HALF-CENT SALES SURTAX OVERSIGHT COMMITTEE

THURSDAY, NOVEMBER 20, 2025 - 3:00 P.M.-
CALLAWAY ARTS & CONFERENCE CENTER
500 CALLAWAY PARK WAY
CALLAWAY, FL 32404

AGENDA

A. **CALL TO ORDER** (SILENCE PHONES)

B. **ROLL CALL**

C. **APPROVAL OF MINUTES** – DECEMBER 04, 2024

D. **REVIEW OF FUNDS RECEIVED TO DATE**

E. **REVIEW OF PROPOSED FUNDING ALLOCATIONS**

F. **ADJOURNMENT**

Ashley Robyck

Ashley Robyck
City Clerk

ATTACHMENTS FOR REFERENCE

1. SURTAX PROJECT SUMMARIES

Any person requiring a special accommodation at this meeting because of a disability or physical impairment should contact the Callaway City Clerk, at 6601 E. Highway 22, Callaway, Florida 32404; or by phone at (850)871-6000, at least five calendar days prior to the meeting.

If you are hearing or speech impaired, and you possess TDD equipment, you may contact the City Clerk using the Florida Dual Party Relay System, which can be reached at 1-800-955-8770 (Voice) or 1-800-955-7661 (TDD).

CITY OF CALLAWAY
HALF CENT SALES SURTAX OVERSIGHT COMMITTEE
DECEMBER 4, 2024 – 3:00 P.M.

The Callaway Half Cent Sales Surtax Oversight Committee met in regular session at City Hall with Don Hennings, Chairman, Stephen Parris, Vice-Chair, and Board Members Andrew Wiggins, & John Hagan, present. Board member Naomi O'Brien was absent. Also present were Eddie Cook, City Manager, Director Schultz, Director of Finance, Ashley Robyck, City Clerk and Jay Mitchell, ASC.

The meeting was called to order by Chairman Hennings.

Approval of Minutes – September 07, 2023

Motion:

Motion was made by Board Member Wiggins and seconded by Board Member Hagan for approval of the September 07, 2023, minutes. Motion carried unanimously.

Review of Committee Responsibilities

City Manager Cook reviewed the responsibilities of the Half Cent Sales Surtax Oversight Committee.

Review of Funds Received

City Manager Cook, reviewed funds received to date, which total about $9.940 million as of today, as well as an annual report of what the funds have been used for and future projects.
Vice-Chair Parris asked about the CDBG grant regarding Stormwater and lift stations. City Manager Cook addressed. Brief discussion ensued.

Review of Proposed Funding Allocations

City Manager Cook advised the projects list has not changed by much.

All were in agreement with the proposed allocations of funding.

ADJOURNMENT

There being no further business, the meeting adjourned at 3:20 p.m.

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Board Chair

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Ashley Robyck, City Clerk

City of Callaway
Infrastructure Tax Analysis 31-330-335-19 $ 1,878,757.00

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Tax Payments Received												
Oct	$ -	$ 102,729.74	$ 109,590.67	$ 123,847.12	$ 110,541.00	$ 154,356.97	$ 132,524.27	$ 126,289.31	$ 130,444.05			
Nov	-	122,080.25	109,871.39	143,624.12	143,890.30	181,953.59	$ 174,932.84	167,899.11	166,675.70			
Dec	-	93,749.07	73,372.57	111,407.07	112,288.25	132,017.35	$ 119,248.05	117,814.56	115,946.43			
Jan	-	83,847.81	111,996.19	93,230.79	88,652.87	109,486.29	$ 99,101.72	97,387.00	97,798.19			
Feb	-	116,402.94	148,459.53	133,708.51	130,409.67	182,424.47	$ 165,143.11	157,465.55	162,221.29			
Mar	71,328.28	75,783.03	101,071.49	90,216.45	88,328.30	105,533.00	$ 100,969.88	96,371.18	91,384.92			
Apr	76,454.24	88,803.64	100,856.22	94,625.25	92,123.47	120,173.50	$ 109,339.46	111,730.18	108,575.97			
May	119,071.45	143,529.31	161,841.89	125,248.39	179,032.40	220,377.15	$ 202,029.42	199,489.32	201,695.05			
Jun	99,104.74	105,067.65	120,119.45	74,092.28	142,910.83	160,625.24	$ 136,252.79	131,350.51	140,548.98			
Jul	110,482.73	119,489.01	132,303.85	119,789.14	157,038.88	172,121.23	$ 149,971.94	152,627.77	147,961.38			
Aug	156,387.92	179,056.22	189,730.28	197,618.78	216,002.62	265,461.65	$ 230,804.99	238,257.06	239,195.90			
Sep	139,520.08	155,359.93	160,531.44	154,016.20	188,630.09	208,325.85	175,688.56	165,153.18	175,868.15			
Total	$ 772,349.44	$ 1,385,898.60	$ 1,519,744.97	$ 1,461,424.10	$ 1,649,848.68	$ 2,012,856.29	$ 1,796,007.03	$ 1,761,834.73	$ 1,778,316.01	$ 1,878,757.00	$ -	$ 16,017,036.85
			9.7%	-3.8%	12.9%	22.0%	-10.8%	-1.9%				
Interest Earned	31-360-361-10									$ 346,309.00		
Oct	$ -	$ -	$ 2,359.34	$ 4,245.94	$ 58.84	$ 106.26	$ 11,370.21	$ 24,301.73	$ 29,968.87			
Nov	-	-	2,666.06	4,831.55	64.35	126.30	14,360.52	25,083.70	30,481.69			
Dec	-	268.25	3,052.46	4,522.22	63.99	111.01	17,442.07	24,495.03	29,287.26			
Jan	-	827.49	4,465.11	3,637.78	99.74	117.72	19,866.05	25,616.67	30,707.11			
Feb	-	1,177.24	4,626.86	3,692.34	104.55	121.66	20,972.20	26,516.42	30,756.10			
Mar	-	1,136.16	3,102.32	2,891.17	80.26	112.66	20,556.02	26,237.91	28,161.78			
Apr	-	1,740.14	4,263.52	1,635.64	88.51	362.36	24,022.76	28,331.41	31,901.39			
May	-	1,847.46	5,205.07	242.12	88.59	809.84	28,077.68	27,549.43	30,067.87			
Jun	-	2,110.14	5,025.17	56.51	92.78	2,847.31	31,277.69	29,204.28	32,069.45			
Jul	-	2,440.64	5,189.25	27.44	94.18	4,984.01	26,927.43	28,620.56	31,392.53			
Aug	-	2,783.22	5,166.06	36.58	98.32	7,561.83	27,714.32	29,822.40	28,664.20			
Sep	-	3,228.07	4,015.75	53.78	103.75	10,582.66	29,022.84	31,204.32	29,055.17			
Total Interest Earne	$ -	$ 17,558.81	$ 49,136.97	$ 25,873.07	$ 1,037.86	$ 27,843.62	$ 271,609.79	$ 326,983.86	$ 362,513.42	$ 346,309.00	$ -	$ 1,428,866.40
Total Funds Receive	$ 772,349.44	$ 1,403,457.41	$ 1,568,881.94	$ 1,487,297.17	$ 1,650,886.54	$ 2,040,699.91	$ 2,067,616.82	$ 2,088,818.59	$ 2,140,829.43	$ 2,225,066.00	$ -	$ 17,445,903.25
Total Expenditures	$ -	**$ 650,852.83**	**$ 136,276.79**	**$ 859,121.97**	$ 203,798.37	$ 781,893.42	$ 2,359,273.51	$ 131,436.83	$ 2,125,169.52			**$ 7,247,823.24**
Balance Available	**$ 772,349.44**	**$ 1,524,954.02**	**$ 2,957,559.17**	**$ 3,585,734.37**	**$ 5,032,822.54**	**$ 6,291,629.03**	**$ 5,999,972.34**	**$ 7,957,354.10**	**$ 7,973,014.01**	**$ 10,198,080.01**	**$ 10,198,080.01**	**$ 10,198,080.01**

GL # 31-000-101-16	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**		
											Committed for Projects	**$ 10,155,681.00**
Cash Balance at Year End	**$ 772,349.44**	**$ 1,524,954.02**	**$ 2,957,559.17**	**$ 3,585,734.37**	**$ 5,032,822.54**	**$ 6,291,629.03**	**$ 5,999,972.34**	**$ 7,957,354.10**	**$ 7,973,014.01**	**$ 7,973,014.01**	**Balance Available**	**$ 42,399.01**
Variance	-	-	-	-	-	-	-	-	-	(2,225,066.00)		

9/30/2025

City of Callaway
Infrastructure Expenditures
By Year

		Annual Amounts		Actual Project Cost		Variance	GL Account	
2017								
No Spending in 2017		-						
2018		**Budgeted**		**Expended**				
CA-24 Rehab	$	190,588.91	$	190,588.91		-	31-535-606-60	
Cherry St & Tyndall Pkwy Water Bore		103,465.00		106,480.00		3,015.00	31-533-606-61	
Fire Hydrant Valve Insertion		147,640.00		147,640.00		-	31-533-606-60	
Road Paving & Surveys		55,373.37		55,373.37		-	31-541-606-80	
Storm Water Improvements & Studies		117,685.55		117,685.55		-	31-541-606-20	
Tyndall Beautification Project		36,100.00		36,100.00		-	31-541-606-50	City's Portion
Bertha Bridge		-		27,751.20		27,751.20	31-541-606-40	
Total Transferred in 2018	**$**	**650,852.83**	**$**	**681,619.03**	**$**	**30,766.20**		
2019		**Budgeted**		**Expended**				
Cherry St & Tyndall Pkwy Water Bore	$	3,015.00				(3,015.00)	31-533-606-61	2018
Bertha Bridge - Rehab		27,751.20				(27,751.20)	31-541-606-40	2018
Tyndall Beautification Project		50,812.75		50,812.75		-	31-541-606-50	City's Portion
Road Paving		6,597.00		6,597.00		-	31-541-606-80	
Fire Hydrant Valve Insertion		-				-	31-533-606-60	
Engineering Misc		17,026.20		17,026.20		-	31-541-303-10	
CA - Rehab		8,065.00		8,065.00		-	31-535-606-60	
Stormwater		17,790.00		17,790.00		-	31-541-606-20	
Cherry St Paving & Sidewalk		5,219.64		5,219.64		-	31-541-606-85	
Total Transferred in 2019	**$**	**136,276.79**	**$**	**105,510.59**	**$**	**(30,766.20)**		

City of Callaway
Infrastructure Expenditures
By Year

	Annual Amounts	Actual Project Cost	Variance	GL Account	
2020	**Budgeted**	**Expended**			
Fire Engine	$ 498,668.76	$ 498,668.76		31-522-606-70	
Lift Station	5,488.00	5,488.00		31-535-606-60	
Tyndall Beautification Project	13,500.00	13,500.00		31-541-606-50	City's Portion
Wallace Road - Engineering Admin Only	23,997.42	23,997.42		31-541-606-78	
Boat Race Path - Engineering Admin Only	10,614.96	10,614.96		31-541-606-81	
Cherry St Paving & Sidewalk North	216,999.08	216,999.08		31-541-606-85	
Paving Grant - STATE Balance	89,853.75	89,853.75		31-541-606-82	$500,000 Grant balance Infrastructure Tax
Total Budgeted for 2020	**$ 859,121.97**	**$ 859,121.97**	**$ -**		
2021	**Budgeted**	**Expended**			
CA Rehab (Lift Station)	$ 6,963.33	6,963.33	-	31-535-606-60	Pump
Cherry Street North Paving & Sidewalk	154,358.63	154,358.63	-	31-541-606-85	
Wallace Road - Engineering Admin & Change Order	35,171.25	35,171.25	-	31-541-606-78	Amounts not covered by LAP
Boat Race Path - Engineering Admin Only	5,754.96	5,754.96		31-541-606-81	Amounts not covered by LAP
Hickory Street Sidewalk	1,550.20	1,550.20		31-541-606-88	Amounts not covered by LAP
Total Committed	$ 203,798.37	$ 203,798.37			
2022	**Budgeted**	**Expended**			
Boat Race Path - Engineering Admin Only			-	31-541-606-81	
Engineering	25,000.00	25,399.36	399.36	31-541-303-10	ADA update and TAP Grant Applications
Road Paving	650,000.00	75,844.50	(574,155.50)	31-541-606-80	Enzore Resurfacing
Lift Station Pump	16,313.00	16,313.00	-	31-535-606-60	Lift Station Pumps
New Fire Truck	664,337.00	664,336.56	(0.44)	31-522-606-70	New Fire Engine
	$ 1,355,650.00	$ 781,893.42			

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City of Callaway
Infrastructure Expenditures
By Year

	Annual Amounts	Actual Project Cost	Variance	GL Account	
2023	**Budgeted**	**Expended**			
Berthe Ave New Bridge 80/20 FEMA	420,000.00	420,000.00	-	31-541-606-40	Transferred 9/30/23
Cherry Street North Paving & Sidewalk	5,082,086.00	1,104,895.39	(3,977,190.61)	31-541-606-85	Less $1.0 Million State Paving Grant
Road Paving	554,650.00	529,173.67	(25,476.33)	31-541-606-80	Enzore Resurfacing
428 - City Parks	305,205.00	305,204.45	(0.55)	31-572-606-31	Gore Park - Sidewalks & Landscaping
	$ 6,361,941.00	$ 2,359,273.51			
2024	**Budgeted**	**Expended**			
Cherry Street North Paving & Sidewalk	5,271,572.00	89,719.33	(5,181,852.67)	31-541-606-85	Less $1.0 Million State Paving Grant
Stormwater Imporvements	75,000.00	41,717.50	(33,282.50)	31-541-606-20	Drainage East Bay,
	$ 5,346,572.00	$ 131,436.83			

City of Callaway
Infrastructure Expenditures
By Year

2025	Annual Amounts Budgeted	Actual Project Cost Expended	Variance	GL Account	
Berthe Ave New Bridge 80/20 FEMA	1,281,506.00	1,716,235.65	434,729.65	31-541-606-40	Extra Cost over Grant & Change Orders
Cherry Street North Paving & Sidewalk	4,181,853.00	86,642.00	(4,095,211.00)	31-541-606-85	Less $1.0 Million State Paving Grant
Cherry Street Drainage	4,448,524.00	22,291.87	(4,426,232.13)	31-541-606-51	
Engineering	25,000.00	-	(25,000.00)	31-541-606-30	ADA update and TAP Grant Applications
Yellow Bluff Sidewalk	2,000.00		(2,000.00)	31-541-606-88	Amounts not covered by LAP
South Berthe/Boatrace Sidewalk - Not LAP yet	2,000.00		(2,000.00)	31-541-606-89	Amounts not covered by LAP
Paving State Funding Match	300,000.00	300,000.00	-	31-541-606-82	Match of State Paving Big Oak & Boat Race
	$ 10,240,883.00	$ 2,125,169.52			

2026	Budgeted	Expended	Variance	GL Account	
Cherry Street North Paving & Sidewalk	4,695,211.00	-	(4,695,211.00)	31-541-606-85	Less $1.0 Million State Paving Grant
Cherry Street Drainage	4,433,470.00		(4,433,470.00)	31-541-606-51	
Engineering	25,000.00	-	(25,000.00)	31-541-606-30	ADA update and TAP Grant Applications
Yellow Bluff Sidewalk	-		-	31-541-606-88	Amounts not covered by LAP
South Berthe/Boatrace Sidewalk - Not LAP yet	2,000.00		(2,000.00)	31-541-606-89	Amounts not covered by LAP
Misc Street Paving	500,000.00		(500,000.00)	31-541-606-80	
Paving State Funding Match	500,000.00	-	(500,000.00)	31-541-606-82	Match of State Paving
	$ 10,155,681.00	$ -			