

**CITY OF WILLISTON, FLORIDA
CITY COUNCIL MEETING
AGENDA**

DATE: TUESDAY, OCTOBER 17, 2023
TIME: 6:00 P.M.
PLACE: WILLISTON CITY COUNCIL CHAMBER

CALL TO ORDER

ROLL CALL

MEMBERS:

Mayor Charles Goodman
Council President Debra Jones
Vice-President Jerry Robinson
Councilmember Michael Cox
Councilmember Zach Bullock
Councilmember Darfeness Hinds

OTHERS:

City Manager Terry Bovaird
Finance Director Stephen Bloom
City Attorney Kiersten Ballou
City Clerk Latricia Wright

OPENING PRAYER AND PLEDGE OF ALLEGIANCE TO THE FLAG

ITEM – 1 – ADDITIONS, DELETIONS, CHANGES AND APPROVAL OF THE AGENDA

ITEM - 2 - PROCLAMATION: DECLARING OCTOBER 16-22 AS FLORIDA CITY GOVERNMENT WEEK. MAYOR GOODMAN.

ITEM – 3 – PROCLAMATION: DECLARING OCTOBER AS COMMUNITY PLANNING MONTH. MAYOR GOODMAN.

ITEM – 4 – PUBLIC PARTICIPATION

ITEM – 5 – CONSENT AGENDA – (pp 5-8)

- Council minutes from October 3, 2023

ITEM – 6 – UPDATES

A. STAFF AND BOARD AND COUNCIL UPDATES

- CITY MANAGER TERRY BOVAIRD
- STAFF
- COUNCIL
- MAYOR

ITEM – 7 – NEW BUSINESS –

- A. DISCUSSION OF THE CITY OF WILLISTON 2022 FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR’S REPORT. HELEN PAINTER WITH PURVIS AND GRAY. (pp 9-108)

CITY OF WILLISTON, FLORIDA
CITY COUNCIL MEETING

- B. DISCUSSION WITH POSSIBLE ACTION: FIRE DEPARTMENT TRACKING SOFTWARE. JIMMY WILLIS ASSISTANT CHIEF. (pp 109-124)
- C. DISCUSSION WITH POSSIBLE ACTION: STATE REVOLVING FUND (SRF) REQUEST FOR INCLUSION (RFI) CITY MANAGER TERRY BOVAIRD. (pp 125-146)
- D. RESOLUTION 2023-82: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED PRELIMINARY PLAT FOR THE MAJOR SUBDIVISION LAUREL POINT PHASE 1, OR BOOK 1517, PAGE 888, (PARCEL #0433200000) INTO ONE COMMERCIAL LOT AND 15 RESIDENTIAL LOTS. CITY PLANNER LAURA JONES. (pp 147-162)
- E. A RESOLUTION 2023-83: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED PRELIMINARY PLAT FOR THE MAJOR SUBDIVISION TOWNES OF WILLISTON, OR BOOK 1582, PAGE 858 (PARCEL #0510000000) INTO 58 LOTS. CITY PLANNER LAURA JONES. (pp 163-178)
- F. RESOLUTION 2023-89: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA; APPOINTING JANET SOKOLAY TO THE PLANNING AND ZONING COMMISSION TO SEAT 7, RESPECTIVELY, FOR TERMS BEGINNING OCTOBER 31, 2023, AND ENDING OCTOBER 31, 2026; AND PROVIDING AN EFFECTIVE DATE. CITY PLANNER LAURA JONES. (pp 179-182)
- G. RESOLUTION 2023-90: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED RE-PLAT FOR CENTRAL PARK REPLAT OF PART OF BLOCK 3 (PARCEL #0476900000 & PARCEL #0477600000). CITY PLANNER LAURA JONES. (pp 183-205)
- H. RESOLUTION 2023-91: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE PASSERO ASSOCIATES SUPPLEMENTAL AGREEMENT 23-26 REGARDING THE BOX HANGAR DESIGN PROJECT; AUTHORIZING APPROPRIATE PARTIES TO SIGN ANY DOCUMENTS REQUIRED TO EXECUTE SAME ON BEHALF OF THE CITY OF WILLISTON; AND PROVIDING AN EFFECTIVE DATE. AIRPORT MANAGER BENTON STEGALL. (pp 206-214)
- I. RESOLUTION 2023-92: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE AMENDMENT TO THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION PUBLIC TRANSPORTATION GRANT AGREEMENT FOR FINANCIAL PROJECT NUMBER 44473-1-94-01 REGARDING THE WILLISTON MUNICIPAL AIRPORT – DESIGN & CONSTRUCT NEW HANGAR BUILDINGS AT WILLISTON MUNICIPAL AIRPORT – ADDING ADDITIONAL FUNDING; AUTHORIZING APPROPRIATE PARTIES TO SIGN ANY DOCUMENTS REQUIRED TO EXECUTE SUCH AMENDMENT ON BEHALF OF THE CITY OF WILLISTON; AND PROVIDING AN EFFECTIVE DATE. AIRPORT MANAGER BENTON STEGALL. (pp 215-224)
- J. RESOLUTION 2023-93: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE FACILITY USE INDEMNITY AGREEMENT FOR USE OF WILLISTON COMMUNITY ANIMAL

CITY OF WILLISTON, FLORIDA
CITY COUNCIL MEETING

RESCUE BY WILLISTON ANIMAL GROUP; AUTHORIZING THE CITY COUNCIL PRESIDENT TO EXECUTE SUCH AGREEMENT ATTACHED AS EXHIBIT "A"; AND PROVIDING AN EFFECTIVE DATE. CITY MANAGER TERRY BOVAIRD. (pp 225-231)

ITEM – 8 – PUBLIC PARTICIPATION

ITEM - 9 - ANNOUNCEMENTS

ITEM – 10 – ADJOURNMENT

NEXT SCHEDULED COUNCIL MEETING NOVEMBER 7, 2023, AT 6:00 P.M.

NEW LINK: Please join my meeting from your computer, tablet or smartphone.

<https://v.ringcentral.com/join/069017976>

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YouTube Link: <https://www.youtube.com/channel/UCKt1468kcNjBS2AYgOaBsRQ>

Clicking this link will enable you to see and hear the Council meeting.

Council Meeting Procedures for members of the Public

1. All cell phones to be turned off when entering the Council Chambers.
2. Once the audience has taken their seat and the meeting begins, there will be no talking between audience members during the course of the Council meeting. If anyone continues to talk within the audience and is called down 3 times during the course of the meeting, on the third time that person will be escorted out of the Council meeting;
3. The audience must be recognized by the President before being allowed to address the Council;
4. The member of the audience that is recognized will proceed to the podium, state their name for the benefit of the City Clerk, prior to offering comments on a given matter.
5. The audience member will be limited to not more than 5 minutes to speak based on Resolution 2012-07;
6. There will be no personal attacks made by any member in the audience toward a sitting Council member and no personal attacks made by any Council member toward a member of the audience;

CITY OF WILLISTON, FLORIDA
CITY COUNCIL MEETING

7. There will be no conversation between a member of the audience that has been recognized and any other member of the audience when speaking while at the podium;
8. If an audience member wants to speak more than the allotted 5 minutes allowed then that person should make a request to City Hall so that the item may be placed on the agenda.

Minutes of the City Council meeting may be obtained from the City Clerk's office. The minutes are recorded, but not transcribed verbatim. Persons requiring a verbatim transcript may make arrangements with the City Clerk to duplicate the recordings, or arrange to have a court reporter present at the meeting. The cost of duplication and/or court reporter will be borne by the requesting party.

In accordance with Section 286.0105, Florida Statutes, notice is given that if a person wishes to appeal a decision made by the City Council with respect to any matter considered at this meeting they will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based.

In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this meeting should contact the Mayor through the City Clerk's office no later than 5:00 P.M. on the day prior to the meeting.

**CITY OF WILLISTON, FLORIDA
CITY COUNCIL MEETING
MINUTES**

DATE: TUESDAY, OCTOBER 3, 2023
TIME: 6:00 P.M.
PLACE: WILLISTON CITY COUNCIL CHAMBER

CALL TO ORDER

ROLL CALL

MEMBERS:

Mayor Charles Goodman
Council President Debra Jones
Vice-President Jerry Robinson
Councilmember Michael Cox
Councilmember Zach Bullock
Councilmember Darfeness Hinds

OTHERS:

City Manager Terry Bovaird
Attorney Kiersten Ballou
City Clerk Latricia Wright

OPENING PRAYER AND PLEDGE OF ALLEGIANCE TO THE FLAG

Opening prayer and pledge led by Mayor Goodman.

ITEM – 1 – ADDITIONS, DELETIONS, CHANGES AND APPROVAL OF THE AGENDA

Remove Item #3. Motion to approve agenda with changes by Vice-President Robinson.
Seconded by Councilmember Bullock. Motion carried 5-0.

ITEM - 2 - PROCLAMATION: DECLARING OCTOBER 26, 2023, AS "CENTRAL
FLORIDA COMMUNITY ACTION AGENCY DAY". MAYOR GOODMAN.

Proclamation presented to Donna Cross of CFCAA.

ITEM – 3 – MAYORS STUDENT OF THE MONTH. Lusvin Rodriguez Merida, 12th Grade
Williston Middle-High School, Everest Martel 1st Grade, Joyce Bullock Elementary.

ITEM – 4 – PUBLIC PARTICIPATION – None

ITEM – 5 – CONSENT AGENDA – Motion to approve consent agenda by Councilmember
Bullock. Seconded by Councilmember Cox. Motion carried 5-0.

- Council minutes from September 19, 2023

ITEM – 6 – UPDATES

A. STAFF AND BOARD AND COUNCIL UPDATES

- CITY MANAGER TERRY BOVAIRD – Golf Cart Sign. Looking at \$22,000 for signs.
- STAFF – HR Director Krystal Patterson asked Council to turn in their evaluation for the City Clerk's annual review.

CITY OF WILLISTON, FLORIDA
CITY COUNCIL MEETING

- COUNCIL – Councilmember Cox asked about the former Pessio building that the city now owns on Noble.
- MAYOR – Discussed with Council, the City of Newberry is following the city's safety net for students going back and forth to school.

ITEM – 7 – NEW BUSINESS –

- A. DISCUSSION WITH POSSIBLE ACTION: REQUEST TO RELOCATE EASEMENT FROM N.W. 7TH STREET TO LOT 24, OAK HAMMOCK SUBDIVISION. ATTORNEY NORM FUGATE. – Mr. Fugate discussed moving the easement on N.W. 7th St. to Lot 24. After much discussion the Council asked to bring back topic back to the table in 30 to 45 days if no resolution has been agreed upon.
- B. DISCUSSION WITH POSSIBLE ACTION: LIEN ON WAYMAR, INC. PROPERTY LOCATED AT 811 E. NOBLE AVE. RAINEY JACKSON. -Ms. Jackson asked about reducing liens on property. Was told to bring property into compliance first and come back to the Board of Adjustments regarding reduction.
- C. RESOLUTION 2023-84: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE LAND LEASE AGREEMENT FOR VACANT LAND BETWEEN BLUE GROTTA RANCH AND THE CITY OF WILLISTON FOR PROPERTY AT THE AIRPORT WITH A LEGAL DESCRIPTION AS OUTLINED IN THE ATTACHED LAND LEASE AGREEMENT; AUTHORIZING THE CITY COUNCIL PRESIDENT TO EXECUTE THE LAND LEASE AGREEMENT; AND PROVIDING AN EFFECTIVE DATE. AIRPORT MANAGER BENTON STEGALL. – Motion to approve Resolution 2023-84 by Councilmember Bullock. Seconded by Vice-President Robinson. Motion carried 5-0.
- D.
- E. A RESOLUTION 2023-85: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE LEASE EXTENSION AND AMENDMENT BETWEEN CYPRESS AIRCRAFT SALES, LLC, AND THE CITY OF WILLISTON; AUTHORIZING THE CITY COUNCIL PRESIDENT TO EXECUTE THE LEASE EXTENSION AND AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE. AIRPORT MANAGER BENTON STEGALL. Moton to approve Resolution 2023-85 by Vice-President Robinson. Seconded by Councilmember Hinds. Motion carried 5-0.
- F. RESOLUTION 2023-86: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, AUTHORIZING CITY STAFF TO ARRANGE FOR NECESSARY WORK TO BE COMPLETED ON THE PROPERTY LOCATED AT 5 NE MAIN STREET TO BRING PROPERTY INTO COMPLIANCE WITH CITY CODE AND MAKE SAME SAFE AND STRUCTURALLY SOUND; DICTATING THAT THE COST OF SUCH WORK BE ASSESSED AGAINST THE PROPERTY OWNER VIA CODE ENFORCEMENT LIEN PER FLORIDA STATUE; AUTHORIZING THE CITY

CITY OF WILLISTON, FLORIDA
CITY COUNCIL MEETING

COUNCIL PRESIDENT AND CITY MANAGER TO EXECUTE ANY DOCUMENTS NECESSARY TO FACILITATE SAME; AND PROVIDING AN EFFECTIVE DATE. CITY MANAGER TERRY BOVAIRD. – Motion to approve Resolution 2023-86 by Vice-President Robinson. Seconded by Councilmember Bullock. Motion carried 5-0.

- G. RESOLUTION 2023-87: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE CITY OF WILLISTON MUNICIPAL ELECTION ADMINISTRATION AGREEMENT BETWEEN THE CITY OF WILLISTON AND THE LEVY COUNTY SUPERVISOR OF ELECTIONS; AUTHORIZING THE APPROPRIATE PARTIES TO SIGN ANY DOCUMENTS REQUIRED TO EXECUTE SUCH AGREEMENT ON BEHALF OF THE CITY OF WILLISTON; AND PROVIDING AN EFFECTIVE DATE. CITY CLERK LATRICIA WRIGHT. – Motion to approve Resolution 2023-87 by Councilmember Bullock. Seconded by Councilmember Cox. Motion carried 5-0.

ITEM – 8 – PUBLIC PARTICIPATION – None

ITEM - 9 – ANNOUNCEMENTS – Mayor announced “If I were elected Mayor” essay contest, First prize \$1000, second prize \$500, and third prize \$100. This contest is open to 6th through 8th graders. Public Works Supervisor Donald Barber discussed water leaks. Chief Rolls told Council they had visitors from the Christian Academy visit the Police and Fire Department.

ITEM – 10 – ADJOURNMENT -Motion to adjourn at 7:58 by Vice-President Robinson. Seconded by Councilmember Bullock. Motion carried 5-0.

NEXT SCHEDULED COUNCIL MEETING OCTOBER 17, 2023, AT 6:00 P.M.

NEW LINK: Please join my meeting from your computer, tablet or smartphone.

<https://v.ringcentral.com/join/069017976>

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CITY OF WILLISTON, FLORIDA
CITY COUNCIL MEETING

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Date: 10/17/2023

COUNCIL AGENDA ITEM

**TOPIC: DISCUSSION OF CITY OF WILLISTON 2022 FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT.**

**REQUESTED BY: HELEN PAINTER, PURVIS AND GRAY
PREPARED BY: CITY CLEKR LATRICIA WRIGHT**

BACKGROUND / DESCRIPTION: 2022 AUDIT REPORT

LEGAL REVIEW: N/A

ATTACHMENTS: 2022 FINANCIAL AUDIT REPORT

Honorable Mayor and City Council
City of Williston
Williston, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Williston, Florida (the City) for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 14, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. Except for the adoption of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which created no significant changes to the current method of reporting for the City, no new accounting policies were adopted, and the application of existing policies was not changed during the year ending September 30, 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- ***Estimation of the Allowance for Doubtful Accounts***—Management's estimate for the allowance for doubtful accounts is based on historical collection rates and an analysis of the collectability of individual receivables.
- ***Useful Lives of Assets***—Management's estimate of the useful lives of assets is based upon known historical facts and industry standards for similar assets.
- ***Pension Actuarial Methods and Assumptions***—Management's estimates are based upon risk and market factors affecting governmental entities of similar sizes and employee census information. Management uses the assistance of an actuary hired by the City to project estimated contributions. This information includes the net pension liability (asset), deferred inflows, and outflows of resources.

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Honorable Mayor and City Council
City of Williston
Williston, Florida

- **FRS Pension Actuarial Methods and Assumptions**—As a participating employer in the Florida Retirement System (FRS), the City has recorded its share of the FRS net pension liability and related deferred outflows/inflows on its statement of net position. These numbers are estimates based on assumptions embedded in the employer allocations. If these assumptions were changed, the reported amounts could be significantly affected. In addition, because the FRS operates on a fiscal year ended June 30, there is a difference between the measurement date of these numbers (June 30, 2022) and the reporting date (September 30, 2022).
- **Other Postemployment Benefits (OPEB) Actuarial Methods and Assumptions**—The unfunded accrued actuarial liability and deferred inflows/outflows for OPEB is determined based on employee census data and assumptions based on industry trends. Management uses the assistance of an actuary hired by the City to project estimated contributions. There are significant underlying assumptions in the actuarial report which, if changed, would affect the reported amounts.
- **Compensated Absences**—Management utilizes assumptions to best estimate the value of the balance for employee vacation and sick time available at year-end.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit except that the audit fieldwork and audit documentation was not provided in a timely manner to complete the audit efficiently.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

Accounts Receivable-Airport Fund	\$75,972
Timber Sales	\$75,972

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Honorable Mayor and City Council
City of Williston
Williston, Florida

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 29, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

The following is an audit matter that we would like to bring to the attention of the Mayor, City Council, and management of the City:

Upcoming New Accounting Standard

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, will be effective for the year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement: (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

Other Auditor’s Comments

Building Department

During our review of the Building Department revenues and expenditures, we observed the department has had several years of losses, wherein the fees assessed for building permits were not enough to cover the costs of the department. We recommend management review their permitting software to ensure fees are being assessed appropriately and adequately; and, if necessary, create mitigating controls to test that building permits rates are being charged based on existing ordinances. Additionally, we recommend management review costs associated within the department to ensure fees are set to cover the costs of operating the department.

Community Redevelopment Agency (CRA) Matter

The Auditor General *Compliance Supplement*, Section 163.387(6)(b), Florida Statutes, requires the CRA Board of Directors to provide the adopted budget to the county which the CRA is located within 10 days

Honorable Mayor and City Council
City of Williston
Williston, Florida

of adoption. The adopted budget and amendments were provided to Levy County (the County) during the year, but not within the required 10 days of adoption. We recommend that the City develop a process after the adoption of the CRA budget that is then timely sent to the County. We commented on this in the CRA's separately issued report and management has issued a response to the recommendation.

Procurement Policy and Vendor Contract Update

The City's procurement policy needs to be updated with new specifications to address federal regulations and guidelines, as well as updating vendor agreements to include any grant specific wording and/or references. This is particularly needed for procurement of services needed to ensure compliance with projects related to federal grants.

Fund Balance Policy

In the past several years, we have noted a continued decline in most funds of the City wherein expenditures were greater than revenues causing a decline in reserves of fund balances. Of particular concern is the decline in the General Fund. The decline in reserves is approaching a level that is less than what best practices in governmental management guidelines recommend. Currently, the General Fund unassigned fund balance is approximately 18.04% of expenditures (including interfund advance) and best practices recommends a reserve rate of 20%-25% of expenditures. We recommend that management of the City and the City Council develop a fund balance/net position policy that would set limitations and budgetary guidelines to target a desired fund balance/net position reserve. Having an established reserve level in fund balances will assist the City in future operational planning and help to restore balances to a level that would assist the City in case of unexpected financial emergencies.

Inventory

During the current fiscal year the City's subsidiary reporting module did not agree to the general ledger. The difference was attributed to new assets that were not tracked within the subsidiary system. We recommend that the City complete a physical count of their inventory to ensure that the subsidiary system maintains the records for all inventory assets.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis, Budgetary Comparison Schedules, Retirement Plans' Schedules, and Other Postemployment Benefits Schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Federal Awards and State Project, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Honorable Mayor and City Council
City of Williston
Williston, Florida

Restriction on Use

This information is intended solely for the information and use of the Honorable Mayor, City Council, and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 29, 2023
Ocala, Florida

2022

City of Williston, Florida

Financial Statements and
Independent Auditor's Report

September 30, 2022

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**CITY OF WILLISTON, FLORIDA
WILLISTON, FLORIDA**

SEPTEMBER 30, 2022

TABLE OF CONTENTS

Independent Auditor's Report.....	1-3
Management's Discussion and Analysis.....	4-18
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	19
Statement of Activities	20
Fund Financial Statements:	
Balance Sheet - Governmental Funds	21
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	22
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Net Position - Proprietary Fund.....	25
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund	26
Statement of Cash Flows - Proprietary Fund.....	27
Statement of Fiduciary Net Pension - Pension Trust Funds	28
Statement of Changes in Fiduciary Net Pension - Pension Trust Funds	29
Notes to Basic Financial Statements.....	30-63
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - General Fund - Budget and Actual.....	64
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Fund - Airport Development - Budget and Actual.....	65
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Fund - Community Redevelopment - Budget and Actual	66
Retirement Plan and Trust for Police Officers:	
Schedule of Changes in the Employer's Net Pension - Liability (Asset) and Related Ratios	67
Schedule of Contributions	68

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**CITY OF WILLISTON, FLORIDA
WILLISTON, FLORIDA**

SEPTEMBER 30, 2022

TABLE OF CONTENTS

Retirement Plan and Trust for General Employees:

Schedule of Changes in the Employer's Net Pension - Liability (Asset) and Related Ratios	69
Schedule of Contributions	70
Notes to Required Supplementary Information.....	70
Florida Retirement System Pension Plan (1) Schedule of the City's Proportionate Share of the Net Pension Liability and Schedule of City Contributions	71
Florida Health Insurance Subsidy Pension Plan (1) Schedule of the City's Proportionate Share of the Net Pension Liability and Schedule of City Contributions	72
Other Postemployment Benefits (OPEB) Plan Schedule of Changes in Total OPEB Liability	73

Other Reports

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, <i>Rules of the Auditor General</i>	76-78
Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes – Investment of Public Funds	79
Schedule of Expenditures of Federal Awards and State Projects.....	80
Schedule of Findings and Questioned Costs	81-82
Management Letter	83-85
Management Response	86

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Williston
Williston, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2022, 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, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

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Honorable Mayor and City Council
City of Williston
Williston, Florida

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion, analysis, budgetary comparison information and required supplementary information as listed in the table of contents (collectively, the required supplementary information) on pages 4-18 and 64-73 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management

Honorable Mayor and City Council
City of Williston
Williston, Florida

INDEPENDENT AUDITOR'S REPORT

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 projects, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Department of Financial Services, *State Projects Compliance Supplement*, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



June 29, 2023
Ocala, Florida

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

The Management Discussion and Analysis (MD&A) serves as an introduction to the City of Williston, Florida's (the City) basic financial statements. It also provides assistance to the readers by focusing on significant financial issues, providing an overview of the City's financial activities, and identifying the City's ability to meet future challenges; it assists in identifying significant deviations from the financial plan and addresses any individual fund issues or concerns. Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, it should be read in conjunction with the City's financial statements (beginning on page 19). Please note the City provides prior year comparative financial information as required by Governmental Accounting Standards Board (GASB) Statement No. 34.

As management of the City, we offer readers of the City's annual financial statements this narrative overview and analysis of financial activities of the City for fiscal year ended September 30, 2022. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

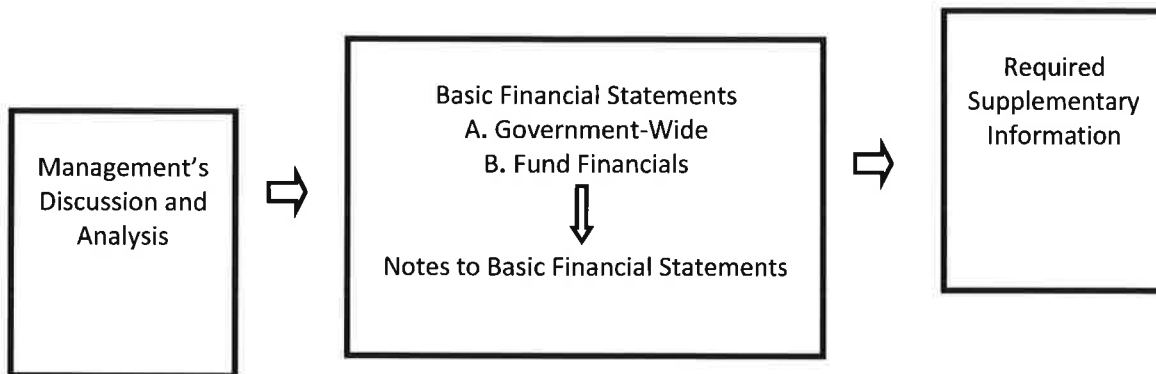
FINANCIAL HIGHLIGHTS

- The City's net position exceeded its liabilities at the close of the current fiscal year by \$26,643,286.
- The City's total net position increased by \$712,080 for the current fiscal year. Governmental activities assets increased by \$367,672 and business-type activities increased by \$344,408 for the fiscal year.
- The City's governmental funds reported a combined ending fund balance of \$1,313,875. The non-spendable portion of the fund balance totaled \$162,252 and the restricted portion totaled \$478,242. Approximately 51% of the ending fund balance, \$673,381, is available for spending at the City's discretion (unassigned fund balance).
- The City maintains two single employer defined benefit plans that separately cover full-time police officers and all other general employees. The net change in the fiduciary fund's assets was a decrease of \$1,271,518 from the prior year.
- The City's total long-term debt increased by \$501,572 or approximately 22% during the current fiscal year. This change was the result of an increase in the City's net pension liability and compensated absences. Those increases were offset by principal payments as well as a net reduction in the City's other special benefits.
- The City's total net position of \$26,643,286 is divided into the following classifications:
 - Net Investment in Capital Assets in the amount of \$22,333,998. This includes land, buildings, improvements, and equipment less accumulated depreciation and any outstanding debt that is related to the purchase or construction of those assets.
 - Restricted assets of \$1,688,158 for specific use in law enforcement, airport operations, net pension asset and the community redevelopment expenditures.
 - Unrestricted assets in the amount of \$2,621,130 are available for the City to meet the ongoing activities and obligations to citizens and creditors.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Overview of the Financial Statements

The MD&A is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. For the fiscal year ended September 30, 2022, the City has prepared the financial statements based on the guidelines provided in the GASB Statement No. 34 reporting model illustrated below:



Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances as a whole. This broad overview is similar to the financial reporting of private-sector businesses. The government-wide financial statements have separate columns for governmental activities and business-type activities. Governmental activities are primarily supported by taxes, charges for services and grants, while business-type activities are self-supporting through user fees and charges.

- The *statement of net position* presents information on all the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.
- The *statement of activities* presents information on how the City's net position changed during the 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 expenditures are reported in this statement for some items that will result in cash flows in future fiscal periods. (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions within the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or in part a portion of these costs through user fees and charges (*business-type activities*). Governmental activities include, among other things, general government (city council, finance, and administration), public safety (police and fire control), public works (streets and sidewalks), culture, and recreation. Business activities include electric, gas, water, sewer, and sanitation utilities. The government-wide financial statements can be found on pages 19 and 20 of this report.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Fund Financial Statements

A fund is a grouping of related accounts that are 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 finance-related legal compliance. All of the funds in the City can be divided into governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

This fund is 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 (revenues) and outflows (expenditures of spendable resources)*, as well as on *balances of spendable resources* available at the end of the fiscal year. The government-wide financial statements include both *near-term and long-term inflows (revenues) and outflows (expenditures)*, as well as on *balances of spendable resources* available at the end of the fiscal year. Information in the governmental funds may be useful in evaluating a government's *near-term* financing requirements.

The focus of *governmental funds* is narrower than that of the government-wide financial statements. It is useful to compare the information presented in the *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 City's *near-term* financial 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 three (3) individual *governmental funds*. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balance for the general fund, airport development special revenue fund, and community redevelopment special revenue fund, all of which are considered to be major funds. The basic governmental fund financial statements can be found on pages 21 through 24 of this report.

Proprietary Funds

The City maintains one type of *proprietary fund*, which is the *enterprise fund*, used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to separately account for its utility activities. Business-type activities charge a fee for the specific goods or services provided to customers. The basic proprietary fund financial statements can be found on pages 25 through 27 of this report.

Fiduciary Funds

This fund accounts for resources held in a trustee capacity or as an agent for parties outside of the government. Fiduciary funds are not included in the government-wide financial statements because their resources or assets are not available to support the City's activities. The City has two fiduciary fund-type pension trusts for its pension funds. The accounting used for fiduciary funds is much like that used in proprietary funds. The basic fiduciary fund financial statements can be found on pages 28 and 29 of this report.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Notes to the Financial Statements

The notes to the financial statements provide additional information that is important in order to gain a full understanding of the data in the government-wide and fund financial statements. The notes are located immediately following the basic financial statements on pages 30 through 63 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension and other postemployment benefits to its general employees and police officers. Required supplementary information can be found on pages 64 through 73 of this report.

Government-Wide Financial Analysis

As noted earlier, the statement of net position on the following page may serve over time as a useful indicator of the City's financial position. The City's net position exceeded liabilities by \$26,643,286 at the close of the fiscal year ended September 30, 2022, resulting in an increase in net position of \$712,080, or approximately 2.7% more than the prior year total of \$25,931,206.

By far, the largest portion of the City's net position is reflected in its investment in capital assets such as land, buildings, improvements, and equipment, less any debt used to acquire those assets that are still outstanding, which totals \$22,333,998, or approximately 84% of the overall net position mentioned above. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the City's investment in capital assets is reported net of related outstanding debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted net position are resources subject to external restrictions on how they may be used and represent \$1,688,158, or approximately 6% of total net position. Restricted assets decreased by \$222,403, or approximately 13%, from the prior year. The remaining balance of \$2,621,130 is unrestricted and may be used to meet the City's ongoing obligations to its citizens, customers, and creditors.

The statement of net position on the following page illustrates the increases or decreases in net position from the prior fiscal year both for governmental-type and business-type activities.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

**Statement of Net Position
September 30, 2022**

	Governmental Activities		Business-Type Activities		Total	
	2021	2022	2021	2022	2021	2022
Current and Other Assets	\$ 1,523,355	\$ 1,895,375	\$ 4,260,524	\$ 4,964,521	\$ 5,783,879	\$ 6,859,896
Prepays and other	1,343,723	768,178	919,076	316,126	2,262,799	1,084,304
Capital Assets, Net of Accumulated Depreciation	14,029,274	14,352,763	8,773,649	10,209,361	22,802,923	24,562,124
Total assets	16,896,352	17,016,316	13,953,249	15,490,008	30,849,601	32,506,324
Deferred Outflows - OPEB	105,598	93,820	65,023	64,582	170,621	158,402
Deferred Outflows - Pension	840,670	1,774,895	226,418	422,281	1,067,088	2,197,176
Total Deferred Outflows of Resources	946,268	1,868,715	291,441	486,863	1,237,709	2,355,578
Long-Term Liabilities	759,528	1,258,089	1,352,296	1,292,836	2,111,824	2,550,925
Other Liabilities	237,819	687,091	1,188,971	2,797,592	1,426,790	3,484,683
Total Liabilities	997,347	1,945,180	2,541,267	4,090,428	3,538,614	6,035,608
Deferred Inflows - OPEB	142,252	226,491	78,931	155,908	221,183	382,399
Deferred Inflows - Pension	1,753,133	1,395,800	643,174	404,809	2,396,307	1,800,609
Total Deferred Inflows of Resources	1,895,385	1,622,291	722,105	560,717	2,617,490	2,183,008
Net Assets:						
Net Investment in Capital Assets	13,800,350	13,882,408	7,587,303	8,451,590	21,387,653	22,333,998
Restricted	1,422,016	1,358,113	488,545	330,045	1,910,561	1,688,158
Unrestricted	(272,478)	77,039	2,905,470	2,544,091	2,632,992	2,621,130
Total Net Assets	\$ 14,949,888	\$ 15,317,560	\$ 10,981,318	\$ 11,325,726	\$ 25,931,206	\$ 26,643,286

Normal Impacts

There are six basic transactions that will affect the comparability of the Statement of Net Position summary presentation.

1. Net results of activities will impact (increase/decrease current assets and unrestricted net position).
2. Borrowing of capital will increase current assets and long-term debt.
3. Spending borrowed proceeds on new capital will reduce current assets and increase capital assets. There is a second impact, an increase in invested capital assets, and an increase in related net debt will not change the invested in capital assets, net of debt.
4. Spending of non-borrowed current assets on new capital will reduce current assets, increase capital assets, reduce unrestricted net position, and increase invested in capital assets, net of debt.
5. Principal payment of debt will reduce current assets and reduce long-term debt, reduce unrestricted net position, and increase invested in capital assets, net of debt.
6. Reduction of capital assets through depreciation will reduce capital assets and invested in capital assets, net of debt.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

**Changes in Net Position
For the Year Ended September 30, 2022**

	Governmental Activities		Business-Type Activities		Total	
	2021	2022	2021	2022	2021	2022
Revenues						
Program Revenues:						
Charges for Services	\$ 1,845,498	\$ 2,552,501	\$ 5,538,198	\$ 6,836,872	\$ 7,383,696	\$ 9,389,373
Capital Grants & Contributions	128,007	933,918	912,223	2,050,704	1,040,230	2,984,622
General Revenues:						
Property Taxes	855,234	953,097	-	-	855,234	953,097
Public Service Tax	368,921	381,533	-	-	368,921	381,533
Other Taxes	469,537	506,034	-	-	469,537	506,034
Other	1,037,014	993,459	38,379	324	1,075,393	993,783
Total Revenues	4,704,211	6,320,542	6,488,800	8,887,900	11,193,011	15,208,442
Expenses						
General Government	743,012	553,549	-	-	743,012	553,549
Law Enforcement	984,983	1,976,561	-	-	984,983	1,976,561
Fire Control	833,323	704,499	-	-	833,323	704,499
Streets and Sidewalks	473,091	545,623	-	-	473,091	545,623
Parks and Recreation	89,742	79,034	-	-	89,742	79,034
Community Redevelopment	131,608	128,838	-	-	131,608	128,838
Animal Control	63,401	54,407	-	-	63,401	54,407
Airport Operations & Development	2,535,304	2,792,801	-	-	2,535,304	2,792,801
Interest on Long-Term Debt	1,088	517	-	-	1,088	517
Utility	-	-	5,210,855	7,643,492	5,210,855	7,643,492
Non-Departmental	6,705	17,041	-	-	6,705	17,041
Total Expenses	(5,862,257)	(6,852,870)	(5,210,855)	(7,643,492)	(11,073,112)	(14,496,362)
Increase / (Decrease) in Net Position before Transfers:	(1,158,046)	(532,328)	1,277,945	1,244,408	119,899	712,080
Transfers	800,000	900,000	(800,000)	(900,000)	-	-
Change in Net Position	(358,046)	367,672	477,945	344,408	119,899	712,080
Net Position, Beginning of Year	15,307,934	14,949,888	10,503,373	10,981,318	25,811,307	25,931,206
Net Position, End of Year	\$14,949,888	\$15,317,560	\$10,981,318	\$11,325,726	\$25,931,206	\$26,643,286

The statement shown above illustrates the increase or decrease in net position for the City resulting from its operating activities.

Governmental Activities

As shown on the previous page, the City's total net position for governmental activities increased by \$367,672 for the current fiscal year. Key elements of these changes are as follows:

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Revenues

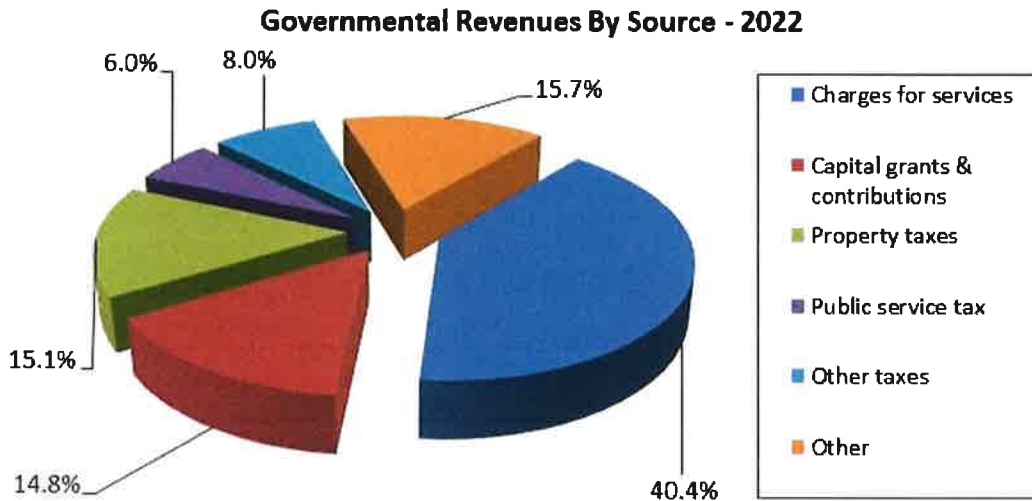
Overall, the total revenue for governmental activities increased by \$1,616,331 compared to the prior fiscal year. The activity was as follows:

Charges for services increased by \$707,003, or approximately 38%, from the prior fiscal year-end. The increase was primarily the result of higher fuel sales at the airport.

Capital grants and contributions increased by \$805,911 or approximately 630%, compared to the prior fiscal year. The increase was the result of additional grant-funded projects during the current year in comparison to the prior fiscal year in particular at the airport.

The general revenues increased by \$103,418 compared to the previous year primarily due to an increase in property taxes, public service taxes and other taxes.

The following chart shows the percentage each revenue source represents within the City as a whole. The percentages may not equate to 100 percent due to rounding.

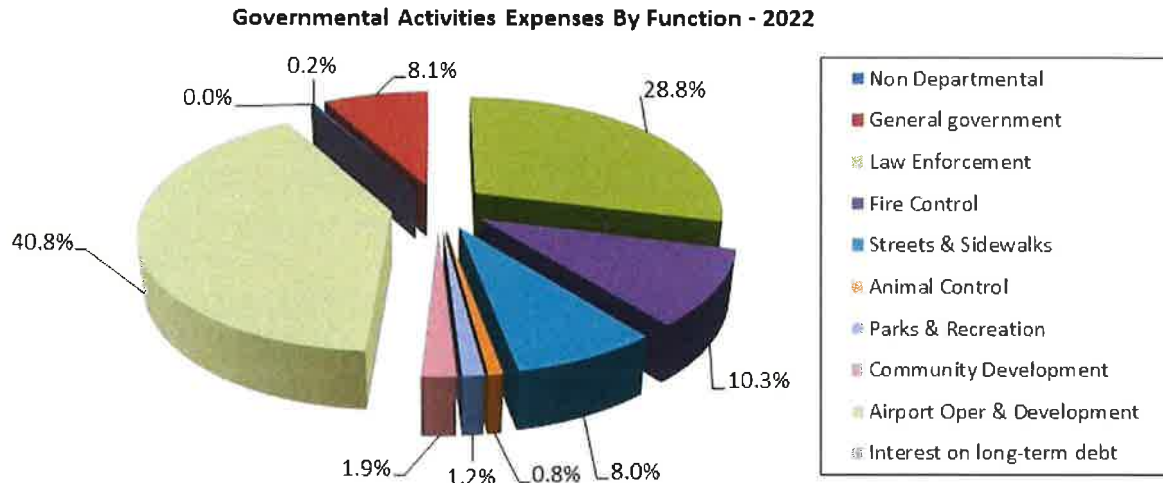


Expenses

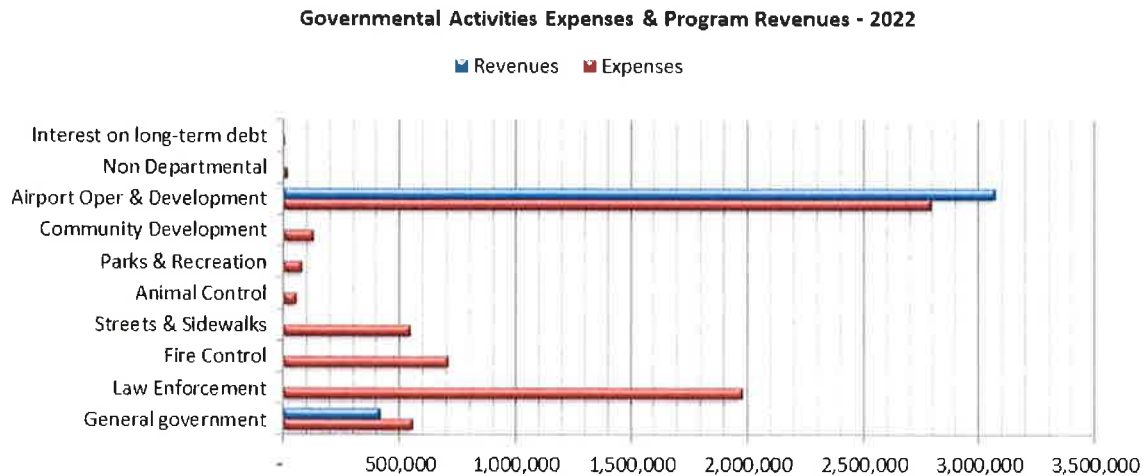
The City's governmental expenses increased to \$6,852,870, a \$990,613 or 17% increase from the previous fiscal year's total of \$5,862,257. The change is primarily the result of an increase in the net pension liability calculation for the law enforcement department as well as an increase in airport fuel purchases.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

The following illustration shows the percentage each functional area represents within the City as a whole. The percentages may not equate to 100 percent due to rounding.



The bar chart below compares governmental activity expenses against program revenues that each department generates, without any associated general revenues such as property, franchise, public service and telecommunication taxes, as well as interest and other miscellaneous income.



Business-Type Activities

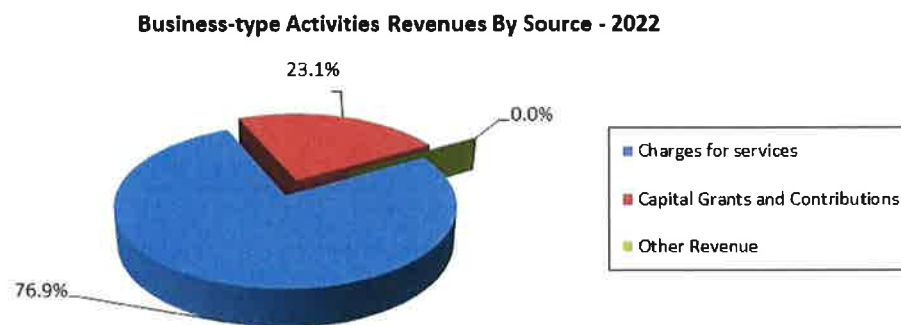
Business-type activities increased the City's net position by \$344,408 from the previous fiscal year-end. The increase in the City's net position was primarily the result of approximately \$2,050,704 in grant and contribution revenue. Other contributing factors are discussed below.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Revenues

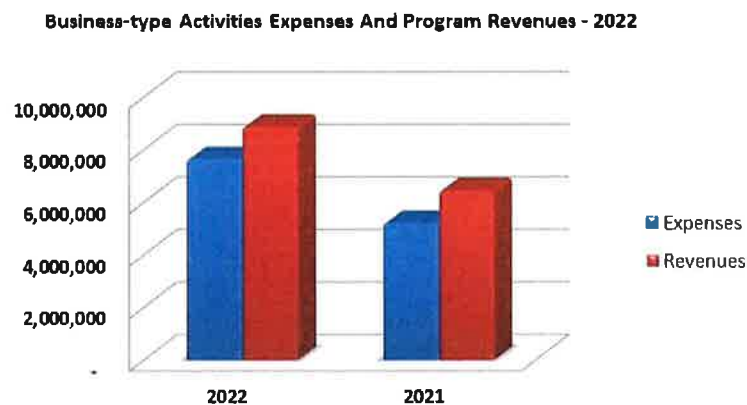
Overall, total revenue for business-type activities increased by \$2,399,100 compared to the prior fiscal year. The change was primarily the result of an increase in revenue generated from all utility billings as well as grant revenue received by the City.

The activity for the fiscal year was as follows: charges for services increased by \$1,298,674, capital grants and contributions increased by \$1,138,481, and other revenues and interest decreased by \$38,055 from the prior fiscal year. The chart below illustrates the breakdown as a percentage of total revenues by each source for the City's business-type activities.



Business-type activity expenses increased by \$2,432,637 from the prior fiscal year-end. This change was the result of an increase in electricity and gas purchases related to utility services as well as additional personal services, professional services, and materials & supplies expenses. These increases were offset by a decrease in depreciation and amortization expenses.

The bar chart shown below compares expenses and program revenues for the current fiscal year and the previous one, to illustrate how business-type activities support themselves without the aid of general revenues such as interest earnings and before any transfers are made to governmental funds.



**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Fund Financial Analysis

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The primary function of the City's governmental funds is to report on *near-term* revenues (inflows), expenditures (outflows) and balance of spendable resources. This information is useful in assessing the government's financial requirements in the near future. In particular, fund balance is a good indicator of the City's net resources that are available for spending at the end of the fiscal year. At the end of the current fiscal year the City's combined ending governmental fund balance was \$1,313,875. The fund balance in the general fund was \$673,381. The fund balance in the two special revenue funds was a combined ending balance of \$566,137. The City ended the current fiscal year with an overall decrease in its combined fund balance of \$39,159 as compared to the prior year end balance of \$1,353,034.

The City has three major governmental funds as shown below. The following pages illustrate the net change in fund balance for each of the three funds for the fiscal year.

Major Funds

- General Fund
- Special Revenue Fund - Airport Development
- Special Revenue Fund - Community Redevelopment Agency (CRA)

The general fund is the main operating fund for the City and is shown below. The fund balance after transfers increased by \$57,402 for the fiscal year, as compared to an increase of \$186,361 in the previous fiscal year, a net decrease in 2022 of \$128,959.

CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

	General Fund		
	2021	2022	Incr. / (Decr.)
Revenues			
Taxes	\$ 1,666,030	\$ 1,780,828	\$ 114,798
Licenses & Permits	129,409	172,995	43,586
Intergovernmental	763,499	960,149	196,650
Fines and Forfeitures	16,400	21,415	5,015
Interest Earnings	489	141	(348)
Rental Income	-	5,354	5,354
Other	32,127	31,486	(641)
Total Revenues	2,607,954	2,972,368	364,414
Expenditures			
Current:			
General Government	338,792	281,322	(57,470)
Law Enforcement	1,177,526	1,289,157	111,631
Communications	247,693	264,098	16,405
Roads & Streets	366,303	548,272	181,969
Fire Control	634,685	723,822	89,137
Parks and Recreation	23,328	20,381	(2,947)
Library	6,437	8,608	2,171
Planning and Zoning	182,707	228,879	46,172
Legislative and Legal	54,868	53,986	(882)
Animal Control	53,847	52,178	(1,669)
Non-Departmental	5,675	19,184	13,509
Capital Outlay	115,038	217,953	102,915
Debt Service:			
Principal	22,292	22,864	572
Interest	1,088	517	(571)
Total Expenditures	(3,230,279)	(3,731,221)	(500,942)
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(622,325)	(758,853)	(136,528)
Other Financing Sources (Uses)			
Transfers in	800,000	900,000	100,000
Transfers out	(112,464)	(141,462)	(28,998)
Sale of Capital Assets	121,150	57,717	(63,433)
Total Other Financing	808,686	816,255	7,569
Net change in Fund Balances	186,361	57,402	(128,959)
Fund Balances, Beginning of Year	503,975	690,336	
Fund Balances, End of Year	\$ 690,336	\$ 747,738	

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

The special revenue fund - airport development is another operating fund of the City. The fund balance increased by \$102,976 for the current fiscal year, as compared to an increase of \$173,865 in the previous year, a net decrease in 2022 of \$70,889 as illustrated below:

		Special Revenue Fund Airport Development		
		2021	2022	Incr. / (Decr.)
Revenues				
Intergovernmental	\$	114,802	\$ 721,836	\$ 607,034
Interest Earnings		276	167	(109)
Rental Income		338,710	349,794	11,084
Timber & Hay Sales		193,862	183,355	(10,507)
Fuel Sales		1,157,914	1,814,871	656,957
Other		13,392	30,089	16,697
Total Revenues		1,818,956	3,100,112	1,281,156
Expenditures				
Current:				
Airport Development		1,481,449	2,214,742	733,293
Capital Outlay		163,642	782,394	618,752
Total Expenditures		(1,645,091)	(2,997,136)	(1,352,045)
Excess (Deficiency) of Revenues Over (Under) Expenditures		173,865	102,976	(70,889)
Net Change in Fund Balances		173,865	102,976	(70,889)
Fund Balances, Beginning of Year		18,911	192,776	
Fund Balances, End of Year	\$	192,776	\$ 295,752	

The community redevelopment fund is another special revenue fund the City includes in its statements as illustrated below. The fund balance after transfers associated with this fund decreased by \$199,537 for the current fiscal year-end, as compared to an increase of \$119,172 in the prior year, a net decrease in 2022 of \$318,709. The fund was established to account for the Community Redevelopment Agency's (CRA) activities. The CRA's sole purpose is eliminating and preventing the development of slum and blighted areas within the community in order to serve the interest of the citizens.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

	Special Revenue Fund Community Redevelopment		
	2021	2022	Incr. / (Decr.)
Revenues			
Taxes	\$ 155,721	\$ 188,616	\$ 32,895
Interest Earnings	130	50	(80)
Miscellaneous Revenue	300	1,680	1,380
Total Revenues	156,151	190,346	34,195
Expenditures			
Community Redevelopment	77,599	85,363	7,764
Capital Outlay	71,844	445,982	374,138
Total Expenditures	(149,443)	(531,345)	(381,902)
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,708	(340,999)	(347,707)
Other Financing Sources (Uses)			
Transfers in	112,464	141,462	28,998
Total Other Financing	112,464	141,462	28,998
Net Change in Fund Balances	119,172	(199,537)	(318,709)
Fund Balances, Beginning of Year	350,750	469,922	
Fund Balances, End of Year	\$ 469,922	\$ 270,385	

The Statement of Revenues, Expenditures, and Changes in Fund Balance for all illustrations shown on the previous pages 14 through 15 are provided on page 23 of this report.

Proprietary Funds

The City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the business-type activities totaled \$2,544,091 which was \$361,379 or approximately 12% less than the prior year. The remaining balance was made up of \$330,045 which was restricted for the net pension asset and \$8,451,590 being invested in capital assets net of any related debt.

The City's total net position for business-type activities increased by \$344,408 from the prior fiscal year-end. Key elements of the decrease have been addressed in the discussion of the City's business-type activities found on pages 12 and 13 of this report.

General Fund Budgetary Highlights with Variances

Overall, the general fund ended the current fiscal year with a positive variance between its final operating revenues budgeted and actual operating revenues in the amount of \$204,155. This was mainly due to an increase in taxes, licenses, permits and fees, as well as intergovernmental revenues.

The general fund experienced a negative variance between its final operating expenditures budget and actual operating expenditures in the amount of \$54,193. The negative variance was largely the result of additional spending for fire control expenses including a purchased vehicle.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

Capital Asset and Debt Administration

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounts to \$24,562,124 (net of accumulated depreciation) as compared to the prior year-end total of \$22,802,923 as shown below. The investment in capital assets includes land, buildings, utility distribution systems, improvements, machinery and equipment, streets, roads, and construction in progress. The total increase in capital assets for the current fiscal year was \$1,759,201 or 8%. Governmental activities increased by \$323,489 and the business-type activities increased by \$1,435,712 as illustrated below. The increase in governmental activities assets was primarily the additions for airport and CRA projects and was off by depreciation recorded in the current fiscal year. The increase in business-type activities was primarily the result of sewer construction projects in progress offset by depreciation recorded in the current fiscal year.

Capital Assets - Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2021	2022	2021	2022	2021	2022
Land	\$1,475,235	\$1,475,235	\$133,966	\$133,966	\$1,609,201	\$1,609,201
Construction in Progress	150,274	1,603,193	1,179,973	3,244,959	1,330,247	4,848,152
Buildings and Improvements	11,195,972	10,072,914	-	-	11,195,972	10,072,914
Plant and Distribution Systems	-	-	6,425,609	5,976,928	6,425,609	5,976,928
Machinery and Equipment	1,207,793	1,201,421	1,034,101	853,508	2,241,894	2,054,929
Total Assets, Net	\$14,029,274	\$14,352,763	\$8,773,649	\$10,209,361	\$22,802,923	\$24,562,124

Additional information on the City's capital assets can be found in Note 4 starting on page 40 of this report.

Debt Administration

At the end of the current fiscal year, the City had a total long-term debt balance of \$2,737,163. Of that amount, \$1,622,038 is comprised of general obligation debt and backed by the credit of the government. The remaining \$1,115,125 represents notes secured solely by specific revenue sources. Governmental activities account for \$1,344,853 while business-type activities account for \$1,392,310 of the overall debt as shown on the next page.

**CITY OF WILLISTON, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

**Long-Term Debt
General Obligation and Revenue Bonds**

	Governmental Activities	
	2021	2022
Fire Vehicle	\$30,849	\$7,985
Compensated Absences & Other	788,054	1,336,868
Total Governmental Activities	\$818,903	\$1,344,853
	Business-Type Activities	
	2021	2022
City Hall	1,154,957	1,107,140
Compensated Absences & Other	261,731	285,170
Total Business-Type Activities	\$1,416,688	\$1,392,310
Total Outstanding Debt	\$2,235,591	\$2,737,163

Additional information on the City's long-term debt can be found in Note 6 on pages 42 through 43 of this report.

Request for Information

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or a request for additional financial information should be addressed to the City Manager or Finance Director, at 50 N.W. Main Street, Williston, Florida 32696.

BASIC FINANCIAL STATEMENTS

CITY OF WILLISTON, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 1,192,392	\$ 829,246	\$ 2,021,638
Investments - Certificates of Deposit	-	87,261	87,261
Cash and Cash Equivalents, Restricted	-	331,746	331,746
Receivables (Net of Allowance for Uncollectable Accounts)	167,186	1,493,188	1,660,374
Due from Other Governments	626,821	1,720,367	2,347,188
Interfund Balances	(167,975)	167,975	-
Inventories	76,951	334,738	411,689
Prepaid Items	18,827	3,553	22,380
Net Pension Asset	749,351	312,573	1,061,924
Capital Assets Not Being Depreciated	3,078,428	3,378,925	6,457,353
Capital Assets Net of Accumulated Depreciation	11,274,335	6,830,436	18,104,771
Total Assets	17,016,316	15,490,008	32,506,324
Deferred Outflow of Resources			
Deferred Outflow - OPEB Related	93,820	64,582	158,402
Deferred Outflow - Pension Related	1,774,895	422,281	2,197,176
Total Deferred Outflow of Resources	1,868,715	486,863	2,355,578
Total Assets and Deferred Outflow of Resources	18,885,031	15,976,871	34,861,902
Liabilities			
Accounts Payable and Accrued Expenses	305,932	1,703,485	2,009,417
Construction and Retainage Payable	294,395	650,631	945,026
Customer Deposits	-	331,746	331,746
Power Costs Recovered in Advance	-	12,256	12,256
Liabilities:			
Due Within One Year	86,764	99,474	186,238
Due in More Than One Year	1,258,089	1,292,836	2,550,925
Total Liabilities	1,945,180	4,090,428	6,035,608
Deferred Inflow of Resources			
Deferred Inflow - OPEB Related	226,491	155,908	382,399
Deferred Inflow - Pension Related	1,395,800	404,809	1,800,609
Total Deferred Inflow of Resources	1,622,291	560,717	2,183,008
Total Liabilities and Deferred Inflow of Resources	3,567,471	4,651,145	8,218,616
Net Position			
Net Investment in Capital Assets	13,882,408	8,451,590	22,333,998
Restricted for:			
Law Enforcement	1,598	-	1,598
Community Redevelopment	270,385	-	270,385
Airport Operations	206,259	-	206,259
Net Pension Asset	879,871	330,045	1,209,916
Unrestricted	77,039	2,544,091	2,621,130
Total Net Position	\$ 15,317,560	\$ 11,325,726	\$ 26,643,286

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

CITY OF WILLISTON, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Total
Governmental Activities							
General Government	\$ 553,549	\$ 204,481	\$ -	\$ 212,082	\$ (136,986)	\$ -	\$ (136,986)
Law Enforcement	1,976,561	-	-	-	(1,976,561)	-	(1,976,561)
Fire Control	704,499	-	-	-	(704,499)	-	(704,499)
Streets and Sidewalks	545,623	-	-	-	(545,623)	-	(545,623)
Animal Control	54,407	-	-	-	(54,407)	-	(54,407)
Parks and Recreation	79,034	-	-	-	(79,034)	-	(79,034)
Community Redevelopment	128,838	-	-	-	(128,838)	-	(128,838)
Non-Departmental	17,041	-	-	-	(17,041)	-	(17,041)
Airport Operations	2,792,801	2,348,020	-	721,836	277,055	-	277,055
Interest on Long-Term Debt	517	-	-	-	(517)	-	(517)
Total Governmental Activities	6,852,870	2,552,501	-	933,918	(3,366,451)	-	(3,366,451)
Business-Type Activities							
Utility Services	7,643,492	6,836,872	-	2,050,704	-	1,244,084	1,244,084
Total Government	\$ 14,496,362	\$ 9,389,373	\$ -	\$ 2,984,622	(3,366,451)	1,244,084	(2,122,367)
General Revenues							
Property Taxes					953,097	-	953,097
Fines and Forfeitures					21,415	-	21,415
Franchise Taxes					48,161	-	48,161
Public Service Tax					381,533	-	381,533
Local Government Infrastructure Tax					392,213	-	392,213
State Revenue Sharing					876,848	-	876,848
Telecommunication Tax					65,660	-	65,660
Interest Earnings					358	324	682
Miscellaneous					37,121	-	37,121
Gain on Sale of Fixed Assets					57,717	-	57,717
Total General Revenues					2,834,123	324	2,834,447
Transfers							
Transfers					900,000	(900,000)	-
Total Transfers					900,000	(900,000)	-
Change in Net Position					367,672	344,408	712,080
Net Position, Beginning of Year					14,949,888	10,981,318	25,931,206
Net Position, End of Year					\$ 15,317,560	\$ 11,325,726	\$ 26,643,286

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

**CITY OF WILLISTON, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	General	Special Revenue Airport Development	Special Revenue Community Redevelopment	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 703,245	\$ -	\$ 489,147	\$ 1,192,392
Accounts Receivables (Net of Allowance for Uncollectible Accounts)	9,690	157,496	-	167,186
Due from Other Governments	268,935	357,886	-	626,821
Due from Other Funds	67,751	-	37,228	104,979
Inventories	-	76,951	-	76,951
Prepaid Items	6,285	12,542	-	18,827
Advance to Other Funds	66,474	-	-	66,474
Total Assets	<u>1,122,380</u>	<u>604,875</u>	<u>526,375</u>	<u>2,253,630</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Expenses	169,439	133,936	2,557	305,932
Construction and Retainage Payable		40,962	253,433	294,395
Due to Other Funds	37,228	67,751	-	104,979
Advance from Other Funds	167,975	66,474	-	234,449
Total Liabilities	<u>374,642</u>	<u>309,123</u>	<u>255,990</u>	<u>939,755</u>
Fund Balances				
Non-Spendable	72,759	89,493	-	162,252
Restricted:				
Law Enforcement	1,598	-	-	1,598
Community Redevelopment	-	-	270,385	270,385
Airport Operations		206,259	-	206,259
Unassigned	673,381	-	-	673,381
Total Fund Balances	<u>747,738</u>	<u>295,752</u>	<u>270,385</u>	<u>1,313,875</u>
Total Liabilities and Fund Balances	<u>\$ 1,122,380</u>	<u>\$ 604,875</u>	<u>\$ 526,375</u>	<u>\$ 2,253,630</u>

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

CITY OF WILLISTON, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Total Fund Balance for Governmental Funds	\$	1,313,875
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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, therefore, are not reported in the funds. The cost of the assets is \$28,519,517 and the accumulated depreciation is \$14,166,754.		14,352,763
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Net pension assets and liabilities, deferred outflows and inflows of resources related to the pensions and OPEB are applicable to future periods and, therefore, are not reported in governmental funds.

Net Pension Liability - FRS		(805,808)
Net Pension Liability - HIS		(112,919)
Net Pension Asset - Police		195,453
Net Pension Asset - General		553,898
OPEB Obligation		(266,641)

Deferred Inflow - OPEB		(226,491)
Deferred Inflow - FRS		(135,042)
Deferred Inflow - HIS		(26,907)
Deferred Inflow - Police		(516,505)
Deferred Inflow - General		(717,346)

Deferred Outflow - OPEB		93,820
Deferred Outflow - FRS		356,575
Deferred Outflow - HIS		53,949
Deferred Outflow - Police		616,065
Deferred Outflow - General		748,306

Long-term liabilities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term are reported in the statement of net position. Long-term liabilities at year-end consist of:

Note Payable		(7,985)
Compensated Absences		(151,500)

Net Position of Governmental Activities	\$	15,317,560
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The accompanying notes to financial statements are an integral part of this statement.

CITY OF WILLISTON, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General	Special Revenue Airport Development	Special Revenue Community Redevelopment	Total Governmental Funds
Revenues				
Taxes:				
Property Tax	\$ 764,481	\$ -	\$ 188,616	\$ 953,097
Sales and Fuel Tax	520,993	-	-	520,993
Franchise Tax	495,354	-	-	495,354
Licenses, Permits, and Fees	172,995	-	-	172,995
Intergovernmental	960,149	721,836	-	1,681,985
Fines and Forfeitures	21,415	-	-	21,415
Interest Earnings	141	167	50	358
Rental Income	-	349,794	-	349,794
Timber and Hay Sales	-	183,355	-	183,355
Contributions and Donations	5,354	-	-	5,354
Fuel Sales	-	1,814,871	-	1,814,871
Miscellaneous Revenues	31,486	30,089	1,680	63,255
Total Revenues	<u>2,972,368</u>	<u>3,100,112</u>	<u>190,346</u>	<u>6,262,826</u>
Program Expenditures				
Current:				
General Government	281,322	-	-	281,322
Law Enforcement	1,289,157	-	-	1,289,157
Communications	264,098	-	-	264,098
Roads and Streets	548,272	-	-	548,272
Fire Control	723,822	-	-	723,822
Parks and Recreation	20,381	-	-	20,381
Library	8,608	-	-	8,608
Planning and Zoning	228,879	-	-	228,879
Legislative and Legal	53,986	-	-	53,986
Animal Control	52,178	-	-	52,178
Airport Operations	-	2,214,742	-	2,214,742
Community Redevelopment	-	-	85,363	85,363
Non-Departmental	19,184	-	-	19,184
Capital Outlay	217,953	782,394	445,982	1,446,329
Debt Service:				
Principal	22,864	-	-	22,864
Interest	517	-	-	517
(Total Expenditures)	<u>(3,731,221)</u>	<u>(2,997,136)</u>	<u>(531,345)</u>	<u>(7,259,702)</u>
(Deficiency) Excess of Revenues				
(Under) Over Expenditures	<u>(758,853)</u>	<u>102,976</u>	<u>(340,999)</u>	<u>(996,876)</u>
Other Financing Sources (Uses)				
Transfers in	900,000	-	141,462	1,041,462
Transfers (out)	(141,462)	-	-	(141,462)
Sale of Capital Assets	57,717	-	-	57,717
Total Other Financing Sources (Uses)	<u>816,255</u>	<u>-</u>	<u>141,462</u>	<u>957,717</u>
Net Change in Fund Balances	57,402	102,976	(199,537)	(39,159)
Fund Balances, Beginning of Year	<u>690,336</u>	<u>192,776</u>	<u>469,922</u>	<u>1,353,034</u>
Fund Balances, End of Year	<u>\$ 747,738</u>	<u>\$ 295,752</u>	<u>\$ 270,385</u>	<u>\$ 1,313,875</u>

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

CITY OF WILLISTON, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:

Net Change in Fund Balances - Total Governmental Funds	\$	(39,159)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital Additions		1,421,157
Depreciation Expense		(1,097,668)

The issuance of long-term debt (e.g., bonds, notes payable) 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. This amount is the net effect of these differences in the treatment of long-term debt and related items:

Repayment of Long-Term Debt		22,864
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Compensated absences 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:

Net Change in Compensated Absences		(5,503)
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Governmental funds report pension contributions as expenditures. However, in the statement of activities, changes in pension and OPEB liabilities are reported as a pension and OPEB expense. The following changes affected pension and OPEB related expense:

Pension Expense - FRS		(69,552)
Pension Expense - HIS		(14,354)
Pension Expense - Police		20,263
Pension Expense - General		135,623
OPEB Expense - General		(5,999)

Change in Net Position of Governmental Activities	\$	<u>367,672</u>
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The accompanying notes to financial statements are an integral part of this statement.

**CITY OF WILLISTON, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2022**

	Business-Type Activities - Enterprise Funds Utility Fund
Assets	
Current Assets:	
Cash and Cash Equivalents	\$ 829,246
Investments - Certificates of Deposits	87,261
Accounts Receivable, Net	1,493,188
Due from Other Governments	1,720,367
Advance from Other Funds	167,975
Inventories	334,738
Prepays	3,553
Total Current Assets	<u>4,636,328</u>
Non-Current Assets:	
Restricted Cash and Cash Equivalents	331,746
Net Pension Asset	312,573
Capital Assets:	
Land and Land Improvements	133,966
Construction in Progress	3,244,959
Electric Distribution System	4,955,718
Water Distribution System	4,666,753
Sewer Plant and Distribution System	5,836,354
Natural Gas Distribution System	1,920,247
Machinery and Equipment	3,071,732
(Accumulated Depreciation)	<u>(13,620,368)</u>
Total Capital Assets, Net	<u>10,209,361</u>
Total Non-Current Assets	<u>10,853,680</u>
Total Assets	<u>15,490,008</u>
Deferred Outflow of Resources	
OPEB Related	64,582
Pension Related	422,281
Total Deferred Outflow of Resources	<u>486,863</u>
Total Assets and Deferred Outflow of Resources	<u>15,976,871</u>
Liabilities	
Current Liabilities:	
Accounts Payable and Accrued Expenses	1,703,485
Construction and Retainage Payable	650,631
Compensated Absences - Current	21,159
Liabilities Payable from Restricted Assets - Customer Deposits	331,746
Note Payable - Current	50,158
OPEB Obligation - Current	28,157
Power Costs Recovered in Advance	12,256
Total Current Liabilities	<u>2,797,592</u>
Non-Current Liabilities:	
Compensated Absences	80,465
OPEB Obligation	155,389
Note Payable	1,056,982
Total Non-Current Liabilities	<u>1,292,836</u>
Total Liabilities	<u>4,090,428</u>
Deferred Inflow of Resources	
OPEB Related	155,908
Pension Related	404,809
Total Deferred Inflow of Resources	<u>560,717</u>
Total Liabilities and Deferred Inflow of Resources	<u>4,651,145</u>
Net Position	
Net Investment in Capital Assets	8,451,590
Restricted for Net Pension Asset	330,045
Unrestricted	<u>2,544,091</u>
Total Net Position	<u>\$ 11,325,726</u>

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

**CITY OF WILLISTON, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Business-Type Activities - Enterprise Funds Utility Fund
Operating Revenues	
Charges for Services	\$ 6,836,872
Total Operating Revenues	<u>6,836,872</u>
Operating Expenses	
Electric Power Purchased	2,836,600
Natural Gas Purchased	340,762
Personal Services	1,799,484
Professional Fees and Services	826,153
Insurance	54,981
Operations and Maintenance	387,684
Depreciation and Amortization	639,446
Materials and Supplies	389,826
Other	36,072
Repairs and Maintances - Capital	292,276
Total Operating Expenses	<u>7,603,284</u>
Operating (Loss)	<u>(766,412)</u>
Non-Operating Revenues (Expenses)	
Capital Grants and Contributions	2,050,704
Interest Income	324
Interest Expense	(40,208)
Total Non-Operating Revenues (Expenses)	<u>2,010,820</u>
Income Before Capital Contributions and Transfers	<u>1,244,408</u>
Capital Contributions and Transfers	
Transfers (out)	(900,000)
Total Contributions and Transfers	<u>(900,000)</u>
Change in Net Position	344,408
Net Position, Beginning of Year	<u>10,981,318</u>
Net Position, End of Year	<u><u>\$ 11,325,726</u></u>

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

CITY OF WILLISTON, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities - Enterprise Funds Utility Fund
Cash Flows from Operating Activities	
Cash Received from Customers/Others	\$ 6,350,637
Cash Payments to Suppliers for Goods and Services	(3,639,248)
Cash Payments to Employees for Services	(1,540,127)
Net Cash Provided by (Used in) Operating Activities	<u>1,171,262</u>
Cash Flows from Non-Capital Financing Activities	
Operating Transfers to Other Funds	(900,000)
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>(900,000)</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition and Construction of Capital Assets	(2,075,158)
Interest Paid on Notes Payable	(40,208)
Payments on Notes Payable	(47,817)
Capital Grant Proceeds	1,044,755
Net Cash Used for Capital and Related Financing Activities	<u>(1,118,428)</u>
Cash Flows from Investing Activities	
Changes in Certificates of Deposit, Net	(131)
Interest Received	324
Net Cash Provided by (Used in) Investing Activities	<u>193</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(846,973)
Cash and Cash Equivalents, Beginning of Year	2,007,965
Cash and Cash Equivalents, End of Year	<u>\$ 1,160,992</u>
<u>Reconciliation of Operating Income to Net Cash</u>	
<u>Provided by (Used in) Operating Activities</u>	
Operating Income (Loss)	\$ (766,412)
Adjustments to Reconcile Operating Income to Net Cash	
Provided by (Used in) Operating Activities:	
Depreciation Expense	639,446
(Increase) Decrease in Assets and Deferred Outflows:	
(Increase) in Accounts Receivable	(489,681)
Decrease in Inventories	(85,309)
(Increase) in Net Pension Asset	592,728
Decrease in Deferred Outflows	(195,422)
Decrease in Prepaids	10,222
Increase (Decrease) in Liabilities and Deferred Inflows:	
Increase in Power Costs Recovered in Advance	(66,000)
Increase in Accounts Payable and Accrued Expenses	1,600,193
Increase in OPEB Obligation	(14,355)
(Decrease) in Compensated Absences	37,794
Increase in Customer Deposits Payable	39,346
Increase in Deferred Inflows	(161,388)
(Decrease) in Due from/to Other Funds	30,100
Total Adjustments	<u>1,937,674</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 1,171,262</u>
<u>As Shown in the Accompanying Financial Statements</u>	
Cash and Cash Equivalents	\$ 829,246
Restricted Cash and Cash Equivalents	331,746
Total Cash and Cash Equivalents	<u>\$ 1,160,992</u>

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

**CITY OF WILLISTON, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
SEPTEMBER 30, 2022**

	Pension Trust Funds
Assets	
Cash and Cash Equivalents	\$ 76,385
Investments, at Fair Value	7,562,195
Contributions Receivable	22,960
Total Assets	<u>7,661,540</u>
Liabilities	
Accrued Expenses	6,569
Total Liabilities	<u>6,569</u>
Fiduciary Net Position - Restricted for Pensioners	<u><u>\$ 7,654,971</u></u>

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

CITY OF WILLISTON, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Pension Trust Funds
Additions	
Contributions:	
Employer	\$ 158,027
State	35,759
Employees	<u>120,319</u>
Total Contributions	<u>314,105</u>
Investment Earnings (Loss)	<u>(1,168,213)</u>
Total Additions	<u>(854,108)</u>
Deductions	
Benefits Paid	367,084
Administrative Expenses	<u>50,326</u>
Total Deductions	<u>417,410</u>
Net (Decrease) in Fiduciary Net Position	(1,271,518)
Fiduciary Net Position	
Beginning of Year	<u>8,926,489</u>
End of Year	<u><u>\$ 7,654,971</u></u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Note 1 - Description and Summary of Significant Accounting Policies

Reporting Entity

The City of Williston, Florida (the City) was established in 1897 under Florida Statutes, Section 165.031(4). The government operates under a Mayor-Council form of government and provides the following services as authorized by its charter: Public safety (law enforcement, fire, and animal control), public utilities, streets and sidewalks, parks and playgrounds, airport development, and general government services.

The financial statements of the government have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The accompanying financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations.

Blended Component Units—The Williston Community Redevelopment Agency (the Agency) is included in the financial reporting entity as a blended component unit. The Agency is established under Florida Statutes, Chapter 163, for the purpose of rehabilitation, conservation, and redevelopment of certain slum and blighted areas in order to serve the interest of public health, safety, morals, and welfare of the community residents. Members of the Agency's Board are appointed by the government's City Council for which certain limited power may be delegated to the Agency in carrying out its activities. However, other powers, including final approval of redevelopment plans and the determination of areas as slum or blighted, vest in the City Council. The Agency is presented as a special revenue fund in the accompanying financial statements.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the fiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues.

Basis of Presentation—Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has one blended component unit. The Agency is included in the governmental activities column in the government-wide financial statements.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's electric and water functions 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.

Basis of Presentation—Fund Financial Statements

Separate fund financial statements are provided for governmental funds, proprietary funds, blended component units and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *special revenue airport development fund* accounts for operations of the government's airport development and operational related activities.
- The *special revenue community redevelopment fund* accounts for the governmental community redevelopment activities for the purpose of eliminating and preventing the development of slum and blighted areas.

The government reports the following major enterprise fund:

- The *utility fund* accounts for all utility activities of the government. The utility fund reflects activities of the electric systems, the sewage treatment plant and collections systems, the water system, natural gas distribution systems, the solid waste department, and the newly developing COWLink system.

Additionally, the government reports the following fiduciary fund:

- The *pension trust funds* account for the activities of the government's Police Officers and General Employees Retirement Plans and Trusts, which accumulate resources for pension benefit payments to all qualified employees.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources funds. In the fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

statements. Transfers between the funds that are included in the governmental activities column. Similarly, balances between the funds are included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

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 recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements 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 government considers revenues to be generally available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fiduciary fund financial statements for the foregoing pension plans and trusts are prepared using the accrual basis of accounting for trust funds. Employer and participant contributions are recognized in the period that contributions are due and payable in accordance with the terms of each plan. Investments in the plans are reported at fair value according to the independent custodian for each plan using various third-party pricing source. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Contribution requirements and contributions made are required by the Florida Statutes and the Government's Pension Board govern employer and employee contribution requirements for each plan. The government's contributions are actuarially determined to ensure sufficient assets will be available to pay benefits when due. The costs of administering each plan are funded using investment earnings.

Property taxes, franchise taxes, 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. All other revenue items are considered to be measurable and available only when cash is received by the government.

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, airport fund, and community redevelopment fund. The appropriated budget is prepared by fund, function, and department. The government's department heads and City Manager may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the fund level.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents and Investments—The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purposes of the statement of cash flows, all demand deposits in the proprietary fund are included in the statement.

State statutes and the government's investment policy authorize the government to invest in obligations of the U.S. Treasury, interest bearing time deposits or savings accounts in qualified public depositories, money market funds, and certain governmental investment pools authorized by the state.

Investments for the government are reported at fair value. The certificates of deposits are purchased with maturities of greater than three months and are considered investments. The government's pension funds are invested in a pooled account under the Florida Municipal Investment Trust Fund, including cash and cash equivalents, and government and corporate securities. The Fund operates in accordance with state laws and regulations. The reported value of the pension funds' investments is the same as the fair value of the pool shares.

Accounts Receivable and Due from Other Governments—Utility operating revenues are generally recognized on the basis of cycle billings rendered monthly. The amount of services delivered after the last billing date and up to September 30 is estimated and accrued at year-end.

Due from Other Governments represent amounts due from the federal, state or local governments, State of Florida, or Levy County for shared revenues or costs. The amount is considered collectible in full within 60 days of fiscal year-end.

Inventories and Prepaids—All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets—Capital assets, which include land, plant distribution systems, machinery and equipment, and infrastructure assets (if purchased after 2003) (e.g., roads, bridges, sidewalks, 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 government as assets with an initial, individual cost of more than \$5,000. 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 assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Land, plant and equipment of the government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Plant Distribution System	5-50
Improvements	5-50
Vehicles	3-10
Machinery and Equipment	5-40

Long-Term Obligations—In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Governmental Fund Balances—The GASB has promulgated Statement No. 54, entitled *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement is designed to do two things: 1) it clarifies the definition of what activities are to be reported within different types of governmental funds (general fund, special revenue fund type, capital project fund type, debt service fund type, and permanent fund type); and 2) it provides clearer fund balance definitions that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds as follows:

- **Non-Spendable**—Amounts that are not in spendable form (such as inventory and prepaids) are required to be maintained intact.
- **Restricted**—Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- **Committed**—Amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the highest level action to remove or the City Council approves the change.
- **Assigned**—Amounts the City intends to use for a specific purpose. Intent can be expressed by the City Council or by an official or body to which the City Council delegates authority.
- **Unassigned**—Amounts that are available for any purpose. Positive amounts are only reported in the General Fund.

The City Council is the highest level of decision-making authority of the City, and approves the establishment, increase, and reduction in *Committed* fund balances by budget resolutions and amendments. *Restricted* and *Committed* fund balances are always used first for the purposes for which they were designated. Changes to this practice require prior City Council approval. A minimum fund balance amount has not been formally adopted.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Revenues and Expenditures/Expenses

Program Revenues—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.

Property Tax Revenue Recognition—Under Florida law, the assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the state regulating tax assessments are also designed to assure a consistent property valuation method state-wide. Florida Statutes permit municipalities to levy property taxes at a rate of up to 10 mills. The City levied a rate of 6.50 mills in the 2021 tax roll.

The tax levy of the City is established by the City Council prior to October 1 of each year and the Levy County Property Appraiser incorporates the City's millage into the total tax levy, which includes the County and the County School Board tax requirements.

All property is reassessed according to its fair market value January 1 of each year. Each assessment roll is submitted to the Executive Director of the Florida Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of Florida Statutes.

All taxes are levied on November 1 of each year, or as soon thereafter, as the assessment roll is certified and delivered to the County Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. Taxes paid in March are without discount.

On, or prior to, June 1 following the tax year, certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest of 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Unsold certificates are held by the County.

Delinquent taxes on personal property bear interest of 18% per year until the tax is satisfied either by seizure and sale of the property or by the five-year statute of limitations.

The City does not accrue its portion of the County-held tax sale certificates or personal property tax warrants because such amounts are not measurable and available as of the balance sheet date.

Compensated Absences—It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for three quarters of the unpaid accumulated sick leave since the government has a policy to pay only one quarter of such pay benefits when employees separate from service with the government. All vacation pay and one quarter of sick pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

NOTES TO FINANCIAL STATEMENTS CITY OF WILLISTON, FLORIDA

Operating and Non-Operating Revenues and Expenses—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 government's utility system enterprise fund are charges to customers for sales and services. The government also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Deferred Inflows and Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category. In the statement of net position, the deferred outflow for pensions is an aggregate of items related to pensions and the deferred outflow for OPEB is an aggregate of items related to OPEB. The deferred outflows related to pensions and OPEB will be recognized as either expense or a reduction in the related liability in future reporting years.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. In the statement of net position, the deferred inflow for pensions is an aggregate of items related to pensions and the deferred inflows for OPEB is an aggregate of items related to OPEB. The deferred inflows related to pensions and OPEB will be recognized as reductions to expense in future reporting years.

On-Behalf Payments for Fringe Benefits

The City receives on-behalf payments from the State of Florida to be used for Police Officers' Retirement Plan Contributions. On-behalf payments to the City totaled \$32,834 for the year ended September 30, 2022. Such payments are recorded as intergovernmental revenue and public safety expenditures in the generally accepted accounting principles basis government-wide and general fund financial statements.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general, special revenue, enterprise, and pension trust funds. All annual appropriations lapse at fiscal year-end. Project-length financial budgets are adopted for all capital projects funds.

Prior to August 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 the means of financing them. Public hearings are conducted in August and September to obtain taxpayer comments. Prior to October 1, the budget is legally adopted and approved. Revisions that alter the total expenditures of any fund must be approved by the City Council.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

The appropriated budget is prepared by fund, function, and department. The government's City Manager may make transfers of appropriations within a department. Transfers of appropriations between departments require approval by the City Council by resolution under the government's charter. The legal level of budgetary control is the fund level. Further, Florida Statutes, Section 166.241, requires the government to expend or contract for expenditures only in pursuance of budgeted appropriations. There were no material violations of budgetary or other legal and contractual provisions requiring disclosure.

Note 3 - Deposits and Investments

Type	Fair Value	Interest Rate Risk WAM	Level	Credit Ratings
Cash and Cash Equivalents				
(Non-Pension Investments):				
Cash Deposits	\$ 2,349,384	N/A	N/A	N/A
Petty Cash	4,000	N/A	N/A	N/A
Investments:				
Certificates of Deposit	<u>87,261</u>	N/A	N/A	N/A
Total	<u>2,440,645</u>			

Pension Cash and Investments:

Police Officer Pension:

FMiVT Cash and Money Market	29,987	N/A		N/A
FMiVT Broad Market High Quality Bond	446,826	6.30 Years	2	AAf/S4
FMiVT Core Plus	434,830	8.92 Years	3	Not Rated
FMiVT Diversified Large Cap Equity	665,740	N/A	2	Not Rated
FMiVT Small to Mid-Cap Equity Fund	419,836	N/A	2	Not Rated
FMiVT International Equity Portfolio	506,802	N/A	2	Not Rated
FMiVT Core Real Estate Portfolio	494,807	N/A	3	Not Rated

Regular Employee Pension:

FMiVT Cash and Money Market	46,398	N/A		N/A
FMiVT Broad Market High Quality Bond	691,323	6.70 Years	2	AAf/S4
FMiVT Core Plus	672,764	8.92 Years	3	Not Rated
FMiVT Diversified Large Cap Equity	1,030,025	N/A	2	Not Rated
FMiVT Small to Mid-Cap Equity Fund	649,565	N/A	2	Not Rated
FMiVT International Equity Portfolio	784,118	N/A	2	Not Rated
FMiVT Core Real Estate Portfolio	<u>765,559</u>	N/A	3	Not Rated

Total Pension Cash and Investments

Total \$ 10,079,225

Type	Fair Value
As shown in the Statement of Net Position:	
Entity-Wide Cash and Cash Equivalents	\$ 2,021,638
Entity-Wide Non-Pension Investments	87,261
Entity-Wide Restricted Cash and	
Cash Equivalents	331,746
Pension Cash and Money Market	76,385
Pension Investments	<u>7,562,195</u>
Total	<u>\$ 10,079,225</u>

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Fair Value Hierarchy

The City holds assets that are defined as short-term investments. The City's investments are recorded at fair value unless the investment qualifies as an external investment pool under the guidance in GASB Statement No. 79. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels:

Level 1—Inputs - are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

Level 2—Inputs - are inputs, other than quoted prices included within Level 1, that are observable for an asset or liability, either directly or indirectly. These inputs are derived from, or corroborated by, observable market data through correlation or by other means.

Level 3—Inputs - are unobservable inputs for an asset or liability. The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs.

Custodial Credit Risk—Cash Deposits

The City's cash deposits are covered by Federal depository insurance or by collateral held by the City's custodial bank, which is pledged to a state trust fund that provides security for amounts held in excess of Federal Deposit Insurance Corporation (FDIC) coverage in accordance with the *Florida Security for Public Deposits Act*, Chapter 280, Florida Statutes.

The *Florida Security for Public Deposits Act* (the Act) established guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified public depository must pledge at least 50% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral up to a maximum of 125% may be required if deemed necessary under conditions set forth in the Act.

The government's investment policies are governed by state statutes and local ordinance. The basic allowable investment instruments include Local Government Surplus Funds, or any governmental investments pool authorized pursuant to the *Florida Interlocal Act*, as provided by Section 163, Florida Statutes, SEC registered money market funds with the highest credit quality rating, interest bearing time deposits or savings accounts in qualified public depositories, and direct obligations of the U.S. Treasury.

The government's pension trust funds are held in the Florida Municipal Pension Trust Fund (FMPTF). The FMPTF is established as a trust whereby governmental entities with employee pension or other postemployment benefit plans may elect to join the trust and with the trust providing the plans with administrative and investment services for the benefit of Participating Employers, Participating Employees, and Beneficiaries. All employee pension plan assets with the FMPTF are included in the trust's Master Trust Fund. Employee pension plan assets of the defined benefit type are invested by the FMPTF through the Florida Municipal Investment Trust (FMInvT) for the benefit of the Participating Employers, participating Employees, and Beneficiaries.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

The FMIvT, administered by the Florida League of Cities, Inc., is an interlocal governmental entity created under the laws of the State of Florida. The FMIvT is an Authorized Investment under Sec. 163.01 Florida Statutes. The FMIvT is a Local Government Investment Pool (LGIP) and is considered an external investment pool for GASB reporting purposes; however, subject to the fair value reporting under GASB Statement No. 72.

At September 30, 2022, the government's investment balances consisted of certificates of deposit with local banks and the pension trust funds held in the FMPTF. Asset allocation in the FMPTF external investment pool at September 30, 2022, is as follows:

<u>Asset Allocation</u>	<u>Asset Allocation Percentage</u>
Cash and Money Market	1.0%
Broad Market High Quality Bond	14.9%
Core Plus	14.5%
Diversified Large Cap Equity	22.2%
Diversified Small to Mid-Cap Equity	14.0%
International Equity	16.9%
Core Real Estate Portfolio	16.5%
Total	<u>100.0%</u>

Interest Rate Risk—Interest rate risk exists when there is a possibility the change in interest rates could adversely affect an investment's fair value. The City does not have a policy for interest rate risk. The weighted average maturity (WAM) of the underlying debt investments in the FMPTF pool is used to determine interest rate risk when applicable.

Credit Risk—Credit risk exists when there is a probability that the issuer or other counterparty to an investment may be unable to fulfill its obligations. The government's investment policy limits exposure to credit risk.

Custodial Credit Risk—Under GASB Statement No. 40, disclosure is only required if investments are uninsured, unregistered, and held by either the counterpart of the counterparty's trust department or agent but not in the City's name. The City's investments are through the FMPTF in the FMIvT, which are evidenced by shares in the pool. Investments in the pools should be disclosed but not categorized because they are not evidenced by securities that exist in a physical or book entry form. The City's investments are with the pool, not the securities that make up the pool and, therefore, no disclosure is required.

Foreign Current Risk—The City's investments are part of FMIvT and those investments are not subject to foreign current risk.

NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA

Note 4 - Capital Assets

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

	Beginning Balance	Increases	Decreases	Transfers/ Adjustments	Ending Balance
Governmental Activities					
Capital Assets, Not Being					
Depreciated:					
Land	\$ 1,475,235	\$ -	\$ -	\$ -	\$ 1,475,235
Construction in Progress	150,274	1,158,352	-	294,567	1,603,193
Total Capital Assets, Not Being					
Depreciated	1,625,509	1,158,352	-	294,567	3,078,428
Capital Assets, Being					
Depreciated:					
Buildings and Improvements	20,998,507	43,925	-	(294,567)	20,747,865
Equipment	4,795,789	218,880	(321,445)	-	4,693,224
Total Capital Assets, Being					
Depreciated	25,794,296	262,805	(321,445)	(294,567)	25,441,089
Less Accumulated					
Depreciation for:					
Buildings and Improvements	(9,802,535)	(872,416)	-	-	(10,674,951)
Equipment	(3,587,996)	(225,252)	321,445	-	(3,491,803)
Total Accumulated Depreciation	(13,390,531)	(1,097,668)	321,445	-	(14,166,754)
Total Capital Assets, Being					
Depreciated, Net	12,403,765	(834,863)	-	(294,567)	11,274,335
Total Governmental Activities					
Capital Assets, Net	\$ 14,029,274	\$ 323,489	\$ -	\$ -	\$ 14,352,763
Business-Type Activities					
Capital Assets, Not Being					
Depreciated:					
Land and Land Improvements	\$ 133,966	\$ -	\$ -	\$ -	\$ 133,966
Construction in Progress	503,015	1,968,989	-	-	2,472,004
Construction in Progress - Non-CDBG	676,958	95,997	-	-	772,955
Total Capital Assets, Not					
Being Depreciated	1,313,939	2,064,986	-	-	3,378,925
Capital Assets, Being					
Depreciated:					
Plant and Distribution					
Systems	17,379,072	-	-	-	17,379,072
Machinery and Equipment	3,139,472	10,172	(77,912)	-	3,071,732
Total Capital Assets, Being					
Depreciated	20,518,544	10,172	(77,912)	-	20,450,804
Less Accumulated					
Depreciation for:					
Plant and Distribution					
Systems	(10,953,463)	(448,681)	-	-	(11,402,144)
Machinery and Equipment	(2,105,371)	(190,765)	77,912	-	(2,218,224)
Total Accumulated Depreciation	(13,058,834)	(639,446)	77,912	-	(13,620,368)
Total Capital Assets, Being					
Depreciated, Net	7,459,710	(629,274)	-	-	6,830,436
Business-Type Activities Capital					
Assets, Net	\$ 8,773,649	\$ 1,435,712	\$ -	\$ -	\$ 10,209,361

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Depreciation expense was charged to functions/programs as follows:

Governmental Activities	
General Government	\$ 2,905
Law Enforcement	70,711
Planning and Zoning	1,647
Streets and Sidewalks	48,160
Fire Control	61,527
Parks and Playgrounds	40,782
Library	12,495
Community Redevelopment	47,179
Animal Control	4,726
Airport Operations	807,536
Total Depreciation Expense - Governmental Activities	<u>\$ 1,097,668</u>
Business-Type Activities	
Electric	\$ 65,768
Water	184,342
Natural Gas	101,307
Sewer	211,345
Administrative Services - Utility	76,684
Total Depreciation Expense - Business-Type Activities	<u>\$ 639,446</u>

Note 5 - Interfund Receivable, Payables, Transfers, and Advances

The outstanding balances between funds result mainly from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur. All amounts are expected to be paid within one year. Noted no amounts receivable and/or payable as of fiscal year-end.

The composition of interfund advances as September 30, 2022, is as follows:

<u>Advanced To</u>	<u>Advanced From</u>	<u>Amount</u>
General Fund	Utility Fund	\$ 167,975
General Fund	Airport Fund	66,474

The advance to the Utility Fund was to fund the purchase of a fire truck. Payments are made as funds are available. In the current year the City budgeted and repaid for \$30,100. The advance to the Airport Fund was to fund operating and capital shortfalls in the fund.

The City makes transfers among its funds in the course of the fiscal year. The principal purpose of the transfers is to allocate resources from the enterprise funds to the general fund to assist with various governmental activities. Also, transfers are used to move unrestricted general fund revenues to finance various activities that the government must account for in the other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. A summary of interfund transfers follows:

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

	<u>Interfund Transfers In</u>	<u>Transfers (Out)</u>
Major Funds		
General Fund	\$ 900,000	\$ (141,462)
Utility Fund	-	(900,000)
Community Redevelopment Fund	141,462	-
Total Interfund Transfers	<u>\$ 1,041,462</u>	<u>\$ 1,041,462</u>

Note 6 - Long-Term Debt

Bank Notes Related to Governmental Activities—The government has one bank promissory note, which was for the purpose of financing a fire truck. Interest rate on the note is 2.50%. The original loan amount was \$148,900 and is secured by a pledge of revenues received from Levy County for fire protection services. At September 30, 2022, total interest paid on this note was \$517 and the final payment will be made during the 2022-2023 fiscal year.

New City Hall Bank Note—In May 2018, the City obtained a bank note with a local bank for up to \$3,000,000 to finance the demolition of the old City Hall building and construction of the new City Hall building. The interest rate is 3.5% from May 8, 2018 through May 8, 2039. The City will make 12 monthly payments of interest only, beginning May 8, 2018, followed by 240 payments in the amount required to amortize the unpaid principal balance. All outstanding principal and interest are due on May 8, 2039. At September 30, 2022, the interest rate was 3.5% and total interest paid on this note was \$40,208.

Fire Department and Police Building Renovation – In July 2021 the City entered into a loan agreement for \$100,000 to renovate the Fire Department and Police Buildings. As of fiscal year end, none of the funds were drawn down.

General Long-Term Debt Schedules:

<u>Note Payable Year Ended September 30,</u>	<u>Direct Borrowings Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 7,985	\$ 40
Total	<u>\$ 7,985</u>	<u>\$ 40</u>

Business-Type Long-Term Debt Schedules:

<u>Note Payable Year Ended September 30,</u>	<u>Direct Borrowings Business-Type Activities - Utility System</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 50,158	\$ 37,869
2024	51,942	36,085
2025	53,789	34,237
2026	55,702	32,234
2027	57,683	30,343
2028-2032	320,689	119,411
2033-2037	381,923	58,208
2038-2040	135,254	3,843
Total	<u>\$ 1,107,140</u>	<u>\$ 352,230</u>

NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA

Changes in Long-Term Liabilities—Long-term liability activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Direct Borrowing					
Note Payable - Fire Truck	\$ 30,849	\$ -	\$ (22,864)	\$ 7,985	\$ 7,985
Compensated Absences	145,997	181,688	(176,185)	151,500	37,875
Other Postemployment Benefits	356,660	-	(90,019)	266,641	40,904
Net Pension Liability (FRS and HIS)	285,397	633,330	-	918,727	-
Total Governmental Activities					
Long-Term Activities	<u>\$ 818,903</u>	<u>\$ 815,018</u>	<u>\$ (289,068)</u>	<u>\$ 1,344,853</u>	<u>\$ 86,764</u>
Business-Type Activities					
Direct Borrowings					
Note Payable:					
City Hall	\$ 1,154,957	\$ -	\$ (47,817)	\$ 1,107,140	\$ 50,158
Compensated Absences	63,830	72,425	(34,631)	101,624	21,159
Other Postemployment Benefits	197,901	-	(14,355)	183,546	28,157
Total Business-Type Activities	<u>\$ 1,416,688</u>	<u>\$ 72,425</u>	<u>\$ (96,803)</u>	<u>\$ 1,392,310</u>	<u>\$ 99,474</u>

Pledged Revenues

The City has pledged certain revenues to repay loans outstanding as of September 30, 2022. The following table reports the revenues, pledged for each note issued, the amounts of such revenues received in the current year, the current year principal and interest paid on the debt, the approximate percentage of each revenue, which is pledged to meet the note obligation, the date through which the revenue is pledged under the note agreement, and the total pledged future revenues for each note, which is the amount of the remaining principal and interest on the notes at September 30, 2022:

Description of Notes	Pledge Revenue	Revenue Received	Principal and Interest Paid	Estimated Percentage Pledged	Outstanding Principal and Interest	Pledged Through
Governmental						
Activity						
Note Payable:						
Fire Truck	Levy County Board of County Commissioners for Revenues Fire Protection Services	\$ 297,655	\$ 23,380	3%	\$ 8,025	2023
Business-Type						
Activity						
Note Payable:						
City Hall Loan	Net System Revenues (1)(2)	\$ 3,572,283	\$ 88,026	2%	\$ 1,459,370	2039

- (1) Net System Revenues - all excess revenues received by the City for the operation of utility system (after payment of associated operation and maintenance expense).
- (2) Per the loan agreement, pledged revenues for the City Hall Note will be "all utility system revenues". Additionally, the City agrees to pledge such additional non-ad valorem tax revenues as is necessary. Information for pledged revenue amounts will be included when loan balance outstanding is finalized.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Note 7 - Regulated Leases

The City is the lessor in sixteen agreements that qualify to be treated as regulated in accordance with the requirements of GASB Statement No. 87, *Leases*. The City leases land and facilities for airport grounds, hangars, parking and building through 2053. T-hanger rents are on a monthly basis and all others are completed on an agreement basis for a specified period of time. The City received \$31,056 during the current fiscal year related to these leases.

<u>September 30,</u>	<u>Revenue</u>
2023	\$ 28,196
2024	26,005
2025	20,812
2026	16,506
2027	13,870
Thereafter	<u>151,270</u>
Total	<u>\$ 256,659</u>

Note 8 - Other Postemployment Benefits (OPEB)

Plan Description – OPEB Plan is a single employer benefit plan administered by the City.

Pursuant to the provision of Section 112.0801, Florida Statutes, former employees who retire from the City and their dependents are eligible to participate in the City's Health Plan for health and life insurance, as long as they pay a full premium applicable to the coverage elected.

Benefits Provided – The OPEB Plan is a single employer benefit plan administered by the City. The retirees are charged the same premium amount the insurance company charges for the type of coverage elected. However, the premiums set by the insurance company are based on average experiences among younger active employees and older retired employees. The older retirees would have a higher cost for health insurance coverage without the City's subsidizing the cost of the retiree coverage because it pays all or a significant portion of the premium on behalf of the active employees. Per GASB Statement No. 75, this is called the "implicit rate subsidy".

Employees Covered by Benefit Terms – At October 1, 2021, the date of the most recent actuarial valuation, plan participation consisted of the following covered by the benefit terms:

Active Plan Members	51
Inactive Plan Members	<u>1</u>
Total Participants	<u>52</u>

Contributions – For the OPEB Plan, contribution requirements of the City are established and may be amended through action from the City Council. Currently the City's OPEB benefits are unfunded. The actual contributions are based on pay-as-you-go financing requirements. There is not a separate trust fund or equivalent arranged in which the City would make contributions to advance-fund the obligation, as it does for its pension funds.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Net OPEB Liability – The City’s net OPEB liability was measured as of September 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the October 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	4.77% per annum; this rate was used to discount all future benefit payments and based on the return on the S & P Municipal Bond 20-year High Grade Index as of the measurement date.
Inflation:	3.50%
Salary Increases:	3.00% per annum
Investment Rate of Return:	4.77%
Healthcare Cost Trend Rates:	Increases in healthcare costs are assumed to be 8.00% for the 2021/2022 fiscal year graded down by 0.50% per year to 5.00% for the 2027/28 and later fiscal years.
Mortality Basis:	Sex-distinct rates set forth in the PUB-2010 Mortality Table for general and public safety employees, with full generational improvements in mortality using Scale MP-2020.
Changes:	<p>Since the prior measurement date, the discount rate was increased from 2.14% per annum to 2.43% per annum; the healthcare cost trend rates were changed from 6.50% for the 2020/21 fiscal year graded down to 5.00% per year to 8.50% for the 2020/21 fiscal year graded down to 5.00% per year; and the monthly implied subsidy at age 55 for the 2020/21 fiscal year for the retiree and his spouse was increased from \$267.50 to \$350.00.</p> <p>Since the prior measurement date, the discount rate was increased from 2.43% per annum to 4.77% per annum and the monthly implied subsidy at age 55 for the 2021/22 fiscal year for the retiree and his spouse was decreased from \$379.75 to \$300.00.</p>
Types of Benefits Offered:	Post-retirement medical, dental, vision, and life insurance benefits.
Premium:	Retirees must pay the full monthly premium as determined by the insurance carrier for coverage other than medical and life insurance coverage for the retiree himself and must pay the full cost of health insurance coverage for himself above any explicit subsidies provided by the City. The City pays any applicable premiums for single coverage under the medical insurance program until age 65 for those employees who retire on or after age 62 with at least 25 years of service and who were

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

covered under the City's health insurance program for at least five years immediately prior to their retirement. In addition, the City pays the entire premium for a \$15,000 life insurance policy to each retiree. Life insurance coverage decreases by 35% upon the attainment of age 65 and decreases by another 15% upon the attainment of age 70.

Changes in the OPEB Liability – for the fiscal year ended September 30, 2022, were as follows:

	Total OPEB Liability
Balance at September 30, 2021	\$ 554,561
Changes for a Year:	
Service Cost	71,353
Demographic Gain/Loss	4,120
Assumption Changes	(200,229)
Expected Interest Growth	29,638
Benefit Payments and Refunds	(9,256)
Net Changes	(104,374)
Balance at September 30, 2022	\$ 450,187

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates –

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.77 percent) or 1-percentage-point higher (5.77 percent) than the current discount rate:

Comparison of Net OPEB Liability Using Alternative Discount Rates

	3.77% Decrease	4.77% Discount Rate	5.77% Increase
Net OPEB Liability	\$ 498,971	\$ 450,187	\$ 407,064

Comparison of Net OPEB Liability Using Alternative Healthcare Cost Trend Rates

	1% Decrease	8.0% Graded Down to 5.0%	1% Increase
Net OPEB Liability	\$ 388,575	\$ 450,187	\$ 526,817

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources – For the year ended September 30, 2022, the City recognized OPEB expense of \$69,061. At September 30, 2022, the City reported \$158,402 of deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB of \$382,399.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Balance as of September 30, 2021	\$ 170,622	\$ 221,183
Change due to:		
Amortization Payments	(16,340)	(39,014)
Demographic Gain/Loss	4,120	-
Assumption Changes	-	200,229
Total Change	(12,220)	161,215
Balance as of September 30, 2022	\$ 158,402	\$ 382,398

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Net inflows of resources shown above will be recognized in OPEB expense in the following years:

<u>Fiscal Year</u>	<u>Net OPEB Expense</u>
2023	(22,674)
2024	(22,674)
2025	(22,674)
2026	(22,674)
2027	(22,674)
Thereafter	(110,626)
Total	\$ 223,996

Note 9 - Employee Retirement Plans

Defined Contribution Plan

The City provides a 457 Deferred Compensation Plan for the City Manager. Contributions to the Plan for the year ended September 30, 2022, were \$5,020.

Defined Benefits Plans

The City maintains two single employer, defined benefit plans that separately cover full-time police officer employees and all other general employees. Prior to October 1, 2004, the City's police officers were covered under the same defined benefit plan along with the City's general employees. Effective October 1, 2004, the City established a separate plan and trust for police officers and transferred all liabilities for any accrued benefits, and the cash equivalents equal to the present value to pay the accrued benefits, to the new plan and trust.

Police Officers Plan

Retirement Plan and Trust for Police Officers—The City sponsors and administers the Retirement Plan for the Police Officers of the City of Williston (the Plan). The Plan is considered a defined benefit single-employer plan and is accounted for as a separate pension trust fund. The Plan covers all full-time police officers. A City employee shall become a participant of the Plan at the time of employment. Participants contribute 5% of compensation to the Plan, whereas the City is required to contribute an amount actuarially determined using the aggregate actuarial cost method, currently 21.61% (October 1, 2021) of covered payroll. The cost of administering the Plan is financed by investment earnings.

Name of the Pension Plan:	Retirement Plan and Trust for Police Officers of the City of Williston.
Legal Plan Administrator:	Board of Trustees of the Retirement Plan for the Police Officers of the City of Williston Single-Employer Defined Benefit Pension Plan.
Pension Plan Reporting:	The Plan issues a stand-alone financial report each year, which contains information about the Plan's fiduciary net position. The Plan's fiduciary net position has been determined on the same basis used by the pension plan and is equal to the market value of the assets as calculated under the accrual basis of accounting. This report is available to the public at the Plan's administrative office: Retirement Department, Florida League of Cities, Inc. P.O. Box 1757, Tallahassee, Florida 32302, (800) 342-8112.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Description of Benefit Terms:

Employees Covered:	Full-time police officers employed by the City of Williston.
Types of Benefits Offered:	Retirement, disability, and pre-retirement death benefits.
Basic Pension Formula:	3.00% of average earnings times service.
Early Retirement Adjustment:	Early retirement pension is reduced by 3% for each year by which the early retirement date precedes the normal retirement date.
Disability Pension:	Larger of basic pension formula or 42% of average earnings (for service-connected disabilities). Larger of basic pension formula or 25% of average earnings (for non-service-connected disabilities). Disability benefits are offset as necessary to preclude the total of the disability compensation from exceeding average earnings.
Pre-Retirement Death Benefit:	Basic pension formula payable for 10 years at early or normal retirement age (payable to the beneficiary of vested participant). Return of accumulated employee contributions (payable to the beneficiary of a non-vested participant).
Normal Retirement Age:	Age 55 with at least five years of service (only for participants who were fully vested at the time of their transfer into the Plan from the general employees' plan prior to June 1, 2008), or Age 55 with at least 10 years of service, or Age 52 with at least 25 years of service, or any age with at least 30 years of service.
Early Retirement Age:	Age 50 with at least 10 years of service.
Vesting Requirement:	100% vesting after five years of service (only for participants who were fully vested at the time of their transfer into the Plan from the general employees' plan prior to June 1, 2008), or 100% vesting after 10 years of service.
Form of Payment:	Actuarially increased single life annuity 10-year certain and life annuity. Actuarially equivalent 50%, 66 ^{2/3} %, 75%, or 100% joint and contingent annuity. Any other actuarially equivalent form of payment approved by the Board of Trustees.
Average Earnings:	Average of the highest five-years of pensionable earnings out of the last 10 years.
Cost-of-Living Adjustment:	No automatic cost-of-living adjustment is provided.
Deferred Retirement Option Plan (DROP):	A participant who has attained their normal retirement age is eligible to participate in the DROP for a period of up to 60 months. The DROP accounts are credited with interest at the rate of 6.50% per annum.
Legal Authority:	The Plan was established effective October 1, 2004, pursuant to City ordinance and has been amended several times since that date.
Plan Amendments:	Since the completion of the previous valuation, Ordinances 638 and 641 were adopted. These Ordinances added a DROP provision. This addition of the DROP had no actuarial impact.

Information used to determine the Net Pension Liability:

Employer's Reporting Date:	September 30, 2022
Measurement Date:	September 30, 2022

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Actuarial Valuation Date: October 1, 2021

Additional information as of the latest actuarial valuation is as follows:

Actuarial Cost Method	Aggregate
Amortization Method	Level Percentage, Open
Remaining Amortization Period	30 Years
Asset Valuation Method	Market Value
Non-Investment Expenses	Liabilities have been loaded by 2.75% to account for non-investment expenses.
Mortality Basis	Sex-distinct rates set forth in the RP-2000 Blue Collar Mortality Table, with full generational improvements in mortality using Scale BB. For non-retired participants, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Employee Mortality Table for public safety employees (Below Median table for males), with full generational improvements in mortality using Scale MP-2018 and with ages set forward one year (pre-retirement mortality); for non-disabled retirees, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality Table for public safety employees (Below Median table for males), with full generational improvements in mortality using Scale MP-2018 and with ages set forward one year; for disabled retirees, sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Disabled Retiree Mortality Table (80% general employee rates plus 20% public safety employee rates), with full generational improvements in mortality using Scale MP-2018.
Retirement	Retirement is assumed to occur at normal retirement age.
Future Contributions	Contributions from the employer and employees are assumed to be made as legally required.
Changes	Contributions from the employer and employees are assumed to be made as legally required. Since the prior measurement date, the mortality basis was changed from the RP-2000 Blue Collar Mortality Table with generational improvements in mortality using Scale BB to selected PUB-2010 Mortality Tables with generational improvements in mortality using Scale MP-2018.
Actuarial Assumptions:	
Investment Rate of Return	7.00%
Projected Salary Increases	4.50% per annum
Non-Investment Expenses	Liabilities have been loaded by 2.75%
Includes Inflation at *	2.92%
Discount Rate	7.00% (2.77% per annum is due to inflation)
Cost of Living Adjustments	0.0%
Changes	No assumptions were changed since the prior measurement date.

*Same assumptions as used for the actuarial valuation of system.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Determination of Long-Term Expected Rate of Return on Plan Assets:

Investment Category	Target Allocation	Expected Long-Term Real Return
Core Bonds	15.00%	1.60% per annum
Core Plus	15.00%	2.10% per annum
U.S. Large Cap Equity	25.00%	4.60% per annum
U.S. Small Cap Equity	14.00%	5.50% per annum
Non-U.S. Equity	21.00%	6.70% per annum
Core Real Estate	10.00%	5.00% per annum
Total or Weighted Arithmetic Average	100.00%	4.38% per annum

Current membership in the Plan is comprised of the following:

Group	October 1, 2022
Retirees and Beneficiaries Currently Receiving Benefits	5
Terminated Plan Participants Entitled to but not yet Receiving Benefits	5
Active Plan Participants	11
Total	21

The components of the net pension liability (asset) of the sponsor on September 30, 2022, were as follows:

Total Pension Liability	\$ 2,508,210
Plan Fiduciary Net Position	(2,703,663)
Sponsor's Net Pension Liability (Asset)	<u>\$ (195,453)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability (Asset)	107.8%

The differences between the actuarial financial statements and the pension financial statement were due to timing differences.

The investments in the Police Officers separate Share Plan are not included in the calculation of the Plan Fiduciary Net Position, however, are included in the Statement of Fiduciary Net Position. These investments totaled \$306,992 as of September 30, 2022.

Pension Expense	
Service Cost	\$ 119,921
Other Recognized Changes in Net Pension Liability:	
Expected Interest Growth	(33,104)
Investment Gain/Loss	70,199
Demographic Gain/Loss	(56,371)
Employee Contributions	(29,932)
Administrative Expenses	15,115
Change in Benefit Terms	5,374
Assumption Changes	11,377
Total Pension Expense	<u><u>\$ 102,579</u></u>

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Deferred Inflows and Deferred Outflows of Resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Balance as of September 30, 2021	\$ 181,191	\$ 415,142
Amortization Payments	(190,780)	(165,575)
Investment Gain/Loss	625,654	-
Demographic Gain/Loss	-	266,938
Balance as of September 30, 2022	<u>\$ 616,065</u>	<u>\$ 516,505</u>

Amortization schedule for deferred outflows and inflows of resources:

Year Ending September 30,	Pension Expense Amounts
2023	\$ 52,026
2024	38,458
2025	(4,172)
2026	56,591
Thereafter	(43,343)
Total	<u>\$ 99,560</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate:

	1% Decrease	Discount Rate 7.00%	1% Increase
Total Pension Liability	\$ 2,775,845	\$ 2,508,210	\$ 2,281,563
Less Fiduciary Net Position	(2,703,663)	(2,703,663)	(2,703,663)
Net Pension Liability (Asset)	<u>\$ 72,182</u>	<u>\$ (195,453)</u>	<u>\$ (422,100)</u>

Changes in Net Pension Liability (Asset):

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a+b)
Reporting Period Ended September 30, 2021	\$ 2,578,162	\$ (3,086,863)	\$ (508,701)
Change for a Year:			
Service Cost	119,921	-	119,921
Interest	183,854	(216,958)	(33,104)
Unexpected Investment Income	-	625,654	625,654
Demographic Experience	(266,938)	-	(266,938)
Employer Contributions	-	(122,842)	(122,842)
Employee Contributions	-	(29,932)	(29,932)
Benefit Payments and Refunds	(112,163)	112,163	-
Administrative Expenses	-	15,115	15,115
Change in Benefit Terms	5,374	-	5,374
Reporting Period Ended September 30, 2022	<u>\$ 2,508,210</u>	<u>\$ (2,703,663)</u>	<u>\$ (195,453)</u>

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

General Employees Plan

Retirement Plan and Trust for General Employees—The government sponsors and administers the Retirement Plan and Trust for the General Employees of the government (the Plan). The Plan is considered a defined benefit single-employer plan and is accounted for as a separate pension trust fund. The Plan covers all full-time general employees. A government employee shall become a participant of the Plan at the time of employment.

Name of Pension Plan:	Retirement Plan for the General Employees of the City of Williston.
Legal Plan Administrator:	Board of Trustees of the Retirement Plan for the General Employees of the City of Williston Single-Employer Defined Benefit Pension Plan.
Type of Plan:	Single-Employer Defined Benefit Pension Plan.
Current Contribution Requirements:	Employer contributions are actuarially determined, employees contribute 5.00% of pensionable earnings; employee contribution requirement may be amended by City ordinance but employer contribution requirement is subject to State minimums.
Pension Plan Reporting:	The Plan issues a stand-alone financial report each year, which contains information about the Plans fiduciary net position. The Plan's fiduciary net position has been determined on the same basis used by the pension plan and is equal to the market value of the assets as calculated under the accrual basis of accounting. This report is available to the public at the Plan's administrative office: Retirement Department, Florida League of Cities, Inc. P.O. Box 1757, Tallahassee, Florida 32302, (800) 342-8112.

Description of Benefit Terms:

Employees Covered:	Full-time employees of the City of Williston, other than Police Officers and the City Manager.
Types of Benefits Offered:	Retirement, disability, and pre-retirement death benefits.
Basic Pension Formula:	2.25% of average earnings times service.
Early Retirement Adjustment:	The early retirement pension is actuarially equivalent to the normal retirement pension.
Disability Pension:	The disability pension is actuarially equivalent to the normal retirement pension.
Pre-Retirement Death Benefit:	The pre-retirement death benefit is actuarially equivalent to the normal retirement pension and is payable as a single life annuity or as a single lump sum payment to the beneficiary of a vested participant. Return of accumulated employee contributions (payable to the beneficiary of a non-vested participant).
Normal Retirement Age:	Age 62 with at least five years of service.
Early Retirement Age:	Age 55 with at least five years of service.
Vesting Requirement:	100% vesting after five years of service.
Form of Payment:	Single life annuity. Actuarially equivalent 10-year certain and life annuity. Actuarially equivalent 50%, 66 ^{2/3} %, 75%, or 100% joint and contingent annuity. Actuarially equivalent single lump sum payment. Any other actuarially equivalent form of payment approved by the Board of Trustees.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Average Earnings:	Average of the highest five years of pensionable earnings out of the last 10 years; pensionable earnings include total compensation other than bonuses, lump sum payments, overtime pay, and extraordinary compensation.
Cost-of-Living Adjustment:	None
DROP:	A deferred retirement option plan (DROP) is available to those participants who have attained their early or normal retirement age and individuals may participate in the DROP for up to 60 months; DROP accounts are credited with interest at the rate of 6.50% per annum.
Legal Authority:	The Plan was established effective October 1, 1983, pursuant to City ordinance and has been amended several times since that date.
Changes:	The benefit terms did not change from the prior measurement date.

Additional information as of the latest actuarial valuation is as follows:

Valuation Date	October 1, 2021
Actuarial Cost Method	Aggregate
Amortization Method	Level Percentage, Open
Remaining Amortization Period	30 Years
Asset Valuation Method	Market Value
Mortality Basis	Pre-retirement mortality is based on the sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Below Median Employee Mortality Table for general employees, with full generational improvements in mortality using Scale MP-2018 and with male ages set back one year; post-retirement mortality is based on the sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Below Median Healthy Retiree Mortality Table for general employees, with full generational improvements in mortality using Scale MP-2018 and with male ages set back one year.
Retirement	Retirement is assumed to occur at normal retirement age.
Non-Investment Expenses	Liabilities have been loaded by 2.75% to account for non-investment expenses.
Future Contributions	Contributions from the employer and employees are assumed to be made as legally required.
Changes	Since the prior measurement date, the mortality basis was changed from the RP-2000 Combined Mortality Table with generational improvements in mortality using Scale BB to selected PUB-2010 Mortality Tables with generational improvements in mortality using Scale MP-2018.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Actuarial Assumptions:

Investment Rate of Return	7.00%
Projected Salary Increases	4.00%
Non-Investment Expenses	Liabilities have been loaded by 2.25%
Includes Inflation at *	3.25%
Discount Rate	7.00% (2.77% per annum is due to inflation)
Cost of Living Adjustments	0.0%
Changes	No assumptions were changed since the prior measurement date.

*Same assumptions as used for the actuarial valuation of system.

Current membership in the Plan is comprised of the following:

<u>Group</u>	<u>October 1, 2021</u>
Retirees and Beneficiaries Currently Receiving Benefits	19
Terminated Plan Participants Entitled to but not yet Receiving Benefits	57
Plan Participants:	
Active	38
Total	<u>114</u>

Net Pension Liability (Asset)

The components of the net pension liability of the sponsor on September 30, 2022, were as follows:

Total Pension Liability	\$ 3,784,487
Plan Fiduciary Net Position	(4,650,958)
Sponsor's Net Pension Liability (Asset)	<u>\$ (866,471)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	122.9%

The differences between the actuarial financial statements and the pension financial statement were due to timing differences related to investments.

Pension Expense

Service Cost	\$ 205,360
Other Recognized Changes in Net Pension Liability:	
Expected Interest Growth	(111,679)
Investment Gain/Loss	115,305
Demographic Gain/Loss	(117,165)
Employee Contributions	(88,148)
Administrative Expenses	35,229
Assumption Changes	16,235
Pension Expense (Negative)	<u>\$ 55,137</u>

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Determination of Long-Term Expected Rate of Return on Plan Assets:

Investment Category	Target Allocation	Expected Long-Term Real Return
Core Bonds	15.00%	1.60% per annum
Core Plus	15.00%	2.10% per annum
U.S. Large Cap Equity	25.00%	4.60% per annum
U.S. Small Cap Equity	14.00%	5.50% per annum
Non-U.S. Equity	21.00%	6.70% per annum
Core Real Estate	10.00%	5.00% per annum
Total or Weighted Arithmetic Average	100.00%	4.38% per annum

Deferred Inflows and Deferred Outflows of Resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Total of Components:		
Balance as of September 30, 2021	\$ 433,227	\$ 1,230,646
Amortization Payments	(361,035)	(346,660)
Investment Gain/Loss	1,098,395	-
Demographic Gain/Loss	-	238,169
Balance as of September 30, 2022	<u>\$ 1,170,587</u>	<u>\$ 1,122,155</u>

Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions will be recognized in Pension Expense as follows:

<u>Year Ending September 30,</u>	<u>Net Pension Expense</u>
2023	\$ (26,287)
2024	(28,337)
2025	23,216
2026	147,169
2027	(55,630)
Thereafter	(11,699)
Total	<u>\$ 48,432</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate:

	<u>1% Decrease</u>	<u>Discount Rate – 7.00%</u>	<u>1% Increase</u>
Total Pension Liability	\$ 4,272,612	\$ 3,784,487	\$ 3,382,454
Less Fiduciary Net Position	(4,650,958)	(4,650,958)	(4,650,958)
Net Pension Liability (Asset)	<u>\$ (378,346)</u>	<u>\$ (866,471)</u>	<u>\$ (1,268,504)</u>

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Changes in Net Pension Liability (Asset):

	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Asset (a+b)</u>
Reporting Period Ended September 30, 2021	\$ 3,802,225	\$ (5,534,424)	\$ (1,732,199)
Change for a Year:			
Service Cost	205,360	-	205,360
Interest	269,993	(381,672)	(111,679)
Unexpected Investment Income	-	1,098,395	1,098,395
Demographic Experience	(238,169)	-	(238,169)
Employer Contributions	-	(35,260)	(35,260)
Employee Contributions	-	(88,148)	(88,148)
Benefit Payments and Refunds	(254,922)	254,922	-
Administrative Expenses	-	35,229	35,229
Reporting Period Ended September 30, 2022	<u>\$ 3,784,487</u>	<u>\$ (4,650,958)</u>	<u>\$ (866,471)</u>

**Combining Schedule of Fiduciary
Net Position
Pension Trust Funds
September 30, 2022**

	<u>Retirement Plan and Trust for the Police Officers</u>	<u>Retirement Plan and Trust for the General Employees</u>	<u>Total</u>
Assets			
Cash and Money Market	\$ 29,987	\$ 46,398	\$ 76,385
Investment in External Investment Pool at Fair Value	2,968,841	4,593,354	7,562,195
Contributions Receivable	13,073	9,887	22,960
Total Assets	<u>3,011,901</u>	<u>4,649,639</u>	<u>7,661,540</u>
Liabilities			
Accrued Expenses	2,874	3,695	6,569
Total Liabilities	<u>2,874</u>	<u>3,695</u>	<u>6,569</u>
Net Positions - Held in Trust for Pension Benefits	<u>\$ 3,009,027</u>	<u>\$ 4,645,944</u>	<u>\$ 7,654,971</u>

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

**Combining Schedule of Changes in Fiduciary Net Position
Pension Trust Funds
For The Fiscal Year Ended September 30, 2022**

	Retirement Plan and Trust for the Police Officers	Retirement Plan and Trust for the General Employees	Total
Additions			
Contribution:			
Employer	\$ 122,842	\$ 35,185	\$ 158,027
State	35,759	-	35,759
Employees	<u>32,114</u>	<u>88,205</u>	<u>120,319</u>
Total Contributions	190,715	123,390	314,105
Investment Earnings (Loss)	<u>(451,491)</u>	<u>(716,722)</u>	<u>(1,168,213)</u>
Total Additions	<u>(260,776)</u>	<u>(593,332)</u>	<u>(854,108)</u>
Deductions			
Benefits Paid	109,036	214,554	323,590
Lump Sum Distributions	1,880	41,614	43,494
Administrative Expenses	<u>15,540</u>	<u>34,786</u>	<u>50,326</u>
Total Deductions	<u>126,456</u>	<u>290,954</u>	<u>417,410</u>
Change in Net Position	(387,232)	(884,286)	(1,271,518)
Net Position Held in Trust for			
Pension Benefits, Beginning of Year	<u>3,396,259</u>	<u>5,530,230</u>	<u>8,926,489</u>
Net Position Held in Trust for			
Pension Benefits, End of Year	<u>\$ 3,009,027</u>	<u>\$ 4,645,944</u>	<u>\$ 7,654,971</u>

Florida State Retirement System – Pension Plan

Beginning in 2017, all Fire Fighters of the City are eligible to participate in the Florida State Retirement System (the System). This System was created by the Florida Legislature and is a cost-sharing, multiple-employer defined benefit, and public retirement plan available to governmental units within the State of Florida. The System issued a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315, or by calling (850) 488-5706.

All fire employees of the City are eligible to participate in the System. Special risk employees who retire at or after age 55, with six years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to the product of: 1) average monthly compensation in the highest five years of creditable service; 2) creditable service during the appropriate period; and 3) the appropriate benefit percentage. Benefits fully vest on reaching six years of service. Vested employees may retire after six years of creditable service and receive reduced retirement benefits. The System also provides death benefits, disability benefits, and annual cost-of-living adjustments. Benefits are established by Florida Statute. Beginning in 2011, the state mandated a 3% contribution to the plan by the employees. The City currently only has fire employees that participate in the Florida Retirement System.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

The funding methods and the determination of benefits payable are provided in various acts of the Florida Legislature. These acts provide that employers, such as the City, are required to contribute 27.83% of the compensation for Regular Special Risk and 38.65% for Administrative (with 1.66% for HIS) as of September 30, 2021. In addition, employees that are not participating in the DROP program are required to contribute 3% of their gross salary.

The City contributed 100% of the required contributions to the System for the year ended September 30, 2022, as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 101,630

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At September 30, 2022, the City reported a net pension liability of \$805,809 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportionate share of the net pension liability was based on projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2022, the City's proportionate share of the FRS liability was .0021658404% an decrease of .00002995107% from the prior year.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources—For the year ended September 30, 2020, the Sponsor will recognize a Pension Expense of \$165,751. On September 30, 2022, the Sponsor reported Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions from the following sources:

	<u>Deferred Inflow of Resources</u>	<u>Deferred Outflow of Resources</u>
Differences Between Expected and Actual Experience	\$ 38,271	\$ -
Change in Assumptions	99,239	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	53,207	-
Changes in Proportion and Differences Between the City Contributions and Proportionate Share of Contributions	142,694	135,042
City Contributions Subsequent to Measurement Date	23,163	-
Total	<u>\$ 356,574</u>	<u>\$ 135,042</u>

The Deferred Outflows of Resources related to pensions totaling \$23,163 resulting from City contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA

<u>Year</u>	<u>Pension Expense</u>
2023	\$ 77,572
2024	25,057
2025	(23,719)
2026	111,466
2027	7,993
Total	<u><u>\$ 198,369</u></u>

Actuarial Assumptions

The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increases	3.25% Including Inflation
Investment Rate of Return 7.10%, Net Pension Plan	Investment Expense, Including Inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

The actuarial assumptions used in the July 1, 2020, valuation were based on the results of an actuarial experience study for the period June 30, 2013 through June 30, 2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.6%	2.6%	1.1%
Fixed Income	19.8%	4.4%	4.4%	3.2%
Global Equity	54.0%	8.8%	7.3%	17.8%
Real Estate	10.3%	7.4%	6.3%	15.7%
Private Equity	11.1%	12.0%	8.9%	26.3%
Strategic Investments	3.8%	6.2%	5.9%	7.8%
Total	<u><u>100%</u></u>			

Discount Rate—The discount rate used to measure the total pension liability was 6.70 percent. In general, the discount rate for calculating the total pension liability under GASB Statement No. 67 is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. The rate of return assumption is a prescribed assumption as defined by Actuarial Standard of Practice No. 27.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate— The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.70 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.70 percent) or 1-percentage-point higher (7.70 percent) than the current rate:

	1% Decrease 5.70%	Current Discount Rate – 6.70%	1% Increase 7.70%
City's Proportionate Share of the Net Pension Liability	\$ 1,393,590	\$ 805,809	\$ 314,353

*FRS Pension Plan Fiduciary Net Position—*Detailed information about pension plan's fiduciary net position is available in the separately issued FRS Annual Comprehensive Financial Report.

Health Insurance Subsidy (HIS) Defined Benefit Pension Plan

*Plan Description—*The HIS Pension Plan (HIS Plan) is a cost-sharing, multiple-employer defined benefit pension plan established to provide a monthly subsidy payment to retired members of any state-administered retirement system in order to assist such retired members in paying the costs of health insurance. Persons are eligible for HIS payments who are retired under a state-administered retirement system, or a beneficiary who is a spouse or financial dependent entitled to receive benefits under a state-administered retirement system, except those individuals who are pension recipients under Sections 121.40, 237.08(18)(a), and 250.22, Florida Statutes, or recipients of health insurance coverage under Section 110.1232, Florida Statutes, or any other special pension or relief act are not eligible for such pension payments. A person is deemed retired from a state-administered retirement system when he or she terminates employment with all employers participating in the FRS and:

- For a member of the FRS investment plan, the participant meets the age or service requirements to qualify for normal retirement per Section 121.021(29), Florida Statutes and meets the definition of retiree in Section 121.4501(2), Florida Statutes.
- For a member of the FRS defined benefit pension plan, or any employee who maintains creditable service under the pension plan and the investment plan, the member begins drawing retirement benefits from the pension plan.

Any person retiring on or after July 1, 2001, as a member of the FRS, including a member of the investment plan, must satisfy the vesting requirements for his or her membership class under the pension plan as administered under Chapter 121, Florida Statutes. Any person retiring due to disability must qualify for a regular or in-line-of-duty disability benefit per provisions under Chapter 112, Florida Statutes. Additionally, participants in the Senior Management Service Optional Annuity Program and the State City System Optional Retirement Program are not eligible to receive benefits from the HIS Plan.

*Benefits Provided—*The benefit is a monthly payment to assist retirees of state-administered retirement systems in paying their health insurance costs and is administered by the Department of Management Services, Division of Retirement.

NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA

For the fiscal year ended June 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement multiplied by \$5. The payments are at least \$30 but not more than \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

Contributions—The HIS Program is funded by required contributions from FRS participating employers as set by the Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2021, the contribution rate was 1.66 percent of payroll. The state contributed 100 percent of its statutorily required contributions for the current and preceding three years. HIS contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The City's contributions to the HIS defined benefit pension plan are reported as a total with the pension plan contributions listed above.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to HIS—At September 30, 2022, the City reported a net pension liability of \$112,918 for its proportionate share of the net pension liability for HIS. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportionate share of the net pension liability was based on projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2022 the City's proportionate share was .00106611336%, which was an decrease of .00005468815% from its proportionate share measured as of June 30, 2020.

For the year ended September 30, 2021, the City recognized pension expense is \$19,786. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflow Funds	Deferred Outflow Funds
Differences Between Expected and Actual Experience	\$ 2,930	\$ -
Change in Assumptions	6,473	17,468
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	163	-
Changes in Proportion and Differences Between the City Contributions and Proportionate Share of Contributions	42,413	8,942
City Contributions Subsequent to Measurement Date	1,473	-
Total	<u>\$ 53,452</u>	<u>\$ 26,410</u>

The deferred outflows of resources related to pensions totaling \$1,473 resulting from City contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

<u>September 30,</u>	<u>Inflows/Outflows</u>
2023	\$ 12,959
2024	8,686
2025	4,458
2026	1,711
2027	(1,541)
Thereafter	(704)
Total	<u>\$ 25,569</u>

Actuarial Assumptions—The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increase	3.25% Average, Including Inflation
Bond Buyer General Obligation 20-Bond Municipal Bond	3.50%

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate—The discount rate used to measure the total pension liability was 3.54 percent. In general, the discount rate for calculating the total pension liability under GASB Statement No. 67 is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor. The discount rate used in the 2022 valuation was updated from 3.54 percent, reflecting the change in the Bond Buyer General Obligation 20-Bond Municipal Bond Index as of June 30, 2022.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate—The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 3.54 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 percent) or 1-percentage-point higher (4.54 percent) than the current rate:

	<u>1% Decrease</u> <u>2.54%</u>	<u>Current Discount</u> <u>Rate 3.54%</u>	<u>1% Increase</u> <u>4.54%</u>
City's Proportionate Share of the Net Pension Liability	\$ 129,188	\$ 112,918	\$ 99,456

Pension Plan Fiduciary Net Position—Detailed information about the pension plan's fiduciary net position is available in the separately issued FRS Annual Comprehensive Financial Report.

**NOTES TO FINANCIAL STATEMENTS
CITY OF WILLISTON, FLORIDA**

Note 10 - Other Disclosures

Allowances for Doubtful Accounts

Allowances for doubtful accounts at September 30, 2022, are as follows:

Utility Fund	\$ 58,314
General Fund	16,339
Airport Fund	50,000
Total Allowances for Doubtful Accounts	<u>\$ 124,653</u>

Note 11 - Other Information

Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; workers' compensation; and natural disasters for which the government carries commercial insurance. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Contingent Liabilities

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

Note 12 - Other Disclosures

For the year ended September 30, 2021, the City's general fund actual expenditures exceeded budgeted appropriations in the General Fund in the amount of \$54,193. Of this excess, the majority was related to additional fire department-related expenditures.

Note 13 - Commitments and Contingencies

The City has a construction commitment for the Arcade and Main Street Entrance project for a total commitment of \$761,000. As of September 30, 2022, the amount paid is \$399,710 with a remaining balance of approximately \$422,250 to be paid on the project.

The City has a construction commitment for the Wastewater Treatment Phase 2 Upgrade project for a total commitment of \$3,564,000 funded with grant proceeds. As of September 30, 2022, the amount paid of \$1,607,806 with a remaining balance of approximately \$1,956,194 to be paid on the project.

Note 14 - Subsequent Events

Subsequent events were evaluated through the date of the financial statements were available to be issued. The financial statements were approved and authorized to be issued by management on June 29, 2023. There were no items that required disclosure as of that date.

REQUIRED SUPPLEMENTARY INFORMATION

The following supplementary schedules present trend information regarding the retirement plans for the City's General Employees and Police Officers retirement plans, retirement plans for the City's Firefighters, and Other Postemployment Benefits. This information is necessary for a fair presentation in conformity with generally accepted accounting principles.

CITY OF WILLISTON, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues				
Taxes	\$ 1,764,971	\$ 1,764,971	\$ 1,780,828	\$ 15,857
Licenses, Permits, and Fees	98,350	98,350	172,995	74,645
Intergovernmental	830,460	830,460	960,149	129,689
Fines and Forfeitures	25,050	25,050	21,415	(3,635)
Interest Earnings	10,000	10,000	141	(9,859)
Contributions and Donations	3,500	3,500	5,354	1,854
Miscellaneous Revenues	35,882	35,882	31,486	(4,396)
Total Revenues	<u>2,768,213</u>	<u>2,768,213</u>	<u>2,972,368</u>	<u>204,155</u>
Expenditures				
Current:				
General Government	303,163	303,163	281,322	21,841
Law Enforcement	1,253,867	1,253,867	1,289,157	(35,290)
Communications	280,777	280,777	264,098	16,679
Streets and Sidewalks	563,375	563,375	548,272	15,103
Fire Control	602,967	602,967	723,822	(120,855)
Parks and Recreation	23,235	23,235	20,381	2,854
Library	6,113	6,113	8,608	(2,495)
Planning and Zoning	177,415	177,415	228,879	(51,464)
Legislative and Legal	46,500	46,500	53,986	(7,486)
Animal Control	59,768	59,768	52,178	7,590
Non-Departmental	84,987	84,987	19,184	65,803
Capital Outlay	206,005	206,005	217,953	(11,948)
Debt Service:				
Principal	67,679	67,679	22,864	44,815
Interest	1,177	1,177	517	660
(Total Expenditures)	<u>(3,677,028)</u>	<u>(3,677,028)</u>	<u>(3,731,221)</u>	<u>(54,193)</u>
(Deficiency) of Revenues (Under)				
Expenditures	<u>(908,815)</u>	<u>(908,815)</u>	<u>(758,853)</u>	<u>149,962</u>
Other Financing Sources (Uses)				
Transfers in	952,500	952,500	900,000	(52,500)
Transfers (out)	(141,463)	(141,463)	(141,462)	1
Issuance of Debt	93,778	93,778	-	(93,778)
Sale of Capital Assets	4,000	4,000	57,717	53,717
Total Other Financing Sources (Uses)	<u>908,815</u>	<u>908,815</u>	<u>816,255</u>	<u>(92,560)</u>
Net Change in Fund Balance	-	-	57,402	57,402
Fund Balances, Beginning of Year	-	-	690,336	(45,322)
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 747,738</u>	<u>\$ 12,080</u>

**CITY OF WILLISTON, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND
AIRPORT DEVELOPMENT
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental Revenue	\$ 666,189	\$ 1,166,189	\$ 721,836	\$ (444,353)
Interest Earnings	750	750	167	(583)
Rental Income	323,800	323,800	349,794	25,994
Timber and Hay Sales	4,500	4,500	183,355	178,855
Fuel Sales	1,244,371	1,944,371	1,814,871	(129,500)
Miscellaneous	15,360	15,360	30,089	14,729
Total Revenues	2,254,970	3,454,970	3,100,112	(354,858)
Expenditures				
Current:				
Airport Operations	1,568,781	2,268,781	2,214,742	54,039
Capital Outlay	622,189	1,122,189	782,394	339,795
(Total Expenditures)	(2,190,970)	(3,390,970)	(2,997,136)	393,834
Excess (Deficiency) of Revenues Over (Under) Expenditures	64,000	64,000	102,976	38,976
Net Change in Fund Balances	64,000	64,000	102,976	38,976
Fund Balances, Beginning of Year	(64,000)	(64,000)	192,776	256,776
Fund Balances, End of Year	\$ -	\$ -	\$ 295,752	\$ 295,752

**CITY OF WILLISTON, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND
COMMUNITY REDEVELOPMENT
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues				
Taxes	\$ 188,616	\$ 188,616	\$ 188,616	\$ -
Interest and Other	150	150	50	(100)
Miscellaneous	500	500	1,680	1,180
Total Revenues	<u>189,266</u>	<u>189,266</u>	<u>190,346</u>	<u>1,080</u>
Expenditures				
Current:				
Community Redevelopment	174,284	174,284	85,363	88,921
Capital Outlay	552,720	552,720	445,982	106,738
Total Expenditures	<u>727,004</u>	<u>727,004</u>	<u>531,345</u>	<u>195,659</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(537,738)</u>	<u>(537,738)</u>	<u>(340,999)</u>	<u>196,739</u>
Other Financing Sources (Uses)				
Transfer in	141,462	141,462	141,462	-
Issuance of Debt	396,276	396,276	-	(396,276)
Total Other Financing Sources (Uses)	<u>537,738</u>	<u>537,738</u>	<u>141,462</u>	<u>(396,276)</u>
Net Change in Fund Balance	-	-	(199,537)	(199,537)
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>469,922</u>	<u>469,922</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 270,385</u>	<u>\$ 270,385</u>

CITY OF WILLISTON, FLORIDA
RETIREMENT PLAN AND TRUST FOR POLICE OFFICERS
FOR YEAR ENDED SEPTEMBER 30, 2022
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY (ASSET) AND RELATED RATIOS

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 119,921	\$ 130,047	\$ 138,458	\$ 113,336	\$ 101,591	\$ 91,379	\$ 81,601	\$ 59,909	\$ 62,994
Interest on the Total Pension Liability	183,854	181,889	186,496	169,828	157,781	141,704	103,951	136,436	114,442
Demographic Experience	(266,938)	(55,717)	(19,888)	5,253	(28,525)	(17,330)	26,226	19,567	-
Assumption Changes	-	(57,264)	-	-	-	65,439	354,990	(216,983)	-
Change in Benefit Terms	5,374	-	-	-	-	-	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(112,163)	(153,662)	(357,722)	(69,746)	(71,101)	(54,371)	(37,231)	(37,236)	(85,337)
Net Change in Total Pension Liability	(69,952)	45,293	(52,656)	218,671	159,746	226,821	529,537	(38,307)	92,099
Total Pension Liability, Beginning of Year	2,578,162	2,532,869	2,585,525	2,366,854	2,207,108	1,980,287	1,450,750	1,489,057	1,396,958
Total Pension Liability, End of Year (a)	\$ 2,508,210	\$ 2,578,162	\$ 2,532,869	\$ 2,585,525	\$ 2,366,854	\$ 2,207,108	\$ 1,980,287	\$ 1,450,750	\$ 1,489,057
Plan Fiduciary Net Position									
Contributions - Employer	\$ (122,842)	\$ (98,038)	\$ (109,578)	\$ (97,045)	\$ (90,446)	\$ (74,311)	\$ (79,553)	\$ (75,005)	\$ (119,278)
Contributions - Employee	(29,932)	(26,986)	(26,958)	(24,421)	(21,005)	(18,698)	(18,330)	(18,053)	(21,100)
Expected Interest Growth	(216,958)	-	-	-	-	-	-	-	-
Net Investment Income	625,654	(503,060)	(163,769)	(137,328)	(173,485)	(269,174)	(149,871)	2,555	(134,338)
Benefit Payments	112,163	153,662	357,722	69,746	71,101	54,371	37,231	37,236	44,390
Administrative Expense	15,115	12,234	10,160	10,954	10,325	9,711	8,354	10,065	7,685
Net Change in Plan Fiduciary Net Position	383,200	(462,188)	67,577	(178,094)	(203,510)	(298,101)	(202,169)	(43,202)	(222,641)
Plan Fiduciary Net Position, Beginning of Year	(3,086,863)	(2,624,675)	(2,692,252)	(2,514,158)	(2,310,648)	(2,012,547)	(1,810,378)	(1,767,176)	(1,544,535)
Plan Fiduciary Net Position, End of Year (b)	\$ (2,703,663)	\$ (3,086,863)	\$ (2,624,675)	\$ (2,692,252)	\$ (2,514,158)	\$ (2,310,648)	\$ (2,012,547)	\$ (1,810,378)	\$ (1,767,176)
Net Pension Liability (Asset), Ending (a) - (b)	\$ (195,453)	\$ (508,701)	\$ (91,806)	\$ (106,727)	\$ (147,304)	\$ (103,540)	\$ (32,260)	\$ (359,628)	\$ (278,119)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	107.79%	119.73%	103.62%	104.13%	106.22%	104.69%	101.63%	124.79%	118.68%
Covered Payroll**	\$ 440,525	\$ 514,896	\$ 533,995	\$ 444,302	\$ 402,249	\$ 363,641	\$ 331,296	\$ 337,006	\$ 306,244
Net Pension Liability as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*GASB Statement No. 67 was adopted for the 2014 fiscal year and the 10-year trend information will be developed from the date forward.

**For the 2017 fiscal year, the covered payroll was based on pensionable salary.

**CITY OF WILLISTON, FLORIDA
RETIREMENT PLAN AND TRUST FOR POLICE OFFICERS
FOR YEAR ENDED SEPTEMBER 30, 2022
SCHEDULE OF CONTRIBUTIONS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 113,563	\$ 119,604	\$ 110,636	\$ 100,309	\$ 94,683	\$ 82,868	\$ 80,725	\$ 75,174	\$ 117,485
Contributions in Relation to the									
Actuarially Determined Contribution	122,842	98,038	109,578	97,045	90,446	74,311	79,553	75,005	119,278
Contribution Deficiency (Excess)	<u>\$ (9,279)</u>	<u>\$ 21,566</u>	<u>\$ 1,058</u>	<u>\$ 3,264</u>	<u>\$ 4,237</u>	<u>\$ 8,557</u>	<u>\$ 1,172</u>	<u>\$ 169</u>	<u>\$ (1,793)</u>
Covered Payroll	<u>\$ 440,525</u>	<u>\$ 514,896</u>	<u>\$ 533,995</u>	<u>\$ 444,302</u>	<u>\$ 402,249</u>	<u>\$ 363,641</u>	<u>\$ 331,296</u>	<u>\$ 337,066</u>	<u>\$ 306,244</u>
Contributions as a Percentage									
of Covered Payroll	27.89%	19.04%	20.52%	21.84%	22.49%	20.44%	24.01%	22.25%	38.95%

CITY OF WILLISTON, FLORIDA
RETIREMENT PLAN AND TRUST FOR GENERAL EMPLOYEES
FOR YEAR ENDED SEPTEMBER 30, 2022
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY (ASSET) AND RELATED RATIOS

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 205,360	\$ 182,311	\$ 189,718	\$ 170,840	\$ 141,746	\$ 121,584	\$ 128,374	\$ 95,658	\$ 101,093
Interest on the Total Pension Liability	269,993	288,495	278,616	280,605	286,840	268,562	212,271	297,696	260,459
Demographic Experience	(238,169)	(49,335)	(65,801)	(223,621)	(115,227)	32,335	104,482	(250,574)	-
Assumption Changes	-	(381,350)	-	-	-	265,359	695,988	(302,502)	-
Benefit Payments, Including Refunds of Employee Contributions	(254,922)	(314,826)	(246,250)	(276,669)	(423,229)	(446,417)	(322,256)	(201,578)	(211,313)
Net Change in Total Pension Liability	(17,738)	(274,705)	156,283	(48,845)	(109,870)	241,423	818,859	(361,300)	150,239
Total Pension Liability, Beginning of Year	3,802,225	4,076,930	3,920,647	3,969,492	4,079,362	3,837,939	3,019,080	3,380,380	3,230,141
Total Pension Liability, End of Year (a)	\$ 3,784,487	\$ 3,802,225	\$ 4,076,930	\$ 3,920,647	\$ 3,969,492	\$ 4,079,362	\$ 3,837,939	\$ 3,019,080	\$ 3,380,380
Plan Fiduciary Net Position									
Contributions - Employer	\$ (35,260)	\$ (26,952)	\$ (25,474)	\$ (30,143)	\$ (107,990)	\$ (76,582)	\$ (32,832)	\$ (50,643)	\$ (112,114)
Contributions - Employee	(88,148)	(67,437)	(64,038)	(60,484)	(53,296)	(53,684)	(41,937)	(48,533)	(48,537)
Net Investment Income	1,098,395	(928,524)	(303,613)	(242,575)	(338,157)	(573,325)	(343,551)	(3,205)	(368,167)
Expected Interest Growth	(381,672)								
Benefit Payments	254,922	314,827	246,250	276,669	423,229	446,417	322,256	201,578	384,331
Administrative Expense	35,229	24,016	19,065	20,221	20,487	19,911	17,752	18,972	18,141
Net Change in Plan Fiduciary Net Position	883,466	(684,070)	(127,810)	(36,312)	(55,727)	(237,263)	(78,312)	118,169	(126,346)
Plan Fiduciary Net Position, Beginning of Year	(5,534,424)	(4,850,354)	(4,722,544)	(4,686,232)	(4,630,505)	(4,393,242)	(4,314,930)	(4,433,099)	(4,306,753)
Plan Fiduciary Net Position, End of Year (b)	\$ (4,650,958)	\$ (5,534,424)	\$ (4,850,354)	\$ (4,722,544)	\$ (4,686,232)	\$ (4,630,505)	\$ (4,393,242)	\$ (4,314,930)	\$ (4,433,099)
Net Pension Liability (Asset) - Ending (a) + (b)	\$ (866,471)	\$ (1,732,199)	\$ (773,424)	\$ (801,897)	\$ (716,740)	\$ (551,143)	\$ (555,303)	\$ (1,295,850)	\$ (1,052,719)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	122.90%	145.56%	118.97%	120.45%	118.06%	113.51%	114.47%	142.92%	131.14%
Covered Payroll**	\$ 1,255,248	\$ 1,144,391	\$ 1,166,771	\$ 1,053,876	\$ 895,351	\$ 787,576	\$ 880,740	\$ 941,185	\$ 824,054
Net Pension Liability as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*GASB Statement No. 67 was adopted for the 2014 fiscal year and the 10-year trend information will be developed from that date forward.

**For the 2017 fiscal year, the covered payroll was based on pensionable salary.

**CITY OF WILLISTON, FLORIDA
RETIREMENT PLAN AND TRUST FOR GENERAL EMPLOYEES
FOR YEAR ENDED SEPTEMBER 30, 2022
SCHEDULE OF CONTRIBUTIONS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ -	\$ 26,165	\$ 89,095	\$ 75,498	\$ 56,834	\$ 106,400	\$ 57,705	\$ 34,167	\$ 50,478
Contributions in Relation to the									
Actuarially Determined Contribution	35,260	26,952	25,474	30,143	107,990	76,582	32,832	50,643	112,114
Contribution Deficiency (Excess)	<u>\$ (35,260)</u>	<u>\$ (787)</u>	<u>\$ 63,621</u>	<u>\$ 45,355</u>	<u>\$ (51,156)</u>	<u>\$ 29,818</u>	<u>\$ 24,873</u>	<u>\$ (16,476)</u>	<u>\$ (61,636)</u>
Covered Payroll	<u>\$ 1,255,248</u>	<u>\$ 1,144,391</u>	<u>\$ 1,166,771</u>	<u>\$ 1,053,876</u>	<u>\$ 895,351</u>	<u>\$ 787,576</u>	<u>\$ 880,740</u>	<u>\$ 941,185</u>	<u>\$ 824,054</u>
Contributions as a Percentage									
of Covered Payroll	2.81%	2.36%	2.18%	2.86%	12.06%	9.72%	3.73%	5.38%	13.61%

*GASB Statement No. 67 was adopted for the 2014 Fiscal Year and the 10-Year trend information will be developed from that date forward.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Note 1: Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the schedule of contributions are calculated as of October 1, 2021, one year prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

	Police Officers' Pension Plan	General Employees' Pension Plan
Valuation Date	October 1, 2021	October 1, 2021
Actuarial Cost Method	Aggregate	Aggregate
Amortization Method	Level Percentage, Open	Level Percentage, Open
Remaining Amortization Period	30 Years	30 Years
Asset Valuation Method	Market Value	Market Value
Salary Increase	4.5% per Annum	4.00% per Annum
Discount Rate	7.00%	7.00%

Note 2: Changes in Assumptions

There were no changes in assumptions in either plan.

CITY OF WILLISTON, FLORIDA
FLORIDA RETIREMENT SYSTEM PENSION PLAN (1)
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's Proportion of the Net Pension Liability	0.0021656840%	0.0021357330%	0.0028013258%	0.0021972346%	0.0019285260%	0.00120060470%
City's Proportionate Share of the Net Pension Liability	\$ 805,809	\$ 161,330	\$ 1,214,136	\$ 756,697	\$ 580,882	\$ 355,131
City's Covered Payroll (June 30)	\$ 394,545	\$ 359,481	\$ 302,438	\$ 299,039	\$ 255,001	\$ 154,244
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	204.24%	44.88%	401.45%	253.04%	227.80%	230.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	0.00%	96.40%	82.61%	78.85%	84.26%	83.89%

SCHEDULE OF CITY CONTRIBUTIONS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution	96,198	\$ 96,198	\$ 94,233	\$ 73,666	\$ 59,700	\$ 55,327
Contributions in Relation to the Contractually Required Contribution	(96,198)	(96,198)	(94,233)	(73,666)	(59,700)	(55,327)
Contribution Deficiency (Excess)	-	-	-	-	-	-
City's Covered Payroll (September 30)	\$ 400,096	\$ 356,917	\$ 400,474	\$ 315,454	\$ 250,613	\$ 154,244
Contributions as a Percentage of Covered Payroll	24.04%	26.95%	23.53%	23.35%	23.82%	35.87%

(1) 2017 was the first year that the City's Firefighters were entered into the Plan. Information for the subsequent 10 years' data will be accumulated.

CITY OF WILLISTON, FLORIDA
FLORIDA HEALTH INSURANCE SUBSIDY PENSION PLAN (1)
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2022	2021	2020	2019	2018	2017
City's Proportion of the Net Pension Liability	0.00106611336%	0.001011142522%	0.00112852490%	0.00089413716%	0.00078074600%	0.00047024182%
City's Proportionate Share of the Net Pension Liability	\$ 112,918	\$ 124,066	\$ 137,791	\$ 100,045	\$ 82,635	\$ 50,280
City's Covered Payroll (June 30)	\$ 394,545	\$ 359,481	\$ 302,438	\$ 299,039	\$ 255,001	\$ 154,244
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	28.62%	34.51%	45.56%	33.46%	32.41%	32.60%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	0.00%	3.56%	2.63%	3.00%	2.15%	1.64%

SCHEDULE OF CITY CONTRIBUTIONS

	2022	2021	2020	2019	2018	2017
Contractually Required Contribution	\$ 5,432	\$ 4,160	\$ 5,432	\$ 5,133	\$ 4,160	\$ 2,560
Contributions in Relation to the Contractually Required Contribution	(5,432)	(4,160)	(5,432)	(5,133)	(4,160)	\$ (2,560)
Contribution Deficiency (Excess)	-	-	-	-	-	-
City's Covered Payroll (September 30)	\$ 400,096	\$ 356,917	\$ 400,474	\$ 315,454	\$ 250,613	\$ 154,244
Contributions as a Percentage of Covered Payroll	1.36%	1.17%	1.36%	1.63%	1.66%	1.66%

(1) 2017 was the first year that the City's Firefighters were entered into the Plan. Information for the subsequent 10 years' data will be accumulated.

**CITY OF WILLISTON, FLORIDA
OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY**

	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Total OPEB Liability					
Service Cost	\$ 71,353	\$ 127,835	\$ 91,224	\$ 48,542	\$ 52,877
Expected Interest Growth	29,638	13,998	9,456	12,783	13,394
Demographic Gain/Loss	4,120	(136,289)	(1,624)	(1,654)	-
Difference Between Expected and Actual Expense Amortization	-	-	2,841	(24,641)	-
Changes in Assumptions and Other Inputs	(200,229)	102,240	(850)	(850)	-
Benefit Payments	(9,256)	(2,867)	(4,040)	(37,793)	(51,738)
Net Change in Total OPEB Liability	(104,374)	104,917	97,007	(3,613)	14,533
Total OPEB Liability - Beginning	554,561	449,644	352,637	356,250	341,717
Total OPEB Liability - Ending	\$ 450,187	\$ 554,561	\$ 449,644	\$ 352,637	\$ 356,250
 Covered-Employee Payroll	 \$ 2,151,469	 \$ 2,150,285	 \$ 2,125,527	 \$ 1,730,542	 \$ 1,586,211
 Total OPEB Liability as a Percentage of Covered Payroll	 20.92%	 25.79%	 21.15%	 20.38%	 22.46%

Note: No plan assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Assumption Changes: Since the prior measurement date, the discount rate was decreased from 3.58% per annum to 3.00% per annum, the monthly implied subsidy at age 55 for the 2019/2020 fiscal year for the retiree and his spouse was increased from \$215 to \$250, and the mortality basis was changed from the RP-2000 Mortality Table with generational improvements in mortality using Scale BB to the PUB-2010 Mortality Table with generational improvements in mortality using Scale MP-2017.

Historical information is required only for measurement periods for which GASB Statement No. 75 is applicable. Future years' information will be displayed as it becomes available for a period of up to 10 years.

Since the prior measurement date, the discount rate was increased from 2.14% per annum to 2.43% per annum; the healthcare cost trend rates were changed from 6.50% for the 2020/2021 fiscal year graded down to 5.00% per year to 8.50% for the 2020/2021 fiscal year spouse was increased from \$267.50 to \$350.00. graded down to 5.00% per year; and the monthly implied subsidy at age 55 for the 2020/2021 fiscal year for the retiree and his spouse was increased from \$267.50 to \$350.00.

Since the prior measurement date, the discount rate was increased from 2.43% per annum to 4.77% per annum and the monthly implied subsidy at age 55 for the 2021/2022 fiscal year for the retiree and his spouse was decreased from \$379.75 to \$300.00.

OTHER REPORTS

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

Honorable Mayor and City Council
City of Williston
Williston, 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, each major fund, and the aggregate remaining fund information of the City of Williston, Florida (the City) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 29, 2023.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency as finding #2022-01.

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Honorable Mayor and City Council
City of Williston
Williston, Florida

**INDEPENDENT AUDITOR'S 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***

Report on Compliance and Other Matters

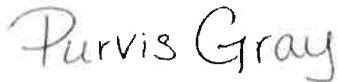
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect 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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 City'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.



June 29, 2023
Ocala, Florida

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

Honorable Mayor and City Council
City of Williston
Williston, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City of Williston, Florida's (the City) compliance with the types of compliance requirements described 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 each of the City's major federal programs and state projects for the year ended September 30, 2022. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state project for the year ended September 30, 2022.

Basis for Opinion on Each 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 Department of Financial Services, *State Projects Compliance Supplement*. Our responsibilities under those standards and the Uniform Guidance and Department of Financial Services, *State Projects Compliance Supplement*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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Honorable Mayor and City Council
City of Williston
Williston, Florida

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

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.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance 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 Department of Financial Services, *State Projects Compliance Supplement*, will always detect material non-compliance when it exists. The risk of not detecting material non-compliance 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. Non-compliance 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 each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Department of Financial Services, *State Projects Compliance Supplement*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material non-compliance, 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 Department of Financial Services, *State Projects Compliance Supplement*, 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.

Honorable Mayor and City Council
City of Williston
Williston, Florida

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

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, non-compliance with a type of compliance requirement of a federal program 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 non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of the 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. Accordingly, this report is not suitable for any other purpose.

Purvis Gray

June 29, 2023
Ocala, Florida

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES – INVESTMENT
OF PUBLIC FUNDS**

Honorable Mayor and City Council
City of Williston
Williston, Florida

We have examined the City of Williston, Florida's (the City) compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, with regards to the City's investments during the year ended September 30, 2022. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the City complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2022.

This report is intended solely for the information and use of the Florida Auditor General, the Mayor and Council Members, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 29, 2023
Ocala, Florida

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CITY OF WILLISTON, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE PROJECTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/Pass-Through Grantor/Project Title	Assistance Listing No.	Grantor's Contract Number	Project Award	Expenditures
Federal Emergency Management Agency				
Florida Division of Emergency Management				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSFRF)	21.027	Y5320	\$ 1,369,835	\$ 429,281
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSFRF)	21.027	WG022	1,825,000	22,567
Total Federal Emergency Management Agency			<u>3,194,835</u>	<u>451,848</u>
Federal Aviation Administration				
Airport Improvement Program	20.106	3-12-0087-022-2021	278,945	278,945
Total Federal Aviation Administration			<u>278,945</u>	<u>278,945</u>
U.S. Department of Justice				
Florida Department of Justice				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JAGC-LEVY-1-3B-081	32,005	13,398
Total U.S. Department of Justice			<u>32,005</u>	<u>13,398</u>
U.S. Department of Housing and Urban Development				
Florida Department of Economic Opportunity				
Community Development Block Grant	14.228	19DB-ON-05-48-02-N33	700,000	56,082
Total U.S. Department of Housing and Urban Development			<u>700,000</u>	<u>56,082</u>
Total Federal Awards			<u>\$ 4,205,785</u>	<u>\$ 800,273</u>

State Grantor/Pass-Through Grantor/Project Title	CSFA No.	Grantor's Contract Number	Project	Expenditures
Florida Department of Transportation				
Aviation Grant Programs	55.004	43125819420	\$ 482,856	\$ 352,856
Aviation Grant Programs	55.004	44250519422	80,000	53,535
Total Florida Department of Transportation			<u>562,856</u>	<u>406,391</u>
Florida Department of Environmental Protection				
Statewide Water Quality Restoration Projects	37.039	LP38062	2,300,000	1,757,677
Total Florida Department of Environmental Protection			<u>2,300,000</u>	<u>1,757,677</u>
Total State Projects			<u>\$ 2,862,856</u>	<u>\$ 2,164,068</u>

Note 1 - Basis of Presentation

The Schedule of Federal Awards and State Projects includes the federal grant activity of the City of Williston, Florida and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

Note 2 - Indirect Cost Rate

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND STATE PROJECTS
CITY OF WILLISTON, FLORIDA
YEAR ENDED SEPTEMBER 30, 2022**

1. Summary of Audit Results

I. Type of Audit Report Issued on Financial Statements:

Unmodified Opinion

II. Internal Control Over Financial Reporting:

Audit disclosed no significant deficiencies or material weaknesses in internal control.

III. Non-Compliance Material to Audited Financial Statements:

Audit disclosed no material instances of non-compliance.

IV. Significant Deficiencies and/or Material Weaknesses in Internal Control Over Major Federal Award Programs and State Project:

Audit disclosed no material instances and/or significant deficiencies of non-compliance.

V. Type of Audit Report Issued on Compliance with Requirements Applicable to Major Federal Awards Program and State Project:

Unmodified Opinion

VI. Major Program/Project:

Federal:

- Federal Emergency Management Agency
 - Florida Division of Emergency Management
 - ▶ COVID-19 Coronavirus State and Local Fiscal Recover Funds (CSFRF) No. 21.027

State:

- Florida Department of Environmental Protection
 - Statewide Water Quality Restoration Projects No. 37.039

VII. Dollar Threshold Used to Distinguish Between Type A and Type B Federal Program and State Project

\$750,000 for Federal Programs and \$649,220 for State Project

VIII. Auditee Qualification as Low-Risk Auditee for Federal Programs

The auditee does *not* qualify as a low-risk auditee per the criteria set forth in Section .530 of the Uniform Guidance.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND STATE PROJECTS
CITY OF WILLISTON, FLORIDA
YEAR ENDED SEPTEMBER 30, 2022**

2. **Findings Related to the Financial Statements Required to be Reported Under Generally Accepted Government Auditing Standards (GAGAS)**

2022-01 Period End Closing Routine for Financial Reporting (Significant Deficiency)

During the fiscal period, the City experienced delays in their financial year-end closing procedures and additional journal entries, which is an indication that the City's monthly and year-end closing routines are not functioning as intended. Accurate and timely financial reporting is dependent upon regular monthly and year-end closing routine procedures. This includes timely reconciliations and analysis of key financial statement accounts to facilitate interim and year-end financial reporting.

During our audit process, we identified the following areas:

- Pensions
- Capital Assets
- GASB Statement No. 87, *Leases*
- Accounts Receivables
- Grant Reporting

In summary, we recommend management review their monthly and year-end close processes for areas of improvement and all other areas to ensure timely and more frequent reporting and preparation of the year-end financial statements.

3. **Findings and Questioned Costs for Major Federal Program and State Project**

Noted no current year recommendations.

4. **Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR 200.516**

Noted no current year recommendations

5. **Prior Audit Findings**

Noted no prior year findings.

MANAGEMENT LETTER

Honorable Mayor and City Council
City of Williston
Williston, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Williston, Florida (the City) as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 29, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance, Schedule of Findings and Questioned Costs, and Independent Accountant's Report on an examination conducted in accordance with the American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated June 29, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no prior year comments.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority for the City is reported in Note 1 to the basic financial statements. The City included the following blended component unit:

- Williston Community Redevelopment Agency

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City of Williston
Williston, Florida

MANAGEMENT LETTER

Financial Condition and Management

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

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

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. Please see Schedule of Findings and Questioned Costs.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information as required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General* for the Williston Community Redevelopment Agency can be found in its separately issued report.

Additional Matters

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

Purpose of this Letter

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

Honorable Mayor and City Council
City of Williston
Williston, Florida

MANAGEMENT LETTER

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Purvis Gray

June 29, 2023
Ocala, Florida



CITY OF
WILLISTON
FLORIDA

50 N.W. Main ST. • P.O. Drawer 160 • Williston, Florida 32896-0160
Phone (352) 528-3060 • Fax (352) 528-2877

June 29, 2023

Honorable Mayor and City Council
City of Williston
Williston, Florida

RE: MANAGEMENT'S RESPONSE TO AUDIT FINDINGS

This letter represents our required response and follow-up to audit findings under Section 10.558(1), Rules of the Auditor General, State of Florida, for the year ended September 30, 2022:

2022-1 Period End Closing Routine for Financial Reporting ---- The Finance team will conduct a complete review of the monthly and year-end closing process and implement any necessary improvements to ensure the timeliness of the financial statements. In addition, new staff was added to the Finance team to ensure there is always sufficient back-up resources in place. Finally, a new software will be implemented which will improve the reporting and preparation of the year-end financial statements.

Very truly yours,

CITY OF WILLISTON, FLORIDA

By Stephen Bloom

Stephen Bloom
Finance Director

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Date: 10/17/2023

COUNCIL AGENDA ITEM

TOPIC: DISCUSSION WITH POSSIBLE ACTION: FIRE DEPARTMENT TRACKING SOFTWARE.

REQUESTED BY: FIRE CHIEF LAMAR STEGALL

PREPARED BY: ASSISTANT FIRE CHIEF JIMMY WILLIS

BACKGROUND / DESCRIPTION: TRACKING SOFTWARE

LEGAL REVIEW: N/A

FISCAL IMPACTS: SOFTWARE BUDGETED IN 2023-2024 BUDGET.

RECOMMENDED ACTION: Approve

ATTACHMENTS: PSTRAx PROPOSAL FOR WILLISTON FIRE AND RESCUE DEPARTMENT.

COUNCIL ACTION: APPROVE

_____ **APPROVED**

_____ **DISAPPROVED**

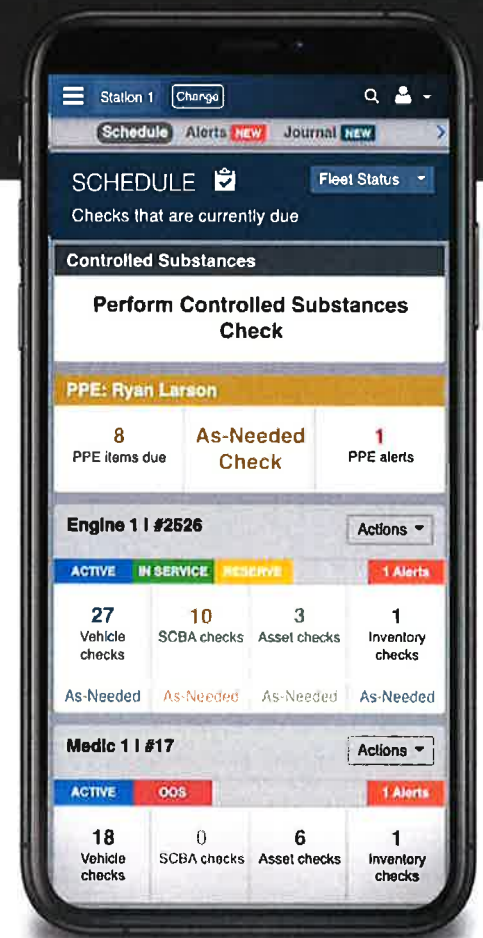
BEST TOOL FOR THE JOB.

Purpose-built software for
checklists and inventory
management.

PSTRAX PROPOSAL FOR

Williston Fire & Rescue Department

Jimmy Willis, Assistant Chief
5 SW 1st Ave
Williston, FL 32696



Prepared By:
Julius Holinek
Station Automation, Inc. (DBA PSTrax)
09/13/2023

PS
TRAX **YOUR CHECKS.
OUR PRIORITY.**

MODULES OVERVIEW

The PSTrax system consists of seven modules. Simply select the modules your agency would like to start with. You may add additional modules at any time.



The [Vehicle Module](#) automates vehicle maintenance checks and all tools and equipment carried on each vehicle. Each apparatus can be customized based on its checklists (daily/weekly/monthly/PMs) and inventories, with unlimited check scheduling options - any frequency. Track inventory transfers and complete as-needed checks for fuel logs, PMs, and post-call inventories. Easily manage your entire fleet, see the location of each vehicle, and make status updates for in-service, out-of-service, and reserve units.



The [Station Module](#) schedules building maintenance inspections, chore schedules, safety inspections, specialty equipment inspections, and basic EMS and station supply checks. Each station, building, training facility, or headquarters checklist can be customized based on its individual desired inspections or checks, (daily/weekly/monthly/quarterly, etc.), with unlimited check scheduling options - any frequency.



The [SCBA Module](#) tracks the full history for each piece of SCBA gear from purchase to retirement. Document any type of event - inspections, hydrostat tests, flow tests, air fills, repairs, contaminant exposures, and more. Convenient, easy to access reports can be pulled in real time, or pushed to you as requested. View expiration dates and maintenance costs for better forecasting and justification for replacement as needed. Includes all SCBA inventories across your agency.

The [PPE Module](#) tracks the full history for each piece of PPE gear from purchase to retirement. Manage gear assignments and



document any type of event - routine inspections, advanced inspections, cleanings, repairs, contaminant exposures, and more. View expiration dates and maintenance costs for better forecasting and justification for replacement as needed. Includes all PPE inventories - including multiple sets and unassigned gear.



The [Critical Asset Module](#) tracks the full history for each critical, or high dollar asset from purchase to retirement. Track grant-funded equipment, manage assignments and document any type of event - inspections, testing, repairs, and more. Create custom events for anything you would like to track, such as hydrant flow tests, annual hose testing, and radio software updates. View expiration dates and maintenance costs for better forecasting and justification for replacement as needed.



The [Supplies Module](#) provides visibility and tracking of all consumable supplies (EMS supplies, station supplies, and repair parts) across every location in your agency. Real time reporting on below par, expirations, and usage trends. Save time and money with streamlined inventory processes that reduce stock issues, manage expiration dates, and restock supplies that need refilled.



The [Controlled Substance Module](#) tracks every vial handoff for DEA Schedule II, III and IV controlled substances such as arriving/departing checks, usage events, restocks, and inventory checks. Track and document each vial by its control number, lot number and expiration date. Electronic signature and dual authentication provide even more secure verification.

EXHIBIT A: MODULES & PRICING

The PSTRax system consists of seven modules. You may add additional modules at any time. Each module has an annual software license fee and a one-time implementation fee that is based on the scope of work.

The Fees below include:

- **Software License**
- **Setup & Implementation (includes project management, data import, configuration, training, rollout)**
- **Hosting**
- **Unlimited Support (includes training, ongoing changes)**

Pricing is valid for 90 days. Please contact your PSTRax Representative for adjustments to the modules priced below.

Module	Scope of Work	Price	Total
Annual Software License Fees (includes software, hosting, support, training, ongoing changes)			
Vehicle Includes: Includes 2 Chief Vehicles, 4- ATV's and 2- Golf carts for FREE 10 or less items	7 Vehicles	\$225	\$1,575
Station Includes:	1 Stations / Buildings	\$250	\$250
SCBA Includes:	1 Stations / Buildings	\$350	\$350
PPE Includes:	1 Stations / Buildings	\$350	\$350
Critical Asset Includes:	1 Stations / Buildings	\$350	\$350
Supplies Includes:	0 Stations / Buildings	\$450	\$0
Controlled Substance Includes: (e.g., vaults, vending machines, vehicles with drug boxes)	0 Managed Locations	\$250	\$0
Single Sign On Connect PSTRax as a Service Provider to your Identity Provider (ex. Active Directory, Auth0)	0 SSO Users	\$10	\$0

First Arriving Integration	0 Stations	\$50	\$0
Includes:			
			\$2,875
One-Time Implementation Fees (includes project management, data import, configuration, training, rollout)			
Vehicle	7 Vehicles	\$70	\$490
Station	1 Stations / Buildings	\$75	\$75
SCBA	1 Stations / Buildings	\$70	\$70
PPE	1 Stations / Buildings	\$70	\$70
Critical Asset	1 Stations / Buildings	\$70	\$70
Supplies	0 Stations / Buildings	\$90	\$0
Controlled Substance	0 Managed Locations	\$50	\$0
			\$775
One-Time Professional Services Fees			
On-Site Training	0 Days	\$1,500	\$0
Includes: 1 trainer for X days (Up to 25 students per trainer per day)			
On-Site Document Prep	0 Days	\$1,000	\$0
Includes: 1 resource for X days to organize checklists and inventory documents			
Travel Expenses	0 People	\$1,500	\$0
Includes: \$1000 airfare plus \$500 per day for each person			
			\$0

Year 1 Total (USD): \$3,650

Estimated Annual Renewal License Fee (USD)* : \$2,875

Average License Fee Per Day Per Station (USD)* : \$8.42

** Annual Fees Total does NOT include any amortized one-time implementation fees or pricing adjustments resulting from the agreement terms such as annual increases or scope of work increases.*

*** Stations/Buildings is the pricing metric to determine agency size.*

Other Special Instructions: None

EXHIBIT B: FINANCING TERMS

Initial Term

The Initial Term "locks in" the general pricing in Exhibit A: Modules & Pricing. During the time period selected, pricing adjustments will only occur because of Section 9 - Scope of Work Increases & Annual Audit and Section 10 - Annual Increase in the terms below.

Select the Initial Term of the Agreement:

Choose 1 to 5 years: _____

Annual Software License Fees

Check a payment preference for the Annual Software License Fees:

- ☐ Pay the entire Annual Software License Fees now.
- ☐ Prorate the Annual Software License Fees to sync up with this date: _____
- ☐ Other instructions (optional):

One-Time Implementation Fees

Check a payment preference for the One-Time Implementation Fees:

- ☐ Pay the entire one-time implementation fees now.
- ☐ Amortize/spread the implementation fees into equal annual parts over the Initial Term selected above (if multi-year Initial Term is selected).
- ☒ Other instructions (optional):

MASTER AGREEMENT

This Master Agreement (this "Agreement") is entered into by and between Station Automation, Inc. dba PSTRax, a Delaware corporation ("PSTRax") with a place of business at 5837 S. Gallup St., Suite 140, Littleton, CO 80120, and Williston Fire & Rescue Department ("CLIENT"). PSTRax and CLIENT are sometimes referred to jointly as the "Parties" or singularly as a "Party."

WHEREAS, CLIENT desires to obtain access to the hosted "software as a service" modules with respect to automate its operations; and PSTRax wishes to provide the hosted "software as a service" modules to CLIENT, each on the terms and conditions set forth in this Agreement. Any changes to this Agreement shall be mutually agreed upon by the Parties.

NOW, THEREFORE, in consideration of the mutual terms and promises set forth herein, the Parties agree as follows:

1. **INITIAL TERM.** The Initial Term of this Agreement shall be the number of years selected by CLIENT in Exhibit B: Financing Terms. The start date of the Initial Term shall be the date this Agreement is mutually executed by the Parties.
2. **365 DAY MONEY BACK GUARANTEE.** PSTRax shall provide CLIENT a 365 Day Money Back Guarantee to ensure its satisfaction with the system. At the purchase date of each module, CLIENT shall have 365 days to "trial" the module. If CLIENT is unsatisfied with the performance of the module, within the 30 days immediately following the 365 day period CLIENT may notify PSTRax to cancel the module. PSTRax shall provide a full refund of the module's first year annual software license fees and any one-time implementation fees paid to date. Any refunded monies shall be paid by PSTRax within 90 days. In order for CLIENT to be eligible for the 365 Day Money Back Guarantee it agrees to:
 - Use commercially reasonable efforts to build, implement and "go-live" with the module.
 - Have its crews use the module as part of their regular operations to consistently log and complete tasks for at least six (6) months of the 365 day period.
 - Attempt to contact and work with PSTRax to resolve issues prior to notifying PSTRax to cancel the module(s).

3. TERMINATION NOTICE. With the exception of Section 2 – 365 Day Money Back Guarantee, CLIENT shall be committed to the entirety of the Initial Term and shall be responsible for the fees of all the licensed modules originally purchased in Exhibit A: Modules & Pricing. At the end of the Initial Term (or any subsequent Renewal Term), either Party may notify the other Party upon 30 days written notice of its intent to terminate this Agreement or to make adjustments to the modules originally purchased in Exhibit A: Modules & Pricing.

4. AUTO RENEWAL. Upon the expiration of the Initial Term (or any subsequent Renewal Term), and provided neither Party has given Termination Notice, this Agreement shall be automatically renewed for one (1) year Renewal Term at the current per-unit pricing plus any applicable annual price increases (see Section 9 – Annual Increase). This will allow CLIENT to continue using its license(s) without any service interruption. The terms, conditions, and provisions set forth in this Agreement shall remain in effect for the Renewal Term(s).

5. LICENSED MODULES. PSTrax is a hosted "software as a service" that consists of several modules. This Agreement grants CLIENT a license to use one or more of the modules. CLIENT has selected the modules it wants to license in Exhibit A: Modules & Pricing. CLIENT has the right to use the modules for the duration this Agreement remains in effect.

6. ADDITIONAL MODULES. CLIENT may license additional modules at any time by executing an amendment to this Agreement. If additional modules are licensed in the first year of this Agreement, PSTrax will honor any previous pricing that was provided.

7. USER LICENSES. PSTrax does not limit the numbers of users in the system. CLIENT may add as many users as needed. Each user in the PSTrax system will have a unique login and password and role-based security access for each module.

8. SCOPE OF WORK. Pricing for each module is determined by the scope of work. The scope of work is based on either the "number of active" stations, vehicles or managed locations. Active means items being actively managed in the system. Active does not include retired items. CLIENT'S initial scope of work is detailed in Exhibit A: Modules & Pricing.

9. SCOPE OF WORK INCREASES & ANNUAL AUDIT. CLIENT is able to add stations, vehicles or managed locations into the system at any time throughout the year. Before each anniversary date, PSTrax will perform an audit of CLIENT'S system to compare the "number of active" stations, vehicles or managed locations to the initial scope of work detailed in Exhibit A: Modules & Pricing. Additional charges may apply if the "number of active" stations, vehicles or

managed locations exceeds the initial scope of work. PSTrax shall notify CLIENT about any additional charges due to scope of work increases.

10. ANNUAL INCREASE. Software license fees may be subject to an annual price increase to account for additional system functionality, cost of business, and inflation. Except for Section 4 – Auto Renewal and Section 9 - Scope of Work Increases, the annual increase to the per-unit pricing will not exceed nine (9) percent compared to the previous year's per-unit pricing unless otherwise specified in this Agreement. CLIENT shall receive written notice of any price increase at least 45 days prior to its renewal date.

11. CHANGES TO PRICING TERMS. Occasionally PSTrax makes changes to its pricing terms. With the exception of Section 9 - Scope of Work Increases & Annual Audit and Section 10 - Annual Inflation Adjustments, the general pricing terms in Exhibit A: Modules & Pricing shall be "locked in" for the duration of the Initial Term. After the Initial Term, should a change to the pricing terms be necessary, PSTrax shall notify CLIENT at least 60 days prior to any changes occurring.

12. PAYMENT. PSTrax shall send invoices to the contact provided by CLIENT in the Invoicing section below. Payment terms for all invoices shall be Net-45 days. Annual software license fees and one-time implementation fees shall be invoiced at the time this Agreement is mutually executed by the Parties and according to the preferences selected by CLIENT in Exhibit B: Financing Terms. Each year thereafter, the annual software license fees, and any amortized/spread one-time implementation fees, shall be invoiced at least 30 days prior to the anniversary date. PSTrax may suspend CLIENT'S license(s) in the event of payment delinquency. In the event this Agreement is terminated, any outstanding unpaid fees shall be due including any amortized/spread one-time implementation fees.

13. IMPLEMENTATION. PSTrax shall be responsible for managing the implementation of the modules licensed by CLIENT. This includes set up of the modules, organizing documents provided by CLIENT, configuring modules to CLIENT'S requirements, importing CLIENT'S data, admin training, and assisting with go-live. PSTrax will assign a Project Manager from its team to manage the implementation process and to ensure the project is completed in the agreed upon time period. CLIENT shall provide its existing documentation to PSTrax in a timely manner. CLIENT shall have the opportunity to review and approve the modules prior to go-live.

14. ONGOING CHANGES & SUPPORT. As part of CLIENT'S annual software license fees, PSTrax shall provide unlimited ongoing changes and support to CLIENT including configuration, training, technical support and adjustments for the licensed modules.

15. TRAVEL. PSTrax shall conduct all implementation, training and support meetings with CLIENT virtually using a video conferencing service. Travel is not anticipated and is not included in the pricing provided. Any travel requested by CLIENT shall be invoiced separately. PSTrax shall have CLIENT approve all travel requests in writing prior to purchasing.

16. CHANGES TO PLATFORM. PSTrax is a multi-tenant platform. PSTrax may, in its sole discretion, make any changes to the modules that it deems necessary or useful to maintain or enhance the quality or delivery of PSTrax's products or services to its customers, the competitive strength of, or market for, PSTrax's products or services, the modules' cost efficiency or performance, or to comply with applicable law.

17. DATA OWNERSHIP & RETENTION. CLIENT owns its data stored in PSTrax under all circumstances. CLIENT may export its data at any time using the front-end user interface. Upon request, PSTrax will provide CLIENT a copy of its data in digital format. CLIENT may request a copy of its data while this Agreement remains in effect, and up to 36 months after the termination of this Agreement. PSTrax shall retain CLIENT'S data for at least 36 months after the termination of this Agreement, unless CLIENT requests otherwise.

18. HOSTING SERVICES. The PSTrax system is hosted by Rackspace Inc. – or a comparable top-tier hosting services provider – and uses commercially reasonable measures to maintain the security, stability and availability of the service. PSTrax and its hosting services provider shall not be responsible or liable for any failure or delay in the performance of its obligations hereunder arising out of or caused by, directly or indirectly, failure, outages, delay or interruption of service resulting from the hosting services. PSTrax shall use commercially reasonable efforts to resume performance as soon as practicable under the circumstances.

19. FORCE MAJEURE. PSTrax shall not be responsible or liable for any failure or delay in the performance of its obligations hereunder arising out of or caused by, directly or indirectly, forces beyond its control, including, without limitation, pandemics, strikes, work stoppages, accidents, acts of war or terrorism, civil or military disturbances, nuclear or natural catastrophes or acts of God, and interruptions, loss or malfunctions of utilities, communications or computer (software and hardware) services. PSTrax shall use commercially reasonable efforts to resume performance as soon as practicable under the circumstances.

20. COMPLIANCE. CLIENT is responsible for ensuring that its checks and inspections being documented in PSTrax comply with local, state and federal regulations, including, without limitation, NFPA guidelines, Department of Transportation (DOT) guidelines, OSHA guidelines,

DEA requirements, manufacturer recommendations, and the standard operating procedures (SOP) of the authority having jurisdiction (AHJ).

21. INTELLECTUAL PROPERTY. Except for rights expressly granted under this Agreement, nothing in this Agreement shall function to transfer any of either Party's intellectual property rights to the other Party, and Parties shall retain exclusive interest in and ownership of its intellectual property developed before this Agreement or developed outside the scope of this Agreement.

22. CONFIDENTIAL INFORMATION. The terms, provisions, and conditions of this Agreement and any software, materials, information, files, and documentation provided by one Party to the other Party in connection herewith shall be regarded as confidential and proprietary, and shall be treated and maintained as such. Parties shall not disclose any confidential or proprietary information received from the other Party in connection herewith without the prior written consent of the other Party, except as may be required by law and public records requirements.

23. USE OF NAME. CLIENT agrees that PSTrax may identify it as a customer and use CLIENT'S logo in its promotional materials for the purpose of identifying a business relationship only. CLIENT may request that PSTrax stop doing so by submitting an email to marketing@pstrax.com at any time. Customer acknowledges that it may take PSTrax up to 30 days to process such request.

24. DISPUTE RESOLUTION. The Parties agree to attempt to resolve any disputes amicably by mutual discussion. If the dispute cannot be resolved by mutual discussion, the Parties shall participate in mediation to attempt to resolve the dispute before conducting litigation.

25. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware.

26. LIMITATION OF LIABILITY. In no event shall PSTrax's liability arising out of or related to this Agreement, whether in contract, tort or under any other theory of liability exceed in the aggregate the total annual software license fees paid by CLIENT during the three (3) months immediately preceding the date of the event giving rise to the claim.

27. SEVERABILITY. If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement shall be severable and remain in effect.

28. ENTIRETY OF AGREEMENT. This Agreement sets forth the entire Agreement and understanding of the Parties relating to the subject matter contained herein. Neither party shall be bound by any representation other than as expressly stated in this Agreement, or by a written amendment to this Agreement signed by authorized representatives of the Parties.

29. ELECTRONIC SIGNATURES. The Parties may execute this Agreement, including any amendments, by electronic means, including the use of electronic signatures. This Agreement may be signed and delivered in two or more counterparts, all of which when so signed shall have the full force and effect of an original.

INVOICING

Please provide the best billing contact information for your agency. This should be the person/department that is responsible for receiving and processing invoices.

Name: _____

Title: _____

Email: _____

Phone: _____

Address: _____

ACCEPTANCE

By signing below, CLIENT and PSTrax agree to the pricing, terms, and conditions of this Agreement. Each Party certifies that its signer is an authorized signatory.

Williston Fire & Rescue Department

Station Automation, Inc. (dba PSTrax)

Signature:

Signature:



Name: _____

Name: Scott Bergeron

Title: _____

Title: President

Email: _____

Email: scott@pstrax.com

Phone: _____

Phone: 888-330-6006

Date: _____

Date: 09/13/2023

If signed electronically, a copy of the executed Agreement will be automatically emailed to the Parties. If printed and signed with pen, please email ALL PAGES of this Agreement to sales@pstrax.com.

COUNCIL AGENDA ITEM

TOPIC: Submit to the State Revolving Fund (SRF) Request for Inclusion (RFI) to the Clean Water Priority List

PREPARED BY: DENNIS DAVIS – WRIGHT-PIERCE/ CITY MANAGER TERRY BOVAIRD

BACKGROUND / DESCRIPTION: Wright-Pierce and the City staff have been collaborating over the last two years to develop and implement an Infrastructure Revitalization Plan. The next steps in this process are to perform the Sanitary Sewer Evaluation Survey (SSES) identified in the 2013 Florida Department of Environmental Protection (FDEP) State Revolving Fund (SRF) Clean Water Facilities Plan. Then to update the SRF Facilities Plan based on the results of the SSES.

To move forward with the above projects, we must secure funding through the State Revolving Fund (SRF). To secure the funding we must be placed on the Florida Department of Environmental Protection (FDEP) Request for Inclusion on the Clean Water Priority List. This inclusion does not bind the City of Williston to any loan, grant, or commitment. This only gets the City of Williston on the list. Getting on the list is the first step towards potential funding.

LEGAL REVIEW: NO

FISCAL IMPACTS: None currently. However, it does open the possibility for future funding and loan forgiveness of 50% on the Sanitary Sewer Evaluation Survey (SSES) and 80% on the potential expansion of the city's Wastewater Treatment Facility.

RECOMMENDED ACTION: Approval by city council with authorization for city council president to sign and submit the FDEP Request for Inclusion on the Clean Water Priority List.

ATTACHMENTS: Yes, they are 1) Proposal for Engineering Services for the City of Williston FDEP State Revolving Fund Clean Water Facilities Plan Update. 2) Florida Department of Environmental Protection REQUEST FOR INCLUSION ON THE CLEAN WATER PRIORITY LIST

COMMISSION ACTION:

_____ **APPROVED** _____ **DISAPPROVED.**

September 19, 2023

Mr. Donald Barber
Project Manager
50 NW Main Street
Williston, FL 32696

SUBJECT: Proposal for Engineering Services for the City of Williston FDEP State Revolving Fund Clean Water Facilities Plan Update

Dear Donald,

Wright-Pierce and the City staff have been collaborating over the last two years to develop and implement an Infrastructure Revitalization Plan. The next steps in this process are to perform the Sanitary Sewer Evaluation Survey (SSES) identified in the 2013 FDEP State Revolving Fund (SRF) Clean Water Facilities Plan and to update the SRF Facilities Plan based on the results of the SSES. Wright-Pierce greatly appreciates the opportunity to present you with this proposal to perform the SSES and prepare the updated SRF Facilities Plan. We look forward to working with the City of Williston on this important wastewater collection system study and the next phase of revitalizing the City's aged infrastructure.

Project Understanding

In 2013, the City of Williston developed a Facilities Plan compliant with the requirements of the FDEP's Clean Water State Revolving Fund (SRF) program. This SRF Facilities Plan evaluated needs within the City's wastewater collection system which consists of the lift stations, force mains, and the gravity collection system. The selected alternative (Alternative 3) from the SRF Facilities Plan included performing the SSES, replacement of all 1940s era pipe, and replacing approximately 25% of the 1956 era pipe as well as rehabilitation of 12 of the City's lift stations.

During the development of the Infrastructure Revitalization Plan, the City hosted a Rural Economic Development Initiative (REDI) meeting at City Hall. This meeting also doubled as a funding workshop as there were numerous funding agencies in attendance. One of those agencies was the FDEP and specifically Mr. Michael Chase, FDEP Clean Water SRF Program Administrator. During that meeting, we were able to discuss the funding of this proposed project with Mr. Chase. Additionally, we had several follow-up meetings and phone calls with Mr. Chase to verify the requirements of the Clean Water SRF Program and the funding that the City would potentially be eligible for.

As a result of the meetings and discussions, Mr. Chase informed the City of Williston and Wright-Pierce that they will qualify as a Small Disadvantage Community for funding for this project. With the designation of a Small Disadvantage Community, the City will receive an SRF Planning Phase Financing package that includes a 50% loan and 50% principal forgiveness. The loan terms will be 0.22% interest for 10 years. However, the City

can request a longer payback term based on the Small Disadvantaged Community status. When the SRF Facilities Plan is complete and accepted by FDEP and the project then moves into the design and construction phase, the FDEP SRF Clean Water Program will provide a subsidy package that includes a 20% loan and 80% principal forgiveness. The term for the loan would be 20 years for construction and the interest rate would be approximately 0.20%. However, the interest rate changes quarterly and is locked in at the execution of the loan agreement.

Finally, in order to be able to receive funding from the SRF program, the City must submit a Request for Inclusion (RFI) to FDEP in order to be placed onto the FDEP's Priority List for Funding. The FDEP adds projects onto its Priority List no more than four times per year and until their annual allotment of funds have been committed to projects. The first time that the FDEP adds projects to its Priority List each fiscal year is in August and the second time is in November. In discussions with Mr. Chase, he indicated that if the City submits an RFI by October 23, 2023, the City can be assured that it will be added onto the Priority List in November because the FDEP still needs to meet its quota for Small Disadvantaged Communities.

Need for Project

On June 30, 2020, Governor Ron DeSantis signed into law SB 712 also known as, The Clean Waterways Act. This law required FDEP to mandate that utilities throughout Florida develop and implement an asset management plan for their gravity collection systems which includes inspection of pipes and manholes. FDEP is now including these requirements in the operating permits for all wastewater treatment plants throughout the State including the operating permit for the City of Williston's WWTP. The SSER proposed under this scope of work will allow the City to demonstrate compliance with the requirements of SB712 and the specific conditions that FDEP will be adding to the City's WWTP operating permit.

Environmental Benefit

Over the last several years flows into the City's WWTP have continued to increase. During a major storm in July of 2023 the WWTP saw flows that were approximately three times larger than the average daily flow (see Attachment A) and above the permitted capacity of the WWTP. This extra flow is due to excessive infiltration and inflow (I&I) into the system from groundwater and rainfall. This project will evaluate the oldest portions of the wastewater collection system and identify areas where the gravity collection system is failing and allowing excessive groundwater and rainwater enter. This information will then be used to develop a remediation plan that when implemented will minimize the amount of I&I, reduce operation and maintenance costs, and reserve capacity at the City's WWTP.

The City is within the Rainbow Spring Group and Rainbow River Basin Management Assessment Plan (BMAP). Onsite Sewage Treatment and Disposal Systems (OSTDS) or septic systems contribute 20% of the loading to the UFA in the Rainbow Spring Group and Rainbow River BMAP area. The collection system has pipes dating back to the 1940's which are past their useful life. The goal of this assessment will be to identify aging pipes that need to be rehabilitated and that are contributing to excessive I&I. This will help to minimize the potential for SSOs and to reduce the nutrient load going to groundwater.

Scope of Services

This scope of services has been developed based on our conversations with FDEP's staff, our understanding of the specific requirements for preparation of a SRF Facilities Plan, and our proposed proven approach to the implementation of SSESs. The project's scope is defined below.

Task 1 – Project Management and Kickoff Meeting

This subtask consists of the overall management of the project, including contract administration, budget management, invoicing, providing the City's project manager a written monthly project summary, project scheduling, subconsultant management, and coordination with the City and project staff.

Within two weeks of the City providing Wright-Pierce the Notice to Proceed for this project, Wright-Pierce will prepare for and organize a Project Kickoff Meeting with the City and key members of Wright-Pierce's staff. The purpose of the meeting will be to review the scope, schedule, and budget, to discuss the lines of communication, and to identify the City's critical success factors for this project.

Task 2 – Sanitary Sewer Evaluation Survey (SSES) and Rehabilitation Plan:

Field Investigations:

1. Perform Closed Circuit Televised (CCTV) Pipe Inspections:
 - a. Our CCTV subcontractor will clean and conduct CCTV inspections on up to 45,000 linear feet (LF) of sewer pipes using a National Association of Sewer Service Companies (NASSCO) Pipeline Assessment Certification Program (PACP) certified operator. The CCTV inspections will be recorded using a NASSCO PACP approved software program. Our subcontractor will provide light and heavy cleaning (as defined within NASSCO PACP guidelines) as required to conduct the CCTV inspections. It is assumed that light cleaning will be required in 40% of the total linear footage for CCTV pipe inspection and heavy cleaning in 20% of the total linear footage.
 - b. Our subcontractor will dispose of all debris collected from the sewers during the pipe cleaning process at the City's WWTP.
 - c. Wright-Pierce will provide a NASSCO PACP-certified staff member for up to three days to oversee the CCTV subcontractor work. CCTV subcontractor will be responsible for QA/QC of the data before delivering to Wright-Pierce.
 - d. One of Wright-Pierce's NASSCO PACP-certified engineers will perform an independent review of 10% of the sewer segments that were CCTV inspected.
 - e. Results of CCTV inspections will be recorded and provided as part of the SSES report as a GIS geodatabase and video files.
 - f. It is assumed that a CSX Railroad permit will be required for those sewer segments located within the railroad right-of-way.
 - g. Traffic control and permitting for work within State Road Right-of-Ways will be provided by the CCTV subcontractor. It is assumed that a traffic control subcontractor, police details, and permitting will not be required within City Road Right-of-Ways.

2. Perform Manhole Inspections:

- a. Wright-Pierce will perform up to 150 manhole inspections in accordance with NASSCO Manhole Assessment Certification Program (MACP) standards. The purpose is to evaluate manhole condition. The manhole inspections will be MACP Level 2 inspection and performed by a two-person crew, with at least one crew member holding an MACP-certification. The Level 2 inspections will be performed using a tripod-mounted video camera. Inspection videos will be collected in the field and the observations will be coded by a MACP-certified technician in the office. Data to be recorded includes manhole physical information, pipe sizes, direction of flow, and observations of defects or potential problems. The video camera will be utilized to document the condition of the manhole, including, but not limited to, the frame adjustment, chimney, walls, bench, and pipe seals.
- b. Wright-Pierce will perform a QA/QC review of manhole inspection data as it is collected.
- c. Results of video camera-based manhole inspections will be recorded and provided as part of the evaluation report as a GIS geodatabase. The inspection videos will also be provided.
- d. It is assumed that manhole inspections within the CSX Railroad Right-of-Way will be performed concurrently with the CCTV inspection to utilize the CCTV subcontractor's railroad permit.
- e. Traffic control and permitting for work within State Road rights-of-way or City roads will be provided by a traffic control subcontractor. It is assumed that police details will not be required.
- f. Wright-Pierce will coordinate the traffic control subcontractor.

Evaluations and Report:

1. Data Analysis and Evaluation:
 - a. Wright-Pierce will review and evaluate the results of the fieldwork for CCTV pipe inspections and manhole inspections.
 - b. The analysis will include:
 - i. Identification of structural and O&M issues
2. Recommendations for rehabilitation and/or replacement.
3. Draft and Final Report
 - a. Wright-Pierce will prepare a draft report summarizing the results of the investigation work completed, an outline of recommended future sewer rehabilitation tasks, cost estimates, and schedule.
 - b. A draft report will be submitted to the City for review. Upon approval from the City, a final report will be submitted to the City.

Task 3 – SRF Facilities Plan Development:

1. Wright-Pierce will prepare a Facilities Plan in accordance with the requirements of the FDEP's CWSRF Facilities Plan requirements including: Executive Summary; Introduction; Projections; Project Description and Justification; Alternatives Analysis (three alternatives for each project including one being a "Do Nothing Alternative"); Environmental Effects; Selected Alternative; Implementation Plan; Appendices

2. Wright-Pierce will coordinate with and utilize Florida Rural Water Association (FRWA), to complete the Capital Financing Plan. FRWA has recently analyzed the City's rates, and thus they are in the best position to efficiently produce the required information for this portion of the application.
3. Wright-Pierce will complete the Environmental Review of the project areas. Based on our initial inspection of each site, it is assumed that a Florida Categorical Exclusion Notice (FCEN) in accordance with 62-503.751 FAC will be requested and approved by FDEP, thus eliminating the need for a comprehensive Environmental Report.
4. Wright-Pierce will prepare for and attend a public participation meeting as required for the adoption of the CWSRF Facilities Plan. Wright-Pierce will develop a Power Point presentation and present it at the public meeting. The Power Point presentation along with the sign-in sheet, and public advertisement will be included as an Appendix to the report.

Task 4 – SRF Request for Inclusion:

1. Wright-Pierce will prepare a FDEP Request for Inclusion on the Clean Water Priority List (Form RFI 1) as incorporated in subsection 62-503.200(33), F.A.C. and provide all of the required backup documentation.

Deliverables:

The following deliverables are proposed on a task basis.

Task	Deliverable
Task 1 – Project Management	<ul style="list-style-type: none"> • Monthly invoices (PDF) • Monthly status report (PDF) • Kickoff meeting agenda (PDF) • Kickoff meeting summary (PDF)
Task 2 – SSES and Rehabilitation Plan	<ul style="list-style-type: none"> • CCTV video files and PACP reports • Manhole PACP reports • Draft and Final pdf copy of SSES Report.
Task 3 – SRF Facilities Plan Development	<ul style="list-style-type: none"> • Draft and Final pdf copy of the SRF CW Facilities Plan. • Draft and Final pdf copy of the Power Point presentation. • Post meeting electronic copy of Power Point presentation.
Task 4 – SRF Request for Inclusion	<ul style="list-style-type: none"> • Draft and Final pdf copy of the RFI and supporting documentation.

Owner's Responsibilities:

The City will provide the following information and services related to the Project:

1. It is assumed that the City will be responsible for the required publication of the notice of public hearing and will pay the associated publication costs.
2. City will provide assistance of a police officer for traffic control as needed.

Exclusions and Assumptions

The Scopes of Services and Fees are based on the following exclusions and assumptions:

1. Design phase services are not included in this project.
2. Cost estimates for each project will be developed by Wright-Pierce at a concept level in accordance with Advancement of Cost Engineering (ACE) estimate Class 5 (0 to 2% project maturity level). Wright-Pierce will escalate project costs developed by others to future dollars.

Compensation

We propose to complete the Scope of Services described above for a total fee of **\$393,300.00**. The fee for Tasks 1, 3, and 4 will be a lump sum amount of **\$61,300.00**. The fee for Task 2 will be a Time and Expense basis for a not-to-exceed fee of **\$332,000.00**. The project will be invoiced monthly based upon the actual work performed each month. A breakdown of the fee estimate by task is summarized in the table below.

Task	Estimated Cost
Task 1 – Project Management	\$15,800.00
Task 2 – SSES and Rehabilitation Plan	\$332,000.00
Task 3 – SRF Facilities Plan Development	\$43,000.00
Task 4 – SRF Request for Inclusion	\$2,500.00
Total	\$393,300.00

Project Schedule

The overall proposed schedule is 9 months.

Task	Start (Days from NTP)	Completion (Days from NTP)
Task 1 – Project Management	0	270
Task 2 – SSES and Rehabilitation Plan	0	150

Task 3 – SRF Facilities Plan Development	120	270
Task 4 – SRF Request for Inclusion	0	10

Infrastructure Revitalization Program Schedule

Wright-Pierce has been working with the City to develop and implement its Infrastructure Revitalization Program (IRP). The table below presents a summary of past steps in the process as well as upcoming next steps in the implementation process.

Task	Date
First Presentation of IRP to City Council	January 2021
IRP Scope Approved by City Council	July 20, 2021
Presentation of Water, Wastewater, Stormwater, & Roadway IRP Results to City Council	March 21, 2023
Grant Funding Workshop / REDI Meeting	May 19, 2023
State Revolving Fund Request for Inclusion for WW Collection System Improvements Due	October 18, 2023
Projects Added to SRF Priority List for Funding / Begin Work on This Project	November 8, 2023
Submit RFI for Design Phase of WW Collection System Improvements	August 2024 (estimated)
Submit RFI for Construction Phase of WW Collection System Improvements	November 2025 (estimated)

We look forward to working with the City on this very important and exciting project. If you have any questions or comments regarding this letter proposal, please feel free to call Dennis Davis at 407.785.5794 or email at the address below.

Sincerely,
WRIGHT-PIERCE, INC.



Dennis Davis, PE
Senior Client Service Manager



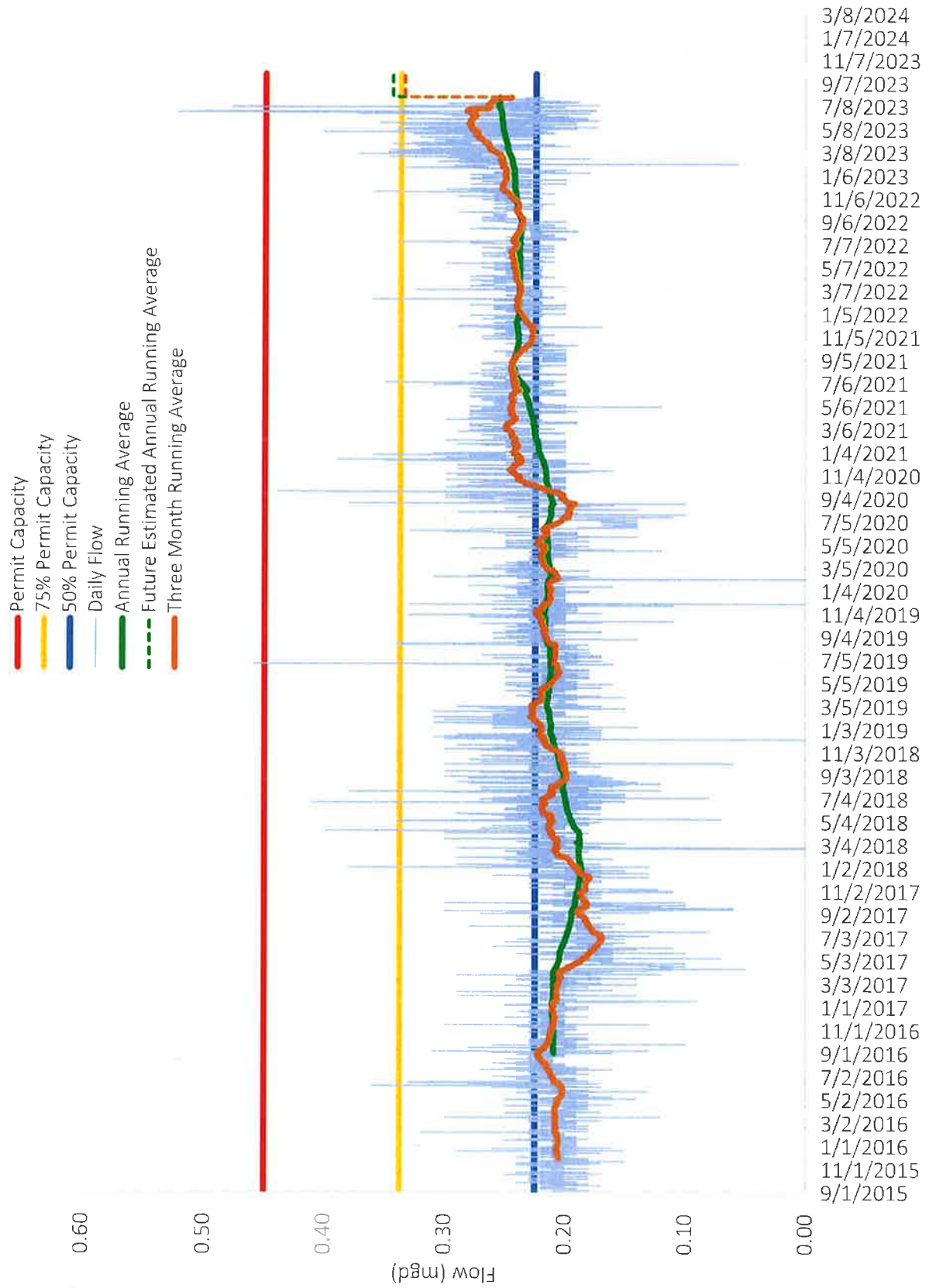
Steven Hallowell, PE
Vice President

9/19/2023
Mr. Donald Barber
Page 8 of 8

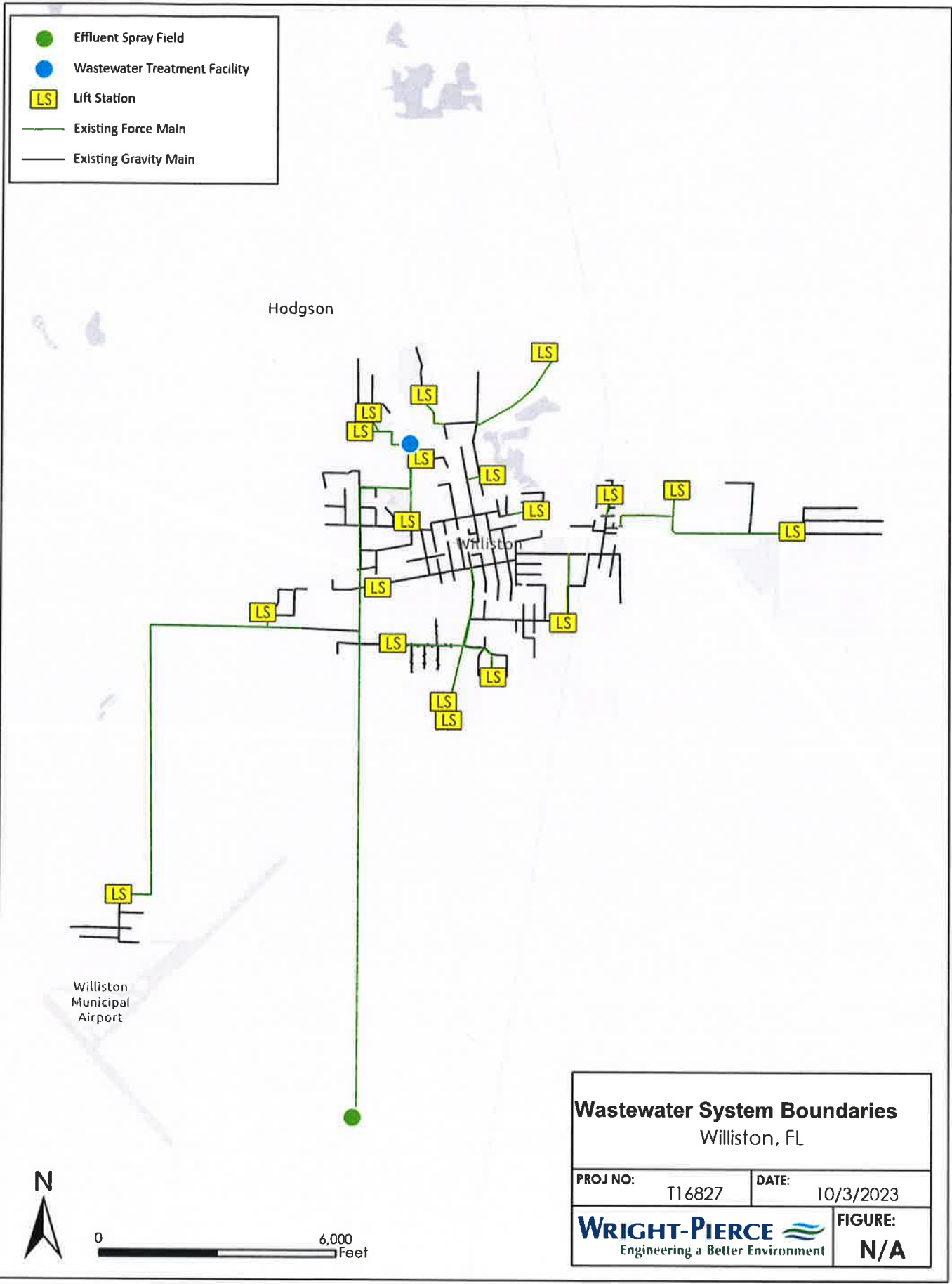
dennis.davis@wright-pierce.com

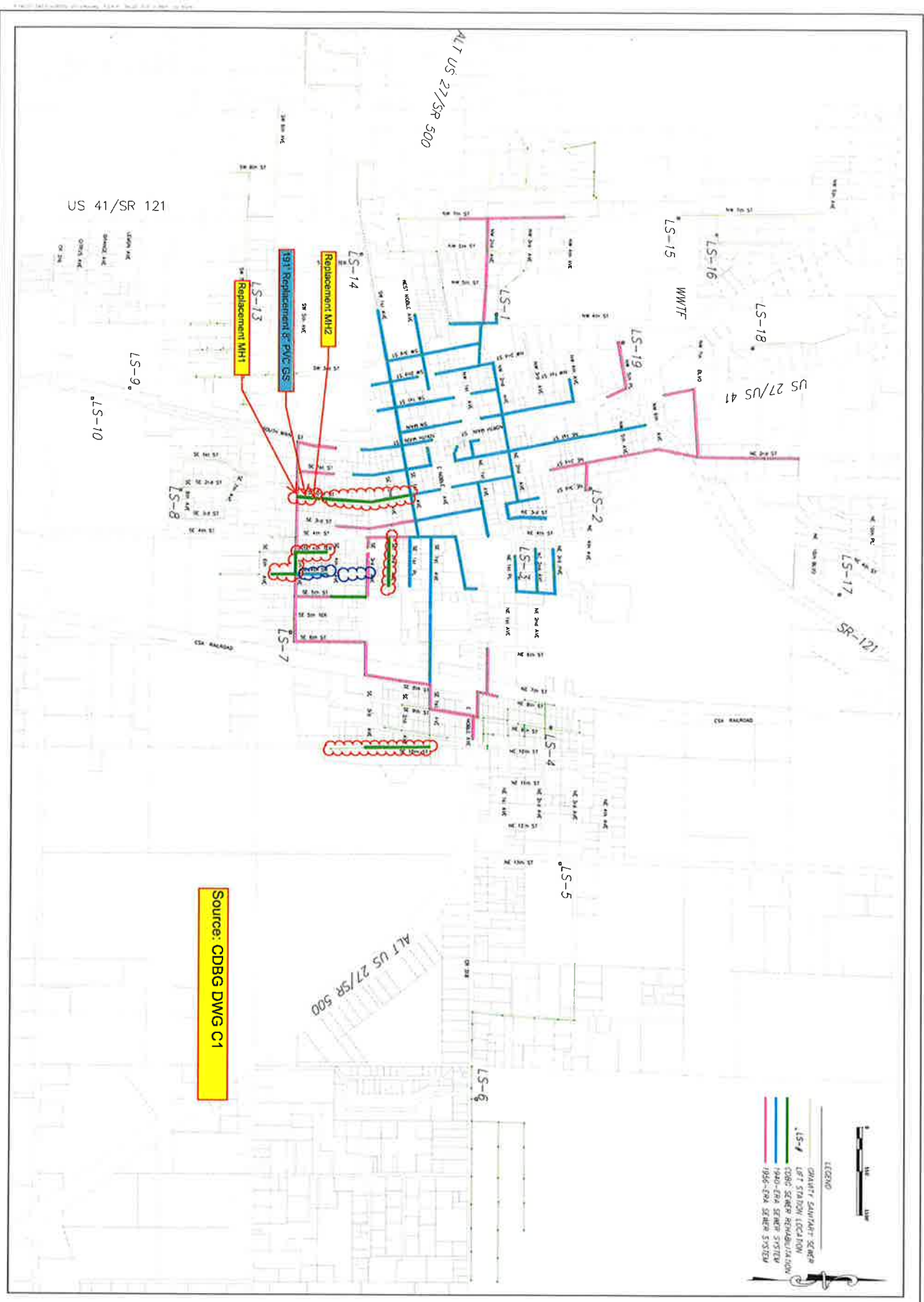
steve.hallowell@wright-pierce.com

Attachment A – City of Williston WWTF Flows



XYZ C:\Users\TE\MP\WP\Documents\ArcGIS\Projects\MyProject\MyProject.aprx - WWSysOverview-8x11-Portrait





CITY OF WILLISTON
SCWFG PLAN

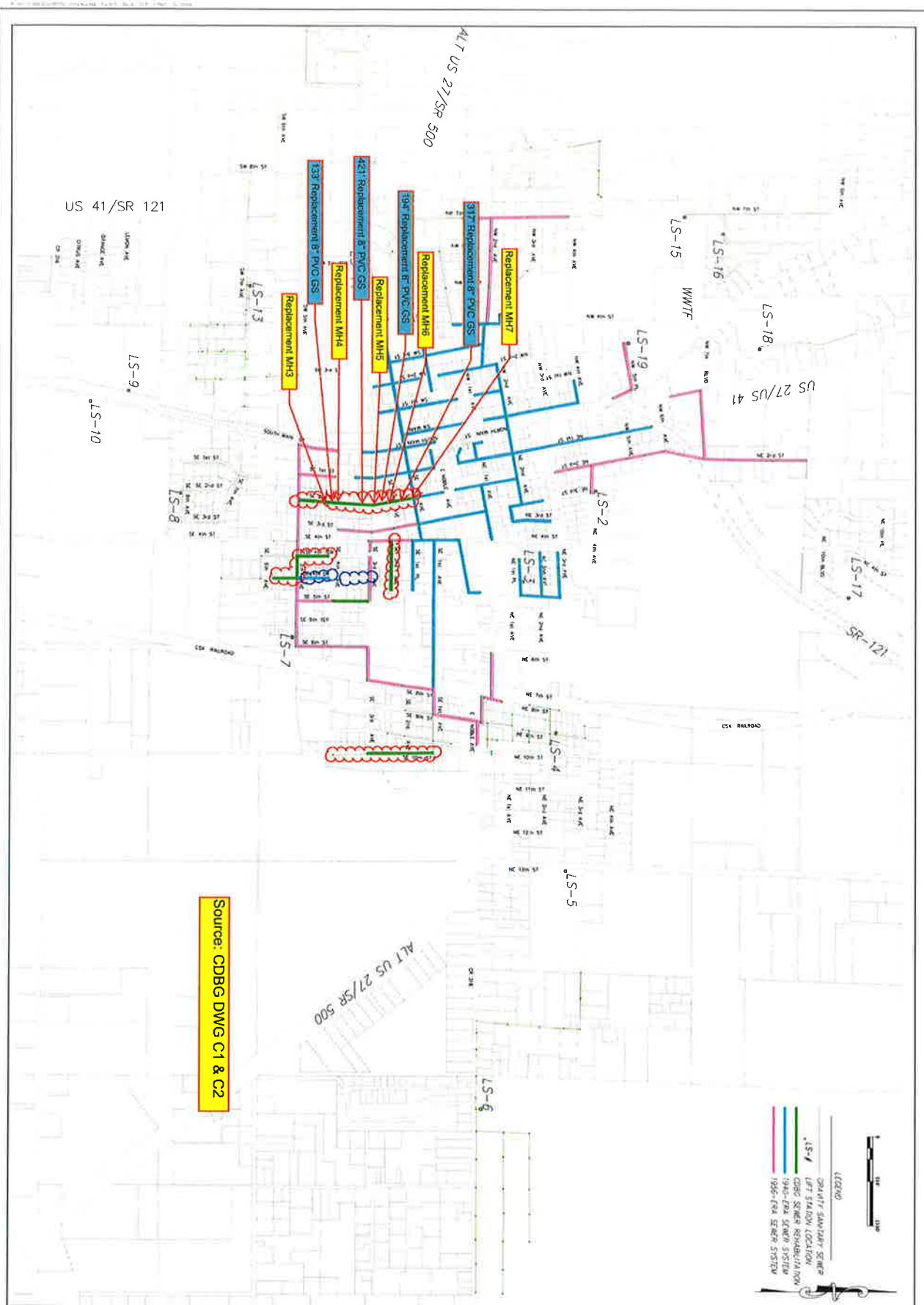
SEWER SYSTEM BY AGE

CHASTAIN-SKILLMAN, INC.

DRAWN BY: BLF (SEPTEMBER 26, 2013)
REVIEWED/APPROVED BY: SAD

CSI PROJ. NO. 9557.01

FIGURE 4-5



CITY OF WILLISTON
SCWFG PLAN

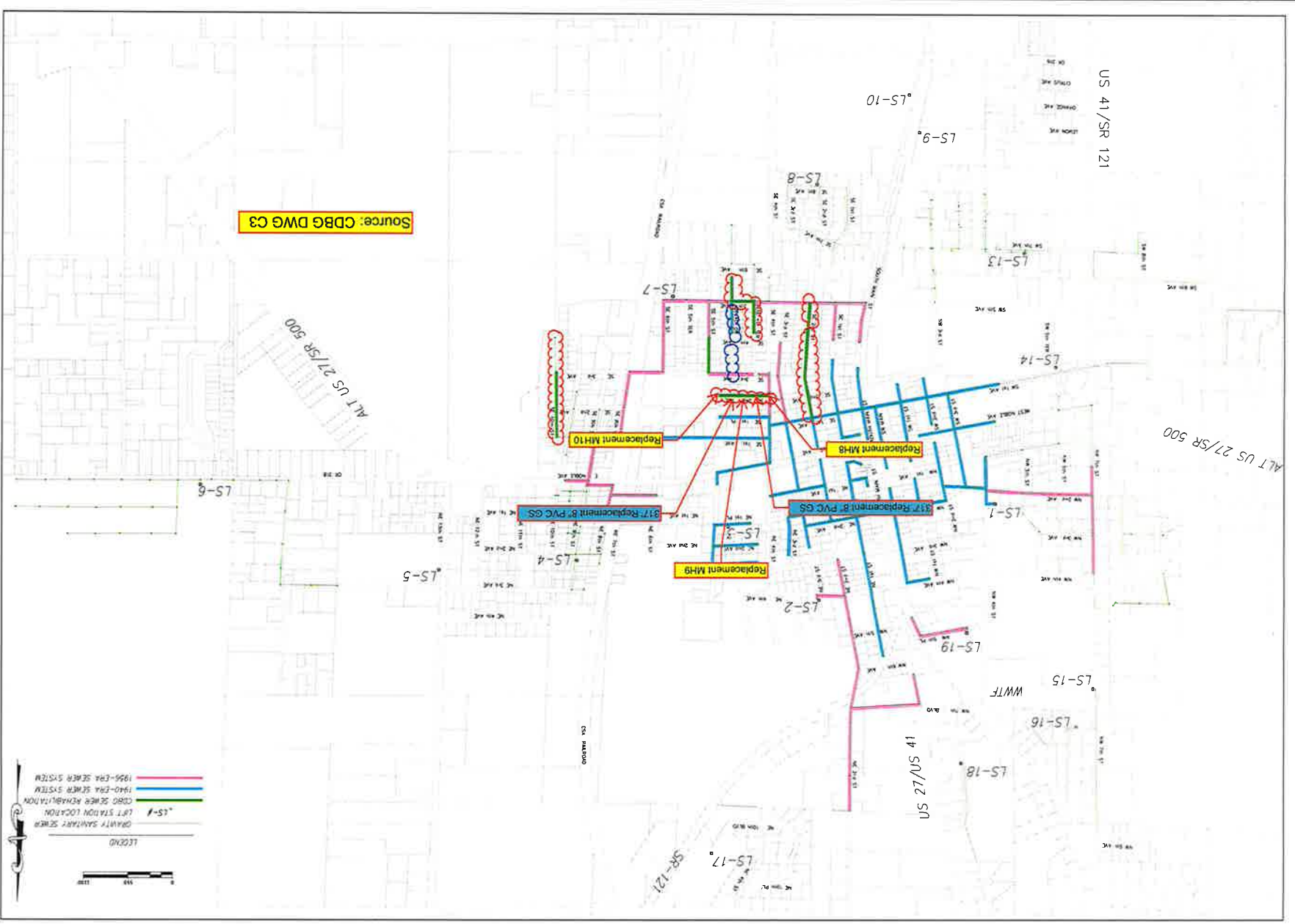
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CHASTAIN-SKILLMAN, INC.

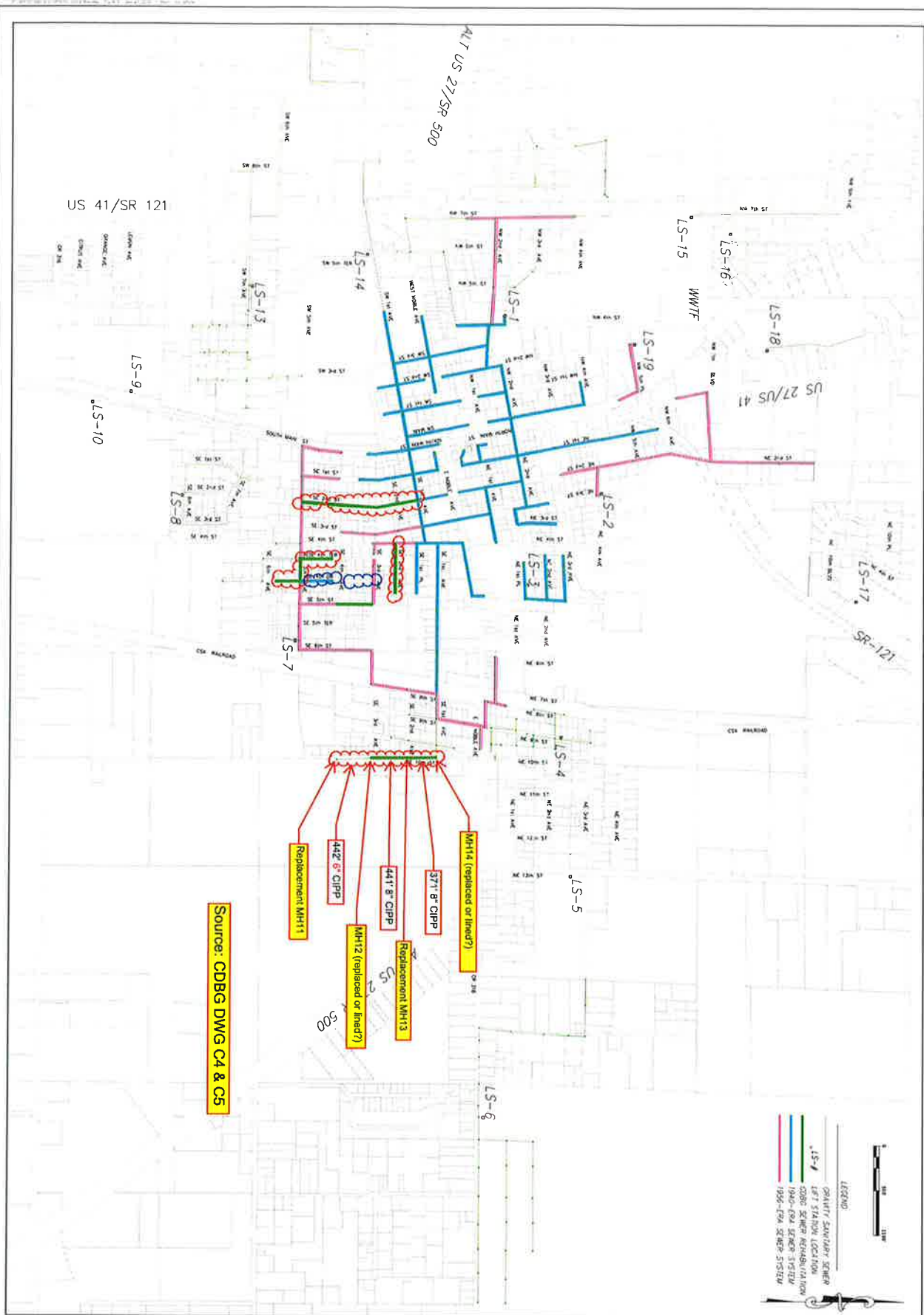
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REVIEWED/APPROVED BY: SAD

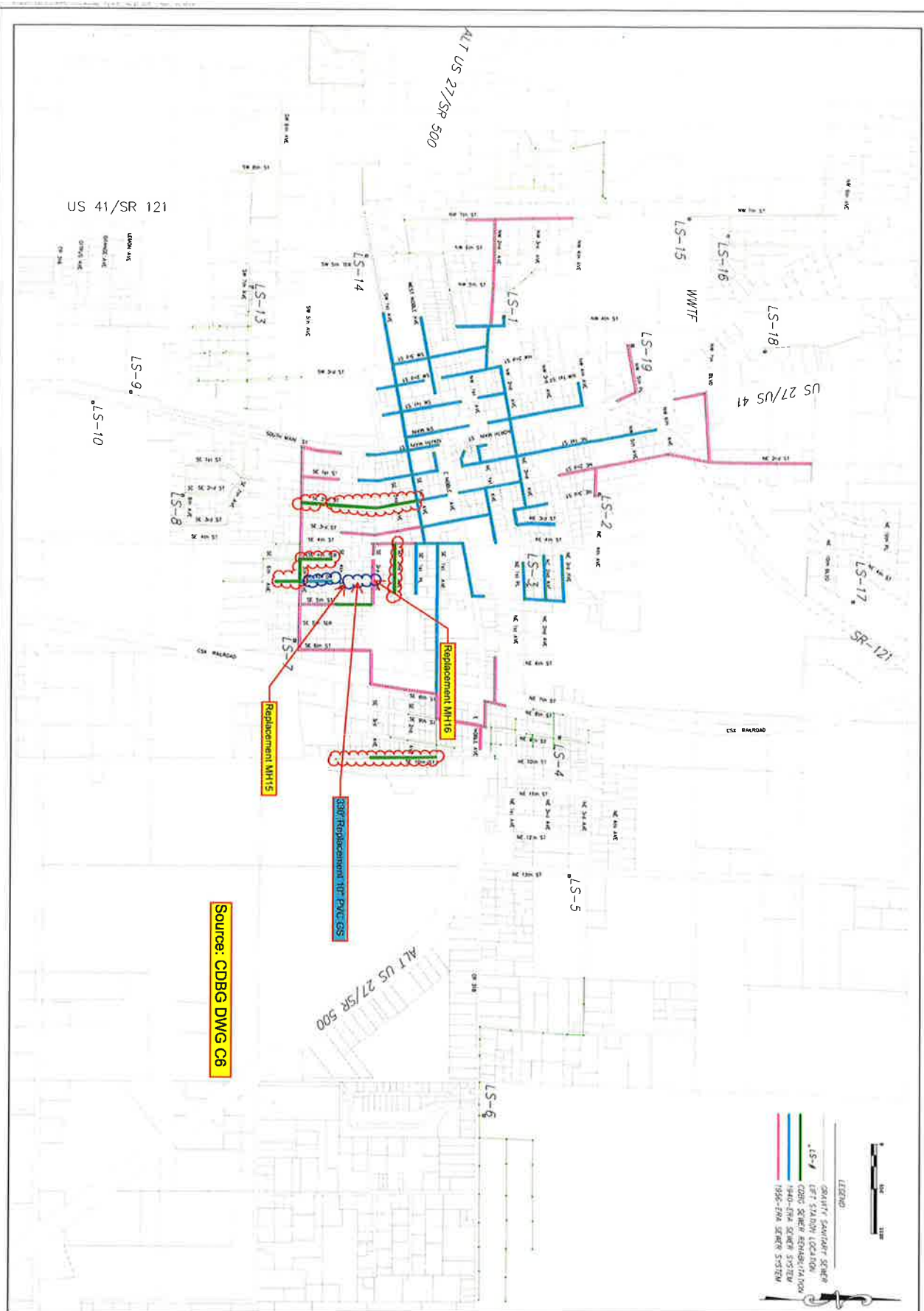
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FIGURE 4-5



Source: CDBG DWG C3





CITY OF WILLISTON
SCWFG PLAN

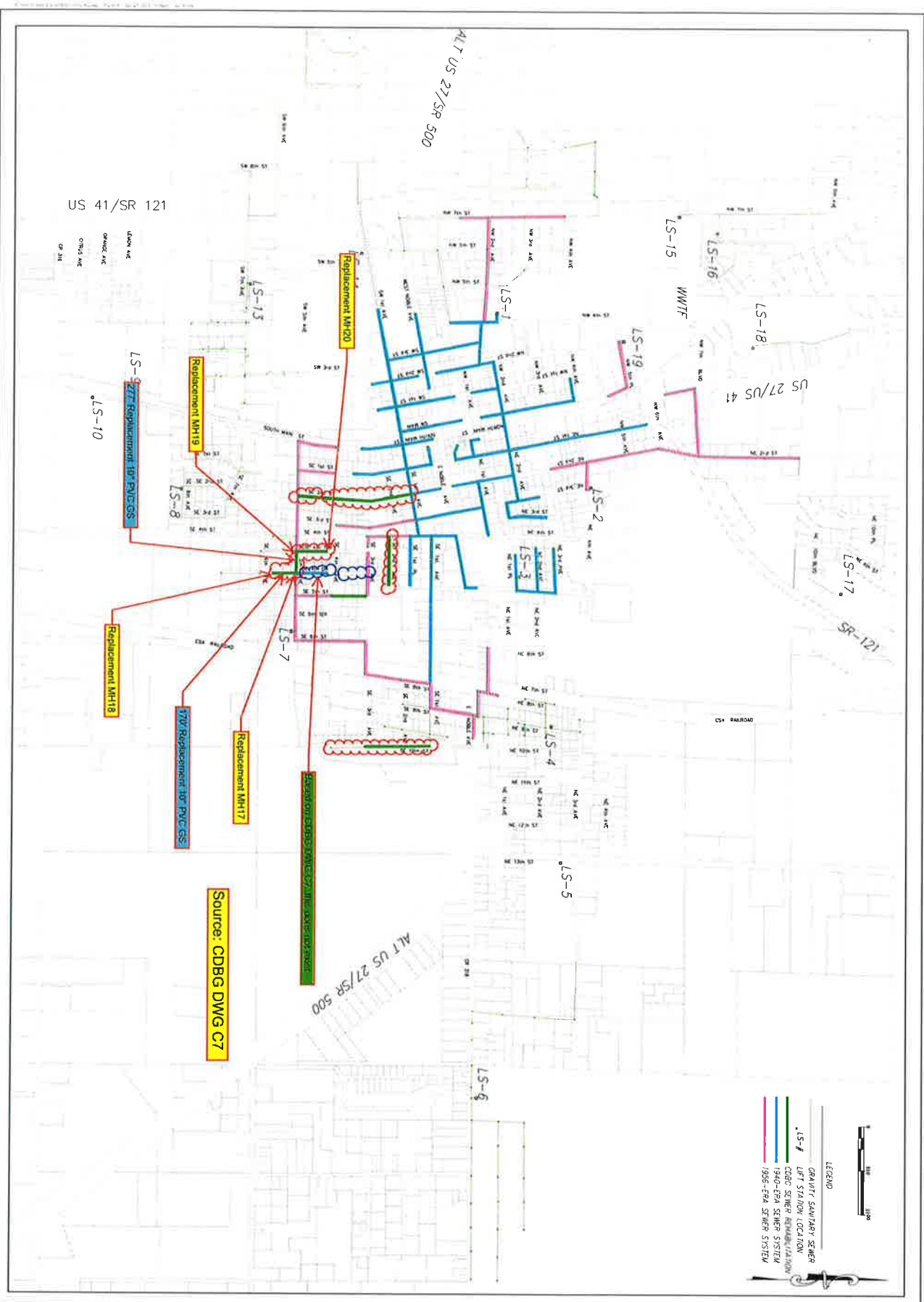
CHASTAIN-SKILLMAN, INC.

DRAWN BY: BLF (SEPTEMBER 26, 2013)
REVIEWED/APPROVED BY: SAD

SEWER SYSTEM BY AGE

CSI PROJ. NO. 9557.01

FIGURE 4-5



CITY OF WILLISTON SCWFG PLAN

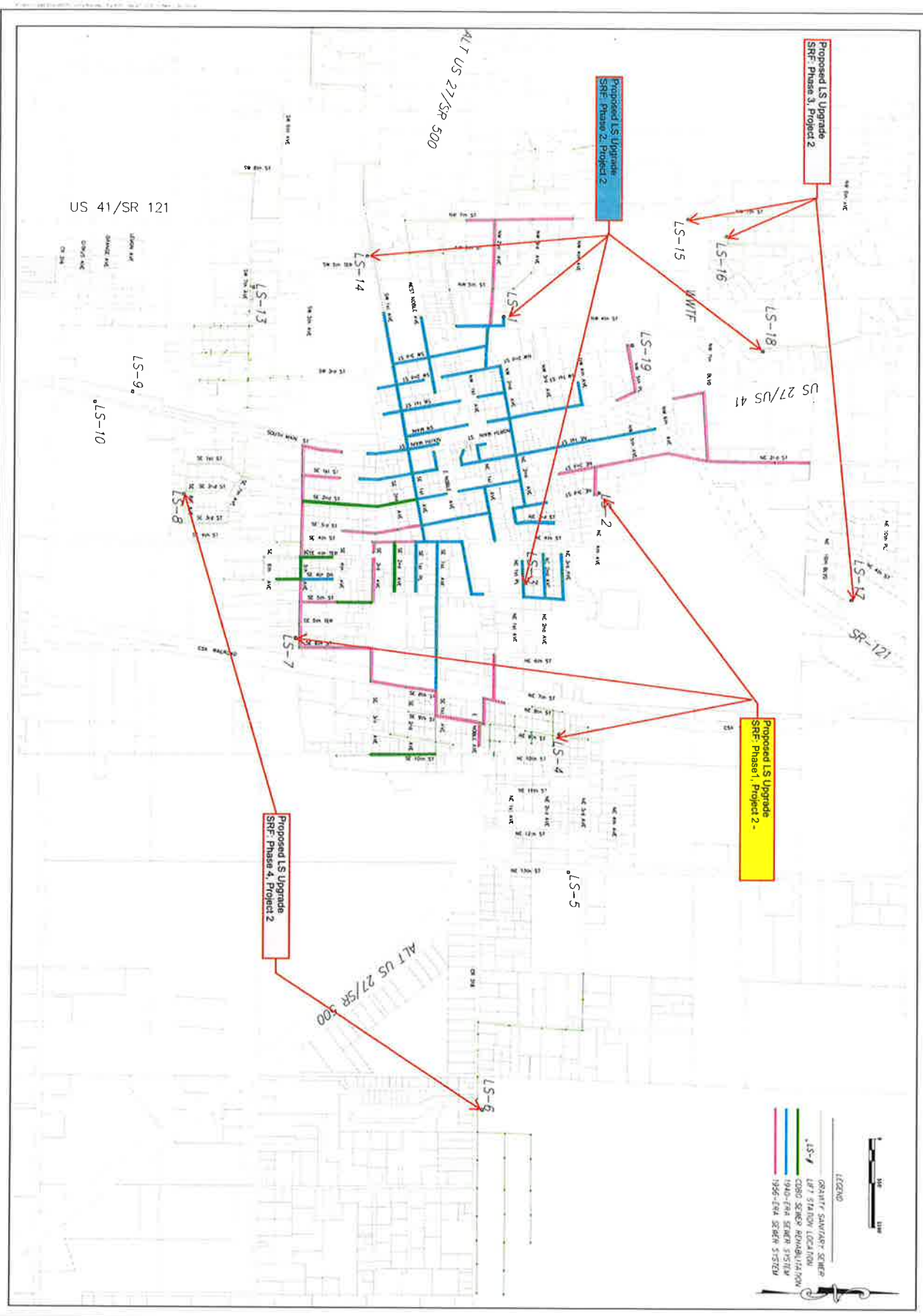
SEWER SYSTEM BY AGE

CHASTAIN-SKILLMAN, INC.

DRAWN BY: BLF (SEPTEMBER 26, 2013)
REVIEWED/APPROVED BY: SAD

CSI PROJ. NO. 9557.01

FIGURE 4-5



CITY OF WILLISTON
SCWFG PLAN

SEWER SYSTEM BY AGE

CHASTAIN-SKILLMAN, INC.

DRAWN BY: BLF (SEPTEMBER 26, 2013)
REVIEWED/APPROVED BY: SAD

CSI PROJ. NO. 9557.01

FIGURE 4-5



Florida Department of Environmental Protection

REQUEST FOR INCLUSION ON THE CLEAN WATER PRIORITY LIST

Clean Water State Revolving Fund Program
3900 Commonwealth Blvd., MS 3505, Tallahassee, FL 32399-3000

Process to receive a State Revolving Fund (SRF) Loan. This Request for Inclusion (RFI) form, Form RFI 1 per subsection 62-503.200(33), F.A.C., lets us know that you are interested in obtaining an SRF loan. Each RFI will be assigned a project engineer to assist you throughout the SRF funding process. The information contained in the RFI is used to determine a priority score for your project; and the priority score is used to rank projects on the SRF priority list. Only projects ranked on the fundable portion of the priority list will receive consideration for a loan. Your project engineer will assist you in understanding all program requirements necessary before you are asked to submit a loan application, Form Application 1 or Form Application 2 per paragraph 62-503.430(1)(a), F.A.C. Please note that costs incurred before the adoption of the project on the fundable or waiting portion of the priority list are ineligible for reimbursement.

Type of Loan Requested in this Application. Select only one loan category and project type.

Loan Category: Planning ☒ Design ☐ Inflow/Infiltration Rehabilitation ☐ Construction ☐

Project Type: Design/Bid/Build ☒ Design/Build (D/B) ☒ Construction Manager at Risk (CMR) ☐

Note: Procurement of professional services must meet the requirements of the Consultants' Competitive Negotiation Act, Section 287.055, F.S.

1. Applicant's Name and Address.

Project Sponsor: City of Williston Contact Person: Donald Barber Title: Project Manager
50 NW Main St Williston LEVY Florida 32696
(street address) (city) (county) (state) (zip code)
352.528.3060 Donald.Barber@willistonfl.org
(telephone) (ext.) (email address)

Contact Person Address (if different): _____
(street address) (city) (state) (zip code)

2. Name and Address of Applicant's Consultant (if any).

Firm: Wright-Pierce Contact Person: Dennis Davis Title: Sr. Client Services Manager
8647 Baypine Rd, Bldg 1, Ste 103 Jacksonville Duval Florida 32256
(street address) (city) (county) (state) (zip code)
407.710.9259 dennis.davis@wright-pierce.com
(telephone) (ext.) (email address)

3. Certification by Authorized Representative.

I certify that this form and attachments have been completed by me or at my direction and that the information presented herein is, to the best of my knowledge, accurate.

debra.jones@willistonfl.org _____
(email address) (date)
Debra Jones President City Council
(name, typed) (title)

(signature)

REQUEST FOR INCLUSION ON THE CLEAN WATER PRIORITY LIST

4. Eligible Projects.

- a. Stormwater management facilities, such as detention/retention facilities, treatment facilities, etc. sponsored by a local government (eligible under Section 212 of the amended Clean Water Act).
- b. Wastewater management facilities, such as sewers, pump stations, treatment plants, reuse facilities, sludge facilities, etc. sponsored by a local government (eligible under Section 212 of the amended Clean Water Act).
- c. Nonpoint source pollution control best management practices for agriculture, silviculture, on-site treatment and disposal, wetlands, mining, marinas, brownfields or groundwater protection sponsored by any entity (eligible under Section 319 or 320 of the amended Clean Water Act).

5. Project Information (Please attach).

- a. Describe the project, its location, the scope, why it's needed and the environmental benefit. **See Attached Proposal**
- b. Attach maps showing system boundaries, existing and proposed service area, and project area. **See Attached Figures**

6. Estimated Costs (Clean Water Act Section 212, 319, and 320).

- | | |
|--|-----------------------------|
| a. Planning and/or SSES including geotechnical studies and surveying | <u>\$393,300.00</u> |
| b. Design | |
| c. Special Studies including feasibility studies | <u> </u> |
| d. Eligible Land (necessary land divided by total land times purchase price) | <u> </u> |
| e. Construction, Equipment, Materials, Demolition and Related Procurement | <u> </u> |
| f. Construction Contingency (10% of Item e) | <u> </u> |
| g. Technical Services during Construction | <u> </u> |
| h. Sum of Items a. through g. | <u>\$393,300.00</u> |

7. Project Schedule.

(Month and Year)

- | | |
|--|------------------|
| a. Submit the planning or SSES documentation | <u>July 2024</u> |
| b. Submit the design documents, obtain permits, and acquire sites (as necessary) | <u>TBD</u> |
| c. Start activity (such as construction or non-structural best management practice) | <u>TBD</u> |
| d. Complete activity (such as construction or non-structural best management practice) | <u>TBD</u> |

8. Population

- | | |
|---|--------------|
| a. Population served by the system | <u>2,946</u> |
| b. Population to be served by the project | <u>2,946</u> |

9. Project Priority

- a. Baseline Priority Categorization.

In the Table below, identify each of the project components for which the project qualifies and provide the component's construction cost. The baseline priority score (BPS) will be determined by prorating each component. The project sponsor must provide documentation that supports the selection of a base priority score of 350 points or greater.

REQUEST FOR INCLUSION ON THE CLEAN WATER PRIORITY LIST

<u>Project Component</u>	<u>Priority Points</u>	<u>Component Construction Cost</u>
1. Eliminate a documented acute or chronic public health hazard. Examples include elimination of failing septic tanks, failing package plants, or elimination of sanitary sewer overflows.	500 points	_____
2. Implement a project included in, or to be implemented as a direct result of, an adopted Basin Management Action Plan or a Reasonable Assurance Plan approved pursuant to section 403.067, F.S.	450 points	_____
3a. Protect surface or ground water by preventing or reducing a documented source of pollution, pollution reductions necessary to meet regulatory requirements; or		
3b. Projects or activities by local governments or on-site system management entities, under section 319 of the Act, that correct septic tank failures in springsheds of first magnitude springs; or correct septic tank contributions to nutrient impaired spring systems.	400 points	_____
4. Address a compliance problem documented in an enforcement action where the Department has issued a notice of violation or entered a consent order with the project sponsor.	375 points	_____
5. Meet the criteria for a Green Project; correct excessive inflow/infiltration or other issues within the collection and transmission system that cause sanitary sewer overflows; scheduled rehabilitation; replacement; repair described in an approved asset management plan; or reuse that replaces an existing or proposed demand on a water supply.	350 points	_____
6. Planning and design loans; projects for the installation of wastewater transmission facilities to be constructed concurrently with other construction projects occurring within or along a transportation facility right-of-way; or for rehabilitation, replacement or repair not included in an approved asset management plan.	340 points	\$393,300 _____
7. Projects that construct other reclaimed water systems or residuals reuse systems that do not meet the criteria of component 5. above.	300 points	_____
8. Ensure compliance with other enforceable standards or requirements.	200 points	_____
9. Timely submitted projects that otherwise meet the requirements of the Act (including land or wastewater system acquisition projects).	100 points	_____

b. Restoration and Protection of Special Water Bodies.

In order to qualify for a base score multiplier, identify which of the water bodies listed below that the project will assist in restoring or protecting; and reference the location in existing documentation where substantiating information may be found or attach other such substantiating information. If none are selected, the multiplier equals 1.0. If one or more are selected, the multiplier is 1.2. Supporting documentation must be provided for items selected.

1. A priority water body identified in an adopted Surface Water Improvement and Management (SWIM) Plan. ☐
2. A water body classified as Outstanding Florida Waters or Wild and Scenic Rivers. **Rainbow Springs** ☒

c. Projects that document any of the following shall have bonus points added to the priority score after the adjustment under paragraph (b) above, as indicated. Items 3, 4 and 5 below are only applicable to financially disadvantaged small communities.

1. Elimination of Ocean Outfalls. 15 points ☐
2. Consistency with an Integrated Water Resource Management (One Water) plan. 15 points ☐
3. Population of 10,000 or less as of most recent decennial census, and affordability index less than or equal to 100.
1000 divided by the affordability Index = _____ points.
4. Negative population trend as defined in 62-505.300(2)(c)2, F.A.C. 25 points ☐
5. End of useful life as defined in 62-505.300(2)(c)3, F.A.C. **Defined as 50 years.** 25 points ☒

Pipe that is included in this project is between 65 and 75 years old.

Return the completed form to the State Revolving Fund Program, 3900 Commonwealth Blvd., MS 3505, Tallahassee, Florida, 32399-3000. The form may be scanned and emailed to SRF_Reporting@dep.state.fl.us.

CITY COUNCIL AGENDA ITEM

TOPIC – RESOLUTION 2023-82: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED PRELIMINARY PLAT FOR THE MAJOR SUBDIVISION LAUREL POINT PHASE 1, OR BOOK 1517, PAGE 888, (PARCEL #0433200000) INTO ONE COMMERCIAL LOT AND 15 RESIDENTIAL LOTS.

Preliminary Plat- Laurel Point Phase 1

Applicant: Stephen M. McMillen, McMillen Surveying (Agent), Camellia Plantation, Inc. (Property Owner)

Project: Proposed *Laurel Point-Phase I*

LOCATION MAP/AERIAL PHOTOGRAPH



SUMMARY

Laurel Point Phase I falls under the description for a Major Subdivision and must follow Chapter 56 - SUBDIVISION REGULATIONS, of the Willison Code of Ordinances. This project is located

October 17, 2023

behind Winn-Dixie, abuts to US HWY 41/ SW 7 St. & US Alt 27 with a general location of 80 SW 7 St. Camellia Plantation, Inc is the owner and Stephen McMillen, with McMillen Surveying is the Agent.

Laurel Point Phase I consists of 3.253 acres and 16 lots, with one Commercial zoned lot consisting of 0.845 acres. Ingress/ egress to the development is located off of US/41/ SW 7 St 7th Street.

Easements have been put in place on the plat to accommodate electric utilities, water, and sewer. It has not yet been decided if the development will request gas services. Easements, tracts, and right-of-way's will be dedicated to the public. Common areas and drainage easements will be conveyed to the Homeowner's Association for ownership, management, and maintenance.

Approval of this development complies with the Land Development Code for Major subdivision; therefore, staff recommends approval.

LEGAL REVIEW: None

FISCAL IMPACTS: None

RECOMMENDED ACTION: The preliminary plat proposed meets the City's Land Development Regulations. Planning and Zoning Commission reviewed on October 16, 2023 and recommended to City Council for approval.

ATTACHMENTS: Laurel Point Phase I application and Preliminary Plat
ACTION:

_____ **APPROVED** _____ **DISAPPROVED**

CITY COUNCIL RESOLUTION 2023-82

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED PRELIMINARY PLAT FOR THE MAJOR SUBDIVISION LAUREL POINT PHASE 1, OR BOOK 1517 PAGE 888 (PARCEL #0433200000) INTO ONE COMMERCIAL LOT AND 15 RESIDENTIAL LOTS.

WHEREAS, a proposed plat for the major subdivision Laurel Point Phase 1 (Parcel# 0433200000) has been filed with the City: AND

WHEREAS the City of Williston Planning and Zoning Commission approved the preliminary plat on October 16, 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true and accurate and are part of this resolution.

Section 2. The City Council hereby approves the plat for the major subdivision Laurel Point Phase 1 (Parcel #0433200000) into 58 lots has been filed with the City.

Section 3. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council of the City of Williston this 17th day of October 2023.

CITY OF WILLISTON, FLORIDA

Debra Jones, President
Williston City Council

ATTEST: Latricia Wright
City Clerk

APPROVED AS TO FORM AND LEGALITY:

Scott Walker, City Attorney
Kiersten Ballou, City Attorney

Phase 1 - April 2023

APPLICATION FOR SUBDIVISION PRELIMINARY PLANS

(Applies **only** to division of land into 6 or more parcels)

(Please type or write very clearly)

County 911 Approved Subdivision Name: Laurel Point Phase 1

Parcel Number 04332-000-00

Legal Description: Attached

General Location and/or Street Address: Behind Winn-Dixie. Abuts to US Hwy 41 & US Alt 27

Project Area: 8.601 # of Units: 44 Density: _____ Zoning: PD

Typical Lot Size: 0.055 Acres # of Phases: _____

Lots & Acres by Phase: 1) 3.253 AC 2) 2.597

16 lots 1 lot Private = 0.877 Public = 0.523

Acres of Recreation Area: 0.851 ac # Acres of Wetlands: _____

Acres of Roads & RW: _____ Public or Private Streets: Private / PUBLIC

Has this site been subject to any other development permit action in the last two years?

No X If Yes, provide the type of action and date of final action below.

Attach a copy of the Property Owner's Authorization form.

Applicant Name: Stephen M. McMillen – McMillen Surveying, Inc.

Email Steve@mcsurveying.com

Applicant Address: 444 NW Main St, Williston, FL 32696

Applicant Phone #: 352-528-6277 Cell Phone _____

Fax # and/or E-mail: _____

Owner Name: Ken Boyer - Camellia Plantation

Email: KenBoyer52@gmail.com

Owner Address: 19801 NW Hwy 335, Williston, FL 32696

Owner Phone #: _____ Fax # and/or E-mail: _____

Person to be contacted regarding questions about this application (e.g. engineer, architect, attorney, etc.):

Contact Name: Stephen M. McMillen – McMillen Surveying, Inc.

Email Steve@mcsurveying.com

Contact Address: 444 NW Main St, Williston, FL 32696 Phone #: 352-528-6277

Fax #: _____ E-mail: _____

Overall - Sept 2020

APPLICATION FOR SUBDIVISION PRELIMINARY PLANS

(Applies **only** to division of land into 6 or more parcels)

(Please type or write very clearly)

County 911 Approved Subdivision Name: Laurel Point Phase

Parcel Number 04332-000-00

Legal Description: Attached

General Location and/or Street Address: Behind Winn-Dixie. Abuts to US Hwy 41 & US Alt 27

Project Area: 8.601 # of Units: 44 Density: _____ Zoning: PD

Typical Lot Size: 0.048 Acres # of Phases: 6

Lots & Acres by Phase: 1) 1.749ac 2) 15 - 2.127ac 3) 11 - 1.923ac 4) 6 - 0.934ac
5) 6 - 0.934ac 6) 6 - 0.934ac

Acres of Recreation Area: 0.851ac # Acres of Wetlands: _____

Acres of Roads & R/W: _____ Public or Private Streets: Private

Has this site been subject to any other development permit action in the last two years?

No X If Yes, provide the type of action and date of final action below.

Attach a copy of the Property Owner's Authorization form.

Applicant Name: Stephen M. McMillen - McMillen Surveying, Inc.

Email Steve@mcsurveying.com

Applicant Address: 444 NW Main St, Williston, FL 32696

Applicant Phone #: 352-528-6277 Cell Phone _____

Fax # and/or E-mail: _____

Owner Name: Ken Boyer

Email: KenBoyer52@gmail.com

Owner Address: 19801 NW Hwy 335, Williston, FL 32696

Owner Phone #: _____ Fax # and/or E-mail: _____

Person to be contacted regarding questions about this application (e.g. engineer, architect, attorney, etc.):

Contact Name: Stephen M. McMillen - McMillen Surveying, Inc.

Email Steve@mcsurveying.com

Contact Address: 444 NW Main St, Williston, FL 32696 Phone #: 352-528-6277

Fax #: _____ E-mail: _____

SUBDIVISION PRELIMINARY PLANS SUBMISSION CHECKLIST

- ☐ Preliminary Plat – 1-15 Lots **\$ 250 Application Fee -Plus \$12 Per lot or parcel**
☐ Preliminary Plat – 16 lots and up **\$500 Application Fee -Plus \$12 Per lot or parcel**

Rec'd Requirement

Legal description of the subject site – could be on the boundary survey
Complete name and mailing address of the property owner, developer and engineer
Tract boundaries with dimensions
North arrow, date of preparation and other pertinent legend information A
location map at no greater than 1000 scale
Zoning of the site AND adjacent parcels on all sides
Plat book and page of the site
Typical lot size by phase, if necessary
A copy of the draft HOA deeds, restrictions and covenants
Streets and easements of adjacent land
Topography map in NGVD contours at 1-foot intervals
Site conditions including, but not limited to, existing watercourses, drainage ditches, bodies of water, wetland, 100-year flood elevations, and surrounding physical features Existing property lines, buildings, transmission lines, water and/or sewer lines, bridges, culverts, city limits and utility easements on the subject site AND the adjacent parcels **Levy County E-911 approved street names**, street types, pavement widths and right-of way dimensions and typical cross section diagrams
Identification of the storm water disposal method and connection to the city potable water, wastewater and reuse systems
Proposed off-site roadway and other public improvements in the area
Phasing the subdivision, if any – lots must be numbered consecutively for the whole project
Dedications of sites and roadways to the public Identify/map the on-site soils
A summary list of the total acres, lots, minimum lot area and lineal feet of streets
An environmental assessment pursuant to the provisions of Chapter 114 of this Code A preliminary concurrency review document
Adequately address zoning, buffering, environmentally sensitive area, upland habitat, floodplains, well field, aquifer protection, historic/archeological and traffic

A CD in PDF format which includes ALL the application package text and graphics **CERTIFICATION**

I, the undersigned, do hereby certify that I have read this Checklist and understand the requirements described therein. **I further understand that only application packages that have been determined complete by the Department prior to the agenda deadline will be scheduled for processing.**



Owner or Authorized Applicant Signature Date

CERTIFICATION

I, the undersigned, do hereby certify that I have read the application and the relevant guidance material and understand the requirements described therein and that I will fully comply with all City, State and Federal regulations applicable to this project. I understand that the application fee is non-refundable. I further understand that I am responsible to reimburse the City for the actual advertising costs **AND** the actual consultants' review fees, if any. Said fees shall be paid within 30 days of receipt of the City's invoice **OR** further processing of the application will cease until the invoice is paid in full.

Applications need to be submitted by the 1st of the month to be considered at the next Planning & Zoning Commission meeting. Any and all supporting documents that need to be reviewed by the Commission need to be submitted by the 15th of the same month to be included in the packet for review.

I understand that only application packages that are determined complete by the Department will be scheduled for review.

Applicant Signature

9.28.20

Date

OWNER'S APPLICATION AUTHORIZATION STATE OF FLORIDA COUNTY OF LEVY

(Required if the property owner of record is not the applicant)

Before me, the undersigned authority, personally appeared _____ who being by me first duly sworn on oath, deposes and says:

1. That he/she is the property owner of the subject parcel(s) in this application. 2. That he/she desires to apply for a Subdivision Preliminary Plans on land generally located at (insert legal description)

_____. 3. That he/she has appointed _____ to act as agent in his/her behalf to accomplish the above.

Owner's Signature

This is to certify that on _____, 20____ before me, an officer duly authorized to take acknowledgments in the State and County aforesaid, personally appeared _____ he/she is personally known to me or has produced _____ as identification and Did (Did Not) Take an Oath.
SEAL

Signature of Acknowledger

Acknowledger Name

Serial Number My Commission Expires _____



McMillen Surveying, Inc.

444 NW Main Street
Williston, Florida, 32696
Office: 352 528-6277

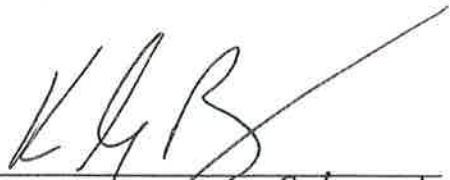
September 23rd, 2020

State of Florida
County of Levy

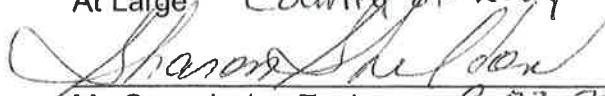
I, Ken Boyer, hereby give Stephen M. McMillen, P.S.M., President of McMillen Surveying, Inc, the authority to act as my Authorized Agent to facilitate the **Platting Process** on "Laurel Point", lying in Section 01, Township 13 South, Range 18 East, Levy County, Florida:

Parcel ID# 04332-000-00

This is vacant land and abuts S.W. 7th Street (a.k.a. US Hwy 41), Williston, Florida, 32696.


Ken Boyer Date 9/23/20

Notary Public, State of Florida
At Large County of Levy


My Commission Expires: 9-23-24

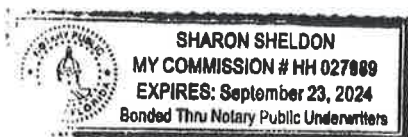


EXHIBIT A

Commencing at the Northeast corner of Section 1, Township 13 South, Range 18 East, thence South along the East boundary of said Section, 1448.58 feet, thence North 88 degrees 20 minutes West 12.50 feet to a point in the West right of way line of U.S. Highway No. 41 for the Point of Beginning, thence South 0 degrees 24 minutes 20 seconds West along the said right of way line 210 feet, thence North 88 degrees 20 minutes West 1319.64 feet to the West boundary line of the East Half of the Northeast $\frac{1}{4}$ of said Section, thence North 0 degrees 07 minutes 24 seconds West along said West boundary 949.29 feet to the Southerly right of way line of State Road No. 500 (U.S. Alt. No. 27), thence South 70 degrees 54 minutes 10 seconds East along said right of way line, 238.26 feet, thence South 0 degrees 07 minutes 24 seconds East 667.88 feet, thence South 88 degrees 20 minutes East 1096.50 feet to the Point of Beginning.

Less and Except the following described property:

For a point of reference commence at the Northeast corner of Section 1, Township 13 South, Range 18 East, Levy County, Florida, and run thence South 00 degrees 24 seconds West along the East line of the Northeast $\frac{1}{4}$ Section 1, a distance of 1448.51 feet, thence North 88 degrees 19 minutes 34 seconds West 12.36 feet to the Westerly right of way line of U.S. Highway 41 and the Point of Beginning, thence run South 00 degrees 26 minutes 06 seconds West, along said Westerly right of way line of the U.S. Highway 41, a distance of 145.5 feet to a point, thence run North 88 degrees 19 minutes 34 seconds West 180 feet to a point, thence run North 00 degrees 26 minutes 06 seconds East 145.5 feet to a point, thence run South 88 degrees 19 minutes 34 seconds West 180 feet to the Point of Beginning.

And

Less and Except the following described property:

A strip of land 50 foot in width for Road and Utility purposes in the Northeast $\frac{1}{4}$ of Section 1, Township 13 South, Range 18 East, Levy County, Florida, being a portion of that certain property described in O.R. Book 123, page 444, public records of Levy County, Florida, being further described as follows:

For a Point of Beginning, commence at the Northwest corner of that certain property described in O.R. Book 552, page 827, public records of Levy County, Florida, thence South 88 degrees 19 minutes 41 seconds East along the North boundary of said property, 50.15 feet, thence North 02 degrees 45 minutes 14 seconds West, 210.81 feet to the North line of that property described in O.R. Book 123, Page 444, public records of Levy County, Florida, thence North 88 degrees 19 minutes 34 seconds East, 210.81 feet to close on the Point of Beginning.

And

Less and Except the South 20 feet of the property described in O.R. Book 123, Page 444, public records of Levy County, Florida.

Also, Less and Except any portion of captioned property lying within road right of way(s).



Levy Abstract and Title Company

"Serving Levy County Since 1927"

Title Insurance

H. C. HENDERSON, JR.
(1939 - 2017)
SKIPPER HENDERSON PRES.
CERTIFIED LAND - TITLE SEARCHER

Closings

ADAM C. HENDERSON V.P.
BRANCH MANAGER



July 17, 2023

**CERTIFIED PARTY: LEVY COUNTY, BOARD OF COUNTY COMMISSIONERS
PO BOX 310, BRONSON, FL 32621**

RE: PROPERTY INFORMATION REPORT – Our File: T-6779

PROPOSED SUBDIVISION NAME:

"LAUREL POINT - PHASE 1"

LEGAL SHOWN ON PROPOSED PLAT:

SEE EXHIBIT 'A' ATTACHED HERETO

PERIOD OF SEARCH: 20 years last past, ending 07/12/2023

Pursuant to F.S. 177.041(2) and F.S. 177.081(2), and Levy County Code of Ordinances Sec. 50-556(h), we have made a search of the Public Records of Levy County, Florida, in connection with the above, and certify as follows:

RECORD FEE SIMPLE TITLE HOLDER

CAMELLIA PLANTATION, INC., a Florida corporation, by virtue of the following documents:

Warranty Deed from Ernest G. O'Connor and Laura W. O'Connor, husband and wife, dated 09/15/2010, filed 09/16/2010 and recorded in O.R. Book 1210, Page 804, Public Records of Levy County, Florida.

Quit Claim Deed from Cadillac Hill, LLC, a Florida limited liability company, dated 11/02/2019, filed 12/16/2019 and recorded in O.R. Book 1517, Page 888, Public Records of Levy County, Florida.

Quit Claim Deed from The City of Williston dated 06/12/2023, filed 06/21/2023 and recorded in O.R. Book 1693, Page 641, Public Records of Levy County, Florida.



Main Office

50 Picnic St. • P.O. Box 148, Bronson, FL 32621
352-486-2116 • Fax 352-486-4200 • E-mail: levyab1@aol.com
www.levyabstract.com



MORTGAGES – (not satisfied or released of record)

Mortgage from Cadillac Hill, LLC, a Florida limited liability company, and Camellia Plantation, Inc., a Florida corporation, to Community Bank & Trust of Florida, dated 03/14/2007, filed 03/16/2007 and recorded in O.R. Book 1065, Page 553, said mortgage having been extended in O.R. Book 1238, Page 881 and O.R. Book 1311, Page 680, Public Records of Levy County, Florida.

Mortgage from Camellia Plantation, Inc., a Florida corporation, to Capital City Bank dated 09/15/2010, filed 09/16/2010 and recorded in O.R. Book 1210, Page 805, and the Assignment of Rents recorded in O.R. Book 1210, Page 812, Public Records of Levy County, Florida.

EASEMENTS OF RECORD

Drainage Easement dated 06/29/2023, filed 06/30/2023 and recorded in O.R. Book 1695, Page 327, Public Records of Levy County, Florida.

REAL ESTATE TAX INFORMATION:

2022 Taxes

Assessed to: Camellia Plantation, Inc.
Tax ID#: 0433200000 & 0433200100

DELINQUENT TAXES YES ☐ NO ☒

(If "Yes", state the year and tax certificate number(s))

NOTE: This report does not in any way purport to show ownership of any underlying oil, gas and/or mineral rights.

This report is not title insurance. Pursuant to s. 627.7843, Florida Statutes, the maximum liability of the issuer of this property information report for errors or omissions in this property information report is limited to the amount paid for this property information report, and is further limited to the person(s) expressly identified by name in the property information report as the recipient(s) of the property information report.

This report is being provided for the use and benefit of the Certified Party only, and it may not be used or relied upon by any other party. Its effective date shall be the date above specified through which the public records were searched.

Should you have any questions concerning this certification, or any other matter, we will be happy to assist you.

Sincerely,



Skipper Henderson, C.L.S.
President

SH/dkr
Enclosures

PRELIMINARY PLAT - NOT FOR FINAL RECORDING

Plat Book , Page
Sheet Two of Three

Laurel Point - Phase 1

Lying in the Northeast 1/4 of Section 1,
Township 13 South, Range 18 East, Levy County, Florida
~ City of Williston ~

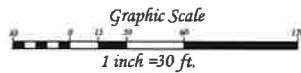
GRAPHIC SCALE



Curve Data					
Curve	Radius	Arc Length	Tangent	Central Angle	Chord
C1	45.00'	87.04'	33.01'	17.37°14"	85.39'
C1B	115.00'	145.76'	84.51'	17.37°14"	134.00'
C1C	115.00'	22.19'	13.00'	14°47'36"	35.89'
C1D	80.00'	113.36'	86.53'	14°47'36"	105.88'

See Sheet Three

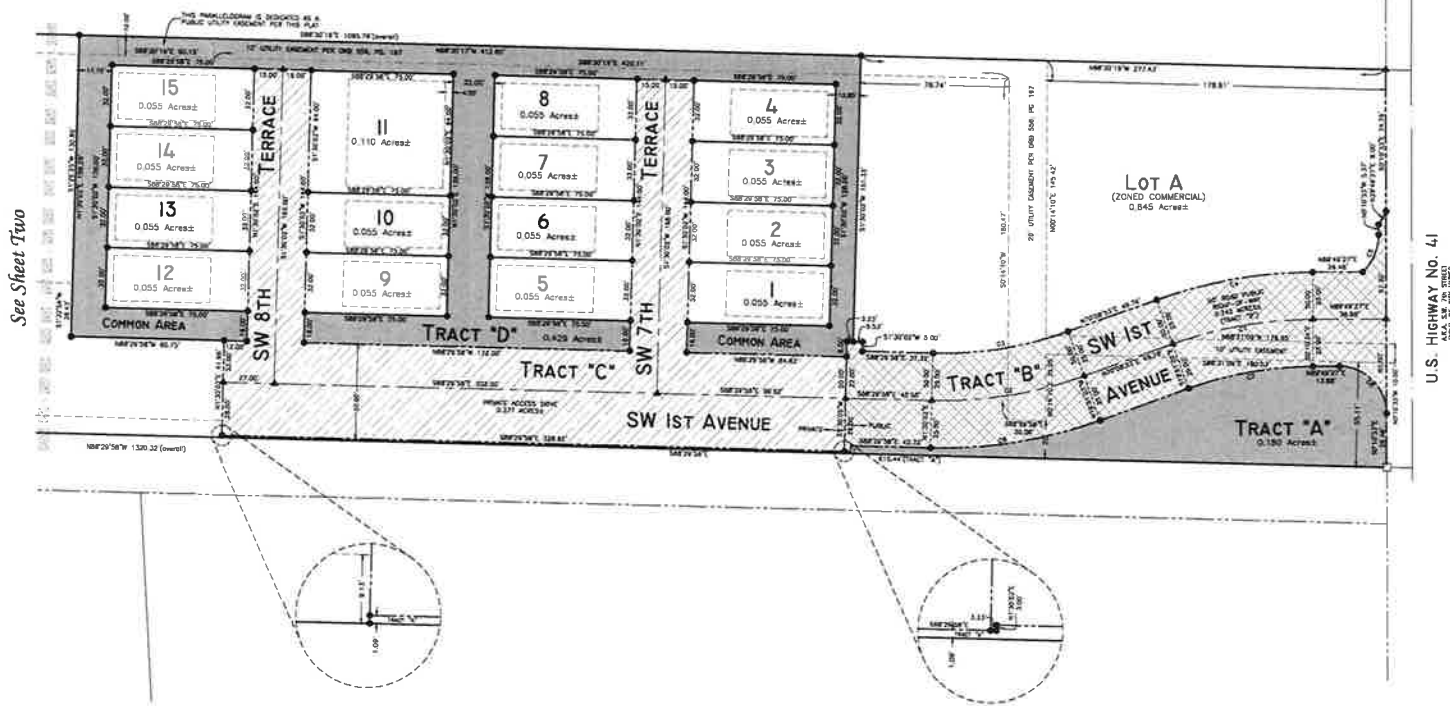
PRELIMINARY PLAT - NOT FOR FINAL RECORDING



Laurel Point - Phase 1 Lying in the Northeast 1/4 of Section 1, Township 13 South, Range 18 East, Levy County, Florida ~ City of Williston ~

Plat Book __, Page __
 Sheet Three of Three

Curve	Radius	Arc Length	Tangent	Central Angle	Chord	Chord Bearing
C1	220.00'	75.00'	36.16'	18°02'24"	75.16'	S75°38'16"W
C2	220.00'	81.89'	41.46'	21°21'18"	81.51'	N88°48'28"E
C3	145.00'	72.67'	36.76'	21°21'18"	72.25'	N88°48'28"E
C4	240.00'	84.14'	42.44'	18°02'24"	83.72'	S75°38'16"W
C5	28.00'	22.38'	11.27'	48°39'18"	21.88'	N27°23'10"E
C6	28.00'	26.27'	13.40'	48°39'18"	25.34'	N48°12'24"E
C7	135.00'	66.67'	33.47'	18°02'24"	66.54'	S75°38'16"W
C8	240.00'	81.30'	40.18'	21°21'18"	80.78'	N88°48'28"E



U.S. HIGHWAY No. 41
 ROAD AND WIDE

CITY COUNCIL AGENDA ITEM

TOPIC – RESOLUTION 2023-83: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED PRELIMINARY PLAT FOR THE MAJOR SUBDIVISION TOWNES OF WILLISTON, OR BOOK 1582, PAGE 858 (PARCEL #0510000000) INTO 58 LOTS.

Preliminary Plat- Townes of Williston

Applicant: Stephen M. McMillen, McMillen Surveying (Agent), Armstrong Land, LLC.
(Property Owner)

Project: Proposed *Townes of Williston*

LOCATION MAP/AERIAL PHOTOGRAPH



SUMMARY

Townes of Williston falls under the description for a Major Subdivision and must follow Chapter 56 - SUBDIVISION REGULATIONS of the Williston Code of Ordinances. This project is located on the corner of SE 4th St. & SE 12th Ave. See the legal description in the application. Armstrong Land, LLC. is the owner and Stephen McMillen with McMillen Surveying is the Agent.

October 17, 2023

Townes of Williston consists of 5.01 acres and 58 lots. Ingress/ egress to the development is located off of SE 4th St.

Easements have been put in place on the plat to accommodate electric utilities, water, and sewer. Easements, tract needed for a lift station, and right-of-way's will be dedicated to the public. Common areas and drainage easements will be maintained and managed by the Homeowner's Association.

Approval of this development complies with the Land Development Code for Major subdivision; therefore, staff recommends approval.

LEGAL REVIEW: None

FISCAL IMPACTS: None

RECOMMENDED ACTION: The preliminary plat proposed meets the City's Land Development Regulations. Planning and Zoning Commission reviewed on October 16, 2023 and recommended to City Council for approval.

ATTACHMENTS: Townes of Williston application and Preliminary Plat Resolution 2023-83

PLANNING COMMISSION ACTION:

 APPROVED **DISAPPROVED**

CITY COUNCIL RESOLUTION 2023-83

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED PRELIMINARY PLAT FOR THE MAJOR SUBDIVISION TOWNES OF WILLISTON, OR BOOK 1582 PAGE 858 (PARCEL #0510000000) INTO 58 LOTS.

WHEREAS, a proposed plat for the major subdivision Townes of Williston (Parcel# 2223400100) into 58 lots has been filed with the City: AND

WHEREAS the City of Williston Planning and Zoning Commission approved the preliminary plat on October 15, 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true and accurate and are part of this resolution.

Section 2. The City Council hereby approves the plat for the major subdivision Townes of Williston (Parcel #0510000000) into 58 lots has been filed with the City.

Section 3. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council of the City of Williston this 17th day of October 2023.

CITY OF WILLISTON, FLORIDA

Debra Jones, Council President

ATTEST: Latricia Wright, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Scott Walker, City Attorney or
Kiersten Ballou, City Attorney

SUBDIVISION PRELIMINARY PLANS SUBMISSION CHECKLIST

 Preliminary Plat – 1-15 Lots \$ 250 Application Fee -Plus \$12 Per lot or parcel
 Preliminary Plat – 16 lots and up \$500 Application Fee -Plus \$12 Per lot or parcel

Rec'd Requirement

Legal description of the subject site – could be on the boundary survey
Complete name and mailing address of the property owner, developer and engineer
Tract boundaries with dimensions
North arrow, date of preparation and other pertinent legend information
A location map at no greater than 1000 scale
Zoning of the site AND adjacent parcels on all sides
Plat book and page of the site
Typical lot size by phase, if necessary
A copy of the draft HOA deeds, restrictions and covenants
Streets and easements of adjacent land
Topography map in NGVD contours at 1-foot intervals
Site conditions including, but not limited to, existing watercourses, drainage ditches, bodies of water, wetland, 100-year flood elevations, and surrounding physical features
Existing property lines, buildings, transmission lines, water and/or sewer lines, bridges, culverts, city limits and utility easements on the subject site AND the adjacent parcels
Levy County E-911 approved street names, street types, pavement widths and right-of way dimensions and typical cross section diagrams
Identification of the storm water disposal method and connection to the city potable water, wastewater and reuse systems
Proposed off-site roadway and other public improvements in the area
Phasing the subdivision, if any – lots must be numbered consecutively for the whole project
Dedications of sites and roadways to the public
Identify/map the on-site soils
A summary list of the total acres, lots, minimum lot area and lineal feet of streets
An environmental assessment pursuant to the provisions of Chapter 114 of this Code
A preliminary concurrency review document
Adequately address zoning, buffering, environmentally sensitive area, upland habitat, floodplains, well field, aquifer protection, historic/archeological and traffic
A CD in PDF format which includes ALL the application package text and graphics

CERTIFICATION

I, the undersigned, do hereby certify that I have read this Checklist and understand the requirements described therein. I further understand that only application packages that have been determined complete by the Department prior to the agenda deadline will be scheduled for processing.

 _____
Owner or Authorized Applicant Signature Date

5/8/23

APPLICATION FOR SUBDIVISION PRELIMINARY PLANS

(Applies only to division of land into 6 or more parcels)

(Please type or write very clearly)

County 911 Approved Subdivision Name: Williston Townhomes, FL

Parcel Number 05100-000-00

Legal Description See attached

General Location and/or Street Address: Philpot Way - Past Softball field

Across from tennis courts

Project Area: _____ # of Units: 58 Density: _____ Zoning: R1A

Typical Lot Size: 16x48 ft # of Phases: _____

Lots & Acres by Phase: _____

Acres of Recreation Area: 0.067 # Acres of Wetlands: _____

Acres of Roads & RW: 1.139 Public or Private Streets: Private

Has this site been subject to any other development permit action in the last two years?

No X If Yes, provide the type of action and date of final action below.

Attach a copy of the Property Owner's Authorization form.

Surveyor Name: McMillen Surveying, Inc - _____

Stephen M. McMillen, PSM _____

Address: 444 NW Main Street _____

Williston, FL 32696 _____

Phone: (352) 528-6277 Cell Phone _____

Email: quotes@mcsurveying.com _____

Owner Name: Armstrong Land, LLC Represented by ~~Scott Kelton~~, VP

Email Russell Smith

Owner Address: 700 NW 107th Ave, Miami, FL 33172

Owner Phone #: (305) 485-2771 Fax # and/or E-mail: _____

Person to be contacted regarding questions about this application (e.g. engineer, architect, attorney, etc.):

Contact Name: See Above

Email _____

Contact Address: _____

Phone #: _____ Fax #: _____ E-mail: _____

CERTIFICATION

I, the undersigned, do hereby certify that I have read the application and the relevant guidance material and understand the requirements described therein and that I will fully comply with all City, State and Federal regulations applicable to this project. I understand that the application fee is non-refundable. I further understand that I am responsible to reimburse the City for the actual advertising costs **AND** the actual consultants' review fees, if any. Said fees shall be paid within 30 days of receipt of the City's invoice **OR** further processing of the application will cease until the invoice is paid in full.

Applications need to be submitted by the 1st of the month to be considered at the next Planning & Zoning Commission meeting. Any and all supporting documents that need to be reviewed by the Commission need to be submitted by the 15th of the same month to be included in the packet for review.

I understand that only application packages that are determined complete by the Department will be scheduled for review.

Applicant Signature

5/11/23

Date

OWNER'S APPLICATION AUTHORIZATION

(Required if the property owner of record is not the applicant)

STATE OF FLORIDA COUNTY OF LEVY

Before me, the undersigned authority, personally appeared _____ who being by me first duly sworn on oath, deposes and says:

1. That he/she is the property owner of the subject parcel(s) in this application.
2. That he/she desires to apply for a Subdivision Preliminary Plans on land generally located at (insert legal description)

3. That he/she has appointed _____ to act as agent in his/her behalf to accomplish the above.

Owner's Signature

This is to certify that on _____, 20____ before me, an officer duly authorized to take acknowledgments in the State and County aforesaid, personally appeared _____ he/she is personally known to me or has produced _____ as identification and Did (Did Not) Take an Oath.

SEAL

Signature of Acknowledger

Acknowledger Name

Serial Number My Commission Expires



McMILLEN SURVEYING, INC.

444 NORTHWEST MAIN STREET
WILLISTON, FLORIDA, 32696
OFFICE: 352 528-6277

State of Florida
County of Levy

I, Russell Smith, on behalf of Armstrong Land, LLC, hereby give Stephen M. McMillen, P.S.M.,
President of McMillen Surveying, Inc, the authority to act as my Authorized Agent to facilitate the Platting
Process upon "Townes of Williston" on the following parcel lying in:

Section 06, Township 13 South, Range 19 East
County: Levy City: Williston State: Florida
Parcel ID# 05100-000-00
Parcel ID# N/A

Signature: [Signature], Vice President
Printed: Russell Smith Date: 5/22/23

Signature: N/A
Printed: N/A Date: _____

Signature: N/A
Printed: N/A Date: _____

Notary Public, State of Florida
At Large

[Signature]
My Commission Expires: _____



BELINDA J EGGIMANN
Commission # GG 848307
Expires January 29, 2024
Bonded Thru Budget Notary Services

CALATLANTIC NATIONAL TITLE SOLUTIONS
9200 ESTERO PARK COMMONS BLVD
STE 1
ESTERO, FL 33928

**This instrument prepared by and
should be returned to:**

Laurie L. Gildan, Esquire
GREENBERG TRAURIG, P.A.
777 S. Flagler Dr., Suite 300E
West Palm Beach, Florida 33401

Folio No.: 0510000000

SPECIAL WARRANTY DEED

✓R
This **SPECIAL WARRANTY DEED** is made as of APRIL 30, 2021 between
A - Plus Homes, Inc, a Florida corporation, ("**Grantor**"), whose address is 1415 Southwest 17th
Street, Ocala, Florida 34471, in favor of Armstrong Land, LLC, a Florida limited liability company
("**Grantee**"), whose address is 4600 West Cypress Street, Suite 200, Tampa, Florida 33607.

Grantor, for and in consideration of the sum of Ten Dollars (\$10.00), and other good and
valuable considerations, the receipt and sufficiency of which is hereby acknowledged, does hereby
grant, bargain and sell to Grantee and its successors and assigns forever, the parcel of land in Levy
County, Florida, and described on **Exhibit A** (the "**Property**").

TOGETHER with (i) all and singular, the benefits, rights, privileges, easements, tenements,
hereditaments, and other appurtenances pertaining to the Property, if any, and (ii) all improvements
of whatever kind, character, or description to or on the Property, if any.

TO HAVE AND TO HOLD the same in fee simple forever.

AND Grantor hereby covenants with Grantee that Grantor will warrant and defend the
Property against the lawful claims and demands of all persons claiming by, through, or under
Grantor, but against none other, and that the Property is free of all encumbrances, except taxes
accruing subsequent to 2020 and except for matters of plat, conditions, easements, restrictions,
covenants, limitations and reservations of record, if any, provided that this reference does not serve
to reimpose same.

[Remainder of Page Intentionally Left Blank]

EXHIBIT A

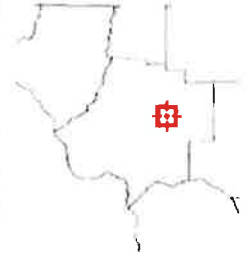
PROPERTY

A Parcel of land in the Southeast 1/4 of Southeast 1/4 of Section 6, Township 13 South, Range 19 East, Levy County, Florida, being more particularly described as follows:

For a Point of Reference, commence at the Southwest corner of the Southeast 1/4 of the Southeast 1/4 of Section 6, Township 13 South, Range 19 East, Levy County, Florida; thence North 00 degrees 06 minutes 50 seconds East, along the West line of said Southeast 1/4 of Southeast 1/4, a distance of 40.04 feet to a point on the North right of way line of Levy County Road C-316; thence South 87 degrees 18 minutes 36 seconds East, along said North right of way line, a distance of 25.03 feet to a point on the East right of way line of SE 4th Street and the Point of Beginning; thence North 00 degrees 06 minutes 50 seconds East, along said East right of way line, 467.17 feet; thence South 87 degrees 18 minutes 36 seconds East, 467.17 feet; thence South 00 degrees 06 minutes 50 seconds West, 467.17 feet to a point on the North right of way line of Levy County Road C-316; thence North 87 degrees 18 minutes 36 seconds West, along said North right of way line, 467.17 Feet to close on the Point of Beginning.



Overview



Legend

- Parcels**
- Parcel Lines**
 - <all other values>
 - Construction Easement
 - Lot
 - Miscellaneous
 - Parcel
 - Private Road
 - Road Right of Way
 - Subdivision
 - Water
- Roads**
- City Labels**

Parcel ID	0510000000	Physical Address		Building Value	\$0	Last 2 Sales			
Property Use	0000 - VAC	Mailing Address	ARMSTRONG LAND	Extra Feature Value	\$1,740	Date	Price	Reason	Qual
	LAND		LLC	Market Land Value	\$92,585	4/29/2021	\$182700	01	Q
Taxing District	WILLISTON		4600 W CYPRESS ST	Ag Land Value	\$92,585	3/31/2021	\$135000	11	U
			STE 200	Just Value	\$94,325				
Acres	5.01		TAMPA FL 33607	Assessed Value	\$94,325				
				Taxable Value	\$94,325				

Date created: 2/8/2022
Last Data Uploaded: 2/7/2022 7:27:09 PM

Developed by  **Schneider**
GEOSPATIAL



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

Detail by Entity Name

Florida Limited Liability Company

ARMSTRONG LAND, LLC

Filing Information

Document Number L21000101211
FEI/EIN Number N/A
Date Filed 03/02/2021
State FL
Status ACTIVE

Principal Address

4600 W. CYPRESS STREET
SUITE 200
TAMPA, FL 33607

Mailing Address

5505 Blue Lagoon Drive
Miami, FL 33126

Changed: 11/07/2022

Registered Agent Name & Address

CORPORATE CREATIONS NETWORK INC.
801 US HIGHWAY 1
NORTH PALM BEACH, FL 33408

Authorized Person(s) Detail

Name & Address

Title AMBR

LENNAR HOMES, LLC

5505 Blue Lagoon Drive
Miami, FL 33126

Title VP

Smith, Russell

400 SE 44 Road
Ocala, FL 33480

Annual Reports

Report Year	Filed Date
2022	04/29/2022
2022	11/07/2022
2023	01/31/2023



North American Title Insurance Company

1855 Gateway Boulevard, Suite 600 Concord, CA 94520 (800) 374-8475 or (800) 869-3434

PROPERTY INFORMATION REPORT

Agent File No: Williston Townhomes

NATIC File No.: 2023-03060-FL

Date: May 11, 2023

Effective Date: 05/05/2023 at 12:00 AM

Recipient / Agent / Customer: Lennar Title

Attn:

Re: Williston Townhomes

Search From: 05/05/1993 to: 05/05/2023

In the Public Records of: Levy County

Owner of Record:

Armstrong Land, LLC, a Florida limited liability company, by virtue of the Special Warranty Deed in Official Records Book 1582, Page 858.

Legal Description:

~~Williston Townhomes, FL~~

Townes of Williston

LEGAL DESCRIPTION ATTACHED HERETO AS EXHIBIT "A" AND MADE A PART HEREOF

Mortgage Information:

None.

Judgment and Lien Information:

None.

Tax Information:

Tax Year 2022 Parcel / Folio No.: 05100-000-00 Gross Tax Amount: \$3,121.86 Status of Taxes: **Unpaid**

Informational:

Ordinance No. 2017-011 in Official Records Book 1424, Page 670.

Ordinance No. 666 in Official Records Book 1471, Page 844.

The above-captioned property has been searched only by the above description and by no other description or name. This report purposely omits restrictions, easements, subdivision agreements and any reference to mortgages, judgments and/or liens which appear to be satisfied of record or have expired pursuant to Florida Statutes.

This report does not reflect those documents, if any, which may have been recorded prior (other than an assumed mortgage) or subsequent to the time period covered herein and which may disclose the possible existence of encumbrances, liens, rights, interests or other matters which may affect the subject property.

This report does not directly or indirectly set forth or imply any opinion, warranty, guarantee, insurance, or other similar assurance. This report only discloses documents or information appearing in the Official Records as described in §28.222, Florida Statutes, and in the records of a county tax collector pertaining to ad valorem real property taxes and special assessments imposed by a government authority against real property. This report does not disclose documents or information appearing in the Secretary of State filing office, or in any other state or federal governmental filing office

pertaining to real or personal property or litigation of any type. Only contractual remedies are available for an error or omission that arises from the Property Information Report.

This report is not title insurance. Pursuant to §627.7843, Florida Statutes, the maximum liability of the issuer of this Property Information Report for errors or omissions in this Property Information Report is limited to the amount paid for this Property Information Report and is further limited to the person(s) expressly identified by name in the Property Information Report as the recipient(s) of the Property Information Report.

This Company expressly disclaims any liability for loss or damage resulting from reliance on this certificate in excess of the amount paid to NORTH AMERICAN TITLE INSURANCE COMPANY for this Property Information Report.

NORTH AMERICAN TITLE INSURANCE COMPANY

By: Mike Chambers

Mike Chambers, on behalf of North American Title Insurance Company,
and without any personal liability as abstractor or otherwise.

EXHIBIT A

A Parcel of land in the Southeast 1/4 of Southeast 1/4 of Section 6, Township 13 South, Range 19 East, Levy County, Florida, being more particularly described as follows:

For a Point of Reference, commence at the Southwest corner of the Southeast 1/4 of the Southeast 1/4 of Section 6, Township 13 South, Range 19 East, Levy County, Florida; thence North 00 degrees 06 minutes 50 seconds East, along the West line of said Southeast 1/4 of Southeast 1/4, a distance of 40.04 feet to a point on the North right of way line of Levy County Road C-316; thence South 87 degrees 18 minutes 36 seconds East, along said North right of way line, a distance of 25.03 feet to a point on the East right of way line of SE 4th Street and the Point of Beginning; thence North 00 degrees 06 minutes 50 seconds East, along said East right of way line, 467.17 feet; thence South 87 degrees 18 minutes 36 seconds East, 467.17 feet; thence South 00 degrees 06 minutes 50 seconds West, 467.17 feet to a point on the North right of way line of Levy County Road C-316; thence North 87 degrees 18 minutes 36 seconds West, along said North right of way line, 467.17 Feet to close on the Point of Beginning.

COUNCIL AGENDA ITEM

TOPIC: RESOLUTION 2023-89: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA; APPOINTING JANET SOKOLAY TO THE PLANNING AND ZONING COMMISSION TO SEAT 7, RESPECTIVELY, FOR TERMS BEGINNING OCTOBER 31, 2023, AND ENDING OCTOBER 31, 2026; AND PROVIDING AN EFFECTIVE DATE.

REQUESTED BY: Laura Jones, City Planner

BACKGROUND / DESCRIPTION:

This resolution would appoint City residents, Janet Sokolay for three years beginning October 31, 2023 and ending October 31, 2026 to the Planning and Zoning Commission. Chapter 16 of the City's Code of Ordinances mandates the appointment of these members to the Board by the City Council.

LEGAL: REVIEW: None

FISCAL IMPACTS: None

RECOMMENDED ACTION:

Adopt Resolution 2023-89

ATTACHMENTS:

Resolution 2023-89

Janet Sokolay's Application

COUNCIL ACTION:

_____ **APPROVED**

_____ **DISAPPROVED**

RESOLUTION NUMBER 2023-89

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA; APPOINTING JANET SOKOLAY TO THE PLANNING AND ZONING COMMISSION TO SEAT 7 RESPECTIVELY, FOR A TERM BEGINNING OCTOBER 31, 2023, AND ENDING OCTOBER 31, 2026; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Williston City Council desires to support the efforts of the Planning and Zoning Commission; and,

WHEREAS, the above residents have expressed their desire to serve; and,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, AS FOLLOWS:

Section 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are incorporated herein by this reference.

Section 2. The City Council hereby approves Resolution 2023-89.

Section 3. All Resolution or parts of Resolutions, in conflict with this Resolution are hereby repealed.

Section 4. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council this 17th day of October 2023.

CITY OF WILLISTON, FLORIDA

Debra Jones, President, Council President

ATTEST: Latricia Wright, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Scott Walker, City Attorney or
Kiersten Ballou, City Attorney



APPLICATION FOR COMMISSION/BOARD MEMBERSHIP

NAME Janet Sokolay

ADDRESS 615 SW 3rd St Williston

TELEPHONE: (904) 501-5838

EMAIL ADDRESS: jesoko7@gmail.com

COMMISSION OR BOARD TO WHICH YOU ARE APPLYING (CIRCLE ONE):

PLANNING & ZONING

PENSION

BACE

CRA

CHAPTER 185

ARE YOU AVAILABLE TO MEET ACCORDING TO THE PUBLISHED COMMISSION/BOARD MEETING SCHEDULE?

YES ✓ NO

ARE YOU A (CIRCLE ALL THAT APPLY):

RESIDENT

BUSINESS OWNER

PROPERTY OWNER

WHY WOULD YOU LIKE TO SERVE ON THIS COMMISSION OR BOARD?

2 years ago I moved to Williston and fell in love with this town and the people. As I hope to spend the rest of my life here, I would like to be a beneficial part of its continued growth while keeping the small town charm.

BRIEF EDUCATIONAL/EMPLOYMENT/BUSINESS EXPERIENCE BENEFICIAL TO THIS BOARD?

Unfortunately my education and career was a respiratory therapist, so I don't see that as anything beneficial to this position.

WHAT SPECIAL ASSETS WOULD YOU BRING TO THE BOARD?

No special assets, just a concerned resident.

BRIEF COMMUNITY SERVICE:

Volunteers in Medicine (Tax), Salvation Army (Tax), Haven Hospice,
Sulzbacher Center (Tax), SSSO (St. Augustine), WAG (Williston)
DO YOU HAVE ANY PREVIOUS BOARD EXPERIENCE?

YES _____ NO X

DATE: 9/28/2023

SIGNATURE: 

PLEASE RETURN THIS APPLICATION TO: **CITY OF WILLISTON**
50 NW MAIN STREET
WILLISTON, FLORIDA 32696

YOU MAY ALSO EMAIL A COMPLETED APPLICATION TO THE CITY CLERK:
city.clerk@willistonfl.org

CITY COUNCIL AGENDA ITEM

TOPIC: RESOLUTION 2023-90: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED RE-PLAT FOR CENTRAL PARK REPLAT OF PART OF BLOCK 3.

RP 2023-03 Central Park Replat of Part of Block 3, Parcels #0476900000 and #0477600000

REQUESTED BY: Laura Jones, City Planner

BACKGROUND / DESCRIPTION:

Central Park Re-Plat of Block 3. This property is located at 329 NE 2 St. and 214 NE 3 Ave., Williston, FL 32696. Monserrat Rubio Group, Inc. is the property owners and McMillen Surveying Inc., Surveyor, is the Agent.

Currently Lot 1 (north lot) consists of 0.18 acres and is a non-conforming lot. Lot 2 (south lot) consists of 0.30 acres. This re-plat proposes a property line change to ensure Lot 1 is a conforming lot of 0.20 acres. Lot 2, will be reduced to 0.284 acres.

Approval of this replat complies with the Land Development Code; therefore, staff recommends approval.

LEGAL REVIEW: NA

FISCAL IMPACTS: None

RECOMMENDED ACTION:

Planning and Zoning Commission recommended approval of RP 2023-03 Central Park Re-Plat of Block 3 to City Council.

ATTACHMENTS: Application

ACTION:

_____ **APPROVED**

_____ **DISAPPROVED**

CITY COUNCIL RESOLUTION 2023-90

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING A PROPOSED RE-PLAT FOR CENTRAL PARK REPLAT OF PART OF BLOCK 3.

WHEREAS, a proposed re-plat for Central Park of Part of Block 3, located at 329 NE 2nd St, and 214 NE 3rd Ave, Williston, FL 32696, has been filed with the City, and

WHEREAS, the City of Williston Planning and Zoning Commission approved the Re-Plat application # RP2023-03 on October 16, 2023 and

WHEREAS, the City Council approved the final subdivision plat on October 17, 2023

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, AS FOLLOWS:

Section 1. the above recitals are true and accurate and are made part of this resolution.

Section 2. The City Council hereby approves proposed re-plat for Central Park Replat of Part of Block 3, located at 329 NE 2nd St, and 214 NE 3rd Ave, Williston, FL 32696

Section 3. This resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council this 17th day of October 2023.

CITY OF WILLISTON, FLORIDA

Debra Jones, President
Williston City Council

ATTEST: Latricia Wright
City Clerk

Approved as to Form and Legality:

S. Scott Walker, City Attorney
Kiersten Ballou, City Attorney

APPLICATION FOR SUBDIVISION PRELIMINARY PLANS

(Applies **only** to division of land into 6 or more parcels)

(Please type or write very clearly)

County **911 Approved** Subdivision Name: Central Park Replat of Part of Block 3

Parcel Number 04776 & 04769-000-00

Legal Description See attached

General Location and/or Street Address: Corner of NE 3rd Ave & NE 2nd St
Area Behind Dentist

Project Area: 2 # of Units: _____ Density: _____ Zoning: R-2

Typical Lot Size: 0.2 +/- Ac # of Phases: 1

Lots & Acres by Phase: _____

Acres of Recreation Area: _____ # Acres of Wetlands: _____

Acres of Roads & R/W: _____ Public or Private Streets: _____

Has this site been subject to any other development permit action in the last two years?

No _____ If Yes, provide the type of action and date of final action below.

Attach a copy of the Property Owner's Authorization form.

Surveyor Name: McMillen Surveying, Inc - _____

Stephen M. McMillen, PSM _____

Address: 444 NW Main Street _____

Williston, FL 32696 _____

Phone: (352) 528-6277 _____

Email: quotes@mcsurveying.com _____

Cell Phone _____

Owner Name: Montserrat Rubio Group, Inc

Email monseratrubio@group@gmail.com

Owner Address: 214 NE 3rd Ave, Williston FL 32696

Owner Phone #: (786) 351-2217 Fax # and/or E-mail: _____

Person to be contacted regarding questions about this application (e.g. engineer, architect,

attorney, etc.): _____

Contact Name: McMillen Surveying

Email _____

Contact Address: _____

Phone #: _____ Fax #: _____ E-mail: _____

**CITY OF WILLISTON, FLORIDA
SUBDIVISION PRELIMINARY (PLAT) PLANS SUBMISSION CHECKLIST**

*Transmit to: Planning & Zoning Department, P.O. Box 160, WILLISTON, FL 32696
Phone: 352-528-3060 opt 3,*

This Checklist is based on the relevant provisions of Chapter 56-16 – Submission of Preliminary Plat - of the WILLISTON, FL Code of Ordinances. The Code is available online at www.municode.com.

General Requirements

- ☐ Contact the Zoning Director, who will in coordination with Levy County E 911 office to get an **approved** subdivision name.
- ☐ Schedule a pre-application conference with this Department as early as possible in the project development process.
- ☐ No subdivision application shall be scheduled for processing until this Department determines the application package is complete, including all fees paid.
- ☐ **Since the application package completeness determination must occur PRIOR the agenda deadline date, do not wait until the deadline to submit the application package.** Application are reviewed by internal departments as well as by the department. The Zoning department will create a staff report which is provided to the reviewing Board with the agenda.
- ☐ Resubmissions must also comply with the agenda deadline date.
- ☐ All subdivision submissions must comply with the relevant requirements of Section 56-16– Preliminary Plans.
- ☐ Be advised that no site clearing activity, other than the minimum necessary for surveying purposes, may be initiated until the construction plans are approved AND a tree removal permit has been issued.
- ☐ All plats, plans & specifications must be signed & sealed by a Florida registered surveyor, landscape architect or engineer, as appropriate for the document.
- ☐ Preliminary plans are reviewed by the Planning and Zoning Commission and the City Council.
- ☐ Phasing must be arranged so that each phase can stand alone and function adequately with regard to required improvements, infrastructure and facilities. Submit 12 copies of the preliminary plans at the appropriate scale on 24" by 36" sheets **PLUS** 12 copies of the plans reduced to 11" by 17", PLUS and electronic PDF format of the drawings.
- ☐ **Submissions may require prove of title insurance.**

SUBDIVISION PRELIMINARY PLANS SUBMISSION CHECKLIST

____ Preliminary Plat – 1-15 Lots **\$ 250 Application Fee -Plus \$12 Per lot or parcel**
____ Preliminary Plat – 16 lots and up **\$500 Application Fee -Plus \$12 Per lot or parcel**

Rec'd Requirement

Legal description of the subject site – could be on the boundary survey
Complete name and mailing address of the property owner, developer and engineer
Tract boundaries with dimensions
North arrow, date of preparation and other pertinent legend information
A location map at no greater than 1000 scale
Zoning of the site AND adjacent parcels on all sides
Plat book and page of the site
Typical lot size by phase, if necessary
A copy of the draft HOA deeds, restrictions and covenants
Streets and easements of adjacent land
Topography map in NGVD contours at 1-foot intervals
Site conditions including, but not limited to, existing watercourses, drainage ditches, bodies of water, wetland, 100-year flood elevations, and surrounding physical features
Existing property lines, buildings, transmission lines, water and/or sewer lines, bridges, culverts, city limits and utility easements on the subject site AND the adjacent parcels
Levy County E-911 approved street names, street types, pavement widths and right-of way dimensions and typical cross section diagrams
Identification of the storm water disposal method and connection to the city potable water, wastewater and reuse systems
Proposed off-site roadway and other public improvements in the area
Phasing the subdivision, if any – lots must be numbered consecutively for the whole project
Dedications of sites and roadways to the public
Identify/map the on-site soils
A summary list of the total acres, lots, minimum lot area and lineal feet of streets
An environmental assessment pursuant to the provisions of Chapter 114 of this Code
A preliminary concurrency review document
Adequately address zoning, buffering, environmentally sensitive area, upland habitat, floodplains, well field, aquifer protection, historic/archeological and traffic
A CD in PDF format which includes ALL the application package text and graphics

CERTIFICATION

I, the undersigned, do hereby certify that I have read this Checklist and understand the requirements described therein. I further understand that only application packages that have been determined complete by the Department prior to the agenda deadline will be scheduled for processing.

Owner or Authorized Applicant Signature Date

CERTIFICATION

I, the undersigned, do hereby certify that I have read the application and the relevant guidance material and understand the requirements described therein and that I will fully comply with all City, State and Federal regulations applicable to this project. I understand that the application fee is non-refundable. I further understand that I am responsible to reimburse the City for the actual advertising costs **AND** the actual consultants' review fees, if any. Said fees shall be paid within 30 days of receipt of the City's invoice **OR** further processing of the application will cease until the invoice is paid in full.

Applications need to be submitted by the 1st of the month to be considered at the next Planning & Zoning Commission meeting. Any and all supporting documents that need to be reviewed by the Commission need to be submitted by the 15th of the same month to be included in the packet for review.

I understand that only application packages that are determined complete by the Department will be scheduled for review.

Applicant Signature

8/15/23

Date

OWNER'S APPLICATION AUTHORIZATION

(Required if the property owner of record is not the applicant)

STATE OF FLORIDA COUNTY OF LEVY

Before me, the undersigned authority, personally appeared _____ who being by me first duly sworn on oath, deposes and says:

1. That he/she is the property owner of the subject parcel(s) in this application.
2. That he/she desires to apply for a Subdivision Preliminary Plans on land generally located at (insert legal description)

3. That he/she has appointed _____ to act as agent in his/her behalf to accomplish the above _____

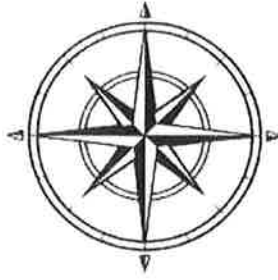
Owner's Signature

This is to certify that on _____, 20____ before me, an officer duly authorized to take acknowledgments in the State and County aforesaid, personally appeared _____ he/she is personally known to me or has produced _____ as identification and Did (Did Not) Take an Oath.
SEAL

Signature of Acknowledger

Acknowledger Name

Serial Number My Commission Expires



McMILLEN SURVEYING, INC.

444 NORTHWEST MAIN STREET
WILLISTON, FLORIDA, 32696
OFFICE: 352 528-6277

State of Florida
County of Levy

I, Joaquin Monserrat on behalf of Monserrat Rubio Group, INC., hereby give Stephen M. McMillen, P.S.M.,
President of McMillen Surveying, Inc, the authority to act as my Authorized Agent to facilitate the Platting
Process upon "Central Park, Replat of Part of Block 3" on the following parcel lying in:

Section 31, Township 12 South, Range 19 East

County: Levy City: Williston State: Florida

Parcel ID# 04776-000-00

Parcel ID# 04769-000-000

Signature _____

Printed Joaquin Monserrat Rubio Date: 7/20/2023

Signature _____

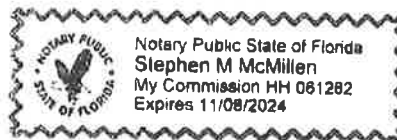
Printed _____ Date: _____

Signature _____

Printed _____ Date: _____

Notary Public, State of Florida
At Large

My Commission Expires: 11-8-24



Prepared by and Return to:
PENTUCKET INVESTMENTS LLC
PO BOX 171
INDIAN ROCKS BEACH, FL 33785

MORTGAGE BALLOON MORTGAGE

THIS IS A BALLOON MORTGAGE AND THE FINAL PAYMENT OR BALANCE DUE UPON MATURITY IS \$40,000.00 TOGETHER WITH ACCRUED INTEREST, IF ANY, AND ALL ADVANCEMENTS MADE BY THE MORTGAGEE UNDER THE TERMS OF THIS MORTGAGE.

THIS MORTGAGE is made this 28th day of July, 2023, between the Mortgagor, Monserrat Rubio Group, Inc., a Florida Corporation, (herein "Borrower"), and the Mortgagee, Pentucket Investments, LLC, a Florida limited liability company, its successors and/or assigns, as their interest may appear whose address is PO Box 171, Indian Rocks Beach, FL 33785, (herein Lenders).

WHEREAS, Borrowers are indebted to Lenders in the principal sum of Forty Thousand Dollars & no cents (\$40,000.00), which indebtedness is evidenced by Borrowers' note dated 28th day of July, 2023 (herein "Note") and extensions and renewals thereof, if any, providing for monthly installments of interest only, with the balance of the indebtedness, if not sooner paid, due and payable on August 1st, 2024.

TO SECURE to Lenders the repayment of the indebtedness evidenced by the Note, with interest thereon; the payment of all other sums, with interest thereon, advanced in accordance herewith to protect the security of this Mortgage; and the performance of the covenants and agreements of Borrowers herein contained, Borrowers do hereby mortgage, grant and convey to Lenders the following described property located in the County of Levy, State of Florida;

PARCEL A:

Beginning at the Northeast corner of the intersection of Washington Ave. and Willis Street in the Town of Williston, Florida, thence run East on Washington Ave. 132 feet; thence run North 110 feet; thence run West 132 feet to the East line of Washington Street; thence run south 110 feet to the Point of Beginning.

The above-described property being the same as the W 1/2 of Lot 14 and all of Lots 15 and 16, Block 3, Central Park Addition to Williston, an unrecorded subdivision, situate, lying and being in the SW 1/4 of SE 1/4 of Section 31, Township 12, South, Range 19 East, Levy County, Florida.

PARCEL B:

Commence where the East line of Willis Street intersects the North line of Washington Avenue in the City of Williston, Florida, run thence northerly along the East right of way line of said Willis Street a distance of 110 feet to establish the POINT OF BEGINNING, from said POINT OF BEGINNING, run thence easterly parallel with the North line of Washington Avenue, if Washington Avenue be extended eastward, a distance of 132 feet, run thence North 50 feet, parallel with East line of Willis Street, run thence westerly a distance of 132 feet, run southerly along the East line of Willis Street a distance of 50 feet to the POINT OF BEGINNING, lying and being in the SW 1/4 of the SE 1/4 of Section 31, Township 12 South, Range 19 East, also being known as Lot 10 of Block 3 of CENTRAL PARK SUBDIVISION, an unrecorded plat.

RETURN TO: LEVY ABSTRACT
P.O. BOX 148
BRONSON, FL 32621 T-5579
352-486-2116

Page 1 of 5

Parcel Tax Identification Number: 0477600000 & 0476900000

Which has the address of **329 NE 2nd Street & 214 NE 3rd Avenue, Williston, FL 32696**
(herein "Property Address");

Mortgagor hereby warrants that the above property is not his homestead as defined in the Constitution of the State of Florida.

TOGETHER with all the improvements now or hereafter erected on the property, and all easements, rights, appurtenances and rents, all of which shall be deemed to be and remain a part of the property covered by this Mortgage; and all of the foregoing, together with said property (or the leasehold estate if this Mortgage is on a leasehold) are hereinafter referred to as the "Property".

Borrowers covenant that Borrowers are lawfully seized of the estate hereby conveyed and have the right to mortgage, grant and convey the Property, and that the Property is unencumbered, except for encumbrances set forth above. Borrowers covenant that Borrowers warrant and will defend generally the title to the Property against all claims and demands, subject to encumbrances set forth above.

Borrowers and Lenders covenant and agree as follows:

1. Payment of Interest Only, Borrowers shall promptly pay when due the principal and interest indebtedness evidenced by the Note, and all other sums and charges as provided in the Note, this Mortgage or any other instrument securing or executed in connection with this Note or this Mortgage.

2. Real Estate Taxes. Mortgagor shall provide proof of payment of annual real estate taxes by March 15, for the preceding years taxes. In the event that Mortgagor does not pay the taxes by such date, the Mortgagee may pay the taxes and the full amount of such payment by Mortgagee shall be added to the principal balance owed on the mortgage, and shall accrue interest at the maximum rate allowed by law.

3. Prior Mortgages and Deeds of Trust; Charges; Liens. Borrowers shall perform all of Borrowers' obligations under any mortgage, deed of trust or other security agreement with a lien which has priority over this Mortgage, including Borrowers' covenants to make payments when due. Borrowers shall pay or cause to be paid all taxes, assessments and other charges, fines and impositions attributable to the Property which may attain a priority over this Mortgage, and leasehold payments or ground rents, if any.

4. Hazard Insurance. Borrowers shall keep the improvements now existing or hereafter erected on the Property insured against loss by fire, hazards included within the term "extended coverage", and such other hazards as Lenders may require and in such amounts and for such periods as Lenders may require. The insurance carrier providing the insurance shall be chosen by Borrowers subject to approval of Lenders, provided that such approval shall not be unreasonably withheld. All insurance policies and renewals thereof shall be in a form acceptable to Lenders and shall include a standard mortgage clause in favor of and in a form acceptable to Lenders. Lenders shall have the right to hold the policies and renewals thereof, subject to the terms of any mortgage, deed of trust or other security agreement with a lien which has priority over this Mortgage. In the event of loss, Borrowers shall give prompt notice to the insurance carrier and Lenders. Lenders may make proof of loss if not made promptly by Borrowers. Lenders are authorized to collect and to apply the insurance proceeds at the Lenders' option either to restoration or repair of the Property or to the payment of the sums secured by this Mortgage. Borrowers authorize Lenders to endorse Borrowers names on all insurance proceeds checks. In the event Borrowers' property or hazard insurance lapses or is cancelled for any reason, Lender, at their option may immediately purchase and procure on Borrowers and Lenders' behalf a policy of insurance covering and insuring the property to the extent required in this paragraph, and any

premiums or other expenses incurred by Lender in connection therewith shall become additional indebtedness on the promissory note which is secured by this mortgage.

5. Preservation and Maintenance of Property; Leaseholds, Condominiums; Planned Unit Developments. Borrowers shall keep the Property in good repair and shall not commit waste or permit impairment or deterioration of the Property and shall comply with the provisions of any lease if this Mortgage is on a leasehold. If this Mortgage is on a unit in a condominium or planned unit development, Borrowers shall perform all of Borrowers' obligations under the declaration or covenants creating or governing the condominium or planned unit development, the by-laws and regulations of the condominium or planned unit development, and constituent documents.

6. Protection of Lenders' Security. If Borrowers fail to perform the covenants and agreements contained in this Mortgage, or if any action or proceeding is commenced which materially affects Lenders' interest in the Property, then Lenders, at Lenders' option, upon notice to Borrowers, may make such appearances, disburse such sums, including reasonable attorneys' fees, and take such action as is necessary to protect Lenders' interest. If Lenders required mortgage insurance as a condition of making the loan secured by this Mortgage, Borrowers shall pay the premiums required to maintain such insurance in effect until such time as the requirement for such insurance terminates in accordance with Borrowers' and Lenders' written agreement or applicable law. Any amounts disbursed by Lenders pursuant to this paragraph 6, with interest thereon, at the Note rate, shall become additional indebtedness of Borrowers secured by this Mortgage. Unless Borrowers and Lenders agree to other terms of payment, such amounts shall be payable upon notice from Lenders to Borrowers requesting payment thereof. Nothing contained in this paragraph 6 shall require Lenders to incur any expense or take any action hereunder.

7. Inspection. Lenders may make or cause to be made reasonable entries upon and inspection of the Property, provided that Lenders shall give Borrowers notice prior to any such inspection specifying reasonable cause therefore related to Lenders' interest in the Property.

8. Condemnation. The proceeds of any award or claim for damages, direct or consequential, in connection with any condemnation or other taking of the Property, or part thereof, or for conveyance in lieu of condemnation, are hereby assigned and shall be paid to Lenders, subject to the terms of any mortgage, deed of trust or other security agreement with a lien which has priority over this Mortgage.

9. Borrowers not released; Forbearance by Lenders Not a Waiver. Extension of the time for payment or modification of amortization of the sums secured by this Mortgage granted by Lenders to any successor in interest of Borrowers shall not operate to release, in any manner, the liability of the original Borrowers and Borrowers' successors in interest. Lenders shall not be required to commence proceedings against such successor or refuse to extend time for payment or otherwise modify amortization of the sums secured by this Mortgage by reason of any demand made by the original Borrowers and Borrowers' successors in interest. Any forbearance by Lenders in exercising any right or remedy hereunder, or otherwise afforded by applicable law, shall not be a waiver of or preclude the exercise of any such right or remedy.

10. Successors and Assigns Bound; Joint and several Liability; Co-signers. The covenants and agreements herein contained shall bind, and the rights hereunder shall inure to the respective successors and assigns of Lenders and Borrowers subject to the provisions of paragraph 14 hereof. All covenants and agreements of Borrowers shall be joint and several. Any Borrower who co-signs this Mortgage, but does not execute the Note, (a) is co-signing this Mortgage only to mortgage, grant and convey that Borrower's interest in the Property to Lenders under the terms of this Mortgage; (b) is not personally liable on the Note or under this Mortgage or the Note without that Borrower's consent and without releasing that Borrower or modifying this Mortgage as to that Borrower's interest in the Property.

11. Notice. Except for any notice required under applicable law to be given in another manner, (a) any notice to Borrowers provided for in this Mortgage shall be given by delivering it or by mailing such notice by US first class mail

addressed to the Borrowers at the Property Address or such other address as Borrowers may designate by notice to Lenders as provided herein, and (b) any notice to Lenders shall be given by certified mail to Lenders' address stated herein or to such other address as Lenders may designate by notice to Borrowers as provided herein. Any notice provided for in this Mortgage shall be deemed to have been given to Borrowers or Lenders when given in the manner designated herein.

12. **Governing Law; Severability.** The state and local laws applicable to this Mortgage shall be the laws of the jurisdiction in which the Property is located. The foregoing sentence shall not limit the applicability of Federal law to this Mortgage. In the event that any provision or clause of this Mortgage or the Note conflicts with applicable law, such conflict shall not affect other provisions of this Mortgage or the Note which can be given effect without the conflicting provision, and to this end the provisions of this Mortgage and the Note are declared to be severable. As used herein, "costs", "expenses" and "attorneys' fees" include all sums to the extent not prohibited by applicable law or limited herein.

13. **Borrowers' Copy.** Borrowers shall be furnished a conformed copy of the Note and of this Mortgage at the time of execution or after recordation hereof.

14. **Transfer of the Property or a Beneficial Interest in Borrowers.** If all or any part of the Property or an interest therein is sold or transferred by Borrowers (or if a beneficial interest in Borrowers is sold or transferred and Borrowers are not natural person or persons but is a corporation, partnership trust or other legal entity) without Lenders' prior written consent, excluding (a) the creation of a lien or encumbrance subordinate to this Mortgage which does not relate to a transfer of rights of occupancy in the property, (b) the creation of a purchase money security instrument for household appliances, (c) a transfer by devise, descent or by operation of law upon the death of a joint tenant or (d) the grant of any leasehold interest of three years or less not containing an option to purchase, Lenders may, at Lenders option, declare all sums secured by this Mortgage to be immediately due and payable. However, this option shall not be exercised by Lenders if exercise is prohibited by applicable federal law as of the date of this Mortgage. If Lenders exercise such option to accelerate, Lenders shall mail Borrowers notice of acceleration in accordance with paragraph 11 hereof. Such notice shall provide a period of not less than 30 days from the date the notice is mailed within which Borrowers may pay the sums declared due. If Borrowers fail to pay such sums prior to the expiration of such period, Lenders may, without further notice or demand on Borrowers, invoke any remedies permitted by paragraph 15 hereof. Lenders may consent to a sale or transfer if: (1) Borrowers caused to be submitted to Lenders information required by Lenders to evaluate the transferee as if a new loan were being made to the transferee; (2) Lenders reasonably determine that Lenders' security will not be impaired and that the risk of a breach of any covenant or agreement in this Mortgage is acceptable; (3) interest will be payable on the sums secured by this Mortgage at a rate acceptable to Lenders; (4) changes in the terms of the Note and this Mortgage required by Lenders are made, including, for example, periodic adjustment in the interest rate, a different final payment date for the loan, and addition of unpaid interest to principal; and (5) the transferee signs an assumption agreement that is acceptable to Lenders and that obligates the transferee to keep all the promises and agreements made in the Note and in this Mortgage, as modified if required by Lenders. To the extent permitted by applicable law, Lenders also may charge a reasonable fee as a condition to Lenders consent to any sale or transfer. Borrowers will continue to be obligated under the Note and this Mortgage unless Lenders release Borrowers in writing.

15. **Acceleration; Remedies.** Upon Borrowers' breach of any covenant or agreement of Borrowers in this Mortgage, including without limitation the covenants to pay when due any sums secured by this Mortgage, Lenders, at Lenders' option, may declare all of the sums secured by this Mortgage to be immediately due and payable without notice or demand and may foreclose this Mortgage by judicial proceeding. Lenders shall be entitled to collect in such proceeding all expenses of foreclosure, including, but not limited to, reasonable attorneys' fee, court costs, and costs of documentary evidence, abstracts and title reports.

16. **Assignment of Rents; Appointment of Receiver.** As additional security hereunder, Borrowers hereby assign to Lenders the rents of the Property, provided that Borrowers shall, prior to acceleration under paragraph 15 hereof or abandonment of the Property, have the right to collect and retain such rents as they become due and payable. Upon acceleration under paragraph 15 hereof or abandonment of the Property, Lenders shall be entitled to have a receiver appointed by a court

to enter upon, take possession of and manage the Property and to collect the rents of the Property including those past due. All rents collected by the receiver shall be applied first to payment of the costs of management of the Property and collection of rents, including, but not limited to, receiver's fees, premium on receiver's bonds and reasonable attorney's fees, and then to the sums secured by this Mortgage. The receiver shall be liable to account for only those rents actually received.

17. Release. Upon payment of all sums secured by this Mortgage, Lenders shall release this Mortgage without charge to Borrowers. Borrowers shall pay all costs of recordation, if any.

18. Attorneys' Fees. As used in this Mortgage and in the Note, "attorney's fees" shall also include attorneys' fees, if any, which may be incurred in appellate proceedings or in bankruptcy proceedings.

REQUEST FOR NOTICE OF DEFAULT
AND FORECLOSURE UNDER SUPERIOR
MORTGAGES OR DEEDS OF TRUST

Borrowers and Lenders request the holder of any mortgage, deed of trust or other encumbrance with a lien which has priority over this Mortgage to give Notice to Lenders, at Lenders' address set forth on page one of this Mortgage, of any default under the superior encumbrance and of any sale or other foreclosure action.


IN WITNESS WHEREOF, BORROWERS HAVE EXECUTED THIS MORTGAGE.
NOTICE TO BORROWERS


Do not sign this Mortgage if it contains blank spaces. All spaces should be completed before you sign.

Signed, sealed and delivered

The presence of witnesses:


Witness Kathleen R. Dyal

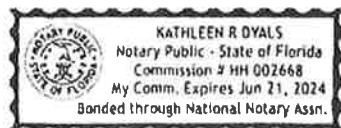

Joaquin Monserrat as President
Monserrat Rubio Group, Inc. a Florida Corporation


Witness Darryl Rowe

STATE OF FLORIDA
COUNTY OF Levy

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the state aforesaid and in the county aforesaid to take acknowledgements, personally appeared, **Joaquin Monserrat** personally known to me or has/have produced **drivers license / photo id** as identification and who did/did not take an oath, and is/are the person(s) described in and who executed the foregoing instrument and acknowledged before me that he executed the same.

WITNESS my hand and official seal in the County and State last aforesaid this **28th day of July, 2023**.




Notary Public
My Commission Expires:

PH
This instrument prepared by and return to:
Debi Bouchard
LEVY ABSTRACT AND TITLE COMPANY
P.O. Box 148
Bronson, FL 32621
LATC file #: T-5579

Parcel I.D. #: 0477600000 & 0476900000

General Warranty Deed

Made this 15th day of June, 2023, by

RICHARD HENRI CLOUTIER and LISA ANN CLOUTIER, husband and wife,

whose address is 11880 Palms Marina Road, Willis, Texas 77318, hereinafter called the grantor, to

MONSERRAT RUBIO GROUP, INC.,

whose address is P.O. Box 39, Williston, Florida 32696, hereinafter called the grantee:

(Whenever used herein the term "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

Witnesseth, that the grantor, for and in consideration of the sum of Ten Dollars, (\$10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Levy County, Florida, viz:

PARCEL A:

Beginning at the Northeast corner of the intersection of Washington Ave. and Willis Street in the Town of Williston, Florida, thence run East on Washington Ave. 132 feet; thence run North 110 feet; thence run West 132 feet to the East line of Washington Street; thence run South 110 feet to the Point of Beginning.

The above-described property being the same as the W 1/2 of Lot 14 and all of Lots 15 and 16, Block 3, Central Park Addition to Williston, an unrecorded subdivision, situate, lying and being in the SW 1/4 of SE 1/4 of Section 31, Township 12, South, Range 19 East, Levy County, Florida.

PARCEL B:

Commence where the East line of Willis Street intersects the North line of Washington Avenue in the City of Williston, Florida, run thence northerly along the East right of way line of said Willis Street a distance of 110 feet to establish the POINT OF BEGINNING, from said POINT OF BEGINNING, run thence easterly parallel with the North line of Washington Avenue, if Washington Avenue be extended eastward, a distance of 132 feet, run thence North 50 feet, parallel with East line of Willis Street, run thence westerly a distance of 132 feet, run southerly along the East line of Willis Street a distance of 50 feet to the POINT OF BEGINNING, lying and being in the SW 1/4 of the SE 1/4 of Section 31, Township 12 South, Range 19 East, also being known as Lot 10 of Block 3 of CENTRAL PARK SUBDIVISION, an unrecorded plat.

DEED Cloutier-MonserratRubioGroupInc
2 pgs.
Parcel I.D. #: 0477600000 & 0476900000

SUBJECT TO conditions, restrictions, reservations, limitations and easements of record, if any, and zoning and other governmental regulations.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

To Have and to Hold, the same in fee simple forever.

And the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; that the grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances except taxes accruing subsequent to December 31, 2022.

In Witness Whereof, the said grantor has signed and sealed these presents the day and year first above written.

Signed, sealed and delivered in our presence:

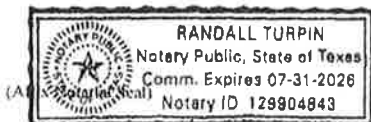
Inna Turpin
1st Witness Signature
Witness Printed Name Inna Turpin

Jared Holder
2nd Witness Signature
Witness Printed Name Jared Holder

Richard H. Cloutier
RICHARD HENRI CLOUTIER
11880 Palms Marina Road, Willis, Texas 77318
Lisa Ann Cloutier
LISA ANN CLOUTIER
11880 Palms Marina Road, Willis, Texas 77318

State of Texas
County of Montgomery

The foregoing instrument was acknowledged before me by means of (CHECK ONE): ☒ physical presence OR ☐ online notarization, this 15th day of June, 2023, by RICHARD HENRI CLOUTIER and LISA ANN CLOUTIER, who (CHECK ONE): ☐ are personally known to me OR ☒ produced TADL # [REDACTED] and TADL # [REDACTED] as identification.



Randall Turpin
Notary Public Signature
Print Name: Randall Turpin
My Commission Expires: July 31, 2026

Prepared by and Return to:
Pentucket Investments LLC
PO Box 171
Indian Rocks Beach, FL 33785

ASSIGNMENT OF RENTS AND LEASES

THIS ASSIGNMENT, made this 28th day of July, 2023, by and between MONSERRAT RUBIO GROUP, INC., a Florida Corporation, Assignor, herein called "Assignor", to Pentucket Investments, LLC, a Florida limited liability company, its successors and/or assigns, as their interest may appear whose address is PO Box 171, Indian Rocks Beach, FL 33785, Assignee, herein called "Assignee".

WITNESSETH:

For value received and as additional security for the loan herein mentioned, Assignor hereby sells, transfers and assigns unto Assignee, its successors and assigns, all the right, title and interest of Assignor in and to all of the rents, issues, profits, revenues, royalties, rights and benefits of and from the property below:

PARCEL A:

Beginning at the Northeast corner of the intersection of Washington Ave. and Willis Street in the Town of Williston, Florida, thence run East on Washington Ave. 132 feet; thence run North 110 feet; thence run West 132 feet to the East line of Washington Street; thence run south 110 feet to the Point of Beginning.

The above-described property being the same as the W 1/2 of Lot 14 and all of Lots 15 and 16, Block 3, Central Park Addition to Williston, an unrecorded subdivision, situate, lying and being in the SW 1/4 of SE 1/4 of Section 31, Township 12, South, Range 19 East, Levy County, Florida.

PARCEL B:

Commence where the East line of Willis Street intersects the North line of Washington Avenue in the City of Williston, Florida, run thence northerly along the East right of way line of said Willis Street a distance of 110 feet to establish the POINT OF BEGINNING, from said POINT OF BEGINNING, run thence easterly parallel with the North line of Washington Avenue, if Washington Avenue be extended eastward, a distance of 132 feet, run thence North 50 feet, parallel with East line of Willis Street, run thence westerly a distance of 132 feet, run southerly along the East line of Willis Street a distance of 50 feet to the POINT OF BEGINNING, lying and being in the SW 1/4 of the SE 1/4 of Section 31, Township 12 South, Range 19 East, also being known as Lot 10 of Block 3 of CENTRAL PARK SUBDIVISION, an unrecorded plat.

Page 1 of 5

RETURN TO: LEVY ABSTRACT
P.O. BOX 148
BRONSON, FL 32621 T-5579
352-486-2116

PU

Parcel Tax Identification Number: 0477600000 & 0476900000

Which has the address of 329 NE 2nd Street & 214 NE 3rd Avenue, Williston, FL 32696

(herein "Property Address");

And to that end Assignor hereby assigns and sets over unto Assignee, its successors and assigns, all leases of all or part of the property now or hereafter made, executed or delivered, whether written or verbal.

The term of this assignment shall continue in full force and effect from the date of the execution hereof until the certain Note made by, **MONSERRAT RUBIO GROUP, INC., a Florida Corporation**, payable to the order of **Pentucket Investments, LLC a Florida limited liability company**, its successors and/or assigns, as their interest may appear and dated the **28th day of July, 2023**, for the principal sum of **Forty Thousand Dollars & no cents (\$40,000.00)** and all other obligations secured by that certain Mortgage (hereinafter referred to as "Secured Indebtedness" of even date therewith dated the **28th day of July, 2023**, shall have been fully satisfied, cancelled and released. The releasing of said described Mortgage shall constitute a release hereof.

And the Assignor does hereby authorize and empower the Assignee, its successors and assigns, to collect such rents, issues, profits, revenues, royalties, rights and benefits, as they shall become due, and does hereby direct each and all of the tenants of the property or parts thereof, to pay such rents as may now be due or shall hereafter become due to the Assignee its successors and assigns, upon demand for payment thereof by the Assignee, its successors and assigns. This Assignment may be enforced by Assignee from time to time, with or without the maintenance of Court proceedings, with or without order of any court and with or without the appointment of a receiver. It is understood and agreed, however, that no such demand shall be made unless and until there has been either a default in the payment of the Secured Indebtedness, in accordance with the terms of the Note and Mortgage or failure by Assignor to carry out the covenants, agreements, and obligations set out in any instruments given with respect to the Secured Indebtedness, including but not limited to the Note and Mortgage, but the Tenants shall pay the rents to the Assignee upon such demand without further inquiry. Until such demand is made, Assignor is authorized to collect, or continue collecting, such rents, issues, profits, revenues, royalties, rights and benefits. In any event, such privilege in Assignor to collect or continue collecting said items shall not operate to permit the collection by Assignor, its successors or assigns of any installment of rent in advance of the date prescribed in any such lease or rental agreement for the payment thereof.

This assignment is given as additional security for the performance of each and all of the obligations and covenants of the Note and all other documents and security instruments given with respect to the Secured Indebtedness.

Assignor hereby covenants and warrants that it has not executed any prior assignment or pledge of any leases of, or rentals, issues, profits, revenues, royalties, rights, benefits or income from the Premises nor performed any act or executed any other instrument which might prevent Assignee from operation under the terms hereof or with would limit Assignee in such operation.

Assignor hereby agrees that so long as the aforesaid indebtedness, or any part thereof, shall remain unpaid, Assignor will make no other assignment, pledge or disposition or such leases, or of the rents, issues, profits, revenues, royalties, rights and benefits arising from such leases.

Assignor agrees that at its sole expense it (a) will duly and punctually perform and comply with any and all representations, warranties, covenants, terms and provisions to be performed or complied with by it in any of the aforesaid leases, (b) will enforce the leases in accordance with their terms, (c) will appear in and defend any action or proceeding arising under or in any manner connected with any of the leases or representations, warranties, covenants and agreements of it or the other party or parties thereto, (d) will furnish Assignee upon demand with executed copies of all leases now or hereafter created on the Premises, (e) will not accept payment of rent more than one (1) month in advance without Assignee's express written consent, except prepayments in the nature of security for the performances by the lessees thereunder, and (f) will take all additional action to these ends as from time to time may be requested in writing by the Assignee.

In no instance shall Assignee be responsible to Lessees or Tenants for payment of interest upon, or return of, any lease security deposits.

The Assignor agrees from time to time to execute and deliver all such instruments and to take all such action for the purpose of further effectuating this assignment and the carrying out of the terms hereof as may be requested in writing by the Assignee.

Nothing herein contained shall be construed as making the Assignee, or its successors and assigns, liable for laches, or failure to collect any rents, issues, profits, revenues, royalties, rights and benefits, and it is understood that Assignee is to account only for such sums as are actually collected.

Assignor shall be liable for all costs, expenses, reasonable attorney's fees and legal expenses, including without limitation those incurred for appellate and/or bankruptcy proceedings, in enforcing its rights hereunder.

Neither the execution of this assignment nor any action or inaction on the part of the Assignee under this agreement shall release the Assignor from any of its obligations under an or all of the aforesaid leases, or constitute an assumption of any such obligations on the part of the Assignee. No action or failure to act on

the part of the Assignor shall adversely affect or limit in any way the rights of Assignee under this assignment or through this assignment under any and all of the aforesaid leases.

IT IS UNDERSTOOD AND AGREED that neither the existence of this assignment nor the exercise of Assignee's privilege to collect such rents, issues, profits, revenues, royalties, rights and benefits hereunder, shall be construed as waiver by the Assignee or its successors and assigns, of the right to enforce payment of the debt hereinabove mentioned in strict accordance with the terms and provisions of the Note for which this assignment is given as additional security.


The term "leases" as used herein shall include any and all leases, subleases, licenses, franchises, concessions or other agreements (written or verbal, now or hereafter in effect) which grant a possessory interest in and to the Premises or any part thereof. The terms "Assignor" and "Assignee" shall include the parties and their respective successors and assigns.


Whenever the context so requires or admits, the singular shall include the plural, the plural the singular and any gender shall include all genders. If any provision hereof shall be invalid or unenforceable under applicable law, such provision shall be ineffective only to extent of such invalidity or unenforceability, without invalidating the remainder of such provision or this assignment. This assignment may be modified or terminated only by a written instrument executed by Assignee.


IN WITNESS WHEREOF, the assignor hereto has caused this assignment to be executed and delivered on this **28th day of July, 2023**.


Signed, sealed and delivered

The presence of witnesses:


Witness Kathleen R. Dyels


Witness Daisy Rowe


Joaquin Monserrat, President
Monserrat Rubio Group, Inc.


Joaquin Monserrat, personally

STATE OF FLORIDA
COUNTY OF *LEVY*

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the state of the aforesaid and in the county aforesaid to take acknowledgements, personally appeared, Joaquin Monserrat as President of Monserrat Rubio Group, Inc. is personally known to me or has/have produced **drivers license/photo id** as identification and who did/did not take an oath, and is/are the person(s) described in and who executed the foregoing instrument and acknowledged before me that he/she executed the same.

WITNESS my hand and official seal in the County and State lasts aforesaid this **28th day of July, 2023.**





Notary Public
My Commission Expires:

Map



No data available for the following modules: Photos.

Map Data © 2021 Mapbox
GPS Data © 2021 Mapbox
Map Data © 2021 Mapbox

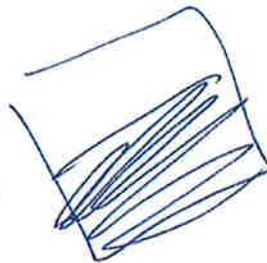


R-10,-
DOC-175,-
185,-

Prepared by and return to:
Norm D. Fugate, P.A.
P. O. Box 98
Williston, FL 32696
352-528-0019
File Number: 2922-001

PM

South



[Space Above This Line For Recording Data]

Warranty Deed

This Warranty Deed made this 17 day of July, 2019 between Pamela K. Vamosi whose post office address is 401 SE 6th Avenue, Williston, FL 32696, grantor, and Richard Henri Cloutier and Lisa Ann Cloutier, husband and wife whose post office address is 18434 Hwy 105 West, Montgomery, TX 77356, grantee:

(Whenever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

Witnesseth, that said grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said grantee, and grantee's heirs and assigns forever, the following described land, situate, lying and being in Levy County, Florida to-wit:

Beginning at the Northeast corner of the intersection of Washington Ave. and Willis Street in the Town of Williston, Florida, thence run East on Washington Ave. 132 feet; thence run North 110 feet; thence run West 132 feet to the East line of Washington Street; thence run South 110 feet to the Point of Beginning.

The above described property being the same as the W 1/2 of Lot 14 and all of Lots 15 and 16, Block 3, Central Park Addition to Williston, an unrecorded subdivision, situate, lying and being in the SW 1/4 of SE 1/4 of Section 31, Township 12, South, Range 19 East, Levy County, Florida.

Parcel Identification Number: 04776-000-001

Subject to covenants, conditions, restrictions, easements, reservations and limitations of record, if any.

Grantor warrants that at the time of this conveyance, the subject property is not the Grantor's homestead within the meaning set forth in the Constitution of the State of Florida, nor is it contiguous to or a part of homestead property. Grantor's residence and homestead address is: 401 SE 6th Avenue, Williston, Florida 32696.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining; **To Have and to Hold**, the same in fee simple forever; **And** the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; that the grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances, except taxes accruing subsequent to December 31, 2018.

In Witness Whereof, grantor has hereunto set grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

Jennifer L. Munden
Witness Name: JENNIFER L. MUNDEN

Tammy Brinkman
Witness Name: TAMMY BRINKMAN

Pamela Vamosi (Seal)
Pamela Vamosi

State of Florida
County of Levy

The foregoing instrument was acknowledged before me this 17 day of July, 2019 by Pamela Vamosi, who [] is personally known or [X] has produced a driver's license as identification.

[Notary Seal]



Jennifer L. Munden
Notary Public
Printed Name: JENNIFER L. MUNDEN
My Commission Expires: OCTOBER 13, 2021

Current Site Lot 1 0.18 acres

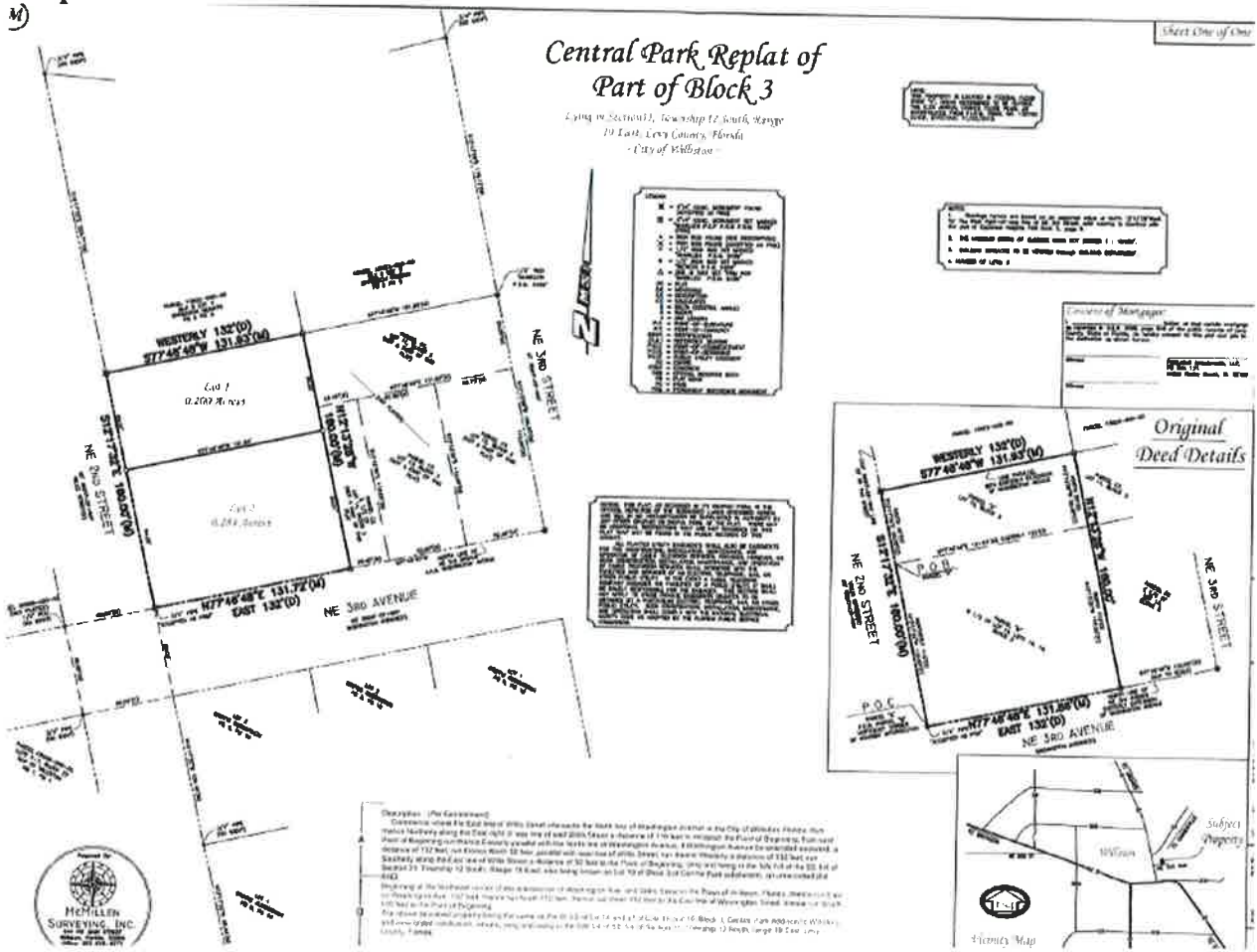


Lot 2 0.30 acres



Proposed Site

M)





Date: 10/17/2023

COUNCIL AGENDA ITEM

RESOLUTION 2023-91:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE PASSERO ASSOCIATES SUPPLEMENTAL AGREEMENT 23-26 REGARDING THE BOX HANGAR DESIGN PROJECT; AUTHORIZING APPROPRIATE PARTIES TO SIGN ANY DOCUMENTS REQUIRED TO EXECUTE SAME ON BEHALF OF THE CITY OF WILLISTON; AND PROVIDING AN EFFECTIVE DATE

REQUESTED BY: KELLY HARS, AIRPORT SUPERVISOR AND ADMINISTRATIVE ASST.

PREPARED BY: KIERSTEN BALLOU, CITY ATTORNEY

FISCAL IMPACTS: Grant funded, no fiscal impact

RECOMMENDED ACTION: Staff recommends approval.

ATTACHMENTS:

<input type="checkbox"/> CONTRACT	<input checked="" type="checkbox"/> RESOLUTION 2023-91	<input type="checkbox"/> MAP
<input type="checkbox"/> LEASE	<input checked="" type="checkbox"/> OTHER DOCUMENTS	

COUNCIL ACTION:

☐ APPROVED

☐ DENIED

RESOLUTION NUMBER 2023-91

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE PASSERO ASSOCIATES SUPPLEMENTAL AGREEMENT 23-26 REGARDING THE BOX HANGAR DESIGN PROJECT; AUTHORIZING APPROPRIATE PARTIES TO SIGN ANY DOCUMENTS REQUIRED TO EXECUTE SAME ON BEHALF OF THE CITY OF WILLISTON; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Williston Municipal Airport is in need of a box hangar for which design and bidding will need to be accomplished; and

WHEREAS, the City of Williston has received FAA grant funding related to such project; and

WHEREAS, Passero Associates, in accordance with their pre-existing contract with the City, will operate as the oversight entity and project manager on behalf of the City of Williston for the work to be completed on the Box Hangar project; and

WHEREAS, Passero Associates has submitted a supplemental agreement (attached hereto as Exhibit "A") regarding their role in the Box Hangar project; and

WHEREAS, it is in the best interest of the City of Williston to execute the Supplemental Agreement between Passero Associates and the City of Williston

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are hereby incorporated herein and made a part of this resolution.

Section 2. The City Council hereby approves the Supplemental Agreement 23-26 attached hereto as Exhibit "A".

Section 3. The City Council President is hereby authorized to execute on behalf of the City the Supplemental Agreement.

Section 4. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council this ____ day of October, 2023.

CITY OF WILLISTON, FLORIDA

BY: _____
Debra Jones, City Council President

**Attest, By the Clerk of the
City Council of the
City of Williston Florida:**

Latricia Wright, City Clerk

Approved as to Form and Legality:

S. Scott Walker, City Attorney or
Kiersten N. Ballou, City Attorney

City of Williston



Williston Municipal Airport (X60)

Box Hangar Design

Grants Administration, Design and Bid Phase Services

By
Passero Associates, LLC
(Passero Project No. 20090041.26)

Supplemental Agreement 23-26

Supplemental Agreement 23-26 Airport Project

PASSERO ASSOCIATES ("PA" or "Consultant") agrees to perform the following services, in accordance with the terms and conditions of this Supplemental Agreement, including Schedule C – Federal Contract Provisions, and the Professional Services Agreement with the City of Williston (Owner or "Client") for Engineering and Consulting Services dated June 21, 2022, of which all terms and conditions are incorporated herein by reference.

Project Location: Williston Municipal Airport, Williston, FL.

Project Description: Prepare engineering / architectural design and complete construction documents for permitting of a new FDOT funded 3,000 SF (60' x 50') Box Hangar building and aircraft apron, constructed to meet current Building Codes. Design will also include coordination of site utilities and stormwater system components. (See attached site sketch)

Scope of Basic Services: Grant Administration, Engineering Design, and Bid Phase Services.

Scope of Special Services: Topographic Survey, Geotechnical Investigation, Geophysical Investigation

Client Project Coordinator: Benton Stegall, Airport Manager.

PA Program Manager: Brad Wentz, P.E.,

PA Project Manager: Matt Singletary, P.E.

Basic Services Compensation and Method of Payment: Not-to-Exceed: \$ 53,000.00

Special Services Compensation and Method of Payment: None: \$ 11,702.50

Total Project Cost: Not-to-Exceed: \$ 64,702.50

Schedule: To be determined as soon as Notice to Proceed is issued.

Meetings: As needed and directed by the Client.

Deliverables:

1. Construction Plans and bid documents.
2. Construction Safety and Phasing Plan
3. Letter of Recommendation or Rejection of Bids; Bid Tabulation; Construction Agreement Form; Notice of Award.

"Consultant"
Passero Associates, LLC

BY: Bradley F. Wentz
Bradley Wentz, Vice President

ATTEST BY: Angela Witt
Angela Witt, Grants/Contracts Administrator

Date: 10/6/2023

"Client"
City of Williston

BY: _____
Debra Jones, President, Williston City Council

ATTEST BY: _____
Latricia Wright, City Clerk

Date: _____

Attachment A - Scope of Work
T-Hangar Design
Williston Municipal Airport (X60), Florida

I. Project Description

Prepare engineering / architectural design and complete construction documents for permitting of a new FDOT funded 3,000 SF (60' x 50') box hangar building and apron, constructed to meet current Building Codes. Design will also include coordination of site utilities and stormwater system components for runoff collection and treatment. (See attached site sketch)

II. Basic Services

Passero Associates, LLC (Consultant) will provide the following Basic Services:

A. Grant Administration and Project Management Phase:

The Consultant shall assist the Client with FAA and FDOT during the bid, award, and construction phase. The Consultant shall prepare the required paperwork to secure funds for the Project. The specific services to be provided or furnished for this Phase are the following:

1. Assist the Client in the preparation and input of this project's information into their airport JACIP program and corresponding JPM (Management) module, as needed.
2. Assist in the preparation of reimbursement request packages, for coordination and execution by Client, including submissions to FDOT, as needed.
3. Consultant shall sign, stamp, and upload the Engineer's certifications of plans and specifications to JACIP.
4. Consultant shall upload plans and specifications into JPM.
5. Consultant shall create "Non-Rule making Airport" (NRA) case on FAA OE/AAA site for FAA review of the project construction.
6. Assist Client in compiling and submitting necessary project closeout documents required by FDOT.
7. Serve as direct support to Client liaisons with FDOT, as requested.

B. Architectural/Engineering Design

1. Schematic / Design Development Documents
 - a. Conduct a client kick-off meeting.
 - b. Research of applicable local and state building codes and regulations.
 - c. Create Conceptual Drawings that reflect design objectives, and program requirements. These plans shall include:
 - Building Floor Plans (options and final).
 - Building Elevations.
 - d. Meeting with client to review concepts.
 - e. Revisions to original design based on client's input.
 - f. Coordination of soils borings and Geotechnical Evaluation procurement.
 - g. Final meeting to review project designs and solutions.
2. Construction Documents
 - a. Prepare Construction Documents Including:
 - Floor Plans and Details.
 - Exterior Building Elevations.
 - Details and Notes, as required.
 - Structural Documents (Fee assumes typical shallow foundation)

- Site Design (further described in item 3, below)
 - Electrical Documents (further described in item 4, below)
 - b. Specifications that establish, in detail, the quality level of materials and systems required for the project.
 - c. Bidding and procurement information, which describes the time, place and conditions of bidding; bidding or proposal forms; and the form of agreement between the Owner and Contractor.
 - d. The Conditions of the Contract for Construction (General, Supplementary and other Conditions).
 - e. Response to comments from Code Official and Fire Marshall during the Building Permit Application process.
3. Site Design:
- a. Prepare plans identifying areas requiring geotechnical investigations and other field reconnaissance, as required. The CONSULTANT will supervise the field investigations, as required.
 - b. Prepare grading, utility, access and drainage design.
 - c. Obtain ERP stormwater permit from the local Water Management District.
 - d. Prepare quantity takeoffs for the bid schedule that will include items shown on the drawing and/or described in the Technical Specifications.
4. Electrical Design (Promus):
- a. Specification and layout of electrical systems to include:
 - Interior and building mounted lighting systems.
 - Interior convenience power and receptacle systems.
 - Power for hangar doors, if required.
 - b. Provide Electrical Technical Specifications in CSI format, as required.

C. Bid Phase

1. Consultant will assist the Client with the legal advertisement of the project. The bid schedule and bid documents will be posted on the Consultant's website. The Plan Rooms specified in the advertisement will be provided with electronic copies of these documents.
2. Questions from potential bidders will be directed to Consultant and answered by addendum (if required).
3. Consultant and Client will schedule and hold a pre-bid conference prior to the scheduled bid opening. The meeting's attendance log will be published on the Consultant's website. Minutes of the pre-bid conference, conducted by the Consultant, will be prepared by Consultant, and published via Addendum.
4. Consultant will assist the Client at the bid opening. Consultant will review the bids received for conformance with the contract documents.
5. Consultant will prepare bid tabulation for the Client.
6. Consultant shall make a recommendation of award or rejection of bids, as appropriate, to the Client.

III. Special Services

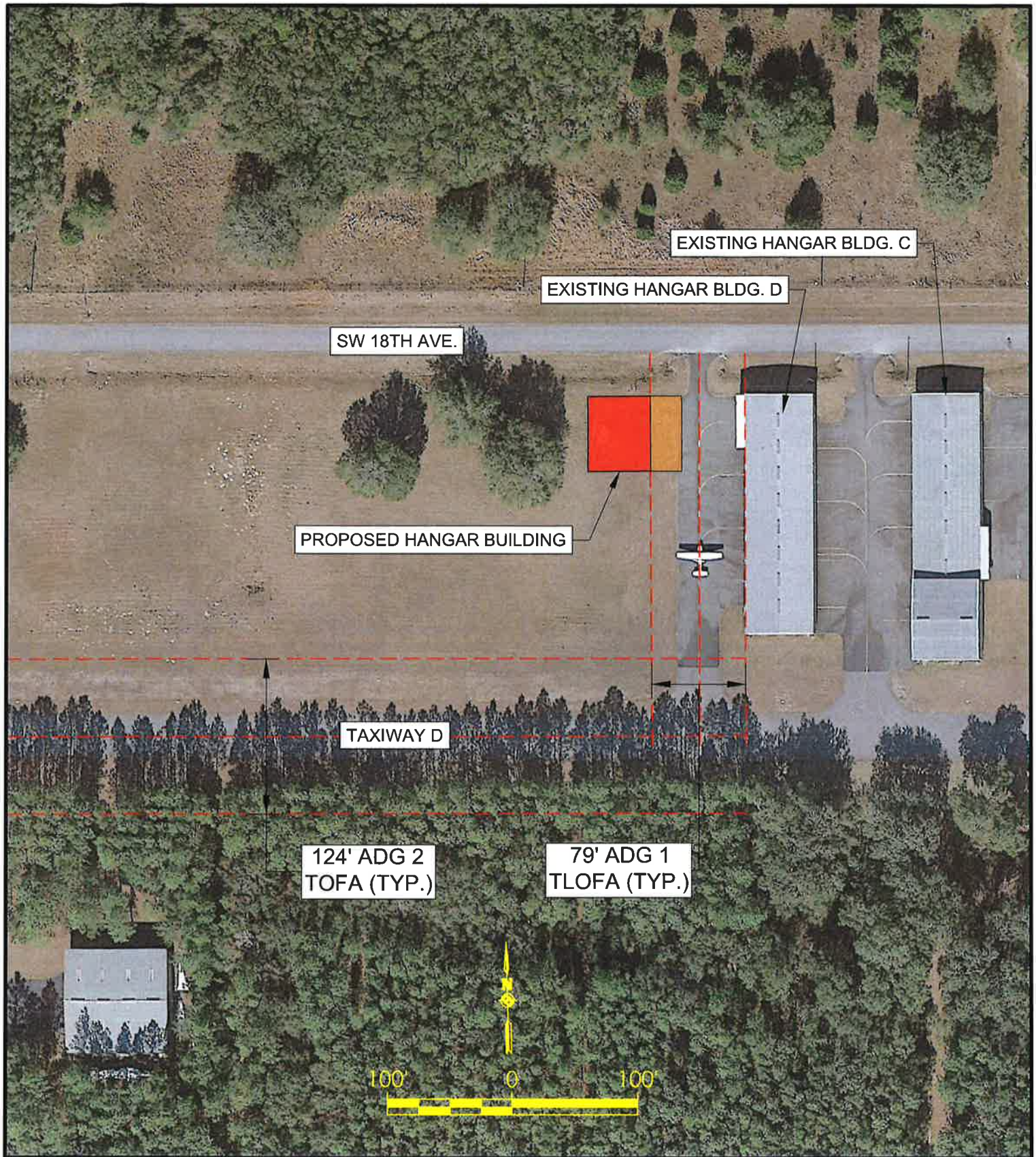
1. Topographic Survey (McMillen) – A topographic survey covering an area of approximately 2 acres will be completed, and mapping documentation will be provided to the Consultant and made available to the Client upon request (\$4,620.00).
2. Geotechnical Site Investigation (Cal-Tech) – A geotechnical site investigation will be completed for the purpose of determining the engineering characteristics of existing site soils. A report will be provided to the Consultant and made available to the Client upon request (\$4,882.50).
3. Geophysical Site Investigation (GeoView) – A geophysical site investigation covering an area of approximately 1 acre will be completed for the purpose of locating the presence of underground utilities and potential karst (sinkhole)-related geological features. A report will be provided to the Consultant and made available to the Client upon request (\$2,200.00).

If during the later stages of the design phase of this project, other special services are needed, such services shall be performed by the Consultant for additional compensation and only as requested and agreed to by the Consultant and Client, and approved, in writing, by the Client.

IV. Other Considerations

1. This project does not include the following services:
 - a. Construction administration services
 - b. Environmental assessment
 - c. Any other services not specifically listed above in the agreement.
2. If other services are needed due to unforeseen circumstances affecting the nature or scope of the Project, they shall be performed by the Consultant only as agreed upon by the Parties and as approved by the Client in writing prior to such services being rendered.
3. The Client is responsible for providing complete and thorough data in a timely fashion as requested by Passero, including all necessary data from Airport archives. Passero shall have the right to rely on this data and Passero is not responsible for data that is not provided during this Agreement.

End of Scope of Services.



PASSERO ASSOCIATES, LLC
Engineering **Surveying**
Architecture **Planning**
 4730 Casa Cola Way, Suite 200
 St. Augustine, Florida 32095
 (904) 757-6106
 www.passero.com

Project:

T-HANGAR CONSTRUCTION

WILLISTON MUNICIPAL AIRPORT - X60

Drawing:

PROJECT SKETCH 1

Owner:

CITY OF WILLISTON
 50 NW MAIN STREET, P.O. BOX 160
 WILLISTON, FL 32696

PRINCIPAL-IN-CHARGE: BJW

PROJECT MANAGER: LEL

PREPARED BY: HCB

Project No.:

20090041.0000

Drawing No.:

Scale:

Date:

October 2023

Date: 10/17/2023

COUNCIL AGENDA ITEM

RESOLUTION 2023-92:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE AMENDMENT TO THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION PUBLIC TRANSPORTATION GRANT AGREEMENT FOR FINANCIAL PROJECT NUMBER 444473-1-94-01 REGARDING THE WILLISTON MUNICIPAL AIRPORT – DESIGN & CONSTRUCT NEW HANGAR BUILDINGS AT WILLISTON MUNICIPAL AIRPORT – ADDING ADDITIONAL FUNDING; AUTHORIZING APPROPRIATE PARTIES TO SIGN ANY DOCUMENTS REQUIRED TO EXECUTE SUCH AMENDMENT ON BEHALF OF THE CITY OF WILLISTON; AND PROVIDING AN EFFECTIVE DATE

REQUESTED BY: BENTON STEGALL AIRPORT MANAGER

PREPARED BY: KIERSTEN BALLOU AIRPORT MANAGER

FISCAL IMPACTS: None. Grant funded.

RECOMMENDED ACTION: Staff recommends approval.

ATTACHMENTS:

<input type="checkbox"/> CONTRACT	<input checked="" type="checkbox"/> RESOLUTION 2023-92	<input type="checkbox"/> MAP
<input type="checkbox"/> LEASE	<input checked="" type="checkbox"/> OTHER DOCUMENTS	

COUNCIL ACTION:

☐ APPROVED

☐ DENIED

RESOLUTION NUMBER 2023-92

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE AMENDMENT TO THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION PUBLIC TRANSPORTATION GRANT AGREEMENT FOR FINANCIAL PROJECT NUMBER 444473-1-94-01 REGARDING THE WILLISTON MUNICIPAL AIRPORT – DESIGN & CONSTRUCT NEW HANGAR BUILDINGS AT WILLISTON MUNICIPAL AIRPORT – ADDING ADDITIONAL FUNDING; AUTHORIZING APPROPRIATE PARTIES TO SIGN ANY DOCUMENTS REQUIRED TO EXECUTE SUCH AMENDMENT ON BEHALF OF THE CITY OF WILLISTON; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Williston Municipal Airport is in need of new hangar buildings; and

WHEREAS, grant funding is available for the design and construction of the new hangar buildings; and

WHEREAS, the State of Florida Department of Transportation previously submitted to the City a Public Transportation Grant Agreement (hereinafter “Agreement”) which was approved by the City Council; and

WHEREAS, the State of Florida Department of Transportation has submitted to the City an Amendment to the Agreement previously adopted (hereinafter “Amendment”); and

WHEREAS, the Amendment provides an additional \$892,500.00 in grant funding for the project; and

WHEREAS, the Williston Council President is an appropriate party to execute documents related to such Agreement; and

WHEREAS, the City Council has determined it is in the City’s best interest to authorize the City Council President to execute this Amendment, an unexecuted copy of which is attached hereto as Exhibit A; and

WHEREAS, it is in the best interest of the City of Williston to execute the Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are hereby incorporated herein and made a part of this resolution.

Section 2. The City Council hereby approves the Amendment, attached hereto and incorporated herein as Exhibit A.

Section 3. The City Council President is hereby authorized to execute on behalf of the City such documents as are required to execute the Amendment.

Section 4. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council this 17th day of October, 2023.

CITY OF WILLISTON, FLORIDA

BY: _____
Debra Jones, City Council President

**Attest, By the Clerk of the
City Council of the
City of Williston Florida:**

Approved as to Form and Legality:

Latricia Wright, City Clerk

S. Scott Walker, City Attorney or
Kiersten N. Ballou, City Attorney

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
PUBLIC TRANSPORTATION
AMENDMENT TO THE PUBLIC TRANSPORTATION
GRANT AGREEMENT

Form 725-000-03
 STRATEGIC
 DEVELOPMENT
 OGC 4/25/2023

Financial Project Number(s): (Item-segment-phase-sequence) 444473-1-94-01	Fund(s): Work Activity Code/Function: 215 Federal Number/Federal Award Identification Number (FAIN) – Transit only: Federal Award Date: SAM/UEI Number:	DDR,DPTO	FLAIR Category: 088719 Object Code: 751000 Org. Code: 55022020228 Vendor Number: VF596000451013 Amendment No.: 1
Contract Number: G2D11			
CFDA Number: N/A			
CFDA Title: N/A			
CSFA Number: 55.004			
CSFA Title: Aviation Grant Program			

THIS AMENDMENT TO THE PUBLIC TRANSPORTATION GRANT AGREEMENT ("Amendment") is made and entered into on _____, by and between the State of Florida, Department of Transportation ("Department"), and City of Williston, ("Agency"), collectively referred to as the "Parties."

RECITALS

WHEREAS, the Department and the Agency on 10/4/2022 (date original Agreement entered) entered into a Public Transportation Grant Agreement ("Agreement").

WHEREAS, the Parties have agreed to modify the Agreement on the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants in this Amendment, the Agreement is amended as follows:

1. **Amendment Description.** The project is amended Design & Construct New Hangar Buildings at Williston Municipal Airport - Additional funding added. The municipality is eligible for and has requested a Rural Economic Development Initiative (REDI) waiver pursuant to Florida Statute 288.0656.

2. **Program Area.** For identification purposes only, this Agreement is implemented as part of the Department program area selected below (select all programs that apply):

- ☒ **Aviation**
- ☐ **Seaports**
- ☐ **Transit**
- ☐ **Intermodal**
- ☐ **Rail Crossing Closure**
- ☐ **Match to Direct Federal Funding** (Aviation or Transit)
(Note: Section 15 and Exhibit G do not apply to federally matched funding)
- ☐ **Other**

3. **Exhibits.** The following Exhibits are updated, attached, and incorporated into this Agreement:

- ☒ Exhibit A: Project Description and Responsibilities
- ☒ Exhibit B: Schedule of Financial Assistance
- ☐ *Exhibit B1: Deferred Reimbursement Financial Provisions
- ☐ *Exhibit B2: Advance Payment Financial Provisions
- ☐ *Exhibit C: Terms and Conditions of Construction
- ☒ Exhibit D: Agency Resolution
- ☐ Exhibit E: Program Specific Terms and Conditions
- ☐ Exhibit F: Contract Payment Requirements
- ☒ *Exhibit G: Financial Assistance (Single Audit Act)

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
PUBLIC TRANSPORTATION
AMENDMENT TO THE PUBLIC TRANSPORTATION
GRANT AGREEMENT

Form 725-000-03
STRATEGIC
DEVELOPMENT
OGC 4/25/2023

- ☐ *Exhibit H: Audit Requirements for Awards of Federal Financial Assistance
- ☐ *Exhibit I: Certification of Disbursement of Payment to Vehicle and/or Equipment Vendor
- ☐ *Additional Exhibit(s):

4. Project Cost.

The estimated total cost of the Project is X increased/ decreased by \$892,500 bringing the revised total cost of the project to \$1,100,000.

The Department's participation is X increased/ decreased by \$892,500. The Department agrees to participate in the Project cost up to the maximum amount of \$1,100,000, and, additionally the Department's participation in the Project shall not exceed 100.00% of the total eligible cost of the Project.

Except as modified, amended, or changed by this Amendment, all of the terms and conditions of the Agreement and any amendments thereto shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this Amendment on the day and year written above.

AGENCY City of Williston

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION

By: _____
Name: _____
Title: _____

By: _____
Name: James M. Knight, P.E.
Title: Urban Planning and Modal Administrator

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION

Legal Review: _____

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
**PUBLIC TRANSPORTATION
GRANT AGREEMENT EXHIBITS**

Form 725-000-02
STRATEGIC
DEVELOPMENT
OGC 4/25/2023

EXHIBIT A

Project Description and Responsibilities

A. Project Description (description of Agency's project to provide context, description of project components funded via this Agreement (if not the entire project)): Design & Construct New Hangar Buildings

B. Project Location (limits, city, county, map): Williston Municipal Airport/Williston, FL/Levy

C. Project Scope (allowable costs: describe project components, improvement type/service type, approximate timeline, project schedule, project size): Design & Construct New Hangar Buildings - Additional funding - As required by 215.971, F.S., this scope of work includes but is not limited to consultant and design fees, survey and geotechnical costs, permitting, construction inspection and material testing costs, mobilization and demobilization, maintenance of traffic, erosion control, demolition, pavement (access roadways, parking lots, and sidewalks), aircraft tie downs, drainage, utilities, primary and back-up power supplies, buildings (foundation, structure, roof, MEP, drainage, fire prevention, and protection), pavement marking, lighting and signage, fencing and gates, landscaping (including outdoor lighting), and indoor/outdoor security systems, including all materials, equipment, labor, and incidentals required to complete the Hangar project. The Sponsor will comply with Aviation Program Assurances.

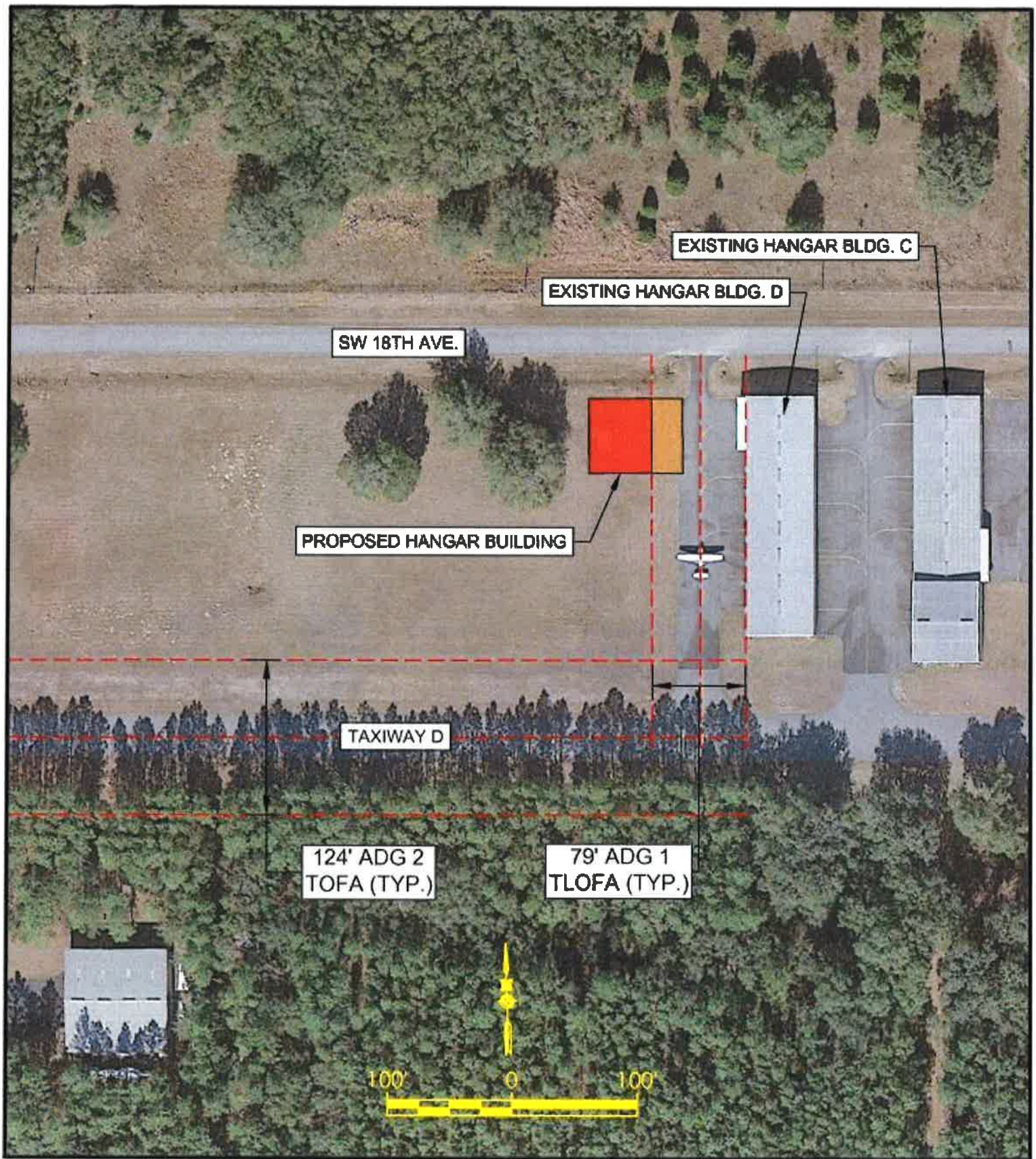
D. Deliverable(s): Design & Construct New Hangar Buildings

The project scope identifies the ultimate project deliverables. Deliverables for requisition, payment and invoice purposes will be the incremental progress made toward completion of project scope elements. Supporting documentation will be quantifiable, measurable, and verifiable, to allow for a determination of the amount of incremental progress that has been made, and provide evidence that the payment requested is commensurate with the accomplished incremental progress and costs incurred by the Agency.

E. Unallowable Costs (including but not limited to):

F. Transit Operating Grant Requirements (Transit Only):

Transit Operating Grants billed as an operational subsidy will require an expenditure detail report from the Agency that matches the invoice period. The expenditure detail, along with the progress report, will be the required deliverables for Transit Operating Grants. Operating grants may be issued for a term not to exceed three years from execution. The original grant agreement will include funding for year one. Funding for years two and three will be added by amendment as long as the grantee has submitted all invoices on schedule and the project deliverables for the year have been met.



PASSERO ASSOCIATES, LLC

**Engineering Surveying
Architecture Planning**

4730 Casa Cola Way, Suite 200
St. Augustine, Florida 32095
(904) 737-6106
www.passero.com

Project:

T-HANGAR CONSTRUCTION

WILLISTON MUNICIPAL AIRPORT - X60

Drawing:

PROJECT SKETCH 1

Owner: CITY OF WILLISTON

30 NW MAIN STREET, P.O. BOX 160
WILLISTON, FL 32096

PRINCIPAL-IN-CHARGE: BJW

PROJECT MANAGER: LFB

PREPARED BY: BCB

221

Project No.:

20090041.0000

Drawing No.:

Scale:

Date:

July 2023

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
**PUBLIC TRANSPORTATION
 GRANT AGREEMENT EXHIBITS**

Form 725-000-02
 STRATEGIC
 DEVELOPMENT
 OGC 4/25/2023

EXHIBIT B

Schedule of Financial Assistance

FUNDS AWARDED TO THE AGENCY AND REQUIRED MATCHING FUNDS PURSUANT TO THIS AGREEMENT
 CONSIST OF THE FOLLOWING:

A. Fund Type and Fiscal Year:

Financial Management Number	Fund Type	FLAIR Category	State Fiscal Year	Object Code	CSFA/CFDA Number	CSFA/CFDA Title or Funding Source Description	Funding Amount
444473-1-94-01	DDR	088719	2023	751000	55.004	Aviation Grant Program	\$200,000.00
444473-1-94-01	DDR	088719	2024	751000	55.004	Aviation Grant Program	\$892,500.00
444473-1-94-01	DPTO	088719	2023	751000	55.004	Aviation Grant Program	\$7,500.00
Total Financial Assistance							\$1,100,000.00

B. Estimate of Project Costs by Grant Phase:

Phases*	State	Local	Federal	Totals	State %	Local %	Federal %
Land Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Planning	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Environmental/Design/Construction	\$1,100,000.00	\$0.00	\$0.00	\$1,100,000.00	100.00	0.00	0.00
Capital Equipment/ Preventative Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Match to Direct Federal Funding	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Mobility Management (Transit Only)	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Totals	\$1,100,000.00	\$0.00	\$0.00	\$1,100,000.00			

*Shifting items between these grant phases requires execution of an Amendment to the Public Transportation Grant Agreement.

Scope Code and/or Activity Line Item (ALI) (Transit Only)	
--	--

BUDGET/COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:

I certify that the cost for each line item budget category (grant phase) has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Donna Whitney

Department Grant Manager Name

Signature

Date

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
PUBLIC TRANSPORTATION
GRANT AGREEMENT EXHIBITS

Form 725-000-02
STRATEGIC
DEVELOPMENT
OGC 4/25/2023

EXHIBIT D

AGENCY RESOLUTION

PLEASE SEE ATTACHED

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
**PUBLIC TRANSPORTATION
GRANT AGREEMENT EXHIBITS**

Form 725-000-02
STRATEGIC
DEVELOPMENT
OGC 4/25/2023

EXHIBIT G

AUDIT REQUIREMENTS FOR AWARDS OF STATE FINANCIAL ASSISTANCE

THE STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:~

Awarding Agency: Florida Department of Transportation

State Project Title: Aviation Grant Program

CSFA Number: 55.004

***Award Amount:** \$1,100,000

*The award amount may change with amendments

Specific project information for CSFA Number 55.004 is provided at: <https://apps.fldfs.com/fsaa/searchCatalog.aspx>

COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT:

State Project Compliance Requirements for CSFA Number 55.004 are provided at:
<https://apps.fldfs.com/fsaa/searchCompliance.aspx>

The State Projects Compliance Supplement is provided at: <https://apps.fldfs.com/fsaa/compliance.aspx>

Date: 10-17-2023

COUNCIL AGENDA ITEM

RESOLUTION 2023-93:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE FACILITY USE INDEMNITY AGREEMENT FOR USE OF WILLISTON COMMUNITY ANIMAL RESCUE BY WILLISTON ANIMAL GROUP; AUTHORIZING THE CITY COUNCIL PRESIDENT TO EXECUTE SUCH AGREEMENT ATTACHED AS EXHIBIT "A"; AND PROVIDING AN EFFECTIVE DATE.

REQUESTED BY: TERRY BOVAIRD, CITY MANAGER
PREPARED BY: KIERSTEN BALLOU, CITY ATTORNEY

FISCAL IMPACTS: THERE COULD BE SOME SMALL INCREASE IN EXPENSES DUE TO THE SHELTER BEING OPEN AND FULL DUE TO THE ASSISTANCE GIVEN.

RECOMMENDED ACTION: Staff recommends approval.

ATTACHMENTS: FACILITY USE INDEMNITY AGREEMENT FOR USE OF THE WILLISTON COMMUNITY ANIMAL RESCUE BY WILLISTON ANIMAL GROUP.

<u> </u> CONTRACT	<u> XX </u> RESOLUTION 2023-93	<u> </u> MAP
<u> </u> LEASE	<u> XX </u> OTHER DOCUMENTS	

COUNCIL ACTION:

 APPROVED
 DENIED

RESOLUTION NUMBER 2023-93

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, APPROVING THE FACILITY USE INDEMNITY AGREEMENT FOR USE OF WILLISTON COMMUNITY ANIMAL RESCUE BY WILLISTON ANIMAL GROUP; AUTHORIZING THE CITY COUNCIL PRESIDENT TO EXECUTE SUCH AGREEMENT ATTACHED AS EXHIBIT “A”; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Williston maintains a facility known as the Williston Community Animal Rescue located at 1760 SW 18th Street, Williston, FL 32696 (the “Facility”); and

WHEREAS, Williston Animal Group, Inc. (WAG) has the need to use the facility for the purposes of housing and caring for animals in need; and

WHEREAS, Providing for the housing and care of animals in need serves a public purpose; and

WHEREAS, the City currently has space available to provide for the housing and care for animals in need but does not have the manpower necessary for same; and

WHEREAS, WAG has offered to provide the housing and care for animals in need if the City can provide space in the Williston Community Animal Rescue related to same; and

WHEREAS, a Facility Use Indemnity Agreement for Use of Williston Community Animal Rescue by Williston Animal Group is hereto attached as **Exhibit “A”**; and

WHEREAS, the City Council has determined it is in the City’s best interest to allow WAG to use the Facility to house and care for animals in need under certain terms and conditions as outlined in **Exhibit “A”**.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLISTON, FLORIDA, AS FOLLOWS:

Section 1. All the above recitals are true and correct and are hereby incorporated herein and made a part of this Resolution.

Section 2. The Facility Use Indemnity Agreement for Use of Williston Community Animal Rescue by Williston Animal Group attached hereto as **Exhibit “A”** is hereby approved and adopted by the City of Williston.

Section 3. The City Council President is hereby authorized to execute on behalf of the City **Exhibit “A”**.

Section 4. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED by an affirmative vote of a majority of a quorum present in the City Council of the City of Williston, Florida this 17th day of October, 2023.

**BY THE CITY COUNCIL PRESIDENT OF
THE CITY OF WILLISTON, FLORIDA:**

Debra Jones, City Council President

Attest, By the City Clerk of
the City of Williston, Florida:

Approved as to Form and Legality:

Latricia Wright, City Clerk

S. Scott Walker, City Attorney
Kiersten N. Ballou, City Attorney

FACILITY USE INDEMNITY AGREEMENT
FOR USE OF WILLISTON COMMUNITY ANIMAL
RESCUE BY WILLISTON ANIMAL GROUP

OWNER:
City of Williston, Florida
Office Drawer 160
Williston, Florida 32696

USER:
Williston Animal Group, Inc.
P.O. Box 752
Williston, FL 32696

WHEREAS, the CITY OF WILLISTON, a Florida municipal corporation, ("the Owner"), maintains a facility known as the Williston Community Animal Rescue located at 1760 SW 18th Street, Williston, FL 32696 (the "Facility"); and

WHEREAS, Williston Animal Group, Inc. (the "User"), has the need to use the facility for the purposes of housing and caring for animals in need; and

WHEREAS, the Owner agrees that it is in the best interests of the citizens of the City of Williston that the User be permitted to use the facility to house and care for animals in need under certain defined terms and conditions; and

NOW, THEREFORE, the Owner and User agree as follows:

- 1) **FACILITY AND USE:** The Facility which is the subject of this Agreement is the Williston Community Animal Rescue located at 1760 SW 18th Street, Williston, FL 32696. The User shall use the Facility for the purpose of housing and caring for animals in need and for **no other purpose**. User is permitted to access the Facility at all reasonable hours needed to effectuate this purpose. User acknowledges that User's use of the Facility is **not exclusive and is subject at all times to availability of space for same. Owner's need for use of the Facility shall be held in priority to the User's need for use of the Facility unless Owner states otherwise in writing.** User acknowledges that the use of the Facility is conditioned upon the User's execution of this Agreement.
- 2) **USER'S OBLIGATIONS:**
 - a) User shall not make any alterations to the Facility, any fixtures, building systems, or equipment. At the end of this Agreement, the Facility shall be left in a clean, safe condition. The User shall remove from the Facility all property and materials belonging to the User. If User damages the Facility, Owner shall have the option of either (i) requiring User, at User's own expense and risk, to restore the Facility to the condition existing prior to the start date of this Agreement, or (ii) itself making the repairs and restorations to the Facility. Owner shall have sole and complete discretion in deciding which option to exercise. If Owner decides to itself make the repairs and restorations to the Facility, the costs for same shall be borne solely by User. User shall reimburse Owner for any repairs or restoration necessary to repair damages to the Facility caused by User no later than ten (10) business days after Owner presents User with a written statement or invoice reflecting the nature and costs of the repairs.
 - b) User shall exercise care in the use of the Facility and shall comply with guidelines to reduce excessive wear or damage. User agrees to keep the Facility in as clean and orderly a condition as is possible given the nature of the use of the Facility.
- 3) **USER'S PROPERTY:** The Owner does not and shall not insure the personal property of the User, its' employees, agents, or guests against damage or loss by any means. User assumed the risk of any such damage or loss.
- 4) **TERM:** This Agreement shall run month-to-month until the completion of the earlier of the following three events: (1) the completion of six (6) months beginning October 10, 2023, and ending March, 10, 2024 at midnight or (2) upon the User no longer having responsibility for animals

which need to be housed and cared for at the Facility, or (3) three (3) days' written notice is given by the Owner to the User that the Agreement is being terminated.

- 5) **NOTICES:** All notices required by law and by this Agreement to be given by one party to the other shall be in writing, and the same may be served by certified mail, return receipt requested, to Owner, City of Williston at P.O. Drawer 160, Williston, Florida 32696-0160 and to User, 1804 S.W. 18th Street Williston, FL, 32696, or to such other address as Owner or User may by writing to the other so designate. Notice to User may also be served by personal delivery.
- 6) **COMPLIANCE WITH LAWS:** During the term of this Agreement, the User shall comply with all ordinances, statutes, laws, rules and regulations of the City of Williston, State of Florida and the U.S. Government, breach of which shall be cause for cancellation of this Agreement. The User shall abide by all applicable regulations as set forth in Chapter 12 of the City Code of Ordinances, together with any future amendments to said ordinance. The User shall at all times maintain all required licensing and permits. The violation of any provision of the said ordinance, as evidenced by a final determination by the City's code enforcement board or a court of law, shall be conclusively deemed a default under this Agreement. The User further covenants that the said premises shall not be used for any purpose which might cause forfeiture of the Owner's title to the said Facility.
- 7) **INDEMNIFICATION OF OWNER:** User agrees to protect, defend, reimburse, indemnify and hold the Owner, its agents, employees and officers and each of them forever, free and harmless at all times from and against any and all claims, liability, expenses, losses, costs, fines and damages (including reasonable attorney fees) and causes of action of every kind and character (this is to the extent allowed by law, and except to the extent caused by the Owner's gross negligence or intentional misconduct) by reason of any damage to property, or the environment (including, without limitation, any contamination of property, such as the soil or storm water, or by fuel, gas, chemicals or any Hazardous Substances), or bodily injury (including death) incurred or sustained by any party hereto, any agent or employee of any party hereto, or any other person whomsoever, or any governmental agency, arising out of or incident to or in connection with the User's performance under this Agreement, the User's use of the Facility, the User's acts, omissions or operations hereunder or the performance, non-performance or purported performance of this Agreement or any breach of the terms of this Agreement. User recognizes the broad nature of this indemnification and hold harmless clause, and voluntarily makes this covenant and expressly acknowledges the receipt of such good and valuable consideration provided by the Owner in support of this indemnification in accordance with the laws of the State of Florida. This clause shall survive the termination of this Agreement. Possession of insurance by User shall not relieve the User of its liability or obligation to indemnify the Owner as set forth in this Article. Notwithstanding anything to the contrary in the foregoing or within this Agreement, the Owner shall not relinquish or waive any of its rights as a sovereign local government and the Owner reserves all rights and defenses under applicable sovereign immunity law.
- 8) **WAIVER OF LIABILITY AND ASSUMPTION OF RISK:** The User understands that, by the nature of the use of the Facility contemplated (animal housing and care), in addition to various activities, User will also be working with and/or around animals with unknown and unpredictable characters and dispositions. User understands that User will be subjecting itself to various working conditions and activities, and hereby assumes the risk of any injury that may result from carrying out the intended use as outlined in this Agreement. User, intending to be legally bound for itself, its heirs, executors, and administrators, hereby fully and forever waives, discharges, and releases, Owner, its agents, employees, and assigns from any and all rights and claims for damages User may have arising out of any injuries or illnesses suffered by User incident to any and all of User's use of the Facility as outlined in this Agreement. User states that, the undersigned have read this release and understand all of its terms, and execute it voluntarily and with full knowledge of its significance. **User shall further require all individuals using the Facility under the terms of this Agreement to execute the attached Waiver Form (Exhibit "A") and User shall provide copies of the signed Waiver Form to the Owner prior to the subject individual entering the Facility under the terms of this Agreement.**

9) **TERMINATION:** Owner may, without cause, unilaterally terminate this Agreement by giving three (3) days' written notice of same to the User. Owner may, upon any breach or default of this Agreement by User, unilaterally terminate this Agreement without need for notification to User.

10) **PART OF MUNICIPAL AIRPORT:** It is understood and agreed by and between the parties hereto that the said Facility is a portion of the Williston Municipal Airport and, therefore, notwithstanding anything contained that may be or appear to the contrary, it is expressly understood and agreed that the rights granted under this agreement are non-exclusive and the Owner herein reserves the right to grant similar privileges to another User or other Users. This Agreement and all provisions hereof are subject and subordinate to the terms and conditions of the instruments and documents under which the Owner acquired the subject property from the United States of America and shall be given only such effect as will not conflict or be inconsistent with the terms and conditions contained in the deed of said lands to the Owner, and any existing or subsequent amendments thereto, and are subject to any ordinances, rules or regulations which have been, or may hereafter be adopted by the United States of America, the State of Florida, or the Owner pertaining to the Williston Airport.

11) **SUBROGATION CLAUSE:** The Owner and User shall waive all rights, each against the other, and against those holding under or through the Owner or User, for damages caused by fire or other perils to the extent covered by insurance where such damages are sustained in connection with the occupancy of the Facility.

12) **LITIGATION VENUE:** The Owner and User waive the privilege of venue and agree that all litigation between them in the State Courts shall take place in Levy County, Florida, and that all litigation between them in the Federal Courts shall take place in the United States District Court for the Northern District of Florida.

13) **ENTIRE AGREEMENT; APPLICATIONS INCORPORATED:** This Agreement represents the complete understanding between the Parties, and any prior agreements or representations, whether written or verbal, are hereby superseded. No agreement to modify this Agreement will be effective unless in writing and executed by the party against whom the modification is sought to be enforced. Any such modification on the part of the Owner shall not be effective unless considered at a public meeting and approved by majority vote of the Williston City Council.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement on this ____ day of October, 2023.

USER:
WILLISTON
ANIMAL GROUP.

BY: _____

OWNER:
CITY OF WILLISTON

BY: _____
PRESIDENT, CITY COUNCIL

ATTEST: _____
CITY CLERK

Exhibit A

WAIVER FORM Williston Animal Group Activities at Williston Community Animal Rescue

Waiver of Liability and Assumption of Risk

I UNDERSTAND THAT AS A VOLUNTEER/EMPLOYEE/GUEST (circle one) of Williston Animal Group (WAG) performing any service/ engaging in any activity related to WAG in the Williston Community Animal Rescue facility, in addition to various activities, I will also be working/interacting with and/or around animals with unknown and unpredictable characters and dispositions. I understand I will be subjecting myself to various working conditions and activities, and I hereby assume the risk of any injury that may result from any of my volunteer services to WAG. I, intending to be legally bound for myself, my heirs, executors, and administrators, hereby fully and forever waive, discharge, and release, WAG, its agents, employees, officers and directors, and the City of Williston, it's agents, employees and assigns from any and all rights and claims for damages I may have arising out of any injuries or illnesses suffered by me incident to any and all of my voluntary services and/or activities. I am also stating that I, the undersigned, have read this release and understand all of its terms, and I execute it voluntarily and with full knowledge of its significance.

Volunteer/Employee/Guest Activity: (describe below)

Signature

Print Name

Address: _____

Phone: _____

Email: _____

Current Date: _____