (b) *Within thirty (30) minutes before through thirty (30) minutes after the start of a regularly scheduled school session;*
 - (c) *During the entirety of a regularly scheduled school session; and*
 - (d) *Within thirty (30) minutes before through thirty (30) minutes after the end of a regularly scheduled school session.*
- (2) *A school zone's compliance with Florida Statutes Section 316.1895, relating to the establishment of school speed zones, creates a rebuttable presumption that the school zone is properly maintained.*

C. SPEED DETECTION SYSTEM PLACEMENT AND INSTALLATION; NOTICE; ANNUAL REPORT.

- (1) *The Town is authorized to install a speed detection system authorized by Florida Statutes Section 316.008(9) in a school zone on a state road when permitted by the State Department of Transportation and in accordance with placement and*

installation specifications developed by the Department of Transportation. The Town may place or install a speed detection system in a school zone on a street or highway under the jurisdiction of a county or a municipality in accordance with placement and installation specifications established by the Department of Transportation. The Department of Transportation must establish such placement and installation specifications by December 31, 2024.

- (2) In all locations where the Town places or installs a speed detection system, as authorized by Florida Statutes section 316.008(9), the Town shall notify the public that a speed detection system may be in use by posting signage indicating photographic or video enforcement of the school zone speed limits. Such signage shall clearly designate the time period during which the school zone speed limits are enforced using a speed detection system and must meet the placement and installation specifications established by the Department of Transportation. For a speed detection system enforcing violations of Florida Statutes Sections 316.1895 or 316.183 on a roadway maintained as a school zone, this paragraph governs the signage notifying the public of the use of a speed detection system.*
- (3) As the Town has never before conducted a school speed zone program, the Town shall make a public announcement and conduct a public awareness campaign of the proposed use of speed detection systems at least thirty (30) days before commencing enforcement under the speed detection system program and shall notify the public of the specific date on which the program will commence. During the thirty-day public awareness campaign, only a warning may be issued to the registered owner of a motor vehicle for a violation of Florida Statutes Sections 316.1895 or 316.183 enforced by a speed detection system, and liability may not be imposed for the civil penalty under Florida Statutes Section 318.18(3)(d).*
- (4) So long as the Town operates one or more school zone speed detection systems, the Town shall annually report the results of all systems within its jurisdiction to the Florida Department of Highway Safety and Motor Vehicles by placing the report required under Florida Statutes Section 316.1896(16)(a) as a single reporting item on the agenda of a regular or special meeting of the Town Commission.*
 - (a) Before the Town contracts or renews a contract to place or install a speed detection system in a school zone pursuant to Florida Statutes Section 316.008(9), the Town shall approve the contract or contract renewal at a regular or special meeting of the Town Commission. Interested members of the public shall be allowed to comment regarding the report, contract, or contract renewal under the Town's public comment policies or formats. The report, contract, or contract renewal may not be considered as part of a consent agenda.*
 - (b) The report required under this paragraph shall include a written summary, which shall be read aloud at the regular or special meeting, and the summary shall contain, for the same time period pertaining to the annual report to the department under Florida Statutes Section 316.1896(16)(a),*

the number of notices of violation issued, the number that were contested, the number that were upheld, the number that were dismissed, the number that were issued as uniform traffic citations, and the number that were paid and how collected funds were distributed and in what amounts. The Town must report to the Florida Department of Highway Safety and Motor Vehicles that the Town's annual report was considered in accordance with this paragraph, including the date of the regular or special meeting at which the annual report was considered.

- (c) *The compliance or sufficiency of compliance with this paragraph may not be raised in a proceeding challenging a violation of Florida Statutes Sections 316.1895 or 316.183, enforced by a speed detection system in a school zone.*

D. SCHOOL CROSSING GUARD RECRUITMENT AND RETENTION PROGRAM. *The law enforcement agency having jurisdiction over the Town must use funds generated from the school zone speed detection system program pursuant to Florida Statutes Section 316.1896(5)(e) to administer the School Crossing Guard Recruitment and Retention Program. Such program may provide recruitment and retention stipends to crossing guards at K-12 public schools, including charter schools, or stipends to third parties for the recruitment of new crossing guards. The school crossing guard recruitment and retention program must be designed and managed at the discretion of the law enforcement agency.*

E. ROADWAYS MAINTAINED AS SCHOOL ZONES; SPEED DETECTION SYSTEM ENFORCEMENT; PENALTIES; APPEAL; PROCEDURE; PRIVACY; REPORTS.

- (1) *For purposes of administering this Section, the Town may authorize a traffic infraction enforcement officer under Florida Statutes Section 316.640 to issue uniform traffic citations for violations of Florida Statutes Sections 316.1895 and 316.183, as authorized by Florida Statutes Sections 316.008(9), as follows:*
- (2) *For a violation of Florida Statutes Section 316.1895 in excess of ten (10) miles per hour over the school zone speed limit which occurs within thirty (30) minutes before through thirty (30) minutes after the start of a regularly scheduled breakfast program.*
- (3) *For a violation of Florida Statutes Section 316.1895 in excess of ten (10) miles per hour over the school zone speed limit which occurs within thirty (30) minutes before through thirty (30) minutes after the start of a regularly scheduled school session.*
- (4) *For a violation of Florida Statutes Section 316.183 in excess of ten (10) miles per hour over the posted speed limit during the entirety of a regularly scheduled school session.*
- (5) *For a violation of Florida Statutes Section 316.1895 in excess of ten (10) miles per hour over the school zone speed limit which occurs within thirty (30) minutes before through thirty (30) minutes after the end of a regularly scheduled school session.*

- F.** *Violations must be evidenced by a speed detection system described in Florida Statutes Sections 316.008(9) and 316.0776(3). This subsection does not prohibit a review of information from a speed detection system by an authorized employee or agent of a the Town before issuance of the uniform traffic citation by the traffic infraction enforcement officer. This subsection does not prohibit the Town from issuing notices as provided in subsection (G) below to the registered owner of the motor vehicle for a violation of Florida Statutes Sections 316.1895 or 316.183.*
- G.** *Within thirty (30) days after a violation, notice must be sent to the registered owner of the motor vehicle involved in the violation specifying the remedies available under Florida Statutes Section 318.14 and that the violator must pay the penalty under Florida Statutes Section 318.18(3)(d) to the Town, or furnish an affidavit in accordance with subsection (I) below, within thirty (30) days after the date of the notice of violation in order to avoid court fees, costs, and the issuance of a uniform traffic citation. The notice of violation must:*
- (1) Be sent by first-class mail;*
 - (2) Include a photograph or other recorded image showing the license plate of the motor vehicle; the date, time, and location of the violation; the maximum speed at which the motor vehicle was traveling within the school zone; and the speed limit within the school zone at the time of the violation;*
 - (3) Include a notice that the owner has the right to review, in person or remotely, the photograph or video captured by the speed detection system and the evidence of the speed of the motor vehicle detected by the speed detection system which constitute a rebuttable presumption that the motor vehicle was used in violation of Florida Statutes Sections 316.1895 or 316.183; and*
 - (4) State the time when, and the place or website at which, the photograph or video captured and evidence of speed detected may be examined and observed.*
- H.** *Notwithstanding any other law, a person who receives a notice of violation under this section may request a hearing within thirty (30) days after the notice of violation or may pay the penalty pursuant to the notice of violation, but a payment or fee may not be required before the hearing requested by the person. The notice of violation must be accompanied by, or direct the person to a website that provides, information on the person's right to request a hearing and on all costs related thereto and a form used for requesting a hearing. As used in this subsection, the term "person" includes a natural person, the registered owner or co-owner of a motor vehicle, or the person identified in an affidavit as having actual care, custody, or control of the motor vehicle at the time of the violation.*
- I.** *If the registered owner or co-owner of the motor vehicle; the person identified as having care, custody or control of the motor vehicle at the time of the violation; or an authorized representative of the owner, co-owner or identified person initiates a proceeding to challenge the violation, such person waives any challenge or dispute as to the delivery of the notice of violation.*

J. *Penalties assessed and collected by the Town, less the amount retained by the Town pursuant to subsections (2) and (5) below, and the amount remitted to the county school district pursuant to subsection (4), shall be paid to the State Department of Revenue weekly. Such payment shall be made by means of electronic funds transfer. In addition to the payment, a detailed summary of the penalties remitted shall be reported to the Department of Revenue. Penalties to be assessed and collected by the Town as established in Florida Statutes Section 318.18(3)(d) shall be remitted as follows:*

- (1) Twenty dollars (\$20.00) shall be remitted to the Department of Revenue for deposit into the General Revenue Fund;*
- (2) Sixty dollars (\$60.00) shall be retained by the Town and shall be used to administer speed detection systems in school zones and other public safety initiatives;*
- (3) Three dollars (\$3.00) shall be remitted to the Department of Revenue for deposit into the Department of Law Enforcement Criminal Justice Standards and Training Trust Fund;*
- (4) Twelve dollars (\$12.00) shall be remitted to the Okaloosa County School District and must be used for school security initiatives, for student transportation, or to improve the safety of student walking conditions. These funds shall be shared with charter schools in the district based on each charter school's proportionate share of the district's total unweighted full-time equivalent student enrollment and must be used for school security initiatives or to improve the safety of student walking conditions; and*
- (5) Five dollars (\$5.00) shall be retained by the Town for the school crossing guard recruitment and retention program pursuant to Florida Statutes Section 316.1894.*

K. *A uniform traffic citation shall be issued by mailing the uniform traffic citation by certified mail to the address of the registered owner of the motor vehicle involved in the violation if payment has not been made within thirty (30) days after notification pursuant to subsection (G) above, if the registered owner has not requested a hearing as authorized under subsection (H), and if the registered owner has not submitted an affidavit in accordance with subsection (M), below.*

- (1) Delivery of the uniform traffic citation constitutes notification of a violation under this subsection. If the registered owner or co-owner of the motor vehicle; the person identified as having care, custody or control of the motor vehicle at the time of the violation; or a duly authorized representative of the owner, co-owner or identified person initiates a proceeding to challenge the citation pursuant to this section, such person waives any challenge or dispute as to the delivery of the uniform traffic citation.*
- (2) In the case of joint ownership of a motor vehicle, the uniform traffic citation shall be mailed to the first name appearing on the motor vehicle registration, unless the first name appearing on the registration is a business organization, in which case the second name appearing on the registration may be used.*

- (3) *The uniform traffic citation mailed to the registered owner of the motor vehicle involved in the infraction shall be accompanied by the information described in subsections (G)(2), (G)(3), and (G)(4).*

L. *The registered owner of the motor vehicle involved in the violation is responsible and liable for paying the uniform traffic citation issued for a violation of Florida Statutes Sections 316.1895 or 316.183 unless the owner can establish that:*

- (1) *The motor vehicle was, at the time of the violation, in the care, custody or control of another person;*
- (2) *A uniform traffic citation was issued by law enforcement to the driver of the motor vehicle for the alleged violation of Florida Statutes Sections 316.1895 or 316.183; or*
- (3) *The motor vehicle's owner was deceased on or before the date of the alleged violation, as established by an affidavit submitted by the representative of the motor vehicle owner's estate or other identified person or family member.*

M. *To establish such facts under subsection (L), the registered owner of the motor vehicle must, within thirty (30) days after the date of issuance of the notice of violation or the uniform traffic citation, furnish to the appropriate governmental entity an affidavit setting forth the following information supporting an exception under subsection (L):*

- (1) *An affidavit supporting the exception under subsection (L)(1) must include the name, address, date of birth and, if known, the driver license number of the person who leased, rented or otherwise had care, custody or control of the motor vehicle at the time of the alleged violation. If the motor vehicle was stolen at the time of the alleged violation, the affidavit must include the police report indicating that the motor vehicle was stolen.*
- (2) *If a uniform traffic citation for a violation of Florida Statutes Sections 316.1895 or 316.183 was issued at the location of the violation by a law enforcement officer, the affidavit must include the serial number of the uniform traffic citation.*
- (3) *If the motor vehicle's owner to whom a notice of violation or a uniform traffic citation has been issued is deceased, the affidavit must include a certified copy of the owner's death certificate showing that the date of death occurred on or before the date of the alleged violation and one of the following:*
 - (a) *A bill of sale or other document showing that the deceased owner's motor vehicle was sold or transferred after his or her death but on or before the date of the alleged violation;*
 - (b) *Documented proof that the registered license plate belonging to the deceased owner's motor vehicle was returned to the department or any branch office or authorized agent of the department after his or her death but on or before the date of the alleged violation; or*

- (c) *A copy of the police report showing that the deceased owner's registered license plate or motor vehicle was stolen after his or her death but on or before the date of the alleged violation.*
- (4) *Upon receipt of the required affidavit and documentation specified above related to the issuance of a uniform traffic citation or a deceased owner, or thirty (30) days after the date of issuance of a notice of violation sent to a person identified as having care, custody or control of the motor vehicle at the time of the violation pursuant to subsection (I)(1) above, the Town shall dismiss the notice or citation and provide proof of such dismissal to the person who submitted the affidavit. If, within thirty (30) days after the date a notice of violation was sent to a person, the Town receives an affidavit from the person sent a notice of violation affirming that the person did not have care, custody or control of the motor vehicle at the time of the violation, the Town shall notify the registered owner that the notice or citation will not be dismissed due to failure to establish that another person had care, custody or control of the motor vehicle at the time of the violation.*
- N. *Upon receipt of an affidavit identifying another person as having care, custody or control of the vehicle, the person identified may be issued a notice of violation for a violation of Florida Statutes Sections 316.1895 or 316.183. The affidavit is admissible in a proceeding for the purpose of providing proof that the person identified in the affidavit was in actual care, custody or control of the motor vehicle. The owner of a leased motor vehicle for which a uniform traffic citation is issued for a violation of Florida Statutes Section 316.1895 is not responsible for paying the uniform traffic citation and is not required to submit an affidavit if the motor vehicle involved in the violation is registered in the name of the lessee of such motor vehicle.*
- O. *If the Town receives an affidavit identifying another person as having care, custody or control of the vehicle, the required notice of violation shall be sent to the person identified in the affidavit within thirty (30) days after receipt of the affidavit. The person identified in the affidavit and who received a notice of violation may also affirm that he or she did not have care, custody or control of the motor vehicle at the time of the violation by furnishing to the appropriate governmental entity within thirty (30) days after the date of the notice of violation an affidavit stating such.*
- P. *The submission of a false affidavit is a misdemeanor of the second degree, punishable with up to sixty (60) days in jail or a five hundred dollar (\$500.00) fine pursuant to Florida Statutes Sections 775.082 or 775.083.*
- Q. *The photograph or video captured by a speed detection system and the evidence of the speed of the motor vehicle detected by a speed detection system which are attached to or referenced in the uniform traffic citation are evidence of a violation of Florida Statutes Sections 316.1895 or 316.183 and are admissible in any proceeding to enforce the violation. The photograph or video and the evidence of speed detected raise a rebuttable presumption that the motor vehicle named in the report or shown in the photograph or video was used in violation of Florida Statutes Sections 316.1895 or 316.183.*

R. *This Ordinance supplements the enforcement of Florida Statutes Sections 316.1895 and 316.183 by a law enforcement officer and does not prohibit a law enforcement officer from issuing a uniform traffic citation for a violation of Florida Statutes Sections 316.1895 or 316.183.*

S. *A hearing related to the violation shall be conducted under the procedures established in Florida Statutes Section 316.0083(5), as follows:*

- (1) The Florida Department of Highway Safety and Motor Vehicles shall publish and make available electronically to the Town a model request for hearing form to assist the Town in administering Florida Statutes Section 316.1896.*
- (2) The Town shall designate by resolution existing staff to serve as the clerk to the local hearing officer.*
- (3) A person who elects to request a hearing (i.e., the petitioner) shall be scheduled for a hearing by the clerk to the local hearing officer. The clerk shall furnish the petitioner with notice sent by first-class mail. Upon receipt of the notice, the petitioner may reschedule the hearing up to two times by submitting a written request to reschedule to the clerk at least five (5) calendar days before the day of the scheduled hearing. The petitioner may cancel his or her appearance before the local hearing officer by paying the assessed penalty plus the administrative costs of fifty dollars and twenty-six cents (\$50.26) before the start of the hearing.*
- (4) At the conclusion of the hearing, the local hearing officer shall determine whether a violation occurred and shall uphold or dismiss the violation. The local hearing officer shall issue a final administrative order including the determination and, if the notice of violation is upheld, shall require the petitioner to pay the one hundred dollars (\$100.00) penalty previously assessed, and may also require the petitioner to pay the Town's costs not to exceed two hundred fifty dollars and twenty-seven cents (\$250.27). The final administrative order must be mailed to the petitioner by first-class mail.*
- (5) An aggrieved party may appeal a final administrative order consistent with the process provided in Florida Statutes Section 162.11 relating to appeals of an order of the code enforcement board.*

T. *Prohibitions on Use of Evidence*

- (1) A speed detection system in a school zone may not be used for remote surveillance. The collection of evidence by a speed detection system to enforce violations of Florida Statutes Sections 316.1895 and 316.183, or user-controlled pan or tilt adjustments of speed detection system components, do not constitute remote surveillance. Recorded video or photographs collected may only be used to document violations of Florida Statutes Sections 316.1895 and 316.183, and for purposes of determining civil or criminal liability for incidents captured by the speed detection system incidental to the permissible use of the speed detection system.*

- (2) *Any recorded video or photograph obtained through the use of a speed detection system shall be destroyed within ninety (90) days after the final disposition of the recorded event. The vendor of the speed detection system shall provide the Town with written notice by December 31 of each year that such records have been destroyed. Registered motor vehicle owner information obtained as a result of the operation of a speed detection system in a school zone is not the property of the manufacturer or vendor of the speed detection system and may be used only for the purposes specified.*

U. Reporting Requirements

- (1) *The Town shall submit a report by October 1, 2024, and annually thereafter, to the Florida Department of Highway Safety and Motor Vehicles which identifies the public safety objectives used to identify a school zone for enforcement; reports compliance with Florida Statutes Section 316.0776(3)(c); and details the results of the speed detection system in the school zone and the procedures for enforcement. The Town shall submit the information described herein in a form and manner determined by the Florida Department of Highway Safety and Motor Vehicles, which the Florida Department of Highway Safety and Motor Vehicles must make available to the Town by August 1, 2024, and the Florida Department of Highway Safety and Motor Vehicles may require data components to be submitted quarterly. The report must include at least the following:*
 - (a) *Information related to the location of each speed detection system, including the geocoordinates of the school zone; the directional approach of the speed detection system; the school name; the school level; the times the speed detection system was active; the restricted school zone speed limit enforced pursuant to Florida Statutes Section 316.1895(5); the posted speed limit enforced at times other than those authorized by Florida Statutes Section 316.1895(5); the date the systems were activated to enforce violations of Florida Statutes Sections 316.1895 and 316.183; and, if applicable, the date the systems were deactivated.*
 - (b) *The number of notices of violation issued, the number that were contested, the number that were upheld, the number that were dismissed, the number that were issued as uniform traffic infractions, and the number that were paid.*
 - (c) *Any other statistical data and information related to the procedures for enforcement which is required by the Florida Department of Highway Safety and Motor Vehicles to complete the report required below.*
- (2) *The Town shall maintain its respective data for reporting purposes for at least two (2) years after such data is reported to the Florida Department of Highway Safety and Motor Vehicles.*

- (3) *On or before December 31, 2024, and annually thereafter, the Florida Department of Highway Safety and Motor Vehicles shall submit a summary report to the Governor, the President of the Senate, and the Speaker of the House of Representatives regarding the use of speed detection systems along with any legislative recommendations from the Florida Department of Highway Safety and Motor Vehicles. The summary report shall include a review of the information submitted to the Florida Department of Highway Safety and Motor Vehicles by the Town and shall describe the enhancement of safety and enforcement programs.*

V. *SPEED DETECTION SYSTEMS.* Pursuant to Florida Statutes Sections 316.1906(3), speed detection systems are exempt from the Florida Department of Highway Safety and Motor Vehicles' requirements for radar and LiDAR units. A speed detection system must have the ability to perform self-tests as to its detection accuracy. The system must perform a self-test at least once every thirty (30) days. The law enforcement agency, or an agent acting on behalf of the law enforcement agency, operating a speed detection system must maintain a log of the results of the system's self-tests. The law enforcement agency, or an agent acting on behalf of the law enforcement agency, operating a speed detection system must also perform an independent calibration test on the speed detection system at least once every twelve (12) months. The self-test logs, as well as the results of the annual calibration test, are admissible in any court proceeding for a uniform traffic citation issued for a violation of Florida Statutes Sections 316.1895 or 316.183, enforced pursuant to Florida Statutes Section 316.1896. Evidence of the speed of a motor vehicle detected by a compliant speed detection system and the determination by a traffic enforcement officer that a motor vehicle is operating in excess of the applicable speed limit is admissible in any proceeding with respect to an alleged violation of law regulating the speed of motor vehicles in school zones.

W. *PENALTIES.*

- (1) *A person cited for a violation of Florida Statutes Sections 316.1985(10) or 316.183 for exceeding the speed limit in force at the time of the violation on a roadway maintained as a school zone, when enforced by a traffic infraction enforcement officer pursuant to Florida Statutes Sections 316.1896, must pay a fine of one hundred dollars (\$100.00). Fines collected under this provision shall be distributed as follows:*
- (a) *Twenty dollars (\$20.00) shall be remitted to the State Department of Revenue for deposit into the General Revenue Fund;*
 - (b) *Seventy-seven dollars (\$77.00) is distributed to the county for any violations occurring in any unincorporated areas of the county or to the municipality for any violations occurring in the incorporated boundaries of the municipality in which the infraction occurred, to be used as provided in Florida Statutes Section 316.1896(5).*
 - (c) *Three dollars (\$3.00) is remitted to the Department of Revenue for deposit into the Department of Law Enforcement Criminal Justice Standards and*

Training Trust Fund to be used as provided in Florida Statutes Section 943.25, relating to the source and use of funds in criminal justice trust funds.

- (2) *If a person who is mailed a notice of violation or a uniform traffic citation for a violation of Florida Statutes Sections 316.1895(10) or 316.183, as enforced by a traffic infraction enforcement officer under Florida Statutes Section 316.1896, presents documentation from the appropriate governmental entity that the notice of violation or uniform traffic citation was in error, the clerk of court or clerk of the local hearing officer may dismiss the case. The clerk of court or clerk to the local hearing officer may not charge for this service.*

X. DRIVER LICENSE POINTS. *No points shall be imposed on a driver's license for a violation of unlawful speed in a school zone when enforced by a traffic infraction enforcement officer through use of a speed detection system as authorized by this Ordinance. In addition, a violation of unlawful speed in a school zone when enforced by a traffic infraction enforcement officer through use of a speed detection system as described above may not be used for purposes of setting motor vehicle insurance rates.*

Y. CONFORMING CHANGES. *Pursuant to Florida Statutes Section 316.640, traffic enforcement officers may issue traffic citations to enforce school zone speed limits. Pursuant to Florida Statutes Section 316.650, the traffic infraction enforcement officer shall provide traffic citation data to the court within five (5) business days after the date of issuance of the citation to the violator. Pursuant to Florida Statutes Section 318.14, traffic citations issued pursuant to this Ordinance are excepted from the requirement that certain traffic violations be signed.*

SECTION 2: CODIFICATION. *This Ordinance shall be codified by its inclusion in the Code of Ordinances as Ordinance No. 9.04.00. Any ordinance in contradiction is hereby repealed.*

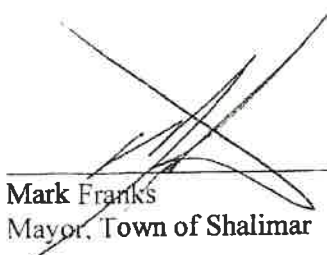
SECTION 3: SEVERABILITY. *If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is held for any reason, to be unconstitutional, void, or invalid, the validity of the remaining portion of the ordinance shall not be affected hereby.*

SECTION 4: EFFECTIVE DATE AND REPEALER

A. *This amendment shall become effective immediately upon its adoption.*

B. *All ordinances and parts of existing ordinances in conflict herewith are hereby repealed.*

DATED: June 14, 2021


Mark Franks
Mayor, Town of Shalimar

ATTEST:

Reviewed/Approved as to Content:


Thomas A Burns
Town Administrator


D. Michael Chesser
Town Attorney

ORDINANCE 2155

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA; PROVIDING FOR AUTHORITY; AMENDING CHAPTER 11 TRAFFIC AND VEHICLES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Chapter 2023-174, Laws of Florida, enacted and signed by the Governor on May 21, 2023, effective July 1, 2023, amended Chapter 316, Florida Statutes, in regard to enforcement of school zone speed limits and authorized municipalities to enforce the speed limit in a school zone at specified periods through the use of a speed detection system; and

WHEREAS, to promote public safety, especially in regard to the safety of this jurisdiction's children, the City Council has decided to authorize the use of such a school zone speed limit detection system within the City; and

WHEREAS, the City Council has considered the relevant traffic data and other evidence supporting the installation of school zone speed limit detection systems within the City; and

WHEREAS, in consideration of the traffic data and evidence provided which supports the installation and operation of each proposed school speed zone detection system due to heightened safety risks, the City desires to implement an automated Speed Detection System (SDS) program in school zones in order to reduce speeding and benefit public safety pursuant to HB 657 and applicable law.

WHEREAS, the City Council has determined, based upon the evidence considered, the location of the specific school zones in this jurisdiction which constitute a heightened safety risk that warrant additional enforcement procedures; and

WHEREAS, the City Council has determined that it is efficient to utilize the City's existing local hearing officer to conduct hearings pursuant to this ordinance and Chapter 2023-174, Laws of Florida, as it may be amended; and

WHEREAS, the City Council determines that the adoption of this Ordinance is in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WALTON BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY AND INTENT

The purpose of this Section is to protect the health, safety, and welfare of the citizens and visitors of the City of Fort Walton Beach by authorizing the placement or installation and use of speed detection systems (SDS) on roadways within the jurisdiction of the City. To promote compliance with speed limits in school zones, as authorized by and in accordance with Chapter

316, Florida Statutes as may be amended from time to time. This Section is also intended to provide a supplemental means of enforcing unlawful speed violations in school zones and shall not prohibit a law enforcement officer from issuing a uniform traffic citation for a traffic violation in accordance with Florida State Statutes.

SECTION 2. AMENDMENT OF CODE OF ORDINANCES CHAPTER 11 AND ADDING SECTION 11.16 PHOTO ENFORCMENT IN SCHOOL ZONES.

Chapter 11 of the City of Fort Walton Beach Code of Ordinances shall be amended as follows:

11.16.01 Definitions

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

Local hearing officer means a special magistrate, or such other qualified person designated by the City Council, to conduct hearings relating to notices of violation issued pursuant to Sections 316.1896 and 316.0083, Florida Statutes.

Person means a natural person, the registered owner or co-owner of a motor vehicle, or the person identified in an affidavit as having actual care, custody, or control of the motor vehicle at the time of a violation.

Petitioner means a person who elects to request a hearing before the local hearing officer for the purpose of determining whether a violation, under Section 316.1896, Florida Statutes, has occurred.

School zone means a roadway located within the City and maintained as a school zone, pursuant to Section 316.1895, Florida Statutes, which constitutes a heightened safety risk that warrants additional enforcement measures as determined by the City Council after consideration of traffic data and other relevant evidence.

Speed detection system (SDS) means a portable or fixed automated system used to detect a motor vehicle's speed using radar or lidar, and able to capture a photograph or video of the rear of a motor vehicle that exceeds the speed limit in force at the time of the violation.

Traffic infraction enforcement officer means the Police Department employee(s) designated by the City who meet the qualifications set forth in Section 316.640, Florida Statutes, and/or any other relevant statute, and are vested with the authority to enforce violations.

Violation means a person that drives a motor vehicle on a roadway designated as a school zone at a speed as follows:

- (1) In excess of ten miles per hour over the school zone speed limit which occurs within 30 minutes before through 30 minutes after the start of a regularly scheduled breakfast program in violation of Section 316.1895,

Florida Statutes.

- (2) In excess of ten miles per hour over the school zone speed limit which occurs within 30 minutes before through 30 minutes after the start of a regularly scheduled school session in violation of Section 316.1895, Florida Statutes.
- (3) In excess of ten miles per hour over the posted speed limit during the entirety of a regularly scheduled school session in violation of Section 316.183, Florida Statutes.
- (4) In excess of ten miles per hour over the school zone speed limit which occurs within 30 minutes before through 30 minutes after the end of a regularly scheduled school session in violation of Section 316.1895, Florida Statutes.

11.16.02 Program Administration

- (a) Use of Speed Detection Systems. In accordance with Chapter 316, Florida Statutes, the City exercises its authority to authorize placement or installation of speed detection systems to enforce applicable speed limits on roadways maintained as school zones within the City of Fort Walton Beach's jurisdiction. Use of such systems shall comply with Chapter 316, Florida Statutes, including but not limited to, the requirements and procedures for the collection of evidence, public records and retention, enforcement powers and procedures, review of the photograph or video images from the speed detection system, notice of violation issuance, hearing procedures and appeals, defenses and penalties.
- (b) Implementation by the City Manager and designation of Local Hearing Officer. In accordance with the provisions of Chapter 2023-174, the City Manager is authorized to take all steps necessary to implement the provisions and requirements of Chapter 2023-174, Laws of Florida, as it may be amended, in coordination with the Fort Walton Beach Police Department, including the designation of traffic infraction enforcement officers.
 - (1) The Fort Walton Beach Police Department shall oversee the School Zone Speed Limit Detection System program on behalf of the City.
 - (2) The City Council authorizes the City Manager to enter into agreements with one (1) or more vendors to place or install speed detection systems and carry out services consistent with the implementation and enforcement of the provisions of Chapter 316, Florida Statutes, governing speed detection systems, subject to any other applicable State law requirements and this Section.
 - (3) Designation of Local Hearing Officers. City Special Magistrates, as Local Hearing Officers, are designated to conduct hearings requested by alleged violators wishing to contest notices of violation detected by SDS in accordance with Chapter 316, Florida Statutes.

11.16.03 Designation of Heightened Safety Risk School Zones which necessitates use of school zone speed limit detection system.

The City Council finds that based upon the traffic data and evidence presented at the public hearing, it is appropriate to utilize the speed limit detection system at the following school

zone locations due to the heightened safety risk that warrants additional enforcement procedures:

- (a) Elliott Point Elementary School
- (b) Kenwood Elementary School
- (c) Edwins Elementary School
- (d) Max Bruner Jr Middle School
- (e) Pryor Middle School
- (f) Fort Walton Beach High School
- (g) Choctawhatchee High School
- (h) Silver Sands School
- (i) Liza Jackson Preparatory School
- (j) Saint Mary Catholic School
- (k) Okaloosa Academy

This list may be amended by the City Council by a resolution at a public hearing. Not all locations will receive SDS, the City Manager, Police Chief and City's Vendor(s) will make final determination of placement.

11.16.04 Signage and Public Awareness Campaign.

The City shall post signage and conduct a public awareness campaign regarding the placement or installation of speed detection systems consistent with the applicable requirements of Chapter 316, Florida Statutes, and all applicable regulations of the Florida Department of Transportation ("FDOT") and the Florida Department of Highway Safety and Motor Vehicles ("FLHSMV"), and the terms of any agreement that may be entered into between the City and its vendor(s).

11.16.05 Reporting

The Police Department, with the assistance of the City's vendor(s), will comply with the reporting requirements set forth in Sections 316.0776 and 316.1896, Florida Statutes.

11.16.06 Remittance of collected fines and costs

All fines and costs collected pursuant to this Section will be remitted in accordance with Sections 316.1896 and 318.18, Florida Statutes, and any other relevant State law.

SECTION 3. SEVERABILITY.

In the event any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of City Council that such invalidity shall not affect any other provisions of the Ordinance which may be given effect without the invalid provision or application, and, to this end, the provisions of this Ordinance are declared severable.

SECTION 4. EFFECTIVE DATE.

This ordinance shall take effect immediately upon approval on second reading by the City Council and signature of the Mayor.

Adopted: _____

Richard A. Rynearson, Mayor

Attest:

Approved as to legal form and sufficiency
for the City of Fort Walton Beach, only.

Kim M. Barnes, City Clerk

Kimberly Romano Kopp, City Attorney

AGENDA ITEM

Agenda Item 11.4.

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Reed, Community Development Director

DATE: March 3, 2025

SUBJECT: Resolution 25-03, Supporting OCHIP Recommendation to Establish a Community Land Trust in Okaloosa County

BACKGROUND:

The City of Mary Esther received correspondence from Mayor Whitten and Chief of Police, Mr. Robert Bage, of Fort Walton Beach, both of whom serve as Champions for the Okaloosa County Health Improvement Partnership (OCHIP) Healthy Communities group ([OCHIP Website](#)), which includes a dedicated Housing Workgroup focused on addressing housing challenges in our greater community. This workgroup was established following the Okaloosa Walton Housing Summit in May 2023, aligning with the Okaloosa County Attainable Workforce Housing Strategic Plan.

Since September, The Workgroup has been researching Community Land Trusts (CLTs) as a potential solution to reduce housing burdens. After thorough evaluation, the Workgroup believe partnering with the Northwest Florida Community Land Trust (NFCLT)—the only existing CLT in our region offers the greatest opportunity to create long-term, sustainable affordable housing. The NFCLT, operated by Pensacola Habitat for Humanity, was established in 2023 and follows a proven model for preserving housing affordability.

DISCUSSION:

The OCHIP Housing Workgroup respectfully request that council review the attached recommendation, overview document, and consider supporting this initiative. The Workgroup recognizes that each municipality may approach the CLT partnership differently and would like the opportunity to provide additional information at an upcoming city council meeting. The Workgroup's goal is to secure broad municipal support before presenting the full recommendation to the Board of County Commissioners in April.

FINANCIAL IMPACT:

There is no anticipated financial impact.

RECOMMENDATION:

Motion to approve Resolution 25-03, Supporting OCHIP Recommendation to Establish a Community Land Trust in Okaloosa County.

ATTACHMENT(S):

1. Resolution 25-03, Supporting OCHIP Recommendation to Establish a Community Land Trust in Okaloosa County
2. Community Land Trust Recommendation

RESOLUTION NO. 25-03

A RESOLUTION OF THE CITY COUNCIL OF MARY ESTHER; SUPPORTING OKALOOSA COUNTY HEALTH IMPROVEMENT PARTNERSHIP'S (OCHIP) RECOMMENDATION TO PARTNER WITH THE NORTHWEST FLORIDA COMMUNITY LAND TRUST TO ESTABLISH A COMMUNITY LAND TRUST IN OKALOOSA COUNTY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Community Land Trusts are a method to assist the community in acquiring land as well as rehabilitating existing buildings to develop and provide permanent affordable housing, in a variety of forms, to very low, low, low-moderate persons and families, as well as to the low-income elderly, the working poor and persons with disabilities; and

WHEREAS, the housing costs in Okaloosa County and the City of Mary Esther continue to rise, placing a financial strain on very low, low, low-moderate persons and families, as well as low-income elderly, the working poor, and persons with disabilities, and many families; and

WHEREAS, Okaloosa County and the City of Mary Esther have limited affordable housing options for very low, low, low-moderate persons and families, as well as low-income elderly, the working poor, and persons with disabilities; and

WHEREAS, Community Land Trusts have been formed in other high-housing-cost urban areas to provide a method to acquire and hold land and/or property for the benefit of the community and to subsequently provide affordable housing options; and

WHEREAS, Okaloosa County operates several programs to assist in developing affordable housing for very low, low, and low-moderate persons and families, as well as low-income elderly, the working poor and persons with disabilities, and first-time home-buyers; and

WHEREAS, Okaloosa County and the City of Mary Esther need to provide additional options for affordable housing for very low, low, low-moderate persons and families, as well as low-income elderly, the working poor, and persons with disabilities; and

WHEREAS, Okaloosa County and the City of Mary Esther seek a cohesive approach to the acquisition of land, as well as existing property and buildings for the development of single-family homes, as well as multifamily dwellings for the development and construction and rehabilitation of affordable housing for very low, low, low-moderate persons and families, as well as to the low-income elderly, the working poor and persons with disabilities; and

WHEREAS, the Community Land Trust model is one area of affordable housing strategy Okaloosa County has not aggressively pursued,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Mary Esther, Florida, as follows:

SECTION 1: SUPPORT

The City Council of the City of Mary Esther supports OCHIP's recommendations for the implementation of a Community Land Trust, including but not limited to:

- A. the appropriate steps for Okaloosa County to establish a countywide community land trust and/or community-based community land trusts, including but not limited to establishing or collaborating with an established nonprofit organization engaged in the business of developing affordable housing in Okaloosa County;
- B. the appropriate steps to determine the availability of land and acquisition of land, including appropriate timelines;
- C. the appropriate financing and funding mechanisms available through local, state, and federal agencies and programs to provide a revenue stream for community land trust organizations;
- D. the available financing mechanisms available through local, state, and federal agencies to finance the development, acquisition, or rehabilitation of existing properties, and the clearing of all liens, including but not limited to bond financing, tax credits, incremental property tax recapture, and General Fund commitment;
- E. the other relevant matters that shall be considered for the development and implementation of a community land trust.

SECTION II: EFFECTIVE DATE

This resolution shall take effect immediately upon its passage and adoption.

SO DONE this _____ day of _____ 2025.

By:

Chris Stein,
Mayor
City of Mary Esther,
Florida

ATTEST:

Dillon Morris,
City Clerk
Time Adopted: _____

RECOMMENDATION

NORTHWEST FLORIDA COMMUNITY LAND TRUST EXPANSION

PROBLEM STATEMENT

Okaloosa County faces unique housing challenges that should be addressed with a multifaceted approach. Key stakeholders across the county agree swift action is needed to produce sustainable change.

ACTION

Members of the Okaloosa County Health Improvement Partnership (OCHIP) developed a Housing Workgroup following the Okaloosa-Walton Housing Summit in May 2024. Discussion spanned six community meetings with around 30 attendees and 22 organizations represented. Participants identified a **Community Land Trust** (CLT) as a potential solution, among many, that should be explored in order to alleviate the ongoing housing burden felt by Okaloosa County residents.

CLT OVERVIEW

CLTs are non-profit 501(c)(3) entities developed to provide and preserve affordable housing by permanently retaining ownership of the land on which affordable homes, developments, and rental units are built. Separating ownership of the land benefits homebuyers and ensures homes in the CLT remain affordable in perpetuity.

The basic principles of a CLT are:

- The homeowner purchases the house but not the land, which lowers the purchase price.
- The homeowner leases the land from the CLT.
- When the home is sold, a portion of the appreciated value stays with the land under a new 99-year ground lease. This makes the home affordable for the next buyer.
- The owner cannot sell the CLT home on the open market. Instead, it must be sold to a new low-income buyer at an affordable price, which is determined by a resale formula. This allows both the CLT and owner to benefit in market appreciation.

COLLABORATION

Group members completed thorough analyses of local resources and capacity, including land acquisition, funding, and ideal CLT structure and governance. These aspects were discussed in great detail with local non-profits and other key housing stakeholders. Ultimately, attendees weighed two solutions:

- 1 Solution A:** Partner to expand the reach of the Northwest Florida Community Land Trust.
- 2 Solution B:** Certify a local non-profit to start up, staff, and operate a Community Land Trust.

RECOMMENDATION

Members recommend moving forward with the Northwest Florida Community Land Trust expansion, operated by Pensacola Habitat for Humanity, as local non-profits are not currently equipped to manage a CLT. They are willing to dedicate staff time and resources to ensure a successful expansion into Okaloosa County. They support the need for local control, including development of an oversight committee with decision-making capacity at the local level. The lead of this committee will sit on their board of directors to ensure communication and continuity. Partnering with the existing CLT in the region will reduce startup time, while bringing in necessary expertise and support. The partnership should be evaluated within 18 to 24 months to determine success and if additional steps should be taken to certify a local non-profit.

As we strive to address critical housing challenges in our community, we recognize the transformative potential of a CLT to foster long-term affordability. While acknowledging this initiative may require additional dialogue and exploration, we respectfully request municipalities and county leadership demonstrate support by integrating a CLT into future housing plans and strategic initiatives.

KEY STAKEHOLDERS

Abundant Life Ministries, City of Crestview, City of Destin, City of Fort Walton Beach, City of Mary Esther, City of Niceville, Eglin Air Force Base 96th MSG, Florida Department of Health in Okaloosa County, Emerald Coast Association of REALTORS, Fort Walton Beach Police Department, Habitat for Humanity Fort Walton Beach, Lakeview Center, Okaloosa County Sheriff's Office, Okaloosa-Walton Homelessness and Housing Alliance, and United Way Emerald Coast.

AGENDA ITEM

Agenda Item 11.5.

TO: Honorable Mayor and Members of the City Council

FROM: Shawn Lindsey, Public Works Director

DATE: March 3, 2025

SUBJECT: Review and Consideration of Christobal Waterfront Park Design and Proposed Phasing Plan

BACKGROUND:

In late 2023, Okaloosa County and the City of Mary Esther partnered to purchase property on South Christobal Road for the development of a new waterfront park. The park is planned to feature amenities such as a fishing pier, kayak launch, and restrooms. Okaloosa County is managing the project, and the City of Mary Esther will assume ownership upon completion. Funding for this project is being provided entirely through Tourist Development Tax revenues.

DISCUSSION:

Okaloosa County has completed the design for the Christobal Waterfront Park and is seeking final review and consideration from the City Council. Due to delays in obtaining permits for in-water facilities like docks, the County is proposing a phased approach to the project:

- Phase 1: Upland Improvements: This phase will include the construction of park elements located on land, such as restrooms, parking areas, picnic shelters, and landscaping.
- Phase 2: In-Water Construction: This phase will encompass the construction of the fishing pier, kayak launch, and any other in-water amenities.

This phased approach allows the County to proceed with portions of the project while navigating the permitting process for in-water work.

FINANCIAL IMPACT:

The estimated total cost for the Christobal Waterfront Park project is \$3,000,000, with the County and the City splitting the cost. As previously noted, the project is fully funded by Tourist Development Tax revenues, so there is no direct financial impact on the City of Mary Esther's budget. However, the City will be responsible for ongoing maintenance costs once the park is complete.

RECOMMENDATION:

Okaloosa County staff will attend and present the attached plans. The City Council will have the opportunity to ask questions, suggest changes, and, if comfortable, motion to approve the plans.

ATTACHMENT(S):

1. Christobal Waterfront Park Plans
2. Restroom Elevations
3. Restroom Floorplan
4. Landscaping Plan
5. Gazebo Elevations

Permit Sketches and General Notes for Uplands Permit Application

CHRISTOBAL LANDING - UPLAND DEVELOPMENT

Okaloosa County, Florida



Okaloosa County Board of County Commissioners

1250 N. Eglin Parkway, Shalimar, Florida 32579

OWNER CONTACT INFORMATION

Craig Coffe, P.E., Deputy County Administrator of Operations
Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Suite 102
Shalimar, Florida 32579
850.689.5050

ENGINEER CONTACT INFORMATION

Yubeiri Bacon, P.E.
MRD Associates, Inc.
543 Harbor Boulevard, Suite 204
Destin, Florida 32541
850.654.1555
850.654.0550 fax

PROJECT LOCATION

Section 16, Township 2S, Range 24W
Okaloosa County, Florida 32569.
30°24'29"N, 86°39'48"W

PROJECT DESCRIPTION

The project is located at 2 S Christobal Rd, Mary Esther, Fl, 32569 between Miracle Strip Pkwy and Santa Rosa Sound. The project consist on the construction of roadways, parking, walkways, natural trail, bathroom, gazebos, stormwater management system, landscaping, and retaining walls.

GENERAL NOTES

1. The work consists of furnishing all labor, equipment, and materials (except where indicated) and performing all operations in connection with construction of the project.
2. All work shall conform to the plans, specifications, and approved permits. The Contractor shall post at the project site all permit placards, and comply with all terms of the permits as pertaining to the performance of the work.
3. Prior to construction, the Contractor, Owner, and Engineer shall meet to verify construction access locations, design details, and methods of construction.
4. Prior to construction, the Contractor shall be responsible to verify the vertical and horizontal control of all benchmarks listed within.
5. All elevations as shown are referenced to North American Vertical Datum, 1988 (NAVD 1988), unless otherwise stated.
6. Coordinates shown hereon refer to Florida State Plane Coordinate System, North Zone, NAD 1983.

INDEMNIFICATION REQUIREMENTS

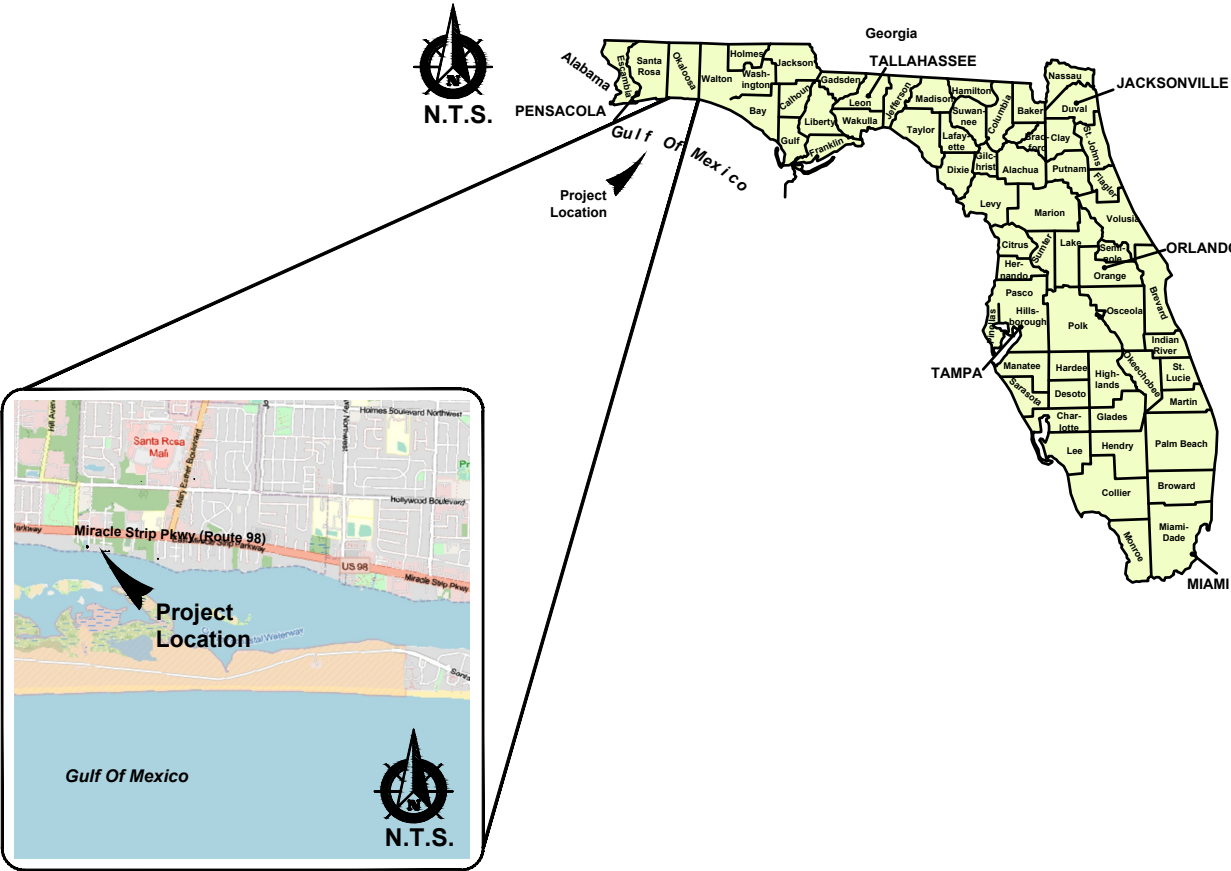
The Contractor shall indemnify and hold harmless the Owner and Engineer and their respective representatives, agents, and employees, in both individual and official capacities, against all lawsuits, claims, damages, losses and expenses, including attorney fees, caused by, resulting from, and/or incidental to the performance of the work under the full extent as allowed by the laws of the State of Florida and not beyond any extent which would render these provisions void or unenforceable. In the event of any such injury, death, loss, or damage, or claims thereof, the Contractor shall give prompt notice to the Owner and the Engineer.

UTILITY NOTE

The Contractor shall field verify the location of existing utilities and coordinate with Utility Companies 48 hours prior to construction.

UTILITY COMPANIES

The CONTRACTOR shall have all existing buried utilities "Line Spotted" by calling 1.800.432.4770 (CALL SUNSHINE).



INDEX OF SHEETS

1. Cover Sheet and Index of Sheets
2. Aerial Photography
3. Original Conditions
4. Proposed Site Plan
5. Proposed Parking Geometry
- GR-1. Proposed Grading Plan
- ECS-1. Erosion Control System 1
- ECS-2. Erosion Control System 2
- D-1. Retaining Wall Details
- D-2. Details
- D-3. Trash Details
- D-4. Tree Planting Details
- D-5. Entrance Sign Details
- SP. Landscape Specifications

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Yubeiri Bacon, P.E.
Professional Engineer, State of Florida
Registration No. 12588

COVER SHEET AND INDEX OF SHEETS

Christobal Landing - Upland Development

Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

DESIGNED BY:	mrd
DATE:	November 27, 2024
REV DATE:	February 13, 2025
REV #:	4
DRAWN:	JG
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SHEET NUMBER:	1



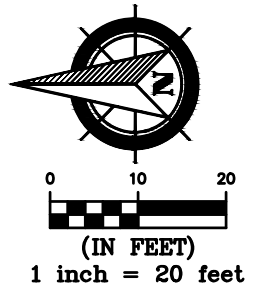
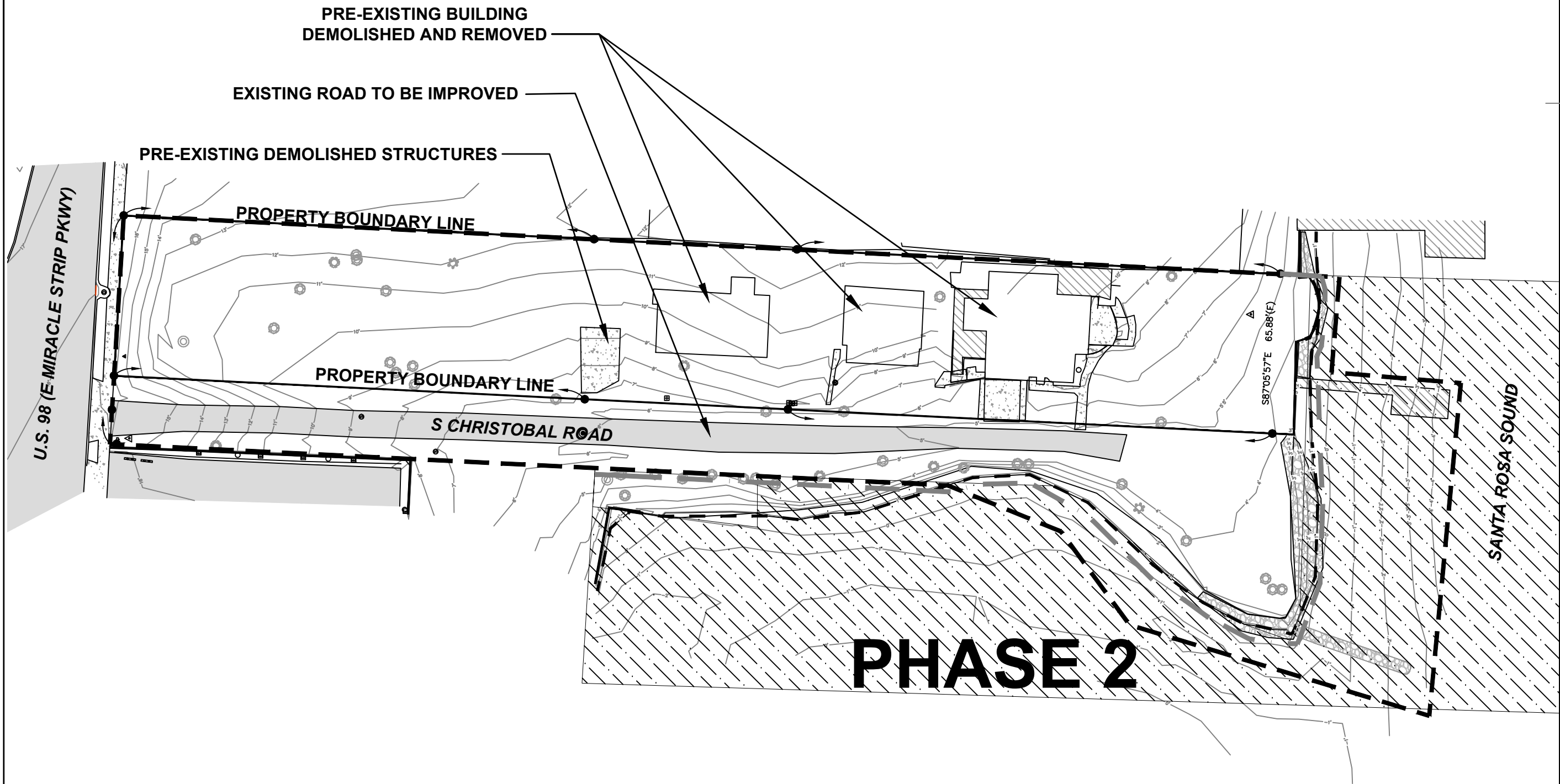
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Michael J. Brown, P.E.
President & P. E. License # 10708

AERIAL PHOTOGRAPHY
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Okaloosa County Board of County Commissioners
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2



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OKALOOSA COUNTY

EMERALD COAST
DESTIN & FORT WALTON BEACH
SEASIDE ISLAND

FLORIDA DEPARTMENT OF
TRANSPORTATION

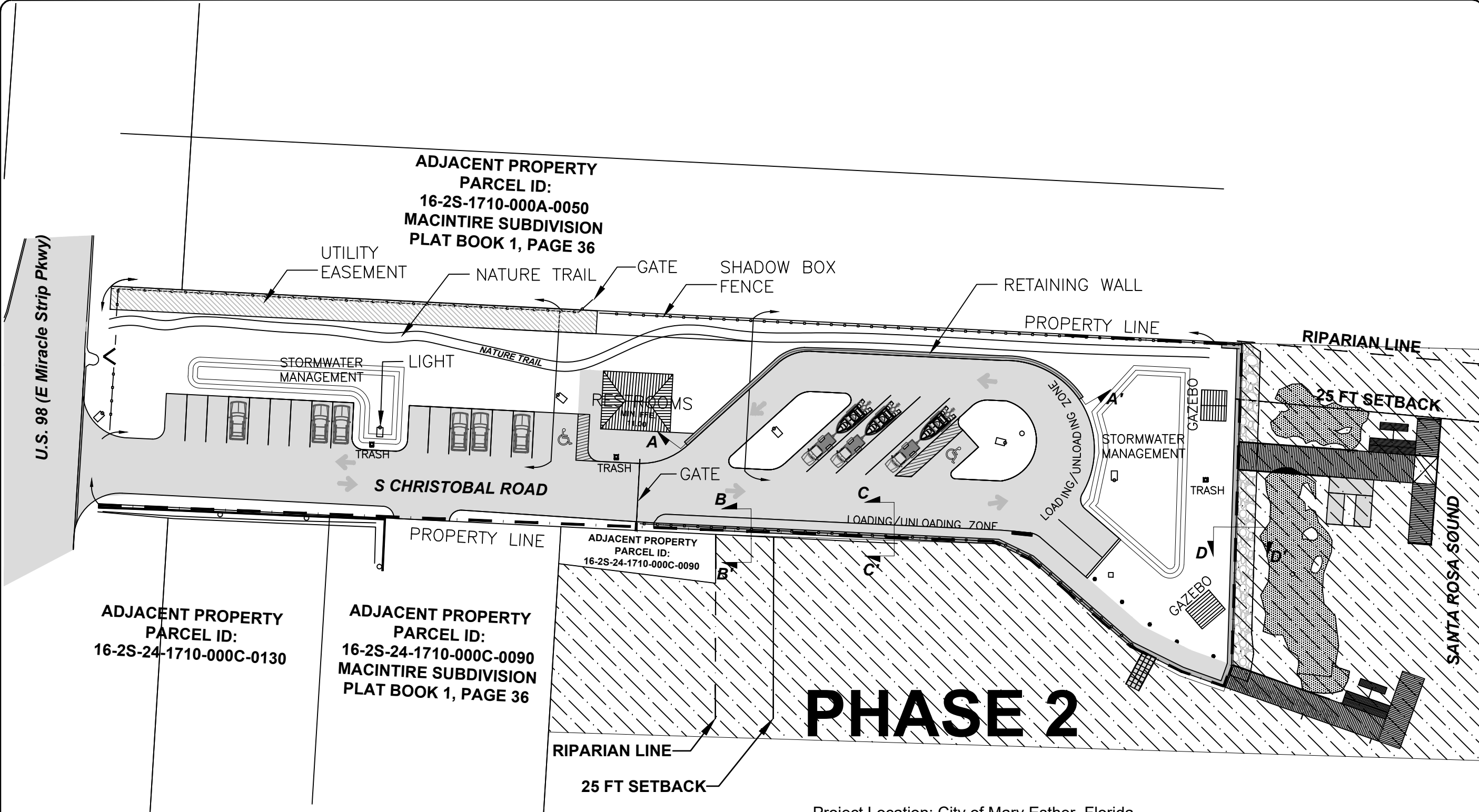
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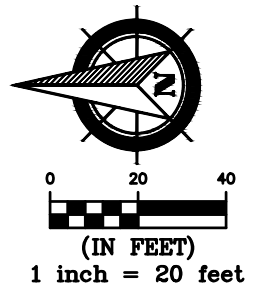
ORIGINAL CONDITIONS
Christobal Landing - Upland Development

Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

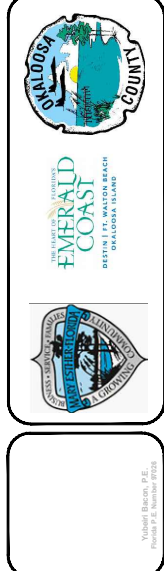


PHASE 2

Project Location: City of Mary Esther, Florida.
District: Public Land District.
Parcel Identification Number: 16-2S-24-1710-000A-006A
Floor Area Ratio: Not applicable.
Proposed Impervious Area: 23,759 square feet.
Buildings: 1,040 square feet.
Roads: 19,959 square feet.
Miscellaneous: 2,760 square feet.
Number of Parking Spaces: 21

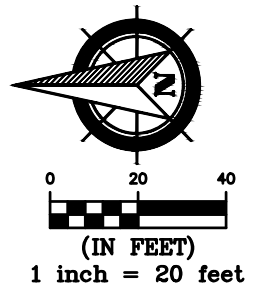
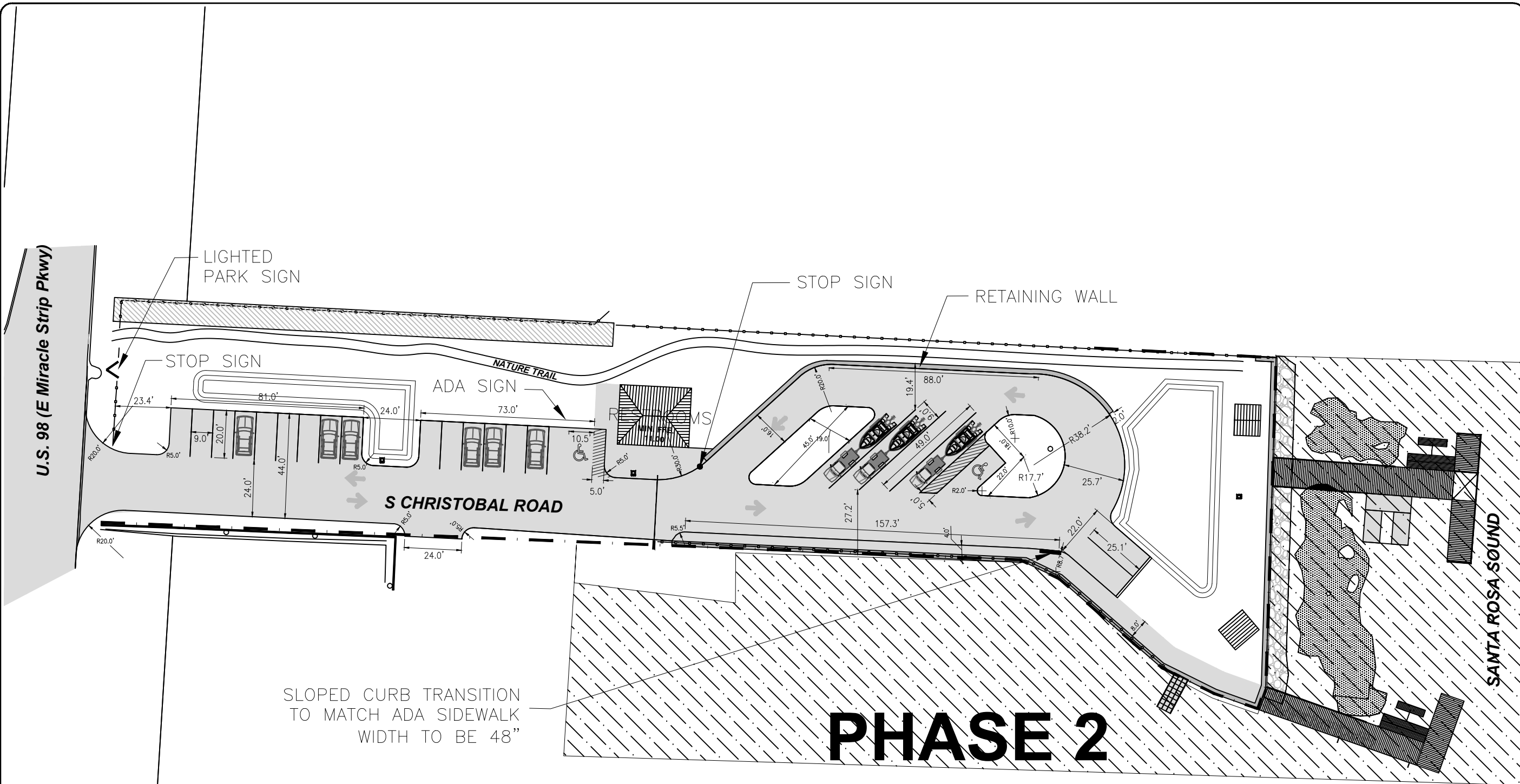


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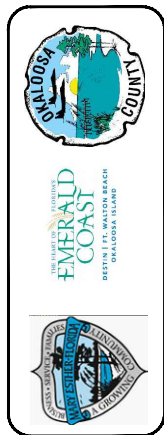
PROPOSED SITE PLAN
Christobal Landing - Upland Development
Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

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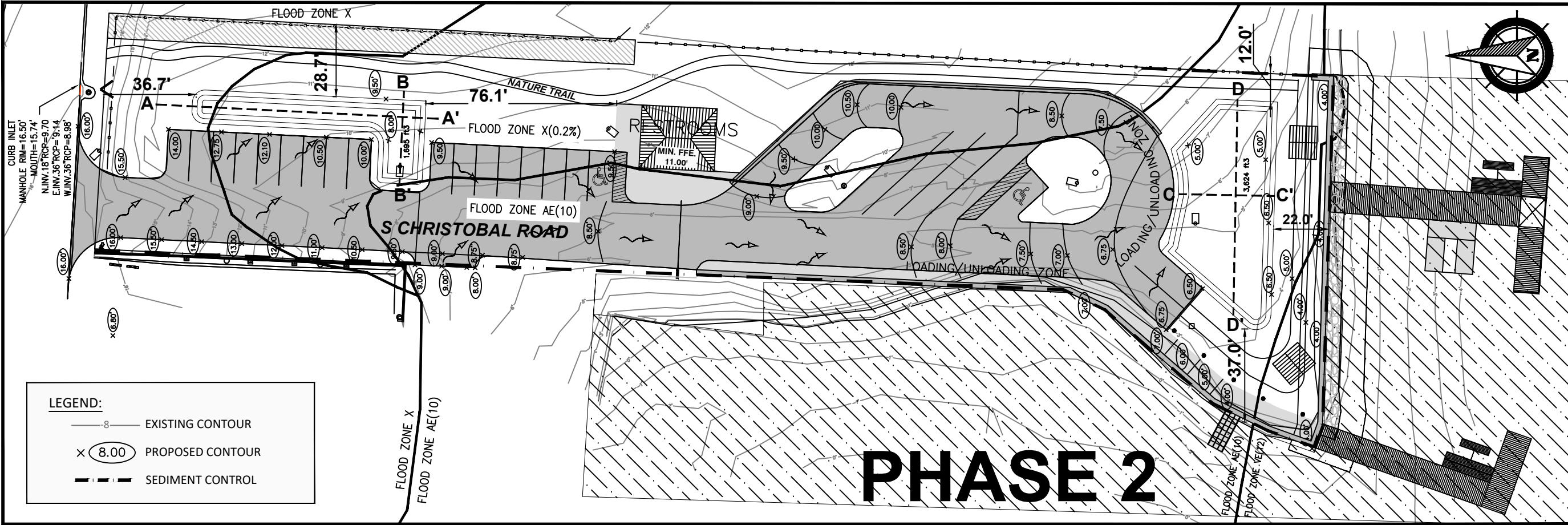
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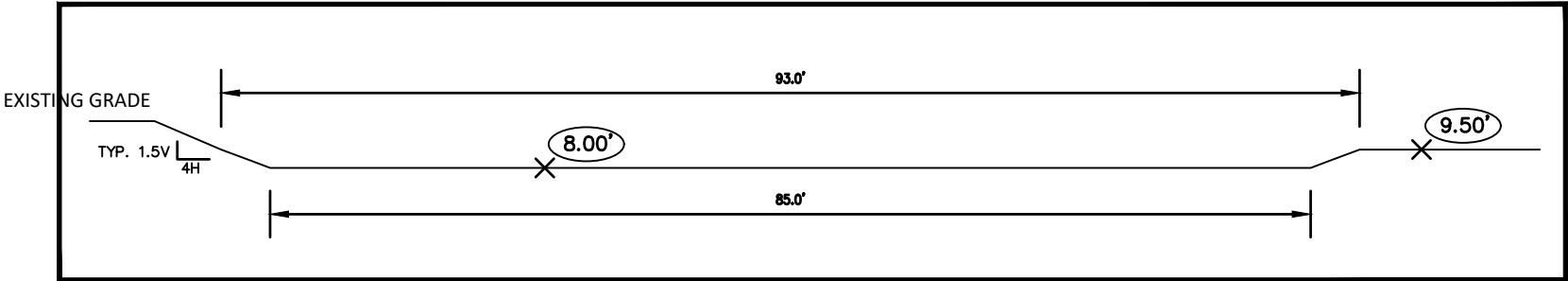
PROPOSED PARKING GEOMETRY
Christobal Landing - Upland Development

Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

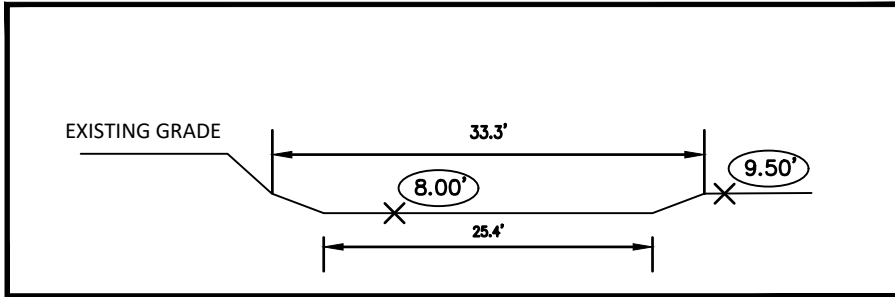
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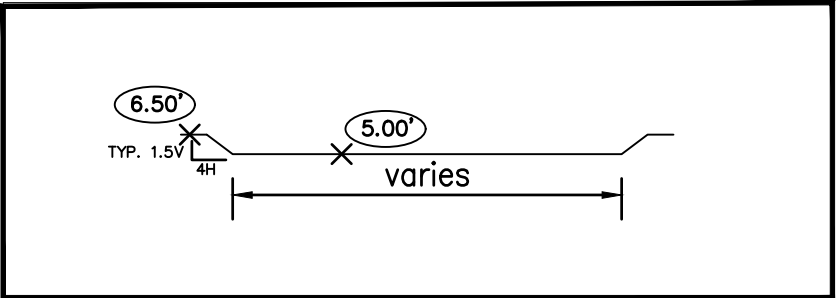
EACH POND TO BE STABILIZED WITH GRASS.



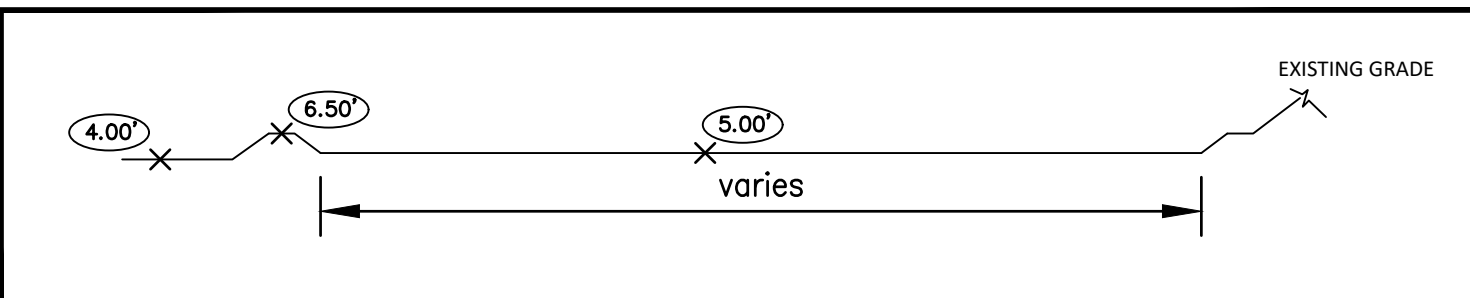
POND A - CROSS SECTION A-A'



POND A - CROSS SECTION B-B'



POND B - CROSS SECTION C-C'



POND B - CROSS SECTION D-D'

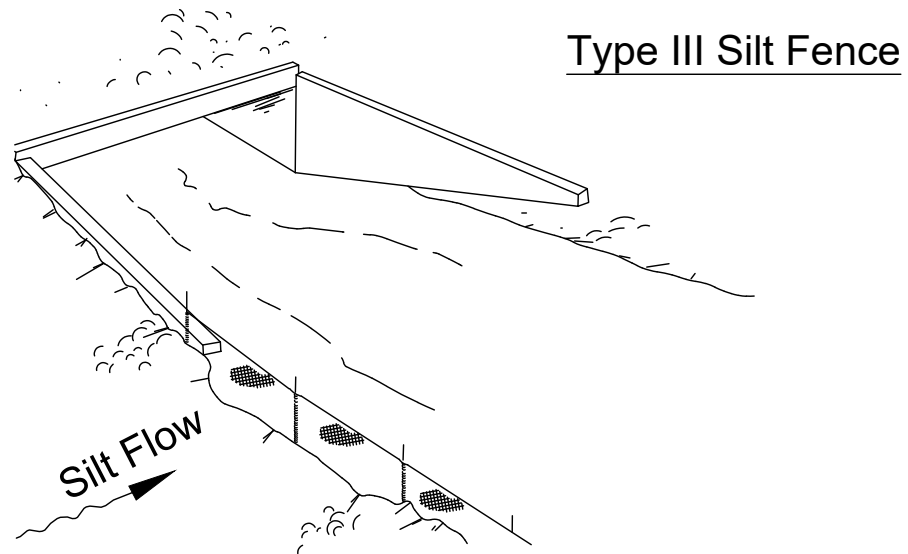
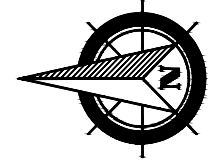
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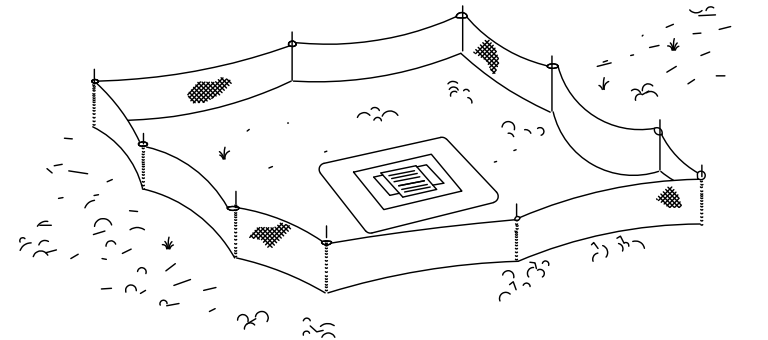
Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

PROPOSED GRADING PLAN
Christobal Landing - Upland Development
Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

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23-441.05
SHEET NUMBER:
GR-1



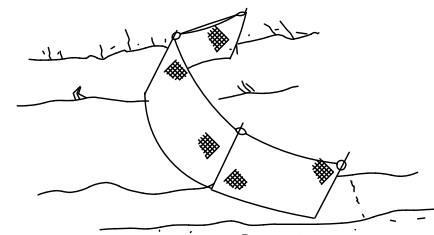
Type III Silt Fence



Type III Or Type IV Silt Fence
Protection Around Ditch Bottom Inlets.

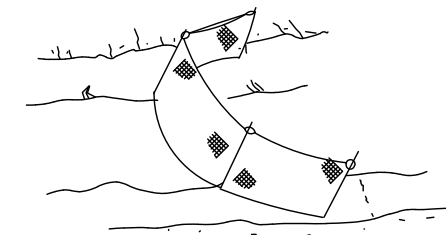
Type III Or Type IV Silt Fence

Do Not Deploy In A Manner That Silt Fences Will
Act As A Dam Across Permanent Flowing Watercourses.
Silt Fences Are To Be Used At Upland Locations And
Turbidity Barriers Used At Permanent Bodies Of Water.



Type IV Silt Fence

Silt Flow



Type III Silt Fence

Silt Flow

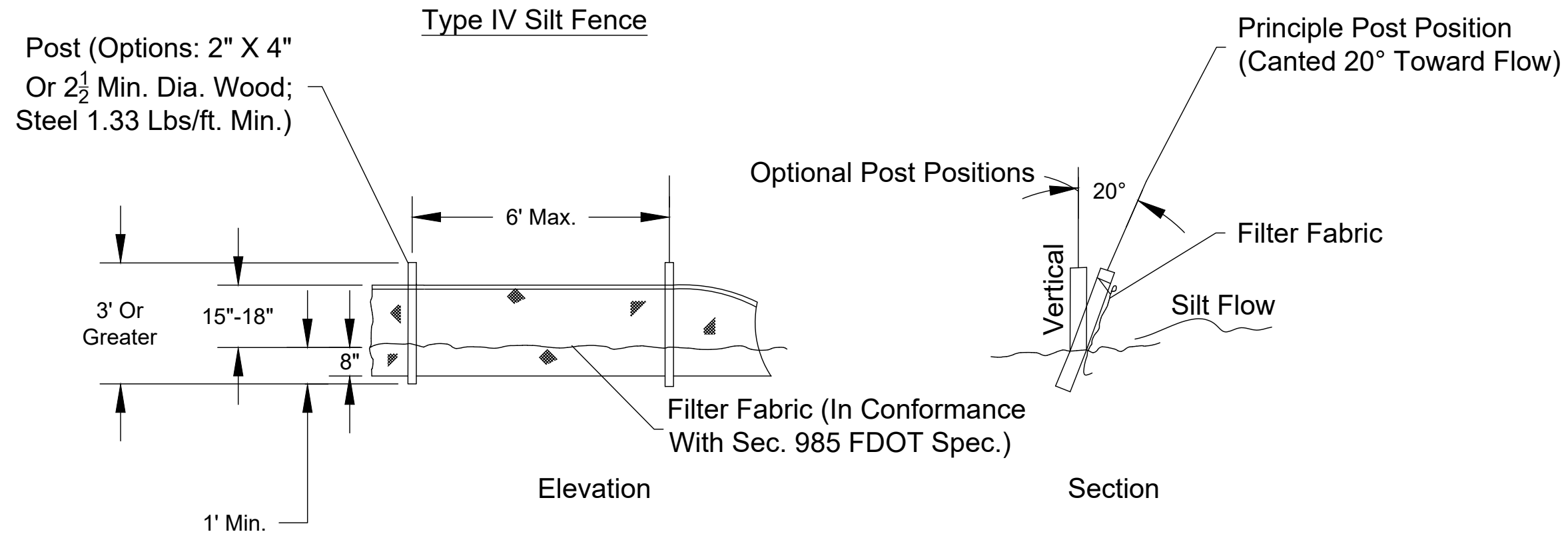
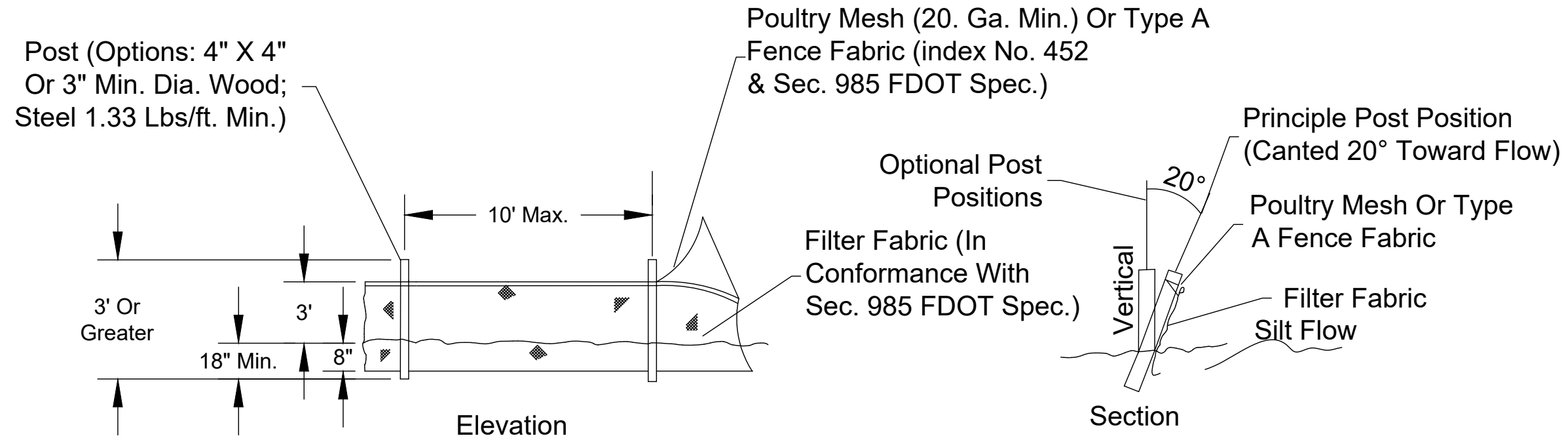
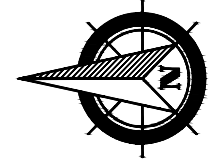
Ditch Installation And Spacing For Type III & Type IV Fence
To Be In Accordance With Sheet 1 Of 3, FDOT Index No. 102.



EROSION CONTROL SYSTEM 1
Christobal Landing - Upland Development
Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

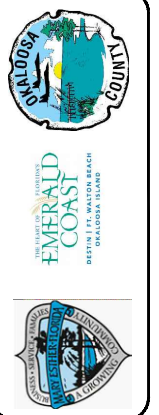
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SHEET NUMBER:
ECS-1

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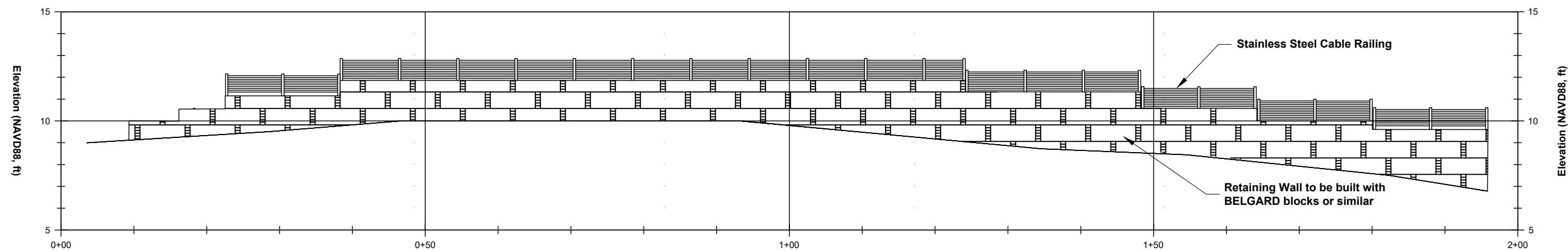
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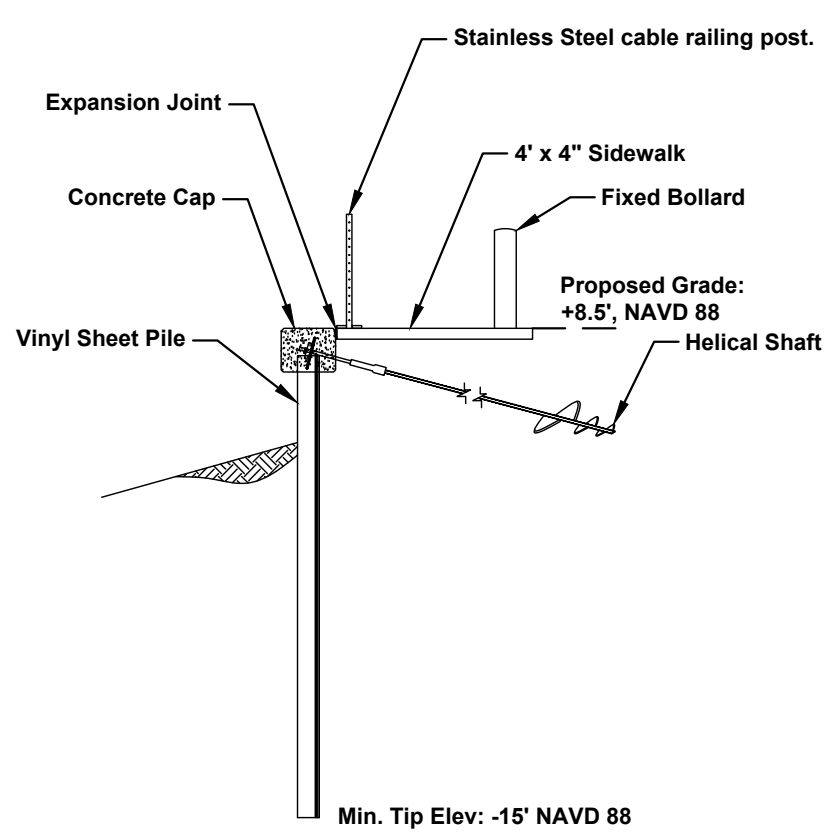
Shallmar, Florida, U.S.A.
Project # 23-441.05

EROSION CONTROL SYSTEM 2
Christobal Landing - Upland Development
Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shallmar, Florida 32579

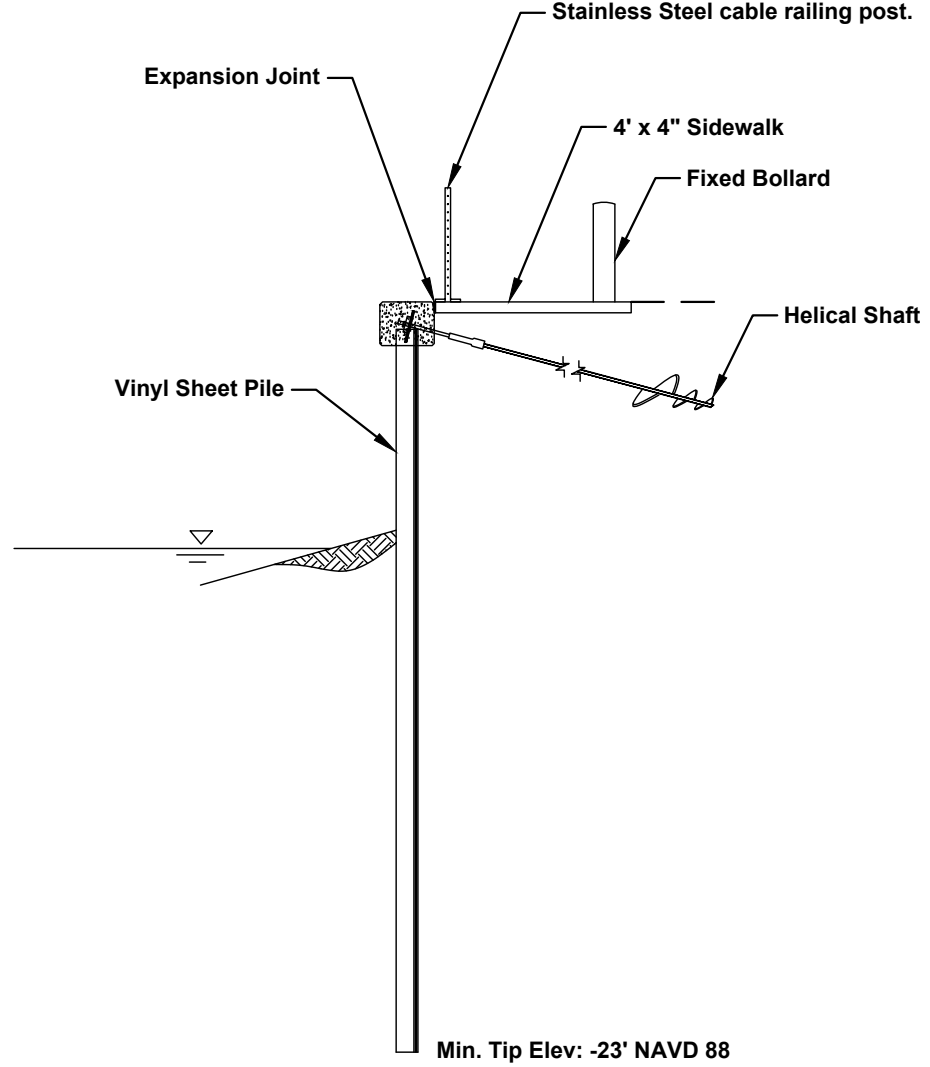
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REVIEWED: YB
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23-441.05
SHEET NUMBER:
ECS-2



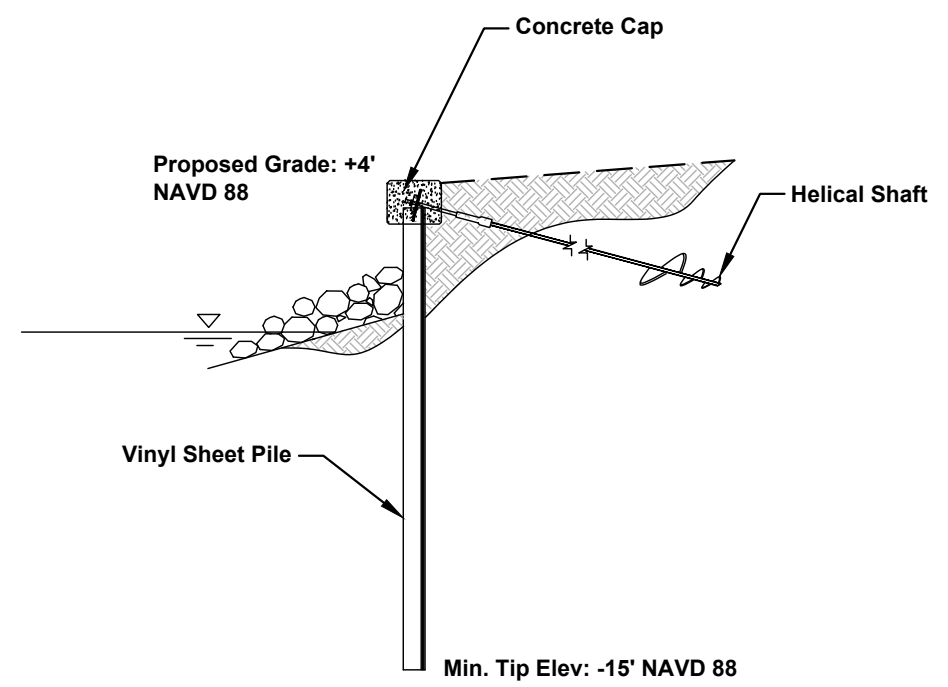
PROFILE A - A
PARKING LOT RETAINING WALL - PROFILE
NOT TO SCALE



PROFILE B - B'



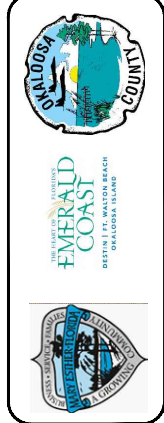
PROFILE C - C'
RETAINING WALL - PROFILE
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PROFILE D - D'

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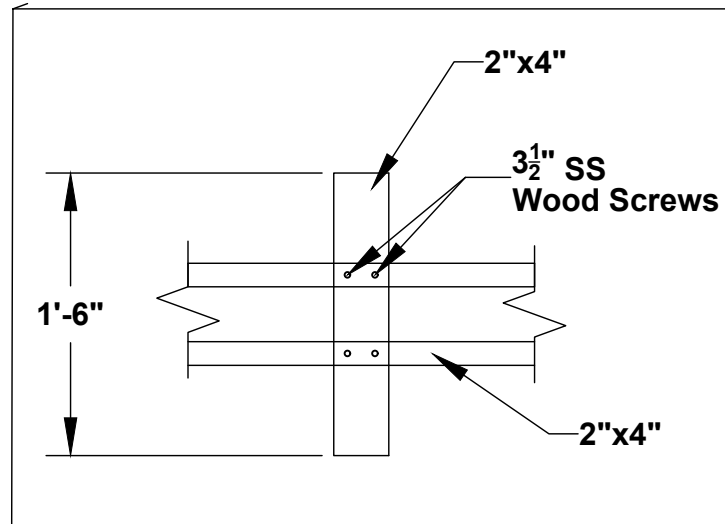
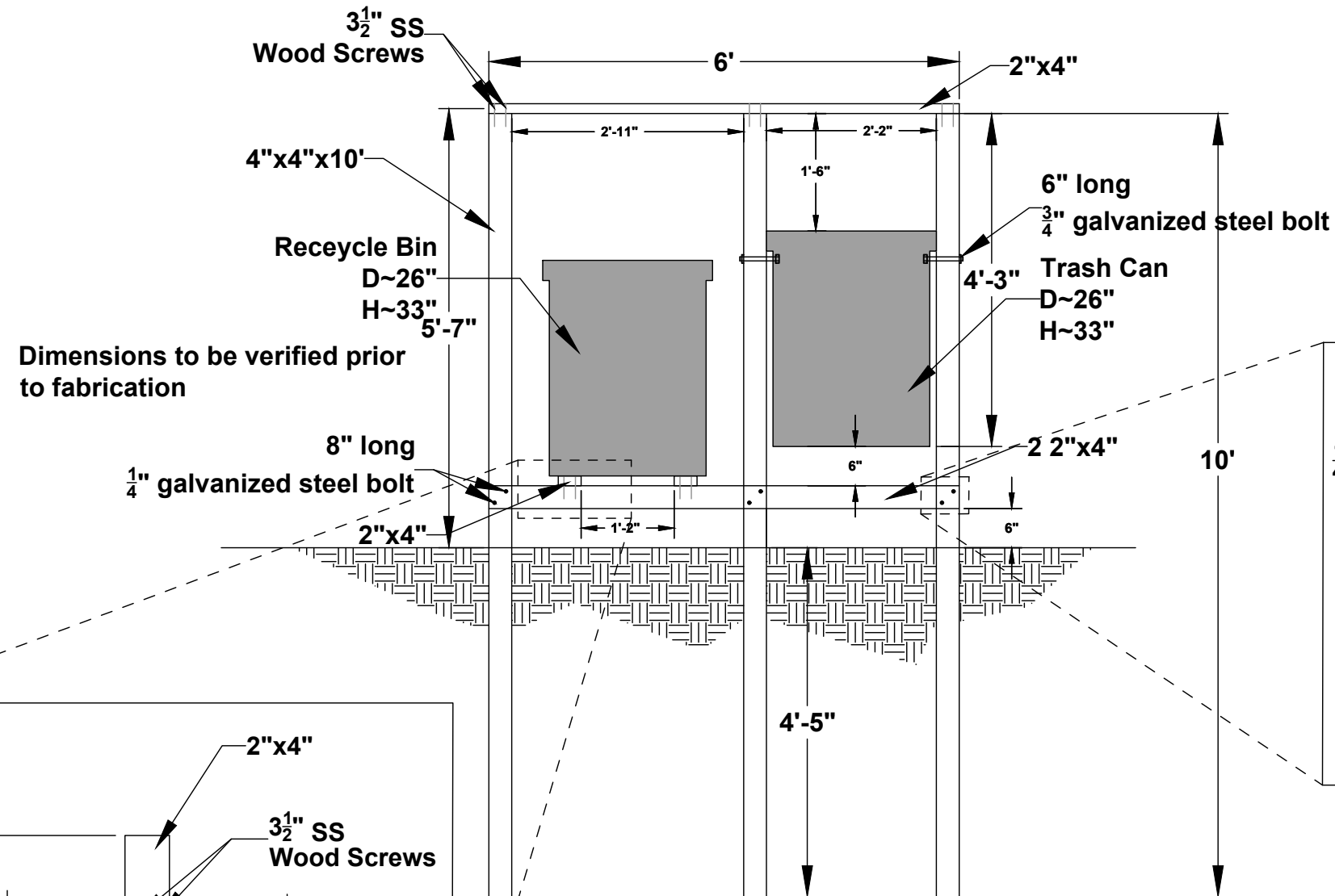
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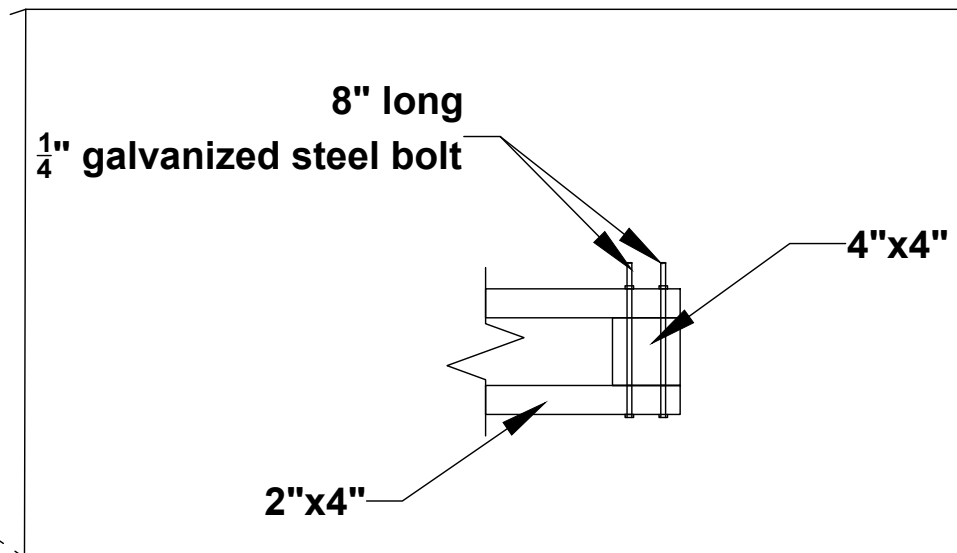
RETAINING WALL DETAILS
Christobal Landing - Upland Development
Okaloosa County Board of County Commissioners
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SHEET NUMBER:	D-1

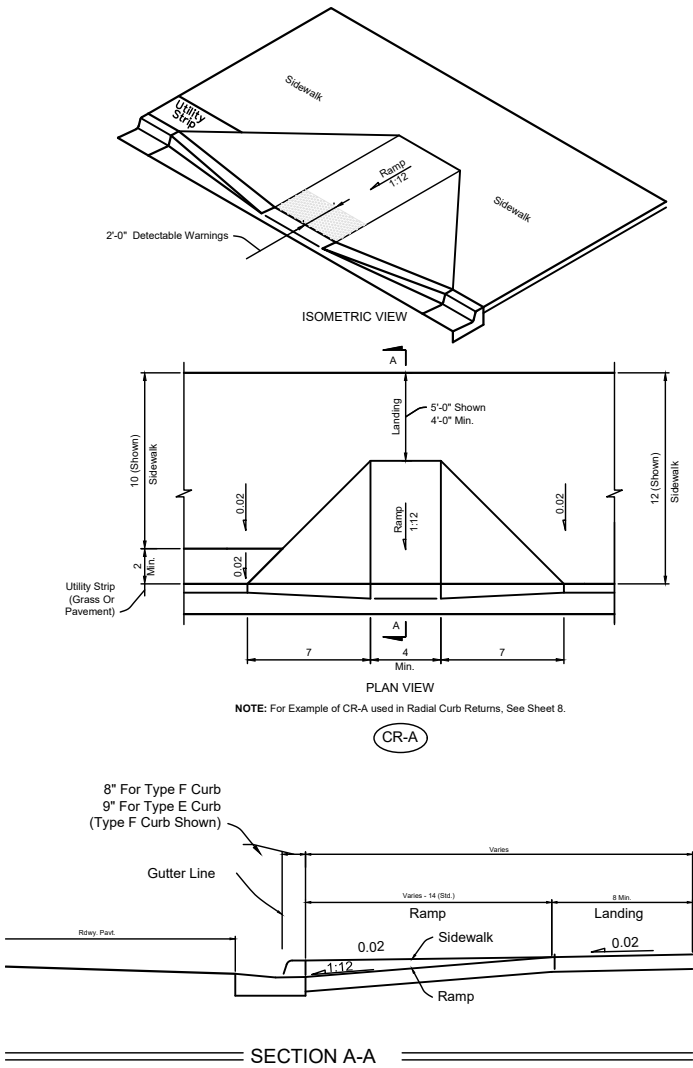


RECYCLE CAN HOLDER ELEVATION DETAIL
NOT TO SCALE

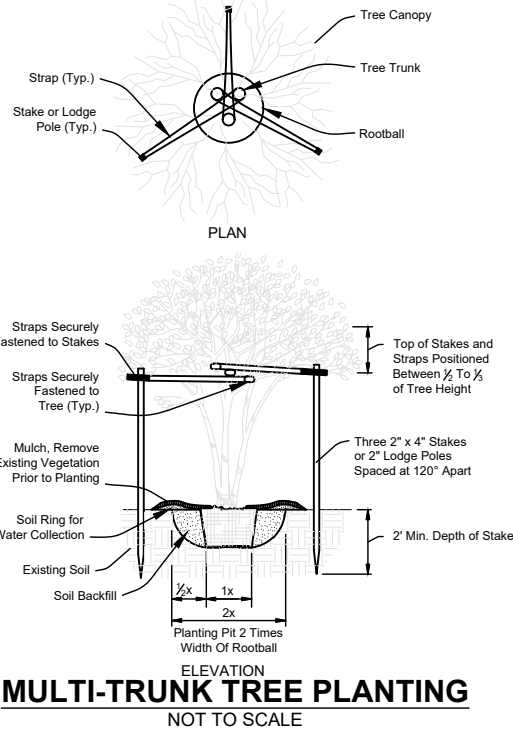
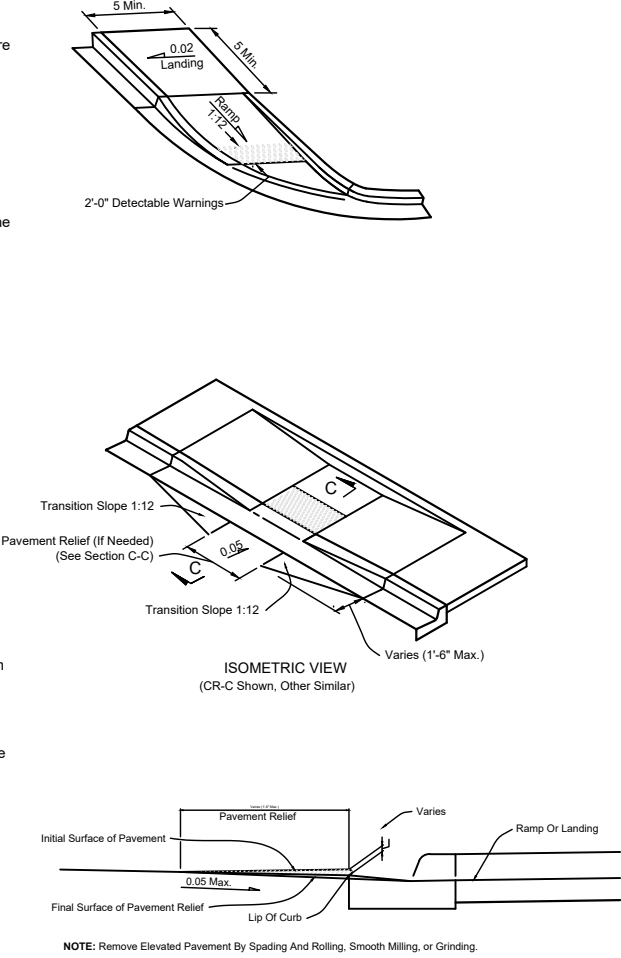
TRASH AND RECYCLE CAN HOLDER SECTION VIEW
NOT TO SCALE



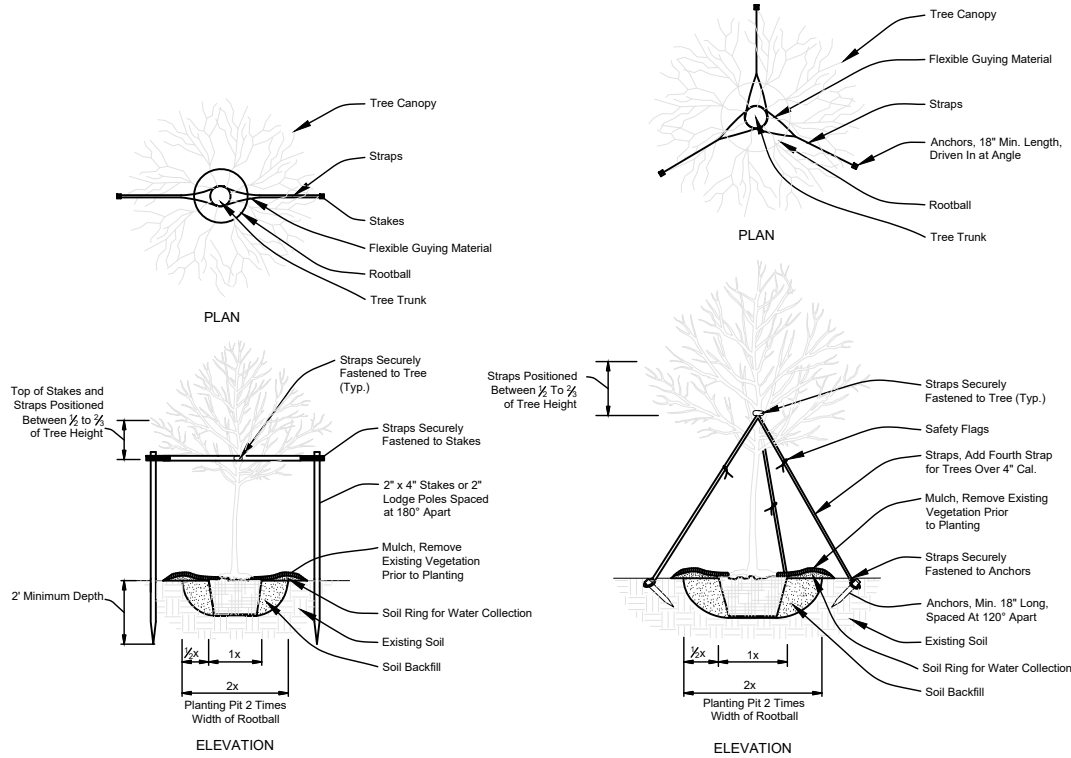
RECYCLE CAN HOLDER ELEVATION DETAIL
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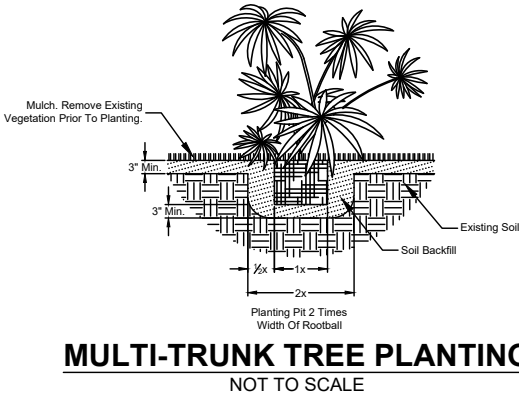
1. Cross Slopes and Grades:
- A. Sidewalk, ramp, and landing slopes (i.e. 0.02, 0.05, and 1:12) shown in this Index are maximums. With approval of the Engineer, provide the minimum feasible slope where the requirements cannot be met.
 - B. Landings must have cross-slopes less than or equal to 0.02 in any direction.
 - C. Maintain a single longitudinal slope along each side of the curb ramp. Ramp slopes are not required to exceed 15 feet in length.
 - D. Joints permitted at the location of Slope Breaks. Otherwise locate joints in accordance with Index 522-001. No joints are permitted within the ramp portion of the Curb Ramp.
2. Grade Breaks:
- Grade breaks at the top and bottom of ramps must be parallel to each other and perpendicular to the direction of the ramp slope.
3. Curb, Curb and Gutter and/or Sidewalk:
- A. Refer to Index 522-001 for concrete thickness and sidewalk details.
 - B. Remove any existing curb, curb and gutter, or sidewalk to the nearest joint beyond the curb transition or to the extent that no remaining section is less than 5 feet long.
4. Curb Ramp Alpha-Identification:
- A. Sidewalk curb ramp alpha-identifications (e.g. CR-A) are provided for reference purposes in the Plans.
 - B. Alpha-identifications CR-I and CR-J are intentionally omitted.
5. Detectable Warnings:
- A. Install detectable warnings in accordance with Specification 527.
 - B. Place detectable warnings across the full width of the ramp or landing, to a minimum depth of 2 feet measured perpendicular to the curb line and no greater than 5 feet from the back of the curb or edge of pavement.
 - C. If detectable warnings are shown in the Plans on slopes greater than 5%, align the truncated domes with the centerline of the ramp; otherwise, the truncated domes are not required to be aligned.
6. Detectable Warnings - Acceptance Criteria:
- A. Color and texture shall be complete and uniform.
 - B. 90% of individual truncated domes shall be in accordance with the Americans with Disabilities Act Standards for Transportation Facilities, Section 705.
 - C. There shall be no more than 4 non-compliant domes in any one square foot.
 - D. Non-compliant domes shall not be adjacent to other non-compliant domes.
 - E. Surfaces shall not deviate more than 0.10\"/>



NOT TO SCALE



- GENERAL NOTES:
- All dimensions 6\"/>
 - Remove plant containers prior to planting. If plants are not container grown, remove a minimum of the top 1/3 of burlap, fabric, or wire mesh.
 - Allow no more than 1\"/>
 - Backfill with loosened existing soil or as shown in the plans. Remove rocks, sticks, or other deleterious material greater than 1\"/>
 - Except when a permanent, subsurface or drip irrigation system is provided, construct soil rings at the outer edge of the planting pit, with a height of 3\"/>
 - Construct a 3\"/>
 - Install guying with minimum 1\"/>
 - Relocated Trees and Palms: Brace relocated trees and palms in accordance with the Contract Documents. Remove bracing at the conclusion of the contract or as directed by the Engineer. Bracing or straps must not damage or become embedded in the tree bark.



NOT TO SCALE

SINGLE-TRUNK TREE PLANTING
NOT TO SCALE

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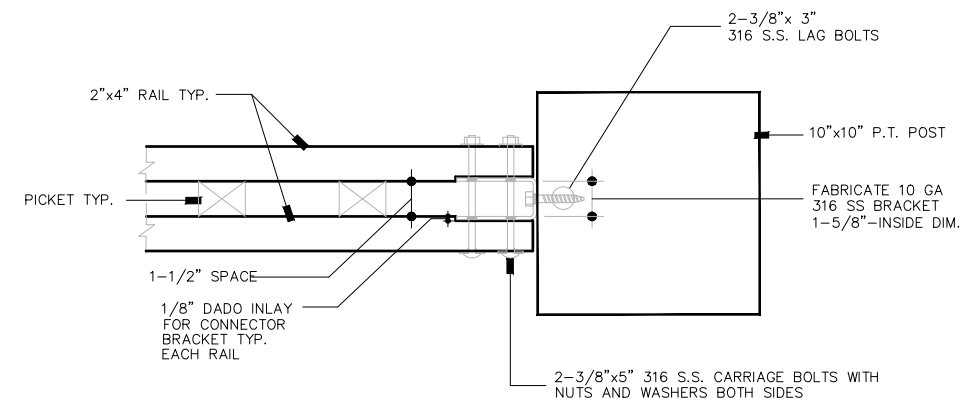
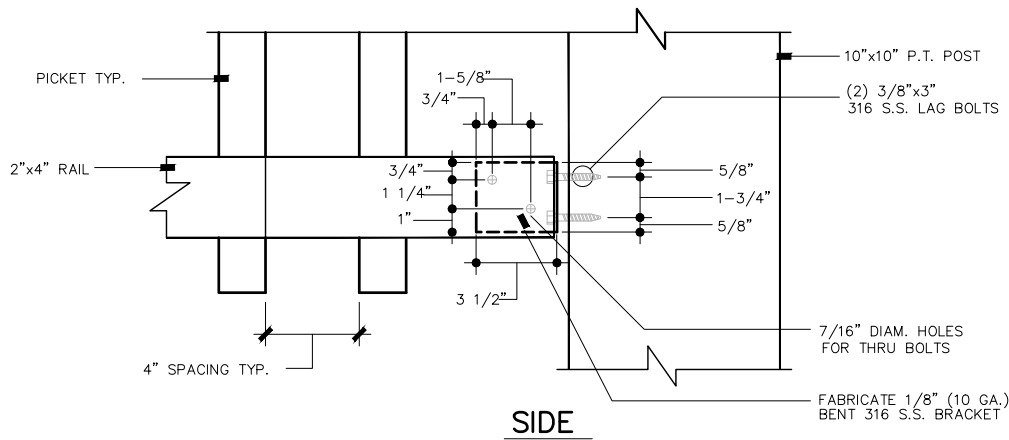
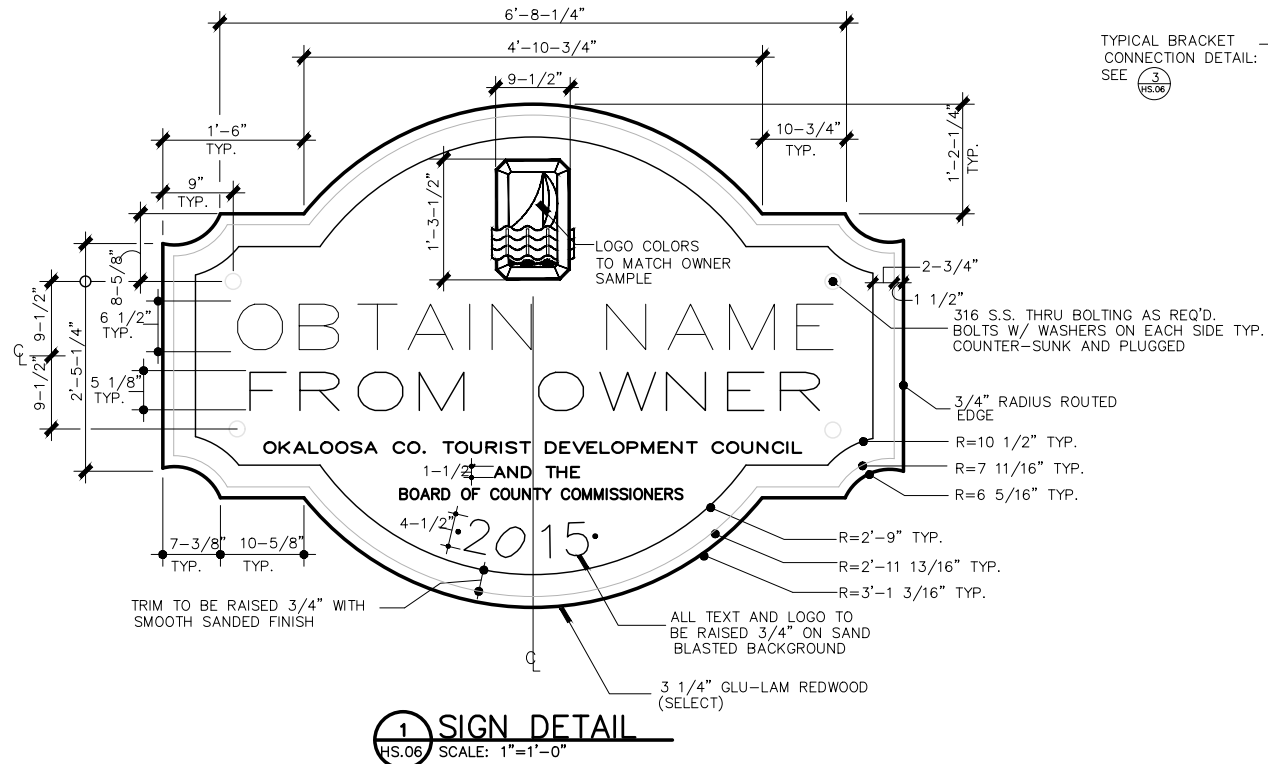


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TREE PLANTING DETAILS
Christobal Landing - Upland Development
Okaloosa County Board of County Commissioners
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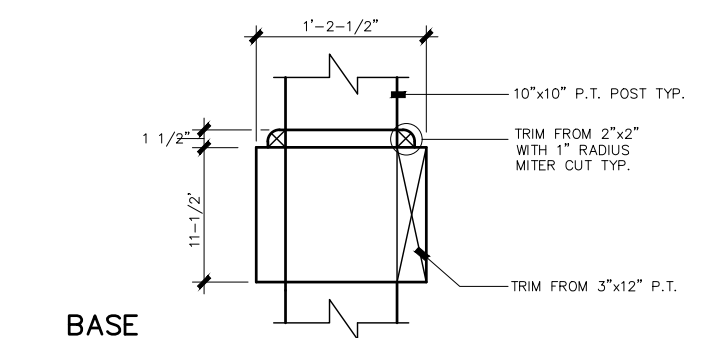
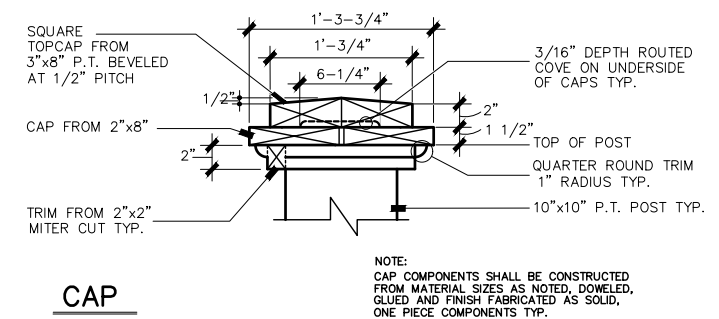
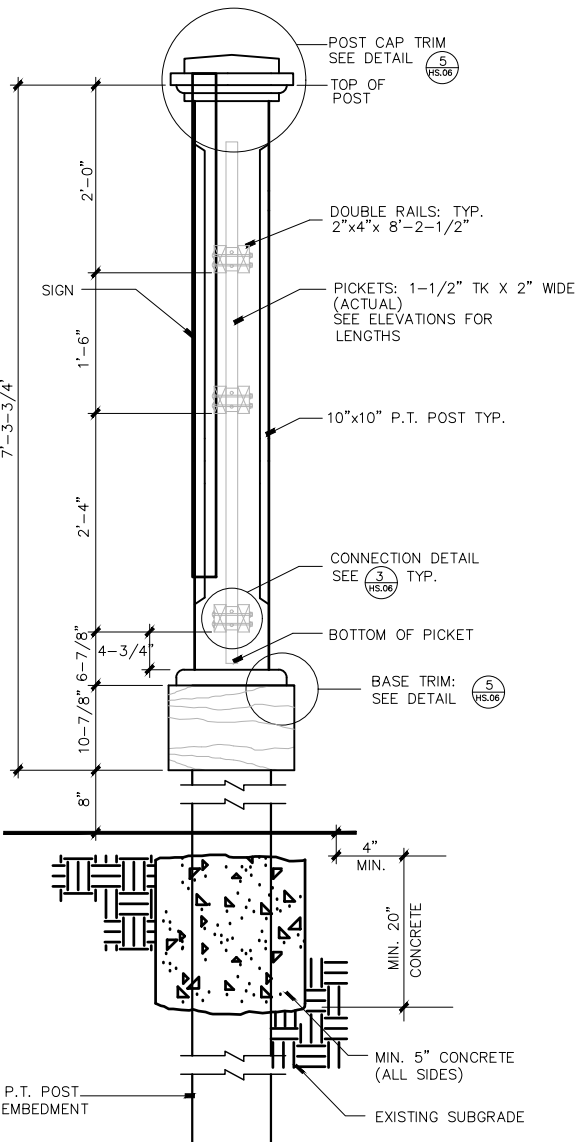
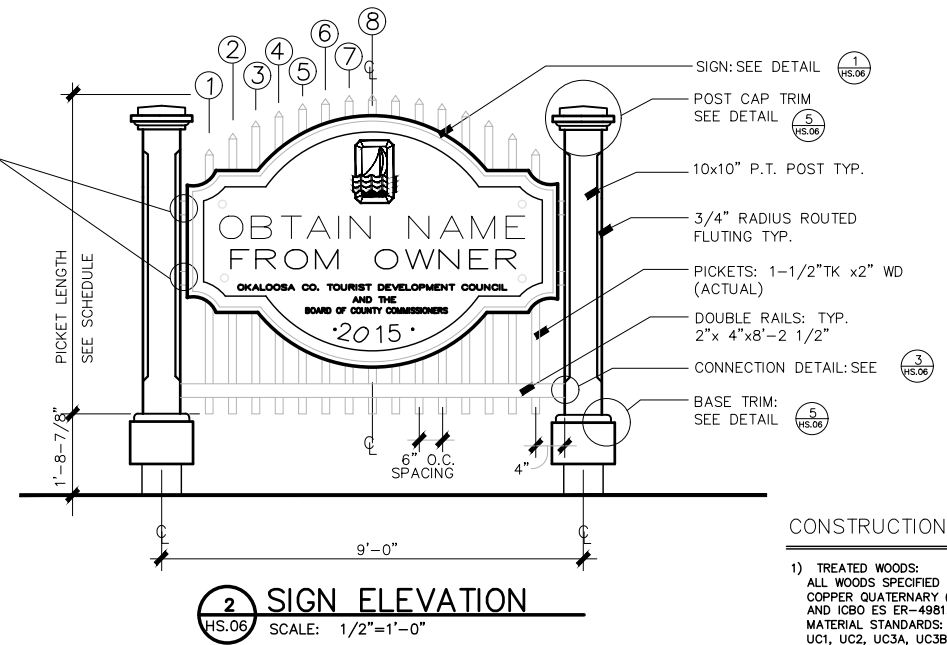
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SHEET NUMBER:
D-4

PARK NAME AND SIGN COLOR TO BE SELECTED
BY ARCHITECT AND OWNER. SUBMIT SELECTED
COLORS ON 1/4 SCALE MOCK UP



3 RAIL TO POST CONNECTION DETAIL
HS.06 SCALE: 3"=1'-0"

TYPICAL BRACKET
CONNECTION DETAIL:
SEE 3 HS.06



PICKET LENGTH/SCHEDULE	
1	5'-7 3/4"
2	6'-1 7/8"
3	6'-3"
4	6'-5 1/2"
5	6'-7 7/16"
6	6'-8 3/4"
7	6'-9 1/2"
8	6'-9 3/4"

CONSTRUCTION NOTES AND SPECIFICATIONS:

- TREATED WOODS: ALL WOODS SPECIFIED AS PRESERVATIVE TREATED (P.T.) SHALL BE ALKALINE COPPER QUATERNARY (ACQ) IN ACCORDANCE WITH NES REPORT NO. NER-643 AND IGB0 ES ER-4981. MATERIAL STANDARDS: SHALL COMPLY WITH A.W.P.A. STANDARD UI (CATEGORY UC1, UC2, UC3A, UC3B, UC4A, UC4B). T1 TREATMENT RETENTION: .40 LB/CF FOR GROUND CONTACT MATERIALS AND .25 LB/CF FOR NON-GROUND CONTACT MATERIALS. MOISTURE CONTENT: ALL 2X DIMENSIONAL LUMBER FOR THIS PROJECT SHALL BE KILN-DRIED AFTER TREATMENT (KDAT).
- ALL WOOD SHALL BE (P.T.)- PRESERVATIVE TREATED- BOUIDEN K-33 OSMOSE K-33 (CHROMATED COPPER ARSENATE, TYPE II) FED. SPEC. TT-W-550 OR A.W.P.A. STANDARD P-5. TREATMENT CRITERIA: .60 LB/CF FOR GROUND CONTACT MATERIALS AND .40 LB/CF FOR NON-GROUND CONTACT MATERIALS. SUBMITTAL: SUBMIT MANUFACTURER'S CERTIFICATION DATA FOR ALL WOOD PRESERVATIVE PRODUCTS.
- WOOD FINISH: ALL WOOD SHALL RECEIVE 2 (TWO) FLOOD COATS VINYL ACRYLIC LATEX SOLID PAINT WITH MILDEWIDE. ENDURON "KONEOHE BAY" # 9723, AND "AGATE" # 19367 ARE RECOMMENDED OR APPROVED EQUAL. APPLY AS PER MANUFACTURERS SPECIFICATIONS.
- ALL METAL CONNECTORS SHALL BE SIMPSON (OR APPROVED EQUAL)- #316 STAINLESS STEEL MINIMUM 16 GAUGE UNLESS OTHERWISE NOTED ON PLANS. SUBMIT SHOP DRAWINGS FOR ALL FABRICATED CONNECTORS.
- ALL BOLTS, NUTS, AND WASHERS SHALL BE #316 STAINLESS STEEL.
- ALL WOOD CONNECTIONS- UNLESS OTHERWISE DETAILED, SHALL BE WITH SQUARE DRIVE, SELF COUNTERSINKING, #316 STAINLESS STEEL SCREWS (BUGLE HEAD) #10 OF AN APPROPRIATE LENGTH FOR THE CONNECTION.
- TRIM NAILS: SHALL BE #316 STAINLESS STEEL UNLESS OTHERWISE NOTED.
- CONCRETE: TYPE I, 2000 PSI @ 28 DAYS.
- NAILS AND SCREWS SHALL NOT PROTRUDE FROM VISIBLY EXPOSED SURFACES.
- SUBMITTALS: SUBMIT MANUFACTURER'S SPECIFICATIONS AND TECHNICAL DATA FOR ALL PAINT PRODUCTS PRIOR TO APPLICATION.

543 Harbor Boulevard, Suite 204
Destin, Florida 32541
Certification of Authorization Number 9482
850.654.1555 (voice) • 850.654.0550 (fax)
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A Coastal Protection Engineering Company



ENTRANCE SIGN DETAILS
Christobal Landing - Upland Development
Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

DESIGNED BY: **mrd**
DATE: November 27, 2024
REV DATE: February 13, 2025
REV # : 4
DRAWN: JG
REVIEWED: YB
PROJECT NUMBER:
23-441.05
SHEET NUMBER:
D-5

1.0. GENERAL NOTES

- 1) The Landscape Contractor is solely responsible for quality control of the Work and shall maintain, on site, a full-time supervisor during planting who can communicate verbally in English with the Engineer. The Landscape Contractor shall coordinate with all other Work that may impact the completion of the plantings.
- 2) The Landscape Contractor shall verify the location of all existing buried utilities "Line Spotted" at least 48-hours prior to any excavation by calling 811 or 1.800.432.4770 (CALL SUNSHINE). Any damaged utility services will be replaced at the expense of the Landscape Contractor.
- 3) It is the responsibility of the Landscape Contractor to be aware of all surface and sub-surface conditions, be familiar with the local planting and growing conditions, use plants that thrive in Okaloosa County, and if there are any conflicts with these conditions notify the Engineer, in writing, of any circumstances that would negatively impact the health of plantings and shall not proceed with Work until unsatisfactory conditions have been corrected.
- 4) All trees, shrubs and groundcovers shall be guaranteed by the Landscape Contractor to be healthy, and in flourishing condition of active growth for the 365-day Warranty Period. Sod shall be guaranteed to be healthy, free of noxious weeds, disease and insect infestation for the 60-day Warranty Period.
- 5) All trees and shrubs shall be of the sizes as specified in the plant materials schedule. Any plant materials as determined by the Engineer not meeting the sizes and quality as specified shall be removed and replaced. The Landscape Contractor shall anticipate field adjustments to the locations of plants.
- 6) All plant materials shall be equivalent to Florida #1 or better as outlined by *Grades and Standards for Nursery Plants*, Division of Plant Industry, Florida Department of Agriculture and Consumer Services.
- 7) Types, sizes and quantities listed on the schedule shall govern. The Landscape Contractor shall verify that the quantities indicated will provide the coverage as specified and report any discrepancies at the time of bidding to the Engineer.
- 8) The Landscape Contractor shall include the cost of the fertilizer, hydrating gel and initial irrigation within the installed planting unit bid price.

2.0. DEFINITIONS

- 1) Defective Plant: Any plant that fails to meet the plant quality requirement of this specification.
- 2) End of Warranty Final Acceptance: The date when the Engineer accepts that the plants and work in this section meet all the requirements of the warranty.
- 3) Healthy: Plants that are growing in a condition that expresses leaf size, crown density, color; and with annual growth rates typical of the species and cultivar's horticultural description as adjusted for the planting site soil, drainage, and weather conditions.
- 4) Maintenance: Actions that preserve the health of plants after installation as defined herein.
- 5) Maintenance Period: The time period, as defined in these Specifications, which the Landscape Contractor is to provide maintenance.
- 6) Planting Unit: For the purpose of this project, the term "planting unit" refers to vegetative material of any individual, viable, nursery-grown plant installed within a single hole created in the project area. Planting unit species and size vary in accordance with these Drawings and Specifications.
- 7) Reasonable and Reasonably: In reference to plant quality, the conditions will not affect the establishment or long-term stability, health or growth of the plant. When used in relation to other issues such as weeds, diseases, and insects, it shall mean at levels low enough that no treatment would be required when applying recognized Integrated Plant Management.

3.0. SUBMITTALS

- 1) The Work Plan shall include: construction schedule, propagation schedule and methods, hydrating gel and fertilizer specifications, materials, staging areas and access requirements, coordination with other trades, work force and equipment, and the qualifications of supervisor(s). Documentation of the planting unit(s) sources including collection permits and any other required will be included in the Plan.
- 2) The Watering Plan will list the watering equipment, detail the proposed number of irrigation events, irrigation methodology, equipment, water source, labor, required time, notifications, and the physical condition(s) of the planting units that signal the need for maintenance irrigation.
- 3) The Landscape Contractor shall notify the Engineer: i) at least 7-days prior to project mobilization, commencement of installation, project completion, inspections, and demobilization; ii) at least 7-days before the scheduled 90-day and 365-day vegetation inspections; iii) 48-hours prior to the application of initial or maintenance irrigation; iv) at least 48-hours prior to the suspension of Work; and v) immediately for any work stoppages resulting from environmental impacts (e.g., wildlife impacts, fuel spills, etc.), permit violations, property owner disputes, safety violations, etc.
- 4) Submit (2) ½ cubic foot samples of proposed topsoil material with Test Report from a commercial soil testing laboratory with analysis of the following: available Phosphorus, exchangeable Potassium, Magnesium and Calcium, soil pH (water and buffer), cation exchange capacity and percent base saturation of cation elements, plus Sulphate Sulphur, Boron, Zinc, Manganese, Iron, and Copper, organic matter, soil texture and soluble salts. The Soil Test Report for pH will include recommendation for pH adjustment for all landscape planting area, imported topsoil and planting backfill mix. Pre-Approved Testing Laboratory: Waters Agricultural Laboratories, Inc., 257 Newton Highway, Camilla, GA. 229-336-7216.
- 5) Submit the required manufacturer's information certifying that soil amendments meet the specifications.
- 6) Before delivery of planting materials, certification documentation that the planting materials meet all the requirements (i.e., plant source, plant size, plant age, plant grade, etc.) in these Specification. The source documentation will include collection permits or contracts from the DEP, the U. S. Department of Agriculture, or other comparable documents.
- 7) The Landscape Contractor shall submit complete Shop Drawings for approval of the Permanent Irrigation System prior to installation showing size, type and location of all components along with manufacturer's data sheets. Prior to final inspection, submit two copies of written operating and maintenance instruction, complete parts list and As-Built Drawings.

4.0. IRRIGATION SYSTEM

- 1) Each planting unit shall be initially watered the same day it is installed. The Landscape Contractor shall be fully responsible to ensure that adequate water is provided to all plants from the point of installation until the date of Substantial Completion Acceptance. The Landscape Contractor will be allowed to "water in" (initially irrigate) all newly installed planting units such that the root zone of all newly installed planting units is thoroughly saturated. The Landscape Contractor is responsible for all aspects of the irrigation to ensure the specified survival rate as specified herein. The Landscape Contractor shall apply irrigation to the planting areas utilizing a non-destructive, non-scouring methodology, and be responsible for any damages associated with the initial irrigation. The Landscape Contractor will be responsible for obtaining and applying all irrigation water required for the initial irrigation. All water shall be fresh and free from injurious amount of oil, acid, alkali salts or other materials harmful to the growth of the plants. The Landscape Contractor will be responsible for obtaining approvals and coordinating with local agencies if the use of local hydrants is proposed.
- 2) Permanent Irrigation System: The Landscape Contractor shall be responsible to design and install a completely automated, electronic irrigation system for all landscaped and grassed areas shown on Planting Plan, including a well and pump of sufficient capacity and pressure for proper operation of the system. The maximum Chloride content of water shall not exceed 450 PPM and Iron content shall not exceed 0.3 PPM. The system will provide 100% coverage of the planting and lawn areas, with adequate water to sustain healthy plant growth under drought conditions. The system will comply with all applicable laws, ordinances and codes.

5.0. SOIL SPECIFICATIONS

- 1) Imported Top Soil, if needed for landscape planting, shall be obtained from sources that comply with the Okaloosa County White Sand Ordinance.

- 2) Prior to soil preparation, areas to be sodded shall be brought to final grade in accordance with the approval plan. These operations shall leave as much topsoil as possible or replace the topsoil to a depth of 4 inches.
- 3) Remove stones over 1 ½" in diameter and shall be clear of trash, debris, sticks, roots, branches, rubbish and other extraneous matter from all lawn areas. branches, stones and clods in excess of 2 inches in length or diameter. Sod shall not be applied to gravel or other non-soil surfaces.
- 4) Roto-till soil 4" deep and rake lawn areas to a smooth even surface. In areas to be sodded, allow for sod thickness, providing a finish grade 2" below adjacent pavement. Any irregularities in the soil surface resulting from topsoil or other operations shall be filled or leveled in order to prevent the formation of depressions or water pockets.
- 5) Planting Soil Backfill Mix for tree pits, shrubs and groundcovers. Mix 75% existing topsoil to 25% soil admixture comprised of 1/3 parts aged pine bark, 1/3 parts composted cow manure and 1/3 parts finished mushroom compost and soil amendments as required to bring the pH to between 5.5 and 6.5. Pre-approved source for backfill mix: Graco Fertilizer Company, (229) 377-1602.
- 6) Topsoil Material: Indigenous to the area suitable for plant growth that is free of weeds, roots, stumps, rocks larger than 2" in diameter, organic muck, hard pan, toxic substances detrimental to plant growth, and construction debris such as limerock, concrete, and asphalt pieces. Deliver in normally moist condition.
- 7) Fertilizer: For plant beds use 8-8-8 ratio, and for lawn areas use 16-4-8 ratio, each with at least 25% of the Nitrogen in a water insoluble organic slow release form. Lime and fertilizer shall be incorporated into the top 2 to 4 inches of the soil. Apply fertilizer over prepared soil in all areas to be sodded except slopes adjacent to water's edge. Apply material at a rate of 6 lbs. per 1,000 square feet. Second application – as specified under lawn maintenance and warranty.
- 8) Prior to planting, moisten prepared lawn areas if dry. New seedlings shall be supplied with adequate moisture. Irrigate areas to be sodded with a minimum of ½ inch of water unless recent rains have provided equivalent moisture. Supply water as needed, especially late in the season, in abnormally hot or dry weather, or on adverse sites. Water application rates shall be controlled to prevent runoff.

6.0. SEED AND SOD SPECIFICATIONS

- 1) Seeding and sod shall not be established on slopes that are unsuitable due to soil texture, poor internal structure or drainage, volume of overland flow, or excessive steepness, until measures have been taken to correct these problems.
- 2) Seeding:
 - a) All disturbed areas of the project site that are not identified to be sodded shall be seeded.
 - b) Apply quick growing / temporary seed uniformly with certified seeding with a mixture of annual and perennial plant species:
 - i. Cool season plantings shall contain 1.4lb./1000 sf of Pensacola Bahia and 0.9lb./1000sf Ryegrass.
 - ii. Warm season plantings shall contain 1.4lb./1000 sf of Pensacola Bahia and 0.9lb./1000sf of Browntop Millet.
 - c) Seeding shall be applied uniformly in accordance with the manufacturer's recommendations and sound horticultural practices. The seed can be applied uniformly with a cyclone seeder, drill, culti-packer seeder, or hydro-seeder on a firm, friable seedbed. Maximum seeding depth shall be ¼ inches.
 - d) Rake soil to cover seed with 1" to 2" of soil, roll lightly and water with a fine spray to avoid washing.
- 3) Sodding:
 - a) Sod species shall be *Cynodon Dactylon*, "Bermudagrass".
 - b) Sod shall be harvested, delivered, and installed within a period of 36 hours.
 - c) Sod shall not be cut or laid in excessively wet or dry weather.
 - d) Sod shall be machine cut at a uniform soil thickness of ¾ in., plus or minus ¼ in. at the time of cutting. This thickness shall exclude shoot growth and thatch.
 - e) Pieces of sod shall be cut to the supplier's standard width and length, with a maximum allowable deviation in any dimension of 5%. Torn or uneven pad shall not be acceptable.
 - f) Standard size section of sod shall be strong enough to support their own weight and retain their size and shape when suspended from a firm grasp on one end of the section.
 - g) The first row of sod shall be laid in a straight line with subsequent rows place parallel to and butting tightly against each other. Lateral joints shall be staggered to promote uniform growth and strength. Care shall be exercised to insure the sod is not stretched or overlapped and that all joints are butted tight in order to prevent voids which would cause drying of the roots. Work topsoil into minor joints.
 - h) On slopes 3:1 or greater, or wherever erosion may be a problem, sod shall be laid with staggered joints and secured by pegging or other approved methods. Sod shall be installed with the length perpendicular to the slope (on the contour). Begin laying sod at the bottom of the slope and work uphill.
 - i) Roll entire sodded area with a 200 lb. roller and tamped to provide firm contact between roots and soil.
 - j) Water sod immediately after rolling. Thereafter water sufficiently to keep soil moist to a depth of 4" until established.
- 4) Sod and Seed Coverage Maintenance:
 - a) Inspect the vegetated areas weekly for signs of poor or no germination and indications of erosion. Areas which fail to establish vegetative cover adequately to prevent rill erosion shall be filled in with proper topsoil and re-seeded as soon as such areas are identified.
 - b) Areas where seeding and sodding have been established shall be mowed every two weeks.
 - c) Seeding shall be fertilized on year after planting to insure proper stand density.

7.0. LANDSCAPE SPECIFICATIONS

These specifications include, but not limited to the living shoreline, shrubs, trees, ground covers.

- 1) Execution
 - a) Planting Layout:
 - i. The Landscape Contractor shall lay out the locations of the proposed vegetation areas in accordance with the Drawings and clearly staked for approval by the Engineer, prior to planting.
 - ii. All shrub material shall be planted in staggered rows spaced at the on-center dimension.
 - iii. Minor adjustments in the layout may be required and these adjustments may not be apparent until some or all of the plants are installed. The Landscape Contractor will adjust as required by the Engineer including relocating previously installed plants.
 - iv. The Landscape Contractor shall observe each plant after delivery and prior to installation for damage of other characteristics shall be rejected and not installed.
 - v. No more plants shall be distributed about the planting bed area than can be planted and watered on the same day.
 - 2) Plant Materials
 - a) The source of all planting units will be limited to seeds and propagated plants collected from South Alabama and Florida Gulf coasts or if collected from any other area will be rejected.
 - b) The native plant species listed in accordance with these Drawings and "Planting Species, Size, and Spacing" and "Planting Quantities" tables estimate the number of planting units that will shall be supplied and installed by the Landscape Contractor. The Landscape Contractor is required to verify the number of plants required to plant and fully cover the identified planting areas.
 - c) Height of planting units, measured from the top of the root ball to the apical meristem, shall meet the minimum requirements and number of healthy emergent stems listed in the "Planting Dimensions" table.
 - d) Planting units shall be delivered to the work site in the containers in which they were grown. Each packaging unit delivered to a work site will be subject to inspection and counting.

- e) When the plants are pulled from the container, the roots shall support the soil volume of the container with minimal soil loss. The Engineer may require the Landscape Contractor to perform such demonstrations prior to planting.
 - f) Planting units shall be of sufficient age to develop healthy root systems throughout the soil medium within each planting container in accordance with best horticultural practices.
 - g) The Landscape Contractor shall coordinate delivery to ensure planting units are installed within 5-days of the plant being "pulled" at the nursery. Prior to shipping, roots should fill the entire volume of the container, but should not be root bound. When pulled from the container, the roots shall support the soil volume of the container with minimum soil loss.
 - h) All planting units shall be of the highest quality, healthy and shall have moist, vigorous root systems free of rot, disease, or discoloration at the time of delivery and installation. Planting units not meeting these specifications will be rejected and shall be immediately removed from the site and acceptable replacement plants provided at no cost to the Owner.
 - i) The root ball shall be properly moistened to prevent desiccation. All planting units shall be handled, packed, transported, and stored at the installation site in such a manner as to ensure protection against desiccation, thermal stress, disease, or physical damage.
- 3) Planting Depth and Spacing
 - a) The Landscaper Contractor shall install all planting units at a minimum depth of 6 inches, as measured from the top of the root ball to the sand surface, and if not installed at or below this depth will be rejected.
 - b) Planting units may be staggered between planting units and the spacing requirements (+/- 6 inches) may be modified for up to 25% of the plants to achieve a more natural look.
 - c) The planting units will be installed by hand labor and tools (spades, shovels, hand-held augers, etc.) and shall fully cover the planting areas shown in the Drawings. Planting units shall be installed up to existing vegetation, structures, parking, driveways, sidewalks or access paths.
 - d) Mounding of soil around plants to provide specified burial depth will not be permitted.
 - 4) Soil Amendments
 - a) Fertilizer: No fertilizer is allowed waterward of the MHWL. Slow release (90-day) pelletized Osmocote fertilizer, or approved substitute, with an N-P-K ratio of 18-6-12, plus trace elements shall be mixed into the bottom of the hole beneath the root zone of each planting unit during installation in accordance to standard industry practice and the manufacturer's specifications for each varying plant species and size. Dipping the root ball in the fertilizer prior to installation will not be permitted.
 - b) Hydrating Gel: No hydrating gel is permitted below the MHWL. A hydrating gel such as Stockosorb or similar product shall be used to prepare the plants for installation of the planting unit according to and the manufacturer's specifications and standard industry practice for each varying plant species and size. Dipping the root ball in a hydrating gel/fertilizer mixture prior to installation will not be permitted.
 - 5) Finish
 - a) Apply 2 ½ inches of mulch (after setline) to all planting restoration areas. Planting Bed and Tree Mulch: Pine straw will be clean and bright, and free of weeds, sticks, and other debris.
 - b) After plants are installed, each tree shall have ½ lbs. of 8-8-8 fertilizer applied per caliper inch.
 - c) All trees shall be staked and guyed as shown to maintain vertical alignment.
 - d) All trees placed in lawn or planting areas shall be installed with a minimum 3-foot diameter circle of mulch, unless otherwise shown on the DRAWINGS. Sod shall be removed.

8.0. PLANT MAINTENANCE AND SUBSTANTIAL COMPLETION

During the project work period and prior to Substantial Completion Acceptance, the Landscape Contractor shall maintain all plants. Maintenance during the period prior to Substantial Completion Acceptance shall consist of watering, weeding, resetting plants to proper grades and upright position, and any other measures necessary to keep plantings in healthy condition.

- 1) Once the Landscape Contractor completes the installation of all items in this section, the Engineer will observe all work for Substantial Completion Acceptance upon written request of the Landscape Contractor. The request shall be received at least 7-calendar days before the anticipated date of the site visit.
- 2) Substantial Completion Acceptance by the Engineer shall be for general conformance to specified size, character, and quality and not relieve the Landscape Contractor of responsibility for full conformance to the contract documents, correct species and survival rate requirements.
- 3) Any plants that are deemed defective as defined by the Engineer under the guidelines provided herein shall not be accepted.
- 4) The Engineer will provide the Landscape Contractor with a notice of Substantial Completion including the Warranty Period.
- 5) The Warranty Period shall continue for 365 days. All plants shall be Warranty to meet all the requirements for plant quality at installation in these Specifications. The Landscape Contractor shall replace defective WORK and defective plants that do not meet these Specifications as determined by the Engineer.

9.0. PLANT WARRANTY

- 1) Inspections will be conducted on 90-day intervals throughout the establishment period to assure all planting are being maintained in a condition of good health and active growth. Any dead or dying plants shall be promptly removed and replaced within 3 weeks following the date of inspection. Failure to replace planting within the 3-week period will extent the warranty period one day for each day of delay. The Owner reserves the right to substitute replacement plants with alternative plant species of equal value throughout the Warranty Period, if desired. Alternative species replacements shall remain within the same Warranty Period as initiated from the date of initial acceptance for all other planting. During this period, the Landscape shall reset settled plants to proper grade and position and tighten or repair guys and stakes as necessary. Re-mulch trees and beds as necessary to maintain a 2 ½ "-mulch layer (after settling) throughout the establishment period.
- 2) Lawn Maintenance and Warranty: Maintain lawns for a minimum period of 60-days after initial acceptance; Water lawn sufficiently to maintain moist soil to a depth of 4" until final acceptance; Mow lawns when sod is firmly rooted and top growth exceeds 4". Mow to a height of no less than 2 ½" and Fertilize lawns 6 weeks after planting with a 16-4-8 at a rate of 6 lbs. per 1,000 square feet.
- 3) Defective Plants shall be removed immediately upon notification by the Engineer and replaced without cost to the OWNER, as soon as weather conditions permit and within the specified planting period. The Landscape Contractor is not responsible for replacing plants, after Substantial Completion Acceptance and during the warranty period, that are removed by others, lost or damaged by a third party, vandalism, natural disaster or abnormal weather conditions such as floods, excessive wind damage of severe freezing.
- 4) Replacements shall closely match adjacent specimens of the same species and shall be subject to all requirements stated herein. The Warranty Period of the replacement plants shall be extended for an additional 180-days from the date of their acceptance after replacement. If a replacement plant is not acceptable during or at the end of the said extended Warranty Period, the Engineer may elect one more replacement items or credit for each item.
- 5) The Landscape Contractor is responsible for the maintenance of the plants during the Warranty Period. No third party other than the Landscape Contractor will maintain the plants during the Warranty Period. If the Landscape Contractor fails to visit the site and or notify, in writing, the Engineer of maintenance needs, lack of maintenance shall not be used as grounds for voiding or modifying the provisions of the warranty.

10.0. SUCCESS CRITERIA

- 1) Initial Planting Unit Survival: Planting units that do not survive for a minimum of 10-days after installation will be rejected and will not be eligible for planting. Within 5-days of notification, the Landscape Contractor shall install new, within-specification planting units in these areas. The Landscape Contractor shall assume sole responsibility for installing the new replacement planting units and properly disposing the rejected planting units at no cost to the Owner. The replacement planting units will be eligible for payment as "original" only after they have survived a minimum of 10 days after installation.

- 2) The Engineer will assess the success of the planting effort approximately every 90-days (and 365-day final) after completion of the planting unit installation (for the entire project) using two criteria: 1) whole-site survival rate and, 2) planting unit survival pattern. The Engineer will consider the planting effort a success and acceptable if both of the following criteria are met.
 - a) Whole-Site Survival Rate: A minimum survival rate of 90% of all planting units installed over the entire site is achieved. Plants will be considered as surviving if they show clearly vigorous rhizome and white, turgid roots, even in the absence of vital above ground growth.
 - b) Survival Rate by Species: A minimum survival rate of 90% of all planting units for each species installed over the entire site is achieved. The Engineer may waive this success criterion in areas where surrounding plant coverage has restricted the available planting area.
- 3) Defective Plants shall be removed immediately upon notification by the Engineer and replaced without cost to the Owner, as soon as weather conditions permit and within the specified planting period. The Landscape Contractor is not responsible for replacing plants during the Warranty Period that are removed by others, lost or damaged by a third party, vandalism, or any natural disaster.
- 4) If the two above success criteria are not met, as determined by the Engineer, the Landscape Contractor shall replant the unsuccessful planting units with viable within-specification planting units of the same type originally installed and specified on the Drawings. The Landscape Contractor will assume sole responsibility for the replanting of planting units and will complete the replanting at no cost to the Owner. All warranty and survival provisions and requirements will apply to replanted planting units. The Landscape Contractor will be responsible for properly disposing of all rejected planting units.

11.0. FINAL ACCEPTANCE

At the end of the Warranty and Maintenance Period, the Engineer shall observe the Work and determine if all provisions of the contract are complete and the Work is satisfactory. Replace any material not in healthy condition or which fails to meet specifications. Deciduous material will be guaranteed to break dormancy is planted in dormant season. At the time of final inspection, sodded lawns will be acceptable provided a healthy, well-rooted, even-colored lawn is established, free of weeds, disease and insect infestation. There shall be no open joints or bare areas. Seeded areas shall exhibit no less than 85% coverage, uniformly throughout. Grass stands shall be well-rooted, even-colored and free of weeds, disease and insect infestation.

- 1) Satisfactory: If the Work is satisfactory, the Maintenance Period will end on the date of the final observation.
- 2) Unsatisfactory: If the Work is deemed unsatisfactory, the Maintenance Period will continue at no additional expense to the Owner until the Work has been completed, observed, and approved by the Engineer.
- 3) Failure to Pass Observation: If the Work fails to pass final observation, any subsequent observations must be rescheduled as per above. The cost to the Owner for additional observations will be charged to the Landscape Contractor at the prevailing hourly rate of the Engineer.
- 4) End of Warranty Final Acceptance: At the end of the Warranty Period, the Engineer shall observe all warranted work upon written request of the Landscape Contractor. The request shall be received at least 10-calendar days before the anticipated date for final observation. Notice of the end of the Warranty and Maintenance Period Final Acceptance will be given only when all the requirements of the Work under this specification have been met.

543 Harbor Boulevard, Suite 204
Destin, Florida 32541
Certification of Authorization Number 9482
850.654.1555 (voice) • 850.654.0050 (fax)
www.mrd-associates.com

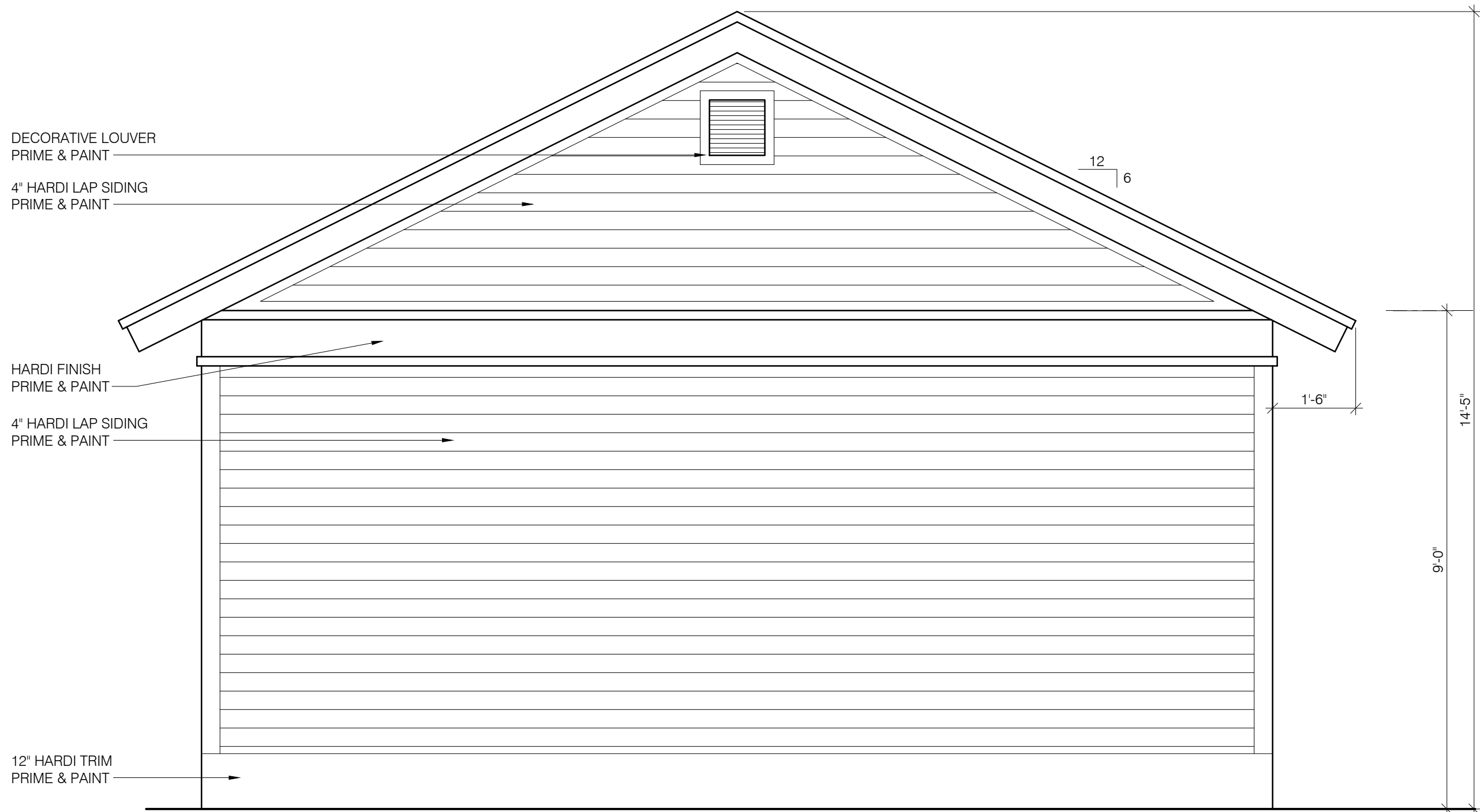
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LANDSCAPE SPECIFICATIONS
Christobal Landing - Upland Development

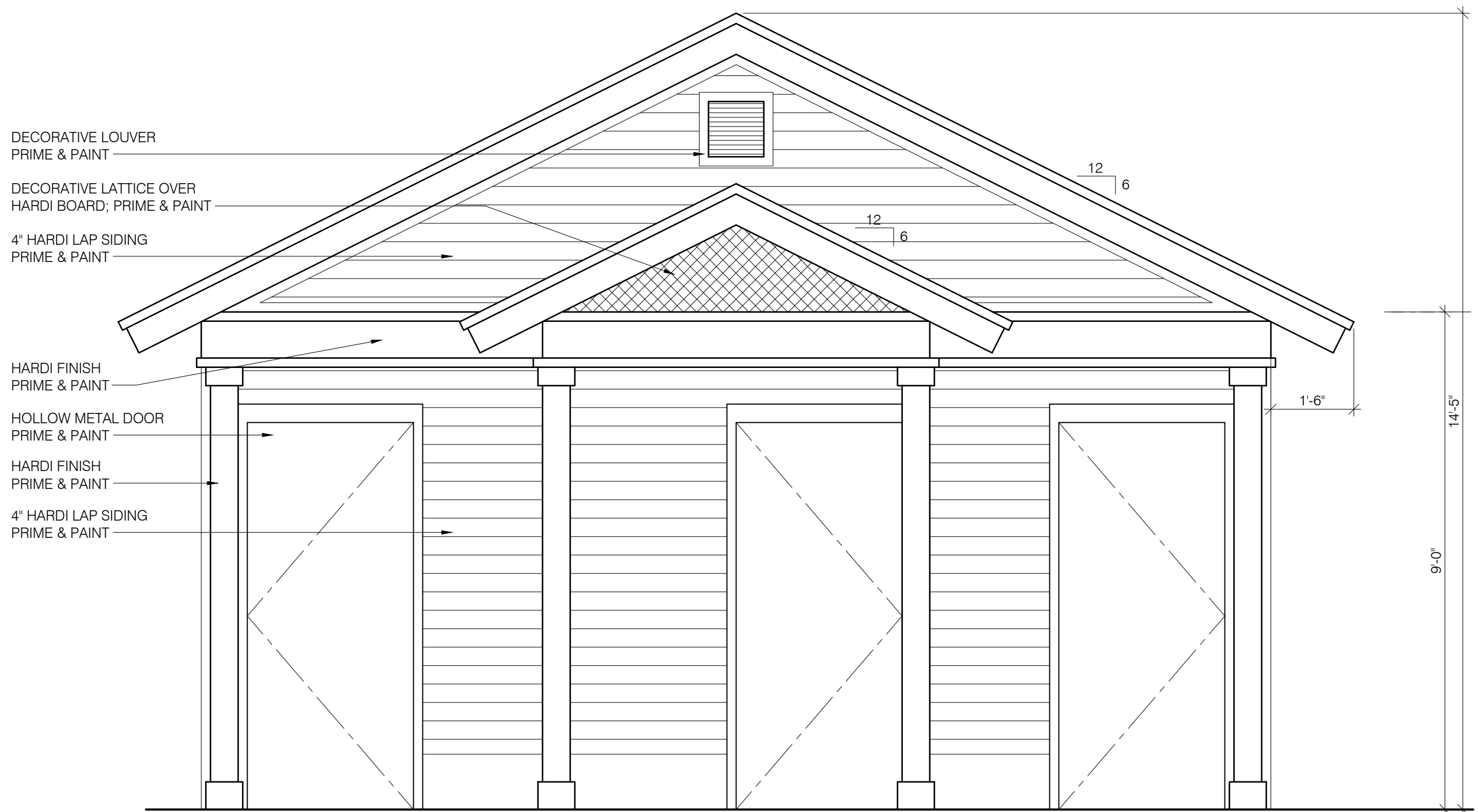
Okaloosa County Board of County Commissioners
1250 N. Eglin Parkway, Shalimar, Florida 32579

DESIGNED BY: **mrd**
DATE: November 27, 2024
REV DATE: February 13, 2025
REV # : 4 DRAWN: JG
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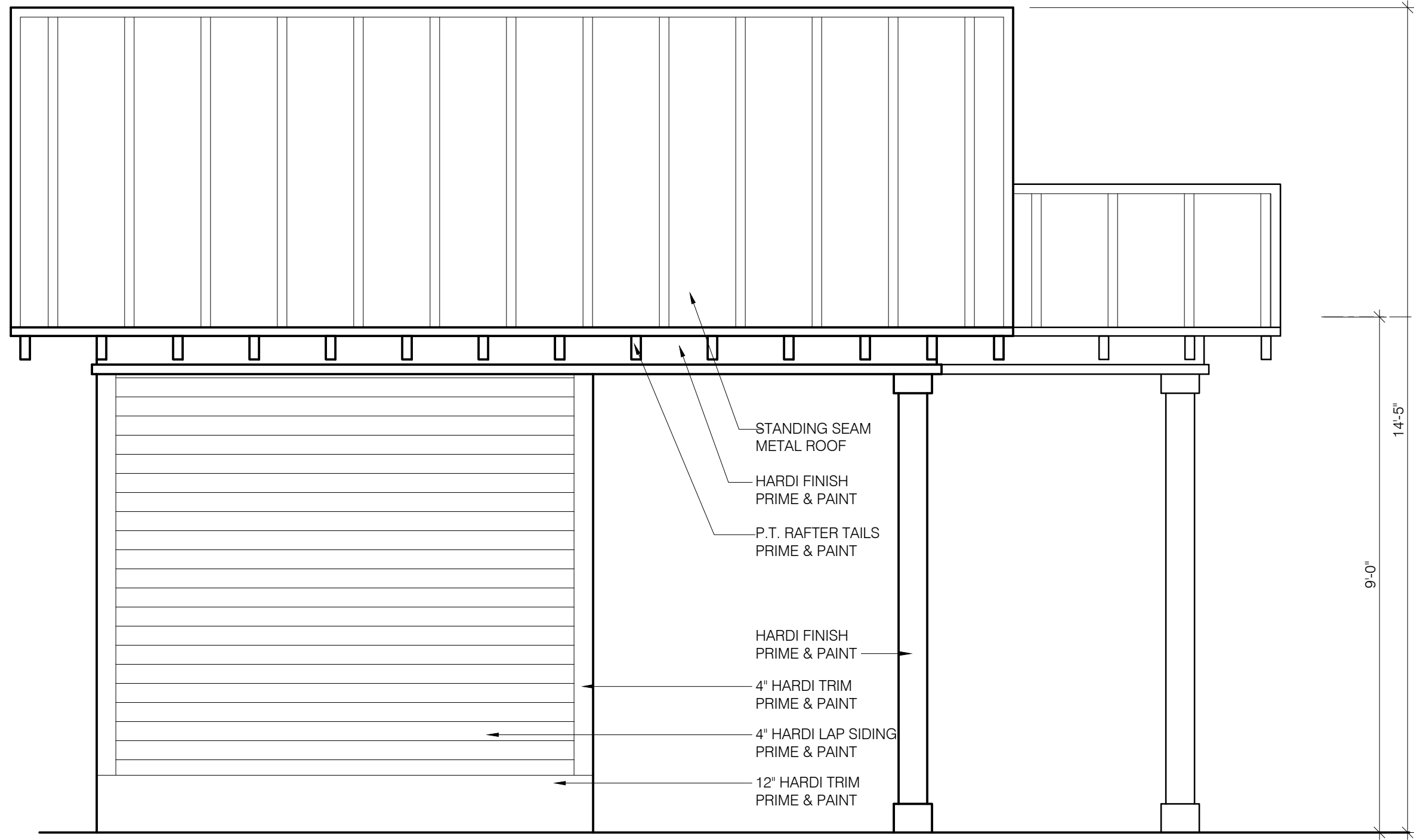
3 RESTROOM EAST ELEVATION

SCALE: 1/2" = 1'-0"



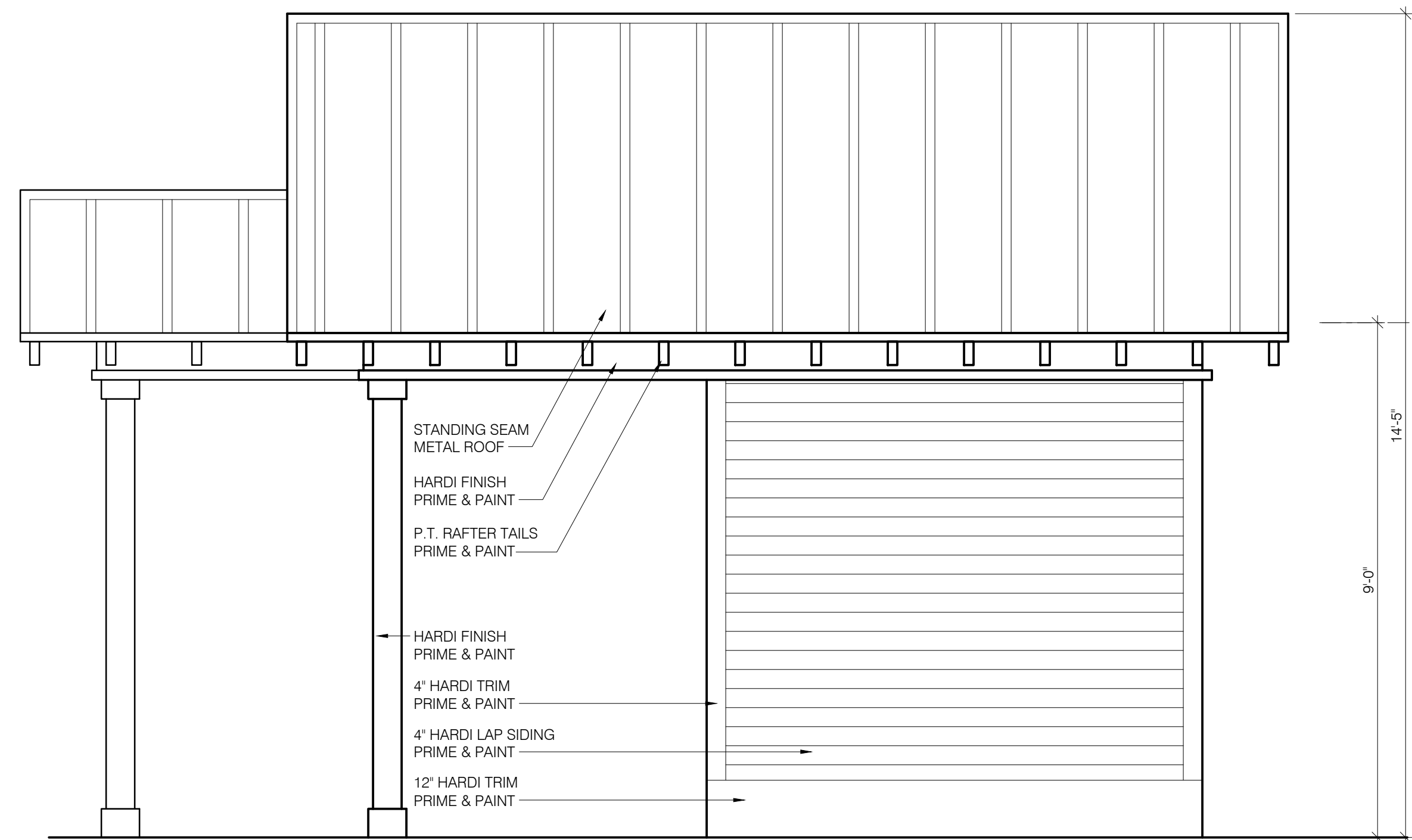
1 RESTROOM WEST ELEVATION

SCALE: 1/2" = 1'-0"



4 RESTROOM NORTH ELEVATION

SCALE: 1/2" = 1'-0"



2 RESTROOM SOUTH ELEVATION

SCALE: 1/2" = 1'-0"

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Date: 13 FEB 2025

Drawn By: jdf

Project Number: 2401

Revisions

DEVELOPMENT ORDER

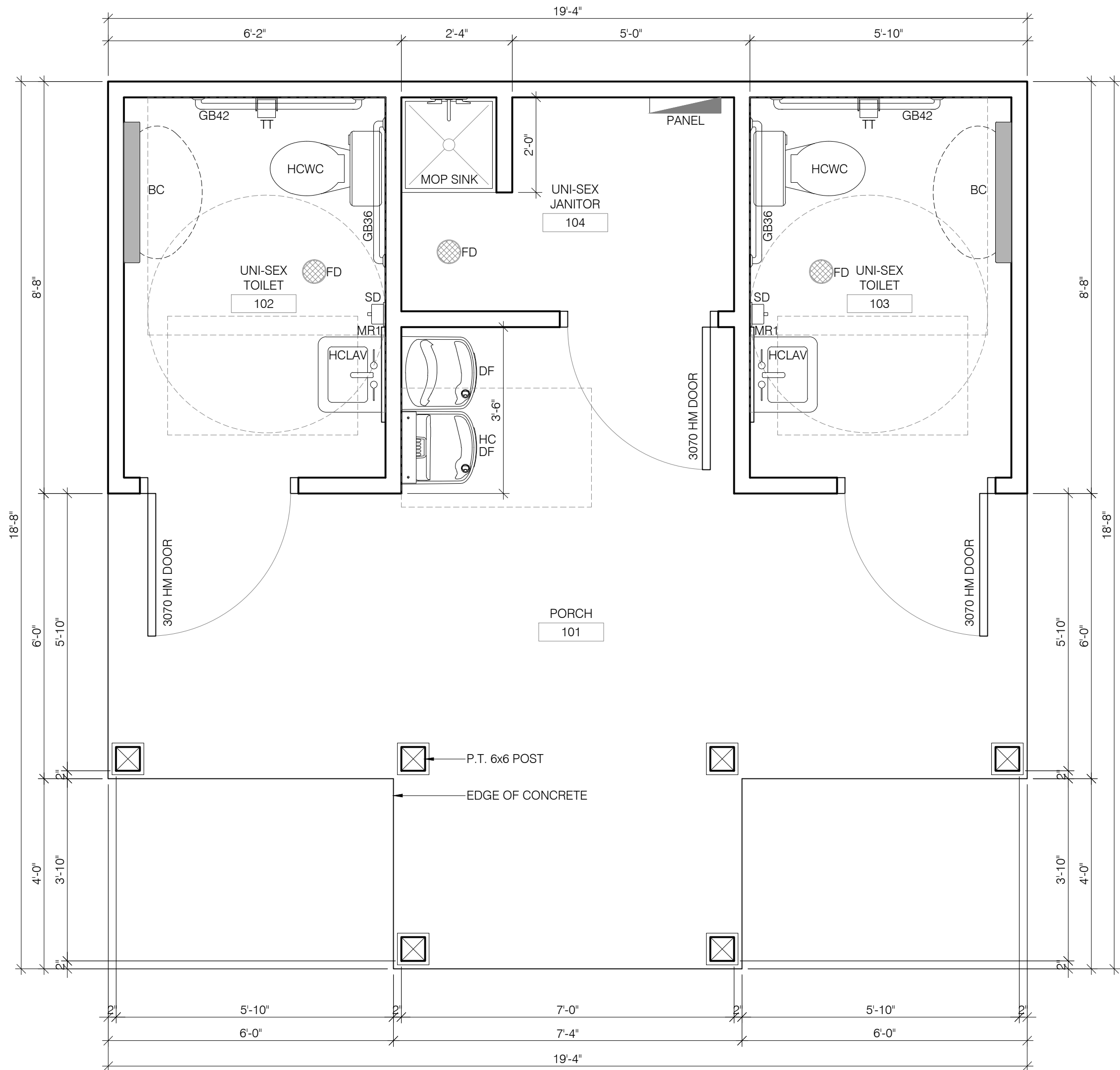
RESTROOM
BUILDING ELEVATIONS

A2.01

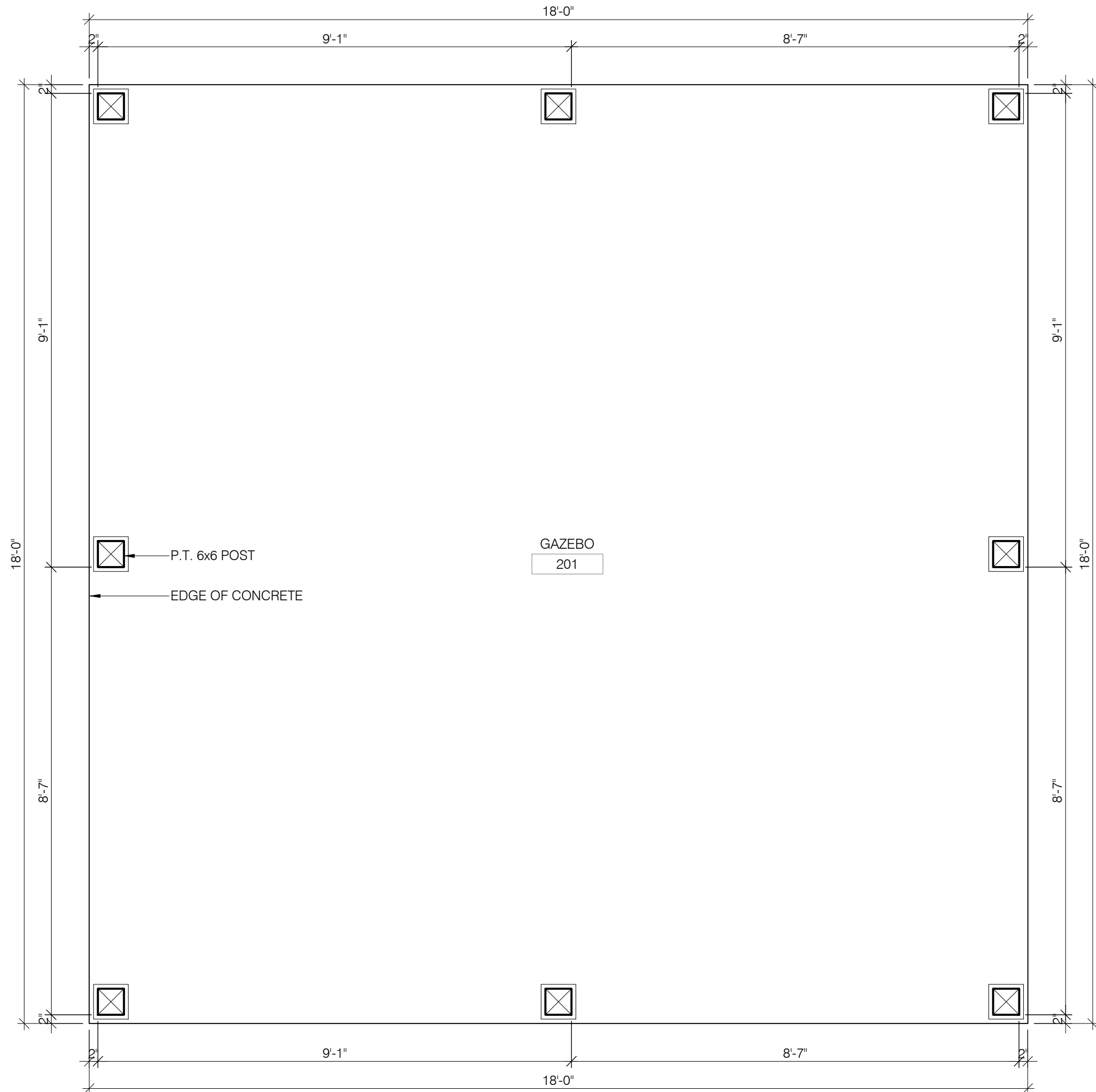
Christobal Landing
Upland Development

CHRISTOBAL ROAD
MARY ESTHER, FLORIDA

jdf+
architecture llc
201 Hollywood Blvd ne | ft. wallen beach | florida | 32548
850.486.2106 | www.jdfarchitecture.com | A42600202



1 RESTROOM FACILITY FLOOR PLAN
SCALE: 1/2" = 1'-0"



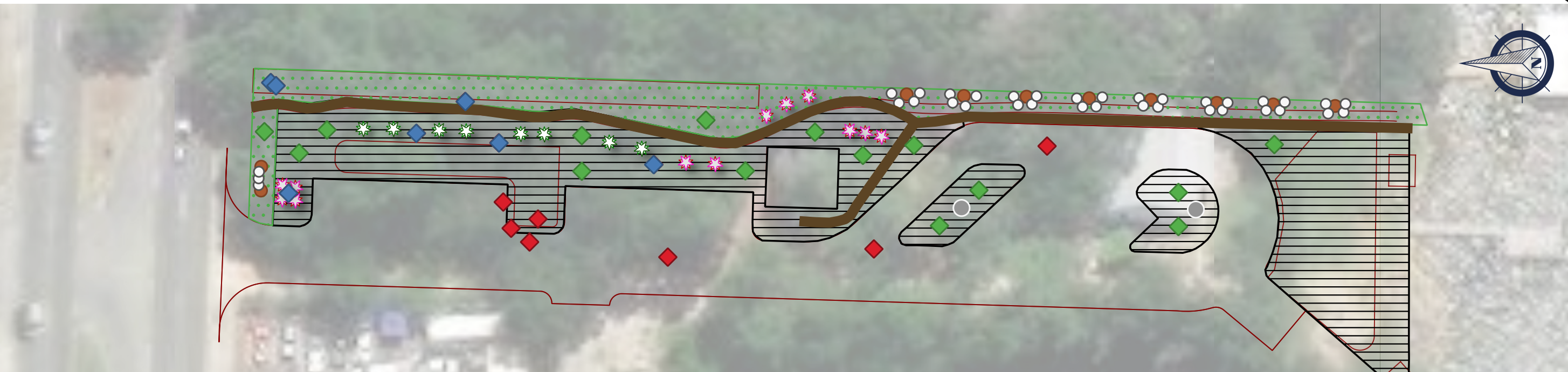
2 GAZEBO FLOOR PLAN
SCALE: 1/2" = 1'-0"

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Date: 13 FEB 2025
Drawn By: jdf
Project Number: 2401
Revisions:

Christobal Landing Upland Development

CHRISTOBAL ROAD
MARY ESTHER, FLORIDA



Legend

Trees

- Live Oak (*Quercus virginiana*)
- Existing Trees (Preserved)
- Existing Trees (To Be Removed)
- Natural Trail (Mulch)
- Grasses
 - Elliot's Lovegrass (*Eragrostis elliottii*)
 - Muhly Grass (*Muhlenbergia capillaris*)

- Salt Medow Cordgrass (*Spartina patens*)
- Shrubs
 - Saw Palmetto (*Serenoa repens*)
 - Swamp Azela (*Rhododendron viscosum*)
 - Oakleaf Hydrangea (*Hydrangea quercifoia*)
 - Sod (*Cynodon dactylon*)
 - Cristobal Upland Development Plan

Landscaping Plan Summary			
Zoning: Public Lands		Required	Provided
Perimeter Zone (10' wide near Right -of-Way)			
Perimeter Trees (1 medium per 30 linear feet)	65' divided by 30=	2	2
Buffer Zone (10' wide along common lot lines)			
Buffer Zone Trees (1 per 25 linear feet)	480' divided by 25 =	19	11
(50% required tress shall be shade)	50% of 19 =	10	11
(Shrubs, groundcover, and turf grass)	10' wide strip	4,700 sf	4,700 sf
(8' box fence)		0	480' lf
Interior Planting Area (Maximum 15 parking spaces without landscaping)			
(Must be 9' wide and at least 171 square feet total with one native tree 6' tall)		1	1
Interior Row Termination			
(at least 100 sf)		200 sf	1,798.61
(1 tree 6' tall)		2	4
Landscaping Area Requirement			
20% of total development	20% of 48,982 sf =	9,796.4 sf	22,648.61 sf
Existing trees to be preserved			7

Plant Schedule					
Quantity	Scientific Name	Common Name	Minimum Spacing on Center	Pot Size	Minimum Plant Height
Trees					
11	<i>Quercus virginiana</i>	Live Oak	Per plan	30 gal	6 ft
Shrubs					
8	<i>Rhododendron viscosum</i>	Swamp Azalea	3 ft	3 gal	18 in.
8	<i>Hydrangea quercifolia</i>	Oakleaf Hydrangea	5 ft	3 gal	18 in.
2	<i>Serenoa repens</i>	Saw Palmetto	4 ft	3 gal	18 in.
Groundcover					
3,130	<i>Spartina Patens</i>	Salt Meadow Cordgrass	18 in	4 in	18 in.
1,390			24 in	1 gal	18 in.
35	<i>Eragrostis elliottii</i>	Elliot's Love Grass	18 in	1 gal	12 in.
10	<i>Muhlenbergia capillaris</i>	Muhly Grass	24 in	1 gal	18 in.
Sod					
16,387 sf	<i>Cynodon dactylon</i>	Bermudagrass	N/A		

543 Harbor Boulevard, Suite 204
Destin, Florida 32541
(FL) Certification of Authorization Number 9482
850.654.1555 (voice) • 850.654.0550 (fax)
www.mrd-associates.com

mrd
mrd associates, inc.
A Coastal Protection Engineering Company

NOTES:
• Design based on MWD Land Development Code Article 12
• Plantings should be installed at least two times the size of the rootball for all plants. See sheet D-4 for more details.

LANDSCAPING PLAN
Christobal Landing Waterfront Park
Okaloosa County
1540 Miracle Strip Parkway, Fort Walton Beach, FL 32548

DESIGNED BY: **mrd**
DATE: February 13, 2025
REV DATE:
REV #:
REVIEWED:
PROJECT NUMBER:
23-441.05
SHEET NUMBER:
1



SCALE: 1/4" = 1'-0"



A2.11

CHRISTOBAL ROAD
MARY ESTHER, FLORIDA

DEVELOPMENT ORDER		

201 hollywood blvd ne | ft walton beach | florida | 32548
850.496.2166 | www.jdfarchitecture.com | AA26002502

AGENDA ITEM

Agenda Item 11.6.

TO: Honorable Mayor and Members of the City Council

FROM: Shawn Lindsey, Public Works Director

DATE: March 3, 2025

SUBJECT: Consideration of an Amendment to the CDBG-CV Grant Agreement

BACKGROUND:

It was discovered that a section of Pryor Dr. required the installation of new stormwater culverts, which were not included in the existing CDBG-CV environmental review. To remain compliant with the CDBG-CV grant agreement, the project scope had to be modified to remove the portion of Pryor Dr. that requires additional stormwater work.

DISCUSSION:

The City Council previously approved the scope change for the CDBG-CV grant agreement, removing the section of Pryor Dr. from North St. to Overstreet Dr. The Florida Department of Commerce has now approved this change and granted a time extension for the project, as reflected in the attached amendment. The project is substantially complete, and the Talcon Group is currently working on completing the final punch list.

FINANCIAL IMPACT:

There are no new financial impacts.

RECOMMENDATION:

Staff recommends that the Council approve the attached amendment to the CDBG-CV grant agreement, which modifies the project scope of work and grants a time extension.

ATTACHMENT(S):

1. CDBG-CV Amendment

Modification to Subgrant Agreement
Modification Number 2 to Subgrant Agreement Between
the Department of Commerce and
City of Mary Esther, Florida

This Modification Number 2 is entered into by and between the State of Florida, Department of Commerce, ("Commerce"), and City of Mary Esther, ("the Recipient"), (each individually a "Party" and collectively the "Parties").

WHEREAS, Commerce and the Recipient entered into **Contract Number 22CV-S33, FLAIR Contract Number H2508**, on November 30, 2022 ("the Agreement"), pursuant to which Commerce provided a subgrant in the amount of \$695,000.00 to the Recipient under the Small Cities Community Development Block Grant ("CDBG") Program as set forth in the Agreement;

WHEREAS, Paragraph (4) of the Agreement provides that modifications to the Agreement shall be valid when executed in writing by both Parties;

WHEREAS, Commerce and the Recipient desire to modify the Agreement;

NOW, THEREFORE, in consideration of the mutual promises of the Parties contained herein, the Parties agree as follows:

☐ **Revise the Activity Work Plan**

1. Attachment __, Activity Work Plan, of the Subgrant Agreement is hereby deleted and is replaced by the revised Attachment __, which is attached hereto and incorporated herein by reference.

☒ **Revise the Project Narrative**

2. Attachment A, Project Narrative, of the Subgrant Agreement is hereby deleted and is replaced by the revised Attachment A, which is attached hereto and incorporated herein by reference.

☐ **Revise the Project Budget**

3. Attachment __, ____, of the Subgrant Agreement is hereby deleted and is replaced by the revised Attachment __, which is attached hereto and incorporated herein by reference.

☒ **Change the Number of Accomplishments and/or Beneficiaries**

4. Attachments A of the Subgrant Agreement are hereby deleted and are replaced by the revised Attachments A, which are attached hereto and incorporated herein by reference.

Modification to Subgrant Agreement

July 6, 2023

Recipient: City of Mary Esther**Modification Number:** 2**Contract Number:** 22CV-S33**FLAIR Contract Number:** H2508☐ **Include an Unaddressed Need from the Application for Funding as Addressed Need**

5. Attachments _____ of the Subgrant Agreement are hereby deleted and are replaced by the revised Attachments _____, which are attached hereto and incorporated herein by reference.

☐ **Change the Participating Parties**

6. (Type in the name of firm), is removed as a Participating Party to the Subgrant Agreement.
7. (Type in the name of new firm) is added as a Participating Party to the Subgrant Agreement. A copy of the new Participating Party Agreement, containing provisions and caveats that meet or exceed the conditions agreed to in the original Participating Party Agreement, is attached.

☒ **Extend the Agreement**

8. Paragraph (3) titled Period of Agreement on page 1 of the Subgrant Agreement is hereby deleted and replaced by the following Paragraph (3):

(3) Period of Agreement

This Agreement begins on November 30, 2022, (the “Effective Date”) and ends on September 30, 2025 (the “Expiration Date”), unless otherwise terminated as provided in this Agreement (the “Termination Date”). The period of time between the Effective Date and the Expiration Date or Termination Date is the “Agreement Period.”

☐ **Other:**

- 9.

All provisions of the Subgrant Agreement and any attachments thereto in conflict with this Modification shall be and are hereby changed to conform to this Modification, effective as of the date of the execution of this Modification by both parties.

All provisions not in conflict with this Modification remain in full force and effect, and are to be performed at the level specified in the Agreement.



Modification to Subgrant Agreement

July 6, 2023

Recipient: City of Mary Esther

Modification Number: 2

Contract Number: 22CV-S33

FLAIR Contract Number: H2508

IN WITNESS WHEREOF, the parties hereto have executed this document as of the dates set herein.

State of Florida
Department of Commerce

Recipient: City of Mary Esther

By: _____

By: _____

Name: J. Alex Kelly

Name: Chris Stein

Title: Secretary
Department of Commerce

Title: Mayor

Date: _____

Date: _____

Approved as to form and legal sufficiency,
subject only to the full and proper execution
by the Parties

Office of the General Counsel
Florida Department of Commerce

By: _____

Approved Date: _____

Attachment A – Project Description and Deliverables

1. PROJECT DESCRIPTION: City of Mary Esther, Florida (“Recipient”) has been selected to participate in the CDBG-CV Program. The Recipient will use CDBG-CV funds to install up to 13,350 linear feet (LF) of sidewalks and related improvements along existing right of ways along Mary Esther Drive, Pryor Drive, Kodler Drive, Overstreet Drive, and North Street. The improvements will benefit 148 households containing 401 persons, of which 331 (82.54%) are low-to-moderate income (LMI).

2. RECIPIENT RESPONSIBILITIES: The Recipient shall timely perform the Deliverables and Tasks described in Attachment A – Project Description and Deliverables, and in doing so, the Recipient shall comply with all the terms and conditions of this Agreement. The Recipient shall agree to a written budget (“Project Detail Budget”), subject to the approval of FloridaCommerce and in conformity with the current example attached to the Agreement as Attachment B. The Project Detail Budget must identify the maximum reimbursement amount allowed for the Deliverables and Tasks described in Attachment A. The Recipient shall also agree to and shall timely perform the activities as specified within an Activity Work Plan, subject to the approval of FloridaCommerce and in conformity with the current example attached hereto as Attachment C. The Project Detail Budget and the Activity Work Plan may be modified by the unilateral determination of FloridaCommerce or by mutual consent of the Parties.

3. FLORIDACOMMERCE’S RESPONSIBILITIES: FloridaCommerce shall receive and review the Project Deliverables and, upon FloridaCommerce’s acceptance of the Deliverables and receipt of the Recipient’s pertinent invoices in compliance with the invoice procedures of this Agreement, FloridaCommerce shall process payment to the Recipient in accordance with the terms and conditions of this Agreement.

4. DELIVERABLES:

Grantee agrees to provide the following services as specified:

Deliverable No. 1 – Project Implementation		
Tasks	Minimum Level of Service (to Submit a Request for Payment)	Financial Consequences
The Recipient shall complete the Project Implementation tasks listed below.	The Recipient shall be reimbursed upon completion of a minimum of one Project Implementation task on a per completed task basis. The Recipient’s completion of the tasks will be evidenced by invoices noting completed tasks as well as payroll and other supporting documentation, as applicable.	Failure to perform the Minimum Level of Service shall result in nonpayment for this deliverable for each payment request.
Deliverable No. 2 – Engineering Services		
Tasks	Minimum Level of Service (to Submit a Request for Payment)	Financial Consequences
The Recipient shall complete the Engineering Services tasks listed below.	The Recipient shall be reimbursed upon completion of a minimum of ten percent (10%)	Failure to perform the Minimum Level of Service shall result in

Attachment A – Project Description and Deliverables

	of one Engineering Services task. The Recipient's completion of the tasks shall be evidenced by invoices noting the percentage of the tasks that have been completed.	nonpayment for this deliverable for each payment request.
Deliverable No. 3 – Construction		
Tasks	Minimum Level of Service (to Submit a Request for Payment)	Financial Consequences
The Recipient shall complete construction as detailed in Section 1 of this Scope of Work.	Following a draw for mobilization*, the Recipient shall be reimbursed upon completion of a minimum of ten percent (10%) of the overall project. As evidence of percentage completed, the Recipient shall provide AIA forms G702/G703 or similar FloridaCommerce-approved industry-standard forms, signed by the contractor and certified by the engineer performing inspection services for the project, documenting the costs for which reimbursement is being requested, and noting overall percent completion of the project. *Mobilization refers to a contractor's mobilization of equipment, materials, and barriers to the work site(s).	Failure to perform the Minimum Level of Service shall result in nonpayment for this deliverable for each payment request.
Total Award Not to Exceed \$324,000.00		

Project Implementation Deliverable

Tasks that are eligible for reimbursement under the Project Implementation Deliverable are as follows:

- Paid application preparation costs,
- Developed policies for the Recipient related to special conditions listed in this subgrant agreement,
- Prepared list of minority and women business enterprise (MBE/WBE) firms that operate in the Recipient's area,
- Conducted activities related to the HUD-related environmental review,
- Prepared public notices for publication,
- Submitted public notices for publication,
- Maintained financial records related to project activities on-site,
- Conducted a Fair Housing activity,
- Attended prebid conference, bid opening, or preconstruction meeting,
- Reviewed contractor payrolls and interview employees to determine compliance with the Davis-Bacon Act, the Contract Work Hours and Safety Standards Act, and the Copeland "Anti-kickback" Act,
- Maintained client files,

Attachment A – Project Description and Deliverables

- Attended meetings of the Recipient's local governing body to provide progress reports on subgrant activities,
- Prepared documentation for and attend on-site monitoring visits by FloridaCommerce,
- Prepared requests for funds for submission by the Recipient's authorized employee,
- Prepared subgrant modification documents for the Recipient to submit to FloridaCommerce,
- Prepared the Administrative Closeout Report for submission by the Recipient,
- Prepare and submit detailed quarterly progress report, Section 3, or MBE/WBE report to FloridaCommerce,
- Reponded to citizen complaints,
- Prepared responses to monitoring findings and concerns for Recipient to submit to FloridaCommerce or HUD,
- Paid advertising costs of public notices and invitations to bid,
- Paid permit fees,
- Paid legal fees,
- Paid invoices for environmental review activities other than advertising, and
- Paid CDBG portion of required audit.

Engineering Services Deliverable

Tasks that are eligible for reimbursement under the Engineering Services Deliverable are as follows:

- Basic Engineering Services
 - a) Developed the plan drawings for the project,
 - b) Developed the specifications for the project,
 - c) Developed the bid documents for the project,
 - d) Prepared permit applications,
 - e) Attended pre-bid/pre-construction conference,
 - f) Prepared change orders, and
 - g) Reviewed construction bids and make recommendation to the Recipient.
- Resident Inspection
 - a) Inspected construction activities for consistency with plans and specifications, and
 - b) Reviewed construction invoices and certify costs.
- Preliminary Engineering Services
 - a) Provided a cost estimate of the project, and
 - b) Assessed sites for the project.
- Additional Engineering Services
 - a) Conducted site surveys for water treatment plants, sewage treatment works, dams, reservoirs, and other similar special surveys as may be required, such as route surveys,
 - b) Conducted laboratory tests, well tests, borings, and specialized geological soils, hydraulic, or other studies recommended by the engineer,
 - c) Conducted property surveys, detailed description of sites, maps, drawings, or estimates related to them, assistance in negotiating for land and easement rights,
 - d) Gathered necessary data and file maps for water rights,
 - e) Conducted redesigns ordered by the owner after final plans have been accepted by the owner and the local government, except redesigns to reduce the project cost to within the funds available and projects which received "readiness to proceed" points or a planning and design grant,
 - f) Appeared before courts or boards on matters of litigation or hearings related to the project,
 - g) Conducted environment assessments or environmental impact statements,

Attachment A – Project Description and Deliverables

- h) Performed detailed staking necessary for construction of the project in excess of the control staking,
- i) Provided an operation and maintenance manual for a facility,
- j) Conducted activities required to obtain state and federal regulatory agency construction permits,
- k) Designed hookups, and
- l) Paid the cost of engineering specialties such as electrical; hydro-geological services; biologists; and heating, ventilation, and air conditioning (HVAC).

5. **COST SHIFTING:** The deliverable amounts specified within Section 4 of this Scope of Work are established based on the Parties' estimation of sufficient delivery of services fulfilling grant purposes under the Agreement in order to designate payment points during the Agreement Period; however, this is not intended to restrict FloridaCommerce's ability to approve and reimburse allowable costs Grantee incurred providing the deliverables herein. Prior written approval from FloridaCommerce's Agreement Manager is required for changes to the above Deliverable amounts that do not exceed **10%** of each deliverable total funding amount. Changes that exceed **10%** of each deliverable total funding amount will require a formal written amendment request from Grantee, as described in **MODIFICATION** section of the Agreement. Regardless, in no event shall FloridaCommerce reimburse costs of more than the total amount of this Agreement.

(The remainder of this page left blank intentionally.)

AGENDA ITEM

Agenda Item 11.7.

TO: Honorable Mayor and Members of the City Council

FROM: Shawn Lindsey, Public Works Director

DATE: March 3, 2025

SUBJECT: Consideration of Operations, Maintenance, and Management (O&M)
Contract with Jacobs

BACKGROUND:

On February 3, 2025, City Council directed staff to enter into negotiations with Jacobs for the O&M contract for the City's water and wastewater distribution, collection, and treatment system.

DISCUSSION:

Following the City Council's direction, staff entered into negotiations with Jacobs. The contract is currently being finalized. Upon receipt, the contract will be submitted to the City Attorney and, subsequently, the City Council for consideration. If the contract is not received with ample time for review, consideration of the item may be postponed to a future meeting.

FINANCIAL IMPACT:

The impact will be provided after the contract is received.

RECOMMENDATION:

A recommendation will be provided after staff and the City Attorney have had time to review the contract.

ATTACHMENT(S):

AGENDA ITEM

Agenda Item 11.8.

TO: Honorable Mayor and Members of the City Council

FROM:

DATE: March 3, 2025

SUBJECT: Elliott Park Discussion

BACKGROUND:

Mayor Pro Tem Sutton requested an agenda item to discuss Elliott Park.

DISCUSSION:

FINANCIAL IMPACT:

RECOMMENDATION:

ATTACHMENT(S):

AGENDA ITEM

Agenda Item 11.9.

TO: Honorable Mayor and Members of the City Council

FROM:

DATE: March 3, 2025

SUBJECT: Law Enforcement Discussion

BACKGROUND:

DISCUSSION:

FINANCIAL IMPACT:

RECOMMENDATION:

ATTACHMENT(S):