



Fort Myers Beach Town Council

**Council Chambers
2525 Estero Blvd.
Fort Myers Beach, FL 33931**

Agenda

Thursday, September 22, 2022

3:00 PM

FY2023 BUDGET HEARINGS BEGIN AT 5:01 PM

ORDER OF BUSINESS

- I. CALL TO ORDER**
- II. INVOCATION**
- III. PLEDGE OF ALLEGIANCE**
- IV. APPROVAL OF FINAL AGENDA**
- V. PUBLIC COMMENT**
- VI. LOCAL ACHIEVEMENTS AND RECOGNITIONS**
- VII. ADVISORY COMMITTEES ITEMS, REPORTS & APPOINTMENTS**
- VIII. APPROVAL OF MINUTES**
 - A. September 8, 2022 Town Council
- IX. CONSENT AGENDA**
 - A. Special Magistrate Agreement
Authorize the Town Manager to renew and execute an agreement with the Town's Special Magistrate, Myrnabelle Roche, for an additional year.
- X. PUBLIC HEARINGS**
 - A. Ordinance 22-12; Newton Park CPD Amendment
Second reading and public hearing on proposed Ordinance 22-12 entitled: AN ORDINANCE OF THE TOWN OF FORT MYERS BEACH, FLORIDA, REPLACING TOWN OF FORT MYERS BEACH RESOLUTION NO. 09-24, AND AMENDING THE SCHEDULE OF USES FOR THE COMMERCIAL PLANNED DEVELOPMENT ZONING FOR THE

PROPERTY LOCATED AT 4650 ESTERO BLVD., FORT MYERS BEACH; PROVIDING FOR REVISIONS TO CONDITIONS OF APPROVAL, AND OTHER CLARIFICATIONS AS NECESSARY; PROVIDING FOR CONFLICT OF LAW, SCRIVENER'S ERRORS AND PROVIDING FOR AN EFFECTIVE DATE.

B. Ordinance 22-13; Fee Schedules by Resolution

First reading and public hearing on proposed ordinance 22-13 entitled: AN ORDINANCE OF THE TOWN OF FORT MYERS BEACH, FLORIDA, ESTABLISHING A NEW SECTION 1-13 OF CHAPTER 1 OF THE CODE OF ORDINANCES, TOWN OF FORT MYERS BEACH, FLORIDA, AUTHORIZING THE ADOPTION, AMENDMENT AND IMPLEMENTATION OF FEES AND FEE SCHEDULES BY RESOLUTION UNLESS PROHIBITED BY STATE LAW OR THE TOWN CHARTER, PROVIDING FOR CODIFICATION, CONFLICT OF LAW, SCRIVENER'S ERRORS, SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE. Open the first public hearing and schedule the Ordinance for second reading and adoption for Monday, October 3, 2022 at 9:00 AM

XI. ADMINISTRATIVE AGENDA

A. RFP-22-21-FIN; Financial Auditing Services

Approve the Selection Advisory Committee's recommendation in response to RFP-22-21-FIN, Financial Auditing Services, and authorize the Town Manager to negotiate and execute an agreement with Mauldin & Jenkins to provide independent external auditor services in compliance with Florida law.

~~ RECESS OF REGULAR MEETING ~~

XIII. PUBLIC HEARINGS - BUDGET ITEMS 5:01 PM TIME CERTAIN

A. Resolution 22-32; Final FY2022-2023 Ad Valorem Millage Rate

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, ADOPTING THE FINAL AD VALOREM MILLAGE RATE FOR THE TOWN OF FORT MYERS BEACH, FLORIDA FOR FISCAL YEAR 2022-2023 COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND; AND PROVIDING AN EFFECTIVE DATE.

B. Resolution 22-33; Final FY2022-2023 Budget

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023 COMMENCING OCTOBER 1, 2022 AND ENDING ON SEPTEMBER 30, 2023 AND PROVIDING FOR AN EFFECTIVE DATE.

XIV. FINAL PUBLIC COMMENT**XV. TOWN MANAGER'S ITEMS****XVI. TOWN ATTORNEY'S ITEMS****XVII. COUNCILMEMBERS ITEMS AND REPORTS****XVIII. ADJOURNMENT**

NOTE: THIS MEETING IS TELEVISED LIVE ON COMCAST CHANNEL 98, YOUTUBE AND THE TOWN'S WEBSITE.

IF A PERSON DECIDES TO APPEAL A DECISION MADE BY THE COUNCIL IN ANY MATTER CONSIDERED AT THIS MEETING/HEARING, SUCH PERSONS MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDING IS MADE, TO INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH ANY SUCH APPEAL IS TO BE BASED.

	For special accommodations, please notify the Town Clerk's Office at least 72 hours in advance. (239) 765-0202		Help for the hearing impaired is available through the Assistive Listening System. Receivers can be obtained from the Town Clerk's Office.
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In accordance with the Americans with Disabilities Act (ADA), persons needing a special accommodation to participate in the Board's proceedings should contact the Town Clerk's Office not later than three days prior to the proceedings.



Fort Myers Beach Town Council

**Council Chambers
2525 Estero Blvd.
Fort Myers Beach, FL 33931**

Minutes

**Thursday, September 8,
2022**

3:00 PM

ORDER OF BUSINESS

I. CALL TO ORDER

Members present: Mayor Murphy, Vice Mayor Hosafros, Council Member Allers, Council Member Atterholt and Council Member Veach.

II. INVOCATION

Town Clerk Baker.

III. PLEDGE OF ALLEGIANCE

IV. APPROVAL OF FINAL AGENDA

Vice Mayor Hosafros requested that B. be removed from the Consent Agenda for discussion.

Vice Mayor Hosafros moved to approve the amended final agenda; second by Council Member Veach.

Motion carried unanimously.

V. PUBLIC COMMENT

Forrest Critser, resident, discussed the history of his and Council Member Veach's involvement in creating a veteran's memorial.

Ellen Vaughan, resident, stated she had strong concerns regarding the increased fees.

Chris Weber of Mid-Island Water Sports discussed the history of PWVL licenses and increased fees over the years. He stated that he paid \$2,265.00 for his permit last year and if the proposed fees go into effect, he will have to pay \$16,525.00 for a permit next year.

Lisa Cabak, resident and small business owner, expressed concerns regarding the proposed increase in special events permits. She discussed the requirements for vendors at Santini Plaza and noted the Farmers Markets provided free advertising for the town and visitors spent money while on the island. She asked the Town

Council to vote no on the proposed fee increase.

Mathew Pleskovic, operator of Banana Boat Tours and Rides, discussed the proposed fee schedule. He was not against a nominal increase and suggested the town could come to a compromise.

Jennifer Rusk, resident, requested that the fee increase for Farmers Markets not be increased. She described activities surrounding the Farmers Markets and noted that some vendors were residents trying to make a living.

Trevor Hockett, representative of Paradise Parasailing, read an email from the owner regarding the proposed PAL fee increase from \$170.00 to \$1,200.00 per license. He questioned how the large increase was justified and noted he did not disagree with an increase but felt the proposed increase was extreme for one year.

Sharon Faircloth, owner of Holiday Water Sports, disagreed with the proposed fee increases for PWVL, PAL and BFVL licenses. She stated her total fees for those three permits last year were \$980.00, not including other permits. Under the proposed increases, her total would be \$8,400.00 per year. She stated the huge increase was a huge hardship for her business. She agreed with an increase, but not this much all at once. She asked that the proposed fee be reduced by at least 50%. She read an email from Rob Ramadan from Wyndham Water Sports. He was not opposed to an increase but questioned a proposed 1,200% increase in beach vending permits. He noted that proposed increases for other permits fell into the 8-10% range.

VI. LOCAL ACHIEVEMENTS, RECOGNITIONS & APPOINTMENTS

Council Member Veach noted the Island Hopper Song Writing contest was coming up.

Council Member Allers thanked the PSC (Public Safety Committee), residents, town staff, town manager, the fire chief and his staff and Commissioner Sandelli and his staff for their hard work in getting funding approved for a signal on Lenell Rd.

No items from other members.

VII. ADVISORY COMMITTEES ITEMS AND REPORTS

A. Anchorage Advisory Committee (AAC)

Katherine Light, Chair of the AAC (Anchorage Advisory Committee), reported that the Cruiser's Appreciation Day had been well attended at the new location near the dinghy dock. AAC was working on updating the Harbor Management Plan, which would be ongoing for some time. In June, town staff proposed increasing all fees by 32%. The daily fee for the Mooring Field is currently \$18.00, weekly \$106.00 and monthly \$322.00. With the increase, the daily fee would be rounded to \$25.00. In August, AAC voted to increase the fees across the board by 25%, resulting in \$23 per day, \$133.00 weekly and \$405.00 monthly. Chair Light strongly recommended keeping a weekly fee. Vice Mayor Hosafros noted that the Mooring Field had an 80% occupancy rate over the summer for the first

time. Chair Light added that they had a waiting list for the first time. Council Member Allers questioned whether the AAC considered charging by the foot. Chair Light replied that by the foot, prices were usually at a dock and not on a mooring ball. Council Member Atterholt questioned whether the AAC's fee recommendation would cover the cost of the facilities or whether the town's recommendation would. Town Manager Hernstadt replied that the town's recommendation was predicated on the amount of money the operation would need to meet its expenses in FY23, maintaining the same level of general fund support. He explained that the Mooring Field was handled differently than the typical 75-25% split for other town facilities.

Bay Oaks Recreational Campus Advisory Board (BORCAB)

Karen Woodson represented BORCAB (Bay Oaks Recreational Campus Advisory Board) and stated they recommended free membership for all full-time employees of the town. Bay Oaks staff was investigating the Silver Sneakers program.

BORCAB Member Woodson described the Friends of Bay Oaks and noted the program was defunct due to the lack of volunteers. She explained that grants could be applied through a 501(3)(c) designated group. Council Member Veach questioned whether BORCAB calculated how adding fees for residents would decrease membership. Town Manager Hernstadt replied that they wanted to encourage residents to purchase cross-over memberships for the pool and Rec Center. BORCAB Member Woodson stated that from August 2021 to July 2022, 10,453 check-ins were recorded at the pool and 15,450 at Bay Oaks.

VIII. APPROVAL OF MINUTES

A. August 15, 2022 Town Council

Council Member Allers moved to approve the minutes; second by Vice Mayor Hosafros.

Motion carried unanimously.

IX. CONSENT AGENDA

Council Member Allers moved to approve the balance of the consent agenda; second by Vice Mayor Hosafros.

Motion carried unanimously.

A. Resolution 22-28; Ann & Dan Hughes Loop

Ratification of Ann & Dan Hughes Loop at Mound House

Council Member Allers voted to approve ratification; second by Vice Mayor Hosafros.

Motion carried unanimously.

B. LCSO Outreach Trailer

Approval of a License Agreement with the Lee County Sheriff's Office for the use of the property located at 1054 Fifth Street (former Ocean Jewels property) as a community outreach center (subject to vacation for FDOT foot of the bridge road improvements.)

Vice Mayor Hosafros noted the charge to the Sheriff's Office would be \$1,150.00 per year and felt the fee was too low. Mayor Murphy agreed that it seemed low. Council Member Veatch thought it incentivized the sheriffs to spend more time on the island. Mayor Murphy indicated the last outreach center was staffed with clerical staff. Council Member Allers responded that the center did help to deter and catch criminals. Vice Mayor Hosafros agreed with the outreach center but felt the fee was way too low compared to all the other proposed fee increases. She added that the Sheriff's Office was raising all their rates for the town and felt the town should double the fee to \$2,000.00 per year. Council Member Atterholt disagreed and stated the presence of the outreach center was a deterrence and he saw it as a positive. Town Manager Hernstadt reviewed the reason for the agreement and indicated the terms could be revisited if Council wished.

Council Member Allers moved to approve the agenda item for the Lee County Sheriff's Outreach; second by Council Member Atterholt.

Vice Mayor Hosafros and Mayor Murphy objected. Mayor Murphy stated that the Sheriff's picture on the side of the structure was larger than life and noted the town was providing free advertising for the Sheriff's campaign.

C. Clean Vessel Act Grant

Authorization to apply for and execute +/- \$39,435 grant agreement with the Florida Department of Environmental Protection for the Clean Vessel Act Grant for the Matanzas Pass Mooring Field.

Council Member Allers moved to approve authorization; second by Vice Mayor Hosafros.

Motion carried unanimously.

X. **PUBLIC HEARINGS**A. Request for temporary storage of LeeTran vehicles during TPI construction

Authorize Temporary LeeTram Parking on FMB fire district property located at 2545 Estero Blvd (Topps) for up to seven months.

Town Manager Hernstadt explained that the item was under Public Hearing to allow the community an opportunity to share comments. He described why LeeTran needed to utilize the property temporarily.

Community Development Senior Planner Jason Smalley stated that LeeTran requested a waiver of the \$200.00 fee.

No public comment.

Council Member Veach moved to allow the temporary parking without a fee waiver; second by Vice Mayor Hosafros.
Motion carried unanimously.

B. Ordinance 22-12; Newton Park CPD Amendment

Ordinance 22-12 Newton Park CPD Amendment to Conditions of Approval and Adoption as an Ordinance

Town Attorney Herin, Jr. swore in those providing testimony. Ex parte communications: all Council Members disclosed receiving emails. Community Development Planner Sarah Propst stated that the town requested a modification to condition number seven of the resolution for the CPD regarding on-premise consumption of alcohol as stated on the blue sheet. She indicated the LPA (Local Planning Agency) recommended approval at their August 9, 2022, meeting.

Director Culture, Parks & Recreation Alison Giesen stated that the intent was to streamline the special event permit process for the consumption of alcohol at Newton Park, similar to the Mound House.

Mayor Murphy read the title of the ordinance.

No public comment.

Council Member Atterholt moved to move it to a second hearing on September 22, 2022, at 3:00 p.m.; second by Council Member Veach.
Motion carried unanimously by roll call vote.

XI. ADMINISTRATIVE AGENDA

A. Legal Services Contract Renewal

Authorize the Mayor to execute the annual renewal for Legal Services agreement with Fox Rothschild, LLP/John R. Herin Jr.

Council Member Veach moved to authorize; second by Mayor Murphy. Town Attorney Herin, Jr. reviewed his fee schedule per the agreement and noted the fees had not increased during his tenure. Council Member Allers stated that he preferred to find a local firm. Town Attorney Herin, Jr. reminded Council that no local firm submitted a proposal when he was hired. Motion carried 4-1 with Council Member Allers dissenting.

B. Lobbyist Ronald L. Book, P.A. Contract Renewal

Authorize the Town Manager to renew and execute an agreement in the amount of \$45,000 with the Town's State Lobbyist, Ronald L. Book, P.A.

Council Member Allers requested that Mr. Book update Council yearly in person. Town Manager Hernstadt will forward the request.

Vice Mayor Hosafros moved to authorize the Town Manager; second by Mayor Murphy.

Motion carried unanimously.

C. Local Option Gas Tax**Authorize entering into a Local Option Gas Tax Master Interlocal Agreement with Lee County to begin January 23, 2023.**

Town Manager Hernstadt reviewed the background of the agreement as stated on the blue sheet. He recommended that Council execute the agreement. Council Member Atterholt discussed a reduction of funds to the town and Budget Manager Cheri Russ stated the reduction would be approximately \$112,000.00 as of August 31, 2022. Council Member Atterholt questioned the total amount of money the town would receive additionally if they moved to the .99 millage rate. Budget Manager Russ replied that she would have that information at the budget meeting. Council Member Atterholt moved to authorize; second by Vice Mayor Hosafros.

Motion carried unanimously.

D. Special Event: Roar Offshore 2022**Approval request for Roar Offshore Special Event**

Tim and Cindy Hill from Roar Offshore stated they would request a reduction of fees again. Ms. Hill explained the increase in all their costs. Mr. Hill indicated that they were starting to run out of space due to the larger size of the event. He noted that he was asking for fee waivers from every entity involved, but no one had committed to lowering fees yet. Vice Mayor Hosafros suggested waiving 50% of the fees.

Vice Mayor Hosafros moved to approve the request with a 50% reduction in fees; second by Council Member Veach.

Motion carried unanimously.

Consensus was reached to approve the closure of the bridge for the parade.

XII. RECESS OF REGULAR MEETING

Recessed until 5:01 p.m.

XIII. PUBLIC HEARINGS - BUDGET ITEMS 5:01 PM TIME CERTAIN

Mayor Murphy called the meeting back to order at 5:04 p.m.

A. Resolution 22-29; FY22-23 Fee Schedule**Adopt the Town's Fee Schedule Commencing October 1, 2022 for the Fiscal Year 2022-2023**

Vice Mayor Hosafros suggested lowering the historical review fee from \$150.00 to \$50.00 to cover the cost of the plaque. Town Attorney Herin, Jr. clarified that the historical review category was a different designation and state law required an in-depth process. The historical recognition plaque would be set at \$50.00 and the historical review fee would remain at \$150.00.

Council Member Atterholt motioned that special event fees revert to \$100.00 per day and \$1.00 for each additional day.

Council Member Veach commented that there was a typo, and each additional day was \$10.00.

Council Member Atterholt amended his motion revert the special event fees to \$100.00 the first day and \$10.00 each additional day. Seconded by Council Member Allers o change the fee back to the status quo; second by Council Member Allers.

Council Member Atterholt discussed how the Farmer's Markets created a quality of place dynamic that was important to neighborhoods. Vice Mayor Hosafros preferred that the fee be raised some. She noted she received complaints concerning the Farmers Market and thought that town resources had been expended. Council Member Veach added he received noise complaints from the Farmers Market at Beach Baptist. He saw a need to increase fees for enforcement. Council Member Allers felt Farmer's Markets were an asset to the community. He referred to an email regarding Roar Offshore and the Shrimp Festival fees. Town Manager Hernstadt commented that the town had value and that people should contribute to the impact when they utilized the town's assets. Council Member Atterholt stated that the Farmer's Markets had an intangible value that could not be measured and did not want to discourage them from operating in the town. Council Member Veach mentioned the town subsidizing Farmer's Markets. Vice Mayor Hosafros felt that for-profit organizations should pay slightly more and non-profit groups should receive a discount or not have their fees increased. Council Member Allers did not think raising fees for enforcement made any sense because the fines created revenue. Council Member Veach agreed with charging \$10.00 for each additional day. Vice Mayor Hosafros proposed an increase to \$50.00 for each additional day.

Motion carried 4-1 with Vice Mayor Hosafros dissenting.

Council Member Veach suggested adding a weekly rate of \$135.00 to the Mooring Field fee schedule. Budget Manager Russ stated that the average stay at the Mooring Field was 67 days. Vice Mayor Hosafros supported the fees recommended by staff and the Council agreed.

Community Services Administrator Daphnie Saunders explained the development order fees.

Utilities Director Christy Cory described the town's fees for auto-pay with credit cards and related staff time. She stated that if customers signed up for auto-pay with their checking account, they would avoid charges.

Council Member Allers discussed increases for weddings at Bayside Park and beach accesses. Town Manager Hernstadt commented that the fees needed to be consistent at all venues.

Council Member Allers moved to change the \$350.00 fee per hour to \$150.00 per hour for Bayside Park and beach access wedding permit fees; second by Council Member Atterholt.

Director Giesen stated that wedding planners were using the beach accesses for a nominal fee and Newton Beach Park was not being used.

Town Manager Hernstadt noted that the town was trying to encourage people to use the facilities designed for those uses. Council Member Veach and Vice Mayor Hosafros supported keeping the fees as suggested by Director Giesen. Council Member Allers agreed with increasing the fees but supported finding a balance for people who could not afford the higher fees.

Town Manager Hernstadt suggested a limit of 10 participants or less to qualify for a lower wedding fee.

Motion denied 3-2 and Town Attorney Herin, Jr. suggested that Council Member Allers make another motion instead of offering an amendment.

Council Member Allers moved to keep fees as proposed for Bayside Park and beach access weddings and offer a discount of \$150.00 per hour for both entities for parties of 10 or less; second by Council Member Atterholt. Council Member Allers amended his motion to exclude Bayside Park; second by Council Member Atterholt.

Motion carried 4-1 with Vice Mayor Hosafros dissenting.

Council Member Allers discussed separating the personal watercraft and beach furniture vendor licenses. He felt that the beach furniture and personal watercraft licenses were two different things and questioned setting fees before the ordinance was approved. Town Attorney Herin, Jr. responded that there would be an increased enforcement cost to administer the regulation.

Council Member Allers suggested increasing the fee incrementally until enforcement costs are known.

Council Member Veach moved to adjust the fees to \$685.00 from \$1,200 in the table on page 265; second by Vice Mayor Hosafros.

Motion carried 4-1 with Council Member Allers dissenting.

Public comment:

Forrest Critser thanked Council and requested that Council Member Veach inform him of any future complaints.

Linda Miller thanked Council for freezing the fees and asked that complaints be forwarded.

Matthew Pleskovic noted they were discussing the chair license, the parasail license and the jet ski-wave runner license and questioned raising fees across the board. He questioned where the money was going to protect the industry.

Ginger Weber submitted three emails for the record. She noted that the PWVL and PAL fees were inside the ordinance, so until the ordinance was

changed, fees would remain the same. She discussed enforcing the beach furniture ordinance.

Sharon Magowan submitted email to Council Member Allers asking Council to vote no on the Special Event fee increase.
Public comment closed.

Council Member Veach brought up a resident fee at Bay Oaks. Director Giesen stated that non-residents doubled in membership and usage compared to residents with free memberships. Town Manager Hernstadt indicated that the fees were reviewed and adjusted by BORCAB three times. Director Giesen indicated that scholarships were available.

Council Member Veach moved to approve the Bay Oaks fees; second by Council Member Allers.

Motion carried unanimously.

Council Member Atterholt moved to approve the Mound House fees; second by Council Member Veach.

Motion carried unanimously.

Council Member Atterholt moved to approve the Newton Park fees; second by Mayor Murphy.

Motion carried unanimously.

Council Member Veach moved to approve what was submitted by staff for building and permit fees; second by Mayor Murphy.

Motion carried unanimously.

Council Member Veach proposed increasing short-term rental fees by \$100.00 per bedroom per year for workforce housing. Council Member Allers disagreed because the fees were initially imposed to cover administrative fees. Vice Mayor Hosafros stated that her neighborhood was gone due to short-term rentals and felt they needed to do something to get things under control. Raising the fees would mean more for enforcement and help with workforce housing. Council Member Allers brought up incentivizing homeowners to offer annual rentals rather than raising fees on one specific industry. Council Member Veach noted it was up to the town to get funds to create workforce housing, or it would not get done. He reviewed the proposed increase and indicated it could potentially yield close to one million per year. He explained that the goal was to develop a housing entity to manage the property. Council Member Atterholt questioned whether the funds could be protected. Town Attorney Herin, Jr. stated that the rate increase last year was restricted to workforce housing. Town Manager Hernstadt referred to the budget for the workforce housing line item. Mayor Murphy shared the same concerns as Vice Mayor Hosafros. He noted that a greater income stream for workforce housing told developers and others that the town was serious regarding opportunities.

Vice Mayor Hosafros moved to approve the fee schedule included in the notebook with the amendments previously voted on by this Council and add Council Member Veach's request to increase the short-term registration rental fee as stated; second by Council Member Veach.

Motion passed 4-1 with Council Member Allers dissenting.

Council Member Veach suggested increasing rental fees for Times Square Merchants to put towards community policing. Vice Mayor Hosafros stated that the discussion was a separate resolution and outside the agenda. Town Manager Hernstadt will add the item to a future agenda.

B. Resolution 22-30; FY23 Proposed Ad Valorem Millage

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, ADOPTING THE PROPOSED AD VALOREM MILLAGE RATE FOR THE TOWN OF FORT MYERS BEACH, FLORIDA FOR FISCAL YEAR 2022-2023 COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND; SETTING THE SECOND AND FINAL BUDGET ADOPTION PUBLIC HEARING FOR THURSDAY SEPTEMBER 22nd, 2022 AT 5:01 P.M.; AND PROVIDING AN EFFECTIVE DATE.

Mayor Murphy read the title of the resolution.

Vice Mayor Hosafros moved to table Resolution 22-30; second by Council Member Veach.

Motion carried unanimously.

Vice Mayor Hosafros moved to put Resolution 22-30 back on the table; second by Council Member Allers.

Motion carried unanimously.

Vice Mayor Hosafros moved to adopt the proposed millage rate in Resolution 22-30 and set this for further hearing on Thursday, September 22, 2022, at 5:01 p.m.; second by Mayor Murphy.

No public comment.

Vice Mayor Hosafros read Section 2 into the record.

Motion carried unanimously.

C. Resolution 22-31; FY 22-23 Tentative Budget

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023 COMMENCING OCTOBER 1, 2022 AND ENDING ON SEPTEMBER 30, 2023; SETTING THE SECOND AND FINAL BUDGET ADOPTION PUBLIC HEARING FOR THURSDAY SEPTEMBER 22, 2022 AT 5:01 P.M.; AND PROVIDING FOR AN EFFECTIVE DATE.

Mayor Murphy read the title of the resolution.

Town Manager Hernstadt noted that the add-on list assumed the additional money generated by a millage rate of .99. Vice Mayor Hosafros expressed concern regarding multi-year projects and putting the town in a bind.

Town Manager Hernstadt described recurring revenue streams for those projects. Council Member Allers preferred a deeper dive into the general core budget for potential savings. He felt it was important to put money aside for Bay Oaks FF&E and not raise taxes but absorb the fee they would generate from the millage increase.

Council Member Veach felt they could scale back beach renourishment since many people did not want to participate in the program. He discussed a timeframe for amber streetlights and crosswalks. Council Member Allers revealed that the amber fixture passed testing but was not in the tariff program yet. Lee County was in the process of designing the new fixtures for the crosswalks and the town's portion of the design would be \$350,000.00 to do the rest of Estero Blvd. Town Manager Hernstadt indicated that the town would budget \$500,000.00 per year to Lee County for the design and implementation of new lights on Estero Blvd.

Council Member Allers did not support raising the millage rate and felt the community would help raise funds for Bay Oaks. Council Member Atterholt felt the increased millage rate was appropriate to be fiscally responsible. He reviewed his total property tax bill and stated that for an additional \$25.50 this year for the Town of Fort Myers Beach section, he would get proper lighting on Estero Blvd., two additional community police officers and beach renourishment. He felt it was a reasonable proposal and had his support.

Council Member Veach discussed millage rates in surrounding municipalities.

Council Member Allers moved to table Resolution 22-31; second by Vice Mayor Hosafros.

Motion carried unanimously.

Council Member Allers moved to reopen Resolution 22-31; second by Council Member Veach.

Motion carried unanimously.

No public comment.

Vice Mayor Hosafros moved to adopt the tentative budget in Resolution 22-31; second by Council Member Veach.
Motion carried unanimously.

XIV. FINAL PUBLIC COMMENT

No public comment.

XV. TOWN MANAGER'S ITEMS

- A. Update on foot of the bridge landscaping
Town Manager Hernstadt reported that the county planned to proceed with an agreement with Margaritaville to assume maintenance responsibility.

XVI. TOWN ATTORNEY'S ITEMS

Town Attorney Herin, Jr. requested a shade meeting at a time and date to be arranged with the Town Clerk with regard to litigation involving the Sunset Grill Restaurant, case number 21-CV-0384JLV. The property owner submitted a proposed settlement offer. Town Attorney Herin, Jr. and outside counsel would like to discuss the matter with the Town Council.
Town Attorney Herin, Jr. requested a second shade meeting involving the same parties, case number 2017-CA-000219. The Settlement Agreement contained a provision that the town could go to court to enforce the settlement document and seek fines against the property owner for failure to comply with the settlement agreement.
Town Council agreed with the shade meetings.

XVII. COUNCILMEMBERS ITEMS AND REPORTS

Council Member Allers requested permission to attend the September 22, 2022, budget meeting via Zoom. Town Council approved his request.
Council Member Atterholt questioned the closure of Lover's Key State Park and whether there was harm to Fort Myers Beach. Town Manager Hernstadt replied that the county health department notified the state to close Lover's Key State Park. Council Member Atterholt read quotes from Former Presidents Regan and Kennedy to be etched on plaques by Luc Century for the proposed veteran's tribute. He described the monuments and noted they would be placed low to the ground with the American flag flying overhead.
Council Member Veach suggested adding pavers with names to honor veterans. Council Member Allers suggested creating a hologram at night.
No items from other members.

- A. Request to place Veteran's Tribute onto Agenda
Management See XVII.

XVIII. ADJOURNMENT

Council Member Allers moved to adjourn the meeting; second by Council Member Veach.

Motion carried unanimously.

The meeting was adjourned at 7:52 p.m.

DRAFT

1. Requested Motion:

Meeting Date: September 22, 2022

Authorize the Town Manager to renew and execute an agreement with the Town's Special Magistrate, Myrnabelle Roche, for an additional year.

Why the action is necessary:

The current agreement is due for renewal consideration.

What the action accomplishes:

Provides Special Magistrate services for the Town on an as-needed basis for an additional year.

2. Agenda:

CONSENT AGENDA

3. Requirement/Purpose:

Other

4. Submitter of Information:

5. Background:

This agreement will extend Ms. Roche's services for another year.

Attachments:

1. Myrnabell Roche resume
2. Roche Special Magistrate Agreement - 2022-2023(138117547.1)-C

Financial Impact:

- Maximum fee for case preparation per case \$95.00 (one half hour of hourly rate)
- Maximum fee for conducting case hearing, including continuances and any mitigation hearing per case \$190.00, with a 2 hour minimum
- Maximum fee to issue findings of facts per case \$95.00 (one half hour of hourly rate)
- External post hearing activities in defense of findings of facts \$47.50 (one quarter hour of hourly rate) per 15 minutes
- No additional fees or costs shall be permitted

6. Alternative Action

Do not renew the contract and issue a Request for Proposals for an alternative for Special Magistrate Services or reestablish a code enforcement board.

7. Management Recommendations:

To renew and execute a renewal agreement for the Town's Special Magistrate Services

8. Recommended Approval:

Yadzia Roa, Deputy Town Clerk/Contracts Manager
John R Herin Jr, Town Attorney
Amy Baker, Town Clerk
Roger Hernstadt, Town Manager

Created/Initiated - 9/15/2022
Approved - 9/15/2022
Approved - 9/16/2022
Final Approval - 9/16/2022

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mroche@mrnlawpa.com

EXECUTIVE SUMMARY

Over fourteen years working in the construction industry with architects, engineers, general contractors, sub-contractors, property owners, insurance companies, surety companies, real estate professionals and governmental agencies. Twelve years of civil litigation, trial work and appellate law experience, primarily in the areas of construction litigation, surety and insurance claims, construction defects, professional liability, Florida lien law, creditor law, priority of secured creditors on real property, title claims, and complex commercial litigation. Twelve years of transactional experience primarily in the areas of construction, real estate development (including property acquisitions, due diligence and financing), land use and zoning, community association law and leasing. Over seven years of supervisory, training and management experience as founding Partner for a medium sized Fort Lauderdale based boutique law firm. Two years of in-house/staff counsel and corporate representative experience working for one of the nation's largest commercial insurance carrier.

Extensive experience as first chair in large and complex trials and arbitration proceedings. Extensive experience developing and executing winning litigation strategies, taking and defending depositions, initiating and responding to discovery matters, settlement negotiations and mediations. Highly experienced and comfortable handling high risk/ high exposure cases and volume.

Five years quasi judicial experience as a Member and eventually Chair of the City of Fort Lauderdale's Code Enforcement Board.

Certified Circuit Civil Mediator by the Florida Supreme Court

SKILLS, KNOWLEDGE & ABILITIES

- Senior level advanced knowledge and experience with all aspects of construction and real estate development
- Excellent verbal and written communication, negotiation and presentation skills.
- Excellent negotiation, consultative and facilitation skills with the ability to effectively interact with all internal and external business partners.
- Ability to exercise independent judgement, and to work with and maintain confidential and sensitive information.
- Excellent analytical and problem solving skills, and senior level skill in managing ambiguous situations and issues.
- Proven ability to take a proactive long-term view of business goals and objectives in order to achieve strategic business results.
- Superior knowledge of Microsoft Office Suite, Perfect Practice, Timeslips and other business related software
- Completely fluent in both English and Spanish.

PROFESSIONAL EXPERIENCE

City of Marco Island Marco Island, FL Title: Special Magistrate	December 2014- present
Roche White LLC Attorneys at Law Pompano Beach, FL Title: Managing Attorney	June 2014- present
CNA Insurance Companies Inc. Staff Counsel Plantation, FL Title: Senior Litigation Attorney	2012-2014
Shapiro, Fishman and Gache, LLP Attorneys at Law Boca Raton, FL Title: Lead Litigation Attorney - Complex and High Risk Cases	2011-2012
Reilly Roche LLP Attorneys at Law Fort Lauderdale, FL Title: Partner	2002 - 2011
Broward County Attorney's Office Litigation Division, Construction Law Section Fort Lauderdale, FL Title: Legal intern - Litigation	Fall 2001
Time Engineering, LLC Construction Management, Scheduling & Expert Witness Services Fort Lauderdale, FL Title: Manager	1998 - 2010
Keene Construction Company Maitland, FL Title: Project Engineer	1999
University of Florida, ME Rinker School of Building Construction Graduate Teaching Assistant BCN 6748- Construction Law	1998

EDUCATION

JURIS DOCTOR - University of Florida College of Law, Gainesville, FL

MASTER OF BUILDING CONSTRUCTION - UF's ME Rinker School of Building Construction, Gainesville, FL

BACHELOR OF DESIGN IN ARCHITECTURE - University of Florida College of Architecture, Gainesville, FL

MEMBERSHIPS & CERTIFICATIONS

Florida Bar	2002 – present
Admitted to practice in State and Federal Courts	

City of Fort Lauderdale Code Enforcement Board

Chair	2008 - 2009
Vice-Chair	2007 - 2008
Member	2004 - 2007

Certified Circuit Civil Mediator	2011- present
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REFERENCES

Excellent references available upon request.

INDEPENDENT CONTRACTOR AGREEMENT TO PERFORM SPECIAL MAGISTRATE SERVICES

This Independent Contractor Agreement (the “Agreement”) is effective October 1, 2022, between the **Town of Fort Myers Beach, Florida** (herein referred to as the “Town”) and **Myrnabelle Roche, Esq.** (herein referred to as “Contractor”).

RECITALS

1. Chapter 162, *Florida Statutes*, provides that municipalities may contract with Special Magistrates as an alternative method of hearing code enforcement cases; and
2. The Contractor is not a charter officer of the Town; and
3. The Contractor is not an “officer” pursuant to Article II, Section 5(a) of the Florida Constitution; and
4. The Contractor serves at the pleasure and at the will of the Town Council; and
5. The Town Council has determined that the Contractor is duly qualified and has the requisite expertise to perform Special Magistrate Services as described below for the Town.
6. Contractor and the Town agree that it is to their mutual advantage to have Contractor provide the Services to the Town as provided in applicable state law and Town ordinances and resolutions.

AGREEMENT

A. DESCRIPTION OF WORK: The Contractor agrees to provide the Town with Special Magistrate Services (the “Services”) including hearing and adjudicating code enforcement cases assigned to Contractor on an “as needed” basis. Contractor’s Services shall be provided at such place and time and in a manner as mutually agreed upon by Contractor and the Town. Contractor will perform its Services to the highest professional standards and using best practices as customarily accepted within the administrative law field. Contractor is not required to maintain any specified daily or weekly schedule, and is not required to meet any quotas, however, Contractor must be available to provide Services to the Town promptly upon notification thereof by the Town. If requested, Contractor shall attend periodic meetings held to provide informational updates regarding code compliance. Services hereunder shall be performed by Patrick Neale, Esq. personally. Contractor shall not have discretion to hire others, whether at Contractor’s expense or otherwise to assist in completing Services without the Town’s express written consent. At the conclusion of each hearing, Contractor shall prepare a written order, including findings of fact and conclusions of law, which Contractor shall furnish to the Town for distribution by Town to the parties.

B. LICENSES AND CERTIFICATIONS: Contractor ensures that he shall, at all times during the term of this Agreement, maintain any and all approvals, licenses, and/or

certifications required to provide the Services, including without limitation a Florida Bar license, and shall furnish copies of such documents to the Town. The Contractor shall immediately notify the Town if any approvals, licenses, or certifications are restricted, revoked or limited in any way during the term of this Agreement. Contractor further agrees that at all times it will comply with any or all applicable laws, rules, regulations and/or ordinances when performing the Services.

C. **PAYMENT:** Contractor shall charge the Town through the Town's billing process for the Services performed each month during the first five business days of the subsequent month. Invoices shall be itemized on a per case basis to reflect the below fee Services. Contractor agrees to the following rates for Services:

- Maximum fee for case preparation, per case- \$95.00 (one half hour of hourly rate);
- Maximum fee for conducting case hearing, including continuances and any mitigation hearing per case- \$190.00, with a 2-hour minimum;
- Maximum fee to issue findings of facts, per case- \$95.00 (one half hour of hourly rate);
- External post-hearing activities in defense of findings of facts- \$47.50 (one quarter hour of hourly rate) per 15 minutes;
- No additional fees or costs shall be permitted.

Upon receipt of a proper invoice, the Town will process payments in accord with Chapter 218 *Florida Statutes*.

D. **USE OF EQUIPMENT:** Contractor shall be solely responsible for providing all supplies and materials needed to perform the Services. The Town will not reimburse Contractor for any expenses that Contractor incurs pursuant to this Agreement. Notwithstanding the foregoing, the Town will provide an A.D.A. compliant location and recording device(s) for each hearing.

E. **RELATIONSHIP OF PARTIES:** This Agreement creates an independent contractor relationship between Contractor and Town. Contractor understands and agrees Contractor is not an employee, director, or officer of Town. The Town will not supervise the work of the Contractor and Town expects Contractor to utilize independent knowledge and judgement in all respects, including, by example and not limitation, as to Town's Code and regulatory requirements. Contractor is solely responsible for the manner and method by which it provides the Services contemplated hereunder and for exercising discretion in this regard. During the term of this Agreement, Contractor will report to the Town Manager or his designee, who will act as the liaison between Contractor and the Town. Contractor is not an agent of the Town for any purpose. As an independent contractor, Contractor is not entitled to any benefits that the Town provides its employees, specifically including, by example and not limitation, sick leave, vacation, workers' compensation, or any insurance coverage. Contractor shall be solely responsible for withholding and paying any or all Federal, State, and local taxes, Social Security payments, and any other applicable deductions, taxes, or payments, including, but not limited to, unemployment and

other payroll taxes relating to the Services performed hereunder. This is not an exclusive agreement. Town may contract with other parties for similar services. Contractor may provide similar services to others.

F. **LIABILITY:** Contractor assumes all risk connected with the Services or any activity performed pursuant to this Agreement. Contractor also accepts all responsibility for the condition of materials, tools and equipment used in the performance of Services provided by Contractor. Contractor does hereby absolutely release, waive, discharge, covenant not to sue, and agrees to indemnify, defend, release and hold harmless the Town and its council, officers, directors, employees, and agents, and their respective successors, and assigns, from all liability to Contractor or its employees, representatives, or agents, for any and all losses, expenses or damages, and any claim for damages on account of death, personal injuries or property damage sustained by Contractor or its employees, representatives or agents, or any claims by third parties arising out of the action or failure to act of Contractor or its employees, representatives or agents, while rendering Services.

G. **DURATION:** Either party may terminate this Agreement for any reason with 30 days written notice. The Town may terminate this Agreement immediately if Contractor breaches its obligations under this Agreement or engages in conduct which is immoral, illegal or which the Town deems to adversely affect the reputation or interests of the Town. If not earlier terminated, the Agreement shall remain in force commencing on October 1, 2022, through September 30, 2023.

H. **NO AUTHORITY TO BIND:** Contractor shall have no authority to contract for or legally bind the Town with respect to any matter, including but not limited to the subject matter of the Agreement.

I. **CHOICE OF LAW AND JURY TRIAL WAIVER:** This Agreement and all related matters shall be governed by, construed, and enforced in accordance with the laws of the State of Florida. Contractor and the Town agree to waive any right to a trial by jury in any litigation over this Agreement or any supplement thereto, including any litigation arising out of Contractor's independent contractor status. Venue for any and all claims or actions arising out of or related to this Agreement shall be in Lee County, Florida.

J. **SURVIVAL:** All representations, indemnities and other relevant provisions of this Agreement shall survive and continue in full force and effect, notwithstanding any termination or expiration of this Agreement for any reason.

K. **ENTIRE AGREEMENT:** This Agreement constitutes the entire understanding and agreement of the parties, and shall not be altered, modified, or amended unless such alteration, modification, or amendment is set forth in writing and signed by the parties.

L. **ATTORNEY'S FEES:** In the event that any of the parties institutes any action or proceeding against the other party (including such affiliates) relating to this Agreement, the prevailing party shall be entitled to reimbursement for all costs and expenses incurred

in connection therewith, including payment of all reasonable attorney's fees and costs through all appellate levels.

M. INSURANCE: Contractor shall secure and maintain throughout the duration of this Agreement insurance of such type and in such amounts as required herein. The underwriter of such insurance shall be qualified to do business in the State of Florida and have agents upon whom service of process may be made in the State of Florida. The name of the insured on all required policies shall be the same as Contractor. If requested by the Town, the insurance coverage shall be primary insurance with respect to the Town, its officials, employees, agents, and volunteers. The insurance coverage shall include a minimum of:

- Worker's Compensation and Employer's Liability Insurance. If applicable, coverage to apply for all employees at minimum statutory limits as required by Florida Law. If Contractor is exempt from the statutory requirement to maintain Worker's Compensation insurance, it shall indemnify and hold the Town harmless for employee injury or claims.
- Comprehensive Automobile and Vehicle Liability Insurance. If applicable, motor vehicle liability insurance, including applicable no-fault coverage, with limits of liability of not less than \$1,000,000.00 per occurrence, combined single limit for Bodily Injury Liability and Property Damage Liability. Coverage shall include all owned vehicles, all non-owned vehicles, and all hired vehicles.
- Comprehensive General Liability. Comprehensive general liability coverage with limits of liability of not less than \$1,000,000.00 per occurrence combined single limit for Bodily Injury Liability and Property Damage Liability.

Contractor will add the Town as an additional named insured on all insurance policies applicable under this Agreement. Certificates of Insurance shall be provided to the Town at the time of execution of this Agreement and certified copies provided if requested. Each policy certificate shall be endorsed with a provision that not less than thirty (30) calendar days' written notice shall be provided to the Town before any policy or coverage is cancelled or restricted. If the Contractor fails to deliver said certificates to the Town in the above stated manner, the Town may cancel this Agreement or, but shall not be obligated to, procure the required policies, and bill the cost directly to the Contractor, who agrees to pay the bill within thirty (30) days after it has been received.

N. SOVEREIGN IMMUNITY: The Town is a public entity entitled to sovereign immunity pursuant to Florida law. Nothing in this agreement shall be considered a waiver of the City's sovereign immunity provided by §768.28, *Florida Statutes*.

O. PUBLIC RECORDS: Notwithstanding anything contained herein, as provided under Section 119.0701, *Florida Statutes*, if Contractor: (i) provides a service; and (ii) acts on behalf of Town as provided under Section 119.011(2) *Florida Statutes*, Contractor shall comply with the requirements of Section 119.0701, *Florida Statutes*, as it may be amended from time to time. The Contractor is specifically required to:

- Keep and maintain public records required by the Town to perform services as provided under this Agreement.
- Upon request from the Town's Custodian of Public Records, provide the Town with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*, or as otherwise provided by law. The Contractor further agrees that all fees, charges, and expenses shall be determined in accordance with Town fees associated with public records requests.
- Ensure that public records that are exempt, or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Contractor does not transfer the records to the Town.
- Upon completion of the Agreement, the Contractor shall transfer, at no cost to the Town, all public records in possession of the Contractor unless notified by Town's representative/liaison, on behalf of the Town's custodian of public records, to keep and maintain public records required by the Town to perform the service. If the Contractor transfers all public records to the Town upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt, or confidential and exempt from public records disclosure requirements.
- If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically by the Contractor must be provided to Town, upon request of the Town's custodian of public records, in a format that is compatible with the information technology systems of Town, and at no cost to Town.

Failure of the Contractor to comply with the requirements of this article shall be a material breach of this Agreement. Town shall have the right to exercise any and all remedies available to it, including but not limited to, the right to terminate this Agreement for cause. The Contractor acknowledges that it has familiarized itself with the requirements of Chapter 119, *Florida Statutes*, and other requirements of state law applicable to public records not specifically set forth herein.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, PLEASE CONTACT THE TOWN CLERK AT 2525 ESTERO BLVD., FORT MYERS BEACH, FL 33931, BY E-MAIL AT AMY@FMBGOV.COM OR BY TELEPHONE AT 239-765-0202.

P. **E-VERIFY:** As a condition precedent to entering into this Agreement, and in compliance with Section 448.095, *Florida Statutes*, Contractor shall, register with and use the E-Verify system to verify work authorization status of all employees hired after January 1, 2021. The following terms and conditions also apply:

- The Contractor shall require each of its subcontractors to provide it with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of the subcontractor's affidavit as part of and pursuant to the records retention requirements of this Agreement.
- Town, Contractor, or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), *Florida Statutes* or the provisions of this section shall terminate the contract with the person or entity.
- Town, upon good faith belief that a subcontractor knowingly violated the provisions of this section, but Contractor otherwise complied, shall promptly notify Contractor and Contractor shall immediately terminate the contract with the subcontractor.
- A contract terminated under the provisions of this section is not a breach of contract and may not be considered such. Any contract termination under the provisions of this section may be challenged pursuant to Section 448.095(2)(d), *Florida Statutes*. Contractor acknowledges that upon termination of this Agreement by the Town for a violation of this section by Contractor, Contractor may not be awarded a public contract for at least one (1) year. Contractor further acknowledges that Contractor is liable for any additional costs incurred by the Town as a result of termination of any contract for a violation of this section.
- Contractor or subcontractor shall insert in any subcontracts the clauses set forth in this section, including this subsection, requiring the subcontractors to include these clauses in any lower tier subcontracts. Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in this section.

Q. **SCRUTINIZED COMPANIES:** Contractor certifies that he is not listed on the Scrutinized Companies that Boycott Israel List, Scrutinized Companies with Activities in Sudan List, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, nor is engaged in business operations with Syria. In accordance with Section 287.135, *Florida Statutes*, as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local governmental entity for goods or services if:

- In any amount, at the time bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, *Florida Statutes*, or is engaged in a boycott of Israel; or

- If in the amount of One million dollars or more, if at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company (a) is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, Florida Statutes; or (b) is engaged in business operations in Syria.

TOWN OF FORT MYERS BEACH

CONTRACTOR

By: _____
Roger T. Hernstadt, Town Manager

Myrnabelle Roche, Esq.,

Date Signed: _____

Date Signed: _____

1. **Requested Motion:**

Meeting Date: September 22, 2022

Second reading and public hearing on proposed Ordinance 22-12 entitled: AN ORDINANCE OF THE TOWN OF FORT MYERS BEACH, FLORIDA, REPLACING TOWN OF FORT MYERS BEACH RESOLUTION NO. 09-24, AND AMENDING THE SCHEDULE OF USES FOR THE COMMERCIAL PLANNED DEVELOPMENT ZONING FOR THE PROPERTY LOCATED AT 4650 ESTERO BLVD., FORT MYERS BEACH; PROVIDING FOR REVISIONS TO CONDITIONS OF APPROVAL, AND OTHER CLARIFICATIONS AS NECESSARY; PROVIDING FOR CONFLICT OF LAW, SCRIVENER'S ERRORS AND PROVIDING FOR AN EFFECTIVE DATE.

Why the action is necessary:

The Town requests a modification to the conditions of approval for the Newton Park CPD in order to align and create consistency with operations among the other town-owned properties, including recent amendments to the Mound House CPD.

What the action accomplishes:

Approval of the proposed amendment will create consistency between town-managed properties and allow the staff and Town Council to make operational decisions.

2. **Agenda:**

PUBLIC HEARINGS

3. **Requirement/Purpose:**

Ordinance

4. **Submitter of Information:**

5. **Background:**

Newton Park has conditions of approval that regulate the use of the property and structures. The Town desires to modify condition #7 to allow for consumption on premises operations similar to previous CPD amendments for the Mound House. The Newton Park CPD was also approved as a Resolution. Approval of the CPD in an Ordinance format replaces that previously approved Resolution.

Attachments:

1. Ordinance 22-12 Newton Park-C
2. Newton Park Staff Report TC
3. 09-24 Resolution Newton Park CPD
4. Current Application
5. 2009 Application
6. Newton Park_Letters of Recommendation for Denial_combined
7. DCI 2022085 Newton Park LPA Post Cards

Financial Impact:

6. **Alternative Action**

7. **Management Recommendations:**

Approve

8. **Recommended Approval:**

Sarah Propst, Planning & Zoning
John R Herin Jr, Town Attorney
Amy Baker, Town Clerk
Roger Hernstadt, Town Manager

Created/Initiated - 9/15/2022
Approved - 9/15/2022
Approved - 9/16/2022
Final Approval - 9/16/2022

ORDINANCE 22-12

AN ORDINANCE OF THE TOWN OF FORT MYERS BEACH, FLORIDA, REPLACING TOWN OF FORT MYERS BEACH RESOLUTION NO. 09-24, AND AMENDING THE SCHEDULE OF USES FOR THE COMMERCIAL PLANNED DEVELOPMENT ZONING FOR THE PROPERTY LOCATED AT 4650 ESTERO BLVD., FORT MYERS BEACH; PROVIDING FOR REVISIONS TO CONDITIONS OF APPROVAL, AND OTHER CLARIFICATIONS AS NECESSARY; PROVIDING FOR CONFLICT OF LAW, SCRIVENER'S ERRORS AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes provide that municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal service, and exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, Article X of the Town Charter of the Town of Fort Myers Beach empowers the Town to adopt, amend, or repeal such ordinances and resolutions as may be required for the proper governing of the Town; and

WHEREAS, the Town of Fort Myers Beach, owner of 4650 Estero Blvd. known as Newton Park and identified as Strap number 29-46-24-W3-0080H.0010, filed an application to amend the Property's Commercial Planned Development ("CPD") to allow on-premises consumption of alcoholic beverages subject to compliance with all applicable provisions of state law; and

WHEREAS, the property is in the Recreation Land Use Category of the Comprehensive Plan of the Town of Fort Myers Beach, and is under common control of the applicant, as listed in the public records of Lee County Property Appraiser; and

WHEREAS, a public hearing was held before the Local Planning Agency (LPA) on August 9, 2022, at which the LPA gave full and complete consideration of the request, recommendations by staff, the documents in the record, and the testimony of all interested persons, and the LPA voted 5-0 to recommend approval of the requested CPD amendment, and

WHEREAS, on September 8, 2022, the Town Council held a first reading of the proposed Ordinance and gave full and complete consideration to the request of the proposed edits to the Land Development Code, the recommendation of the LPA, the recommendation of staff, the documents in the record, and the testimony of all interested persons; and

WHEREAS, the Town Council set a second reading of the proposed Ordinance and a public hearing on this matter to be legally advertised and held before the Town Council on September 22, 2022; at which time the Town Council gave full and complete consideration to the request, the recommendation of the LPA, the recommendation of staff, consistency with the Comprehensive Plan and Land Development Code, the documents in the record, and the testimony

of all interested persons; and

WHEREAS, the Town Council finds the proposed CPD amendment with conditions of approval are **consistent** with the Town of Fort Myers beach Comprehensive Plan and LDC and voted to **approve** the application.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true, correct, incorporated herein by this reference, and adopted as the legislative and administrative findings of the Town Council.

Section 2. The Town Council determines the Applicant **did** meet its burden of proof that the requested zoning amendment **does** meet the requirements of the Town Comprehensive Plan and LDC and approving the request to allow the use of on-site brewing and consumption of malt liquor with conditions is in the best interest of the Town. Therefore, based upon the recommendations, testimony, and evidence presented by the Applicant, Town staff, and interested parties, the Town Council **APPROVES** the requested amendment to the CPD zoning of the Property.

Section 3. Town Resolution 09-24 is repealed and replaced by this Ordinance and the schedule of uses and conditions of approval for the Property's CPD set forth in Exhibit "A," attached hereto and incorporated herein by this reference is approved.

Section 4. Whenever the requirements or provisions of this Ordinance conflict with the requirements or provisions of any other lawfully adopted LDC or Town Code provision, ordinance. or statute, the most restrictive shall apply.

Section 5. Any typographical errors that do not affect the intent of this Ordinance may be corrected with notice to and authorization of the Town Manager without further process.

Section 6. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason, declared by a court of competent jurisdiction to be unconstitutional or invalid, such decision will not affect the validity of the Ordinance as a whole, or any part thereof, other than the part so declared.

Section 7. This Ordinance shall become effective upon adoption by the Town Council.

The foregoing Ordinance was adopted by the Town Council upon a motion by Council Member _____ and seconded by _____, and upon being put to a roll call vote, the result was as follows:

Raymond P. Murphy, Mayor	_____
Rexann Hosafros, Vice Mayor	_____
Dan Allers, Council Member	_____
Jim Atterholt, Council Member	_____
Bill Veach, Council Member	_____

ADOPTED this 22nd day of September 2022, by the Town Council of the Town of Fort Myers Beach, Florida.

FORT MYERS BEACH TOWN COUNCIL

Raymond P. Murphy, Mayor

ATTEST:

Amy Baker, Town Clerk

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE
AND RELIANCE OF THE TOWN OF FORT MYERS BEACH ONLY:**

John R. Herin, Jr., Town Attorney

This Resolution was filed in the Office of the Town Clerk on this ____ day of September 2022.

EXHIBIT A

A. Conditions

1. Development must be consistent with the one-page Master Concept Plan stamped “Received April 7, 2009” for case FMBDCI2009-0001, attached as **Exhibit “B”**. The Master Concept Plan must be updated to reflect the final decision of Town Council prior to execution of the resolution approving this rezoning. If changes to the Master Concept Plan are subsequently pursued, appropriate approvals will be necessary.

2. The following limits apply to the project and uses:

a. Schedule of Uses

Principal:

Beach Access

Park, neighborhood

Recreation facility, public

Cultural facility

Membership organization

Recreation facility, commercial

Accessory:

Essential services

Essential services equipment

Hidden path

Day care center, adult (see condition #5 below)

Day care center, child (see condition #5 below)

Dwelling unit, caretaker

Place of worship (see condition #6 below)

School (see condition #6 below)

Theatre (see condition #6 below)

Temporary uses

On-premises consumption of alcoholic beverages (see condition #7 below)

Retail store, small

Administrative office

b. Site Development Regulations

Minimum Lot Width: **195± feet**

Minimum Lot Depth: **180± feet**

Minimum Lot Area: **34,667± square feet**

Maximum Building Height: **2 stories**, including space below base flood elevation as a story

25 feet

Maximum Floor Area Ratio: **0.8**

Setbacks:

Estero Boulevard:	15 feet
Strandview Avenue:	10 feet
Northeasterly lot line:	9.4 feet (existing building only)
	10 feet (all other structures)
Gulf of Mexico:	50 feet from Mean High Water Line

3. Approval of this rezoning does not authorize any activity that would violate any deed restriction or any contractual obligation regarding the subject property.

4. Land lying seaward of the Coastal Construction Setback Line recorded in Plat Book 31, Pages 1 through 21, Public Records of Lee County, Florida, is not rezoned by this resolution and remains zoned EC (Environmentally Critical).

5. The uses *day care center, adult* and *day care center, child* are included as accessory uses to clarify that groups of adults and/or groups of children may spend periods of time during day and evening hours, not extending to overnight stays, on the park grounds or in the buildings, whether gratis or for a fee.

6. The uses *place of worship, school, and theater* are included as accessory uses to clarify that the park grounds and buildings may occasionally host religious, educational, and/or cultural activities, regardless of whether the property is made available to an outside organization or entity gratis or for a fee, or the activities are organized by the Town gratis or for a fee.

7. ~~On-premises consumption of alcoholic beverages is limited to temporary permits issued in accordance with LDC Section 34-1264(d), or to a membership organization/ club in accordance with LDC Section 34-1264(a)(1)e.~~ Any on-premises consumption of alcoholic beverages must comply with all applicable provisions of state law and agency rules.

Nothing in this rezoning, including any of the attached conditions, constitute a variance or deviation from the provisions of Chapter 6, Article IV “Floodplain Regulations” of the LDC. Approval of this rezoning does not exempt the subject property from any provisions of the LDC with the exception of any approved deviation contained herein.



Town of Fort Myers Beach

COMMUNITY DEVELOPMENT DEPARTMENT STAFF REPORT

TYPE OF CASE: Commercial Planned Development (CPD) Amendment

CASE NUMBER: DCI20220085

CASE NAME: Amending the conditions of approval for Newton Park
CPD (Resolution 09-24)

LPA

HEARING DATE: August 9, 2022, at 9.:00 AM

1st TOWN COUNCIL

HEARING DATE: September 8, 2022 at 3 PM

2nd TOWN COUNCIL

HEARING DATE: September 22, 2022 at 3 PM

STAFF

RECOMMENDATION: Approve with conditions

PREPARED/

SUBMITTED BY: Jason Green, AICP, CFM

I. APPLICATION SUMMARY

Applicant/Owner: Alison Giesen/Town of Fort Myers Beach

Request: Modify condition #7 to allow the park to be operated similar to the changes made in recent years to Mound House and consistent with the Town Council operational directions.

Physical Address: 4650 Estero Blvd.

STRAP #: 29-46-24-W3-0080H.0010

FLU: Recreation

Zoning: Commercial Planned Development (CPD)

Adjacent zoning and land uses:

North:	Residential Conservation (RC) Mixed Residential, residential condominiums
South:	RC Mixed Residential, single-family residences
East:	Residential Planned Development (RPD) Mixed Residential, residential condominiums
West:	Gulf of Mexico beach

II. BACKGROUND AND ANALYSIS

Background:

The Town of Fort Myers Beach, Parks and Recreation Department is requesting a modification to condition 7 to allow the park to be operated similar to the changes made in recent years to the Mound House. This change is consistent with the Town Council's operational directions.

Analysis:

The existing language for the CPD would be amended as follows:

1. Development must be consistent with the one-page Master Concept Plan stamped "Received April 7, 2009" for case FMBDCI2009-0001, attached as **Exhibit "B"**. The Master Concept Plan must be updated to reflect the final decision of Town Council prior to execution of the resolution approving this rezoning. If changes to the Master Concept Plan are subsequently pursued, appropriate approvals will be necessary.
2. The following limits apply to the project and uses:

a. Schedule of Uses

Principal:
Beach Access
Park, neighborhood
Recreation facility, public
Cultural facility
Membership organization
Recreation facility, commercial

Accessory:

Essential services
Essential services equipment
Hidden path
Day care center, adult (see condition #5 below)
Day care center, child (see condition #5 below)
Dwelling unit, caretaker
Place of worship (see condition #6 below)
School (see condition #6 below)
Theatre (see condition #6 below)
Temporary uses

On-premises consumption of alcoholic beverages (see condition #7 below)
Retail store, small
Administrative office

b. Site Development Regulations

Minimum Lot Width:	195± feet
Minimum Lot Depth:	180± feet
Minimum Lot Area:	34,667± square feet
Maximum Building Height:	2 stories , including space below base flood elevation as a story
	25 feet
Maximum Floor Area Ratio:	0.8
Setbacks:	
Estero Boulevard:	15 feet
Strandview Avenue:	10 feet
Northeasterly lot line:	9.4 feet (existing building only) 10 feet (all other structures)
Gulf of Mexico:	50 feet from Mean High Water Line

3. Approval of this rezoning does not authorize any activity that would violate any deed restriction or any contractual obligation regarding the subject property.

4. Land lying seaward of the Coastal Construction Setback Line recorded in Plat Book 31, Pages 1 through 21, Public Records of Lee County, Florida, is not rezoned by this resolution and remains zoned EC (Environmentally Critical).

5. The uses *day care center, adult* and *day care center, child* are included as accessory uses to clarify that groups of adults and/or groups of children may spend periods of time during day and evening hours, not extending to overnight stays, on the park grounds or in the buildings, whether gratis or for a fee.

6. The uses *place of worship, school, and theater* are included as accessory uses to clarify that the park grounds and buildings may occasionally host religious, educational, and/or cultural activities, regardless of whether the property is made available to an outside organization or entity gratis or for a fee, or the activities are organized by the Town gratis or for a fee.

7. ~~On-premises consumption of alcoholic beverages is limited to temporary permits issued in accordance with LDC Section 34-1264(d), or to a membership organization/ club in accordance with LDC Section 34-1264(a)(1)c.~~ Any on-premises consumption of alcoholic beverages must comply with all applicable provisions of state law and agency rules.

Neighborhood Compatibility:

In a review of existing uses and the surrounding neighborhood, staff found the subject property is located within an area that would not be impacted from the minor change to condition 7.

Findings and Conclusions:

LDC Sec. 34-85 sets forth the required findings and conclusions for the approval of a special exception (staff analysis applicable only to the consumption on premises):

- a. *Whether there exists an error or ambiguity which must be corrected.*
There is no error or ambiguity. This amendment will allow this facility to function similarly to the Mound House and is consistent with Town Council operational directions
- b. *Whether there exist changed or changing conditions which make approval of the request appropriate.*
This change is consistent with Town Council directions regarding management of the facilities.
- c. *The impact of a proposed change on the intent of this chapter.*
This amendment will not change the intent of the chapter.
- d. *Whether the request is consistent with the goals, objectives, policies, and intent of the Fort Myers Beach Comprehensive Plan.*

The request is consistent with goals, objectives, policies, and intent of the Fort Myers Beach Comprehensive Plan.

- e. *Whether the request meets or exceeds all performance and locational standards for the proposed use.*

The request meets performance and location standards if approved and conditioned appropriately.

- f. Whether urban services are, or will be, available and adequate to serve a proposed land use change.*

No additional services will be needed because the use already exists, and the function will not be altered.

- g. Whether the request will protect, conserve, or preserve environmentally critical areas and natural resources.*

The request does not impact the EC zoning district. There are no physical improvements proposed for the site or building.

- h. Whether the request will be compatible with existing or planned uses and not cause damage, hazard, nuisance, or other detriment to persons or property.*

There is no anticipated negative impact or injury to surrounding properties as there will be no change to the use of the property.

- i. Whether the location of the request places an undue burden upon existing transportation or other services and facilities and will be served by streets with the capacity to carry traffic generated by the development.*

The amendment to condition 7 will not place any additional burden on the transportation facilities in this area.

III. RECOMMENDATION

The proposed amendment will require the adoption of a new ordinance for the CPD with amendments to the conditions, as shown above in this staff report. Adoption of a new ordinance with amended conditions to the existing CPD for Newton Park will be minimal and not deleterious to the adjacent properties.

At the August 9th LPA hearing the LPA unanimously supported recommendation of approval of the amended CPD. At the September 8th Town Council hearing the Council moved the ordinance to a second hearing.

Therefore, staff recommends **APPROVAL** of DCI20220085.

Staff Report Exhibits:

A – Previous adopted Resolution 09-24

B – Complete Application

C – 2009 Application

D – Letter to Adjacent Property Owners

RESOLUTION OF THE TOWN COUNCIL OF
THE TOWN OF FORT MYERS BEACH, FLORIDA
RESOLUTION NUMBER 09-24
NEWTON PARK COMMERCIAL PLANNED DEVELOPMENT

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, FLORIDA:

WHEREAS, The Town of Fort Myers Beach ("Applicant") has initiated an application to rezone 0.79± acres from the RC (Residential Conservation) zoning district to a CPD (Commercial Planned Development) zoning district, to approve a schedule of uses for the adaptive reuse of an existing historic site, and to approve certain deviations from the requirements of the Land Development Code (LDC), all as indicated on the approved Master Concept Plan; and

WHEREAS, the subject property is located at 4600, 4610, and 4650 Estero Boulevard, in the "Recreation" Future Land Use Map (FLUM) category of the Comprehensive Plan of the Town of Fort Myers Beach, Lee County, Florida; and

WHEREAS, the Applicant has indicated the property's current STRAP numbers are: 29-46-24-W3-0080H.0030, 29-46-24-W3-0080H.0050, and 29-46-24-W3-0080H.0010, with the legal description attached hereto and incorporated herein by reference as **Exhibit "A"**; and

WHEREAS, a public hearing was legally advertised and held before the Local Planning Agency (LPA) on July 14, 2009, at which time the LPA recommended approval of the application as set forth with specificity in LPA Resolution 2009-15; and

WHEREAS, a public hearing was legally advertised and held before the Town Council on August 17, 2009, at which time the Town Council gave full and complete consideration to the recommendations of staff, the documents in the file, the recommendations of the LPA and the testimony of all interested persons.

NOW, THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, FLORIDA as follows:

The Town Council **APPROVES** the Applicant's request to rezone the subject property to a CPD zoning district subject to the seven (7) conditions and three (3) deviations set forth with specificity below.

A. CONDITIONS

1. Development must be consistent with the one-page Master Concept Plan stamped "Received September 14, 2009" for case FMBDCI2009-0001, attached as **Exhibit "B"**, as updated to reflect the final decision of Town Council prior to execution of this resolution. If changes to the Master Concept Plan are subsequently pursued, appropriate approvals will be necessary.

2. The following limits apply to the project and uses:

a. Schedule of Uses

Principal:

- Beach Access
- Park, neighborhood
- Recreation facility, public
- Cultural facility
- Membership organization
- Recreation facility, commercial

Accessory:

- Essential services
- Essential services equipment
- Hidden path
- Day care center, adult (see condition #5 below)
- Day care center, child (see condition #5 below)
- Dwelling unit, caretaker
- Place of worship (see condition #6 below)
- School (see condition #6 below)
- Theatre (see condition #6 below)
- Temporary uses
- On-premises consumption of alcoholic beverages (see condition #7 below)
- Retail store, small
- Administrative office
- Rental of Beach Furniture
- Boat Rentals limited to non-motorized craft up to sixteen feet

b. Site Development Regulations

Minimum Lot Width:	195± feet
Minimum Lot Depth:	180± feet
Minimum Lot Area:	34,667± square feet
Maximum Building Height:	2 stories , including space below base flood elevation as a story
	25 feet
Maximum Floor Area Ratio:	0.8
Setbacks:	
Estero Boulevard:	15 feet
Strandview Avenue:	10 feet
Northeasterly lot line:	9.4 feet (existing building only)
	10 feet (all other structures)
Gulf of Mexico:	50 feet from Mean High Water Line

3. Approval of this rezoning does not authorize any activity that would violate any deed restriction or any contractual obligation regarding the subject property.

4. Land lying seaward of the Coastal Construction Setback Line recorded in Plat Book 31, Pages 1 through 21, Public Records of Lee County, Florida, is not rezoned by this resolution and remains zoned EC (Environmentally Critical).

5. The uses *day care center, adult* and *day care center, child* are included as accessory uses to clarify that groups of adults and/or groups of children may spend periods of time during day and evening hours, not extending to overnight stays, on the park grounds or in the buildings, whether gratis or for a fee.

6. The uses *place of worship, school, and theater* are included as accessory uses to clarify that the park grounds and buildings may occasionally host religious, educational, and/or cultural activities, regardless of whether the property is made available to an outside organization or entity gratis or for a fee, or the activities are organized by the Town gratis or for a fee.

7. On-premises consumption of alcoholic beverages is limited to temporary permits issued in accordance with LDC Section 34-1264(d), except that the number of such permits issued per year shall not be limited to twelve (12), or to a membership organization/ club in accordance with LDC Section 34-1264(a)(1)c. Any on-premises consumption of alcoholic beverages must comply with all applicable provisions of state law and agency rules, as well as Town Ordinance 97-5.

B. DEVIATIONS

1. Deviation #1 from LDC Section 34-953 to allow the requested CPD zoning district to substitute the site development regulations provided in condition #2, above, for the applicable the regulations of the CR or CB zoning district **IS APPROVED**.

2. Deviation #2 from LDC Section 10-285 requiring connection separation between connections to a local street of 125 feet, to allow minimum separations of 76 feet for a connection to Strandview Avenue and 70 feet for a connection to an unnamed accessway, as indicated on the Master Concept Plan **IS APPROVED**.

3. Deviation #3 from LDC Sections 10-291 and 10-296 to allow the development to use the existing 20-foot shell accessway adjoining the northeasterly lot line, as indicated on the Master Concept Plan **IS APPROVED**.

C. FINDINGS AND CONCLUSIONS

The Town Council makes the following findings and reaches the following conclusions:

1. The requested CPD zoning district, as conditioned, **is consistent with** and **complies** with all specific requirements, goals objectives, policies and intent and with the densities, intensities and general uses set forth in the Fort Myers Beach Comprehensive Plan, Land Development Code Chapter 34 and all other applicable town ordinances or codes that are relevant to the requested planned development:

*Several Comprehensive Plan policies specifically refer to the Newton Property. **Policy 10-D-3** expresses the intent to “purchase the Newton estate to serve as an oasis park with interpretive and rest facilities”. **Policy 10-F-3** expresses the intent to “operate [the Newton Property] as a small community park”. These policies support the overall goals, expressed in Goals **10-D** and **10-F**, of increasing the level of access to recreation facilities and heightening appreciation of the Town’s recent history and cultural life. As a part of the small public park,*

*the proposed uses are consistent with the general uses set forth for the Recreation FLUM category in **Policy 4-B-8** and for public facilities in **Policy 4-B-13**.*

*Approval of the rezoning to CPD, as requested and as conditioned, will limit the use of the subject property to a group of uses consistent with the Recreation FLUM category and public facilities as detailed in Comprehensive Plan **Policy 4-B-8** and **Policy 4-B-13**. The use of the subject property for a public park and historic site was specifically planned in **Policy 10-D-3** and **Policy 10-F-3**. Accessory uses will be required to comply with general provisions of LDC Chapter 34, and site development will comply with LDC Chapters 10 and 34 except where granted deviations.*

2. There **is not** an error or ambiguity that must be corrected:

No error or ambiguity is evident. The Town acquired the subject property, which formerly constituted a private residence, and now proposes to use the former residential property as a recreational area that is also the site of an historic building.

3. There **exist** changed or changing conditions that make approval of the request, as conditioned, appropriate.

The Town has acquired the subject property and formulated its plans to renovate the historic building and improve the site to complete the conversion from a residential property to a small park. This changed condition makes approval of the request appropriate.

4. The proposed use or mix of uses, as conditioned, **is appropriate** at the subject location;

*The public park and historic site were specifically planned in Comprehensive Plan **Policy 10-D-3** and **Policy 10-F-3**. Accessory educational, religious, and cultural uses are appropriately allowed in a public park if conditioned to ensure that they do not expand commercially to intrude upon neighboring residential uses. These conditions would prevent such expansion.*

5. Sufficient safeguards to the public interest **are provided** by the conditions to the master concept plan or by other applicable regulations;

The specified conditions protect the public from the expansion of accessory uses of the park and historic site. Other applicable state regulations apply to the subject property through deed restrictions and protect the wider public interest for which the subject property was acquired. .

6. All conditions **are reasonably related** to the impacts on the public's interest created by or expected from the proposed development;

These conditions specify the applicable master concept plan, provide property development regulations, clarify that environmentally critical areas are not being

rezoned for development, and prevent the expansion of accessory uses in ways that could be detrimental to neighbors and the public in general.

7. The proposed use or mix of uses, as conditioned, **meets** all performance and locational standards set forth for the proposed use.

Specific performance and locational standards do not apply to most of the proposed uses. The location of the parking area is addressed by deviation #1. Required landscaped buffer areas will be provided between the parking area and rights-of-way. The on-premises consumption of alcoholic beverages will be limited in such a way as to comply with locational standards and will be required to comply with state law.

8. Regarding the requested deviations (#1, #2, and #3):

- a. Each Deviation **does enhance** the achievement of the objectives of the planned development;

Deviation #1 allows property development regulations appropriate to a park and existing historic site rather than form-based regulations designed for new development of commercial or mixed-use buildings. Strandview Avenue and the unnamed 20-foot accessway are existing facilities. Deviation #2 to allow connections to Strandview Avenue and the accessway that do not meet the minimum separation requirements will allow access to the property without creating new connections to Estero Boulevard. Further intensification of development adjoining Strandview Avenue and the accessway is not allowed. Deviation #3 from the accessway construction standards will allow continuing use of the park and historic site and maintain the existing shell accessway.

- b. Through each Deviation the general intent of Land Development Code Chapter 34 to protect the public health, safety, and welfare **will be** preserved and promoted;

Deviation #1 allows property development regulations appropriate to a park and historic site. Deviation #2 allows the property to have connections to existing local streets and reduces the number of connections to Estero Boulevard. Deviation #3 will allow the existing accessway to continue as a permeable shell surface rather than pavement, and will allow existing utility equipment to remain in place, rather than being relocated.

- c. Each Deviation **does operate** to the benefit, and **does not operate** to the detriment, of the public interest; and

Deviation #1 allows appropriate property development regulations instead of requiring the historic building to be relocated to meet a build-to line. Deviation #2 reduces the number of connections to Estero Boulevard by using the existing Strandview Avenue and accessway connections. Deviation #3 prevents unnecessary relocation of utility equipment and

allows the accessway to continue as a permeable surface rather than a source of stormwater runoff.

- d. Each Deviation is **consistent** with the Fort Myers Beach Comprehensive Plan.

*Comprehensive Plan **Policy 10-D-3** and **Policy 10-F-3** specifically plan the use of the subject property for a park and interpretive site. Redeveloping the property in accordance with form-based property development regulations would not be consistent with these policies, whereas the property development regulations provided in condition #2 and allowed by deviation #1 would be consistent with these policies. **Policy 7-H-10** states the intent to reduce and consolidate connections to Estero Boulevard, which is achieved by deviation #2. The comprehensive plan does not specifically address accessway construction standards.*

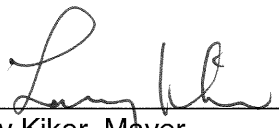
The foregoing Resolution was adopted by the Town Council upon a motion by Councilmember Babcock and seconded by Councilmember List and upon being put to a vote, the result was as follows:

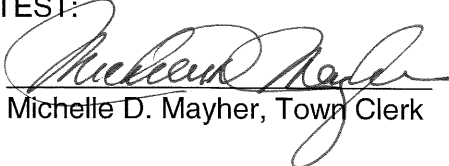
Larry Kiker, Mayor aye
Tom Babcock aye
Bob Raymond absent

Herb Acken, Vice Mayor aye
Jo List aye

DULY PASSED AND ADOPTED THIS 17TH DAY OF AUGUST, 2009, BY THE

TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH

By: 
Larry Kiker, Mayor

ATTEST:
By: 
Michelle D. Mayher, Town Clerk

Approved as to legal sufficiency:

By: 
Anne Dalton, Esquire, Town Attorney

FMBDCI2009-0001

Exhibit A

Lots 1, 2, 3, 4, 5, and 6, Block H, HYDE PARK SUBDIVISION, as recorded in
Plat Book 7, Page 20, Public Records of Lee County, Florida



COMMUNITY DEVELOPMENT DEPARTMENT

APPLICATION for ADMINISTRATIVE ACTION

This is the first part of a two part application. Please be sure to fill out this form, which requires general information, as well as the Supplemental Form application specific to action requested for the subject property. Please submit required applications, supplemental information, exhibits and documents to zoningpermits@fmbgov.com.

Site Address: 4650 ESTERO BLVD, FORT MYERS BEACH

STRAP Number: 29-46-24-W3-0080H.0010

Applicant: TOWN OF FORT MYERS BEACH/ NEWTON PARK Phone: 239-765-0202

Contact Name: ALISON GIESEN Phone: 239-462-8247

Email: ALISON@FMBGOV.COM Fax: _____

Current Zoning District: RC- RESIDENTIAL CONSERVATION

Future Land Use Map (FLUM) Category: REC

FLUM Density Range: _____ Platted Overlay: ☐ YES ☒ NO

ACTION REQUESTED

SUPPLEMENTAL FORM REQUIRED

- | | |
|--|--------------------------|
| ☒ Amendment to Planned Development | AA-A |
| ☐ Commercial Antenna | AA-B |
| ☐ Consumption on Premises (COP) | AA-C |
| ☐ Forced Relocation of Business | AA-D |
| ☐ Interpretation of Land Development Code | AA-E |
| ☐ Minimum Use Determination | AA-F |
| ☐ Setback Variance | AA-G |
| ☐ Accessory Apartment Determination | AA-H |
| ☐ Other – cite LDC Section: _____ | attach on separate sheet |

PART I – General Information

A. Applicant*: ALISON GIESEN- DIRECTOR OF CULTURE, PARKS AND REC. Phone: 239-462-8247

**Applicant must submit a statement under oath that he/she is the authorized representative of the property owner. Please see PART III to complete the appropriate Affidavit form for the type of applicant.*

Applicant Mailing Address: 2525 ESTERO BLVD, FORT MYERS BEACH

Email: ALISON@FMBGOV.COM Fax: _____

Contact Name: ALISON GIESEN Phone: 239-462-8247



COMMUNITY DEVELOPMENT DEPARTMENT

APPLICATION for ADMINISTRATIVE ACTION

B. Relationship of Applicant to subject property:

- | | | |
|---|---|--|
| ☒ Owner* | ☐ Land Trust* | ☐ Partnership* |
| ☐ Corporation* | ☐ Association* | ☐ Condominium* |
| ☐ Subdivision* | ☐ Timeshare Condo* | ☐ Contract Purchaser* |
| ☐ Authorized Representative* | ☐ Other* (please indicate) _____ | |

**Applicant must submit a statement under oath that he/she is the authorized representative of the property owner.
Please see PART III to complete the appropriate Affidavit form for the type of applicant.*

C. Authorized Agent(s). Please list the names of all Authorized Agents (attach extra sheets if necessary)

Name: _____ Phone: _____

Address: _____

Email: _____ Fax: _____

D. Nature of Request: Amendment to the conditions of approval for Newton Park CPD (Res 09-24)

E. Is this request specific to a particular tract of land?

☐ YES* ☐ NO **If yes, complete PART II of this form*

PART II – Property Information

A. Is the action requested a result of a Code Violation or Notice of Violation?

☐ YES ☐ NO If yes, please provide the date of notice: _____

Specific nature of the Violation: _____

B. Property Owner(s): TOWN OF FORT MYERS BEACH Phone: _____

Property Owner Mailing Address: 2525 ESTERO BLVD, FORT MYERS BEACH, FL 33931

Email: _____ Fax: _____



COMMUNITY DEVELOPMENT DEPARTMENT APPLICATION for ADMINISTRATIVE ACTION

C. Legal Description:

Is the subject property within a platted subdivision recorded in the official Plat Books of Lee County? ☐ No. Attach a legible copy of the legal description.

☐ Yes. Property identified in subdivision: _____

Book: _____ Page: _____ Unit: _____ Block: _____ Lot(s): _____

D. Subject Property Dimensions:

Width (please provide an average width if irregular in shape) _____ feet

Depth (please provide an average width if irregular in shape) _____ feet

Frontage on street: _____ feet. Frontage on waterbody: _____ feet

Total land area: _____ ☐ acres ☐ square feet

E. Boundary Survey:

☐ Attach a Boundary Survey of the property meeting the minimum standards of Chapter 61G17-6 of the Florida Administrative Code. A Boundary Survey must bear the raised seal and original signature of a Professional Surveyor and Mapper licensed to practice Surveying and Mapping by the State of Florida.

F. Property Restrictions (check applicable):

☐ There are no deed restrictions and/or covenants on the subject property.

☐ There are deed restrictions and/or covenants on the subject property. Please attach a separate document listing the restrictions and/or covenants and including a narrative statement detailing how the restrictions/covenants may affect the request.



COMMUNITY DEVELOPMENT DEPARTMENT
APPLICATION for ADMINISTRATIVE ACTION

PART III

AFFIDAVIT

APPLICATION IS SIGNED BY AN INDIVIDUAL OWNER OR APPLICANT

I, _____ swear or affirm under oath, that I am the owner or the authorized representative of the owner(s) of the property and that:

I have full authority to secure the approval(s) requested and to impose covenants and restrictions on the referenced property as a result of any action approved by the Town of Fort Myers Beach in accordance with this application and the Land Development Code;

All answers to the questions in this application and any sketches, data or other supplementary matter attached hereto and made a part of this application are honest and true;

I have authorized the staff of the Town of Fort Myers Beach Community Development to enter upon the property during normal working hours for the purpose of investigating and evaluating the request made thru this application; and that

The property will not be transferred, conveyed, sold or subdivided unencumbered by the conditions and restrictions imposed by the approved action.

Signature of owner or authorized agent

Date

STATE OF _____ COUNTY OF _____

The foregoing instrument was certified and subscribed before me by means of ☐ physical presence OR ☐ online notarization, this _____ day of _____, 20____, by _____, ☐ who is personally known to me OR ☐ who has produced _____ as identification.

(SEAL)

Notary Public Signature



COMMUNITY DEVELOPMENT DEPARTMENT
APPLICATION for ADMINISTRATIVE ACTION

PART IV

AFFIDAVIT

APPLICATION IS SIGNED BY A CORPORATION, LIMITED LIABILITY COMPANY (L.L.C.),
LIMITED COMPANY (L.C.), PARTNERSHIP, LIMITED PARTNERSHIP, OR TRUSTEE

I, _____ (name), as _____ (title)
of _____ (company), swear or affirm under oath, that I am the
owner or the authorized representative of the owner(s) of the property and that:

1. I have full authority to secure the approval(s) requested and to impose covenants and restrictions on the referenced property as a result of any action approved by the Town of Fort Myers Beach in accordance with this application and the Land Development Code;
2. All answers to the questions in this application and any sketches, data or other supplementary matter attached hereto and made a part of this application are honest and true;
3. I have authorized the staff of Fort Myers Beach Community Development to enter upon the property during normal working hours for the purpose of investigating and evaluating the request made thru this application; and that
4. The property will not be transferred, conveyed, sold or subdivided unencumbered by the conditions and restrictions imposed by the approved action.

Name of Entity (corporation, partnership, LLP, LLC, etc)

Signature

Title

Typed or Printed Name

Date

STATE OF _____ COUNTY OF _____

The foregoing instrument was certified and subscribed before me by means of ☐ physical
presence OR ☐ online notarization, this _____ day of _____, 20____, by
_____, ☐ who is personally known to me OR ☐ who has produced
_____ as identification.

SEAL

Notary Public Signature



COMMUNITY DEVELOPMENT DEPARTMENT APPLICATION for ADMINISTRATIVE ACTION

EXPLANATORY NOTES

General – Page One

The applicant is responsible for the accuracy and completeness of this application. Time delays or additional expenses necessitated by submitting inaccurate or incomplete information will be the responsibility of the applicant.

All information submitted with the application becomes a part of the public record and will be a permanent part of the file.

All attachments and exhibits must be legible, suitable for recording, and of a size that will fit or conveniently fold into a letter size (8 ½ by 11) folder.

Place a check mark next to the type of action being requested.

1. Applications for an administrative amendment to a Commercial Planned Development (CPD) or Residential Planned Development (RPD) must include this form and Supplemental form AA-A.
2. Applications for administrative approval of Commercial Antenna placement must include this form and Supplemental form AA-B.
3. Applications for administrative approval of alcoholic beverage Consumption on Premises (COP) must include this form and Supplemental form AA-C. (Contact Staff at 239-765-0202 to determine whether your request can be processed administratively or if it requires a Special Exception application).
4. Applications for an administrative approval of a Forced Relocation of a Business must include this form and Supplemental form AA-D.
5. Applications for an Administrative Interpretation of the Land Development Code must include this form and Supplemental form AA-E.
6. Applications for a Minimum Use Determination must include this form and Supplemental form AA-F.
7. Applications for an administrative Setback Variance must include this form and Supplemental form AA-G. (Contact Staff at 239-765-0202 to determine whether your request can be processed administratively or if it requires a public hearing variance application).
8. Applications for an Accessory Apartment Determination must fill out this form and Supplemental form AA-H.
9. Applications for a Vacation of Right-of-Way and/or Easement must include this form and Supplemental form AA-I.
10. Other administrative applications, such as for deviations from LDC Chapter 10 or LDC Chapter 26, may require additional information.



COMMUNITY DEVELOPMENT DEPARTMENT APPLICATION for ADMINISTRATIVE ACTION

Part I

- A. Applicant's name: The applicant may be the landowner or an authorized agent.
- B. Relationship of applicant to owner: If the applicant is not the owner of the property state the relationship of the applicant to the owner (option holder, contract purchaser, lessee, trustee, agent, etc) and submit a notarized authorization from the owner(s) to the applicant.
- C. Authorized Agent's name: If the applicant will have others representing him/her in processing the application, indicate name, address, and phone number.
- D. Nature of request: State, in general terms, the purpose of the request.
- E. Specific property: If the request is specific to a particular tract of land, complete Part II of the form.

Part II

Part II must be completed for all applications in which a particular tract or parcel of land is involved. Applications for administrative interpretations of ordinances that do not affect only a particular parcel do not need to complete this part.

- A. If the request is due to a notice of violation, please indicate the date it was issued, the type of notice (building code, zoning, etc) and what the violation was.
- B. If the owner is the applicant, write "same as applicant."
- C. If the application includes only one or more undivided platted lots within a subdivision officially recorded in the Plat Books of Lee County, Florida, identify the property by lot number(s), block if applicable, subdivision unit if applicable, subdivision name, and plat book number and page number. If the property is not one or more undivided platted lots or is in an "unrecorded" subdivision, attach a metes and bounds legal description giving accurate bearings and distances for each course. The initial point in the description must be related to an established identifiable real property corner, such as a government corner or a recorded corner. The bearings in the description must be referenced to a well- established and monumented line.
- D. Provide the dimensions of the subject property, including frontage on streets and/or waterways. Also include total land area in square feet or acres.
- E. Submit a Boundary Survey meeting the minimum technical standards for surveying set out in Chapter 61G17-6 of the Florida Administrative Code. Make sure that the surveyor is aware of any specific needs of the survey (location of Coastal Construction Lines, locations of existing structures, locations of easements, locations of wetlands, etc) that are relevant to your request.
- F. If there are any deed restrictions or covenants that might affect the requested action, provide the information.



Town of Fort Myers Beach

Larry Kiker
Mayor

Herb Acken
Vice Mayor

Tom Babcock
Councilmember

Jo List
Councilmember

Bob Raymond
Councilmember

TOWN OF
FORT MYERS BEACH

APR 7 2009

RECEIVED BY

April 7, 2009

Frank Shockey
Interim Community Development Director
Town of Fort Myers Beach
2523 Estero Boulevard
Fort Myers Beach, FL 33931

Dear Dr. Shockey:

Enclosed please find one original and 13 complete copies of the zoning application for Newton Park with required exhibits and supplemental material. Should you require any additional documentation with this application, please contact me at (239) 765-0865.

Sincerely,

Theresa M. Schober
Director, Cultural Resources

NEWTON PARK ZONING SUBMITTAL

**TOWN OF
FORT MYERS BEACH**

APR 7 2009

SECTION 1: WAIVER REQUESTS

RECEIVED BY

**SECTION 2: APPLICATION FOR PUBLIC
HEARING**

SECTION 3: SUPPLEMENT PH-D



David M. Jones, Jr. and Associates, Inc.
Landscape Architects and Planners

March 9, 2009

Theresa Shober
Director Cultural Resources
Town of Fort Myers Beach
Fort Myers Beach, Florida 33931

Re: **Newton Beach Park: Request for Waivers**

Ms. Shober;

As our office finalizes the zoning application for the Newton Beach Park Property, we realized the formal request for any waivers has not been completed. We are recommending you request a waiver from the requirement to provide a Traffic Impact Statement (Sec 34.212.6) as a part of this zoning request.

Based on the limited number of on-site parking spaces being provided and the proposed use of the property as a passive park, we believe the traffic to the site would not be of any significant consequence.

Based on turnover of vehicles every two hours, the maximum number of trips to the site would be 10 vehicles per hour. It is also anticipated that most of the traffic would be from local residents. Therefore, we do not believe a full TIS is necessary.

The request must be submitted to the Director and his written response must be included in the zoning application.

Should you have any questions, please do not hesitate to call.

David M. Jones, Jr. and Associates, Inc.

Sincerely,

DAVID M. JONES, JR. AND ASSOCIATES, INC.


Gregory J. Diserio, RLA
Vice-President

Attachment: Waiver Request

APPLICATION FOR WAIVER OF SUBMITTAL REQUIREMENTS FORT MYERS BEACH

A request for a waiver or modification must be submitted to the director prior to submitting the application for public hearing. The request and the director's written response must accompany the application submitted and will become a part of the permanent file. [34-202(a)]

Application for waiver \modification of submittal items required for:

PUBLIC HEARINGS

_____ General Requirements
 _____ Additional requirements for:
 _____ Dev. of Regional Impact
 X _____ Planned Developments
 _____ Rezonings (Not PD)
 _____ Special Exception
 _____ Variances
 _____ Other

ADMINISTRATIVE ACTION

_____ Amendment to PD.
 _____ Commercial antennas
 _____ Consumption-on-premises
 _____ Forced relocation of business
 _____ Interpretation of Land Development Code
 _____ Minimum Use Determination
 _____ Setback Variance
 _____ Tall structures
 _____ Other

PLEASE PRINT OR TYPE:

STRAP 29-46-24-W3-0080H.0010
 Number(s): 29-46-24-W3-0080H.0030
 29-46-24-W3-0080H.0050

Name of _____
 Project: **Newton Park**

Name of _____
 Applicant*: **Town of Fort Myers Beach**

Street Address: **2523 Estero Boulevard**

City: **Fort Myers Beach** State: **Florida** Zip: **33931**

Phone #: **239-765-0865** Fax #: **765-0909** E-mail: **theresa@fortmyersbeachfl.gov**

* If applicant is not the owner, a letter of authorization from the owner must be submitted.

SPECIFIC SECTION(S) AND REQUIREMENT(S) FOR WHICH A WAIVER IS SOUGHT:

Section Number	Requirement
#1 34.212.6	Traffic Impact Statement
#2	
#3	
#4	
#5	

SCOPE OF PROJECT AND REASON(s) FOR REQUEST

Explain the scope of the project and the reason(s) why you think the request for submittal waiver should be approved. Use additional sheets if necessary. (Please print or type)

The purpose of the project and the zoning application is to permanently construct a park and cultural facility on the subject property. The historic Seven Seas building will be renovated to serve as a museum and public facility promoting the islands history and natural resources. The property was purchased by the Town of Fort Myers Beach to preserve the property for public use.

Waivers are being requested for the following reasons:

1. The property is currently being operated as a park facility with on-site parking. The site is limited in size therefore the number of parking stalls has been limited to what is believed to be a reasonable number (19) given the balance of the site and the uses on the site. The low number of spaces will minimize the traffic movements onto the property. It is anticipated that the majority of the visitors to the site will be vehicles already existing on the island.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.

Signature of Applicant: _____

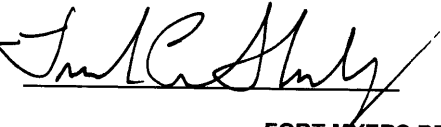
_____ Date

Directors ☒

Request Approved

☐ Request Denied

Comments: _____

Signature: 

Date: June 25, 2009

FORT MYERS BEACH
~~LEE COUNTY COMMUNITY DEVELOPMENT~~
~~P.O. BOX 398 (1500 MONROE STREET)~~
~~FORT MYERS, FLORIDA 33902~~
~~PHONE (941) 479-8585~~

APPLICATION FOR PUBLIC HEARING FOR FORT MYERS BEACH

Applicant's Name: Town of Fort Myers Beach

Project Name: Newton Park

STRAP Number(s): 29-46-24-W3-0080H.0010

29-46-24-W3-0080H.0030

29-46-24-W3-0080H.0050

This is the first part of a two-part application. It requests general information required by the Town of Fort Myers Beach for any rezoning, special exception, appeal from an administrative action, or variance. The second part addresses additional information specific to the requested action. [34-201(b)]

STAFF USE ONLY

Case Number: DC 2009-0001

Date of Application: April 7, 2009

Planner in charge: Shuckey

Date found sufficient: _____

Public Hearing Dates: LPA: _____

Town Council: _____

Current Zoning: RC - Residential Conservation

Land Use Category: REC Platted Overlay? Yes X No

Comp Plan Density Range: N/A

REQUEST FOR

Special Exception

Extension of Master Concept Plan

Variance

DRI - without rezoning

Conventional Zoning

DRI - with rezoning

X Planned Development

Appeal of Administrative action

FORT MYERS BEACH
C/O LEE COUNTY
COMMUNITY DEVELOPMENT
P.O. BOX 398 (1500 MONROE STREET)
FORT MYERS, FLORIDA 33902
PHONE (239) 479-8585

Case Number: _____ Name: _____

PART 1 - NATURE OF REQUEST

Action Requested: [check applicable action(s)]

- _____ Special Exception for: _____ (Attach Sup. PH - A)
- _____ Variance for: _____ (Attach Sup. PH - B)
- _____ Conventional Rezoning from: _____ to: _____ (Attach Sup. PH - C)
- ☒ **Planned Development**
- _____ ☒ Rezoning from: **RC** to: **CPD-CB** (Attach Sup. PH - D)
- _____ Extension of Master Concept Plan (Attach Sup. PH - E)
- _____ Public Hearing for DRI
- _____ No rezoning is required.
- _____ Rezoning is required from: _____ to: _____ (Attach Sup. PH - D)
- _____ Appeal of Administrative action (Attach Sup. PH - F)

PART 2 - CURRENT CLASSIFICATION OF PROPERTY

(Please check all appropriate items):

A. Land Use Category: (refer to the Comprehensive Plan Future Land Use Map)

- | | |
|-----------------------------|--|
| _____ Low Density | _____ Marina |
| _____ Mixed Residential | ☒ Recreation |
| _____ Boulevard | _____ Wetlands |
| _____ Pedestrian Commercial | _____ Tidal Water |

B. Platted Overlay? ☒ No ☐ Yes

C. Zoning Type (refer to the Zoning Map to determine current zoning)

- | | |
|---|---|
| _____ RS - Residential Single-family | _____ CM - Commercial Marina |
| ☒ RC - Residential Conservation | _____ CO - Commercial Office |
| _____ RM - Residential Multifamily | _____ CB - Commercial Boulevard |
| _____ VILLAGE | _____ SANTINI |
| _____ SANTOS | _____ DOWNTOWN |
| _____ IN - Institutional | _____ RPD - Residential Planned Development |
| _____ CF - Community Facilities | _____ CPD - Commercial Planned Development |
| _____ CR - Commercial Resort | _____ EC - Environmentally Critical |
| _____ BB - Bay Beach | |

Case Number: _____ Name: _____

PART 3- WAIVERS

Section Number

34.212.6 Traffic Impact Statement

PART 4 - APPLICANT INFORMATION

A. Name of applicant: Town of Fort Myers Beach

Address: Street : 2523 Estero Boulevard

City: Fort Myers Beach State: Florida Zip: 33931

Phone: Area Code: 239 Number : 765-0202 Ext: _____

Fax: Area Code: 239 Number 765-0909

E-mail address: _____

B. Relationship of applicant to property (please check appropriate response below):

1. ☒ **Owner - (Please indicate form of ownership below)**

Town: Town of Fort Myers Beach

2. **Authorized representative.** Submit authorization as "Exhibit 4 - 1" [34-202(b)(1)b.]

3. **Contract Purchaser/vendee.** Submit authorization as "Exhibit 4 - 2" [34-202(b)(1)c.]

4. ☒ **Town** Enter the date the action was authorized: March 10, 2008

Case Number: _____ Name: _____

- C. Agent authorized to receive all town or county - initiated correspondence regarding this application. [34-202(b)(1)b.]

Company Name: **Town of Fort Myers Beach**

Contact Person: **Theresa Schober, Director, Cultural Resources**

Address: Street **2523 Estero Boulevard**
City: **Fort Myers Beach** State: **Florida** Zip: **33931**
Area
Phone: Code: **239** Number: **765-0865** Ext: _____
Area
Fax: Code: **239** Number: **765-0841**
E-mail
address: **Theresa@fortmyersbeachfl.gov**

PART 5 - OTHER AGENTS

List the names of other agents that the town or county may contact concerning this application. Use additional sheet if necessary and fasten to this page. [34-202(b)(1)b.]

A. Company Name: **Town of Fort Myers Beach**

Contact Person: **Scott Janke, Town Manager**

Address: Street : **2523 Estero Boulevard**
City: **Fort Myers Beach** State: **Florida** Zip: **33931**
Area
Phone: Code: **239** Number: **765-0202** Ext: _____
Area
Fax: Code: **239** Number: **765-0909**
E-mail
address: **Scott@fortmyersbeachfl.gov**

B. Company Name: **David M. Jones, Jr. & Associates, Inc.**

Contact Person: **Gregory J. Diserio, Vice President**

Address: Street : **2221 McGregor Boulevard**
City: **Fort Myers** State: **Florida** Zip: **33901**
Area
Phone: Code: **239** Number: **337-5525** Ext: _____
Area
Fax: Code: **239** Number: **337-4494**
E-mail
address: **Gdiserio@dmjafl.com**

Case Number: _____ Name: _____

PART 6 - PROPERTY OWNERSHIP

A. Single owner (Town of Fort Myers Beach) [34-201(a)(1)].

Name Town of Fort Myers Beach

Address: Street : 2523 Estero Boulevard

City: Fort Myers Beach State: Florida Zip: 33931

Phone: Area Code: 239 Number: 765-0202 Ext: _____

Fax: Area Code: 239 Number: 765-0909

E-mail address: _____

B. _____ Multiple owners (Corporation, partnership, trust, association) [34-201(a)(1)].

Disclosure Form is attached as "Exhibit 6 - 1." [34-201(b)2]

Property owners list is attached as "Exhibit 6 - 2." [34-202(a)(5) and 34-202(b)(1).a.]

_____ Property owners map is attached as "Exhibit 6 - 3." [34-202(a)(5)]

Case Number: _____ Name: _____

PART 7 - PROPERTY INFORMATION

A. STRAP Number(s): 29-46-24-W3-0080H.0010 29-46-24-W3-0080H.0050
29-46-24-W3-0080H.0030

B. Location [34-202(a)(4)]:

Street Address: 4600, 4610 and 4650 Estero Boulevard
An area location map is attached as "Exhibit 7 - 1."

C. Directions to property: From the base of the Sky Bridge drive South on Estero Boulevard 2.47 miles. Property located on gulf side south of Strandview Avenue

D. Property Dimensions:

Area: 34,473 square feet or .8 acres

Width along roadway: 195 feet

Depth: 180 feet

E. Legal Description [34-02(a)(1)]:

- ☒ Legal description (on 8 1/2" by 11" paper) is attached as "Exhibit 7 - 2."
☒ Electronic version of the legal description is attached.

F. Boundary Survey or certified sketch of description [34-202(a)(2)]:

The property consists of one or more undivided platted lots in a subdivision recorded in the Official County Plat Books. A copy of the applicable plat book page is attached as "Exhibit 7 - 3."

The property is not platted OR consists of one or more divided platted lots in a subdivision recorded in the Official County Plat Books.

☒ A Certified sketch of description is attached as "Exhibit 7 - 4."

☒ A Boundary survey is attached as "Exhibit 7 - 5."

G. Property Restrictions [34-202(b)(2)]:

1. ☐ There are no deed restrictions/covenants on this property that affect this request.
2. ☒ Restrictions/covenants are attached as "Exhibit 7 - 6"
3. ☒ A narrative explanation as to how the deed restrictions or covenants may affect this request is attached as "Exhibit 7 - 7."

H. Surrounding property owners:

1. ☒ A list of surrounding property owners is attached as "Exhibit 7 - 8." [34-202(a)(6)]
2. ☒ Two sets of mailing labels are attached as "Exhibit 7 - 9." [34-202(a)(6)]
3. ☒ A map of surrounding property owners is attached as "Exhibit 7 - 10." [34-202(a)(7)]

Case Number: _____ Name: _____

PART 8 - AFFIDAVIT A - 1
AFFIDAVIT FOR PUBLIC HEARING
APPLICATION IS SIGNED BY AN INDIVIDUAL OWNER OR APPLICANT

I, W. Scott Janke, Town Manager, swear or affirm under oath, that I am the owner or the authorized representative of the owner(s) of the property and that:

1. I have full authority to secure the approval(s) requested and to impose covenants and restrictions on the referenced property as a result of any action approved by the Town in accordance with this application and the Land Development Code;
2. All answers to the questions in this application and any sketches, data or other supplementary matter attached hereto and made a part of this application are honest and true;
3. I have authorized the staff of Fort Myers Beach and Lee County Community Development to enter upon the property during normal working hours for the purpose of investigating and evaluating the request made thru this application; and that
4. The property will not be transferred, conveyed, sold or subdivided unencumbered by the conditions and restrictions imposed by the approved action.

W. Scott Janke
Signature

W. Scott Janke, Town Manager
(Type or printed name)

STATE OF Florida
COUNTY OF Lee

The foregoing instrument was sworn to (or affirmed) and subscribed before me this
7th day of April by SCOTT JANKE who is personally
(date) (name of person providing oath or affirmation)

known to me or who has produced

as identification.

(type of identification)

Signature of person taking oath or affirmation
Lois A. Poff

Name typed, printed or stamped
LOIS A. POFF



LOIS A. POFF
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD450227
EXPIRES 7/12/2009
BONDED THRU 1-888-NOTARY1

PART 9 - SUBMITTAL REQUIREMENTS

If the application is for a rezoning, planned development, special exception or variance, please submit fourteen (14) copies of this application form and all applicable-exhibits. If the request is to appeal an administrative action, please submit five (5) copies of this application form and all applicable exhibits.

Copies Submitted	Exhibit Number	Exhibit Description
SUPPLEMENTAL FORMS (select applicable form)		
N/A	SUP A	Special Exception supplement
N/A	SUP B	Variance supplement
N/A	SUP C	Conventional rezoning
14	SUP D	Planned Development Rezoning or DRI with Rezoning requested
N/A	SUP E	Master Concept Plan Extension
N/A	SUP F	Appeal of Administrative Decision.
Exhibits - All requests		
14	3 - 1	Approved Waivers [34-202(a)]
N/A	4 - 1	Notarized Affidavit Authorizing the applicant. [34-202(b)(1)b.]
N/A	4 - 2	Contract purchaser/vendee authorization (if applicable). [34-202(b)(1)c.]
N/A	6 - 1	Ownership Interests (Disclosure Form) [34-202(b)(1)a.]
N/A	6 - 2	Subject property owners list (if applicable) [34-202(a)(5)]
N/A	6 - 3	Subject Property Owners map (if applicable) [34-202(a)(5)]
14	7 - 1	Area Location Map on 8 by 11 paper. [34-202(a)(4)]
14	7 - 2	Legal Description [34-202(a)(1)]
N/A	7 - 3	Plat Book page (if applicable) [34-202(a)(1)]
N/A	7 - 4	Certified sketch of description (if applicable) [34-202(a)(2)]
14	7 - 5	Boundary Survey (if applicable) [34-202(a)(2)]
14	7 - 6	Copy of Deed Restrictions\Covenants (if applicable) [34-202(b)(2)]
14	7 - 7	Narrative addressing effect of Deed Restrictions [34-202(b)(2)]
14	7 - 8	List of Surrounding Property Owners [34-202(a)(6)]
14	7 - 9	Two sets of mailing labels [34-202(a)(6)]
14	7 - 10	Map of Surrounding Property Owners [34-202(a)(7)]
14	8 - A1	Applicants' affidavit - Individual owner or applicant (if applicable) [34-202(b)(1)b.]
N/A	8 - A2	Applicants' affidavit - Corp., partnership, trustee, etc.(if applicable) [34-202(b)(1)b.]
Additional requirements for DRIs		
N/A		TIS - Traffic impact statement [34-203(a)]
N/A		Notice of proposed change Substantial Deviations Form RPM-BSP- Proposed Change - 1 pursuant to Section 380.06(19) F.S.
N/A		DRI, AMDA, FQD Form RPM-BSP-ADA - 1. Application for Development Approval pursuant to Section 380.06 F.S.
N/A		Form RPM-BSP-Abandonment-DRI-1. Application for abandonment of a DRI.



This Instrument Prepared By:
Peter Fodor, Florida Counsel
The Trust for Public Land
306 North Monroe Street
Tallahassee, Florida 32301

Property Appraiser's Parcel
Identification Numbers:
29-46-24-W3-0080H.0010
29-46-24-W3-0080H.0030
29-46-24-W3-0080H.0050

INSTR # 6049718
OR BK 04124 Pgs 2377 - 2379; (3pgs)
RECORDED 11/18/2003 04:10:17 PM
CHARLIE GREEN, CLERK OF COURT
LEE COUNTY, FLORIDA
RECORDING FEE 15.00
DEPUTY CLERK K Cartwright

**WARRANTY DEED
(STATUTORY FORM - SECTION 689.02, F.S.)**

THIS INDENTURE, made this 16th day of September A.D. 2003, between **THE TRUST FOR PUBLIC LAND, a non-profit California corporation**, whose address is 306 N. Monroe St., Tallahassee, FL 32301 Grantor, and **THE TOWN OF FORT MYERS BEACH, a Florida municipal corporation**, 2523 Estero Boulevard, Fort Myers Beach, Florida 33932, Grantee.

(Wherever used herein the terms "grantor" and "grantee" include all the parties to this instrument and their heirs, legal representatives, successors and assigns. "Grantor" and "grantee" are used for singular and plural, as the context requires and the use of any gender shall include all genders.)

WITNESSETH: That the said grantor, for and in consideration of the sum of Ten Dollars 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 successors and assigns forever, the following described land situate, lying and being in Lee County, Florida, to-wit:

See Exhibit "A" attached hereto and by this reference made a part hereof.

By acceptance of this warranty deed, grantee herein hereby agrees that the use of the Property described herein shall be subject to the covenants and restrictions as set forth in that certain Grant Award Agreement attached hereto as Exhibit "B". These covenants and restrictions shall run with the Property herein described. If any of the covenants and restrictions of the Grant Award Agreement are violated by the grantee or by some third party with the knowledge of the grantee, fee simple title to the Property described herein shall be conveyed to the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida in accordance with the Grant Award Agreement without further notice to grantee, its successors and assigns, and grantee, its successors and assigns shall forfeit all right, title and interest in and to the Property described herein.

AND the said grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

THIS INSTRUMENT IS EXEMPT FROM DOCUMENTARY STAMP TAXES PURSUANT TO CHAPTER 201.02(6), FLORIDA STATUTES.

This conveyance is subject to easements, restrictions, limitations and conditions of record if any now exist, but any such interests that may have been terminated are not hereby re-imposed.

IN WITNESS WHEREOF the grantor has hereunto set grantor's hand and seal, the day and year first above written.

Signed, sealed and delivered in the presence of:

THE TRUST FOR PUBLIC LAND, a non-profit California corporation

Paula Tyler
(Signature of first witness)

By: [Signature]
W. Dale Allen, Senior Vice President

Paula Tyler
(Printed name of first witness)

(CORPORATE SEAL)

Stacy Savdie
(Signature of second witness)

STACY SAVDIE
(Printed name of second witness)

STATE OF FLORIDA
COUNTY OF LEON

The foregoing instrument was acknowledged before me this 18th day of September, 2003, by W. Dale Allen, Senior Vice President of **The Trust for Public Land, a non-profit California corporation**, on behalf of said corporation. Such person is personally known to me.

Stacy Savdie
NOTARY PUBLIC

(NOTARY PUBLIC SEAL)

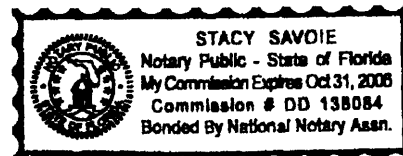


EXHIBIT "A"

LOTS 1,2,3,4,5 AND 6, BLOCK "H", HYDE PARK, A SUBDIVISION AS
PER MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 7, PAGE 26 OF THE
PUBLIC RECORDS OF Lee COUNTY, FLORIDA.

Town of Fort Myers Beach
GAA\02-098-FF2
9/3/2003

11



This document prepared by:
Michael B. Marvin
Florida Communities Trust
Department of Community Affairs
2555 Shumard Oak Blvd.
Tallahassee, FL 32399

INSTR # 6049719
OR BK 04124 Pgs 2380 - 2390; (11pgs)
RECORDED 11/18/2003 04:10:17 PM
CHARLIE GREEN, CLERK OF COURT
LEE COUNTY, FLORIDA
RECORDING FEE 51.00
DEPUTY CLERK K Cartwright

FLORIDA COMMUNITIES TRUST
FF AWARD# 02-098-FF2
FCT Contract#~~03~~⁴-CT-7M-02-F2-~~A~~⁵1-098

GRANT AWARD AGREEMENT

THIS AGREEMENT is entered into this 29 day of September, 2003, by and between the FLORIDA COMMUNITIES TRUST ("FCT"), a nonregulatory agency within the State of Florida Department of Community Affairs, and TOWN OF FORT MYERS BEACH, a local government of the State of Florida ("FCT Recipient"), in order to impose terms, conditions, and restrictions on the use of the proceeds of certain bonds, hereinafter described, and the lands acquired with such proceeds and as described in Exhibit "A" attached hereto and made a part hereof ("Project Site"), as shall be necessary to ensure compliance with applicable Florida Law and federal income tax law and to otherwise implement provisions of Chapters 259.105, 259.1051, and 380, Florida Statutes.

WHEREAS, Part III Chapter 380, Florida Statutes, the Florida Communities Trust Act, creates a nonregulatory agency within the Department of Community Affairs, which will assist local governments in bringing into compliance and implementing the conservation, recreation and open space, and coastal elements of their comprehensive plans or in conserving natural resources and resolving land use conflicts by providing financial assistance to local governments and nonprofit environmental organizations to carry out projects and activities authorized by the Florida Communities Trust Act;

WHEREAS, Section 259.105(3)(c), F.S., of the Florida Forever Act provides for the distribution of twenty- two percent (22%) less certain reductions of the net Florida Forever Revenue Bond proceeds to the Department to provide land acquisition grants to local governments and nonprofit environmental organizations through the FCT for acquisition of community-based projects, urban open spaces, natural resource conservation areas, parks, greenways and outdoor recreation areas to implement local comprehensive plans;

Town of Fort Myers Beach
GAA\02-098-FF2
9/3/2003

WHEREAS, the Bonds were issued as tax-exempt bonds, meaning that the interest on the Bonds is excluded from the gross income of Bondholders for federal income tax purposes;

WHEREAS, Rule Chapter 9K-7, Florida Administrative Code (F.A.C.), authorizes FCT to impose conditions for funding on those FCT applicants whose projects have been selected for funding in accordance with Rule Chapter 9K-7, F.A.C.;

WHEREAS, the FCT has approved the terms under which the Project Site is acquired and the deed whereby the FCT Recipient acquires title to the Project Site shall contain such covenants and restrictions as are sufficient to ensure that the use of the Project Site at all times complies with Section 375.051, Florida Statutes and Section 9, Article XII of the State Constitution and shall contain clauses providing for the conveyance of title to the Project Site to the Board of Trustees of the Internal Improvement Trust Fund upon the failure of the FCT Recipient to use the Project Site acquired thereby for such purposes; and

WHEREAS, such covenants and restrictions shall be imposed by an agreement which shall describe with particularity the real property which is subject to the agreement and shall be recorded in the county in which the real property is located; and

WHEREAS, the purpose of this Agreement is to set forth the covenants and restrictions that are imposed on the Project Site subsequent to its acquisition with the FCT Florida Forever Bond award.

NOW THEREFORE, in consideration of the mutual covenants and undertakings set forth herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, FCT and FCT Recipient do hereby contract and agree as follows:

I. GENERAL CONDITIONS.

1. Upon execution and delivery by the parties hereto, the FCT Recipient shall cause this Agreement to be recorded and filed in the official public records of Lee County, Florida, and referenced in the warranty deed vesting fee simple title to the Project Site in the FCT Recipient, and in such manner and in such other places as FCT may reasonably request, and shall pay all fees and charges incurred in connection therewith.

2. The FCT Recipient and FCT agree that the State of Florida Department of Environmental Protection will forward this Agreement to Department of Environmental Protection Bond Counsel for review. In the event Bond Counsel opines that an amendment is required to this Agreement so that the tax exempt status of the Florida Forever Bonds is not jeopardized, FCT and FCT Recipient shall amend the Agreement accordingly.

Town of Fort Myers Beach
GAA\02-098-FF2
9/3/2003

3. This Agreement may be amended at any time. Any amendment must be set forth in a written instrument and agreed to by both the FCT Recipient and FCT.

4. This Agreement and the covenants and restrictions contained herein shall run with the Property herein described and shall bind, and the benefits shall inure to, respectively, the FCT and the FCT Recipient and their respective successors and assigns.

5. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida, with respect to both substantive rights and with respect to procedures and remedies.

6. Any notice required to be given hereunder shall be given by personal delivery, by registered mail or by registered expedited service at the addresses specified below or at such other addresses as may be specified in writing by the parties hereto, and any such notice shall be deemed received on the date of delivery if by personal delivery or expedited delivery service, or upon actual receipt if sent by registered mail.

FCT: Florida Communities Trust
Department of Community Affairs
2555 Shumard Oak Blvd.
Tallahassee, FL 32399-2100
ATTN: Executive Director

FCT Recipient: Mr. Daniel Folke
Community Development Coordinator
2523 Estero Boulevard
Fort Myers Beach, Florida 33931

7. If any provision of the Agreement shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired.

II. PROJECT SITE REQUIREMENTS IMPOSED BY CHAPTER 259, CHAPTER 375, AND CHAPTER 380, PART III, FLORIDA STATUTES.

1. If any essential term or condition of this grant agreement is violated by the FCT Recipient or by some third party with the knowledge of the FCT Recipient and the FCT Recipient does not correct the violation within 30 days of notice of the violation, fee simple title to all interest in the Project Site shall be conveyed to the Board of Trustees of the Internal Improvement Trust Fund. The FCT shall treat such property in accordance with Section 380.508(4)(e), Florida Statutes.

Town of Fort Myers Beach
GAA\02-098-FF2
9/3/2003

2. Any transfer of the Project Site shall be subject to the approval of FCT and FCT shall enter into a new agreement with the transferee, containing such covenants, clauses, or other restrictions as are sufficient to protect the interest of the people of Florida.

3. The interest, if any, acquired by the FCT Recipient in the Project Site will not serve as security for any debt of the FCT Recipient unless FCT approves the transaction.

4. If the existence of the FCT Recipient terminates for any reason, title to all interest in real property it has acquired with the FCT award shall be conveyed to the Board of Trustees of the Internal Improvement Trust Fund, unless FCT negotiates an agreement with another local government or nonprofit organization which agrees to accept title to all interest in and to manage the Project Site.

5. In the event that the Project Site is damaged or destroyed or title to the Project Site, or any part thereof, is taken by any governmental body through the exercise or the threat of the exercise of the power of eminent domain, the FCT Recipient shall deposit with the FCT any insurance proceeds or any condemnation award, and shall promptly commence to rebuild, replace, repair or restore the Project Site in such manner as is consistent with the Agreement. The FCT shall make any such insurance proceeds or condemnation award moneys available to provide funds for such restoration work. In the event that the FCT Recipient fails to commence or to complete the rebuilding, repair, replacement or restoration of the Project Site after notice from the FCT, the FCT shall have the right, in addition to any other remedies at law or in equity, to repair, restore, rebuild or replace the Project Site so as to prevent the occurrence of a default hereunder.

Notwithstanding any of the foregoing, FCT will have the right to seek specific performance of any of the covenants and restrictions of this Agreement concerning the construction and operation of the Project Site.

III. PROJECT SITE OBLIGATIONS IMPOSED BY FCT ON THE FCT RECIPIENT.

1. The Project Site shall be managed only for the conservation, protection and enhancement of natural and historical resources and for passive, natural resource-based public outdoor recreation which is compatible with the conservation, protection and enhancement of the Project Site, along with other related uses necessary for the accomplishment of this purpose. The proposed uses for the Project Site are specifically designated in the Project Plan as approved by FCT.

2. The FCT Recipient shall prepare and submit to FCT an annual stewardship report as required by Rule 9K-7.013, F.A.C.

3. The FCT Recipient shall ensure that the future land use designation assigned to the Project Site is for a category dedicated to open space, conservation, or outdoor recreation uses as appropriate. If an amendment to the FCT Recipient's comprehensive plan is required to comply with

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9/3/2003

this paragraph, the amendment shall be proposed at the next comprehensive plan amendment cycle available to the FCT Recipient.

4. FCT Recipient shall ensure, and provide evidence thereof to FCT, that all activities under this Agreement comply with all applicable local, state, regional and federal laws and regulations, including zoning ordinances and the adopted and approved comprehensive plan for the jurisdiction as applicable. Evidence shall be provided to FCT that all required licenses and permits have been obtained prior to the commencement of any construction.

5. The FCT Recipient shall, through its agents and employees, prevent the unauthorized use of the Project Site or any use thereof not in conformity with the FCT approved project plan.

6. FCT staff or its duly authorized representatives shall have the right at any time to inspect the Project Site and the operations of the FCT Recipient at the Project Site.

7. All buildings, structures, improvements, and signs shall require the prior written approval of FCT as to purpose. Further, tree removal, other than non-native species, and/or major land alterations shall require the written approval of FCT. The approvals required from FCT shall not be unreasonably withheld by FCT upon sufficient demonstration that the proposed structures, buildings, improvements, signs, vegetation removal or land alterations will not adversely impact the natural resources of the Project Site. The approval by FCT of the FCT Recipient's management plan addressing the items mentioned herein shall be considered written approval from FCT.

8. If archaeological and historic sites are located on the Project Site, the FCT Recipient shall comply with Chapter 267, Florida Statutes. The collection of artifacts from the Project Site or the disturbance of archaeological and historic sites on the Project Site will be prohibited unless prior written authorization has been obtained from the Department of State, Division of Historical Resources.

9. The FCT Recipient shall ensure that the Project Site is identified as being publicly owned and operated as a passive, natural resource-based public outdoor recreational site in all signs, literature and advertising regarding the Project Site. The FCT Recipient shall erect a sign(s) identifying the Project Site as being open to the public and as having been purchased with funds from FCT and FCT Recipient.

IV. OBLIGATIONS INCURRED BY FCT RECIPIENT AS A RESULT OF BOND PROCEEDS BEING UTILIZED TO PURCHASE THE PROJECT SITE.

1. If the Project Site is to remain subject, after its acquisition by the State and the FCT Recipient, to any of the below listed activities or interests, the FCT Recipient shall provide at least 60 days written notice of any such activity or interest to FCT prior to the activity taking place, and shall provide to FCT such information with respect thereto as FCT reasonably requests in order to

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evaluate the legal and tax consequences of such activity or interest:

- a. any lease of any interest in the Project Site to a non-governmental person or organization;
- b. the operation of any concession on the Project Site to a non-governmental person or organization;
- c. any sales contract or option to buy things attached to the Project Site to be severed from the Project Site, with a non-governmental person or organization;
- d. any use of the Project Site by non-governmental persons other than in such person's capacity as a member of the general public;
- e. a management contract of the Project Site with a non-governmental person or organization; and
- f. such other activity or interest as may be specified from time to time in writing by FCT to the FCT Recipient.

2. FCT Recipient agrees and acknowledges that the following transaction, events, and circumstances may not be permitted on the Project Site as they may have negative legal and tax consequences under Florida law and federal income tax law:

- a. a sale of the Project Site or a lease of the Project Site to a non-governmental person or organization;
- b. the operation of a concession on the Project Site by a non-governmental person or organization;
- c. a sale of things attached to the Project Site to be severed from the Project Site to a non-governmental person or organization;
- d. any change in the character or use of the Project Site from that use expected at the date of the issuance of any series of bonds from which the disbursement is to be made;
- e. any use of the Project Site by non-governmental persons other than in such person's capacity as a member of the general public;
- f. a management contract of the Project Site with a non-governmental person or organization; and

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9/3/2003

g. such other activity or interest as may be specified from time to time in writing by FCT to the FCT Recipient.

DELEGATIONS AND CONTRACTUAL ARRANGEMENTS BETWEEN THE FCT RECIPIENT AND OTHER GOVERNMENTAL BODIES, NOT FOR PROFIT ENTITIES, OR NON GOVERNMENTAL PERSONS FOR USE OR MANAGEMENT OF THE PROJECT SITE WILL IN NO WAY RELIEVE THE FCT RECIPIENT OF THE RESPONSIBILITY TO ENSURE THAT THE CONDITIONS IMPOSED HEREIN ON THE PROJECT SITE AS A RESULT OF UTILIZING BOND PROCEEDS TO ACQUIRE THE PROJECT SITE ARE FULLY COMPLIED WITH BY THE CONTRACTING PARTY.

V. CONDITIONS THAT ARE PARTICULAR TO THE PROJECT SITE AS A RESULT OF THE FCT APPROVED MANAGEMENT PLAN.

1. Two or more resource-based outdoor recreational facilities including picnic facilities and a nature trail and two or more user-oriented outdoor recreation facilities including a beach volleyball court and shuffleboard court shall be provided at the Project Site. The facilities shall be designed and located with minimal impact to natural resources on the Project Site.

2. A permanent recognition sign shall be maintained in the entrance area of the Project Site. The sign shall acknowledge that the Project Site is open to the public and was purchased with funds from the Florida Communities Trust Program and the Town of Ft. Myers Beach.

3. Interpretive signage shall be provided to educate visitors about the natural environment and unique history of the Project Site.

4. At least 24 environmental and historical education classes or programs shall be conducted annually at the Project Site by trained educators or resource professionals.

5. A staffed museum that provides year- round education programming shall be established on the Project Site.

6. The Project Site shall be managed in a manner that protects and enhances habitat for native wildlife species that utilize or could potentially utilize the site, including sea turtles. The development of the management plan shall be coordinated with the Fish and Wildlife Conservation Commission's Office of Environmental Services to ensure the preservation and viability of native wildlife species and their habitat. Periodic surveys shall be conducted to ensure that site management is compatible with the listed species using the Project Site.

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7. The water quality of Gulf of Mexico adjacent to the Project Site shall be protected and enhanced. The County shall implement a plan to improve water quality in the area including the removal of an existing seawall and creation of a beach dune. The dune will serve as a stormwater retention berm capturing upland runoff and filtering the stormwater through the berm.

8. Any proposed stormwater facility for the Project Site shall be designed to provide recreational open space or wildlife habitat.

9. Invasive exotic vegetation shall be removed from the project site and the disturbed areas will be planted with native vegetation to enhance the function and appearance of the Project Site.

10. The existing seawall will be removed and a beach dune will be created and restored to a natural condition in terms of biological composition and ecological function.

11. An ongoing monitoring and control program for invasive vegetation including exotic (non-native) and nuisance native plant species shall be implemented at the Project Site. The objective of the control program shall be the elimination of invasive exotic plant species and the maintenance of a diverse association of native vegetation. The Management Plan shall reference the Exotic Pest Plant Council's List of Florida's Most Invasive Species to assist in identifying invasive exotics on the Project Site.

12. A feral animal removal program shall be developed and implemented, as necessary, for dogs, cats, and other non-native wildlife that may be found on the Project Site.

13. A protection plan shall be developed and implemented, in conjunction with the Division of Historic Resources, for the protection of known historical resources located on the Project Site. Information on significant historical sites shall be provided to the Division of Historic Resources for the purpose of updating the Florida Master Site File.

14. The location and design of the parking and other site improvements shall have minimal impact on natural resources. The parking area shall incorporate pervious material wherever feasible.

15. Pedestrian and bicycle access to the Project Site shall be promoted through the provision of pedestrian oriented walkways and bicycle facilities that link the Project Site with adjacent residential neighborhoods. Bike parking stands shall be installed at the Project Site to provide an alternative to automobile transportation to the Project Site.

16. The development and management of the Project Site shall be coordinated with the agencies managing the Great Calusa Blueway, to ensure the Project Site is managed as a stopping point and destination on the County's canoe and kayak trail system.

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17. Proposed site improvements shall be designed and located to minimize or eliminate the long term risk of storm damage or flooding in conjunction with appropriate hazard mitigation agencies or experts.

18. The requirements imposed by other grant program funds that may be sought for activities associated with the Project Site shall not conflict with the terms and conditions of this Agreement.

THIS GRANT AWARD AGREEMENT embodies the entire Agreement between the parties.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement.

Witness:

Daniel Folke
Print Name: Daniel Folke

Kath Knight
Print Name: KATH KNIGHT

TOWN OF FORT MYERS BEACH, a local government of the State or Florida

By: *Daniel Hughes*
Print Name: Daniel Hughes
Title: 9-22-03

Date: Mayor

Approved as to Form and Legality:

By: *Richard W. Coors*
Print Name: Richard W. Coors

STATE OF FLORIDA
COUNTY OF LEE

The foregoing instrument was acknowledged before me this 22 day of September, 2003, by DANIEL HUGHES, as Mayor of the Town of Fort Myers Beach, on behalf of the local government, and who is personally known to me.

Jill C. Bitterman
Notary Public
Print Name: Jill C Bitterman
Commission No. _____
My Commission Expires: _____

Town of Fort Myers Beach
GAA\02-098-FF2
9/3/2003

9



OFFICIAL SEAL
Jill C. Bitterman
DD# 101828
My Commission Expires March 20, 2006

Witness:

Gayle H. Brett
Print Name: _____

Print Name: _____

FLORIDA COMMUNITIES TRUST

By: Janice Browning
Janice Browning,
Executive Director

Date: 9/29/03

Approved as to Form and Legality:

By: Michael B. Marvin
Michael B. Marvin, Trust Counsel

STATE OF FLORIDA
COUNTY OF LEON

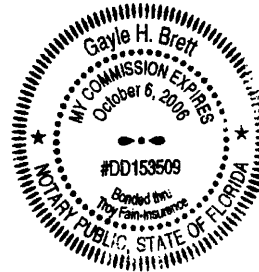
The foregoing instrument was acknowledged before me this 29th day of September, 2003, by Janice Browning as Executive Director of Florida Communities Trust. She is personally known to me.

Gayle H. Brett
Notary Public

Print Name: _____

Commission No. _____

My Commission Expires: _____



Town of Fort Myers Beach
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EXHIBIT "A"

LOTS 1,2,3,4,5 AND 6, BLOCK "H", HYDE PARK, A SUBDIVISION AS
PER MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 7, PAGE 26 OF THE
PUBLIC RECORDS OF Lee COUNTY, FLORIDA.

Town of Fort Myers Beach
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9/3/2003

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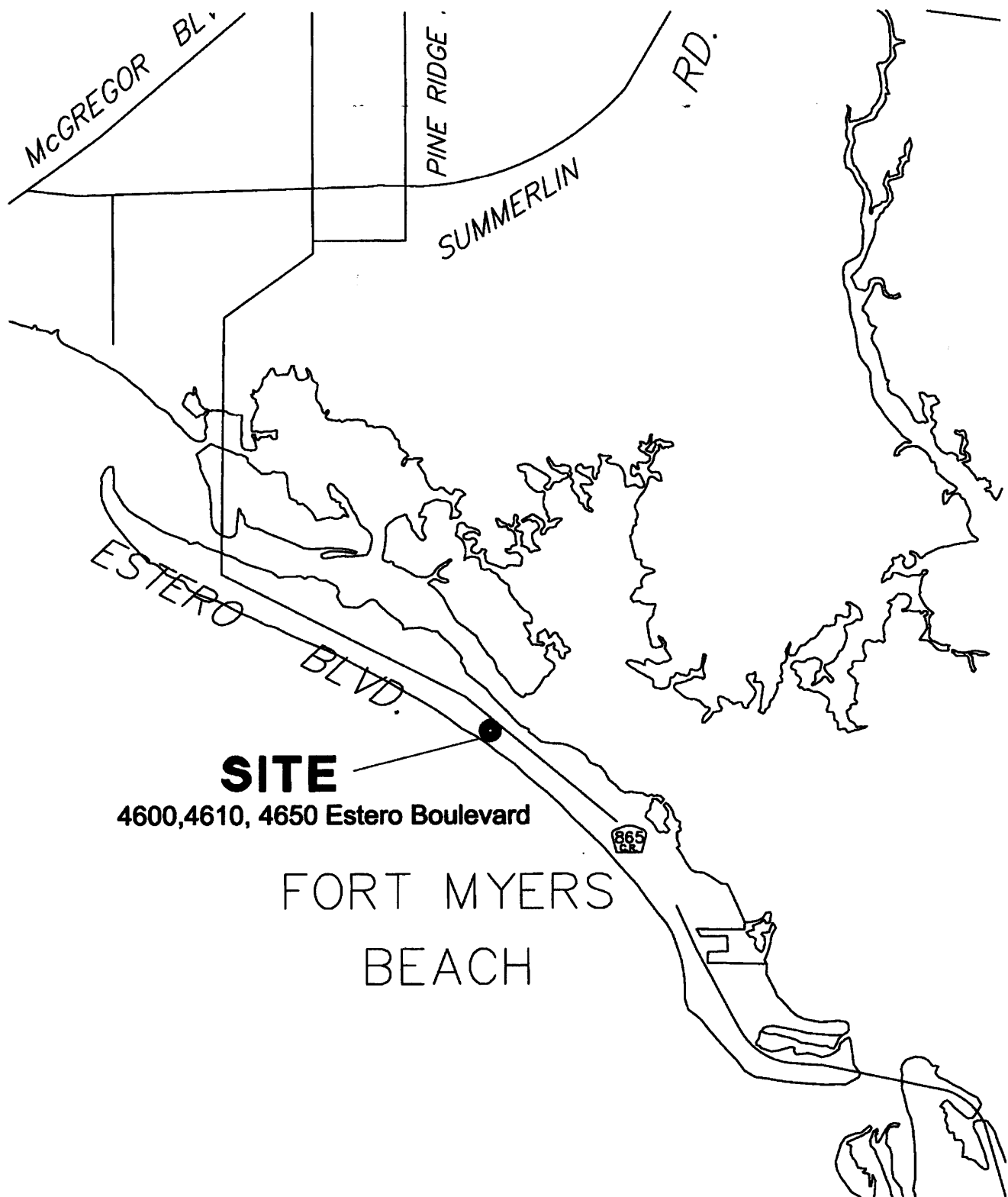
Exhibit 7-7
Newton Beach Park

PROPERTY RESTRICTIONS

The Newton Estate was acquired by the Town of Fort Myers Beach with grant funding from the Florida Communities Trust Florida Forever program and Lee County. Both grant agreements provide restrictions on the use of the property for conservation, protection and enhancement of natural and historical resources, and for passive, natural resource-based public outdoor recreation. As the Florida Forever program was developed to assist communities in meeting the objectives of their comprehensive plans, all uses and modifications to the property require approval through the Department of Community Affairs and the Division of Historical Resources when appropriate. To ensure this oversight, the Grant Award Agreement with Florida Communities Trust is Exhibit B of the Warranty Deed and is attached to this application as Exhibit 7-7.1.

Specific conditions imposed by the Grant Award Agreement that affect property uses requested in this zoning application include the installation and operation of natural resource-based and user-oriented outdoor public recreation facilities, the operation of environmental and historical education classes and programs; a staffed museum; parking and other site improvements aimed at minimizing the impact to natural and cultural resources; promotion of pedestrian and bicycle access; and the coordination with the Division of Historical Resources for the protection of historical resources on the property.

The specific schedule of uses requested in this application have received approval for another Town-owned Florida Communities Trust parcel, the Mound House.



DAVID M. JONES JR. AND ASSOCIATES, INC.

LANDSCAPE ARCHITECTS AND PLANNERS

2221 MCGREGOR BOULEVARD FORT MYERS, FLORIDA 33901
(239) 337-5525 FAX (239) 337-4494

NEWTON BEACH PARK

FORT MYERS BEACH, FLORIDA

DESCRIPTION LOCATION MAP

DRAWN BY CHECKED PROJECT NUMBER

GJD

GJD

280065

SCALE

N.T.S.

DATE

8/2008

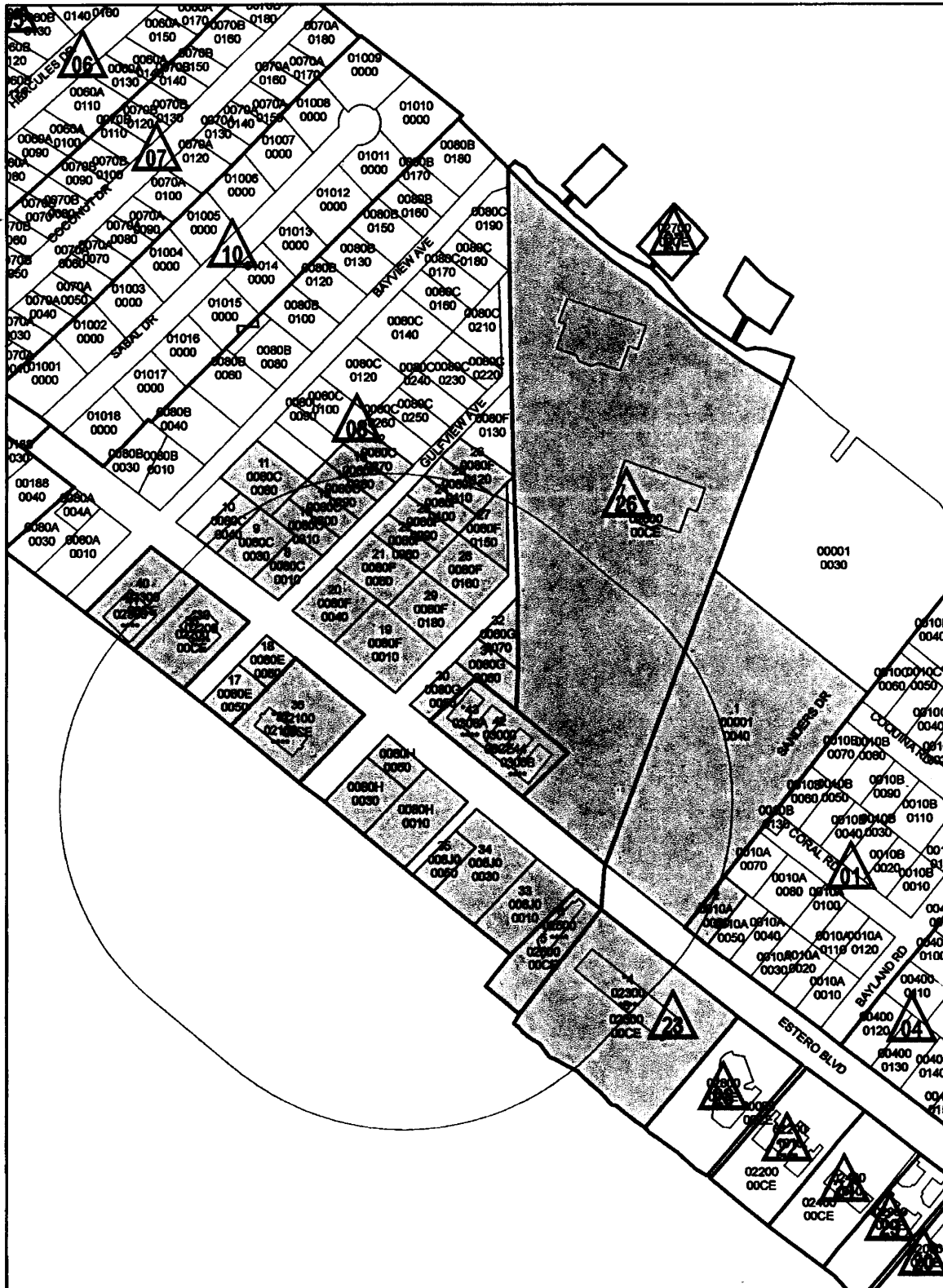
EXHIBIT

7-1

VARIANCE REPORT

3/3/2009

Subject Parcels : 3 Affected Parcels : 152 Buffer Distance : 500 ft



29-46-24-W3-0080H.0010 et al.

320 160 0

320 Feet

SUPPLEMENT PH - D

ADDITIONAL REQUIRED INFORMATION FOR A PLANNED DEVELOPMENT APPLICATION FORT MYERS BEACH

Case Number: DE 2019-0001

Project Name: Newton Park

Authorized applicant: Town of Fort Myers Beach

STRAP Number(s): 29-46-24-W3-0080H.0010

29-46-24-W3-0080H.0030

29-46-24-W3-0080H.0050

CURRENT STATUS OF PROPERTY

Current Zoning: RC

Land Use Category: Recreation Platted Overlay? Yes ☒ No

Comprehensive Plan Density: N/A

REQUESTED ACTION

☐ DRI (rezoning required)

☒ Planned Development

☒ Rezoning from: RC to CPD

☐ Amendment to Master Concept Plan

Case Number: _____ Name: _____

PART 1
NARRATIVE STATEMENTS

A. Comprehensive Plan Amendments (check one) (use additional sheets if needed)

☒ There are **NO** Comprehensive Plan Amendments pending that could affect the future use of this property.

The following Comprehensive Amendments **ARE** pending and could affect the future use of this property. (List the amendment and a brief explanation of its possible effect on this application):

B. Phasing construction

☒ the development is to be constructed in a single phase

the development is to be constructed in phases as follows: (describe proposed phasing) (use additional sheets if needed) [34-212(4)a.]

Case Number: _____

Name: _____

- C. Comprehensive Plan Compliance.** Explain how the proposed development complies with the Comprehensive Plan. (use additional sheets if needed) [34-216(a)(2)(d)].

Recreation and Open Space Element 10-D, Policy 10-D-3 and 10-H-3: to increase access to recreational facilities, maintain levels of service for community parks. Policy 10-H-3 specifically directs the establishment of the Newton property as the Town's first "oasis park", small neighborhood parks and open spaces within the developed residential areas of the city.

The property is being developed as an oasis "park". The Town will operate it as a small community park with close links to the paddling trail in Matanzas Pass, the pedestrian and bicycle facilities on Estero Boulevard and the adjoining public beach.

Conservation Element, Objectives 6-B and 6-C. Policies 6-B-1, 6-B-9 and 6-B-4: to improve existing and establish additional areas for nature preserve and conservation uses, coordinating with other public agencies in establishing and managing natural reserves, expanding opportunities for conservation and public appreciation of natural resources and preserving remaining coastal strand and hammock natural communities.

The property will create native plant habitats and provide interpretive signage.

Coastal Management Element, Objective 5-E, Policy 5-E-4, Recreation Element, Objective 10-G, Future Land Use Element, Policy 4-A-6: to increase the number and quality of public beach access points for Town residents and visitors.

Handicap accessible beach access points are being provided.

Recreation Element, Objective 10-A, Policies 10-F-1, 10-G-2 and 10-G-3: to improve natural areas as a comprehensive recreational system, including designation of canoe trails, to link cultural and recreational points of interest by providing bike and pedestrian paths, to acquire the Newton Estate for a stopping point for the Great Calusa Blueway.

The site may be incorporated into the Great Calusa Blueway and will provide resources to direct the public to other environmental and cultural resources in the area.

Recreation Element, Objective 10-A, Policy 10-1-2, Conservation Element 6-B, Policy 6-B-9.v: to assume a leadership role with other agencies to improve natural areas, to work with Lee County, surrounding jurisdictions, state and federal agencies, non-profit organizations, corporation and others to identify funding and partnerships to implement the Recreation Element.

The Newton Park was acquired as a partnership with Florida Communities Trust, Lee County, and the Town to provide recreation and natural resource conservation.

Coastal Management Element, Objective 5-D, Policy 5-D-1, Conservation Element, Policies 6-B-4, 6-E-3, Community Design Element, Policy 1-B-2; to conserve and enhance the shoreline by increasing the number of dunes, construction of dune walkovers, removal of non-native species, preserve remaining costal strands and hammocks by removal of exotic species and replanting of native species, to landscape public property with native vegetation.

Nuisance exotic species were removed following acquisition. Newton Park will create native plant habitat, support dunes and dune walkovers should beach nourishment occur, and provide educational programs and signage on the importance of natural habitats.

Historic Preservation Element, Objectives 13-A and 13-C: to develop programs to identify, document and evaluate historic and archaeological resources for their long-term protection, to heighten public appreciation of Town's history and culture and improve public access to publicly supported resources.

Newton Park will incorporate the legacy of Jim and Ellie Newton and island history through interpretive signage and educational programs.

Historic Preservation Element, Objective 13-G: to establish and maintain a regulatory and incentive system that promotes restoration, reconstruction, and re-use of the towns' historic buildings.

The property is under pubic ownership specifically as a result of the Town pursuing Goal 13. Newton Park incorporates the restoration and adaptive reuse of Seven Seas, the Newton home for community meeting space and educational programs.

Case Number: _____ Name: _____

D. Design Standards Compliance. For CPDs - Explain how the proposed development complies with the Design Standards set forth in Section 34-991-1010. (use additional sheets if needed) [34-954]
N/A

E.. Decision-making compliance. Explain how the proposed development complies with the guidelines for decision-making embodied in sections 34-85(2). (use additional sheets if needed) [34-85(2)]

The use of the site has changed from it residential use in the past to a public park facility with a community education building, thereby requiring the zoning change.

The uses proposed are consistent with the goals, objectives and general uses set forth in the Fort Myers Beach Comprehensive Plan for recreation, conservation, and historic preservation.

Urban services are available and sufficient for the intended use.

The request will preserve, protect and conserve environmentally sensitive areas.

The request is compatible with surrounding land uses.

Case Number: _____

Name: _____

- F. Schedule of deviations and a written justification.** Provide a list of requested deviations, keyed to the master concept plan, and provide a written justification for each deviation. The location of each requested deviation must be located on the master concept plan. (use additional sheets if needed) [34-212(4)k., 34-931(b)]

1. Section 34-635. Commercial Design Standards.

Deviation from the requirements for commercial design standards (34-991 -1010) to apply to the existing building scheduled to remain on the site.

Justification: The existing Newton House (Seven Seas) building has been designated as a historical structure, thereby exempting the structure from the requirement to conform to the commercial standards.

2. Section 34-953 : Setback Lines Established

Deviation to allow existing setbacks for an existing structure.

Justification: The Newton House is existing. Moving the structure is not possible due to its historic nature.

3. Section 34-706(a) : Parking Lot Locations

Deviation from the requirement of offstreet parking to be in the side or rear yard to permit the shell parking lot in the front yard.

Justification: The location of the existing Newton House (Seven Seas) on the subject property and the historical designations associated with the site prohibit compliance with this section.

4. Section 10-285: Deviation from Section 10-285: Connection separation.

Deviation from Section 10-285 Table 10-1 requiring accessway separations of 125' when connecting to a local street and 60' when connecting to an accessway, to permit the following connections:

76' and 74' separation connecting the accessway and to Strandview Drive.

Justification:

The parking circulation has been designed as a oneway system. The access is from a shared accessway along the eastern property. This accessway is shared with a single family residence. The parking oneway exit connects with Strandview Drive along the western side of the property. This is an exit only so left hand turning from Strandview into the site is not permitted. Strandview is a dead end street with on street parking for the beach access.

5. Section 10-291 and 10-296: Deviation

Deviation from Sections 10-291 and 10-296 requiring Accessway design and construction Standards to permit the continued use of the existing shell accessway within the existing 20' accessway.

Justification: The existing width of the accessway is only 20' wide. There are existing utility structures that are constraining the opportunities to provide wider access. The accessway serves the proposed parking and a single family residence. The parking egress is to the west. Only the single family residential traffic is permitted to exit at this location.

[illegible]

Case Number: _____

Name: _____

PART 2 - SUBMITTAL REQUIREMENTS

All applications for a planned development must submit fourteen (14) copies of this application form and all applicable exhibits.

Copies Submitted*	Item
14	Public Hearing Application form [34-212(1)]
N/A	Evidence of Unified Control [34-212(3)]
14	Master Concept Plan. A clearly legible master concept plan, to be no less than 24 inches by 36 inches in size and at an appropriate scale to adequately show the proposed development in detail, including the information required on section 34-212(4). [34-212(4)]
N/A	Traffic Impact Statement. A traffic impact statement in the same format and to the same degree of detail required for development orders (see § 10-286), unless waived by the director in accordance with section 34-202(a). [34-212(6)]
14	Architectural elevations. Architectural elevations or a three-dimensional rendering that show, at a minimum, all building facades adjoining public streets. These drawings may substitute for the sketches required by section 34-202(b)(5) .[34-212(5)]
14	Schedule of Uses. A list of all proposed principal and accessory land uses. [34-933(a)]
N/A	Binding letter of interpretation from DCA or a complete and sufficient ADA REQUIRED FOR DRIs ONLY. [34-213(4)]

* includes 1 original

CONSTRUCTION NOTES

GENERAL NOTES

Patch at removals, ie: electrical devices, drapes, nails, anchors, etc. Fill holes, install wood Dutchmen, etc. Patches to match adjacent finishes.

EXTERIOR

001- Reconstruct original handrail at south side of deck using the materials removed from the north side of the deck. See Detail 6 / A3.2

002- Reusing existing original porch deck construct new deck to dimensions shown that is the same elevation as the interior floor for the area of the upper porch deck. Install new steps and handrails from new deck down to existing concrete slab. See Detail 6 / A3.2.

003- Install new ramp from upper deck to new landing with new handrails. See Details 4 / A3.2.

004- Construct new 4" concrete sidewalk from new wood deck to existing grade, at slope of 1:20.

005- Using soil (sand) removed from adjacent to north and south & west elevations and under residence create new slopes of 1:20 down to existing grade from new sidewalk.

006- Construct new deck with handrails. See Detail 2/A3.2.

007- Construct new steps with handrails. See Detail 2/A3.2.

008- Construct new deck with handrails. See Detail 5/A3.2. New deck and handrails to match existing construction techniques.

009- Construct new screened porch using existing concrete slab for the floor. See Details 1/A3.2.

010- Construct new deck and steps with handrails. See Detail 2/A3.2 for similar construction.

EXTERIOR CONTINUED

011- Clean joint at top of water table board and wood siding. Install new caulk before repainting building exterior.

012- Patch or replace any deterioration of 1 x 12 water table board with 45 degree chamfer at top edge.

013- Patch wood wall boards at removals. At deteriorated areas cut out deterioration and install Dutchman.

014- Replace deteriorated wood wall board(s), bottom 6" +/-.

015- Field verify existing attachment of all screen mould battens on walls, all elevations. Resecure loose batten with galvanized brads. Replace any missing or deteriorated portions of battens. Assume 50 linear feet will need replacement or is missing.

016- Construct stand for a/c condenser unit. See Details 9 & 10/A8.2.

017- Install new 6" dia. copper downspout w/ 45 degree miter at bottom and 12"x24" concrete splash block.

INTERIOR

101- Patch holes at cabinet removal.

102- Patch holes at necktie storage rack removal.

103- Patch holes at security system / electrical device removal.

104- Patch holes at security system panel removals.

105- Patch holes at rod removal.

106- Install new plumbing fixtures, see plumbing drawings and new finishes, see finish schedule.

107- Repair bottom 6" of plywood cover of structural column. Remove deteriorated plywood and patch in new plywood. Remove and replace (4) 4" x 8" panels of deteriorated 3/4" plywood flooring adjacent to sliding glass doors.

108- Patch holes at removals from wood board wall.

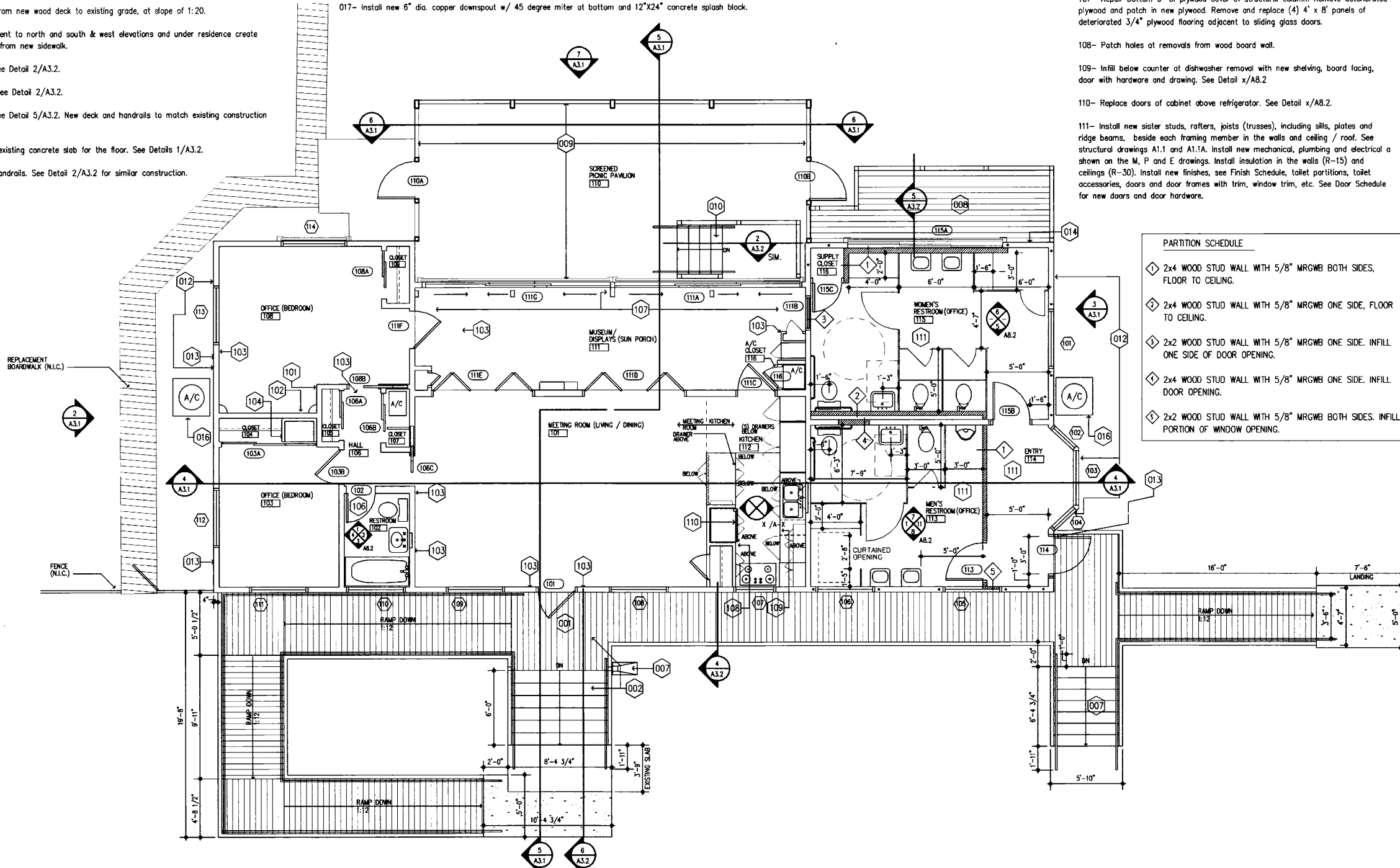
109- Infill below counter at dishwasher removal with new shelving, board facing, door with hardware and drawing. See Detail x/A8.2

110- Replace doors of cabinet above refrigerator. See Detail x/A8.2.

111- Install new sister studs, rafters, joists (trusses), including sills, plates and ridge beams, beside each framing member in the walls and ceiling / roof. See structural drawings A1.1 and A1.1A. Install new mechanical, plumbing and electrical as shown on the M, P and E drawings. Install insulation in the walls (R-15) and ceilings (R-30). Install new finishes, see Finish Schedule, toilet partitions, toilet accessories, doors and door frames with trim, window trim, etc. See Door Schedule for new doors and door hardware.

PARTITION SCHEDULE

- 1 2x4 WOOD STUD WALL WITH 5/8" MRGWB BOTH SIDES, FLOOR TO CEILING.
- 2 2x4 WOOD STUD WALL WITH 5/8" MRGWB ONE SIDE, FLOOR TO CEILING.
- 3 2x2 WOOD STUD WALL WITH 5/8" MRGWB ONE SIDE. INFILL ONE SIDE OF DOOR OPENING.
- 4 2x4 WOOD STUD WALL WITH 5/8" MRGWB ONE SIDE. INFILL DOOR OPENING.
- 5 2x2 WOOD STUD WALL WITH 5/8" MRGWB BOTH SIDES. INFILL PORTION OF WINDOW OPENING.



FLOOR PLAN
SCALE: 1/4"=1'-0"
1 A1.2

* "GO BOLT" IN EXISTING PERIMETER WALLS OF ROOMS 113, 114, 115, 116. SEE DRAWING A1.1A FOR STRUCTURAL DETAILS.

RENOVATION OF SEVEN SEAS
AT NEWTON BEACH PARK
4650 ESTERO BOULEVARD
TOWN OF FORT MYERS BEACH

PROJECT NO.: 0821
DATE: 03-23-2009
DRAWN BY: KAY, SKS
REVISIONS:

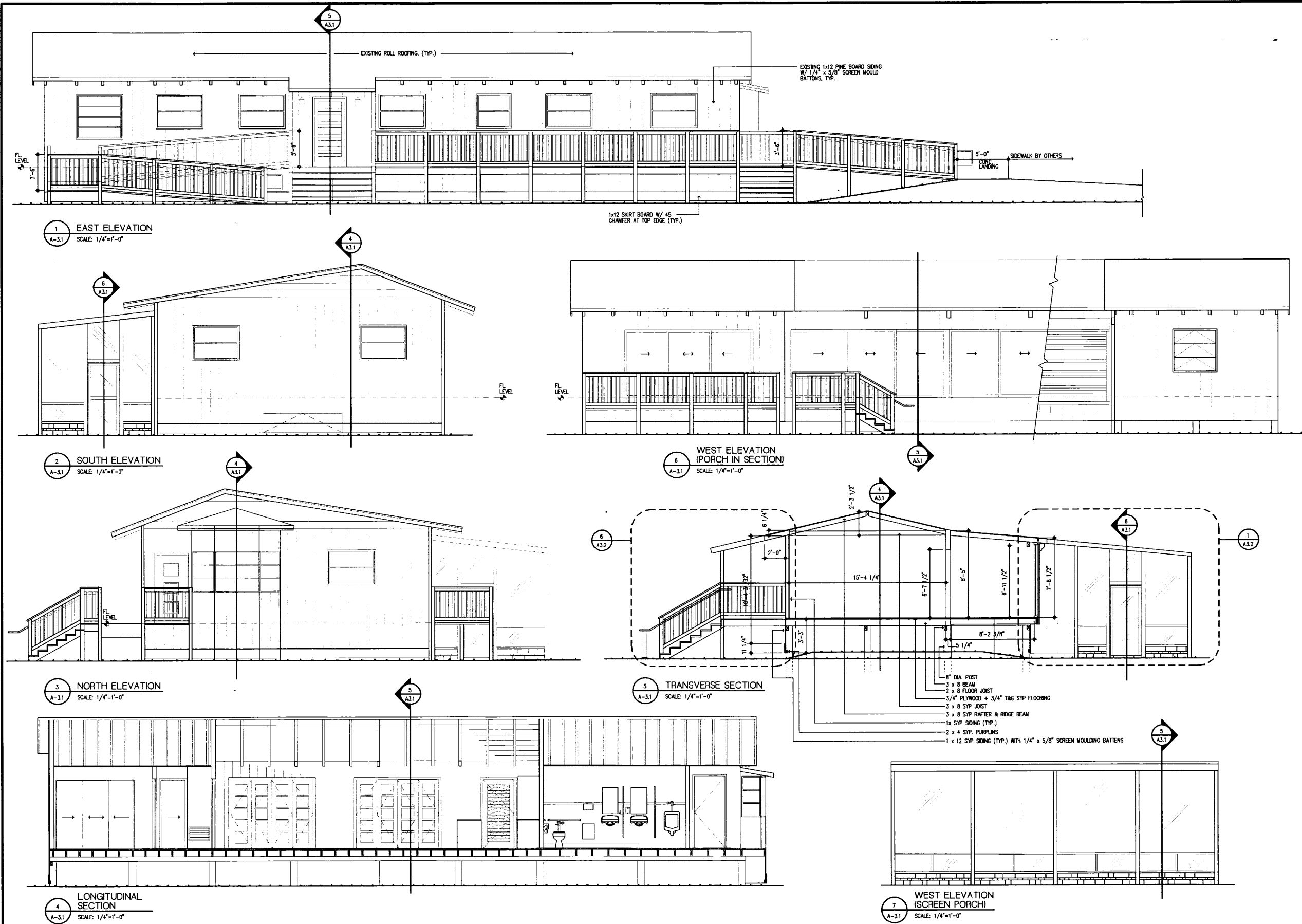
SHEET TITLE:
FLOOR PLAN

SHEET NO.:
A1.2

OF SHEETS

RENKER • EICH • PARKS ARCHITECTS
1609 Dr. Martin Luther King Jr. Street, Suite 301, Ft. Myers, FL 33901-1609 (772-431-2986)
LIC. #A-100447

H:\008\0801 Newton Ph II\CD\Seven Seas\0801 Exterior Elevation & Sections.dwg
3/23/2009 2:38 PM



RENOVATION OF SEVEN SEAS
AT NEWTON BEACH PARK
4650 ESTERO BOULEVARD
TOWN OF FORT MYERS BEACH

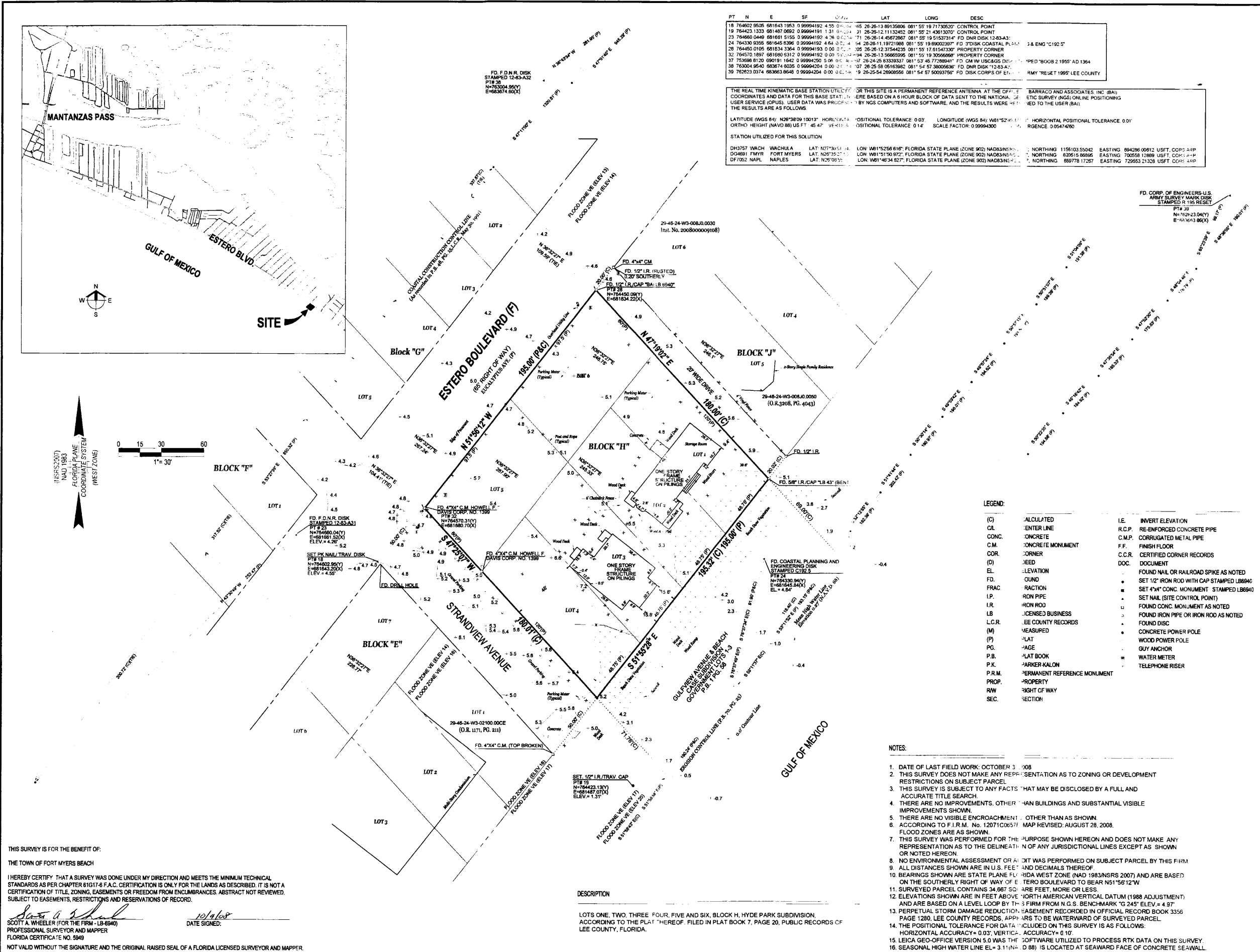
PROJECT NO.: 0821
DATE: 03-23-2009
DRAWN BY: KAY, SKS
REVISIONS:

SHEET TITLE:
EXTERIOR ELEVATIONS
AND SECTIONS

SHEET NO.:

A-3.1

OF SHEETS



Barraco
and Associates, Inc.
CIVIL ENGINEERING - LAND SURVEYING
LAND PLANNING - LANDSCAPE DESIGN
www.barraco.net
2271 MCGREGOR BOULEVARD
POST OFFICE DRAWER 2800
FORT MYERS, FLORIDA 33902-2800
PHONE (239) 461-3170
FAX (239) 461-3169
FLORIDA CERTIFICATE OF AUTHORIZATION
ENGINEERING 7995 - SURVEYING LB-6940

PREPARED FOR

**TOWN OF
FORT MYERS
BEACH**

PROJECT DESCRIPTION
Lots 1 thru 6 in Block "H"

**Hyde
Park**

PLAT BOOK 7 PAGE 20
LEE COUNTY RECORDS
lying in Section 29,
Township 46 South, Range 24 East
City of Fort Myers Beach
Lee County, Florida

PROJECT SURVEYOR

NOT VALID WITHOUT THE SIGNATURE
AND THE ORIGINAL RAISED SEAL OF A
FLORIDA LICENSED SURVEYOR OR MAPPER

FILE NAME 22433.DWG
LAYOUT LAYOUT1
LOCATION J:\22433\DWG\SURVEYING\1
PLOT DATE THU 10-9-2008 9:51 AM
PLOT BY BRANDON HARDY

DRAWING DATA
SURVEY DATE OCTOBER 3, 2008
DRAWN BY CDE
CHECKED BY SAW
SCALE 1"=30'
FIELD BOOK 25473-78, 25748-50

PLAN REVISIONS

STRAP NUMBERS
29-46-24-W3-0080H 0050
29-46-24-W3-0080H 0030
29-46-24-W3-0080H 0010

**BOUNDARY &
TOPOGRAPHIC
SURVEY**

PROJECT / FILE NO 22433
29-46-24

SHEET NUMBER
1 of 1

	A	B	C
1	SCHEDULE OF USES:		
2	USE	PRINCIPAL USE	ACCESORY USE
3			
4	Civic		
5	Beach access	X	
6	Park, neighbourhood	X	
7	Recreation facility: public	X	
8	Cultural facility	X	
9	Essential services		X
10	Hidden path		X
11	Day care center, adult or child		X
12	Dwelling unit, caretaker		X
13	Place of worship		X
14	School		X
15	Theatre		X
16			
17	Retail		
18	Membership organization	X	
19	Recreation facilities, commercial	X	
20	Temporary uses		X
	On-premises consumption of		
21	alcoholic beverages		X
22	Retail store, small		X
23			
24	Office		
25	Administrative office	X	
26			
27	NOTE A: Possible outdoor retail use (accessory) locations.		

LEGAL DESCRIPTION:

LOTS ONE, TWO, THREE, FOUR, FIVE AND SIX,
BLOCK H, HYDE PARK SUBDIVISION, ACCORDING
TO THE PLAT THEREOF, FILED IN PLAT BOOK 7,
PAGE 20, PUBLIC RECORDS OF LEE COUNTY,
FLORIDA.

DAVID M. JONES JR. AND ASSOCIATES, INC.
LANDSCAPE ARCHITECTS AND PLANNERS

2221 MCGREGOR BOULEVARD FORT MYERS, FLORIDA 33901
(239) 337-5525 FAX (239) 337-4494

NEWTON BEACH PARK
FORT MYERS BEACH, FLORIDA

LEGAL DESCRIPTION

GJD	GJD	280065	N.T.S.	8/2008
-----	-----	--------	--------	--------

Exhibit

7-2

From: [Barbara & Jeff Bocker](#)
To: [zoning.permits](#); [Jason Smalley](#)
Subject: case 2022085 Newton Park
Date: Tuesday, August 2, 2022 1:31:49 PM

Local planning agency

As the owners of the home at 100 Gulfview Avenue beach access 18, we are opposed to allowing liquor sales at the park. It will only increase the problems we have already with people on our property, parking in are drive and on several occasions sleeping on our porch, and some just plain disrespectful tourist who think everything is theirs for the taking. We have seen many disturbing things on the beach from our home already. We believe there is not enough police and beach patrolling to take care of the things happening now, adding alcohol will make things even more unsafe on the beach. (There is already plenty of illegal alcohol on beach which patrols turns a blind eye to) Question for the committee why does it state at each access NO ALCOHOL ON BEACH and now we are going to permit it??? We have many friends in the Stradview condos who also put up with more and more disruptions from tourists. We do not mind sharing the beach with the tourists but we bought homes on the beach to relax in what use to be a quirky little island town.

Thank you for taking our concerns into consideration
Jeff and Barbara Bocker
815-238-5559

Note: Florida has a very broad public records law. Most communication(s) to or from Fort Myers Beach officials regarding Town business are public records available to the public and media upon request. Your email communications and email address may be subject to public disclosure.

From: [AL BYERLE](#)
To: [zoning.permits](#)
Subject: Newton Park Neighbor
Date: Wednesday, August 3, 2022 12:44:25 PM

We are not in favor of selling alcohol at Newton Park.

We were advised that there is a meeting on August 9 to discuss weddings and selling of alcohol at Newton Park. This may work for the Mound House but this is the beach. We live next door at Strandview Tower, 4560 Estero, Unit 403, since 1997 and have seen many changes in Newton property since it was developed into a park and it has also increased foot and vehicle traffic on our property. We get individuals using our parking spaces, shower, and pool as if it is part of Newton Park. Most of these individuals have been drinking. We don't need anymore incidents like we have been having. There is no drinking allowed on the beach and it should be the same for Newton Park.

Al and Anne Byerle
248-804-7444

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Town of Fort Myers Beach
Community Development Services - Planning Division
2525 Estero Blvd,
Fort Myers Beach, FL 33966

NOTICE TO PROPERTY OWNERS WITHIN 500 FEET

Notice is hereby given that the Local Planning Agency (LPA) of the Town of Fort Myers Beach will hold a public hearing which will take place at Town Hall, 2525 Estero Boulevard, Fort Myers Beach, Florida, 33931.

TIME: 9:00 AM
DATE: 8/9/2022
CASE: 2022085 Newton Park CPD Amendment to Conditions of Approval
ADDRESS: 4650 Estero Boulevard
APPLICANT: Town of Fort Myers Beach
REQUEST: Amendment to the conditions of approval for Newton Park CPD (Res 09-24)

TOWN CONTACT: JASON SMALLEY JSMALLEY@FMBGOV.COM

You may appear in person, through counsel, or through an authorized agent and provide testimony, legal argument, or other evidence. At this hearing the Local Planning Agency will review the application materials and hear testimony to make a recommendation. Complete records or transcripts of the proceedings are not provided by the Town.

Copies of the application and staff report are available for viewing at Fort Myers Beach Town Hall. Call 239-765-0202 for more information. Town Hall is open between the hours of 8:30 AM and 4:30 PM. Reasonable accommodations will be made in accordance with the Americans with Disabilities Act. If you need reasonable accommodation, contact Town Hall at 239-765-0202.



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Town of Fort Myers Beach
2525 Estero Blvd,
Fort Myers Beach, FL 33931

Town of Fort Myers Beach
2525 Estero Blvd,
Fort Myers Beach, FL 33931

«OwnerName»
«MailAddress»
«MailCity», «MailState», «MailZip»«Next Record»

«OwnerName»
«MailAddress»
«MailCity», «MailState», «MailZip»«Next Record»

Town of Fort Myers Beach
2525 Estero Blvd,
Fort Myers Beach, FL 33931

Town of Fort Myers Beach
2525 Estero Blvd,
Fort Myers Beach, FL 33931

«OwnerName»
«MailAddress»
«MailCity», «MailState», «MailZip»«Next Record»

«OwnerName»
«MailAddress»
«MailCity», «MailState», «MailZip»

1. Requested Motion:

Meeting Date: September 22, 2022

First reading and public hearing on proposed ordinance 22-13 entitled: AN ORDINANCE OF THE TOWN OF FORT MYERS BEACH, FLORIDA, ESTABLISHING A NEW SECTION 1-13 OF CHAPTER 1 OF THE CODE OF ORDINANCES, TOWN OF FORT MYERS BEACH, FLORIDA, AUTHORIZING THE ADOPTION, AMENDMENT AND IMPLEMENTATION OF FEES AND FEE SCHEDULES BY RESOLUTION UNLESS PROHIBITED BY STATE LAW OR THE TOWN CHARTER, PROVIDING FOR CODIFICATION, CONFLICT OF LAW, SCRIVENER'S ERRORS, SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE. Open the first public hearing and schedule the Ordinance for second reading and adoption for Monday, October 3, 2022 at 9:00 AM

Why the action is necessary:

Adopting this Ordinance will simplify and streamline the process and timing involved in the adoption, amendment, and implementation of the Town's fees and fee schedules.

What the action accomplishes:

Streamlines the process, reduces the potential for conflicts, and timing involved in the adoption, amendment, and implementation of the Town's fees and fee schedules.

2. Agenda:

PUBLIC HEARINGS

3. Requirement/Purpose:

Ordinance

4. Submitter of Information:

5. Background:

From time-to-time, the Town Council has established by Ordinance and Resolution certain fees and fee schedules. This Ordinance will standardize the manner in which the Town Council adopts, amends, and implements existing and future fees and fee schedules without having to amend the Town Code.

Attachments:

1. 22-13, Ordinance 22-13 re Authorizing the Establishment of Fees and Fee Schedules by Resolution.(138120794.1)-C

Financial Impact:

6. Alternative Action

7. Management Recommendations:

8. Recommended Approval:

Amy Baker, Town Clerk
John R Herin Jr, Town Attorney
Amy Baker, Town Clerk
Roger Hernstadt, Town Manager

Created/Initiated - 9/15/2022
Approved - 9/16/2022
Approved - 9/16/2022
Final Approval - 9/16/2022

ORDINANCE 22-13

AN ORDINANCE OF THE TOWN OF FORT MYERS BEACH, FLORIDA, ESTABLISHING A NEW SECTION 1-13 OF CHAPTER 1 OF THE CODE OF ORDINANCES, TOWN OF FORT MYERS BEACH, FLORIDA, AUTHORIZING THE ADOPTION, AMENDMENT AND IMPLEMENTATION OF FEES AND FEE SCHEDULES BY RESOLUTION UNLESS PROHIBITED BY STATE LAW OR THE TOWN CHARTER, PROVIDING FOR CODIFICATION, CONFLICT OF LAW, SCRIVENER'S ERRORS, SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes provide that municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal service, and exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, Article X of the Town Charter of the Town of Fort Myers Beach empowers the Town to adopt, amend, or repeal such ordinances and resolutions as may be required for the proper governing of the Town; and

WHEREAS, from time-to-time the Town Council has established by Ordinance and Resolution certain fees and fee schedules, and going forward the Town Council desires to standardize the manner of adopting, amending, and implementing fees and fee schedules; and

WHEREAS, on September 22, 2022, the Town Council held a first reading of the proposed Ordinance and gave full and complete consideration to the recommendation of staff, and the testimony of all interested persons; and

WHEREAS, the Town Council set a second reading of the proposed Ordinance and a public hearing on this matter to be legally advertised and held before the Town Council on October __, 2022; at which time the Town Council gave full and complete consideration to the recommendation of staff, and the testimony of all interested persons; and

WHEREAS, the Town finds that it is in the best interests of the health, safety, and welfare of the Town's residents and visitors to standardize and streamline the way the Town Council adopts, amends, and implements fees and fee schedules.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, FLORIDA, AS FOLLOWS:¹

Section 1. The above recitals are true, correct, incorporated herein by this reference, and adopted as the legislative and administrative findings of the Town Council.

^{1/} Additions to existing text are shown by underline, changes to existing text on second reading are shown by double underline, and deletions are shown as strikethrough.

Section 2. That the Code of Ordinances, Town of Fort Myers Beach, Florida, is hereby amended by adding a new section to be numbered section 1-13, which said section shall read as follows:

CHAPTER 1 – IN GENERAL

Sec. 1-13 – Fees and Fee Schedules

Unless prohibited by state law or the Town Charter, the Town Council may adopt, amend, and implement any fees or fee schedule by resolution.

Section 3. The Town Council intends that the provisions of this Ordinance be made a part of the Fort Myers Beach Code of Ordinances, and that sections herein may be renumbered or re-lettered and the words or phrases herein may be changed to accomplish codification.

Section 4. Whenever the requirements or provisions of this Ordinance conflict with the requirements or provisions of any other lawfully adopted Town Code provision, ordinance, or statute, this Ordinance shall apply.

Section 5. Any typographical errors that do not affect the intent of this Ordinance may be corrected with notice to and authorization of the Town Manager without further process.

Section 6. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason, declared by a court of competent jurisdiction to be unconstitutional or invalid, such decision will not affect the validity of the Ordinance as a whole, or any part thereof, other than the part so declared.

Section 7. This Ordinance shall become effective upon adoption by the Town Council.

The foregoing Ordinance was adopted by the Town Council upon a motion by Council Member _____ and seconded by _____, and upon being put to a roll call vote, the result was as follows:

Raymond P. Murphy, Mayor	_____
Rexann Hosafros, Vice Mayor	_____
Dan Allers, Council Member	_____
Jim Atterholt, Council Member	_____
Bill Veach, Council Member	_____

ADOPTED this ____ day of October 2022, by the Town Council of the Town of Fort Myers Beach, Florida.

FORT MYERS BEACH TOWN COUNCIL

Raymond P. Murphy, Mayor

ATTEST:

Amy Baker, Town Clerk

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE
AND RELIANCE OF THE TOWN OF FORT MYERS BEACH ONLY:**

John R. Herin, Jr., Town Attorney

This Resolution was filed in the Office of the Town Clerk on this ____ day of October 2022.

1. Requested Motion:

Meeting Date: September 22, 2022

Approve the Selection Advisory Committee's recommendation in response to RFP-22-21-FIN, Financial Auditing Services, and authorize the Town Manager to negotiate and execute an agreement with Mauldin & Jenkins to provide independent external auditor services in compliance with Florida law.

Why the action is necessary:

Section 218.391, Florida Statutes, establishes required procedures for the selection of an independent external auditor to perform the annual financial audits.

What the action accomplishes:

2. Agenda:

ADMINISTRATIVE AGENDA

3. Requirement/Purpose:

4. Submitter of Information:

5. Background:

The Town Council has charged the Audit Committee with the responsibility of serving in an advisory capacity to the Town Council in the periodic selection of an external auditor to conduct the Town's annual financial audit as required by the State and for other purposes as directed by Town Council.

The audit is to be performed 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; U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.550, Rules of the Auditor General for the State of Florida.

RFP-22-21-FIN was issued to solicit bids for Town Audit Services. The Town received 2 bids: Clifton Larson and Allen and Mauldin & Jenkins. The Audit Committee reviewed the proposals on Monday, September 12, 2022 and unanimously voted to recommend to the Town Council the ranking of Mauldin & Jenkins as the first highest ranked firm and Clifton Larson and Allen as the second highest ranked firm.

Attachments:

1. Mauldin and Jenkins- Financial Auditing Services RFP-22-21-FIN
2. CLA's Response to Fort Myers Beach - Cost - Electronic
3. CLA's Response to Fort Myers Beach - Technical - Electronic

Financial Impact:

6. Alternative Action

7. Management Recommendations:

8. Recommended Approval:

Yadzia Roa, Deputy Town Clerk/Contracts Manager
Cheri Russ, Accounting Manager
Amy Baker, Town Clerk
John R Herin Jr, Town Attorney
Amy Baker, Town Clerk
Roger Hernstadt, Town Manager

Created/Initiated - 9/14/2022
Approved - 9/14/2022
Approved - 9/15/2022
Approved - 9/15/2022
Approved - 9/16/2022
Final Approval - 9/16/2022



Going Further.

www.mjcpa.com

ELECTRONIC COPY

**PROPOSAL FOR ANNUAL
FINANCIAL AUDITING SERVICES
RFP-22-21-FIN**

**TOWN OF
FORT MYERS BEACH, FLORIDA**

PREPARED BY: MAULDIN & JENKINS, LLC
Phone: 941-747-4483 | Fax: 941-747-6035

Wade P. Sansbury, CPA, Partner
1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
wsansbury@mjcpa.com
Direct: 941-741-2255

August 5, 2022 | 2:00 PM EST

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Transmittal Letter

August 5, 2022

Town of Fort Myers Beach
2525 Estero Blvd
Fort Myers Beach, Florida 33931

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the Town of Fort Myers Beach, Florida (the "Town"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the Town. The contract for such audit services will be for the fiscal years ending September 30, 2022 through 2024.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the Town and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the Town as closely as possible to issue all of the deliverables ahead of the Town deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the Town. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Bradenton office location has approximately 40 employees available to serve the Town.

Mauldin & Jenkins is committed to client service. We are committed to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high quality final product on time. There are many factors necessary to achieve quality client service. The following are some features we would like to highlight which differentiate us from other firms:

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years, and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
 - **650 governmental entities** served in the Southeast on an annual basis, which includes **over 150 municipalities**.
 - **140+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve over **150 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
 - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$2.5 billion in Florida pension assets.
 - We serve over **225 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Naples, Marco Island, and Longboat Key, Florida; Atlanta and Savannah, Georgia; and Charleston, South Carolina.

- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.
- **Responsiveness and Large Firm Resources with Small Firm Sensitivity:** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Information Technology Services:** We are proud to be one of the few firms in the Southeast to utilize Artificial Intelligence tools as part of our audit process. We also use a web-based file transfer software called Suralink. These tools provide for a more effective and efficient audit. We also have resources to address the evolving cybersecurity threats to your government by having Certified Information Systems Auditors ("CISA") on staff and who are certified by the American Institute of CPAs ("AICPA") to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of sixteen hours of complimentary continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Nationally Recognized:** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the Board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

We realize the difficulty in selecting an audit firm. By continuing with Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your needs. Thank you very much for considering our Firm and allowing us to present our proposal. This proposal represents a firm offer for 120 days from the date of the proposal. As a partner of Mauldin & Jenkins, Wade Sansbury is authorized to bind and make representations for the Firm. He will be the ultimate party responsible for the quality of the report and working papers. Wade is out of our Bradenton, Florida office.

Sincerely,
MAULDIN & JENKINS, LLC



Wade Sansbury, CPA, Partner
wsansbury@mjcpa.com
1401 Manatee Ave West, Suite 1200
Bradenton, Florida 34205
941-741-2255 (direct)
855-891-0070 (toll free)

Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the Town and the Town's component units. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*. We are also independent with respect to the Town within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

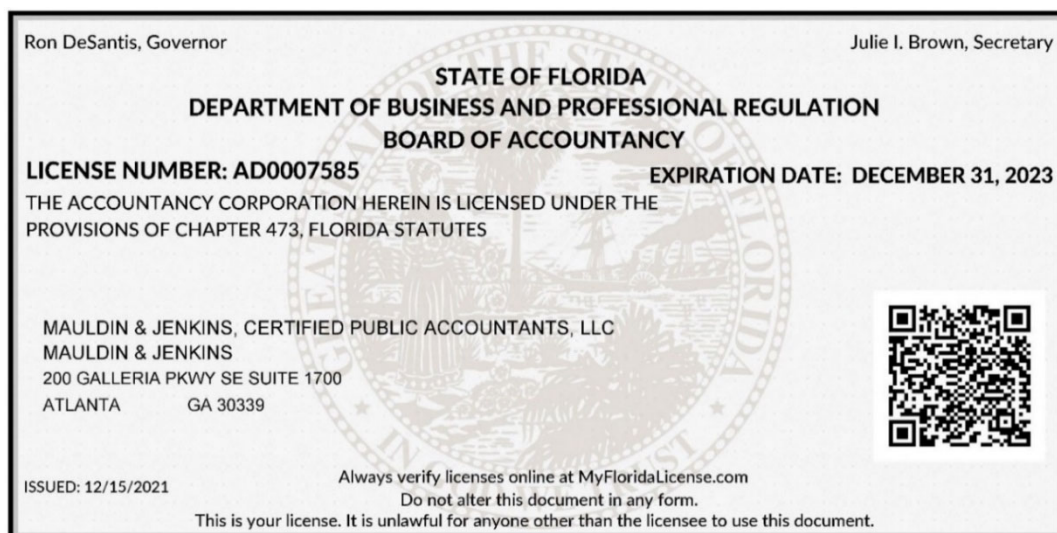
We have served the Town over the last three years as its independent audit Firm. We have also provided cybersecurity risk assessment services to the Town during this period. Due to our independent relationship with the Town, the performance of the annual financial audit and cybersecurity risk assessment do not constitute a conflict of interest relative to performing future financial statement audits. We will continue to conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

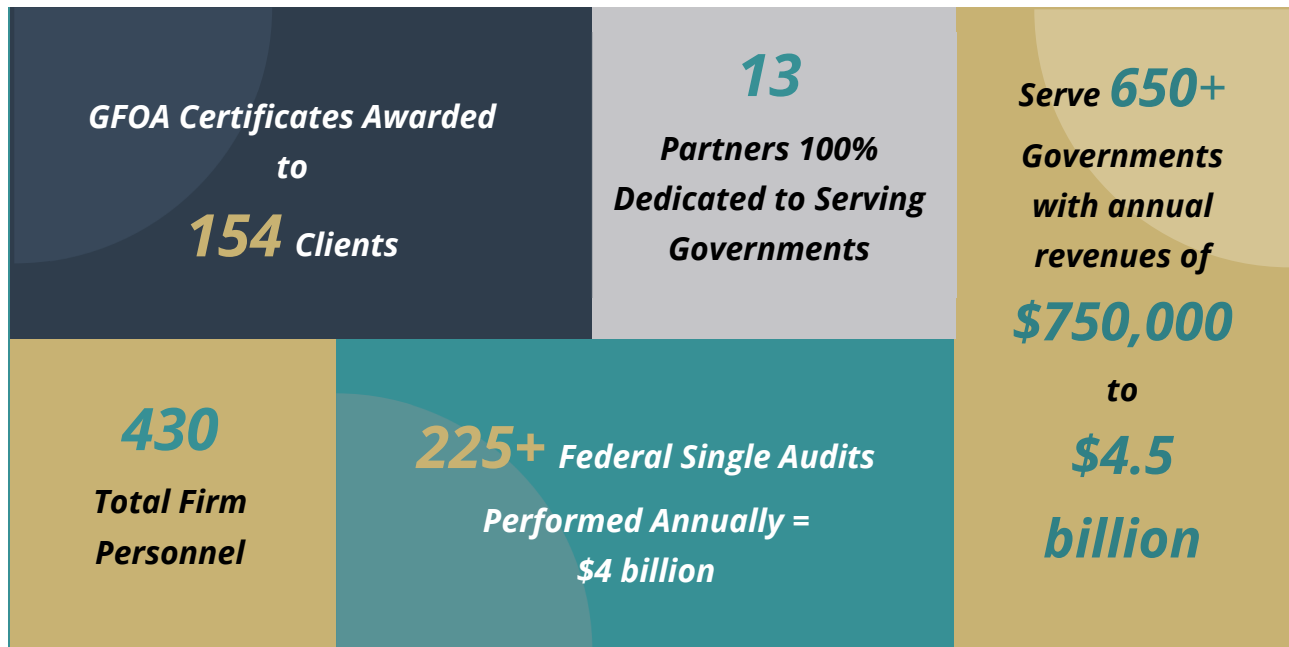
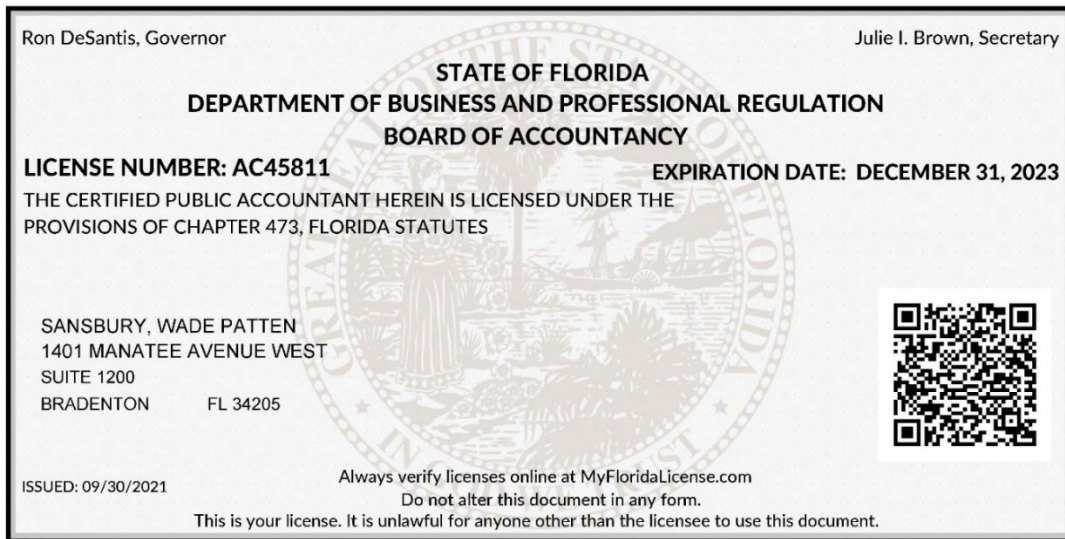
License to Practice in the State of Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm's Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm's state licensure below which we have had since the mid-1980s and a copy of Wade's state licensure. All other individual licenses are available upon request and can be independently verified at www.myfloridalicense.com.

Florida Incorporation and Florida Professional Licensure: Mauldin and Jenkins, is properly registered with the Florida Secretary of State as a Florida entity and is also properly licensed.

License Sanctions: We have had **no** license sanctions for the Firm as a whole or anyone individually within our Firm.





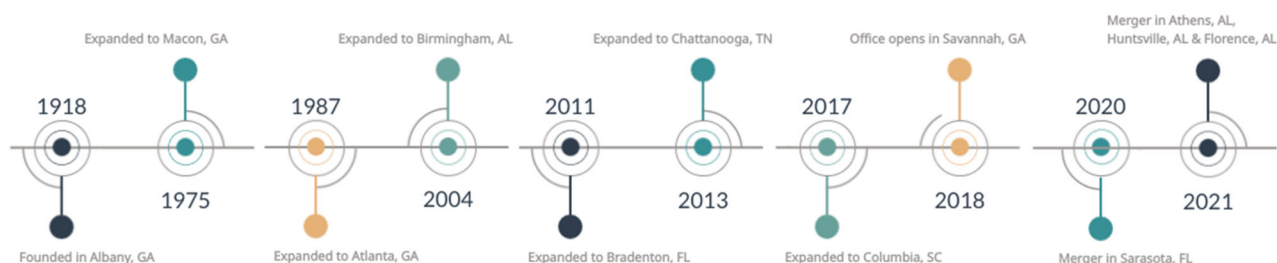
Firm Qualifications and Experience

Organization and Size

Mauldin & Jenkins was formed in 1918, and has been actively engaged in governmental auditing since its inception. We have been operating in Florida since 2011. Mauldin & Jenkins is considered to be one of the Southeast's largest locally owned providers of audit and accounting services, and one of the largest certified public accounting firms in the Country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm.

Mauldin and Jenkins has offices located in Bradenton and Sarasota, Florida; Atlanta, Macon, Albany and Savannah, Georgia; Chattanooga, Tennessee; Columbia, South Carolina; Athens, Huntsville, Florence, and Birmingham, Alabama. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.

Firm History and Expansion



Mauldin & Jenkins provides over 139,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 30% of the Firm's total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **410,000** - approximate total hours of service provided annually to clients of the Firm
- **139,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **650** - approximate total governmental entities served in past three years
- **430** - total number of Firm personnel
- **154** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **58** - total number of Firm partners
- **22** - total number of full-time governmental partners and directors
- **16** - total number of full-time governmental managers
- **140** - total number of professionals with current governmental experience
- **226** - number of federal Single Audits performed by the Firm in 2020 (more than any other firm in our geographic service area)

A Century of Service

Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus), are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, Mauldin & Jenkins employs **38 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Letter of Transmittal, we currently **serve over 650 governments in the Southeast**.

Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the Town, and employs **15 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organization, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm's **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	7	58
Managers	4	82
Senior Associates	4	42
Other Associates and Consultants	25	248
Total	40	430

Governments Served in the Past Three Years

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past three years (and not over a lifetime).

Cities. Cities we have served within the past three years:

Georgia

- 1) Albany
- 2) Alpharetta
- 3) Americus
- 4) Ashburn
- 5) Atlanta
- 6) Austell
- 7) Bainbridge
- 8) Baldwin
- 9) Ball Ground
- 10) Barnesville
- 11) Bloomingdale
- 12) Brookhaven
- 13) Brunswick
- 14) Byron
- 15) Cartersville
- 16) Cedartown
- 17) Centerville
- 18) Chamblee
- 19) Chattahoochee Hills
- 20) Clarkston
- 21) College Park
- 22) Conyers
- 23) Cordele
- 24) Covington
- 25) Dalton
- 26) Decatur
- 27) Doraville
- 28) Douglasville
- 29) Duluth
- 30) Dunwoody
- 31) Fairburn
- 32) Fayetteville
- 33) Flovilla
- 34) Forest Park
- 35) Forsyth
- 36) Garden City
- 37) Grovetown
- 38) Griffin
- 39) Hapeville
- 40) Hinesville
- 41) Holly Springs
- 42) Jefferson

- 43) Jeffersonville
- 44) Johns Creek
- 45) Kennesaw
- 46) Kingsland
- 47) LaGrange
- 48) Lawrenceville
- 49) Leesburg
- 50) Lilburn
- 51) Lone Oak
- 52) Lyons
- 53) Milledgeville
- 54) Milner
- 55) Milton
- 56) Monroe
- 57) Morrow
- 58) Nashville
- 59) Oxford
- 60) Peachtree City
- 61) Peachtree Corners
- 62) Pearson
- 63) Perry
- 64) Pooler
- 65) Powder Springs
- 66) Port Wentworth
- 67) Richmond Hill
- 68) Riverdale
- 69) Rockmart
- 70) Rome
- 71) Roswell
- 72) Sandy Springs
- 73) Savannah
- 74) Sharpsburg
- 75) Social Circle
- 76) South Fulton
- 77) St. Marys
- 78) Stockbridge
- 79) Stonecrest
- 80) Suwanee
- 81) Temple
- 82) Thomasville
- 83) Thunderbolt
- 84) Tifton
- 85) Toccoa

- 86) Tucker
- 87) Turin
- 88) Tybee Island
- 89) Union City
- 90) Valdosta
- 91) Villa Rica
- 92) Waycross
- 93) West Point

Alabama / Mississippi

- 94) Athens, AL
- 95) Huntsville, AL
- 96) Tuscaloosa, AL
- 97) Gulfport, MS
- 98) Meridian, MS

Florida

- 99) Apopka
- 100) Callaway
- 101) Clewiston
- 102) Crystal River
- 103) Fernandina Beach
- 104) Ft. Myers Beach
- 105) Haines City
- 106) Hallandale Beach
- 107) Indiantown
- 108) Islamorada
- 109) Jupiter Inlet Colony
- 110) LaBelle
- 111) Lake Placid
- 112) Longboat Key
- 113) Marco Island
- 114) Naples
- 115) New Port Richey
- 116) North Port
- 117) Pensacola
- 118) Pinecrest
- 119) Plant City
- 120) Tarpon Springs
- 121) Tequesta
- 122) Wildwood

North Carolina

- 123) Asheville
- 124) Black Mountain
- 125) Garner
- 126) Hendersonville
- 127) Jacksonville
- 128) Rocky Mount
- 129) Selma
- 130) Zebulon

South Carolina

- 131) Aiken
- 132) Beaufort
- 133) Cayce
- 134) Chapin
- 135) Charleston
- 136) Clemson
- 137) Clover
- 138) Hanahan
- 139) Hardeeville
- 140) Hemingway
- 141) Hilton Head Island
- 142) Hollywood
- 143) Georgetown
- 144) Goose Creek
- 145) Johnsonville
- 146) Kiawah Island
- 147) Mount Pleasant
- 148) North Augusta
- 149) North Charleston
- 150) Orangeburg
- 151) Pamplico
- 152) Rock Hill
- 153) Seabrook Island
- 154) Summerville

Tennessee

- 155) Bristol
- 156) Clarksville
- 157) Jamestown
- 158) Jackson
- 159) Spring Hill

Water and sewer operations. Below is a listing of water/sewer operations we have served within the past three years:

- | | | |
|--------------------------------|----------------------------|---|
| 1) Athens-Clarke County | 49) City of Long Boat Key | 97) Richland County, SC |
| 2) Augusta-Richmond Co. | 50) City of Marco Island | 98) Rockdale County |
| 3) Calhoun County | 51) City of Milledgeville | 99) Spalding County |
| 4) Chatham County | 52) City of Monroe | 100) Taylor County |
| 5) City of Aiken | 53) City of Naples | 101) Walton County |
| 6) City of Albany | 54) City of North Augusta | 102) Barrow Co. Water & Sewer Auth. |
| 7) City of Americus | 55) City of North Port | 103) Bristol Joint Sewer System |
| 8) City of Arcadia | 56) City of Palmetto | 104) Brunswick - Glynn Joint Water & Sewer Comm. |
| 9) City of Athens, AL | 57) City of Perry | 105) Chatsworth Water Works Comm. |
| 10) City of Ball Ground | 58) City of Plant City | 106) Clayton Co. Water & Sewer Auth. |
| 11) City of Bloomingdale | 59) City of Pooler | 107) Cobb Co. - Marietta Water Auth. |
| 12) City of Bradenton | 60) City of Port Wentworth | 108) Eatonton-Putnam Water & Sewer Auth. |
| 13) City of Brunswick | 61) City of Powder Springs | 109) Gladeville Utility District |
| 14) City of Byron | 62) City of Richmond Hill | 110) Gwinnett Co. Water & Sewerage Auth. |
| 15) City of Callaway | 63) City of Rock Hill, SC | 111) Hamilton Co. Water & Wastewater Treatment Department |
| 16) City of Canton | 64) City of Rockmart | 112) Henry Co. Water Authority |
| 17) City of Cartersville | 65) City of Rome | 113) Lumpkin Co. Water & Sewerage Auth. |
| 18) City of Cayce, SC | 66) City of Roswell | 114) Macon Water Authority |
| 19) City of Clarksville | 67) City of Savannah | 115) Newton Co. Water & Sewerage Auth. |
| 20) City of Clemson, SC | 68) City of St. Marys | 116) Peace River/Manasota Reg. Water Supply Auth. |
| 21) City of Clover | 69) City of Stockbridge | 117) Peachtree City Water & Sewerage Auth. |
| 22) City of College Park | 70) City of Suwanee | 118) Polk Co. Water Authority |
| 23) City of Conyers | 71) City of Thomasville | 119) Middle Chattahoochee Regional Water & Sewer Auth. |
| 24) City of Cooper City | 72) City of Thunderbolt | 120) Tampa Bay Water Auth. |
| 25) City of Cordele | 73) City of Tifton | 121) Town of Black Mountain, NC |
| 26) City of Covington | 74) City of Toccoa | 122) Town of Chapin, SC |
| 27) City of Crystal River | 75) City of Tuscaloosa | 123) Town of Hemingway, SC |
| 28) City of Fairburn | 76) City of Tybee Island | 124) Town of Pamplico, SC |
| 29) City of Fayetteville | 77) City of Union City | 125) Town of Selma, NC |
| 30) City of Fernandina | 78) City of Valdosta | 126) Village of Tequesta |
| 31) City of Ft. Myers Beach | 79) City of Villa Rica | |
| 32) City of Garden City | 80) City of Wildwood | |
| 33) City of Goose Creek | 81) Columbia Co. | |
| 34) City of Griffin | 82) Crisp County | |
| 35) City of Gulfport | 83) DeKalb County | |
| 36) City of Haines City | 84) Floyd County | |
| 37) City of Hendersonville, NC | 85) Forsyth County | |
| 38) City of Hinesville | 86) Gates County, NC | |
| 39) City of Islamorada | 87) Halifax County, NC | |
| 40) City of Jackson | 88) Lee County | |
| 41) City of Jamestown | 89) Liberty County | |
| 42) City of Jefferson | 90) Lincoln County | |
| 43) City of Johnsonville | 91) McIntosh County | |
| 44) City of Kingsland | 92) Mitchell County | |
| 45) City of Lagrange | 93) Montgomery County, NC | |
| 46) City of Lake Placid | 94) Monroe County | |
| 47) City of Lawrenceville | 95) Orange County | |
| 48) City of Leesburg | 96) Paulding County | |

No Disciplinary Actions

Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or federal regulatory bodies or professional organizations.

No Dismissals from Any Engagements

Mauldin & Jenkins has not been dismissed from any engagements, or had governmental entities refuse to renew the Firm's contract.

Joint Venture or Consortium

Our proposal for the audit of the Town does not include any other firm. We believe our Firm is qualified, and has the experience and capacity to serve the Town on our own without the help of additional accounting firms. As such, our proposal includes information only on our Firm and our relevant experience.

Quality Control Review (Peer Review)

In the mid 70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated November 12, 2020, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the report on external quality control review is provided on the following page. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two year break period between external peer reviews. Wade Sansbury, Miller Edwards, Daniel Anderson, and Alison Wester have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2020

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer and an examination of service organization's SOC 1 engagement.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

PBMares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | T 800.296.3710 | F 540.371.3598

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

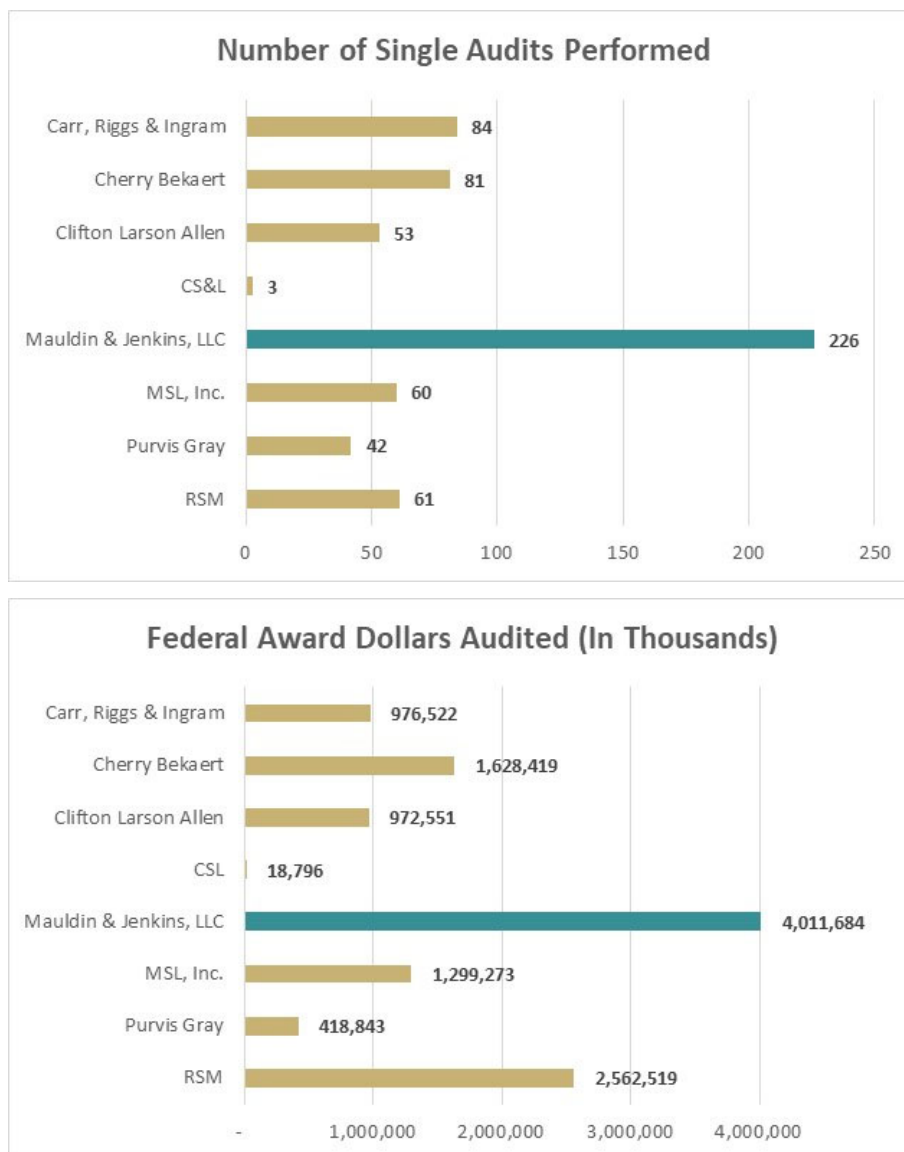
PBMares, LLP

PBMares, LLP

Single Audit Experience

With the distribution of Coronavirus State and Local Fiscal Recover Funds during 2021 and 2022, many entities will require Single Audits over the expenditures of these funds. Mauldin & Jenkins is a leader in providing audit and Single Audit services to governmental and not-for-profit entities in the Southeast similar to the Town. We also have substantial experience performing Florida State Single Audits as required by the Florida Auditor General's office. Based on the most recent data provided by the Federal Audit Clearinghouse (FAC) which is for calendar year 2020, Mauldin & Jenkins audited **226 entities** representing approximately **\$4 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



NOTE: The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2020 (the last year for which complete information is available) for states in which our Firm has offices.

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity Assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

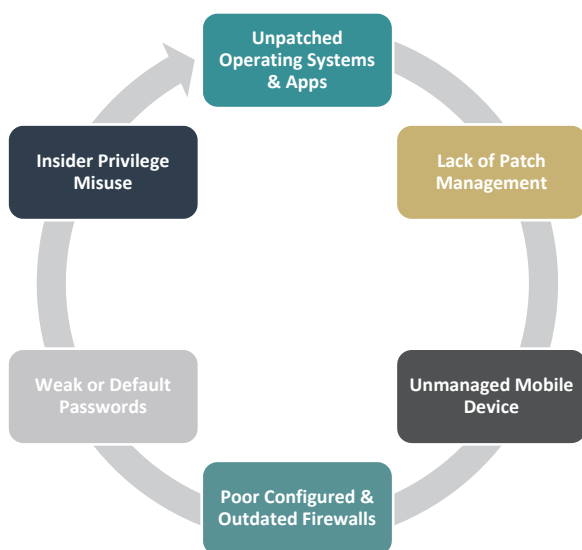
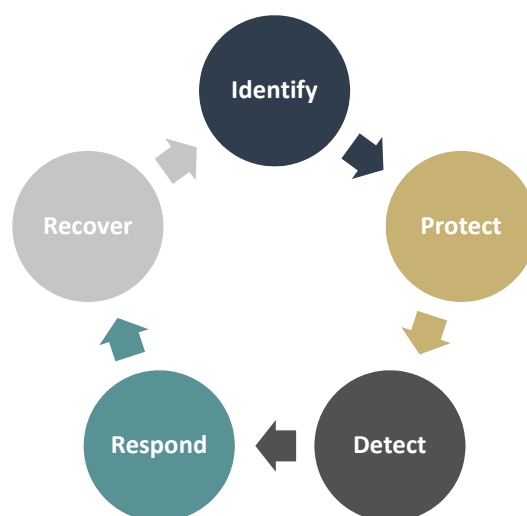
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services.

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large & small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: (1) attestation engagements, or (2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

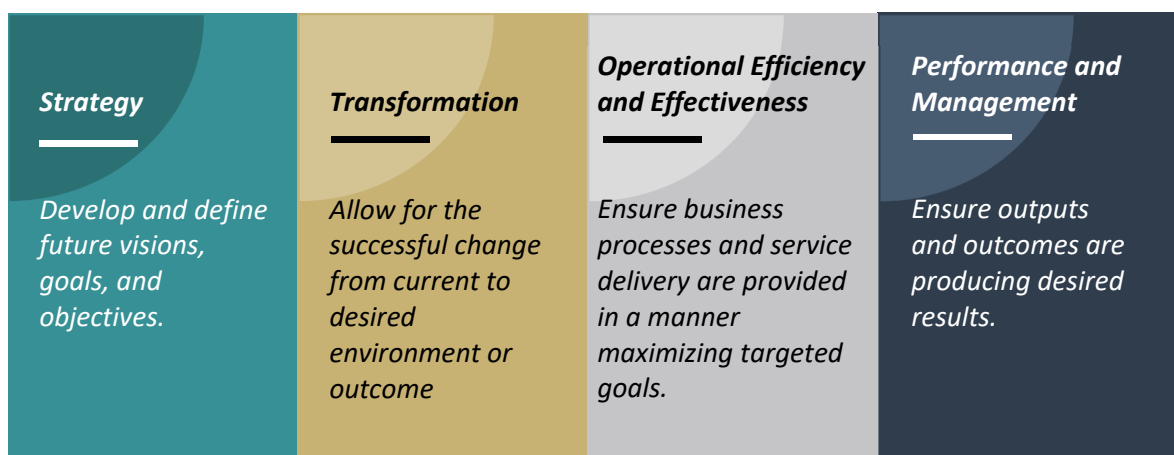


We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship

Angela Jackson, City of Fairburn, Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following chart:

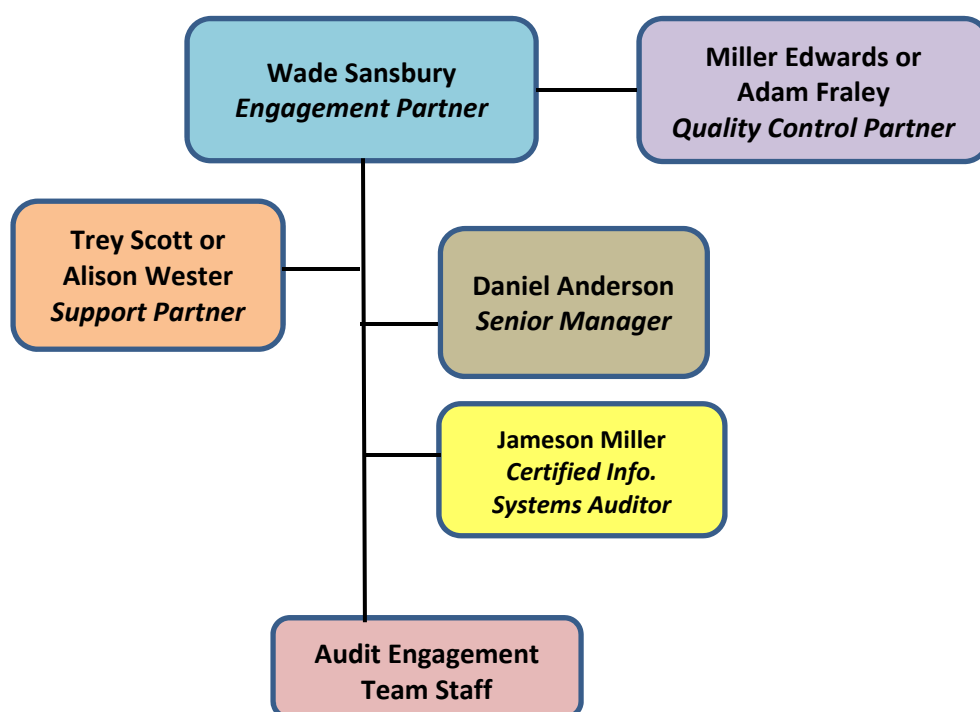


Partner, Supervisory, and Staff Qualifications and Experience

Proposed Contract Team

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the Town. The unit would be assembled as follows:

Team Member Name	Engagement Performance Roll	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	27
Miller Edwards, CPA	Engagement Quality Assurance Partner	37
Daniel Anderson, CPA	Engagement Manager	14
Alexa Dickinson	Engagement Senior Associate	7
Jameson Miller	IT Consultant	13



The above team dedicated to audit the Town will include (at a minimum): two partners, one senior associate, and at least two staff professionals. The senior and staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The engagement lead partner will correspond with the Town management on financial reporting, audit and related issues on an ongoing basis, and this individual will also be dedicated to serve the Town throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Individual Resumes of Key Personnel

Please see the following pages for information on key individuals who are slated to serve and who are available to serve the Town during the audit process.

Wade Sansbury, CPA

Partner
Bradenton, Florida

941-741-2255

wsansbury@mjcpa.com



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 25 years of experience serving governmental clients similar in nature to the Town. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, stormwater, electric, natural gas, and sanitation). Wade will have the overall engagement responsibility for the Town engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the Town. As the auditor in-charge of the overall audit of the Town, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes. Wade's Florida license number is AC45811 and is currently active through December 31, 2023.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

Cities

- 1) Albany
- 2) Apopka
- 3) Arcadia
- 4) Beaufort
- 5) Bradenton
- 6) Callaway
- 7) Conyers
- 8) Cooper City
- 9) Cordele
- 10) Covington
- 11) Crystal River
- 12) Decatur
- 13) Fort Myers Beach
- 14) Griffin
- 15) Haines City
- 16) Hallandale Beach
- 17) Lake Placid
- 18) Longboat Key
- 19) Marco Island
- 20) Milledgeville
- 21) Morrow
- 22) Milton
- 23) Monrow

Cities

- 24) Naples
- 25) North Port
- 26) Palmetto
- 27) Pensacola
- 28) Pinecrest
- 29) Plant City
- 30) Roswell
- 31) Sandy Springs
- 32) Social Circle
- 33) Tarpon Springs
- 34) Tequesta
- 35) Union City
- 36) Islamorada

Counties

- 37) Liberty County
- 38) Lumpkin County
- 39) Henry County
- 40) Taylor County
- 41) Rockdale County
- 42) Sumter County
- 43) Tift County
- 44) Clayton County
- 45) Bibb County
- 46) Dougherty County

Counties

- 47) Toombs County
- 48) Monroe County
- 49) Stephens County
- 50) Forsyth County
- 51) Walton County
- 52) Hernando County, FL
- 53) Union County, FL

Boards of Education

- 54) Highlands Co. School District
- 55) Lee Co. School District
- 56) Forsyth Co. BOE
- 57) Gwinnett Co. BOE
- 58) Henry Co. BOE

Other Governmental Units

- 59) Tampa Bay Water
- 60) Hardee Co. Industrial Development Authority
- 61) Ocean Highway and Port Authority
- 62) South Florida Regional Transportation Authority
- 63) Lakeland Area Mass Transit
- 64) Captiva Erosion Prevention District

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade is currently serving as the Firm's Bradenton office managing partner and is the Firm's lead governmental partner in the State of Florida. He is also a member of the Firm's seven member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Listed below are just some of the training courses Wade has attended over the last few years:

- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Coronavirus State & Local Fiscal Recovery Fund (Final Rule) – 1.5 credit hours
- 2021 Government Accounting & Auditing Conference – 6.5 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 AICPA Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation – 2 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 AICPA Real-World Frauds in Government – 4 credit hours
- 2021 AICPA Major Firms Group Meeting – Participant – 5.5 credit hours
- 2020 Advanced Fraud Techniques – 6 credit hours
- 2020 M&J Governmental Conference – Participant – 6 credit hours
- 2020 AICPA COVID-19 Audit Implications – 2 credit hours
- 2020 National AICPA Governmental Update Conference – Participant – 17 credit hours
- 2019 M&J Governmental Client Training – Instructor – 8 credit hours
- 2019 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2019 M&J Governmental Conference – Participant – 16 credit hours
- 2018 M&J Governmental Conference – Participant – 16 credit hours
- 2018 National AICPA Government and Nonprofit Conference, Las Vegas, NV – 24 credit hours
- 2018 Governmental A&A Update – Participant – 8 credit hours

Miller G. Edwards, CPA

Partner

478-464-8003

medwards@mjcpa.com

Miller is a member (i.e. partner) and a Certified Public Accountant with Mauldin & Jenkins. His experience covers a variety of clients in federal, state and local government. He is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins. He is a past member of the Firm's seven member Executive Committee, which governs the actions and directions of the Firm, and is a member of the Firm's Audit and Accounting (A&A) Committee. Miller would serve as the quality control review partner for the Town's engagement. Miller's Florida license number is AC44458 and is currently active through December 31, 2022.



Technical Experience

Beginning in June of 1986, Miller has over 35 years of experience in providing public accounting services to the governmental sector, all of which has occurred as an auditor with Mauldin & Jenkins. Since becoming a partner, Mauldin & Jenkins has become the leader in auditing state and local governmental units in the Southeast. Under Miller's leadership, Mauldin & Jenkins now serves over 650 governmental units. As a partner, Miller serves both large and small governmental units, and is involved directly, and indirectly, in serving over 70 such governmental entities over the past three years (in the capacity of engagement partner in-charge or quality control review partner). A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting and Risk Management and Insurance from the University of Georgia in 1986
- Certified Public Accountant licensed by the States of Florida, Georgia, and Alabama
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

Miller annually exceeds the minimum training requirements and standards. Miller spends a significant amount of time providing training to governmental accounting professionals through state conferences and our free Mauldin & Jenkins CPE provided to our clients. Listed below are just some of the training courses Miller has attended over the last few years:

- 2022 M&J Governmental Conference
- 2021 Coronavirus State and Local Fiscal Recovery Funds – What We Know Now – Instructor
- 2021 Octane Conference, Upcoming GASB Projects & Concepts – Instructor
- 2021 GASB Update and GASB 87, *Leases*
- 2021 Achieving Excellence in Financial Reporting – 2020 M&J Governmental Conference – Instructor
- 2020 GASB Hot Topics, P-card Pitfalls, and Human Capital
- 2020 Octane Conference, Upcoming GASB Projects & Concepts – Instructor
- 2020 South Carolina Association of Certified Public Accountants Fall Conference, Presenting Financial Information to Non-Financial People – Instructor

- 2020 Georgia Government Finance Officers Association Annual Conference
- 2020 Florida Institute of CPA's – Ethics
- 2020 M&J Working Remote, Sharing Challenges & Successes
- 2020 M&J Annual Governmental Conference
- 2019 GGFOA Georgia Finance Officers Association Annual Conference – Presenter on Auditor Panel
- 2019 M&J Annual Governmental Conference – Instructor and Participant
- 2019 South Carolina Association of Certified Public Accountants, GASB No. 84, Fiduciary Activities – North Charleston, SC – Instructor
- 2019 GASB Update – Dacula, GA, Charleston, SC, Savannah, GA, Macon, GA – Secondary Instructor

Daniel Anderson, CPA

Director (Senior Manager)
Bradenton, Florida

941-741-2213

danderson@mjcpa.com



Daniel Anderson is a director (senior manager) and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel is a manager who works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 14 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will be available as the Town's engagement manager assisting in developing the overall audit approach and supervision of staff. Daniel's Florida license number is AC42735 and is currently active through December 31, 2023.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 13 municipalities. A condensed listing of governmental audit clients served by Daniel as manager is listed below:

Cities

- 1) Apopka
- 2) Clewiston
- 3) Crystal River
- 4) Hallandale Beach
- 5) Islamorada
- 6) Lake Placid
- 7) Longboat Key
- 8) Marco Island

- 9) Naples
- 10) Palmetto
- 11) Plant City
- 12) Tarpon Springs
- 13) Tequesta
- 14) Wildwood

Other Governmental Units

- 15) Tampa Bay Water

- 16) Hardee Co. Industrial Development Authority
- 17) South Florida Regional Transportation Authority
- 18) Lakeland Area Mass Transit
- 19) Captiva Erosion Prevention District
- 20) Citrus Co. Mosquito Control
- 21) Englewood Water District

Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34, as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Listed below are just some of the training courses Daniel has attended over the last few years:

- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Octane Conference – Instructor – 2 credit hours
- 2022 FICPA Nonprofit Conference – Instructor, Single Audit Update – 1 credit hour
- 2021 FGFOA Webinar – Instructor, Coronavirus State & Local Fiscal Recovery Funds – 2 credit hours
- 2021 FGFOA School of Governmental Finance – Instructor – 2 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 FGFOA Conference – 8 credit hours
- 2020 M&J Governmental Conference – 12 credit hours
- 2020 AICPA National Governmental Conference – 12 credit hours
- 2020 FGFOA Webinar Instructor – GASB 84 Fiduciary Activity Implementation
- 2019 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2019 Advanced Single Audit Update
- 2019 GAO & Yellowbook Update
- 2019 Governmental Client Training – Instructor
- 2019 FGFOA Panhandle Chapter – GASB Update and Preparing for your Audit – Instructor
- 2018 M&J Governmental Conference – Participant
- 2018 M&J Governmental Conference – Instructor and Participant
- 2018 FGFOA School of Governmental Finance – Fraud and Internal Controls – Instructor
- 2018 FSFOA Conference – Fraud and Internal Controls – Instructor
- 2018 Summer M&J Governmental Client CPE (GASB Update, Fraud and Internal Controls, Financial Statement Deficiencies, and Presenting Financial Information to Non-financial People) – Instructor
- 2018 FGFOA Nature Coast Training Day – “GASB 63 & 65 and Presenting Financial Information to Non-Financial People” – Instructor

Alexa Dickinson

Senior Staff Associate

adickinson@mjcpa.com

Alexa is a senior staff associate with Mauldin & Jenkins specializing in serving local and state governmental entities. Alexa has seven years of experience, three with Mauldin & Jenkins and the remaining with a large regional firm in Philadelphia, Pennsylvania. Her experience with the Firm covers a variety of state and local governmental organizations. She spends **100% of her time serving local governments** emphasizing cities and counties. Alexa will be the senior for the Town audit responsible for the day to day audit procedures on-site with the Town.

Technical Experience

During her career, Alexa has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Alexa is listed below:

Cities

- 1) City of Butler
- 2) City of Centerville
- 3) City of Forsyth
- 4) City of Griffin
- 5) City of Grovetown
- 6) City of Gulfport
- 7) City of Milledgeville
- 8) City of Valdosta
- 9) Town of Fort Myers Beach

Other Governmental Units

- 10) Clayton County
- 11) Augusta Consolidated Government
- 12) Georgia Health Care Association
- 13) Mitchell County
- 14) Newton County Industrial Development Authority

Professional Associations and Education

- Bachelor of Science in Accounting from Bloomsburg University of Pennsylvania in 2015
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Georgia Institute of Certified Public Accountants (GICPA)

Audit Training

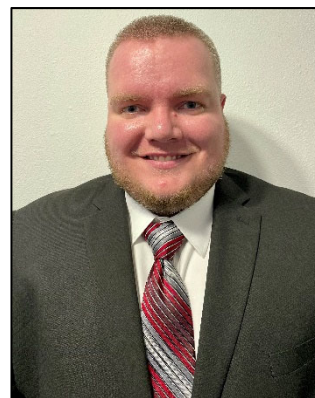
- 2022 M&J Governmental Conference
- 2022 M&J Single Audit and ACFR Training
- 2022 Thomson Reuters Audit Watch University Level 5
- 2021 M&J Governmental Conference
- 2021 Thomson Reuters Audit Watch University Level 4
- 2020 Thomson Reuters Audit Watch University Level 3

Garrett Marlowe, CPA

Senior Staff Associate

941-741-2201

gmarlowe@mjcpa.com



Garrett is a senior staff associate and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has five years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be an alternative senior for the Town audit. Garrett's Florida license number is AC55019 and is currently active through December 31, 2022.

Technical Experience

During his career, Garrett has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Garrett is listed below:

Cities

- 1) Apopka
- 2) Clewiston
- 3) Crystal River
- 4) Hallandale Beach
- 5) Islamorada
- 6) Lake Placid
- 7) Longboat Key
- 8) Plant City
- 9) Tarpon Springs

Other Governmental Units

- 10) Wildwood
- 11) LaBelle
- 12) Tampa Bay Water
- 13) South Florida Regional Transportation Authority
- 14) Captiva Erosion Prevention District
- 15) Emerald Coast Utilities Authority

- 16) Amelia Island Convention & Visitor's Bureau
- 17) Ocean Highway and Port Authority
- 18) Manatee School of Arts and Sciences
- 19) Sky Academy Englewood
- 20) Sky Academy Venice

Professional Associations and Education

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

- 2022 M&J Governmental Conference
- 2022 Ethics and Professional Conduct for CPAs in Florida
- 2022 Thomson Reuters Audit Watch University Level 5
- 2022 M&J GASB Update
- 2021 M&J Governmental Conference
- 2021 M&J Single Audit and ACFR Training
- 2021 Thomson Reuters Audit Watch University Level 4
- 2020 M&J Governmental Conference
- 2020 Thomson Reuters Audit Watch University Level 3
- 2019 Thomson Reuters Audit Watch University Level 2

Other Key Individuals Available to Serve the Town

It should be noted that we have additional managers and seniors who spend the majority of their time on governmental audits, and they are available on an as needed basis. These individuals could be utilized on the Town's audit as needed to ensure timely completion and delivery of services. All staff assigned to the engagement meet the continuing education requirements of *Government Auditing Standards* issued by the Comptroller General of the United States. On the following pages is information on several additional key individuals who are available to serve the Town during the audit process.

Adam Fraley, CPA

Partner
Atlanta, Georgia

770-955-8600
afraley@micpa.com



Adam Fraley is a partner and a Certified Public Accountant (1999) with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. Adam has over 20 years of experience with the Firm serving a wide range of governmental clients. He is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins and serves governmental clients throughout the Southeast.

Adam currently serves on the Firm's Assurance (A&A) Committee, leading the establishment of audit policies of the Firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Partner Advisory Board and Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Technical Experience

Adam serves both large and small governmental units, and is involved in serving over 80 such governmental entities covering a wide range of cities, counties and special districts. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Georgia College & State University in 1997
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)

Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors of the Firm. In his role as Chairman of the Firm's Leadership and Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the Firm, including the governmental practice.

Audit Training

Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Adam has attended over the last few years:

- 2022 M&J Governmental Conference
- 2021 GGFOA Annual Conference Financial Statements Footnotes – Instructor
- 2021 AICPA Understanding Independence Implications of New SALG Affiliates Ethics Interpretation – Participant
- 2021 Octane Governmental Conference – Instructor
- 2021 Government Audit Quality Center Annual Update – Participant
- 2021 1st and 2nd Quarter Client Governmental Trainings – Organizer and Participant
- 2020 M&J Leadership Training – Instructor
- 2020 Octane Governmental Conference – Instructor and Participant
- 2020 State and Local Government Audit Planning Considerations – Participant
- 2020 Conducting Remote Audits in Uncertain Times – Participant
- 2020 Government Audit Quality Center Annual Update – Participant
- 2020 Considering and Documenting Nonaudit Services under the 2018 Yellow Book – Participant
- 2019 M&J Internal Inspections Webinar – Participant
- 2019 GGFOA Annual Conference – Instructor
- 2019 Risk Assessment for Government Financial Statements – Participant
- 2019 M&J Annual Government Conference – Instructor and Participant
- 2019 Dunwoody Conference – Instructor

Alison N. Wester, CPA, CGMA

Partner
Bradenton, Florida

941-714-7963
awester@mjcpa.com

Alison Wester is a partner and a Certified Public Accountant (2000) with Mauldin & Jenkins. She is registered and licensed to practice in Florida and Georgia and has been with the Firm since graduation from college. Alison is a partner who works with governmental entities as well as other entities within the Firm's audit practice. Alison has over 20 years of experience serving Firm attestation clients. This experience has included serving cities, special districts, and pension plans. Alison would be available to serve as a supporting resource partner to the Town. Alison's Florida license number is AC43452 and is currently active through December 31, 2023.



Technical Experience

During her career, Alison has served numerous governmental clients on behalf of the Firm including 10 municipalities, 10 special districts/authorities, and 7 pension plans. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from the University of Georgia in 1996
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Alison has served on the Firm's Partner Advisory Board and is a current member of the Firm's Leadership and Career Development Committee. She served on the AICPA's Examination Content Subcommittee for the Financial Accounting and Reporting section of the CPA Examination. She is a current member of the AICPA's Women's Initiatives Executive Committee Task Force. Additionally, Alison is also an executive board member and treasurer for the St. Stephens Episcopal School Parents' Association in Bradenton, as well as a board member and secretary for the Excelsior Education and Training Foundation, also in Bradenton.

Audit Training

Alison annually exceeds the minimum training requirements and standards. She has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Alison has attended over the last few years:

- 2022 M&J Governmental Conference – Participant
- 2021 M&J Governmental Conference – Participant
- 2020 Remote Audit Best Practices – Participant
- 2020 Internal Control and Fraud in Governmental and Nonprofit Entities – Participant
- 2020 M&J Governmental Conference – Participant
- 2019 M&J Governmental Conference – Participant
- 2019 Ethics For Florida CPA's
- 2018 M&J Governmental Conference – Participant
- 2018 M&J Client CPE – Participant

Other Staff Resources (Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Information Systems Technology as well as Fraud Examinations. The following two individuals are available to be of service to the Town should the need arise:



Jameson A. Miller, CPA, CISA, CISSP
Partner, Information Technology and Audit Services

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 12 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Compliance with Appendix Eight of the NACHA Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, "Cybersecurity Trends and the AICPA's Cybersecurity Risk Management Program;"
- Presented a 2018 CPE breakout session entitled, "What is Blockchain and Why Should I Care?" for the GGFOA's Annual Conference; and
- Presenting an upcoming session for the Georgia Society of CPAs Non-profit conference, "Technologies Transforming Accounting."

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as secretary and treasurer of the Board of Directors of the Cumberland Trails Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant (2010) with the State of Tennessee, a Certified Information Systems Auditor (2018) through ISACA, and a Certified Information Systems Security Professional (2019) granted by the International Information System Security Certification Consortium. Jameson is currently participating in a 40-hour "Penetration Testing with Kali" continuing education self-study course offered through Offensive Security, the creators of the Kali Linux Penetration Testing operating system. Afterwards, he plans to sit for the Offensive Security Certified Professional (OSCP) 24 hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal.

Other Resources For Non-Audit Services (Advisory Services, Information Technology Services and Fraud Examinations)

David Roberts
Partner, Governmental Advisory Services

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the "Big 4" international accounting firms, and brings an exceptional understanding of governmental clients' challenges as well as innovative solutions that fit their unique operating and service delivery environment. David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.



David has provided a wide array of advisory services in his career. In the past three years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

Cities and Counties:

Austin, Texas
Charlotte County, Florida
DeKalb County, Georgia
Fort Lauderdale, Florida
New Orleans, Louisiana
Riverside County, California
Savannah, Georgia

School Districts:

Chicago Public Schools
DeKalb County (GA) Schools

Federal and State Government Entities:

District of Columbia Employment Services Dept.
Florida Department of Management Services

Florida Turnpike Enterprise
Georgia Department of Administrative Services
Georgia Department of Community Health
Georgia Department of Economic Development
Georgia Department of Labor
Georgia State Road and Tollway Authority

Kentucky Transportation Cabinet
Puerto Rico Dept. of the Treasury
Texas Department of Transportation
Virginia Department of Transportation

Special Purpose Entities:

Atlanta Housing Authority
Florida Healthy Kids (NFP)
University of Texas at San Antonio

Respective Services Provided:

Zero Based Budgeting Assessment and Strategic Design
Strategic Planning Assistance, and Utilities Dept. Assessments
Water/Sewer Utility Billing Assessment
Water/Sewer Utility Billing Assessment
Zero Based Budgeting Assessment and Strategic Design
Finance Function Assessment
Water/Sewer Utility Billing Assessment

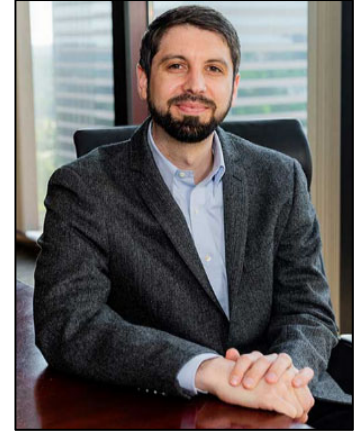
Service Delivery Model Assessment
Human Resources Assessment
Human Resources Recommendation Implementation

Workforce Innovation and Opportunity Act (WIOA) Grant Assistance
Quality Assurance/Independent Verification and Validation
Over SAP Implementation
Back-office Project Management Office (PMO)
Human Resources Function Market Scan
Finance Function Review
Workforce Innovation and Opportunity Act (WIOA) Grant Assistance
Back-office Assessment and Project Mgmt. Office Support
Agency Merger Assessment
Cost Allocation Assistance
Strategic Planning Assistance
Revenue Control Manager
Finance Project Management Office
Back-office SAP Implementation Support
Workforce Strategy Assessment

Human Resources Assessment and Optimization
Vendor Selection Assistance
Payroll Assessment and Optimization

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity



Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal and External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided. Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years of experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports.

All staff associated with the annual audit of the Town will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

Free Continuing Education for Governmental Clients

We provide free continuing education for all of our governmental clients. We pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter virtually and at a variety of client provided locations resulting in greater networking among our governmental clients. We obtain the input and services of experienced outside speakers along with our in-house professionals.

Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Annual Comprehensive Financial Report Preparation
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees

Membership

Our Firm is a member in good standing with all of the following professional organizations: American Institute of Certified Public Accountants (AICPA), Florida Institute of Certified Public Accountants (FICPA), Government Finance Officers Association (GFOA), the Florida FGOA, and the AICPA Governmental Audit Quality Center. We are committed to the governmental sector as well via our involvement with these organizations as well as our volunteer work we provide via training and speaking engagements with these and other organizations. Note that as mentioned in our Transmittal Letter, our very own Joel Black is now currently serving as Chair of the Governmental Accounting Standards Board. We have also had Firm personnel serve as the Florida Institute of CPAs Board Chairman and the AICPA Board Chairman. These are all evidence of our presence within the national governmental market place and also serves as examples of our commitment to the governmental sector.

Prior Engagements with the Town of Fort Myers Beach

As noted previously, we have performed the Town's independent financial statement audit over the last three years and have also assisted the Town with its cybersecurity risk assessment. These services have approximated 350 and 100 hours annually. Wade Sansbury was in charge of the annual audits and Jameson Miller was in charge of the risk assessment. Joan Renaudo and Roger Hernstadt were the primary contacts.

Similar Engagements with Other Government Entities

The following is a list of governmental audits performed in the past five years by the Bradenton office included within this proposal as references. Feel free to give any of these clients, or any others listed within this proposal, a call. The information below is intended to demonstrate that we understand the nature of the operations similar in size to the Town and have relevant, current experience serving Florida governments in your area. Mauldin & Jenkins has substantial expertise gained from auditing other governments in the Southeast which also have significant governmental operations and other large utility enterprise operations. This concept touches on one of the more unique qualities Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the Town and Mauldin & Jenkins to be a good match.**

1) City of Naples, Florida

General Information	City government with a population of approximately 21,000. The City has assets of approximately \$304 million and annual revenues of approximately \$86 million. The City provides numerous services including: water and sewer, solid waste, stormwater, public safety, parks and recreation, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB Pension plans.
Dates	September 30, 2006 through present
Partner/Manager	Wade Sansbury/Daniel Anderson
Total Hours	550 hours
Contact Information	Mr. Gary Young, Deputy Finance Director – (239) 213-1815 – gyoung@naplesgov.com

2) City of North Port, Florida

General Information	City government with a population of approximately 60,000. The City has assets of approximately \$507 million and annual revenues of approximately \$95 million. The City provides numerous services including: water and sewer, solid waste, and other customary services. The City uses Central Square/Superion module GMBA for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Mr. Scott Skipper, Accounting Manager – (941) 429-7108 – sskipper@cityofnorthport.com

3) City Plant City, Florida

General Information	City government with a population of approximately 39,000. The City has assets of approximately \$300 million and annual revenues of approximately \$70 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2013 through present
Partner/Manager	Wade Sansbury/Daniel Anderson
Total Hours	450 hours
Contact Information	Diane Reichard, Finance Director – (813) 659-4215 – dreichard@plantcitygov.com

4) Village of Tequesta, Florida

General Information	Municipal government with a population of approximately 6,100. The Village has assets of approximately \$57 million and annual revenues of approximately \$25 million. The Village provides numerous services including: general government, public safety, parks and recreation, community development, water and stormwater utility and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Maintenance of the GFOA Certificate.
Dates	September 30, 2021 through Present
Partner/Manager	Wade Sansbury/Daniel Anderson
Total Hours	375 hours
Contact Information	Mr. Jeffery Snyder, Finance Director – (561)768-0424 – jsnyder@tequesta.org

5) City of Marco Island, Florida

General Information	City government with a population of approximately 45,000. The City has assets of approximately \$380 million and annual revenues of approximately \$69 million. The City provides numerous services including: general government, public safety, parks and recreation, community development, wastewater utility and other customary services.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2013 through September 30, 2018
Partner/Manager	Wade Sansbury/Daniel Anderson
Total Hours	350 hours
Contact Information	Mr. Guillermo Polanco, Finance Director – (239) 389-5016 – Fax (239) 642-8947 gpolanco@cityofmarcoisland.com

Specific Audit Approach

Audit Methodology

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as “Yellow Book”).
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants.
- Single Audit Acts Federal and State of Florida.
- The Uniform Guidance, OMB Circular A-133 and other applicable OMB Circulars.
- Sections 11.45 and 218.39 of the Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General and other Florida agencies as relevant.

Tailored Approach – For each engagement we begin with a detailed audit plan based on our detailed understanding of the Town’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the Town which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the Town present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the Town’s prior financial statements, budgets, request for proposal, past experience, and other information available:



Segment I: Planning and Interim Procedures

This segment includes:

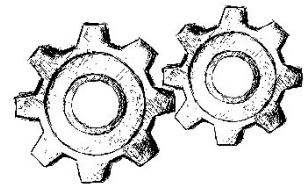


- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with Town management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of Town meetings;
- Reviewing the Town's current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the Town's accounting policies and procedures, including the financial and other management information systems utilized by the Town;
- Updating our already in-depth knowledge of the Town's EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate Town personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net position (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final Schedule of Expenditures of Federal Awards;



- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures

This segment includes:



- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the Town's approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the Town's approval;
- Preparing and providing the Town a PDF document and "camera ready" copy of the audited financial statements;
- Final exit conferences and presentations with appropriate Town officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor's report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the Town's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An 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*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
 - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
 - Accounting policies.
 - Management's judgments and accounting estimates.

- Financial statement disclosures.
- Related accounting matters.
- Significant difficulties encountered in performing the audit.
- Audit adjustments.
- Disagreements with management.
- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

Level of Staff and Number of Hours to be Assigned

Based on the Town's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2022 audit in the following tabular presentations:

Segmented Hours by Staff Level				
Segments	Engagement Team Members by Level			
	Partner	Manager	Staff	Total
Segment I - Planning and Interim Procedures	10	20	10	40
Segment II - Final Audit Fieldwork Procedures	25	60	145	230
Segment III - Review, Completion & Delivery Procedures	25	30	25	80
Total Engagement	60	110	180	350

The below time frames are estimates based on our understandings with the Town as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the Town. As noted in the table below, we want to work with Town personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the Town as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:

Timing of Audit Process and Procedures							
Segments	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Segment I - Planning and Interim Procedures							
Ongoing consultation on major issues and developments throughout the year, and greater discussions as year-end approaches (such as new GASB standards).							
Meet management to discuss audit risks and scopes.							
Engagement team planning meetings and performance of interim audit procedures.							
Gain understanding of significant processes and key controls.							
Perform testing of key controls with goal of reducing substantive audit testing.							
Determine nature, timing and extent of substantive tests to be performed.							
Finalize audit plan based on results to-date.							
Segment II - Final Audit Fieldwork Procedures							
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures and key ratios and relationship of financial data).							
Conduct a final evaluation of risk assessments.							
Conduct of progress meetings with management as needed and as often as desired.							
Preparation and delivery of draft financial report, reports, findings, management letter comments, and any other deliverables.							
Meeting with management to discuss draft deliverables and final completion and presentation time frames.							
Segment III - Review, Completion and Delivery Procedures							
Upon management's review, delivery of statements, internal control reports, and management letter to management.							
Presentation of audit deliverables to the governing board.							

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement balance in accordance with U.S. Generally Accepted Auditing Standards. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible. Analytical procedures may augment substantive tests of details depending on our overall risk assessment of Town accounts.

The elements of analytical procedures we plan to consider are as follows:

1. Identify the factors on which a given accounting result should depend;
2. Determine the approximate relationship between the accounting result and those underlying factors;
3. Predict what the current results should be if that relationship continued;
4. Compare the actual current result to the prediction;
5. Investigate and corroborate significant variances between the actual result and the prediction;
6. Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness;
- Reviewing accounts for items larger or smaller than expected when compared to budgets or forecasts;
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios;
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be taken to Gain and Document an Understanding of the Town's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the Town's control structure consists of the following five elements as they relate to the Town's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: (1) the control environment; (2) risk assessment; (3) control activities; (4) information and communication processes/systems; and (5) monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the Town's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the Town is using them;

- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Approach to be taken in Determining Laws and Regulations to be Subject to Audit Test Work

Standards for testing and reporting on compliance with laws and regulations are established by Auditing Standards AU-C Section 935, *Compliance Audits*. We will use this guidance to perform tests to determine the Town's compliance with certain provisions of laws and regulations (Florida Statutes, etc.), contracts, grant agreements, and debt agreements, where noncompliance could have a *direct and material effect* on the financial statements.

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The Town's compliance with laws and regulations.
 - The Town's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the Town and periodic representations obtained by the Town from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.
- Specific testing for issues that are unique to Florida governments:
 - Testing as to whether or not the Town and its constitutional officers complied with Section 218.415, Florida Statutes, regarding the investment of public funds.

- Testing as to the Town's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the Town's website after adoption, requirements on posting budget amendments.
- Testing of debt covenant compliance requirements.
- Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement

Our approach is evolving to utilize artificial intelligence tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances;
- Substantive tests of details of transactions;
- Tests of controls;
- Tests of compliance with laws and regulations.

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling*, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the Town above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and non-statistical sampling. In the two non-statistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

Identification of Anticipated Potential Audit Problems

Single Audits



Single Audits can be quite cumbersome - especially during a time when new programs are being created and new funding streams are available from the federal government. Since 2020, we have seen a significant amount of new federal funding made available via the Coronavirus Aid, Relief, and Economic Security Act ("CARES"), the Omnibus Appropriations and Coronavirus Relief Package, the American Rescue Plan Act, and most recently, the Infrastructure Investment and Jobs Act.

Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the Town if a single audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of Town personnel, all potential problems should be easily overcome.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Guidance**), entails more than 100 pages of regulations in applying for, managing, and auditing federal grants and cooperative agreements. The Uniform Guidance includes many complex requirements for you as the auditee to adhere to – including those related to procurement (which seemingly continue to evolve), sub recipient monitoring, and indirect costs. We have a very good understanding of both the auditor and grant recipient requirements of the Uniform Guidance, and are available to assist you in adhering to the provisions thereof.

Additionally, we are active members of the AICPA's Government Audit Quality Center (GAQC) which continues to provide significant updates and guidance to the funding created by the federal government in response to the COVID-19 pandemic. As members of the GAQC, we have direct access to the information as soon as it is made available and can be a valued resource to the Entity as a recipient of any of this new funding.

Other Potential Problems

In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the Town's representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting and reporting issues.

- Step 1** Define and understand the issue through discussion with the Town's management and verified audit information.
- Step 2** Make an initial assessment of the impact of alternative accounting treatments.
- Step 3** If the impact has significant potential, gather research which may include the following: obtain the Town's research and rationale for their position; gather additional details; draw on common practices within other similar sized governments; utilize recognized Firm experts.
- Step 4** Discuss with the Town's staff the Firm's preferred position and rationale.
- Step 5** Resolve the issue.

Assistance with GASB Pronouncements

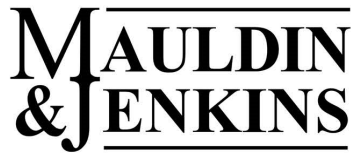
GASB has issued over 60 pronouncements in the past 20 years, and continues to research various projects of interest to governmental units. Subjects of note include:

- Re-examination of the financial reporting model;
- Revenue and expense recognition;
- Footnote disclosures;
- Capital assets reporting;
- Contingencies and risk disclosures; and
- Investment fees reporting and disclosures.

Considering the number of recently issued or pending GASB pronouncements, we believe proactive training on the parts of auditors and auditees to be of great importance. As in the past with our governmental clients (via free CPE and general discussions), our priority is to communicate all significant information to our clients and offer special training sessions relative to these subjects.

Report Format

Please see the following pages for sample reports similar in nature to those that will be required for the Town's financial statements for September 30, 2022.



CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, Town Council and Town Manager
Town of Fort Myers Beach, Florida

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 Town of Fort Myers Beach, Florida (the "Town"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Town'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 Town, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparisons for the General Fund, the Gas Tax Fund, the Building Fund, and the Beach Access Fund 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 Town, 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 Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town'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 Town's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements 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 combining and individual nonmajor fund financial statements 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 March 31, 2023, on our consideration of the Town'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 Town'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 the Town's internal control over financial reporting and compliance.

Bradenton, Florida
March 31, 2023



**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, Town Council and Town Manager
Town of Fort Myers Beach, 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 Town of Fort Myers Beach, Florida (the "Town"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 31, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town'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 Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

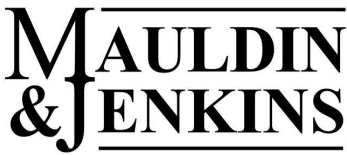
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bradenton, Florida
March 31, 2023



CPAs & ADVISORS

**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, Town Council and Town Manager
Town of Fort Myers Beach, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the Town of Fort Myers Beach, Florida's (the "Town") 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 Town's major federal programs and state projects for the year ended September 30, 2022. The Town'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.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. 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; 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. Those standards, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Town 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 projects for the year ended September 30, 2022.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Bradenton, Florida
March 31, 2023



INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Honorable Mayor, Town Council and Town Manager
Town of Fort Myers Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Fort Myers Beach, Florida (the "Town"), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated March 31, 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 Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in these reports, which are dated March 31, 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 annual financial audit report. The status of findings and recommendations made in the preceding financial audit report is listed within the Schedule of Findings and Questioned Costs, Section V.

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 Town discloses this information in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town 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 Town 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. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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. The Town does not have any special district component units.

Additional Matters

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

Purpose of this Letter

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

Bradenton, Florida
March 31, 2023



INDEPENDENT ACCOUNTANT'S REPORT

Honorable Mayor, Town Council and Town Manager
Town of Fort Myers Beach, Florida

We have examined the Town of Fort Myers Beach, Florida's (the "Town") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2022. Management of the Town is responsible for the Town's compliance with those requirements. Our responsibility is to express an opinion on the Town'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 Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

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

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

Bradenton, Florida
March 31, 2023

Cost Proposal

As requested by the Town, we have enclosed herewith an all-inclusive maximum fee proposal of the requested annual financial and compliance audit services for the September 30, 2022 through 2024 audits. The cost proposal contains all pricing information relative to performance of the audit and can be found on the following pages. As a partner at Mauldin & Jenkins, Mr. Wade P. Sansbury is certified and authorized to represent Mauldin & Jenkins, empowered to submit the bid and authorized to sign a contract with the Town.

Our fees include provision for the conduct and performance of the respective financial/compliance audits of the Town as well as the preparation of the Town's audited financial statements. Our invoices for these fees will be rendered as work progresses as a percentage of completion will be payable upon presentation. We understand the delivery of the financial statements in a timely fashion to be of the utmost importance to Town officials as well as it should. We will work closely with Town officials to ensure a timely prepared financial statement with the plan of action to include delivery of such statements no later than the end of March of each year. Time included within the proposal does include provision for a presentation of the final audit report to the Town Council.

Any additional work sought by the Town will be performed at the same rates quoted herein this cost proposal. Our total all-inclusive maximum price for providing annual financial auditing services to the Town is contained on the following pages.

Any additional work outside the scope of the services required under the terms of the Town's RFP will not commence until the terms of such an engagement have been successfully negotiated and approved by the Town.

Important Notes to be Considered:

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins' policy to not charge for routine conversations that occur between the Town and Mauldin & Jenkins. We encourage communication throughout the year. If significant research is involved, we will discuss with you any potential fees prior to beginning.

Note (2) – Free Periodic Continuing Education: As noted in our technical proposal, we provide free continuing education classes to our clients. This could amount to approximately \$1,000 of annual savings for the Town's estimated finance department per person.

Note (3) – Additional Services: If it should become necessary for the Town to request Mauldin & Jenkins to provide any additional services (such as bond assurances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the Town and Mauldin & Jenkins.

Note (4) – No Hidden Fees or Costs: The pricing schedules contain all pricing information relative to performance of the audit as required by the Town including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations of the Town and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit Costs: Because the Town does not always meet the Single Audit requirement, we have elected to price this service separately. This way the Town will only pay for this service if and when needed. We propose a cost of \$5,000 per major program over the term of the Town contract.

AUDIT FEES:			
Fiscal Year 2022 Financial Statement Audit:			
Level of Personnel in	Estimated Hours	Hourly Rates	Total Fee
Partner/Director	60	275	16,500
Manager	110	220	24,200
Specialist	-	-	-
Professional Staff	170	155	26,350
Administrative Staff	10	100	1,000
Total Hours	350		
Audit Discount if applicable			(19,150)
Total Audit Fee:			48,900
Estimated Out of Pocket expenses to be reimbursed			included

AUDIT FEES:			
Fiscal Year 2023 Financial Statement Audit:			
Level of Personnel in	Estimated Hours	Hourly Rates	Total Fee
Partner/Director	60	275	16,500
Manager	110	220	24,200
Specialist	-	-	-
Professional Staff	170	155	26,350
Administrative Staff	10	100	1,000
Total Hours	350		
Audit Discount if applicable			(18,150)
Total Audit Fee:			49,900
Estimated Out of Pocket expenses to be reimbursed			included

AUDIT FEES:						
Fiscal Year 2024 Financial Statement Audit:						
Level of Personnel in	Estimated Hours	Hourly Rates		Total Fee		
Partner/Director	60	280		16,800		
Manager	110	225		24,750		
Specialist	-	-		-		
Professional Staff	170	160		27,200		
Administrative Staff	10	100		1,000		
Total Hours	350					
	Audit Discount if applicable				(18,750)	
	Total Audit Fee:				51,000	
Estimated Out of Pocket expenses to be reimbursed						included

Required Forms

FINANCIAL AUDITING SERVICES

RFP-22-21-FIN

EXHIBIT 1 - PUBLIC ENTITY CRIME AFFIDAVIT

SWORN STATEMENT PURSUANT TO SECTION 287.133(3) (a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR
OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Town of Fort Myers Beach, Florida
(print name of public entity)

by Wade P. Sansbury, Partner
(print individual's name and title)

for Mauldin & Jenkins, LLC
(print name of entity submitting sworn statement)

whose business address is 1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205

and (if applicable) its Federal Employer Identification Number (FEIN) is 58-0692043
(If the entity has no FEIN, include the Social Security Number of individual signing this sworn statement: _____.)
2. I understand that a "public entity crime" as defined in Paragraph 287.233(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid, proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.233 (1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133 (1) (a), Florida Statutes, means:
 1. A predecessor or successor of a person convicted of a public entity crime; or
 2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate
5. I understand that a "person" as defined in Paragraph 287.133 (1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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FINANCIAL AUDITING SERVICES

RFP-22-21-FIN

6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies.)

☒ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order)

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Wade P. Sansbury
(Signature)

STATE OF Florida

COUNTY OF Manatee

The foregoing instrument was acknowledged before me this 2nd day of August, 2022, by Wade P. Sansbury, by means of ☒ physical presence or () online notarization, personally appeared before me and ☒ is personally known to me or () who has produced _____, as identification.

My Commission Expires: 07-01-2025

Cara Krusch
Signature of Notary Public

Notary Public, State of Florida

Printed, Typed or Stamped Name

Commission/Serial No. HH 148319

Cara Krusch



CARA KRUSCH
State of Florida
Commission: HH 148319
Expires: 07/01/2025

EXHIBIT 2 – AFFIDAVIT CERTIFICATION IMMIGRATION LAWS

TOWN OF FORT MYERS BEACH WILL NOT INTENTIONALLY AWARD TOWN CONTRACTS TO ANY CONTRACTOR WHO KNOWINGLY EMPLOYS UNAUTHORIZED ALIEN WORKERS, CONSTITUTING A VIOLATION OF THE EMPLOYMENT PROVISIONS CONTAINED IN 8 U.S.C. SECTION 1324 a(e) SECTION 274A(e) OF THE IMMIGRATION AND NATIONALITY ACT ("INA").

TOWN OF FORT MYERS BEACH SHALL CONSIDER THE EMPLOYMENT BY ANY CONTRACTOR OF UNAUTHORIZED ALIENS A VIOLATION OF SECTION 274A (e) OF THE INA. **SUCH VIOLATION BY THE RECIPIENT OF THE EMPLOYMENT PROVISIONS CONTAINED IN SECTION 274A (e) OF THE INA SHALL BE GROUNDS FOR UNILATERAL CANCELLATION OF THE CONTRACT BY LEE COUNTY.**

PROVIDER ATTESTS THAT THEY ARE FULLY COMPLIANT WITH ALL APPLICABLE IMMIGRATION LAWS (SPECIFICALLY TO THE 1986 IMMIGRATION ACT AND SUBSEQUENT AMENDMENTS).

Company

Mauldin & Jenkins, LLC

Name:

Wade P. Sansbury Partner 8-2-2022
(Signature) (Title) (Date)

STATE OF Florida

COUNTY OF Manatee

The foregoing instrument was acknowledged before me this 2nd day of August, 20 22, by Wade P. Sansbury, by means of (☒) physical presence or () online notarization, personally appeared before me and (☒) is personally known to me or () who has produced _____, as identification.

My Commission Expires: 07-01-2025

Cara Krusch
Signature of Notary Public



CARA KRUSCH
State of Florida
Commission: HH 148319
Expires: 07/01/2025

Notary Public, State of Florida

Cara Krusch
Printed, Typed or Stamped Name

Commission/Serial No.

HH 149319

The signee of this Affidavit guarantee, as evidenced by the sworn affidavit required herein, the truth and accuracy of this affidavit to interrogatories hereinafter made. TOWN OF FORT MYERS BEACH RESERVES THE RIGHT TO REQUEST SUPPORTING DOCUMENTATION, AS EVIDENCE OF SERVICES PROVIDED, AT ANY TIME.

Acknowledgement of the Service Provider Agreement

We acknowledge receipt of the Service Provider Agreement as part of this proposal submission, and acknowledge the Service Provider Agreement shall be executed by all parties in its current form.

Addendum No. 1 Acknowledgement



ADDENDUM TO CONTRACT DOCUMENTS

RFP-22-21-FIN

Addendum No.: 1

CONTRACT/PROJECT NAME: Financial Auditing Services

DATE OF ISSUE: July 28, 2022

The following information shall be included in the Contract documents and is hereby made part of the project documents in the form of clarification, addition, deletion or revision to the contract requirements, specifications and/or drawings.

Clarification

Electronic copies for Bid Proposals can be submitted via CD/DVD or USB flash drive. The digital copy must be a PDF version of the physical bid proposal.

Please Print _____ Mauldin & Jenkins, LLC 941-747-4483

Company Name & Phone Number

Wade P. Jenkins
Signature

Yadzia Roa, Contracts Manager
bids@fmbgov.com
239-765-0202

Insurance Certificates


CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/24/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005 INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway Suite 1700 Atlanta, GA 30339-5918	CONTACT NAME: Nadine Friedman Daniels PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com INSURER(S) AFFORDING COVERAGE INSURER A: Scottsdale Ins Co and various Insurers INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
---	--

COVERAGES
CERTIFICATE NUMBER: 64399208

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N ☐ N/A						PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			HWS0000147	01/23/22	01/23/23	Each Claim 1,000,000 Aggregate 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Parties at Interest ,	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
-------------------------------------	---

ACORD 25 (2016/03)
 Cheryl.Donohue@lemme.com_LEM
 64399208

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/26/2022

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IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER PointeNorth Insurance Group, LLC PO Box 724728 Atlanta GA 31139		CONTACT NAME: Brenda Durham PHONE (A/C, No, Ext): (770) 858-7540 FAX (A/C, No): (770) 858-7545 E-MAIL ADDRESS: bdurham@pointenorthins.com	
INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway SE Suite 1700 Atlanta GA 30339-5946		INSURER(S) AFFORDING COVERAGE INSURER A: Cincinnati Insurance Company INSURER B: Chubb Indemnity Ins Co INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 10677 12777	

COVERAGES **CERTIFICATE NUMBER:** 2022/2023 Master **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ Host Liquor Included GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC OTHER:			ECP0258054	07/01/2022	07/01/2023	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMPIOP AGG \$ 4,000,000 Employee Benefits \$ 2,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			ECP0258054	07/01/2022	07/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 0			EXS 0262115	07/01/2022	07/01/2023	EACH OCCURRENCE \$ AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	7176-4674	07/01/2022	07/01/2023	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

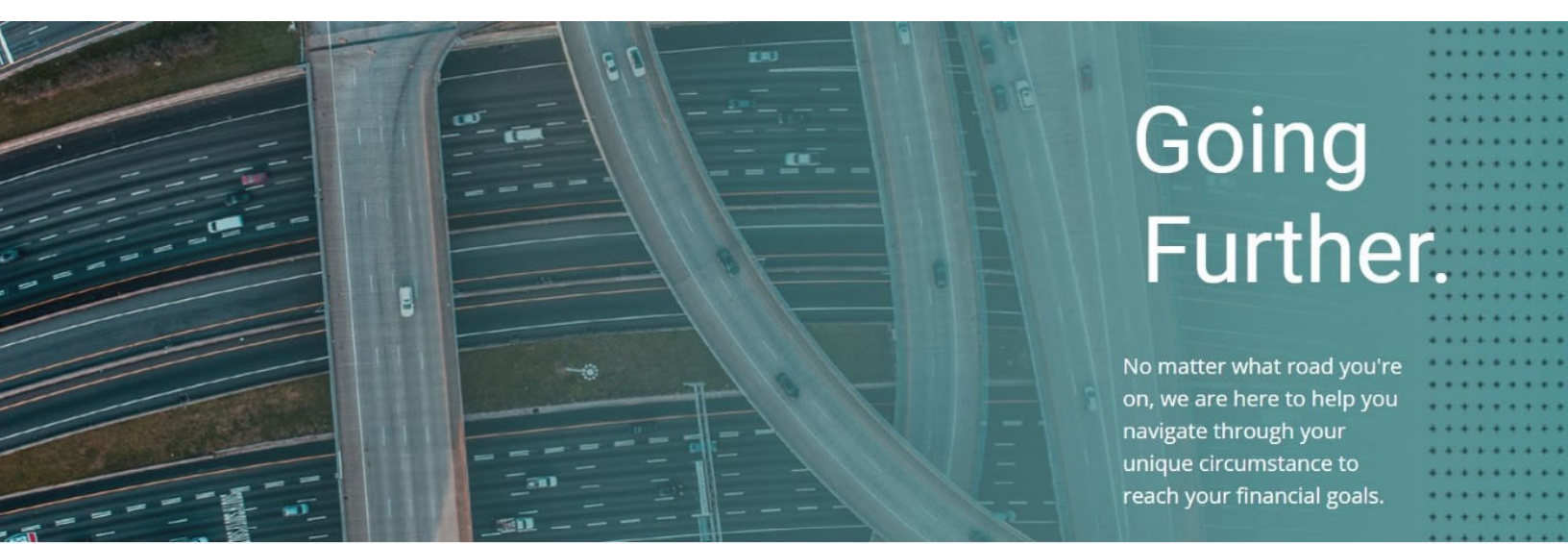
CERTIFICATE HOLDER

FOR INFORMATION ONLY	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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ACORD 25 (2016/03)

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Going Further.

No matter what road you're on, we are here to help you navigate through your unique circumstance to reach your financial goals.

INTEGRITY.

100+ year history of
quality & expertise

INNOVATION.

Continued advancements,
opportunities & solutions to
drive us into the **future**

INSPIRATION.

A **culture** guided by our
vision of service and
community



www.mjcpa.com



Electronic

Town of Fort Myers Beach

Cost Proposal

Proposal to provide professional financial auditing services RFP-22-21-FIN	
Firm Name	CLA (CliftonLarsonAllen LLP)
Contact Person	Christopher (Chris) Kessler, CPA, Principal
Address	12800 University Drive, Suite 210 Fort Myers, FL 33907
Telephone	239-226-9903
Date of Proposal	August 5, 2022

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



4.5 Cost Proposal

4.5.1 Name of firm

CLA (CliftonLarsonAllen LLP) is a limited liability partnership and is duly licensed to practice public accountancy in the state of Florida and other states.

4.5.2 Verification statement

I, Chris Kessler, your engagement principal-in-charge, will serve as the Town’s primary contact person for this engagement. As a principal of CLA, I am empowered to submit the bid, and authorized to sign a contract with the Town. My contact information is:

Christopher (Chris) Kessler, CPA
Principal
239-226-9903
chris.kessler@CLAconnect.com

4.5.3 Total all-inclusive maximum price

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

CLA understands the importance of providing our clients with value-added strategies. We propose to provide routine, proactive quarterly meetings—as part of our fee—that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up and take full advantage of every opportunity that presents itself.

Professional Services	2022	2023 [^]	2024 [^]
Financial and single audit*	\$79,000	\$82,950	\$87,098

* The fees and hours are based upon one single audit program. Should additional single audit programs be required, additional fees will be negotiated in that year. Additionally, additional fees will be negotiated in years in which the Town implements new GASB standards that require additional time and effort, or regulatory standards and/or required reports are required.

[^] Our rates will increase annually using the greater of 5% or All-Urban CPI as of March each year.

Our clients don’t like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an ongoing relationship.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.



4.5.4 Level of staff and number of hours to be assigned

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements.

Financial Statement and Compliance Audit					
Engagement Segment	Standard Rate Per Hour	Discount	Discounted Rate Per Hour	Hours	Total Fees
Principal	\$365	(\$115)	\$250	55	\$13,750
Manager/Director	\$215	(\$40)	\$175	110	\$19,250
Senior	\$175	(\$35)	\$140	150	\$21,000
Staff	\$140	(\$40)	\$100	250	\$25,000
Total				565	\$79,000

4.5.5 Out-of-pocket expenses

All out-of-pocket expenses have been included in our total proposal price. In addition, as a sign of our commitment to The Town, we have elected to absorb the startup costs associated with becoming familiar with your operations. Such costs traditionally range between fifteen and twenty percent.

4.5.6 Fee for additional services

For any additional work, it is our practice to bill for actual hours incurred at an hourly rate applicable to the professional completing the project at hand. If additional work is requested by the Town outside of the scope of requested services, we will discuss with you our proposed fee for additional services before we begin the project. Any such additional work agreed to between the Town and CLA shall be performed at the below rates:

Additional Services Fee(s)		
Staff Level	Standard Hourly Rate	Discounted Rate*
Principal	\$365	\$300
Manager/Director	\$215	\$200
Senior	\$175	\$150
Associate	\$140	\$120

*We have included discounted rates to our standard professional hourly rates to better serve you.

4.5.7 Lump sum rate

Each additional audit results presentation other than the two specified in this agreement shall be \$1,000 per presentation.



Fee considerations

We understand that we will likely not be the low-cost provider, and while we hope fees are not the sole deciding factor in your decision, we certainly understand. Our depth of experience serving governments across the country provides us with a wealth of knowledge that has been used in building our audit approach and helps us to provide service at a high level than our competitors. We believe that governments “get” what they ultimately pay for and s know that our clients value the service level that we provide.

It is not our policy or practice to bill our clients every time we receive a phone call or email. While providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues. If a specific project is complex or requires significant time or resources, we will discuss the scope of the project and its fee with you first to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing the request with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work.

Whenever the Town personnel call or email, even during the height of a busy season, it is our policy to return that communication promptly. CLA’s personnel are available to help without additional cost to you. If the person you need to talk to is not available at the time you call, we will contact them and have them get back to you. We have a number of qualified principals on our staff that can provide you with timely and competent assistance.

Our last word on fees — we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss our scope of services.

At CLA, it’s more than just getting the job done.

4.6 Manner of Payment

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full.





4.1 Title Page

Electronic

Town of Fort Myers Beach

Technical Proposal

Proposal to provide professional financial auditing services RFP-22-21-FIN	
Firm Name	CLA (CliftonLarsonAllen LLP)
Contact Person	Christopher (Chris) Kessler, CPA, Principal
Address	12800 University Drive, Suite 210 Fort Myers, FL 33907
Telephone	239-226-9903
Date of Proposal	August 5, 2022

[CLAconnect.com](https://claconnect.com)

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CliftonLarsonAllen LLP
12800 University Drive, Suite 210
Fort Myers, FL 33907

phone 239-226-9900 fax 239-226-9950
CLAconnect.com

4.3 Transmittal Letter

August 5, 2022

Contracts Manager
Town of Fort Myers Beach
2525 Estero Blvd.
Fort Myers Beach, FL 33931

RE: Request for Proposals (RFP) for Financial Auditing Services # RFP-22-21-FIN

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping Town of Fort Myers Beach (the Town) meet its need for professional services. The enclosed proposal responds to your request for financial auditing services for a term of three (3) years with an option for two (2) additional terms of one (1) year each, for a possible total of five (5) years.

Understanding of the work to be performed

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP under “2.2 Scope of Work”. Should CLA be selected to serve this engagement, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

To meet the requirements of the RFP, the audit will be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants, the standards set forth for financial audits 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 any other applicable federal, state and local laws or regulations.

Why CLA is qualified

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the Town’s consideration:

- **Southwest Florida experience.** As equally important as our Florida experience, we are here in Southwest Florida and we serve Southwest Florida more than any of our competitors. We currently serve as the auditor of choice for Lee County, the City of Fort Myers, the City of Sanibel, and Collier County, among many other Southwest Florida governments. As a result of that experience, we possess extensive knowledge of the operations and inner workings of governments in Southwest Florida. Our clients in Southwest Florida are more than just clients to us, ***they are the communities where our team members live, raise their families, and invest time and energy into.***
- **Industry-specialized insight and resources.** As one of the nation’s leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the Town with their audit needs. In addition to your experienced local engagement team, the Town will have access to one of the country’s largest and most knowledgeable pools of regulated industry resources.

- **OMB Uniform Guidance (UG) experience.** CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline.** In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our experience performing similar work for other municipalities. Our local government clients are included amongst the more than 4,100 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. We have developed a work plan that takes into consideration your unique needs as a governmental entity in Florida. The work plan also minimizes the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership.** The Town will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the Town and take an active role in addressing them.
- **A focus on providing consistent, dependable service.** We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the Town will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

Proposal offer

Our proposal is a firm and irrevocable offer for 120 days. We acknowledge receipt of the Service Provider Agreement and acknowledge the Service Provider Agreement shall be executed by all parties in its current form.

We are confident that our technical approach, insight, and resources will result in unsurpassed client service for the Town. For ease of evaluation, the structure of our proposal follows your RFP section titled, *4. Form of Proposal*.

We are eager to work with you and welcome the chance to present our proposal to the Town. If you have any questions about our offerings, please do not hesitate to contact me via the information below.

Sincerely,

CliftonLarsonAllen LLP



Christopher (Chris) Kessler, CPA
Principal
239-226-9903
chris.kessler@CLAconnect.com

4.4.2 Independence

CLA is independent of the Town under the American Institute of Certified Public Accountant's Code of Professional Conduct and its interpretations, the U.S. Government Accountability Office's *Government Auditing Standards*, and the U.S. Department of Labor's 29 CFR 2509.75-9 Interpretive Bulletin and the independence rules of the Public Company Accounting Oversight Board (PCAOB) and/or the U.S. Securities and Exchange Commission, as required. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your engagement are independent of the Town.



4.4.3 License to Practice in the State of Florida

License to practice

CLA and all assigned key professional staff to this engagement are properly licensed to practice in the State of Florida. A copy of our firm's state license is provided below:



4.4.4 Firm Qualifications and Experience

Size of the firm

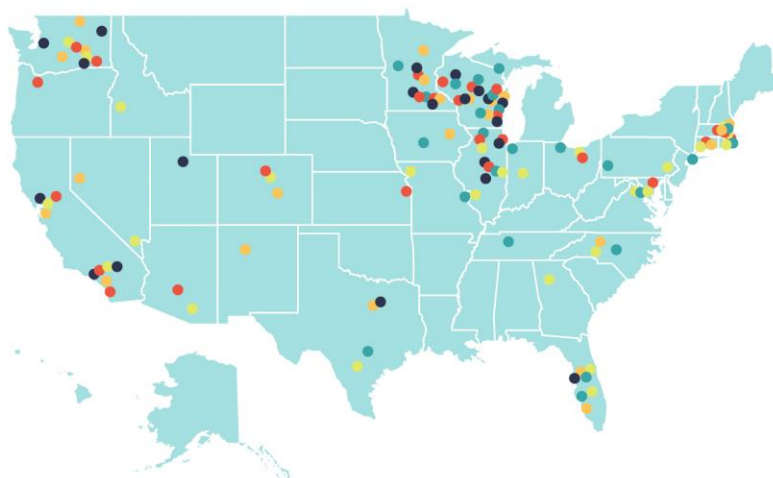
CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 7,500 people, 121 U.S. locations, and a global vision, we bring a wide array of approaches to help clients in all markets, foreign and domestic.

7,500+
PEOPLE

121
U.S. LOCATIONS

AN INDEPENDENT MEMBER OF
CLA Global
Limited



We promise to know you and help you

With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and achieve more than you believed possible.

At the beginning of 2022, CLA was certified as a Great Place to Work® based on employee feedback and workplace experience.



Size of firm's governmental audit staff

CLA has one of the largest governmental audit and consulting practices in the country and brings extensive experience providing a variety of such services to state and local government entities. Our state and local government team serves more than 4,100 governmental engagements nationwide, including numerous cities, counties, municipalities, states and state agencies, and school boards. In addition, we perform single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm.



Office location assigned to manage the engagement

The Town will be served by our industry-specialized engagement team located in our Fort Myers, Florida office.



CliftonLarsonAllen LLP
12800 University Drive, Suite 210
Fort Myers, FL 33907

Number and nature of professional staff to be employed on this engagement

The table below provides a breakdown by staff level and denotes full or part-time status of the engagement team that will serve the Town. This team has extensive experience working with clients similar to the Town.

Level of Staff	Full-time staff	Part-time staff
Principal	1	2
Manager/Director	1	-
Senior	1	1
Associate	1	2
Total	4	5

Joint venture

We are not a joint venture or alliance of firms. We have the capabilities of providing all services outlined in the proposal, including Information Technology services.

Quality control procedures and peer review report

In the most recent peer review report, dated November 2019, we received a rating of **pass**, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided in **Appendix B This quality control review included a review of specific government engagements.**

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm’s operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.



- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.

Federal or state desk or field reviews

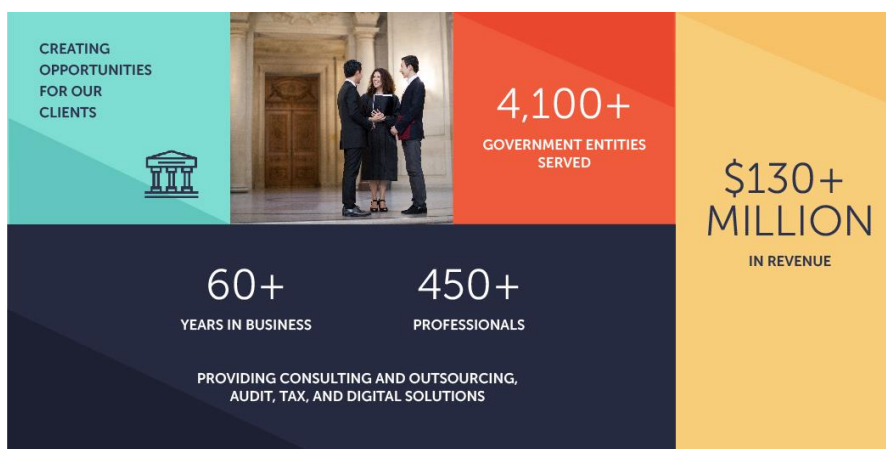
CLA has been subject to several federal and state desk reviews by state oversight agencies during the past three years, and we have resolved all findings. In addition, our government audits are subject to review by each agency's Office of Inspector General, as well as the U.S. Government Accountability Office, and we have also resolved all findings identified in those reviews.

Governmental experience

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful professional service firms serving governmental entities. Our strong reputation for serving state and local government units provides the Town the confidence in their decision to select CLA as their professional service provider.

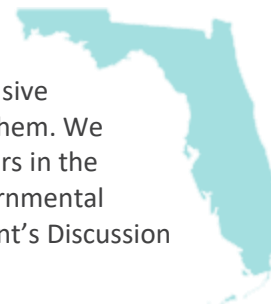
CLA has one of the largest governmental audit and consulting practices in the country, serving more than 4,100 governmental clients nationwide. Regulated industry clients represent approximately one-quarter of all firm-wide revenue, and each of the governmental services team members are well versed in the issues critical to complex governmental entities.

Our professionals have deep, technical experience in serving governmental entities. As a professional service firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other professional service firms.



Florida presence

Government organizations are a dynamic area of accounting and require constant attention and monitoring. It is our knowledge of your industry that is crucial to offering actionable solutions. As a firm with more than 60 years of experience, we possess an extensive understanding of your challenges and can respond promptly and effectively to help meet them. We have served more than 70 different governmental entities statewide over the past two years in the state of Florida. All these governments issue financial statements in accordance with Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.



CLA has seven offices throughout the state of Florida including Fort Myers, Naples, Lakeland, Orlando, Sebring, Tampa, and Winter Haven. Our Florida governmental practice is made up of professionals throughout each of these offices, many of whom will be serving the Town.

The professionals who will serve the Town have a wealth of experience. We are extensively knowledgeable about the changing rules, regulations, standards and trends affecting municipalities and have the resources and insight to effectively perform your engagement in an efficient manner.

Similar clients served in Florida

Below is a sampling of Florida governmental entities to which we have provided auditing, consulting, or outsourcing services.

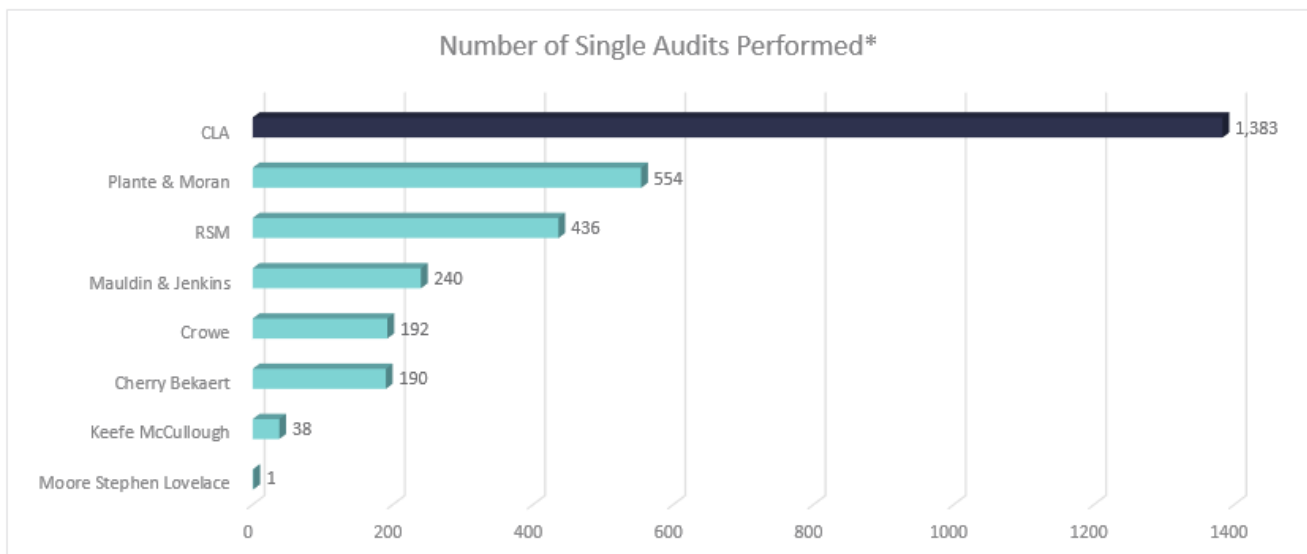
Sampling of Florida Clients Served	
Municipalities	
City of Arcadia City of Avon Park City of Cape Coral City of Brooksville City of Fort Myers City of Moore Haven City of New Port Richey	City of Safety Harbor City of Sanibel City of Temple Terrace City of Winter Haven Town of Fort Myers Beach Town of Redington Beach Village of Estero
Counties	
Citrus County Collier County Desoto County Glades County Hardee County Hernando County Sarasota County	Highlands County Lee County Manatee County Okeechobee County Pasco County Pinellas County Polk County
Other Government Entities	
Avon Park Housing Authority Bartow Housing Authority Captiva Island Fire Control Central Florida Regional Planning Council Collier Mosquito Control District Clearwater Downtown Development Board Delray Beach Housing Authority	Hillsborough Area Regional Transit Authority Hillsborough County Aviation Authority Key West Housing Authority Lake Wales Housing Authority Lee County Port Authority Matlacha and Pine Island Fire Control Moore Haven Mosquito Control District

Englewood Water District
Estero Fire District
 Hardee County Industrial Development Auth.
 Hardee County School Board Internal Funds
 Hardee Soil and Water District
 Heartland Library Cooperative
 Hendry County School District Internal Funds
 Hernando County Housing Authority
Heron's Glen Recreation District
 Highlands County Health Facilities Authority
 Highlands County Hospital District

Naples Airport Authority
 Pasco County Housing Authority
 Pinellas Construction Licensing Board
 Pinellas County Planning Council
 Pinellas County Metropolitan Planning Organization
 Pinellas Suncoast Transit Authority
 Polk Regional Water Cooperative
Sanibel Public Library District
 Sebring Airport Authority
 South Fork Community Development District
 Tampa Bay Area Regional Transportation Authority

Single audit experience

CLA has become the national leader in providing audit, tax, and many other financial services to entities similar to the Town. Our client portfolio of nonprofit, government, and health care institutions represents nearly half of the firm's total revenues. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry. **CLA performs the largest number of single audits in the United States. We audited nearly \$93 billion dollars in federal funds in 2020.**



*The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2020 – December 31, 2020.

In the current environment of increased oversight and new federal funding being available through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA) in response to the COVID-19 pandemic, it is more important than ever to find qualified auditors who have significant experience with federal grants specific to the Town and can enhance the quality of the Town's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *Uniform Guidance* and who can offer both knowledge and quality for the Town. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

Single Audit Resource Center (SARC) Award

CLA received the Single Audit Resource Center (SARC) Award for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.

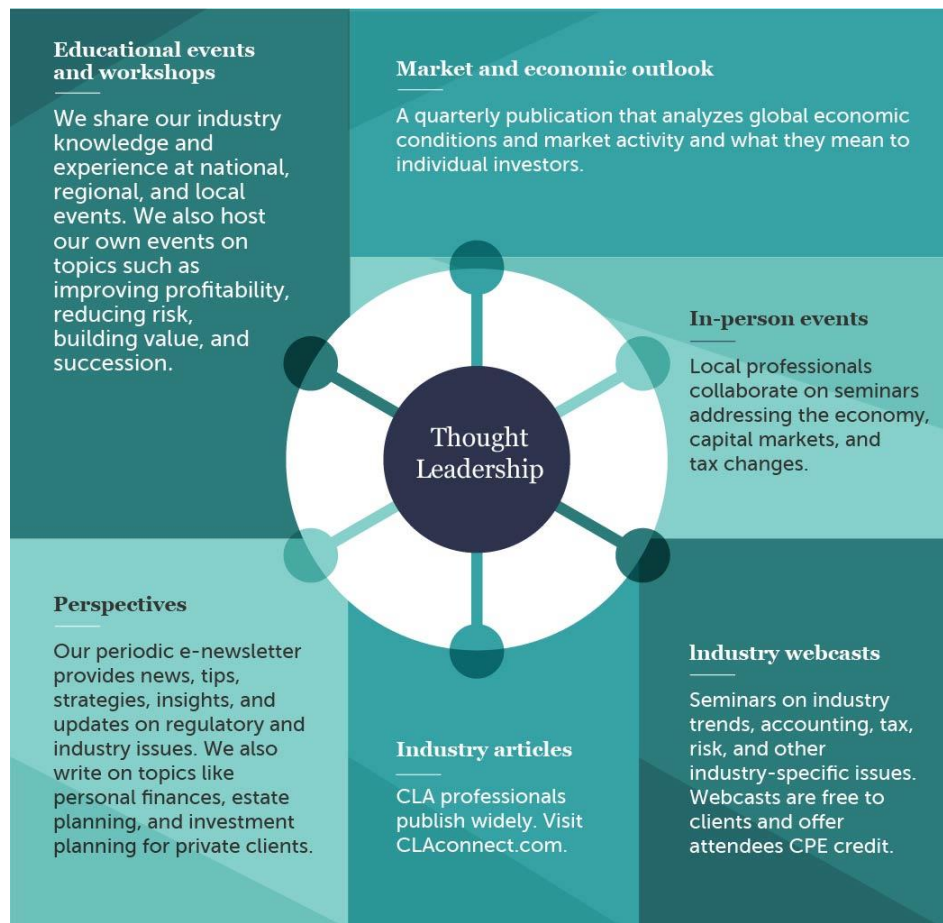


The survey queried more than 9,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2020 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.

The Town needs an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved. You will benefit from CLA's experience in this area!

Thought leadership

CLA goes beyond the numbers and offers value-added strategies. Rest assured, you will hear from us throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer. You can register for our webcasts and find our extensive resource library on our website, CLAconnect.com.



Additional services

In addition to the services outlined in the *Scope of Services* for this proposal, CLA collectively offers a wide breadth of highly customized services and capabilities to meet our clients' wants and needs, including a sampling of the following:

- Forensic audits
- Internal audit, risk assessments, and evaluations
- Implementation assistance for complex accounting standards
- ACA Reporting
- Operational and financial systems consulting
- Operations and performance improvement
- Self-insured medical and PBM claim audits
- IT security and network vulnerability assessments
- Fraud risk assessment and investigations
- Strategic, financial, and operational consulting
- Outsourced accounting and public administration
- Strategic, business, and capital planning
- Organizational and financial health assessment
- Training and educational seminars
- Telecom cost savings assessments

We pride ourselves on taking the initiative to meet each and every need of our clients, and therefore are always prepared to take on additional projects. However, independence is our first concern when providing additional services. Independence can easily become impaired when providing consulting services; therefore, we do not provide any services to our audit clients beyond those allowed.

If additional work is requested by the Town outside of the scope of the audit, we will discuss with you our proposed fee for additional services prior to beginning the new services.



4.4.5 Engagement Team Qualifications and Experience

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and can commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:



The most important resource any business has is people — *the right people*.

Engagement Team Member	Role	Licensed in Florida
Christopher (Chris) Kessler, CPA <i>Engagement Principal</i>	Chris will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Chris is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	✓
Walker D. Wilkerson, CPA, MBA <i>Quality Assurance Principal</i>	Walker will complete the quality review of all work performed and of all audit reports prior to issuance. The focus of this review is to confirm adherence to industry and firm quality control guidelines and to make sure the work performed supports the audit opinions issued.	✓
Robert Willems, CPA <i>Engagement Director</i>	Robert will act as the lead Director on the engagement. In this role, Robert will assist Chris with planning the engagement and performing complex audit areas. They will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.	✓
Alexandra Mitchell, CPA <i>Engagement Manager</i>	Alex will act as the lead manager on the engagement. In this role, Alex will assist Chris with planning the engagement and performing complex audit areas. They will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.	✓
Alexander Mesa Evan Grant, CPA <i>Seniors</i>	Alex and Evan will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	✓

Engagement Team Member	Role	Licensed in Florida
James P. Kreiser, CISA, CRMA, CFSA <i>Information Systems</i>	Jim will assist the audit team in documenting and evaluating general computer controls and IT application controls.	N/A

Additional Staff – We will assign additional staff to your engagement based on your needs and their experience providing services to state and local governments. Ideally, the staff assigned to your team will be from our Southwest Florida offices with state and local government as their industry focus at CLA.

Detailed biographies which provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit are available in **Appendix A** of this proposal.

IT & Risk management – Value-added service

CLA believes that a good audit yields substantial information for management and is a valuable tool in recognizing opportunities and identifying areas that can be strengthened. In that regard, we have assigned an experienced Information Technology (IT) resource manager to the Town’s audit. The IT principal’s role in the audit will be to perform a review of Information Systems (IS) controls to conclude whether they are properly designed and operating effectively. For IS-related controls that we deem to be ineffectively designed or not operating as intended, we will communicate our findings and will provide recommendations to improve internal controls.



Including an IT professional on the Town’s audit is a value-added service that is not always offered by all firms that conduct municipal audits.

Continuing education program

In order to maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends at least 40 hours of technical training annually. Individuals are required to familiarize themselves with all current changes in standards and procedures. Updated information on recent changes in technical standards and regulations, as well as the firm’s professional policies and procedures, is distributed to our team members on a regular basis.

CLA professionals are specifically trained in the industry at a level beyond our competitors.

 On-the-job training Our professionals focus on serving a specific industry. So, the team chosen to serve you is continuously exposed to and trained on issues impacting entities like yours while performing their day-to-day work.	 Tailored training When providing instruction in our basic CPA, consulting, and advisory classes, we tailor the entire discussion, examples, and exercises to apply to clients in their specific industry focus.	 Specialized recruiting Our on-campus recruiting aggressively seeks individuals with industry focused degrees and/or backgrounds. We focus on identifying top candidates for our clients.	 Effective continuing professional education Our greatest strength is the talent of our staff. Our professionals provide more efficient and effective services due to the new ideas they implement from our in-depth training and continuing professional education.
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CLA’s firm-wide training programs include:

- **Learn.** Designed for new CLA associates, this five-day conference is typically attended in the first year of employment. This internally developed and presented training focuses on preparing new hires and interns to understand and perform their role in the audit process. Providing a combination of an introduction to CLA Strategy, business risk and independence with audit theory. Using hands on exercises and simulations to introduce our audit methodology, tools and software. Specific audit areas covered include audit planning, cash, fixed assets, accounts payable and financial statement preparation.
- **Experience.** Designed for the CLA associate with about one year of experience. This four-day conference is typically attended in the second year of employment. This training is similar to the “Learn” training outlined above, but at a deeper level.
- **Achieve.** Designed for the CLA associate with about two years of experience. This four-day conference is typically attended in the third year of employment. This internally developed and presented training focuses on leadership and performance management of audit engagements utilizing CLA audit methodology from the perspective of the experienced in-charge. This is a highly interactive session covering the experienced in-charge’s role and challenges in the audit process and prepares participants to manage and perform efficient and effective audits.
- **Propel.** Designed for the CLA associate with about three years of experience. This four-day conference is typically attended in the fourth year of employment. This training focuses on project management of audit engagements from start to finish and includes exercises and case studies on improving the audit, supervision, analytical procedures and tests of controls and identifying and responding to fraud risks. This session is taught by an external instructor from 20/20 Services.



Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.



In any business, however, turnover is inevitable. If and when it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have a number of qualified staff members to provide the Town with quality service over the term of the engagement. The Town will retain the right to approve or reject replacements.

CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.

Use of subcontractor

While we are not a small or minority-owned business, we are committed to utilizing the services of such firms whenever possible. This includes using small and/or minority-owned businesses as subcontractors, as well as vendors. For this engagement, however, we do not foresee using any subcontractors.

CLA strives to fill its professional positions with among the best and most experienced accountants regardless of race or gender.

4.4.6 Prior Engagements with the Town

CLA served as the auditors for the Town for fiscal years 2016-2018 covering the same scope as itemized in this RFP. These audit services have been provided by our Fort Myers, Florida office and Marty Redovan served as the Engagement Principal in each of those three years. Marty has since retired from the firm, but your proposed engagement Principal, Chris Kessler, assisted Marty from an advisory capacity on complex issues encountered during the 2018 audit.

The hours incurred by audit year were as follows:

2018	864.73 hours
2017	592.60 hours
2016	552.24 hours

Additionally, in 2019 CLA provided cybersecurity assessment services in the Town in the form of an external penetration test and internal vulnerability assessment. These services were provided by our Fort Myers, Florida office, and the Engagement Principal for those services was Randy Romes, whose phone number is 612-397-3114. The total hours for these services was 96.6 hours.



4.4.7 Similar Engagements

The below table lists the five most significant engagements that CLA has performed within the last five years that are similar to the engagement described in this RFP ranked by total hours.

Lee County, Florida		2,500 Hours
Scope of Work	Financial Statement Audit; Single Audit; CAFR	
Date of Service	2014 - present	
Engagement Principal	Chris Kessler, CPA	
Contact Name	Michele Crowell, General Accounting Manager Terry Mallow, Finance and Records Director	
Telephone	Michele: (239)-533-2183 Terry: 239-533-2184	

Collier County, Florida		2,300 Hours
Scope of Work	Financial statement audit, Single audit, and CAFR	
Date of Service	2013 - present	
Engagement Principal	Chris Kessler, CPA	
Contact Name	Derek Johnsen, Assistant Finance Director	
Telephone	239-252-7863	

City of Cape Coral, Florida		1,500 Hours
Scope of Work	Annual financial audit and single audit of the City of Cape Coral, Florida. Scope encompasses the City, three employee retirement plans, and the City's Charter School.	
Date of Service	2011-present	
Engagement Principal	Chris Kessler, CPA	
Contact Name	Andrea Russell, City Auditor	
Telephone	239-242-3380	

City of Fort Myers, Florida		1,000 Hours
Scope of Work	Financial statement audit (including General Employees, Police Officers, and Firefighters Pension Trusts) Single audit, and CAFR	
Date of Service	2015 - present	
Engagement Principal	Chris Kessler, CPA	
Contact Name	Holly Simone, Deputy Director of Finance	
Telephone	239-321-7159	

City of Sanibel, Florida		650 Hours
Scope of Work	Financial statement audit, Single audit, and CAFR	
Date of Service	2008 - present	
Engagement Principal	Chris Kessler, CPA	
Contact Name	Steven Chaipel, Director of Finance	
Telephone	239-472-9615	

4.4.8 Specific Audit Approach

Audit methodology

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that gives you insight into your organization, allowing you to take advantage of opportunities and improve your operations.

Our industry experience makes it easier. CLA auditors are industry aligned, making our audit process fast and smooth. We focus on operational efficiency and leverage our industry experience to bring you meaningful insights that go beyond compliance requirements. A dedicated team of professionals will listen to your goals and concerns, then work with you to navigate industry pressures, changing markets, and complex standards, all with a common goal to drive your business toward success.

Your time has value. We recognize that you and your team's day is filled with competing priorities and constant distractions. We elevate your experience by utilizing a variety of communication tools, such as a web-based document portal, video conferencing, email, and phone calls, to keep everyone informed and on track. These tools provide ultimate flexibility so that you can choose where and how your audit is performed. In contrast to a traditional engagement, where a team spends weeks on site at your location, our Seamless Assurance Advantage focuses on having the right team members on your engagement and isn't dependent upon any physical locations.

A simple transition. We recognize changing accounting firms presents an opportunity as well as a challenge. Our approach deliberately and effectively minimizes the impact of transition.



No surprises. We will provide the Town with a no surprises approach to our services, based on frequent and timely communication and clarity around roles and expectations. If and when issues arise during the course of your audit, we engage the right people in a frank discussion to resolve them.

Significant involvement of principals and managers. Because our principals and managers are directly involved in your engagement, we can proactively identify significant issues and resolve them with your management. We believe that your time is best spent with key decision makers so that you can ask clarifying questions, discuss organizational strategies, and navigate sensitive reporting issues.

We tailor the audit just for you. While our audit programs provide typical approaches for given audit areas, CLA designs a client-specific, risk-based audit approach for each client. We use custom, industry-tailored programs, procedures, and tools that are designed specifically to focus on the issues that are applicable to State and local government.

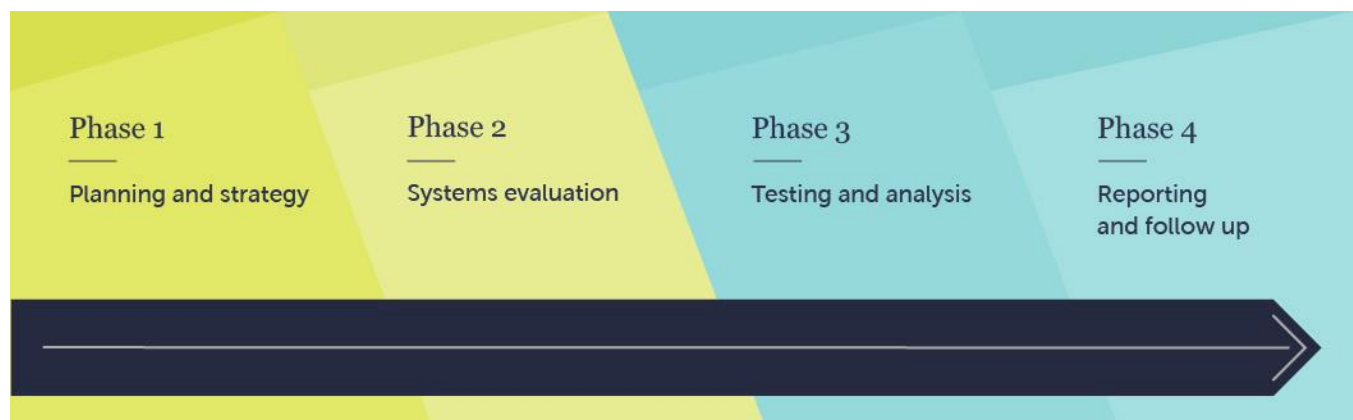
You'll learn about what we're doing and what we've found in plain, everyday language. We believe our services can contribute to better business and administrative practices. By working closely with your staff, CLA continuously learns about your organization. This involvement enables us to offer you recommendations for improvements in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.

When performing an audit, we are sensitive and understanding of the fact that we report to those charged with governance. We maintain objectivity and independence in order to be able to issue our audit opinions. We will act within our philosophy of total client service, maintain the professional relationship refined with management, and fulfill our responsibilities with the utmost professionalism.

Year-long support. We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to brief routine questions; and share insights and best practices to assist you in planning for your future success.

4.4.8.1 Proposed segmentation of the engagement

We will conduct our audit in four primary phases, as shown below.



Phase 1: Planning and strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures. We will accomplish our planning by following the methodology below:

- Conduct an entrance meeting with the Town – Chris Kessler and staff will meet with the Town personnel to mutually agree on an outline of responsibilities and timeframes. The agenda will include but not be limited to the following:
 - Establish audit approach and timing schedule
 - Assistance to be provided by the Town personnel
 - Application of generally accepted accounting principles
 - Initial audit concerns
 - Concerns of the Town's management
 - Establishment of report parameters and timetables
 - Progress reporting process
 - Establish principal contacts
- Gain an understanding of the operations of the Town, including any changes in its organization, management style, and internal and external factors influencing the operating environment. We will utilize reference materials such as the budget and related materials, organizational charts, manuals and programs, financial, and other management information systems
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the Town, and establish mutually agreed upon deadlines

We will document our planning through preparation of the following:

- **Entity Profile.** This profile will help us gain an understanding of the Town's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary Analytical Procedures.** These procedures will assist in planning the nature, timing and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General Risk Analysis.** This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations and other key planning considerations.
- **Account Risk Analysis.** This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by Client Listing.** This document will contain a listing of schedules and reports to be prepared by the Town personnel with due dates for each item.



- **Assurance Information Exchange.** CLA utilizes a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for all of the items CLA is requesting. Additionally, clients have the ability to attach electronic files and add commentary related to the document requests directly on the application.

One of the key elements in the planning of this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner and will be in constant contact with the Town as to what we are finding and where we expect it will lead.

We will develop our audit programs during this phase. Utilizing the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the Town. This program will detail by major section the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

Phase 2: Systems evaluation

During the systems evaluation phase, we will gain an understanding of the internal control structure of the Town for financial accounting and relevant operations. Next, we will identify control objectives for each type of control that is material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles. One audit efficiency initiative is to rely heavily on internal controls when appropriate, and to creatively look at internal control testing to make it as efficient as possible. This means not routinely performing detailed tests of transactions using large samples. We first seek to identify key controls, and then identify possible testing through alternative methods, such as observation, interviews, and re-performance. These tests serve not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance.



We will also develop our internal control tests to assess the compliance with certain provisions of laws, regulations, contracts, and grants for which noncompliance could have a direct and material effect on the determination of financial statement amounts. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the Town has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements



We will finalize our audit programs during this phase. We will also provide an updated Prepared by Client Listing based on our test results and our anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application Information Systems (IS) controls for the applications that are significant to financial statements to conclude whether IS general controls are properly designed and operating effectively and consider application controls as part of the internal control assessment in the financial statement audit. Our strategy for the IS review of the applications will involve reviewing all of the general control activities, including the computerized and manual processes. We will determine the scope of work by applying the concepts of materiality and risk assessment to effectively reduce examination inefficiencies. When planning this examination, we will gain an understanding of the Town's operations by reviewing its current controls and control objectives as documented and will also review prior years' audit work and the status of corrective actions.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then proceed to assess the significant computer-related controls.

For IS-related controls that we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support appropriate findings and will provide recommendations to improve internal controls. For those IS controls that we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

Phase 3: Testing and analysis

The extent of our substantive testing will be based on results of our internal control tests. It has been our experience that similar clients often have a system of internal controls that, with appropriately designed tests and correlation to account balances, can be used to limit the extent of account balance substantiation testing.

Audit sampling will be used only in those situations where it is the most effective method of testing. Before deciding to sample, we will consider all possible approaches and audit techniques. Items where, in our judgment, acceptance of some sampling risk is not justified will be examined 100 percent. These may include unusual items or items for which potential misstatements could individually equal or exceed tolerable error.

After identifying individually significant or unusual items, we will decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will also provide the Town with status reports during the course of the audit fieldwork. As in all phases of the audit, we will be in communication with the Town to determine that all identified issues are resolved in a timely manner. We will also hold a final exit conference with the Town to summarize the results of our fieldwork and review significant findings.



Phase 4: Reporting and follow up

Reports to management will include oral and/or written reports regarding:

- Independent Auditor's Report
- 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
- Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*
- Management Letter
- Written Communication to Those Charged with Governance, which includes the following areas:
 - Our responsibility under auditing standards generally accepted in the United States of America
 - Changes in significant accounting policies or their application
 - Unusual transactions
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing the audited financial statements
 - Disagreements with the Town
 - The Town's consultations with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, which is a process that actually starts while the fieldwork is in process, our opinion, the financial statements, and management letter will be issued.

We will also make a formal presentation of the results of the audit to those charged with governance of the Town, if requested.

Single audit approach

The OMB's *Uniform Guidance* (2 CFR Part 200) is effective for federal grants made on or after December 26, 2014. This affects how federal grants are managed and audited and impacts every organization that receives federal assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA was out in front of these changes and informed our clients of how to be proactive about these changes and how they could impact their entity. CLA professionals are available to provide guidance and tools tailored to the Town's needs, and to assist in compliance with these rules.

The AICPA clarified auditing standard, AU-C 935 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200. Our risk-based approach incorporates this guidance.



We will conduct our single audit in three primary phases, as shown, below:



Phase 1: Risk assessment and planning

The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the Town's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal Awards, we will identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the Uniform Guidance
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

Phase 2: Major program testing

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with UG.

To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify the Town's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal Awards
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

Phase 3: Final assessment and reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified.
- Re-assess the risk and determine if we are required to audit additional programs.
- Perform compliance testing at the entity wide level related to procurement and cash management requirements.
- Perform testing to validate the status of prior year findings for those programs not selected for audit.
- Prepare the Schedule of Findings and Questioned Costs.
- Conduct exit conference with the Town's management to review drafts of required reports:
- Independent Auditors' Report on Internal Control over financial reporting and on compliance and other matters based on an audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Throughout the single audit, we will maintain communication through periodic progress meetings with those designated by the Town. These meetings will be on a set schedule, but as frequently as the Town determines. During these meetings, we will discuss progress impediments and findings as they arise.



4.4.8.2 Level of staff to be assigned to each proposed segment

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements.

Financial Statement Audit					
Engagement Segment	Principal	Director/ Manager	Supervisory Staff	Staff	Total Hours
Assessment	2	4	8	-	14
Planning and strategy	10	16	32	40	98
Systems evaluations	2	2	16	-	20
Testing and analysis	16	40	58	170	284
Reporting and follow up	20	40	32	16	108
Total	50	102	146	226	524

Single Audit (assuming 1 major program/project)					
Engagement Segment	Principal	Director/ Manager	Supervisory Staff	Staff	Total Hours
Risk assessment and planning	2	2	2	-	6
Major program testing	1	2	-	24	27
Final assessment and reporting	2	4	2	-	8
Total	5	8	4	24	41

5. Interpret results and subsequent risk assessment

Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.

6. Response and document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts or summaries of both trends and anomalies are retained in the audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client specific and proprietary data. Key benefits of data analytics include:

- Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
- 100 percent data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions

The below figure illustrates typical data analytics scenarios.



Data Analytics. At the end of a series of pre-determined analytics (often retrieved from multiple proprietary accounting systems) that are customized to the project at hand, we identify anomalies and potential errors in transactions. In every case, we review what appears to be inappropriate activity, including supporting documentation evidencing the transactions.



4.4.8.4 Approach to be taken to gain and document an understanding of the Town's internal control structure

As your current auditors of choice, we have already developed and documented a thorough understanding of the Town and its internal control and operating structure. Each year we will work with the Town to update that understanding in the least intrusive manner possible, while still maintaining our professional responsibilities. We would utilize a combination of updating the internal control forms completed the Town in prior years and through annual interviews with key accounting personnel to update our understanding of the Town. We will also use as a baseline any existing internal control processes, policies, organizational charts, etc. the Town may have already documented or updated during the year. Tests of design and operating effectiveness would then be performed to confirm our understanding.

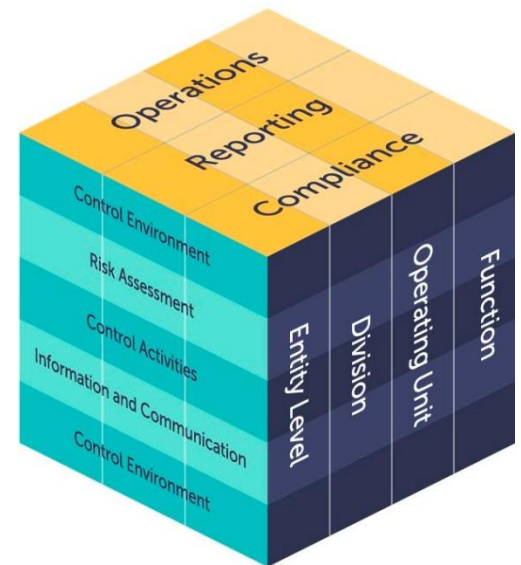
The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met.

Our audit approach is designed to evaluate and test the departmental internal controls in accordance with COSO concepts. Our procedures include a review of the overall control environment, determination of the internal controls which are determined to be direct and material to the federal program under review, determination of the adequacy of those procedures, and testing of the procedures to determine if they are functioning as designed.

During the planning and internal control phases of our audit, we will develop our understanding of the Town business operations and internal control structure for financial accounting and relevant operations through observation, discussion, and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems of documentation that may be available.

Once we understand your operations, we will then identify control objectives for each type of control that is material to the financial statements. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing, and extent of our control testing, and perform tests of controls.

This phase of the audit will include extensive testing of controls over transactions, financial reporting, and compliance with laws and regulations. Whenever possible, we will use dual-purpose tests to reduce the need to select multiple samples for internal control and compliance testing. We will be as efficient as possible, thereby reducing the disruption to your operations while achieving our audit objectives.



Our assessment of internal controls will determine whether the Town has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

Our workpapers during this phase will clearly document our work through preparing the following for each significant transaction cycle or accounting application:

- Audit program
- Cycle memo and supporting documentation
- Account risk analysis (ARA)
- Specific control evaluation (SCE)

4.4.8.5 Approach to be taken in determining laws and regulations

We will obtain an understanding of the laws and regulations that impact the Town's operations by reviewing council minutes to identify any ordinances or resolutions that might have an impact to operations and reporting by the Town, as well as interview key personnel and management of the Town. The staff assigned to the engagement attend regular trainings and are well versed in upcoming legislation and federal and state laws (i.e. *Uniform Guidance*) and proactively discuss these upcoming changes with our clients.

We will also review current operations, contracts and IGA's that may impact current operations.

4.4.8.6 Approach to be taken in drawing audit samples

We follow the guidance of AU-C Section 530, Audit Sampling, in using statistical and nonstatistical approach. We use quality control material in all our audit engagements. These forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Because our sample sizes are affected by many variables, a statement about sample sizes cannot be made in absolute terms. However, with regard to sample selection, we will generally utilize representative sampling for internal control and compliance tests, including those related to single audit compliance. Samples will also be used in conjunction with other tests of compliance (e.g. Florida Statutes, Ordinances, etc.).

In general terms, sample sizes for compliance and controls testing obtained via our guidance usually fall into categories of 25, 40, or 60 depending on circumstances. Where the population being tested is less than 100 items, we will use the 20%, 30%, or 40% of the population depending on our control risk assessment.

We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.



4.4.9 Identification of Anticipated Potential Audit Problems

In situations where authoritative guidance on a particular transaction or accounting issue is unclear or subject to interpretation, our approach is to proactively meet with management to discuss the issue and reach a conclusion that is hopefully agreed upon by both parties. We do not have specific firm policies that dictate our conclusions to be reached on all complex accounting issues. Rather, each issue must be evaluated independently by our engagement team. As discussed above, we will not only meet internally, but also facilitate discussion with the Town's management team in order to obtain a mutual understanding of the particular accounting issue, determine the applicable authoritative guidance that most closely relates to the issue, and strive to reach an approach agreed upon by both parties. If there still remains any ambiguity or disagreement, we can explore other resources that could possibly assist, such as subject matter professionals within the Government Accounting Standards Board staff or the Government Finance Officers Association (GFOA) or perhaps other municipalities who may have dealt with similar issues.



4.4.10 Report Format

We have provided sample reports in *Appendix C* of this proposal.



Appendix

A. Engagement team biographies





Christopher (Chris) Kessler, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Fort Myers, Florida

239-226-9903
chris.kessler@CLAconnect.com



Profile

Chris Kessler is a Principal with CLA's State and Local Government services team. Chris has over 14 years of experience in working with state and local governments throughout the country, including states, counties, municipalities, and state-wide municipal pension plans.

Because of Chris's extensive background in serving governments around the country, he is well known throughout the firm for providing his clients with innovative solutions to the financial, operational and regulatory challenges that governmental entities face daily.

Chris has authored numerous articles and speaks frequently on topics designed to assist and inform government finance officers of the emerging topics effecting their operations and to advise solutions to the challenges that may result.

Technical experience

- Proficient knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), governmental accounting, and Generally Accepted Governmental Auditing Standards (GAGAS)
- Member of the GFOA Special Reviewer Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.

Education and professional involvement

- Bachelor of science in accounting from University of South Carolina, Columbia, South Carolina
- Bachelor of science in finance from University of South Carolina, Columbia, South Carolina
- Certified Public Accountant licensed in South Carolina, Florida, Maryland and Vermont
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association
- Florida Government Finance Officers Association



Speaking engagements

- June 2022 — Florida Government Finance Officers Association Annual Conference — “Data Mining Techniques and Data Analytics”
- May 2022 — CLA’s 2022 Government Training Academy — “American Rescue Plan Act”
- May 2022 — CLA’s 2022 Government Training Academy — “GASB Update”
- March 2022 — Florida Court Clerks & Comptrollers Winter Conference — “CARES Act and American Rescue Plan Act”
- March 2022 — Florida Court Clerks & Comptrollers Winter Conference — “Data Mining Techniques and Data Analytics”
- February 2021 – Public Trust Advisor’s Annual Conference – “Preventing Occupational Fraud in a Remote Work Environment”
- January 2021 – Engaging Local Government Leaders Webinar – “Preparing for GASB 87”
- October 2020 – CLA Webinar Series for Florida Governments – “Audit Implications of COVID-19”
- June 2019 — Florida Government Finance Officers Association Annual Conference — “Year-End Financial Reporting Considerations”
- June 2019 — Florida School Finance Officers Association Summer Conference — “Internal Controls and Fraud Detection”
- May 2019 — Lee County Schools Investment Conference — “GASB Update”
- May 2019 — CLA’s 2019 Government Training Academy — “Single Audit for the Non-Auditor”
- May 2019 — CLA’s 2019 Government Training Academy — “Effective Communication Between Auditor and Client”
- February 2019 — Florida Government Finance Officers Association – Hillsborough Chapter — “Enterprise Risk Management and State and Local Governments”
- October 2018 — Florida Institute of CPAs Florida Gulf Coast University Accounting Conference — “Audit Workpaper Requirements”

Authored articles

- American Rescue Plan Act — Evaluating the Impact on States and Governments – March 2021
- ERM Puts Governments Ahead of the Curve on Risk Management – November 2018
- Three Ways to Make Your Government’s Financial Reports More User-Friendly – July 2017



Key relevant clients

- Baltimore City Public Schools
- Buncombe County, North Carolina
- Captiva Island Fire Control District
- Charleston County School District
- City of Asheville, North Carolina
- City of Fort Myers, Florida
- City of Cape Coral, Florida
- City of Sanibel, Florida
- Collier County, Florida
- Glades County, Florida
- Lee County Port Authority (Southwest Florida International Airport)
- Lee County, Florida
- Metropolitan Washington Airport Authority (Dulles International Airport and Reagan National Airport)
- Montgomery County, Maryland
- New Castle County, Delaware
- Sarasota County, Florida
- State of South Carolina
- State of Delaware
- State of Vermont
- State of North Carolina Office of the State Treasurer
- South Carolina Retirement System
- South Carolina Public Employee Benefit Authority – Insurance Benefits
- Town of Fort Myers Beach, Florida
- Town of Mount Pleasant, South Carolina
- Village of Estero, Florida

Continuing professional education

Program Name	Completion date	Total
Single Audit Update - Q3 2022	7/7/2022	2.0
CLA Commonwealth of PA Government Accounting, Ethics, and Personal Development Training Day-2022	6/14/2022	4.0
Quality Update - Q2 2022	6/13/2022	1.0
Assurance Perspectives - Q2 2022	6/13/2022	2.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	2.0
CLA 2022 Florida Government Training Academy	5/19/2022	7.5
Connect, Inspire, and Grow 2022	5/6/2022	14.0
Compensation and Advancement Process - Leadership Kick Off and Workday Walkthrough 2022	4/28/2022	1.5
2022 Governmental Yellowbook Audit Update	4/26/2022	7.0
CLA Commonwealth of PA Accounting, Internal Controls/Risks, and Single Audit Training Day-2022	3/8/2022	3.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	1/29/2022	1.0
Audit Risk Assessment	1/28/2022	3.0
Wellness Wednesday 2022: January #2 - Be Well and Belong	1/19/2022	1.0
SSAE No. 19 Agreed-Upon Procedures Engagements	1/18/2022	1.0
Coaching in the Opportunity Season 2022	1/13/2022	1.0
Assurance Perspectives - Q1 2022	1/13/2022	2.0
Single Audit Update - Q1 2022	1/11/2022	2.0
Promise Leadership Series: Well-Being and Your Bounce Back Factor	12/13/2021	2.0
Seamless Conference 2021	11/19/2021	2.5
Independence and Ethics Update 2021 - Intermediate	11/12/2021	2.0



Program Name	Completion date	Total
Audit: Be in the Know 2021	11/11/2021	4.0
Risk Management Q4 2021	11/8/2021	1.0
Assurance Quarterly Update - Q4 2021	11/8/2021	2.0
South Carolina Rules and Regulations	11/1/2021	2.0
Promise Leadership Series: Part 4 – CLA Promise in Action	10/27/2021	6.0
Effective Compensation Conversations	10/6/2021	1.0
Promise Leadership Series: Part 3 - Helping Not Selling: Day 3	9/23/2021	4.0
Promise Leadership Series: Part 3 - Helping Not Selling: Day 2	9/22/2021	4.0
Promise Leadership Series: Part 3 - Helping Not Selling: Day 1	9/21/2021	3.5
GASB Update for State and Local Government - #2	8/5/2021	2.0
Single Audit Update 2021	8/3/2021	2.0
Promise Leadership Series: Part 2 - Becoming a Better You: Day 4	7/22/2021	3.5
Promise Leadership Series: Part 2 - Becoming a Better You: Day 3	7/21/2021	3.5
Promise Leadership Series: Part 2 - Becoming a Better You: Day 2	7/20/2021	3.5
Promise Leadership Series: Part 2 - Becoming a Better You: Day 1	7/19/2021	3.5
State and Local Gov (SLG) learning series - Part 4	7/13/2021	2.0
Promise Leadership Series: Part 1 – Understand and Deliver	6/23/2021	14.0
State and Local Gov (SLG) learning series - Part 3	6/8/2021	7.0
2019 Personal and Professional Ethics for Florida CPAs	6/7/2021	4.0
Assurance Quarterly Update - Q2 2021	5/3/2021	2.0
Risk Management Q2 2021	5/3/2021	1.0
Detailed Review Assurance	1/15/2021	2.0
Assurance Quarterly Update - Q1 2021	1/11/2021	2.0
Think Security: Don't be a Target	12/18/2020	1.0
Nonprofit and State & Local Government Learning Series #6 2020: Single Audit Update #2	12/2/2020	2.0
2020 CLA Industries Celebration	11/19/2020	3.0
Independence and Ethics Update 2020 - Assurance Professionals	11/13/2020	2.0
Independence and Ethics Update 2020	11/13/2020	2.0
CLA Marketing External - Audit Implications from COVID-19 for Florida Governments	10/29/2020	3.0
Assurance Quarterly Update - Q4 2020	10/26/2020	2.0
Risk Management and Security Update - Q4 2020	10/26/2020	1.0
Growth Network Leaders Webcast Series: October 2020	10/22/2020	1.0
Growth Network Leaders Webcast Series: August 2020	8/27/2020	1.0
Nonprofit and State & Local Government Learning Series #4 2020: SLG Update #2	8/5/2020	2.0
Assurance Quarterly Update - Q3 2020	8/3/2020	2.0
Growth Network Leaders Webcast Series: July 2020	7/30/2020	1.0
Audit: Be in the Know 2020	6/25/2020	4.0
Nonprofit and State & Local Government Learning Series #3 2020: Single Audit Update #1	6/17/2020	1.0



Program Name	Completion date	Total
Nonprofit and State & Local Government Learning Series #5 2020: Nonprofit Update #2	6/3/2020	2.0
Coaching for Inspired Careers May 2020	5/8/2020	1.0
Assurance Quarterly Update - Q2 2020	5/4/2020	2.0
Risk Management and Security Update - Q2 2020	5/4/2020	1.0
Keeping Pace with COVID-19: Technical Insights and Opportunities #4	4/20/2020	2.0
COVID-19 Tax Update #2	4/6/2020	0.0
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	2.0
COVID-19 Relief and the New Federal Lending and Grant Opportunities	4/1/2020	1.0
Diversity & Inclusion Learning Lab Series: Diversity 2.0 - Dance Like No One's Watching	1/17/2020	1.0
Coaching in the Opportunity Season Walkthrough	1/8/2020	1.0
Assurance Quarterly Update - Q1 2020	1/6/2020	2.0
Nonprofit and State & Local Government Learning Series: Single Audit Update #2	12/4/2019	1.0
Risk Management & Security Update - Q4 2019	10/21/2019	1.0
Assurance Quarterly Update - Q4 2019	10/21/2019	2.0
Business Development the CLA Way	8/14/2019	15.0
Nonprofit and State & Local Government Learning Series: GASB Update #2	8/7/2019	2.0
Audit: Be in the Know 2019	6/27/2019	8.0
Risk Management and Ethics Update	6/11/2019	3.5
2019 Regulated Industries Conference: Wednesday P.M. General Session	6/5/2019	1.0
2019 Regulated Industries Conference: State & Local Government Wednesday A.M. Breakout	6/5/2019	4.0
2019 Regulated Industries Conference: State & Local Government Tuesday P.M. Breakout	6/4/2019	4.0
2019 Regulated Industries Conference: Tuesday A.M. General Session	6/4/2019	4.5
New Principal and Signing Director Conference	5/21/2019	14.5
CLA 2019 Government Training Academy- Tampa	5/9/2019	6.0
CLA 2019 Government Training Academy- Tampa	5/9/2019	6.0
Nonprofit and State & Local Government Learning Series: GASB Update #1	4/3/2019	2.0
Assurance Quarterly Update - Q1 2019	1/15/2019	2.0





Walker D. Wilkerson, CPA, MBA

CLA (CliftonLarsonAllen LLP)

Managing Principal, Assurance
Lakeland, Florida

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Profile

Walker is a principal with CLA and is a technical reviewer for CLA's assurance and accounting quality group. He has 30 years of public auditing experience with a focus on state and local governments. He has served as a member of the AICPA's State and Local Government Expert Panel and as a reviewer for the GFOA Certificate of Excellence in Financial Reporting program. Additionally, Walker is an international speaker and has served as an adjunct professor at Florida Southern College teaching a variety of accounting courses.

Technical experience

Walker specializes in assurance and accounting quality reviews and has performed quality reviews for hundreds of state and local governments across the country. He has provided auditing services to a large array of clients including: governmental entities, nonprofit organizations, workforce development boards, for profit entities, pension plans and funds, and housing authorities. During his career, Walker has provided client services leadership for the following engagements:

- Hendry County School Board
- Polk County*
- Charlotte County*
- Collier County*
- Highlands County*
- Lee County*
- Manatee County*
- Sarasota County*
- Desoto County
- Glades County
- Hardee County
- Highlands County
- Okeechobee County
- City of Avon Park
- City of Moore Haven
- City of Winter Haven
- Central Florida Regional Planning Council*
- Lake Region Lakes Management District
- Pinellas Planning Council
- Polk County Workforce Development Board

**Receives the GFOA Certificate of Achievement for Excellence in Financial Reporting*

In addition to the above engagements, Walker performs quality review and consultation for hundreds of GASB engagements every year.



Education and professional involvement

- American Institute of Certified Public Accountants (AICPA), State and Local Government Expert panel
- Florida Government Finance Officers Association (FGFOA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Bachelor of science in business administration, The Citadel
- Master of business administration, Florida Southern College
- Certified Public Accountant licensed by the State of Florida

Continuing professional education

Program Name	Completion date	Total
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	6/29/2022	2.5
MN School District Update 2022	6/9/2022	4.0
Audit: Be in the Know 2022 - Part 1, All Industries	6/6/2022	1.0
Wellness Wednesday 2022: June #1 - Benefits & Your Emotional Health	6/1/2022	1.0
Assurance Perspectives - Q2 2022	5/26/2022	2.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	2.0
Wellness Wednesday 2022: May #2 - Be Well and Belong	5/18/2022	1.0
Single Audit Refresher 2022 - Part 3	5/17/2022	2.0
Single Audit Refresher 2022 - Part 2	5/16/2022	2.0
Single Audit Refresher 2022 - Part 1	5/12/2022	2.0
Instructor Academy: Presentation Skills Bootcamp Kickoff	5/11/2022	1.0
Wellness Wednesday 2022: May #1 - Benefits & Your Emotional Health	5/11/2022	1.0
Provider Relief Fund Audits 2022	4/28/2022	1.0
Compensation and Advancement Process - Leadership Kick Off and Workday Walkthrough 2022	4/28/2022	1.5
SSAE 21 Direct Examinations	4/25/2022	1.0
Impact Matrix Leader Series: April 2022	4/19/2022	1.5
GASB for State and Local Government #1	4/5/2022	1.0
State and Local Gov (SLG) learning series - Part 1	4/5/2022	2.0
Wellness Wednesday 2022: March #2 - Be Well and Belong	3/16/2022	1.0
Retail Lease Accounting	2/24/2022	3.0
Impact Matrix Leader Series: February 2022	2/22/2022	1.0
Wellness Wednesday 2022: February #1 - Be Well and Belong	2/2/2022	1.0
Instructor Academy Development - Q1 2022	1/17/2022	1.0
Assurance Perspectives - Q1 2022	1/13/2022	2.0
Single Audit Update - Q1 2022	1/11/2022	2.0
Owner Promise Meeting 2022	1/8/2022	14.0
Instructor Academy Kick Off 2022	12/9/2021	1.0
ASC 842 Lease Standard - Practical Implementation Considerations	12/1/2021	2.0
Independence and Ethics Update 2021 - Intermediate	11/29/2021	2.0

Program Name	Completion date	Total
Assurance Quarterly Update - Q4 2021	10/25/2021	2.0
Audit Risk Assessment	10/7/2021	3.0
Effective Compensation Conversations	10/6/2021	1.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	10/1/2021	1.0
SSARS 25 - Materiality in a Review of Financial Statements and Adverse Conclusions	10/1/2021	1.0
Impact Matrix Leader Series: September 2021	9/16/2021	1.5
Audit: Be in the Know 2021	9/10/2021	4.0
Impact Matrix Leader Series: August 2021	8/17/2021	1.5
GASB Statement 87: Leases	8/11/2021	2.0
Assurance Quarterly Update - Q3 2021	8/11/2021	6.0
State and Local Gov (SLG) learning series - Part 5	8/10/2021	2.0
State and Local Gov (SLG) learning series - Part 4	7/13/2021	1.5
Impact Matrix Leader Series: July 2021	7/13/2021	1.0
MN School District Update 2021	6/9/2021	4.5
Impact Matrix Leader Series: May 2021	5/11/2021	1.0
Assurance Quarterly Update - Q2 2021	5/3/2021	2.0
GASB Update for State and Local Government - #1	4/20/2021	2.0
Impact Matrix Leader Series: February 2021	2/23/2021	1.0
Fed Gov Conference 2021: FAAC and A&A Updates, SMART APG, Reliance on SOC	2/15/2021	1.0
Fed Gov Conference 2021: Leveraging Data Analytics (FIN Mgr/Dir/Princ)	2/15/2021	1.0
Fed Gov Conference 2021: Town Hall, Security, and Risk Management & Customer Service	2/15/2021	1.0
Fed Gov Conference 2021: Auditing Complex Accounting (ALL FIN)	2/15/2021	1.0
Auditing CARES Act 2020 for Higher Ed	1/11/2021	1.5
Assurance Quarterly Update - Q1 2021	1/11/2021	2.0
Nonprofit and State & Local Government Learning Series #6 2020: Single Audit Update #2	12/2/2020	2.0
2020 CLA Industries Celebration	11/19/2020	3.0
Think Security: Don't be a Target	11/17/2020	1.0
Assurance Quarterly Update - Q4 2020	10/26/2020	2.0
Ethics and Professional Conduct for CPA's in Florida	9/18/2020	4.0
Leaders Impact Webcast Series: August 2020	8/19/2020	1.0
GASB 87 Leases	8/5/2020	1.0
Nonprofit and State & Local Government Learning Series #4 2020: SLG Update #2	8/5/2020	2.0
Assurance Quarterly Update - Q3 2020	8/3/2020	2.0
Leaders Impact Webcast Series: July 2020	7/21/2020	1.5
Nonprofit and State & Local Government Learning Series #3 2020: Single Audit Update #1	6/17/2020	1.5
Audit: Be in the Know 2020	6/16/2020	9.0

Program Name	Completion date	Total
Leaders Impact Webcast Series: June 2020	6/16/2020	1.5
Keeping Pace with COVID-19: Technical Insights and Opportunities #10	6/15/2020	1.0
Keeping Pace with COVID-19: Technical Insights and Opportunities #8	6/1/2020	2.0
Leaders Impact Webcast Series: May 2020	5/20/2020	1.0
Keeping Pace with COVID-19: Technical Insights and Opportunities #7	5/18/2020	1.5
Assurance Quarterly Update - Q2 2020	5/4/2020	0.0
Higher Education Industry Update 2020	4/20/2020	4.0
Leaders Impact Webcast Series: April 2020	4/15/2020	1.0
Student Financial Aid Update Part 2 2020	4/7/2020	3.0
COVID-19 Tax Update #2	4/6/2020	0.0
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	1.0
COVID-19 Relief and the New Federal Lending and Grant Opportunities	4/1/2020	1.0
Leaders Impact Webcast Series: March 2020	3/17/2020	1.0
Leaders Impact Webcast Series: February 2020	2/18/2020	1.0
Leaders Impact Webcast Series: January 2020	1/28/2020	1.0
2020 FedGov Industry Conference	1/20/2020	4.5
Owner Promise Meeting 2020	1/11/2020	14.5
Leaders Impact Webcast Series: December 2019	12/17/2019	1.5
Yellow Book Performance Audits (Updated for Government Auditing Standards 2018 Revision)	11/18/2019	3.5
Assurance Quarterly Update - Q4 2019	10/21/2019	0.0
Leaders Impact Webcast Series: September 2019	9/17/2019	1.0
Nonprofit and State & Local Government Learning Series: GASB Update #2	8/7/2019	2.0
Assurance Quarterly Update - Q3 2019	8/5/2019	2.0
Leaders Impact Webcast Series: July 2019	7/16/2019	1.5
Audit: Be in the Know 2019	6/26/2019	0.0
2019 Regulated Industries Conference: Tuesday A.M. General Session	6/4/2019	4.5
2019 Regulated Industries Conference: State & Local Government Tuesday P.M. Breakout	6/4/2019	3.5
Government/Fund Accounting: Introduction to Government Accounting, Financial Reporting and Financial Statement Analysis	5/14/2019	4.0
May Leadership Meeting 2019	5/2/2019	6.5
Higher Education Virtual Conference 2019 - Part 1	5/2/2019	0.0
2019 GAQC ANNUAL UPDATE WEBCAST	4/30/2019	2.0
2019 FedGov Industry Conference	1/21/2019	8.0
2019 FedGov Industry Conference	1/21/2019	3.0
LEAP: Learn Conference	1/10/2019	16.0
Assurance Quarterly Update - Q1 2019	1/7/2019	2.0





Robert Willems, CPA

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Profile

Rob is an engagement director in the State & Local Government Group of CLA. His duties, from a client perspective, consist of leading audit planning sessions, performing a detailed review of all work performed, leading discussions and seeking resolution to all material issues affecting an entity, and ensuring that quality services are delivered to clients on or before specified due dates.

Technical experience

Rob has worked in public accounting since 1998, focusing primarily on auditing. He has served many government and nonprofit entities and has performed federal and state single audits for his government and nonprofit clients, including the following:

- Glades County
- City of Cape Coral*
- City of Fort Myers*
- City of Moore Haven
- City County Public Works Authority
- City of Naples Airport Authority*
- Several Fire Protection & Rescue Districts
- CaPFA Capital Corp 2000F (University of Central Florida student housing)
- City of Sanibel*
- Collier Mosquito Control District
- Manatee County*
- Sarasota County*
- Town of Fort Myers Beach
- Village of Estero*

***Receives the GFOA Certificate of Achievement for Excellence in Financial Reporting**

Education and professional involvement

- Master of accounting from the University of Florida
- Bachelor of science in accounting from the University of Florida
- Certified Public Accountant licensed by the State of Florida
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)



Continuing professional education

Program Name	Completion Date	Total
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	6/29/2022	2.5
Coaching in the Summer at CLA 2022	6/9/2022	1.0
Audit: Be in the Know 2022 - Part 2, All Industries	6/7/2022	1.0
Audit: Be in the Know 2022 - Part 1, All Industries	6/6/2022	1.0
Wellness Wednesday 2022: June #1 - Benefits & Your Emotional Health	6/1/2022	1.0
Assurance Perspectives - Q2 2022	5/26/2022	2.0
Quality Update - Q2 2022	5/26/2022	1.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	2.0
CLA 2022 Florida Government Training Academy	5/18/2022	7.5
Single Audit Refresher 2022 - Part 3	5/17/2022	2.0
Single Audit Refresher 2022 - Part 2	5/16/2022	2.0
Single Audit Refresher 2022 - Part 1	5/12/2022	2.0
Coaching for Inspired Careers - May 2022	5/12/2022	1.0
Wellness Wednesday 2022: May #1 - Benefits & Your Emotional Health	5/11/2022	1.0
Provider Relief Fund Audits 2022	4/28/2022	1.0
Wellness Wednesday 2022: April #1 - Benefits & Your Emotional Health	4/6/2022	1.0
GASB for State and Local Government #1	4/5/2022	2.0
State and Local Gov (SLG) learning series - Part 1	4/5/2022	2.0
Wellness Wednesday 2022: March #1 - Benefits & Your Emotional Health	3/2/2022	1.0
Wellness Wednesday 2022: February #2 - Benefits & Your Emotional Health	2/16/2022	1.0
Wellness Wednesday 2022: January #2 - Be Well and Belong	1/19/2022	1.0
Assurance Perspectives - Q1 2022	1/13/2022	2.0
Coaching in the Opportunity Season 2022	1/13/2022	1.0
Single Audit Update - Q1 2022	1/11/2022	2.0
Wellness Wednesday 2022: January #1 - Benefits & Your Emotional Health	1/5/2022	1.0
Seamless Conference 2021	11/19/2021	2.5
Independence and Ethics Update 2021 - Intermediate	11/12/2021	2.0
CLA Managing Your ARPA Funds	11/9/2021	1.0
Assurance Quarterly Update - Q4 2021	10/25/2021	2.0
Risk Management Q4 2021	10/25/2021	1.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	10/1/2021	1.0
Audit Risk Assessment	10/1/2021	3.0
SSARS 25 - Materiality in a Review of Financial Statements and Adverse Conclusions	9/29/2021	1.0
SSAE No. 19 Agreed-Upon Procedures Engagements	9/29/2021	1.0
Personal and Professional Ethics for Florida CPAs	9/10/2021	4.0



Program Name	Completion Date	Total
Assurance Quarterly Update - Q3 2021	8/16/2021	1.5
Single Audit Update 2021	7/19/2021	2.0
State and Local Gov (SLG) learning series - Part 4	7/13/2021	2.0
Audit: Be in the Know 2021	6/21/2021	4.0
State and Local Gov (SLG) learning series - Part 3	6/8/2021	2.0
Single Audit Refresher 2021 - Part 2	6/8/2021	3.5
Single Audit Refresher 2021 - Part 1	6/7/2021	3.5
State and Local Gov (SLG) learning series - Part 2	5/11/2021	2.0
Risk Management Q2 2021	5/3/2021	1.0
Assurance Quarterly Update - Q2 2021	5/3/2021	2.0
GASB Update for State and Local Government - #1	4/20/2021	2.0
State and Local Gov (SLG) learning series - Part 1	4/13/2021	2.0
CLA American Rescue Plan Act of 2021 – Perspectives and Lessons Learned for Government Organizations	3/31/2021	1.5
Keeping Pace with COVID-19: 2021 Technical Insights and Opportunities #3	1/21/2021	1.0
Assurance Quarterly Update - Q1 2021	1/11/2021	2.0
Nonprofit and State & Local Government Learning Series #6 2020: Single Audit Update #2	12/2/2020	2.0
Think Security: Don't be a Target	12/1/2020	1.0
2020 CLA Industries Celebration	11/19/2020	3.0
Independence and Ethics Update 2020 - Assurance Professionals	11/13/2020	2.0
Independence and Ethics Update 2020	11/13/2020	2.0
CLA Marketing External - Audit Implications from COVID-19 for Florida Governments	10/29/2020	1.0
Assurance Quarterly Update - Q4 2020	10/26/2020	2.0
Risk Management and Security Update - Q4 2020	10/26/2020	1.0
Detailed Review Assurance	9/3/2020	2.0
SLG Learning: Accrued Liabilities, Payroll, OPEB and Pension	8/18/2020	2.0
SLG Learning: 2020 CLA Audit Update	8/6/2020	1.5
Nonprofit and State & Local Government Learning Series #4 2020: SLG Update #2	8/5/2020	2.0
Assurance Quarterly Update - Q3 2020	8/3/2020	2.0
GASB 84: Fiduciary Activities	6/26/2020	1.0
Audit: Be in the Know 2020	6/25/2020	4.0
Nonprofit and State & Local Government Learning Series #3 2020: Single Audit Update #1	6/17/2020	2.0
Nonprofit and State & Local Government Learning Series #5 2020: Nonprofit Update #2	6/3/2020	2.0
Coaching for Inspired Careers May 2020	5/8/2020	1.0
Assurance Quarterly Update - Q2 2020	5/4/2020	2.0
Risk Management and Security Update - Q2 2020	5/4/2020	1.0
COVID-19 Relief and the New Federal Lending and Grant Opportunities	4/1/2020	1.0

Program Name	Completion Date	Total
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	2.0
Nonprofit and State & Local Government Learning Series #1 2020: Nonprofit Update #1	2/5/2020	2.0
Coaching in the Opportunity Season Walkthrough	1/8/2020	1.0
Assurance Quarterly Update - Q1 2020	1/6/2020	2.0
Nonprofit and State & Local Government Learning Series: Single Audit Update #2	12/4/2019	2.0
Independence and Ethics Update 2019	11/15/2019	2.0
Risk Management & Security Update - Q4 2019	10/21/2019	1.0
Assurance Quarterly Update - Q4 2019	10/21/2019	2.0
2019 Personal and Professional Ethics for Florida CPAs	10/17/2019	4.0
Nonprofit and State & Local Government Learning Series: Nonprofit Update #2	10/2/2019	2.0
Topic 606 Revenue Recognition Roundtable	8/9/2019	1.5
Nonprofit and State & Local Government Learning Series: GASB Update #2	8/7/2019	2.0
Assurance Quarterly Update - Q3 2019	8/5/2019	2.0
Audit: Be in the Know 2019	6/27/2019	8.0
CLA 2019 Annual Nonprofit Conference-Estero, FL	6/21/2019	4.5
Fraud Awareness for State and Local Government Auditors and Other Professionals	6/20/2019	2.0
Risk Management and Ethics Update	6/11/2019	5.5
CLA 2019 Government Training Academy- Estero	5/10/2019	6.0
Assurance Quarterly Update - Q2 2019	5/6/2019	2.0
Nonprofit and State & Local Government Learning Series: Single Audit Update #1	5/1/2019	2.0
Nonprofit and State & Local Government Learning Series: GASB Update #1	4/3/2019	2.0
Assurance Quarterly Update - Q1 2019	1/7/2019	2.0
Accounting & Auditing Update - Q4 2018	1/2/2019	0.0





Alexandra Mitchell, CPA

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Profile

Alexandra has over six years in accounting and auditing experience. Alexandra has performed audits for a variety of clientele including, State and Local Governments, Not-for-Profit Organizations, Financial Institutions, Construction Contractors, Private Industries, Employee Benefit Plans, and Homeowner's Associations.

Alexandra's diverse background as an auditing professional has given her the ability to collaborate and interact with multiple levels of management and diverse cultural audiences. Alexandra is fluent in both English and Spanish.

Technical experience

- State and local government
- Nonprofit entities

Education and professional involvement

- Masters of accountancy in accounting from the University of West Florida
- Bachelor of science in accounting from Park University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

Key relevant clients

- City of Fort Myers, Florida
- City of Cape Coral, Florida
- Collier County Board of County Commissioners, Florida
- Lee County Board of County Commissioners, Florida
- State College of Florida Collegiate School
- Florida SouthWestern State College
- Cape CoralCharter School Authority



Continuing professional education

Program Name	Completion Date	Total
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	6/29/2022	2.5
Business Development the CLA Way 11 Part Series: Part 6	6/27/2022	1.5
Coaching in the Summer at CLA 2022	6/9/2022	1.0
Accounting for Revenues in Government (Emphasis on Non-Exchange Transactions)	6/8/2022	3.0
Audit: Be in the Know 2022 - Part 1, All Industries	6/6/2022	1.0
Quality Update - Q2 2022	5/26/2022	1.0
Assurance Perspectives - Q2 2022	5/26/2022	2.0
Business Development the CLA Way 11 Part Series: Part 5	5/23/2022	1.5
GASB Other Postemployment Benefits (OPEB)	5/21/2022	2.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	2.0
CLA 2022 Florida Government Training Academy	5/18/2022	7.5
Single Audit Refresher 2022 - Part 3	5/17/2022	2.0
Single Audit Refresher 2022 - Part 2	5/16/2022	2.0
Coaching for Inspired Careers - May 2022	5/12/2022	1.0
Single Audit Refresher 2022 - Part 1	5/12/2022	2.0
Business Development the CLA Way 11 Part Series: Part 4	4/25/2022	1.5
Business Development the CLA Way 11 Part Series: Part 3	3/28/2022	1.5
Wellness Wednesday 2022: March #2 - Be Well and Belong	3/16/2022	1.0
Business Development the CLA Way 11 Part Series: Part 2	2/28/2022	1.5
Wellness Wednesday 2022: February #2 - Benefits & Your Emotional Health	2/16/2022	1.0
Elevating Your Career Journey: Part 1	2/10/2022	1.0
Wellness Wednesday 2022: February #1 - Be Well and Belong	2/2/2022	1.0
Business Development the CLA Way 11 Part Series: Part 1	1/24/2022	1.5
Wellness Wednesday 2022: January #2 - Be Well and Belong	1/19/2022	1.0
Assurance Perspectives - Q1 2022	1/13/2022	2.0
Single Audit Update - Q1 2022	1/11/2022	2.0
Wellness Wednesday 2022: January #1 - Benefits & Your Emotional Health	1/5/2022	1.0
Independence and Ethics Update 2021 - Fundamentals	11/12/2021	2.0
Assurance Quarterly Update - Q4 2021	10/25/2021	2.0
Risk Management Q4 2021	10/25/2021	1.0
Yellow Book Independence & Quality Control	10/21/2021	2.0
Interviewing Techniques for Auditors	10/13/2021	1.0
SSARS 25 - Materiality in a Review of Financial Statements and Adverse Conclusions	10/12/2021	1.0
SSAE No. 19 Agreed-Upon Procedures Engagements	10/12/2021	1.0
Audit Risk Assessment	10/5/2021	3.0



Program Name	Completion Date	Total
Internal Controls	10/4/2021	1.0
Detailed Review Assurance	10/4/2021	2.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	10/4/2021	1.0
Risk Assessment	10/4/2021	1.0
Accountants' Responsibilities Regarding Fraud, Part 1	9/28/2021	2.0
2021 GASB update	9/22/2021	2.0
Assurance Quarterly Update - Q3 2021	8/11/2021	2.0
State and Local Gov (SLG) learning series - Part 5	8/10/2021	2.0
Single Audit Update 2021	7/19/2021	2.0
Single Audit Refresher 2021 - Part 2	6/8/2021	3.5
State and Local Gov (SLG) learning series - Part 3	6/8/2021	2.0
Single Audit Refresher 2021 - Part 1	6/7/2021	4.0
LEAP: Achieve Technical Learning 2021: Developing a Consultative Mindset	5/19/2021	2.0
LEAP: Achieve Technical Learning 2021: Auditing for Fraud	5/19/2021	1.5
LEAP: Achieve Technical Learning 2021: Assurance In Charge Panel	5/19/2021	1.5
LEAP: Achieve Virtual Conference Day 2 2021	5/18/2021	4.5
LEAP: Achieve Virtual Conference Day 1 2021	5/17/2021	3.5
Risk Management Q2 2021	5/13/2021	1.0
Nonprofit Learning Series #4 – Beyond Audit & Tax - Seamless #1	5/5/2021	1.0
Assurance Quarterly Update - Q2 2021	5/3/2021	2.0
Nonprofit Learning Series #3 – Common Cybersecurity Issues with Nonprofits	4/7/2021	1.0
Nonprofit Learning Series #1 – NFP Accounting and Client Service Considerations in Economically Distressed Times	2/3/2021	1.5
Single Audit Module 2: Major Program Determination	1/13/2021	1.0
Assurance Quarterly Update - Q1 2021	1/11/2021	2.0
Pfx Engagement: An Introduction	12/30/2020	1.0
Accounting Update - Q3 2020	12/30/2020	1.0
2020 Yellow Book and Single Audit Update	12/7/2020	1.5
Think Security: Don't be a Target	11/25/2020	1.0
Think Security: New Family Members	10/27/2020	1.0
Risk Management and Security Update - Q4 2020	10/26/2020	1.0
Assurance Quarterly Update - Q4 2020	10/26/2020	2.0
New Accounting Guidance on Not-for-Profit Revenue Recognition	10/16/2020	2.0
2020 Yellow Book and Single Audit Update	10/14/2020	2.0
Culture of Feedback	10/12/2020	1.0
New Family Member IT Orientation	10/5/2020	1.5





Alexander Mesa

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Profile

Alexander Mesa is a Senior with CLA's State and Local Government service team. Alex has experience working in audit and assurance services for state and local governments, including multiple municipalities, and counties throughout the State of Florida.

Education and professional involvement

- Bachelor of science in accounting from Florida Gulf Coast, University

Civic organizations

Alex currently sits as the Southwest Florida Chair for the Young Advisor Council at CLA - a diverse group of young leaders working to make an impact through innovative and meaningful initiatives that execute on CLA's local and firm-wide priorities.

Continuing professional education

Program Name	Completion Date	Total
State and Local Gov (SLG) Learning Series - Part 4	7/14/2022	2.0
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	6/29/2022	2.5
Quality Update - Q2 2022	6/13/2022	1.0
Single Audit Refresher 2022 - Part 1	6/7/2022	2.0
Assurance Perspectives - Q2 2022	5/26/2022	2.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	1.5
LEAP 2022: Achieve Technical Learning - Assurance Panel	5/19/2022	1.0
CLA 2022 Florida Government Training Academy	5/18/2022	7.5
Wellness Wednesday 2022: May #1 - Benefits & Your Emotional Health	5/11/2022	1.0
State and Local Gov (SLG) learning series - Part 1	4/5/2022	2.0
GASB for State and Local Government #1	4/5/2022	2.0
Wellness Wednesday 2022: March #2 - Be Well and Belong	3/16/2022	1.0
Wellness Wednesday 2022: February #1 - Be Well and Belong	2/2/2022	1.0
Single Audit Update - Q1 2022	1/25/2022	1.0
Wellness Wednesday 2022: January #2 - Be Well and Belong	1/19/2022	1.0



Program Name	Completion Date	Total
Audit Report Changes: SAS 134, 135, 137, 139 and 140	1/16/2022	1.0
Assurance Perspectives - Q1 2022	1/13/2022	2.0
Assurance Quarterly Update - Q4 2021	10/25/2021	2.0
Audit Risk Assessment	10/1/2021	3.0
Assurance Quarterly Update - Q3 2021	8/11/2021	2.0
State and Local Gov (SLG) learning series - Part 5	8/10/2021	2.0
LEAP: Experience & Propel Virtual Celebration Conference 2021: Day 3 Experience	7/28/2021	1.0
LEAP: Experience & Propel Virtual Celebration Conference 2021: Day 2 Experience	7/27/2021	3.5
LEAP: Experience & Propel Virtual Celebration Conference 2021: Day 1	7/26/2021	2.0
Single Audit Update 2021	7/19/2021	2.0
State and Local Gov (SLG) learning series - Part 4	7/13/2021	2.0
Audit: Be in the Know 2021	6/10/2021	4.0
Single Audit Refresher 2021 - Part 2	6/8/2021	3.5
State and Local Gov (SLG) learning series - Part 3	6/8/2021	2.0
Single Audit Refresher 2021 - Part 1	6/7/2021	3.5
Internal Controls	5/21/2021	1.0
State and Local Gov (SLG) learning series - Part 2	5/11/2021	2.0
Role of an Assurance In-Charge	5/4/2021	1.0
LEAP: Experience Virtual Conference Assurance Town Hall 2021	5/4/2021	1.0
Assurance Quarterly Update - Q2 2021	5/3/2021	1.5
GASB Update for State and Local Government - #1	4/20/2021	2.0
State and Local Gov (SLG) learning series - Part 1	4/13/2021	2.0
CLA American Rescue Plan Act of 2021 – Perspectives and Lessons Learned for Government Organizations	3/31/2021	1.5
Outsourcing Overview: Keys to Growth in 2021	3/17/2021	1.0
Think Security: Don't be a Target	12/11/2020	1.0
Nonprofit and State & Local Government Learning Series #6 2020: Single Audit Update #2	12/2/2020	2.0
Assurance Quarterly Update - Q4 2020	10/26/2020	2.0
Introduction to Audit Sampling	10/6/2020	2.0
Auditing Property, Plant & Equipment	9/29/2020	2.0
Government/Fund Accounting: Introduction to Government Accounting, Financial Reporting and Financial Statement Analysis	9/8/2020	4.0
Auditing Current Liabilities	9/8/2020	2.0
SLG Learning: Accrued Liabilities, Payroll, OPEB and Pension	8/18/2020	2.0
SLG Learning: 2020 CLA Audit Update	8/6/2020	1.0
Nonprofit and State & Local Government Learning Series #4 2020: SLG Update #2	8/5/2020	2.0
SLG Learning: Single Audit Basics	7/22/2020	1.5
SLG Learning - AP Expenditures	7/16/2020	1.0

Program Name	Completion Date	Total
SLG Learning – AR Revenue	7/13/2020	2.0
LEAP: Learn CLA Family Welcome	7/8/2020	2.0
Single Audit Module 3: Compliance Requirements	3/30/2020	1.0
Single Audit Module 1: Overview and Background	3/30/2020	1.0
2019 Not-For-Profit Accounting & Auditing Update	3/30/2020	2.0
Diversity & Inclusion Learning Lab Series: Diversity 2.0 - Dance Like No One's Watching	1/17/2020	1.0
LEAP: Learn Conference	1/9/2020	24.0
Learn Audit Simulation: Accounts Payable	1/5/2020	1.0
Learn Audit Simulation: Property, Plant, and Equipment	1/5/2020	1.0
Learn Audit Simulation: Cash	1/5/2020	1.0
Pfx Engagement: An Introduction	1/4/2020	1.0
Pfx Engagement: Trial Balance	1/4/2020	1.0



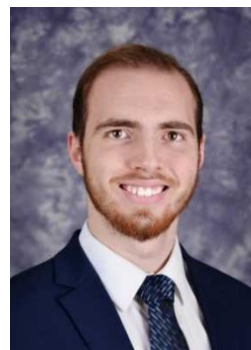


Evan Grant, CPA

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Profile

Evan is an Associate with CLA's State and Local Government practice and has more than four years of government auditing experience, including counties, municipalities, and school districts.

Technical experience

- State and local government

Education and professional involvement

- Master's of accounting from Wright State University
- Bachelor of science in accounting and finance from Wright State University
- American Institute of Certified Public Accountants
- Certified Public Accountant in the states of Florida and Ohio

Key relevant clients

- City of Moore Haven, Florida
- Lee County Board of County Commissioners, Florida
- Buncombe County, North Carolina
- Columbiana County, Ohio*
- City of Bay Village, Ohio*
- City of Bellefontaine, Ohio*
- City of Mansfield, Ohio*
- City of Powell, Ohio*
- City of Steubenville, Ohio*
- City of Willard, Ohio
- City of Fort Myers, Florida
- Matlacha/Pine Island Fire Control District, Florida
- Butler County, Ohio*
- City of Barberton, Ohio*
- City of Bellbrook, Ohio*
- City of Groveport, Ohio*
- City of Niles, Ohio*
- City of Sidney, Ohio*
- City of West Carrollton, Ohio*

**Indicates with firm other than CLA



Continuing professional education

Program Name	Completion Date	Total
State and Local Gov (SLG) learning series - Part 3, GASB 87 - Implementing the Lease Standard	6/29/2022	2.0
Audit: Be in the Know 2022 - Part 1, All Industries	6/13/2022	1.0
Audit: Be in the Know 2022 - Part 2, All Industries	6/6/2022	1.0
Wellness Wednesday 2022: June #1 - Benefits & Your Emotional Health	6/1/2022	1.0
Assurance Perspectives - Q2 2022	5/26/2022	2.0
Quality Update - Q2 2022	5/26/2022	1.0
State and Local Gov (SLG) learning series - Part 2: Project Management for Effective Cross-Utilization: Leveraging Our Tools	5/20/2022	1.0
CLA 2022 Florida Government Training Academy	5/18/2022	7.5
Single Audit Refresher 2022 - Part 3	5/17/2022	2.0
Single Audit Refresher 2022 - Part 2	5/16/2022	2.0
Single Audit Refresher 2022 - Part 1	5/12/2022	2.0
State and Local Gov (SLG) learning series - Part 1	4/5/2022	1.5
GASB for State and Local Government #1	4/5/2022	2.0
Wellness Wednesday 2022: March #2 - Be Well and Belong	3/16/2022	1.0
Wellness Wednesday 2022: March #1 - Benefits & Your Emotional Health	3/2/2022	1.0
Wellness Wednesday 2022: February #2 - Benefits & Your Emotional Health	2/16/2022	1.0
Wellness Wednesday 2022: January #2 - Be Well and Belong	1/19/2022	1.0
Assurance Perspectives - Q1 2022	1/13/2022	1.0
Single Audit Update - Q1 2022	1/11/2022	2.0
Wellness Wednesday 2022: January #1 - Benefits & Your Emotional Health	1/5/2022	1.0
SSAE No. 19 Agreed-Upon Procedures Engagements	12/1/2021	1.0
Audit Report Changes: SAS 134, 135, 137, 139 and 140	11/29/2021	1.0
SSARS 25 - Materiality in a Review of Financial Statements and Adverse Conclusions	11/24/2021	1.0
Risk Management Q4 2021	10/25/2021	1.0
Assurance Quarterly Update - Q4 2021	10/25/2021	2.0
Audit Risk Assessment	10/14/2021	3.0
Think Security: New Family Members	9/10/2021	1.0
Materiality / Understanding the Entity	9/9/2021	1.5
Risk Assessment	9/9/2021	1.0
Detailed Review Assurance	9/9/2021	2.0
Audit Sampling	9/9/2021	1.0
Analytics	9/9/2021	1.0
Pfx Engagement: Trial Balance	9/8/2021	1.0
Pfx Engagement: An Introduction	9/8/2021	1.0
New Family Member IT Orientation	9/7/2021	1.5





James P. Kreiser, CISA, CRMA, CFSA

CLA (CliftonLarsonAllen LLP)

Principal, Business Risk and IT Services
Harrisburg, Pennsylvania

717-558-0860
james.kreiser@CLAconnect.com



Profile

Jim is a principal in the CliftonLarsonAllen LLP (CLA) specialized advisory services group. He has 22 years of professional services experience in providing consulting and advisory services. Jim spent 10 years of his experience working at a Big 4 firm in their business risk and technical risk services groups. His experience also includes internal audit roles at CitiBank, AMP, and Capital BlueCross. Jim has held roles of chief risk officer, general auditor, and others. His focus has primarily been in the governmental sector, health care, and financial institutions. At CLA, Jim has focused on clients particularly on consulting, IT, internal audit, and third-party reporting services.

Technical experience

Jim's experience includes managing and leading projects, which include engagements related to outsourced and co-sourced internal auditing, IT audit, third-party reviews and performance audits, enterprise risk management processes, IT security and auditing services, SSAE 16 reporting (SOC 1 and SOC2), operational improvements, process solutions and implementation for those solutions across the organization.

His primary focus for the firm is in the Public Sector Group (State and Local Government, Higher Education, and Non-Profit organizations).

His service experience is business risk, IT, and internal audit services. Specific experience includes, but is not limited to, the following:

- Internal audit outsourcing and co-sourcing, including information technology, financial, performance audits, and operational audits.
- IT security and risk consulting
- Enterprise-wide risk assessments.
- IIA Quality Assurance Reviews (QAR)
- Vendor management and Implementation Assessment
- Compliance related activities and benchmarking
- Presentations and Training; including speaking at various conferences/professional organizations on IT controls, Security, ERM, and third-party reporting, and risk management.

Education and professional involvement

- Bachelor of science, Carnegie Mellon University – Pittsburgh, Pennsylvania
 - BS of managerial economics
 - BS of philosophy
- Certified Information Systems Auditor
- Certified in Risk Management Assurance
- Certified Financial Services Auditor

Key relevant clients

- Maryland Transportation Authority
- Washington State Department of Transportation
- The Pennsylvania State System of Higher Education
- Commonwealth of Pennsylvania
- State of Rhode Island
- Maryland Department of Budget and Management
- West Virginia Higher Education Policy Commission
- State of Delaware
- Haverford College
- California Housing Finance Agency

Continuing professional education

Program Name	Completion Date	Total
CLA Commonwealth of PA Government Personal Development Training Day -2022	7/12/2022	3.0
CLA Commonwealth of PA Government Personal Development Training Day -2022	7/12/2022	3.0
CLA Productivity and Communication Training Day-2022	5/13/2022	0.0
CLA Commonwealth of PA Government Audit Training Day-2022	5/10/2022	3.0
Connect, Inspire, and Grow 2022	5/6/2022	4.0
CLA Commonwealth of PA Accounting, Internal Controls/Risks, and Single Audit Training Day-2022	3/8/2022	4.5
2022 Virtual Conference: IT & Cybersecurity (Cyber Controls Track): QAR Overview - Consulting Approach	3/3/2022	3.0
2022 Virtual Conference: IT & Cybersecurity (BRS/SOC Track): Testing in the Cloud	3/2/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (BRS/SOC Track): BRS Internal Audit Guide Procedures	3/2/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (General Session): Emotional Intelligence & Growth Mindset	3/1/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (BRS/SOC Track): SOX	3/1/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (BRS / SOC Track): Senior Roundtable	2/28/2022	1.0
2022 Virtual Conference: IT & Cybersecurity (General Session): 2022 Strategic Priorities	2/28/2022	2.0



Program Name	Completion Date	Total
2022 Virtual Conference: IT & Cybersecurity (BRS/SOC Track): SOC Planning Risks for Engagements	2/28/2022	1.0
CLA 2022 Higher Education Virtual Conference-Day 1	2/15/2022	3.5
CLA Risk Assessment & Control, Quick Response Audits & Activities, and Reimagining Your Workforce Training Day-2022	2/8/2022	4.5
CLA Commonwealth of PA Government Internal Controls/Risks and Fraud Training Day-2022	1/11/2022	2.0
CLA Commonwealth of PA Government Internal Controls/Risks and Fraud Training Day-2022	1/11/2022	6.0
A Best Practice Electronic Payment Fraud Avoidance Program	12/23/2021	2.0
CLA Commonwealth of PA Government Auditing and Personal Development Training Day -2021	10/13/2021	4.0
CLA 2021 California State and Local Government Training Academy	7/29/2021	3.0
CLA Commonwealth of PA Government Technology and Internal Controls Training Day-2021	7/13/2021	1.0
CLA Commonwealth of PA Government Technology and Internal Controls Training Day-2021	7/13/2021	0.0
CLA American Rescue Plan Act of 2021 – Perspectives and Lessons Learned for Government Organizations	3/31/2021	1.5
CLA Commonwealth of PA Government Internal Controls & Soft Skills Training Day-2021	3/18/2021	1.5
CLA Commonwealth of PA Government Internal Controls & Soft Skills Training Day-2021	3/18/2021	3.0
IT & Cybersecurity Conference 2021 (GRC Track 1): FAS Training & Completion Steps	3/10/2021	1.0
IT & Cybersecurity Conference 2021: Day 1 General Session	3/8/2021	2.0
IT & Cybersecurity Conference 2021: Day 1 General Session	3/8/2021	3.0
CLA Commonwealth of PA Government Ethics & Soft Skills Training Day-2021	3/4/2021	2.0
CLA Commonwealth of PA Government Ethics & Soft Skills Training Day-2021	3/4/2021	3.0
Detailed Review Assurance	12/21/2020	2.0
CLA Accounting & Soft Skills Training Day-2020	12/17/2020	2.0
SOC and the Cloud	12/8/2020	1.0
Think Security: Don't be a Target	12/4/2020	1.0
Coaching for Inspired Careers December 2020	12/2/2020	1.0
2020 CLA Industries Celebration	11/19/2020	3.0
CLA Commonwealth of PA Government Soft Skills and Internal Controls Webinar-2020	9/15/2020	3.0
CLA State of Vermont August Training-2020	8/13/2020	0.0
CLA Commonwealth of PA Government Technology Webinar Day 2-2020	7/29/2020	3.0
CLA Commonwealth of PA Government Technology Webinar Day 1-2020	7/21/2020	2.5



Program Name	Completion Date	Total
CLA State and Local Government Training Webinar Conference – June 2020	6/25/2020	0.0
CLA Commonwealth of PA Government Accounting & Technology Webinar-2020	6/17/2020	4.5
ISSG Conference 2020	3/4/2020	21.0
CLA Commonwealth of PA – Risk & Controls Day - January 2020	1/29/2020	9.0
Independence and Ethics Update 2019	11/15/2019	2.0
Introduction to Software Assessment and Selection Services	11/14/2019	1.0
CLA Preventing and Responding to Ransomware Attacks at State and Local Governments	11/6/2019	0.0
SOC Updates 2019	10/24/2019	3.0
CLA How to Verify Your SOC 2 Exam Keeps Pace with Cybersecurity Risks	10/22/2019	0.0
CLA Commonwealth of PA – IT Day August 2019	8/21/2019	0.0
CLA 2019 Government Training Academy-Maryland	7/19/2019	3.0
CLA 2019 Government Training Academy-Maryland	7/19/2019	0.0
CLA Commonwealth of PA-Audit Day July 2019	7/17/2019	4.0
CLA Commonwealth of PA-Audit Day July 2019	7/17/2019	0.0
CLA Commonwealth of PA-June 2019 Training	6/6/2019	4.5
2019 Regulated Industries Conference: Tuesday A.M. General Session	6/4/2019	4.0
2019 Regulated Industries Conference: State & Local Government Tuesday P.M. Breakout	6/4/2019	3.5
CLA Vermont Training-May 2019	5/30/2019	4.0
CLA Vermont Training-May 2019	5/30/2019	3.0
CLA 2019 Vermont Training	4/18/2019	2.0
EBP Update Part 2 2019	4/4/2019	2.0
Hands-on IT Auditing: Stay One Step Ahead of the Hackers	3/27/2019	4.5
SOC Training 2019	3/26/2019	7.0
CLA Commonwealth of PA-March 2019 Training	3/21/2019	5.0
CLA Commonwealth of PA-March 2019 Training	3/21/2019	9.0

[CLAconnect.com](https://claconnect.com)

CPAs | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer).

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



B. Peer review report





Report on the Firm's System of Quality Control

November 21, 2019

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

C. Sample reports





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

Council or Board
CLA Sample (City or Town)

Report on Compliance for Each Major Federal Program and State Project

We have audited CLA Sample (City or Town), (the City or Town) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the State of Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the (City or Town)'s major federal programs and state projects, for the year ended September 30, 202X. The (City or Town)'s major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the (City or Town)'s major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits. Those standards, the Uniform Guidance and Chapter 10.550, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the (City or Town)'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the (City or Town)'s compliance.



Council or Board
CLA Sample City or Town

Opinion on Each Major Federal Program and State Project

In our opinion, the (City or Town) 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 projects for the year ended c.

Report on Internal Control Over Compliance

Management of the (City or Town) is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the (City or Town)'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal programs and state projects and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the (City or Town)'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Council or Board
CLA Sample City or Town

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

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General

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 or Town) as of and for the year ended September 30, 202X, and the related notes to the financial statements, which collectively comprise the (City or Town)'s basic financial statements. We issued our report thereon dated March 16, 202X, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550 and is 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 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 and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CLA Office, CliftonLarsonAllen LLP
Report Date





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INDEPENDENT AUDITORS' REPORT

Council or Board
CLA Sample (City or Town)

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of CLA Sample (the City or Town), as of and for the year ended September 30, 202X, and the related notes to the financial statements, which collectively comprise the (City or Town)'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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the (City or Town), as of September 30, 202X, 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 (GAAS) 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the (City or Town) 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 or Town)'s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *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 GAAS 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 (City or Town)'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 (City or Town)'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 required supplementary information, such as management's discussion and analysis and budgetary comparison information] be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information

Council or Board
CLA Sample (City or Town)

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 or Town)'s basic financial statements. The accompanying supplementary information such as the combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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 GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, on our consideration of the (City or Town)'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 or Town)'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 or Town)'s internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CLA Office
Report Date





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

Council or Board
CLA Sample (City or Town)

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of CLA Sample (City or Town), (the City or Town), as of and for the year ended September 30, 202X, and the related notes to the financial statements, which collectively comprise the (City or Town)'s basic financial statements, and have issued our report.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered (City or Town)'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 (City or Town)'s internal control. Accordingly, we do not express an opinion on the effectiveness of (City or Town)'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



Council or Board
CLA Sample (City or Town)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether (City or Town)'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CLA Office
Report Date

D. Required exhibits



EXHIBIT 1 - PUBLIC ENTITY CRIME AFFIDAVIT**SWORN STATEMENT PURSUANT TO SECTION 287.133(3) (a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR
OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

- I. This sworn statement is submitted to Town of Fort Myers Beach
(print name of public entity)

by Christopher (Chris) Kessler, CPA, Principal
(print individual's name and title)

for CLA (CliftonLarsonAllen LLP)
(print name of entity submitting sworn statement)

whose business address is 12800 University Drive, Suite 210

Fort Myers, FL 33907

and (if applicable) its Federal Employer Identification Number (FEIN) is 41-0746749
(If the entity has no FEIN, include the Social Security Number of individual signing this sworn statement: _____.)
2. I understand that a "public entity crime" as defined in Paragraph 287.233(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid, proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.233 (1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133 (1) (a), Florida Statutes, means:
 1. A predecessor or successor of a person convicted of a public entity crime; or
 2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate
5. I understand that a "person" as defined in Paragraph 287.133 (1) (c), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.



FINANCIAL AUDITING SERVICES

RFP-22-21-FIN

6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies.)

☒ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order)

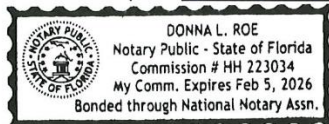
I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, **FLORIDA STATUTES** FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Carlynn Kunkle

(Signature)

STATE OF FloridaCOUNTY OF Lee

The foregoing instrument was acknowledged before me this 13th day of July, 2022, by Christopher Kessler, by means of ☒ physical presence or () online notarization, personally appeared before me and () is personally known to me or () who has produced _____, as identification.

My Commission Expires: 2-5-26

Donna L. Roe
Signature of Notary Public

Notary Public, State of

Florida

Printed, Typed or Stamped Name

Commission/Serial No. HH 223034Donna L. Roe

EXHIBIT 2 – AFFIDAVIT CERTIFICATION IMMIGRATION LAWS

TOWN OF FORT MYERS BEACH WILL NOT INTENTIONALLY AWARD TOWN CONTRACTS TO ANY CONTRACTOR WHO KNOWINGLY EMPLOYS UNAUTHORIZED ALIEN WORKERS, CONSTITUTING A VIOLATION OF THE EMPLOYMENT PROVISIONS CONTAINED IN 8 U.S.C. SECTION 1324 a(e) SECTION 274A(e) OF THE IMMIGRATION AND NATIONALITY ACT ("INA").

TOWN OF FORT MYERS BEACH SHALL CONSIDER THE EMPLOYMENT BY ANY CONTRACTOR OF UNAUTHORIZED ALIENS A VIOLATION OF SECTION 274A (e) OF THE INA. **SUCH VIOLATION BY THE RECIPIENT OF THE EMPLOYMENT PROVISIONS CONTAINED IN SECTION 274A (e) OF THE INA SHALL BE GROUNDS FOR UNILATERAL CANCELLATION OF THE CONTRACT BY LEE COUNTY.**

PROVIDER ATTESTS THAT THEY ARE FULLY COMPLIANT WITH ALL APPLICABLE IMMIGRATION LAWS (SPECIFICALLY TO THE 1986 IMMIGRATION ACT AND SUBSEQUENT AMENDMENTS).

Company CLA (CliftonLarsonAllen LLP)

Name:

Carly Ann Prensorial July 13, 2022

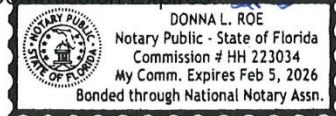
(Signature) (Title) (Date)

STATE OF Florida

COUNTY OF Lee

The foregoing instrument was acknowledged before me this 13th day of July, 20 22, by Christopher Kessler, by means of ☒ physical presence or () online notarization, personally appeared before me and () is personally known to me or () who has produced _____, as identification.

My Commission Expires 2-5-26



Donna L. Roe
Signature of Notary Public

Notary Public, State of

Florida

Donna L. Roe

Printed, Typed or Stamped Name

Commission/Serial
No.

HH223034

The signee of this Affidavit guarantee, as evidenced by the sworn affidavit required herein, the truth and accuracy of this affidavit to interrogatories hereinafter made. TOWN OF FORT MYERS BEACH RESERVES THE RIGHT TO REQUEST SUPPORTING DOCUMENTATION, AS EVIDENCE OF SERVICES PROVIDED, AT ANY TIME.

E. Addendum acknowledgment





ADDENDUM TO CONTRACT DOCUMENTS

RFP-22-21-FIN

Addendum No.: 1

CONTRACT/PROJECT NAME: Financial Auditing Services

DATE OF ISSUE: July 28, 2022

The following information shall be included in the Contract documents and is hereby made part of the project documents in the form of clarification, addition, deletion or revision to the contract requirements, specifications and/or drawings.

Clarification

Electronic copies for Bid Proposals can be submitted via CD/DVD or USB flash drive. The digital copy must be a PDF version of the physical bid proposal.

Please Print _____ CLA (CliftonLarsonAllen LLP) 239-226-9903

Company Name & Phone Number

Signature

Yadzia Roa, Contracts Manager
bids@fmbgov.com
239-765-0202

1 | Page



1. Requested Motion:

Meeting Date: September 22, 2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, ADOPTING THE FINAL AD VALOREM MILLAGE RATE FOR THE TOWN OF FORT MYERS BEACH, FLORIDA FOR FISCAL YEAR 2022-2023 COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND; AND PROVIDING AN EFFECTIVE DATE.

Why the action is necessary:

Florida Statue and the Town Charter establish the procedure for setting and adopting both the Town millage rate and Town budget for the operating year.

What the action accomplishes:

Complies with Florida state law and provides a basis for adoption of a final millage rate by Town Council.

2. Agenda:

PUBLIC HEARINGS - BUDGET
ITEMS 5:01 PM TIME CERTAIN

3. Requirement/Purpose:

4. Submitter of Information:

5. Background:

At the first budget hearing on September 8, 2022, Town Council voted 4-1 to adopt a proposed Ad Valorem millage rate for fiscal year 2022-2023 of .9900 mills subject to consideration at tonight's public hearing and adoption of a final Ad Valorem millage rate.

After this initial vote, as required by Section 200.065, Florida Statutes and Rule 12D-17.003, F.A.C. the Town informed the County Property Appraiser and the Florida Department of Revenue of the adopted proposed millage rate and the date and time of the second public hearing (tonight), at which the Town Council would consider and adopt a final millage rate and final budget.

Due to the increase in property values, the applicable rollback rate is .8368. Consequently, the adopted tentative FY2022-2023 millage rate as an increased percentage over rollback triggers certain voting requirements. Pursuant to Section 200.065 (5), Florida Statutes, a unanimous vote of the Town Council is required to levy a final Ad Valorem millage rate of .9900 mills.

Adoption of a final Ad Valorem Millage rate of .9769 mills requires a two-thirds vote (4-1), and adoption of a final Ad Valorem millage rate of .8881 mills (or less) requires a simple majority vote (3-2).

The revenue generation impact available for Town Councils' initiatives for each millage rate range is as follows:

Votes Required Per State	Maximum Millage	Add On List Amount Available	Minimum Millage	Add On List Amount Available
5-0	0.9900	2,760,900.00	0.9770	2,704,720.00
4-1	0.9769	2,704,291.00	0.8882	2,323,800.00
3-2	0.8881	2,323,371.00	0.8368 *	2,103,313.00

*Rollback Rate

Initiatives under discussion include, but are not limited to, beach renourishment (\$1,000,000), street lighting (\$500,000), workforce housing (\$380,900), Bay Oaks FF&E (\$500,000), community policing (\$210,000 - assumes \$40,000 holiday special detail cost reallocation), resiliency study (\$50,000), fishing pier (\$75,000), and Bay Oaks additional personnel 1/4 year (\$45,000) for a total of \$2,760,900.

Lastly, it is important to clarify that the Town could continue its FY22 operations without new initiatives at a lower millage rate if that is the vote of the Town Council.

Attachments:

1. DR-420 2022
2. Resolution 22-32 re FY22-23 Final Millage Rate(138117440.1)-C

Financial Impact:

6. **Alternative Action**

7. **Management Recommendations:**

8. **Recommended Approval:**

Cheri Russ, Accounting Manager
Cheri Russ, Accounting Manager
John R Herin Jr, Town Attorney
Amy Baker, Town Clerk
Roger Hernstadt, Town Manager

Created/Initiated - 9/13/2022
Approved - 9/14/2022
Approved - 9/15/2022
Approved - 9/16/2022
Final Approval - 9/16/2022



CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2022	County : LEE
Principal Authority : TOWN OF FORT MYERS BEACH	Taxing Authority : TOWN OF FORT MYERS BEACH

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	4,439,005,108	(1)
2.	Current year taxable value of personal property for operating purposes	\$	29,364,963	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	4,468,370,071	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	55,581,516	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	4,412,788,555	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	3,886,776,743	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☒ NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☐ YES	☒ NO	Number 0 (9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		7/1/2022 3:59 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	0.9500	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	3,692,438	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	3,692,438	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	4,412,788,555	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.8368	per \$1000	(16)
17.	Current year proposed operating millage rate	0.9900	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	4,423,686	(18)

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	3,692,438	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	0.8368	per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	3,739,132	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	4,423,686	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	0.9900	per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		18.31 %	(27)
First public budget hearing		Date :	Time :	Place :
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Title :		Contact Name and Contact Title :	
	ROGER T. HERNSTADT, TOWN MANAGER		Cheri Russ, Budget Manager	
	Mailing Address :		Physical Address :	
2525 ESTERO BLVD		2525 ESTERO BLVD		
City, State, Zip :		Phone Number :	Fax Number :	
FORT MYERS BEACH, FL 33931		2397650202	2397650909	

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



Reset Form

Print Form

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2022		County: LEE	
Principal Authority: TOWN OF FORT MYERS BEACH		Taxing Authority: TOWN OF FORT MYERS BEACH	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☐ No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	0.8368	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2021 Form DR-420MM, Line 13	0.9499	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	0.9500	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 0	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 0	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 0	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 0	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.0000	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	0.8368	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0613	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	0.8881	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	0.9769	per \$1,000 (14)
15.	Current year proposed millage rate	0.9900	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one)		
☐	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
☐	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
☒	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	0.9900	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 4,468,370,071	(18)

Continued on page 2

Taxing Authority : TOWN OF FORT MYERS BEACH		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 4,423,686	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 4,423,686	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 4,423,686	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 4,423,686	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☒ YES ☐ NO	(25)
SIGN HERE	Taxing Authority Certification I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :		Date :
	Title : ROGER T. HERNSTADT, TOWN MANAGER	Contact Name and Contact Title : Cheri Russ, Budget Manager	
	Mailing Address : 2525 ESTERO BLVD	Physical Address : 2525 ESTERO BLVD	
	City, State, Zip : FORT MYERS BEACH, FL 33931	Phone Number : 2397650202	Fax Number : 2397650909

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

DR-420MM-P
R. 5/12
Page 3

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2022 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2021 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2021 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

RESOLUTION NUMBER 22-32

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, ADOPTING THE FINAL AD VALOREM MILLAGE RATE FOR THE TOWN OF FORT MYERS BEACH, FLORIDA FOR FISCAL YEAR 2022-2023 COMMENCING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND BUDGET; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Florida Statutes provide that municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal service, and exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, Article X of the Town Charter of the Town of Fort Myers Beach (“Town”) empowers the Town to adopt, amend, or repeal such ordinances and resolutions as may be required for the proper governing of the Town; and

WHEREAS, the 2022 Tax Assessment Roll for the Town has been prepared, equalized, and certified, showing a total taxable value of real and personal property in the amount of \$4,468,370,071.00; and

WHEREAS, Section 200.065, *Florida Statutes*. requires rolled-back data to be presented in aggregate for the Town; and

WHEREAS, Section 200.065, *Florida Statutes* establishes the method of determining and levying an ad valorem millage rate and adopting a budget for all taxing authorities in the State of Florida; and

WHEREAS, following proper notice, on September 22, 2022, the Town Council held the required public hearing to consider any adjustments to the proposed millage rate adopted on September 8, 2022, and, following public input, adopted a final ad valorem millage rate and final budget for fiscal year 2022-2023.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH AS FOLLOWS:

Section 1. The above recitals are true, correct, and incorporated herein by this reference.

Section 2. The Town Council does hereby adopt the final operating ad valorem millage rate for fiscal year 2021-2022 at .9900 mills, which is .9900 for each \$1,000 of assessed valuation. The current year rolled-back rate is .8368 mills. The final operating millage rate is 18.31% GREATER THAN the rolled-back rate.

Section 3. A public meeting and hearing was held on September 22, 2022 at 5:01 PM at the Town Hall of the Town of Fort Myers Beach, Florida located at 2525 Estero Boulevard, Fort Myers Beach, Florida to consider and adopt the final millage rate for fiscal year 2022-2023.

Section 4. This resolution shall take effect immediately upon its adoption by the Town Council of the Town of Fort Myers Beach.

The foregoing Resolution was adopted by the Town Council upon a motion by _____ and seconded by _____ and upon being put to a vote, the result was as follows:

Raymond P. Murphy, Mayor	_____
Rexann Hosafros, Vice Mayor	_____
Dan Allers, Council Member	_____
Jim Atterholt, Council Member	_____
Bill Veach, Council Member	_____

ADOPTED this 22nd day of September 2022 by the Town Council of the Town of Fort Myers Beach, Florida.

TOWN OF FORT MYERS BEACH

Raymond P. Murphy, Mayor

ATTEST:

Amy Baker, Town Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE
AND RELIANCE OF THE TOWN OF FORT MYERS BEACH SOLELY:

John R. Herin, Jr., Town Attorney

This Resolution was filed in the Office of the Town Clerk on this ____ day of September 2022.

1. Requested Motion:

Meeting Date: September 22, 2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023 COMMENCING OCTOBER 1, 2022 AND ENDING ON SEPTEMBER 30, 2023 AND PROVIDING FOR AN EFFECTIVE DATE.

Why the action is necessary:

What the action accomplishes:

2. Agenda:

PUBLIC HEARINGS - BUDGET
ITEMS 5:01 PM TIME CERTAIN

3. Requirement/Purpose:

4. Submitter of Information:

5. Background:

Florida Statute requires the Town to hold two hearings to adopt an operating budget and capital budget as part of the annual budget process.

Attachments:

1. Resolution 22-33 re FY22-23 Final Budget(138117629.1)-C
2. FY23 Change Memorandum
3. FY22-23 FINAL ANNUAL BUDGET

Financial Impact:

6. Alternative Action

7. Management Recommendations:

8. Recommended Approval:

Cheri Russ, Accounting Manager
John R Herin Jr, Town Attorney
Amy Baker, Town Clerk
Roger Hernstadt, Town Manager

Created/Initiated - 9/15/2022
Approved - 9/15/2022
Approved - 9/16/2022
Final Approval - 9/16/2022

RESOLUTION NO. 22-33

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023 COMMENCING OCTOBER 1, 2022, AND ENDING ON SEPTEMBER 30, 2023; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Florida Statutes provide that municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal service, and exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, Article X of the Town Charter of the Town of Fort Myers Beach (“Town”) empowers the Town to adopt, amend, or repeal such ordinances and resolutions as may be required for the proper governing of the Town; and

WHEREAS, Section 200.065, *Florida Statutes* establishes the method of determining and levying an ad valorem millage rate and adopting a budget for all taxing authorities in the State of Florida; and

WHEREAS, following proper notice, on September 22, 2022, the Town Council held the required public hearing to consider any adjustments to the tentative budget adopted on September 8, 2022, and, following public input, adopted a final ad valorem millage rate and final budget for fiscal year 2022-2023.

NOW THEREFORE, IT IS HEREBY RESOLVED BY THE TOWN OF FORT MYERS BEACH AS FOLLOWS:

Section 1. The above recitals are true, correct, and incorporated herein by this reference.

Section 2. The Town Council does hereby adopt the final annual budget for fiscal year 2022-2023, attached hereto and incorporated herein as Exhibit “A”.

Section 3. The Town Council does hereby adopt the capital improvement plan for fiscal year 2022-2023, attached hereto and incorporated herein as Exhibit “B”.

Section 4. A public meeting and hearing were held on September 22, 2022, at 5:01 PM at the Town Hall of the Town of Fort Myers Beach, Florida located at 2525 Estero Boulevard, Fort Myers Beach, Florida to consider and adopt the final Town budget and capital improvement plan for fiscal year 2022-2023.

Section 6. This resolution shall take effect immediately upon its adoption by the Town Council of the Town of Fort Myers Beach.

The foregoing Resolution was adopted by the Town Council upon a motion by _____ and seconded by _____, and upon being put to a vote, the result was as follows:

Raymond P. Murphy, Mayor	_____
Rexann Hosafros, Vice Mayor	_____
Dan Allers, Council Member	_____
Jim Atterholt, Council Member	_____
Bill Veach, Council Member	_____

ADOPTED this 22nd day of September 2022 by the Town Council of the Town of Fort Myers Beach, Florida.

TOWN OF FORT MYERS BEACH

Raymond P. Murphy, Mayor

ATTEST:

Amy Baker, Town Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE
AND RELIANCE OF THE TOWN OF FORT MYERS BEACH ONLY:

John R. Herin, Jr., Town Attorney

This Resolution was filed in the Office of the Town Clerk on this _____ day of September 2022.



The Honorable Mayor and members of the Town Council
Town of Fort Myers Beach
2525 Estero Blvd
Fort Myers Beach, Florida 33931

Councilors:

On behalf of the staff of the Town of Fort Myers Beach, I am pleased to submit the proposed Fiscal Year 2022-2023 budget for the General Fund and the Town's utility operations.

Town staff are committed to being cost wise, efficient, and effective with the Town's revenues. Challenges due to Red Tide, blue/green algae, hurricanes, and COVID-19 have been met due to our sound emergency strategies and financial reserves all while our rates and fees have remained stable and "low" by comparison to our municipal peers. To that end, our preliminary general operating budget for Fiscal Year 2023 was prepared at the same rate of .95 mills per \$1,000 of property value as the past two fiscal years.

Each year since 2017, Town staff have achieved a "carry forward savings" of unanticipated revenues combined with spending below the authorized budget. And while it is true that we have experienced additional statutorily capped property value roll growth, we recently have also experienced significant inflation. In 2022 alone, inflation is estimated to be approximately 10 percent. Increases in property values will generate additional property taxes of 4.2 percent. However, this only partially addresses/mitigates this economic reality especially if we are committed to additional new enhancements.

As you may recall, in September 2019, Town Council adopted the millage of .95 (up from .87) as a strategy to finance the redevelopment of Bay Oaks Recreational Campus, Bayside Park (construction was just completed), and Times Square. This strategy funded a \$10 million loan to be complimented by grants for construction of these three projects. Repayments on this loan are not due to start until December of 2023. However, we started repayment in Fiscal Year 2022.

When we benchmark the Town relative to other municipalities based on 2021 Florida municipality millage rates, only nine other municipalities in the State of Florida have a lower millage rate than the Town of Fort Myers Beach. We should be extremely proud that we rank 381 out of the 391 local governments in Florida, which includes one municipality that is dissolved.



Fortunately, because of strong financial management, the Town has in excess of \$2 million available to fund new initiatives. Initiatives identified by Town Council include increased public safety, beach renourishment, roadway safety lighting, and workforce housing, among others. However, the proposed initiatives list exceeds \$3 million so prioritization will be required. On Sept. 8, 2022, Town Council completed the difficult task of reviewing the inflationary impact on fees.

If the final Fiscal Year 2023 budget is adopted at the proposed ad valorem millage rate of .99 for Fiscal Year 2022-23, the Town's ranking becomes 380 out of 391 rising one point to the 11th lowest in the State of Florida, including one municipality that is dissolved.

At .99 mills it is estimated that a homesteaded property appraised at \$538,000 would pay \$533 a year which is an increase of \$21.52 a year (less than \$2 per month more) to the Town. On this sample property, the property owner would also pay \$2,182 to Lee County; \$3,263 to the Lee County Public Schools, and \$1,608 to the Fort Myers Beach Fire Control District, among others, based on the preliminary information available.

Another critical program, separate from the general fund and property taxes, is our Utilities Department's infrastructure projects. Town staff, with the Council's support, have steadfastly continued to implement water and stormwater improvements funded by the rate adjustments recommended by an independent rate consultant. This collaboration has allowed us to progress beyond the joint project with Lee County to complete downtown streets. We are now bidding to move on to upgrades of the 16 most needy local roads with the greatest flooding risk in 2023.

Prior project costs thus far have been below initial estimates and financed through the very low interest State Revolving Funding program. Stormwater maintenance efforts have been enhanced and are now self-funded without further contributions from the general fund or gas taxes.

In summary, by working together, the Town's cash position continues to be strong and our reserves are stable. Our budget decisions are predicated on the allocation and timing of new initiatives without impacting our core level service operational budget. At the direction of Town Council, we can maintain current service levels and continue to renew and replace existing assets, prepay the \$10 million loan (if Town Council wishes) and implement an array of new strategic improvements.

Sincerely,

Roger T. Hernstadt
Town Manager

FORT MYERS BEACH ESTERO ISLAND

P. 239-765-0202 | F. 239-765-0909 | 2525 Estero Boulevard, Fort Myers Beach, FL 33931



Annual Budget

2022-2023

***** Final *****



Prepared By:

TOWN OF FORT MYERS BEACH FINANCE DEPARTMENT

PRINCIPAL OFFICIALS

***RAY MURPHY
MAYOR***

***REXANN HOSAFROS
VICE MAYOR***

***DAN ALLERS
COUNCIL MEMBER***

***JIM ATTERHOLT
COUNCIL MEMBER***

***BILL VEACH
COUNCIL MEMBER***

***ROGER T. HERNSTADT
TOWN MANAGER***

***JOHN R. HERIN JR.
TOWN ATTORNEY***

***AMY BAKER
TOWN CLERK***

***ALISON GIESEN
DIRECTOR, CULTURE PARKS & RECREATION***

***JASON FREEMAN
MANAGER, PUBLIC WORKS***

***CHRISTY CORY
DIRECTOR, UTILITY***



TOWN OF FORT MYERS BEACH
FY 2022-2023 ADD-ON LIST
BUDGET UTILIZING .95 MILLAGE RATE

Tax Information:

Current Year Millage & Revenue - @ 96% - Information Only	0.9500	\$	4,075,154	
Proposed Millage & Revenue - @ 96% - Information Only	0.9900	\$	4,246,739	\$ 171,585

Revenues - Informational

Ad Valorem Taxes	\$	4,000,000
Parking	\$	1,400,000
Public Service Tax	\$	900,000
Half Cent Sales Tax	\$	650,000
Building Permits	\$	720,000
Communication Svc Tax	\$	550,000
Administrative Charges From Utilities	\$	240,000
State Revenue Sharing	\$	200,000
*Local Option Gas Tax	\$	215,000
*New Local Option Gas Tax	\$	150,000
All Others	\$	11,545,663
Total Operating Revenues	\$	20,570,663

*New Gas Tax agreement 01/2023
 New County Proposal at .62 = \$226,300
 Difference of (\$138,700) from FY22 allocation

Funds available for Initiatives

	\$	2,112,340
+ Millage Increase to .9900	\$	172,000.00
(for recurring expenses)		
- Parking App	\$	(125,000.00)
- Charging Stations	\$	(115,000.00)
		\$ 2,044,340

Revenues Available

Revenues	\$	20,570,663
Carry Forward	\$	746,560
Total	\$	21,317,223

Expenses

Proposed Budgeted Expenses	\$	19,840,663
R&R - Capital	\$	730,000
Newton Park Swings	\$	30,000
Total	\$	20,600,663

Funds Available for Add On List

\$ 2,760,900

Informational Only

Reserves - Funded in Budget

GFOA	\$	500,000
Emergency	\$	215,000
Legal	\$	110,000
Compensated Absences	\$	200,000
Beach	\$	100,000
Grant Matches	\$	2,343,255
Total	\$	3,468,255

Other - Funded in Budget

Insurance Premium Increase	\$	100,000
\$1/Hr FT Longevity Pay Plan Adj	\$	90,000
Annual Employee Bonus	\$	140,000
Utility Expense Increase	\$	50,000
Bayside R&R	\$	15,000
Resiliency Grants Specialist	\$	15,000
Public Safety Committee	\$	5,000
Anchorage Advisory Comm	\$	5,000
CELCAB	\$	5,000
MERTF	\$	5,000
BORCAB	\$	5,000
Additional Funds for Committees	\$	4,440
Annual Debt Service (\$10M Loan)	\$	581,400

Add On Items

Beach Renourishment (Multi-year funding)	\$	1,000,000
\$3.5M total cost		
Assumes add'l allocation in 2024		
Amber Street Lights per Year (Multi-year funding)	\$	500,000
Workforce Housing	\$	380,900
Add'l Rev from Short Term Rentals		
Bay Oaks FF&E	\$	500,000
Community Policing	\$	210,000
add'l \$40,000 from General Fund		
Back of Building Remodel	\$	250,000
Additional Parking at TH	\$	15,000
Strategic Plan Update (\$3000/mtg)		
Required Resiliency Study	\$	50,000
Fishing Pier	\$	75,000
Bay Oaks Add'l Personnel (\$196,000/yr)	\$	45,000
Quarter of the year		
Azure Migration	\$	50,000
Moving server to cloud		
Pool Upgrades	\$	84,000
Accounting System R&R	\$	25,000
\$200,000 total estimate		
Total Add On Requests	\$	2,760,900

Unencumbered Balance

\$ 0



Ad Valorem Tax Information



FMB PROPERTY TAX BURDEN



Home Value \$500,000

Millage rate	1.00	500
Millage rate	0.99	495
Millage rate	0.95	475
Millage rate	0.90	450

Example: xxx Carolina Ave - 2020 Assessed Value \$538,613; Total Tax Bill \$8,180.54; Town of FMB receives \$511.68 or .06%

TAXABLE VALUE AND REVENUE GENERATED BY MILLAGE

2022 TAXABLE VALUE \$ 4,468,370

MILL	100%	96%
0.10	\$446,837	\$428,964
0.20	\$893,674	\$857,927
0.30	\$1,340,511	\$1,286,891
0.40	\$1,787,348	\$1,715,854
0.50	\$2,234,185	\$2,144,818
0.60	\$2,681,022	\$2,573,781
0.70	\$3,127,859	\$3,002,745
0.80	\$3,574,696	\$3,431,708
0.87	\$3,887,482	\$3,731,983
0.90	\$4,021,533	\$3,860,672
Current → 0.95	\$4,244,952	\$4,075,154
Proposed → 0.99	\$4,423,686	\$4,246,739
1.00	\$4,468,370	\$4,289,635

Historical Tax Rates & Proceeds

Taxable value, Millage Rates, and Taxes levied since incorporation

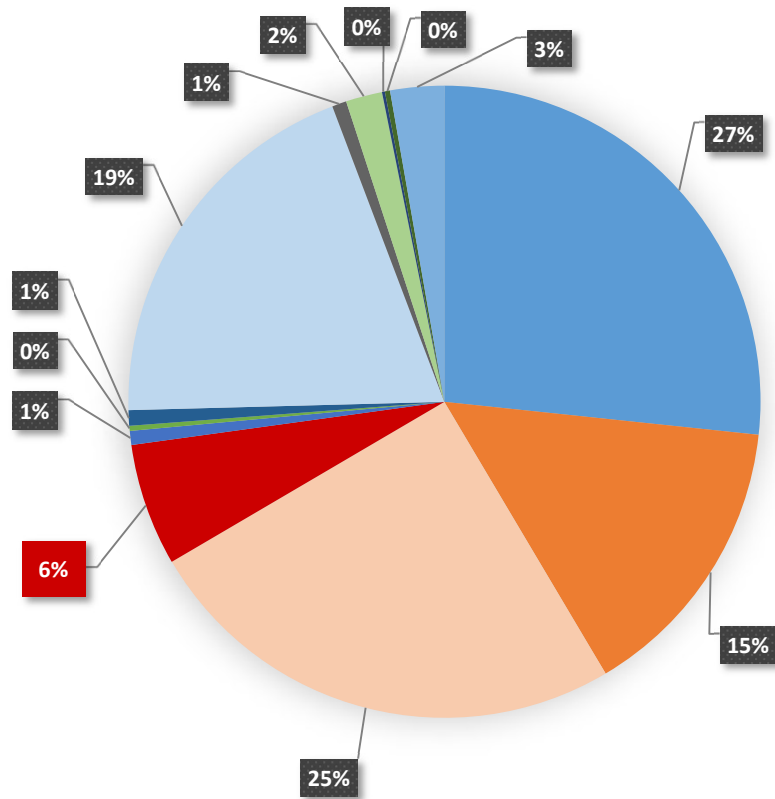
Fiscal Year	Final Taxable Value	Millage	Taxes Levied (100%)	Property Value Inc/Dec
1996	1,097,507,100	1.0604	1,163,797	
1997	1,149,535,220	1.0961	1,260,006	5%
1998	1,192,180,910	1.0961	1,306,749	4%
1999	1,289,215,850	1.0961	1,413,109	8%
2000	1,387,116,900	1.0961	1,520,419	8%
2001	1,616,283,120	1.0400	1,680,934	17%
2002	1,888,027,310	1.0400	1,963,548	17%
2003	2,291,140,270	1.0000	2,291,140	21%
2004	2,665,675,540	0.8500	2,265,824	16%
2005	3,063,418,220	0.7498	2,296,951	15%
2006	3,780,475,940	0.6096	2,304,578	23%
2007	3,910,189,400	0.6053	2,366,838	3%
2008	3,422,119,910	0.7093	2,427,310	-12%
2009	3,003,712,140	0.8187	2,459,139	-12%
2010	2,639,001,882	0.9144	2,413,103	-12%
2011	2,526,745,775	0.8144	2,057,782	-4%
2012	2,472,045,775	0.7687	1,900,262	-2%
2013	2,523,669,687	0.7687	1,939,945	2%
2014	2,669,949,004	0.7687	2,052,390	6%
2015	2,821,651,000	0.7687	2,169,003	6%
2016	3,121,463,874	0.8000	2,497,171	11%
2017	3,076,325,000	0.8000	2,461,060	-1%
2018	3,324,763,223	0.8700	2,892,544	8%
2019	3,561,171,592	0.8700	3,098,219	7%
2020*	3,690,694,551	0.9500	3,506,160	4%
2021	3,886,776,743	0.9500	3,692,438	5%

*Increased by Town Council to fund \$10 million loan



Tax Percentage to Taxing Authority

Based on a home on FMB assessed at \$538,000 the Town of Fort Myers Beach receives 6% of the total tax bill



Lee County General Revenue - 27% - \$2181.71

Public School - By State Law - 25% - \$2052.12

SFL Water Mgmt District Levy- 1% - \$59.41

SFL Water Mgmt Okeechobee Levy - 1% - \$64.20

Ft Myers Beach Mosquito - 1% - \$60.49

Lee County Hyacinth Control - 0% - \$11.90

Lee County Solid Waste Assmt - 3% - \$225.82

Public School - By Local Board -15% - \$1210.80

Town of Ft Myers Beach - 6% - \$511.68

SFL Water Mgmt Everglade Const - 0% - \$20.47

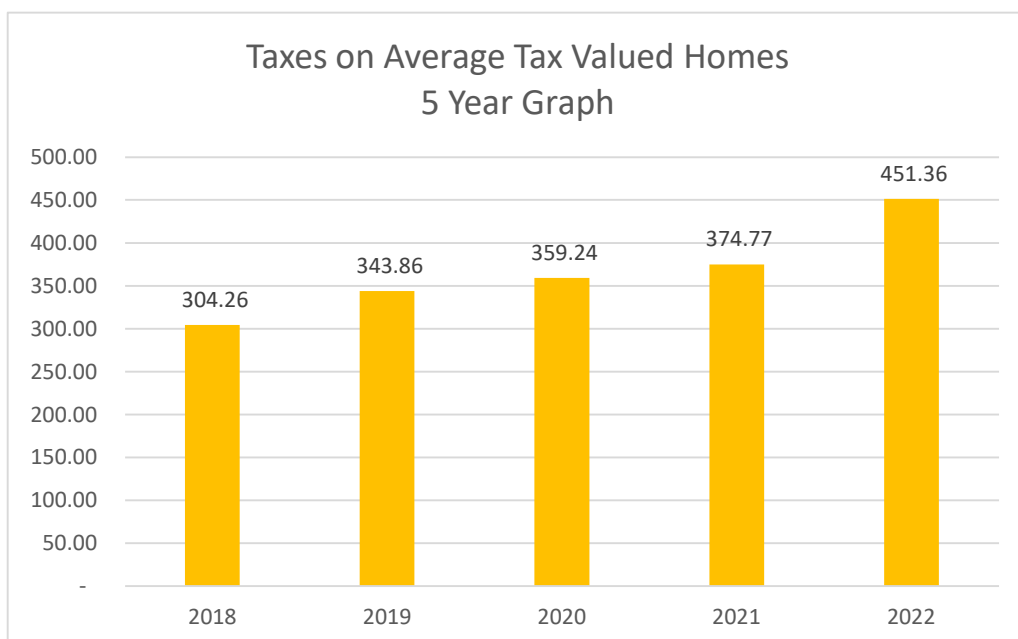
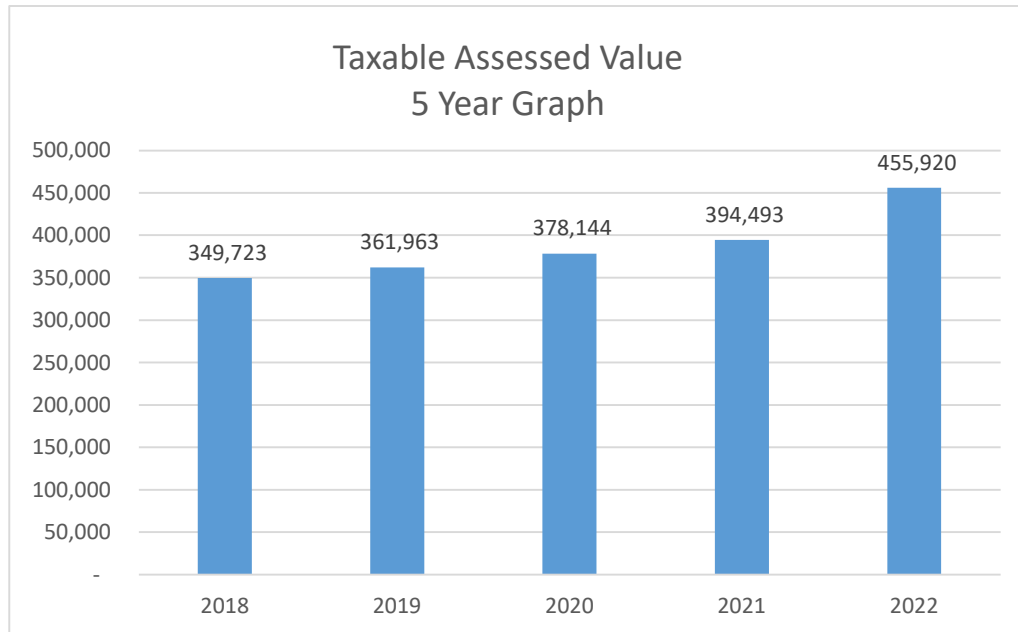
Ft Myers Beach Fire District - 20% - \$1607.81

Ft Myers Beach Library - 2% - \$152.91

West Coast Inland Navigation District - 0% - \$21.22

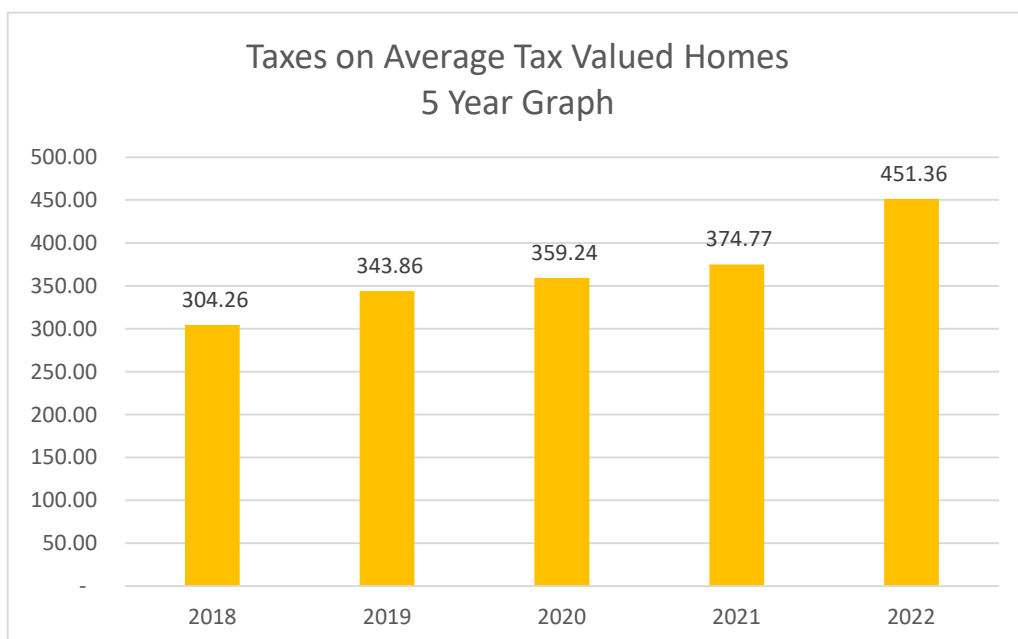
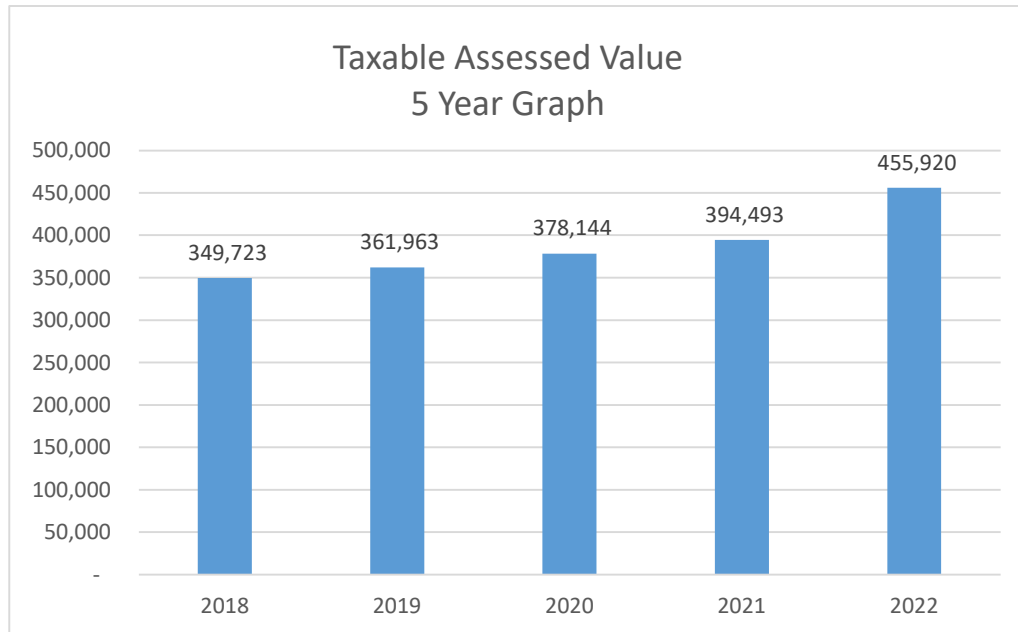


Town of Fort Myers Beach 5 Years Average Taxable Value of Residential Property





Town of Fort Myers Beach 5 Years Average Taxable Value of Residential Property





CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2022	County : LEE
Principal Authority : TOWN OF FORT MYERS BEACH	Taxing Authority : TOWN OF FORT MYERS BEACH

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	4,439,005,108	(1)
2.	Current year taxable value of personal property for operating purposes	\$	29,364,963	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	4,468,370,071	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	55,581,516	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	4,412,788,555	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	3,886,776,743	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES ☒ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	☐ YES ☒ NO	Number 0	(9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		7/1/2022 3:59 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	0.9500	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	3,692,438	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	3,692,438	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	4,412,788,555	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.8368	per \$1000	(16)
17.	Current year proposed operating millage rate	0.9900	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	4,423,686	(18)

19.	TYPE of principal authority (check one)		☐ County	☐ Independent Special District	(19)
			☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)		☒ Principal Authority	☐ Dependent Special District	(20)
			☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)		☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs				STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>			\$ 3,692,438	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			0.8368 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 3,739,132	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>			\$ 4,423,686	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			0.9900 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>			18.31 %	(27)
First public budget hearing		Date :	Time :	Place :	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :				Date :
	Title :		Contact Name and Contact Title :		
	ROGER T. HERNSTADT, TOWN MANAGER		Cheri Russ, Budget Manager		
	Mailing Address :		Physical Address :		
2525 ESTERO BLVD		2525 ESTERO BLVD			
City, State, Zip :		Phone Number :		Fax Number :	
FORT MYERS BEACH, FL 33931		2397650202		2397650909	



Reset Form

Print Form

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2022		County: LEE	
Principal Authority : TOWN OF FORT MYERS BEACH		Taxing Authority: TOWN OF FORT MYERS BEACH	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☐ No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	0.8368	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2021 Form DR-420MM, Line 13	0.9499	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	0.9500	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	0 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	0 (6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0 (7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	0 (8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	0 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.0000	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	0.8368	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)		1.0613 (12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	0.8881	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	0.9769	per \$1,000 (14)
15.	Current year proposed millage rate	0.9900	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one)		
☐	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
☐	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
☒	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	0.9900	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	4,468,370,071 (18)

Continued on page 2

Taxing Authority : TOWN OF FORT MYERS BEACH		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 4,423,686	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 4,423,686	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 4,423,686	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 4,423,686	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☒ YES ☐ NO	(25)
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Title : ROGER T. HERNSTADT, TOWN MANAGER	Contact Name and Contact Title : Cheri Russ, Budget Manager	
	Mailing Address : 2525 ESTERO BLVD	Physical Address : 2525 ESTERO BLVD	
	City, State, Zip : FORT MYERS BEACH, FL 33931	Phone Number : 2397650202	Fax Number : 2397650909

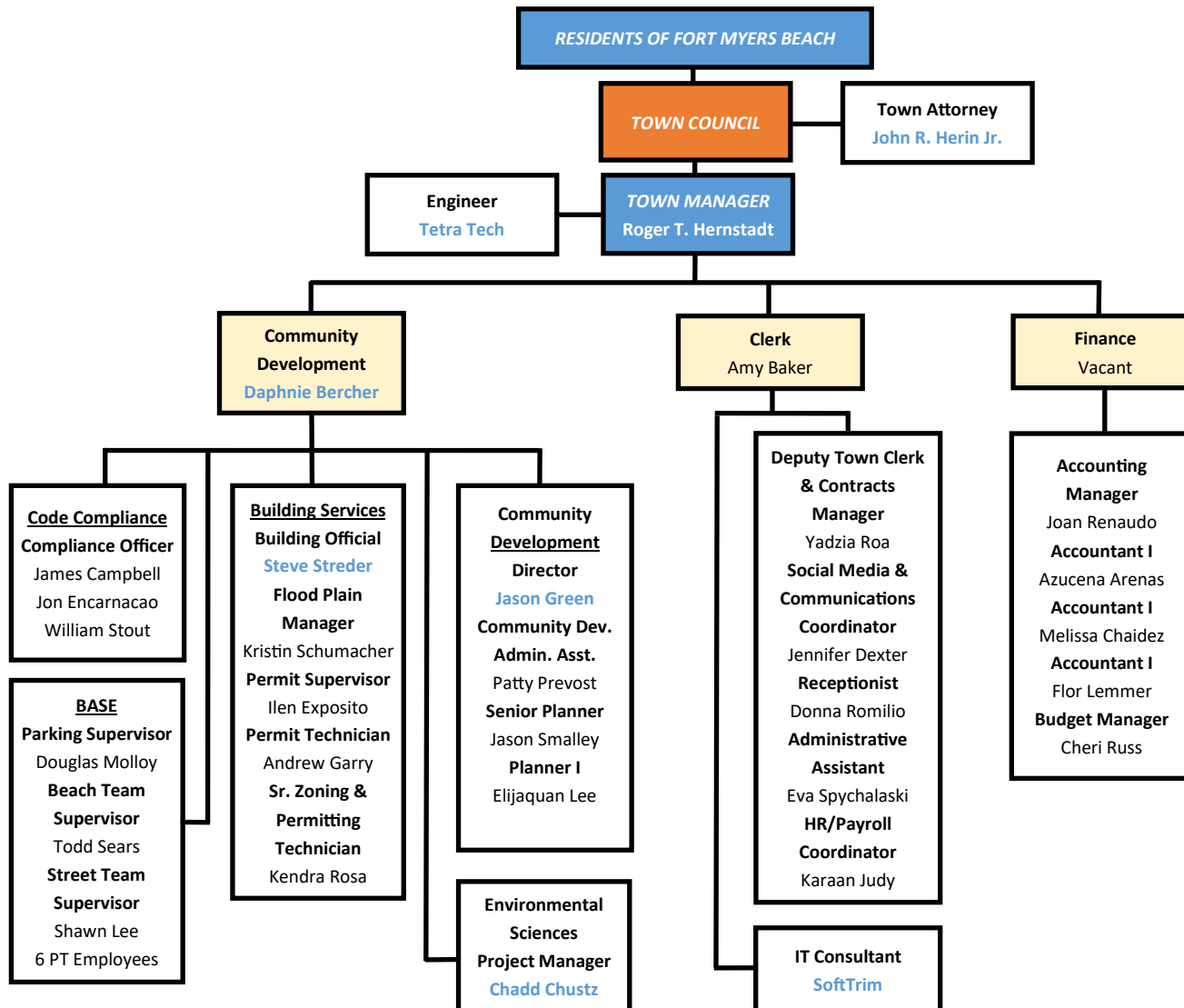
Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.



Personnel Information



ORGANIZATIONAL CHART

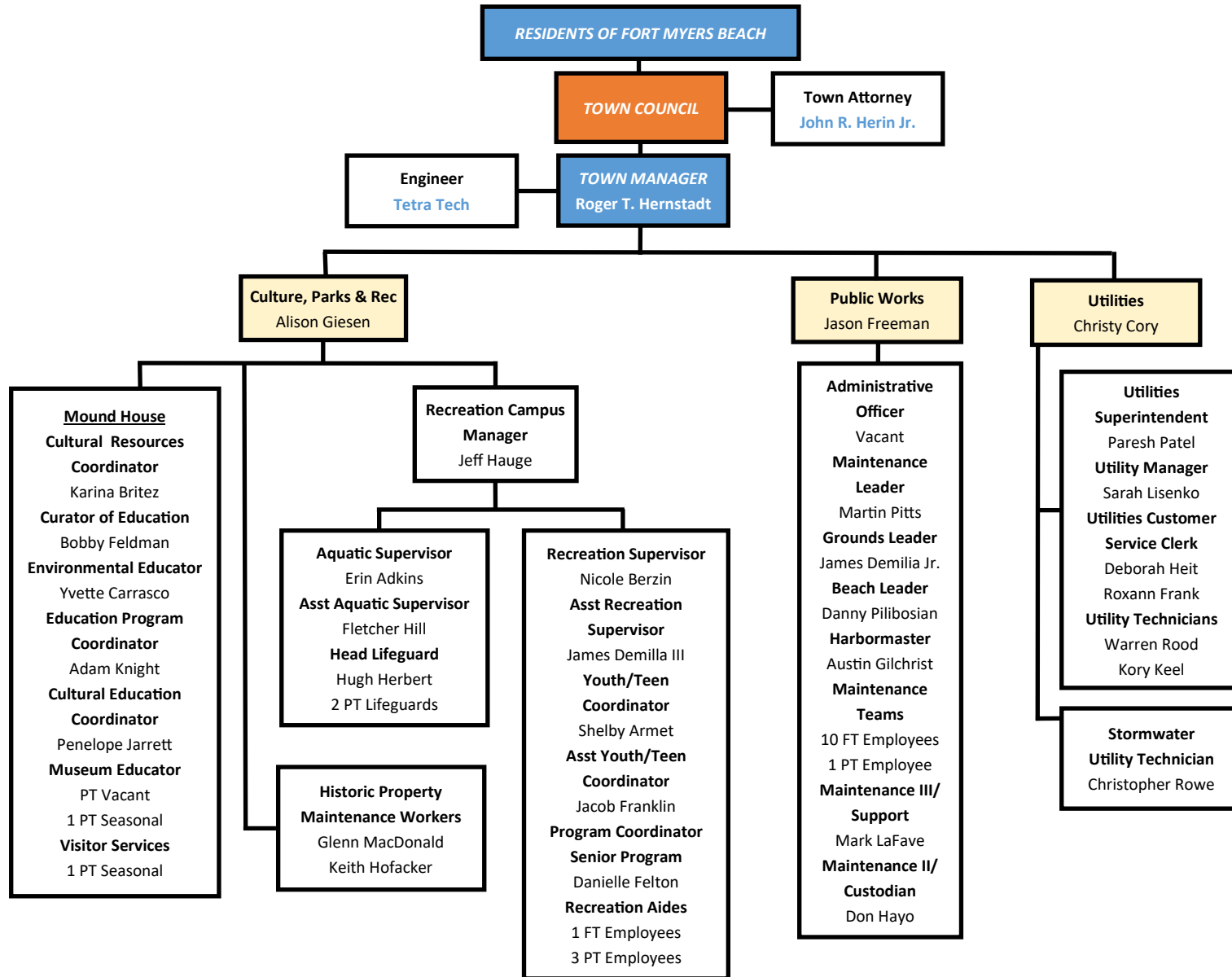


Contracted Staff

Directors



ORGANIZATIONAL CHART



Contracted Staff

Directors



CURRENT PERSONNEL CONTROL

Fund/Department	Position Title	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY22-23
Fund 10						
Executive	Town Manager 1	1	1	1	1	1
Town Clerk	Town Clerk	1	1	1	1	1
	Receptionist	0	1	1	1	1
	Contracts Manager/Deputy Clerk	0	1	0.5	1	1
	Communications Coordinator	0	0	1	1	1
	Administrative Assistant	0	0	0.5	1	1
	HR/Payroll Coordinator 6	0	0	0	1	1
Finance	Finance Director	0.5	0.5	0.5	1	1
	Assistant Finance Director	0	0	0	1	0
	Director of Admin Services	1	0	0	0	0
	Administrative Officer	1	0	0	0	0
	Accounting Manager	0	0	0	0	1
	Senior Accountant	1	1.5	0.5	0	0
	Accountant I	0	0	0	0	3
	Budget Manager	0	0	0	1	1
	Accounts Payable Specialist	1	1	1	1	0
	Accounting Administrator II	0	0	0	1	0
	HR/Finance Coordinator	1	1	1	0	0
	Accountant II 6	0	0	0	1	0
Community Development	Director of Community Development	0	0	0	0	0
	Building Services Manager/Assistant					
	Community Development Director	1	1	0	1	0
	Principal Planner	1	0	0	0	1
	Planner I	0	0	0	0	1
	Environmental Tech	1	1	1	0	0
	Zoning & Permit Tech (Moved to Bldg)	1	1	0	0	0
	Permit Tech (Moved to Bldg)	2	2	0	0	0
	Administrative Assistant 2	1	1	1	1	0
Code Compliance	Code Compliance Officer - Full Time	0	0	0	0	2
	Code Compliance Officer - Part Time	2	2	1.5	2	0.5
	Administrative Assistant 3.5	0	0	1	1	1
Public Works - Administration	Public Works Director	0	0	1	1	0
	Administrative Officer I	0	0	1	1	1
	Public Works Manager	1	1	0	0	1
	Administrative Assistant 2	0.5	1	0	0	0
Public Works - Maintenance	Maintenance Leader - Grounds	1	1	1	1	1
	Maintenance Leader - Public Works	1	1	1	1	1
	Maintenance - Custodial	1	1	1	1	1
	Maintenance Support	1	1	1	1	1
	Maintenance Worker - Full Time 10	6	5	5	5	6
Parking	Compliance Supervisor	2	2	3	2	2
	Compliance Team Leader	0	0	0	1	0
	Compliance Ambassador 6	4	4	3	3	4
Mooring Field	Harbormaster	0	0	0	0	1
	Maintenance Worker 2	0	0	0	0	1



CURRENT PERSONNEL CONTROL

Fund/Department	Position Title	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY22-23
Fund 10						
Bay Oak Recreation Center	Recreation Director	1	0	0	0.5	1
	Recreation Campus Manager	0	1	1	0	1
	Recreation Supervisor	0	1	1	1	1
	Assistant Recreation Supervisor	0	0	0	1	1
	Program Coordinator Lead	1	0	0	0	0
	Senior Program Coordinator	2	2	2	1	1
	Youth/Teen Program Coordinator	1	1	1	1	1
	Youth/Teen Asst. Program Coordinator	0	0	0	0	1
	Recreation Aide - Full Time	1	0	0	2	2
	Senior Recreation Aide	0	0	0	1	0
	Lead Recreation Aide	0.5	0	0	0	0
	Recreation Aide - Part Time	2.5	3.5	3.5	1.5	1.5
	Recreation Aide/Maintenance 10.5	0.5	0.5	0	0	0
Bay Oaks Pool	Aquatics Supervisor	1	1	1	1	1
	Assistant Aquatics Supervisor	0	1	1	1	1
	Head Lifeguard	5	0	0	1	1
	Recreation Lifeguard - Full Time	2.5	3	3	1	0
	Recreation Lifeguard - Part Time 4.5	0	0	0	0.5	1.5
Mound House	Cultural Affairs Director	1	1	1	0.5	1
	Cultural Resources Coordinator	1	1	1	1	1
	Curator of Education	0	0	0	0	1
	Environmental Educator	1	1	1	1	1
	Educator	0	1	1	1	0
	Education Coordinator	0.5	0.5	0.5	0.5	1
	Museum Educator	0	0	0	1	1
	PT Recreation Aide	0	0	0	0.5	0
	Museum Interpreter	0.5	1	0.5	0.5	0
	Visitor Services Associate (Seasonal) 6.5	0.5	1	0.5	0.5	0.5
Fund 21						
Storm Water Maintenance	Storm Water Technician	0	0	1	0	0
	Storm Water Technician II 1	0	0	0	1	1
Fund 22						
TDC Beach Maintenance	Maintenance Crew Lead/Harbor Master	1	1	1	1	0
	Maintenance Worker - Full Time	4	4	4	4	6
	Maintenance Worker - Part Time	0	0	1.5	1	0
	Compliance Ambassador - Parking	0	0	0	1	1
	Compliance Ambassador 7	0	0	1	0	0
TDC Mound House	Maintenance Worker 1 2	0	0	0	2	2
Fund 24						
Building Services	Building Services Manager (Moved to Community Development)	0	0	1	0	0
	Building Official - Contracted	0	0	0	0	0
	Coastal Resource Coordinator	0	0	0	1	0
	Flood Plain Manager	0	0	0	0	1
	Permit Supervisor	0	0	0	0	1
	Sr. Zoning & Permitting Tech	0	0	0	0	1
	Zoning & Permit Tech	0	0	1	1	0
	Permit Tech 5	0	0	3	2	2



CURRENT PERSONNEL CONTROL

Fund/Department	Position Title	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY22-23
Fund 50						
Water Services	Utility Director	1	1	1	1	1
	Assistant Finance Director (Water Utility)	1	1	1	0	0
	Utilities Superintendent	0	0	0	0	1
	Customer Service Clerk - Full Time	1	1	1	2	2
	Billing Clerk	1	1	1	0	0
	Utility Manager	0	0	0	1	1
	Utility Technician II	0	0	0	1	1
	Water Utility Tech	3	3	3	2	2
TOTAL:		83	68.5	65.5	69	76
						83



CURRENT PERSONNEL COST

Title	Hourly Rate	Base Annual Salary	10% Benefit Allowance	Total Benefit Annual	Total Cost
Town Manager	82.16	170,893	17,089	35,042	237,404
Town Clerk	38.00	79,040	7,904	13,875	115,375
Front Desk Receptionist	19.00	39,520	3,952	20,132	70,881
Contract Manager/Deputy Town Clerk	28.00	58,240	5,824	13,311	88,100
Social Media & Comm Coordinator	36.05	74,984	7,498	13,663	109,964
HR/Payroll Coordinator	31.00	64,480	6,448	13,381	96,183
Administrative Assistant	20.00	41,600	4,160	12,928	63,853
Finance Director	40.00	83,200	8,320	12,928	114,778
Budget Manager	38.00	79,040	7,904	13,418	110,175
Accounting Manager	38.00	79,040	7,904	13,426	110,182
Accountant I	21.00	43,680	4,368	13,020	66,491
Accountant I	22.00	45,760	4,576	20,422	76,439
Accountant II	21.00	43,680	4,368	13,062	66,533
Senior Planner	40.00	83,200	8,320	13,411	115,260
Planner I	24.00	49,920	4,992	13,220	74,329
Code Supervisor	26.00	54,080	5,408	13,120	82,567
Code Compliance Officer	20.00	31,200	-	-	34,225
Code Compliance/BASE Officer	21.00	43,680	4,368	13,044	66,515
Code Officer II	25.00	52,000	5,200	13,081	76,737
Code Compliance/BASE Officers	17.00	26,520	-	-	29,187
Flood Plain Supervisor	23.00	47,840	4,784	15,904	74,467
Sr. Permitting & Zoning Technician	27.00	56,160	5,616	20,665	92,783
Permitting Technician I	24.00	49,920	4,992	12,968	77,072
Permit Supervisor	22.00	45,760	4,576	12,968	71,730
Permitting Technician	20.00	41,600	4,160	12,853	63,778
Public Works Director	30.00	62,400	6,240	13,731	93,862
Administrative Officer II	24.00	49,920	4,992	12,968	74,077
Maintenance Worker III (Lead)	27.00	56,160	5,616	22,250	94,368
Maintenance Worker II	24.00	49,920	4,992	13,120	77,225
Maintenance Worker I	19.00	39,520	3,952	13,142	63,892
Maintenance Worker II	24.00	49,920	4,992	35,289	99,394
Maintenance Worker I	18.00	37,440	3,744	12,853	60,932
Maintenance Worker III (Lead)	27.00	56,160	5,616	13,194	85,312
Maintenance Worker I	16.00	33,280	3,328	12,892	53,631
Maintenance Worker I	21.00	43,680	4,368	13,006	69,098
Maintenance Worker I	17.00	35,360	3,536	12,930	56,216
Maintenance Worker I	16.00	33,280	3,328	12,930	53,669
Harbormaster	27.00	56,160	5,616	13,235	85,353
Maintenance Worker I	16.00	24,960	-	-	27,508
Maintenance Worker I	16.00	33,280	3,328	13,235	56,822
Maintenance Worker I	17.00	35,360	3,536	13,235	59,493



Title	Hourly Rate	Base Annual Salary	10% Benefit Allowance	Total Benefit Annual	Total Cost
Administrative Officer II	17.00	35,360	3,536	-	41,872
Beach and Street Supervisor II	27.00	56,160	5,616	22,854	94,972
Beach and Sreet Supervisor I	24.00	49,920	4,992	20,653	84,758
Beach Ambassador	16.00	24,960		-	27,508
Beach Ambassador	19.00	39,520	3,952	13,026	61,404
Beach Ambassador	17.00	26,520		-	29,187
Beach Ambassador	17.00	26,520		-	29,187
Beach Ambassador	16.00	24,960		-	27,508
Beach Ambassador	17.00	26,520		-	29,187
Beach Ambassador	17.00	26,520		-	29,187
Utility Director	41.00	85,280	8,528	23,690	133,202
Utilities Superintendent	40.00	83,200	8,320	12,968	114,817
Utilities Customer Service Clerk	20.00	41,600	4,160	12,968	63,892
Utilities Customer Service Clerk	20.00	41,600	4,160	22,346	73,270
Water Utility Tech	19.00	39,520	3,952	13,219	61,597
Water Utility Tech	20.00	41,600	4,160	12,968	63,892
Water Utility Tech	25.00	52,000	5,200	12,864	79,640
Utility Manager	26.00	54,080	5,408	12,968	82,414
Director	40.00	83,200	8,320	12,968	114,817
Director Stipend	10.43	21,694	-	-	24,228
Campus Manager	32.00	66,560	6,656	13,337	94,817
Recreation Supervisor	22.00	45,760	4,576	12,968	68,985
Asst. Recreation Supervisor	21.00	43,680	4,368	13,006	66,477
Senior Program Coordinator	24.00	49,920	4,992	13,044	77,149
Program Coordinator-Youth and Teen	20.00	41,600	4,160	12,880	63,805
Asst. Program Coodinator - Youth & Teen	19.00	39,520	3,952	12,784	61,163
Recreation Aid	17.50	36,400	3,640	12,827	57,386
Recreation Aid	18.00	37,440	3,744	12,890	58,722
Recreation Aid	15.00	23,400		12,857	39,621
Recreation Aid	15.00	23,400		12,857	39,621
Recreation Aid	15.00	23,400		-	25,828
Program Coordinator - Athletics	19.00	9,880	988	12,880	24,974
Operations Manager	26.00	13,520	1,352	12,880	29,430
Recreation Aid	16.00	4,160		-	4,585
Recreation Aid	16.00	4,160		-	4,585
Aquatics Supervisor	26.00	54,080	5,408	12,921	79,124
Assistant Aquatics Supervisor	21.00	43,680	4,368	12,940	66,411
Lifeguard	17.00	35,360	3,536	12,890	56,176
Lifeguard	15.00	15,600		-	17,219



CURRENT PERSONNEL COST

Title	Hourly Rate	Base Annual Salary	10% Benefit Allowance	Total Benefit Annual	Total Cost
Lifeguard	16.00	16,640		-	18,338
Lifeguard	16.00	16,640		-	18,338
Lifeguard	15.00	15,600		-	17,219
Lifeguard	16.00	16,640		-	18,338
Director of Culture/Parks & Recreation	43.15	89,752	8,975	14,357	129,622
Environmental Educator Manager	24.00	49,920	4,992	13,448	74,557
Cultural Resources Coordinator	26.00	54,080	5,408	13,120	82,567
Education Coordinator	23.00	47,840	4,784	13,333	71,896
Environmental Educator Manager	25.00	52,000	5,200	13,044	76,700
Education Coordinator	23.00	11,500	-	-	12,584
Visitor Services Associate	20.00	10,000	-	-	10,970
Intern	15.00	15,600	-	-	16,793
Intern	17.00	17,680	-	-	19,033
Museum Educator	20.00	31,200		-	34,225
Beach Ambassador	18.50	28,860		-	31,706
Beach Ambassador	16.00	24,960		-	27,508
Maintenance Worker I	22.00	45,760	4,576	12,853	68,870
Maintenance Worker I	21.00	43,680	4,368	13,006	69,098
Maintenance Worker I	19.00	39,520	3,952	12,781	63,531
Maintenance Worker I	20.00	41,600	4,160	12,985	66,406
Maintenance Worker I	17.00	35,360	3,536	12,930	56,216
Maintenance Worker I	21.00	43,680	4,368	22,984	79,076
Stormwater Utility Tech	24.00	49,920	4,992	13,295	77,400
Maintenance Worker I - Mound House	17.00	35,360	3,536	12,892	56,177
Maintenance Worker II - Mound House	21.00	43,680	4,368	12,974	69,066
Total		4,551,563	399,175	1,159,306	6,764,712

FTE Total: 83



Budget Reports



ALL FUNDS - BUDGET BY DEPARTMENT FY 2022-2023

FUNDS	NUMBER OF POSITIONS		TOTAL PERSONNEL COST	OPERATING	TRANSFERS/OTHERS	CAPITAL	TOTAL PROPOSED BUDGET
	FT	PT					
GENERAL							
Legislative	0	0	\$ 95,600	\$ 134,800	\$ -	\$ -	\$ 230,400
Executive	1	0	\$ 251,200	\$ 96,005	\$ -	\$ -	\$ 347,205
Legal	0	0	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Town Clerk	6	0	\$ 549,300	\$ 111,300	\$ -	\$ -	\$ 660,600
Finance	6	0	\$ 548,500	\$ 97,800	\$ -	\$ -	\$ 646,300
General Services	0	0	\$ -	\$ 1,052,619	\$ 2,310,000	\$ -	\$ 3,362,619
Code Compliance	3	1	\$ 290,700	\$ 102,815	\$ -	\$ -	\$ 393,515
Short Term Rental	0	0	\$ -	\$ 49,250	\$ -	\$ -	\$ 49,250
Public Works - Admin	2	0	\$ 184,500	\$ 80,472	\$ -	\$ -	\$ 264,972
Public Works - Maint	10	0	\$ 746,000	\$ 615,040	\$ -	\$ -	\$ 1,361,040
Times Square	0	0	\$ -	\$ 45,600	\$ -	\$ -	\$ 45,600
Maritime	0	0	\$ -	\$ 52,785	\$ -	\$ -	\$ 52,785
Mooring Operations	2	0	\$ 115,200	\$ 224,980	\$ -	\$ -	\$ 340,180
Bayside Park	0	0	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Town Hall Maint	0	0	\$ -	\$ 95,690	\$ -	\$ -	\$ 95,690
Parking & BASE	3	6	\$ 412,000	\$ 257,890	\$ -	\$ -	\$ 669,890
Community Development	2	0	\$ 192,000	\$ 576,670	\$ -	\$ -	\$ 768,670
Bay Oaks	9	3	\$ 793,500	\$ 384,050	\$ -	\$ -	\$ 1,177,550
Bay Oaks Pool	3	3	\$ 291,500	\$ 152,805	\$ -	\$ -	\$ 444,305
Mound House	5	3	\$ 530,000	\$ 160,415	\$ -	\$ -	\$ 690,415
Newton Park	0	0	\$ -	\$ 42,400	\$ -	\$ -	\$ 42,400
Totals	52	16	\$ 5,000,000	\$ 4,598,386	\$ 2,310,000	\$ -	\$ 11,908,386
BUILDING SERVICES	5	0	\$ 383,000	\$ 469,850	\$ -	\$ -	\$ 852,850
BEACH ACCESS & SHORELINE (TDC)	8	2	\$ 591,500	\$ 817,325	\$ -	\$ -	\$ 1,408,825
GAS TAX	0	0	\$ -	\$ 375,000	\$ -	\$ -	\$ 375,000
IMPACT FEES	0	0	\$ -	\$ -	\$ -	\$ 242,431	\$ 242,431
CAPITAL IMPROVEMENTS	0	0	\$ -	\$ -	\$ -	\$ 2,515,000	\$ 2,515,000
COMMUNITY ENHANCEMENT FUND	0	0	\$ -	\$ -	\$ -	\$ 8,800,000	\$ 8,800,000
AMERICAN RESCUE PLAN ACT	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
LOAN DEBT SERVICE	0	0	\$ -	\$ -	\$ -	\$ 581,380	\$ 581,380
BEACH WATER UTILITY FUND	8	0	\$ 683,000	\$ 3,303,965	\$ 2,618,052	\$ 7,973	\$ 6,612,990
STORMWATER FUND	1	0	\$ 82,500	\$ 334,950	\$ 1,232,644	\$ 540,000	\$ 2,190,094
ALL FUNDS TOTAL	74	18	\$ 6,740,000	\$ 9,899,476	\$ 6,160,696	\$ 12,686,784	\$ 35,486,956

Town of Fort Myers Beach
Tentative Annual Budget
All Funds Summary
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget*
Revenues						
General	10	8,086,868	9,698,536	8,152,349	10,136,293	11,908,386
Road Impact	11	8,001	534,477	1,393,415	-	1,439,645
Parks Impact	12	30,000	195,703	7,095	-	242,431
Emergency	13	131,724	2,910	-	-	-
Gas Tax	20	556,211	381,925	267,207	330,000	1,149,487
Storm Water	21	2,395,879	1,167,385	1,135,833	1,802,500	4,547,552
Beach Access	22	1,131,630	1,569,163	(285,147)	862,875	1,408,825
Building	24	470,078	1,219,114	606,474	752,670	1,102,205
General Debt Service Fund	30	-	-	581,380	581,380	581,380
Capital Fund	40	1,362,579	1,495,472	1,260,188	2,883,950	4,420,380
Community Enhancement Projects	41	-	708,089	233,220	4,529,960	8,800,000
Water Utility	50	5,322,957	6,050,877	4,819,095	6,409,464	9,600,030
American Rescue Plan Act	60	-	-	-	-	3,553,056
Total Revenues		19,495,926	23,023,650	18,171,108	28,289,092	48,753,377

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
General	10	7,980,439	8,011,818	7,133,823	10,136,293	11,908,386
Road Impact	11	60,712	-	229,874	-	1,439,645
Parks Impact	12	125,293	-	-	-	242,431
Emergency	13	-	-	-	-	-
Gas Tax	20	729,912	204,827	167,473	330,000	1,149,487
Storm Water	21	357,986	598,045	901,062	1,802,500	4,547,552
Beach Access	22	1,104,537	1,002,255	1,002,630	862,875	1,408,825
Building	24	668,168	549,025	552,094	752,670	1,102,205
General Debt Service Fund	30	-	-	518,054	581,380	581,380
Capital Fund	40	1,226,105	774,023	1,279,261	2,883,950	4,420,380
Community Enhancement Projects	41	-	500,655	1,353,027	4,529,960	8,800,000
Water Utility	50	3,618,762	3,976,462	3,608,672	6,409,464	9,600,030
American Rescue Plan Act	60	-	-	-	-	3,553,056
Total Expenses		15,871,914	15,617,110	16,745,970	28,289,092	48,753,377

Town of Fort Myers Beach
Tentative Annual Budget
General Fund Revenue and Expenditures by Department
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues							
Town Council	10		-	-	-	-	-
Town Manager	12		-	-	-	-	-
Town Clerk	14		-	-	-	-	-
Finance	16		5,589,507	6,192,700	5,677,992	7,659,243	8,747,821
Short Term Rentals	17		142,550	141,767	210,635	122,000	169,100
Legal	18		-	-	-	-	-
General Government	19		151,422	172,332	-	-	-
Community Development	20		124,261	128,851	175,037	187,950	188,500
Code Enforcement	21		405,473	103,920	28,110	90,000	25,000
Town Hall Maintenance	29		-	-	-	-	-
Public Works Administration	30		5,541	8,167	9,833	15,000	5,000
Public Works Maintenance	31		2,479	827,131	2,683	-	800
Times Square	32		76,698	65,178	850	75,000	-
Maritime	33		105,530	47,690	6,688	25,000	76,205
Parking Meter Operations	34		1,167,875	1,608,236	1,623,983	1,452,000	1,877,560
Mooring Field Operations	36		163,684	207,328	206,883	235,200	409,000
Bayside Park	37		-	-	-	-	15,000
Bay Oaks Recreation Center	50		55,230	73,096	62,038	68,000	112,500
Bay Oaks Pool	51		14,421	21,397	41,356	64,000	89,000
Mound House	70		79,866	100,664	106,136	138,500	163,500
Newton Park	71		2,331	80	125	4,400	29,400
Total Revenues			8,086,868	9,698,536	8,152,349	10,136,293	11,908,386

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Town Council	10		196,837	155,561	118,696	215,400	230,400
Town Manager	12		287,032	338,753	214,663	340,305	347,205
Town Clerk	14		399,597	543,265	431,497	619,256	660,600
Finance	16		455,035	515,657	402,849	575,150	646,300
Short Term Rentals	17		57,018	35,489	48,965	49,250	49,250
Legal	18		220,475	327,893	137,804	250,000	250,000
General Government	19		2,423,077	1,964,593	2,087,763	2,607,130	3,362,619
Community Development	20		444,843	323,476	420,128	739,270	768,670
Code Enforcement	21		214,312	209,794	196,590	307,910	393,515
Town Hall Maintenance	29		-	69,638	65,950	95,690	95,690
Public Works Administration	30		234,757	230,889	210,516	267,807	264,972
Public Works Maintenance	31		771,180	844,185	665,169	1,119,665	1,361,040
Times Square	32		35,934	47,544	41,453	37,300	45,600
Maritime	33		83,828	85,551	82,625	52,250	52,785
Parking Meter Operations	34		545,896	553,829	442,979	574,420	669,890
Mooring Field Operations	36		139,209	157,156	153,034	299,960	340,180
Bayside Park	37		-	-	-	-	15,000
Bay Oaks Recreation Center	50		665,157	750,086	645,863	912,750	1,177,550
Bay Oaks Pool	51		241,906	298,460	299,864	413,695	444,305
Mound House	70		519,513	506,507	437,512	603,685	690,415
Newton Park	71		44,833	53,492	29,902	55,400	42,400
Total Expenses			7,980,439	8,011,818	7,133,823	10,136,293	11,908,386

Town of Fort Myers Beach
Tentative Annual Budget
General Fund Revenue Details
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues							
Ad Valorem Taxes	31100		3,001,904	3,404,467	3,528,958	3,546,858	4,075,154
Public Service Tax	31410		927,085	981,603	658,970	900,000	950,000
Gas Utility Tax	31440		11,249	14,520	11,745	11,000	12,000
Communication Service Tax	31500		572,003	-	-	-	-
State Communications Services	31510		-	536,425	379,545	595,000	550,000
Local Business Tax	31600		4,584	4,159	1,272	2,000	2,000
Building Permit Fees	32200		25,013	10,158	765	70,200	-
Plans Review Fee	32210		5,541	8,167	9,833	15,000	5,000
Lee County Interlocal Agreement	32211		-	820,000	-	-	-
Other Licenses & Permits	32220		4,485	13,956	19,030	53,000	20,000
Solid Waste Franchise	32370		70,973	97,360	77,885	83,000	80,000
Zoning Fees	32900		70,233	59,976	-	50,100	-
Election Qualifying Fees	32901		4,852	-	-	-	-
Sign Fees	32910		-	325	-	150	-
Original Short Term Rental Fees	32920		-	100	-	-	-
Code Case Fees	32930		3,650	1,325	-	2,000	-
Code Enforcement Liens R	32931		400	33,260	-	-	-
Special Events Permits	32940		2,590	3,410	3,799	4,000	-
FEMA Reimbursement	33150		-	31,043	-	-	-
Mound House Grant	33410		2,025	-	-	-	-
WCIND Grant - Law Enforcement	33420		40,360	47,690	6,688	25,000	35,000
Safety Grant	33430		1,898	750	-	-	-
FEDP Grant/CVA	33436		-	12,326	9,244	54,000	241,205
State Revenue Sharing	33512		139,746	207,312	151,491	200,000	200,000
Mobile Home License	33514		14,182	16,515	11,970	11,000	13,000
Alcoholic Beverages License	33515		25,776	29,673	25,084	21,000	10,000
Half Cent Sales Tax	33518		578,325	643,492	515,024	600,000	700,000
FBIP Grant	33740		65,500	-	-	-	-
Recording Fees	34110		(50)	-	-	-	-
Administrative Charge	34130		242,354	282,150	230,817	246,000	300,000
Lien Searches	34191		10,134	16,545	21,950	3,000	25,000
Registration Fees	34192		100	24,950	35	25,000	-
New Short Term Rental	34193		142,650	121,282	210,635	105,000	169,100
Right of Way	34194		108,623	95,194	101,208	127,000	105,000
Solid Waste Fees	34340		(1,269)	1,108	-	-	-
Late Fees	34360		81	-	-	-	-
Environmental Restoration	34370		805	1,120	-	1,000	-
Flood Plain Review Fees	34390		21,247	-	-	-	-
Harborage User Fees	34420		162,229	193,928	190,712	180,000	201,000
Pump Out Services	34425		1,125	1,075	1,441	1,200	2,000
Parking Facilities Revenue	34450		1,136,450	1,586,222	1,621,283	1,400,000	1,877,560
Parking Permits	34451		-	-	4,622	-	5,000
Mound House Programs & Tours	34710		20,177	25,502	32,420	25,000	50,000
Pool Revenue	34720		14,410	21,397	41,356	62,000	87,000
Newton Classes	34731		1,509	-	-	1,400	400
Mound House Admissions	34733		27,352	26,884	32,460	50,000	50,000
Mound House Memberships	34734		8,733	10,201	9,310	15,000	18,500
BORC Revenue	34750		52,680	35,046	60,538	65,000	90,000
Code Citation	35400		61,265	7,425	-	35,000	-
Code Enforcement Fees	35410		329,404	45,350	6,125	45,000	-
Other Fines & Foreiture	35910		3,837	3,011	2,166	-	-
Merchandise	36001		21,607	29,241	29,089	32,000	39,800
Interest Income	36110		96,288	5,162	31,484	90,000	5,000
Newton Park Rentals	36200		823	80	125	3,000	7,000
Mound House Rentals	36201		400	1,063	925	5,000	5,000
Donations (Non-Specific)	36600		-	1,000	-	2,000	2,000
Sponsorship Donations	36601		281	311	-	-	-
Mound House Donations	36602		2,453	8,643	2,995	11,500	5,000
BORC Donations	36603		2,550	20,100	-	3,000	3,000
Fireworks Donations	36605		15,000	-	-	-	-
Scholarships	36606		-	-	3,000	-	-
Street Performers Licenses	36700		1,200	1,050	525	-	-
Miscellaneous	36900		13,020	33,655	98,418	30,500	45,500
Miscellaneous - Claims/Premium Reimb	36901		16,541	119,597	-	-	-
Other Misc. Revenue	36902		1	1,437	7,406	-	32,000
Refunds & Rembursement	36904		486	797	-	-	-
Transfers In from Reserves	38190		-	-	-	1,329,385	1,870,667
Total Revenues			8,086,868	9,698,536	8,152,349	10,136,293	11,908,386

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
10 - Town Council
 From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Executive Salaries	51000		86,546	79,200	64,800	86,400	86,400
FICA	52100		6,621	6,059	4,957	6,610	6,700
Life and Health	52300		10	-	-	-	-
Workers Compensation	52400		1,859	2,137	1,635	2,045	2,500
Lobbyist	53102		49,603	39,671	36,339	60,000	75,000
Studies and Agreements	53405		2,066	-	-	-	-
Publication Advertisement	53408		13,089	17,454	4,501	18,700	18,000
Stenographic Services	53409		10,086	-	-	-	-
Other Contractual Service	53420		300	-	-	-	-
Travel and Per Diem	54000		100	523	671	10,000	10,000
Communications Services	54100		-	-	246	-	-
Cell Phone & Electronic Devices	54102		4,506	3,930	2,113	4,345	4,000
Freight and Postage Services	54200		71	-	-	-	-
Insurance	54500		-	-	-	-	-
Printing and Binding	54700		-	40	-	-	-
Other Current Charges and Obligations	54900		19,363	3,439	839	6,500	6,500
Election Fees	54902		142	-	-	-	-
Training	55500		-	300	-	-	-
Office Supplies	55100		-	297	245	200	200
Books, Publications, Subscriptions	55400		2,475	2,511	2,350	2,600	2,600
Contingency	58100		-	-	-	18,000	18,500
Total Expenses			196,837	155,561	118,696	215,400	230,400

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
12 - Town Manager
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Executive Salaries	51000	214,913	221,216	145,164	173,000	173,000
Special Pay	51500	-	-	-	6,800	-
Personnel Benefits	51600	7,200	6,840	5,160	7,200	7,200
Benefits Allowance	51700	-	3,790	3,390	3,500	17,000
FICA	52100	11,593	12,056	8,653	13,200	14,500
Retirement	52200	-	-	-	17,300	17,500
Life and Health	52300	14,811	17,072	16,039	27,400	22,000
Workers Compensation	52400	277	318	436	300	800
Travel and Per Diem	54000	40	1,518	941	2,550	2,550
Cell Phone & Electronic Devices	54102	1,838	918	837	1,500	1,500
Insurance	54500	33,734	36,065	21,671	33,300	36,000
Office Supplies	55100	(18)	64	362	200	400
Operating Supplies	55200	38	93	-	-	-
Uniforms	55201	347	264	232	500	500
Books, Publications, Subscriptions	55400	2,259	2,499	1,930	2,450	2,450
Training	55500	-	500	-	-	-
Contingency	58100	-	35,538	9,848	51,105	51,805
Total Expenses		287,032	338,753	214,663	340,305	347,205

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
14 - Town Clerk
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Regular Wages	51200	286,027	359,230	283,731	352,000	360,000
Overtime	51400	-	134	111	-	-
Special Pay	51500	-	-	-	12,800	-
Benefit Allowance	51700	-	7,304	6,663	7,000	36,000
FICA	52100	21,787	27,605	22,693	27,000	32,000
Retirement	52200	21,033	20,993	13,089	24,400	34,000
Life and Health	52300	39,539	70,917	65,658	89,100	87,300
Workers Compensation	52400	562	645	915	620	1,700
Legal Services	53101	-	158	-	-	-
Technological Services	53107	-	298	-	-	-
Professional Services	53108	156	45	45	-	-
Accounting Services	53201	-	-	40	-	-
Publication Advertisement	53408	740	-	433	18,000	18,000
Stenographic Services	53409	-	199	5,958	12,636	16,000
Travel and Per Diem	54000	-	1,070	3,024	9,350	9,000
Cell Phone & Electronic Devices	54102	2,200	2,974	1,584	3,440	2,000
Web Service	54103	-	1,548	-	-	-
Freight and Postage Services	54200	4	-	-	-	-
Insurance	54500	25,842	36,393	20,529	35,300	36,000
Other Current Charges and Obligations	54900	-	156	-	300	-
Office Supplies	55100	84	683	-	500	500
Operating Supplies	55200	-	159	159	-	-
Uniforms	55201	-	-	-	-	600
Books Publications, Subscriptions	55400	1,623	12,604	2,288	18,810	14,500
Training	55500	-	150	-	-	-
Contingency	58100	-	-	4,576	8,000	13,000
Total Expenses		399,597	543,265	431,497	619,256	660,600

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
16 - Finance
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Regular Wages	51200	223,105	202,028	178,685	340,700	375,000
Overtime	51400	53	5,836	1,169	-	3,000
Special Pay	51500	-	-	-	2,800	-
Benefit Allowance	51700	-	4,207	4,604	6,900	37,500
FICA	52100	16,710	15,679	14,109	26,100	31,500
Retirement	52200	7,252	4,381	12,415	20,800	15,000
Life and Health	52300	26,342	45,406	51,608	75,800	86,500
Workers Compensation	52400	572	486	746	500	1,400
Professional Services	53108	343	36,825	135	-	-
Accounting and Auditing	53200	35,310	33,760	38,593	30,000	35,000
Accounting Services	53201	19,110	36,753	27,309	18,000	16,000
Other Services	53400	-	6,240	4,425	-	-
Contracted Services	53401	4,492	7,500	16,343	-	-
Contracted Labor	53402	69,123	52,524	24,717	-	-
Publication Advertisement	53408	2,850	-	-	-	-
Travel and Per Diem	54000	1,768	16	-	-	-
Cell Phone & Electronic Devices	54102	749	1,675	768	1,000	1,500
Information Technology Services	54105	660	545	291	2,400	2,400
Freight and Postage Services	54200	68	-	27	-	-
Insurance	54500	31,245	36,975	20,647	33,000	30,000
Printing and Binding	54700	-	70	-	-	-
Other Current Charges and	54900	-	85	-	-	-
Bank Charges	54901	8,344	7,153	1,631	4,000	6,000
Merchant Credit Card Fees	54916	3,740	2,079	553	5,000	-
Office Supplies	55100	290	3,443	2,432	1,900	2,500
Operating Supplies	55200	-	354	474	-	500
Uniforms	55201	-	430	-	-	-
Books Publications Subscriptions	55400	514	539	70	1,250	500
Training	55500	2,395	10,667	1,099	5,000	2,000
Total Expenses		455,035	515,657	402,849	575,150	646,300

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
17 - Short Term Rentals
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Workers Compensation	52400	32	37	-	-	-
Other Services	53400	37,045	35,000	35,000	35,000	35,000
Contracted Services	53401	-	-	13,950	13,950	13,950
Contracted Labor	53402	17,896	452	-	-	-
Office Supplies	55100	-	-	15	300	300
Books, Publications, Subscriptions	55400	2,045	-	-	-	-
Total Expenses		57,018	35,489	48,965	49,250	49,250

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
18 - Legal
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Legal Services	53101	220,380	279,715	132,804	150,000	150,000
Other Services	53400	-	48,078	5,000	100,000	100,000
Books, Publications, Subscriptions	55400	95	100	-	-	-
Total Expenses		220,475	327,893	137,804	250,000	250,000

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
19 - General Government
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Life and Health	52300		1,342	41,376	1,977	48,000	-
Unemployment	52500		-	9,605	(168)	-	-
Other Post Employment Benefits	52600		(8,720)	-	-	-	-
Professional Services	53100		65,000	-	-	-	-
Technological Services	53107		-	3,022	-	5,000	5,000
Professional Services	53108		270	-	-	-	-
Accounting and Auditing	53200		39	-	144	-	-
Accounting Services	53201		-	2,269	2,986	1,500	5,000
Other Services	53400		18,072	36,212	1,295	124,000	124,000
Contracted Services	53401		20,343	15,705	10,225	17,700	18,000
Pest Control	53407		1,140	-	-	-	-
Publication Advertisement	53408		430	-	2,295	-	-
Stenographic Services	53409		-	7,863	690	8,000	8,000
Other Contractual Service	53420		20,000	(248)	-	-	-
Travel and Per Diem	54000		15	-	-	-	-
Telephone Service	54101		69,839	27,589	10,125	75,600	75,600
Cell Phone & Electronic Devices	54102		457	2,035	2,622	120	2,000
Web Service	54103		17,942	26,188	26,580	15,480	27,000
Internet Service	54104		9,063	41,994	30,908	7,500	7,500
Information Technology Services	54105		177,320	177,611	191,388	189,820	190,000
Emergency Communications	54107		2,218	60	-	1,380	1,400
Freight and Postage Services	54200		19,684	10,164	9,415	14,400	14,000
Utility Services	54300		7,669	670	415	7,000	7,500
Electricity	54301		13,982	20	-	15,000	15,000
Storage Facility Rental	54401		12,222	-	-	-	-
Copier Rental	54402		23,459	13,602	10,057	20,400	20,000
Insurance	54500		40,585	20,046	10,760	38,900	3,281
Repairs & Maintenance Building	54601		11,233	147	4,078	-	-
Repairs & Maintenance Equipment	54603		272	-	-	-	-
Repairs & Maintenance Facilities	54605		8,218	1,750	-	3,000	3,000
Keep Lee County Beautiful	54801		1,500	1,500	1,500	1,500	1,500
Horizon Council & Charlotte	54803		5,000	5,000	5,000	5,000	5,000
Advisory Committees	54804		-	-	6,277	25,000	24,440
Other Current Charges and Obligations	54900		5,596	2,046	1,592	8,570	8,000
Bank Charges	54901		148	2,187	868	-	-
Election Fees	54902		1,176	-	-	1,200	1,500
After School Program	54903		2,254	-	-	23,000	23,000
Licenses, Permits and Fees	54906		1,382	447	774	550	1,500
Street Performers	54907		578	238	-	-	-
Merchandise for Resale	54908		490	-	-	-	-
Other Contractual Service - Special Events	54915		20,001	-	-	-	-
Merchant Credit Card Fees	54916		569	2,928	1,022	900	500
Coronavirus-19	54962		-	6,549	-	-	-
Office Supplies	55100		18,917	14,505	9,804	16,505	17,000
Operating Supplies	55200		8,317	3,076	474	-	-
Emergency Supplies	55202		-	1,200	-	-	-
Drinking Water	55203		588	683	638	600	500
Small Tools & Equipment	55204		-	86	-	-	-
Books, Publications, Subscriptions	55400		3,619	4,792	10,688	5,000	-
Training	55500		-	2,104	2,588	-	-
Contingency	58100		-	116,272	419,366	615,125	443,398
Transfer Out to Gas Tax Fund	59105		23,000	-	-	-	-
Transfer Out to Capital	59112		1,354,805	1,363,245	730,000	730,000	1,730,000
Transfer Out to Gas	59115		100,000	-	-	-	-
Transfer out to General Debt Service	59117		-	-	581,380	581,380	580,000
Transfer Out to Beach Access Fund	59118		343,043	-	-	-	-
Debt Interest	72000		-	56	-	-	-
Total Expenses			2,423,077	1,964,593	2,087,763	2,607,130	3,362,619

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
20 - Community Development
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		45,888	43,125	81,219	114,400	134,000
Overtime	51400		33	8	-	-	-
Special Pay	51500		-	-	-	4,500	-
Benefit Allowance	51700		-	722	2,010	2,300	13,500
FICA	52100		3,499	3,355	6,360	8,800	11,500
Retirement	52200		1,650	1,473	3,350	4,600	6,000
Life and Health	52300		15,406	24,707	17,370	30,300	27,000
Workers Compensation	52400		1,577	1,812	1,517	1,700	3,000
Planning Services	53106		32,019	-	-	-	-
Professional Services	53108		269	7,825	-	-	-
Other Services	53400		1,885	-	-	-	-
Contracted Services	53401		273,894	197,905	219,066	305,700	305,700
Contracted Labor	53402		4,250	-	-	-	-
Flood Plain Services	53404		-	165	-	-	-
Studies and Agreements	53405		-	745	67,596	166,000	166,000
Publication Advertisement	53408		-	-	-	1,200	1,000
Other Contractual Services	53420		36,469	23,336	807	27,100	27,100
Other Contractual Services - Grant Match	53425		-	-	-	10,000	10,000
Other Contractual Services - Grant Match	53425		-	-	-	15,000	15,000
Travel and Per Diem	54000		883	565	556	1,000	1,000
Cell Phone & Electronic Devices	54102		821	906	459	1,495	1,495
Information Technology Services	54105		5,112	-	-	-	-
GIS Services	54106		-	-	-	800	800
Freight and Postage Services	54200		74	43	1,279	1,200	2,700
Insurance	54500		1,703	6,301	3,968	6,300	13,000
Repairs & Maintenance - Vehicles	54604		150	289	549	200	13,925
Printing and Binding	54700		499	45	-	600	600
Other Current Charges and Obligations	54900		7,725	-	-	-	-
Licenses, Permits and Fees	54906		259	674	134	125	150
Merchandise for Resale	54908		2,488	1,694	1,059	1,000	1,000
Merchant Credit Card Fees	54916		569	1,094	911	650	1,300
Office Supplies	55100		732	973	5,317	1,100	6,100
Operating Supplies	55200		1,111	3,360	959	900	1,000
Emergency Supplies	55202		-	77	-	-	-
Fuel	55206		615	292	1,102	1,000	4,000
Books, Publications, Subscriptions	55400		4,808	529	1,314	800	1,800
Training	55500		455	1,456	887	-	-
Contingency	58100		-	-	2,339	30,500	-
Total Expenses			444,843	323,476	420,128	739,270	768,670

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
21 - Code Enforcement
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		102,950	112,515	111,871	164,300	209,000
Overtime	51400		171	755	1,624	-	-
Special Pay	51500		-	-	-	3,500	-
Benefit Allowance	51700		-	1,970	2,427	1,000	15,000
FICA	52100		7,549	8,596	8,877	12,600	17,200
Retirement	52200		2,870	2,503	4,773	5,200	10,000
Life and Health	52300		23,102	29,632	24,687	13,200	39,500
Workers Compensation	52400		2,554	2,936	2,403	2,810	2,810
Special Magistrate Services	53105		10,488	2,109	5,692	10,000	10,000
Professional Services	53108		-	90	45	-	-
Contracted Services	53401		40,720	27,762	22,685	23,920	30,000
Other Contractual Services	53420		-	343	-	-	13,620
Cell Phone & Electronic Devices	54102		2,171	1,803	1,606	1,495	2,000
Freight and Postage Services	54200		1,131	691	348	1,135	1,135
Insurance	54500		14,111	15,048	7,850	13,800	30,000
Repairs & Maintenance - Vehicles	54604		831	342	468	-	4,000
Printing and Binding	54700		-	-	-	600	600
Other Current Charges and Obligations	54900		1,013	-	-	-	-
Licenses, Permits and Fees	54906		-	-	225	-	-
Nuisance Abatement Program	54930		-	-	-	50,000	-
Office Supplies	55100		2,445	55	85	1,000	1,000
Operating Supplies	55200		-	175	-	600	600
Uniforms	55201		-	314	120	250	250
Fuel	55206		295	1,905	806	700	5,000
Books, Publications, Subscriptions	55400		1,811	50	-	600	600
Training	55500		100	200	-	1,200	1,200
Total Expenses			214,312	209,794	196,590	307,910	393,515

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
29 - Town Hall Maintenance
 From 10/01/2021 to 6/30/2022

			Current Year	Current Year	
			Actual	Budget	
Expenses			FY20 Actual	FY21 Actual	FY23 Budget
Contracted Services	53401	-	890	-	9,100
Janitorial Services	53403	-	5,256	2,737	4,600
Pest Control	53407	-	1,140	760	1,200
Other Contractual Service	53420	-	5,461	4,352	8,590
Telephone Service	54101	-	1,656	-	-
Utility Service	54300	-	7,346	6,165	8,250
Electricity	54301	-	15,016	13,152	16,000
Storage Facility Rental	54401	-	19,848	17,213	20,000
Repairs & Maintenance - Buildings	54601	-	2,744	14,252	7,000
Repairs & Maintenance - Landscape	54602	-	394	124	4,800
Repairs & Maintenance - Equipment	54603	-	1,512	-	-
Repairs & Maintenance - Facilities	54605	-	1,637	1,529	1,300
Repairs & Maintenance - Street Lighting	54607	-	-	1,026	-
Licenses, Permits and Fees	54906	-	75	-	250
Operating Supplies	55200	-	3,487	2,402	12,000
Small Tools & Equipment	55204	-	2,995	-	-
Books, Publications, Subscriptions	55400	-	180	-	-
Infrastructure - Cap	63000	-	-	2,240	-
Total Expenses		-	69,638	65,950	95,690

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
30 - Public Works Administration
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		125,437	124,064	116,166	126,880	125,000
Overtime	51400		218	22	181	500	-
Special Pay	51500		-	-	-	4,900	-
Benefit Allowance	51700		-	2,520	2,517	2,540	11,500
FICA	52100		9,644	9,520	9,145	9,700	9,500
Retirement	52200		12,855	6,846	5,129	10,100	9,000
Life and Health	52300		23,234	23,473	20,064	26,100	29,500
Workers Compensation	52400		205	236	737	300	1,500
Engineering Services	53104		31,798	30,058	31,030	50,000	50,000
Professional Services	53108		8,316	-	90	-	-
Other Services	53400		-	248	-	2,000	2,000
Contracted Services	53401		495	-	-	500	500
Other Services - Administrative	53410		922	-	-	-	-
Travel and Per Diem	54000		-	540	239	1,000	1,000
Communication Services	54100		411	6,568	6,599	8,240	8,240
Cell Phone & Electronic Devices	54102		697	1,802	1,825	1,215	2,500
Web Service	54103		12	17	14	12	12
Freight and Postage Service	54200		-	90	94	-	-
Insurance	54500		18,355	20,835	13,016	20,400	12,000
Repairs & Maintenance - Equipment	54603		-	-	727	-	-
Licenses, Permits and Fees	54906		832	-	-	500	50
Office Supplies	55100		553	279	482	500	50
Operating Supplies	55200		66	1,529	675	300	300
Uniforms	55201		252	210	75	500	500
Fuel	55203		-	-	200	-	-
Books, Publications, Subscriptions	55400		174	1,331	897	820	820
Training	55500		281	700	615	800	1,000
Total Expenses			234,757	230,889	210,516	267,807	264,972

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
31 - Public Works Maintenance
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		343,443	348,154	286,821	389,000	435,000
Overtime	51400		18,282	17,438	21,676	30,000	30,000
Special Pay	51500		-	-	-	12,800	-
Benefit Allowance	51700		-	7,524	7,585	7,800	44,000
FICA	52100		27,150	28,020	24,073	29,800	37,000
Retirement	52200		35,998	29,037	25,075	32,600	38,000
Life and Health	52300		96,344	105,467	114,420	119,600	162,000
Workers Compensation	52400		27,722	31,863	24,834	30,500	45,000
Engineering Services	53104		-	-	8,335	-	-
Professional Services	53108		150	184	45	500	500
Other Services	53400		526	6,337	-	11,850	-
Contracted Labor	53402		3,766	3,250	-	10,000	-
Publication Advertisement	53408		427	469	-	-	-
Other Contracted Services - Grant Match	53425		-	-	-	112,150	218,090
Travel and Per Diem	54000		-	-	-	250	250
Communication Services	54100		1	-	-	-	-
Cell Phone & Electronic Devices	54102		8,628	9,029	9,591	9,000	10,000
Web Service	54103		11	7	11	15	1,500
Freight and Postage Services	54200		73	29	15	250	250
Electricity	54301		811	647	5,620	500	25,000
Waste	54302		23,477	11,848	12,036	17,000	17,000
Recycling	54303		1,943	5,869	948	3,300	3,300
Rental and Leases	54400		954	-	1,982	-	-
Equipment Rental	54404		-	253	758	2,000	2,000
Insurance	54500		103,706	111,182	63,356	99,600	104,000
Repairs & Maintenance - Buildings	54601		138	-	-	-	-
Repairs & Maintenance - Landscape	54602		2,729	3,438	8,509	115,000	100,000
Repairs & Maintenance - Equipment	54603		7,638	3,589	1,615	15,000	15,000
Repairs & Maintenance - Vehicles	54604		14,605	13,762	3,422	10,500	10,500
Repairs & Maintenance - Facilities	54605		1,943	-	-	1,000	1,000
Repairs & Maintenance - Infrastructure	54606		-	-	-	400	400
Other Current Charges and Obligations	54900		-	2,753	-	-	-
Licenses, Permits and Fees	54906		-	-	-	300	300
Coronavirus - 19	54962		-	2,811	-	-	-
Office Supplies	55100		807	344	40	500	500
Operating Supplies	55200		11,428	15,852	14,835	17,000	17,000
Uniforms	55201		16,509	19,053	11,812	17,100	17,100
Emergency Supplies	55202		156	3,892	2,279	250	250
Drinking Water	55203		928	1,311	961	1,200	1,200
Small Tools & Equipment	55204		3,769	8,423	2,279	7,500	7,500
Fuel	55206		11,632	10,194	9,652	15,000	15,000
Books, Publications, Subscriptions	55400		-	-	5	400	400
Training	55500		715	3,068	528	-	2,000
Various Signage - Cap	63020		-	-	2,052	-	-
Landscaping	63300		-	39,088	-	-	-
Debt Principal	71000		3,635	-	-	-	-
Debt Interest	72000		1,136	-	-	-	-
Total Expenses			771,180	844,185	665,169	1,119,665	1,361,040

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
32 - Times Square
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Other Contractual Services	53420	(19,718)	630	673	850	850
Utility Services	54300	1,104	1,234	2,481	1,500	3,100
Electricity	54301	1,063	676	911	1,200	2,400
Waste	54302	11,805	16,180	14,135	12,000	15,000
Recycling	54303	-	41	1,333	-	-
Equipment Rental	54404	2,267	-	1,197	1,500	1,500
Repairs & Maintenance	54600	814	922	-	-	-
Repairs & Maintenance - Landscaping	54602	5,128	4,592	11,490	-	2,500
Repairs & Maintenance - Equipment	54603	12,422	5,712	2,343	4,850	4,850
Repairs & Maintenance - Facilities	54605	9,974	5,292	2,111	8,400	8,400
Repairs & Maintenance - Streets	54607	11,075	9,804	3,459	7,000	7,000
Office Supplies	55100	-	(250)	250	-	-
Operating Supplies	55200	-	2,008	1,070	-	-
Small Tools & Equipment	55204	-	703	-	-	-
Total Expenses		35,934	47,544	41,453	37,300	45,600

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
33 - Maritime
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Regular Wages	51200	2,793	11,513	22,138	-	-
Overtime	51400	-	521	593	-	-
Benefit Allowance	51700	-	148	115	-	-
FICA	52100	271	977	1,863	-	-
Other Services	53400	474	237	-	-	-
Contracted Services	53401	-	358	-	-	-
Other Contractual Services	53401	-	-	2,300	5,000	13,735
Other Contractual Services	53420	8,300	-	-	-	-
Other Contractual Services - Law Enforcement	53421	58,880	51,632	22,624	25,000	15,000
Other Contractual Services - Grant Match	53425	-	6,000	-	-	-
Electricity	54301	-	-	-	250	-
Insurance	54500	6,224	6,339	3,882	6,000	6,300
Repairs & Maintenance	54600	(212)	-	-	-	-
Repairs & Maintenance - Landscaping	54602	-	-	-	2,500	1,500
Repairs & Maintenance - Equipment	54603	2,101	1,170	272	-	-
Repairs & Maintenance - Facilities	54605	3,298	-	-	-	-
Repairs & Maintenance - Waterways	54615	374	2,428	26,773	12,000	12,000
Licenses, Permits and Fees	54906	-	-	250	-	250
Operating Supplies	55200	55	3,828	1,314	1,000	2,000
Fuel	55206	670	-	-	-	2,000
Training	55500	600	400	500	500	-
Total Expenses		83,828	85,551	82,625	52,250	52,785

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
34 - Parking Meter Operations
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Regular Wages	51200	272,970	246,746	210,646	293,300	302,000
Overtime	31400	327	375	159	-	-
Special Pay	51500	-	-	-	7,100	-
Benefit Allowance	51700	-	4,469	2,787	2,900	15,000
FICA	52100	19,958	18,349	16,248	22,400	25,000
Retirement	52200	14,269	12,235	10,299	14,400	13,000
Life and Health	52300	49,767	53,852	44,334	47,000	57,000
Workers Compensation	52400	10,843	12,463	9,837	11,930	16,000
Legal Services	53101	2,125	1,698	-	-	-
Technological Services	53107	30	-	-	-	-
Professional Services	53108	156	182	-	190	190
Accounting Services	53201	-	-	50	-	-
Contracted Services	53401	51,337	54,676	11,862	40,000	20,000
Other Contractual Services	53420	260	990	-	-	-
Cell Phone & Electronic Devices	54102	6,083	6,732	3,813	6,000	6,000
Web Service	54103	80	40	-	-	-
Information Technology Services	54105	550	-	510	900	900
Freight and Postage Services	54200	83	37	-	200	200
Insurance	54500	49,646	53,129	29,745	48,600	50,600
Repairs & Maintenance	54600	1,165	-	-	-	-
Repairs & Maintenance - Equipment	54603	333	-	-	500	500
Repairs & Maintenance - Vehicles	54604	1,191	7,791	4,191	7,000	7,000
Printing and Binding	54700	466	34	99	1,500	-
Other Current Charges and Obligations	54900	1,013	-	300	-	20,500
Bank Charges	54901	388	189	7,805	-	10,000
Licenses, Permits and Fees	54906	128	128	256	250	250
Other Contact Services - Teen Program	54911	260	-	-	-	-
Other Services - Special Events	54915	-	-	302	-	-
Merchant Credit Card Fees	54916	50,013	67,700	89,232	50,000	100,000
Office Supplies	55100	1,150	51	39	500	500
Operating Supplies	55200	5,976	5,322	2,710	6,000	6,000
Uniforms	55201	2,257	590	1,045	3,000	3,000
Small Tools & Equipment	55204	823	98	700	1,000	1,000
Fuel	55206	1,902	5,700	5,013	5,000	10,000
Training	55500	347	254	-	250	250
Contingency	58100	-	-	-	4,500	5,000
Total Expenses		545,896	553,829	442,979	574,420	669,890

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
36 - Mooring Operations
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Regular Wages	51200	20,448	15,200	60,708	27,000	82,000
Overtime	51400	347	-	-	485	1,500
Special Pay	51500	-	-	-	1,040	-
Benefit Allowance	51700	-	248	1,123	500	5,700
FICA	52100	1,345	-	4,636	2,100	6,800
Retirement	52200	-	(951)	3,490	2,700	5,700
Life and Health	52300	-	-	2,771	2,200	13,500
Workers Compensation	52400	-	-	28	-	3,000
Professional Services	53100	-	5,000	90	-	-
Accounting Services	53201	-	-	160	-	-
Other Services	53400	687	5,549	4,462	5,400	5,400
Contracted Services	53401	94,461	98,794	39,330	99,000	50,000
Janitorial Services	53403	-	163	1,665	-	3,000
Publication Advertisement	53408	1,680	1,080	1,080	2,500	3,000
Other Contractual Service	53420	-	-	1,841	-	2,800
Other Contractual Service - Grant Match	53425	-	-	-	98,635	67,430
Travel and Per Diem	54000	329	-	-	500	500
Telephone Service	54101	-	-	1,372	-	400
Cell Phone & Electronic Devices	54102	433	437	658	4,800	4,800
Internet Service	54104	-	416	2,516	-	4,000
Freight and ostage Service	54200	26	-	-	500	-
Electricity	54301	226	140	698	1,000	1,000
Waste	54302	-	-	1,219	-	-
Insurance	54500	5,037	6,515	2,277	6,200	33,000
Repairs & Maintenance	54600	5,931	1,797	-	4,000	4,000
Repairs & Maintenance - Buildings	54601	-	264	-	-	-
Repairs & Maintenance - Equipment	54603	3,307	1,785	2,844	10,000	7,000
Repairs & Maintenance - Vehicles	54604	-	484	299	500	750
Repairs & Maintenance - Facilities	54605	-	-	815	-	-
Bank Charges	54901	1,551	3,957	5,201	5,000	5,000
Licenses, Permits and Fees	54906	61	250	-	500	-
Merchandise for Resale	54908	-	-	331	-	1,000
Merchant Credit Card Fees	54916	-	-	1,929	-	2,000
Office Supplies	55100	-	392	320	-	500
Operating Supplies	55200	2,005	13,308	6,299	10,500	10,500
Uniforms	55201	830	-	1,550	5,500	5,500
Emergency Supplies	55202	-	209	45	-	-
Small Tools & Equipment	55204	-	-	223	3,000	3,000
Fuel	55206	505	1,318	2,543	2,000	3,000
Books, Publications, Subscriptions	55400	-	-	100	-	-
Training	55500	-	800	410	4,400	4,400
Total Expenses		139,209	157,156	153,034	299,960	340,180

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
37 - Bayside Park
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Utility Services	54300	-	-	-	-	1,500
Electricity	54301	-	-	-	-	2,000
Repairs & Maintenance	54600	-	-	-	-	11,500
Total Expenses		-	-	-	-	15,000

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
50 - Bay Oaks Recreation Center
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		286,279	335,058	257,244	378,700	536,000
Overtime	51400		1,084	4,762	10,431	-	-
Special Pay	51500		-	-	-	7,800	-
Benefit Allowance	51700		-	6,328	6,000	6,600	45,000
FICA	52100		21,218	25,916	20,890	29,000	45,000
Retirement	52200		20,479	16,260	10,206	25,900	24,500
Life and Health	52300		54,033	63,718	68,066	98,500	143,000
Workers Compensation	52400		12,474	14,337	11,396	13,700	21,000
Professional Services	53108		189	594	225	600	600
Accounting Services	53201		-	1,800	1,465	1,800	1,800
Other Services	53400		(1,069)	-	-	-	-
Contracted Services	53401		6,093	4,500	22,388	29,900	29,900
Janitorial Services	53403		-	2,940	10,150	-	-
Pest Control	53407		900	1,435	1,872	1,880	2,500
Telephone Service	54101		149	4,260	3,403	6,200	6,200
Cell Phone & Electronic Devices	54102		3,238	3,664	3,435	4,800	4,800
Internet Service	54104		4,526	3,155	1,456	5,220	5,000
Utility Services	54300		36,663	50,002	31,223	48,000	49,700
Electricity	54301		35,762	35,068	33,959	45,000	45,000
Waste	54302		1,146	661	3,001	3,500	6,000
Copier Rental	54402		3,039	2,616	-	3,600	2,600
Equipment Rental	54404		-	7,148	491	2,500	500
Insurance	54500		77,035	82,979	46,204	75,800	60,000
Repairs & Maintenance	54600		1,105	136	4,859	2,000	4,000
Repairs & Maintenance - Building	54601		612	1,925	2,666	500	500
Repairs & Maintenance - Landscape	54602		21,536	23,229	1,508	8,700	1,100
Repairs & Maintenance - Equipment	54603		3,661	3,295	3,224	3,000	1,500
Repairs & Maintenance - Vehicles	54604		2,846	457	316	900	900
Repairs & Maintenance - Facilities	54605		9,487	7,450	10,618	6,400	6,400
Repairs & Maintenance - Street Lighting	54607		-	-	-	800	800
Printing and Binding	54700		-	-	210	-	-
Promotional Activities	54800		318	338	466	2,500	2,500
Other Current Charges and Obligations	54900		75	62	-	-	-
Bank Charges	54901		768	427	-	540	540
After School Program	54903		1,455	828	-	22,000	22,000
Licenses, Permits and Fees	54906		3,740	2,234	1,625	3,430	3,430
Fireline Refunds	54910		-	-	10	-	-
Other Services - Teen Program	54911		50	-	374	5,380	5,380
Other Services- Youth Program	54912		4,757	4,456	4,860	11,500	11,500
Other Services- Athletic Program	54913		12,650	2,473	1,254	10,350	10,350
Other Services- Senior Program	54914		12,329	8,246	15,641	15,000	15,000
Other Services- Special Events	54915		6,497	1,250	38,653	15,000	45,000
Merchant Credit Card Fees	54916		871	902	843	1,200	1,200
Coronavirus	54962		-	11,900	700	-	-
Office Supplies	55100		1,240	1,901	960	2,000	2,000
Operating Supplies	55200		11,899	5,014	7,876	8,250	8,250
Uniforms	55201		1,377	1,597	84	700	700
Small Tools & Equipment	55204		4,061	-	-	450	450
Fuel	55206		167	613	2,110	1,200	3,000
Books, Publications, Subscriptions	55400		79	350	-	450	450
Training	55500		339	3,800	3,500	1,500	1,500
Total Expenses			665,157	750,086	645,863	912,750	1,177,550

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
51 - Bay Oaks Pool
From 10/01/2021 to 6/30/2022

			Current Year		Current Year	
			FY20 Actual	FY21 Actual	Actual	Budget
Expenses						FY23 Budget
Regular Wages	51200	106,591	115,190	124,060	192,400	214,500
Overtime	51400	1,034	5,252	6,681	-	-
Special Pay	51500	-	-	-	4,700	-
Personal Leave BuyOut	51550	-	-	6,510	-	-
Benefit Allowance	51700	-	2,300	2,312	2,300	13,500
FICA	52100	8,233	9,392	10,677	14,800	18,000
Retirement	52200	4,618	3,126	4,445	6,600	5,500
Life and Health	52300	19,421	28,490	26,478	37,800	40,000
Workers Compensation	52400	6,469	7,435	5,890	7,100	11,000
Professional Services	53108	139	90	90	400	400
Accounting Services	53201	-	1,800	1,350	1,800	1,800
Contracted Services	53401	2,040	180	1,045	7,040	4,500
Contracted Labor	53402	-	857	-	-	-
Pest Control	53407	450	657	180	1,000	1,000
Telephone Service	54101	369	411	-	685	685
Cell Phone & Electronic Devices	54102	578	608	614	1,700	1,700
Utility Services	54300	20,191	26,607	27,269	20,000	30,000
Electricity	54301	14,200	18,711	20,697	24,000	25,000
Insurance	54500	38,550	40,137	24,419	37,600	27,000
Repairs & Maintenance	54600	172	3,177	3,884	15,000	5,000
Repairs & Maintenance - Building	54601	-	-	333	-	-
Repairs & Maintenance - Landscape	54602	540	1,083	-	-	-
Repairs & Maintenance - Equipment	54603	2,303	261	1,651	2,700	2,700
Repairs & Maintenance - Facilities	54605	2,311	3,088	4,091	6,100	5,000
Repairs & Maintenance - Street Lighting	54607	-	-	-	750	750
Bank Charges	54901	648	426	-	640	640
Licenses, Permits and Fees	54906	1,254	763	1,361	530	530
Merchant Credit Card Fees	54916	356	609	742	900	900
Office Supplies	55100	198	1,371	863	1,500	1,500
Operating Supplies	55200	10,528	22,937	19,583	20,050	25,000
Uniforms	55201	713	981	2,098	1,500	1,800
Emergency Supplies	55202	-	-	-	900	900
Small Tools & Equipment	55204	-	-	-	1,000	1,000
Books, Publications, Subscriptions	55400	-	-	-	500	500
Training	55500	-	2,523	2,540	1,700	3,500
Total Expenses		241,906	298,460	299,864	413,695	444,305

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
70 - Mound House
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		262,657	232,937	221,742	317,400	380,000
Overtime	51400		1,163	84	2,327	-	-
Special Pay	51500		-	-	-	6,200	-
Benefit Allowance	51700		-	5,050	5,163	4,900	30,000
FICA	52100		20,079	17,828	17,511	24,300	32,000
Retirement	52200		23,615	15,623	14,174	19,000	20,500
Life and Health	52300		47,966	52,212	58,159	52,200	67,500
Workers Compensation	52400		6,438	7,399	5,993	7,100	12,000
Legal Services	53101		-	-	500	-	-
Professional Services	53108		378	180	180	435	-
Accounting Services	53201		-	1,800	2,484	1,800	2,000
Contracted Services	53401		3,020	3,047	4,100	4,000	3,000
Janitorial Services	53403		6,948	5,814	6,304	9,425	8,000
Educational Programs	53406		528	346	-	550	550
Pest Control	53704		341	68	-	865	865
Other Contractual Services	53420		3,247	3,051	1,150	-	-
Other Contractual Services - Grant Match	53425		-	2,974	-	4,000	4,000
Travel and Per Diem	54000		-	56	-	-	-
Communication Services	54100		57	-	-	-	-
Telephone Service	54101		113	2,738	2,444	3,600	2,000
Cell Phone & Electronic Devices	54102		3,618	3,550	2,567	4,500	2,500
Web Service	54103		1,017	1,479	19	1,650	-
Internet Service	54104		4,642	2,399	1,454	4,505	2,500
Information Technology Services	54105		180	220	603	3,144	3,000
Emergency Communications	54107		268	383	204	600	400
Freight and Postage Services	54200		152	207	74	380	100
Utility Services	54300		138	138	138	300	-
Electricity	54301		3,401	3,696	693	4,500	-
Copier Rental	54402		4,093	4,726	74	5,000	1,500
Insurance	54500		83,168	96,905	57,846	84,000	83,000
Repairs & Maintenance	54600		351	153	(8,537)	-	2,000
Repairs & Maintenance - Buildings	54601		11	378	190	300	300
Repairs & Maintenance - Landscape	54602		247	776	-	100	100
Repairs & Maintenance - Equipment	54603		1,617	1,342	1,148	-	-
Repairs & Maintenance - Facilities	54605		4,024	4,580	8,905	6,700	3,000
Printing and Binding	54700		-	1,088	138	350	350
Promotional Activities	54800		2,560	1,366	3,741	2,500	2,000
Other Current Charges and Obligations	54900		728	-	-	155	-
Bank Charges	54901		565	252	164	-	-
Licenses, Permits and Fees	54906		504	1,853	599	2,235	600
Merchandise for Resale	54908		17,062	15,077	13,729	18,000	16,000
Other Services - Special Events	54915		3,910	975	-	-	-
Merchant Credit Card Fees	54916		1,492	1,416	2,872	1,500	3,000
Office Supplies	55100		941	975	1,596	900	1,200
Operating Supplies	55200		5,851	4,703	4,732	2,400	4,000
Uniforms	55201		208	544	583	1,000	500
Emergency Supplies	55202		84	-	-	-	-
Educational Supplies	55205		427	2,004	45	-	-
Fuel	55206		-	-	11	-	100
Books, Publications, Subscriptions	55400		1,173	1,490	448	1,500	1,000
Training	55500		531	2,624	1,245	1,691	850
Total Expenses			519,513	506,507	437,512	603,685	690,415

Town of Fort Myers Beach
Tentative Annual Budget
10 - General
71 - Newton Park
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Regular Wages	51200	464	-	-	-	-
Overtime	51400	-	-	-	-	-
FICA	52100	32	-	-	-	-
Contracted Services	53401	722	240	488	550	550
Janitorial Services	53403	3,151	1,925	1,325	2,800	2,950
Pest Control	53407	2,221	-	-	200	200
Other Contractual Svc - Grant Match	53425	-	54	-	-	-
Telephone Service	54101	301	644	1,190	900	1,800
Internet Service	54104	3,591	3,520	1,941	5,500	4,600
Utility Service	54300	206	217	224	250	-
Electricity	54301	909	910	531	900	-
Insurance	54500	32,375	37,044	23,224	31,600	19,000
Repairs & Maintenance	54600	-	837	509	1,000	1,600
Repairs & Maintenance - Building	54601	34	4,955	287	4,500	4,500
Repairs & Maintenance - Facilities	54605	270	3,148	160	5,200	5,200
Promotional Activities	54800	-	-	-	1,750	1,750
County Fees	54905	-	-	-	250	250
Licenses, Permits and Fees	54906	48	-	25	-	-
Operating Supplies	55200	509	-	-	-	-
Total Expenses		44,833	53,492	29,902	55,400	42,400

Town of Fort Myers Beach
Tentative Annual Budget
11 - Road Impact Revenues
 From 10/01/2021 to 6/30/2022

			Current Year	Current Year	
		FY20 Actual	FY21 Actual	Actual	Budget
Revenues					FY23 Budget
Road Impact Fees	32430	-	532,075	46,659	-
Interest Income	36110	8,001	2,402	-	-
Prior Year Carryover	38100	-	-	-	1,439,645
Transfer in from Reserves	38191	-	-	1,346,755	-
Total Revenues		8,001	534,477	1,393,415	1,439,645

Town of Fort Myers Beach
Tentative Annual Budget
11 - Road Impact
31 - Public Works Maintenance
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Engineering Services	53104	-	-	58,445	-	-
Road Maintenance	54608	-	-	101,922	-	-
Infrastructure - Cap	63000	41,689	-	-	-	1,439,645
Various Signage - Cap	63020	-	-	5,148	-	-
Curbs & Sidewalks - Cap	63150	19,023	-	64,358	-	-
Total Expenses		60,712	-	229,874	-	1,439,645

Town of Fort Myers Beach
Tentative Annual Budget
12 - Parks Impact Revenues
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues						
Park Impact Fees	32460	-	195,703	7,095	-	-
National Fitness Campaign Grant	33475	30,000	-	-	-	-
Prior Year Carryover	38100	-	-	-	-	242,431
Transfer in from Reserves	38191	-	-	-	-	-
Total Revenues		30,000	195,703	7,095	-	242,431

Town of Fort Myers Beach
Tentative Annual Budget
12 - Parks Impact
50 - Bay Oaks Recreation Center
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Infrastructure - Cap	63000	-	-	-	-	242,431
Other Machinery & Equipment	64500	125,293	-	-	-	-
Total Expenses		125,293	-	-	-	242,431

Town of Fort Myers Beach
Tentative Annual Budget
20 - Gas Tax Revenues
 From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues							
Local Option Gas Tax	31241		208,764	213,962	152,218	190,000	215,000
New Local Option Gas Tax	31242		151,454	155,917	109,660	140,000	160,000
FDOT Grants	33443		9,117	7,106	5,329	-	-
State Revenue Sharing Proceeds	33512		41,742	-	-	-	-
Interest Income	36110		20,784	(3,060)	-	-	-
Miscellaneous	36900		-	8,000	-	-	-
Other Misc. Revenue	36902		1,350	-	-	-	-
Transfer from General Fund	38111		123,000	-	-	-	-
Priory Year Carryover	38100		-	-	-	-	774,487
Total Revenues			556,211	381,925	267,207	330,000	1,149,487

Town of Fort Myers Beach
Tentative Annual Budget
20 - Gas Tax
31 - Public Works Maintenance
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Professional Services	53100	3,206	-	-	-	-
Engineering Services	53104	-	-	3,335	15,000	15,000
Other Services	53400	(1,769)	-	95	-	-
Sheriff Services	53411	82,179	56,244	71,076	73,000	100,000
Other Contractual Service	53421	-	2,380	-	-	-
Freight and Postage Services	54200	-	-	-	-	-
Utility Services	54300	51	1,034	144	500	-
Electricity	54301	57,835	61,183	44,096	61,300	65,000
Waste	54302	103	447	-	-	-
Rentals and Leases	54400	40,911	-	-	-	-
Equipment Rental	54404	5,400	-	-	-	-
Repairs & Maintenance - Landscape	54602	-	410	225	-	-
Repairs & Maintenance - Equipment	54603	1,606	4,066	-	14,500	-
Repairs & Maintenance - Vehicles	54604	-	4,865	24,994	-	25,000
Repairs & Maintenance - Infrastructure	54606	8,144	500	1,450	8,000	8,000
Repairs & Maintenance - Street Lighting	54607	-	306	-	8,700	9,000
Road Maintenance	54608	9,075	14,428	2,781	15,000	19,000
Office Supplies	55100	-	-	-	-	-
Operating Supplies	55200	-	501	79	7,500	7,500
Small Tools & Equipment	55204	550	1,220	449	2,000	2,000
Fuel	55206	928	1,023	1,721	500	500
Contingency	58100	16,196	-	-	124,000	124,000
Transfer Out to Stormwater	59103	150,000	-	-	-	-
Infrastructure	63000	69,482	-	-	-	774,487
Roads	63010	-	45,999	17,029	-	-
Curbs & Sidewalks	63150	194,801	9,120	-	-	-
Landscaping	63300	-	1,100	-	-	-
Machinery and Equipment	64000	33,509	-	-	-	-
Contruction in Process	65000	57,705	-	-	-	-
Total Expenses		729,912	204,827	167,473	330,000	1,149,487

Town of Fort Myers Beach
Tentative Annual Budget
22 - Beach Access Revenues
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues						
TDC Equip, ADA Grant, Im	33791	787,541	-	-	862,875	1,408,825
Interest Income	36110	1,046	-	-	-	-
Transfer in from General Fund	38110	343,043	-	-	-	-
Total Revenues		1,131,630	-	-	862,875	1,408,825

Town of Fort Myers Beach
Tentative Annual Budget
22 - Beach Access
70 - Mound House
 From 10/01/2021 to 6/30/2022

			Current Year	Current Year	
			Actual	Budget	FY23 Budget
Expenses		FY20 Actual	FY21 Actual		
Regular Wages	51200	61,270	60,804	47,266	54,000
Overtime	51400	623	977	797	-
Benefit Allowance	51700	-	1,368	1,516	7,000
FICA	52100	4,777	4,920	3,791	3,700
Retirement	52200	8,839	8,253	4,094	5,800
Life and Health	52300	21,024	21,370	25,604	17,000
Workers Compensation	52400	1,497	1,720	1,316	1,300
Contracted Services	53401	751	-	4,152	8,000
Contracted Labor	53402	-	8,520	500	4,000
Janitorial Services	53403	7,182	6,750	6,385	9,500
Pest Control	53407	260	891	690	1,000
Other Contractual Services	53420	-	-	756	850
Freight and Postage Services	54200	-	-	-	750
Utility Services	54300	8,423	6,300	8,583	15,000
Electricity	54301	1,458	1,377	2,854	5,200
Equipment Rental	54404	-	118	-	-
Repairs & Maintenance - Building	54601	-	-	512	3,500
Repairs & Maintenance - Landscaping	54602	8,474	11,886	1,513	13,200
Repairs & Maintenance - Equipment	54603	1,623	144	150	3,500
Repairs & Maintenance - Vehicles	54604	2,083	861	82	2,000
Repairs & Maintenance - Facilities	54605	11,037	371	8,949	-
Operating Supplies	55200	270	234	1,501	7,800
Drinking Water	55203	-	676	-	-
Fuel	55206	-	-	75	-
All Terrain Vehicles	64030	-	15,340	-	-
Total Expenses		139,591	152,878	121,087	156,750
					163,100

Town of Fort Myers Beach
Tentative Annual Budget
22 - Beach Access
71 - Newton Park
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Regular Wages	51200	14,895	10,580	13,280	21,900	26,000
Overtime	51400	540	887	1,068	-	-
Benefit Allowance	51700	-	178	-	400	1,000
FICA	52100	1,149	870	1,093	1,700	3,000
Retirement	52200	-	-	(178)	2,200	-
Life and Health	52300	-	-	(129)	6,300	10,000
Contracted Services	53401	-	-	1,725	4,000	4,000
Contracted Labor	53402	-	8,702	500	5,000	2,500
Janitorial Services	53403	4,671	8,910	5,670	10,500	10,500
Pest Control	53407	760	504	131	775	600
Other Contractual Services	53420	-	-	-	1,200	-
Freight and Postage Services	54200	-	-	-	750	700
Utility Services	54300	4,378	4,998	1,746	6,500	7,000
Electricity	54301	697	910	861	1,000	2,000
Repairs & Maintenance	54600	470	381	-	-	-
Repairs & Maintenance - Buildings	54601	87	-	213	-	-
Repairs & Maintenance - Landscaping	54602	4,779	5,667	-	4,000	5,000
Repairs & Maintenance - Equipment	54603	-	-	-	1,500	2,400
Repairs & Maintenance - Vehicles	54604	-	14,317	-	-	600
Repairs & Maintenance - Facilities	54605	1,121	10,745	3,775	2,500	12,575
Licenes, Permits and Fees	54906	-	128	-	-	-
Office Supplies	51100	-	36	-	-	-
Operating Supplies	52200	1,140	1,526	95	6,550	7,500
Fuel	55206	-	-	-	5,350	500
Building Improvements	63720	223,029	-	-	-	-
Machinery and Equipment	64000	-	-	-	500	500
Total Expenses		257,716	69,339	29,852	82,625	96,375

Town of Fort Myers Beach
Tentative Annual Budget
22 - Beach Access
72 - Beach Renourishment
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Open Spaces - Cap	63550	-	101,818	249,620	-	-
Total Expenses		-	101,818	249,620	-	-

Town of Fort Myers Beach
Tentative Annual Budget
22 - Beach Access
75 - TDC Beach Maintenance
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		236,965	264,441	220,108	255,300	304,000
Overtime	51400		27,805	22,646	15,269	20,300	-
Benefit Allowance	51700		-	5,469	4,906	3,400	25,000
FICA	52100		19,996	23,168	18,360	19,500	26,000
Retirement	52200		19,294	19,949	11,464	17,200	21,000
Life and Health	52300		61,326	68,880	58,276	50,300	88,000
Workers Compensation	52400		11,046	19,904	15,226	16,500	17,000
Professional Services	53100		8,045	-	-	-	-
Other Services	53400		(17,513)	25,516	-	-	-
Contracted Services	53401		14,817	3,750	399	-	-
Contracted Labor	53402		48,925	704	153	-	-
Janitorial Services	53403		-	-	3,673	5,000	-
Freight and Postage Services	54200		18	250	1,342	10,000	3,500
Utility Services	54300		593	575	2,160	2,000	6,000
Electricity	54301		-	-	2,670	-	-
Waste	54302		72,087	56,467	27,361	65,000	68,850
Recycling	54303		2,400	41	289	-	-
Rental and Leases	54400		-	739	-	-	-
Equipment Rental	54404		3,395	805	-	5,000	5,000
Repairs & Maintenance	54600		-	-	2,348	-	70,000
Repairs & Maintenance - Landscaping	54602		16,902	11,105	-	10,000	10,000
Repairs & Maintenance - Equipment	54603		7,846	6,568	3,960	8,000	8,000
Repairs & Maintenance - Vehicles	54604		9,489	24,582	17,023	13,000	8,000
Repairs & Maintenance - Facilities	54605		-	-	588	-	-
Licenses, Permits and Fees	54906		-	-	128	-	-
Operating Supplies	55200		12,406	57,214	66,479	23,000	31,000
Drinking Water	55203		785	-	-	-	-
Small Tools & Equipment	55204		23,785	5,291	2,215	16,000	16,000
Fuel	55206		5,377	6,623	7,420	18,000	24,000
Training	55500		-	175	-	-	-
Various Signage	63020		17,513	-	-	-	-
Bridges	63100		11,800	2,279	-	-	-
Machinery and Equipment	64000		36,125	16,930	15,768	10,000	418,000
All Terrain Vehicles	64030		33,473	13,111	30,862	40,000	-
Machinery & Other Equipment	64500		22,530	21,040	73,621	16,000	-
Total Expenses			707,230	678,220	602,071	623,500	1,149,350

Town of Fort Myers Beach
Tentative Annual Budget
24 - Building Revenues
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues						
Building Permit Fees	32200	157,644	1,218,202	606,050	677,000	720,000
Other Permit Fees	32201	264,366	112	-	74,670	-
Plans Review Fees	32202	3,150	-	-	1,000	-
DBPR Retained Fee	32371	-	-	423	-	-
Permit Revisions	32203	2,675	250	-	-	-
Reinspection Fees	32204	7,783	550	-	-	-
Fire Permits	32205	1,889	-	-	-	-
Other Licenses & Permits	32220	13,020	-	-	-	-
Sign Fees	32910	200	-	-	-	-
Recording Fees	34110	2,769	-	-	-	-
Administrative Charge	34130	233	-	-	-	-
Right of Way	34194	50	-	-	-	-
Flood Plain Review Fees	34390	14,650	-	-	-	-
Plans Review Fees	34492	450	-	-	-	-
Miscellaneous	36900	1,199	-	-	-	-
Prior Year Carryover	38100	-	-	0	-	382,205
Total Revenues		470,078	1,219,114	606,474	752,670	1,102,205

Town of Fort Myers Beach
Tentative Annual Budget
24 - Building
24 - Building Services
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		271,776	249,689	153,535	183,000	242,000
Overtime	51400		4,312	1,680	84	-	-
Special Pay	51500		-	-	-	7,000	-
Benefit Allowance	51700		-	5,154	3,644	3,700	25,000
FICA	52100		20,201	18,489	12,045	14,000	21,000
Retirement	52200		25,190	17,815	8,544	13,200	19,000
Life and Health	52300		67,685	75,553	54,394	61,800	76,000
Workers Compensation	52400		451	519	615	500	700
Engineering Services	53104		-	-	-	41,660	41,660
Professional Services	53108		109	-	-	-	-
Other Services	53400		-	-	225	-	-
Contracted Services	53401		192,762	113,941	225,935	321,350	321,350
Studies and Agreements	53405		18,391	-	-	-	-
Other Contractual Services	53420		6,489	8,811	11,361	19,750	19,740
Travel and Per Diem	54000		423	534	-	500	-
Cell Phone & Electronic Devices	54102		4,006	3,794	2,167	1,430	2,600
Web Service	54103		80	40	-	-	-
Information Technology Services	54105		1,803	-	38,208	-	40,000
GIS Services	54106		-	-	-	1,400	-
Freight and Postage Services	54200		19	42	-	-	-
Insurance	54500		39,992	36,436	26,313	40,600	21,000
Repairs & Maintenance - Equipment	54603		158	-	-	-	-
Bank Charges	54901		1,476	928	440	-	-
Licenses, Permits and Fees	54906		-	-	-	400	400
Merchant Credit Cards Fees	54916		6,829	13,414	11,790	12,500	12,500
Office Supplies	55100		71	90	336	2,400	2,400
Operating Supplies	55200		860	1,775	876	5,000	5,000
Educational Supplies	55205		179	-	-	-	-
Uniforms	55201		-	-	309	-	-
Books, Publications, Subscriptions	55400		4,298	322	722	1,000	1,000
Training	55500		608	-	550	1,500	1,500
Contingency	58100		-	-	-	19,980	249,355
Total Expenses			668,168	549,025	552,094	752,670	1,102,205

Town of Fort Myers Beach
Tentative Annual Budget
30 - Debt Service Revenues
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues							
Transfer in from General Fund	38111		-	-	581,380	581,380	581,380
Total Revenues			-	-	581,380	581,380	581,380

Town of Fort Myers Beach
Tentative Annual Budget
30 - Debt Service
19 - General Government
 From 10/01/2021 to 6/30/2022

				Current Year	Current Year	
			FY20 Actual	FY21 Actual	Actual	Budget
Expenses						FY23 Budget
Debt Principal	71000	-	-	500,000	310,880	500,000
Debt Interest	72000	-	-	18,054	270,500	81,380
Total Expenses		-	-	518,054	581,380	581,380

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund Revenues
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues						
Local Support Grant	33425	-	-	-	-	485,000
FDOT Grants	33443	-	76,390	530,188	-	-
FBIP Grant	33740	-	43,000	-	-	-
Interest Income	36100	7,774	836	-	-	-
Prior Year Carryover	38100	-	-	-	-	1,905,380
Transfer in from General Fund	38111	1,354,805	1,363,245	730,000	730,000	1,730,000
Transfer in from Reserves	38191	-	-	-	2,153,950	300,000
Donations (Non-Specific)	36600	-	12,000	-	-	-
Revenues		1,362,579	1,495,472	1,260,188	2,883,950	4,420,380

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
14 - Town Clerk
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Professional Fees	53108	-	575	-	-	-
Capital Outlay	60000	-	-	-	-	56,286
Communications & Information	64700	-	10,459	12,008	-	5,000
Total Expenses		-	11,034	12,008	-	61,286

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
16 - Finance
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Office Furniture & Equipment	64600	-	-	6,612	12,562	9,927
Total Expenses		-	-	6,612	12,562	9,927

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
19 - General Government
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Other Services	53400	-	59,649	-	-	-
Information Technology Services	54105	-	7,683	-	-	-
Office Supplies	55100	-	1,140	-	-	-
Books, Publications, Subscriptions	55400	-	16,686	-	-	-
Capital Outlay	60000	-	-	-	-	179,297
Improvements to Building	62500	-	-	-	25,000	25,000
Infrastructure - Cap	63000	-	-	24,665	-	-
Landscaping - Cap	63300	1,105	-	10,880	-	-
Building Improvements	63720	-	10,184	-	35,000	35,000
Other Machinery & Equipment - Cap	64500	-	-	71,190	-	-
Office Furniture & Equipment - Cap	64600	2,105	-	3,778	50,000	50,000
Communications & Information Technology	64700	75,567	37,728	246,008	35,000	35,000
Total Expenses		78,777	133,069	356,521	145,000	324,297

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
20 - Community Development
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Capital Outlay	60000	23,889	-	-	-	14,651
Trucks & Vans	64020	-	-	-	4,200	4,200
Total Expenses		23,889	-	-	4,200	18,851

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
29 - Town Hall Maintenance
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Improvements to Building	62500	-	-	22,080	23,000	-
Infrastructure - Cap	63000	-	-	24,875	-	-
Machinery and Equipment	64000	-	-	-	76,700	-
Total Expenses		-	-	46,955	99,700	-

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
30 - Public Works Administration
 From 10/01/2021 to 6/30/2022

				Current Year	Current Year	
			FY20 Actual	FY21 Actual	Actual	Budget
						FY23 Budget
Expenses						
Capital Outlay	60000		-	-	-	872
Communications & Information Technology	64700		-	-	-	1,000
Total Expenses			-	-	-	1,872

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
31 - Public Works Maintenance
 From 10/01/2021 to 6/30/2022

			Current Year	Current Year	
			Actual	Budget	FY23 Budget
Expenses	FY20 Actual	FY21 Actual			
Publication Advertisement	53408	-	19,151	-	-
Office Supplies	55100	-	1	-	-
Capital Outlay	60000	-	-	-	984,498
Improvements to Buildings - Cap	62500	-	-	27,000	27,000
Infrastructure - Cap	63000	-	-	8,000	8,000
Roads - Cap	63010	-	138,738	474,025	-
Various Signage - Cap	63020	9,346	31,792	14,355	25,000
Curbs & Sidewalks	63150	234,629	(2,103)	-	-
Lighting Systems - Cap	63330	499	7,688	-	129,000
Parking Areas	63350	3,761	-	-	-
Machinery and Equipment - Cap	64000	-	24,992	-	-
Trucks & Vans - Cap	64020	-	23,414	39,013	12,400
All Terrain Vehicles - Cap	64030	9,402	13,766	-	6,000
Heavy Equipment - Transportation - Cap	64300	-	-	7,744	19,800
Other Machinery & Equipment - Cap	64500	7,220	46,480	-	21,890
Debt Interest	72000	-	6,391	-	-
Total Expenses			264,857	310,310	535,136
				249,090	1,133,588

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
32 - Times Square
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Infrastructure	63000	348,460	21,230	4,330	1,112,563	1,597,563
Total Expenses		348,460	21,230	4,330	1,112,563	1,597,563

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
33 - Maritime
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Capital Outlay	60000	-	-	-	-	78,267
Improvements to Building	62500	-	-	-	20,000	20,000
Docks	63200	207,705	-	-	109,500	9,500
Waterways	63525	-	-	-	500,000	300,000
Building Improvements	63720	14,202	-	10,210	-	-
Boats	64200	2,800	-	117,476	-	-
Other Machinery & Equipment	64500	20,266	-	-	-	-
Total Expenses		244,973	-	127,686	629,500	407,767

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
34 - Parking Meter Operations
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Capital Outlay	60000	-	-	27,183	-	14,330
All Terrain Vehicles	64030	11,200	3,000	-	3,000	3,000
Boats	64200	14,995	-	-	5,000	5,000
Other Machinery & Equipment	64500	-	23,068	-	25,125	25,125
Total Expenses		26,195	26,068	27,183	33,125	47,455

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
36 - Mooring Field Operations
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Capital Outlay	60000	-	-	36,948	206,250	-
Various Signage	63020	-	-	115	-	-
All Terrain Vehicles	64030	-	-	20,247	3,000	3,000
Boats	64200	8,000	-	-	4,415	4,415
Other Machinery & Equipment	64500	46,339	55,895	3,417	5,000	5,000
Total Expenses		54,339	55,895	60,728	218,665	12,415

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
50 - Bay Oaks Recreation Center
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Repairs & Maintenance - Building	54601	-	2,886	15,065	-	-
Licenses, Permits and Fees	54906	-	500	-	-	-
Capital Outlay	60000	-	-	-	2,000	312,178
Land	61000	-	-	-	10,000	10,000
Buildings	62000	-	-	-	6,200	6,200
Fences	63250	-	-	-	9,250	9,250
Landscaping	63300	-	-	-	1,900	1,900
Lighting Systems	63330	-	-	-	15,250	15,250
Athletic Fields	63500	-	-	-	7,150	7,150
Building Improvements	63720	-	-	2,475	94,400	94,400
Machinery and Equipment	64000	-	-	-	5,000	5,000
Vehicles	64010	-	40,457	-	-	-
Trucks & Vans	64020	-	39,525	-	18,500	18,500
All Terrain Vehicles	64030	-	-	-	1,875	1,875
Golf Carts	64040	-	-	-	3,000	3,000
Other Machinery & Equipment	64500	18,078	7,903	-	35,630	35,630
Debt Principal	71000	-	9,346	6,605	700	-
Debt Interest	72000	-	2,103	1,027	-	-
Total Expenses		18,078	102,720	25,173	210,855	520,333

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
51 - Bay Oaks Pool
 From 10/01/2021 to 6/30/2022

			Current Year	Current Year	
		FY20 Actual	FY21 Actual	Actual	Budget
Expenses					FY23 Budget
Freight and Postage Services	54200	-	746	-	-
Repairs & Maintenance - Facilities	54605	-	14,486	-	-
Capital Outlay	60000	-	-	-	146,943
Improvements to Building	62500	-	-	-	1,700
Fences	63250	-	-	-	3,000
Swimming Pools	63700	153,234	10,729	11,355	14,650
Building Improvements	63720	2,814	-	-	30,150
Machinery and Equipment	64000	-	7,353	4,888	25,300
Other Machinery & Equipment	64500	-	8,110	-	27,550
Office Furniture & Equipment	64600	-	-	6,518	6,200
Total Expenses		156,048	41,424	22,761	108,550
					255,493

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
70 - Mound House
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Educational Programs	53406	-	-	3,677	-	-
Capital Outlay	60000	-	-	-	-	12,208
Open Spaces - Cap	63550	-	-	2,763	-	-
Building Improvements	63720	-	8,174	47,730	49,665	-
Boats	64200	2,307	-	-	-	-
Other Machinery & Equipment	64500	8,182	7,297	-	7,420	7,420
Office Furniture & Equipment	64600	-	-	-	555	555
Total Expenses		10,489	15,471	54,170	57,640	20,183

Town of Fort Myers Beach
Tentative Annual Budget
40 - Capital Fund
71 - Newton Park
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Capital Outlay	60000	-	-	-	-	7,849
Lighting Systems	63330	-	-	-	500	500
Building Improvements	63720	-	56,800	-	1,000	1,000
Total Expenses		-	56,800	-	1,500	9,349

Town of Fort Myers Beach
Tentative Annual Budget
41 - Community Enhancements Revenues
From 10/01/2021 to 6/30/2022

		<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>Current Year Actual</u>	<u>Current Year Budget</u>	<u>FY23 Budget</u>
Revenues						
Prior Year Carryover	38100	-	-	-	-	-
Loan Proceeds	38400	-	708,089	233,220	4,529,960	8,800,000
Total Revenues		-	708,089	233,220	4,529,960	8,800,000

Town of Fort Myers Beach
Tentative Annual Budget
41 - Community Enhancements
32 - Times Square
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Utility Services	54300	-	-	1,030	-	-
Storage Facility Rental	54401	-	-	2,849	-	-
Repair & Maintenance - Street Lighting	54607	-	-	6,290	-	-
Licenses Permits and Fees	54906	-	1,100	-	-	-
Infrastructure	63000	-	329,398	125,680	3,500,000	-
Open Spaces	63550	-	5,305	-	-	-
Total Expenses		-	335,803	135,849	3,500,000	-

Town of Fort Myers Beach
Tentative Annual Budget
41 - Community Enhancements
37 - Bayside Park
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Freight and Postage Services	54200	-	-	633	-	-
Utility Services	54300	-	-	590	-	-
Waste	54302	-	-	11,181	-	-
Rental and Leases	54400	-	-	62	-	-
Storage Facility Rental	54401	-	-	2,882	-	-
Licenses Permits and Fees	54906	-	1,072	1,763	-	-
Small Tools & Equipment	55204	-	-	279	-	-
Infrastructure	63000	-	-	29,940	-	-
Various Signage - Cap	63020	-	-	356	-	-
Docks - Cap	63200	-	-	420	-	-
Storm Drain System - Cap	63400	-	-	13,047	-	-
Open Spaces	63550	-	79,287	637,684	550,000	-
Total Expenses		-	80,359	698,837	550,000	-

Town of Fort Myers Beach
Tentative Annual Budget
41 - Community Enhancements
50 - Bay Oaks Recreation Center
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Legal Services	53101	-	35,874	(3,757)	-	-
Storage Facility Rental	54401	-	-	887	-	-
Other Current Charges and Obligations	54900	-	-	100	-	-
Licenses Permits and Fees	54906	-	1,442	2,109	-	-
Buildings	62000	-	45,678	265,751	479,960	8,800,000
Open Spaces	63550	-	1,500	253,251	-	-
Total Expenses		-	84,494	518,341	479,960	8,800,000

Town of Fort Myers Beach
Tentative Annual Budget
60 - American Rescue Plan Act Revenues
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues						
Deferred Revenue	36900	-	1,776,528	-	-	-
Prior Year Carryover	38100	-	-	-	-	3,553,056
Total Revenues		-	1,776,528	-	-	3,553,056

Town of Fort Myers Beach
Tentative Annual Budget
60 - American Rescue Plan Act
19 - General Government
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses		-				
Capital Outlay	60000	-	-	-		3,553,056
Total Expenses		-	-	-	-	3,553,056



PRIOR YEAR CARRYOVER - RESTRICTED FUNDS

FUNDS	PRIOR YEAR CARRYOVER
BUILDING SERVICES	\$ 249,355
BEACH ACCESS & SHORELINE (TDC)	\$ -
GAS TAX	\$ 774,487
IMPACT FEES	\$ 1,439,645
CAPITAL IMPROVEMENTS	\$ 1,905,380
COMMUNITY ENHANCEMENT FUND	\$ -
AMERICAN RESCUE PLAN ACT	\$ 3,553,056
LOAN DEBT SERVICE	\$ -
BEACH WATER UTILITY FUND	\$ 2,987,040
STORMWATER FUND	\$ 2,357,458



Utilities

Town of Fort Myers Beach
Tentative Annual Budget
21 - Storm Water Revenues
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues						
Special Assessments	32520	1,179,819	1,152,687	1,133,050	1,800,000	2,187,594
FEMA Reimbursement	33150	440,765	-	-	-	-
FDEP Grant	33436	500,000	-	-	-	-
Division of Emergency Management	33445	-	4,222	-	-	-
Right of Way	34194	150	-	-	-	-
Customer Responsibility Charges	34335	(301)	645	-	-	-
Storm Water Fees	34350	-	542	-	-	-
Plans Review Fee	34492	7,400	1,100	-	-	-
Interest Income	36110	8,074	8,190	2,783	2,500	2,500
Miscellaneous	36900	109,972	-	-	-	-
Prior Year Carryover	38100	-	-	-	-	2,357,458
Transfer in from Gas Tax	38121	150,000	-	-	-	-
Total Revenues		2,395,879	1,167,385	1,135,833	1,802,500	4,547,552

Town of Fort Myers Beach
Tentative Annual Budget
21 - Storm Water
80 - Storm Water Capital
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses						
Retirement	52200	177	-	-	-	-
Other Services	53400	-	-	-	536,735	-
Insurance	54500	-	-	(259)	-	-
Repairs and Maintenance	54600	288	467	-	-	-
Other Current Charges and Obligations	54900	250	21,782	-	-	-
Bank Charges	54901	-	-	206	-	-
Licenses, Permits and Fees	54906	275	29	-	-	-
Merchant Credit Card Fees	54916	-	-	621	-	-
Depreciation	55900	91,580	115,899	-	-	-
Capital Outlay	60000	-	-	-	-	2,357,458
Storm Drain System	63400	-	-	534,599	-	540,000
Water Lines	63600	-	-	-	-	-
Debt Principal	71000	-	-	-	-	1,155,660
Debt Interest	72000	-	71,486	77,237	-	76,984
Total Expenses		92,570	209,663	612,405	536,735	4,130,102

Town of Fort Myers Beach
Tentative Annual Budget
21 - Storm Water
81 - Storm Water Maintenance
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		33,804	50,436	38,954	45,800	50,000
Overtime	51500		1,415	4,294	2,938	-	4,000
Special Pay	51500		-	-	-	1,800	-
Benefit Allowance	51700		-	1,112	1,031	9,000	5,000
FICA	52100		2,692	4,253	3,230	3,500	4,500
Retirement	52200		3,050	4,253	3,406	4,600	5,000
Life and Health	52300		7,665	12,393	9,602	9,700	14,000
Workers Compensation	52400		3,686	5,550	3,293	2,200	6,000
Other Post Employment Benefits	52600		3,748	2,723	-	-	-
Contracted Services	53401		-	13,466	8,308	-	-
Other Contractual Services	53420		4,949	3,750	-	-	-
Cell Phone & Electronic Devices	53401		1,964	884	697	1,000	1,000
GIS Services	54106		8,331	(506)	-	-	-
Utility Services	54300		234	-	-	-	-
Waste	54302		-	-	11,631	-	-
Insurance	54500		2,455	1,495	1,781	-	-
Repairs & Maintenance	54600		126,023	14,513	199,250	250,000	250,000
Repairs & Maintenance - Vehicles	54604		51	96	33	-	-
Repairs & Maintenance - Infrastructure	54606		2,559	14,657	-	-	-
Repairs and Maintenance - Swales & Ditches	54609		60,189	190,508	-	-	-
Licenses, Permits and Fees	54906		-	177	170	75	75,000
Office Supplies	55100		26	62,493	-	-	-
Operating Supplies	55200		1,805	182	3,956	2,950	2,950
Uniforms	55201		770	-	-	-	-
Small Tools & Equipment	55204		-	170	-	-	-
Fuel	55206		-	1,483	376	-	-
Contingency	58100		-	-	-	416,980	-
Debt Principal	71000		-	-	-	518,160	-
Total Expenses			265,416	388,382	288,657	1,265,765	417,450

Town of Fort Myers Beach
Tentative Annual Budget
50 - Water Utility Revenues
 From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Revenues						
Plans Review Fee	32210	2,464	1,327	916	2,464	-
Water Impact Fees	32421	4,326	-	-	25,000	5,000
Administrative Charge	34130	293,038	160,978	281,196	311,000	321,885
Water Sales	34330	4,419,116	5,239,565	4,100,922	5,410,000	5,600,000
Customer Responsibility Charge	34335	25,698	83,941	8,698	-	-
Capital Reserve Fees	34336	432,696	433,678	316,964	480,000	496,800
New Account Service Charge	34343	20,556	28,549	21,684	-	-
Trip Charge	34344	13,897	9,948	1,620	-	-
Reconnection Fees	34345	6,930	7,143	4,474	-	-
Connection Fees Residents	34346	7,403	-	-	-	-
Fire Service Fee	34347	67,422	81,363	91,974	81,000	89,305
Late Fees	34360	6,120	2,048	143	-	-
Interest Income	36110	8,338	2,383	167	-	-
Miscellaneous	36900	13,726	-	(10,270)	100,000	100,000
Miscellaneous - Claims/Premiums	36901	-	143	10	-	-
Other Misc. Revenue	36902	608	(588)	(41)	-	-
Returned Check Charge	36903	620	400	638	-	-
Prior Year Carryover	38100	-	-	-	-	2,987,040
Total Revenues		5,322,957	6,050,877	4,819,095	6,409,464	9,600,030

Town of Fort Myers Beach
Tentative Annual Budget
50 - Water Utility
40 - Water Services
From 10/01/2021 to 6/30/2022

			FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget
Expenses							
Regular Wages	51200		375,961	408,414	274,273	349,300	439,000
Overtime	51400		5,150	5,714	5,236	7,000	8,000
Special Pay	51500		-	-	-	-	-
Benefit Allowance	51700		-	7,987	6,657	6,800	44,000
FICA	52100		27,052	31,753	21,530	26,000	37,000
Retirement	52200		35,765	32,106	16,607	24,700	30,000
Life and Health	52300		123,556	85,712	83,324	97,100	125,000
Workers Compensation	52400		11,429	13,137	10,441	12,575	-
Other Post Employment Benefits	52600		6,404	(2,195)	-	-	-
Tuition Reimbursement	52700		-	-	1,157	-	-
Legal Services	53101		-	126	-	10,000	10,000
Professional Services	53108		123	225	-	-	-
Accounting and Auditing	53200		32,310	30,760	35,000	35,000	35,000
Other Services	53400		10,429	7,993	-	-	-
Contracted Services	53401		62,407	91,728	95,521	76,200	86,200
Contracted Labor	53402		-	16,028	924	-	-
Publication Advertisement	53408		-	-	-	-	-
Other Services - Administrative	53410		245,875	246,065	180,000	240,000	240,000
Other Contractual Service	53420		31,597	62,511	-	-	-
Travel and Per Diem	54000		-	-	-	5,000	5,000
Communications Services	54100		2,166	2,897	2,245	4,000	4,000
Telephone Service	54101		260	982	696	-	-
Cell Phone & Electronic Devices	54102		6,353	5,723	6,119	1,320	1,320
Web Service	54103		150	20	-	-	-
Internet Service	54104		4,334	3,793	2,641	4,200	4,200
Information Technology Services	54105		-	1,200	-	-	-
GIS Services	54106		8,331	(506)	-	-	-
Freight and Postage Services	54200		33	27	-	-	-
Utility Services	54300		3,882	5,517	6,422	5,200	5,200
Electricity	54301		40,564	43,653	34,576	47,000	47,000
Waste	54302		-	598	-	-	-
Insurance	54500		65,951	72,900	52,674	80,000	65,085
Repairs & Maintenance	54600		149,488	329,538	179,221	155,500	155,000
Repairs & Maintenance - Landscape	54602		95	-	-	-	-
Repairs & Maintenance - Vehicles	54604		966	1,364	361	-	-
Repairs & Maintenance - Facilities	54605		14,953	95	-	-	-
Road Maintenance	54608		3,886	-	-	-	-
Promotional Activities	54800		425	(38)	-	-	-
Other Current Charges and Obligations	54900		560	(21,037)	495	800	800
Bank Charges	54901		58,975	66,525	39,071	40,000	84,000
Licenses, Permits and Fees	54906		-	480	-	-	-
Office Supplies	55100		464	16	250	-	-
Operating Supplies	55200		29,149	91,576	20,012	43,660	45,160
Uniforms	55201		1,148	609	-	-	-
Drinking Water	55203		85	89	-	-	-
Small Tools & Equipment	55204		-	1,837	239	-	-
Fuel	55206		4,954	4,310	4,214	6,000	6,000
Bulk Water for Resale	55230		1,649,219	1,709,176	1,641,622	2,100,000	2,100,000
Books, Publications, Subscriptions	55400		48	557	-	-	-
Training	55500		472	77	-	-	-
Depreciation	55900		410,269	440,203	-	410,000	410,000
Contingency	58100		-	-	47,950	762,655	-
Water Lines	63600		-	-	61,566	-	-
Machinery and Equipment	64000		-	-	-	-	-
Vehicles	64010		-	-	165	-	-
Debt Principal	71000		-	-	-	1,557,154	2,131,768
Debt Interest	72000		193,169	152,451	168,142	-	486,284
Total Expenses			3,618,407	3,952,695	2,999,353	6,107,164	6,605,017

Town of Fort Myers Beach
Tentative Annual Budget
50 - Water Utility
41 - Water Capital
From 10/01/2021 to 6/30/2022

		FY20 Actual	FY21 Actual	Current Year Actual	Current Year Budget	FY23 Budget	FY23 Budget
Expenses							
Freight and Postage Services	54200	30	365	-	-	-	-
Other Current Charges and Obligations	54900	250	-	-	-	-	-
Repairs & Maintenance	54600	-	4,002	-	-	-	-
Licenses, Permis and Fees	54906	75	-	-	-	-	-
Capital Outlay	60000	-	-	-	-	-	2,692,713
Water Lines	63600	-	-	498,987	200,000	200,000	200,000
Machinery and Equipment	64000	-	-	-	8,490	8,490	8,490
Trucks & Vans	64020	-	-	-	5,000	5,000	5,000
Golf Carts	64040	-	-	2,214	1,600	1,600	1,600
Other Heavy Equipment	64400	-	-	108,119	72,565	72,565	72,565
Other Machinery & Equipment	64500	-	19,401	-	14,645	14,645	14,645
Debt Principal	71000	-	-	-	-	-	-
Debt Interest	72000	-	-	-	-	-	-
Total Expenses		355	23,767	609,320	302,300	302,300	2,995,013



Town Wide Fee Schedules



TOWN WIDE FEE SCHEDULE

	CURRENT FEE	PROPOSED FEE	NOTES
ADMINISTRATIVE ACTIONS			
Administrative COP	1000		
Administrative Setback Variance	750		
ABT Review (Alcoholic Beverages & Tobacco)		50	
Wireless Communication Facility	1500		
Single-Family Minimum Use Determinations (MUD)	350		
Appeal	1000		
Accessory Apartment Determination (AAD)	350		
Base Flood Elevation Determination Letter (FED) BFE	250		
DEP Setback Letter (DEP) (setbacks only - all other inquiries are ZVL or AI)	250		
Zoning Verification Letter (ZVL)	250		
Residential Zoning Requests	\$25 for first 15 minutes of staff time; \$10 for each additional 15 minute increments of staff time		
Historical Review		\$150	
Recognition Plaque		\$50	
Administrative Interpretation (ADI)	\$250 + \$100 for each additional issue/question		
Joint-use parking lot approvals	300		
Certificate of Use - Commercial	100		
Temporary Use Permit	100		
Home Occupation Certificate	25		
Sign Permit - Up to 2 signs & additional review after 2 charged at applicable review fees	\$100 + building permit fees as applicable + \$25.00 each additional		
Temporary Sign Permit (i.e. business opening signs)	50		
Garage Sale Permit	10		
Administrative Relief	500		
Pre-Application meetings (1st one No Charge)	\$250 + hourly costs for time over 1hr		
All Grant processing fees	500		
PD Administrative Amendment	1500		
Development Agreement-Original Agreement	5000		
Advertising Costs - Additional	at cost + 10%		
Development Agreement-Amendment	2500		
Advertising Costs - Additional	at cost + 10%		
CODE ENFORCEMENT			
Initial Inspection, Re-Inspection, Pre-Magistrate and Compliance per ½ hour	50		
Mail fees	Actual Postage Cost		
Recording Fees	24		
Code Enforcement Citation Fee	Not to exceed \$500		
Code Enforcement Irreparable/Irreversible Citation Fee	Not to exceed \$5000		
Administrative Support 1 Hour	30		
Fire Department Enforcement Fee	TBD		
Lien Search Fee	35		
Simplifile Fee	Actual Cost to file electronically		
DEVELOPMENT ORDERS			
Development Orders		3000	
Development Order Amendment		775	
LIMITED DEVELOPMENT ORDERS			
Type 1a: Cumulative addition or enlargement of an existing impervious area.	500		
Reseal or Restripe	200	350	
Type 2: Any out-of-door recreational facilities, provided the total cumulative additional impervious area does not exceed 8,000 sq. ft.	350		
Type 3: Any one-time subdivision of land into 4 or less lots where zoning district regulations permit such subdivision. / Condo creation	\$350 residential splits/\$500 commercial splits		
Type 4: Any single building accessory improvements thereto on a single non-conforming lot as defined in LDC Section 34-3271(b).	500		
Type 5: Any improvements for public water access purposes in town-owned or town-maintained rights-of-way.	350		

TOWN WIDE FEE SCHEDULE

	CURRENT FEE	PROPOSED FEE	NOTES
DEVELOPMENT ORDERS (Continued)			
Type 6: Any development for fenced or screened outdoor storage as defined in Ch. 34.	350		
Type 7: The installation of new utility lines in existing right-of-ways.	1100		
Type 8: Any other improvement to land determined by the director to have insignificant impacts on public facilities.	1100		
LDO Amendment	50		
Resubmittal	100		
MOORING FIELD (plus all applicable taxes)			
Daily Rate	18	25	
Weekly Rate	103	175	
Monthly Rate	312	410	
Mooring Field Pump Out Paid Rented Mooring	1 pump free/24 hr		
Mooring Field Pump Out Non Mooring Field Rental per Pump Out	5		
DOCKWA Credit Card Processing Fee 3.5%	3.50%		
Lost FOB	5	25	
Late Fee	5/day		
Merchandise	Price as Marked		
Mooring Field Parking Permit plus any applicable fees	\$25/length of contract	\$30/ length of contract	
PARKING FEES			
Annual Rate - Resident i.e. Estero Island Property Owner	25		
Business Owner - Annual	50		
Parking bags per bag	6		
Parking Spot Per Hour (incl. Special Event)	5		
Parking Decal Lost/Stolen/Replacement	5		
Charging Stations		Level 2 - not to exceed \$2/hr Level 3 - not to exceed .60/min	
	\$100/spot 1st Calendar Yr; \$50/spot per Calendar Yr if paid by Nov. 30th		
Right of Way (ROW) per Resolution 18-20			
PARKS AND RECREATION ORDINANCE 97-5			
Parks and Recreation Ordinance 97-5 Violations	Up to \$500		
PUBLIC HEARING			
Rezoning (conventional)	\$5800 + \$250/Ac over 1 Acre		
Special Exception	\$3800/\$3300 for amendment		
Variance (residential)	1800		
Additional Variance	500		
Variance (non-residential)	2800		
Additional Variance	700		
Application for land development code text amendment*	2800		
Per Added section	if actual charge		
Comprehensive Plan FLUM amendment*	5800		
Per Added acre	if actual charge		
Per Additional acre	1000		
Comprehensive Plan text amendment*	5800		
Per Added policy	if actual charge		
COMPREHENSIVE PLAN SMALL SCALE AMENDMENT			
Placement of Fill	1000		
With drainage plan	700		
Adjacent property owner notifications >50	Cost + 10%		
Administrative / Advertising Fee	Cost + 10%		
Vacations (ROW and/or Plat)	1000		
PD Amendment Minor (<1 acre total property area, Public Hearing)	2000		
MCP Extension / Application (w/o rezoning)	3000		
PD Reinstatement	4000		
<i>*Outside consultant fees associated with any application will be passed through to the applicant at 103% of rate billed to the Town by consultant</i>			
Hearings and Appeals going to Council	1000		
PD Base Fee (up to one acre)	\$8000 + \$1000/additional acre		
PD Amendment	6500		
Deviations (residential)	1-5: \$1800/6+: additional \$150/ea		

TOWN WIDE FEE SCHEDULE

	CURRENT FEE	PROPOSED FEE	NOTES
PUBLIC HEARING (Continued)			
Deviations (non-residential)	Outside consultant fees associated and required for any application will be passed through to the applicant at a rate determined by the Town Manager and billed to the Town by consultant		
Continuance (case scheduled and advertised)	500		
Deferrals	\$250 after advert./NC before		
Withdrawal	\$250 after advert./NC before		
Appeal to LPA	150		
PUBLIC WORKS			
Labor/Maintenance Cost (Grass cutting, lawn maintenance, special event tasks, etc.)	Actual Cost + \$35/ea		
Inspections/Review/Re-Inspection(s)	50		
Memorial Benches	\$565 (includes intallation) / must pay inscription cost @ \$4/letter	\$575 (includes intallation) / must pay inscription cost @ \$4/letter	
REGISTRATIONS AND YEARLY RENEWALS			
Displays, Rentals and Permits	150		
Contractor Registration / yearly renewal	25		
Driveway re-inspection	25		
REVIEW FEES			
Zoning Review	100		
Floodplain Review	\$100; \$50 ea submittal after 2nd or \$25 tradees, valuation & scope review		
LOMR/LOMA Review	500		
Environmental Review	100		
Re-inspection Fee	50		
FMB Review Fee	25		
Public Works Review Fee	\$70 + cost of subconsultant services		
FMB Review -Resubmittal	\$50 ea submittal after the 2nd resubmittal		
Parking Lot Permit	Per Code		
Parking Lot Yearly Inspection Fee	50		
RIGHT OF WAY PERMIT			
Right of Way Permit	50		
Business Extension/Sidewalk Café Policy per Resolution 18-46	12.50/Sq Ft		
Daily Rental of Bay Side Park (non business extension)	150	350/hr	
Times Square Event Rentals	To Be Approved By Council Per Event		
SPECIAL EVENTS			
Regular Special Event Permit	50		
Late Fees < 30 days Regular / <45 days Council for a COMPLETED app	50		
Special Event Permits going before Town Council	100		
Farmers Markets	\$100 1st Day + \$10/ea additional day	100/day	
Events With More Than 10 Days	Additional 10% per day		
Beach Access Wedding Permit		350/hr	
Beach Access Wedding Permits for Party of 10 or less		150/hr	
STORMWATER REVIEW FEES			
Stormwater Ordinance 15-08	Per Ordinance		
Administrative Fee	Per Ordinance		
Stormwater Review, Inspection and Re-Inspection	50		
NPDES Annual Inspection	100		

TOWN WIDE FEE SCHEDULE

	CURRENT FEE	PROPOSED FEE	NOTES
STREET PERFORMERS			
Street Performers Permit Application	75		
Street Performers Background Check	75		
Street Performers Received after September 30th-Permit Application	150		
Street Performers Received after September 30th-Background Check	150		
TOWN CLERK			
Miscellaneous Duplications (8.5x11, 8.4x14, 11x17) -single side	0.15/pg		
Miscellaneous Duplications (8.5x11, 8.4x14, 11x17) -dbl side	0.20/pg		
Certification of document & duplication audio	1.00/DVD		No advisory committee meetings
Extensive services beyond 30 minutes	Hourly Rate		
Code of Ordinances/Land Development Code	Online		May be purchased from Municode directly
Comprehensive Plan	Cost + 5% as limited by statute		
TOWN HALL RENTAL			
Town Hall Meeting Room Rental - No Audio/Visual	\$30/hr per staff/security		
Town Hall Meeting Room Rental - Audio/Visual per hour	150		
Town Hall Meeting Room Rental - Public Works Set Up/Clean Up Fee per day	150		
WATER			
Per Rate Study	Resolution 17-33 Adopted 10-16-17		
Meters Purchase & Meters Testing	Actual Cost + 10% Administrative Fee		
Credit Card Processing Fee		3.50%	
Utility Review Fee	\$115 + Cost of Subconsultant Services		
OTHER			
Personal Watercraft Vendor License (PWVL)- Administration, License, Enforcement	170	685	
Parasailing Vendor License (PLV) - Adminstration, License, Enforcement	170	685	
PWVL/PAL License Late Fee (After October 1)	25		
Violation of PWVL/PAL License: 1st Violation	150		
Violation of PWVL/PAL License: 2nd and 3rd Violation	300		
Beach Raking Permit	\$25/Property		
Vehicle on the Beach Permit	\$100/Vehicle		
Beach Furniture Vendor License 1st Year	250	685	
Beach Furniture Vendor License Renewal	100	685	
Beach Furniture Vendor License Late Fee (After October 1)	25		
Short Term Rental Application Fee	300	300 + 100/bedroom	



TOWN WIDE FEE SCHEDULE

	WITHIN 3 DAYS	4-10 DAYS	AFTER 10 DAYS	NOTES
PARKING FINES				
Meter Violation	35	50	70	
Prohibited Violations	50	60	75	
Handicap	200	225	250	
Immobilization Fee (officer \$20.00, Kubota \$15.00, boot \$10.00)	45			
Littering	50	250	500	
Towing Right to Provide Services permit	30			
Passport Fees	Actual cost paid by Customer			



PARKS & RECREATION DEPARTMENT FEE SCHEDULES
BAY OAKS RECREATION CENTER

	CURRENT FEE		PROPOSED FEE		NOTES
BAY OAKS RECREATION CAMPUS MEMBERSHIPS	Resident	Non-Resident	Resident	Non-Resident	ESTIMATED REVENUE
Annual Membership - Individual	0	45	60	120	\$22,200 + \$70,680 = \$92,880
6 Month Membership - Individual	0	30	40	75	\$40 + \$3,300 = \$3,340
Annual Membership - Family	0	85	120	240	\$10,440 + \$37,440 = \$47,880
6 Month Membership - Family	0	55	80	150	\$160 + \$4,200 = \$4,360
Adult Day Pass - Non-Resident (13+ Years)	0	5	7	10	\$4,200
Child Day Pass - Non-Resident (12 & under)	0	3	4	7	\$7,000
Town of Fort Myers Beach Employee Membership (Full Time staff)	0	50% Posted Cost	Same as Resident Fee	Same as Resident Fee	
Seasonal Membership - Individual	0	30	Removing	Removing	
Weekly Membership - Individual	0	15	Removing	Removing	
Weekly Membership - Family	0	30	Removing	Removing	
Monthly Membership - Individual	0	20	Removing	Removing	
Monthly Membership - Family	0	40	Removing	Removing	
Individual - Annual - Gym Use Only	0	100	Removing	Removing	
Individual - 6 months - Gym Use Only			Removing	Removing	
Individual - Annual - Weight/Cardio Room Only			Removing	Removing	
Individual - 6 months - Gym Use Only			Removing	Removing	
Day Pass (includes Gym/Weight/Cardio Room)			Removing	Removing	
Seasonal Membership - Family	0	55	Removing	Removing	
Corporate Membership - Non-Refundable Annual Administrative Fee	0	\$50/Plan	Removing	Removing	
Corporate Annual Membership Plan 1 (1-10 Participants)	0	\$32/Participant	Removing	Removing	
Corporate Annual Membership Plan 2 (11-50 Participants)	0	\$28/Participant	Removing	Removing	
Corporate Annual Membership Plan 3 (50+ Participants)	0	\$21/Participant	Removing	Removing	
BAY OAKS RECREATION CAMPUS FACILITY RENTAL					
			Non-Profit/Members	For-Profit/Non-Members	
Grounds (Dawn-2pm or 2pm-Dusk) (Grounds defined as passive areas not identified elsewhere within the Fee Schedule)	0	500	350/hr or 500/day	450/hr or 600/day	Building and Grounds 750/hr or 950/day
<i>**Building rental may not conflict with After School or Camp Programs</i>					
EXCLUSIVE USE OF THE RECREATION CENTER - CLOSED TO THE PUBLIC WITHIN NORMAL OPERATING HOURS	0				
Building - Per Hour Cost - 2 Hour Minimum - Free Parking	0	200	250/hr	350/hr	
Banner fee (Annually - Banner can not be larger than 8' x 3')	0	160	160	160	
Rod Vayo Field or Wade Jenkins Field - 2 hour minimum	0	50	75/hr	125/hr	
Ballfield Lights Cost Per Hour	0	35	50/hr	75/hr	
Concession Stand Per Hour/Per Room (Contingent With Additional Rental)	0	100	100/hr	200/hr	
Meeting Room - 2 hour rental min - Free Parking	0	10	50/hr	100/hr	
Bay Oaks & Pool Store Items and Beverages & Snacks	0	Priced as Marked			
Building - Per 8 Hour Increment During Normal Business Operations	0	750	Removing	Removing	
Gym - 1/2 floor - Per Hour during Normal Business Hours	0	120	Removing	Removing	
Gym - full floor - (Within normally operating hours) - Per Hour Cost 2 hour Minimum	0	150	Removing	Removing	
Reserved Picnic Table 2 per Hour	0	10	Removing	Removing	
Kitchen (Contingent with additional rental)	0	\$100 - Any food permit required is renter's responsibility	Removing	Removing	
Weight Room - Per Hour Cost - Exclusive Use (must pay for Equipment Inspection \$140.00)	0	\$100/Hr	Removing	Removing	
Tennis Court - 2 hour Minimum per court	0	30	Removing	Removing	
Outdoor Basketball Court- 2 hour Minimum per court	0	30	Removing	Removing	
Rod Vayo Field - per day	0	250	Removing	Removing	
Rod Vayo Field or Wade Jenkins Field - lined/screen	0	25	Removing	Removing	
Wade Jenkins Field - per day	0	150	Removing	Removing	
Batting Cage Per 2 Hour Rental	0	30	Removing	Removing	
Concession Stand Office	0	Not for Rent			
Bay Oaks Facility Storage Areas Per Month, Per Room (Contingent with Additional Rental)	0	100	Removing	Removing	
Disc Golf - per day	0	100	Removing	Removing	
Stage - Bay Oaks Per Room, Contingent with Additional Rental Cannot be Rented Independently	0	150	Removing	Removing	
Chairs - Inside use only - all chairs (100) - per day Plus \$25.00 Non refundable Deposit	0	50	Removing	Removing	
Tables - Inside use only - per day plus \$25.00 Non Refundable Deposit	0	2	Removing	Removing	
Bay Oaks equipment, i.e. popcorn machine, screens, tents etc./Teen Room	0	Not for Rent	Removing	Removing	



PARKS & RECREATION DEPARTMENT FEE SCHEDULES
BAY OAKS RECREATION CENTER

	CURRENT FEE		PROPOSED FEE		NOTES
BAY OAKS RECREATION CAMPUS PROGRAMS	Members/Residents	Non-Members	Members/Residents	Non-Members	
Sport Camps (3- 10 days) Football, Basketball, Baseball & Contractual - Member	8	10	No Charge	10	
Youth Sports - Soccer/Little League	No Charge	No Charge	No Charge		
Youth - Club Rec - during school year - per semester	100	135	125	175	\$5,500 + \$4,550 = \$10,050
Youth - Summer Camp - Per Week	75	100	100	150	\$21,000 + \$24,000 = \$45,000
Youth - Fun Days - Per Day	15	20	20	30	
Late Pickup from Programs (after 6:01 pm)	\$5 initial and 15 minute increments (accumulative) per household	\$5 initial and per 15 minute increments (accumulative) per household	20/15 min past 6pm (accumulative) per household	20/15 min past 6pm (accumulative) per household	
Teens/Tweens - Trips & Outings	100% cost recovery	100% cost recovery + \$4	100% cost recovery	100% cost recovery + \$4	
Adult Sports Teams, Leagues and Tournaments	100% cost recovery	100% cost recovery + \$4	100% of cost recovery	100% of cost recovery + \$4	
Pickle ball or Volleyball (day pass/membership required)	3	\$3/session or \$5/day pass	5/person per session Removing - Included in below	10/person per session Removing - Included in below	\$17,493
Seniors - Potluck Dinner	free	free			
Seniors - Trips, Outings, Events , Theater, Biking, Lunches, Kayaking, Potlucks	100% cost recovery	100% cost recovery + \$4	100% cost recovery	100% cost recovery + \$8	
Seniors - Kayaking	0	35	Included in Above	Included in Above	
Seniors - Biking	0	20	Included in Above	Included in Above	
Seniors Out To Lunch Bunch	0	5	Included in Above	Included in Above	
Athletic Contractual Programs - Fees vary-set by instructor and staff	70/30 split	70/30 split			
BORC Special Events and Fundraisers	0	100% cost of recovery	50% cost recovery	n/a	



PARKS & RECREATION DEPARTMENT FEE SCHEDULES
BAY OAKS POOL

	CURRENT RATE		PROPOSED FEE		NOTES
POOL DAILY FEES	Resident	Non-Resident	Resident	Non-Resident	ESTIMATED REVENUE
No child under 13 years of age admitted without and adult					Combo membership - save 20% of cost combined Pool and Rec Center
Day Pass (13 and up) (children 2 and under are free)	4	7	7	10	
Child (24 months - 12 years old)	2	5	4	7	\$40,160
Infant (<12 months)	Free	Free	Removing	Removing	
Senior	No Senior Rate	No Senior Rate	Removing	Removing	
POOL MEMBERSHIPS					
Annual - Individual (classes not included)	60	75	120	225	\$720 + \$8,025 = \$8,745
6 Month - Individual	n/a	n/a	75	150	
Annual - Family	125	150	250	450	\$7,500 + \$ 537,350 = \$44,850
6 Month - Family	n/a	n/a	150	300	\$300
Monthly - Individual	40	55	Removing	Removing	
Monthly - Family	75	85	Removing	Removing	
Weekly - Individual	15	20	Removing	Removing	
Weekly - Family	25	40	Removing	Removing	
Corporate Membership Non-Refundable Annual Administrative Fee	\$50/Corporate Plan		Removing	Removing	
Corporate Annual Membership Plan 1 (1-10 participants)	\$32/Participant		Removing	Removing	
Corporate Annual Membership Plan 2 (11-50 participants)	\$28/Participant		Removing	Removing	
Corporate Annual Membership Plan 3 (50+ participants)	\$21/Participant		Removing	Removing	
POOL CLASSES					
Aqua Aerobics & Aqua Yoga Class			4	6	\$5,205
Open lap swimming Monday, Wednesdays, Fridays 9am-10am and Sundays 10am-12pm	\$3/day	\$4/day	3	5	\$6,420
Pool Contractual Programs - Fees vary-set by instructor and staff	70/30 Split	70/30 Split			\$3,200
Pool Swimming Lessons	100% cost of recovery	100% cost of recovery	\$20/session	\$30/session	
Community CPR/AED/First Aid; CPR/Lifeguarding/AED for Professional Rescuer/Water & Land Spinal; Professional Rescuer CPR/AED & First Aid	\$65-\$120	\$65-\$120	\$75-\$175	\$75-\$120	
	Initial \$5 and per 15 minute increment (accumulative) per household	Initial \$5 and per 15 minute increment (accumulative) per household	\$10/15 min increment (accumulative) per household past 6pm	\$10/15 min increment (accumulative) per household past 6pm	
Late Pickup from Programs					
POOL RENTAL					
	Member/Non-Profit	Non-Member	Member/Non-Profit	Non-Resident	
Party Packages			TBD	TBD	
			Removing - Included in party packages above	Removing - Included in party packages above	
Funbrella Rental - 2 hours - with table and 8 chairs	20	40	Removing - Included in party packages above	Removing - Included in party packages above	
Pool Facility - 2 hours - up to 200 people no obstacle course Non-Profit	250		Removing - Included in party packages above	Removing - Included in party packages above	
Pool Facility - 2 hours - up to 200 people includes obstacle course For-Profit	350	700	Removing - Included in party packages above	Removing - Included in party packages above	
Ultimate Birthday Bash includes obstacle course	\$100 + \$5 per adult & \$3 per child		Removing - Included in party packages above	Removing - Included in party packages above	
Birthday Bash	\$45 + \$5 per adult & \$3 per child		Removing - Included in party packages above	Removing - Included in party packages above	
Pool Party Fun	\$20 + general admission - 4 hour rental		Removing - Included in party packages above	Removing - Included in party packages above	

	STUDENT - 13+ & ADULTS W/COLLEGE					
	MH MEMBER	ADULT NON-MEMBER	ID	CHILDREN 6-12	CHILDREN 5 & UNDER	NOTES
MUSEUM ADMISSION						
General Admission	Free	10	8	5	Free	
Proposed: General Admission	Free	15	8	5	Free	
General Admission FMB Resident	Free	5	4	2.50	Free	
Proposed: General Admission FMB Resident	Free	7.5	4	2.50	Free	
Free admission for retired or active military and their families on Veteran's Day	Free	Free	Free	Free	Free	
Free admission for Teachers, Mound House Members	Free	Free	Free	Free	Free	
Guided Museum Tours, Group Tours	Free	\$5 + Museum Admission	\$5 + Museum Admission	\$5 + Museum Admission	Free	
Proposed: Guided Museum Tours, Group Tours	Free	20	13	10	Free	
Proposed: Educational Programs	Free	20	13	10	Free	
Summertime Family Rates (June - August)	TBD	TBD	TBD	TBD	Free	
GROUP RATES						
Proposed: Student Tours (FGCU)	N/A	8	N/A	N/A	N/A	
Group Tours Non Refundable Deposit if cancelled within 3 business days of the tour	Removing	Removing	Removing	Removing	Removing	
STUDENT TOURS						
Students for each activity	\$2/Child + material fee if applicable	\$2/Child + material fee if applicable	\$2/Child + material fee if applicable	\$2/Child + material fee if applicable	Free	
For every 10 children 1 free adult admission						
Proposed: Students for each activity	N/A	N/A	5/child + material fee if applicable	5/Child + material fee if applicable	Free	
For every 10 children 1 free adult admission						
Extra Adults with Student groups	Free	4	N/A	N/A	N/A	
Proposed: Extra Adults with Student groups	Free	5	N/A	N/A	N/A	
Program Fee for additional activities	2	2	2	2	Free	
Material Fees	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Actual Cost	
KAYAK TOURS						
Kayak Tours Non Refundable Deposit if cancelled within 2 business days of the event Per Person	10	20	20	20	N/A	
Proposed: Kayak Tours Non Refundable Deposit if cancelled within 2 business days of the event Per Person	10	15	15	15	N/A	
Proposed: Mangroves by Kayak Tour includes museum admission and free parking	20	50	50	N/A	N/A	
Family Fun Kayak Tours	10	25	15	15	N/A	
Proposed: Family Fun Kayak Tours includes free admission and free parking	15	30	30	30	30	
Sunset Kayak Tour	25	50	50	N/A	N/A	
SPECIALITY TOURS/EVENTS						
Speciality Tours - As Determined	Free	\$5 + Museum Admission	\$5 + Museum Admission	\$5 + Museum Admission	N/A	
Boat Tours Mound Key	20	25				
Proposed: Boat Tours Mound Key	Removing	Removing				
Boat Tours - Pure Florida Boat Tours	15	20				
Multi Day Program (Joyful Living Retreat)	150-200	150-200				



MOUND HOUSE

	MH MEMBER/FMB RESIDENTS	NON-MEMBERS	NON-PROFIT/EDUC ORGANIZATIONS	NOTES
MOUND HOUSE FACILITY RENTAL				
Wedding Ceremony Only (after hours not to exceed 200 people)	\$200 Base Rate	\$250 Base Rate	N/A	
Proposed: Wedding Ceremony Only (grounds not to exceed 150 people; free parking)	\$350/hr	\$400/hr	N/A	
Ceremony with Reception (after normal business hours) not to exceed 200 people Event up to 4 hours	\$800 Base Rate	\$1000 Base Rate	N/A	
Proposed: Ceremony with Reception (after normal business hours) not to exceed 200 people Event up to 4 hours	Removing	Removing	N/A	
Orientation Room-Main Museum	\$45 for 1st Hr/\$20 additional Hr	\$55 for 1st Hr/\$30 additional Hr	\$50 for 1st Hr/\$20 additional Hr	
Proposed: Orientation Room-Main Museum	\$65 for 1st Hr/\$45 additional Hr	\$75 for 1st Hr/\$50 additional Hr	\$70 for 1st Hr/\$45 additional Hr	
After Hours Rental (after 5:30 pm or anytime Sunday per hour)	100	100	100	
Proposed: After Hours Rental (after 5:30 pm or anytime Sunday per hour)	100	150	125	
Grounds (Observation Pier, Special Event Area, Back Patio/ Porch area)	\$150 Base Rate	\$200 Base Rate	\$150 Base Rate	
Proposed: Grounds (Observation Pier, Special Event Area, Back Patio/ Porch area) - Not to exceed 150 people; free parking	350 Base Rate/hour	400 Base Rate/hour	375 Base Rate/hour	
Individual	35			
Dual	50			
Proposed: Dual plus NARM	100			
Family	50			
Extended Family	100			
Contributor	200			
Patron	500			
Benefactor	1000			
Corporate	2500			
Museum Store Items	Priced as Marked			
Gift Certificates	Priced as Marked			
Mound House Staff Speakers Fee	100			
Friends of the Mound House Membership	\$10 extra per MH Membership			

	TOWN OF FMB RESIDENT	FOR-PROFIT or INDIVIDUAL	NON-PROFIT or EDUC ORGANIZATION
NEWTON BEACH PARK RENTALS <i>(parking not included unless otherwise noted)</i>			
Seven Seas Historic Cottage (parking not included)	\$40 for 1st Hr/\$20 additional Hr	\$55 for 1st Hr/\$35 additional Hr	\$45 for 1st Hr/\$20 additional Hr
Proposed: Seven Seas Historic Cottage (parking not included)	\$200/Hr	\$250/hr for 1st 2 Hrs then \$75 additional Hr	\$200/hr for 1st 2 Hrs then \$65 additional Hr
Extra staff site visits/ planning sessions Per Visit	20	20	20
Proposed: Extra staff site visits/ planning sessions Per Visit	40	60	50
Outside patio/Lania only Per Hour	20	30	25
Proposed: Outside patio/Lania only Per Hour	Removing	Removing	Removing
Lania only - Additional per hour	10	20	15
Proposed: Lania only - Additional per hour	Removing	Removing	Removing
Large 5 table - Chickee Hut only - up to 2 hours Parking Not Included	20	25	25
Proposed: Large 5 table - Chickee Hut only - up to 2 hours Parking Not Included	15/hr	25/hr	20/hr
2 table - Chickee Hut - up to 2 hours Parking Not Included	10	20	15
Proposed: 2 table - Chickee Hut - up to 2 hours Parking Not Included	10/hr	15/hr	10/hr
3 Small round shade structures gulf side - up to 2 hours Parking Not Included	10	20	15
Proposed: 3 Small round shade structures gulf side - up to 2 hours Parking Not Included	Removing	Removing	Removing
Newton Park - exclusive use of entire facility, including 10 parking spaces - up to 8 hours/restrooms are open to public	1000	1200	100
Proposed: Newton Park - Cottage and Outside Tiki Huts; restrooms are open to the public	800	1200	900
Newton Park - exclusive use of entire facility, including 10 parking spaces- half day option- no to exceed 4 hours/restrooms are open to public	650	700	650
Proposed: Newton Park - exclusive use of entire facility, including 10 parking spaces- half day option- no to exceed 4 hours/restrooms are open to public	Removing	Removing	Removing
After Sunset Fee (applies if rental extends past 8 PM not to exceed past 10pm) - no exterior rentals or lighting allowed during turtle nesting season. May through October	\$150/Hr	\$150/Hr	\$150/Hr
Short Term Instructors	\$40/Hr; \$30/additional Hr or as stated in contract		
Proposed: Short Term Instructors	TBD	N/A	N/A
EDUCATIONAL PROGRAMS			
Beachwalks	Free		
Proposed: Concessionaire	70/30		
General Educational Programming	\$5-\$15 TBD		



BUILDING PERMIT FEE SCHEDULE

REF #	PERMIT	CURRENT FEE	PROPOSED FEE	NOTES
	FIRE REVIEW OR FIRE INSPECTION FEE NOT INCLUDED AND WILL BE CHARGED SEPERATELY BY THE FIRE DEPARTMENT *** IMPACT FEES NOT INCLUDED *** *** SOLID WASTE AND DCA/DBPR FEES NOT INCLUDED*** 1/3 OF THE BUILDING PERMIT FEE WILL BE REFUNDED IF THE PERMIT IS NOT ISSUED WITHIN 3 WEEKS OF RECEIPT OF COMPLETED APPLICATION AND ALL ADDITIONAL INFORMATION REQUESTED BY REVIEWERS.			
	<i>COM – Commercial New Construction, Additions, Alterations, Modular,</i> 1 Foundation Includes: Application Processing Fee Commercial Building Plan Review & Inspection Commercial Environmental Review Commercial Flood Review Commercial Stormwater Review Commercial Zoning Review Plumbing Review, Sub-Contractor Permit, & Plumbing Inspection Electrical Review, Sub-Contractor Permit, & Electrical Inspection(s) Mechanical Review, Sub-Contractor Permit, & Mechanical Inspection	.65 per sq. ft. + 35% of building permit for application and all review fees. EX. 5,000 sq. ft. project = \$4,387.50	.70 per sq. ft. + 35% of building permit for application and all review fees. Ex 5,000 sq. ft. project = \$4,725.00	
	2 COM – Concrete Restoration Includes: Application Processing Fee Commercial Plan Review Threshold Engineer Report Review Inspection	450	525	
	3 COM - Roof/ReRoof/Roofover Includes: Application Processing Fee Building Review Flood Review Inspection	425	500	
	4 CONDO - Condo Residential Unit Remodel/Interior Flat Fee Includes: Application Processing Fee Building Review and Inspection Flood Review Electrical Review and Electrical Inspection Mechanical Review and Mechanical Inspection Plumbing Review and Plumbing Inspection	Flat Fee of \$775 for All Condo Remodel Projects	\$930 for All Condo Remodel Projects	
	5 CONDO - Carport/Garage Flat Fee Includes: Application Processing Fee Building Review and Inspection Stormwater Review Zoning Review Electrical Review and Inspection	600	700	
	6 DEMO - Commercial and Residential Includes: Application Processing Fee Building Plan Review Environmental Review Inspection	400	475	



BUILDING PERMIT FEE SCHEDULE

REF #	PERMIT	CURRENT FEE	PROPOSED FEE	NOTES
7	DRV - All Driveways Includes: Application Processing Fee Environmental Review Flood Review Stormwater Review Zoning Review Inspection	525	625	
8	DSH - Dock, Walkway, Pier Platform, Boat Lift, Hoist, Davit Repair, Rip Rap, Seawall, Dredging, Piling, Boat Ramp Includes: Application Processing Fee Environmental Review Zoning Review Inspection	325	400	
9	DSH - Boathouse and Dock Permit (New Dock/New Boathouse) Includes: Building Review and Inspection Electrical Review and Inspection	600	Flat Fee \$720 (\$330 for boathouse with \$390 dock fee)	
10	DSH - Boathouse, New or Repair (New Boathouse, Existing Dock) Includes: Application Processing Fee Building Review and Inspection Environmental Review Zoning Review Electrical Review and Inspection	400	475	
11	FEN - Fence (All Fences, Pool Barriers, Retaining/Garden Wall) Includes: Application Processing Fee Building Plan Review and Inspection Environmental Review Flood Review	400	475	
12	POL - Pools (Above Ground, Below Ground, Spas) Includes: Application Processing Fee Building Review and Inspection Environmental Review Flood Review Stormwater Review Zoning Review	700	850	
13	RES - Interior Remodel (up to 50% of Structure Value) Includes: Application Processing Fee Building Review and Inspection Flood Review Electrical Review and Inspection Mechanical Review and Inspection Plumbing Review and Inspection	675	800	
14	RES - New One & Two Family Dwelling Construction, Remodel, Addition, Carport, Stand Alone Garage *** IMPACT FEES NOT INCLUDED *** Includes: Application Processing Fee Building Plan Review and Inspection Environmental Review Flood Review Stormwater Review Zoning Review Electrical Review and Electrical Inspection Mechanical Review and Mechanical Inspection Plumbing Review and Plumbing Inspection Roof Sewer Connection	Up to 1500 sqft = \$1550 1501-2500 sqft = \$2150 2501-3500 sqft = \$2750 3501-4500 sqft = \$3350 4501-5500 sqft = \$3950 5501-6500 sqft = \$4550 6501+ sqft = Commercial Calculation	Up to 1500 sqft = \$1860 1501-2500 sqft = \$2580 2501-3500 sqft = \$3300 3501-4500 sqft = \$4020 4501-5500 sqft = \$4740 5501-6500 sqft = \$5460 6501+ sqft = Commercial Calculation	



BUILDING PERMIT FEE SCHEDULE

REF #	PERMIT	CURRENT FEE	PROPOSED FEE	NOTES
15	RES - Roof, Reroof, Roofover, Insulated Pan Roof Application Processing Fee Flood Review Inspection	250	300	
16	STRUC - Commercial or Residential Sheds, Decks, Screen Enclosure/Pool Enclosure, Dumpster Enclosure, Radio/TV Antenna, Freestanding Signs, Mobile Home/RV Setup Includes: Application Processing Fee Building Review and Inspection Environmental Review Flood Review Stormwater Review Zoning Review	525	625	
17	STRUC - Structure Move Includes: Application Processing Fee Building Review and Inspection Environmental Review Flood Review Stormwater Review Zoning Review Electrical Review and Inspection Mechanical Review and Inspection Plumbing Review and Inspection	750	900	
18	TRADES - Over the Counter Electrical, Mechanical, Plumbing, Solar, Other Misc.(Flatwork, Interior Piping, Dumpster, Gas, Pavers, Fence Repair) Building Permits Not Stated. Includes: Application Processing Fee Any Necessary Reviews	175	200	
19	WIN - Windows (Commercial, Condos, Residential) up to 5 Windows, including Sliding Glass Doors Includes: Application Processing Fee Building Review and Inspection Flood Review	325	400	
20	WIN - Windows (Commercial, Condos, Residential) over 5 Windows, including Sliding Glass Doors Includes: Application Processing Fee Building Review and Inspection Flood Review	# Windows x \$25/ea Ex 10 Windows = \$200	# Windows * \$30 + \$50 Ex 10 Windows = \$350	
MISCELLANEOUS FEES				
21	MISC - 1st Work Without Permit	3x Building Permit Fee		
22	MISC - 2nd Work Without Permit	5x Buildin Permit Fee		
23	MISC - Change of Contractor	50	60	
24	MISC - Building Code Administrators and Inspectors Surcharge (Pursuant to Florida Statute)	1.5% of Building Permit Fee or \$2 Minimum	Determined by Statue	
25	MISC - Department of Business and Professional Regulation Surcharge (Pursuant to Florida Statute)	1% of Permit Fee or \$2 Minimum	Determined by Statue	
26	MISC - Inspection/Partial Pass (additional inspection requested by contractor)	50	60	
27	MISC - Inspection/Re-inspection After Failed Inspection	50	60	
28	MISC - Inspection/Lock-Out (Inspector did not have access to construction site and has to reschedule inspection)	50	60	
29	MISC - Permit Extension 1st 3 Months	100	120	
30	MISC - Permit Extension 2nd 3 Months	150	180	
31	MISC - Plan Revision (after issuance of permit)	50	60	
32	MISC - Recording Services	Actual Cost		
33	MISC - Reissuance of Expired Permit: Commercial (not including Code Enforcement fees)	500	600	



BUILDING PERMIT FEE SCHEDULE

PERMIT	CURRENT FEE	PROPOSED FEE	NOTES
MISCELLANEOUS FEES (Continued)			
MISC - Reissuance of Expired Permit: Residential (not including Code			
34 Enforcement Fees)	250	300	
MISC - Reissuance of Expired Permit: Trade (not including Code			
35 Enforcement Fee)	100	120	
MISC - Resubmittal Fee after 1st resubmittal (if our reviewers request more			
information and the information provided by the permit holder does not			
36 fulfill request)	\$50/Resubmittal	\$60/Resubmittal	
37 MISC - Generator Installation Permit	450	540	
38 MISC - Temporary CO	175	210	



Capital Improvement Plan Schedule



PROJECT DESCRIPTION		FUNDING SOURCE					
		2023	2024	2025	2026	2027	5-YR TOTAL
Roadway Improvements							
<i>Old San Carlos Repaving</i>							
	Impact Fees	\$ 125,000.00					\$ 125,000
	Gas Taxes						\$ -
	Grants - LAP						\$ -
	General Revenue						\$ -
Stormwater Improvements							
<i>Swale Reclamation</i>		Construct.	Construct.	Construct.	Construct.		
	Impact Fees						\$ -
	Gas Taxes						\$ -
	Grants						\$ -
	General Revenue						\$ -
	Stormwater Utility	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		\$ 600,000
Water Improvements							
<i>Waterline Replacement</i>				Construct.	Construct.		\$ -
	LCU						\$ -
	Impact Fees						\$ -
	Gas Taxes						\$ -
	Grants						\$ -
	General Revenue						\$ -
	Water Utility			\$ 5,000,000	\$ 6,000,000		\$ 11,000,000
	Stormwater Utility						\$ -
Multi-Purpose Infrastructure							
<i>Tier 1 Streets</i>		Construct.	Construct.				\$ -
	LCU	\$ 335,530					\$ 335,530
	Impact Fees						\$ -
	Gas Taxes						\$ -
	Grants	\$ 536,513	\$ 500,000				\$ 1,036,513
	General Revenue						\$ -
SRF Funding	Water Utility	\$ 5,391,200					\$ 5,391,200
SRF Funding	Stormwater Utility	\$ 3,310,514	\$ 1,098,756				\$ 4,409,270
<i>Bay Oaks Redevelopment</i>		Construct.					
Site work, Building, Front Parcel	Impact Fees	\$ 200,000					\$ 200,000
	Gas Taxes						\$ -
	Grants	\$ 1,000,000					\$ 1,000,000
	General Revenue						\$ -
	Water Utility						\$ -
	Stormwater Utility						\$ -
	Bank Loan	\$ 8,800,000					\$ 8,800,000
<i>Times Square Redevelopment</i>		Construct.					
Utilities, Pavers, Furnishings	Impact Fees						\$ -
	Gas Taxes						\$ -
	Grants						\$ -
	General Revenue	\$ 1,000,000					\$ 1,000,000
	Water Utility						\$ -
	Stormwater Utility						\$ -
	Bank Loan	\$ -					\$ -
<i>Mooring Field Expansion/Upland Services</i>							
	Impact Fees						\$ -
	Gas Taxes						\$ -
	Grants						\$ -
	General Revenue	\$ 100,000					\$ 100,000
	Water Utility						\$ -
	Stormwater Utility						\$ -
	Bank Loan						\$ -



CAPITAL IMPROVEMENT PLAN

PROJECT DESCRIPTION		FUNDING SOURCE					
Lighting Improvements		2023	2024	2025	2026	2027	5-YR TOTAL
<i>Estero Boulevard Lighting</i>							
	Impact Fees	\$ 100,000					\$ 100,000
	Gas Taxes						\$ -
	Grants						\$ -
	General Revenue						\$ -
	Water Utility						\$ -
	Stormwater Utility						\$ -
	Bank Loan						\$ -
<i>Old San Carlos Lighting</i>							
	Impact Fees	\$ 100,000					\$ 100,000
	Gas Taxes						\$ -
	Grants						\$ -
	General Revenue						\$ -
	Water Utility						\$ -
	Stormwater Utility						\$ -
	Bank Loan						\$ -
Landscaping Improvements		2023	2024	2025	2026	2027	5-YR TOTAL
<i>Estero Boulevard Landscaping</i>							
	Impact Fees						\$ -
	Gas Taxes						\$ -
	Grants						\$ -
	General Revenue	\$ 100,000					\$ 100,000
	Water Utility						\$ -
	Stormwater Utility						\$ -
	Bank Loan						\$ -