

CITY COUNCIL MEETING



MARCH 19, 2026

Meeting Notice is posted per Florida Statute,
Violators who remove this agenda could be prosecuted



**AGENDA
CITY OF WEBSTER**

Regular Council Meeting
Webster City Hall, 85 E. Central Avenue
March 19, 2026 - 6:00 P.M.

I. CALL TO ORDER

Pledge of Allegiance, Invocation
Roll Call and Determination of Quorum

Note. All public comments will be limited to 3 minutes per speaker. Anyone wishing to speak during citizen's forum or on an agenda item must fill out a speaker card and present it to the City Clerk prior to being recognized. All comments will be addressed after all speakers have spoken during citizen's forum or on a particular agenda item.

II. APPROVAL OF MINUTES

Special Council Meeting – February 11, 2026

M _____ S _____ Roll Call Vote for Approval

Regular Council Meeting – February 19, 2026

M _____ S _____ Roll Call Vote for Approval

III. CONSENT AGENDA

2024 -2025 – Annual Audit Presentation
2024 -2025 – Accounting Report

IV. CITIZENS FORUM

V. CORRESPONDENCE TO NOTE

Law Enforcement Code Compliance Update City Newsletter Report

VI. PUBLIC HEARINGS

2nd Reading of Ordinance 2026-01 – Joint Planning Area (JPA) Adjustment Case – Webster-Center Hill

M _____ S _____ Roll Call Vote to Read by Title

M _____ S _____ Roll Call Vote for Approval

VII. NEW BUSINESS

VIII. CITY ATTORNEY'S REPORT AND REQUESTS

IX. MAYOR'S AND COUNCIL MEMBER'S REPORTS AND REQUESTS

X. STAFF REPORTS

XI. ADJOURNMENT

M_____S_____ -Roll Call Vote

PLEASE NOTE IN ACCORDANCE WITH FLORIDA STATUTE 286.105, ANY PERSON WHO DESIRES TO APPEAL ANY DECISION AT THIS MEETING WILL NEED A RECORD OF THE PROCEEDINGS AND FOR THIS PURPOSE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS BASED. ALSO, IN ACCORDANCE WITH FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THE PROCEEDINGS SHOULD CONTACT THE OFFICE OF THE CITY CLERK; 85 E. CENTRAL AVENUE; WEBSTER, FLORIDA; (352) 793-2073; 48 HOURS IN ADVANCE.

SPECIAL
CITY COUNCIL
MEETING
MINUTES

MEETING DATE:

February 11, 2026



MINUTES
Special Meeting
CITY OF WEBSTER

Webster City Hall, 85 E. Central Avenue
February 11, 2024 - 2:00 P.M.

I. CALL TO ORDER

Mayor Vigoa called the city council meeting to order at 2:00 p.m.

Pledge of Alliance and Invocation

Kristin Green, City Clerk conducted the roll call.

Present were Councilmember Cherry, Councilmember Dorsey, Mayor Pro-Tem Dorsey, and Mayor Vigoa.

Councilmember Solomon was absent with prior notification provided. Quorum determined.

III. PUBLIC HEARING

Approval of Resolution 2026-02 – FDEP Wastewater Facilities Plan for Implementation

Mayor Pro-Tem Dorsey made a motion to approve Resolution 2026-02; motion was seconded by Councilmember Cherry. Tim Norman & John Petrohovich II of CPH presented the SFR wastewater facilities plan. Discussion regarding the best course of action and funding opportunities. Mayor Vigoa expressed her support of the plan.

Vote was as follows:

Councilmember Cherry-Yes

Councilmember Ramirez-Yes

Councilmember Solomon-ABSENT

Mayor Pro-Tem Dorsey-Yes

Mayor Vigoa-Yes

Motion passed 4-0

IV. ADJOURNMENT

Mayor Pro-Tem Dorsey motioned for adjournment, seconded by Mayor Vigoa.

Vote was as follows:

Councilmember Cherry-Yes

Councilmember Ramirez-Yes

Councilmember Solomon-ABSENT

Mayor Pro-Tem Dorsey-Yes

Mayor Vigoa-Yes

Motion passed 3-0

Meeting adjourned at 2:32 P.M.

Attest:

Ginger Howard, HR/Finance Manager

Kristin Green, City Clerk

CITY COUNCIL
MEETING
MINUTES

MEETING DATE:

February 19, 2026



MINUTES

CITY OF WEBSTER

Regular Council Meeting
Webster City Hall, 85 E. Central Avenue
February 19, 2026 - 6:00 P.M.

I. CALL TO ORDER

Mayor Vigoa called the city council meeting to order at 6:00 p.m.

Pledge of Alliance and Invocation

Kristin Green, City Clerk conducted the roll call.

Present were Councilmember Cherry, Councilmember Ramirez, Councilmember Solomon, Mayor Pro-Tem Dorsey, & Mayor Vigoa.

City Clerk, Kristin Green read information pertaining to protocol for public speakers

II. APPROVAL OF MINUTES

Councilmember Cherry made a motion for the approval of the council meeting minutes for January 15, 2026, meeting, seconded by Councilmember Solomon.

Vote was as follows:

Councilmember Cherry-Yes

Councilmember Ramirez-Yes

Councilmember Solomon-Yes

Mayor Pro-Tem Dorsey-Yes

Mayor Vigoa-Yes

Motion passed 5-0

III. CONSENT AGENDA

Mayor Pro-Tem Dorsey made a motion for the approval of First Amendment to Amended and Restated Interlocal Agreement Bushnell-Webster for the treatment and disposal of wastewater, seconded by Councilmember Dorsey.

Vote was as follows:

Councilmember Cherry-Yes

Councilmember Ramirez-Yes

Councilmember Solomon-Yes

Mayor Pro-Tem Dorsey-Yes

Mayor Vigoa-Yes

Motion passed 5-0

IV. CITIZENS FORUM

Sanda McLanahan asks for clarification on property taxes. City Manager, Deanna Naugler and Mayor Pro-Tem Dorsey provide summary of legislative days and findings.

V. CORRESPONDENCE TO NOTE

Law Enforcement

Code Compliance Update

City Newsletter Report

VI. PUBLIC HEARINGS

Mayor Pro-Tem Dorsey motioned to read by title only Ordinance 2026-01 – Joint Planning Area (JPA) Adjustment Case – Webster-Center Hill, seconded by Councilmember Solomon.

Vote was as follows:

Councilmember Cherry-Yes
Councilmember Ramirez-Yes
Councilmember Solomon-Yes
Mayor Pro-Tem Dorsey-Yes
Mayor Vigoa-Yes
Motion passed 5-0

City Clerk, Kristin Green read the ordinance by title only.

Councilmember Dorsey motioned to approve Ordinance 2026-01 – Joint Planning Area (JPA) Adjustment Case Webster-Center Hill, seconded by Councilmember Solomon.

Jared Oberholtzer, City Planner, presented staff report and PZSM recommendation for approval. No questions. No cards.

Vote was as follows:

Councilmember Cherry-Yes
Councilmember Ramirez-Yes
Councilmember Solomon-Yes
Mayor Pro-Tem Dorsey-Yes
Mayor Vigoa-Yes
Motion passed 5-0

VII. NEW BUSINESS

Councilmember Solomon motioned to authorize Funding for Water Hydrant Replacement, seconded by Councilmember Cherry.

City Manager, Deanna Naugler provides explanation and presents report as an explanation for the request of funding for hydrant repair, replacement or removal. Funds would be moved from reserve account to general fund to cover the cost outside of the approved budget.

Vote was as follows:

Councilmember Cherry-Yes
Councilmember Ramirez-Yes
Councilmember Solomon-Yes
Mayor Pro-Tem Dorsey-Yes
Mayor Vigoa-Yes
Motion passed 5-0

VIII. CITY ATTORNEY'S REPORT AND REQUESTS

IX. MAYOR'S AND COUNCIL MEMBER'S REPORTS AND REQUESTS

Mayor Pro-Tem Dorsey discusses speeding and possible solutions.

X. STAFF REPORTS

Sheriff's Office

Planning and Development Services

City Manager – reminders of customer appreciation day and founder's day. FDAP grant approved for both the parks at \$200,000.00 each. Deanna provided clarification on a flyer that is circulating regarding sewer, that it (the flyer) was not produced by the City of Webster.

XI. ADJOURNMENT

Mayor Pro-Tem Dorsey motioned for adjournment, seconded by Councilmember Solomon.

Vote was as follows:

Councilmember Cherry-Yes

Councilmember Ramirez-Yes

Councilmember Solomon-Yes

Mayor Pro-Tem Dorsey-Yes

Mayor Vigoa-Yes

Motion passed 5-0

Meeting adjourned at 6:30 P.M.

Attest:

Deanna Naugler, City Manager

Kristin Green, City Clerk

2024-2025
ANNUAL AUDIT
PRESENTATION



City of Webster, Florida
Report to City Council
Results of 2025 Audit



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2025 AUDIT RESULTS

Report on 2025 Audit of the Financial Statements

- Unmodified opinion
- No disagreements with management

Responsibilities under Generally Accepted Auditing Standards

- Audit performed in accordance with GAAS
- Express an opinion about whether the financial statements prepared by management are fairly presented
- Objective is reasonable - not absolute - assurance that the financial statements are free of material misstatement

Responsibilities under Government Auditing Standards

- Compliance with laws, regulations, contracts and grants
- Report on our consideration of internal control over financial reporting

Internal Accounting Control

- Reviewed controls to extent necessary to render an opinion on financial statements
- No material weaknesses noted

2025 AUDIT RESULTS - Continued

Other Reports Issued and Other Schedules

- 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 Accountant's Report on Compliance with the Requirements of Section 218.415, Florida Statutes
- Management Letter in accordance with Chapter 10.650, Rules of the Auditor General

SIGNIFICANT ESTIMATES

Management Judgments and Accounting Estimates

- Consists of
 - Allowance for doubtful accounts
 - Depreciation/useful life of capital assets
 - FRS actuarial assumptions
 - Fair value of right of use assets and liabilities
 - Allocation of employee time to the funds
- These estimates have been reviewed by us in accordance with generally accepted auditing standards.
- We conclude that the estimates are reasonable.

OTHER MATTERS

The Auditing Standards Board of the AICPA requires that we communicate certain matters to the Board. These requirements, as established in the profession's Statement of Auditing Standards, are presented below:

- Illegal Acts
 - None noted for 2025

- Consideration of Fraud in a Financial Statement Audit
 - None noted for 2025

- Significant Changes in Accounting Policies
 - GASB 101, *Compensated Absences*
 - GASB 102, *Certain Risk Disclosures*

- Significant Audit Findings
 - None noted for 2025

- Uncorrected Misstatements (passed adjusting journal entries)
 - None noted for 2025

- Consultation with Other Auditors
 - None noted for 2025

Governmental Activities Statement of Net Position

	September 30, 2025	September 30, 2024
Cash and cash equivalents	\$ 977,000	\$ 962,000
Internal balances	78,000	-
Lease receivable	345,000	376,000
Capital assets, net	1,798,000	1,702,000
Total assets	3,198,000	3,040,000
Deferred outflows of resources	83,000	97,000
Accounts payable and accrued expenses	57,000	57,000
Long-term obligations		
Due within one year	46,000	27,000
Due in more than one year	267,000	196,000
Total liabilities	370,000	280,000
Deferred inflows of resources	359,000	394,000
Net position		
Net investment in capital assets	1,641,000	1,649,000
Unrestricted	912,000	814,000
Total net position	\$ 2,553,000	\$ 2,463,000

Governmental Activities Statement of Activities

	Year ended September 30, 2025	Year ended September 30, 2024
	<u> </u>	<u> </u>
Charges for services	\$ 70,000	\$ 101,000
Taxes	866,000	762,000
State shared revenue	138,000	124,000
Investment earnings	9,000	10,000
Miscellaneous	<u>45,000</u>	<u>71,000</u>
Total revenues	1,128,000	1,068,000
Expenses		
General government	607,000	571,000
Public safety	192,000	168,000
Transportation	83,000	63,000
Culture and recreation	152,000	167,000
Interest on long-term debt	<u>4,000</u>	<u>3,000</u>
Total expenses	<u>1,038,000</u>	<u>972,000</u>
Change in estimate & restatement	<u>-</u>	<u>159,000</u>
Change in net position	<u>\$ 90,000</u>	<u>\$ 255,000</u>

Business-Type Activities Statement of Net Position

	September 30, 2025	September 30, 2024
Cash and cash equivalents	\$ -	\$ 51,000
Internal balances	(78,000)	-
Restricted cash	1,340,000	812,000
Customer receivables, net	84,000	78,000
Due from other governments	512,000	97,000
Capital assets, net	11,987,000	11,959,000
Total assets	13,845,000	12,997,000
Deferred outflows of resources	146,000	178,000
Accounts payable and accrued expenses	87,000	111,000
Construction costs payable	477,000	-
Unearned revenue	1,033,000	565,000
Customer deposits	57,000	54,000
Accrued interest payable	1,000	2,000
Long-term obligations		
Due within one year	71,000	68,000
Due in more than one year	463,000	545,000
Total liabilities	2,189,000	1,345,000
Deferred inflows of resources	85,000	83,000
Net position		
Net investment in capital assets	11,221,000	11,624,000
Restricted	249,000	192,000
Unrestricted	247,000	(69,000)
Total net position	\$ 11,717,000	\$ 11,747,000

Business-Type Activities Statement of Activities

	Year ended September 30, 2025	Year ended September 30, 2024
Charges for services	\$ 1,060,000	\$ 996,000
Other revenues	69,000	-
Total revenues	1,129,000	996,000
Expenses		
Operating expenses	1,748,000	1,523,000
Total expenses	1,748,000	1,523,000
Operating income	(619,000)	(527,000)
Non operating items		
Capital grants and contributions	589,000	129,000
	589,000	129,000
Change in estimate & restatement	-	(127,000)
Change in net position	\$ (30,000)	\$ (525,000)

Additional Financial Analysis Items

	2025	2024	2023	2022	2021
City Wide Cash - Unrestricted	\$ 977,000	\$ 1,013,000	\$ 976,000	\$ 792,000	\$ 323,000
City Wide Expenses*	2,913,000	2,437,000	2,217,000	2,357,000	2,009,000
Months Reserve	4.02	4.99	5.28	4.03	1.93

* Excluding pension related items

	2024	2024	2023	2022	2021
Proprietary Fund					
Cash - Unrestricted	\$ -	\$ 51,000	\$ 141,000	\$ 51,000	\$ -
Operating Revenues	1,129,000	996,000	960,000	871,000	855,000
Operating Expenses	(1,748,000)	(1,523,000)	(859,000)	(841,000)	(814,000)
Capital Contributions	589,000	129,000	76,000	31,000	-
Transfers to General Fund -					
Admin Charges (Payroll)	-	-	(356,000)	(339,000)	(295,000)
Change in estimate & restatement	-	(127,000)	-	-	-
Total loss	<u>\$ (30,000)</u>	<u>\$ (525,000)</u>	<u>\$ (179,000)</u>	<u>\$ (278,000)</u>	<u>\$ (254,000)</u>

2024-2025
ACCOUNTING
REPORT

CITY OF WEBSTER, FLORIDA
AUDITED FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

DRAFT

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DRAFT

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and
Members of the City Council
City of Webster, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Webster, Florida, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Webster, Florida's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the City of Webster, Florida, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2026, on our consideration of the City of Webster, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 of Webster, Florida'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 City of Webster, Florida's internal control over financial reporting and compliance.

Tampa, Florida
March 19, 2026

The discussion and analysis of the City of Webster's financial performance provides an overview of the City's financial activities for the fiscal year ending September 30, 2025. Please read it in conjunction with the City's financial statements, which follow this section.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources on September 30, 2025 by \$14,270,132 (net position). Of this amount, \$1,159,342 (unrestricted net position) may be used to meet the City's ongoing obligations, a \$413,701 (55%) increase from 2024.
- Total revenue for all City activities for the year ended September 30, 2025 was \$2,845,146, an increase of \$651,660 (30%) compared to 2024.
- Total expenses for all City activities for the year ended September 30, 2025 were \$2,785,301 an increase of \$289,597 (12%) compared to 2024.
- As of September 30, 2025, the City's general fund reported ending unassigned fund balance of \$954,385 or 80% of total general fund expenditures compared to 100% as of September 30, 2024.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This annual report contains government-wide financial statements that report on the City's activities as a whole and fund financial statements that report on the City's individual funds.

Government-wide Financial Statements: The first financial statement is the Statement of Net Position. This statement includes all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private-sector companies. All of the current year revenues and expenses are recorded, regardless of when cash is received or paid. Net position - the difference between (1) assets and deferred outflows of resources and (2) liabilities and deferred inflows of resources - can be used to measure the City's financial position.

The second financial statement is the Statement of Activities. This statement is also shown using the accrual basis of accounting. It shows the increases and decreases in net position during the fiscal year. Over time, increases or decreases in net position are useful indicators of whether the City's financial health is improving or deteriorating. However, other non-financial factors, such as road conditions or changes in the tax base, must also be considered when assessing the overall health of the City.

In these statements, the City's activities are divided as follows:

- **Governmental activities** - Most of the City's basic services are reported here, including administration, police services, road maintenance and grant activities. Taxes and charges for services finance most of these activities.

**CITY OF WEBSTER, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

- **Business-type activities** - These activities are financed in whole or in part by fees charged to external parties for goods or services. The activities of the water, sanitation, and sewer systems are reported as business-type activities.

Fund financial statements: Funds are a group of self-balancing accounts. Funds are used to account for specific activities of the City, rather than reporting on the City as a whole. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The City maintains one governmental fund, the general fund. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances.

The basic governmental fund financial statements can be found by referencing the table of contents of this report.

Proprietary Funds: The City maintains one enterprise fund which is one of the two proprietary fund types. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. The City uses enterprise funds to account for its water, sanitation and sewer systems. The basic proprietary fund financial statements can be found by referencing the table of contents of this report.

All of the City's funds are considered major funds.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They can be found by referencing the table of contents of this report.

Other Information: This report also presents certain required supplementary information related to the City's participation in the Florida Retirement System's cost-sharing multiple employer pension plans as well as budgetary comparison schedule for the general fund. Required supplementary information can be located by referencing the table of contents of this report.

**CITY OF WEBSTER, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary of Net Position: The following table reflects a summary of net position compared to the prior year. See the statement of net position by referencing the table of contents of this report for further information.

As of September 30,	Governmental		Business-type		Total	
	Activities		Activities			
	2025	2024	2025	2024	2025	2024
Assets						
Non-capital assets	\$ 1,399,986	\$ 1,338,666	\$ 1,858,705	\$ 1,038,038	\$ 3,258,691	\$ 2,376,704
Capital assets	1,798,016	1,701,801	11,986,192	11,958,488	13,784,208	13,660,289
Total assets	3,198,002	3,040,467	13,844,897	12,996,526	17,042,899	16,036,993
Deferred outflows of resources						
Pensions	83,479	97,243	146,181	177,704	229,660	274,947
Liabilities						
Current liabilities	56,978	56,817	1,654,301	731,500	1,711,279	788,317
Long-term liabilities	313,057	223,755	534,112	613,252	847,169	837,007
Total liabilities	370,035	280,572	2,188,413	1,344,752	2,558,448	1,625,324
Deferred inflows of resources						
Pensions and leases	358,951	393,647	85,028	82,682	443,979	476,329
Net position						
Net investment in capital assets	1,640,825	1,649,231	11,220,741	11,624,152	12,861,566	13,273,383
Restricted	-	-	249,224	191,263	249,224	191,263
Unrestricted	911,670	814,260	247,672	(68,619)	1,159,342	745,641
Total net position	\$ 2,552,495	\$ 2,463,491	\$ 11,717,637	\$ 11,746,796	\$ 14,270,132	\$ 14,210,287

Approximately 90% percent of the City's net position reflects its investment in capital assets (land, buildings, improvements, infrastructure, vehicles and equipment) less any related debt used to acquire those assets that is still outstanding, compared to approximately 93% for the prior year. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Approximately 2% of the City's net position represents resources that are subject to external restrictions on how they may be used compared to approximately 1% for the prior year. The remaining balance of unrestricted net position, \$1,159,342 or approximately 8% of net position may be used to meet the City's ongoing obligations to citizens and creditors.

**CITY OF WEBSTER, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

On September 30, 2025, the City was able to report positive balances in the net investment in capital assets, restricted categories of net position and unrestricted net position, both for the City as a whole, as well as for its separate governmental activities and business-type activities.

Statement of Activities: The following table reflects the condensed statement of activities for the current and previous year. See the statement of activities by referencing the table of contents of this report for further information.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
<i>For the year ended September 30,</i>						
Program revenues:						
Charges for services	\$ 69,500	\$ 100,786	\$ 1,059,620	\$ 996,480	\$ 1,129,120	\$ 1,097,266
Capital grants & contributions	-	-	588,700	128,800	588,700	128,800
General revenues:						
Property taxes	358,544	313,499	-	-	358,544	313,499
Other taxes and shared revenues	645,317	572,807	-	-	645,317	572,807
Other	54,230	81,114	69,235	-	123,465	81,114
Total revenues	1,127,591	1,068,206	1,717,555	1,125,280	2,845,146	2,193,486
Program expenses:						
General government	606,994	571,308	-	-	606,994	571,308
Public safety	191,945	168,458	-	-	191,945	168,458
Transportation	82,844	63,233	-	-	82,844	63,233
Culture and recreation	152,090	166,847	-	-	152,090	166,847
Interest on long term debt	4,714	2,629	-	-	4,714	2,629
Utility services	-	-	1,746,714	1,523,229	1,746,714	1,523,229
Total expenses	1,038,587	972,475	1,746,714	1,523,229	2,785,301	2,495,704
Transfers from (to) other funds	-	-	-	-	-	-
Special items	-	167,163	-	(167,163)	-	-
Change in net position	89,004	262,894	(29,159)	(565,112)	59,845	(302,218)
Beginning net position	2,463,491	2,208,495	11,746,796	12,272,652	14,210,287	14,481,147
Restatement	-	(7,898)	-	39,256	-	31,358
Ending net position	\$ 2,552,495	\$ 2,463,491	\$ 11,717,637	\$ 11,746,796	\$ 14,270,132	\$ 14,210,287

Governmental Activities: The governmental activities generated \$69,500 in program revenues and \$1,058,091 of general revenues, there were no transfers from the business-type activities and incurred \$1,038,587 of program expenses.

- Total revenue rose by \$59,385 (6%) from the prior year. The increase was driven primarily by a \$117,555 (13%) rise in total tax revenue, partially offset by declines in charges for services of \$31,286 (31%) and other general revenue of \$26,884 (33%). The higher tax revenue reflects increased property values within the City and stronger economic activity in the City and throughout the State of Florida.

- Expenses increased by \$66,112 or 7% compared to the prior year. The significant changes in broad expense classifications are as follows:
 - An approximate increase in salaries, wages and payroll taxes of \$11,000 (2%).
 - General liability and property insurance premiums increased by approximately \$24,000 (35%).
 - Law enforcement expenses increased by approximately \$24,000 (15%) due to changes in the contract for law enforcement services.

Business-Type Activities: Revenues of the business-type activities were \$1,717,555 compared to expenses of \$1,746,714. The business-type activities reported a \$167,163 special item in 2024 reducing net position and no such special item was reported in the current year. This resulted in a decrease in net position for the year of \$29,159 compared to a decrease in the prior year of \$565,112.

- Revenue increased by \$592,275 or 53% compared to the prior year, mainly due to the following:
 - An approximate increase of \$63,140 (6%) in charges for services to water, sewer and sanitation customers.
 - Capital grants and contributions increased by approximately \$459,900 (357%), primarily due to grant revenue received to reimburse the City for water system expansion costs.
- Expenses increased by \$223,485 or 15% compared to the prior year. The significant changes are as follows:
 - Repair and maintenance expenses increased by approximately \$85,000 or 91% due to necessary costs to maintain the business-type activities' plant, buildings and equipment.
 - Sewer processing expenses increased by approximately \$113,000 or 74% due to increased growth within the City and increased processing costs.
 - The remaining increase is due to increases over a diverse range of expense accounts due to general price increases or increased need for certain goods or services.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Fund

As of September 30, 2025, the City's general fund reported combined ending fund balance of \$1,032,614. This is an increase of \$99,167 compared to the previously reported balance in the prior year. Ninety-two percent (92%) of the total fund balance constitutes unassigned fund balance (i.e. available for spending at the City's discretion) on September 30, 2025 compared to 100% in the prior year.

In the general fund expenditures exceeded revenue by \$70,272 in the current year as compared to revenues exceeding expenditures of \$138,684 in the prior year.

Total revenues increased by approximately \$60,000 (6%) over the prior year and expenditures increased \$268,340 (29%) from 2024.

- Revenues rose primarily due to higher ad valorem and other tax collections, which increased by \$83,903 (11%). These gains were driven by rising property values within the City and stronger overall economic activity locally and across the State of Florida. The increase was partially offset by a \$38,244 (36%) decline in permit, fee, special assessment, and miscellaneous revenues.
- Expenditures increased primarily due to an approximately \$183,000 rise in capital outlay, driven mainly by the inception of a lease for a 2025 Ford Explorer totaling \$40,495 and the financed purchase of a camera-based security system totaling \$128,944.

Proprietary Fund

The City has one proprietary fund, an enterprise fund, which provides water, sanitation, and sewer services to City residents. These services combined to generate an operating loss of \$606,715 in the current year as compared to an operating loss of \$517,929 in 2024. See the business-type activities section for detail of significant changes from the prior year.

ANALYSIS OF SIGNIFICANT BUDGET VARIANCES

The City adopts an annual budget each year in September. The budgetary comparison statement is presented for the general fund to demonstrate compliance with the budget which can be found by referencing the table of contents of this report. The original budget was amended by a resolution that recognized that actual revenues, expenditures and other financing sources differed from those of the original budget and amended the previously adopted budget to be equal to the actual revenues, expenditures and other financing sources of the City. As a result, there are no budgetary variances with the final amended budget. The result of the budget amendment was a \$82,672 increase in budgeted revenues, a \$153,444 increase in budgeted expenditures and a \$169,439 increase in other financing sources.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The governmental activities had \$186,918 in capital asset additions during the fiscal year consisting of \$146,423 of furniture and equipment and \$40,495 of leased equipment. The business-type activities had \$535,519 of capital asset additions during the year consisting of construction in progress, system improvements and equipment. Please refer to a note to the accompanying financial statements entitled *Capital Asset Activity* for more detailed information about the City's capital asset activity.

Debt Administration

Principal of \$64,818 and \$90,530 was paid during the year on governmental activities and business type activities debt, including leases payable, respectively. New long-term debt, including leases payable consisted of the following:

Governmental Activities:

- There was one new lease payable during the year consisting of right-to-use leased equipment payable totaling \$40,495.
- The City financed a camera-based security system resulting in the addition of a note payable totaling \$128,944.

Business-Type Activities:

- The City borrowed \$45,000 from the State of Florida Department of Environmental Protection to fund sewer expansion planning costs.

Please refer to a note to the accompanying financial statements entitled *Long-term Obligations* for more detailed information about the City's long-term debt activity.

ECONOMIC FACTORS

The City has approved an operating budget that does not include the use of reserves for the next fiscal year.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the City Manager at (352)793-2073.

CITY OF WEBSTER, FLORIDA

Statement of Net Position

September 30, 2025

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 977,323	\$ -	\$ 977,323
Accounts receivable - net	-	84,313	84,313
Due from other governments	-	512,200	512,200
Internal balances	78,229	(78,229)	-
Lease receivable	344,434	-	344,434
Restricted cash	-	1,340,421	1,340,421
Capital assets:			
Non-depreciable	1,032,845	636,189	1,669,034
Depreciable, net	765,171	11,350,003	12,115,174
Total assets	<u>3,198,002</u>	<u>13,844,897</u>	<u>17,042,899</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension	<u>83,479</u>	<u>146,181</u>	<u>229,660</u>
LIABILITIES			
Accounts payable and accrued expenses	56,978	86,459	143,437
Construction costs payable	-	476,645	476,645
Unearned revenue	-	1,032,965	1,032,965
Liabilities payable from restricted assets:			
Accrued interest payable	-	1,294	1,294
Customer deposits	-	56,938	56,938
Long-term obligations:			
Due within one year	45,822	71,114	116,936
Due in more than one year	267,235	462,998	730,233
Total liabilities	<u>370,035</u>	<u>2,188,413</u>	<u>2,558,448</u>
DEFERRED INFLOWS OF RESOURCES			
Pension	48,557	85,028	133,585
Lease related	<u>310,394</u>	-	<u>310,394</u>
Total deferred inflows of resources	<u>358,951</u>	<u>85,028</u>	<u>443,979</u>
NET POSITION			
Net investment in capital assets	1,640,825	11,220,741	12,861,566
Restricted for:			
Wastewater system improvements - expendable	-	68,586	68,586
Water system improvements - expendable	-	137,803	137,803
Loan compliance - expendable	-	42,835	42,835
Unrestricted	<u>911,670</u>	<u>247,672</u>	<u>1,159,342</u>
Total net position	<u>\$ 2,552,495</u>	<u>\$ 11,717,637</u>	<u>\$ 14,270,132</u>

The accompanying notes are an integral part of these financial statements

CITY OF WEBSTER, FLORIDA
Statement of Activities
Year Ended September 30, 2025

	Program Revenues			Net (Expense) Revenue and Change in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
FUNCTIONS/PROGRAMS						
PRIMARY GOVERNMENT						
Governmental Activities:						
General government	\$ 606,994	\$ 61,165	\$ -	\$ (545,829)	\$ -	\$ (545,829)
Public safety	191,945	2,255	-	(189,690)	-	(189,690)
Transportation	82,844	6,080	-	(76,764)	-	(76,764)
Culture and recreation	152,090	-	-	(152,090)	-	(152,090)
Interest on long-term-debt	4,714	-	-	(4,714)	-	(4,714)
Total governmental activities	1,038,587	69,500	-	(969,087)	-	(969,087)
Business-type activities:						
Utility services	1,746,714	1,059,620	588,700	-	(98,394)	(98,394)
Total business-type activities	1,746,714	1,059,620	588,700	-	(98,394)	(98,394)
TOTAL PRIMARY GOVERNMENT	\$ 2,785,301	\$ 1,129,120	\$ 588,700	(969,087)	(98,394)	(1,067,481)
General Revenues:						
Taxes:						
Property taxes				358,544	-	358,544
Public service taxes and franchise fees				307,365	-	307,365
Local government infrastructure tax				165,399	-	165,399
Fuel taxes levied for transportation purposes				34,082	-	34,082
State shared revenues				138,471	-	138,471
Investment earnings				9,147	-	9,147
Miscellaneous				45,083	69,235	114,318
Total general revenues and transfers				1,058,091	69,235	1,127,326
Change in Net Position				89,004	(29,159)	59,845
Net Position, beginning of year				2,463,491	11,746,796	14,210,287
Net Position, end of year				\$ 2,552,495	\$ 11,717,637	\$ 14,270,132

The accompanying notes are an integral part of these financial statements

CITY OF WEBSTER, FLORIDA
 Balance Sheet – Governmental Funds
 September 30, 2025

	<u>General Fund</u>
ASSETS	
Cash	\$ 977,323
Due from enterprise fund	78,229
Lease receivable	344,434
TOTAL ASSETS	<u>\$ 1,399,986</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
LIABILITIES	
Accounts payable and accrued liabilities	<u>\$ 56,978</u>
Total liabilities	<u>56,978</u>
DEFERRED INFLOWS OF RESOURCES	
Lease related	<u>310,394</u>
FUND BALANCES	
Nonspendable:	
Due from enterprise fund	78,229
Unassigned	<u>954,385</u>
Total fund balances	<u>1,032,614</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,399,986</u>

The accompanying notes are an integral part of these financial statements

CITY OF WEBSTER, FLORIDA

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

September 30, 2025

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

Total Fund Balances – Governmental Funds	\$ 1,032,614
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not reported in the governmental funds.	
Capital assets-net	1,798,016
Long-term liabilities are not reported in the governmental funds.	
Long-term debt	(109,141)
Leases payable	(48,050)
Compensated absences	(15,778)
Net pension liability	(140,088)
Deferred outflows of resources and deferred inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.	
Deferred outflows of resources related to pensions	83,479
Deferred inflows of resources related to pensions	(48,557)
Total Net Position – Governmental Activities	<u>\$ 2,552,495</u>

The accompanying notes are an integral part of these financial statements

CITY OF WEBSTER, FLORIDA**Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
Year Ended September 30, 2025**

	General Fund
REVENUES	
Taxes	\$ 872,334
Permits, fees and special assessments	11,375
Intergovernmental	139,249
Charges for services	44,537
Fines and forfeitures	2,255
Miscellaneous	57,840
	<hr/>
Total revenues	1,127,590
EXPENDITURES	
Current:	
General government	552,234
Public safety	190,725
Transportation	79,231
Culture and recreation	113,975
Capital outlay	192,165
Debt service	69,532
	<hr/>
Total expenditures	1,197,862
Excess of revenues over (under) expenditures	<hr/> (70,272)
OTHER FINANCING SOURCES (USES)	
Issuance of lease financing	40,495
Financed purchase note proceeds	128,944
	<hr/>
Net change in fund balances	99,167
FUND BALANCES, beginning of year	933,447
FUND BALANCES, end of year	<u>\$ 1,032,614</u>

The accompanying notes are an integral part of these financial statements

CITY OF WEBSTER, FLORIDA

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities
Year Ended September 30, 2025

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

Net Changes in Fund Balances – Total Governmental Funds **\$ 99,167**

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

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

Current year depreciation expense	(90,703)
Capital assets recorded in the current period	186,918

Governmental funds report the issuance of long-term debt or lease financing as an other financing source. However, in the statement of activities, issuance of long-term debt and lease financing is reported as a long-term obligation.

This is the amount of long-term debt issued during the year.	(128,944)
This is the amount of lease financing issued during the year.	(40,495)

Governmental funds report debt and lease payable principal repayments as expenditures. However, in the statement of activities no expense is reported.

This is the amount of long-term debt principal repayments made during the year.	47,394
This is the amount of lease payable principal repayments made during the year.	17,424

Compensated absences are long-term obligations and are reported as liabilities in the government-wide statement of net position but are not reported as liabilities in the governmental funds.

This is the change in accrued compensated absences during the year.	2,778
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Pension costs are recorded in the statement of activities under the full accrual basis of accounting, but are not recorded in the governmental fund until paid. The net change in the pension related elements in the current year are as follows:

This amount represents the change in deferred outflows related to pensions	(13,764)
This amount represents the change in deferred inflows related to pensions	(3,312)
This amount represents the change in the net pension liability.	12,541

Changes in Net Position of Governmental Activities **\$ 89,004**

The accompanying notes are an integral part of these financial statements

CITY OF WEBSTER, FLORIDA
Statement of Net Position – Proprietary Fund
September 30, 2025

	<u>Enterprise Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ -
Accounts receivable - net	84,313
Due from other governments	512,200
Total current assets	<u>596,513</u>
Noncurrent assets:	
Restricted cash and cash equivalents	1,340,421
Capital assets	
Non-depreciable	636,189
Depreciable, net	<u>11,350,003</u>
Total noncurrent assets	<u>13,326,613</u>
Total Assets	<u>13,923,126</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pensions	<u>146,181</u>
LIABILITIES	
Current Liabilities:	
Accounts payable and accrued liabilities	86,459
Construction costs payable	476,645
Due to other funds	78,229
Current portion of long-term debt	71,114
Total current liabilities	<u>712,447</u>
Noncurrent liabilities:	
Liabilities payable from restricted assets:	
Accrued interest payable	1,294
Customer deposits	56,938
Unearned revenue	1,032,965
Net pension liability	245,306
Long-term debt, noncurrent portion	<u>217,692</u>
Total noncurrent liabilities	<u>1,554,195</u>
Total liabilities	<u>2,266,642</u>
DEFERRED INFLOWS OF RESOURCES	
Pensions	<u>85,028</u>
NET POSITION	
Net investment in capital assets	11,220,741
Restricted for:	
Debt service	42,835
Wastewater system improvements	68,586
Water system improvements	137,803
Unrestricted	<u>247,672</u>
Total net position	<u>\$ 11,717,637</u>

The accompanying notes are an integral part of these financial statements

CITY OF WEBSTER, FLORIDA**Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund
Year Ended September 30, 2025**

	<u>Enterprise Fund</u>
OPERATING REVENUES	
User fees	\$ 1,059,620
Other operating revenues	69,235
Total operating revenues	<u>1,128,855</u>
OPERATING EXPENSES	
Personnel expenses	480,069
Operating expenses	747,686
Depreciation	507,815
Total operating expenses	<u>1,735,570</u>
OPERATING INCOME (LOSS)	<u>(606,715)</u>
NONOPERATING REVENUE (EXPENSE)	
Interest expense	<u>(11,144)</u>
Total nonoperating revenues (expenses)	<u>(11,144)</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	(617,859)
Capital contributions - grants	534,700
Capital contributions - impact fees	54,000
CHANGE IN NET POSITION	(29,159)
Net position - beginning of year	11,746,796
Net position - end of year	<u>\$ 11,717,637</u>

The accompanying notes are an integral part of these financial statements

CITY OF WEBSTER, FLORIDA
Statement of Cash Flows – Proprietary Fund
Year Ended September 30, 2025

	Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 1,056,340
Payments for salaries and benefits	(479,810)
Payments to suppliers	(772,506)
Other payments	69,235
Net cash provided (used) by operating activities	<u>(126,741)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Repayment of interfund liabilities	78,229
Net cash provided (used) by noncapital financing activities	<u>78,229</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition of capital assets, net of related payables	(58,874)
Capital grants received, net of change in related receivable	119,660
Impact fees received	522,505
Principal paid on debt	(90,530)
Loan proceeds received	45,000
Interest paid on debt	(11,467)
Net cash provided (used) by capital and related financing activities	<u>526,294</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	477,782
Cash and cash equivalents - beginning of year	862,639
Cash and cash equivalents - end of year	<u>\$ 1,340,421</u>
As shown in the Accompanying Financial Statements:	
Cash and cash equivalents	\$ -
Restricted cash and cash equivalents	1,340,421
Total cash and cash equivalents	<u>\$ 1,340,421</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities	
Operating income (loss)	\$ (606,715)
Depreciation expense	507,815
Change in:	
Deferred outflows - pensions	31,523
Deferred inflows - pensions	2,346
Net pension liability	(33,610)
Accounts receivable	(6,074)
Accounts payable	(24,820)
Customer deposits	2,794
Net cash provided (used) by operating activities	<u>\$ (126,741)</u>

The accompanying notes are an integral part of these financial statements

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its statements (GASBS) and Interpretations (GASBI). The more significant accounting policies established in GAAP and used by the City are discussed below:

Reporting Entity

The City of Webster, Florida (the "City"), is an incorporated municipality, established by Section 11318, Laws of Florida, in 1925.

As required by generally accepted accounting principles, the accompanying financial statements present the City as a primary government.

The accompanying financial statements present the City's primary government and component units over which the City exercises significant influence. Criteria for determining if other entities are potential component units of the City which should be reported with the City's basic financial statements are identified and described in the GASB *Codification of Governmental Accounting and Financial Reporting Standards*. The application of these criteria provides for identification of any entities for which the City is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading or incomplete. The City does not exert significant influence over any legally separate entities, nor are there any entities for which financial relationships with the City are significant. As a result, the financial reporting entity does not include or exclude any component units.

The City is authorized to levy ad valorem taxes on the taxable value of real and tangible personal property within the jurisdiction of the City limits. The City assessed a millage rate of 8.0000 for fiscal year ended September 30, 2025.

Basis of Presentation - Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees charged to external parties. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include charges for services that are directly related to a given function; and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not properly included among program revenues are reported instead as *general revenues*.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Basis of Presentation - Fund Financial Statements

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements, but all nonmajor funds are aggregated and displayed in a single column. All the City's funds were considered major funds. The governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The City reports the following major governmental fund:

General Fund - the primary operating fund, used to account for and report all activities not accounted for in another fund.

The City reports the following major proprietary fund:

Enterprise Fund - to account for the assets, operation and maintenance of the City-owned water, sanitation, and sewer systems.

Measurement Focus and Basis of Accounting

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisition under capital leases are reported as other financing sources.

Property taxes, franchise and public service taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual as revenue of the current period.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Imposed nonexchange resources (property taxes, fines) are reported as deferred inflows if received before the tax is levied or before the date when use is first permitted. Government mandated nonexchange transactions (grants) and voluntary nonexchange transactions (donations) resources are reported as liabilities until the eligibility requirements are met and as deferred inflows if received before time requirements are met.

Operating revenues shown for proprietary operations generally result from producing or providing goods and services such as water, sanitation and sewer services. Operating expenses for these operations include all costs related to providing the service or product. These costs include billing and collection, personnel and purchased services, repairs and maintenance, depreciation, materials and supplies, and other expenses directly related to costs of services. All other revenue and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Cash Deposits

All cash deposits are placed in a bank that qualifies as a public depository, as required by law (Florida Security for Public Deposits Act). Accordingly, all cash deposits are insured by Federal depository insurance and/or entirely collateralized pursuant to Chapter 280, Florida Statutes.

Investments

The city has formally adopted investment policies for its operating funds. The following types of investments are allowed by the policy:

- Direct Obligations of the U.S. Treasury;
- Direct Obligations of U.S. Government Instrumentalities;
- Savings accounts and certificates of deposit in qualified public depositories;
- The Local Government Surplus Funds Trust Fund;
- Securities and Exchange Commission registered money market funds with the highest credit quality rating.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Accounts Receivables

Receivables are stated at net realizable value, reduced by an allowance for uncollectable accounts, where appropriate. Accounts receivable of the Enterprise Fund are net of a \$138,257 allowance.

Capital Assets

Capital assets are recorded at historical cost or estimated historical cost, except for contributed assets which are recorded at acquisition value at the date of contribution. The City uses a capitalization threshold of \$750 for buildings and furniture and equipment, and \$100,000 for infrastructure.

In accordance with GASB Cod. Sec 1400.162, the City has elected not to report infrastructure assets acquired prior to October 1, 2003.

Depreciation of capital assets is provided using the straight-line method over the estimated useful lives of the assets, which range as follows:

	<u>Years</u>
Buildings and improvements	39
Furniture, equipment and vehicles	3 - 10
Infrastructure	40
Water and sewer distribution system	20 - 40

For its business-type activities, the City's policy is to capitalize construction period interest costs on projects funded specifically through debt financing. Interest earnings are offset against construction costs for qualified projects financed with tax-exempt debt.

Compensated Absences

The City's policy is to allow limited vesting of employee vacation pay. A liability for accrued compensated absences of employees of the governmental funds exists. However, since this liability will not be liquidated with expendable available financial resources, the liability has not been reported in the governmental funds. The City's liability for compensated absences is reported in governmental activities in the government-wide financial statements. The City does not allocate compensated absences to business-type activities.

Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the plan net position of the Florida Retirement System (FRS or the System) and additions to/deductions from FRS's plan net position have been determined on the same basis as they are reported by FRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure).

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

The City has recognized deferred outflows and inflows of resources related to the City’s participation in the Florida Retirement System pensions. See Note D for additional information regarding pensions. The City has recognized deferred inflows of resources related to leases for which the City is the lessor.

Property Taxes

The Sumter County Tax Collector bills and collects property taxes for the City. In governmental funds, property tax revenues are recognized in the period for which they are levied and as funds are collected.

Details of the City’s tax calendar are presented below:

Lien date	January 1
Levy date	October 1
Discount periods	November - February
Delinquent date	April 1

Equity Classification – Net Position

Government-wide Statements and Proprietary Fund Statements - The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources is classified as net position and displayed in three components:

- Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position - Consists of restricted assets reduced by liabilities related to those assets and are subject to restrictions beyond the City’s control. The restriction is either externally imposed (for instance, by creditors, grantors, contributors, or laws/regulations of other governments) or imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position - Consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

When both restricted and unrestricted net position is available for use, it is the City's policy to use restricted net position first, then unrestricted net position as they are needed.

Equity Classifications – Fund Balance

Governmental Fund Statements - The City follows the provisions of GASB Cod. Sec. 1800 to classify fund balances for governmental funds into specifically defined classifications. The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor the constraints on the specific purposes for which amounts in those funds can be spent. Spendable resources are to be shown as restricted, committed, assigned and unassigned as considered appropriate in the City's circumstances.

The following classifications describe the relative strength of the spending constraints:

- *Nonspendable Fund Balance* - Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- *Restricted Fund Balance* - Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance* - Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the City's highest level of decision-making authority, which is an ordinance of the City. Committed amounts cannot be used for any other purpose unless the City removes those constraints by taking the same type of action.
- *Assigned Fund Balance* - Assigned fund balances are amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by (a) the city commission or (b) a body or official to which the city commission has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance* - Unassigned fund balance is the residual classification for the General Fund.

The City uses restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Leases

Lessee: The City is a lessee for noncancellable leases of equipment and recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$1,000 or more. At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term, subsequently reduced by the principal portion of the lease payments made.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgements related to leases include the determination of the discount rate used to discount the lease payments to present value and determination of the lease term.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate for a similar transaction as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lessor: The City is a lessor for a noncancellable lease of City property for cell phone antenna placement. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date and recognized as revenue over the life of the lease term on a straight-line basis. Key estimates and judgements include how the City determines the discount rate it uses to discount the lease receipts to present value and determination of the lease term.

- The City's lease agreement does not contain an explicit interest component that is charged to the lessee and has decided to discount the lease receipts using the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices as a proxy for the incremental borrowing rate for general City obligations.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the leases receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE B - INTERFUND BALANCES

Interfund receivables and payables at September 30, 2025 consisted of the following and resulted from a deficit position in the City's pooled cash. Accordingly, they are reported as interfund borrowing.

Receivable Fund	Payable Fund	Amount
General Fund	Enterprise Fund	\$ 78,229

There were no interfund transfers during the year ended September 30, 2025.

NOTE C - CAPITAL ASSET ACTIVITY

The following changes in capital assets occurred:

	Balance October 1, 2024	Transfers	Increases	Decreases	Balance September 30, 2025
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 1,032,845	\$ -	\$ -	\$ -	\$ 1,032,845
Total capital assets, not being depreciated	<u>1,032,845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,032,845</u>
Capital assets, being depreciated:					
Buildings and improvements	1,055,032	-	-	-	1,055,032
Furniture and equipment	485,198	-	146,423	-	631,621
Right to use leased equipment	42,878	-	40,495	-	83,373
Total capital assets, being depreciated	<u>1,583,108</u>	<u>-</u>	<u>186,918</u>	<u>-</u>	<u>1,770,026</u>
Less accumulated depreciation for:					
Buildings and improvements	(563,642)	-	(34,446)	-	(598,088)
Furniture and equipment	(340,585)	-	(44,213)	-	(384,798)
Less accumulated amortization for:					
Right to use leased equipment	(9,925)	-	(12,044)	-	(21,969)
Total accumulated depreciation/amortization	<u>(914,152)</u>	<u>-</u>	<u>(90,703)</u>	<u>-</u>	<u>(1,004,855)</u>
Total capital assets being depreciated, net	<u>668,956</u>	<u>-</u>	<u>96,215</u>	<u>-</u>	<u>765,171</u>
Governmental activities capital assets, net	<u>\$ 1,701,801</u>	<u>\$ -</u>	<u>\$ 96,215</u>	<u>\$ -</u>	<u>\$ 1,798,016</u>

CITY OF WEBSTER, FLORIDA
Notes to Financial Statements
September 30, 2025

NOTE C - CAPITAL ASSET ACTIVITY – CONTINUED

	Balance October 1, 2024	Transfers	Increases	Decreases	Balance September 30, 2025
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 51,030	\$ -	\$ -	\$ -	\$ 51,030
Construction-in-progress	71,314	-	513,845	-	585,159
Total capital assets, not being depreciated	<u>122,344</u>	<u>-</u>	<u>513,845</u>	<u>-</u>	<u>636,189</u>
Capital assets, being depreciated:					
Water distribution system	4,378,411	-	11,080	-	4,389,491
Sewer system	16,960,299	-	-	-	16,960,299
Equipment	114,916	-	10,594	-	125,510
Right to use leased equipment	51,621	-	-	-	51,621
Total capital assets, being depreciated	<u>21,505,247</u>	<u>-</u>	<u>21,674</u>	<u>-</u>	<u>21,526,921</u>
Less accumulated depreciation for:					
Water distribution system	(3,515,916)	-	(57,011)	-	(3,572,927)
Sewer system	(6,125,220)	-	(429,404)	-	(6,554,624)
Equipment	(26,246)	-	(11,076)	-	(37,322)
Less accumulated amortization for:					
Right to use leased equipment	(1,721)	-	(10,324)	-	(12,045)
Total accumulated depreciation/amortization	<u>(9,669,103)</u>	<u>-</u>	<u>(507,815)</u>	<u>-</u>	<u>(10,176,918)</u>
Total capital assets being depreciated, net	<u>11,836,144</u>	<u>-</u>	<u>(486,141)</u>	<u>-</u>	<u>11,350,003</u>
Business-type activities capital assets, net	<u>\$ 11,958,488</u>	<u>\$ -</u>	<u>\$ 27,704</u>	<u>\$ -</u>	<u>\$ 11,986,192</u>

Depreciation expense was charged to functions as follows:

Governmental Activities:

General government	\$ 45,988
Public safety	1,220
Transportation	3,236
Culture and recreation	40,259
Total depreciation expense - governmental activities	<u>\$ 90,703</u>

Business-type Activities:

Water	\$ 65,196
Sewer	432,295
Sanitation	10,324
Total depreciation expense - business-type activities	<u>\$ 507,815</u>

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS

All of the City's eligible employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the Pension Plan and the Retiree Health Insurance Subsidy (HIS Plan). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan (Investment Plan) alternative to the Pension Plan, which is administered by the State Board of Administration (SBA). As a general rule, membership in the FRS is compulsory for all employees working in regularly established positions for a state agency, county government, district school board, state university, state community college, or a participating city, special district, metro planning district or public charter school within the State of Florida that makes an election to participate. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Florida legislature establishes and may amend the contribution requirements and benefit terms of all FRS plans. The plan administrator for FRS prepares and publishes its own stand-alone comprehensive annual financial report, including financial statements and required supplementary information. Copies of this report can be obtained from the Department of Management Services, Division of Retirement, Bureau of Research and Education Services, P.O. Box 9000, Tallahassee, Florida 32315-9000; or at the Division's website (www.frs.myflorida.com).

Pension Plan

Plan Description - The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership for the City are as follows: *Regular Class* – Members of the FRS who do not qualify for membership in the other classes. *Senior Management Service Class (SMSC)* - Members in senior management level positions. Employees enrolled in the Pension Plan prior to July 1, 2011, vest after six years of creditable service, and employees enrolled in the Pension Plan on or after July 1, 2011, vest after eight years of creditable service. Regular class and SMSC members initially enrolled in the Pension Plan before July 1, 2011, once vested, are eligible for normal retirement benefits at age 62 or any time after 30 years of creditable service. Regular class and SMSC members enrolled in the Pension Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or anytime after 33 years of credible service. Early retirement may be taken any time after vesting within 20 years of normal retirement age; however, there is a 5.0% benefit reduction for each year remaining prior to the normal retirement age.

DROP is available under the Pension Plan when the member first reaches eligibility for normal retirement. The DROP allows a member to retire while continuing employment for up to 60 months. While in the DROP, the member's retirement benefits accumulate in the FRS Trust Fund increased by a cost-of-living adjustment each July and earn monthly interest equivalent to an annual rate of 1.30%. DROP participants with an effective DROP commencement date before July 1, 2011, earn a monthly interest equivalent to an annual rate of 6.50%.

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

Benefits Provided - Benefits under the Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

The following chart shows the percentage value for each year of service credit earned.

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>% Value (Per Year of Service)</u>
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60%
Retirement up to age 63 or with 31 years of service	1.63%
Retirement up to age 64 or with 32 years of service	1.65%
Retirement up to age 65 or with 33 or more years of service	1.68%
Regular Class members initially Enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60%
Retirement up to age 66 or with 34 years of service	1.63%
Retirement up to age 67 or with 35 years of service	1.65%
Retirement up to age 68 or with 36 or more years of service	1.68%
Senior Management Service Class	2.00%

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

The benefits received by retirees and beneficiaries are increased by a cost-of-living adjustment (COLA) each July. If the member was initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before that time, the annual COLA is 3.0% per year. The annual COLA for retirees with an effective retirement date or DROP date beginning on or after August 1, 2011, who were initially enrolled before July 1, 2011, is a portion of 3.0% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3.0%. Pension Plan members initially enrolled on or after July 1, 2011, will not have a COLA after retirement.

Contributions - Effective July 1, 2011, all enrolled members of the Pension Plan, other than the DROP participants, are required to contribute 3.0% of their salary to the Pension Plan. In addition to member contributions, governmental employers are required to make contributions to the Pension Plan based on state-wide uniform system contribution rates established by the Florida Legislature. These rates are updated as of July 1 each year.

The employer contribution rates by job class for the fiscal year ending September 30, 2025 were as follows:

	October 1, 2024 to June 30, 2025	July 1, 2025 to September 30, 2025
Regular	13.63%	14.03%
Senior Management Service	34.52%	33.24%
DROP Participants	21.13%	22.02%

These employer contribution rates do not include the HIS Plan contribution rate and the administrative cost assessment.

For the fiscal year ended September 30, 2025, City contributions to the Pension Plan totaled \$44,475.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resource and Deferred Inflows of Resources Related to Pensions – On September 30, 2025, the City reported liabilities of \$232,257 for its proportionate share of the Pension Plan’s net pension liability. The net pension liabilities were measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations as of July 1, 2025. The City’s proportionate share of the net pension liability was based on its share of the City’s 2024-25 fiscal year contributions relative to the 2024-25 fiscal year contributions of all participating members. On June 30, 2025, the City’s proportionate share was 0.000748368%, which was an increase of 8% from its proportionate share measured as of June 30, 2024.

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

For the fiscal year ended September 30, 2025, the City recognized pension expense of \$38,951. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 24,807	\$ -
Change in assumptions	26,971	-
Difference between projected and actual earnings on Plan investments	-	38,778
Changes in proportion and differences between the City contributions and proportionate share of contributions	65,098	12,509
City contributions subsequent to the measurement date	11,383	-
Total	\$ 128,259	\$ 51,287

The deferred outflows of resources as of September 30, 2025 related to the Pension Plan resulting from contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Year ending September 30,	Amount
2026	\$ 55,472
2027	6,627
2028	4,953
2029	(1,463)
	\$ 65,589

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

Actuarial Assumptions – The total Pension liability in the July 1, 2025 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.40%
Salary Increases	3.50% average, including inflation
Investment Rate of Return	6.70%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 tables (public retirement plans mortality tables report as published by the Society of Actuaries) by member category and sex, projected generationally using Scale MP-2018.

The actuarial assumptions used in the July 1, 2025 valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

The long-term expected rate of return on Pension Plan investments was not based on historical returns but instead was based on a forward-looking capital market economic model. The allocation policy’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

For the Pension Plan’s fiscal year ended June 30, 2025:

Asset Class	Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	3.20%	3.20%	1.10%
Fixed Income	29.00%	5.50%	5.40%	4.00%
Global Equity	45.00%	8.50%	6.90%	18.30%
Real Estate (Property)	12.00%	8.40%	7.10%	16.80%
Private Equity	11.00%	12.40%	8.80%	28.40%
Strategic Investment	2.00%	6.50%	6.10%	8.70%
Total	100.00%			
Assumed Inflation Mean			2.40%	1.50%

Discount Rate - The discount rate used to measure the total pension liability as of July 1, 2025 was 6.70%. The Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

Sensitivity of the Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the City’s proportionate share of the net pension liability calculated using the discount rate of 6.70% as of September 30, 2025, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

As of September, 9/30/2025	Current Discount Rate 6.70%	1% Decrease \$ 455,801	Current Rate \$ 232,257	1% Increase \$ 44,841

Pension Plan Fiduciary Net Position – Detailed information regarding the FRS Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan – As of September 30, 2025, the City had no outstanding payable for pension plan contributions required for the fiscal year ended September 30, 2025.

HIS Plan

Plan Description - The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of state-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided - For the fiscal year ended September 30, 2025, eligible retirees and beneficiaries received a monthly HIS payment of \$7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$45 and a maximum HIS payment of \$225 per month. To be eligible to receive these benefits, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. The employer contribution rates for fiscal year ended September 30, 2025 were 2.00%. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

For the fiscal year ended September 30, 2025, the City’s contribution to the HIS Plan totaled \$10,648.

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

Pension Liabilities, Pension Expense, and Deferred Outflows of Resource and Deferred Inflows of Resources Related to Pensions – On September 30, 2025, the City reported liabilities of \$153,137 for its proportionate share of the HIS Plan’s net pension liability. The net pension liabilities were measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations as of July 1, 2025. The City’s proportionate share of the net pension liability was based on its share of the City’s 2024-25 fiscal year contributions relative to the 2024-25 fiscal year contributions of all participating members. On June 30, 2025, the City’s proportionate share was 0.001194741%, which was a 10% increase from its proportionate share measured as of June 30, 2024.

For the fiscal year ended September 30, 2025, the City recognized pension expense of \$20,969. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to the Pension Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 913	\$ 243
Change in assumptions	1,355	37,039
Net difference between projected and actual earnings on Plan investments	-	127
Changes in proportion and differences between the City contributions and proportionate share of contributions	96,451	44,889
City contributions subsequent to the measurement date	2,682	-
Total	\$ 101,401	\$ 82,298

The deferred outflows of resources as of September 30, 2025 related to HIS Plan resulting from contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Year ending September 30,	Amount
2026	\$ (587)
2027	513
2028	2,197
2029	10,761
2030	3,537
	\$ 16,421

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

Actuarial Assumptions – Actuarial valuations for the HIS plan are conducted biennially. The July 1, 2024 HIS valuation is the most recent actuarial valuation and was used to develop the liabilities for June 30, 2025. The total pension liabilities as of June 30, 2025 were determined using the following actuarial assumptions:

Inflation	2.40%
Salary Increases	3.50% average, including inflation
Discount Rate	5.20%

Mortality rates were based on the Generational PUB-2010 tables using projection scale MP-2018.

The actuarial assumptions that determined the total pension liability as of June 30, 2025 were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

Discount Rate – The discount rate used to measure the total pension liability on June 30, 2025 was 5.20%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the City’s proportionate share of the net pension liability calculated as of September 30, 2025 using the discount rate of 5.20% as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage lower or one percentage point higher than the current rate:

As of September,	Current Discount Rate	1% Decrease	Current Rate	1% Increase
9/30/2025	5.20%	\$ 172,685	\$ 153,137	\$ 136,740

Pension Plan Fiduciary Net Position - Detailed information regarding the HIS Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

Payables to the HIS Plan - On September 30, 2025 the City reported no payables outstanding for contributions to the HIS plan required for the fiscal year ended September 30, 2025.

The aggregate net pension liability, deferred inflows of resources related to pensions, deferred outflows of resources related to pensions, and pension expense for the City as of September 30, 2025 are as follows:

	FRS	HIS	Total
Deferred outflows of resources related to pensions	\$ 128,259	\$ 101,401	\$ 229,660
Net pension liability	232,257	153,137	385,394
Deferred inflows of resources related to pensions	51,287	82,298	133,585
Pension expense (benefit)	38,951	20,969	59,920

Investment Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The Investment Plan is reported in the SBA’s annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the defined benefit pension plan. The City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member’s accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of plan members.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years.

If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over the account. For the fiscal year ended September 30, 2025, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

NOTE D - EMPLOYEE DEFERRED COMPENSATION AND RETIREMENT PLANS - CONTINUED

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan or remain in the Investment Plan and rely upon the account balance for retirement income.

The Investment Plan pension expense for the City totaled \$-0- for the fiscal year ended September 30, 2025.

Payables to the Investment Plan – As of September 30, 2025, the City reported no payables outstanding for contributions to the Investment Plan.

NOTE E - LEASES

Lease Receivable – The City reports a lease receivable related to an antenna lease agreement originally executed in 2008. The lease term was originally for an initial 5-year period with the option of 4 separate 5-year renewal periods thereafter. The City receives annual payments which are increased each year by 3% and the City recognized \$38,007 in lease revenue and \$9,147 in interest revenue during the fiscal year related to this lease. On September 30, 2025, the City's receivable for lease payments was \$344,434. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. On September 30, 2025, the balance of the deferred inflow of resources was \$310,394.

Lease Payable – The City reports the following leases payable on September 30, 2025:

- Lease executed in 2021 for the right-to-use a multifunction copier reported in the governmental activities. The City is required to make monthly principal and interest payments of \$59 and maturing in February 2026. The lease agreement does not have an explicit interest rate and the City utilized an estimated incremental borrowing rate of 5.5% to determine the lease liability. The book value of this right-to-use asset as the end of the current fiscal year is \$262 and is being amortized on a straight-line basis over a 60-month term from the lease origination date (5 months remaining on September 30, 2025).
- Lease executed in 2023 for the right-to-use a 2022 Ford F-250 flatbed truck reported in the governmental activities. City is required to make annual principal and interest payments of \$8,925 and maturing in January 2028. The lease agreement does not have an explicit interest rate and the City utilized an estimated incremental borrowing rate of 5.5% to determine the lease liability. The book value of this right-to-use asset as the end of the current fiscal year is \$24,042 and is being amortized on a straight-line basis over a 60-month term from the lease origination date (2 years remaining on September 30, 2025).
- Lease executed in 2025 for the right-to-use a 2025 Ford Explorer reported in the governmental activities. City is required to make annual principal and interest payments of \$9,181 and maturing in May 2030. The lease agreement does not have an explicit interest rate and the City utilized an estimated incremental borrowing rate of 6.5% to determine the lease liability. The book value of this right-to-use asset as the end of the current fiscal year is \$37,100 and is being amortized on a straight-line basis over a 60-month term from the lease origination date (4 years remaining on September 30, 2025).

NOTE E – LEASES – CONCLUDED

- Lease executed in 2024 for the right-to-use a 2024 Ford F-150 truck reported in the business-type activities. City is required to make annual principal and interest payments of \$12,364 and maturing in January 2028. The lease agreement does not have an explicit interest rate and the City utilized an estimated incremental borrowing rate of 9.5% to determine the lease liability. The book value of this right-to-use asset as the end of the current fiscal year is \$39,576 and is being amortized on a straight-line basis over a 60-month term from the lease origination date (3 years remaining on September 30, 2025).

The future principal and interest lease payments as of September 30, 2025, were as follows:

Fiscal Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2026	\$ 15,373	\$ 3,028	\$ 9,309	\$ 3,056
2027	16,007	2,099	10,232	2,132
2028	8,065	1,116	11,248	1,116
2029	8,605	576	-	-
Total	\$ 48,050	\$ 6,819	\$ 30,789	\$ 6,304

NOTE F - LONG-TERM OBLIGATIONS

Long-term debt of the City is as follows:

Governmental Activities

A loan used to finance the purchase of a new City vehicle that bears interest at 5.00% and maturing in December 2025. The loan is secured by the mower that was purchased with the loan financing and require annual payments of \$7,965.

\$ 7,540

A loan used to finance the purchase of a new tractor/loader, including interest of 3.95% and maturing in October 2025. The loan is secured by the equipment that was purchased with the loan financing and requires monthly payments of \$1,016.

1,014

A loan used to finance the purchase of a camera security system, including interest of 8.9% and maturing in January 2029. The loan is secured by the equipment that was purchased with the loan financing and requires annual payments of \$31,257.

100,587

Total Governmental Activities Long Term Debt

\$ 109,141

NOTE F - LONG-TERM OBLIGATIONS - CONTINUED

Business-type Activities

State Revolving Fund Loans

Loan Agreement WW864070, due in semiannual payments of \$24,491; including interest at 1.29%, maturing in June 2029; collateralized by net revenues from the sanitation and sewer systems.

\$ 187,517

Loan Agreement WW600300, due in semiannual payments of \$24,491; including interest at 0.78%, with a scheduled maturity in February 2037; collateralized by net revenues from the sewer system. The total loan award is \$75,000 of which \$45,000 was drawn as of September 30, 2025 and the loan agreement includes a principal forgiveness grant of 50% of the amount drawn.

22,500

Water Revenue Bonds (1989 Series)

Net revenues from the operation of the municipal water system of the City are pledged as collateral for the 1989 Water Revenue Bonds. The purpose of the issue was to provide financing for a portion of the cost of acquiring and constructing extensions and improvements to the City's municipal water system. The bond was issued as a single bond under a negotiated sale to the U.S. Department of Agriculture, Rural Development. The bonds are due in installments through September 2028 with interest at 5%.

48,000

Total Business-Type Activities Long Term Debt

\$ 258,017

All the City's long-term debt arose through direct borrowings or direct placements.

Aggregate maturities of long-term debt are as follows:

Fiscal Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2026	\$ 30,449	\$ 9,790	\$ 61,805	\$ 6,613
2027	23,934	7,324	66,285	4,419
2028	26,161	5,096	68,246	2,658
2029	28,597	2,661	52,365	830
2030	-	-	4,007	65
2031-2035	-	-	5,309	34
Total	\$ 109,141	\$ 24,871	\$ 258,017	\$ 14,619

NOTE F - LONG-TERM OBLIGATIONS – CONCLUDED

The long-term debt obligations all allow the lenders to take whatever legal actions necessary to collect the amounts due in the event of default. The following debt obligations have additional remedies in the event of defaults as follows:

- Vehicle and equipment purchase agreements – The lessor/lender typically has the right to declare the unpaid principal components of the remaining payment to be due and payable upon default and in some cases, can forcibly repossess the asset securing the purchase.
- State Revolving Funds (SRF) Loans – The lender, subject to the rights of superior liens on the pledged revenues, may request a court to appoint a receiver to manage the City’s utility systems, intercept the delinquent amount from any unobligated funds due to the City under any revenue or tax sharing fund established by the State of Florida, impose a penalty in the amount not to exceed a rate of 18 percent per annum on the amount due, notify financial market credit rating agencies and potential creditors and may accelerate the repayment schedule or increase the interest rate on the unpaid principal of the loan to as 1.667 times the loan interest rate.
- Water Revenue Bonds (1989 Series) – The lender may declare the entire outstanding principal amount and accrued interest immediately due and payable, incur and pay reasonable expenses for repair, maintenance and operation of the utility systems and such other reasonable expenses as may be necessary to cure the cause of default or take possession and repair, maintain, rent or operate the utility systems.

The following is a summary of changes in long-term obligations for the year ended September 30, 2025:

	Balance October 1, 2024	Increases	Decreases	Balance September 30, 2025	Amounts Due within One Year
Governmental Activities:					
Compensated absences	\$ 18,556	\$ -	\$ (2,778)	\$ 15,778	\$ -
Net pension liability	152,629	-	(12,541)	140,088	-
Leases payable	24,979	40,495	(17,424)	48,050	15,373
Long-term debt	27,591	128,944	(47,394)	109,141	30,449
Total long-term obligations	<u>\$ 223,755</u>	<u>\$ 169,439</u>	<u>\$ (80,137)</u>	313,057	<u>\$ 45,822</u>
Less amounts due in one year				(45,822)	
Net long-term obligations in excess of one year				<u>\$ 267,235</u>	
Business-type Activities:					
Net pension liability	\$ 278,916	\$ -	\$ (33,610)	\$ 245,306	\$ -
Leases payable	39,257	-	(8,468)	30,789	9,309
Long-term debt	295,079	45,000	(82,062)	258,017	61,805
Total long-term obligations	<u>\$ 613,252</u>	<u>\$ 45,000</u>	<u>\$ (124,140)</u>	534,112	<u>\$ 71,114</u>
Less amounts due in one year				(71,114)	
Net long-term obligations in excess of one year				<u>\$ 462,998</u>	

NOTE G - PLEDGED REVENUES

The City has pledged future water, sewer and sanitation customer revenues, net of specified operating expenses. The following table provides a summary of the pledged revenues for the City's outstanding debt issues.

<u>Pledged Revenue</u>	<u>Revenue Pledged Through</u>	<u>Total Principal and Interest Outstanding</u>	<u>Current Year Principal and Interest Paid</u>	<u>Current Year Net Revenue</u>	<u>Percentage of Net Revenues to Principal and Interest Paid</u>
Water, Net Revenue	9/1/2028	\$ 52,900	\$ 18,150	\$ 17,697	98%
Sewer and Sanitation, Net Revenue	2/15/2032	\$ 219,735	\$ 71,482	\$ (85,154)	-119%

NOTE H - RISK MANAGEMENT

The City is exposed to various risks of loss related to general liability, workers' compensation, public liability, law enforcement liability, property damage, and errors and omissions. To manage its risks, the City participates in the Florida League of Cities Florida Municipal Insurance Trust (the "Fund"), a public entity risk pool currently operating as a common risk management and insurance program for member cities. The City pays an annual premium to the Fund for its coverage. The premiums are designed to fund the liability risks assumed by the Fund and are based on certain actual exposures of each member. There were no significant reductions in insurance coverages from the prior year and settlements have not exceeded coverage in any of the past three years.

REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF WEBSTER, FLORIDA

**Schedule of the City's Proportionate Share of the Net Pension Liability - Florida Retirement System Pension Plan
Last Ten Fiscal Years***

	2025	2024	2023	2022	2021
City's proportion of the net pension liability (asset)	0.00074837%	0.00069342%	0.00047961%	0.00058110%	0.00049448%
City's proportionate share of the net pension liability (asset)	\$ 232,257	\$ 268,247	\$ 216,218	\$ 37,354	\$ 187,697
City's covered payroll	\$ 533,900	\$ 460,800	\$ 375,723	\$ 341,265	\$ 301,386
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	43.50%	58.21%	57.55%	10.95%	62.28%
Plan fiduciary net position as a percentage of the total pension liability	87.26%	83.70%	82.38%	82.89%	96.40%
City's proportion of the net pension liability (asset)	0.00043306%	0.00065449%	0.00028980%	0.00048803%	0.008757000%
City's proportionate share of the net pension liability (asset)	\$ 187,697	\$ 225,397	\$ 87,290	\$ 144,355	\$ 221,114
City's covered payroll	\$ 301,386	\$ 470,542	\$ 146,084	\$ 172,590	\$ 190,241
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	62.28%	47.90%	59.75%	83.64%	109.13%
Plan fiduciary net position as a percentage of the total pension liability	78.85%	82.61%	84.26%	83.89%	84.88%

(**) The amounts presented for each fiscal year were determined as of June 30th.

CITY OF WEBSTER, FLORIDA

Schedule of the City's Contributions - Florida Retirement System Pension Plan
Last Ten Fiscal Years*

	2025	2024	2023	2022	2021
Contractually required contribution	\$ 44,683	\$ 39,266	\$ 23,073	\$ 24,797	\$ 18,838
Contributions in relation to the contractually required contribution	(44,683)	(39,266)	(23,073)	(24,797)	(18,838)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
The City of Webster, Florida's covered payroll	\$ 533,900	\$ 460,800	\$ 172,831	\$ 375,723	\$ 341,265
Contributions as a percentage of covered payroll	8.37%	8.52%	13.35%	6.60%	5.52%
Contractually required contribution	\$ 14,389	\$ 20,294	\$ 8,259	\$ 12,705	\$ 21,355
Contributions in relation to the contractually required contribution	(14,389)	(20,294)	(8,259)	(12,705)	(21,355)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
The City of Webster, Florida's covered payroll	\$ 301,386	\$ 470,542	\$ 146,084	\$ 172,590	\$ 190,241
Contributions as a percentage of covered payroll	4.77%	4.31%	5.65%	7.36%	11.23%

(*) The amounts presented for each fiscal year were determined as of June 30th.

CITY OF WEBSTER, FLORIDA

**Schedule of the City's Proportionate Share of the Net Pension Liability - Health Insurance Subsidy Pension Plan
Last Ten Fiscal Years***

	2025	2024	2023	2022	2021
City's proportion of the net pension liability (asset)	0.001194741%	0.001088571%	0.000436116%	0.001030846%	0.000963787%
City's proportionate share of the net pension liability (asset)	\$ 153,137	\$ 163,298	\$ 69,262	\$ 109,184	\$ 118,223
City's covered payroll	\$ 533,900	\$ 460,800	\$ 172,831	\$ 375,723	\$ 341,265
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	28.68%	35.44%	40.07%	29.06%	34.64%
Plan fiduciary net position as a percentage of the total pension liability	6.36%	4.80%	4.12%	4.81%	3.56%
	2020	2019	2018	2017	2016
City's proportion of the net pension liability (asset)	0.000868154%	0.001406709%	0.000447145%	0.000541261%	0.000616171%
City's proportionate share of the net pension liability (asset)	\$ 106,000	\$ 157,397	\$ 47,326	\$ 57,874	\$ 71,812
City's covered payroll	\$ 301,386	\$ 470,542	\$ 146,084	\$ 172,590	\$ 190,241
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	35.17%	33.45%	32.40%	33.53%	37.75%
Plan fiduciary net position as a percentage of the total pension liability	3.00%	2.63%	2.15%	1.64%	0.97%

(*) The amounts presented for each fiscal year were determined as of June 30th.

CITY OF WEBSTER, FLORIDA
 Schedule of the City's Contributions - Health Insurance Subsidy Pension Plan
 Last Ten Fiscal Years*

	2025	2024	2023	2022	2021
Contractually required contribution	\$ 10,678	\$ 9,216	\$ 2,869	\$ 6,237	\$ 5,665
Contributions in relation to the contractually required contribution	(10,678)	(9,216)	(2,869)	(6,237)	(5,665)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City of Webster, Florida's covered payroll	\$ 533,900	\$ 460,800	\$ 172,831	\$ 375,723	\$ 341,265
Contributions as a percentage of covered payroll	2.00%	2.00%	1.66%	1.66%	1.66%
Contractually required contribution	\$ 5,003	\$ 7,811	\$ 2,425	\$ 2,865	\$ 3,158
Contributions in relation to the contractually required contribution	(5,003)	(7,811)	(2,425)	(2,865)	(3,158)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City of Webster, Florida's covered payroll	\$ 301,386	\$ 470,542	\$ 146,084	\$ 172,590	\$ 190,241
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.66%

(*) The amounts presented for each fiscal year were determined as of June 30th.

CITY OF WEBSTER, FLORIDA

**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund
Year Ended September 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 819,953	\$ 872,334	\$ 872,334	\$ -
Permits, fees and special assessments	14,750	11,375	11,375	-
Intergovernmental	128,565	139,249	139,249	-
Charges for services	49,150	44,537	44,537	-
Fines and forfeitures	1,500	2,255	2,255	-
Miscellaneous	31,000	57,840	57,840	-
Total revenues	1,044,918	1,127,590	1,127,590	-
EXPENDITURES				
Current:				
General government	617,871	552,234	552,234	-
Public safety	187,507	190,725	190,725	-
Transportation	55,850	79,231	79,231	-
Culture and recreation	125,940	113,975	113,975	-
Capital outlay	16,750	192,165	192,165	-
Debt service	40,500	69,532	69,532	-
Total expenditures	1,044,418	1,197,862	1,197,862	-
Excess of revenues over (under) expenditures	500	(70,272)	(70,272)	-
OTHER FINANCING SOURCES AND (USES)				
Issuance of lease financing	-	40,495	40,495	-
Financed purchase note proceeds	-	128,944	128,944	-
Total other financing sources and (uses)	-	169,439	169,439	-
Net change in fund balance	500	99,167	99,167	-
FUND BALANCES, beginning of year	933,447	933,447	933,447	-
FUND BALANCES, end of year	\$ 933,947	\$ 1,032,614	\$ 1,032,614	\$ -

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OTHER 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

Honorable Mayor and
Members of the City Council
City of Webster, 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, business type activities and each major fund of the City of Webster, Florida (the "City") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 19, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. 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.

Tampa, Florida
March 19, 2026

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INDEPENDENT ACCOUNTANTS' REPORT ON
COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES

Honorable Mayor and
Members of the City Council
City of Webster, Florida

We have examined the compliance of the City of Webster, Florida's (the "City") with the requirements of Section 218.415, Florida Statutes during the year ended September 30, 2025. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material 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 City's compliance with specified requirements.

In our opinion, the City complied in all material respects, with the specified compliance requirements above during the year ended September 30, 2025.

Tampa, Florida
March 19, 2026

MANAGEMENT LETTER BASED ON RULE 10.554 OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

Honorable Mayor and
Members of the City Council
City of Webster, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Webster, Florida (the "City"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 19, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on Compliance with the Requirements of Section 218.415, Florida Statutes on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 19, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is included in Note A 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 report the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clear Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, The City, a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate under the purview of the City during the year under audit.

Additional Matters

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

Purpose of this Letter

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

Tampa, Florida
March 19, 2026

Incident Number	Primary Unit	Date Time Received	Complaint Type	Address	DispCode1	DispCode2	DispCode22	Offense Number
SCSO26CAD009651	ANDRE BRYAN, 249	01/25/2026 00:16:55	TRAFFIC STOP	E CENTRAL AVE	7301	T4		
SCSO26CAD009687	NATHANAEI FRAVSIER, 180	01/25/2026 06:15:01	BUILDING CHECK	658 E CENTRAL AVE	5602	C4		
SCSO26CAD009724	NATHANAEI FRAVSIER, 180	01/25/2026 09:06:57	BUILDING CHECK	212 NW 6TH AVE	5602	C4		
SCSO26CAD009738	NATHANAEI FRAVSIER, 180	01/25/2026 09:54:33	TRAFFIC STOP	NW 4TH AVE	7301	C5		
SCSO26CAD009748		01/25/2026 10:30:56	ALARM-RES	283 NE 1ST ST	9901	L1		
SCSO26CAD009749	NATHANAEI FRAVSIER, 180	01/25/2026 10:31:19	ALARM-RES	283 NE 1ST ST	1403	C4		
SCSO26CAD009783	NATHANAEI FRAVSIER, 180	01/25/2026 12:50:01	RECOVERED PROPERTY	2810 C 478A	5702	R6		
SCSO26CAD009889	DANIEL FLOYD, 201	01/25/2026 17:46:05	DISTURBANCE-UNK	329 N MARKET BLVD	2501	C9		
SCSO26CAD009916	CONNOR HARM, 157	01/25/2026 18:57:33	TRESPASS LOG	469 N MARKET BLVD	2302	R6		
SCSO26CAD009952	ANDRE BRYAN, 249	01/25/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1		
SCSO26CAD010010	LEONARD DISALVO, 258	01/26/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1		
SCSO26CAD010027	LEONARD DISALVO, 258	01/26/2026 07:12:08	ALARM-COMRCL	469 N MARKET BLVD	1402	A2		
SCSO26CAD010070	LEONARD DISALVO, 258	01/26/2026 10:01:06	FCIC/NCIC HIT	524 N MARKET BLVD	8801	R3	A1	
SCSO26CAD010172	LEONARD DISALVO, 258	01/26/2026 13:38:56	DCF/ABUSE REG	349 S MARKET BLVD	3801	R5		
SCSO26CAD010297	BROOKE LOPEZ, 261	01/26/2026 16:51:56	FIRE-UNKNOWN	E CENTRAL AVE	2501	R6		
SCSO26CAD010300	STEVEN NEUMANN, K170	01/26/2026 17:02:21	FCIC/NCIC HIT	1010 E CENTRAL AVE	8801	C11	Z1	
SCSO26CAD010353	BROOKE LOPEZ, 261	01/26/2026 19:22:24	TRAFFIC STOP	N MARKET BLVD	7301	T3		
SCSO26CAD010386	PAUL BARRETO, 222	01/26/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1		
SCSO26CAD010446	PAUL BARRETO, 222	01/27/2026 02:57:00	ANIMAL COMPLAINT	357 NE 3RD ST	1601	C1		
SCSO26CAD010460	LEONARD DISALVO, 258	01/27/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1		
SCSO26CAD010475	ROBERT HANSEN, X128	01/27/2026 07:28:17	TRAFFIC ENFORCEMENT	349 S MARKET BLVD	7001	C1		
SCSO26CAD010501	LEONARD DISALVO, 258	01/27/2026 08:46:14	FCIC/NCIC HIT	1010 E CENTRAL AVE 9	8801	C11		
SCSO26CAD010809	PAUL BARRETO, 222	01/27/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1		
SCSO26CAD010831	PAUL BARRETO, 222	01/27/2026 22:52:48	TRAFFIC STOP	NE 3RD AVE	7301	T3		
SCSO26CAD010876	DANIELLE ATWOOD, 221	01/28/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C4		
SCSO26CAD010929	DANIELLE ATWOOD, 221	01/28/2026 09:48:18	TRAFFIC STOP	N MARKET BLVD	7301	T3		
SCSO26CAD010987	DANIELLE ATWOOD, 221	01/28/2026 12:05:47	TRAFFIC STOP	469 N MARKET BLVD	7301	T3		
SCSO26CAD011196	ANDRE BRYAN, 249	01/28/2026 20:44:41	DISTURBANCE DOMESTIC	836 E CENTRAL AVE	1804	R2	A2	SCSO26OFF000626
SCSO26CAD011198	NICHOLAS HOSKEY, 204	01/28/2026 20:52:33	ANIMAL COMPLAINT	302 NE 4TH ST	1601	R6		
SCSO26CAD011201	CONNOR HARM, 157	01/28/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1		
SCSO26CAD011263	DANIELLE ATWOOD, 221	01/29/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C4		
SCSO26CAD011325	ROBERT HANSEN, X128	01/29/2026 09:11:06	PHONE COMPLT	638 NW 9TH AVE	2501	C1		
SCSO26CAD011363	DANIELLE ATWOOD, 221	01/29/2026 10:35:52	TRAFFIC STOP	N MARKET BLVD	7301	T4		
SCSO26CAD011375	KENNETH AMSLER, X162	01/29/2026 11:21:39	INVESTIGATION FOLLOW	349 S MARKET BLVD	3801	R5		
SCSO26CAD011395	CONNOR HARM, 157	01/29/2026 12:06:23	DCF/ABUSE REG	349 S MARKET BLVD	4401	R1		SCSO26OFF000645
SCSO26CAD011419	DANIELLE ATWOOD, 221	01/29/2026 13:06:34	ANIMAL COMPLAINT	382 NE 1ST ST	1601	M6		
SCSO26CAD011435	JENNIFER ADKINS, 168	01/29/2026 14:04:45	CIVIL	751 NW 7TH ST	2501	C5		
SCSO26CAD011551	ANDRE BRYAN, 249	01/29/2026 18:11:43	DCF/ABUSE REG	836 E CENTRAL AVE	3801	R5		
SCSO26CAD011603	ANDRE BRYAN, 249	01/29/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1		
SCSO26CAD011682	LEONARD DISALVO, 258	01/30/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1		
SCSO26CAD011754	CARL DUNLAP, B146	01/30/2026 09:51:06	CIVIL PROCESS	1010 E CENTRAL AVE 11	2201	C7		
SCSO26CAD011810		01/30/2026 11:34:35	SICK/INJURED	165 NE 4TH ST	6301	M8		

SCSO26CAD011888	TREVOR LAVIANO, K156	01/30/2026 13:46:55	INFORMATION	773 NW 10TH AVE	4401	R1	Z1	SCSO26OFF000671
SCSO26CAD012021		01/30/2026 17:45:46	SICK/INURED	650 NW 3RD ST	6301	M8		
SCSO26CAD012034		01/30/2026 18:08:18	SICK/INURED	165 NE 4TH ST	6301	M8		
SCSO26CAD012089		01/30/2026 21:06:57	INFORMATION	751 NW 7TH ST	2501	C5		
SCSO26CAD012091		01/30/2026 21:14:33	911 HANGUP	102 NE 4TH AVE	9201	C5		
SCSO26CAD012092	PAUL BARRETO, 222	01/30/2026 21:15:01	BUILDING CHECK	658 E CENTRAL AVE	5602	C1		
SCSO26CAD012121	BROOKE LOPEZ, 261	01/30/2026 23:44:48	TRAFFIC STOP	S MARKET BLVD	7301	T3		
SCSO26CAD012162	LEONARD DISALVO, 258	01/31/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1		
SCSO26CAD012225	LEONARD DISALVO, 258	01/31/2026 11:17:32	SICK/INURED	524 N MARKET BLVD	6301	K1		
SCSO26CAD012410	PAUL BARRETO, 222	01/31/2026 21:12:59	PHONE COMPLT	751 NW 7TH ST	2501	C2		
SCSO26CAD012412	PAUL BARRETO, 222	01/31/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5601	C1		
SCSO26CAD012483	RILEY TONER, 215	02/01/2026 05:51:45	ALARM-COMRCL	166 NW 6TH AVE	1402	A1	B1	
SCSO26CAD012487	LEONARD DISALVO, 258	02/01/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5601	C1		
SCSO26CAD012557		02/01/2026 11:22:04	INFORMATION	773 NW 10TH AVE	4401	M8		
SCSO26CAD012787		02/01/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1		
SCSO26CAD012832	BROOKE LOPEZ, 261	02/02/2026 01:56:55	TRAFFIC STOP	NE 3RD AVE	7301	T4		
SCSO26CAD012852	DANIELLE ATWOOD, 221	02/02/2026 05:17:20	ALARM-COMRCL	166 NW 6TH AVE	1402	C4		
SCSO26CAD012860	DANIELLE ATWOOD, 221	02/02/2026 06:15:01	BUILDING CHECK	658 E CENTRAL AVE	5602	C4		
SCSO26CAD012862	DANIELLE ATWOOD, 221	02/02/2026 06:34:35	TRESPASS LOG	524 N MARKET BLVD	7501	C6		
SCSO26CAD012899	SHAWN DECKARD, B121	02/02/2026 08:46:08	CIVIL PROCESS	836 E CENTRAL AVE	2201	C7		
SCSO26CAD012954	DANIELLE ATWOOD, 221	02/02/2026 10:26:28	TRAFFIC STOP	N MARKET BLVD	7301	T4		
SCSO26CAD012961	DANIELLE ATWOOD, 221	02/02/2026 10:49:46	TRAFFIC STOP	N MARKET BLVD	7301	T3		
SCSO26CAD013027		02/02/2026 12:35:38	SICK/INURED	522 N MARKET BLVD	6301	M8		
SCSO26CAD013028		02/02/2026 12:36:42	SICK/INURED	524 N MARKET BLVD	6301	L1		
SCSO26CAD013092	KYLE LANE, 178	02/02/2026 14:31:21	ATC -WELFARE CHECK	712 N MARKET BLVD	2501	C4		
SCSO26CAD013111	DANIELLE ATWOOD, 221	02/02/2026 14:57:31	STALKING	524 N MARKET BLVD	6602	R6		
SCSO26CAD013121	KYLE LANE, 178	02/02/2026 15:17:32	SUSPICIOUS INCIDENT	SE 3RD AVE	6601	R6		
SCSO26CAD013200	ANDRE BRYAN, 249	02/02/2026 18:18:37	EXTRA PATROL	650 NW 3RD ST	8901	C4		
SCSO26CAD013208	ANDRE BRYAN, 249	02/02/2026 18:52:08	TRAFFIC STOP	NW 2ND ST	7301	T4		
SCSO26CAD013224		02/02/2026 19:34:33	911 MISDIAL	855 NW 5TH ST	9201	C4		
SCSO26CAD013251	ANDRE BRYAN, 249	02/02/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1		
SCSO26CAD013313	KYLE LANE, 178	02/03/2026 04:39:31	SUSPICIOUS PERSON	871 NW 6TH ST	6602	C11		
SCSO26CAD013323	DANIELLE ATWOOD, 221	02/03/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C4		
SCSO26CAD013337	DANIELLE ATWOOD, 221	02/03/2026 07:25:17	PHONE COMPLT	871 NW 6TH ST	2501	R6	Z1	
SCSO26CAD013343	ROBERT HANSEN, X128	02/03/2026 07:45:26	TRAFFIC STOP	N MARKET BLVD	7301	T1		
SCSO26CAD013382	DANIELLE ATWOOD, 221	02/03/2026 09:15:13	CITIZENS ASSIST	85 E CENTRAL AVE	2501	C1		
SCSO26CAD013381	KENNETH AMSLER, X162	02/03/2026 15:10:40	TRAFFIC ENFORCEMENT	773 NW 10TH AVE	7001	C4		
SCSO26CAD013609	KENNETH AMSLER, X162	02/03/2026 15:53:06	TRAFFIC ENFORCEMENT	773 NW 10TH AVE	7001	C4		
SCSO26CAD013731	ANDRE BRYAN, 249	02/03/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	8901	C4		
SCSO26CAD013788	ANDRE BRYAN, 249	02/04/2026 01:58:45	SUSPICIOUS INCIDENT	871 NW 6TH ST	6601	C4		
SCSO26CAD013815	LEONARD DISALVO, 258	02/04/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5601	C1		
SCSO26CAD013836	LEONARD DISALVO, 258	02/04/2026 07:30:58	TRAFFIC ENFORCEMENT	349 S MARKET BLVD	7001	C1		
SCSO26CAD013923	SHAWN DECKARD, B121	02/04/2026 11:00:34	CIVIL PROCESS	88 SW 3RD ST	2201	C7		

SCSO26CAD014084	SHAWN DECKARD, B121	02/04/2026 15:37:40	CIVIL PROCESS	88 SW 3RD ST	2201	C7	
SCSO26CAD014142	JAMES TOBIN, X501	02/04/2026 17:45:14	ACCIDENT	125 S MARKET BLVD	7102	T8	
SCSO26CAD014187	PAUL BARRETO, 222	02/04/2026 19:21:50	RECKLESS DRIVER	841 NW 7TH ST	2501	C11	
SCSO26CAD014195	BROOKE LOPEZ, 261	02/04/2026 19:36:42	TRAFFIC STOP	NW 3RD ST	7301	T4	
SCSO26CAD014213	PAUL BARRETO, 222	02/04/2026 20:40:35	TRESPASSING	811 NW 3RD ST	2501	R6	
SCSO26CAD014227	PAUL BARRETO, 222	02/04/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1	
SCSO26CAD014270	BROOKE LOPEZ, 261	02/05/2026 00:35:32	TRAFFIC STOP	S MARKET BLVD	7301	T3	
SCSO26CAD014274	PAUL BARRETO, 222	02/05/2026 01:02:34	BUILDING CHECK	2810 C 478A	5602	C4	
SCSO26CAD014275	PAUL BARRETO, 222	02/05/2026 01:20:33	SUSPICIOUS INCIDENT	811 NW 3RD ST	6601	R6	Z1
SCSO26CAD014300	LEONARD DISALVO, 258	02/05/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	
SCSO26CAD014319	SCSO26CAD014319	02/05/2026 08:01:43	SICK/INJURED	158 NE 3RD ST	6301	M8	
SCSO26CAD014327	SHAWN DECKARD, B121	02/05/2026 08:27:59	CIVIL PROCESS	88 SW 3RD ST	2201	C7	
SCSO26CAD014395	WYATT HUNT, 218	02/05/2026 11:18:35	ATC -WELFARE CHECK	751 NW 7TH ST	2501	C1	
SCSO26CAD014403	SCSO26CAD014403	02/05/2026 11:34:52	ANIMAL COMPLAINT	155 E CENTRAL AVE	1601	C5	
SCSO26CAD014413	JUSTIN ST CLAIR, 188	02/05/2026 11:56:47	DCF/ABUSE REG	349 S MARKET BLVD	1102	R1	SCSO26OFF000766
SCSO26CAD014675	PAUL BARRETO, 222	02/05/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	6602	C1	
SCSO26CAD014698	SCSO26CAD014698	02/05/2026 23:23:06	SICK/INJURED	366 NW 9TH AVE	6301	M8	
SCSO26CAD014702	PAUL BARRETO, 222	02/06/2026 01:05:22	BUILDING CHECK	614 NW 9TH AVE	6301	M8	
SCSO26CAD014749	DANIELLE ATWOOD, 221	02/06/2026 06:15:01	BUILDING CHECK	85 E CENTRAL AVE	5602	C4	
SCSO26CAD014770	DANIELLE ATWOOD, 221	02/06/2026 07:44:09	OBSTRUCTION ON HWY	658 E CENTRAL AVE	5602	C4	
SCSO26CAD014787	JACOB HOLLOWAY, C113	02/06/2026 08:05:06	SUSPICIOUS PERSON	SE 1ST AVE	2501	C4	
SCSO26CAD014869	SHAWN DECKARD, B121	02/06/2026 11:12:24	CIVIL PROCESS	349 S MARKET BLVD	6602	C11	
SCSO26CAD014870	SHAWN DECKARD, B121	02/06/2026 11:16:18	CIVIL PROCESS	88 SW 3RD ST	2201	C7	
SCSO26CAD015139	ANDRE BRYAN, 249	02/06/2026 20:13:28	TRAFFIC STOP	125 S MARKET BLVD	7301	T3	
SCSO26CAD015155	ANDRE BRYAN, 249	02/06/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	
SCSO26CAD015169	ANDRE BRYAN, 249	02/06/2026 21:45:20	TRESPASSING	469 N MARKET BLVD	7501	R6	
SCSO26CAD015237	DANIELLE ATWOOD, 221	02/07/2026 05:10:51	BUILDING CHECK	125 S MARKET BLVD	5602	C4	B1
SCSO26CAD015240	DANIELLE ATWOOD, 221	02/07/2026 05:14:15	BUILDING CHECK	469 N MARKET BLVD	5602	C4	B1
SCSO26CAD015246	DANIELLE ATWOOD, 221	02/07/2026 05:25:54	BUILDING CHECK	349 S MARKET BLVD	5602	C4	B1
SCSO26CAD015250	DANIELLE ATWOOD, 221	02/07/2026 05:32:10	BUILDING CHECK	2810 C 478A	5602	C4	B1
SCSO26CAD015254	DANIELLE ATWOOD, 221	02/07/2026 05:40:23	BUILDING CHECK	773 NW 10TH AVE	5602	C4	B1
SCSO26CAD015261	DANIELLE ATWOOD, 221	02/07/2026 06:15:01	BUILDING CHECK	658 E CENTRAL AVE	5602	C4	B1
SCSO26CAD015340	ANDRE BRYAN, 249	02/07/2026 11:35:11	SICK/INJURED	9009 OAK ALLEY BLVD	6301	M8	
SCSO26CAD015498	NICHOLAS HOSKEY, 204	02/07/2026 18:29:06	FCIC/NCIC HIT	374 N MARKET BLVD	8803	C11	
SCSO26CAD015551	ANDRE BRYAN, 249	02/07/2026 21:13:20	SICK/INJURED	836 E CENTRAL AVE	6301	M8	
SCSO26CAD015552	ANDRE BRYAN, 249	02/07/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	
SCSO26CAD015642	DANIELLE ATWOOD, 221	02/08/2026 05:42:15	911 HANGUP	102 NE 4TH AVE	9201	C11	
SCSO26CAD015644	DANIELLE ATWOOD, 221	02/08/2026 05:51:05	BUILDING CHECK	469 N MARKET BLVD	5602	C4	B1
SCSO26CAD015646	DANIELLE ATWOOD, 221	02/08/2026 05:57:33	BUILDING CHECK	349 S MARKET BLVD	5602	C4	B1
SCSO26CAD015649	DANIELLE ATWOOD, 221	02/08/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C4	B1
SCSO26CAD015695	GLENN WARE, X140	02/08/2026 09:26:11	SICK/INJURED	268 S MARKET BLVD	6301	M8	
SCSO26CAD015716	GLENN WARE, X140	02/08/2026 10:30:21	TRAFFIC STOP	125 S MARKET BLVD	7301	T4	

SCSO26CAD015852	DANIELLE ATWOOD, 221	02/08/2026 16:40:05	DISTURBANCE-UNK	129 NW 2ND ST	3101	R4	
SCSO26CAD015901	ANDRE BRYAN, 249	02/08/2026 18:50:49	SUSPICIOUS PERSON	125 S MARKET BLVD	6602	C4	
SCSO26CAD015934	ANDRE BRYAN, 249	02/08/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	
SCSO26CAD015949	ANDRE BRYAN, 249	02/08/2026 22:16:45	SUSPICIOUS INCIDENT	154 SW 5TH ST	6602	C11	
SCSO26CAD015989	RILEY TONER, 215	02/09/2026 04:56:15	ALARM-COMRCL	374 N MARKET BLVD	1402	A2	
SCSO26CAD016001	RILEY TONER, 215	02/09/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	B1
SCSO26CAD016147		02/09/2026 12:28:52	911 HANGUP	8941 RECREATION CIR	9201	C5	
SCSO26CAD016152	LEONARD DISALVO, 258	02/09/2026 12:37:23	DCF/ABUSE REG	349 S MARKET BLVD	1102	R5	
SCSO26CAD016225	RILEY TONER, 215	02/09/2026 14:33:37	TRAFFIC ENFORCEMENT	349 S MARKET BLVD	2501	C1	
SCSO26CAD016314	PAUL BARRETO, 222	02/09/2026 17:06:00	ALARM-RES	283 NE 1ST ST	1403	C4	
SCSO26CAD016339	PAUL BARRETO, 222	02/09/2026 18:56:19	DISTURBANCE-UNK	811 NW 3RD ST	2501	C1	
SCSO26CAD016388	PAUL BARRETO, 222	02/09/2026 20:46:08	DISTURBANCE-UNK	811 NW 3RD ST	2501	R6	Z1
SCSO26CAD016393	BROOKE LOPEZ, 261	02/09/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C4	
SCSO26CAD016429	BROOKE LOPEZ, 261	02/10/2026 00:39:43	TRAFFIC STOP	NW 3RD ST	7301	T4	
SCSO26CAD016431	PAUL BARRETO, 222	02/10/2026 01:02:20	EXTRA PATROL	2810 C 478A	5602	C4	
SCSO26CAD016455	RILEY TONER, 215	02/10/2026 05:51:09	TRAFFIC STOP	SE 1ST AVE	7301	T1	
SCSO26CAD016458	RILEY TONER, 215	02/10/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	B1
SCSO26CAD016570	TREVOR LAVIANO, K156	02/10/2026 10:47:44	INFORMATION	773 NW 10TH AVE	2501	C1	
SCSO26CAD016822	PAUL BARRETO, 222	02/10/2026 18:02:48	TRAFFIC STOP	349 S MARKET BLVD	7301	T1	
SCSO26CAD016889	PAUL BARRETO, 222	02/10/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1	
SCSO26CAD016937	PAUL BARRETO, 222	02/11/2026 03:03:08	BUILDING CHECK	368 N MARKET BLVD	5602	C4	
SCSO26CAD016957	KYLE LANE, 178	02/11/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C4	B1
SCSO26CAD016963		02/11/2026 06:29:28	911 HANGUP	102 NE 4TH AVE	9201	C5	
SCSO26CAD016970	KYLE LANE, 178	02/11/2026 06:48:49	BUILDING CHECK	773 NW 10TH AVE	5602	C4	B1
SCSO26CAD017158	KYLE LANE, 178	02/11/2026 13:35:57	PHONE COMPLT	577 NW 3RD ST	2501	C1	
SCSO26CAD017166		02/11/2026 13:51:58	SICK/INJURED	614 NW 9TH AVE	6301	M8	
SCSO26CAD017203		02/11/2026 15:10:04	JUVENILE	349 S MARKET BLVD	2501	C1	
SCSO26CAD017257	DANIEL FLOYD, 201	02/11/2026 16:50:40	SUSPICIOUS PERSON	154 SW 5TH ST	6602	C11	Z1
SCSO26CAD017360	ANDRE BRYAN, 249	02/11/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	
SCSO26CAD017375	NICHOLAS HOSKEY, 204	02/11/2026 21:58:36	TRAFFIC STOP	SE 1ST AVE	7301	T3	
SCSO26CAD017379	NICHOLAS HOSKEY, 204	02/11/2026 22:13:54	TRAFFIC STOP	W CENTRAL AVE	7301	T3	
SCSO26CAD017419	NICHOLAS HOSKEY, 204	02/12/2026 01:45:33	DISTURBANCE-NOISE	831 JODY LN	2501	R6	
SCSO26CAD017455	KYLE LANE, 178	02/12/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C4	B1
SCSO26CAD017517	KYLE LANE, 178	02/12/2026 08:43:58	TRAFFIC STOP	524 N MARKET BLVD	7301	T3	
SCSO26CAD017670	KYLE LANE, 178	02/12/2026 12:27:56	CRIMINAL MISCHIEF	174 S MARKET BLVD	2701	R1	SCSO26OFF000940
SCSO26CAD017737	LACEY NORDLE, X150	02/12/2026 14:09:24	TRAFFIC ENFORCEMENT	349 S MARKET BLVD	7001	C1	
SCSO26CAD017835	ANDRE BRYAN, 249	02/12/2026 17:03:23	BURGGLARY OW	1010 E CENTRAL AVE 5	6601	R6	
SCSO26CAD017892	MASON DEFONDOS, 211	02/12/2026 19:06:16	INVESTIGATION FOLLOW	1010 E CENTRAL AVE 5	2501	R6	
SCSO26CAD017909		02/12/2026 19:42:48	SICK/INJURED	116 NE 2ND AVE	6301	L1	
SCSO26CAD017907		02/12/2026 19:43:00	SICK/INJURED	116 NE 2ND AVE	6301	M8	
SCSO26CAD017924	BRENT SARGENT, 554	02/12/2026 20:43:43	911 HANGUP	811 NW 3RD ST	9201	C4	
SCSO26CAD017930	KENNETH AMSLER, X162	02/12/2026 21:06:16	INVESTIGATION FOLLOW	349 S MARKET BLVD	3801	R5	
SCSO26CAD017932	BRENT SARGENT, 554	02/12/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1	

SCSO26CAD020056	NICHOLAS HOSKEY, 204	02/17/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C4	
SCSO26CAD020093		02/18/2026 00:03:34	911 HANGUP	530 NW 9TH AVE	9201	C4	
SCSO26CAD020141	RILEY TONER, 215	02/18/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	8901	C1	B1
SCSO26CAD020164	RILEY TONER, 215	02/18/2026 07:52:39	TRAFFIC ENFORCEMENT	349 S MARKET BLVD	7001	C1	
SCSO26CAD020190	RILEY TONER, 215	02/18/2026 09:07:39	ATC -WELFARE CHECK	385 NE 3RD ST	2501	C4	
SCSO26CAD020335	LACEY NORBLE, X150	02/18/2026 14:03:25	TRAFFIC ENFORCEMENT	349 S MARKET BLVD	7001	C1	
SCSO26CAD020341	LACEY NORBLE, X150	02/18/2026 14:13:18	TRAFFIC STOP	169 SE 2ND ST	7301	T1	
SCSO26CAD020528	PAUL BARRETO, 222	02/18/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1	
SCSO26CAD020613	RILEY TONER, 215	02/19/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	B1
SCSO26CAD020716		02/19/2026 10:12:38	911 MISDIAL	950 OAK AVE	9201	C4	
SCSO26CAD020812		02/19/2026 12:36:53	911 MISDIAL	950 OAK AVE	9201	C4	
SCSO26CAD020876		02/19/2026 14:31:26	REPOSESSION	3840 E C 478	7703	C1	
SCSO26CAD021015	PAUL BARRETO, 222	02/19/2026 19:03:58	SICK/INJURED	236 S MARKET BLVD	6301	M8	
SCSO26CAD021132	PAUL BARRETO, 222	02/19/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C1	
SCSO26CAD021220	BRANDON AMOS, 216	02/20/2026 05:03:20	ALARM-COMRCL	522 N MARKET BLVD	1402	K1	
SCSO26CAD021232	BRANDON AMOS, 216	02/20/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	5602	C4	B1
SCSO26CAD021398		02/20/2026 12:38:21	FIRE-UNKNOWN	462 NW 9TH AVE	3702	M8	
SCSO26CAD021418	ROBERT CAPPS, L20	02/20/2026 13:17:58	INFORMATION	1010 E CENTRAL AVE	2501	C1	
SCSO26CAD021426	SHAWN DECKARD, B121	02/20/2026 13:29:35	CIVIL PROCESS	211 SW 2ND ST	2201	C7	
SCSO26CAD021526	SHAWN DECKARD, B121	02/20/2026 16:23:36	CIVIL PROCESS	211 SW 2ND ST	2201	C7	
SCSO26CAD021578	WILLIAM SMITH, L29	02/20/2026 18:14:56	PHONE COMPLT	1010 E CENTRAL AVE	2501	C1	
SCSO26CAD021590	ANDRE BRYAN, 249	02/20/2026 18:55:36	TRAFFIC STOP	N MARKET BLVD	7301	T3	
SCSO26CAD021620	ANDRE BRYAN, 249	02/20/2026 19:44:41	BUILDING CHECK	469 N MARKET BLVD	2501	C1	
SCSO26CAD021644		02/20/2026 20:42:09	FIRE-UNKNOWN	3840 E C 478 14	2501	M8	
SCSO26CAD021660	ANDRE BRYAN, 249	02/20/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	
SCSO26CAD021688	ANDRE BRYAN, 249	02/20/2026 22:36:57	PROWLER	811 NW 3RD ST	6601	C4	
SCSO26CAD021715		02/21/2026 00:02:42	911 HANGUP	102 NE 4TH AVE	9201	C4	
SCSO26CAD021759	ANDRE BRYAN, 249	02/21/2026 04:35:48	SUSPICIOUS VEH	773 NW 10TH AVE	6603	C4	
SCSO26CAD021768	CHRISTIAN MARTINIS, 235	02/21/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	8901	C4	B1
SCSO26CAD021810		02/21/2026 09:48:47	SICK/INJURED	9009 OAK ALLEY BLVD	6301	M8	
SCSO26CAD021891		02/21/2026 13:10:05	SICK/INJURED	9009 OAK ALLEY BLVD	6301	M8	
SCSO26CAD022071		02/21/2026 21:07:36	FIRE-UNKNOWN	1010 E CENTRAL AVE	3702	M8	
SCSO26CAD022072	ANDRE BRYAN, 249	02/21/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	2501	C1	
SCSO26CAD022078		02/21/2026 21:29:30	FIRE-UNKNOWN	1010 E CENTRAL AVE 13	2501	M8	
SCSO26CAD022103	ANDRE BRYAN, 249	02/21/2026 22:56:55	DISTURBANCE-NOISE	812 JODY LN	3102	C4	
SCSO26CAD022107		02/21/2026 23:00:46	DISTURBANCE-NOISE	9009 OAK ALLEY BLVD	2501	L1	
SCSO26CAD022161	BRANDON AMOS, 216	02/22/2026 06:15:00	BUILDING CHECK	658 E CENTRAL AVE	8901	C4	
SCSO26CAD022203	BRANDON AMOS, 216	02/22/2026 09:36:16	ANIMAL COMPLAINT	160 NE 2ND AVE	1601	R6	
SCSO26CAD022347	NICHOLAS HOSKEY, 204	02/22/2026 18:04:05	TRAFFIC STOP	N MARKET BLVD	7301	T3	
SCSO26CAD022412	ANDRE BRYAN, 249	02/22/2026 21:15:00	BUILDING CHECK	658 E CENTRAL AVE	8901	C4	
SCSO26CAD022489	MADISON CRAIG, 219	02/23/2026 06:15:01	BUILDING CHECK	658 E CENTRAL AVE	8901	C1	B1
SCSO26CAD022529	MADISON CRAIG, 219	02/23/2026 08:18:06	SUSPICIOUS PERSON	NE 1ST AVE	6602	C4	
SCSO26CAD022553	SHAWN DECKARD, B121	02/23/2026 08:54:46	CIVIL PROCESS	211 SW 2ND ST	2201	C7	

SCSO26CAD022572	LACEY NORDLE, X150	02/23/2026 09:26:41	ACCIDENT	374 N MARKET BLVD	7102	T8
SCSO26CAD022575	MADISON CRAIG, 219	02/23/2026 09:29:26	ATC -WELFARE CHECK	222 NE 3RD AVE	2501	R6
SCSO26CAD022622		02/23/2026 11:08:01	DISTURBANCE-VERBAL	524 N MARKET BLVD	3102	L1

File#	Owner Name	Address	Description	Open Date	Status	Disposition
25-004289	REINALDO J ROSE	E C-478	Bringing in debris from off property, inops.	03/05/2025	Closed	Compliant
25-004291	REINALDO J ROSE	2484 E C-478	New roof w/o permits	03/05/2025	Closed	Compliant
25-004602	WILLIAMS CLIFFORD & CORETHA	445 NW 10TH AVE	Trash & Debris - no utilities connected per City of Webster	03/11/2025	Open	Compliant
25-004902	WEBSTER APTS LTD	1010 E CENTRAL AVE A	Windows don't stay open, outlets sparking/not working - Apt. 5	03/14/2025	Closed	Compliant
25-011697	RAULERSON WAYNE A	139 SW 3RD ST	Trash, inops	06/11/2025	Closed	Compliant
25-011698	SPONOR KRISTYN M & ROOSEVELT	978 NW 4TH ST	Living in an RV	06/11/2025	Closed	Unfounded
25-011699	BOX TRINITY MADISON	468 SE 3RD AVE	Trash and debris	06/11/2025	Closed	Compliant
25-011700	BOX THOMAS M	285 SE 5TH ST	Trash and debris	06/11/2025	Closed	Compliant
25-011703	MOBLEY QUENTIN T	791 NW 4TH ST	Trash, overgrown, unsafe structure	06/11/2025	Open	
25-012121	SOLOMON IDA ESTATE OF	650 NW 3RD ST	Living in shed, shed installed w/o permits	06/17/2025	Open	
25-013333	GAVIN LAFREDA D & VIVIAN (TIC)	725 NW 7TH ST	Home appears to be unstable & unsafe	07/07/2025	Open	
25-013334	WALLER FERRIS (TTEE)	37 SW 3RD ST	Home appears to be unstable & unsafe	07/07/2025	Open	Sent to Lien
25-013335	HALL BREANNAH N	312 S MARKET BLVD	Home appears to be unstable & unsafe	07/07/2025	Closed	Compliant
25-013336	HALL BREANNAH N	326 S MARKET BLVD	Home appears to be unstable & unsafe	07/07/2025	Closed	Compliant
25-013343	WARTHEN JOHN R SR & ROSIE M (L	265 NW 10TH AVE	Home appears to be unstable & unsafe	07/07/2025	Closed	Unfounded
25-013345	HARDY SANDRA	341 E CENTRAL AVE	Home appears to be unstable & unsafe	07/07/2025	Closed	Unfounded
25-013348	HOMES IN PARTNERSHIP INC	Vacant CR 749	Tall Grass, Trash & Debris	07/07/2025	Closed	Unfounded
25-013349	HOMES IN PARTNERSHIP INC	Vacant CR 749	Tall Grass, Trash & Debris	07/07/2025	Closed	Unfounded
25-014129	RIVERA MARIA M RIVERA	814 NW 5TH ST	FREE RANGE CHICKENS	07/18/2025	Open	Unfounded
25-016629	DUTCHESS ALEX M & FISH CELESTE	167 SW 6TH ST	Inops, overgrown	08/27/2025	Closed	Unfounded
25-018709	MOAKLEY JAMES W	23 SW 1ST ST	Possible unsafe structure and tall grass/weeds	09/29/2025	Open	Compliant
25-021349	DIAMOND JEFFERY ASA	262 NE 2ND ST	Trash, abandoned trailer, debris, unregistered VIN	11/10/2025	Closed	Compliant
25-021352	MAIA-GONCALVES JOSE & DASILVA	260 NE 3RD ST	Abandoned house, debris, unkept yard	11/10/2025	Open	Unfounded
25-021353	COLEMAN GRADY D JR & SANDRA (L	187 NE 2ND AVE	Debris, unregistered vehicle	11/10/2025	Closed	Compliant
25-021354	BREWER SUE ANN	69 SE 3RD ST	Abandoned and unsafe structure	11/10/2025	Closed	Compliant
25-021356	BEDGOOD ANNA M (LE)	61 SE 4TH ST	Abandoned and unsafe	11/10/2025	Closed	Compliant
25-021357	GP2 PROPERTIES LLC	333 E CENTRAL AVE	Abandoned unsafe mobile home, debris/trash in the yard.	11/10/2025	Closed	Unfounded
25-021370	BELUAH BAPTIST CHURCH	483 NW 9TH AVE	Church has roof damage and debris flies off during storms into neighboring homes	11/10/2025	Open	Compliant
25-021376	HAWK SCHICKLER SHYLOW	232 SW 6TH ST	Overgrown lawn, trash in driveway, broken appliances	11/10/2025	Closed	Compliant
25-023725	PREVAL PREVENA	55 SW 6TH ST	Farm Animals on Residential Property (Goats)	12/17/2025	Closed	Compliant
26-000187	MITCHELL JOHN JR	841 NW 7TH ST	Repairs in home need to be done. Tenants are renting property.	01/06/2026	Open	Compliant
26-000395	SANDS MELISSA & MATTHEWS ORAL	7914 SR 471	Illegal Residence - Mobile Home - Expired Temp Use Permit	01/08/2026	Closed	Unfounded
26-000942	BURGOHY GENEVA	577 NW 3RD ST	W2019-0023 - Animals, inops, mess	01/15/2026	Open	
26-001002	SOLOMON IDA ESTATE OF	650 NW 3RD ST	W2020-0010 - Derelict Structure - No water supply	01/16/2026	Open	
26-001479	EDMUNDSON RICHARD & JENNIFER & JEANNETTE	276 N MARKET BLVD	Accessory structure attached to bldg without a permit, permit for change of use? (restaurant)	01/23/2026	Open	
26-001485	Webster Cabines, LLC	347 N MARKET BLVD	Commercial building/zoning being used for residential, camper on site (disposal of waste??)	01/23/2026	Closed	Unfounded
26-002252	CHOSEN ONE ENTERPRISE LLC	813 NW 5TH ST	CE-22-09362/CE-W2020-0008	02/03/2026	Open	
26-004190	WALLER FERRIS TTEE	103 SW 3RD ST	broken down / inoperable vehicles	03/02/2026	Closed	Unfounded
26-004226	R & R CATTLE RANCH LLC	419 N MARKET BLVD	outdoor storage of goods, junk, tent improperly tied down	03/02/2026	Open	
26-004240	MOBLEY QUENTIN T	370 NW 8TH AVE	Several inops & possible Roof issues ***REPEAT*** See 25-011703	03/02/2026	Open	
26-004706	CHOSEN ONE ENTERPRISE LLC	624 NW 3RD ST	Work being done on-site outside of scope of work permitted/unpermitted. And Fence potentially in Right-of-W	03/06/2026	Open	
26-004717	TATE DELORIS P	811 NW 3RD ST	RV(s) being lived in. No utilities connected. Trash, garbage, debris or plant overgrowth.	03/06/2026	Closed	Unfounded
26-004718	CANTY JERMAINE L & BRIDGETTE J TTEES	324 N MARKET BLVD	Trash & Debris, plant overgrowth, unregistered vehicle (posted for sale on R-O-W)	03/06/2026	Open	
26-004799	WALLER FERRIS TTEE	20 SW 3RD ST	mobile home. no permit found with building services, land was vacant per property assesor in 2025	03/09/2026	Closed	Unfounded

 CODE CASES BY JURISDICTION

File#	Owner Name	Address	Parcel#	Jurisdiction	Description	Open Date	Status	Close Date	Disposition
25-004289	REINALDO J ROSE	E C-478	N36-219	Webster	Bringing in debris from off property, inops.	03/05/2025	Closed	04/15/2025	Compliant
25-004291	REINALDO J ROSE	2484 E C 478	N36-101	Webster	New roof w/o permits	03/05/2025	Closed	10/06/2025	Compliant
25-004602	WILLIAMS CLIFFORD & CORETHA	445 NW 10TH AVE	N36B025	Webster	Trash & Debris - no utilities connected per City of Webster	03/11/2025	Open		
25-004902	WEBSTER APTS LTD	1010 E CENTRAL AVE Apt 5	Q31-075	Webster	Windows don't stay open, outlets sparking/not working - Apt. 5	03/14/2025	Closed	04/09/2025	Compliant
25-011697	RAULERSON WAYNE A	139 SW 3RD ST	S01-039	WEBSTER	Trash, inops	06/11/2025	Closed	12/10/2025	Compliant
25-011698	SYDNOR KRISTYNN M & ROOSEVELT	978 NW 4TH ST	N36B021	WEBSTER	Living in an RV	06/11/2025	Closed	07/03/2025	Unfounded
25-011699	BOX TRINITY MADISON	468 SE 3RD AVE	T06A002	WEBSTER	Trash and debris	06/11/2025	Closed	08/28/2025	Compliant
25-011700	BOX THOMAS M	285 SE 5TH ST	T06A001	WEBSTER	Trash and debris	06/11/2025	Closed	08/18/2025	Compliant

25-011703	MOBLEY QUENTIN T	791 NW 4TH ST	N36B166	WEBSTER	Trash, overgrown, unsafe structure	06/11/2025	Open		
25-012121	SOLOMON IDA ESTATE OF	650 NW 3RD ST	N36B254	WEBSTER	Living in shed, shed installed w/o permits	06/17/2025	Open		
25-013333	GAVIN LAFREDA D & VIVIAN (TIC)	725 NW 7TH ST	N36B212	WEBSTER	Home appears to be unstable & unsafe	07/07/2025	Open		
25-013334	WALLER FERRIS (TTEE)	37 SW 3RD ST	S01-045	WEBSTER	Home appears to be unstable & unsafe	07/07/2025	Open		Sent to Lien
25-013335	HALL BREANNAH N	312 S MARKET BLVD	S01-134	WEBSTER	Home appears to be unstable & unsafe	07/07/2025	Closed	11/21/2025	Compliant
25-013336	HALL BREANNAH N	326 S MARKET BLVD	S01-133	WEBSTER	Home appears to be unstable & unsafe	07/07/2025	Closed	11/21/2025	Compliant
25-013343	WARTHEN JOHN R SR & ROSIE M (L	265 NW 10TH AVE	N36A004	WEBSTER	Home appears to be unstable & unsafe	07/07/2025	Closed	07/11/2025	Unfounded
25-013345	HARDY SANDRA	341 E CENTRAL AVE	T06A058	WEBSTER	Home appears to be unstable & unsafe	07/07/2025	Closed	07/11/2025	Unfounded
25-013348	HOMES IN PARTNERSHIP INC	Vacant CR 749	S01-075	Webster	Tall Grass, Trash & Debris	07/07/2025	Closed	07/10/2025	Unfounded

25-013349	HOMES IN PARTNERSHIP INC	Vacant CR 749	S01-078	Webster	Tall Grass, Trash & Debris	07/07/2025	Closed	07/10/2025	Unfounded
25-014129	RIVERA MARIA M RIVERA	814 NW 5TH ST	N36B110	WEBSTER	FREE RANGE CHICKENS	07/18/2025	Open		
25-016629	DUTCHESS ALEX M & FISH CELESTE	167 SW 6TH ST	S01J045	WEBSTER	Inops, overgrown	08/27/2025	Closed	09/02/2025	Unfounded
25-018709	MOAKLEY JAMES W	23 SW 1ST ST	S01D001	WEBSTER	Possible unsafe structure and tall grass/weeds	09/29/2025	Open		
25-021349	DIAMOND JEFFERY ASA	262 NE 2ND ST	Q31C040	WEBSTER	Trash, abandoned trailer, debris, unregistered VIN	11/10/2025	Closed	01/28/2026	Compliant
25-021352	MAIA-GONCALVES JOSE & DASILVA	260 NE 3RD ST	Q31C052	WEBSTER	Abandoned house, debris, unkept yard	11/10/2025	Open		
25-021353	COLEMAN GRADY D JR & SANDRA (L	187 NE 2ND AVE	Q31C085	WEBSTER	Debris, unregistered vehicle	11/10/2025	Closed	11/17/2025	Unfounded
25-021354	BREWER SUE ANN	69 SE 3RD ST	T06A052	WEBSTER	Abandoned and unsafe structure	11/10/2025	Closed	12/02/2025	Compliant
25-021356	BEDGOOD ANNA M (LE)	61 SE 4TH ST	T06A026	WEBSTER	Abandoned and unsafe	11/10/2025	Closed	12/02/2025	Compliant
25-021357	GPZ PROPERTIES LLC	333 E CENTRAL AVE	T06A058	WEBSTER	Abandoned unsafe mobile home, debris/trash in the yard.	11/10/2025	Closed	11/17/2025	Unfounded

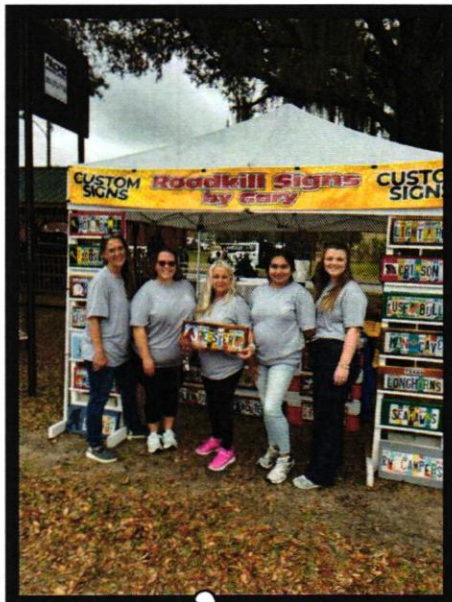
25-021370	BEULAH BAPTIST CHURCH	483 NW 9TH AVE	N36B116	WEBSTER	Church has roof damage and debris flies off during storms into neighboring homes	11/10/2025	Open		
25-021376	HAWK SCHICKLER SHYLOW	232 SW 6TH ST	S01J058	WEBSTER	Overgrown Lawn, trash in driveway, broken appliances	11/10/2025	Closed	12/03/2025	Compliant
25-023725	PREVAL PREVENA	55 SW 6TH ST	S01J038	WEBSTER	Farm Animals on Residential Property (Goats)	12/17/2025	Closed	02/16/2026	Compliant
26-000187	MITCHELL JOHN JR	841 NW 7TH ST	N36B090	WEBSTER	Repairs in home need to be done. Tenants are renting property.	01/06/2026	Open		
26-000395	SANDS MELISSA & MATTHEWS ORAL	7914 SR 471	N24-060	WEBSTER	Illegal Residence - Mobile Home - Expired Temp Use Permit	01/08/2026	Closed	01/12/2026	Unfounded
26-000942	BURGOHY GENEVA	577 NW 3RD ST	N36A033	WEBSTER	W2019-0023 - Animals, inops, mess	01/15/2026	Open		
26-001002	SOLOMON IDA ESTATE OF	650 NW 3RD ST	N36B254	WEBSTER	W2020-0010 - Derelict Structure - No water supply	01/16/2026	Open		
26-001479	EDMUNDSON RICHARD & JENNIFER & JEANNETTE	276 N MARKET BLVD	N36-055	WEBSTER	Accessory structure attached to bldg without a permit, permit for change of use? (restaurant)	01/23/2026	Open		
26-001485	Webster Cabinets, LLC	347 N MARKET BLVD	Q31C030	WEBSTER	Commercial building/zoning being used for residential, camper on site (disposal of waste??)	01/23/2026	Closed	01/27/2026	Unfounded

26-002252	CHOSEN ONE ENTERPRISE LLC	813 NW 5TH ST	N36B122	WEBSTER	CE-22-09362/CE-W2020-0008	02/03/2026	Open		
26-004190	WALLER FERRIS TTEE	103 SW 3RD ST	S01-034	WEBSTER	broken down / inoperable vehicles	03/02/2026	Closed	03/06/2026	Unfounded
26-004226	R & R CATTLE RANCH LLC	419 N MARKET BLVD	Q31-030	WEBSTER	outdoor storage of goods, junk, tent improperly tied down	03/02/2026	Open		
26-004240	MOBLEY QUENTIN T	370 NW 8TH AVE	N36B152	WEBSTER	Several Inops & possible Roof issues ***REPEAT*** See 25-011703	03/02/2026	Open		
26-004706	CHOSEN ONE ENTERPRISE LLC	624 NW 3RD ST	N36B252	WEBSTER	Work being done on-site outside of scope of work permitted/unpermitted. And Fence potentially in Right-of-Way.	03/06/2026	Open		
26-004717	TATE DELORIS P	811 NW 3RD ST	N36-037	WEBSTER	RV(s) being lived in. No utilities connected. Trash, garbage, debris or plant overgrowth.	03/06/2026	Closed	03/10/2026	Unfounded
26-004718	CANTY JERMAINE L & BRIDGETTE J TTEES	324 N MARKET BLVD	N36-057	WEBSTER	Trash & Debris, plant overgrowth, unregistered vehicle (posted for sale on R-O-W)	03/06/2026	Open		
26-004799	WALLER FERRIS TTEE	20 SW 3RD ST	S01-037	WEBSTER	mobile home. no permit found with building services, land was vacant per property assesor in 2025	03/09/2026	Closed	03/12/2026	Unfounded

The WEBSTER WORD

Keeping Webster Informed

What's Happening Around Webster



Leading up to the celebration, the City hosted Customer Appreciation Day on Wednesday, where residents were invited to stop by for coffee and donuts with City Council members as a way to thank our customers for their continued support. Founder's Day was a great success and a wonderful celebration for our community. With many vendors and activities, there was something for everyone to enjoy, and kids especially had a blast riding the train throughout the event. A special congratulations to Sandra McLanahan for winning the 1st Annual Salsa Competition. Thank you to everyone who came out and helped make the event such a fun and memorable community celebration.

DO YOUR PART, SAVE WATER

SWFWMD WATERING RESTRICTIONS SCHEDULE & HOURS

- WATERING DAYS BASED ON ADDRESS ENDING IN:
- 0 or 1 ▶ shall only water on **MONDAY**
 - 2 or 3 ▶ on **TUESDAY**
 - 4 or 5 ▶ on **WEDNESDAY**
 - 6 or 7 ▶ on **THURSDAY**
 - 8 or 9 ▶ on **FRIDAY**

In accordance with guidelines from the Southwest Florida Water Management District (SWFWMD), lawn irrigation is limited to one day per week based on the last digit of your address. Irrigation is only permitted before 8:00 a.m. or after 6:00 p.m. to reduce evaporation and ensure water is used more efficiently.

Following these watering restrictions helps protect our regional water supply, promotes healthier lawns, and can save residents money on their monthly utility bills by reducing unnecessary water use. Thank you for doing your part to conserve water in our community. 💧

CITY LEADERSHIP

- Mayor Ana Vigoa
- Mayor Pro-Tem Allen Dorsey Sr.
- Councilmember Nancy Cherry
- Councilmember Loretta Ramirez
- Councilmember Shadae Solomon
- City Manager Deanna Naugler



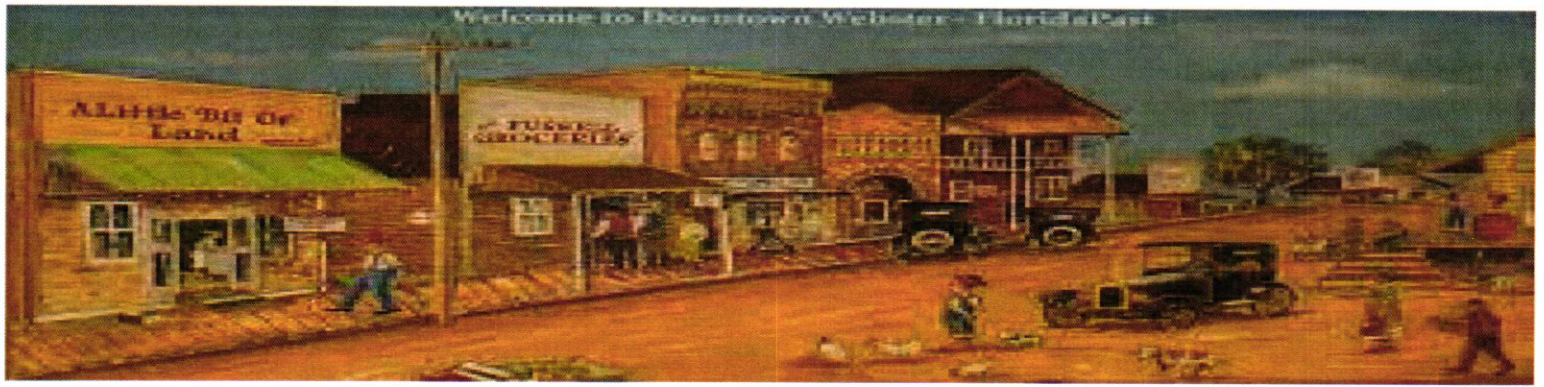
CHECK OUT OUR NEW WEBSITE

WWW.WEBSTERFL.COM

IMPORTANT DATES

METER READING	MARCH 24TH
DUE DATE	MARCH 16TH
LAST DAY TO PAY	MARCH 20TH
CUT OFFS	MARCH 23RD
OFFICE CLOSURE	NONE

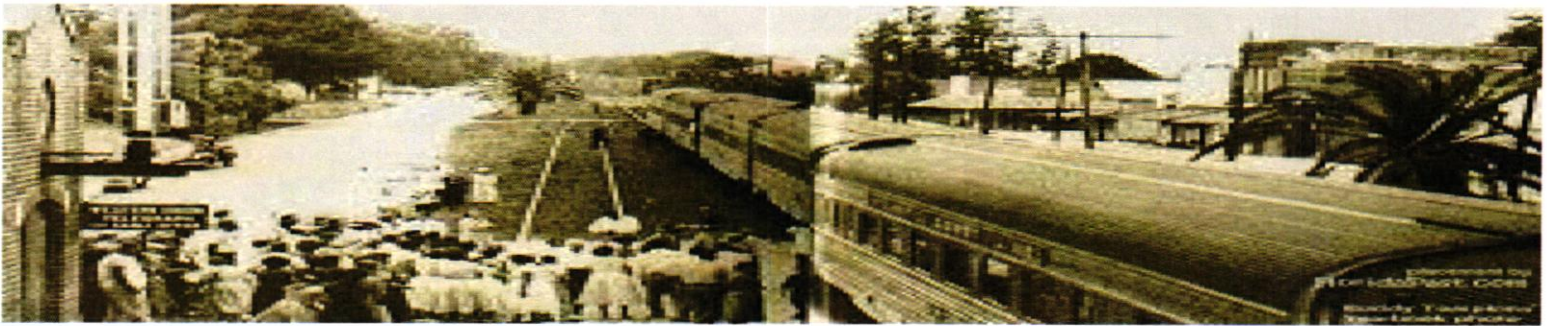
Accounts that are unpaid after 5pm on the 15th of each month will receive a Penalty Fee added to their bill. Accounts that remain unpaid after 5pm on the 20th of each month will be subject to disconnection and a non-payment fee.



Operational Activities—Public Works

Work orders processed— 75
Utility turn-off — 20
Utility account turn-on— 25
Locates— 3
Other—

- Used automatic meter reading system to conduct Data Logs of various meters throughout the city. Doing this enables Public Works staff to better explain water usage to the customer and to notify customers of any potential leaks.
- Automatic meter reading system used to collect monthly meter reading to calculate utility bills.
- Conducted multiple utility locates throughout the city from 811 tickets received.
- Performed routine service on public works trucks and equipment.
- Checked chemical levels at North and South wells.
- Ran generators at north well, south well and master lift station to ensure they work properly
- Ran lift station route two times each week of the month to ensure proper operation and document station operations and any needed maintenance and/or repairs.
- Park checks conducted daily at Sam Harris Park and Hewitt Park to ensure areas are clean and address any issues.
- Extra garbage and debris pick-up around the city.
- Monthly Webster/Bushnell Interconnect sample for sewer.
- Monthly meter readings for interconnect, master lift station and circle-K were conducted. This ensures proper tracking of wastewater sent from our system to Bushnell.
- Met with several customers to discuss concerns about their water use.
- Water turn-offs for non-payment.
- Water turn ons after payment received for past due utility bills.
- Completed stormwater restoration along NE 3rd St and NE 3rd Ave.
- Removed and stored city Christmas decorations.
- Repaired water main break on NE 1st Ave.
- Sorted and prepared scrap materials (separated signs from posts, pipes from meters, etc.).
- Analyzed and prioritized out-of-service fire hydrants for repair.
- Obtained estimates for hydrant repairs, replacements, and isolation valve installations.
- Edged the walking trail at Sam Harris Park.
- Trimmed trees along NW 7th Ave, NW 9th Ave, and NW 10th Ave.
- Prepared ball fields for the upcoming season.
- Cleared trash and debris from city roadways.
- Processed scrap metal delivery, securing \$3,982.98 in city revenue.
- Cleared debris and overgrowth along SE 3rd Ave, NW 6th Ave, and the Harris Park fence line (West and North sides).
- Mowed and maintained the retention pond at 3rd St and 3rd Ave.
- Met with contractors at the five city-responsible retention ponds for quotes on clearing overgrowth and restoring them to an acceptable baseline condition.
- Hosted Founders Day



Operational Activities—Administration

On-line payment processing—489	Notaries—12
In office Payment Processing—1,012	Faxes—4
New Accounts-5	Copy Requests— 4 resulting in 320pages
Closed Accounts—2	Public Records Request—0
Late Fee Assessments—89	Community Hall Rental—3
Turn-offs—43	Container Permit Renewals—1
Locates—0	Business License Processed—5
Work orders created— 82	New Account Impact Fees—0
Work Orders closed—75	New Code Enforcement Cases— 3
Utility Batches/Balancing—28	Follow-up on existing Code Enforcement Cases—8
Checks Processed for Payments—189	Code Enforcement Liens—0
Purchase Orders—93	Code Enforcement Foreclosures—0

- Entered Meter Reads and processed utility bills for 515 utility accounts
- Reviewed Waste Management Bill for accuracy of billed/type of accounts
- Processed Bureau of Labor and Statistics Report
- Worked with council members and city attorney for ordinances related to the city
- Opened and disbursed incoming mail
- Created/Processed P&Z and Council agendas, minutes, and packets
- Attended City Manager meeting with County and other municipalities
- Discussions/meetings with County, Public and Developers on upcoming ordinances
- Verifying charges on invoices for payment, matching receipts for fuel and creating payments
- Entering GL Entries for all income on FLAIR Report
- Entering any GL Entries for payments processed electronically
- Updating the Utilities (Duke/SECO) spreadsheet
- Processed PO's for monthly recurring payments
- Reconciliation or verification of income and expenses on bank statements
- Scanning of all documents pertaining to GL Entry and Payments processed
- Verification of correct documents, amounts, etc. for daily deposits
- Helping to verify charges and reimbursements on credit cards
- Prepare Finance Report for monthly Council meeting
- Processing payroll checks bi-weekly
- Calculate and enter 941 tax payments for payroll period-quarterly RT6-941
- Completing GL entry for 941 taxes and FRS paid
- Verifying and entering FRS Monthly payment for employees
- Processing Council checks and direct deposits
- Updated a monthly staff report for Admin
- Work with Attorney on Regional Wastewater Plant Property
- Work with Engineer on Wastewater Feasibility Study for Wastewater Capacity to support current and future growth
- Work with Council, Attorney, City of Bushnell for additional capacity (Agreement Approved)
- Worked on New Website Design for the City (launched and actively being updated)
- Working on updates for zip codes and city designation for address updates for Webster
- Worked with City Attorney on special use permit requirements for treehouse project
- Worked with City Attorney on Hamilton property development agreement.
- Worked with Sumter County and City Attorney regarding foreclosures on liens.
- Worked with Auditors to complete the 2025 Audit.
- Hosted Customer Appreciation Day and Founder's Day
- Held the Special Council Meeting for CDBG Grant funding.

REVENUE AND LOSS 2026

FUND	REVENUE	OCTOBER
101	GENERAL FUND	\$118,732.75
104	TRANSPORTATION	\$3,868.76
105	CDBG GRANT	\$0.00
430	WATER	\$27,489.39
440	GARBAGE	\$21,816.28
450	SEWER	\$61,770.19
460	IMPACT FEES	\$0.00
	TOTAL REVENUE	\$233,677.37
	EXPENSE	
101-1011	GENERAL FUND-ADMIN	\$31,103.07
101-2021	GENERAL FUND-SCSO	\$16,770.44
101-7072	GENERAL FUND-PW	\$14,644.56
104	TRANSPORTATION	\$4,147.88
105	CDBG GRANT	\$0.00
430	WATER	\$35,166.59
440	GARBAGE	\$27,875.79
450	SEWER	\$17,125.83
460	IMPACT FEES	
	TOTAL EXPENSE	\$146,834.16
	REVENUE/LOSS	\$45,015.59

ORDINANCE 2026-01
JOINT PLANNING AREA
(JPA) ADJUSTMENT CASE
WEBSTER-CENTER HILL

CITY OF WEBSTER
SMALL-SCALE COMPREHENSIVE PLAN AMENDMENT

PLANNING & ZONING SPECIAL MASTER
February 5, 2026

WEBSTER CITY COUNCIL
February 19, 2026
March 19, 2026

CASE NUMBER: LU26-000004

REPRESENTATIVE: City of Webster

REQUESTED ACTION: Small-Scale Comprehensive Plan Amendment to amend Map 1-5 – 2045 Future Land Use City of Webster, of the Future Land Use Element of the Unified Comprehensive Plan of Sumter County providing for modification of the Joint Planning Area of Webster to include 124.55 additional acres.

LOCATION: City of Webster, City of Center Hill, Unincorporated Sumter County

GENERAL DESCRIPTION AND BACKGROUND

Through coordination with the City of Center Hill, the City of Webster, and Sumter County, the City of Webster is proposing a boundary change to the Unified Comprehensive Plan Map 1-5 - 2045 Future Land Use City of Webster, to include an additional 124.55 acres in the Joint Planning Area. Per Policy 1.3.1 of the Unified Comprehensive Plan of Sumter County, the Interlocal Service Boundary and Joint Planning Area Agreements (ISBA) were adopted by the Sumter County Board of Commissioners by County Ordinance 2009-19, as amended, for the City of Center Hill and by County Ordinance 2009-21, as amended, for the City of Webster. The City of Webster adopted the the ISBA via City Ordinance 2009-08. The Joint Planning Area (JPA) boundary change that the City of Webster is proposing currently, can be seen in Map 1. The City and the County have met to understand where the proposed changes are located and why they are needed. The Cities of Center Hill and Webster have recognized current Joint Planning Area boundaries bisect certain parcels and have already adjusted their Utility Service Areas to align these parcels entirely within one municipality.

Parcels Q32-003 and Q32RR001 are proposed to be entirely within the City of Webster Joint Planning Area under this amendment. Parcels Q32-008, Q32-023, and Q32-025 are being removed from the City of Webster Joint Planning Area under this amendment.

The City last updated their Joint Planning Area in 2024, increasing it 10,919.98 acres. The City is now proposing this area to be increased by 124.55 acres to 11,044.53 acres MOL (Map 1). The new boundary has been created with the consideration of the criteria laid out in the Unified Comprehensive Plan policies 7.2.1 – Interlocal Service Boundary and Joint Planning Area Agreements Adopted by Reference, Policy 7.2.2 – Joint Planning and Municipal Services Area, and Policy 7.2.3. Annexation within the Joint Planning Area.

Per Objective 7.2 Interlocal Service Boundary and Joint Planning Agreements of the Unified Comprehensive Plan, the County and Cities shall coordinate services pursuant to the effective Interlocal Service Boundary Agreement (ISBA) and Joint Planning Agreement (JPA) consistent with Chapter 171 part II, Florida Statutes and adopted by each of the Cities and County. The ISBA assures that land use decisions are consistent with the Comprehensive Plan of each jurisdiction; annexations of unincorporated areas are coordinated and consistent with planned future service areas and expansion of water and sewer service is intended to be coordinated and efficient. This coordination supports the growth and development of each community and future municipal growth and expansion is supported through a unified effort across jurisdictions and supported with planned public services. The Master Interlocal Service Boundary and Joint Planning Agreement between the City of Webster and Sumter County was made and entered into on September 28, 2009 before the Webster City Council and on September 29, 2009 before the Board of County Commissioners.

The Florida Interlocal Cooperation Act of 1969, Section 163.01, Florida Statutes, encourages and empowers local governments to cooperate with one another on matters of mutual interest and advantage. The Act provides for interlocal agreements between local governments on matters such as annexation and joint planning efforts. The Local Government Comprehensive Planning and Land Development Regulation Act, Chapter 163, Part II, Florida Statutes, requires that counties and cities include in their planning efforts intergovernmental coordination and mechanisms for identifying and implementing joint planning areas. The State Comprehensive Plan requires local governments to direct development to those areas which have in place the land and water resources, fiscal abilities, and service capacities to accommodate growth in an environmentally acceptable manner.

The proposed JPA boundary shown in Map 1 has been evaluated by the City of Webster and Sumter County, and it has been determined that the change will provide many new land use and local service opportunities available through annexation within the City.

PROPOSED AMENDMENT TO THE TEXT OF THE COMPREHENSIVE PLAN

The proposed amendment does not affect the text of the Comprehensive Plan.

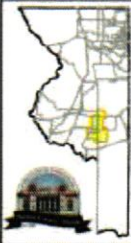
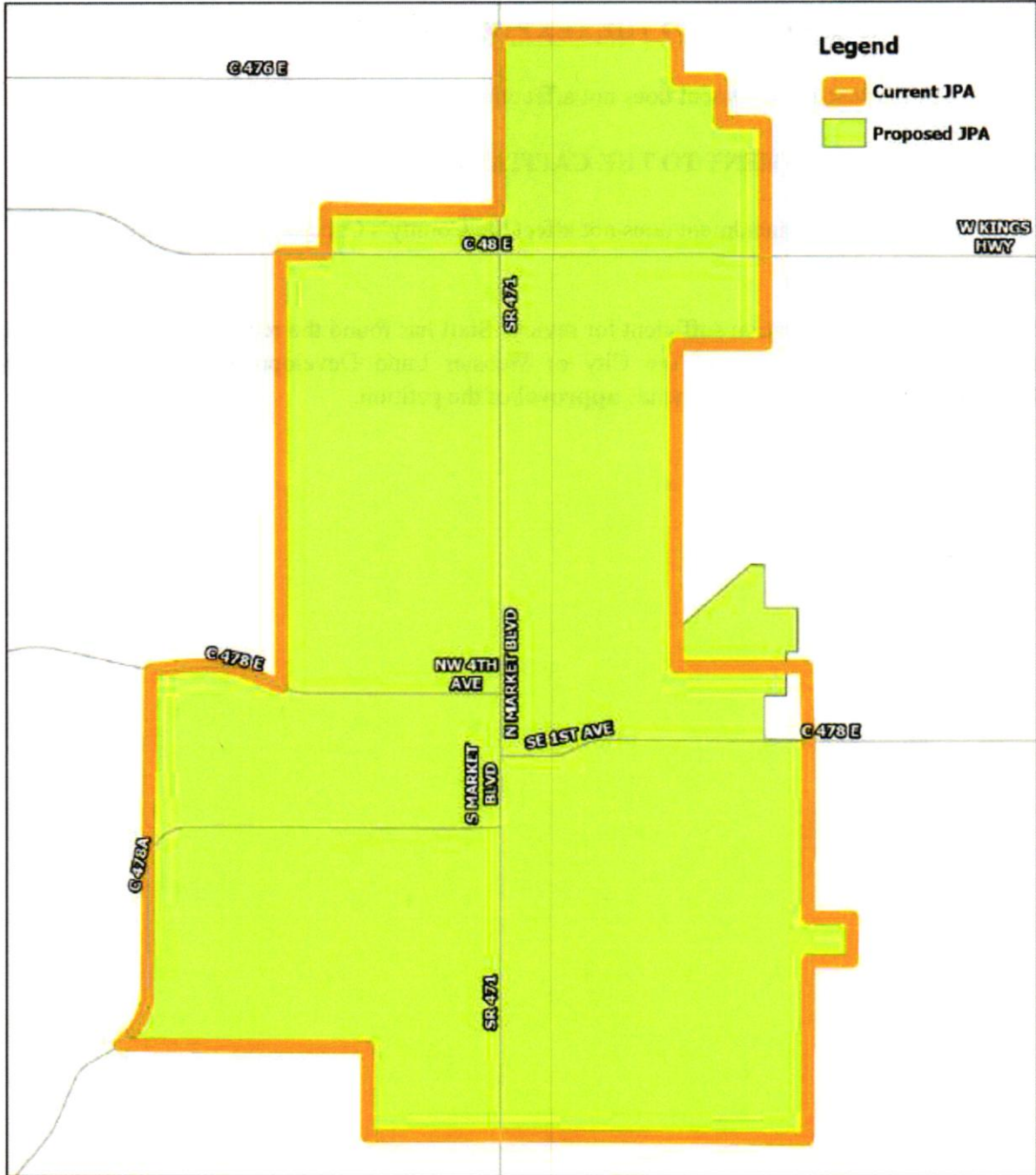
PROPOSED AMENDMENT TO THE CAPITAL IMPROVEMENT PLAN

The proposed amendment does not affect the County's Capital Improvements program.

CONCLUSIONS

Staff deemed the application sufficient for review. Staff has found the request in compliance with the minimum requirements of the City of Webster Land Development Code and Unified Comprehensive Plan and recommends **approval** of the petition.

Map 1: JPA Boundary – Current and Proposed



N

DECEMBER 2025

**PROPOSED AMENDMENT
FOR THE CITY OF WEBSTER
JOINT PLANNING AREA**

0 1 2 Miles

Map 2: JPA Boundary – Current and Proposed

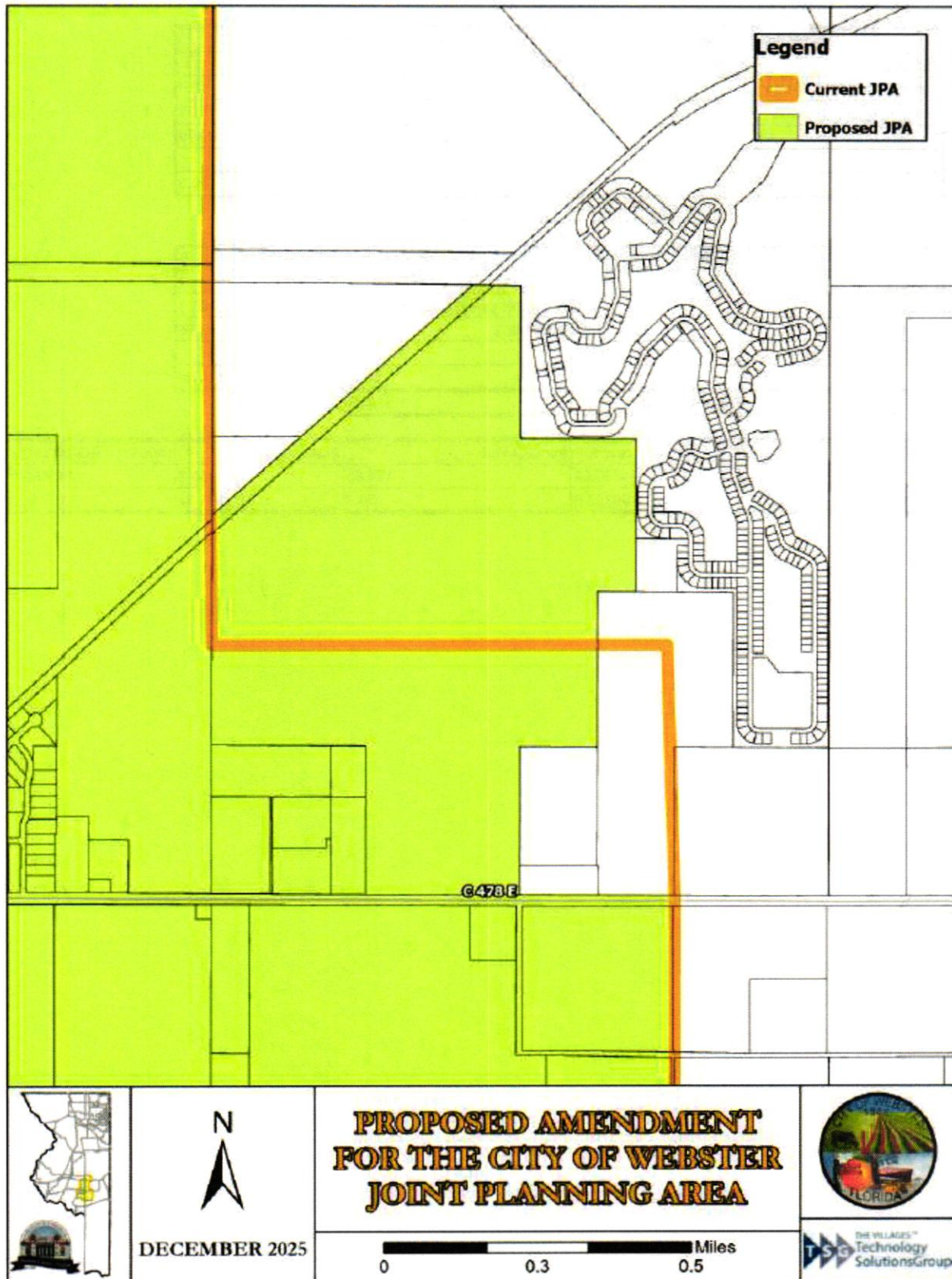


Exhibit A: Acreage Analysis

Parcels out of Center Hill		Parcels into Center Hill	
Parcel ID	Acreage	Parcel ID	Acreage
Portion of parcel Q32-003	166.1	Q32-008	15.6
Parcel Q32RR001	8.75	Q32-025	3.91
		Portion of parcel Q32-023	30.79
Total	174.85	Total	50.3
Center Hill Difference		-124.55	

Parcels out of Webster		Parcels into Webster	
Parcel ID	Acreage	Parcel ID	Acreage
Q32-008	15.6	Portion of parcel Q32-003	166.1
Q32-025	3.91	Q32RR001	8.75
Portion of parcel Q32-023	30.79		
Total	50.3	Total	174.85
Webster Difference		124.55	

Municipality	Existing JPA Acreage	Acreage Out	Acreage In	Proposed JPA acreage
Center Hill	14665.51	174.85	50.3	14540.96
Webster	10919.98	50.3	174.85	11044.53

**CITY OF WEBSTER
SPECIAL MASTER PROCEEDING
FEBRUARY 5, 2026**

CASE NUMBER: LU26-000004

REPRESENTATIVE: City of Webster

REQUESTED ACTION: Small Scale Comprehensive Plan Amendment to amend Map 1-5 – 2045 Future Land Use City of Webster, of the Future Land Use Element of the Unified Comprehensive Plan of Sumter County providing for modification of the Joint Planning Area of Webster to include 124.55 additional acres.

GENERAL LOCATION: City of Webster, City of Center Hill, Unincorporated Sumter County

STAFF RECOMMENDATION: Approval

CASE SUMMARY:

As reflected in the staff report, the City of Webster initiated a Small Scale Comprehensive Plan Amendment to modify Map 1-5 – 2045 Future Land Use City of Webster by adjusting the Joint Planning Area boundary to include approximately 124.55 additional acres, resulting in a Joint Planning Area totaling approximately 11,044.53 acres, more or less. The amendment is intended to address existing boundary inconsistencies that currently bisect certain parcels between municipal Joint Planning Areas and to align Joint Planning Area boundaries with existing utility service areas and coordinated growth planning efforts. Parcels identified as Q32RR001 and Q32-003 are proposed to be fully incorporated into the City of Webster Joint Planning Area, while Parcels Q32-008, Q32-023, and Q32-025 are proposed for removal from the City of Webster Joint Planning Area under the amendment.

The proposed Joint Planning Area modification was developed through coordination between the City of Webster, the City of Center Hill, and Sumter County and was evaluated for consistency with the Unified Comprehensive Plan of Sumter County, including the policies governing Interlocal Service Boundary Agreements, Joint Planning Areas, and annexation coordination. The record reflects that the City and County jointly reviewed the proposed boundary to ensure that land use planning, annexation authority, and municipal service delivery remain coordinated and consistent with adopted long-range planning objectives. The amendment supports efficient service provision, eliminates split-jurisdiction parcels, and promotes orderly municipal expansion consistent with the adopted interlocal agreements.

The proposed amendment does not alter the text of the Unified Comprehensive Plan and does not affect the County’s Capital Improvements Program. The Planning Division reviewed the application and determined that it was sufficient for review, that it complies with the City of Webster Land Development Regulations and the Unified Comprehensive Plan of Sumter County,

LU26-000004
City of Webster

and that approval is warranted. Staff further determined that the proposed amendment is consistent with applicable intergovernmental coordination requirements and advances the Comprehensive Plan's objectives for coordinated growth and service delivery.

After conducting a duly noticed public hearing and considering the staff report, testimony, and the entire record, the Planning and Zoning Special Master finds that there is competent and substantial evidence demonstrating that the proposed Small Scale Comprehensive Plan Amendment is consistent with the Unified Comprehensive Plan of Sumter County and the City of Webster Land Development Regulations. The Special Master further finds that the amendment furthers adopted Joint Planning Area policies, promotes internal consistency within the Comprehensive Plan mapping framework, and appropriately balances municipal planning interests with the public interest.

Therefore, after balancing the rights of the applicant with the potential impacts of the proposed amendment on the public at large, the Planning and Zoning Special Master finds that the application satisfies all applicable Comprehensive Plan standards and recommends approval of Application LU26-000004 to the City Council for adoption.

ORDERED this 5th day of February, 2026.

/s/ Amanda Boggus

Amanda Boggus
Special Master
FL Bar No. 76849

AFFIDAVIT OF PUBLICATION

Sumter Sun Times

Published Weekly

, Sumter County, Florida


Case No. SST/WEBSTER ORD LU26/-1/4 pg

STATE OF FLORIDA
COUNTY OF SUMTER

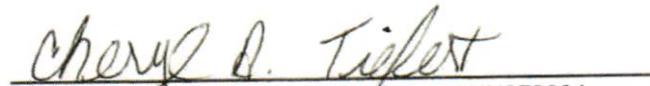
Before the undersigned authority, Jessica Whaley, personally appeared who on oath says that she is the Classified Advertising Legal Clerk of Sumter Sun Times, a newspaper published at in Sumter County, Florida; that the attached copy or reprint of the advertisement, to the right, being a Public Notice, was published in said newspaper by print in the issues of or by publication on the newspaper's website, if authorized, on:

January 29, 2026

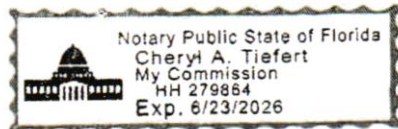
Affiant further says that the Sumter Sun Times newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.


Jessica Whaley

Sworn to and subscribed before me this 29th day of January 2026 by Jessica Whaley, who is personally


Cheryl A. Tiefert, Clerk, Notary Number: #HH279864
Notary expires: June 23, 2026

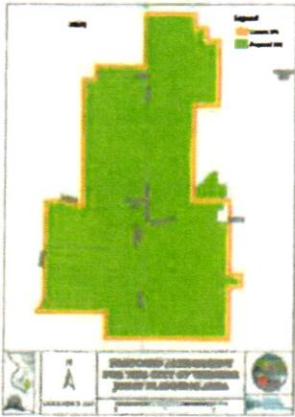
00037612 00202530
Sumter County BOCC
7375 Powell Road
Wildwood, FL 34785



**NOTICE OF INTENT TO
CONSIDER CITY OF WEBSTER ORDINANCE**

NOTICE IS HEREBY GIVEN that the City Council of the City of Webster will consider the enactment of a City Ordinance on the following subject:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEBSTER, FLORIDA, AMENDING THE UNIFIED COMPREHENSIVE PLAN OF SUMTER COUNTY, AS PREVIOUSLY AMENDED; PROVIDING FOR AMENDMENT OF MAP 1-5 - 2045 FUTURE LAND USE CITY OF WEBSTER, OF THE FUTURE LAND USE MAP OF THE FUTURE LAND USE ELEMENT OF THE UNIFIED COMPREHENSIVE PLAN OF SUMTER COUNTY, PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR CODIFICATION AND PROVIDING FOR AN EFFECTIVE DATE.



Requested action:

LU26-000004: Small Scale Comprehensive Plan Amendment to amend Map 1-5 - 2045 Future Land Use City of Webster of the Future Land Use Element of the Unified Comprehensive Plan of Sumter County providing for modification of the Joint Planning Area of Webster. The proposed ordinances will be heard at three (3) public hearings as follows:

Planning & Zoning Special Master
February 5, 2026, at 6:00 PM

Webster City Council
February 19, 2026 at 6:00 PM

Webster City Council
March 19, 2026 at 6:00 PM

The meetings will be held at the Webster City Hall, located at #5 E. Central Ave, Webster, FL 33597.

The proposed ordinances may be inspected at City Hall between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday or at the Sumter County Planning and Floodplain Division located at 7375 Powell Road, Wildwood, FL 34785, between the hours of 8:00 A.M. and 4:00 P.M. Monday through Friday.

All persons are advised that if they decide to appeal any decision made by the Council on this matter, they will need a record of the proceedings, and may need to ensure that a verbatim record is made, which includes testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act (ADA), any person with a disability requiring reasonable accommodations in order to participate in this Public Hearing should call the City Manager at (352) 793-2073 at least 48 hours prior to the meeting time.

ORDINANCE NO. 2026-01

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEBSTER, FLORIDA, AMENDING THE UNIFIED COMPREHENSIVE PLAN OF SUMTER COUNTY, AS PREVIOUSLY AMENDED; PROVIDING FOR AMENDMENT OF MAP 1-5 – 2045 FUTURE LAND USE CITY OF WEBSTER, OF THE FUTURE LAND USE MAP OF THE FUTURE LAND USE ELEMENT OF THE UNIFIED COMPREHENSIVE PLAN OF SUMTER COUNTY, PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR CODIFICATION AND PROVIDING FOR AN EFFECTIVE DATE.

BUSINESS IMPACT ESTIMATE REQUIREMENTS

Per Section 166.041, Florida Statutes, before the enactment of a proposed ordinance, the governing body of a municipality shall prepare or cause to be prepared a business impact. The business impact estimate must be posted on the municipality's website no later than the date the notice of proposed enactment is published.

EXEMPT ORDINANCES

- Ordinances required for compliance with federal or state law or regulation
- Ordinances relating to the issuance or refinancing of debt
- Ordinances relating to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget
- Ordinances required to implement a contract or an agreement, including, but not limited to, any federal, state, local, or private grant, or other financial assistance accepted by a municipal government
- Emergency ordinances
- Ordinances relating to procurement
- Ordinances enacted to implement the following:
 - Development orders and development permits, as those terms are defined in s. 163.3164, and development agreements, as authorized by the Florida Local Government Development Agreement Act under ss. 163.3220-163.3243
 - Comprehensive plan amendments and land development regulation amendments initiated by an application by a private party other than the municipality
 - Sections 190.005 and 190.046
 - Section 553.73, relating to the Florida Building Code
 - Section 633.202, relating to the Florida Fire Prevention Code

If not exempt, complete the attached form.

BUSINESS IMPACT ESTIMATE

1. SUMMARY OF THE PROPOSED ORDINANCE

Update of City of Webster Joint Planning Area based on changes in plans to provide municipal services around the City of Webster Municipal Boundary.

2. STATEMENT OF THE PUBLIC PURPOSE TO BE SERVED BY THE PROPOSED ORDINANCE

This ordinance will accurately reflect where the City of Webster intends to provide their municipal services, and where annexation may occur in accordance with the Joint Planning Agreement between Sumter County and the City of Webster.

3. ESTIMATE OF THE DIRECT ECONOMIC IMPACT OF THE PROPOSED ORDINANCE ON PRIVATE, FOR-PROFIT BUSINESSES IN THE MUNICIPALITY, INCLUDING THE FOLLOWING, IF ANY:

- a. An estimate of direct compliance costs that businesses may reasonably incur if the ordinance is enacted: **None**
- b. Identification of any new charge or fee on businesses subject to the proposed ordinance, or for which businesses will be financially responsible: **None**
- c. An estimate of the municipality's regulatory costs, including an estimate of revenues from any new charges or fees that will be imposed on businesses to cover such costs: **None**

4. GOOD FAITH ESTIMATE OF THE NUMBER OF BUSINESSES LIKELY TO BE IMPACTED BY THE ORDINANCE. **None of the proposed revisions will have a direct economic impact.**

5. ADDITIONAL INFORMATION THE GOVERNING BODY DETERMINES MAY BE USEFUL. **None**

ORDINANCE NO. 2026-01

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEBSTER, FLORIDA, AMENDING THE UNIFIED COMPREHENSIVE PLAN OF SUMTER COUNTY, AS PREVIOUSLY AMENDED; PROVIDING FOR AMENDMENT OF MAP 1-5 – 2045 FUTURE LAND USE CITY OF WEBSTER, OF THE FUTURE LAND USE MAP OF THE FUTURE LAND USE ELEMENT OF THE UNIFIED COMPREHENSIVE PLAN OF SUMTER COUNTY, PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR CODIFICATION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Webster, Florida, is proposing to amend its Joint Planning Area boundary as shown in Map 1-5 – 2045 Future Land Use City of Webster, of the Future Land Use Map of the Future Land Use element of the Unified Comprehensive Plan of Sumter County.

WHEREAS, the City of Webster and Sumter County work together through the Interlocal Service Boundary and Joint Planning Area Agreements consistent with Chapter 171 part II, Florida Statutes, to coordinate and support growth and expansion through a unified effort when deemed in the best interest of the residents of the City of Webster.

WHEREAS, the City of Webster and the County have met to discuss the expansion of utility service areas and how they can support the continual annexation into the city.

WHEREAS, pursuant to Chapter 163, Florida Statutes, the City is authorized to amend the area of the Joint Planning Agreement.

WHEREAS, based on competent substantial evidence presented and considered during properly noticed quasi-judicial public hearings, the City Council of Webster approved the above referenced amendment providing for the City of Webster Joint Planning Area.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF WEBSTER, FLORIDA:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT.

(a). The City Council of the City of Webster hereby adopts and incorporates into this Ordinance the City staff report and City Council agenda memorandum relating to the application relating to the proposed amendment to the *City of Webster Comprehensive Plan* pertaining to the amendment.

(b). The City of Webster has complied with all requirements and procedures of Florida law in processing and advertising this Ordinance.

(c). This Ordinance is internally consistent with the goals, objectives and policies of the *Comprehensive Plan of the City of Webster* and the proposed *Comprehensive Plan* amendment does not trigger any urban sprawl indicators and adoption of this amendment will discourage the proliferation of urban sprawl within the City of Webster.

(d). The above recitations are true and correct and are incorporated herein by this reference.

SECTION 2. SEVERABILITY. If any section, sentence, phrase, word, or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word, or portion of this Ordinance not otherwise determined to be invalid, unlawful, or unconstitutional.

SECTION 3. CONFLICTS. All ordinances or part of ordinances in conflict with this Ordinance are hereby repealed.

SECTION 4. CODIFICATION. It is the intention of the City Council of the City of Webster, Florida, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the codified version of the City of Webster Comprehensive Plan and/or the Code of Ordinances of the City of Webster, Florida in terms of amending the Future Land Use Map of the City.

SECTION 5. EFFECTIVE DATE. The small-scale *Comprehensive Plan* amendment set forth herein shall not become effective, in accordance with Section 163.3187, *Florida Statutes*, until 31 days after the enactment of this Ordinance. If challenged within 30 days after enactment, the small-scale amendment set forth in this Ordinance shall not become effective until the State land planning agency or the Administration Council, respectively, issues a final order determining that the subject large scale amendment is in compliance with controlling State law.

DONE AND ORDAINED this 19th day of March, 2026 by the City Council of the City of Webster, Florida.

CITY COUNCIL OF THE CITY OF
WEBSTER, FLORIDA

Anagalys Vigoa, Mayor

ATTEST:

Approved as to form and Legality:

**Kristin Green
City Clerk**

**Andrew Hand
City Attorney**

**AMENDED INTERLOCAL SERVICE BOUNDARY AGREEMENT BETWEEN
THE CITY OF CENTER HILL AND THE CITY OF WEBSTER**

This Amended Interlocal Service Boundary hereinafter the "Agreement" is made and entered into this 4th day of November, 2025, by and between the City of Center Hill hereinafter "Center Hill"), and the City of Webster • (hereinafter "Webster").

WHEREAS, Center Hill and Webster possess Municipal Home Rule Powers pursuant to Article VIII, Section 2 (b), Florida Constitution and Section 166.021, Florida Statutes; and,

WHEREAS, the Florida Interlocal Cooperation Act of 1969, Section 163.01, Florida Statutes, encourages and empowers local governments to cooperate with one another on matters of mutual interest and advantage, and provides for Interlocal agreements between local governments on matters such as annexation and joint planning; and,

WHEREAS, the Local Government Comprehensive Planning and Land Development Regulation Act, Chapter 163, Part II, Florida Statutes, requires that counties and cities include in their respective planning efforts intergovernmental coordination and particularly, mechanisms for identifying and implementing joint planning areas; and,

WHEREAS, Chapter 180, Florida Statutes, provides municipalities with the power to extend utilities outside of municipal limits; and,

WHEREAS, both Center Hill and Webster have extended water and wastewater into unincorporated areas of the county; and,

WHEREAS, the State Comprehensive Plan requires local governments to protect the substantial investment in public facilities that already exist and to plan for and finance new facilities in a timely, orderly, and efficient manner; and,

WHEREAS, Center Hill and Webster find that the benefits of intergovernmental communications and coordination will accrue to both Parties.

NOW, THEREFORE, in consideration of the mutual covenants set forth in this Agreement, the receipt and sufficiency of which are hereby acknowledged, Center Hill and Webster agree as follows:

1. **Incorporation of Preamble.** The Preamble above is true and correct and incorporated into this Agreement as if fully set forth herein.
2. **Termination of Agreement.** Center Hill or Webster may terminate this Agreement at anytime upon delivery of a notice of termination to the other Party at least 180 days prior to the proposed date of termination. A party delivering such a notice of termination as aforesaid may, in such Party's sole discretion, revoke such notice of termination at any time prior to the termination date.

3. **Utility Service Areas (USA).**

- a) The Webster Utility Service Area (WUSA) is the area within which Webster provides water, wastewater, and reclaimed water services, consistent with Chapter 180, Florida Statutes, as indicated on Attachment A in the green shaded area.
- b) The Center Hill Utility Service Area (CHUSA) is the area within which Center Hill provides water, wastewater, and reclaimed water services, consistent with Chapter 180, Florida Statutes, as indicated on Attachment A in the blue shaded area.

4. **Right of First Refusal.**

- a) The Parties agree that retail customers and new development within their respective USA's, which require central water and/or sewer services, shall be required to connect, if available, to the respective City's water and/or sewer system.
- b) Within its respective USA, each city has first right of refusal to provide water wastewater, and reclaimed water services to a project.
- c) If the city in whose USA the project is located cannot serve that project, the adjacent USA nearest to the project has the first right of refusal.
- d) If no City can serve the project, the developer may construct a system approved by the city in whose USA they are located; and if agreed upon by the city and developer, turn the system over to that city.

5. Portion of Property in USA.

- a) If at least 50% of the area of a property or combined contiguous properties under the same ownership or control, is within the Webster USA, then the property shall be treated as if it were all within the USA for purposes of this agreement. If at least 50% of the area of a property or combined contiguous properties under the same ownership or control is within the Center Hill USA, then the property shall be treated as if it were all within the USA for purposes of this Agreement.
 - b) If less than 50% of the area of property or combined contiguous properties under the same ownership is within the Webster USA, then it shall be outside of the USA for purposes of this Agreement. If less than 50% if the area of property or combined contiguous properties under the same ownership is within the Center Hill USA, then is shall be outside of the USA for purposes of this Agreement.
6. Webster will not provide service in the CHUSA unless Center Hill and Webster agree in writing to such service or under the provisions of this agreement.
 7. Center Hill will not provide service in WUSA unless Webster and Center Hill agree in writing to such service or under the provisions of this agreement.
 8. **Dispute Resolution.** Webster and Center Hill agree to resolve any dispute related to the interpretation or performance of this Agreement in the manner described in this section. Either Party may initiate the dispute resolution process by providing written notice to the other Party. Initiation of the dispute resolution process shall operate as a stay of the action which is the subject of the dispute.

Notwithstanding the foregoing, in the event that either Party determines in its sole discretion and good faith that it is necessary to file a lawsuit or other formal challenge in order to meet a jurisdictional time deadline, to obtain a temporary injunction, or otherwise to preserve a legal or equitable right related to this Agreement, such lawsuit or challenge may be filed, but upon the filing and any other act necessary to preserve the legal or equitable right or to obtain the temporary injunction, the Parties shall thereafter promptly file a joint motion with the reviewing court or administrative law

judge requesting that the case be abated in order to afford herein. If the abatement is granted, the Parties shall revert to and pursue the dispute resolution procedures set forth herein.

- a) Within ten (10) days of the abatement order, the allegedly aggrieved party shall then effect the transmittal of a notice of conflict, in the form of a certified letter, to all governmental bodies involved in the dispute at issue. Upon receipt of the notice, which shall specify the areas of disagreement, the Parties agree to conduct a conflict assessment meeting at a reasonable time and place, as mutually agreed upon, within thirty (3) days of receipt of the notice of conflict.

- b) If discussions between the Parties at the conflict resolution meeting fail to resolve the dispute, within forty (40) days of the receipt of the notice described in subparagraph a, above, the Parties shall conduct mediation on the presence of a neutral third party mediator. If the Parties are unable to agree upon a mediator, the County shall request appointment of a mediator by the Chief Judge of the Circuit Court in and for Sumter County, Florida. The mediation contemplated by this Section is intended to be informal and non-adversarial processes with the objective of helping the parties reach a mutually acceptable and voluntary agreement. The decision-making shall rest solely with the Parties. The mediator shall assist the Parties in identifying issues, fostering joint problem-solving and exploring settlement alternatives.

- c) If the Parties are unable to reach a mediated settlement, within fifty (50) days of the receipt of the initial notice of conflict, the parties shall hold a joint intergovernmental meeting. If the joint intergovernmental meeting does not successfully resolve the issues identified in the notice of conflict the entities participating in the dispute resolution procedures described herein may avail themselves of any otherwise available rights, including the suspension of abatement of existing actions.

d) The Parties agree that this dispute resolution procedure satisfies the requirements of Chapter 164, Florida Statutes.

10. Noticing. All notices, consents, approvals, waivers, and elections that any Party requests or gives under this Agreement will be in writing and shall be given only by hand delivery for which a receipt is obtained, or certified mail, prepaid with confirmation of delivery requested. Notices will be delivered or mailed to the addresses set forth below or as either Party may otherwise designate in writing.

If to Webster:

City of
Webster
Attn: City
Manager 85
E Central
Ave.
Webster, FL 33597

If to Center Hill:

City of
Center Hill
Attn: City
Clerk
PO Box 649
Center Hill, FL 33514

Notices, consents, approvals, waivers, and elections will be deemed given when received by the Party for who intended.

11. Sole Benefit. This Agreement is solely for the benefit of Center Hill and Webster, and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party. Nothing in this Agreement, either expressed or implied, is intended or shall be construed to confer upon or give any person, corporation or governmental entity other than the Parties any right, any person, corporation or governmental entity other than the Parties any right, remedy or claim under or by reason of this Agreement or any provisions or conditions herein contained shall inure to

the sole benefit of and shall be binding upon the Parties and their respective representatives, successors and assigns.

12. Authority. The County and City each represent and warrant to the other its respective authority to enter into this Agreement, acknowledge the validity and enforceability of this Agreement. The County and City hereby represents warrants and covenants this Agreement constitutes a legal, valid and binding contract enforceable by the Parties in accordance with its terms, and that the enforceability hereof is not subject to any impairment by the applicability of any public policy or police powers.

13. Enforcement. This Agreement shall be enforceable by the Parties hereto by whatever remedies are available in law or equity, including but not limited to injunctive relief and specific performance.

14. Defense. If this Agreement or any portion hereof is challenged by any judicial, administrative, or appellate proceeding (each Party hereby covenanting with the other Party not to initiate or acquiesce to such challenge or not to appeal ant decision invalidating any portion of this Agreement), the Parties collectively and individually agree, at their individual sole cost and expense, to defend in good faith its validity through to a final judicial determination, unless both Parties mutually agree in writing not to defend such challenge or not to appeal any decision invalidating any portion of this Agreement.

15. Periodic Review. Each month, during the term of this Agreement, the City Manager or City's designee and County Administrator shall meet to discuss and resolve any issues or concerns related to this Agreement.

16. Amendments. Amendments may be proffered by either Party at any time. Proposed amendments shall be in writing and must be approved by a majority of the governing boards of each Party or shall be considered not adopted.

17. Supremacy. The Parties agree and covenant, having given and received valuable consideration for the promises and commitments made herein, it is their desire, intent and firm agreement to be bound by and observe the terms of this Agreement wherever such terms are more stringent than those

subsequently enacted by the Legislature. Should the terms of this Agreement conflict with previous agreements between the Parties, the terms of this Agreement shall control.

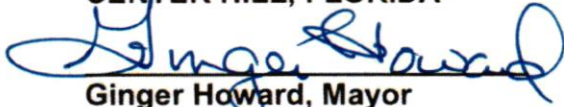
18. Entire Understanding. Except as otherwise set forth herein, this Agreement embodies and constitutes the entire understanding of the Parties with respect to the subject matters addressed herein, and all prior agreements, understandings, representations and statements, oral or written, are superseded by this Agreement.

19. Governing Law and Venue. The laws of the State of Florida shall govern this Agreement, and venue for any action to enforce the provisions of this Agreement shall only be in the Circuit Court in and for Sumter County, Florida. Federal Jurisdiction and venue, if applicable shall only be in the Middle District of Florida, Tampa Division. If circumstances arise which cause a conflict between this paragraphs and paragraph 7 ("Dispute Resolution") paragraphs 7 shall control.


20. Severability. Any term or provision of this Agreement that is invalid or unenforceability of the remaining terms and provision hereof or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction.

IN WITNESS WHEREOF, Each of the undersigned has executed this Agreement on behalf of the respective party set forth below, pursuant to the authority granted to each of the undersigned in the resolution by which each party approved and adopted this Agreement.

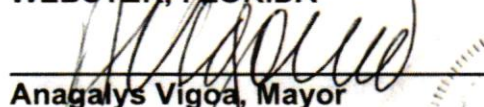
**CITY COUNCIL OF THE CITY OF
CENTER HILL, FLORIDA**


Ginger Howard, Mayor

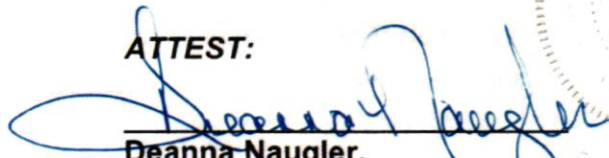
ATTEST:

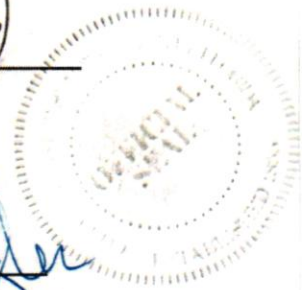

Diane Lamb,
City Clerk

**CITY COUNCIL OF THE CITY OF
WEBSTER, FLORIDA**


Anagaly Vigoa, Mayor

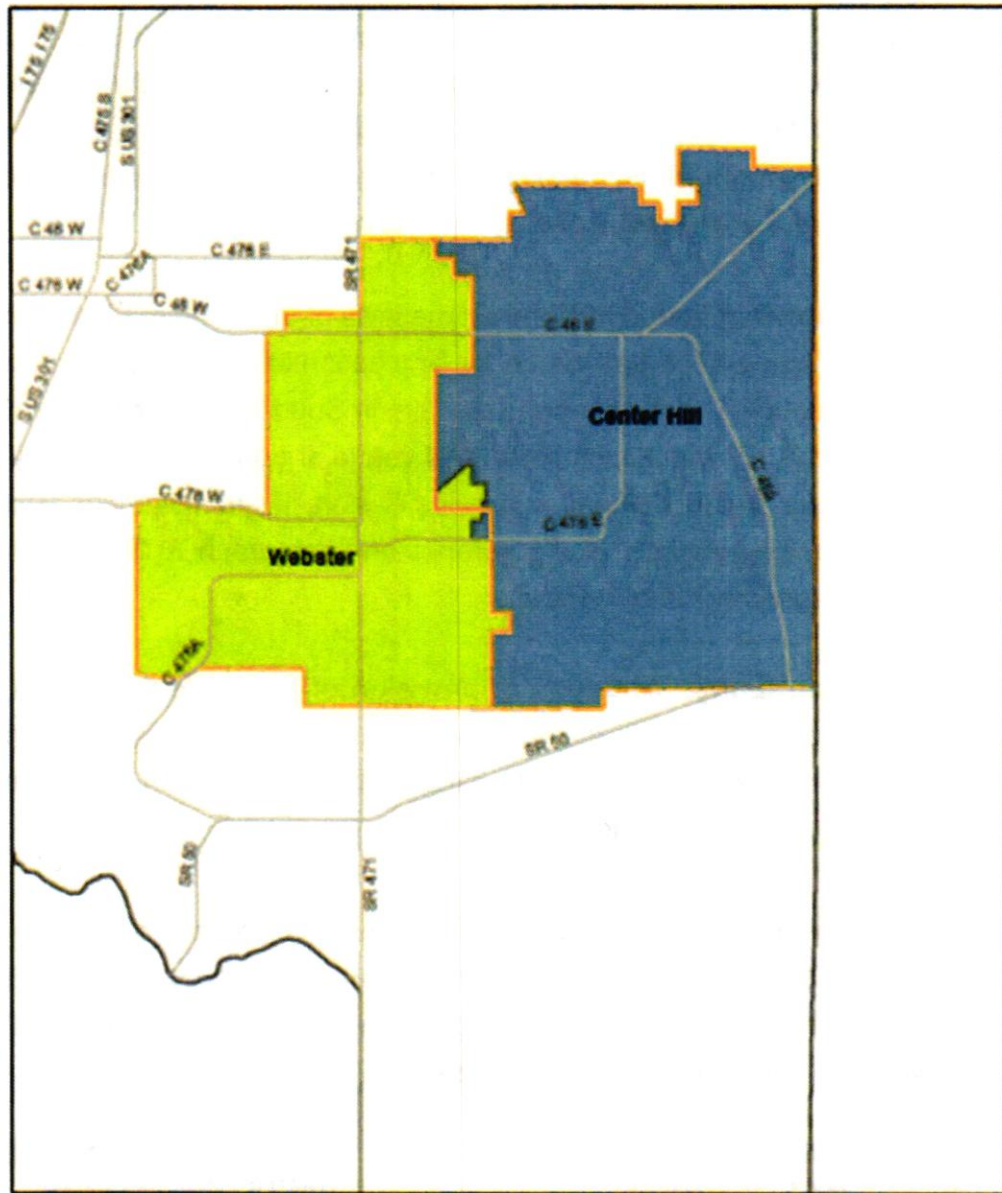
ATTEST:


Deanna Naugler,
City Manager



Attachment A

Utility Service Areas



Current Utility Service Areas

Current Utility Service Areas

Proposed Utility Service Areas

Center Hill
Webster

