

**CITY OF ST. AUGUSTINE CITY COMMISSION
REGULAR MEETING AGENDA
MONDAY, APRIL 22, 2019 - 5:00 PM
ALCAZAR ROOM**

1. CALL TO ORDER

- ❖ Roll Call
- ❖ Invocation and Pledge of Allegiance

2. ADMINISTRATIVE ITEMS

2.A. Modification and Approval of REGULAR AGENDA

3. SPECIAL PRESENTATIONS, RECOGNITIONS AND PROCLAMATIONS

- Proclamation 2019-05 – Proclaiming April as National Child Abuse and Neglect Prevention month. (*T. Upchurch, Mayor*).
- Proclamation 2019-08 – Proclaiming May 11 as Letter Carriers Food Drive Day. (*T. Upchurch, Mayor*).

4. PUBLIC COMMENTS FOR GENERAL PUBLIC COMMENTS OR FOR AGENDA ITEMS NOT REQUIRING A SEPARATE PUBLIC HEARING

- ❖ 3 minutes per individual

5. CONSENT AGENDA – Modification(s); Motion to Approve

6. APPEALS

7. GENERAL PUBLIC PRESENTATIONS, ITEMS OF GREAT PUBLIC IMPORTANCE, AND OTHER ITEMS REQUIRING PUBLIC HEARINGS

(Presentations (maximum of **10** minutes per presentation). Presentations for Commission meetings must be presented to the City Manager for approval no later than ten (10) working days prior to the next City Commission meeting. A Presentation Support Services Request (available on the City's website) MUST accompany all presentations. The Form is available at:

http://www.citystaug.com/document_center/Administration/CityClerk/PresentationSupportServicesRequest04152016.pdf

A. GENERAL PUBLIC PRESENTATIONS

7.A. Property Appraiser Eddie Creamer will make a brief presentation detailing the attainment of a third party auditing service. These efforts are pursuant to enhance homestead compliance and ensure qualified business owners pay proper tangible personal property taxes with the use of a third party firm, while staying ahead of the county's growth curve to generate a tax roll that is fair, equitable and accurate. (*J. Regan, City Manager*).

B. ITEMS OF GREAT PUBLIC IMPORTANCE

C. OTHER ITEMS REQUIRING PUBLIC HEARING

8. ORDINANCES AND RESOLUTIONS – PUBLIC HEARING REQUIRED

A. ORDINANCES – SECOND READING

8.A.1. Ordinance 2019-05: Updates the City's nuisance code to include defined terms, remove redundant procedures, and provide the City Manager and Building Official authority to immediately abate life safety nuisances. (*I. Lopez, City Attorney*).

8.A.2. Ordinance 2019-06: Addresses inconsistencies between the land development code and the corridor design standards. (*I. Lopez, City Attorney*).

- B. ORDINANCES – FIRST READING (*ONLY IF REQUIRED BY LAW*)
- C. RESOLUTIONS – PUBLIC HEARING (*ONLY IF REQUIRED BY LAW*)
- 9. ORDINANCES AND RESOLUTIONS – NO PUBLIC HEARING REQUIRED
 - A. ORDINANCES – FIRST READING
 - B. RESOLUTIONS
- 10. STAFF REPORTS AND PRESENTATIONS
 - 10.A. **Presentation of the 2018** Comprehensive Annual Financial Report (CAFR) by the City's independent auditor, Gary Huggett of Masters, Smith and Wisby. (*M. Litzinger, Director, Finance*).
 - 10.B. **Audit committee report** by Todd Neville, committee chairman. (*J. Regan, City Manager*).
 - 10.C. **Discussion regarding** audit committee membership for next fiscal year. (*I. Lopez, City Attorney*).
 - 10.D. **Public Works update** for second quarter of fiscal year 2018-2019. (*M. Cullum, Director, Public Works*).
 - 10.E. **Mobility update** including Bridge of Lions opening analysis for second quarter of fiscal year 2018-2019. (*R. Franklin, Mobility Manager*).
- 11. ITEMS BY CITY ATTORNEY (*See Consent Agenda also*)
 - 11.A. **Sunshine, Public Records** and Ethics Minute. No Presentation. Information provided by the City Attorney's office as an on-going series to keep the Commission abreast of relevant developments.
 - 11.B. **2019 Legislative Bill** Tracking information. No Presentation.
 - 11.C. Legal department update for the second quarter of fiscal year 2018-2019. (*I. Lopez, City Attorney*).
- 12. ITEMS BY CITY CLERK (*See Consent Agenda also*)
- 13. ITEMS BY CITY MANAGER (*See Consent Agenda also*)
- 14. ITEMS BY MAYOR AND COMMISSIONERS

15. ADJOURN

NOTICES: In accordance with Florida Statute 286.0105: "if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based." ***In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in this proceeding should contact the individual or agency sending notice not later than seven days prior to the proceeding at the address given on the notice. Telephone 904-825-1007; 1-800-955-8771 (TDB) or 1-800-955-8770 (V) via Florida Relay Services. ***The City of St. Augustine encourages anyone wishing to present the invocation at city commission meetings to contact the City Clerk's office, to be placed on the rotation list, and encourages people of all religious affiliations or of no religious affiliation to present a non-denominational invocation to inspire us in the work of the City Commission.

CONSENT AGENDA – APRIL 22, 2019

CA.1. PREVIEW OF UPCOMING COMMISSION MEETINGS.

- a) **THE FOLLOWING ORDINANCES ARE TENTATIVELY SCHEDULED FOR 2ND READING ON MAY 13, 2019: NONE.**
- b) **REMINDER OF UPCOMING MEETINGS:**
- May 2, 2019, 8:30 a.m., Mid-Year Budget Analysis
 - May 13, 2019, 5:00 p.m., Regular Meeting

CA.2. APPROVAL OF MINUTES FROM PRIOR COMMISSION MEETINGS: NONE.

CA.3. RELEASES OF LIEN FOR UNIT CONNECTION FEE MORTGAGE(S): NONE.

CA.4. PROPOSED PROCLAMATIONS, CERTIFICATES OF APPRECIATION/RECOGNITION. (COMMISSION APPROVAL REQUIRED). (TO BE READ AT A SUBSEQUENT MEETING).

- PROCLAMATION 2019-06 PROCLAIMING MAY 2019 AS OLDER AMERICANS MONTH. (*T. UPCHURCH, MAYOR*).
- PROCLAMATION 2019-07 PROCLAIMING MAY 8, 2019 AS ST. AUGUSTINE GIVING DAY. (*T. UPCHURCH, MAYOR*).
- PROCLAMATION 2019-09 PROCLAIMS MAY 2019 AS NATIONAL DRUG COURT MONTH. (*N. SIKES-KLINE, COMMISSIONER*).

CA.5. NOTIFICATION OF PROCLAMATIONS/CERTIFICATES OF RECOGNITION ISSUED: NONE.

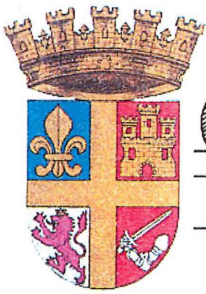
CA.6. Acceptance of the Commission's second quarter 2019 Action Items, amounts spent and/or encumbered through March 31, 2019. (*M. Breidenstein, Director, Budget and Performance Management*).

CA.7. Invoice in the amount of \$4,708.75 dated April 1, 2019 from Cavendish Partners, P.A. for legal services regarding the Seavin v. City of St. Augustine matter. (*I. Lopez, City Attorney*).

END OF CONSENT AGENDA

ITEM 3.

Presentation of Proclamations



City of St. Augustine



La Lealísima y Valerosa Ciudad de San Agustín de la Florida

1565 - 2015

PROCLAMATION

***WHEREAS**, while children are vital to our country's future success, prosperity, and quality of life, they are also our most vulnerable members of society; and*

***WHEREAS**, all children deserve to have the safe, stable, nurturing homes and communities they need to foster their healthy growth and development; and*

***WHEREAS**, child abuse prevention is a community responsibility and finding solutions depends on involvement among all people; and*

***WHEREAS**, communities must make every effort to promote programs that benefit children and their families; and*

***WHEREAS**, effective child abuse prevention programs succeed because of partnerships among agencies, schools, religious organizations, law enforcement agencies, and the business community; and*

***WHEREAS**, everyone in the community should become more aware of child abuse prevention and consider helping parents raise their children in a safe, nurturing environment; and*

***WHEREAS**, prevention remains the best defense for our children and our families.*

***NOW, THEREFORE**, be it proclaimed, by the City Commission of the City of St. Augustine, Florida that April 2019 be known as **"NATIONAL CHILD ABUSE AND NEGLECT PREVENTION MONTH"** and urges all citizens to work together to help reduce child abuse and neglect significantly in years to come.*

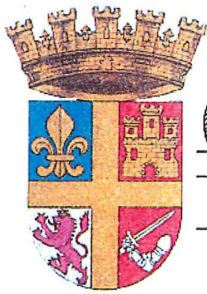
***IN WITNESS WHEREOF**, I hereunto set my hand and do cause the seal of the City of St. Augustine to be affixed this 22nd day of April, two thousand and nineteen, and the four hundred and fifty-third year of the founding of the Nation's Oldest City.*

2019-05

Tracy W. Upchurch, Mayor

"Most Loyal and Valorous"

Title conferred upon the Presidio of St. Augustine by King Philip V of Spain, November 26, 1715



City of St. Augustine

La Lealísima y Valerosa Cuidad de San Agustín de la Florida



1565 - 2015

PROCLAMATION

WHEREAS, the Letter Carriers Food Drive was initiated in 1991 to assist the many community food banks, food pantries and homeless shelters throughout the nation; and

WHEREAS, the National Association of Letter Carriers, the United States Postal Service and the AFL/CIO have joined together with United Way of St. Johns County for the 2019 Annual Letter Carriers' Food Drive; and

WHEREAS, the Food Drive effort is a community-based endeavor and all food items donated remain within the local community to serve the needs of the community; and

WHEREAS, the Letter Carriers, assisted by the United Way of America and the local United Way, and local food bank representatives, have developed a food delivery system that allows residents along postal routes to donate non-perishable food items to the local food banks; and

WHEREAS, the City Commission of the City of St. Augustine wishes to offer appreciation and admiration for our local Letter Carriers for the enthusiasm and unique contribution they are making toward the betterment of the Community.

*NOW, THEREFORE, the City Commission of the City of St. Augustine, does hereby proclaim Saturday, May 11, 2019, as **LETTER CARRIERS FOOD DRIVE DAY** in the City of St. Augustine and urges all our citizens to join in this effort by leaving a non-perishable food item by the mailbox on Saturday, May 11th for the letter carriers to pick up as they make their rounds.*

IN WITNESS WHEREOF, I hereunto set my hand and do cause the Seal of the City of St. Augustine to be affixed this 22nd day of April in the year of our Lord two thousand and nineteen, the four hundred and fifty third year of the founding of St. Augustine, the Nation's Oldest City.

2019-08

Tracy W. Upchurch, MAYOR

"Most Loyal and Valorous"

Title bestowed on the Presidio of San Agustín by King Philip V, Nov. 26, 1715

ITEM 7.A.

Presentation: Property Appraiser

TaxYear	ReviewStatusId	Externally Submitted	Internally Submitted	Totals
2015	approved	1244	2018	3262
2015	denied	16	32	48
2015	partly_approved	7	1	8
Totals by Submission		1267	2051	3318
Percent by Submssion		38%	62%	

TaxYear	ReviewStatusId	Externally Submitted	Internally Submitted	Totals
2016	approved	2458	4673	7131
2016	denied	36	49	85
2016	partly_approved	10	13	23
Totals by Submission		2504	4735	7239
Percent by Submssion		35%	65%	

TaxYear	ReviewStatusId	Externally Submitted	Internally Submitted	Totals
2017	approved	3011	4863	7874
2017	denied	23	34	57
2017	partly_approved	26	11	37
Totals by Submission		3060	4908	7968
Percent by Submssion		38%	62%	

TaxYear	ReviewStatusId	Externally Submitted	Internally Submitted	Totals
2018	approved	4296	4121	8417
2018	denied	46	47	93
2018	hold	1	0	1
2018	partly_approved	41	14	55
Totals by Submission		4384	4182	8566
Percent by Submssion		51%	49%	

TaxYear	ReviewStatusId	Externally Submitted	Internally Submitted	Totals
2019	approved	4354	3346	7700
2019	denied	5	5	10
2019	hold	114	128	242
2019	partly_approved	3	0	3
2019	pending	33	16	49
2019	queued	231	0	231
Totals by Submission		4740	3495	8235
Percent by Submssion		58%	42%	

TaxYear	ReviewStatusId	Externally Submitted	Internally Submitted	Totals
2020	approved	37	69	106
2020	denied	0	1	1
2020	hold	6	21	27
2020	pending	0	1	1
2020	queued	15	0	15
Totals by Submission		58	92	150
Percent by Submssion		39%	61%	

2015 Percent by Submssion



2016 Percent by Submssion



2017 Percent by Submssion



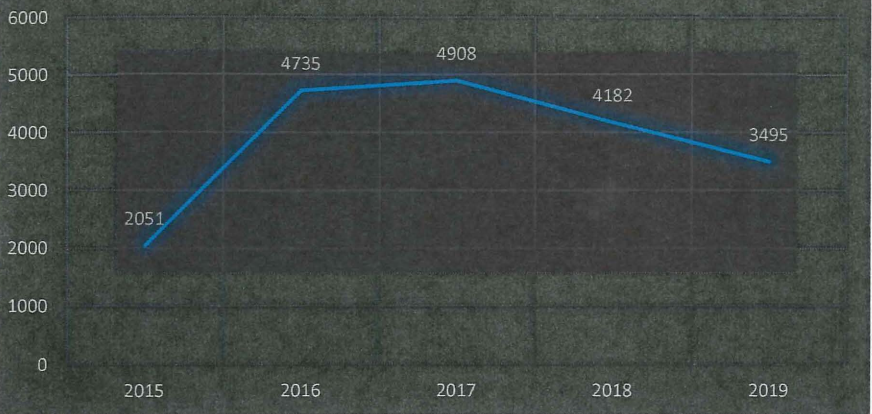
2018 Percent by Submssion



2019 Percent by Submssion



Internal Apps



External Apps



Total Apps



**Agreement for Use of Property Tax Collections to Fund
Homestead Exemption Audit Services**

THIS AGREEMENT ("Agreement") is made and entered into as of this _____ day of _____, 2019, by and between the ST. JOHNS COUNTY PROPERTY APPRAISER ("PROPERTY APPRAISER"), ST. JOHNS COUNTY TAX COLLECTOR ("TAX COLLECTOR"), and the undersigned Local Governing Boards of the TAXING AUTHORITIES of St. Johns County, hereinafter referred to collectively as the "TAXING AUTHORITIES."

WHEREAS, the PROPERTY APPRAISER is responsible under Florida law for the administration of ad valorem property tax exemptions, including homestead exemption, and the preparing and filing of tax liens for back taxes related to the removal of improper exemptions; and

WHEREAS, the TAX COLLECTOR is responsible under Florida law for the collection and distribution of ad valorem property taxes, including back taxes and tax liens, and associated penalties, fees, and interest; and

WHEREAS, the TAXING AUTHORITIES receive local property tax revenue to fund essential public services; and

WHEREAS, the Parties to this Agreement recognize that there may be property owners on the St. Johns County tax roll claiming improper and/or fraudulent personal exemptions from ad valorem property tax, such as the homestead exemption, (hereinafter collectively referred to as "Personal Exemptions"), which reduces property tax revenue and unfairly shifts the property tax burden to other property owners; and

WHEREAS, the PROPERTY APPRAISER and TAX COLLECTOR intend to contract with TAX MANAGEMENT ASSOCIATES, INC. ("TMA") for audit services to identify properties with improper Personal Exemptions for the purpose of collecting taxes due on those properties, which funds would otherwise be unavailable to the TAXING AUTHORITIES (hereinafter the "TMA Audit Agreement"); and

WHEREAS, TMA shall provide said audit services in exchange for the fee established in the TMA Audit Agreement, which consists of an amount equal to thirty percent (30%) of any tax, penalties, and interest collected from back taxes assessed or tax liens filed by the PROPERTY APPRAISER on parcels identified through a TMA audit as having improper Personal Exemption(s) (hereinafter, the "Fee"); and

WHEREAS, the Fee shall be paid exclusively from the taxes, penalties, and interest collected in relation to the removal of Personal Exemptions as a result of audits performed by TMA, and shall not constitute a pledge or general obligation of tax funds or create an obligation on the TAXING AUTHORITIES to appropriate or make monies

available for the purpose of this Agreement beyond the fiscal year in which the Agreement is executed; and

NOW, THEREFORE, the PROPERTY APPRAISER, TAX COLLECTOR, and undersigned TAXING AUTHORITY, for and in consideration of the mutual promises, covenants, and conditions herein contained and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, agree as follows:

TERMS

1. Incorporation of Recitals. The recitals set forth above are hereby incorporated into and deemed a part of this Agreement.

2. Authorization of Reduced Collections for Fee Payment:

The undersigned TAXING AUTHORITY authorizes the TAX COLLECTOR to deduct TMA's Fee, as established in the TMA Audit Agreement, from the total property tax, penalties and interest collected as the result of the removal of Personal Exemption(s) pursuant to TMA audits. The TAX COLLECTOR shall distribute the remaining tax revenue to the undersigned TAXING AUTHORITY according to governing Florida law.

This Agreement does not constitute a pledge or general obligation of ad valorem taxation, or create any obligation on any TAXING AUTHORITY to appropriate or make monies available for any tax year, and does not create the right in any party to compel the exercise of the ad valorem taxing power of any TAXING AUTHORITY.

The TAX COLLECTOR shall annually make available to each TAXING AUTHORITY an accounting of all tax proceeds collected pursuant to the TMA Audit Agreement, the Fees paid to TMA, and the total funds distributed to each TAXING AUTHORITY.

3. Term & Termination: This Agreement shall be effective as of the date of execution for an initial term of twelve (12) months. Thereafter, the Agreement shall renew automatically on an annual basis until such time as the TMA Audit Agreement is terminated or otherwise expires. Upon termination or expiration of the TMA Audit Agreement, this Agreement automatically expires except for such provisions as survive termination as further agreed herein.

Any TAXING AUTHORITY may opt out of this Agreement provided it notifies the PROPERTY APPRAISER and TAX COLLECTOR in writing at least ninety (90) days before the end of a fiscal year. The option shall be effective upon the first day of the following fiscal year.

The parties acknowledge that TMA audit services shall not be provided for any parcel in a specific tax district if any TAXING AUTHORITY in that tax district does not sign, or subsequently withdraws from, an agreement or memorandum of understanding for use of property tax collections to fund exemption audit services.

Upon termination of this Agreement, Fees for all audits completed by TMA in effected tax districts up to the date of the notification of termination shall be payable in accordance with the terms provided by the TMA Audit Agreement. Because tax liens may not be paid within the term of this Agreement, the authorization of reduced collections for Fee payment shall survive the termination of the Agreement, and shall terminate upon the later of the collection and payment of all liens related to TMA audits, or the expiration of such liens as a matter of Florida law.

4. Severability: Should any provision, portion, or application of this Agreement be determined by a court of competent jurisdiction to be illegal, unenforceable, or in conflict with any applicable law or constitutional provision, or should future changes to Florida law conflict with any portion of this Agreement, the parties shall negotiate an equitable adjustment in the affected provisions of this Agreement with a view toward effecting the purpose of this Agreement, and the validity and enforceability of the remaining provisions, portions, or applications thereof, shall not be impaired. If a future change to Florida law conflicts with or preempts the entirety of this agreement, the agreement will be immediately terminated, subject to the termination provisions herein.

5. Public Records: The parties are public agencies subject to Florida's public records laws, including records retention, production, and confidentiality provisions. The PROPERTY APPRAISER and TAX COLLECTOR agree to retain all records maintained by their agencies and associated with the performance of this Agreement in compliance with applicable Florida records retention schedules, and to make all non-confidential or exempt records available for inspection or copying upon request and in compliance with Florida's public records laws.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 827-5500, EXT. 4523, *publicrecords@sjcpa.us*, St. Johns County Property Appraiser's Office, Suite 203, 4030 Lewis Speedway, St. Augustine, Florida 32084.

The contractor agrees to comply with the provisions of Chapter 119, Florida Statutes (2018), and to:

- (a) Keep and maintain public records as required by the public agency to perform the service.

- (b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119, Florida Statutes (2018), or as otherwise provided by law.
- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- (d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

6. Liability: The PROPERTY APPRAISER retains sole discretion and authority to grant, deny or remove exemptions, or file liens for improper Personal Exemptions in accordance with Florida law. All legal costs involving appeals of the removal of Personal Exemptions resulting from audits shall be the responsibility of the PROPERTY APPRAISER. The undersigned TAXING AUTHORITY has no decision-making authority in relation to exemptions or liens under this Agreement and assumes no liability for any claims, damages, losses, or expenses, direct, indirect or consequential, arising out of or resulting from the actions of TMA, the PROPERTY APPRAISER, or the TAX COLLECTOR under this Agreement or the TMA Audit Agreement.

7. Notice: Any notice required to be given under this Agreement shall be made in writing and sent by first class mail, postage paid, or by hand delivery to, the contact and address for the party as it appears on the signatory page of this Agreement.

8. Applicable Law: The terms and conditions of this Agreement shall be governed by the laws of the State of Florida.

9. Sole Benefit: This Agreement is for the sole benefit of the parties hereto, and in no event shall this Agreement be construed to be for the benefit of any third party, nor shall any party be liable for any loss, liability, damages or expenses to any person not a party to this Agreement.

10. Headings: Headings herein are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

11. Execution: The parties agree that this Agreement may be signed in counterparts.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by the proper officer of each, as of the date first written above.

PROPERTY APPRAISER:

DATE:

EDDIE CREAMER
PROPERTY APPRAISER
4030 LEWIS SPEEDWAY, SUITE 203
ST. AUGUSTINE, FL 32084
904-827-5500

APPROVED AS TO LEGAL FORM

For the Property Appraiser:

Signature: _____

TAX COLLECTOR:

DATE:

DENNIS W. HOLLINGSWORTH, CFC
TAX COLLECTOR
4030 LEWIS SPEEDWAY
ST. AUGUSTINE, FL 32084
904-209-2250

APPROVED AS TO LEGAL FORM

For the Tax Collector:

Signature: _____

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by the proper officer of each, as of the date first written above.

TAXING AUTHORITY NAME: _____

AUTHORIZED SIGNATURE: _____

PRINT NAME: _____

TITLE: _____

DATE SIGNED: _____

PRIMARY CONTACT: _____

ADDRESS 1: _____

ADDRESS 2: _____

CITY, STATE, ZIP: _____

PHONE: _____

EMAIL: _____

APPROVED AS TO LEGAL FORM

For the TAXING AUTHORITY:

Signature: _____

Name & Title: _____

ITEM 8.A.1.
Ord. 2019-05

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John P. Regan, City Manager

DATE: April 5, 2019

RE: **ORDINANCE 2019-05: NUISANCES**

Please find attached Ordinance 2019-05, which amends, updates, or repeals multiple sections of the City's nuisances code, Chapter 19 of the Code of Ordinances. This is another in a series of ordinance rewrites to modernize the Code of Ordinances, as directed by the City Commission.

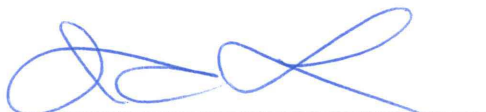
This ordinance updates the nuisance code. The current code was drafted in 1964 and updated in 1991, but does not reflect current practice or explicitly provide the City Manager or Building Official the authority to immediately order an abatement in the event of a dangerous condition that jeopardizes the health, welfare, or safety of city residents, visitors, or property. Such a provision is needed because the Code Enforcement Board only meets once a month, and some nuisances are of such a serious nature that they must be abated immediately. The ordinance provides an appeal process to the Board in such cases.

The ordinance makes minor changes as well as adding definitions for *garbage*, *grass*, and *underbrush* as those terms are currently undefined and have caused some debate at Code Enforcement Meetings. The ordinance also adds household goods and a definition to explicitly make it illegal to permanently store household goods that would usually be kept inside a house in an unsheltered area.

At the February Code Enforcement Board meeting, the Board reviewed and unanimously approved this proposed ordinance.

Please place Ordinance 2019-05 on the regular City Commission agenda for second reading on April 22, 2019.

Thank you.



Isabelle C. Lopez
City Attorney

Attachment

xc: Tim Burchfield, Assistant City Manager
Isabelle C. Lopez, City Attorney
Darlene Galambos, City Clerk

ORDINANCE NO. 2019-05

AN ORDINANCE OF THE CITY OF ST. AUGUSTINE, FLORIDA, AMENDING CHAPTER 19 OF THE CODE OF THE CITY OF ST. AUGUSTINE; PROVIDING DEFINITIONS; PROVIDING FOR DECLARATION OF NUISANCES AND ABATEMENT OF NUISANCES; PROVIDING THAT THE KEEPING OF UNSHELTERED HOUSEHOLD GOODS IS A VIOLATION; REPEALING DUPLICATIVE PROVISIONS; AMENDING THE CHAPTER TO MAKE VARIOUS MINOR AND TECHNICAL CHANGES; PROVIDING PENALTIES; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERANCE OF INVALID PROVISIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, § 166.041, Florida Statutes, provides for procedures for the adoption of ordinances and resolutions by municipalities; and

WHEREAS, the City of St. Augustine finds that nuisances are a threat to the public health, safety, and general welfare to the city and its visitors and residents;

WHEREAS, the Code of the City of St. Augustine provides that the Code Enforcement Board may declare a nuisance and order abatement;

WHEREAS, some nuisances present an immediate threat to the public health, safety, and general welfare of the residents and visitors, and therefore the City Manager or Building Official must immediately declare a nuisance and order abatement;

WHEREAS, the City of St. Augustine preserves due process rights of property owners through an appeal process;

WHEREAS, the City of St. Augustine Code Enforcement Board unanimously recommended approval of this ordinance at its February 12, 2019, meeting.

WHEREAS, the City Commission for the City of St. Augustine finds that it is in the best interest of public health, safety, and general welfare that the following amendments be adopted consistent with the requirements of Section 166.021(4), Florida Statutes;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION FOR THE CITY OF ST. AUGUSTINE, FLORIDA, AS FOLLOWS:

Section 1. Amendment to Chapter 19, Sections 19-1 through 19-5. Chapter 19, Sections 19-1 through 19-5 of the Code of the City of St. Augustine are hereby amended, as follows:

Sec. 19-1. - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Garbage is any waste or spoiled food and containers, bags, and other debris, as from a kitchen or household, which is normally disposed of or discarded in a proper container for removal by the city or a refuse disposal company.

Grass means any of a large family of vegetation consisting of typically short plants with long, narrow leaves, growing wild or cultivated on lawns and pasture.

Household goods means any sort of chattel that would normally be intended for indoor use, including but not limited to, appliances, kitchenware, indoor furniture, clothing when not temporarily hung on a clothesline, or any other items that would normally be stored indoors .

Junk and refuse includes all junked, deteriorated or discarded machinery, building materials and similar objects and stripped, junked, inoperable or unlicensed motor vehicles or boats. This article shall not apply to foodstuffs, garbage or weeds and underbrush.

Underbrush means any shrubs, bushes, or small trees growing beneath larger shrubs, bushes, or trees, excluding landscaped, maintained, and trimmed shrubbery or landscape islands.

Unsheltered storage shall mean in other than an enclosed garage or fully enclosed building.

Weeds means wild plants growing on cultivated land and injurious to the planted crops or to other landscape materials planted thereon and shall exclude plants normally used in landscaping or intentionally planted.

Sec. 19-2. - Declaration of nuisances; abatement.

Violations of this chapter are nuisances. The city manager code enforcement board may order the Building Official to abate such nuisances ~~in accordance with the procedures in chapter 8, article II, division 3; provided that references in such provisions to the building inspector or building official shall be deemed to refer to the city manager.~~ If the City Manager or the Building Official determines that the

nuisance presents an immediate threat to the health, safety, and welfare of the City of St. Augustine and/or its residents, visitors, or property, the City Manager or the Building Official may declare the nuisance and immediately abate it, in which case the cost of abatement shall be imposed as a lien. The determination of a nuisance by the City Manager or the Building Official and/or the reasonableness of such lien may be appealed to the code enforcement board.

Sec. 19-3. - Unlawful conditions.

It shall be unlawful to deposit, keep, or maintain the unsheltered storage of any junk or refuse, including building materials or similar objects; household goods; inoperable machinery; stripped, junked, inoperable, or unlicensed motor vehicles or boats within the corporate limits of the city. A structure that is in violation of chapter 8, Article IV, is a nuisance.

Sec. 19-4. - Certain growth and conditions prohibited.

It shall be unlawful ~~for the owner or owners, tenant or tenants, of on~~ any lot, parcel or tract of land within the city to ~~permit-allow~~ weeds, grass, or underbrush ~~undergrowth~~ to grow thereon to a height of twelve (12) inches or more from the ground; or to ~~permit-allow~~ garbage, junk, refuse, rubbish, trash, debris, dead trees, or other unsightly or unsanitary matter to remain thereon; or to ~~permit-allow~~ conditions to remain thereon that create harborage for rodents, ~~or vermin, or~~ mosquitos; or to ~~permit-allow~~ the existence of depressions, ~~or excavations,~~ containers, or any other condition on such premises wherein untreated water may accumulate and stand in such a manner ~~or fashion~~ as to make possible the propagation of mosquitoes thereon.

Sec. 19-5. - Remedy; procedure.

~~Upon failure of the owner or owners of the premises to remedy the conditions existing in violation of the requirements of this chapter within fifteen (15) days after service of notice to do so as provided in section 19-2, then the city manager shall proceed as prescribed below to have such conditions remedied, and the cost thereof shall be and become a lien against such property to the same extent and character as liens imposed by local code enforcement board pursuant to F.S. § 162.09 and with the same penalties and with the same rights of collection, foreclosure, sale and forfeiture as obtained for liens. Failure to remedy nuisances as required by this chapter, within fifteen (15) days after service of notice to do so, is a violation and shall be enforced in accordance with chapter 162, F.S. However, the notice may provide an alternative remedy period, in which case that remedy period shall be controlling. In cases where the City Manager or the Building Official declares and/or abates a nuisance without an order by the Code Enforcement Board, an appeal shall be filed within 30 days of service of notice, with the same penalties and same rights as provided in Chapter 162, F.S.~~

Section 2. Repeal of Chapter 19, Sections 19-6 through 19-8. Chapter 19, Sections 19-6 through 19-8 of the Code of the City of St. Augustine are hereby repealed, as follows:

~~Sec. 19-6. -- Contents of notice to owner; service; action by city.~~

~~The city manager shall institute the procedure for the enforcement of the requirements of this chapter, and the removal or remedying of conditions violative hereof, by serving written notice upon the owner or owners of such properties. Such notice shall set forth the legal description of such lots, parcels or tracts of land, and the estimated cost of clearing such land or the removal or remedying the condition thereof found to be violative of this chapter. Such notice shall be by personal service or by registered or certified mail, addressed to the owner or owners of the property described as their names and addresses are shown on the records of the county tax rolls and shall be deemed complete and sufficient when so addressed and deposited in the United States mail with proper postage prepaid. The notice shall require the owner or owners to comply with the requirements of this chapter within fifteen (15) days after the serving of such notice and upon failure of the owner or owners to do so within the aforesaid period of time, the city manager shall proceed to have the conditions of such properties remedied in order that such properties shall comply with the provisions hereof. The notice shall be in substantially the following form:~~

~~Name of owner _____~~

~~Address of owner _____~~

~~Our records indicate you to be the owner(s) of the following property in the City of St. Augustine, Florida:~~

~~(describe property)~~

~~An inspection of this property discloses it to be in such condition as to be in violation of Chapter 14 of the Code of the City of St. Augustine, Florida, because~~

~~(here state why property is in violation, i.e., height of grass, undergrowth, etc.)~~

~~That it is unlawful for you to permit this condition to continue, and you are hereby notified that unless this condition is remedied so as to make it non-violative of the City Code within fifteen (15) days from the date hereof, the City of St. Augustine, Florida, will proceed to remedy such condition, and the cost of such work will be imposed as a lien upon this property. Our estimate of the probable cost is \$ _____.~~

~~In the event that you contest the violation or probable cost of correction of the condition, you may request a hearing before the local code enforcement board. Such request must be furnished in writing to the undersigned.~~

~~Very truly yours,~~

~~City Manager~~

~~In the event that the owner of the property, or any person having an interest therein, shall request a hearing, the city manager shall schedule a hearing before the local code enforcement board and furnish ten (10) days' notice of the date and time thereof to the person requesting such hearing.~~

~~Sec. 19-7. -- Remedying of violative conditions by city; cost.~~

~~Upon failure of the owner or owners of such lots, parcels or tracts of land to remedy the condition of such premises found to be violative of the requirements of this chapter, or to request a hearing within fifteen (15) days after giving of notice as above provided, or in the event that the local code enforcement board shall sustain the determination of violation, then the city manager shall have such condition remedied, either by contract, or direct labor, or by a combination of both methods, provided, however, that the cost thereof chargeable to the owner shall not exceed the amount of cost estimated for such work in the notice provided for in section 19-7.~~

~~Sec. 19-8. -- Imposition of lien.~~

~~Upon completion of the work, the city manager shall furnish to the owner of the property by United States mail addressed in the same manner as the notice provided for in section 19-7 above, an itemization of the cost of correction with a copy to the local code enforcement board, the itemization shall include a notice of the date and time the local code enforcement board shall consider approval of such costs. At that time the local code enforcement board shall consider the reasonableness of the costs and, if found by it to be reasonable, enter an order imposing such costs as a lien enforceable in the same manner as a fine imposed pursuant to Florida Statutes 162.09.~~

Section 2. Inclusion in Code. The City Commission intends that the provisions of this Ordinance shall become and shall be made part of the Code of the City of St. Augustine, that the sections of this Ordinance may be re-numbered or re-lettered and that the word ordinance may be changed to section, article or other such appropriate word or phrase in order to accomplish such intentions.

Section 3. Conflict with Other Ordinances. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. Severance of Invalid Provisions. In the event that any section, subsection, sentence, clause, phrase, word, term or provision of this Ordinance shall be held by a court of competent jurisdiction to be partially or wholly invalid, unconstitutional or unenforceable or involved for any reason whatsoever, any such invalidity,

unconstitutionality, illegality, or unenforceability shall not affect any of the other or remaining terms, provisions, clauses, sentences, or sections of this Ordinance, and this Ordinance shall be read and/or applied as if the invalid, unconstitutional, illegal, or unenforceable section, subsection, sentence, clause, phrase, word, term or provision did not exist.

Section 5. Effective Date. This Ordinance shall become effective immediately upon passage, pursuant to § 166.041(4), Florida Statutes.

PASSED by the City Commission of the City of St. Augustine, Florida, this _____ day of _____, 2019.

Tracy W. Upchurch, Mayor-Commissioner

ATTEST:

Darlene Galambos, City Clerk

(SEAL)

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John P. Regan, City Manager

DATE: April 5, 2019

RE: **ORDINANCE 2019-06: DESIGN STANDARDS CODE MODIFICATION**

Ordinance 2019-06 incorporates the flexibility provided by the newly adopted entry corridor standards into the City's zoning code. As has been previously discussed with the Anastasia Boulevard, San Marco Avenue, and King Street Entry Corridor Design Standards, the preservation of certain building forms, streetscapes, and architectural features may require modification of some general zoning code requirements, such as minimum setbacks for instance. The process of adopting the updates to these three corridors includes a final fourth step, referred to as the "lessons learned." The intent is to review all three corridor standards, and revise any inconsistencies, address unforeseen problems, and modify specific provisions of our city code to account for the standards. However, in the interim, we would like to more broadly account for the duality of the standards and the code and resolve any inconsistencies by providing for modifications based on the standards.

The Planning and Zoning Board heard the proposed amendment on April 2nd, and recommended adoption of this land development regulation to the City Commission. Please place Ordinance 2019-06 on the regular City Commission agenda for second reading on April 22, 2019.

Thank you.



Isabelle C. Lopez
City Attorney

Attachment

xc: Tim Burchfield, Assistant City Manager
David Birchim, Planning & Building Director
Darlene Galambos, City Clerk

ORDINANCE NO. 2019-06

AN ORDINANCE OF THE CITY OF ST. AUGUSTINE, FLORIDA, AMENDING THE LAND DEVELOPMENT CODE CHAPTER 28, ZONING, TO ADDRESS INCONSISTENCIES BETWEEN THE LAND DEVELOPMENT CODE AND THE CORRIDOR DESIGN STANDARDS, AND TO PROVIDE FOR MODIFICATIONS CONSISTENT WITH THE CRITERIA AND PROCEDURES OF THE ENTRY CORRIDORS; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERANCE OF INVALID PROVISIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, s. 166.041, Florida Statutes, provides for procedures for adoption of an ordinance which is a regulation of general and permanent nature and enforceable as local law; and

WHEREAS, s. 163.3202, Florida Statutes, requires that local land development regulations contain specific and detailed provisions necessary or desirable to implement the adopted comprehensive plan;

WHEREAS, the City is in the process of adopting updated Corridor Design Guidelines in the form of Standards for the City's primary entry corridors on Anastasia Boulevard, San Marco Avenue, and King Street;

WHEREAS, these entranceways into the City help to define the City's character, and it is in the City's interest to maintain the scale and encourage the architectural features on these corridors by maintaining design standards;

WHEREAS, these Standards include more detailed design criteria, and the opportunity for modifications necessary to effectuate the intent of the individual design standards to preserve, promote, and encourage development and redevelopment sensitive to the streetscape and distinctive history, cultural heritage, and architectural esthetic of the three entry corridors; therefore, it is necessary to clarify potential inconsistencies between the regulatory documents, and to integrate the flexibility of the design standards to the city code;

WHEREAS, on April 2, 2019, the Planning and Zoning Board, acting as the Local Planning Agency for the City of St. Augustine, recommended to the City Commission the inclusion of language and the amendment of Chapter 28, Zoning, of the Land Development Code of the City of St. Augustine, to clarify potential inconsistencies;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION FOR THE CITY OF ST. AUGUSTINE, FLORIDA, AS FOLLOWS:

Section 1. Amending the Code of the City of St. Augustine. Sections 28-4 of the Zoning Ordinance of the City of St. Augustine is hereby amended, as follows:

“Sec. 28-4. – Compliance with regulations.

All buildings or structures hereafter erected, reconstructed, altered, enlarged or moved in the incorporated area of the city shall be in conformity with the provisions of this chapter. Modifications to these regulations may be allowed pursuant to the criteria and procedures adopted by the city commission in its design standards for entry corridors for San Marco Avenue, Anastasia Boulevard, and King Street.”

Section 2. Inclusion in Code. The City Commission intends that the provisions of this ordinance shall become and shall be made part of Chapter 28, Zoning, of the Code of the City of St. Augustine, that the sections of this ordinance may be renumbered or re-lettered and that the word ordinance may be changed to section, article or other such appropriate word or phrase in order to accomplish such intentions.

Section 3. Conflict with Other Ordinances. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. Severance of Invalid Provisions. If any section, subsection, sentence, clause, phrase, word or provision of this ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then said holding shall not be so construed as to render invalid or unconstitutional the remaining provisions of this ordinance.

Section 5. Effective Date. This ordinance shall become effective ten (10) days after passage, pursuant to Section 166.041(4), Florida Statutes.

PASSED by the City Commission of the City of St. Augustine, Florida, this _____ day of _____, 2019.

ATTEST:

Tracy W. Upchurch, Mayor-Commissioner

Darlene Galambos, City Clerk

(SEAL)

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John Regan
City Manager

DATE: April 11, 2019

RE: Agenda Item – Presentation of CAFR

Please place on the City Commission Agenda for April 22, 2019, an item for our independent auditor, Gary Huggett of Masters, Smith & Wisby, to present the City's Comprehensive Annual Financial Report to the Commission.

If you have any questions prior to the meeting, please do not hesitate to contact me.



Mark Litzinger
Director, Financial Services

Attachments

cc: D. Galambos, City Clerk
P. Williamson, Director, Public Affairs

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2018



CITY OF ST. AUGUSTINE, FLORIDA



The Castillo de San Marcos is unique in North American architecture. As the only extant 17th century military construction in the country and the oldest masonry fortress in the United States, it is a prime example of the “bastion system” of fortification, the culmination of hundreds of years of military defense engineering.

The Castillo is also unique for the material used in its construction. It is one of only two fortifications in the world built out of a semi-rare form of limestone called coquina (The other is Fort Matanzas National Monument 14 miles south) The fortress itself is both a product of and evidence to the multitude of forces both political and technological that created the competition for empire during the colonial era. But above all the Castillo is an enduring legacy of the craftsmanship and skill of the engineers, artisans and laborers who built it.

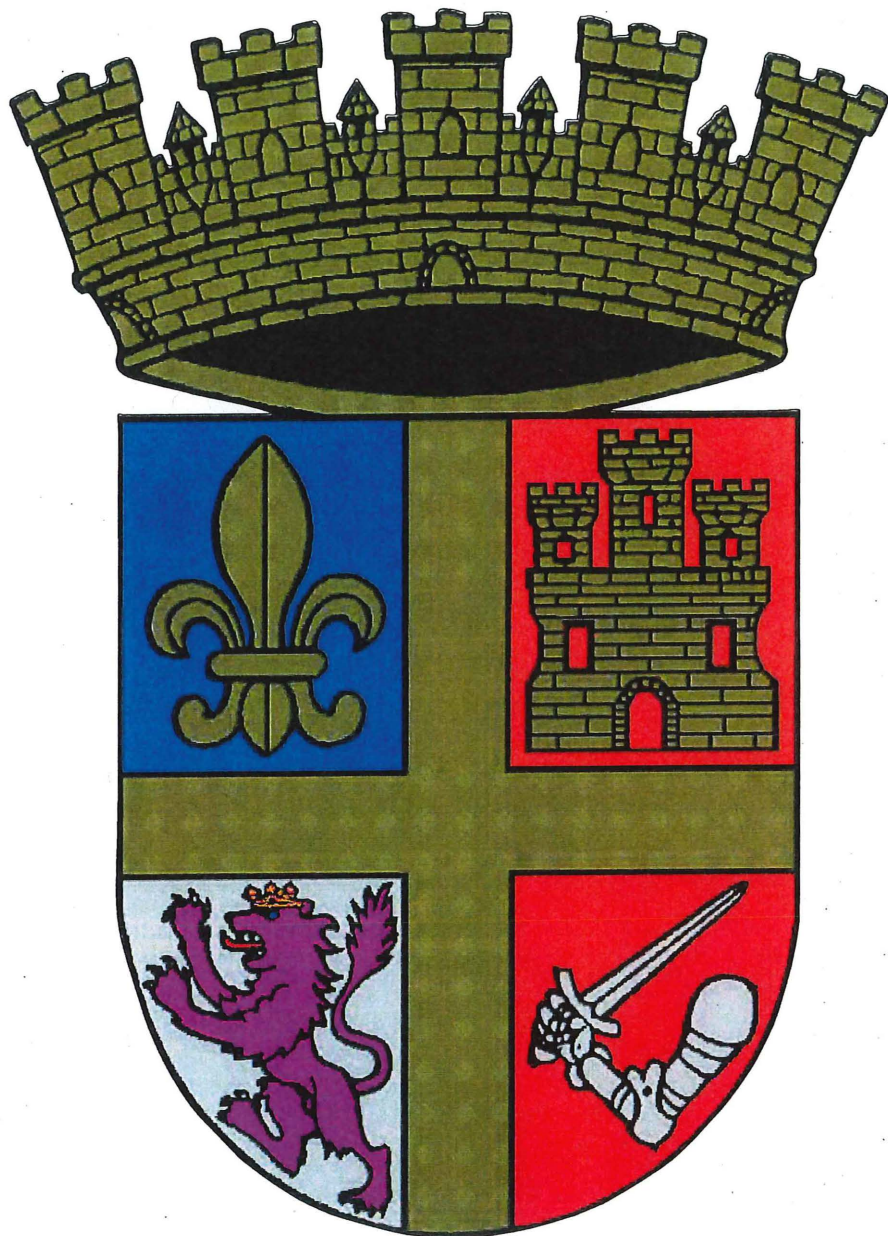
City of St. Augustine, Florida

Comprehensive Annual Financial Report Fiscal Year Ended September 30, 2018

Prepared By:
Financial Services Department

Mark R. Litzinger
Director

L. Carl LaFleur, CPA
Deputy Director



CITY OF ST. AUGUSTINE, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2018

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INTRODUCTORY SECTION

This Section Contains the Following:

Letter of Transmittal

Certificate of Achievement

Principal City Officials

Organizational Chart

Letter of Transmittal



1565 - 2015
450 years

City of St. Augustine



St. Augustine, Florida
Nation's Oldest City

City Manager

March 29, 2019

Honorable Mayor and Commissioners
City of St. Augustine, Florida

Mayor and Commissioners:

The Comprehensive Annual Financial Report of the City of St. Augustine, Florida, for the fiscal year ended September 30, 2018, is submitted herewith, pursuant to Florida Statutes Chapter 166.241 (4) and Chapter 10.550 of the Rules of the Auditor General of the State of Florida. This Comprehensive Annual Financial Report was prepared by the staff of the City's Financial Services Department, therefore, responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data, as presented, is accurate in all material aspects, that it is presented in a manner designed to fairly set forth the financial position and results of activity of its various funds, and that all disclosures necessary to enable the readers to gain the maximum understanding of the City's financial activity have been included.

The City is responsible for establishing and maintaining internal controls to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, the reliability of financial records for preparing financial statements, and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits. The evaluation of this relationship is a responsibility of City management. We believe these controls adequately safeguard City assets, as well as provide reasonable assurance for properly recording transactions.

The independent accounting firm of Masters, Smith & Wisby, P.A., whose report is included herein, has audited the City's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by City management and evaluating the overall financial statement presentation. Based upon the audit, Masters, Smith & Wisby, P.A. concluded there is a reasonable basis for rendering an unmodified opinion that the City's financial statements are fairly presented in conformity with accounting principles generally accepted in the United States of America.

GOVERNMENT PROFILE

Often called the City of the Centuries because of its antiquity, St. Augustine was founded by Spain in 1565 and is the oldest continuously occupied settlement of European origin in what is now the United States. The City was founded 42 years before the arrival of British colonists in Jamestown, 55 years before the Pilgrims landed at Plymouth Rock, and was already two centuries old at the time of the American Revolution.

Four flags have flown over St. Augustine: Spanish, British, Confederate and American. For nearly two centuries (1565-1763), St. Augustine was a Spanish possession. This 200-year period is referred to as the First Spanish Period. Britain obtained possession of Florida and St. Augustine in 1763 for 20 years (1763-1783). This period included the American Revolution and is known as the British Period. Spain regained possession of St. Augustine and the rest of Florida in 1784 and maintained it until Florida became a possession of the United States in 1821; this is known as the second Spanish Period.

Florida, with St. Augustine as the capital of East Florida, maintained its territorial status until 1845 when it was admitted to the United States as the 27th state. St. Augustine was briefly under the Confederate flag when Florida seceded from the Union in 1861, but the City was captured by Union forces early during the War Between the States and was occupied during most of the hostilities.

During its earliest years, St. Augustine was a collection of palm thatch huts. These gave way to board-sided houses with thatched roofs in the 17th century. After the town was burned in 1702 during an attack by Carolinians, the populace erected temporary straw or thatch shelters until they could build with more permanent materials such as tabby, the colonial equivalent of modern concrete, or coquina, a native shell stone quarried on Anastasia Island across the Matanzas River.

Many of the City's colonial structures have been carefully preserved and restored, and there is a continuing program to restore and reconstruct other buildings on their original foundations. Historic sites, buildings, and St. Augustine's old-world charm are found throughout the colonial City. A number of groups, both private and governmental, have and continue to pursue active roles in the restoration, preservation, and interpretation of St. Augustine's history.

Today, the City of St. Augustine is a full-service municipality located within the boundaries of St. Johns County. The City derives its government authority from a charter granted by the legislature of the State of Florida. The City operates under a City Manager form of government. Five commission members, including the mayor, are elected at-large on a non-partisan basis. Four of the seats are staggered four-year terms with the mayor's seat elected every two years. The City Commission appoints the City Manager who directs the business of the City and its

various departments. The City Commission determines policy, adopts legislation, approves the budget, sets taxes, and appoints the City Attorney, the City Clerk, and members of various boards and committees.

The City budget process begins in March and concludes in September with two public hearings. The budgets are prepared by each department and submitted to the budget committee for review. The budgets are then balanced and approved by the legal governing body. The General Fund, Special Revenue Fund and all Proprietary Funds have legally adopted annual budgets. The legal level of budgetary control is at the fund level without approval of the governing body. Actual spending, however, can exceed the appropriated amount of the fund to the extent revenues exceed the fund's budget.

ECONOMIC CONDITIONS AND OUTLOOK

The City of St. Augustine is located within St. Johns County on the northeast coast of Florida. The City's limited economy is concentrated in tourism, although major employers provide some diversification and security. Flagler College, a four-year liberal arts college, the State Headquarters of the Florida National Guard, and the Florida State School for the Deaf and the Blind contribute greatly to a stable economy.

Founded by the Spanish 453 years ago, St. Augustine's historical and resort attractions draw millions of visitors every year. Tourism is responsible for more than \$1.1 billion annually and 22,000 jobs for St. Johns County. It is estimated nearly 9.6 million tourists visit St. Johns County annually with St. Augustine being the principal destination. St. Johns County estimates that just less than half of these people visit and return home the same day. This type of tourism, short-term and daily visitors, is less affected by downturns in the economy, and has even seen an increase as people avoid popular high-priced venues.

As predicted, the City's ad valorem tax revenues increased in fiscal year 2018. The growth has been due to new construction and renovation activity. For 2018 the City's total taxable value increased to \$1,604,018,333. This represents the total taxable value for the 2019 budget year and results in ad valorem revenue of approximately \$11,426,000.

MAJOR INITIATIVES/PROGRAMS

Management's purpose is to continue to provide the same or an improved level of service while managing future growth through sound fiscal management and being cognizant of limited resources. The City is very fortunate to continue experiencing substantial growth in both development and tourism within the local economy. The City's challenge now is managing the growth in a way that promotes a successful economic environment and protects the quality of life for the community.

Strategic Planning

The City continues to integrate its strategic planning initiative at every organizational level to guide and implement planning and resource allocation that is engrained in community engagement, broad transparency, and measured results. After completing a community-wide visioning exercise to update the City's Vision Plan, the Commission developed a strategic action plan that reflected the community's priorities to be incorporated into the City's budget process and business plan. The strategic plan is updated annually.

The City completed two years of the National Citizen Survey and is currently working on a third. These results are used to review the Strategic Plan prior to the budget process and proposed business plan. Our most recent Citizen Survey indicated that 86% of respondents felt the overall quality of life in St. Augustine was good or excellent.

Fiscal Management

The City continues to conduct financial reviews and policy adoptions that show the City's commitment to the highest level of fiscal management. The City has developed a long-term revenue forecasting model for the General Fund that identifies anticipated future revenue to forecast with five years of predicted expenditures for operations and capital outlays. This five year budget has enabled the Commission to make decisions and establish policies that impact the City beyond the next fiscal year.

The City's current bond ratings are favorable. Our current S&P ratings range from AA to A+. Our current Moody's ratings are Aa3 for both Capital Improvement Refunding Revenue Bonds. In layman's terms, these are excellent credit ratings that have been achieved by a hard fought, long-term commitment to raise the City's credit rating. This was made possible by a commitment from elected officials, management and all departments, with outstanding leadership by our Finance team. S&P's most recent report highlighted the strength of the City's management as follows:

The City's good Financial Management Assessment (FMA) incorporates our view of the City's:

- *Employment of conservative budgeting practices and assumptions, incorporating historical trend analysis, third-party consultants, and revenue and capital expenditure forecasts (the City has also hired a budgeting and performance management director to align budgets with performance-based metrics, which we view positively);*
- *Strong budgetary monitoring, including the regular review of revenue and expenditures and the monthly reporting of budget-to-actual results to the City commission;*
- *Multiyear revenue projections across all revenue sources, to provide insights for budgetary decisions;*

City of St. Augustine, Florida
Letter of Transmittal

- *Maintenance of a five-year capital plan that includes funding sources and is updated annually;*
- *Adoption of the state's investment and cash management policies; and*
- *Local emergency reserve policy, which stipulates that the general fund shall maintain committed reserves equal to four months of budgeted revenue and that other funds shall maintain reserves equal to three months of revenue.*

Hurricane Recovery

The City was affected by two hurricanes in Fiscal Year 2017. Hurricane Matthew arrived in October 2016 and Hurricane Irma arrived in September 2017. These storms caused major flooding and other property damage to City residents and to the City's infrastructure. Hurricane Matthew caused approximately \$11 million in damage to the City's sewer lift stations, the Marina, and other structures. Another \$2.5 million was spent on debris removal and emergency protective measures during and immediately following the storm. Hurricane Irma again caused flooding and other structural damage to residents and infrastructure. Damage to our lift stations and the Marina occurred again as well as debris pickup and emergency protective measures totaling approximately \$6.5 million. These damages have been submitted to FEMA and the State of Florida, and we are working through the process to receive reimbursement. To date, \$2.6 million has been received, but the process is a long one and it could be years before all reimbursements come through. The Solid Waste fund and Marina fund have seen the largest impact from storm expenses, and staff continuously monitors both operating cash and reserves to ensure the health of the funds. Both funds currently have either internal or external loans in place until reimbursements are received. The General fund has maintained its required reserve balance of four months of operating revenue, and all other funds, other than the Solid Waste and the Marina, have maintained the required reserve balance of three months of operating revenue.

Police Department Accreditation

The City of St. Augustine Police Department is currently in the process of completing accreditation through the Florida Police Accreditation Coalition. During the 2017 Fiscal Year, the St. Augustine Police Department completed an assessment to determine the needs and readiness of the agency and the City of St. Augustine. Four major points were identified during the assessment to successfully achieve the accreditation: the need for an accreditation manager, acquiring the proper software (PowerDMS), completing an on-site inspection by accreditation officials, and becoming a member of the FLA-PAC website. Three of the four major points were addressed during the 2018 Fiscal Year. The Accreditation Manager position was approved for the Fiscal Year 2019 budget, PowerDMS was purchased and implemented, and the Police Department is now a member of the FLA-PAC. The on-site inspection will not be requested until the Police Department feels ready for full certification.

Public Affairs

The work of the Public Affairs Department can be divided into three general areas: Constituency Engagement, Event Management, and Arts and Cultural Enhancement.

Constituency Engagement includes not only providing timely and useful information to the community on topics related to City services, programs, and activities, but also to encourage the public to participate in opportunities in which their input may be considered by their government.

In Fiscal Year 2017-2018, the Public Affairs Department distributed 155 media releases, posted 107 home page stories at www.CityStAug.com, assisted in the creation of and publication of 17 informational videos, increased subscribers of its weekly e-newsletter, News & Notes, by 37% to 1,937, produced 50 episodes of The Break Room, a weekly public affairs radio program, and grew its social media presence across all platforms.

On Facebook, the City increased its presence by the following: CityStAug by 39% to 6,792, CityStAugFire by 26% to 5,848 and CityStAugMarina by 23% to 1,007. On Twitter, CityStAug grew by 52% to 1,720. On Instagram CityStAug grew by 73% to 1,098. The City also began using NextDoor reaching 2,228 residents in 23 neighborhoods.

Event Management includes both managing events produced by the City including numerous smaller ceremonies such as ribbon cuttings and award presentations, as well as working with all private organizations producing events on public property or within the City's rights-of-ways.

In Fiscal Year 2017-2018, the Public Affairs Department:

- Strengthened management of non-City produced events by mandating that organizers meet with the Events Review Committee
- Initiated comprehensive update of Event Guidelines
- Secured adoption of resolution by Commission for greater restrictions on the time and place for events including Francis Field, Plaza de la Constitución and rights-of-way.
- Produced numerous events for the City including ribbon cutting ceremonies for Davis Shores Tide Check Valves Project and Bayfront Connectivity Project; the dedication of Let Freedom Ring Chimes project; presentation of Order of La Florida Award, Adelaide Sanchez Award, and annual Citizenship Awards; multi-event program for City Government Week; and annual Arbor Day Ceremony

Arts and Cultural Enhancement includes producing the City's two of the largest single day events, Light-Up! Night, the kickoff to the annual 10-week long Nights of Lights, and Fireworks Over The Matanzas on July 4th.

Additionally, the City produced the 28th season of one of the community's longest running free concert series, Concerts in the Plaza, a weekly musical series held in the Gazebo of the Plaza de la Constitución, which has been held continuously each summer since 1990.

Land Development Code Updates and Revisions

The Planning and Building Department continues to process updates to the Land Development Code as well as annexations, rezoning, and amendments to the Future Land Use Map of the Comprehensive Plan. The statutorily required "Perils of Flooding" comprehensive plan element has been completed.

The Department has finished the update to the Anastasia Boulevard Design Standards (September 2017), which regulates the appearance of new development. The San Marco Avenue Design Standards update has begun and will receive final approval in the spring 2018. The update to the King Street Design Standards will follow immediately afterward.

The Evaluation and Appraisal Report (EAR), a statutorily required review and update of the City's Comprehensive Plan 2030, began in January 2018 and is expected to be completed in fiscal year 2018. This will result in potential changes and updates for a newly adopted Comprehensive Plan 2040, which is anticipated to begin in 2019.

Historic Preservation Master Plan

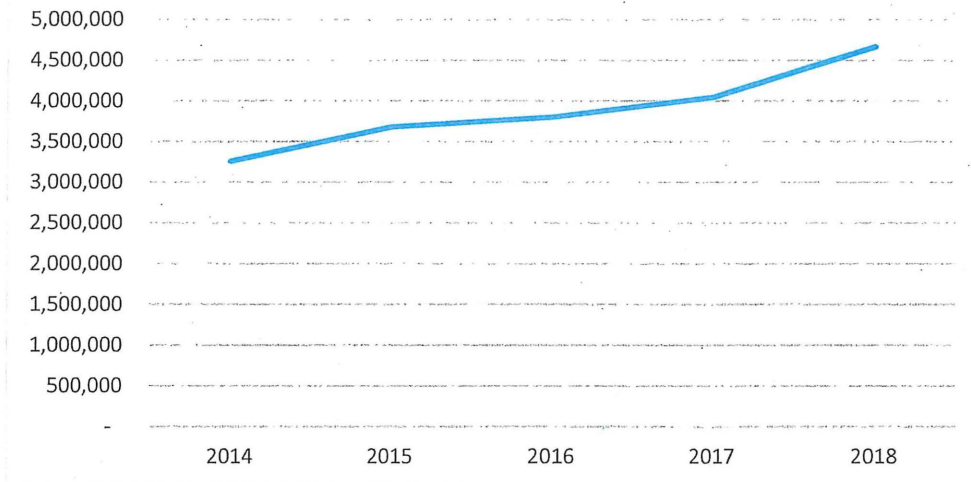
The Planning and Building Department has recently completed a Historic Preservation Master Plan. In the past, the City relied on the Historic Preservation Element of the Comprehensive Plan, the Land Development Code, and the Architectural Guidelines for Historic Preservation to regulate new development and conduct demolition review for historic properties and sites in the City. The Historic Preservation Master Plan is a comprehensive document that sets the City's historic preservation priorities and establishes goals for historic preservation.

Transportation and Mobility Planning

One of our top strategic planning priorities is to address transportation initiatives that improve mobility. The City's commitment is evident by the long-term trend of increased expenditures on transportation projects and programs. This trend is shown in *Figure 1: 5-Year Rolling Average of Transportation Spending*.

City of St. Augustine, Florida
Letter of Transmittal

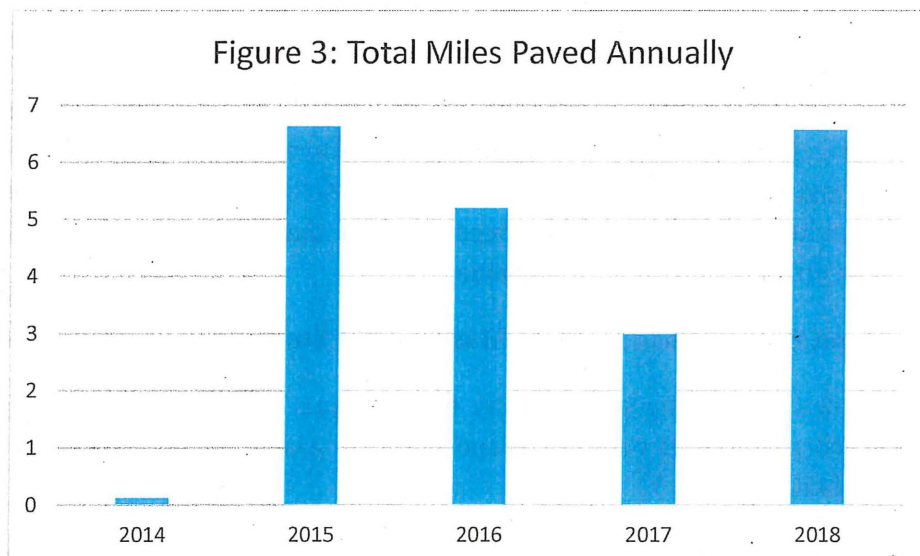
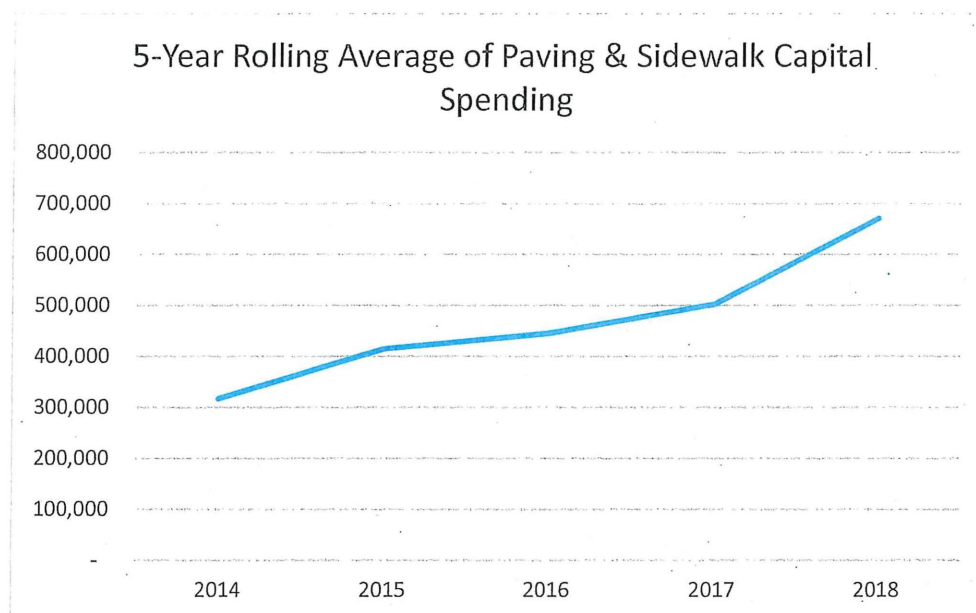
Figure 1: 5-Year Rolling Average of
Transportation Spending



Street Paving

In 2014, the City adopted a pavement management system, assessing the condition and assigning a rating to all City streets. Utilizing objective criteria upon which to prioritize spending will assure the best utilization of pavement maintenance dollars. Engineering staff work closely in coordinating utilities and streets operations so as to effectively plan and program roadway rehabilitation. *Figure 2: 5-Year Rolling Average of Paving & Sidewalk Capital Spending* shows the investment has increased as the City recovered from the recession and the City Commission's prioritization of infrastructure improvements as outlined in the strategic plan. In 2018, the City resurfaced close to 6.4 miles, and since 2014 the pavement condition index (PCI) has risen from 69 to 75. *Figure 3: Total Miles Paved Annually*, shows this increased priority of paving.

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Transportation and Mobility Planning

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Mobility Planning

The City hosts millions of visitors a year. The success of the tourism has strained the transportation and parking systems in the City. The number one strategic initiative resulting from the “Visioning 2014 and Beyond” study was to improve mobility. In an effort to ease congestion and parking stress, the City has embarked on a phased master plan that included the completion of a Mobility Framework in 2016, a pedestrian and bicycle safety assessment in 2017, a parking study in 2017 and a street network analysis in 2018. Currently, the City is working on a Complete Street Master Plan for King Street (one of the City’s entry corridors), and a statutorily compliant mobility plan that will be incorporated in the City’s Comprehensive Plan Update. The adoption of the mobility plan in the Comprehensive Plan will provide long range guiding principles on the development of the City’s mobility initiatives.

While the Mobility Plan continues to evolve, the City is concurrently implementing several of the derived Mobility Improvements. A shuttle system for transporting visitors from satellite parking lots to the City’s Visitor Information Center is in its third year. It was implemented during the 4th of July weekend in 2016, on Saturdays during the Nights of Lights season, and during events in the spring. As the shuttle system progresses, it is intensely monitored and improved. Ridership increased by 42% from the spring of 2017 to the spring of 2018. Ridership in 2019 is anticipated to maintain approximately the same levels as 2018.

This year also included the reorganization of City divisions under a newly formed Mobility Department. The Mobility Department now houses the parking division, garage division, traffic operations, traffic calming and speed management initiatives, park and ride operations, bike share operations, and mobility planning. The reorganization’s purpose is to integrate divisions involved with mobility strategy under one department so that policies can be established and implemented in an efficient and organized manner.

Smart Parking and Freight Loading Zone Management Study

Maintaining commerce in a congested, historic City presents its challenges to keep businesses and restaurants well provisioned with goods and supplies. Handling and managing the amount of deliveries is a challenge.

In 2015, a Truck Parking Management Plan was prepared by the North Florida Transportation Planning Organization, and the City is working on implementing its recommendations. Initiatives include modifications to City parking lots, such as the Tolomato Lot, for construction of additional freight delivery parking.

All Loading Zones throughout the City have been inventoried and are being improved as budget and time allows. Truck routes have been developed and are being improved. The City has selected parking vendors and launched a smart parking system for the City’s on street and off street parking lots. New services have been deployed such as a mobile pay application to pay for

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parking and a new parking management platform that creates a real-time parking enforcement environment and allows for parking citations to be paid online. This upcoming year the City will be overhauling the parking garage's access management system and integrating it into the on street and off street parking system to create a fully integrated parking system. The City will also be creating digital permits that can be managed and issued through the newly deployed parking management system.

San Marco Intersection

In May 2015, the City reached a settlement agreement with the property owner at the corner of May Street and San Marco Avenue with the City agreeing to purchase the property. The intent of the City's purchase was to use the property for improving traffic congestion at this major intersection. Being that both streets are owned by the Florida Department of Transportation (FDOT), the City and state worked together during the course of several months to conceptually design a solution that was both effective for moving traffic and accommodating growth while simultaneously being acceptable to the community.

Five different scenarios were examined. Alternative 5, which is sometimes referred as a signalized roundabout, was ultimately selected and approved by the City Commission in December 2015. Alternative 5 significantly reduced the queue length for May Street across a 20-year design horizon. The FDOT began construction of the preferred design in the fall of 2017. The project is still under construction and expected to be open to traffic sometime in 2019.

Other City Projects

Utility Rates

New utility rates were implemented in 2016, as the first year of a five-year rate plan, incorporating a tiered/block rate structure in an effort to aid in water conservation. This offered a lower base rate and a reduction in surcharges for services provided outside the City. The new rate analysis and subsequently adopted rates combined a revenue sufficiency analysis, 10-year capital improvement plan outlook, and analysis of the utility connection fees. The adopted rate structure is approved through 2020, which will provide revenue stability and reliability. The rates were re-assessed in 2018 and the previous rate increases were recommended to be maintained through 2020. Proposed rates for 2021 through 2028 were also recommended.

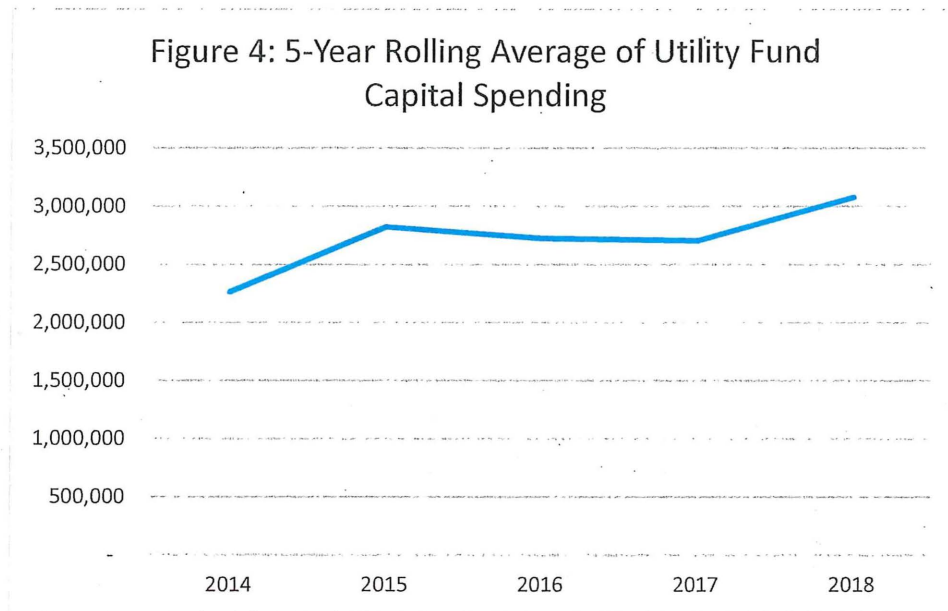
Utility Capital Improvements

A major water and sewer construction project currently underway, Charlotte Street utility replacements and brick street refurbishment, was delayed for archaeology investigations and is scheduled to be completed in 2019. Projects completed in 2018 included San Marco Avenue and Fullerwood watermain replacements. North City watermain replacement is currently underway and expected to be completed in 2019.

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Lift station maintenance, to include improved motor controls and communications, continues to be a high priority as well as slip-lining aging sewers to significantly extend the system's lifespan.

Another top priority of the strategic plan, the 10-year Capital Improvement Plan, and the 5-year Utility Rate Plan is to increase capital spending in order to improve our water and wastewater infrastructure. This improves system reliability, resiliency, and customer service. The financial trend of this long-term approach to addressing infrastructure needs is shown in *Figure 4: 5-Year Rolling Average of Utility Fund Capital Spending*.



The City is utilizing operating funding to manage smaller projects that help improve the maintenance and operability of the system. Projects include hydrant maintenance and flushing, valve assessment and exercising, and unidirectional flushing. These projects will improve the reliability of the system and keep the system flushed, reducing occurrences of sediment or discoloration in the distribution system.

Significant efforts continue to reduce the amount of inflow and infiltration into the sanitary sewer system. Sewer cleaning, inspection, sewer and manhole lining, and general sewer maintenance continue to be a high priority as well as upgrading the sewer pumping stations (lift stations). The City experienced two hurricanes within fiscal year 2017 and resulted in more than 13 pumping stations damaged by the hurricanes and sanitary sewer overflows. The City has developed a master plan to upgrade pump stations within the flood zone to improve resiliency in the event of future flooding. This work is eligible for Public Assistance (PA) funding from Federal Emergency Management Agency (FEMA) for replacement of the damaged pump

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stations. Design for these 13 stations began in fiscal year 2017, continued in 2018, with construction expected to begin in fiscal year 2019.

Meter Upgrades and Water Conservation

A feasibility study completed in 2014/2015 concluded 50% of the meters were greater than 15 years old with 19 different manufacturers represented in the meter inventory. With growing concerns over inefficiencies, increasing labor costs and opportunities for improvement in water conservation and customer service, the City partnered with the St. Johns River Water Management District (SJRWMD) to conduct a pilot project using funding assistance through a cost-share grant to upgrade manual, visually read water meters to automatic water meter readers. The pilot project (775 meters) was completed in 2016. Phase 1 (2,700 meters) of the meter replacement project funded by State Revolving Loan Fund (SRF) commenced in 2017. Phase 2 (2,400 meters) was completed in 2018. Phase 3 (2,500 meters) meters have been ordered and are scheduled for installation in 2019.

Connectivity Project

The City, in conjunction with the St. Augustine Port, Waterway & Beach District (SAPWBD) and the Florida Inland Navigation District (FIND), has been working on a multiple year project of connecting the sidewalk from the Bridge of Lions to the new seawall starting at the former Santa Maria restaurant. This project not only improved pedestrian mobility, but also will now provide a stop gap where water use to flood our streets. This side walk is 3 feet higher than what was existing before the start of the project.

City Fire Boat

The City, in conjunction with the St. Augustine Port, Waterway & Beach District (SAPWBD) and t (FIND), purchased a new Fire Boat. Both FIND and the SAWBD contributed \$60,000 and the City contributed another \$60,000. To date this new boat has responded to multiple calls on our City waterway.

Salt Run Dredging

The City has secured grant funding from FIND totaling \$200,000 and \$50,000 from the SAPWBD for phase 10 of our Salt Run maintenance dredging. The City anticipates that it will begin dredging the spring of 2019 utilizing funds secured in fiscal year 2016-17 and fiscal year 2017-18.

City Buildings and Historic Features

The City has also completed or is working toward completing several brick and mortar projects within the City: We installed 3 new flag poles in North City and 1 at the Casa Monica, repaired

the fishing pier from hurricane damage at the Lighthouse boat ramp, installed a new generator at Fire station #2, and re-epoxied the floors at the Fleet compound.

Stormwater

The stormwater system remains on the forefront of major infrastructure issues for the City. With two hurricanes (Matthew and Irma), building resiliency and adaptability into the City's stormwater program has become one of the top issues facing the Public Works Department and the City. The City was awarded a cost-share partnership with the SJRWMD for three flood control/stormwater quality improvement projects in 2017: South Dixie Highway box culvert replacement (completed in 2018), Tide-Check valves for Davis Shores (18 valves installed in 2018), and Lincolnville Stormwater improvements (Phase 1 under construction in 2018, Phase 2 - 100% design phase completed in fiscal year 2018).

The City was awarded additional cost-share dollars in fiscal year 2018 from SJRWMD for flood control project for tide check valves at the Macaris Street Stormwater Outfall. The City is scheduled to complete its Master Stormwater Outfall Resiliency Retrofit Plan in 2019 to prioritize the remaining 80+ stormwater outfalls for tide check valve retrofits within the City. Additionally, for fiscal year 2019 the City has been awarded funding from the Department of Economic Opportunity through the Community Development Block Grant Program for additional flood control/stormwater quality improvement projects in Lincolnville. Furthermore, for fiscal year 2019, the City has been awarded cost-share funding from FEMA through its Hazard Mitigation Grant Program (HMGP) for two projects to begin Phase 1 (design and permitting): the Lake Maria Sanchez Flood Mitigation and Drainage Improvement project and the South Whitney and West King Street Flood Mitigation and Drainage Improvement project.

The City has participated in numerous workshops and training sessions related to sea level rise and is positioning for planning initiatives and technical understanding of these issues to help guide future decision-making on these issues.

ECONOMIC DEVELOPMENT

Historic Downtown

A major redevelopment of the site at 1 St. George Street, a critical area at the City Gate, with three new commercial buildings, and the rehabilitation of the historic Mill Top Tavern are underway and anticipated to be completed by fiscal year 2019.

Marriott Renaissance – The San Marco Hotel

A new Marriott Renaissance is under construction. This is an 89 room full-service luxury hotel at the intersection of San Marco Avenue and Castillo Drive, north of the Visitor Information Center, and directly adjacent to the Historic Downtown Parking Facility. This redevelopment

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eliminated three outdated commercial buildings at the entrance to the Historic District and provide an additional hotel experience for St. Augustine visitors.

Lincolnville Development Activity

The Lincolnville Community Redevelopment Area (LCRA) has been established, and the St. Augustine Community Redevelopment Agency (CRA) has budgeted for various aspects of community redevelopment for this fiscal year. This includes the popular “fix-it-up” program, a partnership with the St. Johns Housing Partnership, to rehabilitate distressed homes for qualified individuals in the neighborhood. A new program to rehabilitate distressed historic churches and institutional properties has also been funded. Property values are increasing in Lincolnville with the construction of new homes and renovation of older ones. This neighborhood is experiencing dynamic positive change as properties are being refurbished and transformed.

Anastasia Island

Business growth on this corridor continues to be very active with construction of a new La Quinta Inn to be completed in fiscal year 2019. This project represents some of the ongoing growth and redevelopment patterns of Anastasia Boulevard, which is anticipated to continue. In support of this, the City updated the Anastasia Boulevard Design Standards.

San Marco Avenue and King Street Corridors

Along San Marco Avenue, the continued rehabilitation of the City-owned Waterworks Building and the construction of a new Comfort Suites hotel are underway. Two new hotels have also been approved and permitted along the King Street corridor. The sites are being prepared for construction. Flagler College has a new 150-bed dormitory and a 520-space parking garage on the corner of King Street and Malaga Street that was completed in fall 2017. Business growth is evident on the west side of King Street with the new Bog Street Brewery and Bakersville Bread Company.

Antigua at St. Augustine

The Antigua at St. Augustine development includes a high-end apartment development with 200 units, which is under construction, and a townhouse and single family home development with 165 units, which is also under construction. Docks and viewing platforms have been constructed along the north side of the development for residential access to the water. A public access walkway is also planned for the apartment site. These developments will continue through the fiscal year 2019.

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Plantation Island Drive South (PIDS)

This commercial corridor on Anastasia Island continues to develop with mixed office and retail services such as a pharmacy, banking, and medical offices.

U.S. 1/Lewis Speedway

A new Budget Suites hotel was recently approved by the Historic Architectural Review Board on N. Ponce de Leon Boulevard.

Flagler Crossing

Flagler Crossing is located on the west side of U.S. 1 North and south of the St. Johns County Government complex. This project is fully entitled to a Planned Unit Development for 107 marsh front, single family homes. The project infrastructure is partially complete.

The Landing

The Landing is a multifamily development of 585 apartments, located on the west side of U.S.1 North, south of the St. Johns County Government courthouse complex. The first phase is completed and the final phase will soon be under construction.

Madeira

Madeira is a fully entitled 750-unit residential development with companion commercial development and a future 11-acre public park along the east side of U.S. 1 North. This project is currently under construction in Phase 1. The civil engineering plans for Phase 2 have been submitted and are being approved for the infrastructure and final subdivision plat.

CHALLENGES AND CONCERNS

As the City addresses the need for improved services, it is important that we identify the challenges which will face the community in future years.

Budget and Growth Concerns

The rapid growth, as seen by an increase in permitting and interest in development, is straining current resources of the City. The revenue associated with the growth lags behind required services. The increase in tourism, although healthy for the economy, requires additional resources to successfully manage the increase in visitors while protecting the community's quality of life. We continue to face the challenge of providing a sufficient workforce that can respond to and meet the needs of increasing demand for external and internal services, as they are specifically related to community growth, increased tourism, and City staffing requirements.

Utility and Stormwater Infrastructure

Development continued to grow through fiscal year 2018 for new connections and the re-start of dormant projects. Demand for services and revenue continues to grow, placing burdens on limited staff resources. After years of aggressively attacking water line replacements, the City is preparing to move into a capital plan focused on the sewer system and its infrastructure to improve its reliability and resiliency to flooding.

Proposed Legislation and Potential for Negative Financial Impacts

The City continues to monitor proposed legislation that has a high potential for negative financial impacts on current operations. These proposed financial threats to local government are coupled with less federal and state monies being available through grants and other programs that have traditionally helped fund items related to historic preservation, environmental preservation, and public safety. Local government is not designed to maintain these categories financially on a large scale without supplemental funding.

Vehicular Congestion

The City's mobility initiative is a comprehensive approach that will result in long-term improvements in transportation management for our community. However, understanding the extent of the planning process and the development of long-term comprehensive mobility solutions will require effective communication to reassure the community that demonstrable and measurable mobility improvements are the highest priority on the agenda.

MANAGEMENT DISCUSSION AND ANALYSIS

Included in the Financial Section of this Comprehensive Annual Financial Report is the Management Discussion and Analysis. This section provides a broad overview and analysis of the City's activities and should be used in conjunction with the Letter of Transmittal.

DEBT ADMINISTRATION

The City does not have any outstanding property tax supported debt. Each of the proprietary debt issues are considered to be self-supporting because revenues derived from operations provide for the debt requirements on an annual basis. A summary of outstanding bond issues and long-term notes payable as of September 30, 2018, for the City are as follows:

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Outstanding Bond Issue	Balance
Taxable Capital Improvement Revenue Note, Series 2018	\$ 3,420,000
Drinking Water Revolving Fund Loan, DW 550410	4,025,754
Capital Improvement Refunding Revenue Bonds, Series 2017	18,270,000
Water and Sewer Refunding Bonds, Series 2016	2,760,000
Water and Sewer Refunding Bonds, Series 2013	18,760,000
Fire Truck Purchase, 2013	46,283
Water and Sewer Refunding Bonds, Series 2012	8,290,000
Capital Improvement Bonds, Series 2011B	6,735,000
Total Outstanding Debt	<u>\$ 62,307,037</u>

The table below shows the City's debt service coverage for the Utility Fund for the year ended September 30, 2018.

Fiscal Year Ended	Gross Revenue	Operating Expenses	Net Revenue	Debt Service Requirements	Debt Service Coverage
2018	18,352,802	9,919,485	8,433,317	5,070,488	1.67

City of St. Augustine, Florida
Letter of Transmittal

REPORTING ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of St. Augustine, Florida, for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2017. This is the 26th consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

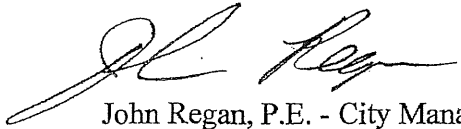
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The presentation of this report, in a timely manner, was accomplished with the efficient and dedicated service of the City of St. Augustine's Finance, Budget and Management Department, and the CPA firm of Masters, Smith & Wisby, P.A.

We would like to express our appreciation to all members of the department who assisted and contributed to its preparation. We would also like to thank the Mayor and the members of the City Commission for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "John Regan", is written over a horizontal line.

John Regan, P.E. - City Manager

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Government Finance Officers Association

**Certificate of
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in Financial
Reporting**

Presented to

**City of St. Augustine
Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2017

Christopher P. Morill

Executive Director/CEO

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Principal City Officials

CITY OF ST. AUGUSTINE, FLORIDA
Principal City Officials
September 30, 2018

City Commission

Mayor-Commissioner.....Nancy Shaver
Vice Mayor-Commissioner..... Todd Neville
Commissioner.....Nancy Sikes-Kline
Commissioner.....Leanna Freeman
Commissioner.....Roxanne Horvath

City Staff

City Manager.....John Regan
City Attorney.....Isabelle Lopez
City Clerk.....Darlene Galambos
Assistant City Manager.....Timothy Burchfield
Director, Financial Services.....Mark Litzinger
Director, Budget & Performance ManagementMeredith Breidenstein
Police Chief.....Barry Fox
Fire Chief.....Carlos Aviles
Director, General Services.....James Piggott
Director, Planning & Building.....David Birchim
Director, Public Affairs.....Paul Williamson
Director, Public Works.....Mike Cullum

City Boards & Committees

Civil Service Board
Code Enforcement, Adjustments & Appeals Board
Firefighters' Retirement Board of Trustees
General Employees' Retirement Board
Historic Architectural Review Board (HARB)
Parking & Traffic Committee
Planning & Zoning Board (PZB)
Police Officers' Retirement Board
Street Tree Advisory Committee (STAC)

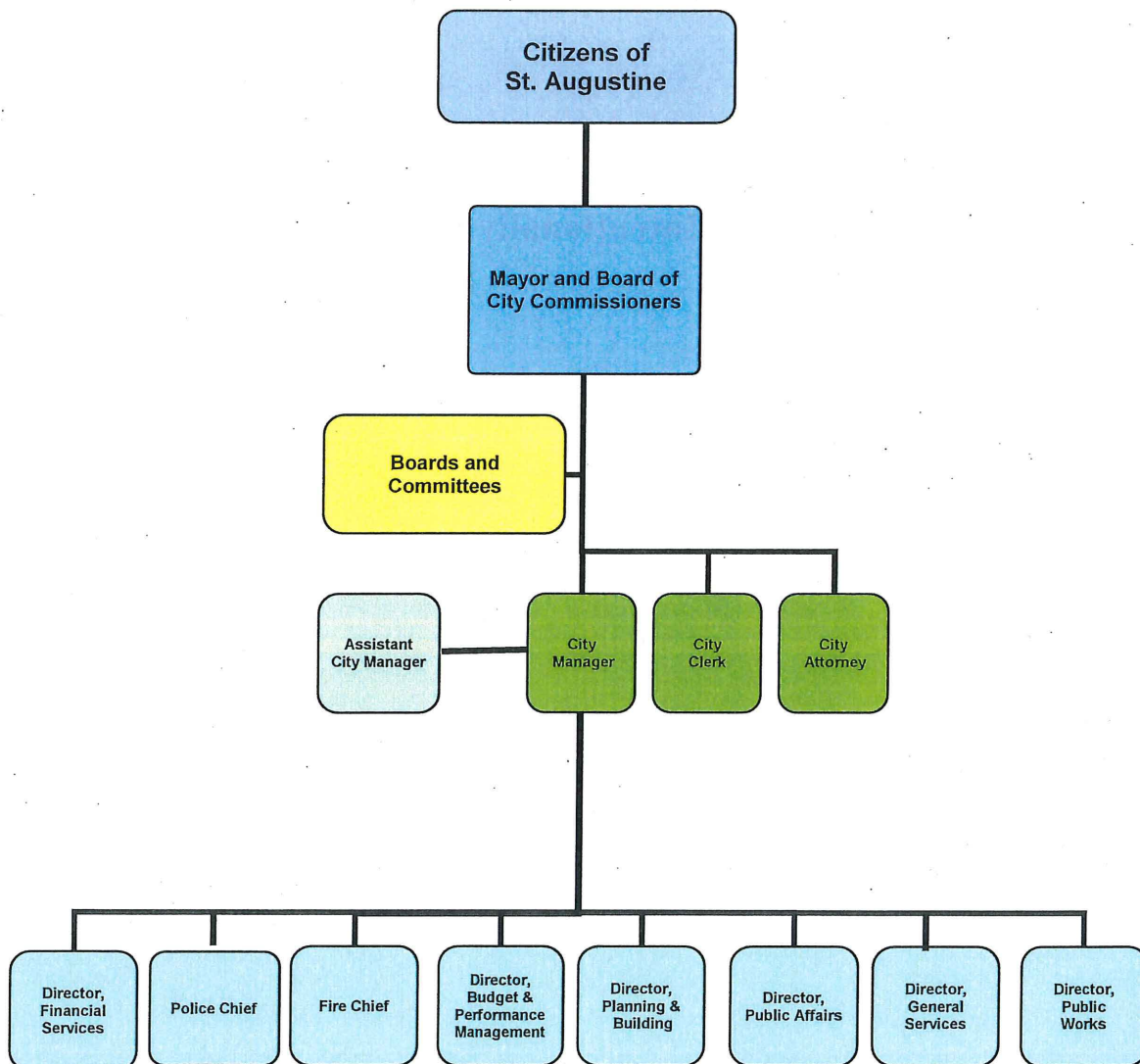
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Organizational Chart

City of St. Augustine

Comprehensive Annual Financial Report For the Year Ended September 30th, 2018

City Government Organizational Chart



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FINANCIAL SECTION

This Section Contains the Following:

Independent Auditors' Report

**Management Discussion and Analysis
(MD&A)**

Basic Financial Statements

**Required Supplementary Information
Other than MD&A**

Combining Statements

**Schedule of Expenditures of
Federal Awards and
State Financial Assistance**

Independent Auditors' Report



STEVEN D. RAWLINS, CPA
GARY M. HUGGETT, CPA
DAVID W. HOWIE, CPA

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Commission
Mr. John Regan, City Manager
City of St. Augustine, Florida
St. Augustine, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the City of St. Augustine, Florida (the City) as of and for the year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Managements Responsibility 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 presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Fire Pension Trust Fund, which represents 19%, 19%, and 15%, respectively of the assets, net position and additions to the pension trust fiduciary fund. Those statements were audited by other auditors whose report thereon has been furnished to us, and in our opinion, insofar as it relates to the Fire Pension Trust Fund, is based solely on the report of the other auditors. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2018 and the respective changes in financial position, and where applicable, cash flows thereof, and the respective budgetary comparison for the general fund and special revenue funds revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining financial statements, schedule of expenditures of federal awards and state financial assistance and statistical section as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining financial statements and the schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects in relation to the financial statements taken as a whole.

The introductory and statistical section have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 29, 2019 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's

Masters, Smith & Wisby, P.A.

Certified Public Accountants
Jacksonville, Florida

March 29, 2019

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Management Discussion & Analysis

Management Discussion and Analysis

The City of St. Augustine's Management Discussion and Analysis (MD&A) is designed to provide an objective and easy to read analysis of the City of St. Augustine's financial activities based on currently known facts, decisions and conditions. It is intended to provide a broad overview and short-term and long-term analysis of the City's activities based on information presented in the financial statements. Specifically, this information is designed to assist the reader in focusing on significant financial issues, provide an overview of the City's financial activity, identify changes in the City's financial position, distinguish material deviations from the approved budget and recognize any individual fund concerns.

The information contained within this MD&A is designed to focus on the current year's activities, resulting changes and currently known facts and is only a component of the entire financial statement report. We encourage readers to consider the information contained in this discussion in conjunction with additional information contained in our transmittal letter beginning on page one in the front of this report, and the City's audited financial statements.

Financial Highlights

- The City's total assets and deferred outflows of resources exceeded its total liabilities and deferred inflows of resources at September 30, 2018 by \$113,361,030 (net position). Of this, \$23,139,398 (unrestricted) can be used to meet the government's ongoing obligations to citizens and creditors. The City's net position increased by \$8,580,487 (8%) during the fiscal year, after the previous year restatement.
- Governmental net position increased by \$3,121,423 for the current fiscal year and increased governmental unrestricted net position to \$3,464,098 (48%).
- Business-type net position increased by \$5,459,064 for the current fiscal year and business-type unrestricted net position were equal to \$19,675,300 (71%).
- The governmental activities program revenue decreased by \$2,079,353. The current year's activities produced an increase in net position of \$3,121,423 compared to the previous year's increase of \$601,275.
- The business-type activities program revenue decreased by \$914,337. Business-type activities reported \$4,484,287 in Capital Grants and Contributions in the prior fiscal year. This year, those revenues made up \$2,585,950 of business-type activities revenue a \$1,898,337 decrease. Charges for Services increased by \$984,000 (4%) primarily from Utility Fund operations.
- The City's total debt associated with bonds and lease obligations decreased by a net \$151,673 (including discount premium) during the fiscal year.
- Based on Governmental Accounting Standards Board (GASB) approval of Statement Nos. 74 and 75, the City updated its guidelines for reporting and disclosure of Other Post-Employment Benefits (OPEB). The restatement of net position resulted in a change in beginning fund balances of \$(437,341) from governmental activities and \$(771,018) from business-type activities, resulting in a \$(1,208,359) difference.

Overview of the Financial Statements

Using the Annual Report

The City's basic financial statements are comprised of three components: Government-wide Financial Statements, Fund Financial Statements and Notes to the Financial Statements. The report also includes Required Supplementary Information in addition to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements found on pages 59-61, report on the City as a whole. The statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. There are two government-wide statements. Both distinguish functions of the City that are principally supported by taxes, licenses and permits, and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or weakening. However, other factors should be considered such as the condition of the City's capital assets to assess the overall health of the City.

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

Fund Financial Statements

The fund financial statements found on pages 62-83, are more familiar to the traditional users of governmental financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate legal compliance with finance-related legal requirements. The City chose to include the required budget-to-actual comparisons in the fund financial statements of its financial report. The City has three fund categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds report basic services, which focus on near-term inflows and outflows of available resources and their balances at year-end. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences are reconciled between government-wide activities (reported in the statement of net position and the statement of activities) and governmental funds on separate schedules following the respective governmental funds.

The fund financial statements provide detailed information about the most significant funds, not the City as a whole. The City opted to report all funds as major funds which include the following: General Fund, Debt Service Fund, Special Revenue Funds, Capital Projects Fund and Permanent Fund.

The City of St. Augustine adopts an annual appropriated budget for its General Fund and Special Revenue Funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with their budget.

Proprietary funds are used to account for revenues and expenses from services provided on a user-charge basis to the public. Proprietary fund activities are reported on the same accounting basis and measurement focus as the statement of activities, which is similar to that found in the private sector and provides a periodic measurement of net income. The City's proprietary activities are accounted for in enterprise funds. The City opted to report all funds as major funds which include the following: Utility Fund, Stormwater Fund, Solid Waste Fund, Municipal Marina Fund and Visitor Information Center Fund.

Fiduciary funds report information about financial arrangements in which the City acts solely as an agent or trustee for others. The City is responsible for ensuring these resources are used for their intended purposes. Since the funds are not resources of the City, but are held for the benefit of others, we exclude these activities from the government-wide statements. The City's fiduciary funds include the following: General Pension Fund, Police Pension Fund and Fire Pension Fund.

Notes to the Financial Statements & Other Information

The notes to the financial statements begin on page 86, provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The required supplementary information includes the schedules of funding progress and contributions for the fiduciary funds. The combining statements include the fiduciary funds combined but in more detail than the government-wide. Additional statistical information is presented to give users of the report a historical perspective and to assist in determining current financial trends of the City.

Financial Analysis

City as a whole

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's assets exceeded liabilities by \$113,361,030 as of September 30, 2018. A portion of the City's net position of \$89,210,417 (79%) reflects the net investments in capital assets. The City uses capital assets to provide services to citizens; therefore, these assets are not available for future spending.

Restricted net position of the City in the amount of \$1,011,215 is reported in both governmental and business-type activities. This restricted net position has limits on its use that are externally imposed.

Unrestricted net position of the City in the amount of \$23,139,398 can be used to meet the City's ongoing obligations to citizens and creditors. The terms restricted and unrestricted are governed by generally accepted accounting principles and do not fully consider City management decisions regarding spending limitations. Accounting principles may not restrict some amounts that have been earmarked for future uses governed by policy decisions and plans.

There were three areas, two positive and one negative, that contributed to 2018 fiscal year end results. Above average levels of growth and increased tourism are evident throughout the City's financials in both the government and business-type activities.

Property tax revenue from new construction and rehabilitation continues to grow annually. Additionally, building permit activities and the related fees are consistently exceeding budgeted revenues with no predicted decline any time in the near future.

The tourism economy and any revenue associated to this industry, including parking fees, sales tax and tourist development taxes continues to directly reflect this market annually.

The City experienced large unanticipated cost related to two hurricanes in one fiscal year. It is anticipated much of these expenses will be recovered through either insurance or FEMA with the exception of loss of operations.

As noted earlier, the statement of activities presents information showing how the government's net position changed during the most recent fiscal year.

CITY OF ST. AUGUSTINE, FLORIDA
Summary of Net Position as of September 30th, 2018 with comparative data for 2017
(in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Current and Other Assets	\$ 15,189	\$ 11,317	\$ 26,719	\$ 20,469	\$ 41,908	\$ 31,786
Capital Assets	33,934	32,362	119,196	116,102	153,130	148,464
Total Assets	\$ 49,125	\$ 43,681	\$ 145,915	\$ 136,573	\$ 195,040	\$ 180,254
Contributions to Pension Plans	4,426	3,589	1,213	1,167	5,640	4,756
Unamortized Loss on Refunding	2,174	-	909	1,061	3,083	1,061
Total Deferred Outflow of Resources	\$ 6,600	\$ 3,589	\$ 2,123	\$ 2,228	\$ 8,723	\$ 5,817
Current and Other Liabilities	3,792	2,016	7,123	6,753	10,916	8,769
Long-Term Debt Outstanding	34,130	30,678	42,180	37,956	76,310	68,634
Total Liabilities	\$ 37,922	\$ 32,694	\$ 49,303	\$ 44,709	\$ 87,225	\$ 77
Pension Deferrals	2,711	2,167	462	506	3,173	2,673
Total Deferred Inflow of Resources	\$ 2,711	\$ 2,167	\$ 462	\$ 506	\$ 3,173	\$ 2,673
Net Position:						
Invested in Capital Assets, Net of Related Debt	11,228	10,019	78,892	78,978	90,120	88,997
Restricted	1,063	713	613	560	1,676	1,273
Unrestricted	3,464	1,675	18,766	14,044	22,230	15,719
Total Net Position	\$ 15,755	\$ 12,407	\$ 98,271	\$ 93,582	\$ 114,026	\$ 105,989

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Activities for Year Ended September 30, 2018 with comparative data for 2017
(in thousands)

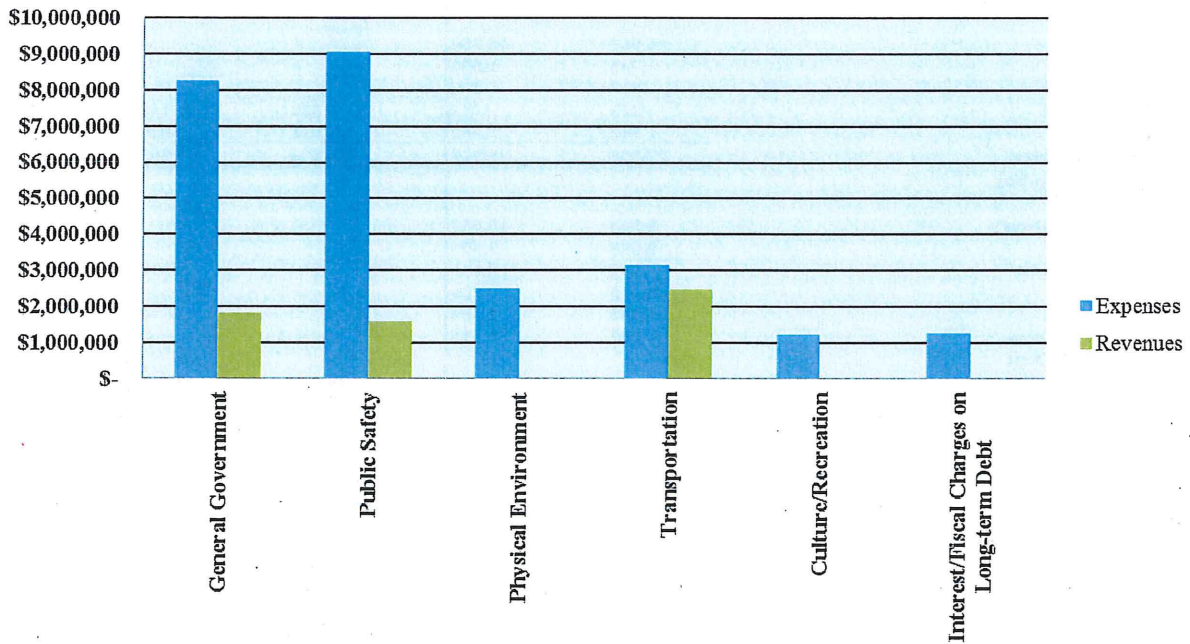
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for Services	\$ 5,889	\$ 7,739	\$ 30,217	\$ 29,233	\$ 36,107	\$ 36,972
Operating Grants and Contributions	45	1,000	-	-	45	1,000
Capital Grants and Contributions	775	20	2,585	4,484	3,360	4,504
General Revenues						
Taxes	16,069	15,700	-	-	16,069	15,700
Fees	1,738	1,602	-	-	1,738	1,602
Revenue Sharing	577	570	-	-	577	570
Investment Income	223	119	332	146	555	265
Miscellaneous	1,742	2,162	1,098	929	2,840	3,091
Total Revenues	27,058	28,912	34,233	34,792	61,291	63,704
Program Expenses Including						
Indirect Expenses						
General Administration	8,265	10,633	-	-	8,265	10,633
Public Safety	9,048	9,474	-	-	9,048	9,474
Physical Environment	2,509	2,643	-	-	2,509	2,643
Transportation	3,156	2,731	-	-	3,156	2,731
Culture Recreation	1,245	1,438	-	-	1,245	1,438
Interest Fiscal Charges on Long-Term Debt	1,263	1,515	-	-	1,263	1,515
Utilities	-	-	14,019	13,793	14,019	13,793
Stormwater	-	-	1,250	1,264	1,250	1,264
Solid Waste	-	-	4,621	5,727	4,621	5,727
Municipal Marina	-	-	3,561	2,423	3,561	2,423
Visitor Information Center	-	-	3,772	3,683	3,772	3,683
Total Expenses	25,487	28,434	27,223	26,890	52,710	55,324
Increase in Net Position Before Transfers	1,571	478	7,010	7,902	8,581	8,380
Transfers	1,551	121	(1,551)	(121)	-	-
Increase (Decrease) in Net Position	3,121	599	5,459	7,781	8,581	8,380
Net Position - Beginning, restated	11,969	11,805	92,812	85,802	104,781	97,607
Net Position - Ending	\$ 15,090	\$ 12,404	\$ 98,271	\$ 93,583	\$ 113,361	\$ 105,987

Governmental Activities

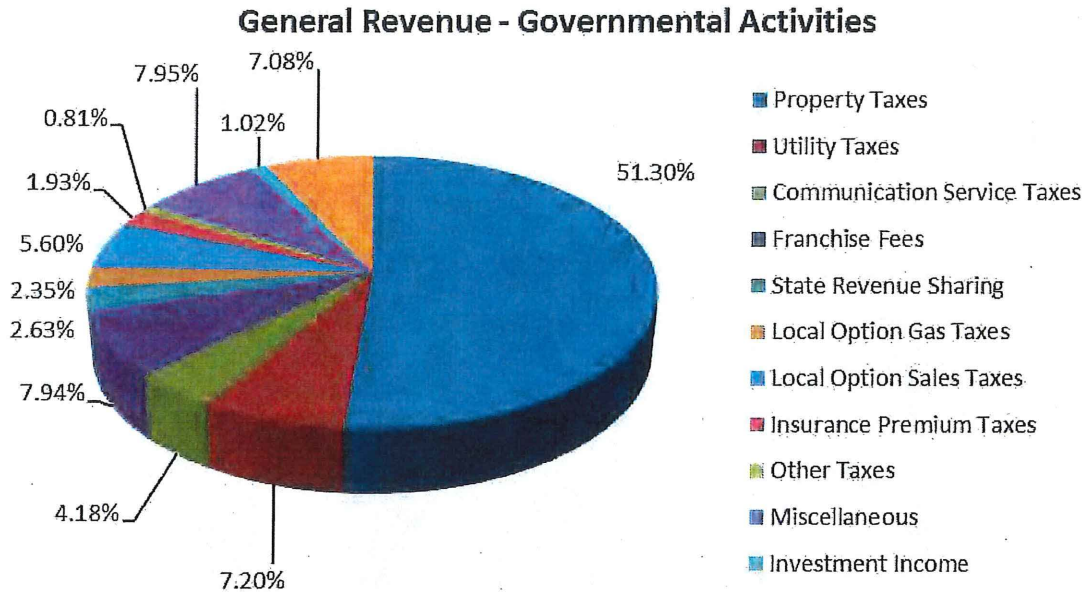
Governmental activities resulted in an increase in the City's net position of \$3,121,423.

Program revenues are revenues that can be assigned or are attributable to a specific program. These revenues account for \$ \$6,709,092 (22%) of total governmental activities revenue. The chart below shows governmental activities by program with their respective expenses and revenues.

Program Expenses and Revenues - Governmental Activities



General revenues are revenues that fail to meet the criteria of program specific revenues. General revenues account for \$20,348,515 (67%) of total governmental activities revenue. The chart below shows total general revenues by category.



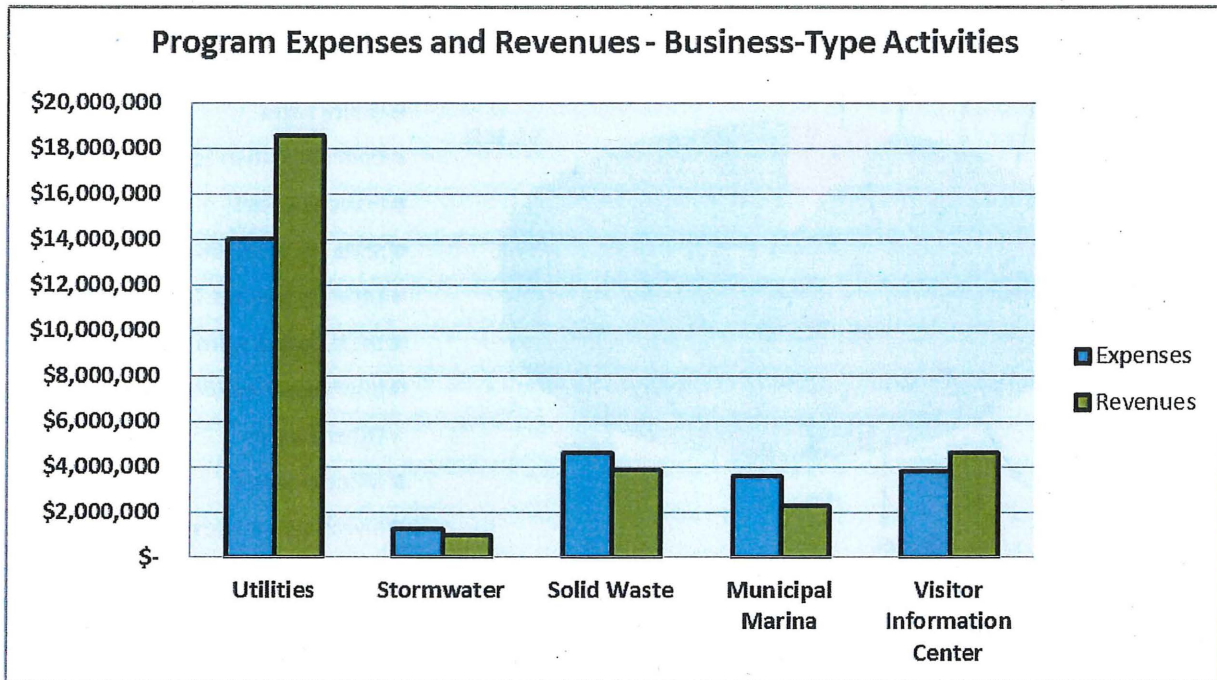
Business-type Activities

Business-type activities increased the City's net position by \$5,459,064. Key elements of this increase are as follows:

- The business-type activity funds received capital grants and contribution of \$2,585,950 and the Utility fund had operating income of \$4,877,977. This operating income is directly related to the implementation of a new rate structure and above average growth.
- The Utility revenues exceeded the original budget by approximately \$0.55 million in flow revenue and \$1.54 million in connection fees. Additionally, the Utility activity revenues increased over the previous fiscal year by approximately \$101,973.
- The Visitor Information Center had operating income of \$1,734,592, but still incurred a decrease in net position. The decrease is directly related to the depreciation expense of the parking structure. The City adopted an annual budget transfer to reserves beginning in the 2017 budget year to gradually alleviate the negative position. The estimated timeline to erase the deficit and establish a minimum net position is five years.
- All other business-type activities produced anticipated results.

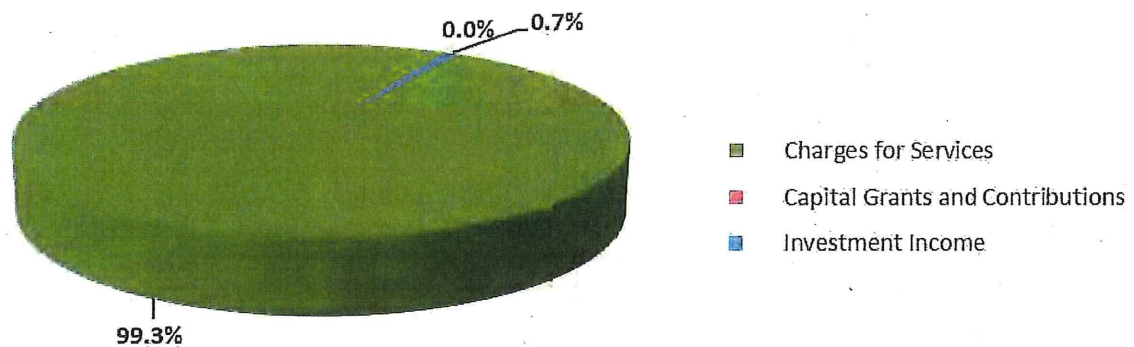
Program revenues are revenues that can be assigned or are attributable to a specific program. These revenues account for \$32,803,325 (96%) of total business-type activities revenue.

The chart below shows business-type activities by program with their respective expenses and revenues.



Total revenues for business-type activities amounted to \$34,232,909. Below is a chart depicting business-type activities by source.

Revenues by Source - Business-Type Activities



Governmental Funds

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

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$12,111,587, an increase of \$2,384,617 (25%) from the previous fiscal year.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$313,234, while the total fund balance was \$11,326,729. The total fund balance shows an increase of \$2,273,933 (25%) from the previous fiscal year and the unassigned fund balance of the General Fund shows an increase of \$224,794 compared to the previous year.

As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to the total fund expenditures.

The Debt Service Fund is the fund used to set aside resources to meet current debt service requirements on general long-term debt.

The Special Revenue Funds maintains certain revenue to be used for a specific purpose. The City's Special Revenue Funds report the Historic Area Community Redevelopment Area and the Lincolnville Community Redevelopment Area.

The Capital Projects Fund is used to report major capital acquisitions and construction separately from ongoing operating activities. Projects reported here are funded by transfers from the General Fund, grants and bond funds.

The Permanent Fund is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the City's programs.

Proprietary Funds

The City's proprietary funds provide the same type of information provided in the government-wide statements, but in more detail. The tables below list the net position summaries for the various enterprise funds.

CITY OF ST. AUGUSTINE, FLORIDA
Summary of Change in Net Position - Proprietary Funds
For the Year Ended September 30, 2018
(in thousands)

	Utility	Storm Water Drainage	Solid Waste	Municipal Marina	Visitor Information Center	Total Proprietary
Net Position - Beginning (restated)	\$ 74,499,915	\$ 15,050,902	\$ 1,876,103	\$ 4,820,634	\$ (3,435,703)	\$ 92,811,851
Changes in Net Position	4,785,338	380,244	(345,842)	16,943	622,381	5,459,064
Net Position	<u>\$ 79,285,253</u>	<u>\$ 15,431,146</u>	<u>\$ 1,530,261</u>	<u>\$ 4,837,577</u>	<u>\$ (2,813,322)</u>	<u>\$ 98,270,915</u>

Net Position As of September 30, 2018
(in thousands)

	Utility	Storm Water Drainage	Solid Waste	Municipal Marina	Visitor Information Center	Total Proprietary
Invested Capital Assets Net of Related Debt	\$ 66,511,395	\$ 13,641,962	\$ 1,713,090	\$ 2,155,585	\$ (5,130,011)	\$ 78,892,021
Restricted	612,664	-	-	-	-	612,664
Unrestricted	12,161,194	1,789,184	(182,829)	2,681,992	2,316,686	18,766,227
Total Net Position	<u>\$ 79,285,253</u>	<u>\$ 15,431,146</u>	<u>\$ 1,530,261</u>	<u>\$ 4,837,577</u>	<u>\$ (2,813,325)</u>	<u>\$ 98,270,912</u>

Cumulatively, the proprietary funds had a \$5,459,064 increase in net position. Key factors pertaining to this increase are as follows:

- The Utility Fund had operating income of \$4,877,977 and capital grants and other capital contributions of \$375,098.
- The Stormwater Fund had an operating loss of \$299,247.
- The Solid Waste Fund had an operating loss of \$794,606.
- The Municipal Marina Fund had operating loss of \$1,196,189.
- The Visitor Information Center Fund had operating income of \$1,734,592. Interest expense of \$897,609 and net transfers out of \$1,293,751 resulted in an increase in net position of \$622,381 for this fund.
- The operating income of each fund is structured so that it meets or exceeds operating expenses. Operating income that exceeds operating expense is used to meet non-operating needs such as interest expense and transfers out to other funds.

General Fund Budgetary Highlights

There are no material differences between the original budget and the final amended budget for appropriations (expenditures) in the General Fund. There were no material budgetary changes to the General Fund budgets and all budgetary policies and controls were adhered to throughout the year. (See budget to actual comparison on page 70-72.)

Capital Asset and Long-term Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2018, amounts to \$153,129,679 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment and infrastructure.

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	\$ 8,046,036	\$ 8,055,150	\$ 1,145,803	\$ 1,145,803	\$ 9,191,839	\$ 9,200,953
Buildings	8,717,256	8,489,858	29,616,722	31,214,789	38,333,978	39,704,647
Infrastructure	14,420,406	12,965,335	79,973,499	75,052,501	94,393,905	88,017,836
Machinery	2,527,289	1,724,298	3,309,793	2,875,281	5,837,082	4,599,579
Total	33,710,987	31,234,641	114,045,817	110,288,374	147,756,804	141,523,015
Work in Progress	222,773	1,127,163	5,150,101	5,813,815	5,372,874	6,940,978
Total	\$ 33,933,760	\$ 32,361,804	\$ 119,195,918	\$ 116,102,189	\$ 153,129,678	\$ 148,463,993

The following reconciliation summarizes the change in capital assets, which is presented in detail on pages 100-102 of the Notes to the Financial Statements.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Beginning Balance	\$ 32,361,804	\$ 116,102,189	\$ 148,463,993
Additions	5,797,105	12,986,868	18,783,973
Retirement	(2,638,803)	(4,228,966)	(6,867,769)
Depreciation	(1,586,346)	(5,664,172)	(7,250,518)
Ending Balance	<u>\$ 33,933,760</u>	<u>\$ 119,195,919</u>	<u>\$ 153,129,679</u>

Governmental Activities:

The City currently has the following construction work-in-progress:

Charlotte Street Reconstruction	\$ 172,322
Mobility and Parking Improvements	50,451
Total	<u>\$ 222,773</u>

Business Type Activities:

Construction in progress is composed of the following at September 30, 2018:

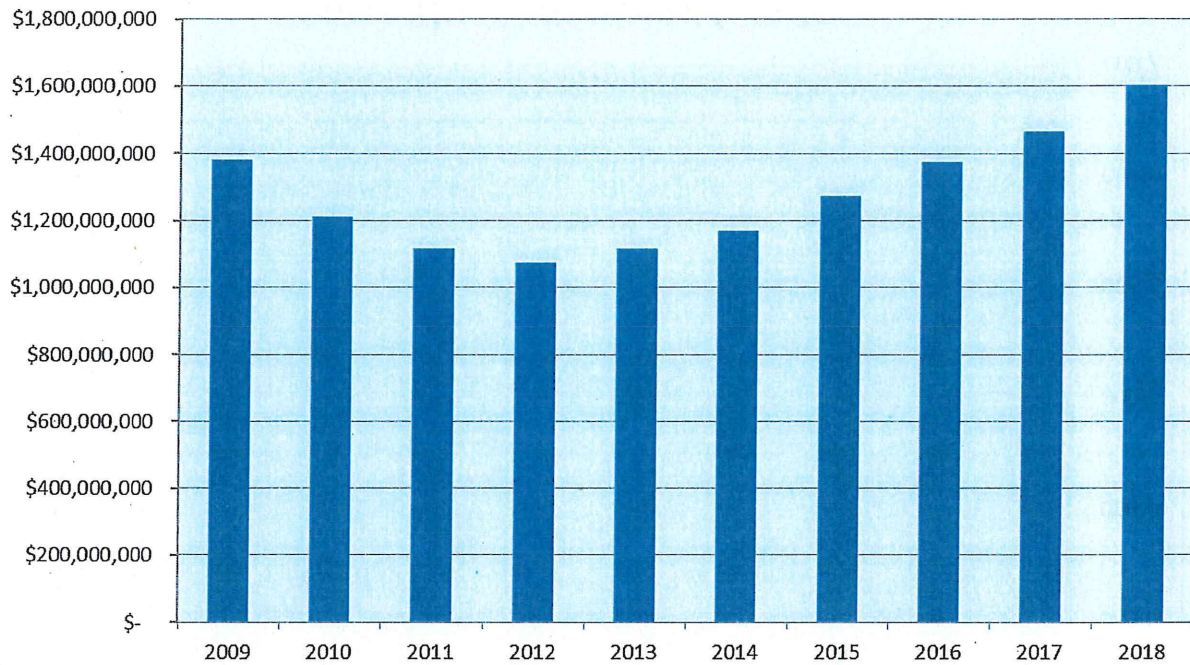
Category G FEMA Project 1	\$	2,044,636
Automated Meter Reading Rollup		1,177,946
Charlotte Street Reconstruction Project		946,495
May Street Intersection (Phase II)		374,381
Tideflex Valves Improvements		274,341
Coquina Avenue Outfall Improvement Rollup		102,074
R0218 Well D-3 Invest & Repairs		101,067
Lincolnville Drainage Project 2		65,943
2017 Stormwater Project		33,931
St Francis Sewer Replacement (R0228)		16,800
Lincolnville Drainage Project 1		6,400
Court Theophila-Edna Project		3,470
Community Development Block Grant Project 1		2,618
Total	\$	5,150,102

Long-Term Debt

At the end of fiscal year 2018, the City had total debt outstanding of \$62,306,537. All of this debt is secured solely by specified revenue sources. More detail on the long-term debt is presented on pages 102-108 of the Notes to the Financial Statements.

Outstanding Debt at Year-End			
Governmental:	2018	2017	
Revenue Bonds	\$ 23,294,165	\$ 22,594,470	
Fire Truck Loan	46,283	90,619	
Business Type:			
Water & Sewer Revenue Bonds	11,050,000	13,365,000	
Municipal Marina Revenue Bonds	3,420,000	-	
Visitors Information Center Revenue Bond	20,470,335	21,225,530	
SRF Revolving Loan	4,025,754	-	
Total	\$ 62,306,537	\$ 57,275,619	

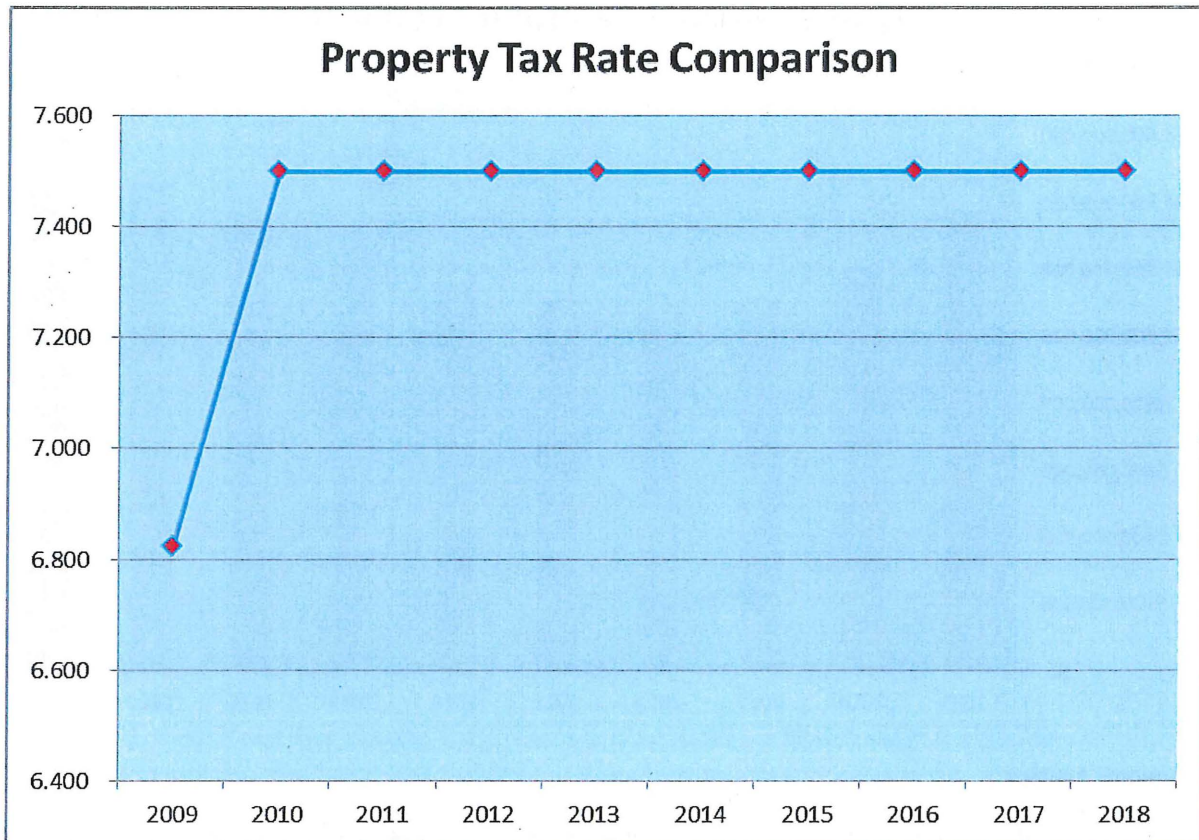
City of St. Augustine - Total Taxable Value



Economic Factors

The City primarily relies on property and a limited array of permitted or other taxes and fees for governmental activities. There are a number of state-shared revenues and recurring and non-recurring grants from both the state and federal governments. In addition to new construction and renovations, the tax values of existing properties have seen a minimal increase. This trend is expected to continue in the 2018-2019 fiscal year.

The City regularly competes with the County for growth and expansion of services in an attempt to offset cost and lower customer fees. The level of taxes, fees and charges for services will have a bearing on the City's specific competitive ability to annex additional land into its corporate limits and encourage development to locate within its jurisdiction.



Financial Contact

The City's financial statements are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, contact the Finance Department office located at the Financial Services Center, 50 Bridge Street, St. Augustine, Florida 32084, (904) 825-1030.

Basic Financial Statements

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Net Position
September 30, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 10,558,578	\$ 19,629,776	\$ 30,188,354
Receivables (Net)	1,219,431	3,311,262	4,530,693
Due from Other Governments	400,000	2,839,234	3,239,234
Internal Balances	19,748	(19,748)	-
Inventories	667,549	268,746	936,295
Prepaid Items	664,309	77,004	741,313
Restricted Assets:			
Cash and Cash Equivalents	1,659,770	612,664	2,272,434
Capital Assets:			
Non-Depreciable	8,268,809	6,295,905	14,564,714
Depreciable (Net)	25,664,951	112,900,014	138,564,965
Total Assets	49,123,145	145,914,857	195,038,002
Deferred Outflows of Resources:			
Pension Related	4,426,245	1,213,434	5,639,679
Unamortized Loss on Refunding	2,174,046	909,070	3,083,116
Total Deferred Outflows of Resources	6,600,291	2,122,504	8,722,795
LIABILITIES			
Accounts Payable and Accrued Expenses	2,995,485	2,517,090	5,512,575
Deposits	-	612,664	612,664
Unearned Revenue	82,313	6,764	89,077
Non-Current Liabilities:			
Due Within One Year:			
Compensated Absences	104,465	35,410	139,875
Revenue Bonds Payable, Current Portion	610,085	3,951,268	4,561,353
Due in More Than One Year			
Net Retiree Healthcare Related	1,414,319	680,969	2,095,288
Net Pension Liability	5,308,379	3,597,850	8,906,229
Compensated Absences	2,468,997	640,343	3,109,340
Notes Payable, Less Current Portion	-	6,992,248	6,992,248
Revenue Bonds Payable, Less Current Portion	24,938,229	30,269,452	55,207,681
Total Liabilities	37,922,272	49,304,058	87,226,330
Deferred Inflows of Resources:			
Pension Related	2,421,494	322,973	2,744,467
Retiree Healthcare Related	289,555	139,415	428,970
Total Deferred Inflows of Resources	2,711,049	462,388	3,173,437
NET POSITION			
Net Investment in Capital Assets	11,227,466	78,892,021	90,119,487
Restricted for:			
Expendable			
Customer Deposits	-	612,664	612,664
Other	84,761	-	84,761
Non-Expendable			
Permanent Fund	313,790	-	313,790
Unrestricted	3,464,098	18,766,230	22,230,328
Total Net Position	\$ 15,090,115	\$ 98,270,915	\$ 113,361,030

See accompanying notes to basic financial statements

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Activities
For Year Ended September 30, 2018

FUNCTION/PROGRAM ACTIVITIES	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
General Government	\$ 8,265,272	\$ 1,816,119	\$ 39,112	\$ 774,989
Public Safety	9,048,395	1,587,349	5,645	-
Physical Environment	2,508,973	-	-	-
Transportation	3,156,029	2,485,878	-	-
Culture/Recreation	1,245,304	-	-	-
Interest/Fiscal Charges on Long-term Debt	1,262,847	-	-	-
Total Governmental Activities	25,486,820	5,889,346	44,757	774,989
Business-type Activities:				
Utilities	14,019,252	18,568,926	-	375,098
Stormwater	1,249,519	950,272	-	383,903
Solid Waste	4,621,467	3,826,861	-	582,353
Municipal Marina	3,560,872	2,262,234	-	1,244,596
Visitor Information Center	3,772,099	4,609,082	-	-
Total Business-type Activities	27,223,209	30,217,375	-	2,585,950
Total Primary Government	\$ 52,710,029	\$ 36,106,721	\$ 44,757	\$ 3,360,939

General Revenues:

Property Taxes
Utility Taxes
Communication Service Taxes
Franchise Fees
State Revenue Sharing, Unrestricted
Local Option Gas Taxes
Local Option Sales Taxes
Insurance Premium Taxes
Other Taxes
Miscellaneous
Investment Income

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year
Restatement
Net Position - Beginning, restated

Net Position - End of Year

See accompanying notes to basic financial statements

**Net (Expense) Revenue and
Changes in Net Position**

Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (5,635,052)	\$ -	\$ (5,635,052)
(7,455,401)	-	(7,455,401)
(2,508,973)	-	(2,508,973)
(670,151)	-	(670,151)
(1,245,304)	-	(1,245,304)
(1,262,847)	-	(1,262,847)
(18,777,728)	-	(18,777,728)
-	4,924,772	4,924,772
-	84,656	84,656
-	(212,253)	(212,253)
-	(54,042)	(54,042)
-	836,983	836,983
-	-	-
-	5,580,116	5,580,116
(18,777,728)	5,580,116	(13,197,612)
11,234,749	-	11,234,749
1,576,867	-	1,576,867
916,000	-	916,000
1,738,279	-	1,738,279
576,587	-	576,587
514,361	-	514,361
1,225,390	-	1,225,390
423,187	-	423,187
177,967	-	177,967
1,741,637	1,097,592	2,839,229
223,491	331,992	555,483
1,550,636	(1,550,636)	-
21,899,151	(121,052)	21,778,099
3,121,423	5,459,064	8,580,487
12,406,033	93,582,869	105,988,902
(437,341)	(771,018)	(1,208,359)
11,968,692	92,811,851	104,780,543
\$ 15,090,115	\$ 98,270,915	\$ 113,361,030

CITY OF ST. AUGUSTINE, FLORIDA

Balance Sheet

Governmental Funds

September 30, 2018

	General	Debt Service	Special Revenue HACRA
ASSETS			
Cash and Cash Equivalents	\$ 10,558,578	\$ -	\$ -
Receivables (Net of Allowance for Uncollectibles)	1,219,431	-	-
Due from Other Funds	20,096	-	-
Due from Other Governments	400,000	-	-
Inventories, At Cost	667,549	-	-
Prepaid Expenditures	664,309	-	-
Restricted Assets:	-	-	-
Cash and Cash Equivalents	873,378	-	-
Total Assets	\$ 14,403,341	\$ -	\$ -
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 2,671,936	\$ -	\$ -
Unearned Revenue	82,313	-	-
Accrued Expenditures	322,363	-	-
Due to Other Funds	-	-	-
Total Liabilities	\$ 3,076,612	-	-
Fund Balances:			
Nonspendable:			
Inventories	667,548	-	-
Prepaid Expenditures	664,309	-	-
Trust	-	-	-
Restricted for:			
Education/Confiscation/Donations/Other	84,761	-	-
Bond Projects	700,359	-	-
Committed, Disaster Recovery	7,920,294	-	-
Assigned, Commission Authorized Projects	976,224	-	-
Unassigned	313,234	-	-
Total Fund Balances	11,326,729	-	-
Total Liabilities and Fund Balances	\$ 14,403,341	\$ -	\$ -

See accompanying notes to basic financial statements

Special Revenue LCRA	Permanent	Total Governmental
\$ -	\$ -	\$ 10,558,578
-	-	1,219,431
-	-	20,096
-	-	400,000
-	-	667,549
-	-	664,309
-	-	-
472,254	314,138	1,659,770
\$ 472,254	\$ 314,138	\$ 15,189,733

\$ 1,186	\$ -	\$ 2,673,122
-	-	82,313
-	-	322,363
-	348	348
1,186	348	3,078,146

-	-	667,548
-	-	664,309
-	313,790	313,790
-	-	-
-	-	84,761
-	-	700,359
471,068	-	8,391,362
-	-	976,224
-	-	313,234
471,068	313,790	12,111,587
\$ 472,254	\$ 314,138	\$ 15,189,733

CITY OF ST. AUGUSTINE, FLORIDA
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
September 30, 2018

Total Governmental Fund Balances	\$ 12,111,587
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Amounts reported for governmental activities in the Statement of Net Positions are different because:

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

Governmental capital assets	62,614,529	
Less accumulated depreciation	<u>(28,680,769)</u>	33,933,760

Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the governmental funds. Long-term liabilities (net of discounts/premiums and deferred amounts on refunding) at year-end consist of:

Governmental bonds and capital lease payable	(25,548,314)	
Compensated absences	(2,573,462)	
Net pension liability	(5,308,379)	
Net retiree healthcare obligation	<u>(1,414,319)</u>	(34,844,474)

Deferred outflows of resources related to pension experience and assumptions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	4,426,245
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Deferred inflows of resources related to pensions earnings, experience and assumptions are not recognized in the government funds; however, they are recorded in the statement of net position under full accrual accounting.	(2,421,494)
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Deferred inflows of resources related to retiree healthcare are not recognized in the government funds; however, they are recorded in the statement of net position under full accrual accounting.	(289,555)
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Deferred inflows of resources on the loss on refunding of debt are not recognized in the government funds; however, they are recorded in the statement of net position under full accrual accounting.	2,174,046
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Net Position of Governmental Activities	<u>\$ 15,090,115</u>
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CITY OF ST. AUGUSTINE, FLORIDA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
September 30, 2018

	General	Debt Service	Special Revenue HACRA
REVENUES			
Ad Valorem Taxes	\$ 10,691,751	\$ -	\$ 341,142
Insurance Premium Tax	423,187	-	-
Local Option Gas & Fuel Tax	514,361	-	-
Utility and Communications Service Taxes	2,492,867	-	-
Grants	819,746	-	-
Intergovernmental	2,360,183	-	-
Franchise Fees	1,738,279	-	-
Licenses, Permits and Other Fees	4,956,967	-	-
Fines and Forfeitures	384,656	-	-
Rental Income	1,175,869	-	-
Special Assessments	101,704	-	-
Administrative Overhead Charges	3,545,795	-	-
Investment Income	218,060	-	-
Miscellaneous	631,540	-	-
Total Revenues	30,054,965	-	341,142
EXPENDITURES			
Current Operating:			
General Government	7,726,398	-	900
Public Safety	10,395,600	-	-
Physical Environment	2,769,827	-	-
Transportation	3,802,800	-	-
Culture/Recreation	1,436,229	-	-
Capital Outlay	3,303,643	-	-
Debt Service:			
Principal Retirement	-	469,631	-
Interest and Other	-	1,262,847	-
Total Expenditures	29,434,497	1,732,478	900
Excess (Deficiency) of Revenues Over (Under) Expenditures	620,468	(1,732,478)	340,242
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	19,968,267	-	-
Payments to Defeased Bonds	(18,470,418)	-	-
Transfers In	3,270,049	1,732,478	500,514
Transfers (Out)	(3,114,433)	-	(840,756)
Total Other Financing Sources (Uses)	1,653,465	1,732,478	(340,242)
Net Change in Fund Balances	2,273,933	-	-
Fund Balances - Beginning Restated	9,052,796	-	-
FUND BALANCES - ENDING	\$ 11,326,729	\$ -	\$ -

See accompanying notes to basic financial statements

Special Revenue LCRA	Permanent	Total Governmental
\$ 201,856	\$ -	\$ 11,234,749
-	-	423,187
-	-	514,361
-	-	2,492,867
-	-	819,746
-	-	2,360,183
-	-	1,738,279
-	-	4,956,967
-	-	384,656
-	-	1,175,869
-	-	101,704
-	-	3,545,795
-	5,439	223,499
-	-	631,540
201,856	5,439	30,603,402
99,395	-	7,826,693
-	-	10,395,600
-	-	2,769,827
-	-	3,802,800
-	-	1,436,229
-	-	3,303,643
-	-	469,631
-	-	1,262,847
99,395	-	31,267,270
102,461	5,439	(663,868)
-	-	19,968,267
-	-	(18,470,418)
302,784	-	5,805,825
(300,000)	-	(4,255,189)
2,784	-	3,048,485
105,245	5,439	2,384,617
365,823	308,351	9,726,970
\$ 471,068	\$ 313,790	\$ 12,111,587

CITY OF ST. AUGUSTINE, FLORIDA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2018

Net Change in Fund Balances - Total Governmental Funds **\$ 2,384,617**

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 capital and related assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Expenditures for capital assets	3,303,643	
Fixed assets disposed with a loss	(145,341)	
Less: current year depreciation and amortization	(1,586,346)	1,571,956

The issuance of debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of bond insurance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Government Bonds Payable	469,631	
Proceeds from new debt	(19,968,267)	
Payments to defease bonds	18,470,418	
Amorization od Discount and Premium	(2,889)	(1,031,107)

Changes in net pension obligations are reported only in the statement of activities. 510,636

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

Change in long-term compensated absences	(212,189)	
Net retiree healthcare asset (obligation)	(102,490)	(314,679)

Change in Net Position of Governmental Activities **\$ 3,121,423**

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CITY OF ST. AUGUSTINE, FLORIDA
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended September 30, 2018

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES				
Ad Valorem Taxes	\$ 10,410,972	\$ 10,410,972	\$ 10,691,751	\$ 280,779
Insurance Premium Tax	336,239	336,239	423,187	86,948
Local Option Gas & Fuel Tax	496,433	496,433	514,361	17,928
Utility and Communications Service Taxes	2,435,004	2,435,004	2,492,867	57,863
Grants	-	212,650	819,746	607,096
Intergovernmental	2,299,514	2,303,514	2,360,183	56,669
Franchise Fees	1,662,000	1,662,000	1,738,279	76,279
Licenses, Permits and Other Fees	4,247,308	4,502,416	4,956,967	454,551
Fines and Forfeitures	429,450	461,845	384,656	(77,189)
Rental Income	1,130,339	1,130,339	1,175,869	45,530
Special Assements	101,000	101,000	101,704	704
Administrative Overhead Charges	3,545,795	3,545,795	3,545,795	-
Investment Income	120,540	120,540	218,060	97,520
Miscellaneous	92,081	374,969	631,540	256,571
Total Revenues	27,306,675	28,093,716	30,054,965	1,961,249
EXPENDITURES				
Current Operating:				
General Government	6,915,719	7,905,009	7,726,398	178,611
Public Safety	10,285,813	10,395,600	10,395,600	-
Physical Environment	3,040,549	2,769,827	2,769,827	-
Transportation	3,759,749	3,802,800	3,802,800	-
Culture/Recreation	1,600,082	1,436,229	1,436,229	-
Capital Outlay	2,130,450	3,083,691	3,303,643	(219,952)
Total Expenditures	27,732,362	29,393,156	29,434,497	(41,341)
Excess of Revenues Over Expenditures	(425,687)	(1,299,440)	620,468	1,919,908
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	17,809,292	15,863,051	19,968,267	18,385,216
Payments to Defeased Bonds	-	(16,226,241)	(18,470,418)	(18,470,418)
Transfers In	1,932,233	2,054,233	3,270,049	765,816
Transfers (Out)	(1,506,546)	(2,969,640)	(3,114,433)	(144,793)
Total Other Financing Sources (Uses)	18,234,979	(1,278,597)	1,653,465	985,821
Net Change in Fund Balances	17,809,292	(2,578,037)	2,273,933	2,905,729
Fund Balances - Beginning	9,052,796	9,052,796	9,052,796	-
FUND BALANCES - ENDING	\$ 26,862,088	\$ 6,474,759	\$ 11,326,729	\$ 2,905,729

See accompanying notes to basic financial statements

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Special Revenue Fund - Historic Area Community Redevelopment Agency
For the Year Ended September 30, 2018

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	343,520	343,520	\$ 341,142	\$ (2,378)
Investment Income	-	-	-	-
Total Revenues	343,520	343,520	341,142	(2,378)
EXPENDITURES				
Current Operating:				
General Government	-	-	900	(900)
Capital Outlay	-	-	-	-
Total Expenditures	-	-	900	(900)
Excess of Revenues Over Expenditures	343,520	343,520	340,242	(3,278)
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 503,991	\$ 503,991	500,514	(3,477)
Transfers (Out)	(847,511)	(847,511)	(840,756)	6,755
Total Other Financing Sources (Uses)	(343,520)	(343,520)	(340,242)	3,278
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ -	\$ -

See accompanying notes to basic financial statements

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Special Revenue Fund - Lincolnville Community Redevelopment Agency
For the Year Ended September 30, 2018

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 187,408	\$ 187,408	\$ 201,856	\$ 14,448
Investment Income	-	-	-	-
Total Revenues	187,408	187,408	201,856	14,448
EXPENDITURES				
Current Operating:				
General Government	465,775	465,775	99,395	366,380
Capital Outlay	-	-	-	-
Total Expenditures	465,775	465,775	99,395	366,380
Excess of Revenues Over Expenditures	(278,367)	(278,367)	102,461	380,828
OTHER FINANCING SOURCES (USES)				
Transfers In	314,545	314,545	302,784	(11,761)
Transfers (Out)	-	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	314,545	14,545	2,784	(11,761)
Net Change in Fund Balances	36,178	(263,822)	105,245	369,067
Fund Balances - Beginning	365,823	365,823	365,823	-
FUND BALANCES - ENDING	\$ 402,001	\$ 102,001	\$ 471,068	\$ 369,067

See accompanying notes to basic financial statements

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CITY OF ST. AUGUSTINE, FLORIDA
Statement of Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2018

	Utility	Stormwater Drainage	Solid Waste
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 13,591,727	\$ 1,763,232	\$ 118,945
Accounts Receivable (Net)	2,759,078	253,474	257,484
Due from Other Governmental Units	100,856	2,617	648,168
Prepaid Expenditures	47,019	3,846	13,287
Inventories, at Cost	45,208	-	-
Total Current Assets	16,543,888	2,023,169	1,037,884
Non-Current Assets:			
Restricted Assets			
Cash and Cash Equivalents	612,664	-	-
Total Restricted Assets	612,664	-	-
Property, Plant and Equipment:			
Land and Improvements	1,145,803	-	-
Buildings and Structures	30,705,200	270,961	333,163
Infrastructure	106,546,741	15,621,585	51,154
Machinery and Equipment	4,143,712	397,098	3,205,123
Construction in Progress	2,592,309	513,157	-
Accumulated Depreciation	(62,688,273)	(3,160,839)	(1,876,350)
Net Property, Plant and Equipment:	82,445,492	13,641,962	1,713,090
Total Non-Current Assets	83,058,156	13,641,962	1,713,090
Total Assets	99,602,044	15,665,131	2,750,974
DEFERRED OUTFLOW OF RESOURCES			
Contributions to Pension Plan	754,552	44,362	207,281
Unamortized Loss on Refunding	117,102	-	-
Total Deferred Outflow of Resources	871,654	44,362	207,281
LIABILITIES			
Current Liabilities:			
Accounts Payable and Accrued Expenses	\$ 1,200,899	\$ 93,670	\$ 498,520
Customer Deposits	612,664	-	-
Revenue Bonds Payable, Current Portion	2,859,091	-	-
Unearned Revenues - Other	-	-	-
Due to Other Funds	-	-	-
Compensated Absences, Current Portion	15,584	566	8,424
Total Current Liabilities	4,688,238	94,236	506,944
<i>(Continued)</i>			

See accompanying notes to basic financial statements

Municipal Marina	Visitor Information Center	Total Proprietary
-----------------------------	---	------------------------------

\$ 1,583,835	\$ 2,572,037	\$ 19,629,776
6,831	34,395	3,311,262
2,087,593	-	2,839,234
6,322	6,530	77,004
74,613	148,925	268,746
3,759,194	2,761,887	26,126,022

-	-	612,664
-	-	612,664

-	-	1,145,803
2,921,408	25,204,764	59,435,496
4,648,075	1,321,424	128,188,979
173,271	173,771	8,092,975
2,044,636	-	5,150,102
(4,211,805)	(10,880,169)	(82,817,436)
5,575,585	15,819,790	119,195,919
5,575,585	15,819,790	119,808,583
9,334,779	18,581,677	145,934,605

109,753	97,486	1,213,434
-	791,968	909,070
109,753	889,454	2,122,504

\$ 668,180	55,821	\$ 2,517,090
-	-	612,664
185,000	907,177	3,951,268
-	6,764	6,764
19,748	-	19,748
2,991	7,845	35,410
875,919	977,607	7,142,944

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2018

(Continued)

	Utility	Stormwater Drainage	Solid Waste
LIABILITIES			
Non-Current Liabilities:			
Net Pension Liability	\$ 2,263,948	\$ 128,679	\$ 602,062
Net OPEB Liability	407,743	27,867	128,022
Notes Payable, Less Current Portion	3,757,248	-	-
Revenue Bonds Payable, Less Current Portion	9,434,860	-	-
Compensated Absences, Less Current Portion	355,783	11,327	106,753
Total Non-Current Liabilities	16,219,582	167,873	836,837
Total Liabilities	20,907,820	262,109	1,343,781
DEFERRED INFLOW OF RESOURCES:			
Pension Plan	197,148	10,533	58,003
OPEB Plan	83,477	5,705	26,210
Total Deferred Inflow of Resources	280,625	16,238	84,213
NET POSITION			
Invested in Capital Assets, Net of Related Debt	66,511,395	13,641,962	1,713,090
Restricted			
Customer Deposits	612,664	-	-
Unrestricted	12,161,194	1,789,184	(182,829)
Total Net Position	\$ 79,285,253	\$ 15,431,146	\$ 1,530,261

See accompanying notes to basic financial statements

Municipal Marina	Visitor Information Center	Total Proprietary
-----------------------------	---	------------------------------

\$ 328,862	\$ 274,299	\$ 3,597,850
57,620	59,717	680,969
3,235,000	-	6,992,248
-	20,834,592	30,269,452
67,543	98,937	640,343
3,689,025	21,267,545	42,180,862
4,564,944	22,245,152	49,323,806

30,214	27,075	322,973
11,797	12,226	139,415
42,011	39,301	462,388

2,155,585	(5,130,011)	78,892,021
-	-	612,664
-	-	-
2,681,992	2,316,689	18,766,230
\$ 4,837,577	\$ (2,813,322)	\$ 98,270,915

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2018

	Utility	Stormwater Drainage	Solid Waste
OPERATING REVENUES			
User Charges	\$ 15,588,286	\$ 950,272	\$ 3,783,062
Fees	2,878,460	-	36,628
Rental	-	-	-
Other	102,180	-	7,171
Total Operating Revenues	18,568,926	950,272	3,826,861
OPERATING EXPENSES			
Salaries, Wages and Employee Benefits	4,270,211	288,500	1,231,458
Utilities	777,839	877	9,963
Supplies and Materials	689,228	11,091	183,224
Contractual Services	389,126	12,147	2,108,535
Repairs and Maintenance	1,015,519	35,349	223,284
Cost of Goods Sold	-	-	-
Other	501,035	47,430	60,434
Administrative Overhead Charges	2,276,524	300,744	518,651
Depreciation and Amortization	3,771,467	553,381	285,918
Total Operating Expenses	13,690,949	1,249,519	4,621,467
Operating Income (Loss)	4,877,977	(299,247)	(794,606)
NON-OPERATING REVENUES (EXPENSES)			
Investment Income	224,880	32,798	413
Interest Expense and Fiscal Charges	(328,303)	-	-
Gain (Loss) on Sale of Capital Assets	76,690	3,381	61,822
Other	541,743	-	45,052
Total Non-Operating Revenues (Expenses)	515,010	36,179	107,287
Income Before Contributions and Transfers	5,392,987	(263,068)	(687,319)
Capital Grants and Contributions	375,098	383,903	582,353
Transfers In	6,209,663	522,223	15,000
Transfers (Out)	(7,192,410)	(262,814)	(255,876)
Change in Net Position	4,785,338	380,244	(345,842)
Net Position - Beginning	74,961,576	15,082,454	2,021,054
Restatement	(461,661)	(31,552)	(144,951)
Net Position - Beginning, restated	74,499,915	15,050,902	1,876,103
Net Position - Ending	\$ 79,285,253	\$ 15,431,146	\$ 1,530,261

See accompanying notes to basic financial statements

Municipal Marina	Visitor Information Center	Total Proprietary
\$ 2,220,774	\$ 735,285	\$ 23,277,679
-	3,801,259	6,716,347
15,575	100	15,675
25,885	72,438	207,674
2,262,234	4,609,082	30,217,375
610,755	930,729	7,331,653
78,516	116,370	983,565
15,166	43,641	942,350
7,736	151,570	2,669,114
1,222,615	151,580	2,648,347
980,358	307,615	1,287,973
133,473	79,507	821,879
233,610	216,266	3,545,795
176,194	877,212	5,664,172
3,458,423	2,874,490	25,894,848
(1,196,189)	1,734,592	4,322,527
26,869	47,032	331,992
(102,449)	(897,609)	(1,328,361)
-	76	141,969
178,443	190,385	955,623
102,863	(660,116)	101,223
(1,093,326)	1,074,476	4,423,750
1,244,596	-	2,585,950
27,031	841,656	7,615,573
(161,358)	(1,293,751)	(9,166,209)
16,943	622,381	5,459,064
4,885,874	(3,368,089)	93,582,869
(65,240)	(67,614)	(771,018)
4,820,634	(3,435,703)	92,811,851
\$ 4,837,577	\$ (2,813,322)	\$ 98,270,915

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2018

	Utility	Stormwater Drainage	Solid Waste
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities:			
Received from Customers	\$ 18,869,781	\$ 732,094	\$ 4,835,222
Payment to Suppliers for Goods and Services	(5,929,833)	(260,446)	(3,084,523)
Paid to Employees	(4,270,211)	(288,500)	(1,231,458)
Other Revenues (Expenses)	-	-	-
Net Cash Flows from Operating Activities	8,669,737	183,148	519,241
Cash Flows from Capital and Related Financing Activities:			
Principal Paid on Outstanding Bond Issues	(2,315,000)	-	-
Interest Paid on Outstanding Bond Issues	(458,516)	-	-
Acquisition and Construction of Capital Assets	(6,408,890)	(1,019,195)	(52,717)
Proceeds from Sale of Assets	76,690	3,381	61,822
Bond Costs	-	-	-
Proceeds from borrowing	4,025,754	-	-
Capital Contributions and Grants	375,098	383,903	582,353
Net Cash Flows from Capital and Related Financing Activities	(4,704,864)	(631,911)	591,458
Cash Flows from Investing Activities:			
Investment Income	224,880	32,798	413
Net Cash Flows from Investing Activities	224,880	32,798	413
Cash Flows from Non-Capital Financing Activities:			
Payments Under Interfund Loan Agreements	-	(2,617)	(751,291)
Transfers from Other Funds	6,209,663	522,223	15,000
Transfers (to) Other Funds	(7,192,410)	(262,814)	(255,876)
Net Cash Flows from Non-Capital Financing Activities	(982,747)	256,792	(992,167)
Net Change in Cash and Cash Equivalents	3,207,006	(159,173)	118,945
Cash and Cash Equivalents at Beginning of Year	10,997,385	1,922,405	-
Cash and Cash Equivalents at End of Year	\$ 14,204,391	\$ 1,763,232	\$ 118,945

(Continued)

See accompanying notes to basic financial statements

Municipal Marina	Visitor Information Center	Total Proprietary
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\$ 1,189,250	\$ 4,775,719	\$ 30,402,066
(2,445,126)	(1,081,236)	(12,801,164)
(610,755)	(930,729)	(7,331,653)

-	-	-
(1,866,631)	2,763,754	10,269,249

(80,000)	(754,694)	(3,149,694)
(102,449)	(903,001)	(1,463,966)
(1,134,917)	(142,183)	(8,757,902)
-	76	141,969

-	-	-
3,500,000		7,525,754
1,244,596	-	2,585,950

3,427,230	(1,799,802)	(3,117,889)
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26,869	47,032	331,992
26,869	47,032	331,992

-	-	(753,908)
27,031	841,656	7,615,573
(161,358)	(1,293,751)	(9,166,209)

(134,327)	(452,095)	(2,304,544)
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1,453,141	558,889	5,178,808
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130,694	2,013,148	15,063,632
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\$ 1,583,835	\$ 2,572,037	\$ 20,242,440
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CITY OF ST. AUGUSTINE, FLORIDA
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2018
(Continued)

	Utility	Stormwater Drainage	Solid Waste
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Net Operating Income	\$ 4,877,977	\$ (299,247)	\$ (794,606)
Adjustments to Reconcile Net Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	3,771,467	553,381	285,918
Provision for Uncollectible Accounts	459,432	63,534	83,537
Other Revenues (Expenses)	541,743	-	45,052
Changes in Operating Assets and Liabilities:			
Accounts Receivable	(292,900)	(218,178)	963,309
Inventories	24,177	-	-
Prepays	(47,019)	(3,846)	(13,287)
Deferred Outflow of Resources	(28,654)	(2,119)	(7,896)
Accounts Payable and Compensated Absences	(639,047)	93,445	(30,295)
Net Pension Liability	33,033	2,442	9,102
Net OPEB liability	(53,918)	(3,685)	(16,929)
Deferred Inflow of Resources	(28,566)	(2,579)	(4,664)
Deposits Payable	52,496	-	-
Deferred Revenues	(484)	-	-
Total Adjustments	<u>3,791,760</u>	<u>482,395</u>	<u>1,313,847</u>
Net Cash Flows from Operating Activities	\$ 8,669,737	\$ 183,148	\$ 519,241

Non-Cash Transactions (transactions/amounts not included in the Statement of Cash Flows):

Amortization of unamortized bond refunding gain/loss to interest expense of \$135,605

See accompanying notes to basic financial statements

Municipal Marina	Visitor Information Center	Total Proprietary
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\$ (1,196,189) \$ 1,734,592 \$ 4,322,527

176,194	877,212	5,664,172
-	-	606,503
178,443	190,385	955,623

(1,251,427)	(30,512)	(829,708)
(14,700)	(26,346)	(16,869)
(6,322)	(6,530)	(77,004)
(3,855)	(4,399)	(46,923)
257,679	30,390	(287,828)
4,444	5,072	54,093
(7,620)	(7,897)	(90,049)
(3,278)	(4,977)	(44,064)
-	9	52,505
-	6,755	6,271

(670,442)	1,029,162	5,946,722
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\$ (1,866,631) \$ 2,763,754 \$ 10,269,249

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2018

	Employee Retirement Funds
ASSETS	
Cash and Short-Term Investments	\$ 2,463,671
Receivables:	
Interest and Dividends	26,446
Due from State	-
Total Receivables	<u>26,446</u>
Prepaid Expense	650
Investments, at Fair Value:	
Fixed income securities	12,166,093
Equity securities	49,347,784
Alternative strategies	1,141,705
Real Estate Fund	11,578,220
Total Investments	<u>74,233,802</u>
Total Assets	<u>76,724,569</u>
LIABILITIES	
Expenses Payable	<u>70,897</u>
Total Liabilities	<u>70,897</u>
NET POSITION, Restricted For Pensions	<u>\$ 76,653,672</u>

See accompanying notes to basic financial statements

CITY OF ST. AUGUSTINE, FLORIDA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2018

	Employee Retirement Funds
ADDITIONS	
Contributions:	
Members	\$ 708,926
City	3,611,984
State Insurance Premium Tax from General Fund	423,102
Total Contributions	<u>4,744,012</u>
Other Income	
Other Income	<u>5,505</u>
Total Other Income	<u>5,505</u>
Investment Income:	
Net Increase in Fair Value of Investments	4,260,673
Interest and Dividends on Investments	<u>1,829,348</u>
Total Investment Income	6,090,021
Less Investment Expenses	<u>287,026</u>
Net Income from Investing Activities	<u>5,802,995</u>
Total Additions	<u>10,552,512</u>
DEDUCTIONS	
Benefit Payments	4,440,747
Termination Payments	138,786
DROP Payments	-
Administrative Expenses	<u>167,121</u>
Total Deductions	<u>4,746,654</u>
Change in Net Position	<u>5,805,858</u>
Net Position - Beginning	<u>70,847,814</u>
NET POSITION - ENDING	<u><u>\$ 76,653,672</u></u>

See accompanying notes to basic financial statements

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The City of St. Augustine, Florida (the City), was established in 1925, by Special Legislative Act 11148 of the Florida Legislature. The City operates under a commission-manager form of government and provides the following services as authorized by its charter: General Government, Public Safety, Public Works, Public Utilities, Culture, Recreation, and Community Development.

The accounting and reporting policies of the City relating to the funds included in the Basic Financial Statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principals prescribed by the Government Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governments* and by the Financial Accounting Standards Board (when applicable).

A. Financial Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of St. Augustine, Florida, and its fiduciary funds. The fiduciary funds discussed here are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The City currently has separate and distinct defined benefit pension plans for the City's general employees, police officers and firefighters. These plans are legally separate from the City and are governed by board members who are both elected by their peers and appointed by the City Commission. For financial reporting purposes, these plans are reported as if they were part of the City's operations as the sole purpose of the plans are to provide retirement benefits for the City's employees. These plans have separately issued financial statements that can be obtained through the City Clerk's office.

B. Government-wide and Fund 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 non-fiduciary activities of the City. For the most part, the effect of inter-fund 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 and charges for support.

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

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures are generally recorded when the 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.

Taxes, intergovernmental revenue, licenses and permits, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Since the fund level statements for governmental activities are presented using a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following governmental fund level statements. The reconciliation briefly explains the adjustments necessary to convert the fund level statements into the government-wide governmental column presentations.

The City reports the following funds:

Major Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The General Fund and Special Revenue Fund have legally adopted annual budgets. The following are the City's major governmental funds:

a. General Fund

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Resources are generated primarily from local property and utility services taxes, franchises, licenses, permits and fees, intergovernmental revenues and charges for services. Expenditures are incurred to provide public safety, general government, public works, parks and recreation services.

b. Special Revenue Funds

The Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The Special Revenue Funds are as follows; The St. Augustine Community Redevelopment Agency fund was established by ordinance in 2000 to assist the City in redeveloping the Historic Area Community Redevelopment Area (HACRA), a blighted transportation and parking geographical area principally located in the historic downtown area. The Lincolnville Community Redevelopment Area (LCRA) was established in 2013. The primary focus of the CRA is maintaining Lincolnville's residential character. The St. Augustine Community Redevelopment Agency (CRA) funded by "increment," or the difference between appraised property values from an established base year in each of the two redevelopment areas, to the current year in the area. The CRA fund receives this amount of money from each taxing entity yearly.

c. Capital Project Fund

The Capital Project Fund is used to account for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The principal sources of revenue are bond issue proceeds and transfers from the General Fund.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

d. Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest of the governmental funds.

e. Permanent Fund

Permanent funds are used to report resources available to support the City's programs that are legally restricted so that only earnings (and not principal) may be used. The Permanent Fund includes the Anderson Trust Fund, Woodman Trust Fund, and Sanchez House Trust Fund and accounts for assets held by the City as a trustee for individuals.

Major Proprietary Funds

Proprietary Funds are used to account for activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and payments relating to the government's business activities are accounted for through proprietary funds. Proprietary funds used by the City are:

a. Utility Fund

The Utility Fund accounts for the operation, maintenance and construction of the City-owned water and sewer system.

b. Stormwater Drainage Fund

The Stormwater Drainage Fund accounts for the operation, maintenance and construction of the City-owned stormwater drainage system.

c. Solid Waste Fund

The Solid Waste Fund accounts for the operation and maintenance of the City-owned solid waste pick-up and disposal service.

d. Municipal Marina Fund

The Marina Fund accounts for operations and maintenance of the City-owned Municipal Marina facilities.

e. Visitor Information Center Fund

The Visitor Information Center Fund accounts for the operations and maintenance of the City-owned Visitor Information Center and Historic Downtown Parking Facility.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the City as a trustee or agent. Fiduciary Funds used by the City are:

a. General Employees' Pension Plan

The General Employees' Pension Plan accounts for the contributions of the general employees and the City, along with the benefits paid to the retired participants of the plan.

b. Police Officers' Pension Plan

The Police Officers' Pension Plan accounts for the contributions of the police officer employees, the City and the State of Florida, along with the benefits paid to the retired participants of the plan.

c. Firefighters' Pension Plan

The Firefighters' Pension Plan accounts for the contributions of the firefighter employees, the City and the State of Florida, along with benefits paid to the retired participants of the plan.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are administration overhead charges between the general fund and the funds benefited. Elimination of these charges would distort the direct costs for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally

dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for goods and services. Operating expenses for the proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

The budget is prepared on a GAAP basis. The legal level of control for budget variations is at the fund level. However, actual spending can exceed the appropriated amount of the fund to the extent revenues exceed the fund's adopted budget.

D. Cash

The City pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested with the State Board of Administration (SBA) Pool and two fully collateralized investment accounts with qualified public depositories. All of these investments are considered cash equivalents due to their liquidity and similarity to cash.

E. Investments

Investments within the Pension Trust Funds are made through financial brokers and are held by trustees. These assets are stated at fair value as determined in an active market.

F. Fair Value Measurement and Application

GSAB 72 addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement provides guidance for determining a fair value measurement for financial reporting purposes. This statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

Fair value is described as an exit price. Fair value measurements assume a transaction takes place in a government's principal market, or a government's most advantageous market in the absence of a principal market. The fair value also should be measured assuming that general market participants would act in their economic best interest. Fair value should not be adjusted for transaction costs.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

G. Receivables and Allowance for Uncollectible Accounts

All receivables are reported at gross value and, where appropriate, are reduced by the portion that is expected to be uncollectible. Estimated unbilled revenues from the Utility, Stormwater and Solid Waste Funds are recognized at the end of each fiscal year on a pro rata basis. The estimated amount is based on billings during the month following the close of the year. Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are classified as "due to/due from other funds".

H. Inventories

Supply inventories held by the General Fund are valued at cost using the first-in/first-out (FIFO) method. Because the consumption method is used, the supply inventory items are recorded as expenditures at the time they are withdrawn from central stores. The supply inventory value has been recorded as an asset, offset by a reserve in an equal amount. Inventories held for resale in the Proprietary Funds are valued at the lower of cost (using FIFO method) or market. Inventories of these funds are expensed as used.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The consumption method is used for these items.

J. Restricted Assets

These assets consist of cash restricted for debt service, construction, renewal and replacement, and customer deposits (See Note 2).

K. Capital Assets

Capital outlays are recorded as expenditures in the Governmental Fund Financial Statements, and as assets in the Government-wide Financial Statements to the extent the City's capitalization threshold of \$5,000 is met. In accordance with GASB Statement No. 34, infrastructure has been capitalized. Infrastructure consists primarily of streets, curbs and sidewalks. Depreciation is recorded on general capital assets (except for land and construction in progress) on a government-wide basis using the straight-line method over the following estimated useful lives:

Buildings	30 years
Furniture and Other Equipment	3-20 years
Infrastructure	20-50 years

To the extent the City's capitalization threshold of \$5,000 is met, capital outlays of the Proprietary Funds are recorded as capital assets and depreciated over their estimated useful lives on a straight-line basis on both the fund basis and the government-wide basis using the following estimated useful lives:

Buildings	10-50 years
Furniture and Other Equipment	2-10 years
Infrastructure & Improvements	10-40 years

All capital assets were valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets, donated works of art and similar items and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The City does not capitalize historical treasures or works of art. The City maintains many items and buildings of historical significance. The City does not require the proceeds from the sale of historical treasures or works of art be used to acquire other items for the collection.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenses that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations in the government-wide financial statements.

L. Deferred Inflows/Outflows of Resources

Deferred outflows of resources represent the consumption of net position that is applicable to a future reporting period. Deferred outflows have a positive effect on net position, similar to assets. Deferred inflows of resources represents the acquisition of net position that is applicable to a future reporting period. Deferred inflows have a negative effect on net position, similar to liabilities.

M. Compensated Absences

Annual vacation leave is accumulated in the following manner:

General, Municipal & Police Employees:	80 hours per year with 5 years or less, 88 hours with 6 years, 96 hours with 7 years, 104 hours with 8 years, 112 hours with 9 years, 120 hours with 10 to 15 years, 128 hours with 16 years, 136 hours with 17 years, 144 hours with 18 years, 152 hours with 19 years, maximum per employee is 160 hours with 20 or more years of service.
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Fire Department Employees:	120 hours per year with 5 years or less, 156 hours with 6 years, 165 hours with 7 years, 174 hours with 8 years, 183 hours with 9 years, 192 hours with 10 to 15 years, 216 hours with 16 years, 228 hours with 17 years, 241 hours with 18 years, maximum per employee is 252 hours with 20 or more years of service.
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Sick leave is available to be paid at termination, retirement, or resignation as follows:

General and Municipal Employees:	160 hours per year, no maximum
Police Department Employees:	160 hours per year, no maximum
Fire Department Employees:	224 hours per year, no maximum

The City has accrued for sick and vacation leave earned but unused at year end. This accrual was based on unused sick and vacation hours available to employees as maintained by the City's payroll system and as multiplied by each eligible employees individual hourly pay rate. Liquidation of the accrued sick and vacation leave has historically come from the general fund.

N. Other Post-Employment Benefits (OPEB)

Pursuant to Section 112.0801, Florida Statutes, the City is mandated to permit participation in the health insurance program by retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. The rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the Plan on average than those of active employees. The City currently provides these benefits in accordance with the vesting and retirement requirements for its employees.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

The City is financing the post employee benefits on a pay-as-you-go basis. As determined by an actuarial evaluation, the City records a net OPEB obligation in its government-wide financial statements related to the implicit and explicit subsidy. See Note 12 for further information.

O. Long-Term Obligations

In the government-wide financial statements, governmental long-term debt and other governmental long-term obligations are reported as liabilities in the governmental activities column of the Statement of Net Assets. Long-term debt and other long-term obligations of the proprietary funds are reported as liabilities in the business-type activities column of the Statement of Net Assets and the appropriate proprietary fund in the fund level statements.

P. Unearned Revenue

Governmental funds and business-type funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

Q. Pensions

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

R. Fund Balance Classifications

In fiscal year 2011, the City Commission implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* by adopting a fund balance policy. GASB No. 54 provides more clearly defined fund balance categories to make the nature and extent of the constraints place on a government's fund balances more transparent. The policy was adopted by resolution No. 2013-09, therefore any modifications to the policy would require a subsequent resolution and majority vote by the Commission. This policy establishes the Commission as the body authorized to assign amounts to these categories. The following classifications describe the relative strength of the spending constraints.

Non-spendable fund balance - is established to report items that are not expected to be converted to cash such as inventory and prepaid items; items not currently in cash form such as the long-term amount of loans and notes receivable as well as property acquired for resale; and, items legally or contractually required to be maintained intact.

Restricted Fund Balance - amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. A number of items that would otherwise qualify as restricted fund balance of the General Fund may be reported in special revenue funds or capital project funds as appropriate.

The following Restricted Fund Balance classifications are examples of those that may be used in reporting the City's financial position:

Unspent Bond Proceeds - The Unspent Bond Proceeds Reserve reflects those amounts relating to debt issued by the City for specific purposes and which are thereby restricted to be used for those purposes.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Grants Earned But Not Spent – The Grants Earned But Not Spent Reserve reflect those amounts relating to legally obligated proceeds issued to the City by another authority.

Committed Fund Balance – amounts constrained to specific purposes by the City itself by Commission approval. Commitment of fund balance may be made from time-to-time by ordinance by the City Commission. Commitments may be changed or lifted only by the City Commission taking the same formal action that imposed the constraint originally. The use (appropriation) of committed fund balances will be considered in conjunction with the annual budget adoption process or by budget amendment approved by the City Commission during the fiscal year.

Assigned Fund Balance – assignment of fund balance may be a) made for a specific purpose that is narrower than the general purposes of the government itself; and/or b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Assigned fund balance shall reflect management's intended use of resources as established by either (1) the annual budget process (and any amendments thereto) or (2) by agreement of the City's administration prior to the end of each fiscal year. Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned.

The following Assigned Fund Balance classification is an example of one that may be used in reporting the City's financial position:

Designated Carry Forward – The Designated Carry Forward Fund Balance Reserve is assigned by the City as set forth in the annual budget and any amendments thereto to provide funds for open encumbrances.

Unassigned Fund Balance – amounts that are available for any purpose.

Spending of Fund Balance - The General Fund is the only governmental fund that can report a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, if necessary, other governmental funds must report a negative unassigned fund balance when appropriate.

When both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first, then unrestricted resources as needed. When unrestricted resources (committed, assigned and unassigned) are available for use in any governmental fund, it is the City's practice to use committed resources first, then assigned, and then unassigned as needed.

In 2013, the City Commission adopted a Resolution establishing a stabilization arrangement. This Resolution is in compliance with the Governmental Accounting Standards Board's issued Statement No. 54, Fund Balance Report and Governmental Fund Type Definitions. It establishes a minimum Committed Fund Balance in the

General Fund Reserve in an amount equal to no less than 33.33% percent (four months) of the City's budgeted general operating revenues as the emergency reserve level.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

S. Unamortized Bond Premium (Discount)

Unamortized bond premium (discount) represent the amount received above or below par on various bond issues. These costs are being amortized over the life of the respective bond issues using the straight-line method, which is comparable to the effective interest method. Unamortized costs at September 30, 2018 are as follows:

	Original Cost	Accumulated Amortization	Unamortized Costs
Beginning of year	\$ 3,373,681	\$ (1,182,158)	\$ 2,191,523
Current year additions	2,617,026	(354,304)	2,262,722
Current year retirements	197,073	(197,073)	-
End of year	<u>\$ 6,187,780</u>	<u>\$ (1,733,535)</u>	<u>4,454,245</u>

T. Revenue Recognition – Property Taxes

Property tax revenue is recognized when it becomes available and measurable. Property taxes, under Florida law, are levied on November 1 by the County Tax Appraiser and collected by the County Tax Collector and become a lien on the property on November 1.

The law allows a four percent discount if paid in November, a three percent discount if paid in December, a two percent discount if paid in January, and a one percent discount if paid in February. Taxes become delinquent on April 1 of each year. Delinquent real estate taxes are advertised during the month of May. Tax certificates are sold on May 30, at a public sale, against property on which the current taxes have not been paid. If not redeemed within two years, the property will be subject to an application for tax deed.

In accordance with National Council on Governmental Accounting (NCGA) Interpretation 3, property taxes that are measurable but not available are reported as deferred revenue. The deferred revenues are recognized in the fiscal year in which they become available. The City had no taxes subject to this deferral at year-end.

U. Community Redevelopment Area

The City established the HACRA and the LCRA Community Redevelopment special revenue funds to account for revenues and expenditures related to the community redevelopment areas. The financial results of the areas are presented as blended component units through the use of a special revenue funds.

For fiscal year ended September 30, 2018, the funds received \$542,998 in property tax revenue and a \$804,198 transfer from the general fund.. The City transfer included the City's portion of the tax increment.

V. Expenditures

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased. The General Fund provides administrative services and incurs overhead costs relating to the Proprietary Funds an administrative overhead charge, which is included in direct expenses.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

W. Future Accounting Pronouncements

- a. Statement No. 83, "Certain Asset Retirement Obligations." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2019.
- b. Statement No. 84, "Fiduciary Activities." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2019.
- c. Statement No. 85, "Omnibus 2017." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2018.
- d. Statement No. 86, "Certain Debt Extinguishment Issues." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2018.
- e. Statement No. 87, "Leases." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2020.

NOTE 2. DEPOSITS AND INVESTMENTS:

A. Cash and Cash Equivalents

The City maintains a cash and investment pool that is designed for use by all funds. For the purposes of cash flows, the City considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents. In addition, investments are separately held and accounted for by several of the City's funds where contractual agreements and bond covenants provide for and require such arrangements.

At September 30, 2018, the carrying amount of cash on hand was \$3,126,930 and the related bank balance was \$2,834,541. Monies, which are placed on deposit with financial institutions in the form of demand deposit accounts, are defined as Public Deposits and as such are secured as provided for in Chapter 280, Florida Statutes. Financial institutions, which meet the requirements for this chapter, can be designated as qualified public depositories eligible to receive Public Deposits. This chapter also created the Public Deposit Security Trust Fund to facilitate the recovery of administrative penalties resulting from the default or insolvency of any qualified Public Depository and the subsequent payment of any losses to Public Depositors. When Public

Deposits are made in accordance with this statute, no Public Depositor shall be liable for any loss thereof. Thus, all deposits at year-end are insured or collateralized with securities pursuant to Chapter 280, Florida Statutes.

State Statutes govern the City's investment policies. The basic allowable investment instruments include the Local Government Surplus Funds Trust Fund (State Board); Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating; interest-bearing time deposits or savings accounts in qualified public depositories; direct obligations of the United States Treasury; Federal agencies and instrumentalities; other investments authorized by law or ordinance for a county or municipality.

The State Board consists of the Local Government Surplus Trust Fund (Florida PRIME). The Florida PRIME is currently considered a SEC 2a7-like fund, thus the account balance should also be considered the fair value of the investment. Florida PRIME is rated by Standard & Poor's and currently has a rating of AAAM. The Florida PRIME balance of \$28,533,611 maturity as of September 30, 2018. A government money market account with a qualified public depository was established by the City in 2008. This account is fully collateralized and held a balance of \$551,362 as of September 30, 2018. A second account with a qualified public depository was established by the City in 2009. This account held a balance of \$0 as of September 30, 2018 due to the account being closed during the fiscal year and.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 2. DEPOSITS AND INVESTMENTS: (continued)

B. Investment Measurement at Fair Value

Fair Value Hierarchy

The accounting standards break down the fair value hierarchy into three levels based on how observable the inputs are that make up the valuation. The most observable inputs are classified as Level 1 where the unobservable inputs are classified as Level 3.

Level 1 Inputs -to the Valuation Methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

As a general rule, any asset that has a daily closing price and is actively traded will be classified as a Level 1 input.

Level 2 Inputs -are inputs (other than quoted prices included within Level 1) that are observable for the asset or liability, either directly or indirectly. Inputs to the valuation methodology include: (1) quoted market prices for similar assets or liabilities in active markets, (2) quoted prices for identical or similar assets or liabilities in active markets, (3) inputs other than quoted prices that are observable for the asset or liability, and (4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

As a general rule, if an asset or liability does not fall into the requirements of a Level 1 or Level 3 input, it would default to Level 2. With Level 2 inputs, there is usually data that can be easily obtained to support the valuation, even though it is not as easily obtained as a Level 1 input would be.

Level 3 Inputs -to the valuation methodology are unobservable and significant to the fair value measurement.

As a general rule, Level 3 inputs are those that are difficult to obtain on a regular basis and require verification from an outside party, such as an auditor or an appraisal, to validate the valuation.

Net asset value (NAV) is a common measurement of fair value for Level 1, Level 2, and Level 3 investments. A fund's NAV is simply its assets less its liabilities, and is often reported as a per share amount for fair value measurement purposes. The Plan would multiply the NAV per share owned to arrive at fair value. Level 1 investment in funds such as mutual funds report at a daily NAV per share and are actively traded. NAV also comes in to play for Level 2 and 3 investments. As a matter of convenience (or referred to in accounting literature as a "practical expedient"), a Plan can use the NAV per share for investments in a nongovernmental entity that does not have a readily determined fair value, such as an alternative investment. Investments measured at NAV as a practical expedient would be excluded from the fair value hierarchy because the valuation is not based on actual market inputs but rather is quantified using the fund's reported NAV as a matter of convenience.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 2. DEPOSITS AND INVESTMENTS: (continued)

	September 30, 2018	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
General Pension Plan				
Fixed Income Security	\$ 4,646,146	\$ -	\$ 4,646,146	\$ -
Equity Securities	28,229,827	28,229,827	-	-
Alternative Strategies	1,141,705	-	1,141,705	-
Real Estate funds	7,521,891	-	7,521,891	-
Investment at Fair Value	\$ 41,539,569	\$ 28,229,827	\$ 13,309,742	\$ -
Police Pension Plan				
Fixed Income Security	\$ 3,096,297	\$ -	\$ 3,096,297	\$ -
Equity Securities	12,908,852	12,908,852	-	-
Alternative Strategies	-	-	-	-
Real Estate funds	3,953,145	-	3,953,145	-
Investment at Fair Value	\$ 19,958,294	\$ 12,908,852	\$ 7,049,442	\$ -
Fire Pension Plan				
Fixed Income Security	\$ 4,423,650	\$ -	\$ 4,423,650	\$ -
Equity Securities	8,209,105	8,209,105	-	-
Alternative Strategies	-	-	-	-
Real Estate funds	103,184	-	103,184	-
Investment at Fair Value	\$ 12,735,939	\$ 8,209,105	\$ 4,526,834	\$ -
Total Investment at Fair Value	\$ 74,233,802	\$ 49,347,784	\$ 24,886,018	\$ -

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 2. DEPOSITS AND INVESTMENTS: (continued)

C. Investments – General Pension Plan

Interest Rate Risk

The General Pension Plan Investment Policy limits interest rate risk by limiting the fixed-income portfolio duration to less than 135% of the market index duration, including investments in government issues, corporate bonds with an average rating of A or higher and/or Government National Mortgage Association pooled obligations. There may be exceptional circumstances indicating the use of longer maturities, but these exceptions should be few. As of September 30, 2018, the General Employee's Pension Plan had the following fixed income investments and maturities at PAR value. :

Investment Type	PAR Value	Investment Maturities (in Years)			
		Less Than 1	Between 1 and 5	Between 6 and 10	More Than 10
Fixed	\$ 4,394,242	\$ 485,000	\$ 1,109,861	\$ 1,193,887	\$ 1,605,494

Credit Risk and Concentration of Credit Risk

Excessive concentration of assets will be avoided. Excessive Concentration is defined as having more than five percent on a cost basis of the equity portfolio in any single common stock or having more than five percent on a cost basis of the portfolio in fixed-income securities of one specific issue, with the exception of the securities of the U.S. Government and its agencies and high quality market funds, as stated in the plan's investment policy.

Foreign Currency

Investment in Foreign Securities is allowed under the investment plan; however, not more than twenty-five percent of the total fund market value may be invested in foreign securities.

D. Investments – Police Pension Plan

Interest Rate Risk

The Police Pension Plan Investment Policy limits fixed income securities to 135% of the duration of the market index, including investments in government issues, corporate bonds having an average quality rating of A or higher and/or securities issued by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia. There may be exceptional circumstances indicating the use of longer maturities, but these exceptions should be few. As of September 30, 2018, the Police Officer's Pension Plan had the following investments and maturities:

Investment Type	% of Fund	Fair Value	Rating	Effective Duration
Carillon Core Plus	48.99%	\$ 1,516,790	AAA-B	5.20
T. Row Price Spectrum	51.01%	1,579,507	AAA-B or below	5.44
	100.00%	\$ 3,096,297		

Credit Risk and Concentration of Credit Risk

Excessive concentration of assets will be avoided. Excessive Concentration is defined as having more than five percent on a cost basis of the equity portfolio in any single common stock or having more than five percent on a cost basis of the portfolio in fixed-income securities of one specific issue, with the exception of the securities of the U.S. Government and its agencies and high quality market funds, as stated in the plan's investment policy. Credit risk is the risk that a debt issuer will not fulfill its obligations. Consistent with state law the Plan's investment guidelines limit its fixed income investments to a quality of "A" or equivalent as rated by Moody's or by Standard & Poor's board rating services at the time of purchase. Fixed income investments which are downgraded below the minimum rating must be liquidated at the earliest beneficial opportunity.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 2. DEPOSITS AND INVESTMENTS: (continued)

Foreign Currency

Investment in foreign securities is allowed under the investment plan; however, not more than twenty-five percent of the total fund market value may be invested in foreign securities.

E. Investments – Firefighter Pension Plan

Interest Rate Risk

The Firefighter Pension Plan Investment Policy limits all investments in corporate fixed income securities to those that hold a rating of investment grade or higher. There is no limit imposed on investment in fixed income securities issued directly by the U.S. Government. The Plan limits the effective duration of its investment portfolio through the adoption of the Merrill Lynch Government/Corporate Bond Index bench mark. It is expected that the average duration of the total fixed income portfolio will not exceed 150% of the duration of the Index. As of September 30, 2018, the Firefighter Pension Plan held the following fixed income investments:

Investment Type	% of Fund	Fair Value	Rating	Effective Duration
US Government Agencies	32.8%	\$ 1,656,702	AA	10.0-15.0
Corporate Bonds	34.9%	1,758,765	A	11.0
International fixed income investment	20.0%	1,008,183	BBB-A	2.0-5.0
Temporary investment funds	12.3%	620,343	AAA	Daily
	100%	\$ 5,043,993		

Credit Risk and Concentration of Credit Risk

Excessive concentration of assets will be avoided. Excessive Concentration is defined as having more than five percent on a cost basis of the equity portfolio in any single common stock or having more than five percent on a cost basis of the portfolio in fixed-income securities of one specific issue, with the exception of the securities of the U.S. Government and its agencies and high quality market funds, as stated in the plan's investment policy.

Credit risk is the risk that a debt issuer will not fulfill its obligations. Consistent with state law the Plan's investment guidelines limit its fixed income investments to a quality of "A" or equivalent as rated by Moody's or by Standard &

Poor's board rating services at the time of purchase. Fixed income investments which are downgraded below the minimum rating must be liquidated at the earliest beneficial opportunity.

Foreign Currency Risk

Investment in foreign securities is allowed under the plan; however, no more than twenty-five percent of the plan's total assets may be invested in foreign securities.

NOTE 3. ACCOUNTS RECEIVABLE:

Receivables at September 30, 2018, consist of the following:

	Governemental Activities	Business-Type Activities	Total
Accounts	\$ 1,219,431	\$ 3,311,261	\$ 4,355,942
Intergovernmental	400,000	2,839,235	3,413,985
Gross Receivables	\$ 1,619,431	\$ 6,150,496	\$ 7,769,926

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 4. CAPITAL ASSETS:

The following is a summary of the changes in capital assets for the fiscal year ended September 30, 2018:

Governmental Activities	Balance 09/30/17	Increases	Decreases	Balance 09/30/18
Capital Assets Not Being Depreciated:				
Land and Improvements	\$ 8,055,150	\$ -	\$ (9,114)	\$ 8,046,036
Construction in Progress	1,127,163	1,416,651	(2,321,041)	222,773
Total Capital Assets Not Being Depreciated	9,182,313	1,416,651	(2,330,155)	8,268,809
Other Capital Assets:				
Buildings	20,906,685	812,778	(176,928)	21,542,535
Infrastructure	21,239,030	2,081,615	-	23,320,645
Furniture and Other Equipment	8,645,092	1,486,061	(648,613)	9,482,540
Total Other	50,790,806	4,380,454	(825,541)	54,345,720
Less Accumulated Depreciation For:				
Buildings	12,416,827	419,215	(10,763)	12,825,279
Infrastructure	8,723,695	626,544	-	8,900,239
Furniture and Other Equipment	6,920,794	540,587	(506,130)	6,955,251
Total Accumulated Depreciation	27,611,316	1,586,346	(516,893)	28,680,769
Other Capital Assets, Net	23,179,491	2,794,108	(308,648)	25,664,951
TOTAL	\$ 32,361,804	\$4,210,759	\$(2,638,803)	\$ 33,933,760

Depreciation was allocated to Governmental Activities as follows:

General Government	\$ 1,479,198
Public Safety	12,925
Physical Environment	94,224
Transportation	-
Culture & Recreation	-
Total	\$ 1,586,346

Construction in progress is composed of the following at September 30, 2018:

Charlotte Street Reconstruction	\$ 172,322
Mobility and Parking Improvements	50,451
Total	\$ 222,773

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 4. CAPITAL ASSETS: (continued)

Business-Type Activities

	<u>Balance</u> <u>09/30/17</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>09/30/18</u>
Capital Assets Not Being Depreciated:				
Land and Improvements	\$ 1,145,803	\$ -	\$ -	\$ 1,145,803
Construction in Progress	5,813,815	3,165,582	(3,829,296)	5,150,101
Total Capital Assets Not Being Depreciated	<u>6,959,618</u>	<u>3,165,582</u>	<u>(3,829,296)</u>	<u>6,295,904</u>
Other Capital Assets:				
Buildings	60,301,259	281,402	(1,147,165)	58,837,839
Infrastructure	119,616,766	8,961,349	(389,136)	128,188,979
Furniture and Other Equipment	8,103,765	578,535	(589,325)	8,092,975
Total Other	<u>188,021,790</u>	<u>9,821,286</u>	<u>(2,125,626)</u>	<u>195,119,794</u>
Less Accumulated Depreciation For:				
Buildings	(29,086,470)	1,142,314	(410,010)	(29,818,774)
Infrastructure	(44,564,265)	3,968,101	(316,886)	(48,215,480)
Furniture and Other Equipment	(5,228,484)	553,757	(999,059)	(4,783,182)
Total Accumulated Depreciation	<u>(78,879,219)</u>	<u>5,664,172</u>	<u>(1,725,955)</u>	<u>(82,817,435)</u>
Other Capital Assets, Net	<u>109,142,571</u>	<u>4,157,114</u>	<u>(399,671)</u>	<u>112,302,359</u>
TOTAL	<u><u>\$ 116,102,189</u></u>	<u><u>\$7,322,969</u></u>	<u><u>(\$4,228,966)</u></u>	<u><u>\$119,195,919</u></u>

Depreciation was allocated to Business-Type Activities as follows:

Utility Fund	\$ 3,771,467
Stormwater Drainage Fund	553,381
Solid Waste Fund	285,918
Municipal Marina Fund	176,194
Visitor Information Center	877,212
Total	<u><u>\$ 5,664,172</u></u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 4. CAPITAL ASSETS: (continued)

Construction in progress is composed of the following at September 30, 2018:

Category G FEMA Project 1	\$ 2,044,636
Automated Meter Reading Rollup	1,177,946
Charlotte Street Reconstruction Project	946,495
May Street Intersection (Phase II)	374,381
Tideflex Valves Improvements	274,341
Coquina Avenue Outfall Improvement Rollup	102,074
R0218 Well D-3 Invest & Repairs	101,067
Lincolnville Drainage Project 2	65,943
2017 Stormwater Project	33,931
St Francis Sewer Replacement (R0228)	16,800
Lincolnville Drainage Project 1	6,400
Court Theophila-Edna Project	3470
Community Development Block Grant Project 1	2,617
Total	\$ 5,150,101

NOTE 5. RISK MANAGEMENT, LITIGATION AND COMMITMENTS:

The City is exposed to various risks of losses related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. A small portion of the risk is covered by commercial insurance. The majority of this risk (Workers Compensation, Property and Liability) is covered through the Florida Municipal Insurance Trust (the "Trust"). The City pays an annual premium to the Trust for its coverage. The premiums are designed to fund the liability risk assumed by the Trust and are based on certain actual exposures and appropriate classifications of each member. The coverage provided for Workers Compensation is \$1,000,000 for each occurrence. Coverage provided Property and Liability is \$200,000 for each person and \$300,000 for each occurrence with a maximum up to \$1,000,000. The City also has Specific Excess Coverage of \$1,000,000 through the Trust. There were no claims paid that exceeded coverage in the past three fiscal years. Employee medical benefits are covered by commercial insurance.

The City Attorney estimates that the amount of any actual or potential claims against the City as of September 30, 2018, will not materially affect the financial condition of the City. Therefore, the financial statements contain no provision for estimated claims. The City has received notice pursuant to the requirements of the J. Bert Harris Private Property Rights Protection Act of a claim for damages exceeding \$3,400,000.00 allegedly arising out of the denial by the City Commission of approval for demolition of structures designated as historically significant. The City satisfied the requirements of the Harris Act by responding to that claim with a bona fide offer of settlement and a ripeness decision.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 5. RISK MANAGEMENT, LITIGATION AND COMMITMENTS (CONTINUED):

The City denied the claim and expressly denied the damages asserted. The owners filed suit in pursuit of this claim. The presiding judge entered judgment in favor of the City, holding that the plaintiffs failed to pursue this claim in a timely manner. The owners appealed this judgment, and the appellate court reversed the trial court and entered an

order retreating from their previous decision and finding the owners' claim and lawsuit timely, returning the case to circuit court. The presiding judge again entered judgment in favor of the City, and granted the City's motion for summary judgment. Plaintiffs have stated that they intend to appeal this decision. The City Attorney's Office has engaged the law firm of Marks Gray, P.A. in defense of the claim and intends to defend the action vigorously.

At September 30, 2018, the City had outstanding commitments of approximately \$5,326,500 relating to construction contracts.

NOTE 6. LONG-TERM DEBT:

Governmental Funds

Capital Improvement Refunding Revenue Bonds, Series 2011B:

On December 28, 2011, the City issued Capital Improvement Refunding Revenue Bonds totaling \$10,440,000. The Bonds are being issued for the purpose of (i) currently refunding all of the City's outstanding Public Service Tax and Guaranteed Entitlement Revenue Refunding and Improvement Bonds, Series 2001, and (ii) paying certain costs of issuance incurred with respect thereto, including the premium for a Municipal Bond Insurance Policy. The proceeds of the Refunded Bonds were used to finance (i) the current refunding of the City's outstanding Public Service Tax and Guaranteed Entitlement Revenue Refunding and Improvement Bonds, Series 1992, (ii) the acquisition, relocation, construction and/or equipping of a parking garage, a fire station and related facilities on different sites of the City and other capital projects of the City, (iii) the capitalization of interest on a portion of the Refunding Bonds, (iv) the purchase of a surety bond to fund the Reserve Account relating to the Refunded Bonds, and (v) the cost of issuance with respect to the Refunded Bonds. This issuance results in an \$814,718 difference in cash flow requirements with a present value economic gain of \$574,623.

Principal payments are due annually on October 1, and interest payments (2.0% to 3.25%) are due semi-annually on April 1 and October 1. The annual requirement to amortize long-term bonded debt outstanding as of September 30, 2018 is as follows:

Year Ended September 30,	Capital Improvement Revenue Bonds Series 2011B		
	Principal	Interest	Total
2019	310,982	173,323	484,305
2020	314,326	165,548	479,874
2021	327,702	156,118	483,820
2022	337,733	145,468	483,201
2023	347,765	133,225	480,990
2024-2028	1,959,523	451,263	2,410,786
2029-2033	906,195	59,981	966,176
	<u>\$ 4,504,226</u>	<u>\$ 1,284,926</u>	<u>\$ 5,789,152</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6: LONG TERM DEBT (continued):

Capital Improvement and Refunding Revenue Bonds, Series 2013:

On February 15, 2013, the City issued Capital Improvement and Refunding Revenue Bonds totaling \$20,645,000 to advance refund a portion of the outstanding principal amount of the City's Capital Improvement and Refunding Revenue Bonds, Series 2004 maturing on October 1, 2016 and all of the Series 2004 Bonds maturing on October 1, in the years 2017 through and including 2029 and in 2034; and to finance the acquisition, construction and equipping of a portion of the cost of various capital improvement projects located within the City, including without limitation, the Historic Downtown Parking Facility and other municipal capital improvement projects to City facilities and infrastructure on file with the City; and to pay the costs of issuing the Series 2013 Bonds. This issuance savings results in a \$1,377,123 difference in cash flow requirements with a present value economic gain of \$1,078,678.

Principal payments are due annually on October 1, and interest payments (2.0% to 5.0%) are due semi-annually on April 1 and October 1. The annual requirement to amortize long-term bonded debt outstanding as of September 30, 2018 is as follows: -

Year Ended September 30,	Capital Improvement Revenue Bonds		
	Principal	Series 2013 Interest	Total
2019	7,406	76,475	83,881
2020	7,619	76,253	83,872
2021	7,832	76,024	83,856
2022	8,046	75,789	83,835
2023	8,365	75,548	83,913
2024-2028	46,461	372,919	419,380
2029-2033	72,035	362,533	434,568
2034-2038	753,841	292,878	1,046,719
2039-2042	645,000	65,437	710,437
	<u>\$ 1,556,605</u>	<u>\$ 1,473,856</u>	<u>\$ 3,030,461</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6: LONG TERM DEBT (continued):

Capital Improvement and Refunding Revenue Bonds, Series 2017:

On December 14, 2017, the City issued Capital Improvement and Refunding Revenue Bonds totaling \$18,395,000 to advance refund the remaining outstanding principal amount of the City's Capital Improvement and Refunding Revenue Bonds, Series 2004 maturing on October 1, 2030 and all of the Series 2011 Bonds maturing on October 1, 2041; and to finance the costs of the design, installation, acquisition, construction reconstruction and equipping of various capital projects of the City including without limitation, capital improvements to the City's parking and access management system; and to pay the costs of issuing the Series 2017 Bonds. This issuance savings results in a \$2,709,447 difference in cash flow requirements with a present value economic gain of \$1,913,284.

Principal payments are due annually on October 1, and interest payments (2.0% to 5.0%) are due semi-annually on April 1 and October 1. The annual requirement to amortize long-term bonded debt outstanding as of September 30, 2018 is as follows:

Year Ended September 30,	Capital Improvement Revenue Bonds Series 2017		
	Principal	Interest	Total
2019	150,921	851,669	1,002,590
2020	155,638	845,632	1,001,270
2021	165,070	839,406	1,004,476
2022	169,787	832,803	1,002,590
2023	174,503	826,012	1,000,515
2024-2028	193,369	4,065,728	4,259,097
2029-2033	1,075,315	3,899,904	4,975,219
2034-2038	8,027,134	3,207,081	11,234,215
2039-2043	7,121,597	723,715	7,845,312
	<u>\$ 17,233,334</u>	<u>\$16,091,950</u>	<u>\$ 33,325,284</u>

Enterprise Funds

Capital Improvement Refunding Revenue Bonds, Series 2011B:

On December 28, 2011, the City issued Capital Improvement Refunding Revenue Bonds totaling \$10,440,000. The Bonds are being issued for the purpose of (i) currently refunding all of the City's outstanding Public Service Tax and Guaranteed Entitlement Revenue Refunding and Improvement Bonds, Series 2001, and (ii) paying certain costs of issuance incurred with respect thereto, including the premium for a Municipal Bond Insurance Policy. The proceeds of the Refunded Bonds were used to finance (i) the current refunding of the City's outstanding Public Service Tax and Guaranteed Entitlement Revenue Refunding and Improvement Bonds, Series 1992, (ii) the acquisition, relocation, construction and/or equipping of a parking garage, a fire station and related facilities on different sites of the City and other capital projects of the City, (iii) the capitalization of interest on a portion of the Refunding Bonds, (iv) the purchase of a surety bond to fund the Reserve Account relating to the Refunded Bonds, and (v) the cost of issuance with respect to the Refunded Bonds. This issuance results in an \$814,718 difference in cash flow requirements with a present value economic gain of \$574,623.

Principal payments were due annually on October 1, and interest payments (2.0% to 3.25%) are due semi-annually on April 1 and October 1. The annual requirement to amortize long-term bonded debt outstanding as of September 30, 2018 is as follows:

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6. LONG-TERM DEBT: (continued)

Year Ended September 30,	Capital Improvement Revenue Bonds		
	Principal	Series 2011B Interest	Total
2019	154,018	85,840	239,858
2020	155,674	81,989	237,663
2021	162,298	77,320	239,618
2022	167,267	72,045	239,312
2023	172,235	65,981	238,216
2024-2028	970,477	223,493	1,193,970
2029-2033	448,805	29,706	478,511
	<u>\$ 2,230,774</u>	<u>\$ 636,374</u>	<u>\$ 2,867,148</u>

Water and Sewer Revenue Refunding Bonds, Series 2012:

On December 11, 2012, the City issued Water and Sewer Revenue Refunding Bonds, Series 2012 totaling \$15,930,000, to advance refund a portion of the outstanding principal amount of the City's Water and Sewer Revenue Bonds, Series 2003 maturing on October 1, 2013 and all of the outstanding principal amount maturing on and after October 1, 2014; to finance the costs of certain capital improvements to the City's Water and Sewer System, including without limitation water main and pipeline replacements (\$4,530,000); to pay Assured Guaranty Municipal Corp. a premium for insuring the 2012 Bonds; to purchase for deposit to the Reserve Account, a Reserve Fund Surety Bond issued by Assured securing the 2012 Bonds and certain other bonds issued on a parity with the 2012 Bonds; and to pay the costs of issuing the 2012 Bonds. This issuance results in a \$1,672,283 difference in cash flow requirements with a present value economic gain of \$1,522,648.

Principal payments are due annually on October 1, and interest payments (2.0% to 3.25%) are due semi-annually on April 1 and October 1. The annual requirement to amortize long-term bonded debt outstanding as of September 30, 2018 is as follows

Year Ended September 30,	Water & Sewer Revenue Refunding Bonds		
	Principal	Series 2012 Interest	Total
2019	1,650,000	368,550	2,018,550
2020	2,455,000	302,550	2,757,550
2021	490,000	204,350	694,350
2022	1,805,000	184,750	1,989,750
2023	1,890,000	94,500	1,984,500
	<u>\$ 8,290,000</u>	<u>\$ 1,154,700</u>	<u>\$ 9,444,700</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6. LONG-TERM DEBT: (continued)

Capital Improvement and Refunding Revenue Bonds, Series 2013:

On February 15, 2013, the City issued Capital Improvement and Refunding Revenue Bonds totaling \$20,645,000 to advance refund a portion of the outstanding principal amount of the City's Capital Improvement and Refunding Revenue Bonds, Series 2004 maturing on October 1, 2016 and all of the Series 2004 Bonds maturing on October 1, in the years 2017 through and including 2029 and in 2034; and to finance the acquisition, construction and equipping of a portion of the cost of various capital improvement projects located within the City, including without limitation, the Historic Downtown Parking Facility and other municipal capital improvement projects to City facilities and infrastructure on file with the City; and to pay the costs of issuing the Series 2013 Bonds. This issuance results in a \$1,377,123 difference in cash flow requirements with a present value economic gain of \$1,078,678.

Principal payments are due annually on October 1, and interest payments (2.0% to 5.0%) are due semi-annually on April 1 and October 1. The annual requirement to amortize long-term bonded debt outstanding as of September 30, 2018 is as follows:

Year Ended September 30,	Capital Improvement & Refunding Revenue Bonds Series 2013		
	Principal	Interest	Total
2019	687,594	734,375	1,421,969
2020	707,381	713,747	1,421,128
2021	727,168	692,526	1,419,694
2022	746,954	670,711	1,417,665
2023	776,635	648,302	1,424,937
2024-2028	4,313,539	2,793,981	7,107,520
2029-2033	6,687,965	1,829,867	8,517,832
2034-2038	2,341,159	202,122	2,543,281
2039-2042	215,000	21,813	236,813
	<u>\$ 17,203,395</u>	<u>\$ 8,307,444</u>	<u>\$ 25,510,839</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6. LONG-TERM DEBT: (continued)

Water and Sewer Revenue Refunding Bonds, Series 2016:

On July 15th, 2016 the City issued Series 2016 Bond is being issued pursuant to Chapter 11148, Laws of Florida, Special Acts of 1925, as amended, Chapter 166, Part II, Florida Statutes, as amended, and other applicable provisions of law, and Resolution No. 86-5 adopted by the City Commission of the City (the "Commission") on June 25, 1986, as amended and supplemented, and as particularly amended by Resolution Nos. 90-09, 96-12 and 2003-26 adopted by the Commission on March 22, 1990, May 30, 1996 and November 4, 2003, respectively, and as may be further amended and supplemented from time to time, and as particularly amended and supplemented by a resolution adopted by the Commission on July 11, 2016 (collectively, the "Resolution") to provide for the deposit of the proceeds of the Series 2016 Bond to various funds and accounts established pursuant to the Resolution for the following purposes:

- (a) To currently refund the outstanding principal amount of the City's Water and Sewer Revenue Refunding Bonds, Series 2005 (the "Series 2005 Bonds"); and
- (b) To pay the costs of issuing the Series 2016 Bond (the "Issuance Expenses").

Unless otherwise specifically defined, all capitalized terms used in this Certificate shall have the meanings as those set forth in the Resolution or in Sections 1.148-1 through 1.148-10 and Section 1.150-1 of the Income Tax Regulations (the "Regulations").

- (c) The refunding of the Series 2005 Bonds is being undertaken by the City in order to realize a significant present value interest cost savings. The Series 2005 Bonds will be redeemed on August 19, 2016, which is less than 90 days from the date hereof. The Series 2005 Bonds were issued for the purpose of (a) currently refunding the City's Water and Sewer Revenue Refunding Bonds, Series 1995A and Series 1995B (collectively, the "Series 1995 Bonds"); (b) currently refunding the City's Water and Sewer Revenue Refunding Bonds, Series 1996 (the "Series 1996 Bonds"); (c) advance refunding the City's Water and Sewer Revenue Bonds, Series 1999 (the "Series 1999 Bonds"); and (d) financing the costs of acquiring and constructing certain capital improvements to the water and sewer system (the "System") owned and operated by the City (the "2005 Project"). The Series 1995 Bonds and Series 1996 Bonds were issued to refund separate portions of the City's Water and Sewer Revenue Refunding Bonds, Series 1986 (the "Series 1986 Bonds"). The Series 1986 Bonds were issued to advance refund the City's Water and Sewer Revenue Refunding Bonds, Series 1985 (the "Series 1985 Bonds"). The Series 1985 Bonds were issued to advance refund the City's Water and Sewer Revenue Bonds, Series 1984 (the "Series 1984 Bonds"). The Series 1984 Bonds were issued to advance refund the City's Water and Sewer Refunding Revenue Bonds, Series 1983 (the "Series 1983 Bonds") and to finance certain capital improvements to the System (the "1984 Project"). The Series 1983 Bonds were issued to refund certain prior bonds of the City (the "Prior Refunded Bonds") originally issued to finance or refinance capital improvements to the System (the "Prior Projects"). The 1999 Bonds were issued to finance the acquisition and construction of certain capital improvements to the System (the "1999 Project"). The Prior Projects, 1984 Project, 1999 Project and 2005 Project are hereinafter collectively referred to as the "Refinanced Projects." This issuance savings results in a \$346,367 difference in cash flow requirements with a present value economic gain of \$331,880.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6. LONG-TERM DEBT: (continued)

Principal payments are due annually on October 1, and interest payments are due semi-annually on April 1 and October 1. The annual requirement to amortize bonded debt outstanding as of September 30, 2018 is as follows:

<u>Year Ended</u> <u>September 30,</u>	Water & Sewer Revenue Refunding Bonds		
	Principal	Series 2016 Interest	Total
2019	710,000	38,916	748,916
2020	-	28,905	28,905
2021	2,050,000	28,905	2,078,905
2022	-	-	-
2023	-	-	-
	<u>\$ 2,760,000</u>	<u>\$ 96,726</u>	<u>\$ 2,856,726</u>

Capital Improvement and Refunding Revenue Bonds, Series 2017:

On December 14, 2017, the City issued Capital Improvement and Refunding Revenue Bonds totaling \$18,395,000 to advance refund the remaining outstanding principal amount of the City's Capital Improvement and Refunding Revenue Bonds, Series 2004 maturing on October 1, 2030 and all of the Series 2011 Bonds maturing on October 1, 2041; and to finance the costs of the design, installation, acquisition, construction reconstruction and equipping of various capital projects of the City including without limitation, capital improvements to the City's parking and access management system; and to pay the costs of issuing the Series 2017 Bonds. This issuance savings results in a \$2,709,447 difference in cash flow requirements with a present value economic gain of \$1,913,284.

Principal payments are due annually on October 1, and interest payments (2.0% to 5.0%) are due semi-annually on April 1 and October 1. The annual requirement to amortize long-term bonded debt outstanding as of September 30, 2018 is as follows:

<u>Year Ended</u> <u>September 30,</u>	Capital Improvement & Refunding Revenue Bonds		
	Principal	Series 2017 Interest	Total
2019	9,079	51,231	60,310
2020	9,362	50,868	60,230
2021	9,930	50,494	60,424
2022	10,213	50,097	60,310
2023	10,497	49,688	60,185
2024-2028	11,631	244,572	256,203
2029-2033	64,685	234,596	299,281
2034-2038	482,866	192,919	675,785
2039-2043	428,403	43,535	471,938
	<u>\$ 1,036,666</u>	<u>\$ 968,000</u>	<u>\$ 2,004,666</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6. LONG-TERM DEBT: (continued)

State Revolving Fund Loan – DW 550410:

On May 9th, 2017, the State of Florida Department of Environmental Protection, State Revolving Fund Loan was obtained for the purpose of providing financing for the planning, design and construction of various public water systems projects. The loan is payable from and secured by pledged gross revenues of the water and/or sewer system. Principal and interest paid for the current fiscal year was \$ - and pledged revenues were \$4,713,224. At September 30, 2018, principal and interest to maturity in 2026 to be paid from pledged future revenues totaled \$4,098,455. As of September 30, 2018, outstanding principal, including capitalized interest, was \$4,025,754. The loan bears interest at 1.24%. The City must fix, establish, maintain and collect water and/or sewer system revenues which will at least equal 115% of the debt service requirements each fiscal year plus 100% of all additional debt service requirements.

Principal and interest payments are due semi-annually on June 15th and December 15th. Estimated annual debt service requirements to maturity based on the outstanding balance of the loan as of September 30, 2018 are as follows:

State Revolving Fund Loan DW 550410			
Year Ended September 30,	Series 2017		
	Principal	Interest	Total
2019	268,506	5,996	274,502
2020	537,447	11,557	549,004
2021	538,145	10,859	549,004
2022	538,813	10,191	549,004
2023	539,481	9,523	549,004
2024-2026	1,603,362	24,575	1,627,937
	<u>\$ 4,025,754</u>	<u>\$ 72,701</u>	<u>\$ 4,098,455</u>

Note Payable

Capital Improvement Revenue Note, Series 2018

On April 23, 2018, the City entered into a loan agreement with the Branch Banking and Trust (BB&T) in the principal amount of \$3,500,000 with an interest rates of 4.17%. The purpose of the loan was used (i) to finance the cost of improvements to the City's Municipal Marina south and central dock systems and (ii) to pay the costs of issuance for the Series 2018 Note. The loan proceeds were funded through pledged funds consisting of (1) Non-Ad Valorem Revenues budgeted, appropriated, and deposited into the debt service fund, and (2) all moneys in the funds and accounts including the investments thereof, after being applied in accordance with the Resolution.

Principal payments will be made every October 1, and interest payments (4.17%) are due semiannually every April 1 and October 1. The annual requirements as of September 30, 2018 is as follows:

Capital Improvement Revenue Note			
Year Ended September 30,	Series 2018		
	Principal	Interest	Total
2019	185,000	142,614	327,614
2020	195,000	134,899	329,899
2021	200,000	126,768	326,768
2022	210,000	118,428	328,428
2023	220,000	109,671	329,671
2024-2028	1,225,000	404,490	1,629,490
2029-2033	1,185,000	125,934	1,310,934
	<u>\$ 3,420,000</u>	<u>\$ 1,162,804</u>	<u>\$ 4,582,804</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 6. LONG-TERM DEBT: (continued)

Capital Lease – Fire Truck:

On September 1, 2013, the City entered into a lease purchase agreement for the purchase of a new pumper fire truck from Ferrara Fire Apparatus, Inc. The City made a down payment of \$75,000 and financed the remaining \$215,000 over five years.

Principal and interest payments are due annually on November 1. The annual requirement as of September 30, 2018, is as follows:

Year Ended September 30,	Fire Truck Lease Purchase Agreement		
	Principal	Interest	Total
2019	46,283	1,233	47,516
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
	\$ 46,283	\$ 1,233	\$ 47,516

NOTE 7. CHANGES IN LONG-TERM DEBT:

	Balance 10/1/2017	Increases	Decreases	Balance 9/30/2018	Current Portion
General Long-Term Debt & Obligations					
Capital Improvement and Refunding Revenue Bonds	\$ 22,594,470	\$ 17,351,241	\$ (16,651,546)	\$ 23,294,165	\$ 469,309
Unamortized (Premium) Discount	(341,928)	2,617,026	(67,232)	2,207,866	94,493
Capital Lease Obligation	90,619	-	(44,336)	46,283	46,283
Accrued Compensated Absences	2,361,273	1,449,724	(1,237,535)	2,573,462	104,465
Net Pension Liability	5,235,759	72,620	-	5,308,379	-
Net OPEB Obligation	1,601,384	-	(187,165)	1,414,219	-
Total General Long-Term Obligations	\$ 31,541,577	\$ 21,490,611	\$ (18,187,814)	\$ 34,844,374	\$ 714,550
Proprietary Fund Long-Term Obligations					
Accrued Compensated Absences	\$ 671,972	\$ 453,039	\$ (449,258)	\$ 675,753	\$ 35,410
Water and Sewer Revenue Bonds	13,365,000	-	(2,315,000)	11,050,000	2,360,000
Capital Improvement and Refunding Revenue Bonds	21,225,530	1,043,759	(1,798,454)	20,470,835	850,691
Unamortized (Premium) Discount	2,533,450	-	(287,071)	2,246,379	287,071
Taxable Capital Improvement Note	-	3,500,000	(80,000)	3,420,000	185,000
Revolving Fund Loan DW 550410	-	4,025,754	-	4,025,754	268,506
Net Pension Liability	3,543,757	54,093	-	3,597,850	-
Net OPEB Obligation	771,018	-	(90,049)	680,969	-
Total Proprietary Fund Long-Term Obligations	\$ 42,110,727	\$ 9,076,645	\$ (5,019,832)	\$ 46,167,540	\$ 3,986,678
Total Long-Term Debt & Obligations	\$ 73,652,304	\$ 30,567,256	\$ (23,207,646)	\$ 81,011,914	\$ 4,701,228

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 8. INTERFUND RECEIVABLES, PAYMENTS, AND TRANSFERS:

A. As of September 30, 2018, interfund payments and transfers are as follows:

<u>Fund Type/Fund</u>	<u>Transfer-in</u>	<u>Transfers-out</u>
GOVERNMENTAL FUNDS		
General Fund	\$ 3,270,049	\$ 3,114,433
Debt Service Fund	1,732,478	-
Special Revenue Fund-HACRA	500,514	840,756
Special Revenue Fund-LCRA	302,784	300,000
Capital Projects Fund	-	-
Permanent Fund	-	-
PROPRIETARY FUNDS		
Utility Fund	6,209,663	7,192,410
Stormwater Fund	500,514	262,814
Solid Waste Fund	15,000	255,876
Municipal Marina Fund	27,031	161,358
Visitor Information Center	841,656	1,293,751
	<u>\$ 13,421,198</u>	<u>\$ 13,421,198</u>

Transfers are used to move unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations, and to segregate money for anticipated capital projects.

<u>Fund Type/Fund</u>	<u>Administrative Overhead Charges</u>	<u>Administrative Overhead Expenses</u>
GOVERNMENTAL FUNDS		
General Fund	\$ 3,545,795	\$ -
PROPRIETARY FUNDS		
Utility Fund	-	2,276,524
Stormwater Fund	-	300,744
Solid Waste Fund	-	518,651
Municipal Marina Fund	-	233,610
Visitor Information Center	-	216,266
	<u>\$ 3,545,795</u>	<u>\$ 3,545,795</u>

Administrative overhead charges are primarily used to move funds from proprietary funds to the General Fund for an allocated amount of overhead. These charges do not represent Interfund reimbursements and are not eliminated in the financial statements as such elimination would not accurately report the activities of the funds benefited.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 8. INTERFUND RECEIVABLES, PAYMENTS, AND TRANSFERS: (continued)

B. As of September 30, 2018, interfund receivables are as follows:

<u>Fund Type/Fund</u>	<u>Due to</u>	<u>Due from</u>
GOVERNMENTAL FUNDS		
General Fund	\$ -	\$ 20,097
Debt Service Fund	-	-
Special Revenue Fund-HACRA	-	-
Special Revenue Fund-LCRA	-	-
Capital Projects Fund	-	-
Permanent Fund	348	-
PROPRIETARY FUNDS		
Utility Fund	-	-
Stormwater Fund	-	-
Solid Waste Fund	-	-
Municipal Marina Fund	19,748	-
Visitor Information Center	-	-
	<u>\$ 20,097</u>	<u>\$ 20,097</u>

Interfund balances represent amounts loaned to or borrowed from other funds to assist in financing the operations of the borrowing fund.

NOTE 9. OPERATING LEASES:

The City leases various City and State owned buildings and properties under the terms of operating leases. The cost of the buildings and properties leased is not specifically identifiable as most of the leases are for only a portion of the building or property occupied. Future rental income expected from these leases is as follows:

<u>Year Ending September 30</u>	<u>Amount</u>
2019	\$ 1,211,603
2020	1,247,951
2021	1,285,389
2022	1,323,951
Total future minimum rentals	<u>\$ 5,068,894</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 10. RETIREMENT SYSTEMS:

The City of St. Augustine has established three pension trust funds: General Employees' Retirement System (GERS), Police Officers' Retirement System (PORS) and Fire Fighters' Retirement System (FFRS). All full-time employees are covered under one of these three separate single-employer defined benefit plans. Each plan is a governmental benefit plan and is tax exempt under the IRS Code. Each plan is administered by a Board of Trustees in which City administration and members of the plans are represented. Each plan presents separate financial statements, and are included as part (reporting as pension trust funds) of the City's financial reporting entity since they are not "legally separate". The plans issue publicly available financial reports that include financial statements and required supplementary information. These reports may be obtained through the City Clerk's office. The General Fund would be used to liquidate any of the obligations for these pension funds or any other post-employment benefit.

A. Membership

As of September 30, 2018, employee membership data related to the pension plans were:

	GERS	PORS	FFRS	Total
Active Participants	222	51	33	306
Inactive Members or Beneficiaries Receiving Benefits	148	26	24	198
Drop Retirees	-	1	-	1
Disabled Members	-	3	-	3
Vested Terminated	14	8	4	26
Inactive or Limited Participants	40	4	-	44
Total Participants	424	93	61	578

Total Covered Payroll	\$10,272,429	\$3,615,909	\$1,940,595	\$15,828,933
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B. Plan Descriptions – General

1. General Employees' Retirement System (GERS)

The City of St. Augustine General Employees' Retirement System (GERS) was authorized in its original form by City Ordinance 88-54, amending Chapter 20, Article IV of the Code of the City of St. Augustine, effective September 26, 1988. The Ordinance, along with five additional amendments, is used to govern the plan.

As stipulated by City Ordinance 88-54, authority to establish and amend benefit provisions of the GERS rest with the City Commission, along with the authority to provide for cost of living adjustments. Benefits are calculated using the average of the highest five years of earnings within ten years of retirement or termination. For each year of credited service to a maximum of 35 years, monthly benefits shall be earned at the rate of two and a half percent of the member's average final salary. A supplemental annuity benefit is available to senior managers and directors pay grade 32 and above who retire after March 31, 2002, with ten or more years of credited service earned after March 31, 2002. The annuity amount is .5 percent of final average compensation times credited service up to 35 years for service in pay grades 32 through 35 and 1 percent of final average compensation times credited service up to 35 years for pay grades 36 and higher. Benefits are paid for the life of the participant with 60 percent continued to a surviving eligible spouse, unless optional forms of payments are elected. Eligibility for normal retirement is the earlier of age 65 and 5 years of service, age 60 and 10 years of service, or age 55 and 25 years of service. No benefits will be paid to a member upon termination if the termination occurs prior to the completion of ten years of service. The member, however, will receive his or her contribution to the plan, along with 3 percent interest.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 10. RETIREMENT SYSTEMS: (continued)

If a member of the GERS dies a non-duty death or becomes disabled prior to five years of service, the member or beneficiary will receive a refund of the member's contribution to the fund. If a member dies in the line of duty or has 5 years of service, the eligible spouse will receive 60 percent of the projected benefits (with service credit extended to age 60) and eligible children will receive 10 percent of the projected benefits to a maximum of 20 percent.

Duty related disability with five or more years of service provides benefits under the group disability insurance contract. Upon termination of insurance, the pension benefit is computed as a normal retirement with additional service credit granted.

Members with ten or more years of service who have attained age and service conditions for normal retirement but are within five years of the earliest normal retirement date may elect to have their terminated benefits calculated as if the member had retired at an eligible normal retirement date up to five years earlier on or after February 13, 2006. Benefits that would have been payable are accumulated at interest to date of termination and paid or rolled over in a single sum, and payments are made directly to the member thereafter.

In the event the Plan terminates, the assets of the GERS shall be apportioned and distributed in accordance with the established provisions of Section 20-135 of the City of St. Augustine Code, which provides for the distribution of assets in the following order:

- a. To provide for all expenses of the Plan including any cost of liquidation; then
- b. To provide for the payment of each participant and non-retired former participant an amount equal to his or her accumulated participant contributions; then
- c. To provide for the continuance of retirement allowances to retirees and beneficiaries; then
- d. To provide for the potential rights of participants and former participants entitled to a vested termination retirement allowance; then
- e. To revert back to the City if any excess exists after satisfying subsections a through d above.

2. Police Officers' Retirement System (PORS)

The St. Augustine Police Officers' Retirement System (PORS) was created June 1, 1957, by the City of St. Augustine, Article X of the St. Augustine Code, under the provisions of general law pertaining to Municipal Police Officers' Retirement Trust Fund (Chapter 185, Florida Statutes).

As stipulated by City Ordinance 88-75, authority to establish and amend benefit provisions of the retirement system rests with the City Commission, along with the authority to provide cost of living adjustments. Benefits are calculated using the average of the highest five years of earnings within ten years of retirement or termination. For each year of creditable service, monthly benefits shall be earned at the rate of 2.5 percent to 3.0 percent of the member's average final salary. Benefits are paid for life with 120 monthly payments guaranteed. Eligibility for normal retirement is the earlier of age 55 and 10 years of service or 25 years of service regardless of age. No benefits will be paid to a member upon termination if termination occurs prior to the completion of 10 years of service.

The Deferred Retirement Option Program (DROP) allows participants eligible for regular retirement to continue employment for a maximum of five years, and receive retirement benefits during this period. Employee contributions to the plan are discontinued, and the retirement benefits are transferred to the DROP reserve monthly, payable in full upon retirement. As of September 30, 2018, the balance of the Police Officers' Retirement System DROP plan is \$14,673.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 10. RETIREMENT SYSTEMS: (continued)

If a retirement system member dies before becoming eligible for any retirement benefits, the beneficiary will receive a refund, not including interest, of the deceased's member contributions to the fund. If ten years of creditable service had been attained, then the accrued benefit of the member is due to the surviving spouse, payable in 120 monthly payments. Disability benefits are based on the accrued benefit and are due to the member as of the disability retirement date. Minimum benefit is 42 percent of the average monthly earnings if the disability occurred in the line of duty, otherwise, the minimum benefit would be 25 percent of the average monthly benefits.

In the event the plan terminates, or upon written notice to the Board of Trustees that contributions they are under are being permanently discontinued, the assets of the retirement system shall be apportioned and distributed in accordance with the established provisions of Section 185.37, Florida Statutes. The amount of benefits which at the time of termination has accrued to the member or beneficiary shall not be affected, except to the extent that the assets of the retirement system may be determined to be inadequate.

3. Fire Fighters' Retirement System (FFRS)

The City of St. Augustine Firefighters' Retirement System (FFRS) was authorized in its present form by City Ordinance 87-60, amending Chapter 20, Article V of the Code of the City of St. Augustine, effective December 4, 1987.

As stipulated by City Ordinance 87-60, authority to establish and amend benefit provisions of the Fund rests with the City Commission, along with the authority to provide for cost of living adjustments. Benefits are calculated using the average of the highest five years of earnings within ten years of retirement or termination. For each year of credited service to a maximum of 35 years, monthly benefits shall be earned at the rate of 3.0 percent of the member's average final compensation. Benefits are paid for the life of the participant with ten years certain. Eligibility for normal retirement is the earlier of age 55 and 10 years of credited service or 25 years of credited service, regardless of age. No benefits will be paid to a participant if termination occurs prior to the completion of ten years of service. Such participants, however, will receive their contributions to the plan along with three percent interest.

The Deferred Retirement Option Program (DROP) allows participants eligible for regular retirement to continue employment for a maximum of five years, and receive retirement benefits during this period. Employee contributions to the plan are discontinued, and the retirement benefits are transferred to the DROP reserve monthly, payable in full upon retirement. As of September 30, 2018, the balance of the Fire Fighters' Retirement System DROP plan is \$-0-.

If a member of the Fund dies a non-duty death prior to five years of service, the beneficiary will receive the member's contribution with three percent interest. If a member dies in the line of duty or has five years of credited service, the beneficiary will receive the value of accrued benefits based on the member's average final compensation (AFC) and credited service. Disability benefits, as determined by the Board of Trustees, are the member's accrued benefits, but not less than 42 percent of AFC for service incurred and 25 percent for non-service incurred disabilities. Benefits are paid in the form of a ten-year certain and life annuity.

In the event the plan terminates, the assets of the retirement system shall be apportioned and distributed in accordance with the established provisions of Section 20-210 of the Code of the City of St. Augustine. The amount of benefits, which at the time of termination has accrued to the member or beneficiary shall not be affected except to the extent that the assets of the retirement system may be determined to be inadequate.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 10. RETIREMENT SYSTEMS: (continued)

A. Actuarial Assumptions

The total pension liability was determined by actuarial valuations as of October 01, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

	GERB	PORS	FFRS
Inflation	3.25%	3.25%	2.50%
Salary Increases	Service based	Service based	Service based
Investment Rate of return, including inflation	7.65%	7.65%	7.50%
Mortality	Table 1	Table 1	Table 2

Mortality Table 1:

Mortality Rate Healthy Lives:

Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB.

Male: RP2000 Generational, 50% Annuitant White Collar / 50% Annuitant Blue Collar, Scale BB.

Mortality Rate Disabled Lives:

Female: 100% RP2000 100% Disable Female set forward two years, no projection scale.

Male: 100% RP2000 Disabled Male setback four years, no projection scale.

Mortality Table 2:

Mortality Rate Healthy Lives:

Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB.

Male: RP2000 Generational, 10% Annuitant White Collar / 90% Annuitant Blue Collar, Scale BB.

Mortality Rate Disabled Lives:

Female: 60% RP2000 100% Disable Female set forward two years / 40% Annuitant White Collar with no setback, no projection scale.

Male: 60% RP2000 Disabled Male setback four years / 40% Annuitant White Collar with no setback, no projection scale

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 10. RETIREMENT SYSTEMS: (continued)

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

<u>Development of Long Term Discount Rate – General Employee Retirement System</u>			
	<u>Inflation</u>	<u>Policy Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Domestic Equity	3.00%	55.0%	9.50%
Foreign Equity	3.00%	10.0%	10.50%
Bonds	3.00%	15.0%	5.50%
Real Estate	3.00%	15.0%	7.50%
Treasuries & Other Gov't Obligations	3.00%	5.0%	5.50%
Cash	3.00%	0.0%	2.0%

<u>Development of Long Term Discount Rate – Police Officer Retirement System</u>			
	<u>Inflation</u>	<u>Policy Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Domestic Equity	3.00%	55.0%	9.50%
Foreign Equity	3.00%	10.0%	10.50%
Corporate Bonds	3.00%	20.0%	5.50%
Real Estate	3.00%	15.0%	7.50%
U. S. Treasuries & Other Gov't Agencies	3.00%	0.0%	5.00%
Cash	3.00%	0.0%	1.0%

<u>Development of Long Term Discount Rate – Fire Fighters Retirement System</u>			
	<u>Inflation</u>	<u>Policy Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Domestic Equity	2.50%	50.0%	7.50%
Foreign Equity	2.50%	10.0%	8.50%
Fixed Income	2.50%	30.0%	2.50%
Alternative	2.50%	5.0%	3.50%

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 10. RETIREMENT SYSTEMS: (continued)

Discount Rate: The discount rate used to measure the total pension liability was 7.65% for the GERS and PORS and 7.50% for the FFRS. The projection of cash flows used to determine the discount rate assumed that City contributions will continue to be made at actuarially determined contribution rates based on the funding requirements of Florida Statutes, taking into account the applicable member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was used as the discount rate and applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate: The following presents the net pension liability of the City, calculated using the discount rate, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

City's net pension liability (asset)	1% Decrease	Current	1% Increase
GERS (current rate of 7.65%)	\$ 14,293,354	\$ 8,658,193	\$ 3,893,079
PORS (current rate of 7.65%)	\$ 2,779,176	\$ 483,380	\$ (1,527,056)
FFRS (current rate of 7.50%)	\$ 1,391,600	\$ (235,343)	\$ (1,588,529)

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 10. RETIREMENT SYSTEMS: (continued)

	GERS	PORS	FFRS	Total
Statement of Fiduciary Net Position				
Assets				
Cash & Cash Equivalents	\$ 1,133,785	\$ 709,543	\$ 620,343	\$ 2,463,671
Receivables	-	-	26,446	26,446
Fixed Income	4,646,146	3,096,297	4,423,650	12,166,093
Equities	28,229,827	12,908,852	8,209,105	49,347,784
Real Estate	7,521,891	3,953,145	103,184	11,578,220
Alternative Strategies	1,141,705	-	-	1,141,705
Prepaid	-	-	650	650
Total Assets	\$ 42,673,354	\$ 20,667,837	\$ 13,383,378	\$ 76,724,569
Liabilities				
Accounts Payable	\$ 37,482	\$ 12,360	\$ 21,055	\$ 70,897
Total Liabilities	\$ 37,482	\$ 12,360	\$ 21,055	\$ 70,897
Net Position Held In Trust				
For Pension Benefits - (a)	\$ 42,635,872	\$ 20,655,477	\$ 13,362,323	\$ 76,653,672
Statement of Changes in Total Pension Liability				
	GERS	PORS	FFRS	Total
Service Cost at 10/1/2017	\$ 1,070,512	\$ 675,379	\$ 311,731	\$ 2,057,622
Interest	3,662,089	1,483,635	893,103	6,038,827
Change in Excess State Money	-	-	(389,245)	(389,245)
Changes in Benefit Terms	-	-	116,195	116,195
Differences between Expected and Actual Experience	1,205,174	782,820	316,244	2,304,238
Changes to Assumptions	270,413	114,054	-	384,467
Benefit Payments, including Refunds of Employee Contributions	(2,806,416)	(1,019,276)	(753,841)	(4,579,533)
Net Change in Total Pension Liability	\$ 3,401,772	\$ 2,036,612	\$ 494,187	\$ 5,932,571
Total Pension Liability at 10/1/2017	\$ 47,892,292	\$ 19,102,245	\$ 12,632,793	\$ 79,627,330
Total Pension Liability at 09/30/2018 (b)	\$ 51,294,064	\$ 21,138,857	\$ 13,126,980	\$ 85,559,901
Net Pension Liability (a) - (b)	\$ (8,658,192)	\$ (483,380)	\$ 235,343	\$ (8,906,229)

B. Funding Policy, Contributions, Status and Progress:

1. General Employees' Retirement System (GERS)

The City of St. Augustine General Employees' Retirement System is funded under the provisions of Chapter 20, Article IV, St. Augustine Code and Chapter 112, Florida Statutes. Funding arrangements include contributions by retirement system members, the City of St. Augustine, and investment income from retirement system assets. Administrative costs of the System are financed through investment earnings.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 10. RETIREMENT SYSTEMS: (continued)

Effective November 8, 1988, contributions by retirement system members are based on four percent of compensation while the City of St. Augustine contributes one percent of compensation on behalf of the employees. Previously, retirement system members contributed five percent of compensation.

The System's funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. For the year ended September 30, 2018, the City made an actuarial contribution of 23.41 percent in addition to the required one percent contributed on behalf of the employees.

2. Police Officers' Retirement System (PORS)

The St. Augustine Police Officers' Retirement System is funded under the provisions of Article X, Section 10.03, St. Augustine Code and Chapter 185.07, Florida Statutes. Funding arrangements include contributions by retirement system members, the City of St. Augustine, percentage of casualty insurance premiums collected on property located within the corporate limits of the City of St. Augustine, accretions to the fund by way of interest on bank deposits or otherwise, and any other source of income authorized by law to increase the retirement fund. At September 30, 2018, contributions by retirement system members are based on 5.5 percent of compensation while the City of St. Augustine contributes a minimum of 2.5 percent of compensation. Previously, retirement system members contributed four percent of fixed monthly compensation. The Board of Trustees for the Plan anticipates the above funding methods will result in all members' benefits being fully provided for by the time of their retirement. Effective October 1, 1993, the member contributions were changed from after tax compensation to pre-tax compensation.

Administrative costs are funded by City and member contributions.

The Plan's funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. The City made an actuarial contribution of 16.51 percent during the fiscal year ended September 30, 2018.

3. Fire Fighters' Retirement System (FFRS)

The City of St. Augustine Firefighters' Retirement System plan was created in 1987 under City Ordinance 87-60 amending Section 20, Article V of the Code of the City of St. Augustine, Florida. The Plan was substantively amended in 1993, 1995, 2000, 2001 and 2005. In addition, the Plan is a local law plan subject to provisions of Chapter 175 of the State of Florida Statutes. Funding arrangements include contributions by retirement system members, the City of St. Augustine, 1.85 percent premium tax for property insurance and investment income from the retirement system assets. Administrative costs of the fund are financed through investment earnings. For the current fiscal year the state premium tax revenue was \$176,271.

Effective September 22, 2008, contributions by retirement system members are based on five percent of compensation while the City of St. Augustine contributes one percent of compensation on behalf of members. Previously, retirement system members contributed four percent.

The Plan's funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. The City was required to make an actuarial contribution of 17.17 percent during the fiscal year ended September 30, 2018, in addition to the ordinance-required contribution of 3.5 percent.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 11. PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOW OF RESOURCES RELATED TO PENSIONS:

C. Concentrations

As of September 30, 2018, the Plans had no investments that exceeded five percent of the Plans' net position as of that date.

For the year September 30, 2018, the City recognized pension expense as follows:

General Employees' Pension Plan	\$ 2,429,096
Police Officers' Pension Plan	424,963
Fire Fighters' Pension Plan	87,646
Total	<u>\$ 2,941,705</u>

At September 30, 2018 the City reported deferred outflow of resources and deferred inflow of resources related to pensions from the following sources:

Deferred Outflow of Resources:

	GERS	PORS	FFRS	Total
Differences between expected and actual experience	\$ 1,272,644	\$ 677,385	\$ 466,301	\$ 2,416,330
Changes in Assumption	1,702,114	516,075	196,731	2,414,920
Net difference between projected and actual earnings on investments	394,627	220,701	193,101	808,429
	<u>\$ 3,369,385</u>	<u>\$ 1,414,161</u>	<u>\$ 856,133</u>	<u>\$ 5,639,679</u>

Deferred Inflow of Resources:

	GERS	PORS	FFRS	Total
Differences between expected and actual experience	\$ -	\$ 52,025	\$ -	\$ 52,025
Changes in Assumption	-	-	21,664	21,664
Net difference between projected and actual earnings on investments	1,265,798	920,278	484,702	2,670,778
	<u>\$ 1,265,798</u>	<u>\$ 972,303</u>	<u>\$ 506,366</u>	<u>\$ 2,744,467</u>

Amounts reported as deferred outflows of resources and deferred inflow of resources related to pensions will be Recognized in pension expense as follows:

Year Ended September 30,	GERS	PORS	FFRS	Total
2019	\$ 971,660	\$ 97,833	\$ 219,383	\$ 1,288,876
2020	424,356	(122,870)	(6,752)	294,734
2021	399,546	(14,206)	41,800	427,140
2022	308,025	153,247	42,624	503,896
2023	-	199,731	52,712	252,433
Thereafter	-	128,123	-	128,123
	<u>\$ 2,103,588</u>	<u>\$ 441,858</u>	<u>\$ 349,767</u>	<u>\$ 2,895,212</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (OPEB):

Pursuant to Section 112.0801 of the Florida Statutes, the City is required to permit participation in the single-employer defined benefit health insurance plan (the "Plan") by retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees.

Based on Governmental Accounting Standards Board (GASB) approval of Statement Nos. 74 and 75 which set forth the guidelines for reporting and disclosure of Other Post-Employment Benefits (OPEB), the City had an actuary calculate future funding requirements using an appropriate actuarial cost method. The valuation was performed as of September 30, 2018 and covers subsidies for medical insurance benefits. The City has implemented the provisions of GASB Statement No. 75 prospectively. The City's annual OPEB cost for the Plan is calculated based on the annual required contribution of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. The individual entry age actuarial cost method is specifically identified in GASB Statement 75 as the only appropriate method for determining a plan's Total OPEB Liability (TOL), which is the portion of the present value of benefits attributable to past service.

1. Plan Description:

The City provides optional post-employment benefits to all eligible individuals including lifetime medical, prescription, dental, and certain life insurance coverage. Eligible individuals include all employees of the City of St. Augustine who retire from active service under one of the pension plans sponsored by the City.

Under certain conditions, eligible individuals also include spouses and dependent children. As of September 30, 2018, there were 314 future retirees, 14 retired and disabled participants receiving benefits, no spouses receiving benefits and no other dependents receiving benefits for a total of 328 included in the valuation. The Plan does not issue a publicly available financial report.

2. Funding Policy:

The City Commission is authorized to establish benefit levels and approve the actuarial assumptions used in the determination of contributions levels. The City Commission establishes the contributions requirements of plan members and the City. These contributions are neither mandated nor guaranteed. The retiree contributes the premium cost each month. Spouses and other dependents are also eligible for coverage, although the retiree pays the premium cost. Retirees must pay a monthly premium as determined by the insurance carrier. The premium varies depending on whether the retiree elects single, single plus spouse, single plus dependents, or family coverage. Currently, the City's subsidy to OPEB benefits is unfunded. There are no separate Trust Funds or equivalent arrangements into which the City makes contributions to advance-fund the OPEB obligations, as it does for its retiree pension plans. The City's cost of the OPEB benefits, funded on a pay-as-you-go basis, was \$415,625 for the year ended September 30, 2018. The ultimate implicit and explicit subsidies which are provided over time are financed directly by general assets of the City, which are invested in short-term fixed income instruments according to its current investment policy. Under GASB Statement 75, the City's expected discount rate of 3.90% reflects the 20-year tax-exempt municipal bond yield or index rate which is based on the assumption that the plan will not be funded. This is consistent with GASB Statement No. 75 guidance.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (OPEB): (continued)

A. Actuarial Assumptions

Significant Actuarial Assumptions and methods used to estimate the OPEB liability are as follows:

Valuation date.....	October 01, 2017
Actuarial cost method.....	Individual Entry Age
Medical Inflation rate.....	5%
Discount rate.....	3.90% per annum
Aging Factor.....	<u>Under 65</u> <u>65-85</u>
	3.00% 1.50%
Plan Expenses.....	Assumed payable outside of plan.
Payroll Growth Rate.....	4.00%
Projected Salary Increases.....	3.50% to 7.00%
Healthcare Trend Rates.....	5.0%
Ad hoc post-employment benefit changes.....	None
Retirement Rates Based Service and Age	

Age	General Employee		
	Years of Service		
	<u>5-9</u>	<u>10-24</u>	<u>25+</u>
54 and under	0%	0%	0%
55	0%	0%	15%
56	0%	0%	10%
57	0%	0%	10%
58	0%	0%	10%
59	0%	0%	10%
60	0%	20%	20%
61	0%	15%	15%
62	0%	20%	20%
63	0%	10%	10%
64	0%	15%	15%
65	70%	70%	70%
66	30%	30%	30%
67	40%	40%	40%
68	50%	50%	50%
69	60%	60%	60%
70 and over	100%	100%	100%

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (OPEB): (continued)

Police					
20% immediate at retirement, 80% 5-year DROP					
Years of Service					
Age	10-24	25	26-28	29	30+
49 and under	0%	0%	0%	0%	0%
50	0%	20%	20%	50%	100%
51	0%	10%	20%	50%	100%
52	0%	50%	50%	50%	100%
53	0%	50%	50%	100%	100%
54	0%	50%	50%	100%	100%
55	50%	100%	100%	100%	100%
56	50%	100%	100%	100%	100%
57 and over	100%	100%	100%	100%	100%

Fire			
20% immediate at retirement, 80% 5-year DROP			
Years of Service			
Age	10-24	25-26	27
49 and under	0%	0%	0%
50	0%	20%	20%
51	0%	10%	20%
52	0%	50%	50%
53	0%	50%	50%
54	0%	50%	50%
55	50%	100%	100%
56	50%	100%	100%
57 and over	100%	100%	100%

Termination Rates Based on Age:

General Employee					
Years of Service					
Age	0	0-1	1-2	2-3	3+
Under 45	0%	0%	0%		
45-49	0%	0%	15%		
50+	0%	0%	10%		

Police		Fire
Age	Rate	Rate
20	5.44%	18.00%
30	3.70%	14.72%
40	1.13%	7.88%
50	0.00%	0.00

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (OPEB): (continued)

Disability Incidence Rates:

<u>Age</u>	<u>General</u>	<u>Police</u>		<u>Fire</u>
	<u>All</u>	<u>Male</u>	<u>Female</u>	<u>All</u>
	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>
25	0.05%	0.07%	0.04%	0.08%
35	0.13%	0.15%	0.12%	0.12%
45	0.28%	0.36%	0.28%	0.33%
55	0.76%	1.18%	0.83%	0.50%

Medical Plan Retiree Election Rates

<u>Retirement</u>	<u>Single</u>	<u>With Dependent</u>
Under 65	15.00%	15% elect single; 5% of 85% elect dependent coverage
Continue at 65	25% of 15%	4%
Over 65	4%	4%
It is assumed that retirees do not reenroll after they drop coverage.		

Mortality Rates.....	<u>General</u>	<u>Police & Fire</u>
	Table 1	Table 2

Mortality Table 1:

Mortality Rate Healthy Lives:

Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB.

Male: RP2000 Generational, 50% Annuitant White Collar/50% Annuitant Blue Collar, Scale BB.

Mortality Table 2:

Mortality Rate Healthy Lives:

Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB.

Male: RP2000 Generational, 10% Annuitant White Collar/90% Annuitant Blue Collar, Scale BB.

Discount Rate: The discount rate used to measure total OPEB liability was 3.90%. There was no change in the discount rate from the previous year. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the City are neither mandated nor guaranteed. Based on those assumptions, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (OPEB): (continued)

Sensitivity of the net OPEB liability to changes in the discount rate: The following presents the net OPEB liability of the City, calculated using the discount rate, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1.0% Decrease in Discount Rate 2.90%	Current Single Discount Rate 3.90%	1.0% Increase in Discount Rate 4.90%
Total OPEB Liability (TOL)	\$1,771,061	\$2,095,288	\$2,502,441
Plan Net Fiduciary Position	-	-	-
Net OPEB Liability	\$1,771,061	\$2,095,288	\$2,502,441
Plan Net Fiduciary Position as a Percentage of Total OPEB Liability	0.00%	0.00%	0.00%
Annual Covered Payroll	16,374,771	16,374,771	16,374,771
Net OPEB Liability as a Percentage of Covered Employee Payroll	10.82%	12.80%	15.28%

3. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

At September 30, 2018, the City reported its proportionate share of the City's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

Deferred Outflow of Resources:

	OPEB
Differences between expected and actual experience	\$ -
Changes in Assumption	-
Net difference between projected and actual earnings on investments	-
	<u>\$ -</u>

Deferred Inflow of Resources:

Differences between expected and actual experience	\$ 76,993
Changes in Assumption	351,977
Net difference between projected and actual earnings on investments	-
	<u>\$ 428,970</u>

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (OPEB): (continued)

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

<u>Year Ended September 30,</u>	<u>Expense</u>
2019	\$ 71,495
2020	71,495
2021	71,495
2022	71,495
2023	71,495
Thereafter	71,495
	<u>\$ 428,970</u>

NOTE 13. 457 TAX-DEFERRED COMPENSATION PLAN:

The City offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code, Section 457. On August 20, 1996, Section 457 of the Code was amended with the passage of the Small Jobs Protection Act of 1996. The Code now requires employers to maintain the plan assets in a trust, custodial account or annuity for each individual member as of January 1, 1999. Since the inception of its plan on October 1, 1993, the City has deposited all funds in a custodial account with The Variable Annuity Life Insurance Company.

In October 1997, the GASB issued Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. This statement allows the employer to not report the assets and liabilities in their financial statements if the employer has met the new criteria of the Internal Revenue Code, Section 457 and does not retain fiduciary accountability for the plan assets. In fiscal year 1998, the City amended its deferred compensation plan to reflect the changes in the Internal Revenue Code and, in the opinion of management, does not retain fiduciary accountability for plan assets. Accordingly, the City has implemented GASB No. 32 and is no longer including the assets and liabilities of the deferred compensation plan in its financial statements. There is no effect on the City's overall fund balance as the plan was an agency fund in which plan assets equal liabilities.

NOTE 14. DEFICIT NET POSITION

The Visitor Information Center (VIC) Fund had a deficit net position of \$2,813,322 at September 30, 2018. This deficit has been the result of the funds debt service payments for the construction of the Historic District Parking Facility. The VIC Fund operating revenue exceeds its operating expenses for the current year and has done so for the previous five (5) years. The City began to appropriate funds beginning in 2018 fiscal year to eliminate the deficit and build reserves equal to three months of operations. The estimated timeline for this to be complete is five years.

NOTE 15. CAPITAL PROJECTS FUND

At the end of fiscal year 2018, all current year activities and previous fund balance amounts were combined with the General Fund.

CITY OF ST AUGUSTINE, FLORIDA
Notes to the Financial Statements
September 30, 2018

NOTE 16. CATASTROPHIC EVENT

On October 7, 2016, Hurricane Matthew impacted both the residents of St. Augustine and the infrastructure of the City of St. Augustine. Immediately after the storm, the City expended \$1.75 million for debris removal throughout the City. Approximately 91% of these costs were reimbursed by FEMA and the State of Florida. The City saw significant damages to 13 sewer lift stations in the City. This project is expected to exceed \$10 million and has been obligated by FEMA. The large breakwater dock at the City Marina was also damaged. Costs were just under \$1 million for this repair and we continue to work with FEMA and the State to get this project obligated and reimbursed. Several smaller scale damages were experienced with City buildings and equipment, with approximately 87.5% of the City's costs being reimbursed. Any required spending matches and any costs that are not deemed reimbursable by FEMA and the State will be spent from the City's committed reserves (emergency reserves).

In addition to Hurricane Matthew, in September 2017 Hurricane Irma impacted both the residents of St. Augustine and the infrastructure of the City of St. Augustine. Damage to our lift stations and the Marina occurred again as well as debris pickup and emergency protective measures totaling approximately \$7 million. These damages have been submitted to FEMA and the State of Florida, and we are working through the process to receive reimbursement.

NOTE 17. GASB 75 & BEGINNING FUND BALANCE RESTATEMENT

Based on Governmental Accounting Standards Board (GASB) approval of Statement Nos. 74 and 75, the City updated its guidelines for reporting and disclosure of Other Post-Employment Benefits (OPEB). The restatement of net position resulted in a change in beginning fund balances of \$(437,341) from governmental activities and \$(771,018) from business-type activities, resulting in a \$(1,208,359) difference.

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**Required Supplementary
Information Other than
Management Discussion & Analysis
(MD&A)**

CITY OF ST. AUGUSTINE, FLORIDA

General Employees' Retirement Systems Schedule of Changes in Net Pension Liability and Related Ratios Last 5 Fiscal Years

	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$ 1,070,512	\$ 934,169	\$ 877,693	\$ 803,520	\$ 773,148
Interest	3,662,089	3,354,032	3,199,137	2,974,850	2,922,230
Differences Between Expected and Actual					
Experience	1,205,174	-	292,529	957,468	524,737
Changes of Assumptions	270,413	2,259,593	293,019	64,099	-
Contributions - Buy Back	-	-	-	-	-
Benefit Payments, Including Refunds of					
Employee Contributions	(2,806,416)	(2,560,373)	(2,318,001)	(2,445,651)	(1,946,951)
Net Change in Total Pension Liability	3,401,772	3,987,421	2,344,377	2,354,286	2,273,164
Total Pension Liability - Beginning	47,892,292	43,904,875	41,560,498	39,206,212	36,933,048
Total Pension Liability - Ending	51,294,064	47,892,292	43,904,875	41,560,498	39,206,212
Plan Fiduciary Net Position					
Contributions - Employer	2,720,877	2,199,188	1,981,476	1,890,973	1,818,974
Contributions - Employee	440,965	417,923	403,094	388,933	299,058
Contributions - State	-	-	-	-	-
Contributions - Buy Back	-	-	-	-	-
Net Investment Income (loss)	2,977,936	4,487,841	2,936,911	712,816	3,220,400
Benefit Payments, Including Refunds of					
Employee Contributions	(2,806,415)	(2,560,372)	(2,318,001)	(2,445,651)	(1,946,951)
Administrative Expenses	(65,056)	(59,340)	(57,582)	(39,139)	(88,525)
Net Change in Plan Fiduciary Net Position	3,268,307	4,485,240	2,945,898	507,932	3,302,956
Plan fiduciary net position - beginning	39,367,565	34,882,325	31,936,427	31,428,495	28,125,539
Plan fiduciary net position - ending	42,635,872	39,367,565	34,882,325	31,936,427	31,428,495
Net Pension Liability	8,658,192	8,524,727	9,022,550	9,624,071	7,777,717
Plan Fiduciary Net Position as a Percentage of the Total Liability	83.12%	82.20%	79.45%	76.84%	80.20%
Actuarial determined contributions	\$ 2,514,305	\$ 2,065,477	\$ 1,907,612	\$ 1,791,789	\$ 1,749,201
Contributions in relation to the actuarially determined contributions	2,825,631	2,283,857	2,058,258	1,964,248	1,893,589
	(311,326)	(218,380)	(150,646)	(172,459)	(144,388)
Covered Payroll	10,272,429	9,681,447	9,396,015	9,168,707	8,704,913
Contribution as a percent of covered employee payroll	27.51%	23.59%	21.91%	21.42%	21.75%
Net Pension Liability as a Percentage of Covered Payroll	84.30%	88.05%	96.03%	104.97%	89.35%

Notes to Schedule:

Valuation Date: - September 30, 2017

Actuarial Cost Method - Individual Entry Age, Level Percent of Pay

Amortization Method - Level Dollar, Closed

Remaining Amortization Period - 13 to 15 years based on year established

Asset Valuation Method - Actuarial Value, based on 5-year recognition of returns greater or less than assumed investment return

Inflation - 3.25%

Salary Increases - 3.5% to 7.0%

Investment Rate of Return - 7.65%

Retirement Age - Schedule of probabilities based on age and service, increasing as age and service increase

Mortality RP-2000 Mortality Table Dynamic with projection to valuation year.

CITY OF ST. AUGUSTINE, FLORIDA

Police Employees' Retirement Systems Schedule of Changes in Net Pension Liability and Related Ratios Last 5 Fiscal Years

	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$ 675,379	\$ 540,900	\$ 535,582	\$ 514,463	\$ 461,946
Interest	1,483,635	1,381,385	1,667,171	1,218,700	1,208,257
Differences Between Expected and Actual					
Experience	782,820	-	(19,092)	(234,101)	(109,454)
Changes of Assumptions	114,054	501,237	93,784	19,821	-
Contributions - Buy Back	-	-	-	-	-
Benefit Payments, Including Refunds of					
Employee Contributions	(1,019,276)	(1,440,875)	(799,841)	(689,626)	(876,479)
Net Change in Total Pension Liability	2,036,612	982,647	1,477,604	829,257	684,270
Total Pension Liability - Beginning	19,102,245	18,119,598	16,641,994	15,812,737	15,128,467
Total Pension Liability - Ending	21,138,857	19,102,245	18,119,598	16,641,994	15,812,737
Plan Fiduciary Net Position					
Contributions - Employer	541,133	478,581	399,211	411,658	387,688
Contributions - Employee	170,931	178,168	153,529	164,848	140,007
Contributions - State	246,831	194,937	175,835	181,087	167,880
Contributions - Buy Back	-	-	-	-	-
Net Investment Income (loss)	1,766,632	2,159,405	1,654,228	123,357	1,619,894
Benefit Payments, Including Refunds of					
Employee Contributions	(1,019,276)	(1,440,875)	(799,841)	(689,626)	(876,479)
Administrative Expenses	(60,925)	(50,802)	(59,938)	(40,273)	(47,946)
Net Change in Plan Fiduciary Net Position	1,645,326	1,519,414	1,523,024	151,051	1,391,044
Plan fiduciary net position - beginning	19,010,151	17,490,737	15,967,713	15,816,662	14,425,618
Plan fiduciary net position - ending	20,655,477	19,010,151	17,490,737	15,967,713	15,816,662
Net Pension Liability	483,380	92,094	628,861	674,281	(3,925)
Plan Fiduciary Net Position as a Percentage of the Total Liability	97.71%	99.52%	96.52%	95.93%	100.02%
Actuarial determined contributions	\$ 704,412	\$ 613,512	\$ 606,441	\$ 578,501	\$ 538,160
Contributions in relation to the actuarially determined contributions	818,301	699,448	597,329	610,097	571,885
	(113,889)	(85,936)	9,112	(31,596)	(33,725)
Covered Payroll	3,615,909	2,943,236	2,646,904	2,867,573	2,812,632
Contribution as a percent of covered employee payroll	22.62%	23.80%	22.60%	21.30%	20.30%
Net Pension Liability as a Percentage of Covered Payroll	13.38%	3.14%	23.76%	23.51%	-0.14%

Notes to Schedule:

Valuation Date: - September 30, 2017

Actuarial Cost Method - Individual Entry Age, Level Percent of Pay

Amortization Method - Level Dollar, Closed

Remaining Amortization Period - 13 to 15 years based on year established

Asset Valuation Method - Actuarial Value, based on 5-year recognition of returns greater or less than assumed investment return

Inflation - 3.25%

Salary Increases - 3.5% to 7.0%

Investment Rate of Return - 7.65%

Retirement Age - Schedule of probabilities based on age and service, increasing as age and service increase

Mortality RP-2000 Mortality Table Dynamic with projection to valuation year.

CITY OF ST. AUGUSTINE, FLORIDA

Fire Employees' Retirement Systems Schedule of Changes in Net Pension Liability and Related Ratios Last 6 Fiscal Years

	2018	2017	2016	2015	2014	2013
Total Pension Liability						
Service Cost	\$ 311,731	\$ 275,743	\$ 234,355	\$ 230,062	\$ 209,592	\$ 194,969
Interest	893,103	740,339	787,330	721,743	753,466	795,175
Changes in excess state money	(389,245)	88,941	(295,791)	90,698	9,746	-
Share plan allocation	116,195	-	378,685	165,171	29,234	-
Differences Between Expected and Actual						
Experience	316,244	160,964	124,845	-	-	-
Changes of Assumptions	-	(32,498)	393,462	-	-	-
Contributions - Buy Back	-	-	924	13,864	3,178	3,063
Benefit Payments, Including Refunds of						
Employee Contributions	(753,841)	(767,735)	(700,051)	(643,641)	(765,357)	(516,658)
Net Change in Total Pension Liability	494,187	465,754	923,759	577,897	239,859	476,549
Total Pension Liability - Beginning	12,632,793	12,167,039	11,243,280	10,665,383	10,425,524	9,948,975
Total Pension Liability - Ending	13,126,980	12,632,793	12,167,039	11,243,280	10,665,383	10,425,524
Plan Fiduciary Net Position						
Contributions - Employer	349,974	225,053	196,389	243,834	270,792	245,509
Contributions - State	176,271	163,451	157,404	180,080	186,295	162,413
Contributions - Employee	97,030	92,832	81,793	80,812	78,484	73,063
Contributions - Buy Back	-	-	924	13,864	3,178	3,063
Net Investment Income (loss)	1,063,931	1,158,206	1,082,244	(138,907)	1,107,564	1,061,817
Benefit Payments, Including Refunds of						
Employee Contributions	(753,841)	(767,735)	(700,051)	(643,641)	(765,357)	(516,658)
Administrative Expenses	(41,140)	(47,428)	(47,394)	(37,717)	(24,882)	(25,655)
Net Change in Plan Fiduciary Net Position	892,225	824,379	771,309	(301,675)	856,074	1,003,552
Plan fiduciary net position - beginning	12,470,098	11,645,719	10,874,410	11,176,085	10,320,011	9,316,459
Plan fiduciary net position - ending	13,362,323	12,470,098	11,645,719	10,874,410	11,176,085	10,320,011
Net Pension Liability	(235,343)	162,695	521,320	368,870	(510,702)	105,513
Plan Fiduciary Net Position as a Percentage of the Total Liability	101.79%	98.71%	95.71%	96.70%	104.83%	98.98%
Actuarial determined contributions	\$ 438,963	\$ 334,010	\$ 303,615	\$ 350,237	\$ 381,591	\$ 362,976
Contributions in relation to the actuarially determined contributions	688,965	301,274	336,351	350,237	381,591	362,976
	(250,002)	32,736	(32,736)	-	-	-
Covered Payroll	1,940,595	1,856,640	1,635,855	1,645,062	1,569,689	1,461,256
Contribution as a percent of covered employee payroll	35.50%	16.23%	20.56%	21.29%	24.31%	24.84%
Net Pension Liability as a Percentage of Covered Payroll	-12.12%	8.77%	31.87%	22.42%	-32.54%	7.22%

Notes to Schedule:

Changes of assumptions:

For measurement date 09/30/2017, as required by Chapter 2015-157, Laws of Florida, the assumed rates of mortality have been changed from those in the July 1, 2015 FRS valuation report to those used in the July 1, 2016 FRS valuation report.

For measurement date 09/30/2016, the following method and assumption changes have been incorporated, based on results of a special Experience Study, dated July 26, 2016.

Salary Scale - Change from a flat rate for all years of Credited Service to an assumption based on credited Service.

Normal Retirement rates - Modified based on age and years of Credited Services.

Investment Return - Lowered from 7.90% to 7.85%. Additional reductions will occur with future valuations according to the below table:

10/01/2017 - 7.80%

10/01/2018 - 7.50%

Withdrawal - change from age-based to service-based rates.

Mortality - Incorporation of rates pursuant to Chapter 2015-157, Laws of Florida

Actuarial Cost Method - Changed from Aggregate to Entry Age Normal Actuarial Cost Method.

Changes to Unfunded Actuarial Accrued Liability will be amortized as a level dollar according to the type of base as follows:

Gains/Losses - 10 years

Method/Assumption changes - 20 years

Benefit Changes - 30 years

Furthermore the inflation assumption rate was lowered from 3.00% to 2.50%, matching the long-term inflation assumption utilized by the Plan's investment consultant.

CITY OF ST. AUGUSTINE, FLORIDA

Required Supplementary Information Schedule of Changes in the City's Net OPEB Liability and Related Ratios First Year

	2018	2017
Total OPEB Liability		
Service Cost	\$ 81,206	\$ -
Interest	76,692	-
Differences Between Expected and Actual		
Experience	-	-
Changes of Assumptions	123,660	-
Contributions - Buy Back	-	-
Benefit Payments, Including Refunds of		
Employee Contributions	(58,167)	-
Net Change in Total OPEB Liability	223,391	-
Total OPEB Liability - Beginning	1,871,897	-
Total OPEB Liability - Ending	2,095,288	-
Plan Fiduciary Net Position		
Contributions - Employer	-	-
Contributions - Employee	-	-
Contributions - Buy Back	-	-
Net Investment Income (loss)	-	-
Benefit Payments, Including Refunds of		
Employee Contributions	-	-
Administrative Expenses	-	-
Net Change in Plan Fiduciary Net Position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending	-	-
Net OPEB Liability	2,095,288	-
Plan Fiduciary Net Position as a Percentage of the Total Liability	0.00%	0.00%
Actuarial determined contributions	\$ 415,625	\$ 245,055
Contributions in relation to the actuarially determined contributions	62,316	58,167
	353,309	186,888
Covered Payroll	16,374,771	15,744,972
Contribution as a percent of covered employee payroll	0.40%	0.40%
Net OPEB Liability as a Percentage of Covered Payroll	12.80%	0.00%

Notes to Schedule:

Valuation Date - October 1, 2017

Actuarial Cost Method - Individual Entry Age

Amortization Method - Level Dollar, Closed

Remaining Amortization Period - 6 years

Asset Valuation Method - N/A

Medical Inflation - 5.0%

Salary Increases - 3.5% to 7.0%

Investment Rate of Return - 3.9%

Retirement Age - 100% at Normal Retirement System Mortality Table

Mortality - Florida Retirement System Mortality Table

Combining Statements

CITY OF ST. AUGUSTINE, FLORIDA

**Combining Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2018**

	General Employees' Pension Fund	Police Officers' Pension Fund	Firefighters' Pension Fund	Total Employee Retirement Funds
ASSETS				
Cash and Short-term Investments	\$ 1,133,785	\$ 709,543	\$ 620,343	\$ 2,463,671
Receivables:				
Interest and Dividends	-	-	26,446	26,446
Total Receivables	-	-	26,446	26,446
Prepaid Expense	-	-	650	650
Investments, at Fair Value:				
Fixed income securities	4,646,146	3,096,297	4,423,650	12,166,093
Equity securities	28,229,827	12,908,852	8,209,105	49,347,784
Alternative strategies	1,141,705	-	-	1,141,705
Real Estate Fund	7,521,891	3,953,145	103,184	11,578,220
Total Investments	41,539,569	19,958,294	12,735,939	74,233,802
Total Assets	42,673,354	20,667,837	13,383,378	76,724,569
LIABILITIES				
Expenses Payable	37,482	12,360	21,055	70,897
Total Liabilities	37,482	12,360	21,055	70,897
NET POSITION, Restrictd For Pensions	\$ 42,635,872	\$ 20,655,477	\$ 13,362,323	\$ 76,653,672

CITY OF ST. AUGUSTINE, FLORIDA

**Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2018**

	General Employees' Pension Fund	Police Officers' Pension Fund	Firefighters' Pension Fund	Total Employee Retirement Funds
ADDITIONS				
Contributions				
Members	\$ 440,965	\$ 170,931	\$ 97,030	\$ 708,926
City	2,720,877	541,133	349,974	3,611,984
State Insurance Premium Tax, from General Fund	-	246,831	176,271	423,102
Total Contributions	3,161,842	958,895	623,275	4,744,012
Other Income				
Other Income	3,951	1,378	176	5,505
Total Other Income	3,951	1,378	176	5,505
Investment Income				
Net Increase in Fair Value of Investments	2,187,124	1,446,100	627,449	4,260,673
Interest and Dividends on Investments	965,151	379,095	485,102	1,829,348
Total Investment Income	3,152,275	1,825,195	1,112,551	6,090,021
Less Investment Expenses	178,289	59,941	48,796	287,026
Net Investment Income	2,973,986	1,765,254	1,063,755	5,802,995
Total Additions	6,139,779	2,725,527	1,687,206	10,552,512
DEDUCTIONS				
Benefit Payments	2,709,397	977,509	753,841	4,440,747
Termination Payments	97,019	41,767	-	138,786
DROP payments	-	-	-	-
Administrative Expenses	65,056	60,925	41,140	167,121
Total Deductions	2,871,472	1,080,201	794,981	4,746,654
Change in Net Position	3,268,307	1,645,326	892,225	5,805,858
Net Position - Beginning	39,367,565	19,010,151	12,470,098	70,847,814
NET POSITION - ENDING	\$ 42,635,872	\$ 20,655,477	\$ 13,362,323	\$ 76,653,672

**Schedule of Expenditures
of Federal Awards
and State Financial Assistance**

CITY OF ST. AUGUSTINE, FLORIDA
Schedule of Expenditures of Federal Awards and
State Financial Assistance
For the Year Ended September 30, 20189

Federal Grantor/Pass-through Grantor/Program	CFDA Number	Contract Number	Federal Expenditures
U.S. Department of Justice			
Florida Office of Criminal Justice			
St Augustine Police Dept. Equipment		2017-JAGD-STJO-1-F8-051	2,294
St Augustine Police Dept. Equipment		2017-JAGD-STJO-3-F9-093	3,351
Total U.S Department of Justice			<u>5,645</u>
US Department of Environmental Protection			
Capitalization Grants for State Revolving Funds			
Florida Department of Environmental Protection			
Drinking Water State Revolving Fund			<u>2,200,187</u>
FEMA PA-04-FL-4283	97.036		<u>256,458</u>
FEMA PA-xx-FL-4337	97.036	Z0107	<u>1,755,378</u>
Total Expenditures of Federal Awards			<u>\$ 4,217,668</u>

State Agency	CFSA Number	Contract Number	State Expenditures
Florida Inland Navigation District			
Derelict Vessel Program	N/A	ICW-SJ-SA-18-01	20,776
Total Florida Inland Navigation			<u>20,776</u>
Florida Department of State			
Bureau of Historical Resources			
Lincolntonville Drainage Project		18DB-OM-04-65-02-NE1	5,780
Lincolntonville Drainage Projects (2)			62,443
Community Development Block Grant			2,617
S. Dixie Hwy Improve. Box Culvert			253,765
Tideflex Valves			59,298
St. Augustine Water Works Rehabilitation		SC605	278,610
			<u>662,513</u>
Florida Department of Agriculture & Consumer Services			
Urban & Community Forestry		FDACS 023764	<u>20,000</u>
FEMA PA-04-FL-4283	97.036		<u>41,810</u>
FEMA PA-XX-FL-4337	97.036	Z0107	<u>233,328</u>
Total Expenditures of State Financial Assistance			<u>\$ 978,427</u>

A. Basis of Presentation:

The schedule of expenditures of Federal awards presented on page 143 (the Schedule) includes the federal grant activity of the City of St. Augustine for the year ended September 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) , Chapter 69I-5, Schedule of Expenditures of State Financial Assistance, Rules of the Department of Financial Services; and Chapter 10.550, Rules of the Auditor General. Therefore, some of the amounts presented in these schedules may differ from amounts presented in, or used in the preparation of the basic financial statements. Expenditures reported on the Schedule are reported on the accrual basis of accounting.

STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends	148-155
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Revenue Capacity	156-160
These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property taxes.	
Debt Capacity	161-168
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	169-177
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	178-182
These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	

CITY OF ST. AUGUSTINE, FLORIDA

**NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(In Millions)**

	2008/09	2009/10	2010/11	2011/12 *
<u>Governmental Activities</u>				
Invested in Capital Assets, net of related debt	\$ 15,619,162	\$ 16,449,454	\$ 14,525,576	\$ 11,255,991
Restricted	194,949	194,949	741,252	5,620,856
Unrestricted	12,094,285	12,094,285	11,906,201	9,834,076
Total governmental activities net position	\$ 27,908,396	\$ 28,738,688	\$ 27,173,029	\$ 26,710,923
<u>Business-type activities</u>				
Invested in Capital Assets, net of related debt	\$ 38,596,536	\$ 41,464,233	\$ 48,685,820	\$ 51,779,723
Restricted	1,780,856	2,128,544	2,866,119	2,147,376
Unrestricted	15,081,493	14,587,206	9,058,342	9,505,607
Total business-type activities net position	\$ 55,458,885	\$ 9,322,157	\$ 60,610,281	\$ 63,432,706
<u>Primary Government</u>				
Invested in Capital Assets, net of related debt	\$ 54,215,698	\$ 57,913,687	\$ 63,211,396	\$ 63,035,714
Restricted	1,975,805	2,367,967	3,607,371	7,768,232
Unrestricted	27,175,778	25,382,154	20,964,543	19,339,683
Total primary government net position	\$ 83,367,281	\$ 85,663,808	\$ 87,783,310	\$ 90,143,629

2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
\$ 1,503,296	\$ 2,977,346	\$ 6,987,074	\$ 8,168,623	\$ 10,018,643	\$ 11,227,466
1,936,545	2,212,379	1,150,905	596,974	712,728	398,551
8,071,115	8,064,965	1,005,259	3,039,161	1,674,662	3,464,098
\$ 11,510,956	\$ 13,254,690	\$ 9,143,238	\$ 11,804,758	\$ 12,406,033	\$ 15,090,115
\$ 60,744,774	\$ 61,798,072	\$ 67,005,168	\$ 69,601,163	\$ 78,978,209	\$ 78,892,021
4,994,135	3,872,255	5,279,739	6,293,059	560,168	612,664
15,838,640	17,383,273	10,953,364	9,907,553	14,044,492	18,766,230
\$ 81,577,549	\$ 83,053,600	\$ 83,238,271	\$ 85,801,775	\$ 93,582,869	\$ 98,270,915
\$ 62,248,070	\$ 64,775,418	\$ 73,992,242	\$ 77,769,786	\$ 88,996,852	\$ 90,119,487
6,930,680	6,084,634	6,430,644	6,890,033	1,272,896	1,011,215
23,909,755	25,448,238	11,958,623	12,946,714	15,719,154	22,230,328
\$ 93,088,505	\$ 96,308,290	\$ 92,381,509	\$ 97,606,533	\$ 105,988,902	\$ 113,361,030

CITY OF ST. AUGUSTINE, FLORIDA

CHANGES IN NET POSITION LAST TEN FISCAL YEARS (In Thousands) "UNAUDITED"

	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
EXPENSES										
Governmental Activities:										
General Government	\$ 10,030	\$ 9,478	\$ 9,516	\$ 8,713	\$ 10,348	\$ 9,150	\$ 9,064	\$ 8,786	\$ 10,633	\$ 8,265
Public Safety	8,280	8,192	8,218	8,179	8,439	8,849	9,327	9,406	9,474	9,048
Physical Environment	3,512	3,464	3,836	3,679	3,681	3,982	2,572	2,707	2,643	2,509
Transportation	1,329	1,149	214	214	202	229	1,956	2,980	2,731	3,156
Culture & Recreation	526	518	521	447	485	471	1,456	425	1,438	1,245
Interest and Fiscal Charges	390	370	816	1,223	1,200	1,224	1,227	1,213	1,515	1,263
Total Governmental Activities Expenses	\$ 24,067	\$ 23,171	\$ 23,121	\$ 22,455	\$ 24,355	\$ 23,904	\$ 25,599	\$ 26,518	\$ 28,433	\$ 25,487
Business-type Activities:										
Utility	\$ 10,685	\$ 10,621	\$ 10,726	\$ 11,471	\$ 12,131	\$ 12,058	\$ 12,425	\$ 13,137	\$ 13,793	\$ 14,019
Stormwater Drainage	539	467	356	555	630	741	904	1,258	1,264	1,250
Solid Waste	2,707	2,681	2,849	2,970	3,275	3,120	3,569	3,945	5,727	4,621
Municipal Marina	1,988	2,208	2,587	2,410	2,243	2,347	2,238	2,138	2,423	3,561
Visitor Information Center	-	3,068	3,221	3,911	3,606	3,522	3,331	3,688	3,683	3,772
Heritage Tourism	4,762	1,712	1,842	-	-	-	-	-	-	-
Total Business-type Activities Expenses	\$ 20,681	\$ 20,757	\$ 21,581	\$ 21,317	\$ 21,885	\$ 21,789	\$ 22,468	\$ 24,165	\$ 26,890	\$ 27,223
Total Primary Government Expenses	\$ 44,748	\$ 43,928	\$ 44,708	\$ 43,772	\$ 46,240	\$ 45,693	\$ 48,067	\$ 50,683	\$ 55,324	\$ 52,709
PROGRAM REVENUES										
Governmental Activities:										
Charges for Services										
General Government	\$ 4,086	\$ 4,159	\$ 4,708	\$ 5,227	\$ 5,794	\$ 5,242	\$ 2,724	\$ 2,841	\$ 2,474	\$ 1,816
Public Safety	1,069	1,001	940	1,098	1,213	1,276	2,100	2,481	2,633	1,587
Physical Environment	352	302	319	353	380	399	373	505	335	0
Transportation	116	118	18	21	22	22	2,643	2,718	2,107	2,486
Culture/Recreation	55	47	43	43	46	77	190	256	190	0
Operating Grants and Contributions	396	265	72	27	81	76	30	43	1,000	45
Capital Grants and Contributions	593	763	765	1,062	164	1,803	1,481	284	20	775
Total Governmental Activities	\$ 6,667	\$ 6,655	\$ 6,865	\$ 7,831	\$ 7,700	\$ 8,896	\$ 9,540	\$ 9,128	\$ 8,758	\$ 6,709
Business-type activities (a):										
Charges for Services										
Utility	\$ 11,511	\$ 11,471	\$ 11,936	\$ 12,364	\$ 12,759	\$ 13,221	13,888	\$ 15,689	\$ 18,182	\$ 18,569
Stormwater Drainage	735	747	747	750	749	875	944	926	920	950
Solid Waste	3,275	3,364	3,355	3,367	3,409	3,427	3,420	3,669	3,653	3,827
Municipal Marina	2,007	2,197	2,554	2,482	2,343	2,508	2,533	2,363	2,632	2,262
Visitor Information Center	-	1,328	1,850	3,188	2,825	3,066	3,871	4,084	3,847	4,609
Heritage Tourism	3,030	1,876	1,175	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	-	-	-	-	8	-	-	-
Capital Grants and Contributions	1,448	1,047	415	2,163	4,348	1,312	3,190	1,444	4,484	2,586
Total Business-type Activities	\$ 22,006	\$ 22,030	\$ 22,032	\$ 24,314	\$ 26,433	\$ 24,409	\$ 27,853	\$ 28,174	\$ 33,718	\$ 32,803
Program Revenues	\$ 28,673	\$ 28,685	\$ 28,897	\$ 32,145	\$ 34,133	\$ 33,305	\$ 37,302	\$ 37,302	\$ 42,476	\$ 39,512
Total Primary Government Revenues	\$ 28,673	\$ 28,685	\$ 28,897	\$ 32,145	\$ 34,133	\$ 33,305	\$ 37,302	\$ 37,302	\$ 42,476	\$ 39,512

(continued)

NOTES:

(a) Business-type expenses do not include Debt Service, Capital Outlay, or Transfers.

CITY OF ST. AUGUSTINE, FLORIDA

CHANGES IN NET POSITION LAST TEN FISCAL YEARS

(In Thousands)

"UNAUDITED"

(continued)

	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
Net (Expense)/Revenue										
Governmental Activities	\$ (17,399)	\$ (16,516)	\$ (16,254)	\$ (14,624)	\$ (16,654)	\$ (15,008)	\$ (16,059)	\$ (17,390)	\$ (19,675)	\$ (18,778)
Business-type Activities	1,325	1,273	451	2,997	4,548	2,620	5,385	4,009	6,827	5,580
Total primary government net expense	\$ (16,074)	\$ (15,243)	\$ (15,803)	\$ (11,627)	\$ (12,106)	\$ (12,388)	\$ (10,674)	\$ (13,381)	\$ (12,848)	\$ (13,198)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 11,400	\$ 10,691	\$ 9,125	\$ 8,309	\$ 8,042	\$ 8,354	\$ 8,767	\$ 9,699	\$ 10,509	\$ 11,235
Utility Taxes	696	962	1,043	1,015	1,104	1,207	1,213	1,341	1,496	1,577
Communication Service Taxes	954	1,047	1,133	1,108	1,080	818	919	902	1,484	916
Franchise Fees	1,465	1,415	1,534	1,448	1,368	1,450	1,588	1,642	1,602	1,738
State Revenue Sharing, Unrest	548	547	548	549	549	554	563	565	570	577
Local Option Gas Taxes	505	535	534	517	487	502	525	554	527	514
Local Option Sales Taxes	929	878	898	880	936	1,005	1,077	1,138	1,166	1,225
Insurance Premium Taxes	396	358	360	330	295	354	361	333	358	423
Other Taxes	142	99	94	153	108	142	149	162	160	178
Miscellaneous	888	920	1,473	661	999	1,133	1,088	2,131	2,162	1,742
Investment Income	124	41	26	36	29	52	50	67	119	223
Interfund Trans of Assets (net)	-	-	-	-	-	-	-	-	-	0
Transfers	(1,351)	(1,402)	(1,936)	(467)	(13,545)	1,181	2,139	1,516	121	1,551
Total Governmental Activities	\$ 16,696	\$ 16,091	\$ 14,832	\$ 14,539	\$ 1,452	\$ 16,752	\$ 18,439	\$ 20,051	\$ 20,276	\$ 21,899
Business-type activities (a):										
Unrestricted Invest Earnings	\$ 136	\$ 45	\$ 43	\$ 82	\$ 52	\$ 36	\$ 95	\$ 71	\$ 146	\$ 332
Interfund Trans of Assets (net)	-	-	-	-	-	-	-	-	-	-
Transfers	1,351	1,402	1,936	467	13,545	(1,181)	(2,139)	(1,516)	(1,215)	(1,551)
Total Business-type Activities	\$ 1,487	\$ 1,447	\$ 1,979	\$ 549	\$ 13,597	\$ (1,145)	\$ (2,043)	\$ (1,445)	\$ (1,069)	\$ (1,219)
Total Primary Government	\$ 18,183	\$ 17,538	\$ 16,811	\$ 15,088	\$ 15,049	\$ 15,607	\$ 16,395	\$ 18,606	\$ 20,275	\$ 21,898
Change in Net Position										
Governmental Activities	\$ (703)	\$ (425)	\$ (1,422)	\$ (85)	\$ (15,202)	\$ 1,744	\$ 2,380	\$ 2,662	\$ 601	\$ 3,121
Business-type Activities	2,812	2,720	2,430	3,546	18,145	1,475	3,341	2,564	7,781	5,459
Total Primary Government	\$ 2,109	\$ 2,295	\$ 1,008	\$ 3,461	\$ 2,943	\$ 3,219	\$ 5,721	\$ 5,225	\$ 8,382	\$ 8,580

NOTES:

(a) Business-type expenses do not include Debt Service, Capital Outlay, or Transfers.

CITY OF ST. AUGUSTINE, FLORIDA

FUND BALANCES GOVERNMENT FUNDS LAST TEN FISCAL YEARS (In Millions) "UNAUDITED"

	2009	2010	2011	2012	2013
General Fund					
Nonspendable	\$ -	\$ 772,028	\$ 1,679,414	\$ 610,785	\$ 671,931
Restricted	1,060,567	130,821	472,396	15,541,007	65,389
Committed	-	-	-	1,881,954	1,206,207
Assigned	-	-	-	425,560	219,170
Unassigned	11,399,627	10,704,273	23,770,779	7,193,586	8,071,115
Total General Fund	12,460,194	11,607,122	25,922,589	25,652,892	10,233,812
All Other Governmental Funds					
Nonspendable	-	-	-	63,743	63,829
Restricted	905,501	620,744	733,684	-	1,135,396
Committed	-	-	-	-	1,101,692
Unassigned reported in:					
Capital Projects Fund	9,022	54,928	54,155	-	-
Debt Service	-	-	-	-	-
Total All Other Governmental Funds	\$ 914,523	\$ 675,672	\$ 787,839	\$ 63,743	\$ 2,300,917
Total Governmental Funds	\$ 13,374,717	\$ 12,282,794	\$ 26,710,428	\$ 25,716,635	\$ 12,534,729

CHANGES IN NET POSITION

2014	2015	2016	2017	2018
\$ 634,204	\$ 636,991	\$ 783,289	\$ 893,538	\$ 1,331,857
70,933	64,333	70,806	77,301	785,120
7,871,887	7,305,641	8,538,824	7,483,630	7,920,294
555,497	555,541	1,047,221	509,887	976,224
798,893	10,646	220,916	88,440	313,234
9,931,414	8,573,152	10,661,056	9,052,796	11,326,729
312,977	314,256	-	-	313,790
1,194,265	135,325	324,556	308,351	-
363,094	500,761	371,115	365,823	471,068
-	-	-	-	-
(430)	-	-	-	-
\$ 1,869,906	\$ 950,342	\$ 695,671	\$ 674,174	\$ 784,858
\$ 11,801,320	\$ 9,523,494	\$ 11,356,727	\$ 9,726,970	\$ 12,111,587

CITY OF ST. AUGUSTINE, FLORIDA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (In Millions)

	2008/09	2009/10	2010/11	2011/12
REVENUES				
Ad Valorem Taxes	\$ 10,966,589	\$ 10,361,986	\$ 8,880,436	\$ 8,088,994
Sales and Use Taxes	900,942	892,825	894,378	846,498
Utility Excise Taxes	1,649,673	2,008,624	2,176,019	2,123,115
Licenses, Permits & Fees	2,199,545	2,567,238	2,746,002	3,218,885
Intergovernmental	2,091,824	1,892,676	1,823,510	1,824,800
Fines & Forfeitures	294,423	280,874	293,660	256,665
Interest Earnings	124,421	41,447	26,486	35,596
Administrative Service Charges	2,306,131	1,983,565	1,798,737	1,979,089
Other	4,181,187	4,119,474	4,995,917	4,464,133
Total Revenues	24,714,735	24,148,709	23,635,145	22,837,775
EXPENDITURES				
Current:				
General Government	8,882,214	8,020,835	6,707,477	6,976,904
Public Safety	8,157,878	8,143,485	8,199,851	8,160,380
Physical Environment	3,354,800	3,346,170	3,833,649	3,677,011
Transportation	1,102,977	1,112,354	213,003	213,598
Culture & Recreation	525,588	517,985	520,305	446,285
Capital Outlay	2,167,291	2,000,736	2,168,860	2,283,141
Debt Service:				
Principal Retirement	313,781	326,938	341,823	335,177
Interest and Fiscal Charges	390,469	369,659	815,610	1,222,551
Issuance Cost	-	-	-	158,142
Total Expenditures	24,894,998	23,838,162	22,800,578	23,473,189
Excess (deficiency) of revenues over (under) expenditures	(180,263)	310,547	834,567	(635,414)
Other Financing Sources (Uses)				
Borrowing from Capitalized Lease	-	-	-	-
Transfers In	4,640,885	3,276,693	3,620,608	4,995,305
Transfers (Out)	(5,991,895)	(4,679,164)	(5,556,714)	(5,462,473)
Long-term Debt Issued	-	-	16,215,000	6,971,120
Retirement to Escrow Agent	-	-	-	(6,720,721)
Bonds Refunded	-	-	-	-
Bond Proceeds	-	-	-	-
Payments to Defeased Bonds	-	-	-	-
Discount on Long-Term Debt Issued	-	-	(685,827)	(74,404)
Premium on Long-Term Debt Issued	-	-	-	(67,206)
Total Other Financing Sources (Uses)	(1,351,010)	(1,402,471)	13,593,067	(358,379)
Net Change in Fund Balances	\$ (1,531,273)	\$ (1,091,924)	\$ 14,427,634	\$ (993,793)
Debt Service as a percentage of noncapital expenditures	3.10%	3.19%	5.61%	8.10%

2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
\$ 7,858,737	\$ 8,353,876	\$ 8,767,045	\$ 9,698,505	\$ 10,509,003	\$ 11,234,749
781,883	856,593	885,819	886,755	527,151	423,187
2,186,496	2,025,371	2,131,711	2,243,500	2,979,244	2,492,867
3,780,188	3,311,962	3,698,959	3,655,864	3,483,221	819,746
1,814,169	1,730,263	1,788,627	1,865,806	2,255,292	2,360,183
299,368	282,512	466,019	621,657	360,707	384,656
29,342	51,680	50,300	67,261	119,451	223,499
2,131,456	2,134,031	2,532,364	3,536,037	3,423,132	3,545,795
3,818,462	5,720,966	5,519,453	5,087,729	5,285,986	9,118,720
22,700,101	24,467,254	25,840,297	27,663,114	28,943,187	30,603,402

8,573,559	8,064,638	8,063,056	7,251,493	9,322,157	7,826,693
8,235,598	8,858,310	9,263,984	9,784,975	9,600,675	10,395,600
3,635,979	3,883,309	2,459,077	2,602,746	2,578,357	2,769,827
188,283	223,122	1,949,930	2,979,462	2,772,239	3,802,800
477,295	471,297	1,452,229	1,424,595	1,459,825	1,436,229
1,131,616	3,475,857	5,398,703	1,634,176	3,416,681	3,303,643
392,983	396,186	442,785	454,974	342,952	469,631
1,200,327	1,223,670	1,226,945	1,213,391	1,201,548	1,262,847
-	-	-	-	-	-
23,835,640	26,596,389	30,256,709	27,345,812	30,694,434	31,267,270

(1,135,539)	(2,129,135)	(4,416,412)	317,302	(1,751,247)	(663,868)
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-	215,000	-	-	-	-
7,071,268	5,387,354	7,931,816	5,602,834	5,102,468	5,805,825
(20,616,655)	(4,206,628)	(5,793,230)	(4,086,903)	(4,980,978)	(4,255,189)
1,576,691	-	-	-	-	17,351,241
-	-	-	-	-	-
(197,083)	-	-	-	-	(16,226,241)
-	-	-	-	-	19,968,267
-	-	-	-	-	(18,470,418)
-	-	-	-	-	(2,244,177)
119,412	-	-	-	-	2,617,026

(12,046,367)	1,395,726	2,138,586	1,515,931	121,490	4,546,334
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\$ (13,181,906)	\$ (733,409)	\$ (2,277,826)	\$ 1,833,233	\$ (1,629,757)	\$ 2,384,617
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7.02%	7.01%	6.72%	6.49%	5.66%	6.20%
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CITY OF ST. AUGUSTINE, FLORIDA

TOTAL ASSESSED VALUATIONS AND TOTAL EXEMPTIONS LAST TEN FISCAL YEARS (In Millions) "UNAUDITED"

	2009	2010	2011	2012	2013
Real Property	\$ 1,671,365,155	\$ 1,670,891,378	\$ 1,567,068,493	\$ 1,506,640,382	\$ 1,550,025,682
Personal Property	88,602,566	108,370,268	103,283,994	98,758,852	99,441,437
Railroad & Telegraph	2,478,097	2,230,412	2,304,747	2,148,694	2,558,367
Total Assessed Valuations	1,762,445,818	1,781,492,058	1,672,657,234	1,607,547,928	1,652,025,486
Homestead Exempt Property (a)	154,994,874	141,949,847	139,393,599	139,761,480	141,569,199
Other Exemptions	225,336,597	426,874,275	416,816,893	394,769,492	394,162,661
Total Exempt Property	380,331,471	568,824,122	556,210,492	534,530,972	535,731,860
Total Taxable Value	\$ 1,382,114,347	\$ 1,212,667,936	\$ 1,116,446,742	\$ 1,073,016,956	\$ 1,116,293,626
Direct Rate	6.823	7.500	7.500	7.500	7.500

NOTES:

2016

- (a) Real property is assessed at 100 percent of fair market value. Tangible Personal Property: Equipment is assessed at current depreciated value. Centrally Assessed Property: (1) State of Florida makes annual assessments of all operating property of railroad and railroad terminal companies in the State. Such assessment is apportioned to each county, based upon actual situs, and, in the case of property not having situs in a particular county, is apportioned based upon track miles. (2) All private car and freight line and equipment companies operating rolling stock in Florida other than in (1) above shall return for taxation the average number of their cars which are habitually present within Florida and shall state the fair market value thereof. Property is assessed as of January 1st. Tax bills are mailed November 1st. Four percent discount, if paid in November, three percent if paid in December, two percent if paid in January, one percent discount if paid in February, full amount due in March, delinquent April 1st.

Source: St. Johns County Property Appraiser, St. Johns County Tax Collector, Department of Revenue, State of Florida

- (b) Figures are from the PRELIMINARY tax rolls. These could change once the final tax rolls are received.

2014	2015	2016	2017	2018
\$ 1,600,223,236	\$ 1,718,302,003	\$ 1,829,080,525	\$ 1,917,447,480	\$ 2,065,250,505
101,527,054	103,628,284	103,885,128	114,084,278	124,468,101
2,928,245	3,369,083	3,695,243	3,872,697	3,900,865
1,704,678,535	1,825,299,370	1,936,660,896	2,035,404,455	2,193,619,471
145,786,764	150,699,482	155,237,830	160,319,086	164,471,795
389,557,411	402,135,455	407,304,069	409,105,684	425,129,343
535,344,175	552,834,937	562,541,899	569,424,770	589,601,138
\$ 1,169,334,360	\$ 1,272,464,433	\$ 1,374,118,997	\$ 1,465,979,685	\$ 1,604,018,333
7.500	7.500	7.500	7.500	7.500

CITY OF ST. AUGUSTINE, FLORIDA

**PROPERTY TAX RATES AND TAX LEVIEES
DIRECT AND OVERLAPPING GOVERNMENTS**

(In Thousands)

September 30, 2018

"UNAUDITED"

Fiscal Year Ended	Direct	Overlapping				Total
	St. Augustine	St. Johns County	School District	Management District	Other	
2009	7.500	5.547	7.801	0.416	0.381	21.645
2010	7.500	5.547	8.069	0.416	0.228	21.760
2011	7.500	5.937	7.979	0.331	0.228	21.976
2012	7.500	5.937	7.683	0.331	0.231	21.682
2013	7.500	5.937	7.544	0.328	0.231	21.540
2014	7.500	5.937	7.342	0.316	0.343	21.439
2015	7.500	5.875	7.228	0.302	0.273	21.178
2016	7.500	5.867	6.928	0.289	0.311	20.894
2017	7.500	5.867	6.543	0.272	1.717	21.900
2018	7.500	5.867	6.278	0.256	1.722	21.623

NOTES:

Millage rates are per \$1,000 of assessed valuation.

Source: St. Johns County Tax Collector

CITY OF ST. AUGUSTINE, FLORIDA

PRINCIPAL TAX PAYERS

September 30, 2018

(In Millions)

"UNAUDITED"

Taxpayer	2017/2018			2007/2008		
	Taxable Assessed Value	Rank	Percent of Total Assessment	Taxable Assessed Value	Rank	Percent of Total Assessment
Patris Real Estate LLC	\$ 14,004,406	1	0.87%			
The Flagler Resort, LTD	12,466,950	2	0.78%	16,440,456	2	0.94%
116 San Marco LLC	10,123,100	3	0.63%	8,326,400	6	0.47%
Sebastian Hotel LLC	8,039,294	4	0.50%			
SHP IV Harbour Island LLC	7,847,008	5	0.49%			
Target Corporation	6,512,010	6	0.41%	10,324,787	3	0.59%
Sea Wall Motor Lodge, INC	6,231,733	7	0.39%	9,858,308	5	0.56%
Home Depot USA, Inc.	5,866,845	8	0.37%			
Any JV Owner LLC	5,542,512	9	0.35%			
Ponce Hospital Inc.	5,521,069	10	0.34%			
	82,154,927		5.12%	44,949,951		2.56%
	<u>\$ 1,604,018,333</u>		<u>100.00%</u>	<u>\$ 1,756,583,688</u>		<u>100.00%</u>

Source: St. Johns County Property Appraiser's Office

CITY OF ST. AUGUSTINE, FLORIDA

**PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

**(In Millions)
"UNAUDITED"**

Fiscal Year Ended	Total Tax Levy	Current Tax Collection	Percent (a) of Levy Collected	Assessed Taxable Value	Estimated Actual Value (Thousands)	Estimated % of Fair Market Value
2009	11,172,404	10,743,591	96.16%	1,762,445,818	1,762,446	100%
2010	10,352,987	9,939,071	96.00%	1,781,492,058	1,781,492	100%
2011	9,099,510	8,797,391	96.68%	1,672,657,234	1,672,657	100%
2012	8,341,338	8,088,994	96.97%	1,607,547,928	1,607,548	100%
2013	8,023,465	7,858,707	97.95%	1,652,025,486	1,652,025	100%
2014	8,366,909	8,136,439	97.25%	1,704,678,535	1,704,679	100%
2015	8,775,490	8,509,409	96.97%	1,825,299,370	1,825,299	100%
2016	9,502,422	9,338,782	98.28%	1,936,660,896	1,936,661	100%
2017	10,994,857	10,038,504	91.30%	1,465,979,685	1,465,979	100%
2018	11,011,494	10,684,346	97.03%	1,604,018,333	1,604,018	100%

NOTES:

- (a) Florida Statutes provide for a discount of up to four percent for early payment of Ad Valorem Taxes.

CITY OF ST. AUGUSTINE, FLORIDA

RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

September 30, 2018

"UNAUDITED"

Fiscal Year	Population (a)	Assessed Value (In Thousands) (b)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2009	13,663	1,762,446	-	-	-	-	-
2010	13,719	1,781,492	-	-	-	-	-
2011	13,056	1,672,657	-	-	-	-	-
2012	13,092	1,607,548	-	-	-	-	-
2016	13,092	1,607,548	-	-	-	-	-
2013	13,271	1,652,025	-	-	-	-	-
2014	13,414	1,704,679	-	-	-	-	-
2015	13,590	1,825,299	-	-	-	-	-
2016	13,747	1,936,661	-	-	-	-	-
2017	13,862	1,465,979	-	-	-	-	-
2018	14,021	1,604,018	-	-	-	-	-

NOTES:

(a) City of St. Augustine, Planning & Building Department

(b) Previous year's preliminary tax role is adjusted to final role in current year.

CITY OF ST. AUGUSTINE, FLORIDA

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES**

September 30, 2018

(In Millions)

"UNAUDITED"

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures	Ratio of Debt Service to Total General Expenditures
2009	313,781	390,469	704,250	21,349,627	3.30
2010	326,938	369,659	696,597	21,979,202	3.17
2011	341,823	815,610	1,157,433	20,856,626	5.55
2012	335,177	1,222,551	1,557,728	20,778,307	7.50
2013	392,983	1,200,327	1,593,310	20,827,487	7.65
2014	396,186	1,223,670	1,619,856	21,858,437	7.41
2015	442,785	1,226,945	1,669,730	24,456,114	6.83
2016	454,974	1,213,391	1,668,365	24,289,220	6.87
2017	342,952	1,201,548	1,544,500	29,013,360	5.32
2018	469,631	1,262,847	1,732,478	29,434,497	5.89

CITY OF ST. AUGUSTINE, FLORIDA
UTILITY REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS
September 30, 2018
(In Millions)

Fiscal Year Ended	Gross Revenue (a)	Operating Expenses (b)	Net Revenue (c)	Debt Service Requirements	Debt Service Coverage
2009	12,138,979	7,307,097	4,831,882	3,254,261 (d)	1.48
2010	11,876,944	6,979,489	4,897,455	3,288,337 (d)	1.49
2011	12,301,380	6,847,896	5,453,484	3,318,894 (d)	1.64
2012	12,293,699	7,586,408	4,707,291	3,344,052 (d)	1.41
2013	20,661,902	8,223,690	4,417,087	2,843,032 (d)	1.55
2014	12,864,764	8,264,157	4,600,607	2,833,938 (d)	1.62
2015	13,275,185	8,561,023	4,714,162	2,837,388 (d)	1.66
2016	15,230,758	8,907,224	6,323,535	3,828,544 (d)	1.65
2017	18,182,456	9,509,919	8,672,537	4,406,936 (d)	1.97
2018	18,568,926	9,919,482	8,649,444	2,764,666 (d)	3.13

NOTES:

- (a) Gross Revenue = Operating Revenue + Net Transfers In (Out) + Interest Revenue + Miscellaneous Revenue
- (b) Operating Expenses = Total Operating Expenses - Depreciation and Amortization
- (c) Net Revenue = Gross Revenue - Operating Expenses - Extraordinary Revenues + Extraordinary Expenses
- (d) Includes interest on zero-coupon bonds

CITY OF ST. AUGUSTINE, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
September 30, 2018
(In Millions)

Fiscal Year	General Obligation Bonds Governmental Activities	Percentage of Taxable Value of Property (a)	Per Capita (b)	Percentage of Personal Income [c]
2009	7,658,893	0.55%	561	0.07%
2010	7,331,955	0.60%	534	0.06%
2011	23,205,133	2.08%	1,777	0.20%
2012	23,120,355	2.15%	1,766	0.20%
2013	24,106,979	2.16%	1,817	0.21%
2014	23,710,792	2.03%	1,768	0.21%
2015	21,951,282	1.73%	1,597	0.17%
2016	22,895,020	1.67%	1,665	0.17%
2017	22,594,470	1.54%	1,630	0.16%
2018	25,548,314	1.74%	1,843	0.18%

Fiscal Year	General Obligation Bonds Business-Type Activities	Percentage of Taxable Value of Property (a)	Per Capita (b)	Percentage of Personal Income [c]
2009	24,726,106	1.79%	1,810	0.22%
2010	24,323,044	2.01%	1,773	0.21%
2011	23,909,867	2.14%	1,831	0.21%
2012	23,614,644	2.20%	1,804	0.21%
2013	23,663,021	2.12%	1,783	0.21%
2014	23,114,207	1.98%	1,723	0.20%
2015	23,908,718	1.88%	1,739	0.19%
2016	21,954,980	1.60%	1,597	0.16%
2017	21,225,530	1.45%	1,531	0.15%
2018	22,717,214	1.55%	1,639	0.16%

Fiscal Year	Water Revenue Bonds	Total Primary Government (d)	Per Capita (b)	Percentage of Personal Income [c]
2009	25,363,644	57,018,643	4,227	0.22%
2010	23,799,012	70,914,012	4,042	0.21%
2011	22,191,968	68,926,967	5,308	0.20%
2012	20,508,832	68,278,832	5,136	0.18%
2013	21,800,000	68,624,999	5,242	0.19%
2014	19,815,000	65,675,000	4,968	0.17%
2015	17,750,000	63,610,000	4,627	0.14%
2016	15,650,000	60,500,000	4,401	0.11%
2017	13,365,000	57,185,000	964	0.09%
2018	11,050,000	59,315,528	797	0.08%

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

(a) Schedule for taxable property value data.

(b) Schedule for population data.

[c] See Schedule for total personal income data.

(d) Includes governmental activities debt and business-type activities debt.

CITY OF ST. AUGUSTINE, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL
ACTIVITIES DEBT
September 30, 2018
(In Millions)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt Repaid with Property Taxes			
St. Johns County Capital Improvement Revenue Bonds, Series 2012	6,032,000	6.30%	379,874
St. Johns County Revenue Sharing Revenue & Refunding Revenue Bonds, Series 2014	13,580,000	6.30%	855,219
St. Johns County Sales Tax Revenue Refunding Bonds, Series 2015	48,820,000	6.30%	3,074,507
St. Johns County Sales Tax Revenue Refunding Bonds, Series 2012	39,695,000	6.30%	2,499,847
St. Johns County Sales Tax Revenue Refunding Bonds, Series 2009A	1,505,000	6.30%	94,779
St. Johns County Sales Tax Revenue Bonds, Series 2009	14,770,000	6.30%	930,161
St. Johns County Transportation Improvement Revenue Bonds, Series 2012	20,870,000	6.30%	1,314,317
St. Johns County Taxable Capital Improvement Revenue Bonds, Series 2014	3,345,000	6.30%	210,656
St. Johns County Community Redevelopment Agency Refunding Note, Series 2012	1,484,000	6.30%	93,457
St. Johns County Transportation Improvement Revenue Bonds, Series 2015	23,485,000	6.30%	1,479,000
Other Debt			
St. Johns County School Board Certificates of Participation	81,452,976	6.30%	5,131,537
St. Johns County School Board General Obligation Bonds, Series, 2006A through 2014B	3,085,000	6.30%	194,282
Subtotal Overlapping Debt			\$ 16,257,638
City Direct Debt			
Capital Improvement and Refunding Revenue Bonds	25,502,031	100%	25,502,031
Capital Lease Obligation	46,283	100%	46,283
Subtotal Direct Debt			\$ 25,548,314
Total Direct and Overlapping Debt			\$ 41,805,952

Sources: Assessed value data used to estimate applicable percentages provided by St. Johns County Property Appraiser. Debt outstanding data provided by each governmental unit.

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

CITY OF ST. AUGUSTINE, FLORIDA

DIRECT AND OVERLAPPING RATIOS

September 30, 2018

(In Millions)

Direct and Overlapping General Obligation Debt	\$	41,805,952
Per Capita	\$	3,016
As a Percentage of Taxable Assessed Valuation		2.05%
As a Percentage of Total Just Valuation		2.85%

CITY OF ST. AUGUSTINE, FLORIDA

COMPUTATION OF LEGAL DEBT MARGIN

September 30, 2018

(In Thousands)

**The Constitution of the State of Florida, Florida Statutes 200.131, and
the City of St. Augustine Charter set no legal debt margin.**

CITY OF ST. AUGUSTINE, FLORIDA

SUMMARY OF PLEDGED FUNDS Public Service Tax/Guaranteed Entitlement Bonds (In Millions) "UNAUDITED"

Revenue Source	2013/14	2014/15	2015/16	2016/17	2017/18
Public Service Tax					
Electric	\$ 1,125,221	\$ 1,146,071	\$ 1,291,612	\$ 1,445,175	\$ 1,525,928
Communication	818,429	918,884	902,282	1,483,667	916,000
Gas	81,721	66,756	49,607	50,402	50,939
Fuel Oil	-	-	-	-	-
Total	\$ 2,025,371	\$ 2,131,711	\$ 2,243,501	\$ 2,979,244	\$ 2,492,867
Florida Revenue Sharing					
Revenue Sharing	\$ 554,391	\$ 562,696	\$ 565,395	\$ 570,421	\$ 576,587
Guaranteed Entitlements					
Local Option Gas Tax	\$ 502,418	\$ 524,651	\$ 553,516	\$ 527,151	\$ 514,361
Total	\$ 502,418	\$ 524,651	\$ 553,516	\$ 527,151	\$ 514,361
Total Pledged Funds	\$ 3,082,180	\$ 3,219,058	\$ 3,362,411	\$ 4,076,816	\$ 3,583,815

CITY OF ST. AUGUSTINE, FLORIDA

DEMOGRAPHIC STATISTICS

September 30, 2018

(In Thousands)

Year	Population		Per Capita Personal Income	Total Personal Income (In Millions)	Unemploy- Rate
	City of St. Augustine	St. Johns County			
2009	13,663	183,244 (est.)	\$ 48,283	\$ 8,999,561	8.2%
2010	13,719	189,764 (est.)	\$ 49,327	\$ 9,377,675	9.6%
2011	13,056	192,570 (est.)	\$ 47,544	\$ 10,009,692	8.4%
2012	13,092	195,847 (est.)	\$ 52,205	\$ 10,957,330	6.9%
2013	13,271	201,325 (est.)	\$ 58,019	\$ 12,156,922	5.2%
2014	13,414	207,443 (est.)	\$ 59,102	\$ 12,886,864	4.9%
2015	13,590	226,640	\$ 60,441	\$ 13,698,259	4.0%
2016	13,747	235,078	\$ 60,441	\$ 13,698,259	4.3%
2017	13,862	229,715 (est.)	\$ 61,423	\$ 14,439,811	3.7%
2018	14,021(est.)	238,742 (est.)	\$ 64,177	\$ 15,647,080	3.3%

Year	Population Projection	
	City of St. Augustine	St. Johns County
2019	14,790	295,800
2024	16,480	329,600
Avg Household Size:	2.30	2.50

Source: City of St. Augustine, Planning & Building Department,
St. Johns County Chamber of Commerce
Office of Economic and Demographic Research

CITY OF ST. AUGUSTINE, FLORIDA
MAJOR EMPLOYERS IN ST. AUGUSTINE AREA
September 30, 2018
(In Thousands)

Establishment	Product	2017/2018		2007/2008	
		Approximate Employees	% of Total County Employment	Approximate Employees	% of Total County Employment
St. Johns County School Board	Educational	4,534	4.36%	3,357	3.18%
Flagler Hospital	Health Care	1,900	1.83%	1,503	1.42%
St. Johns County	County Government	1,213	1.17%	1,546	1.46%
Northrop Grumman	Aircraft Overhaul & Modification	1,100	1.06%	900	0.85%
PGA Tour, Inc.	Event Management	800	0.77%		
Florida School for the Deaf and Blind	Educational Institution	685	0.66%	767	0.73%
Carlisle Interconnect Technologies (Tensolite Company)	Manufacturer	650	0.63%	320	0.30%
St. Johns County Sheriff's Office	Public Safety	609	0.59%	595	0.56%
Ponte Vedra Inn & Club	Resorts	550	0.53%		
Flagler College	Four-Year Liberal Arts College	514	0.49%	405	0.38%
		12555	12%	13360	11%

CITY OF ST. AUGUSTINE, FLORIDA

SUMMARY OF TEN LARGEST WATER CUSTOMERS

September 30, 2018

(In Millions)

Customer	Usage for Fiscal Year Ended September 30, 2018 (in gallons)
City of St. Augustine	21,554,500
Flagler College	17,911,400
St. Johns County School Board	12,674,300
DR Horton	12,100,800
St. Johns County Board of County Commissioners	11,978,300
Flagler Hospital	11,478,200
Florida School for the Deaf & Blind	11,470,100
Northrup Grumman Systems Corp	10,738,200
Flagler Resort LTD	7,759,200
The Lofts at Sebastian Cove Condominium	6,953,900

Source: City of St. Augustine Customer Service Department

CITY OF ST. AUGUSTINE, FLORIDA

**HISTORICAL UTILITY CUSTOMERS AND SALES OF THE SYSTEM
LAST TEN FISCAL YEARS**

(In Thousands)
"UNAUDITED"

Fiscal Year Ended	Water Customers			Sewer Customers		
	Inside City	Outside City	Total	Inside City	Outside City	Total
2009	7,047	4,183	11,230	6,697	2,134	8,831
2010	6,988	4,419	11,407	6,704	2,210	8,914
2011	6,793	4,440	11,233	6,374	2,332	8,706
2012	6,901	4,527	11,428	6,476	2,409	8,885
2013	6,826	4,532	11,358	6,727	2,408	9,135
2014	6,842	4,585	11,427	6,717	2,485	9,202
2015	6,771	4,714	11,485	6,624	2,534	9,158
2016	7,695	5,700	13,395	6,950	3,044	9,994
2017	7,623	5,790	13,413	6,862	3,174	10,036
2018	7,907	6,263	14,170	7,109	3,522	10,631

Source: City of St. Augustine Customer Service Department

Water Sales (Thousands of Gallons)		
Inside City	Outside City	Total

513,033	378,125	891,158
521,691	344,701	866,392
540,729	374,552	915,281
542,757	398,102	940,859
535,938	366,881	902,819
595,408	391,182	986,590
540,026	368,309	908,335
563,563	404,526	968,089
587,371	425,859	1,013,230
548,945	411,312	960,257

CITY OF ST. AUGUSTINE, FLORIDA

WATER AND WASTE WATER TREATMENT PLANTS SUMMARY OF HISTORICAL DAILY FLOWS

(In Millions)
"UNAUDITED"

Fiscal Year Ended	Water Treatment Plant (a)		Wastewater Treatment Plant	
	Annual Average Daily Flow (Millions of Gallons Per Day)	Maximum Monthly Average Daily Flow (Millions of Gallons Per Day)	Annual Average Daily Flow (Millions of Gallons Per Day)	Maximum Monthly Average Daily Flow (Millions of Gallons Per Day)
2009	3.388	4.119	3.697	9.639
2010	3.356	3.769	3.033	9.030
2011	3.244	3.692	2.674	3.581
2012	3.058	3.601	3.587	5.772
2013	2.974	3.389	3.913	5.724
2014	2.959	3.178	3.678	4.614
2015	3.110	3.443	3.828	7.915
2016	3.320	3.702	3.213	4.429
2017	3.304	3.690	3516	5.553
2018	3.225	3.382	3.955	6.417

Source: City of St. Augustine Engineering Department

CITY OF ST. AUGUSTINE, FLORIDA

WATER AND SEWERS UTILITIES HISTORICAL RATE STRUCTURES

(In Thousands)
"UNAUDITED"

Effective October 1,	Service Area	Minimum Charge Flow Rate Gal./Month	Water		Sewer	
			Minimum Charge	Additional Charge Per 1,000 Gal.	Minimum Charge	Additional Charge Per 1,000 Gal.
2009	Inside City	3,000	15.42	4.24	21.32	5.37
	Outside City	3,000	19.26	5.31	26.64	6.71
2010	Inside City	3,000	16.19	4.47	22.35	5.66
	Outside City	3,000	20.20	5.59	27.92	7.07
2011	Inside City	3,000	16.46	4.56	22.69	5.77
	Outside City	3,000	20.54	5.70	28.34	7.21
2012	Inside City	3,000	16.83	4.68	22.99	5.87
	Outside City	3,000	20.99	5.85	28.70	7.33
2013	Inside City	3,000	17.12	4.76	23.40	5.98
	Outside City	3,000	21.37	5.95	29.22	7.46
2014	Inside City	3,000	17.30	4.82	23.40	6.06
	Outside City	3,000	21.61	6.03	29.22	7.56
2015 (a)	Inside City	0	11.53	2.50-10.62	11.77	5.56
	Outside City	0	14.30	3.10-13.17	14.59	6.89
2016	Inside City	0	11.53	2.50-10.62	11.77	5.56
	Outside City	0	14.30	3.10-13.17	14.59	6.89
2017	Inside City	0	12.19	2.64-11.26	12.45	6.14
	Outside City	0	14.99	3.25-13.85	15.31	7.55
2018	Inside City	0	12.89	2.79-11.66	13.17	6.47
	Outside City	0	15.73	3.40-14.23	16.07	7.89

(a) In 2015, the City changed to a conservation rate structure. There is no longer a minimum bill of 3,000 gallons of usage.

CITY OF ST. AUGUSTINE, FLORIDA

**BUILDING PERMIT ACTIVITY
LAST TEN FISCAL YEARS**

(In Thousands)

September 30, 2018

"UNAUDITED"

Fiscal Year	Single Family Units	Multi-Family Units	New Residential Valuation	New Non-Residential Valuations	Residential & Non-Residential Additions/Alterations	Public Valuation	Total Valuation
2009	7	1	4,179	4,224	6,812	2,851	18,066
2010	13	-	2,417	3,547	526	921	7,411
2011	41	-	49,910	-	834	-	50,744
2012	38	-	7,986	3,561	-	-	11,547
2013	49	-	10,964	14,490	1	12,644	38,100
2014	67	-	12,135	9,069	65	8,153	29,422
2015	89	-	17,335	13,730	129	9,256	40,450
2016	61	-	11,523	25,918	84	9,256	46,781
2017	58	-	15,390	9,093	370	20,660	45,143
2018	71	524	56,812	15,815	135	12,538	85,168

Source: City of St. Augustine Planning & Building Department

CITY OF ST. AUGUSTINE, FLORIDA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSIT

(In Millions of Dollars)

September 30, 2018

"UNAUDITED"

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits (b)
	Number of Units	Value	Number of Units	Value	
2009	309	10,023	559	8,043	2,786,112
2010	8	3,547	13	2,417	2,850,983
2011	-	-	41	49,910	2,868,734
2012	30	3,561	38	3,986	2,833,072
2013	31	14,490	49	10,964	2,940,180
2014	33	15,779	104	13,578	3,100,391
2015	60	23,882	164	20,531	3,500,629
2016	16	25,918	61	11,523	3,879,785
2017	14	9,093	58	15,390	4,125,350
2018	15	15,815	595	56,812	4,267,208

NOTES:

(a) **Planning and Building Division**

(b) **Deposits for St. Johns County (\$000)**

Source: www.FDIC.gov

CITY OF ST. AUGUSTINE, FLORIDA

MISCELLANEOUS STATISTICAL DATA

September 30, 2018

Date of Incorporation	May 30, 1925
Form of Government	Commission - Manager
Area:	
Square Miles	13.89 Miles
Paved Streets	66.61
Unpaved Streets	10.5
Altitude	13 Feet Above Sea Level
Education:	
Elementary	3
Secondary	1
Post-Secondary	2
Fire Protection:	
Number of Fire Stations	2
Number of Firefighters	33
Police Protection:	
Number of Police Stations	1
Number of Police Officers	49
Utility Customers:	
Water	14,170
Sewer	10,631
Solid Waste	7,286
Tourism Facts (St. Johns County):	
Visitors (Per Year)	9,597,518
Airports	1
Attractions/Points of Interest	50 +
Camp Sites	1241
Condominium Units (Rentals)	4000
Hotel/Motel Units	5600
Marinas	7
Parks and Playgrounds	29
Public Golf Courses	5
Public Tennis Courts	28
Restaurants	200 +
Sightseeing Services	6
State Parks	5

(continued)

CITY OF ST. AUGUSTINE, FLORIDA

MISCELLANEOUS STATISTICAL DATA

September 30, 2018

(continued)

Climate:

Average Temperature and Precipitation in St. Johns County			
Quarter	Average Daily Max. Temperature	Average Daily Min. Temperature	Total Rainfall
October - December	76.0	52.0	8.51
January - March	72.0	45.7	7.77
April - June	80.3	67.0	14.95
July - September	84.7	77.3	8.55

Source: St. Johns County Chamber of Commerce,
Weather Underground

CITY OF ST. AUGUSTINE, FLORIDA

FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION LAST FIVE FISCAL YEARS "UNAUDITED"

FUNCTION	Full-time Equivalent Employees as of September 30,				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental Activities:					
General Government	54.5	56.5	53.5	53.5	56.5
Public Safety	99.5	102.5	100	104	105
Physical Environment	46.5	33	33	34.5	36.5
Transportation	0	17.5	18	18	18
Culture/Recreation	5	9	10	9	10
Business-Type Activities					
Utilities	57.5	63	63	60	63
Stormwater	3	3	3	3	4
Solid Waste	17	17	16	19	19
Municipal Marina	13.5	14	12	11.5	11.5
Visitor Information Center	15.5	17.5	19.5	21.5	21

Source: City of St. Augustine Human Resources Department

CITY OF ST. AUGUSTINE, FLORIDA

**OPERATING INDICATORS BY FUNCTION
LAST FIVE FISCAL YEARS
"UNAUDITED"**

FUNCTION	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Police					
Physical Arrests	1,261	1,333	1,336	979	1,345
Traffic Violations	3,693	3,253	2,818	2,012	1,105
Calls for Service	41,351	43,962	42,108	45,151	44,643
Parking Violations (includes those issued by Parking Enforcement)	11,672	16,981	13,696	11,880	12,835
Fire					
Number of calls answered	3,789	4,053	4,403	4,288	4,235
Inspections	520	572	489	432	218
Pre-fire tours	792	868	492	419	270
Hydrants Flow Tested	171	328	955	303	1,648
Highways and Streets					
New Street Pavings (miles)	-	-	-	-	-
Streets Resurfaced (miles)	2.5	6.4	3.5	3.7	6.6
Sanitation					
Refuse Collected (tons/day)	63.1	65.8	67.3	68.5	69.7
Recyclables Collected (tons/day)	4.9	5.0	8.6	9.5	10.5
Culture and Recreation					
Field Permits Issued	21	21	16	16	16
Plaza Permits Issued	40	32	30	30	26
Other Event Permits Issued	32	54	51	52	62
Water					
New Connections	138	275	315	466	397
Average Daily Consumption (thousands of gallons)	2,959	2,841	3,320	3,304	3,225
Wastewater					
Average Daily Usage (thousands of gallons)	3,678	3,541	3,213	3,516	3,955

Source: Various City Departments

CITY OF ST. AUGUSTINE, FLORIDA

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST FIVE FISCAL YEARS
"UNAUDITED"**

FUNCTION	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Police					
Stations	1	1	1	1	1
Boats	1	1	1	1	1
Fire					
Stations	2	2	2	2	2
Vehicles	8	8	9	10	10
Boats	1	1	1	2	2
Sanitation					
Collection Trucks	7	7	7	13	13
Water					
New Feet of Water Mains Added	10,254	3,779	18,400	12,475	10,404
Fire hydrants	1,092	1,105	1,127	1,173	1,177
Maximum Monthly Average Daily Flow (thousands of gallons)	3,178	3,443	3,702	3,690	3,382
Wastewater					
New Feet of Sanitary Sewer Added	3,336	12,860	10,544	12,306	9,327
New Feet of Storm Sewers Added	1,731	3,416	1,536	1,000	1,192
Maximum Monthly Average Daily Flow (thousands of gallons)	4,614	7,915	4,429	5,553	6,417

Source: Various City Departments

Compliance Section

This Section Contains the Following:

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Accountants' Report on Compliance With Section 218.415, Florida Statutes

Independent Auditors' Report On Compliance For Each Major Program and State Project and Report On Control Over Compliance Required by the Uniform Guidance and Chapter 215.97 Florida Single Audit Act.

Schedule of Findings and Questioned Costs

Management Letter



STEVEN D. RAWLINS, CPA
GARY M. HUSSETT, CPA
DAVID W. HOWE, CPA

**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 GOVERNMENTAL AUDITING STANDARDS**

Honorable Mayor and Members of the City Commission
Mr. John Reagan, City Manager
City of St. Augustine, Florida
St. Augustine, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the City of St. Augustine, Florida (the City) as of and for the year ended September 30, 2018, 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 29, 2019.

Internal Control Over Financial Reporting:

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect 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 and deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters:

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 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 City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Master, Smith & King, P.A.

Certified Public Accountants
Jacksonville, Florida

March 29, 2019



STEVEN D. FAWLINS, CPA
GARY M. HUGGETT, CPA
DAVID W. HOWIE, CPA

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

Honorable Mayor and Members of the City Commission
Mr. John Regan, City Manager
City of St. Augustine, Florida
St. Augustine, Florida

We have examined the City of St. Augustine, Florida's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, as of and for the year ended September 30, 2018, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specific requirements.

In our opinion, the City of St. Augustine, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2018.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, The Florida Auditor General, Federal and other granting agencies and pass through entities, The Mayor and City Council members, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Masters, Smith & Wisby, P.A.
Certified Public Accountants
Jacksonville, Florida

March 29, 2019

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STEVEN D. RAWLINS, CPA
GARY M. HUGGETT, CPA
DAVID W. HOWIE, CPA

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

Honorable Mayor and Members of the City Commission
Mr. John Regan, City Manager
City of St. Augustine, Florida
St. Augustine, Florida

Report on Compliance for Each Major State Project

We have audited the City of St. Augustine, Florida's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2018. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its awards applicable to federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Florida Auditor General. Those standards, the Uniform Guidance and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state projects. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State projects for the year ended September 30, 2018.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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


Certified Public Accountants
Jacksonville, Florida

March 29, 2019

CITY OF ST. AUGUSTINE, FLORIDA
Schedule of Findings
and Questioned Costs
For the Year Ended September 30, 2018

Financial Statements

Type of Auditors' Report	Unmodified
Internal Control Over Financial Reporting:	
Material weakness identified?	No
Reportable conditions identified not considered to be material weakness?	None reported
Noncompliance material to financial statements noted?	No

Federal Programs and State Projects:

Internal Control Over Major Programs:	
Material weaknesses identified?	No
Reportable condition identified not considered to be material weakness?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a), or Chapter 10.550, Rules of the Auditor General?	No

Identification of major programs:

Federal Program

CFDA No.

Disaster Grants - Public Assistance	97.036
Drinking water State Revolving Fund	66.468

State Project

CSFA No.

Florida Department of State/Bureau of Historical Resources	45.032
St. Johns River Management District	N/A
Disaster Grants - Public Assistance	N/A

Dollar threshold used to distinguish Type A and Type B programs	Federal	State
	\$ 750,000	\$ 100,000

Auditee qualified as low-risk auditee pursuant to Uniform Guidance	Yes
--	-----

(continued)

CITY OF ST. AUGUSTINE, FLORIDA
Schedule of Findings
and Questioned Costs
For the Year Ended September 30, 2018

(continued)

Financial Statement Findings:

No matters required to be reported.

Major Federal Programs and State Projects Findings and Questioned Costs:

No matters required to be reported.

Other Issues

A corrective Action Plan is not required because there were no findings required to be reported under the Federal or Florida Single Audit Acts



STEVEN D. RAWLINS, CPA
GARY M. HUGGETT, CPA
DAVID W. HOWIE, CPA

MANAGEMENT LETTER

Honorable Mayor and Members of the City Commission
Mr. John Regan, City Manager
City of St. Augustine, Florida
St. Augustine, Florida

Report on the Financial Statements

We have audited the financial statements of the City of St. Augustine, Florida (the City) as of and for the fiscal year ended September 30, 2018 and have issued our report thereon dated March 29, 2019.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance and Independent Accountants' Report on an examination conducted in accordance with the *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 29, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial report. Corrective actions had not been taken for the prior year finding.

Finding and Recommendation 2017-1:

The City's year end closing of its books and records extended to over 90 days past year end and were still in need of adjustment at the time of the audit. Certain accounts had not been reviewed prior to the City's initial closing which resulted in additional journal entries and a continual changing general ledger. In addition, detail for certain account balances was not readily available upon request. We again recommend the City take steps to ensure a more timely closing of its books which should include a review of all asset, liability, and fund balance accounts to ensure they are correct and fully supported by detail.

Response:

The City acknowledges that the closing of its books could be more timely and accurate and is in process of developing a year-end close out procedure to ensure that takes place.

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 the management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition

Pursuant to Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require that we 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 identification of the specific conditions met. In connection with our audit, we determined 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.c and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. 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 the 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 recommendations other than that noted above in our prior year audit findings that were not corrected in the current year.

Special District Component Units

Section 10.554(1)(i)5.(d), *Rules of the Auditor General*, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined there were no special

district component units that were required to be reported in accordance with Section 218.39(3)(b), Florida Statutes.

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 abuse, that have occurred, or likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

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

Mastey Smith & Welford, P.A.
Certified Public Accountants
Jacksonville, Florida

March 29, 2019



STEVEN D. RAWLINS, CPA
GARY M. HUGGETT, CPA
DAVID W. HOWIE, CPA

March 29, 2019

Honorable Mayor, Members of the City Commission,
and Audit Committee
City of St. Augustine, Florida
St. Augustine, Florida

We have audited the financial statements of the City of St. Augustine, Florida (the City) for the year ended September 30, 2018, and have issued our report thereon dated March 29, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 18, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1. to the financial statements. One new accounting policy was adopted relating to the implementation of GASB 75 and the application of existing policies was not changed during the fiscal year ended September 30, 2018. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly significant sensitive estimates affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures affecting the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. However we did have a finding that is noted in our management letter dated March 29, 2019 and included in the City's Comprehensive Annual Financial Report which you should be aware.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

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

JACKSONVILLE OFFICE
4811 BEACH BLVD., SUITE 300
JACKSONVILLE, FL 32207
P 904.396.2202 F 904.398.1315
WWW.MSWCPA.COM

PONTE VEDRA OFFICE
822 A1A NORTH, SUITE 310
PONTE VEDRA BEACH, FL 32082
P 904.247.1565 F 904.247.1665
WWW.MSWCPA.COM

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 29, 2019.

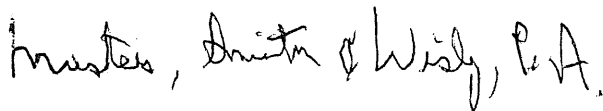
Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

A handwritten signature in cursive script that reads "Masters, Smith & Wisby, P.A.".

Masters, Smith & Wisby, P.A.
Jacksonville, FL

March 31, 2019

City of St. Augustine Commissioners and Management
75 King Street
St. Augustine, FL 32084

RE: Results of 2017-2018 City of St. Augustine Financial Statements Audit

Commissioners and Management:

On March 29, 2019, the Audit Committee of the City of St. Augustine (the "City") met with Gary Huggett of Masters, Smith & Wisby, P.A. ("MSW"). MSW presented the results of its audit of the City for the fiscal year ended September 30, 2018. The Audit Committee offers this letter to the Commission of the City (the "Commission") as our recommendations based on the audit reported to us by MSW. Our recommendations focus on two areas, the findings by MSW and the retention of MSW as the City's auditor.

Audit Results

MSW gave an unmodified opinion on the City's financial statements. An unmodified opinion is a clean opinion, and one that states that "in all material respects" the financial statements of the City are "in conformity with accounting principles generally accepted in the United States of America". MSW's primary responsibilities as the City's auditor are this opinion and obtaining evidence to support this opinion based on professional standards and MSW's quality control standards. The City's responsibilities are the financial statements and the underlying internal controls and policies to support those financial statements.

Although MSW offered an unmodified opinion on the financial statements, it did have to propose material audit adjustments to reach that unmodified opinion. The Audit Committee is concerned about these adjustments for the following reasons:

- 1) Number and significance – MSW proposed 33 adjustments of which 19 were identified by City staff (see Attachment A). Although not all entries were material to the financial statements, the City's internal controls failed to find and correct basic accounting errors. Most concerning was *Cash* being overstated by \$1.6 million. This was one of the entries identified by City staff.
- 2) Repetition of audit finding – MSW reported an audit finding in 2017 noting the timeliness and accuracy of the City's closing process. As a response, management noted turnover in accounting staff and proposed a checklist to prevent such errors from happening again. Yet, those changes did not prevent the same finding in 2018.

As a basic concept, internal controls should align with the size and complexity of the organization and financial statements those controls support. With this concept in mind, an organization the size of the City should be able to close its books in a timely and accurate manner. More importantly, this finding should not occur in two consecutive years.

The Audit Committee discussed both the cause of the finding, and our recommendations to address it to ensure the finding does not occur again. We discussed such remedies as an increased internal audit function, additional checklists, interim procedures by MSW, additional accounting staff, etc. Ultimately, we concluded the finding was a result of lack of adequate management oversight.

Recommendation: We recommend management determine a performance plan for the Finance Department that outlines specific goals and accountability measures to eliminate this finding. This plan should satisfy the will of the commission. Our goal as an Audit Committee is to have an audit with no adjustments and no findings.

Auditor Retention

The Audit Committee saw significant improvement in openness, frankness and appearance of independence of MSW during the 2017-2018 audit versus the 2016-2017 audit. From a conceptual standpoint, there are two different philosophies or best practices in regards to auditor retention. One philosophy is to rotate auditors every five to seven years to add independence and a "fresh set of eyes" on the engagement. The second philosophy is to retain an auditor because the auditor knows the organization, its risks and its key staff better than a new auditor. To make the second philosophy work, there must be an engaged oversight board between the auditor and management. The

City's implementation of the Audit Committee is one reason we believe the retention of MSW is the right choice for the City.

Recommendation: Because of this renewed independence and attentiveness to our request as a committee, we recommend the City execute the extension option of the audit contract.

Conclusion

We would like to thank the Commission for the opportunity to serve our City and look forward to continue to serve at your pleasure.

Sincerely,

Todd Neville, CPA
Audit Committee Chair

Cc:

Meredith Breidenstein, Audit Committee Member
Reuben Franklin, Audit Committee Member
Isabelle Lopez

ITEM 10.C.
Audit Membership

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John P. Regan, City Manager

DATE: April 4, 2019

RE: AUDIT COMMITTEE

At its April 3rd, 2019 meeting, the City's Audit Committee recommended changes to the membership composition and term duration. The Committee requested that I present these recommendations to the City Commission.

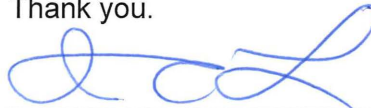
Currently, the Audit Committee consists of three members, one member is appointed by the City Commission, and two members are appointed by the City Manager: Chairman Todd Neville (Commission appointee), Meredith Breidenstein (City Manager appointee), and Reuben Franklin (City Manager appointee). One of the three members must be a financial expert; currently there are two financial experts on the committee, but this is not required. The original term limits were indefinite, but it was contemplated that there would be a yearly review of the City Commission appointee at its December meeting.

The Audit Committee recommends the following:

- 1) The Audit Committee should remain at three members for ease of coordinating schedules.
- 2) Two of the three members should be financial experts. Reviewing audit reports and evaluating auditors calls for financial expertise, and having more than one financial expert will promote active discussion.
- 3) The majority of the members (two out of three at a minimum) should be selected from outside the City. This can include the City Commission appointee, or one or both of the City Manager appointees. This will relieve the burden on City staff and encourage transparency and impartiality. The Committee did not come to a consensus on whether all Committee members should be from outside the City, but did leave open the possibility that one member could be from City staff.
- 4) The terms of the members should be staggered two-year terms, to preserve continuity and institutional knowledge from one audit year to the next. The Committee did not take a position on term limits, but did recommend that the membership should be determined at or around the time of the annual presentation of the CAFR (April). I would suggest that for the upcoming year (2019 audit year) the City Commission appointee serve a one year term, and that the City Manager appointees serve a two-year term. This would create a staggering of a Commission appointment up in 2020, and two City Manager appointments up in 2021. All subsequent terms would become staggered two-year terms.

Please place this item for discussion after the presentation of the CAFR, and after the Chairman's Audit Committee report on the April 22nd, 2019 City Commission agenda.

Thank you.



Isabelle C. Lopez
City Attorney

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John Regan
City Manager

DATE: April 11, 2019

RE: Agenda Item for April 22, 2019 City Commission Meeting;
Public Works Update

I would like to present the Public Works Update to the City Commission; and request time be allotted for my presentation at the April 22, 2019 meeting.

Attached, is a copy of the Public Works Presentation; and if you should have any questions, please contact me. Thank you.

Sincerely,



Michael G. Cullum, P.E.
Public Works Director

Attachment: PW PowerPoint Presentation

cc: COSA Directors



CoSA City Commission

“Public Works Update”

April 22, 2019

Michael G. Cullum, P.E.

Director, Public Works





Public Works Update Agenda

Key Projects Update

- North City Water Main Improvements
- FDEP Consent Order Resolution

Other Items & Look-Ahead

- CIP Overall Status Summary

North City Water Main Improvements

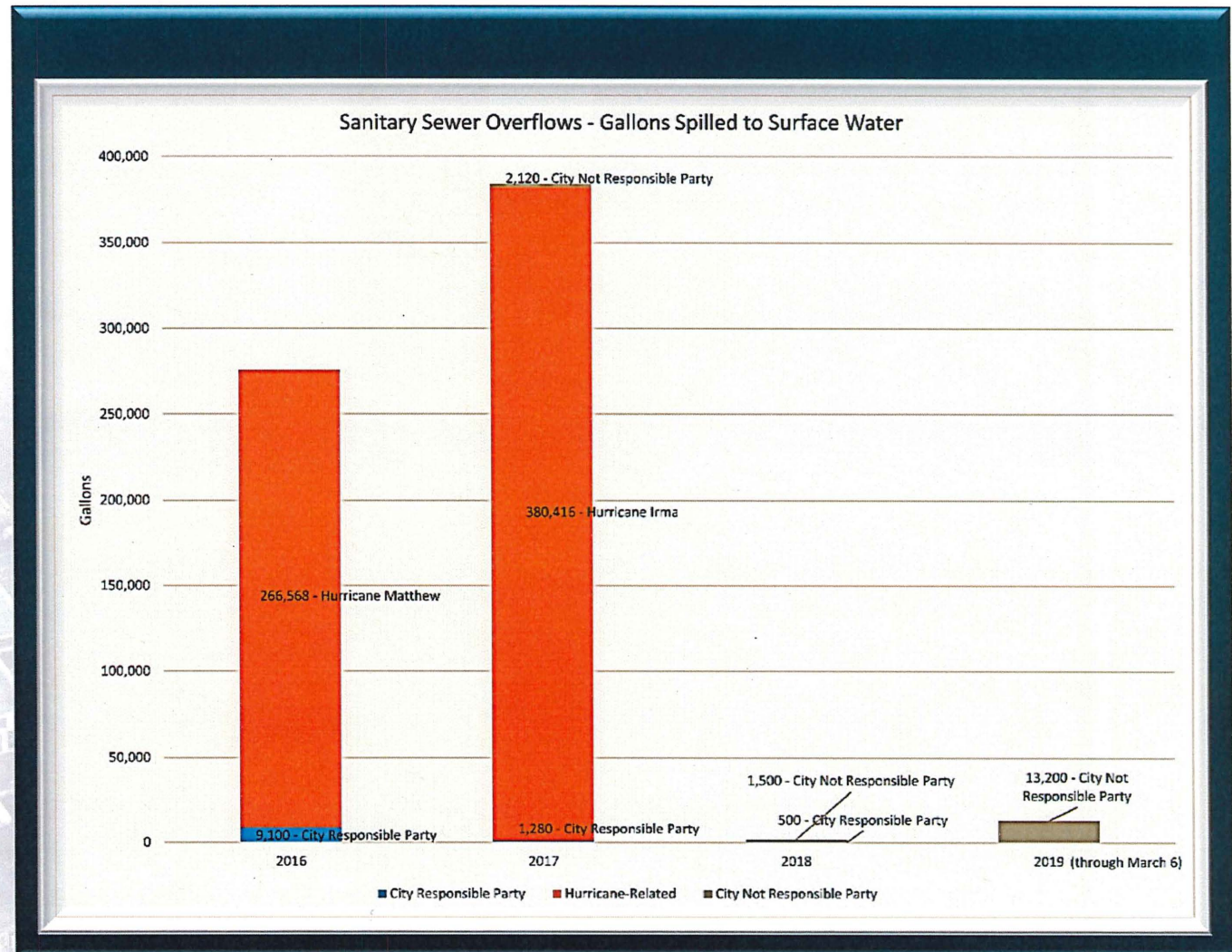
- ❖ SRF Funded; Replace aging, small diameter, cast iron water mains with new, larger mains
- ❖ Construction is on schedule; Estimated final completion January, 2020
- ❖ Installation of new water main completed to-date:
 - 2,150 linear feet on Grove Avenue, Dupont Lane and East Lane
- ❖ Remaining streets:
 - Loring Street, Rhode Avenue, First Street, Cincinnati Avenue, Hope Street, Unnamed Road, and US-1 crossings (total 5,400 linear feet remaining)





FDEP Consent Order Resolution

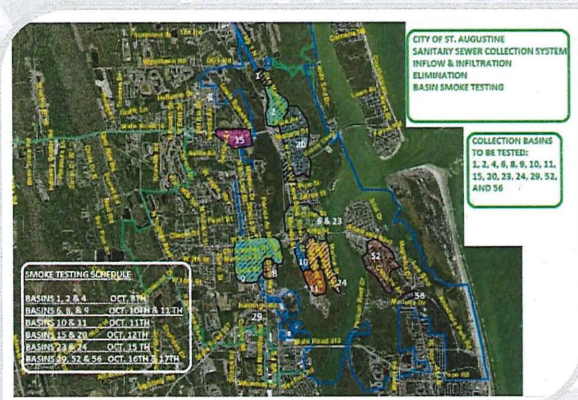
- ❖ FDEP Consent Order for sanitary sewer overflows relating to Hurricanes Matthew & Irma, Issued: March 9, 2018
- ❖ Completion Report submitted to FDEP on March 7, 2019
- ❖ **Case Closure Letter received from FDEP on March 12, 2019**



FDEP Consent Order Resolution

❖ Consent Order Actions Completed:

- **Capacity Management Operation & Maintenance Analysis (CMOM):**
 - ✓ Developed computerized system to track preventative maintenance tasks and inspections
 - ✓ Implemented remote monitoring system for on-call alerts
 - ✓ Maintain second vacuum truck for preventative maintenance and emergency response
- **Completed in-kind project** (in lieu of monetary fine): Project value *required* \$12,598. Smoke tested 16 sanitary sewer basins (part of I&I program to find and eliminate Inflow & Infiltration of rainwater, unlawful connections and groundwater into sanitary sewer system), and purchased lab equipment for enterococci analysis (total project cost \$103,332). The I&I program has helped delay Wastewater Treatment Plant expansion out to 2028, currently. Each *future* year of the I&I program buys additional delay for costly treatment plant expansion – A good investment!

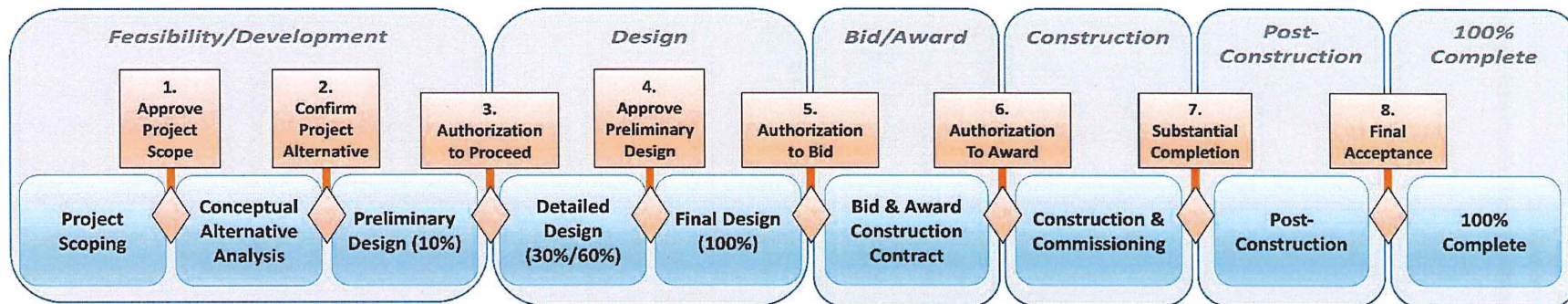


-5-



CIP Overall Status Summary

Design-Bid-Build Active Projects – through April 22, 2019



Coquina Park and Stormwater Improvements

Smoke Testing and Manhole Inflow Dishes for Collection Basins 5, 7, 12 & 51

Flood Mitigation at Avenida Menendez Seawall; Bayfront Connectivity ⁽¹⁾

Pump Station 14 Replacement

St. Francis Street Utility Improvements

Sevilla Street Brick Roadway & Utility Improvements

S. Whitney & W. King Flood Mitigation ⁽¹⁾

Althea/Fern/ Seminole/Atlantic Neighborhood Drainage

WWTP Resiliency Analysis ⁽¹⁾ ^(**)

WWTP Headworks Assessment

Lincolnville Utility & Drainage – Project 3 ⁽¹⁾ [Cerro St & Duero St (portion)]

Inlet Drive Shoreline Restoration

Court Theophelia Neighborhood Drainage

City-wide TIDE Valve Master Planning

RFP Documents for Sewer Rehabilitation Lining

Lake Maria Sanchez Flood Mitigation

FEMA Pump Station Replacements (13 stations)

LPRO Concentrate Discharge ^(*)

West 2nd Street Gravity Sewer and Septic to Sewer

WTP LPRO Membrane Replacement

Wells D-8, D-9, and D-10 Investigation and Repairs

Lincolnville Drainage – Project 1 ⁽¹⁾ [South St & DeHaven St]

RFP for Cleaning and Inspections of Sewers

Macaris Outfalls Resiliency Retrofit (50% complete)

Pump Station 3 Replacement

North City Water Main Improvements

Cleaning & Inspections of Sanitary Collection Basins 45 and Part of 20

West Augustine Septic to Sewer

Davis Shores Backflow

Charlotte St. Roadway & Utility Improvements

Water Meter Replacements

2019 I&I Program

2019 Paving Projects

Prawn & Heron Streets Reconstruction ⁽²⁾

WWTP Clarifier/RAS (In warranty phase)

Lincolnville Drainage – Project 2 [Duero St (portion)]

Smoke Testing of a Total of 16 Sewer Collection Basins

San Marco Water Main Replacement

Lighthouse Ave Shoreline

So. Dixie Box Culvert Replacement

Key:

Italicized projects progressed since last report

⁽¹⁾ Grant Dependent

⁽²⁾ Developer Dependent

^(*) Postponed

^(**) Phase Complete



Additional Questions and Commission Discussion

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John Regan, P.E.
City Manager

DATE: April 11, 2019

RE: Agenda Item for April 22, 2019 City Commission Meeting;
Staff Report: Mobility Program Status

The following is a mobility program update including the active initiatives, tentative schedule and project information. Please find the attached PowerPoint to be added to the agenda.

Staff will continue to provide quarterly program updates to the Commission and will seek advice and direction as needed.

A handwritten signature in blue ink, appearing to read 'R. C. Franklin Jr.', is written over a horizontal line.

Reuben C. Franklin Jr., P.E.
Mobility Program Manager

cc: City Attorney & Department Heads

Attachment: Mobility Program Update PowerPoint

Mobility Program



City of St. Augustine

Mobility Program
Quarterly Update

City Commission Meeting
Monday, April 22, 2019

“Moving People Through History”



CITY OF
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Program Update: Activity Management

Progress to Date				
Level/Initiative	Deliverable/Activity	% Complete	Est. Finish	Notes
Neighborhood				
Plantation Island Sidewalk	Bid & Construct 8-ft Sidewalk along Plantation Island Dr	30%	12/6/2019	Bid awarded, contract is being executed
South Street Sidewalk	Construct sidewalk between Maria Sanchez and ML King	100%	-	
Ravenswood Framework	Develop conceptual plan for walking, biking and signage	50%	12/21/2018	Neighborhood provided feedback and City is working on plan
North Davis Shores Study	Review traffic/parking complaints with data & analysis, create plan	100%	-	
Lemon St Res-Permit-Parking	Create a residential permit parking zone	50%	5/31/2019	
Speed Study - Dolphin Dr	Collect speed data and vehicular counts	100%	-	Installed a 20 mph sign near the base of the BoL
Speed Study - Anderson	Collect speed data and vehicular counts	0%	5/1/2019	
Speed Study - Bayview	Collect speed data and vehicular counts	0%	6/3/2019	
City				
King St Complete St MP	Complete Street Master Plan for King St Corridor	60%	1/31/2020	Completed 3rd workshop on April 11, 2019
Mobility Plan	Develop statutorily compliant mobility plan for Comprehensive Plan	36%	10/31/2019	Held kickoff meeting on January 11, 2019
Smart Parking System	Implement smart parking system	95%	10/31/2019	Delay for software debug/upgrade
Commercial Delivery (CD)	Implement parking & truck delivery management system	30%	TBD	Received HARB Opinion of Appropriateness
Bike Share Program	Develop a sponsored bike share program for the City	50%	1/31/2020	Program is funded for 5 years, 100 bike system
BoL Tallship Policy Analysis	Analyze bridge openings based on adopted schedule for tenants	17%	1/31/2020	Jan and Feb 2019 saw a decrease in bridge openings
Spring Park n Ride	Provide park & ride shuttle during Spring Festivals and Holidays	100%	-	
Local (SJC, CoSAB, TPO, etc.)				
SJR2C Loop Planning Study	Plan route for shared-use non-motorized trail	50%	12/2/2019	FDOT funded / SJC managed
EV Charging Stations	Install EV charging stations at the garage, city hall parking, etc..	50%	TBD	Parking Garage and Davenport Park to be installed

Legend

on target	at risk	corrective action required



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Program Update: Activity Management continued

Progress to Date				
Level/Initiative	Deliverable/Activity	% Complete	Est. Finish	Notes
State (FDOT, SJRWMD, DEP)				
San Marco Ave & May Street	Intersection and drainage improvements	70%	Late Fall 2019	Began October 30, 2017, Intersection pushed to Spring 2019
San Marco Resurfacing	Resurface and improve ped crossings along San Marco Ave	90%	5/31/2019	Pedestrian crossings installed and active
US 1 SW (Fairbanks-Big Oak)	Design/construct sidewalk along US 1	60%	12/4/2019	Design Phase, Construction expected to begin 6/10/2020
US 1 Rehab Design	Traffic and pavement improvements from SR207 to North City Gates	60%	5/18/2020	Design Phase, Completed 60% design and field review
Red Cox Rd/Anastasia Blvd	Data Collection 3/1/2019-3/2/2019	100%	-	Short term and long term objectives being developed
Zorayda/A1A Ped Crossing	Design	90%	TBD	Easement required; delayed
Federal				
Major Accomplishments (since January 28, 2019)		Upcoming Activities		
✓ South Street Sidewalk		✓ Historic Downtown Parking Facility Access Management Evaluation		
✓ North Davis Shores Study/Plan		✓ 4th of July Shuttle		
✓ Spring Park n Ride		✓ King Street Complete Street Master Plan Commission Workshop		
✓ Red Cox Rd/Anastasia Blvd Data Collection		✓ Draft Mobility Plan		
		✓ On Demand Transit RFP		
Challenges, Risks & Issues				
❖ Land Acquisition for Park and Ride Program				
❖				
Key Decisions				
Decisions Required:				
■ City Marina Commercial Tenant Lease Renewal				

Legend

on target	at risk	corrective
		action
		required



CITY OF
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Program Update: *Tentative Schedule*

Level/Initiative	Status	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20
Neighborhood														
Lemon St Res Permit Parking	Active													
Plantation Island Dr. Sidewalk														
Bid & Construction	Active													
North Davis Shores Study	Complete													
Oyster Creek Study	Complete													
Ravenswood Framework	Active													
South Street Sidewalk														
Bid & Construction	Complete													
City														
King St Complete St MP	Active		WS	WS	WS	WS	WS	WS	WS	WS	WS	WS	WS	WS
Mobility Plan	Active					WS	WS	WS	WS	WS	WS	WS	WS	WS
Smart Parking System														
Implement Parking System	Active													
HDPF Access Management RFP	Inactive													
CD - Tolomato Lot Redesign														
Design & Permitting	Active													
Bike Share Program														
Retain Sponsors and Launch	Active									LD				
NoL/Spring Park n Ride	Inactive													
BoL Tall Ship Policy Analysis	Active													
Local (SJC, COSAB, TPO, etc.)														
SJR2C Loop Planning Study	Active													
EV Charging Stations	Active													
State (FDOT)														
San Marco / May														
Construction	Active													
King Street Drainage Design	Active													
Zorayda / A1A Ped Crossing	Active													
BoL ITS	Complete													
San Marco Ave Resurface														
Design	Complete													
Bid	Complete													
Construction	Active													
US 1 Rehab														
Design	Active													
US1 Sidewalk (Fairbanks-Big Oak)	Active													



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Program Update: *BoL Opening Analysis – Tall Ship Schedule*

WINTER (November 4 – March 11)

12:30pm (out) 2:00pm (in)

4:30pm (out) 6:00pm (in)

SPRING (March 12 – May 31)

2:30pm (out) 4:00pm (in)

6:30pm (out) 8:00pm (in)

9:00pm (out) 10:00pm (in)

NOTE: 9:00pm sailings not to exceed 2 times per week

SUMMER (June 1 – August 31)

2:30pm (out) 4:00pm (in)

7:00pm (out) 8:30pm (in)

9:30pm (out) 10:30pm (in)

NOTE: 9:00pm sailing not to exceed 2 times per week

FALL (September 1– November 3)

2:30pm (out) 4:00pm (in)

6:00pm (out) 7:30pm (in)

9:00pm (out) 10:00pm (in)

NOTE: 9:00pm sailings not to exceed 2 times per week

February Schedule Check

DAY OF WEEK	DATE	GATES DROP	GATES OPEN	DIRECTION	NAME OF VESSEL	CITY NOTES
Fri	8-Feb			North	Freedom	4:30PM (out)
Fri	8-Feb	6:00PM	6:05PM	South	Freedom	
Sun	10-Feb	4:30PM	4:34PM	North	Freedom	
Sun	10-Feb	6:00PM	6:04PM	South	Freedom	
Mon	11-Feb	4:30PM	4:34PM	North	Freedom	
Mon	11-Feb		6:04PM	South	Freedom	
Tues	12-Feb	4:30PM	4:34PM	North	Freedom	
Tues	12-Feb		6:05PM	South	Freedom	
Wed	13-Feb	4:30PM	4:34PM	North	Freedom	
Wed	13-Feb		6:05PM	South	Freedom	
Thurs	14-Feb	12:30PM	12:35PM	North	Freedom	
Thurs	14-Feb	2:00PM	2:05PM	South	Freedom	
Thurs	14-Feb	4:30PM	4:35PM	North	Freedom	
Thurs	14-Feb	6:00PM	6:04PM	South	Freedom	
Fri	15-Feb	4:30PM		North	Freedom	
Fri	15-Feb	6:00PM	6:04PM	South	Freedom	
Sat	16-Feb	12:30PM	12:35PM	North	Freedom	
Sat	16-Feb			South	Freedom	
Sat	16-Feb		4:38PM	North	Freedom	
Sat	16-Feb	6:00PM	6:05PM	South	Freedom	
Sun	17-Feb	12:30PM	12:36PM	North	Freedom	
Sun	17-Feb	2:00PM		South	Freedom	
Sun	17-Feb	4:30PM	4:35PM	North	Freedom	
Sun	17-Feb	6:00PM	6:05PM	South	Freedom	
Mon	18-Feb	4:30PM	4:34PM	North	Freedom	
Mon	18-Feb	6:00PM	6:04PM	South	Freedom	
Thurs	21-Feb	2:00PM	2:04PM	North	Freedom	City approved schedule mod
Thurs	21-Feb		3:35PM	South	Freedom	
Thurs	21-Feb			North	Freedom	4:30PM (out)
Thurs	21-Feb	6:00PM	6:04PM	South	Freedom	
Fri	22-Feb	4:30PM	4:35PM	North	Freedom	
Fri	22-Feb	6:00PM	6:05PM	South	Freedom	
Sat	23-Feb		12:36PM	North	Freedom	
Sat	23-Feb	2:00PM	2:05PM	South	Freedom	
Sat	23-Feb	4:30PM		North	Freedom	
Sat	23-Feb	6:00PM		South	Freedom	
Sun	24-Feb			North	Freedom	4:30PM (out)
Sun	24-Feb	6:00PM		South	Freedom	
Mon	25-Feb	4:30PM	4:35PM	North	Freedom	
Mon	25-Feb	6:00PM	6:05PM	South	Freedom	
Tues	26-Feb	12:30PM	12:35PM	North	Freedom	
Tues	26-Feb	2:00PM	2:05PM	South	Freedom	
Tues	26-Feb		4:38PM	North	Freedom	
Tues	26-Feb	6:00PM	6:05PM	South	Freedom	
Wed	27-Feb	4:30PM	4:34PM	North	Freedom	
Wed	27-Feb			South	Freedom	5:30PM (in), bad weather
Thurs	28-Feb			North	Freedom	4:30PM (out)
Thurs	28-Feb	6:00PM		South	Freedom	
		Approved schedule modification				
		Unapproved schedule modification				



CITY OF
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Program Update: BoL Opening Analysis – Log Sheet (typ.)

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION REPORT OF DRAWBRIDGE OPENINGS

850-010-34
MAINTENANCE
01/95

BRIDGE NUMBER 780074 SECTION NUMBER 78040
REPORT FOR THE MONTH OF JULY 20 16
NAME OF BRIDGE LIONS
LOCATION SPAL1A ITCW

①

SECTION NO. 78040
COUNTY NAME ST. JOHNS

DAY OF WEEK	DATE	DRAW OPENING NUMBER	TIME GATES DROP AM OR PM	TIME GATES OPEN AM OR PM	DIRECTION		CONDITION OF WEATHER & RIVER	TYPE OF VESSEL PASSING THROUGH	NAME OR NUMBER OF VESSEL	NAME OF TENDER IN CHARGE OF DRAW
					NORTH	SOUTH				
Fri	7/1	1	12:48 AM	12:57 AM	X		NSWC	T/B	Marveny	J. Swindle
Fri	7/1	2	7:20 AM	7:05 AM	X		SWC	P/C	Maggie Mae	J. Swindle
Fri	7/1	3	8:30 AM		X		SWC	PC	KAPAI	G. P. P.
Fri	7/1			8:35 AM	X		SWC	PC	Prax Est. Kallhous	G. P. P.
Fri	7/1	4	9:30 AM	9:34 AM		X	SWC	SB	Cross Roads	G. P. P.
Fri	7/1	5	10:30 AM	10:36 AM	X		SWC	SB	Diamond	G. P. P.
Fri	7/1	6	11:30 AM		X		PSWC	SB	Soluna	G. P. P.
Fri	7/1			11:35 AM		X	PSWC	C	Privateer	G. P. P.
Fri	7/1	7	12:30 PM		X		PSWC	SB	moon Rebel	G. P. P.
Fri	7/1					X	PSWC	SB	Diamond	G. P. P.
Fri	7/1				X		PSWC	C	Freedom	G. P. P.
Fri	7/1			12:37 PM	X		PSWC	SB	Dobloan	G. P. P.
Fri	7/1	8	1:30 PM			X	PSWC	C	Freedom	G. P. P.
Fri	7/1			1:36 PM	X		PSWC	C	Eco Tour	G. P. P.
Fri	7/1	9	2:00 PM		X		PSWC	SB	Destiny	G. P. P.
Fri	7/1			2:05 PM	X		PSWC	SB	Double Happiness	G. P. P.
Fri	7/1	10	2:30 PM			X	NSWC	C	Eco Tour	G. P. P.
Fri	7/1			2:35 PM	X		NSWC	C	Black Raven	G. P. P.
Fri	7/1	11	3:30 PM	3:34 PM		X	NSWC	C	Black Raven	G. P. P.



CITY OF
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Program Update: BoL Opening Analysis (January-March, 24-hr)

Month	No. of Vessels	Total (Ttl) BoL Opns	City Marina Tenants Bridge of Lions (BoL) Openings (Opns)											
			Ttl ¹	% of Ttl BoL	BR Alone	BR % of Ttl BoL	FRDM Alone	FRDM % of Ttl BoL	ECO Alone	ECO % of Ttl BoL	Sirenia Alone	Sirenia % of Ttl BoL	Ttl Alone	Ttl Alone % of Ttl BoL
19-Jan	632	392	24	6.1%	0	0.0%	10	2.6%	0	0.0%	0	0.0%	10	2.6%
18-Jan	467	327	27	8.3%	11	3.4%	8	2.4%	0	0.0%	0	0.0%	19	5.8%
17-Jan	594	380	56	14.7%	13	3.4%	5	1.3%	0	0.0%	8	2.1%	26	6.8%
16-Jan	610	375	33	8.8%	13	3.5%	4	1.1%	0	0.0%	0	0.0%	17	4.5%
19-Feb	487	343	48	14.0%	0	0.0%	29	8.5%	0	0.0%	0	0.0%	29	8.5%
18-Feb	542	352	85	24.1%	13	3.7%	28	8.0%	0	0.0%	0	0.0%	41	11.6%
17-Feb	547	374	107	28.6%	13	3.5%	23	6.1%	0	0.0%	3	0.8%	39	10.4%
16-Feb	474	322	80	24.8%	17	5.3%	27	8.4%	2	0.6%	0	0.0%	46	14.3%
19-Mar	902	501	77	15.4%	0	0.0%	44	8.8%	0	0.0%	0	0.0%	44	8.8%
18-Mar	769	470	153	32.6%	30	6.4%	50	10.6%	0	0.0%	0	0.0%	80	17.0%
17-Mar	936	523	197	37.7%	33	6.3%	39	7.5%	0	0.0%	19	3.6%	91	17.4%
16-Mar	1006	529	230	43.5%	27	5.1%	52	9.8%	9	1.7%	1	0.2%	89	16.8%

Notes: 1. Total includes all openings that one of the City's commercial tenants passed through

Analysis Summary

January 2019 – reduced openings by approx. 3.3%

February 2019 – reduced openings by approx. 3.6%

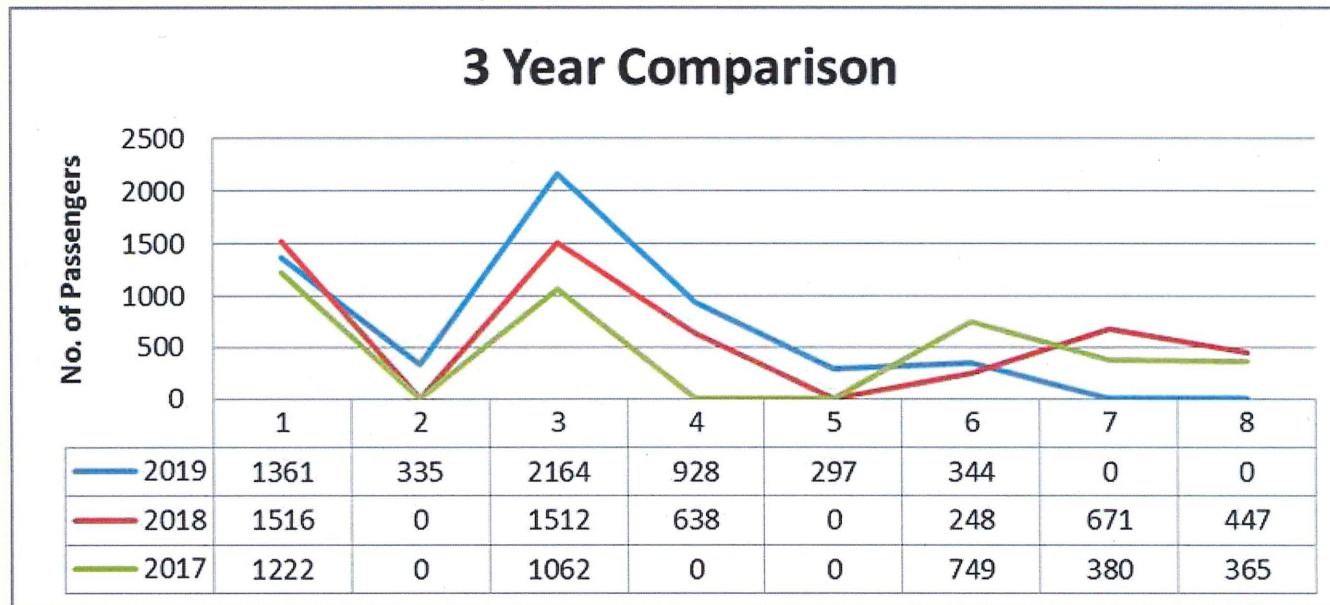
March 2019 – reduced openings by approx. 8.4%



CITY OF
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Program Update: 2019 Spring Passenger Counts

Lot	Mar 9	Mar 16	Mar 23	Mar 24	Mar 30	Apr 6	Apr 13	Apr 20	Totals
301 San Marco	641	314	1,043	640	276	236	-	-	3,150
County	720	21	1,121	288	21	108	-	-	2,279
Total Passengers	1,361	335	2,164	928	297	344	-	-	5,429
Total Vehicles ¹	454	112	721	309	99	115	-	-	1,810
Percent Difference From 2018	-10%	N/A	43%	45%	N/A	39%	-	-	-



Spring Shuttle Schedule

- Saturday, March 9 / 8:00am - 11:00pm ([St Augustine Celtic Music & Heritage Festival](#))
- Saturday, March 16 / 8:00am - 11:00pm
- Saturday, March 23 / 8:00am - 11:00pm ([St. Augustine Lions Seafood Festival](#))
- Sunday, March 24 / 8:00am - 6:00pm ([St. Augustine Lions Seafood Festival](#))
- Saturday, March 30 / 8:00am - 11:00pm
- Saturday, April 6 / 8:00am - 11:00pm ([Rotary Club's Rhythm & Ribs](#))
- Saturday, April 13 / 8:00am - 11:00pm
- Saturday, April 20 / 8:00am - 11:00pm ([St. Augustine Easter Parade](#))

1. Total vehicles is based on 3 passengers/vehicle



CITY OF
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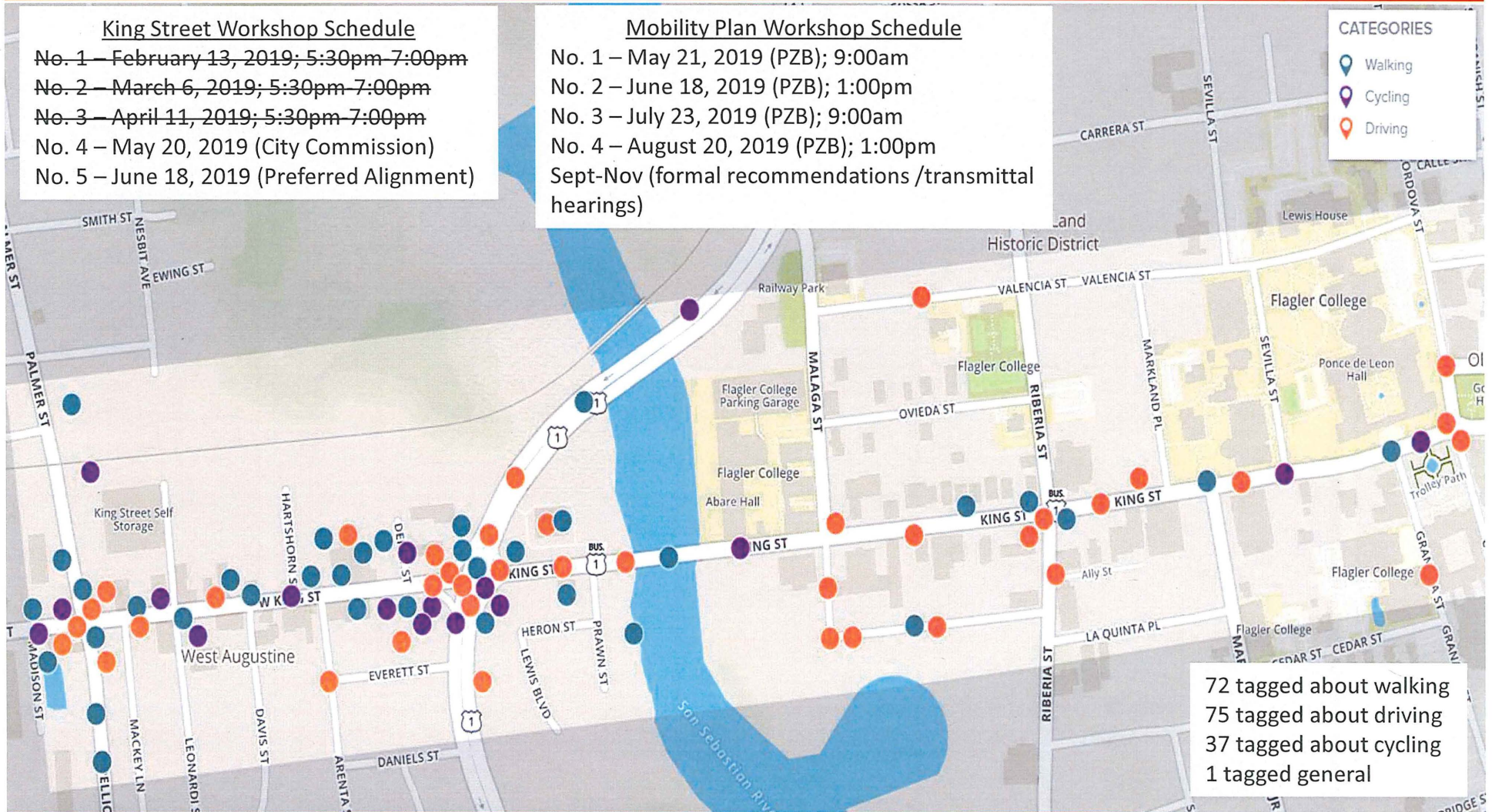
Program Update: Complete King Street Master Plan and Mobility Plan

King Street Workshop Schedule

- No. 1 — February 13, 2019; 5:30pm-7:00pm
- No. 2 — March 6, 2019; 5:30pm-7:00pm
- No. 3 — April 11, 2019; 5:30pm-7:00pm
- No. 4 — May 20, 2019 (City Commission)
- No. 5 — June 18, 2019 (Preferred Alignment)

Mobility Plan Workshop Schedule

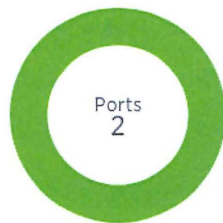
- No. 1 — May 21, 2019 (PZB); 9:00am
- No. 2 — June 18, 2019 (PZB); 1:00pm
- No. 3 — July 23, 2019 (PZB); 9:00am
- No. 4 — August 20, 2019 (PZB); 1:00pm
- Sept-Nov (formal recommendations/transmittal hearings)



CITY OF
ST. AUGUSTINE
EST. 1565

Program Update: EV Charging Stations Dashboard

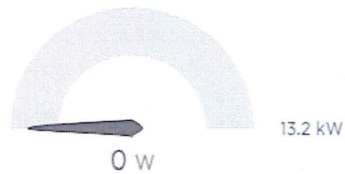
Station Status



Map

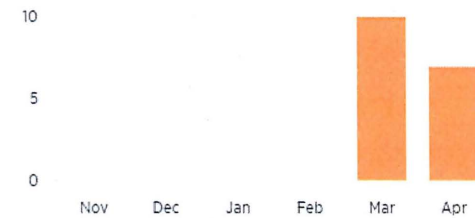
- In Use
- Available
- Not Ready
- Watch List
- Needs Service

Real Time Power

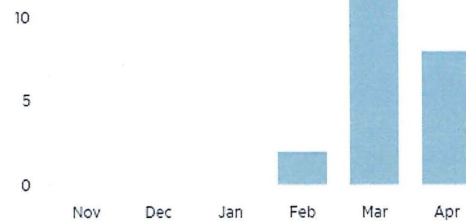


Unique Drivers

0 Connected Drivers

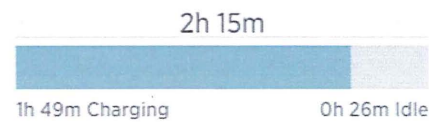


Sessions



Average Session Length

Last 30 Days



Financials

Session Fees Utility Cost

\$20.00

You've dispensed 171 kWh of electricity over the last 30 days. Recoup your costs by charging a fee. ChargePoint will send you the money.

Estimated monthly cost based on electricity price of \$0.12 per kWh.

Environment

Lifetime

Here's how EV charging has helped:



You've avoided
72 kg
greenhouse gas
emissions



that's like
planting
2 trees
and letting them
grow for 10 years

Energy

in kWh



CITY OF
ST. AUGUSTINE
EST. 1565

Program Update: *Bike Share Program*



CITY OF
STAUGUSTINE.
— EST. 1565 —

Program Update: SJR2C Loop



The longest multi-use loop trail in the American Southeast is forming in Northeastern Florida and passing through St. Johns County. The St. Johns River-to-Sea Loop (the Loop) is approximately 260-miles long with nearly 40 miles passing through Southern St. Johns County, the City of St. Augustine, and the City of St. Augustine Beach. With over one hundred miles of trail constructed (approximately 14 miles currently in St. Johns County), the Loop is a significant part of Florida's Regional Trail System. The Loop connects several major trail networks within the State including the 3,000-mile East Coast Greenway which connects the entire eastern seaboard of the United States and the 250-mile Coast to Coast Trail linking Titusville to St. Petersburg.

The Loop traverses five Counties (St. Johns, Flagler, Volusia, Brevard and Putnam Counties) and two Florida Department of Transportation Districts (Districts 2 and 5). The Loop is one of two regional trail systems identified on the Shared-Use Nonmotorized (SUN) Trail Program network making it eligible for targeted trail construction funding specifically created by the legislature for the construction of regional trail systems that will enhance mobility, property values and support significant tourism within the state.

St. Johns County is conducting a planning study for an approximately 27-mile gap within the Loop. The project limits for this study begin at the end of the existing Palatka to St. Augustine Rail Trail west of Interstate 95 near Concourse Drive and the Smyrna Ready Mix Concrete Plant, through the City of St. Augustine, across the Matanzas River to State Road A1A and proceeding south to end at the Flagler County line near Marineland. The Planning Study will: 1. Identify potential alignments for the trail within St. Johns County, 2. Determine the feasibility of each alternative, 3. Estimate long-term maintenance costs, and 4. Recommend a preferred option for adoption by resolution for the respective jurisdictional agencies, which include St. Johns County, City of St. Augustine and City of St. Augustine Beach.



PROJECT OBJECTIVE

The main objective of this Planning Study is to collect information necessary for St. Johns County, The City of St. Augustine, and the City of St. Augustine Beach to reach a decision regarding the specific location and type of trail improvements required to connect the study area to the St. Johns River to Sea Loop. The second objective is to prepare the proposed trail to better compete for Shared-Use Nonmotorized (SUN) Trail Program funding. Public Involvement is an important and essential component of this study. Therefore, the planning process will follow a comprehensive Public Involvement Plan.



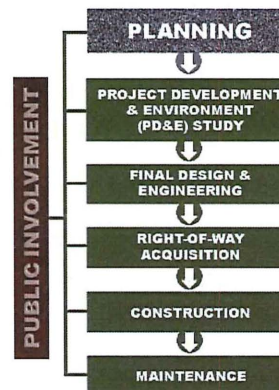
PARTNERS WITH PUBLIC

A continuous community outreach process is integrated into every step of the project to ensure that the corridor residents, businesses, the traveling public and other interested parties have meaningful participation in the process. Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status.

Examples of public participation include:

- Palatka to St. Augustine Rail Trail Ribbon Cutting info booth April
- Full Circle Festival Info booth April
- Public Stakeholder Meeting June
- Alternatives Public Meeting August (tentative)

PROJECT PHASES



CONTACT INFORMATION

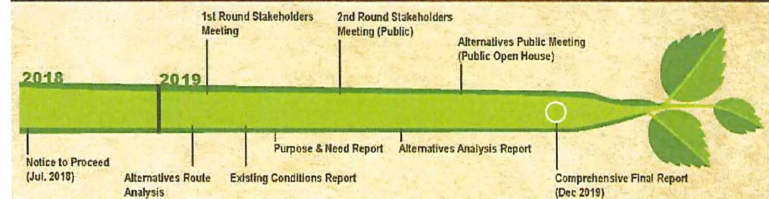
Rodney Cooper, P.E., County Traffic Engineer

St. Johns County Public Works
Traffic & Transportation Department
2750 Industry Center Road
St. Augustine, FL 32084

904.209.0111
rcooper@sjcfl.us

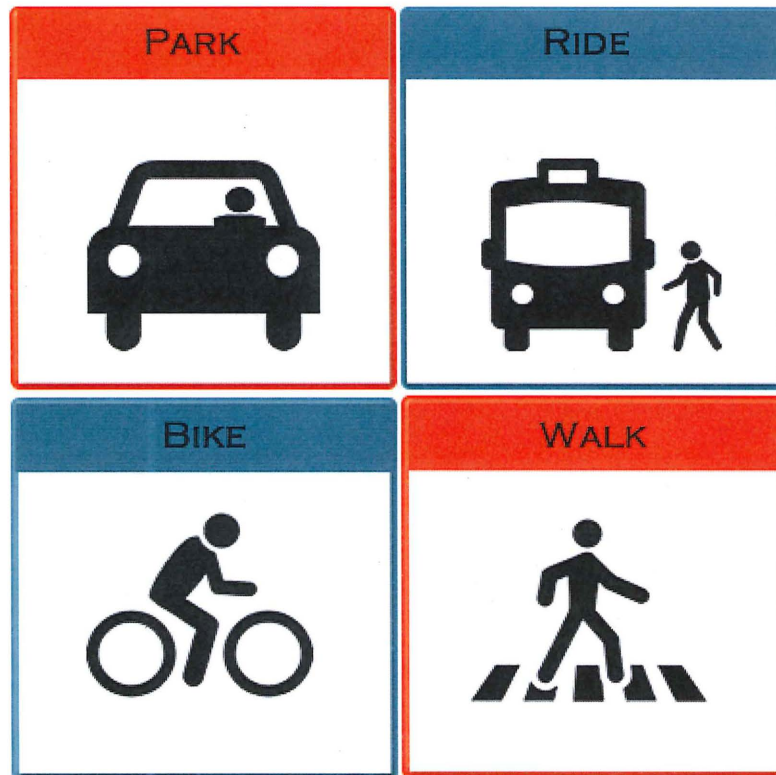


SUMMARY SCHEDULE



CITY OF
ST. AUGUSTINE
EST. 1565

MOBILITY IN MOTION



Discussion / Questions

Reuben C. Franklin Jr., P.E.
Program Manager
Mobility Office
City of St. Augustine
rfranklin@citystaug.com

“Moving People Through History”



*A mobility improvement project
by the City of St. Augustine*

www.CityStAugMobility.com



CITY OF
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EST. 1565

State ethics board finds East Lake fire commissioner likely broke law

Fire Commissioner Thomas McQueen bought training software for \$731, sold it to the district for \$1,225 then gave the money back. The state found probable cause the transaction violated two laws.

East Lake Tarpon Special Fire Control District Commissioner Thomas McQueen (photo courtesy Pinellas County Supervisor of Elections)

By Tracey McManus

Published April 2

Updated April 2

EAST LAKE — When East Lake Tarpon Special Fire Control District Chief Tom Jamison was looking for development tools for his employees in 2017, Commissioner Tom McQueen had an offer.

McQueen's nonprofit American Family Foundation could buy 35 behavioral assessment tests wholesale, saving the district hundreds of dollars, he said.

McQueen bought the tests from TTI Success Insights for \$731 and then billed the district in two phases. By April 2018 the district paid McQueen \$1,225 for the program.

The Florida Commission on Ethics on March 13 found probable cause McQueen violated two state laws by doing business with the agency where he serves as an elected official.

McQueen said he always intended to donate the product but that his foundation's protocol is to bill clients, accept payment and then reimburse them. He dated a \$1,225 check to the district for April 23, but Jamison told a state investigator he didn't receive McQueen's check until late May, according to the commission's investigative report.

That check came weeks after the state received an April 30 complaint about the transaction from resident Tom McKone, who unsuccessfully challenged McQueen for his commission seat in November.

Regardless of when McQueen returned the \$1,225, "the reimbursement does not negate the violation" of doing business with his own agency, Melody Hadley, advocate for the ethics commission, wrote in her analysis.

"If that's accurate and the law states that, then I'm going to pay whatever fine or take whatever punishment there is but we didn't have a contract with the district," McQueen, 71, told the *Tampa Bay Times*. "I responded to a request from the chief to help his staff... I lost money on that venture for the time I invested and the days I spent going over profiles for him and his people."

McQueen can now either take the case to a hearing or settle with the ethics commission, which could include a civil penalty, public censure or reprimand.

This isn't the first time McQueen has been accused of misconduct on the commission. During his campaign for a second four-year term last fall, McQueen used the International Association of Fire Fighters seal on his political ads without the organization's endorsement. The association's legal counsel Douglas Steele sent McQueen a cease and desist letter on Sept. 19, stating his actions "have generated confusion among our members."

"He utilized our logo on his campaign literature to give the false sense that he was endorsed by our local when he was not," said Sean Becker, president of Clearwater Firefighters Association, which represents East Lake fire employees.

McQueen said he used the seal to display his support of firefighters with "no intent to imply endorsement or anything like that." He said he never received Steele's letter.

But on Sept. 25, Becker emailed McQueen's attorney Brad Tobin stating "the cease and desist has been ignored as his signs are still up within the district."

The district, with 43 employees and three fire stations, serves 33,000 residents in the unincorporated East Lake area. Commissioners are paid \$6,000 annually and this year manage a \$7.3 million budget.

McQueen has worked as director of spiritual care and bereavement for Gulfside Hospice since 2016. He said his expertise to help the district with its training comes from his career in organizational development going back to the 1990s. He served as a Catholic priest in Buffalo from 1977 to 1979, when he resigned so he could marry, a diocese spokesperson confirmed.

On his biography page for Catholic Speakers Organization, a company that connects paid speakers to events, McQueen stated he is "a licensed marriage and family therapist."

But according to the Florida Department of Health, McQueen's marriage and family therapy license expired in 2003.

McQueen called that "an oversight." Two days after being questioned about the claim by the *Times*, McQueen's biography on the website was edited to call him "a retired licensed marriage and family therapist."

He founded his American Family Foundation in 2009, which supports homeless veterans, the poor and elderly, according to its website.

Records show the foundation has been registered with the IRS as a nonprofit since 2009, but until this year, it was not registered as a charitable organization with the Florida Department of Agriculture.

A charitable organization must be registered with the agriculture department to solicit donations from the public, but McQueen's foundation did not apply until Jan. 4.

"I was not aware of that," McQueen said. "We are registered now. I am a chaplain not an attorney."

All business entities in Florida, including nonprofits, are also required to register with the Division of Corporations, according to spokesperson Sarah Revell.

McQueen acknowledged he never registered in Florida because he originally registered in Missouri. But the Missouri Secretary of State dissolved the corporation Jan. 3, 2017 for failure to file a registration. McQueen said "that discrepancy is in the process of being remedied."

The Pinellas-Pasco State Attorney's Office also investigated a complaint McKone made about the transaction in August but closed the case concluding "there is no indication or evidence that a crime has occurred."

Jamison, the fire chief, declined to comment on the ethics commission's findings because "it is still an active investigation."

According to the commission's investigation, Jamison told a state investigator McQueen's rate for the training was lower than "several other vendors" he checked with.

Although McQueen told the state he always intended to donate the product and his services, Jamison told the investigator McQueen never discussed plans to return the \$1,225.

McQueen said he intended for Karl Horst, who serves on his foundation's board, to present a check to the district at the April 24 district meeting. Horst initially told the investigator McQueen never asked him to attend but later revised his response after reviewing an email McQueen forwarded to him months earlier.

In the April 6 email, McQueen sent Jamison a presentation on the training tools he planned to present at the meeting. The email mentions nothing about Horst attending or a check.

McQueen said if the commission upholds the violation, he'll take the punishment "and move on."

"I'm a chaplain, I always try to do the right thing," McQueen said. "My intention is to serve the residents of the East Lake Fire District."

Times senior researcher Caryn Baird contributed to this report. Contact Tracey McManus at tmcmamus@tampabay.com or (727) 445-4151. Follow @TroMcManus.

ITEM 11.B.
Bill Tracking

2019 FLORIDA LEGISLATIVE SESSION BILL TRACKING

Information provided by
City Attorney's Office
4/12/2019 8:40 AM

BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 542	Micromobility Devices and Motorized Scooters	Brandes	Mobility Devices and Motorized Scooters; Defining the term "micromobility device"; revising the definition of the term "motorized scooter"; providing that the operator of a motorized scooter or micromobility device has all of the rights and duties applicable to the rider of a bicycle, except the duties imposed by specified provisions that by their nature do not apply; exempting electric personal assistive mobility devices and motorized scooters from certain emblem requirements, etc.	CS by Infrastructure and Security on 3/26 - 8-0 vote; Favorable by Transportation, Tourism, and Economic Development on 4/9 - 7-0 vote	
HB 453	Micromobility Devices and Motorized Scooters	Toledo	Micromobility Devices; Authorizes county or municipality to regulate operation of micromobility devices; authorizes county or municipality to require licensure; requires proof of certain insurance coverage; provides that regulation of micromobility devices is controlled by state & federal law; provides that operator has all rights & duties applicable to rider of bicycle; exempts micromobility device from certain requirements; provides that person is not required to have valid driver license to operate micromobility device; authorizes parking on sidewalk; requires securing of shared micromobility devices under certain circumstances; exempts micromobility devices from certain emblem requirements.	Favorable by Transportation and Infrastructure Subcommittee on 3/6 - 14-0 vote; CS by Local, Federal and Veterans Affairs Subcommittee on 3/26 - 11-1 vote; CS/CS by State Affairs Committee on 4/10 - 21-1 vote	
SB 602	Public Records	Perry	Public Records; Requiring a court to assess the reasonable costs of enforcement against an agency upon the court's determination in an action for a declaratory judgment that certain records are not subject to a public records exemption, etc.	CS by Governmental Oversight and Accountability on 4/10 - 5-0 vote	
HB 407	Public Records	Rodrigues	Public Records; Prohibits agency that receives request to inspect or copy record from responding to such request by filing civil action against individual or entity making request.	Favorable by Oversight, Transparency and Public Management Subcommittee on 3/13 - 7-4 vote; Favorable by Civil Justice Subcommittee on 3/20 - 14-0 vote; Favorable by State Affairs Committee on 3/28 - 18-0 vote	Passed House 114-0
SB 518	Public Meetings	Rader	Public Meetings; Specifying that a board or commission of any entity created by general or special law is subject to public meetings requirements; specifying that such a board's or commission's adoption of an ordinance or a code is not binding unless public meetings requirements are met; revising notice requirements applicable to public meetings of such a board or commission, etc.		
HB 265	Public Meetings	Newton	Public Meetings; Specifies that certain boards & commissions are subject to public meetings requirements; revises public meeting notice requirements; provides that member of public has right to speak at public meeting; requires members of board or commission to respond to questions made at public meetings within a specified timeframe; repeals provision relating to reasonable opportunity to be heard at public meetings; provides penalties.		

2019 FLORIDA LEGISLATIVE SESSION BILL TRACKING

Information provided by
City Attorney's Office
4/12/2019 8:40 AM

BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 350	Affordable Housing	Hutson	Affordable Housing; Authorizing local governments to provide exceptions or waivers for impact fees for affordable housing developments; revising the criteria used by a review committee when evaluating and selecting specified applications for state apartment incentive loans; creating the Community Workforce Housing Loan Program in the place of the Community Workforce Housing Innovation Pilot Program to provide workforce housing for essential services personnel affected by the high cost of housing, etc.	CS by Community Affairs on 2/28 - 5-0 vote	
HB 1155	Affordable Housing	Plasencia	Affordable Housing; Requires that certain data relating to impact fees be included in annual financial reports for specified entities; provides local permit approval process; creates Community Workforce Housing Loan Program in the place of the Community Workforce Housing Innovation Pilot Program; authorizes Florida HFC to provide loans under the program; requires corporation to establish a certain loan application process; specifies projects that receive priority consideration for funding; specifies interest rate & term.		
SB 144	Impact Fees	Gruters	Impact Fees; Revising the minimum requirements for impact fees adopted by a local government; exempting water and sewer connection fees from the Florida Impact Fee Act, etc.	Favorable by Community Affairs on 3/5 - 5-0 vote; Favorable by Finance and Tax on 3/20 - 8-0 vote; Favorable by Appropriations on 3/27 - 19-0 vote	Laid on table (see HB 207)
HB 207	Impact Fees	Donalds	Impact Fees; Revises minimum requirements for adoption of impact fees by specified local governments; exempts water & sewer connection fees from Florida Impact Fee Act.	CS by Local, Federal and Veterans Affairs Subcommittee on 2/21 - 14-0 vote; Favorable by Commerce Committee on 3/5 - 22-0 vote; Favorable by State Affairs Committee on 3/14 - 22-0 vote	Passed House on 3/27 - 101-12 vote. Sent to Senate in Messages. Passed Senate on 4/4 - 39-1 vote; To be sent to Governor
SB 1730	Growth Management	Lee	Community Development and Housing; Authorizing an inclusionary housing ordinance to require a developer to provide a specified number or percentage of affordable housing units to be included in a development or allow a developer to contribute to a housing fund or other alternatives; requiring that a county review the application for completeness and issue a certain letter within a specified period after receiving an application for approval of a development permit or development order; revising compliance requirements for a mobility fee-based funding system, etc.	CS by Community Affaris on 3/20 - 5-0 vote; CS/CS by Infrastructure and Security on 4/9 - 7-1 vote	
SB 82	Vegetable Gardens	Bradley	Vegetable Gardens; Prohibiting local governments from regulating vegetable gardens on residential properties except as otherwise provided by law; specifying that such regulations are void and unenforceable, etc.	Favorable by Community Affairs on 1/8 - 5-0 vote; CS by Rules on 3/6 - 17-0 vote	CS passed by Senate on 3/21 - 35-5 vote. Sent to House in Messages.

2019 FLORIDA LEGISLATIVE SESSION BILL TRACKING

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4/12/2019 8:40 AM

BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 145	Vegetable Gardens	Fetterhoff	Vegetable Gardens; Prohibits local governments from regulating vegetable gardens on residential properties except as otherwise provided by law; specifies that such local regulations are void & unenforceable.	CS by Local, Federal and Veterans Affairs Subcommittee on 1/23 - 13-1 vote; Favorable by Commerce Committee on 4/4 - 18-0	
SB 288	Monuments and Memorials	Baxley	Monuments and Memorials; Citing this act as the "Soldiers' and Heroes' Monuments and Memorials Protection Act"; revising the definition of "veteran" to include additional periods of military service; prohibiting specified activities concerning remembrances on public property; prohibiting damage to or removal of certain remembrances, etc.		
HB 97	Monuments and Memorials	Hill	Monuments and Memorials; Designates act "Soldiers' and Heroes' Monuments and Memorials Protection Act"; defines "remembrance"; prohibits damage to or removal of certain remembrances; prohibits removal or other specified activities concerning remembrances on public property; grants certain persons standing for enforcement.		
HP 6003	Traffic Infraction Detectors	Sabatini	Traffic Infraction Detectors; Repealing provisions relating to the installation and use of traffic infraction detectors to enforce specified provisions when a driver fails to stop at a traffic signal, provisions that authorize the Department of Highway Safety and Motor Vehicles, a county, or a municipality to use such detectors, and the distribution of penalties collected for specified violations; repealing provisions relating to the authorization to use traffic infraction detectors, etc.	Favorable by Transportation and Infrastructure Subcommittee on 1/23 - 12-1 vote	
SB 622	Traffic Infraction Detectors	Brandes	Traffic Infraction Detectors; Repealing provisions relating to the installation and use of traffic infraction detectors to enforce specified provisions when a driver fails to stop at a traffic signal, provisions that authorize the Department of Highway Safety and Motor Vehicles, a county, or a municipality to use such detectors, and the distribution of penalties collected for specified violations; repealing provisions relating to the authorization to use traffic infraction detectors, etc.		
SB 216	Water Quality Improvements	Gruters	Water Quality Improvements; Requiring each wastewater facility that unlawfully discharges specified volumes of sewage into a waterway or aquifer to notify certain customers by first class mail within a specified timeframe; providing penalties for wastewater treatment facilities that unlawfully discharge a specified volume of sewage into designated areas, etc.	CS by Environment and Natural Resources on 3/12 - 5-0 vote	
HB 141	Water Quality Improvements	Fine	Water Quality Improvements; Provides appropriation for certain projects related to Indian River Lagoon Comprehensive Conservation & Management Plan; authorizes DEP, with other specified entities, to provide grants for such projects; directs DEP to submit an annual report; requires each wastewater facility that unlawfully discharges sewage into waterway or aquifer to notify its customers; provides penalties.	CS by Agriculture and Natural Resources Subcommittee on 3/12 - 14-0 vote; Favorable by Agriculture and Natural Resources Appropriations Subcommittee on 3/26 - 11-0 vote	

2019 FLORIDA LEGISLATIVE SESSION BILL TRACKING

Information provided by
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4/12/2019 8:40 AM

BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 1758	Water Quality Improvements	Mayfield	Water Quality Improvements; Citing this act as the "Clean Waterways Act"; requiring the Department of Environmental Protection, in coordination with the Department of Health, to develop a report to be submitted to the Legislature by a specified date on the impacts of transferring the onsite sewage program of the Department of Health to the Department of Environmental Protection by a type two transfer; revising the requirements for a basin management action plan for an Outstanding Florida Spring; establishing a wastewater grant program within the Department of Environmental Protection, etc.	CS by Environment and Natural Resources on 3/20 - 5-0 vote; CS/CS by Community Affairs on 4/2 - 4-0 vote	
HB 1395	Water Quality Improvements	Raschein	Water Quality Improvements; Transfers onsite sewage program of DOH to DEP by type two transfer; prohibits local government from approving certain building permits; requires DEP to develop agricultural remediation plan as part of each basin management action plan; establishes wastewater grant program within DEP; revises requirements for basin management action plan; requires estimated nutrient load reductions in such plans to exceed specified amount; requires each local government to develop wastewater treatment plan that meets certain requirements; requires local government to create onsite sewage treatment & disposal system remediation plan as part of basin management action plan; prohibits facilities for sanitary sewage disposal from disposing of any waste in Indian River Lagoon without first providing advanced waste treatment.		
SB 588	Preemption of Local Regulations	Hutson	Preemption of Local Regulations; Prohibiting certain governmental entities from adopting or enforcing local ordinances or regulations relating to over-the-counter proprietary drugs and cosmetics before a specified date; preempting the establishment of the requirements for alternate generated power sources to the state and to the Division of Emergency Management, etc.	CS by Commerce and Tourism on 3/4 - 3-1 vote; CS/CS by Community Affairs on 4/9 - 5-0 vote	
HB 1299	Governmental Powers	Roach	Governmental Powers; Prohibits municipality from purchasing specified real properties, annexing specified areas, & levying or collecting specified taxes on certain products & devices; revises circumstances under which state of emergency declaration tolls & extends remaining period for certain permits & authorizations; prohibits local government entity from imposing additional requirements for maximum fuel supply or safe temperature & cooling requirements related to comprehensive emergency management plan of nursing homes & assisted living facilities; preempts regulation of single-use plastic straws & over-counter proprietary drugs & cosmetics to state; preempts establishment of requirements for alternate generated power sources to state & EOG; preempts establishment of minimum age for sale or delivery of tobacco products, nicotine products, & nicotine dispensing devices to state.	CS by Business and Professions Subcommittee on 3/26 - 10-4 vote; CS/CS by State Affairs Committee on 4/10 - 18-0 vote	
HB 603	Single-Use Plastic Straws	Sabatini	Single-Use Plastic Straws; Prohibits local government entities from adopting or enforcing ordinances & regulations relating to single-use plastic straws; requires DEP or designated entity to conduct study evaluating environmental impact & submit report to Legislature; provides for lift of moratorium; provides penalties.	CS by Business and Professions Subcommittee on 3/26 - 10-4 vote	

2019 FLORIDA LEGISLATIVE SESSION BILL TRACKING

Information provided by
City Attorney's Office
4/12/2019 8:40 AM

BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 70	State Funds	Mayfield	State Funds; Exempting the State Housing Trust Fund and the Local Government Housing Trust Fund from a provision authorizing the Legislature, in the General Appropriations Act, to transfer unappropriated cash balances from specified trust funds to the Budget Stabilization Fund and the General Revenue Fund, etc.		
HB 1103	State Funds	Silvers	State Funds; Exempts State Housing Trust Fund & Local Government Housing Trust Fund from provision authorizing Legislature, in General Appropriations Act, to transfer unappropriated cash balances from specified trust funds to Budget Stabilization Fund & General Revenue Fund.		
SB 594	State Shared Revenues	Hutson	State Shared Revenues; Requiring the Attorney General, at the request of one or more members of the Legislature, to investigate whether a certain official action of the governing body of a county or municipality violated state law or the State Constitution; requiring the Attorney General to report his or her findings and conclusions to the Governor, the Legislature, and the Secretary of State; providing requirements if no violation is found, etc.		
SB 246	Public Construction	Hooper	Public Construction; Revising the amounts of retainage that local governmental entities and contractors may withhold from progress payments for any construction services contract; revising requirements for Department of Management Services rules governing certain contracts; revising the amounts of retainage that certain public entities and contractors may withhold from progress payments for any construction services contract, etc.	CS by Governmental Oversight and Accountability on 2/12 - 4-0 vote; CS/CS by Community Affairs on 3/5 - 5-0 vote	
HB 101	Public Construction	Andrade	Public Construction; Revises amounts of retainage that local governmental entities & contractors may withhold from progress payments for construction services contract; revises requirements for DMS rules governing certain contracts; revises amounts of retainage that public entities & contractors may withhold from progress payments for construction services contract.	CS by Business and Professions Subcommittee on 2/14 - 14-1 vote; Favorable by Oversight, Transparency and Public Management Subcommittee on 3/13 - 13-1 vote; CS/CS by Commerce Committee on 3/21 - 18-1 vote;	
SB 628	Water Resources	Albritton	Water Resources; Revising requirements for the Office of Economic and Demographic Research's annual assessment of this state's water resources and conservation lands; requiring the office to consult with the Department of Environmental Protection; requiring the assessment to be submitted to the Legislature by a specified date, etc.		

2019 FLORIDA LEGISLATIVE SESSION BILL TRACKING

Information provided by
City Attorney's Office
4/12/2019 8:40 AM

BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
HB 1199	Water Resources	Jacobs	Water Resources; Revising requirements for the Office of Economic and Demographic Research's annual assessment of this state's water resources and conservation lands; requiring the office to consult with the Department of Environmental Protection; requiring the assessment to be submitted to the Legislature by a specified date, etc.		
SB 426	Firefighters	Flores	Firefighters; Granting certain benefits to a firefighter upon receiving a diagnosis of cancer if certain conditions are met; requiring an employer to make certain disability payments to a firefighter in the event of a total and permanent disability; providing for death benefits to a firefighter's beneficiary if a firefighter dies as a result of cancer or cancer treatments, etc.	Favorable by Governmental Oversight on 2/19 - 4-0 vote; CS by Community Affairs on 3/5 - 5-0 vote	
HB 857	Firefighters	Willhite	Firefighters; Grants certain benefits to firefighter upon receiving diagnosis of cancer if certain conditions are met; requires employer to make certain disability payments to firefighter in event of total & permanent disability; provides for death benefits to firefighter's beneficiary if firefighter dies as result of cancer or cancer treatments; specifies that any costs associated with benefits granted by act must be borne by employer; requires Division of State Fire Marshal to adopt certain rules.		
SB 432	Employment Conditions	Gruters	Employment Conditions; Prohibiting a political subdivision from establishing, mandating, or otherwise requiring an employer to offer conditions of employment not otherwise required by state or federal law; specifying that certain requirements related to minimum wage and other conditions of employment are expressly preempted to the state, etc.	Favorable by Governmental Oversight & Accountability on 3/12 - 3-2 vote	
HB 847	Preemption of Conditions of Employment	Rommel	Preemption of Conditions of Employment; Preempts to state the right to regulate conditions of employment by an employer; voids existing ordinance, regulation, or policy that is preempted by act.	Favorable by Workforce Development and Tourism Subcommittee on 3/19 - 9-5 vote; CS by Local, Federal and Veterans Affairs Subcommittee on 3/26 - 10-5 vote	
SB 240	Sexual Harassment	Book	Sexual Harassment; Creating the Task Force on the Prevention of Sexual Harassment and Misconduct; prohibiting public officers, qualified candidates, agency employees, and lobbyists from sexually harassing any person; providing penalties for lobbyists who violate the prohibition against sexual harassment, etc.		
SB 54	Possession of Real Property	Rouson	Possession of Real Property; Repealing provisions relating to a governmental entity's establishment of recreational customary use on a portion of a beach above the mean high-water line on private property, etc.		

2019 FLORIDA LEGISLATIVE SESSION BILL TRACKING

Information provided by
City Attorney's Office
4/12/2019 8:40 AM

BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
HB 1019	Takings Claims Within Areas of Critical State Concern	Altman	Takings Claims within Areas of Critical State Concern; Provides for apportionment of awards of damages for takings claims within areas of critical state concern.		
SB 1694	Takings Claims Within Areas of Critical State Concern	Flores	Takings Claims Within Areas of Critical State Concern; Providing for the apportionment of awards of damages for takings claims within areas of critical state concern, etc.	Favorable by Judiciary on 3/25 - 5-0 vote; Favorable by Community Affairs on 4/9 - 5-0 vote	
SJR 232	Percentage of Elector Votes Required to Approve an Amendment or a Revision	Baxley	Percentage of Elector Votes Required to Approve an Amendment or a Revision; Proposing an amendment to the State Constitution to increase the percentage of elector votes required to approve an amendment or a revision to the State Constitution from 60 percent to 66 and 2/3 percent, etc.	Favorable by Ethics and Elections on 3/20 - 4-3 vote	
HB 57	Percentage of Elector Votes Required to Approve an Amendment or a Revision	Roth	Percentage of Elector Votes Required to Approve Constitutional Amendment or Revision; Proposes amendment to State Constitution to increase percentage of elector votes required to approve amendment or revision to State Constitution from 60 percent to 66 & 2/3 percent.	Favorable by Civil Justice Subcommittee on 3/25 - 10-5 vote; Favorable by State Affairs Committee on 4/8 - 15-6 vote	
HB 3	Preemption of Local Regulations	Grant	Preemption of Local Professional and Occupational Regulations and Licensing; Preempts regulation & licensing of professions & occupations to state; provides exceptions; prohibits local governments from imposing or modifying regulations unless specified conditions are met; specifies that certain local regulations that do not meet specified criteria may not be enforced; specifies that certain entities are not required to register with Construction Industry Licensing Board; prohibits local governments from requiring certain specialty contractors to obtain license; specifies job scopes for which local jurisdiction may not require license.	CS by Business and Professions Subcommittee on 2/21 - 9-5 vote; CS/CS by State Affairs Committee on 3/14 - 15-7 vote; CS by Commerce Committee on 3/21 - 18-5 vote	
SB 1748	Preemption of Local Regulations	Perry	Preemption of Local Regulations; Prohibiting certain local governments from imposing or adopting certain regulations on businesses and business entities on or after a specified date; specifying that certain regulations expire and may only be readopted or continue to be imposed after meeting specified criteria; specifying that specified specialty contractors are not required to register with the Construction Industry Licensing Board, etc.		

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
HB 9	Community Redevelopment Agencies	LaMarca	Community Redevelopment Agencies; Specifies ethics training requirements for community redevelopment agency commissioners; establishes procedures for appointing board of community redevelopment agency board members; requires referendum to create community redevelopment agency; establishes procurement procedures; provides reporting and boundary map requirements; provides termination dates for certain community redevelopment agencies; provides phase-out period for existing community redevelopment agencies; requires DEO to declare inactive certain community redevelopment agencies; requires DEO to maintain website identifying inactive community redevelopment agencies; specifies level of tax increment financing that governing body may establish; revises requirements for budgets of community redevelopment agencies; revises requirements for annual audit.	Favorable by Local, Federal and Veterans Affairs Subcommittee on 3/5 - 10-4 vote; Favorable by Ways and Means Committee on 3/12 - 11-6 vote; CS by State Affairs Committee on 3/21 - 16-7 vote	
SB 1054	Community Redevelopment Agencies	Lee	Community Redevelopment Agencies; Requiring ethics training for community redevelopment agency commissioners; requiring a community redevelopment agency to publish certain digital boundary maps on its website; requiring the Department of Economic Opportunity to declare inactive community redevelopment agencies that have reported no financial activity for a specified number of years; specifying the level of tax increment financing that a governing body may establish for funding the redevelopment trust fund, etc.	CS by Community Affairs on 3/26 - 4-1 vote; Favorable by Appropriations Subcommittee on Transportation, Tourism, and Economic Development on 4/9 - 6-1 vote	
HB 1383	Private Property Rights Protection	Grant	Private Property Rights Protection; Revises notice of claim requirements for property owners; revises procedures for determination of compensation; creates presumption that certain settlements of claims apply to all similarly situated residential properties within political subdivision under certain circumstances; authorizes property owners to bring claims against governmental entities in certain circumstances; provides that property owners are not required to submit formal development applications or proceed through formal application processes to bring such claims; authorizes property owners to bring actions to declare prohibited exactions invalid; requires DOT to afford right of first refusal to previous property owner before disposing of property in certain circumstances.	Favorable by Civil Justice Subcommittee on 3/25 - 10-5 vote; CS by Commerce Committee on 4/4 - 21-2 vote	
SB 1720	Property Rights	Lee	Property Rights; Providing applicability relating to claims that involve one or more residential properties which are brought as a result of certain regulations or ordinances; authorizing a property owner to waive a jury and request that the court make a determination of compensation; authorizing a property owner to bring an action to declare a prohibited exaction invalid, etc.		
HB 797	Public Utility Storm Protection Plans	Fine	Public Utility Storm Protection Plans; Requires public utilities to submit transmission & distribution storm protection plan to PSC for approval; requires utilities to update plans on specified basis; requires PSC to approve submitted plans; requires PSC to conduct annual proceeding to allow utilities to recover storm protection cost recovery clause costs; provides circumstances under which certain costs may be challenged; prohibits utilities from including costs recovered through their base rates; provides for allocation of costs; authorizes utilities to recover depreciation & return on certain capital costs through recovery clause; provides appropriations & authorizes positions. APPROPRIATION: \$276,290.00	CS by Energy and Utilities Subcommittee on 3/19 - 13-0 vote; CS/CS by Government Operations and Technology Appropriations Subcommittee on 4/1 - 11-0 vote	

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 796	Public Utility Storm Protection Plans	Gruters	Public Utility Storm Protection Plans; Requiring public utilities to individually submit to the Public Service Commission, for review and approval, a transmission and distribution storm protection plan; requiring the commission to conduct an annual proceeding to allow utilities to justify and recover certain costs through a storm protection cost recovery clause; providing that utilities may not include certain costs in their base rates, etc.	CS by Innovation, Industry, and Technology on 3/6 - 10-0 vote; CS/CS by Infrastructure and Security on 3/20 - 8-0 vote	
HB 791	Sports Franchises and Facilities	Avila	Sports Franchises and Facilities; Deletes provisions authorizing counties to impose specified taxes to pay debt service on bonds related to sports facilities; prohibits county from leasing specified professional sports franchise facilities; prohibits lease of public lands for certain purposes related to sports franchises & their facilities; requires lease of a facility on public lands for certain purposes to be at fair market value; requires sports franchise to repay specified debt incurred by local government related to construction of facilities.	Favorable by Workforce Development and Tourism Subcommittee on 3/7 - 13-2 vote; Favorable by Ways and Means Committee on 3/12 - 17-0 vote; Favorable by Commerce Committee on 3/21 - 21-0 vote	Passed House on 4/11 - 103-13 vote
HB 233	Sports Development	Beltran	Sports Development; Repeals provision relating to state funding for sports facility development by unit of local government, or by certified beneficiary or other applicant, on property owned by local government.		
SB 414	Sports Development	Lee	Sports Development; Repealing provisions relating to state funding for sports facility development by a unit of local government, or by a certified beneficiary or other applicant, on property owned by the local government, etc.	Favorable by Commerce and Tourism on 2/11 - 3-0 vote; Favorable by Appropriations Subcommittee on Transportation, Tourism, and Economic Development on 2/20 - 6-0 vote	
HB 7053	Taxation Transparency	Avila	Taxation Transparency; Renames certain fees & assessments as taxes; renames certain surcharges as surtaxes; renames certain fees as surtaxes; requires municipalities, counties, & special districts to rename certain levies & assessments as specified taxes; repeals obsolete provision; provides appropriations. APPROPRIATION: \$131,635.00	CS by Appropriations Committee on 3/18 - 21-9 vote; CS/CS by State Affairs Committee on 4/4 - 14-6 vote	
SB 824	Private Property Rights of Homeowners	Diza	Private Property Rights of Homeowners; Preempting the regulation of vacation rentals to the state; requiring each person applying for a vacation rental license to provide the Division of Hotels and Restaurants of the Department of Business and Professional Regulation with specified information, etc.		
HB 987	Vacation Rentals	Grant	Vacation Rentals; Preempts to state regulation of vacation rentals, with exception; revises application requirements for vacation rental licensure; requires Division of Hotels & Restaurants of DBPR to make certain vacation rental license information available on its website.	CS by Business and Professions Subcommittee on 3/26 - 10-5 vote; Favorable by Government Operations and Technology Appropriations Subcommittee on 4/1 - 9-2 vote; CS/CS by Commerce Committee on 4/10 - 13-11 vote	

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 812	Vacation Rentals	Simmons	Vacation Rentals; Requiring persons engaged in certain public lodging-related transactions to display a valid certificate of registration number in rental listings or advertisements; revising the inspection responsibilities of the Division of Hotels and Restaurants regarding vacation rentals; specifying the conditions under which a notice to depart a premises is effective; revising the classification of "vacation rental", etc.		
HB 715	Florida Building Code Enforcement	Robinson	Florida Building Code Enforcement; Prohibits local government from carrying forward more than specified amount of unexpended revenue; provides exception; revises requirements for expenditure of certain unexpended revenue.	Favorable by Local, Federal and Veterans Affairs Subcommittee on 3/12 - 11-1 vote; CS by Business and Professions Subcommittee on 3/19 - 14-0 vote	
SB 1036	Florida Building Code	Gruters	Florida Building Code Enforcement; Prohibiting a local government from carrying forward more than a specified amount of unexpended revenue; revising requirements for the expenditure of certain unexpended revenue; expanding the list of activities that are prohibited from being funded by fees adopted for enforcing the Florida Building Code, etc.	CS by Community Affairs on 4/9 - 5-0 vote	
HB 1139	Inspections and Permits	Plakon	Inspections and Permits; Requires county or municipality that imposes inspection fees to establish expedited inspection process that provides priority processing for such inspections; authorizes county or municipality to charge additional fee up to specified amount for expedited inspection process; requires such local governments to establish expedited permitting process that provides priority processing for such permits; authorizes local government to charge additional fee for expedited inspection process; provides that local government must require applicant to pay only specified percentage of fees due upon receipt of application; provides for reduction of outstanding fees due; provides for refund of fees; specifies that certain procedures apply to building permit applications for any nonresidential buildings.	Favorable by Local, Federal and Veterans Affairs Subcommittee on 3/12 - 12-2 vote; Favorable by Business and Professions Subcommittee on 3/19 - 11-3 vote	
SB 1752	Inspections and Permits	Perry	Inspections and Permits; Authorizing a county or municipality that imposes inspection fees to establish an expedited inspection process that provides priority processing for such inspections; authorizing a local government that imposes permit fees to establish an expedited permitting process that provides priority processing for such permits; specifying that certain procedures apply to building permit applications for any nonresidential buildings, instead of nonresidential buildings less than a specified size, etc.	CS for Community Affairs on 4/9 - 5-0 vote	

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 806	Local Government Public Construction Works	Perry	Local Government Public Construction Works; Requiring the governing board of a local government to consider estimated costs of certain projects using generally accepted cost-accounting principles that account for specified costs when making a specified determination; requiring that a local government that performs projects using its own services, employees, and equipment disclose the actual costs of the project after completion to the Auditor General; requiring estimated total construction project costs for certain projects to include specified costs, etc.	Favorable by Community Affairs on 3/12 - 5-0 vote	
HB 167	Local Government Public Construction Works	Andrade	Local Government Public Construction Works; Requires governing board of local government to consider estimated costs of certain projects using generally accepted cost-accounting principles that account for specified costs when making specified determination; requires local government that performs project using its own services, employees, & equipment to disclose actual costs of project after completion to Auditor General; requires Auditor General to review such disclosures as part of his or her routine audits of local governments; requires estimated total construction project costs for certain projects to include specified costs.	CS by Oversight, Transparency and Public Management Subcommittee on 2/20 - 13-0 vote; CS by Oversight, Transparency and Public Management Subcommittee on 3/19 - 13-0 vote; Favorable by State Affairs Committee on 3/28 - 19-0 vote	
HB 771	Environmental Regulation	Overdorf	Environmental Regulation; Requires counties & municipalities to address contamination of recyclable material in specified contracts; prohibits counties & municipalities from requiring collection or transport of contaminated recyclable material by residential recycling collectors; specifies required contract provisions; prohibits local governments from requiring certain project verification from DEP; revises types of dock & pier replacements & repairs that are exempt from verification & certain permitting requirements.	CS by Local, Federal and Veterans Affairs Subcommittee on 3/12 - 12-0 vote; Favorable by Agriculture and Natural Resources Subcommittee on 3/19 - 14-0 vote	
SB 816	Environmental Regulation	Perry	Environmental Regulation; Requiring counties and municipalities to address the contamination of recyclable material in specified contracts; prohibiting counties and municipalities from requiring the collection or transport of contaminated recyclable material by residential recycling collectors, etc.	CS by Environment and Natural Resources on 3/26 - 5-0 vote; Favorable by Community Affairs on 4/9 - 5-0 vote	
SB 1278	Biosolids Management	Mayfield	Biosolids Management; Defining the term "biosolids"; requiring the Department of Environmental Protection to adopt rules for biosolids management which meet certain requirements; authorizing a county or municipality to enact or retain in effect certain ordinances, moratoriums, or regulations, etc.	CS by Environment and Natural Resources on 3/12 - 5-0 vote; CS/CS by Appropriations Subcommittee on Agriculture, Environment, and General Government on 4/9 - 10-0 vote	
HB 405	Biosolids Management	Grall	Biosolids Management; Prohibits land application of biosolids on certain sites; prohibits DEP from issuing or renewing certain permits; directs DEP to initiate rulemaking by specified date, adopt specified rules for biosolids management, & implement specified water quality monitoring program.	CS by Agriculture and Natural Resources Subcommittee on 3/12 - 11-0 vote; CS/CS by Agriculture and Natural Resources Appropriations Subcommittee on 3/26 - 11-0 vote	

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
HB 5	Discretionary Sales Surtaxes	DiCeglie	Discretionary Sales Surtax; Requires two-thirds vote of certain county governing boards to authorize discretionary sales surtax; requires local government discretionary sales surtax referenda to be held on specified date; requires such referenda to be approved by specified percentage of voters for passage; revises requirements & procedures for discretionary sales surtax performance audits; requires OPPAGA, upon receiving certain notice, to procure certified public accountant for performance audit; requires supervisor of elections to verify petition signatures & retain signature forms in specified manner; provides that an initiative sponsor's failure to comply with specified requirements renders any referendum held void.	CS by Local, Federal and Veterans Affairs Subcommittee on 3/5 - 9-3 vote; Favorable by Ways and Means Committee on 3/12 - 12-5 vote; CS/CS by State Affairs Committee on 3/28 - 14-7 vote	
SB 336	Local Tax Referenda	Brandes	Local Tax Referenda; Providing that a referendum to adopt or amend a local discretionary sales surtax must be held at a general election, etc.	Favorable by Ethics and Elections on 2/13 - 5-2 vote; CS by Finance and Tax on 3/20 - 6-2 vote	
SB 1000	Communications Services	Hutson	Communications Services; Specifying limitations and prohibitions on municipalities and counties relating to registrations and renewals of communications services providers; prohibiting certain municipalities and counties from electing to impose permit fees; specifying prohibited acts by municipalities and counties in the use of their authority over the placement of facilities for certain purposes, etc.	CS by Innovation, Industry, and Technology on 3/12 - 9-0 vote; CS/CS by Community Affairs on 3/26 - 4-1 vote; Favorable by Finance and Tax on 4/9 - 5-2 vote	
HB 693	Communications Services	Fischer	Communication Services; Revises provisions related to registrations & renewals of communications service providers; specifies limitations on municipal & county authority to regulate & manage municipal & county roads or rights-of-way; prohibits certain municipalities & counties from electing to impose permit fees; prohibits municipalities & counties from actions relating to aerial or underground communications facilities; adds prohibited acts by authorities relating to small wireless facilities; prohibits authorities from actions relating to registrations, applications, permits, & approvals in small wireless facilities; authorizes civil action for violations.	CS by Energy and Utilities Subcommittee on 3/19 - 13-0 vote; CS/CS by Ways and Means Committee on 4/2 - 14-1 vote	
SB 536	911 Services	Brandes	E911 Systems; Requires counties to develop & implement plan for text-to-911 system; requires DMS to develop plan to upgrade 911 public safety answer points to allow transfer of emergency calls; provides declaration of important state interest; requires each sheriff, to enter into specified written agreements regarding PSAPs; requires each PSAP to broadcast certain emergency communications & public safety information; requires each county sheriff to certify compliance in writing with FDLE by specified date.	CS by Innovation, Industry, and Technology on 3/12 - 9-0 vote; Favorable by Infrastructure and Security on 3/20 - 7-0 vote	

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
HB 441	E911 Systems	DuBose	E911 Systems; Requires counties to develop & implement plan for text-to-911 system; requires DMS to develop plan to upgrade 911 public safety answer points to allow transfer of emergency calls; provides declaration of important state interest; requires each sheriff, to enter into specified written agreements regarding PSAPs; requires each PSAP to broadcast certain emergency communications & public safety information; requires each county sheriff to certify compliance in writing with FDLE by specified date.	CS by Energy and Utilities Subcommittee on 3/26 - 13-0 vote; Favorable by Government Operations and Technology Appropriations Subcommittee on 4/9 - 11-0 vote	
HB 15	Local Government Fiscal Transparency	Burton	Local Government Fiscal Transparency; Revises Legislative Auditing Committee duties; specifies purpose of local government fiscal transparency requirements; requires local governments to post voting record information on websites; requires property appraisers & local governments to post property tax information & history on websites; requires public notices for public hearings & meetings before increases of local government tax levies; specifies noticing & advertising requirements; requires local governments to conduct debt affordability analyses under specified conditions; provides method for local governments to post certain required information.	CS by Local, Federal and Veterans Affairs Subcommittee on 3/12 - 12-1 vote; CS/CS by Ways and Means Committee on 3/18 - 13-2 vote; Favorable by State Affairs Committee on 3/28 - 18-0 vote	Passed House on 4/11 - 111-3 vote
SB 1350	Local Government Fiscal Transparency	Hutson	Local Government Fiscal Transparency; Expanding the scope of the Legislative Auditing Committee review to include compliance with local government fiscal transparency requirements; providing procedures for the Auditor General and local governments to comply with the local government fiscal transparency requirements; revising reporting requirements for certain local government economic development incentives, etc.	Favorable by Governmental Oversight and Accountability on 4/10 - 5-0 vote	
HB 861	Local Government Financial Reporting	Roach	Local Government Financial Reporting; Requires county & municipality budget officers to submit certain information to EDR within specified timeframe; requires adopted budget amendments & final budgets to remain posted on each entity's official website for specified period of time; requires EDR to create form by specified date.	Favorable by Local, Federal and Veterans Affairs Subcommittee on 3/12 - 13-1 vote; Favorable by Appropriations Committee on 4/2 - 29-0 vote; Favorable by State Affairs Committee on 4/8 - 20-0 vote	
SB 1616	Local Government Financial Reporting	Baxley	Local Government Financial Reporting; Requiring county and municipal budget officers, respectively, to submit certain information to the Office of Economic and Demographic Research within a specified timeframe; requiring adopted budget amendments and final budgets to remain posted on each entity's official website for a specified period of time, etc.	Favorable by Community Affairs on 3/26 - 4-1 vote	
HB 9159	St. Augustine West Septic to Sewer	Stevenson	St. Augustine West Augustine Septic to Sewer, West 5th Street, Phase 1 of 2; Provides an appropriation for the St. Augustine West Augustine Septic to Sewer, West 5th Street, Phase 1 of 2. APPROPRIATION: \$444,871.00	Favorable by Agriculture and Natural Resources Appropriations Subcommittee on 3/12 - 10-0 vote	

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
HB 9161	St. Augustine WTP Armoring	Stevenson	St. Augustine Wastewater Treatment Plant Armoring; Provides an appropriation for the St. Augustine Wastewater Treatment Plant Armoring. APPROPRIATION: \$1,575,000.00	Favorable by Agriculture and Natural Resources Appropriations Subcommittee on 3/12 - 10-0 vote	
HB 1237	Towing and Immobilizing of Vehicles and Vessels	McClain	Towing and Immobilizing Vehicles and Vessels; Authorizes local governments to enact rates to tow vessels on private property & remove & store vessels; prohibits counties or municipalities from enacting ordinances imposing costs or penalties on owners, persons in control, or lienholders of vehicles or vessels or that require wrecker operators or towing businesses to accept specified form of payment; authorizes persons to place liens on vehicles or vessels to recover fees or charges; removes requirement regarding notices & signs concerning towing or removal of vehicles & vessels & liability for attorney fees; prohibits counties or municipalities from authorizing attorney fees in connection with towing activities & preempts to state regulation of such fees.	Favorable by Local, Federal and Veterans Affairs Subcommittee on 3/19 - 12-1 vote; CS by Business and Professions Subcommittee on 3/26 - 14-0 vote; CS/CS by State Affairs Committee on 4/10 - 20-1 vote	
SB 1792	Towing and Immobilizing of Vehicles and Vessels	Gruters	Towing of Vehicles and Vessels; Specifying that local governments may enact rates to tow or immobilize vessels on private property and to remove and store vessels under specified circumstances; prohibiting counties or municipalities from enacting certain ordinances or rules that impose fees or charges on authorized wrecker operators or towing businesses; prohibiting municipalities or counties from enacting an ordinance or rule requiring an authorized wrecker operator to accept checks as a form of payment; authorizing certain persons to place liens on vehicles or vessels to recover specified fees or charges, etc.	CS by Community Affairs on 3/26 - 5-0 vote; CS/CS by Infrastructure and Security on 4/2 - 8-0 vote	
HB 1319	Vessels	Diamond	Vessels; Requires vessel operators to reduce speed in specified hazardous situations; revises civil penalties relating to certain at risk vessels & prohibited anchoring or mooring; provides civil penalties for vessels that fail to reduce speed for special hazards.	CS by Agriculture and Natural Resources Subcommittee on 3/19 - 13-0 vote; CS/CS by Agriculture and Natural Resources Appropriations Subcommittee on 4/2 - 11-0 vote	
SB 1530	Vessels	Rouson	Vessels; Requiring vessel operators to reduce speed in specified hazardous situations; revising civil penalties relating to certain at-risk vessels and prohibited anchoring or mooring; providing civil penalties relating to vessels that fail to reduce speed for special hazards, etc.	CS by Environment and Natural Resources on 4/2 - 4-0 vote; Favorable by Criminal Justice on 4/8 - 4-1 vote	
HB 1221	Anchored Vesels	Polsky	Anchored Vessels; Directs FWCC to conduct study of impacts of long-term stored vessels & certain anchored & moored vessels on local communities & state & to submit report to Governor & Legislature; prohibits residing or dwelling on certain derelict vessels until certain conditions are met.	CS by Agriculture and Natural Resources Subcommittee on 3/19 - 15-0 vote; Favorable by Agriculture and Natural Resources Appropriations Subcommittee on 3/26 - 11-0 vote	

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 1140	Attorney Fees and Costs	Hutson	Attorney Fees and Costs; Defining the term "attorney fees and costs"; providing for award of attorney fees and costs and damages in civil actions challenging local ordinances as being preempted by the State Constitution or state law; prohibiting an award of attorney fees and costs under certain circumstances, etc.	CS by Judiciary on 3/18 - 4-2 vote; CS/CS by Communtiy Affairs on 4/2 - 3-2 vote	
HB 829	Attorney Fees and Costs	Sabatini	Attorney Fees and Costs; Provides for award of attorney fees & costs & damages in successful civil actions challenging local ordinances as being preempted by State Constitution or state law; provides exceptions.	CS by Civil Justice Subcommittee on 3/20 - 10-3 vote; CS/CS by Local, Federal and Veterans Affairs Subcommittee on 3/26 - 11-4 vote	
SB 168	Federal Immigration Enforcement	Gruters	Federal Immigration Enforcement; Prohibiting sanctuary policies; requiring state entities, local governmental entities, and law enforcement agencies to use best efforts to support the enforcement of federal immigration law; authorizing a law enforcement agency to transport an alien unlawfully present in the United States under certain circumstances; prohibiting discrimination on specified grounds, etc.	CS by Judiciary on 2/19 - 4-2 vote; CS/CS by Infrastructure and Security on 3/12 - 5-3 vote	
HB 527	Federal Immigration Enforcement	Byrd	Federal Immigration Enforcement; Designates act "Rule of Law Adherence Act"; prohibits sanctuary policies; requires state & local governmental agencies to use best efforts to support enforcement of federal immigration law; provides requirements concerning immigration detainees; requires AG to prescribe format for complaints; provides injunctive relief & civil penalties; prohibits expenditure of public funds for specified purposes; provides cause of action for personal injury or wrongful death attributed to sanctuary policy; prohibits discrimination on specified grounds; requires repeal of existing sanctuary policies.	CS by Civil Justice Subcommittee on 3/20 - 10-3 vote	
SB 170	Federal Immigration Enforcement	Bean	Federal Immigration Enforcement; Citing this act as the "Rule of Law Adherence Act"; creating provisions relating to federal immigration enforcement; prohibiting sanctuary policies; requiring state entities, local governmental entities, and law enforcement agencies to comply with and support the enforcement of federal immigration law; authorizing local governmental entities and law enforcement agencies to petition the Federal Government for reimbursement of certain costs; providing whistle-blower protections for persons who report violations; requiring repeal of existing sanctuary policies within a specified period, etc.		
HB 1169	Displacement of Private Waste Companies	McClure	Displacement of Private Waste Companies; Requires local governments to pay specified amount of compensation to displaced private waste companies at end of specified notice period; removes provision relating to authorization of local governments to pay specified amount of compensation to private waste companies as alternative to delaying displacement for specified period; removes provisions authorizing local governments & private waste companies to negotiate such compensation & notice.	CS by Local, Federal and Veterans Affairs Subcommittee on 3/19 - 11-2 vote; Favorable by Business and Professions Subcommittee on 3/26 - 14-0 vote; Favorable by State Affairs Committee on 4/10 - 21-0 vote	

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
SB 1572	Displacement of Private Waste Companies	Albritton	Displacement of Private Waste Companies; Revising the process for a local government to displace a private waste company in a county or municipality; requiring a local government to announce its intent to adopt an ordinance or a resolution for organized collection service through a resolution of intent; providing requirements for the resolution of intent, etc.		
SB 1368	Fleet Vehicle Rebate Program	Simpson	Fleet Vehicle Rebate Programs; Creating an electric and hybrid fleet vehicle rebate program within the Department of Agriculture and Consumer Services; requiring the department to determine and publish certain information regarding the availability of funds on its website; requiring the department to provide an annual assessment of the program to the Governor, the Legislature, and the Office of Program Policy Analysis and Government Accountability, etc. APPROPRIATION: Indeterminate	Favorable by Agriculture on 3/18 - 5-0 vote	
HB 1159	Private Property Rights	La Rosa	Private Property Rights; Prohibits local governments from requiring permits, fees, or other notices for certain tree activity on residential property under specified conditions; deletes provision that authorizes electric utilities to perform certain right-of-way tree maintenance only after certain local government approval; creates Property Owner Bill of Rights; requires county property appraisers to provide specified information on their websites.	Favorable by Local, Federal and Veterans Affairs Subcommittee on 3/19 - 12-3 vote; Favorable by Commerce Committee on 4/4 - 19-4 vote	Note: This bill would allow property owners to remove trees if the owner determines that the tree needs to come down due to a tropical storm watch or warning or other state of emergency, or if a certified arborist documents that the tree is damaged or diseased, and prohibits a local government from requiring the owner to plant a replacement tree.
SB 1400	Private Property Rights	Abrifton	Private Property Rights; Deleting a provision that authorizes electric utilities to perform certain right-of-way tree maintenance only if a property owner has received local government approval; prohibiting certain local government ordinances or regulations from requiring a permit, application, notice, fee, or fine for certain activities regarding trees on residential property; establishing a property owner bill of rights; requiring each county property appraiser office to provide information regarding the property owner bill of rights on the appraiser's website, etc.	CS by Community Affairs on 4/2 - 5-0 vote; CS/CS by Judiciary on 4/8 - 5-0 vote	Note: This bill provides that from March 1 to June 1, a local government may not enforce ordinances relating to pruning or trimming or removing a tree if the owner has documentation from a certified arborist that the tree is a danger to persons or property, or authorize the removal of specimen, heritage, or patriarch trees. However, this bill does allow the local government to enforce ordinances requiring the replanting of trees to replace removed trees.

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BILL NUMBER	TITLE	SPONSOR	SUBJECT	STATUS UPDATES	STATUS UPDATES
HB 7103	Property Development	Fischer	Property Development; Prohibits local governments from imposing certain requirements relating to affordable housing; provides procedures for addressing deficiencies; provides minimum requirements for adopting an impact fee; requires local government to credit against the collection of impact fees certain contributions related to public education facilities; requires local government to increase certain impact or mobility fee credits previously awarded under certain circumstances; specifies use of summary procedure in certain development order cases; revises timeframe an owner or contractor must notify building official of use of private provider; revises timeframe for approval or denial of certain permit applications; authorizes contractor to petition court to enforce building code inspection service laws; limits number of times building official may audit private provider.	CS by Judiciary Committee on 4/3 - 11-7 vote; CS/CS by State Affairs Committee on 4/10 - 14-8 vote	

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: Mayor and City Commissioners

DATE: April 5, 2019

RE: QUARTERLY REPORT: 2ND QUARTER FY 2018-2019 – ITEMS BY CITY ATTORNEY 11B.

Please find enclosed the following documents reflecting the fiscal year 2018-2019 2nd quarter in review for the City Attorney's office:

- ❖ **WORK LOG DRAFTING & REVIEW CHART (161 ITEMS)**
 - ❖ **PUBLIC MEETINGS ATTENDANCE CHART (84.5 HOURS)**
 - ❖ **CITY ORDINANCE VIOLATION DISPOSITION CHART (71 CASES)**
 - ❖ **STAFF & NEW BOARD MEMBER TRAINING CHART (4 HOURS)**
 - ❖ **ORDINANCE & RESOLUTION CHART (12 ITEMS)**
-

This quarterly report mirrors the same categories as our annual report. As always, should you wish to meet with me individually to discuss any of this information, or the specifics of a particular matter, please do not hesitate to let me know.

Matters of ongoing civil litigation with retained outside counsel appropriated from General Fund Reserves, invoiced monthly and approved on consent agenda are:

- 1) Craig A. Marlowe v. City (*Riperian rights & development on submerged lands*)
- 2) MASCI General Contractor, Inc. v. City (*Breach of contract dispute*)
- 3) Seavin, Inc. v. City (*Real estate transactional dispute involving City*)

Pending charter and code review updates our office is continuing to work on are:

- 1) Zoning and Land Development Regulations: The Evaluation and Appraisal Report (EAR) comprehensive plan amendments are due by November 2019, and the land development regulation updates in the code will likely be adopted thereafter, but there may be some overlap in the schedule. (*Ch. 3: Advertising and Signs; Ch. 11: Environmental Protection; Ch. 21: Planning and Development; Ch. 25: Trees and Landscaping; Ch. 28: Zoning*).
- 2) Historic Preservation Master Plan: On October 22, 2018, the City adopted Resolution 2018-43, the City's Historic Preservation Master Plan and Supplement, this should lead to some code implementation or stand-alone issue specific amendments. (*Ch. 6: Archaeological Preservation; Ch. 28: Zoning*). The City is currently implementing Design Standards for Entry Corridors.

- 3) Tree Code: On December 10, 2018, the City adopted Resolution 2018-46, creating a Tree Mitigation Fund. This should lead to some code implementation or stand-alone issue specific amendments. (*Ch. 25: Trees & Landscaping*).
- 4) Vehicles/Mobility: Related to mobility initiatives, this chapter may also receive a thorough re-write. (*Ch. 27: Vehicles for Hire*). On February 25, 2019, the City adopted Ordinance 2019-02 addressing e-scooters, personal mobility devices and bicycles on our right-of-way.
- 5) Implementation of Event Policy in Public Spaces: This is a continuation of the adopted event policy, including a review of terms of use for special events, and legal updates to clarify and conform to existing law, including terms of use for public spaces. (*Multiple Chapters*).
- 6) Sea Planes – Updating code regulations to conform with State statute regarding landing zones for sea planes. (*Article III: Powers and Duties*).
- 7) Charter Amendments – Review of all sections of the Charter and provide draft suggestions to the City Commission for possible amendments. On April 3, 2019, the kick-off workshop was held to provide a broad overview of possible changes.

I have asked the City Manager to place this quarterly report under “Items by City Attorney - 11B” on the agenda for the April 22, 2019 City Commission meeting. The attached charts are included for the Commission’s information and I will provide a presentation if the Commission so desires.

Sincerely,



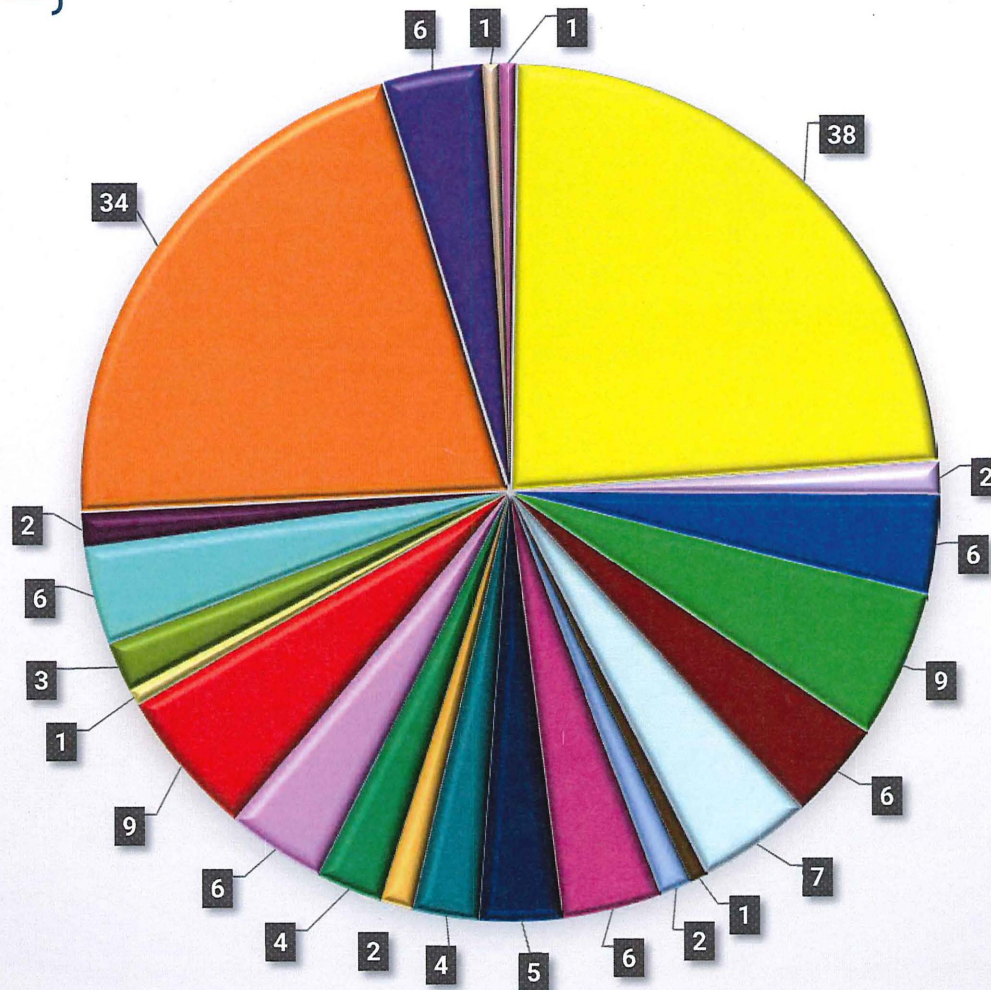
Isabelle C. Lopez
City Attorney

Attachments

WORK LOG DRAFTING & REVIEW: 2ND QUARTER FY 2018-2019

(BY NUMBER OF ITEMS)

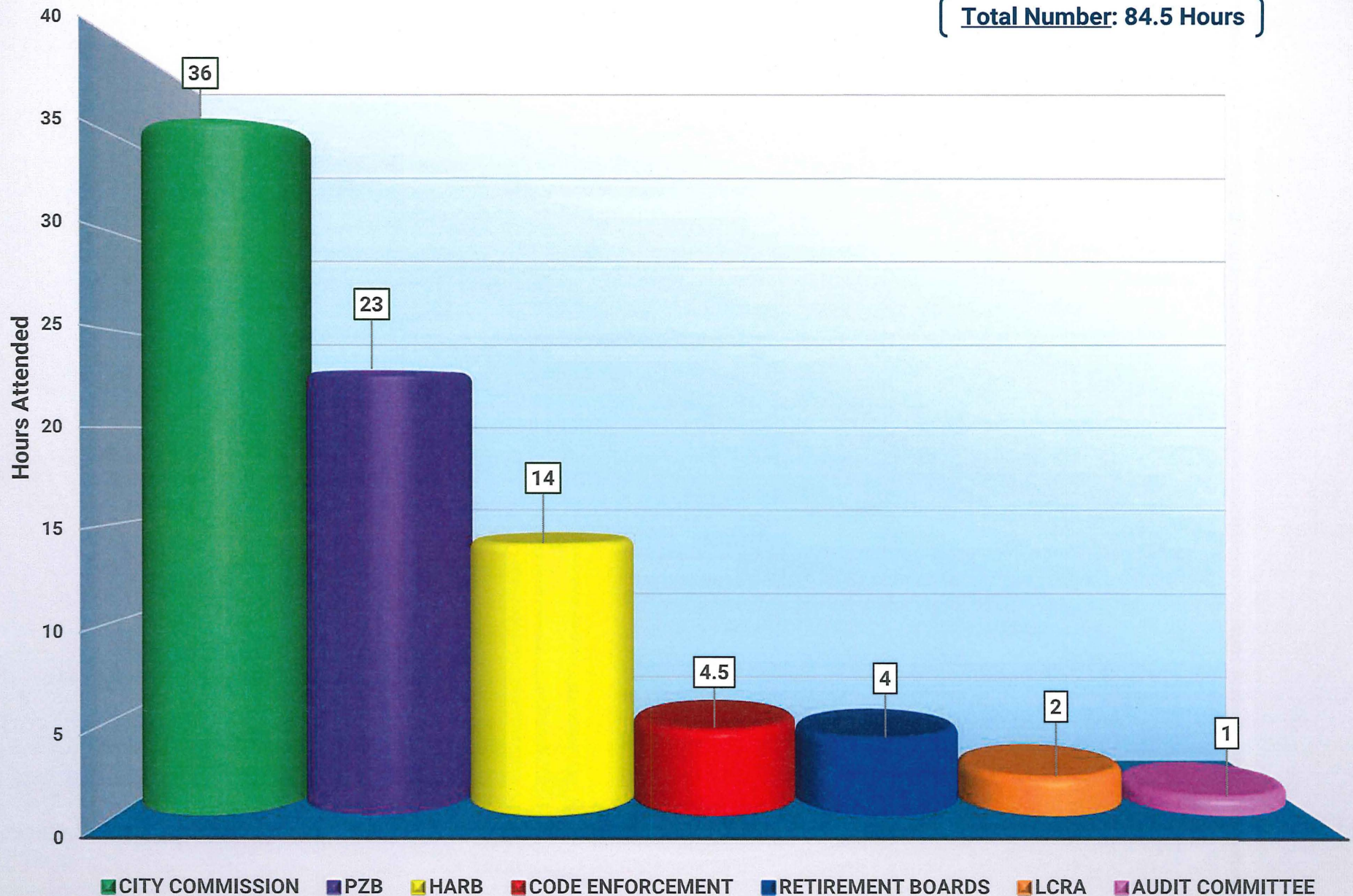
(TOTAL: 161 ITEMS)



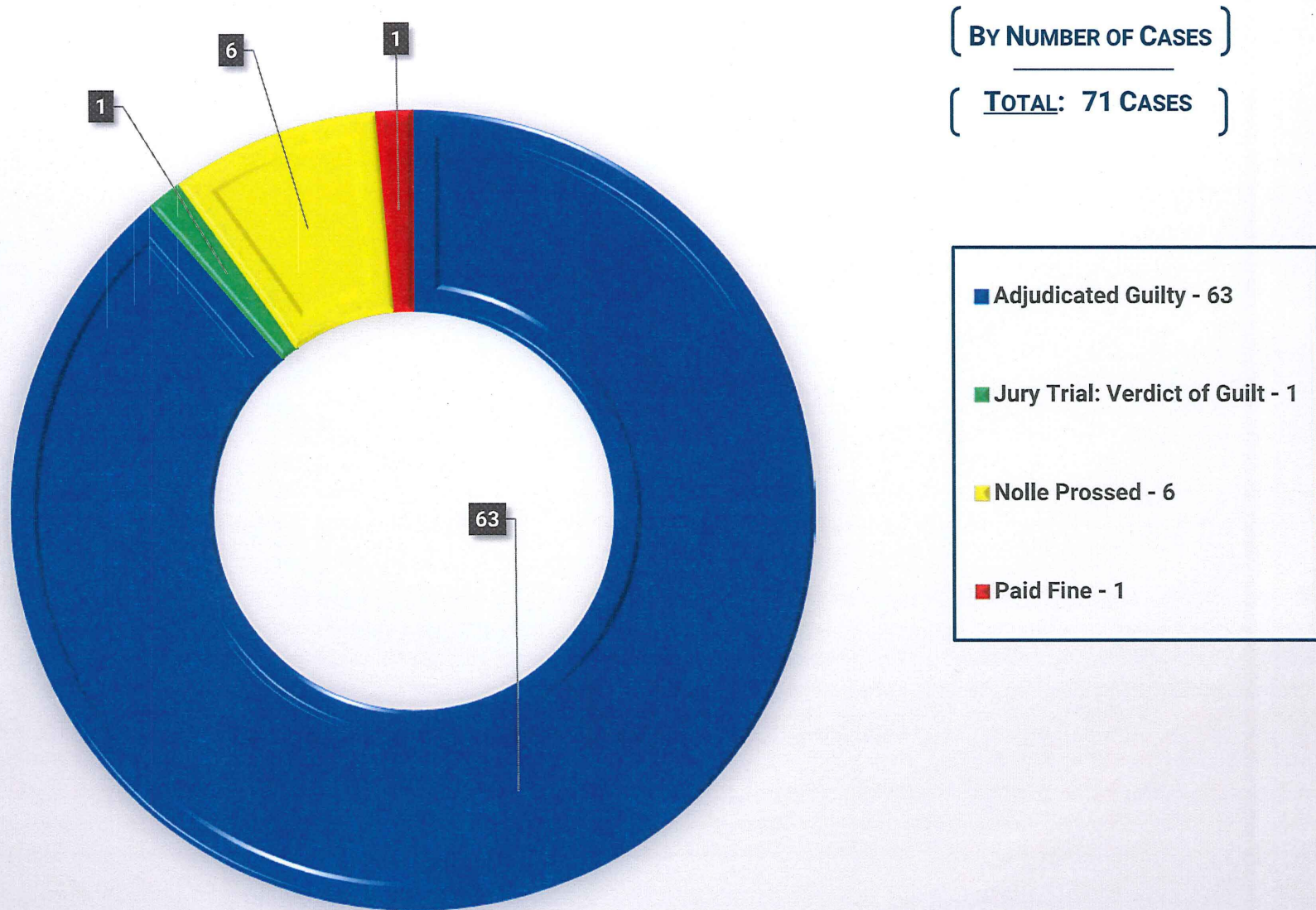
Agreement - 38	Application - 2	Bill of Sale - 6
Contract - 9	Correspondence - 6	Easement - 7
Form - 1	Lease Agreement - 2	License - 6
Maintenance Bond - 5	Memorandum - 4	Notice - 2
Order - 4	Ordinance - 6	Performance Bond - 9
Plan - 1	Pleading - 3	Release of Utility Mortgage - 6
Report - 2	Research - 34	Resolution - 6
Submerged Lands Lease - 1	Survey - 1	

PUBLIC MEETING ATTENDANCE: 2ND QUARTER FY 2018-2019

(Total Number: 84.5 Hours)

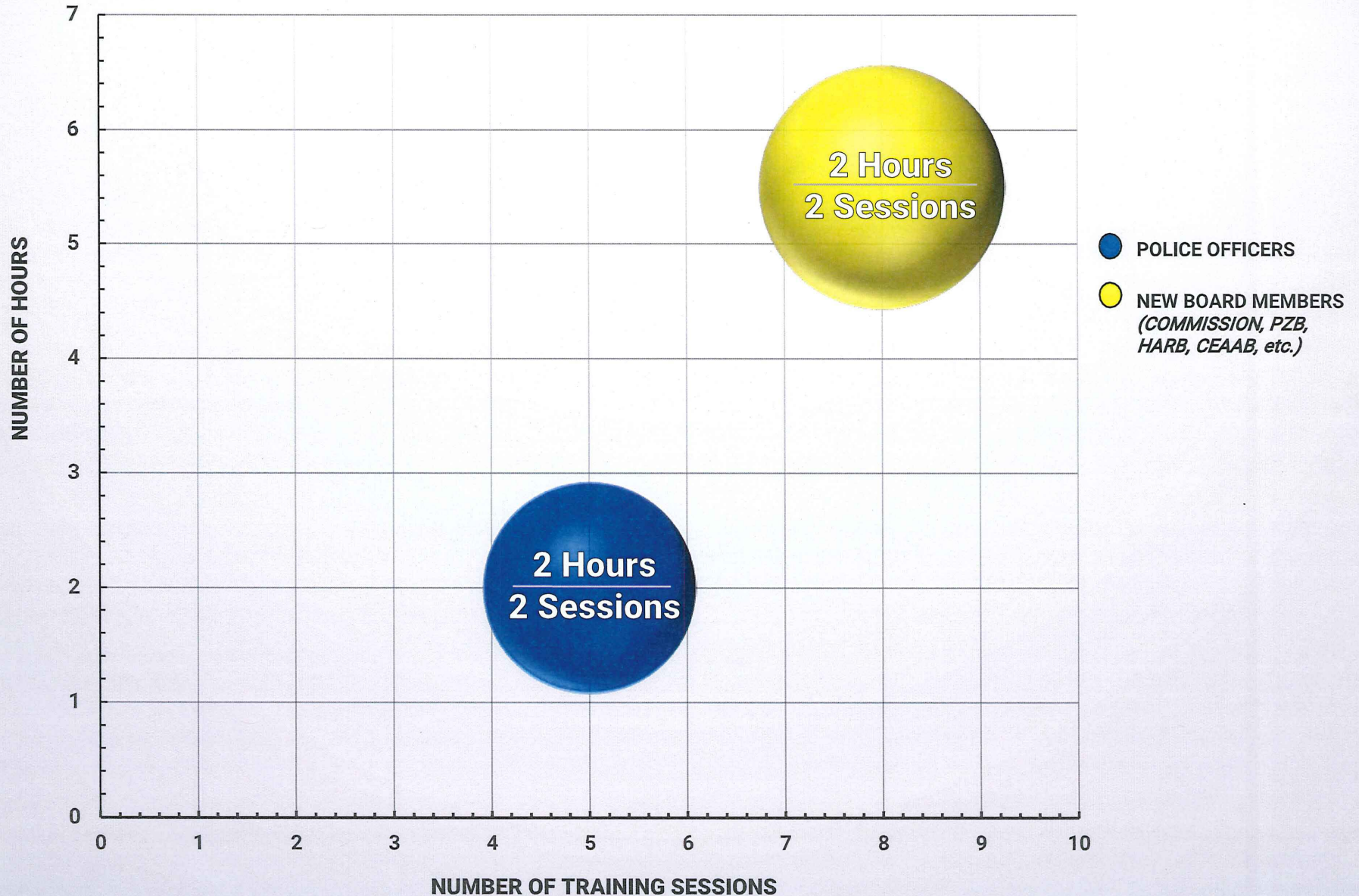


CITY ORDINANCE VIOLATIONS: 2ND QUARTER FY 2018-2019



STAFF & NEW BOARD MEMBER TRAINING: 2ND QUARTER FY 2018-2019

(TOTALS: 4 HOURS | 4 SESSIONS)



ORDINANCES & RESOLUTIONS – 2ND QUARTER FY 2018-2019

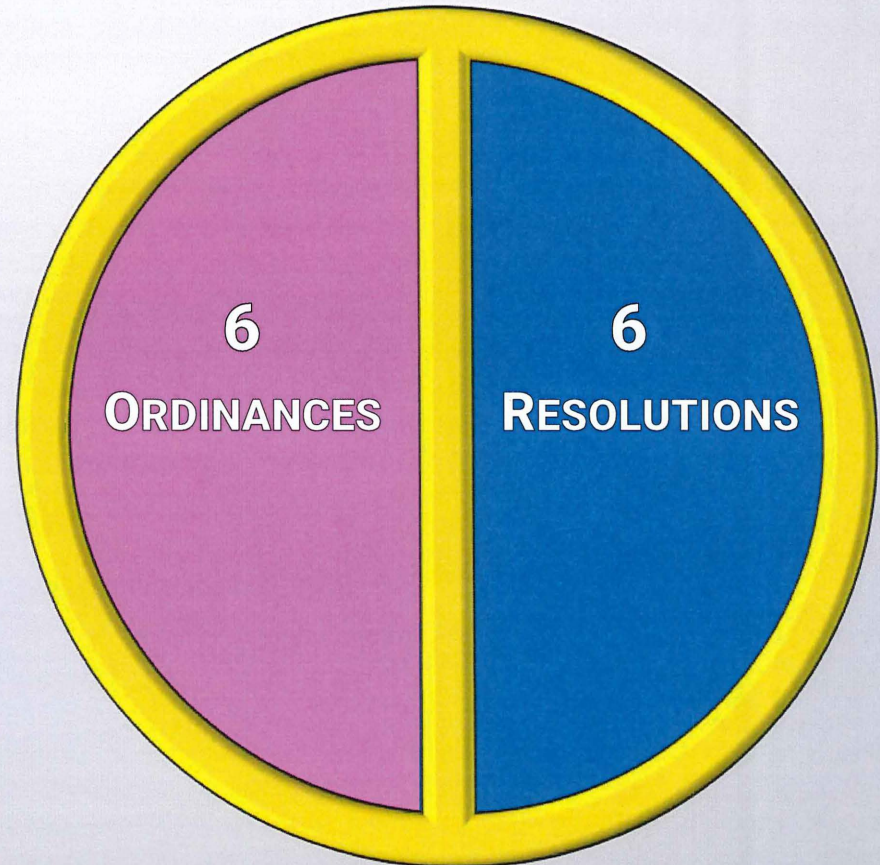
(TOTAL: 12 ITEMS)

ORDINANCES

- 2019-01**: Update to Animal Code
- 2019-02**: Personal Mobility Devices
- 2019-03**: Amendments to Tree Code
- 2019-04**: Intermittent Right-of-Way Closures
- 2019-05**: Nuisances
- 2019-06**: Design Standards Code Modification

RESOLUTIONS

- 2019-01**: City Manager Authorization to Sign Easements Related to Submerged Land Leases
- 2019-02**: Support Legislative Funding of Operation New Hope
- 2019-03**: Intermittent Right-of-Way Closure – Cuna Street
- 2019-04**: Applying for Assistance under Florida Fish and Wildlife Conservation Commission's Boating Improvement Grant Program
- 2019-05**: Brownfield Designation – 409 Anastasia Blvd.
- 2019-06**: King Street Design Standards



**CONSENT
AGENDA**

CONSENT AGENDA – APRIL 22, 2019

CA.1. PREVIEW OF UPCOMING COMMISSION MEETINGS.

- a) THE FOLLOWING ORDINANCES ARE TENTATIVELY SCHEDULED FOR 2ND READING ON MAY 13, 2019: NONE.
- b) REMINDER OF UPCOMING MEETINGS:
 - May 2, 2019, 8:30 a.m., Mid-Year Budget Analysis
 - May 13, 2019, 5:00 p.m., Regular Meeting

CA.2. APPROVAL OF MINUTES FROM PRIOR COMMISSION MEETINGS: NONE.

CA.3. RELEASES OF LIEN FOR UNIT CONNECTION FEE MORTGAGE(S): NONE.

CA.4. PROPOSED PROCLAMATIONS, CERTIFICATES OF APPRECIATION/RECOGNITION. (COMMISSION APPROVAL REQUIRED). (TO BE READ AT A SUBSEQUENT MEETING).

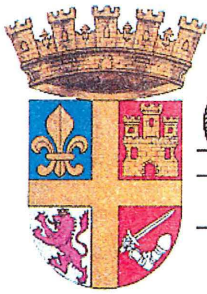
- PROCLAMATION 2019-06 PROCLAIMING MAY 2019 AS OLDER AMERICANS MONTH. (*T. UPCHURCH, MAYOR*).
- PROCLAMATION 2019-07 PROCLAIMING MAY 8, 2019 AS ST. AUGUSTINE GIVING DAY. (*T. UPCHURCH, MAYOR*).
- PROCLAMATION 2019-09 PROCLAIMS MAY 2019 AS NATIONAL DRUG COURT MONTH. (*N. SIKES-KLINE, COMMISSIONER*).

CA.5. NOTIFICATION OF PROCLAMATIONS/CERTIFICATES OF RECOGNITION ISSUED: NONE.

CA.6. Acceptance of the Commission's second quarter 2019 Action Items, amounts spent and/or encumbered through March 31, 2019. (*M. Breidenstein, Director, Budget and Performance Management*).

CA.7. Invoice in the amount of \$4,708.75 dated April 1, 2019 from Cavendish Partners, P.A. for legal services regarding the Seavin v. City of St. Augustine matter. (*I. Lopez, City Attorney*).

END OF CONSENT AGENDA



City of St. Augustine

La Lealísima y Valerosa Cuidad de San Agustín de la Florida



1565 - 2015

PROCLAMATION

Whereas, the City of St. Augustine includes a growing number of older Americans who enrich our community through their diverse life experiences; and

Whereas, the City of St. Augustine and the Council on Aging are committed to strengthening our community by connecting with and supporting older adults, their families, and caregivers and acknowledging their many valuable contributions to society; and

Whereas, the City of St. Augustine and the Council on Aging recognize the importance of bringing together all generations and engaging in activities that promote physical, mental, and emotional well-being for the benefit of all; and

Whereas, our community and the Council on Aging can provide opportunities to enrich the lives of individuals of all ages by promoting and engaging in activity, wellness, and social involvement, emphasizing home and community-based services that support independent living and ensuring community members can benefit from the contributions and experience of older adults.

*Now therefore, we, the St. Augustine City Commission hereby proclaims **May 2019** as **Older Americans Month** and urges every resident to take time to acknowledge older adults and the people who serve them as powerful and vital individuals who greatly contribute to our community.*

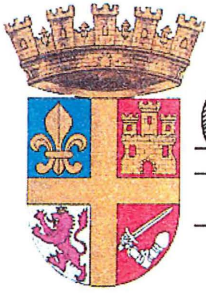
IN WITNESS WHEREOF, I hereunto set my hand and do cause the Seal of the City of St. Augustine to be affixed this 13th day of May in the year of our Lord two thousand nineteen and the four hundred and fifty third year of the founding of St. Augustine, the Nation's Oldest City.

Tracy W. Upchurch, Mayor

2019-06

"Most Loyal and Valorous"

Title conferred upon the Presidio of St. Augustine by King Philip V of Spain, November 26, 1715



City of St. Augustine

La Lealísima y Valerosa Ciudad de San Agustín de la Florida



1565 - 2015

PROCLAMATION

***WHEREAS,** the first annual St. Augustine Giving Day is on May 8, 2019; and*

***WHEREAS,** the objective of St. Augustine Giving Day is to inspire people to take collective action to improve their communities, give back in better, smarter ways to the charities and causes they believe in, and help create a better world; and*

***WHEREAS,** May 8th is a dedicated to giving – when charities, families, businesses, community centers, students, retailers and more come together to celebrate generosity and encourage others to join in the efforts; and*

***WHEREAS,** St. Augustine Giving Day is a catalyst to raise awareness and inspire as many people as possible to support a wide variety of community non-profit organizations, animal shelters, homelessness advocacy, and military veterans service organizations; and*

***WHEREAS,** St. Augustine Giving Day hopefully will be an annual event to encourage citizens to support and give locally while enriching our community's spirit of giving; and*

***NOW, THEREFORE,** be it proclaimed, by the City Commission of the City of St. Augustine, Florida that May 8, 2019 be known as “**St. Augustine Giving Day**” and urges all citizens to join together in thanking those involved for their hard work and dedication to the betterment of our community.*

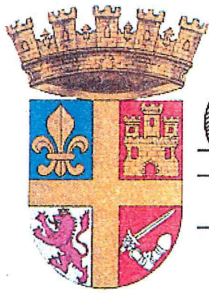
***IN WITNESS WHEREOF,** I hereunto set my hand and do cause the seal of the City of St. Augustine to be affixed this 8th day of May, two thousand and nineteen, and the four hundred and fifty-third year of the founding of the Nation's Oldest City.*

2019-07

Tracy W. Upchurch, Mayor

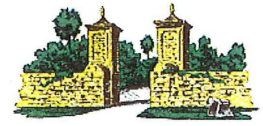
“Most Loyal and Valorous”

Title conferred upon the Presidio of St. Augustine by King Philip V of Spain, November 26, 1715



City of St. Augustine

La Lealísima y Valerosa Cuidad de San Agustín de la Florida



1565 - 2015

~ ~ PROCLAMATION ~ ~

***WHEREAS**, 2019 marks the 30th Anniversary of the Miami-Dade Drug Court, the first Drug Court in the nation. That court sparked a national revolution that changed the face of the American Justice System; and*

***WHEREAS**, for the past thirty years Drug Courts have served 1.5 million individuals, restored lives, reunited families and made communities across this nation safer; and*

***WHEREAS**, Drug Courts are now recognized as the most successful criminal justice intervention in our nation's history; and*

***WHEREAS**, treatment courts significantly improve substance-abuse treatment outcomes, substantially reduce substance abuse and crime, and do so at less expense than any other criminal justice strategy; and*

***WHEREAS**, 75% of treatment court graduates will never see another pair of handcuffs and saves an average of \$6,000 for every individual served; and*

***WHEREAS**, Drug Courts demonstrate that when one person rises out of drugs and crime, we ALL rise and the time has come to put a Drug Court within reach of every eligible person in need.*

***Now therefore**, we, the St. Augustine City Commission hereby proclaims **May 2019** as "**NATIONAL DRUG COURT MONTH**" in the City of St. Augustine, recognizing the successful work of the practitioners and participants of Drug Court Programs and urges all citizens to join in recognizing the significant contributions of drug courts, and to congratulate drug court graduates this year.*

***IN WITNESS WHEREOF**, I hereunto set my hand and do cause the Seal of the City of St. Augustine to be affixed this 13th day of May in the year of our Lord two thousand nineteen and the four hundred and fifty third year of the founding of St. Augustine, the Nation's Oldest City.*

Tracy W. Upchurch, Mayor

2019-09

"Most Loyal and Valorous"

Title conferred upon the Presidio of St. Augustine by King Philip V of Spain, November 26, 1715

CITY OF ST. AUGUSTINE

M E M O R A N D U M

TO: John Regan
City Manager

DATE: April 10, 2019

RE: April 22, 2019 Consent Agenda Report on 2019 Action Items

The City Commission's Action Items through the 2nd quarter of 2019 are attached. These action items include the original budget, revised budget, the amount spent and/or encumbered through March 31, 2019, key project dates and a brief summary of the status of each project. A detailed listing of both the Utility Action Items and Storm Water Action Items are also included.

Please let me know if you have any questions or would like additional detail on any of these action items.

Thank you,

A handwritten signature in black ink, appearing to read 'Meredith Breidenstein', followed by a horizontal flourish.

Meredith Breidenstein
Director of Budget & Performance Management

Attachments

Stormwater Fund Projects (2nd quarter)

Project	Budget		Spent and/or Encumbered	Budget Remaining	Start Date		Completion Date		Status	
	Original	Revised			Planned	Actual	Planned	Actual		
Lake Maria Sanchez Phase I (design & permitting)	1,047,650	1,047,650	1,045,168	2,482	2/1/2018	4/1/2018	9/30/2019	Not Yet Complete	Data collection is nearing completion, 30% design is underway.	●
South Whitney/West King	154,232	154,232	66,092	88,140	10/1/2018	1/1/2019	9/30/2020	Not Yet Complete	Phase 1 Design Underway	●
Sevilla St. Brick Street Refurbishment	75,600	75,600	-	75,600	3/1/2018	Not Yet Started	9/30/2020	Not Yet Complete	Delayed after storm. Design will begin in FY2019.	●
Lincolnvill Drainage Project 1 South St, DeHaven	591,758	591,758	7,382	584,376	1/5/2018	Not Yet Started	3/30/2019	Not Yet Complete	Bid packet for construction ready to go out. Waiting approval from DEO to advertise.	●
Lincolnvill Drainage Project 2 Duero	290,219	290,219	216,353	73,866	5/1/2018	5/31/2018	9/30/2018	Substantially Complete.	Substantially complete. In post-construction phase.	●
Lincolnvill Drainage Project 3 Duero and Cerro	602,716	602,716	47,617	555,099	5/1/2018	10/1/2018	9/30/2019	Not Yet Complete	Contract is in place and design has been initiated. Design is 10% complete.	●
Davis Shores Backflow and Other City Areas	100,000	721,907	482,814	239,093	10/1/2016	5/18/2017	9/30/2020	Not Yet Complete	Davis Shores portion is 80% complete. Macaris is in final design, awaiting contract to construct. Master Plan is 30% complete.	●
Hermosa Outfall	50,000	206,700	38,251	168,449	10/1/2016	4/6/2017	9/30/2017	Not Yet Complete	Continue to negotiate scope of work with property owner.	●
Court Theophilia, Court Edna Improvements	41,000	41,000	3,470	37,530	2/1/2018	3/31/2018	9/30/2019	Not Yet Complete	Survey to be initiated.	●
Total	2,953,175	3,731,782	1,907,146	1,824,636						

- Project is on schedule and within budget
- Project is behind schedule or over budget
- Project is on hold or needs serious attention
- ✓ Project complete.

ITEM CA.7.
Invoice for Payment

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John P. Regan, City Manager

DATE: April 3, 2019

RE: **SEAVIN, INC. V. CITY OF ST. AUGUSTINE – INVOICE FOR PROFESSIONAL SERVICES**

Enclosed please find Invoice No. 10-2019-3-1711 dated April 1, 2019, from Cavendish Partners, P.A. for legal services rendered in March 2019, regarding the Seavin, Inc. v. City of St. Augustine matter.

The amount currently due is **\$4,708.75**. We have reviewed the billing and submit same to you for placement on the consent agenda for the April 22, 2019 City Commission meeting.

*WITH THIS INVOICE THE TOTAL EXPENDED TO DATE FOR ATTORNEYS'
FEES AND COSTS ON THIS MATTER EQUALS: **\$30,245.45**.*

Thank you.



Isabelle C. Lopez
City Attorney

/sl
Attachment

xc: Tim Burchfield, Assistant City Manager
John M. Cary, Assistant City Attorney
Darlene Galambos, City Clerk
Mark Litzinger, Financial Services
Meredith Breidenstein, Budget & Performance

**CAVENDISH
PARTNERS**
P.A.

25 N Market Street
Jacksonville, FL 32202

INVOICE

Date: 04/01/2019
Invoice #: 10-2019-3-1711
Matter: Seavin, Inc.
File #: 1711

INVOICE TOTAL AND BALANCE DUE \$4,708.75

Bill To:

Isabelle Lopez, City Attorney
75 King Street
P.O. Box 210
St Augustine, FL 32085

Due Date: 05/01/2019

Please Remit Payment To:

Cavendish Partners, P.A.
25 N Market Street
Jacksonville, FL 32202

**PAYMENTS RECEIVED AFTER 03/31/2019 ARE
NOT REFLECTED IN THIS BALANCE DUE INVOICE**

GEN.

4.22.19 COSA

BJ KALAI DI
8 NEWCOMB ST

TAXPAYERS REMEMBER KNOWLEDGE IS POWER.
LET ME ENCOURAGE THOSE INTERESTED AND
CONCERNED ABOUT PLANS ON SAN MARCO FOR THE
DEVELOPERS OF THE MISSION, TO REQUEST A COPY OF
THE MARCH 13, 2019 LETTER ADDRESSED TO THE NEW
MAYOR FROM THE LAWYER FOR THE MISSION.

¶ BEWARE THERE IS AN INTERNET CAFE AT 311
ANASTASIA BLVD, WHICH MOVED FROM THE LESS
DESIRABLE MASTERS DR. ^{IT MAY BECOME A DANCE HALL BAR.} LOCATION. THIS PROPERTY IS
OWNED BY LUTHER STEWART III. ¶ AT THE OCT. 8, 2018
MEETING THIS WAS BROUGHT TO THE ATTENTION OF
THE PUBLIC.

¶ 10.B/10.C AFTER LOOKING AT THE FOUR PAGE CAFR
PREPARATION TIMELINE FOR THE YEAR ENDED SEPT. 30,
2018, IT APPEARS IT HAS NOT BEEN FOLLOWED, WHICH
INCLUDES THE AUDIT COMMITTEES' RESPONSIBILITY.

¶ THE AUDIT COMMITTEE HAS EXISTED FOR TWO YEARS
AND WAS CREATED WITH MR FRANKLIN, MS BREIDENSTEIN
AND AN EX-COMMISSIONER, MR. NEVILLE. ¶ MS. BREIDENSTEIN
WAS GIVEN A PROMOTION ON APRIL 1, 2016. WORD ON THE
STREET WAS SHE WANTED TO LEAVE. ^{CITY EMPLOYMENT.} ¶ AFTER ATTENDING
THE MARCH 31 AND APRIL 3rd AUDIT COMMITTEE MEETINGS,
MR. NEVILLE'S STATEMENT THAT THE APPOINTMENTS OF
CITY STAFF WAS TRAINING FOR MANAGEMENT POSITIONS
CONCERNED ME AS A TAXPAYER. ¶ OVERSIGHT OF TAX DOLLARS
INCLUDES HOLDING STAFF RESPONSIBLE, WHICH MAY BE
DIFFICULT TO DO WHEN FRIENDSHIPS INTERFERE WITH
ACCOUNTABILITY. ¶ AN OBJECTIVE CPA FOR THIS COMMITTEE,
WHO CARES ABOUT THE CITY INSTEAD OF SELF PROMOTION,
IS NECESSARY OR THE AUDIT COMMITTEE SHOULD BE
ELIMINATED.

HOPEFULLY, COM. KLINE WILL LISTEN TO THE PUBLIC COMMENTS GIVEN TODAY
AS SHE DID ON APRIL 8. LET ME THANK EVERY SPEAKER AND ALL THOSE
WHO DIED SO WE CAN SPEAK AS CITIZENS (23)

4.22.19 COSA

BJ KALAI DI
B NEWCOM B

ORD. 2019-05 - AS STATED PREVIOUSLY THE DEFINITIONS IN SEC. 19.1 AND 19.4 ARE NOT CLEAR. THEY WILL STILL BE DEBATED AT CODE ENFORCEMENT MEETINGS. SPANISH NEEDLES AND ~~AND~~ FERN, WHICH ARE MAINTAINED, ARE NOT NUISANCES. THE TAX PAYERS, THE CITY R.O.W. IN FRONT OF ONE'S PROPERTY IS THE RESPONSIBILITY OF MR. CULLUM'S DEPT. FOR MAINTENANCE. THAT'S WHY WE PAY PROPERTY TAXES TO THE CITY OF ST. AUGUSTINE.

PHOTO CODE ENFORCEMENT WILL NOT ENFORCE SEC. 19-3, WHEN INDIVIDUALS ARE TOLD TO BACK VEHICLES ONTO THEIR PROPERTY, SO THE FACT THE VEHICLE DOES NOT HAVE A CURRENT TAG IS NOT VISIBLE FROM THE STREET. THE TRULY DISRESPECTFUL WILL COVER THIS UNLAWFUL CONDITION WITH A TARP. SEC. 19-4 SOME TAX PAYERS WONDER IF THIS WAS CREATED BECAUSE OF INCIDENTS SUCH AS THOSE WITH MR. LEN WEEKS, MR. VALDES, AN AVILES ST. DEVELOPER, AS WELL AS OTHERS, WHO ACT AND WRITE OFF FINES AS COST OF DOING BUSINESS.

PHOTO U.S. 1, A STATE HIGHWAY IS NOT A CORRIDOR, THIS PILE OF DIRT SHOWS DISRESPECT BY A DEVELOPER. FAILURE TO PROTECT TREES ON THIS PROPERTY HAS BEEN IGNORED BY CITY STAFF.

PHOTO AS LONG AS THIS CITY COMMISSION CONTINUES TO PASS ORDINANCES THAT DO NOT PROTECT THE PUBLICS HEALTH, SAFETY AND WELFARE AND ARE SELECTIVELY ENFORCED THE CITY OF ST. AUGUSTINE WILL CONTINUE TO BE AN UNSAFE TRASHY CITY.

PHOTO EXAMPLE: IT'S INTERESTING CODE ENFORCEMENT CAN REGISTER ROOSTERS BUT DOGS AND CATS ARE NO LONGER REGISTERED IN THE CITY LIMITS OF ST. AUGUSTINE,



4.22.19
COSA

St. Augustine, Florida Polling

Contact: Doug Kaplan, 407-242-1870

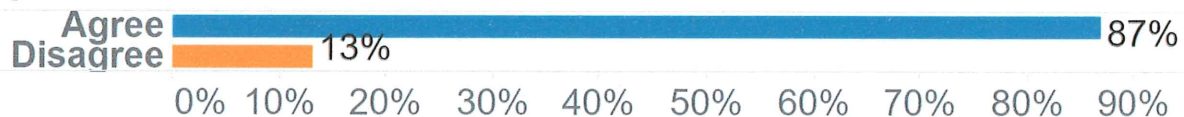
Executive Summary

Gravis Marketing, a nonpartisan research firm, conducted a random survey of 427 individuals in St. Augustine, Florida. The poll was conducted from January 19th through the 20th 2018. The totals may not round to 100% because of rounding. The survey was conducted using interactive voice responses. The results are unweighted. The poll was paid for by Save Southern Heritage Florida.

Hello, we're conducting a public opinion survey please don't hang up we're not selling anything. You may have heard that the St. Augustine City Council has voted to keep the Veterans war memorial in place at Plaza de la Constitucion located in the heart of historic St. Augustine, Florida.

1) Do you agree or disagree with the Mayor, city council and city manager?

Q1: DO YOU AGREE



2) The Mayor and Commissioners voted to keep the war memorial in place. Based on that decision would you support or oppose those elected officials who voted to keep the memorial in place?

Q2: WAR MEMORIALS



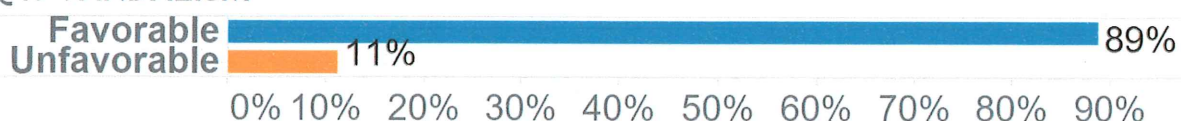
3) Do you support letting the voters of St. Augustine decide in a public referendum whether or not to keep the Confederate Veteran War Memorials in place?

Q3: WAR MEMORIALS REFERENDUM



4) St. Augustine prides itself on its rich, diverse history. Do you believe that the City should adopt a historic monument and memorial protection ordinance that would keep all monuments in place and increase punishment for vandalism?

Q4: VANDALISM



I AM HERE TO SHARE TRUTHS HIDDEN FROM
ALL PEOPLE IN OUR COUNTRY.
SLAVERY IS WRONG BUT NO GROUP HAS
BEEN INNOCENT. THIS INCLUDES THE
AFRICANS, THE NORTHERNS, AND THE
SOUTHERNS.

EVERY COUNTRY IN THE WORLD AT ONE
TIME HAVE BEEN COMPLICIT IN SLAVERY.
MOST WANT TO HIDE THEIR INVOLVEMENT

BLACK HISTORIANS, DR. CARTER G.
WOODSON, JOHN HOPE FRANKLIN, DR.
MARTIN LUTHER KING JR. SHARED THE
TRUTH OF THE ECONOMIC INSTITUTION OF
SLAVERY.

Southern History is well Documented; But
African and Northern History has been silent !

NORTH AND AFRICIAN HISTORY 1645 – 1870

DeBois Institute on Slavery

HARVARD UNIVERSITY

U S Congressional Records – English Records
NORTH'S DOCUMENTED SLAVE SHIP LIST BY
W.E.B. DUBOIS

WHAT PART OF SLAVERY DO NORTHERNERS AND AFRICAN AMERICAN'S SUPPORT ?

DO THEY SUPPORT THOSE PERSONS WHO CAPTURED AND
SOLD 21 MILLION AFRICANS INTO SLAVERY ?

* ANSWER: THE AFRICAN'S THEMSELVES - (per GHANA UNIV. / Harvard Univ.) *

→ CAPTURE / SELL MILLIONS OF THEIR OWN FOR \$50 OF
RUM. THE NORTH'S SLAVE TRADERS ARE KNOWN AS
"RUM MEN" ... NORTHERN RUM PREFERRED TRADE ITEM.

DO THEY SUPPORT THE SLAVE TRADERS THAT DID ALL THE
TRANS - ATLANTIC BUYING / SHIPPING OF AFRICAN SLAVES ?

* ANSWER: ... ONLY NORTHERN SHIPS IN THE AFRICAN TRADE.
CONTROLLED BY RHODE ISLAND, MAINE, MASSACHUSETTS,
CONNECTICUT, & NEW YORK. 90% WILL USE NEW YORK
HARBOR AND THE AMERICAN FLAG TO HIDE THEIR CONTINUED
SLAVE TRADE BUSINESS ... TILL 1870. (per W.E.B. DuBois NAACP) *

→ * NO AFRICAN SLAVE SHIPS DOCUMENTED AS SOUTHERN
OWNED SLAVE SHIPS - (per W.E.B. DuBois - NAACP) *

RHODE ISLAND CONTROLLED OVER 50% OF AMERICA'S SLAVE
TRADE. BROWN AND HARVARD UNIVERSITY ... BOTH FINANCED
BY NORTHERN SLAVE TRADE MONEY! (per WALL ST. JOURNAL) *

* PER HARVARD UNIVERSITY ... UNITED STATES (NORTH & SOUTH) HAD
645,000 OF THE DOCUMENTED 21 MILLION AFRICAN SLAVES ; 3%

U. S. GOVERNMENT GAVE MILLIONS OF ACRES OF
WESTERN LAND TO WHITE AMERICAN'S IN 1870'S.

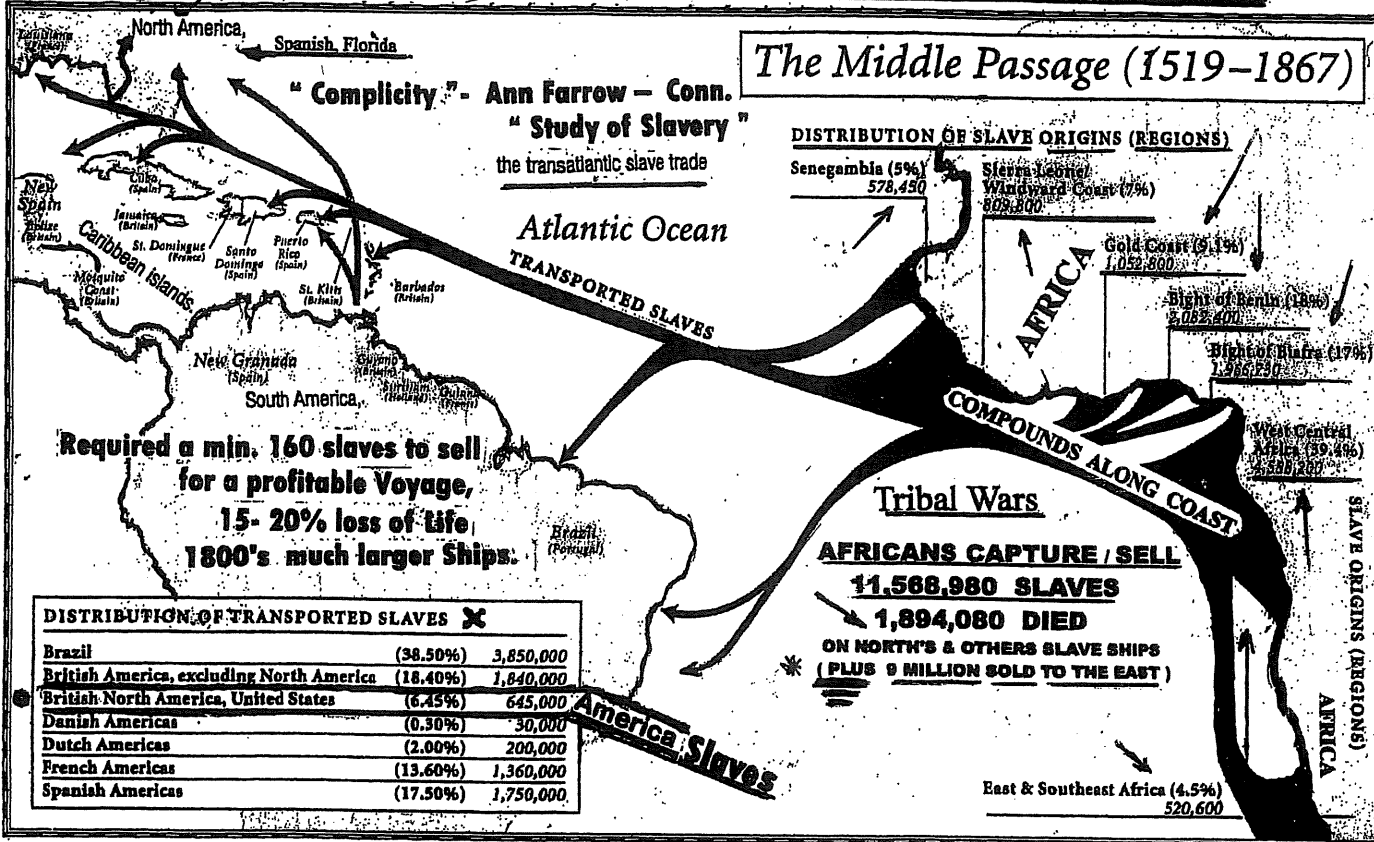
* REMEMBER ... THE NORTHERN GOVERNMENT'S PROMISE TO THE
FREED SLAVES ... TO GIVE THEM 40 ACRES AND A MULE ... 1865.
NO GOVERNMENT LAND FOR BLACK SOLDIERS OR FREED SLAVES.

The 150 Yr. Cover-up of the African Slave Trade

Western Slave Numbers / Charts by Harvard University

NAACP - DuBois Institute Afro-Amer. Research of the Slave Trade

The Middle Passage (1519-1867)



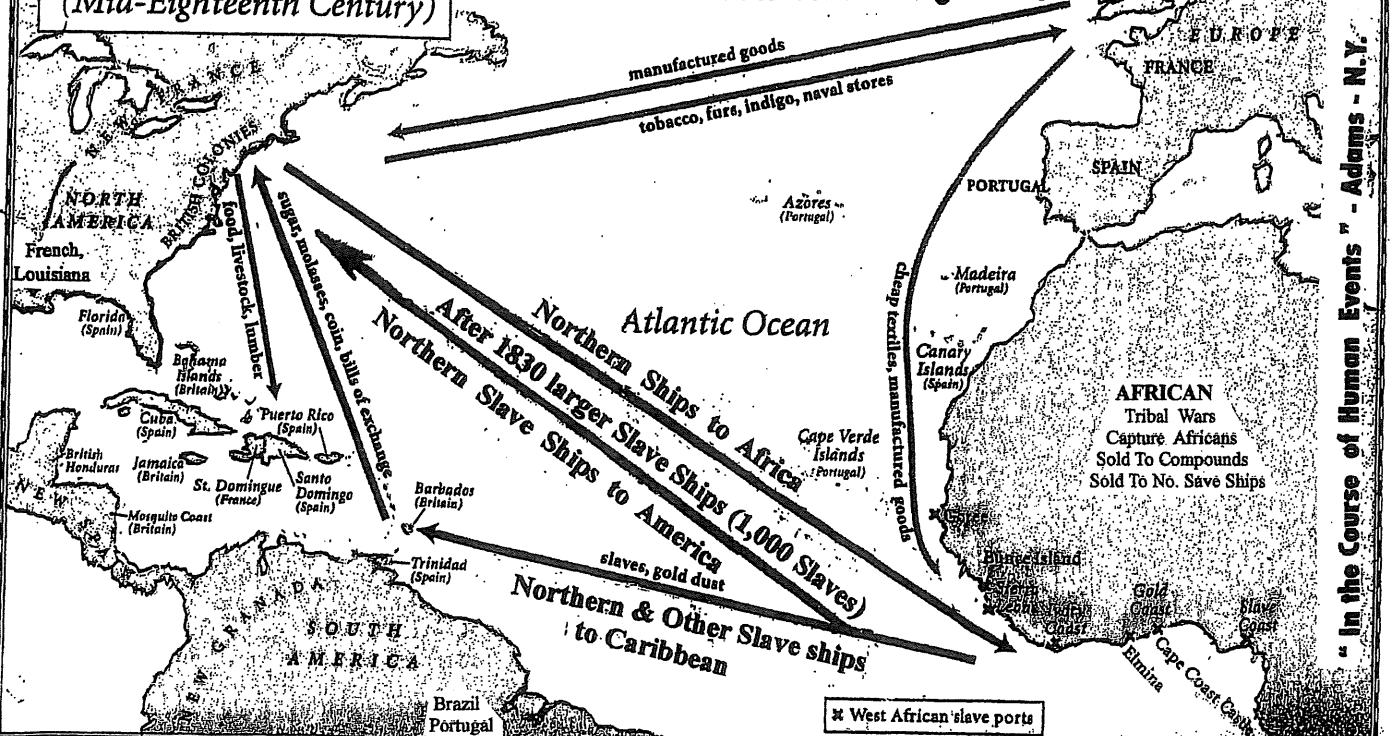
1st American Slave Ship - 1645 - Massachusetts

Est. 5,000 Northern Slave Voyages (1645 - 1870) Est. 3+ Million Slaves

The Triangle Trade (Mid-Eighteenth Century)

Ref. Books: W.E.B. DuBois's Book - 1896

"The Slave Trade - 1440-1870" - Hugh Thomas



2005 Harvard University Charts



North States Total Involvement in the Slave Trade 1638 - 1870

NAACP - Founder - W.E.B. DuBois - Northern Slave Ships List - pages 243 - 253

AFRICAN'S CAPTURE/SELL 21+ MILLION AFRICAN'S INTO SLAVERY

2005 Harvard Univ. Slave Chart: Lists only 645 Thousand come to U.S. Colony/ States

For over 3-Centuries - African "Tribal Wars", Capture and Sell over 20 Million African's into Slavery. 12 + Million into the West and 9 Million into the East.

African Blacks Capture / Sell their own



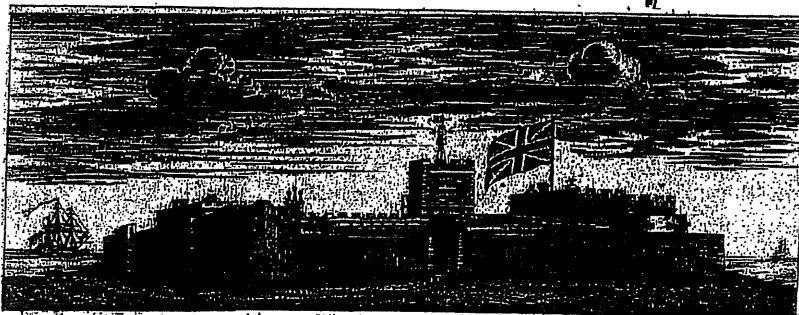
47. In Africa, slaves were captured in raids for both Atlantic and trans-Sahara trade.

American's Shocked tracing their African Heritage finding the Roots of the African Slave Trade History "Amnesia in Ghana Today" Yaw Bedwa - Univ. Ghana



48. Slaves were transported to the port or market in long marches lasting for weeks, as graphically described by Mungo Park (c. 1790). Continues Today in Africa

The North's Slavers never had to capture Slaves.



Large Compounds "Castles" leased to the British held Thousand's of Slaves. Ghana was the Leader in the Slave Trade 300 yrs. Sold and Rowed out to the awaiting Ships.

The forts themselves were not owned by the Europeans; the land on which Cape Coast Castle was built was rented to the British by the local chief for a monthly sum.

Massachusetts 1645 Legalization of Slavery!

"The Continuing Cover-up of Slavery"

* Slavery was established in America in 1654 By a free Black, Anthony Johnson, a former indentured servant (normally a period 6-yrs) He went to court for the - lifetime services of John Castor, a black; in Northampton Co. Va. A Negro, Anthony Johnson, established life Slavery as a Legal Entity in America. Virginia Guide to the Legal Code of the Old Dominion. Oxford University Press. N.Y. - Pub. 1940

African Kings built the slave Dungeons, they called castles; selling slaves to the Northern Slave traders. Less than 3% of all Slaves would come to U.S. America.

1872 - Zey, King Asente To British Monarch for Slave Trade be Renewed.

"Need Money"

The Asente Tribe was the largest Slave-Trading, Owing, Slave-Dealing State in Ghana.

Castle ruins are now Tourist Attractions

Ghana's slave dungeons: still a shock, two centuries of Black African cover-up.

died of disease, starvation and cruel treatment. It became the abiding image of the campaign, rather like the thin and haunting faces of the newly freed inmates of the Belsen concentration camp.

Clarkson also organised what was probably the first ever consumer-goods boycott, of slave-grown sugar, to bring home to ordinary Britons at their tea tables the message that they were paying a dreadful price in human cruelty for indulging a sweet tooth. At one time more than 300,000 people joined the boycott, also designed to hit the profits of the plantation owners. And he inspired the parliamentary movement against slavery, recruiting as spokesman a young Tory, William Wilberforce (see box on previous page), who brought successive bills before Parliament to abolish the slave trade until one was passed in 1807.

Copy, copy and copy again

In its tactics, boycotts, moral zeal, lobbying, research and its use of images, the British campaign was a template for many later ones—against slavery in the Belgian Congo in the late 19th century; against apartheid in South Africa; and against segregation in the American south.

For all the fervour of its opponents, the slave trade would not have collapsed without rebellions by the victims. The most important was in 1791 on St Domingue. Within two months the slaves had taken control of the island, led by the remarkable Toussaint L'Ouverture. His guerrillas saw off the two greatest imperial armies of the day, the French and British; this led to the establishment of the republic of Haiti in 1804 and to the emancipation of about 500,000 slaves. It was clear that European armies would find it hard to contain many more uprisings, a point proved again on the British islands of Grenada and Barbados. Samuel Sharpe's uprising on Jamaica in 1831 was put down at great cost; the British feared that if slavery continued, they would lose some colonies altogether. So in 1833 slavery was abolished throughout their empire.

Britain was not the first to outlaw the slave trade in its territory; the Danes had done so in 1803, the French temporarily in 1794 and several northern American states had also done so before 1807. But as Britain was the big sea power of the day, it alone could enforce abolition throughout the world, as its navy resolutely tried to do for the rest of the 19th century. Other European nations, notably the Portuguese, persisted with the trade into the 1860s.

The European and American role in the slave trade is now well-known and governments, such as Britain's and France's, as well as individual cities have apologised. There will be much talk about apologies this year. Some will ask whether words of regret are enough. In America slave de-

scendants are fighting a long-running legal battle, in a class-action lawsuit, to get financial compensation from corporations alleged to have benefited from slavery.

In Ghana, meanwhile, Nii Anum Akwete Momli, the chief of slave descendants in the village of Sesemi, north of the capital Accra, says some compensation is arriving already—in the form of electricity and water, part of an aid package from Denmark, another slave-trading nation.

Most European states have tried to face up to the past, but slavery's legacy is in some ways even more poisonous in places like modern Ghana. A smokescreen still covers the African role in this pernicious trade. It is an awkward fact that the traffic could not have existed without African chiefs and traders. Europeans rarely went far from their forts; slaves were brought to them. Indeed, when the Europeans arrived the slave trade and slavery were already integral parts of local tribal economies. One of the few Ghanaian historians to touch these issues, Akosua Adoma Perbi, writes that "slavery became an important part of the Asante state [the Gold Coast's most powerful] right from its inception. For three centuries, Asante became the largest slave-trading, slave-owning and slave-dealing state in Ghana."

When the Portuguese arrived on the scene in 1471, they were intermediaries, bringing slaves (and other goods) from Senegal and Benin along the coast to Ghana to sell them in exchange for gold to the Asante and other local peoples. The Asante then mounted slave-trading expeditions to get labour for gold mines.

The forts themselves were not owned by the Europeans; the land on which Cape Coast Castle was built was rented to the British by the local chief for a monthly sum. It was in the interests of the Europeans to respect local customs and laws, as that included the institution of slavery.

This meant that they could take slaves but not, for instance, kill animals for amusement; when one officer, James Swanzy, shot a crocodile there was a huge fuss and compensation was paid.

Most of the slaves sold to Europeans in later centuries were men and women captured in battles between tribes like the Asante and the Acan. Many of the captives were kept as slaves by the victors, where they were treated relatively well and could gain some social standing within their new families. Still, the proliferation of wars between the tribes was, as Ms Perbi writes, "mostly aimed at acquiring slaves for sale to the European companies and individual European merchants". So integral did the slave trade become to the local chiefs' welfare that its abolition hit hard. In 1872, long after abolition, Zey, the king of Asante, wrote to the British monarch asking for the slave trade to be renewed.

Yaw Bedwa of the University of Ghana says there has been a "general amnesia in Ghana about slavery". The role of the chiefs is particularly sensitive, as they still play a big role in Ghana. "We don't discuss slavery," says Barima Kwame Nkye XII, a paramount chief in the town of Assin Mauso. He defends domestic slavery in the past as a generally benevolent institution, and insists that the chiefs had little to do with the slave trade.

The wounds of slavery are still too raw to be exposed in public, even more so as the stigma of slavery remains attached to slave descendants who, in some cases, still cannot inherit property. Mr Bedwa faces anger from African-Americans who come to Ghana looking for roots, only to be confronted with the role of Africans in the slave trade. Mr Bedwa tells them that Africans who did not suffer from slavery were still victims of colonialism, poverty and disease. But, as in every exploitative system, some had it worse than others. ■

* Haiti is a sad case of a hopelessly dysfunctional country; a society beyond salvation by its own corruption, violence, and terror. The failed attempt to restore freedom to the Haitian people, by outside countries, has failed time after time. This country has been ruled by an uninterrupted chain of murderous tyrants - for over two centuries. HAITI still glorifies the racist Jean-Jacques Dessalines, a genocidal murderer, as it's national hero. His assassin, Henri Christophe is also glorified as a founding father. Haiti's murder of about 35,000 civilians, mostly French Women and Children, is never mentioned. Today, Haiti still blames others for its ongoing failures!

(taken from the article by Michael Radu, Co-Chair, Center on Terrorism, at the Foreign Policy Institute of Philadelphia, Pa.)

For three centuries, Asante became the largest slave-trading, slave-owning and slave-dealing state in Ghana.

"The Continuing Cover-up of Slavery"

Slavery was established in America in 1654

By a free Black, Anthony Johnson, a former Indentured servant (normally a period 6- yrs) He went to court for the - lifetime services of John Castor, a black; in Northampton Co. Va. A Negro, Anthony Johnson, established life Slavery as a Legal Entity in America, Virginia Guide to the Legal Code of the Old Dominion. Oxford University Press, N.Y. - Pub. 1940

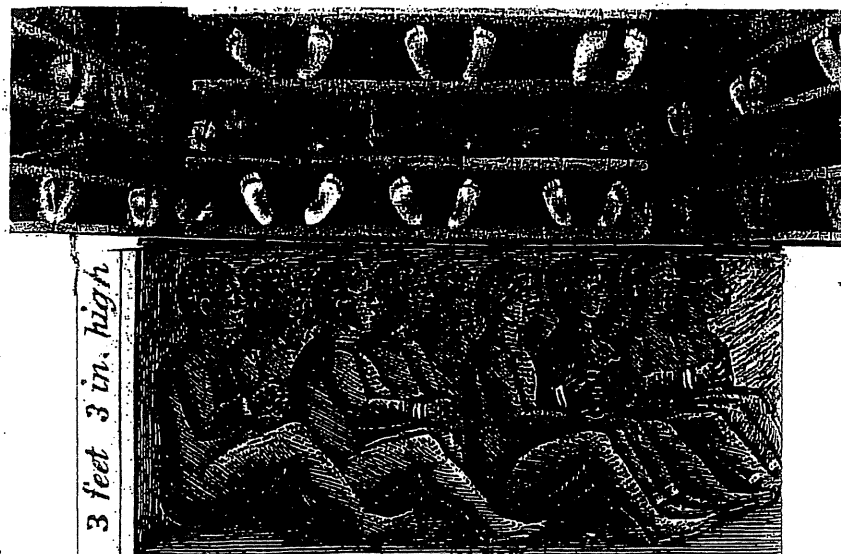
African Kings built the slave dungeons, they called castles; selling slaves to the Northern Slave traders. Less than 3% of all Slaves would come to U.S. America.

The South was forbidden to own Slave ships!

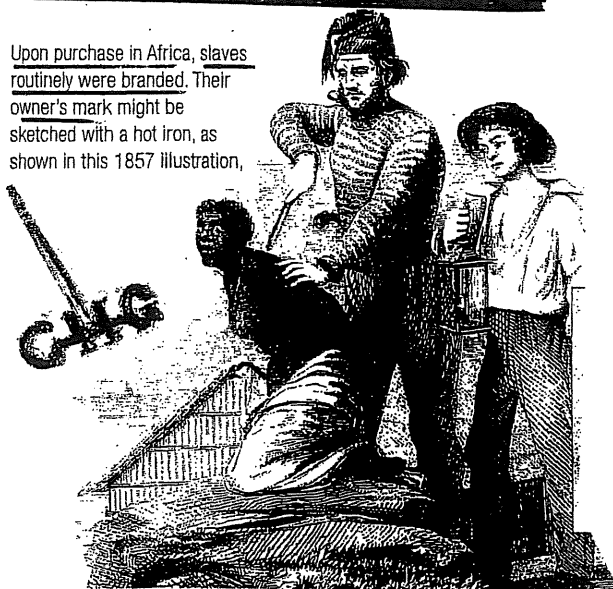
Ghana's slave dungeons: still a shock, two centuries of Black African cover-up.

The ORIGANS of SLAVERY began with African and Egypt Kings. Ghana was the mother of the modern Slave trade for over 3-centuries. They used the term for their actions as "benevolent institution" to cover-up their actions. Today, Rowanda, the Sudan, and most of Africa continue to practice slavery. Millions of Christian Blacks are enslaved or murdered by the Black Moslems. Not one of the NAACP Blacks in the US speaks out!

**THE TRUE FACTS ... ABOUT THE NORTH'S HISTORY HIDDEN OVER 150 YEARS
SLAVERY's... GIANT PROFITS 250 %.. MAKES THE NORTH RICH!**



Top: The claustrophobic sleeping platforms aboard slave ships are suggested in this painting



Upon purchase in Africa, slaves routinely were branded. Their owner's mark might be sketched with a hot iron, as shown in this 1857 illustration,

Branding a Negress, engraved by Whitney, Jocelyn & Appin/The Bridgeman Art Library

BRANDING SLAVES

1800-1870 New York Harbor becomes North's Mega Slave Ship Port. 3,500 + Voyages/ Over 2 Million African Slaves

NORTH's SLAVE SHIP ACCOMMODATIONS
Larger Slave Ships and Confined Spaces for Slaves
allow **Northern Ships** to increase **Slave Numbers**
from **200 to 400**; to **Cargo's of 500 - 1,000 Slaves**

1645 1st. American U.S. Ship to AFRICA... for Slaves - BOSTON.

Caribbean.....Second Puritan Colony - White Gold "Sugar"

1645 - 1776 Rhode Island controlled 70% America's Slave Trade.

1645 - 1868 Rhode Island controlled 41% America's Slave Trade.

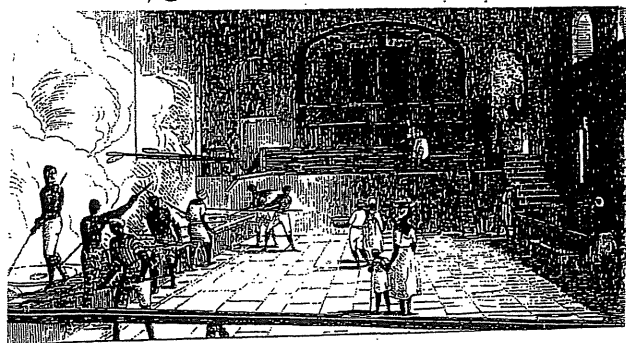
1,000 Rhode Island African Slave Voyages... est. 200,000 Slaves by 1808

The Slave Trade.... Mega Dollars: Slaves - at \$ 50 Rum / in Africa; Bribes- \$160^{ea} ; Ship- \$30T; Crew- \$40T Capt.-5T **OWNERS CLEAR 250% Trades Success is insured by.. Bribes; Dual Crews and Captains, Scout Ships, Dummy Owners; and the **U.S. American Flag...along with Foreign Flags.****

1775 Connecticut 5,000 + Slaves

**SUGAR... "White Gold".. WILL CREATE SLAVERY IN THE AMERICA's
REQUIRES MANY SLAVES.**

labor system, shown in this 1849 illustration of field workers on a West Indies sugar plantation



MILLION's SLAVES INTO SOUTH AMERICA AND THE CARIBBEAN

**U. S. A. AMERICAN COLONIES
645,000 SLAVES FROM AFRICA**

to Recognize / Initiate the Legal Slavery of American Indians and African Blacks

North's Listed / Captured Slave Ships - 1850's

By W.E.B. DuBois' Book - 1896 - Co-Founder of the N.A.A.C.P.

1852 - 1862 Twenty-Six Slave Ships Captured for Slave Trading, from the (Southern District of New York) Senate Exec. Doc. 37 Cong. 2 Sess. V No.53

1852 Advance and Rachel P. Brown of New York Captured with Slaves.

* Capture was hindered by use of the United States Flag Ibid. Doc. U.S. Senate; 34 Cong. House Exec. Doc. 1 Sess XII, pp. 41-5; No. 105 pp. 15-19

1853 Silenus of New York and Gen. De Kalb of Baltimore 900 African Slaves.

Senate Doc., 34 Cong.; Sess. XV, No.99, pp. 46-52. House Doc. Sess. XII, No. 105, pp. 20-26.

1853 Jasper Slaves to Cuba. Camargo of Portland, Maine 500 Slaves to Brazil.

Doc. 34 Congress - Sess. XV, pp. 52-7; Ibid. 33 Cong. 1 Sess. VIII; No. 47

1854 Gray Eagle of Philadelphia Captured off Cuba by British Cruiser. The

Glamorgan of New York Captured with 700 Slaves.

Ibid. 34 Congress; Sess. XV, No. 99, pp. 59-60; Ibid. Same

1854 Peerless of New York lands 350 Negroes in Cuba. Ibid. pp. 66

1854 Oregon of New Orleans, Trading to Cuba. Senate Doc. 34 Cong 1 Sess. XV, pp. 69-70.

1856 Mary E. Smith from Boston Captured by Brazilian Brig. Olinda - Port Brazil

Ibid. 34 Congress, Sess. XV, pp. 71-73

* 1857 Twenty or More Slave Ships from New York ---some from New Orleans.

Ibid. 35 Congress, 1 Sess. XII, No. 49, pp. 14-21 & 70-71.

* 1857 Eliza Jane of New York Jos. F. Record of Newport, Rhode Island

Onward of Boston, Massachusetts and Will. Clark & Jupiter of New Orleans.

Ibid. 35 Cong. pp. 13, 25-26, 65.

1857 Cortes of New York Charles of Boston, Mass. Charlotte of New York

Charles also of / Maryland Controll by New York. Ibid. 35 Cong. pp. 27-28 .

* 1858 Charles of Boston Captured by British Cruiser with 400 Slaves.

Ibid. passim American Listed Slavers.

1858 Echo Captured with 306 Slaves. Traced to Rhode Island Agents at the

Port of Charleston, So. Carolina. House Exec. Doc. 35 Cong. Sess. II; pp. 5, 14.

* 1858 Wanderer lands 500 Slaves in Georgia. U.S. Special Prosecutor found

* Organized and Bulk of Ownership was from New York; ... Home Port.

Senate Exec. Doc.; 35 Congress, 2 Sess. VII; No. 8; also U.S. House Exec. Doc. No. 89.

Separation Begins in December of 1860. South Carolina withdraws from the Union. Six other Southern States Withdraw by March of 1861.... Lincoln becomes President with 40% of popular Vote. No War Yet !!

The loss of the South's Dollars - 86% of the Federal Revenue.

The War was never over Freeing any Slaves; NOTE

(NORTH Continues the Slave Trade) (1860 ; 61 ; 62 ; 63 ; 64 ; 65 till 1870)

American Agreement to end Slavery in 1808, 1820 ... Making it a

The North Never a Party in Slave Trade

North's Listed / Captured Slave Ships - 1860's

By W.E.B. DuBois' Book - 1896 - Co-Founder of the N.A.A.C.P.

So - Called War to End Slavery 1861 - 1865

- * **1860** **ERIE** 897 Slaves **Papers New York; Capt. Gordon of Maine (Slaver 15 yrs)**
 Captured by United States Ship. New York for Trial. **Capt. Gordon-Hung-1862**
The Only American Slaver ever to be **Convicted and Hung for Slavery.**
 American Slavery Laws : Capital Offense - 1808, 1820, 1840, ect.
 Senate Exec. Doc., 36 Congress, 2nd Sess. I, No. 1 pp. 1-4
- **1860** **William** 550 Slaves; **Wildfire** 507 Slaves. Captured Coast Cuba.
New York Harbor / Papers. Senate Journal , 36 Congress 1 Sess. Pp 478-80, 492,
 543, etc.; Senate Exec. Doc. 36 Cong. 1 sess XII. No. 83; 36 Cong. 2 sess. V. No. 11.
- * **1861** **Augusta** Slaver: Started Voyage from **New York** Nov. 26, 1861 per Officials.
*****Connecticut Ownership** Senate Exec. Doc. 37 Cong. 2 Sess. V, No. 40
 (**REMEMBER 1836** - Spanish Ship **L'Amistad..Connecticut.. Famous for Freeing Slaves**)
- * **1861** **Nightingale** Slaver out of **New York** Capt. Brown. **Captured African Coast**
 * **Ship loaded with 1,000 Slaves; (Plus 600 Slaves still on shore to be loaded.**
 Information: Records British Naval Documents per Harvard Univ.
- 1861** **Storm King** out of **Baltimore** (Controlled by New York) **650 Slaves in Cuba**
 Senate Exec. Doc.; 36 Congress, 1st Sess. No. 56, pp 3
- * **1862** **Ocula of Mystic, Connecticut** lands Slaves in Cuba **Capt. from Philadelphia.**
 Ibid. Senate Exec. Doc. 36 Congress. Pp 6-13. also British Naval Records
 (**REMEMBER 1836** - Spanish Ship **L'Amistad..Connecticut.. Famous for Freeing Slaves**)
- **1864** * **Huntress of New York ; Flying the American Flag;** Lands Slaves in Cuba.
 Ibid. Senate Exec. Doc. 36 Congress. 19-21, / also British Naval Records.

New York Harbor Main Home Slave Port 1800 to 1870

- * **1868** **Photo (New York Slave Ships) African Cargo**
 - **British Ships Rescue African Slaves from New York Slave**
Ships still in the Slave Business. Photo's show African
 * **Slaves the (North still selling to So. America and Caribbean.**
THE SO-CALLED WAR TO END SLAVERY - BUT... ONLY AFTER
THE NORTH'S SLAVE TRADERS MAKE THE SALE OF AFRICANS

Continues Today in Africa

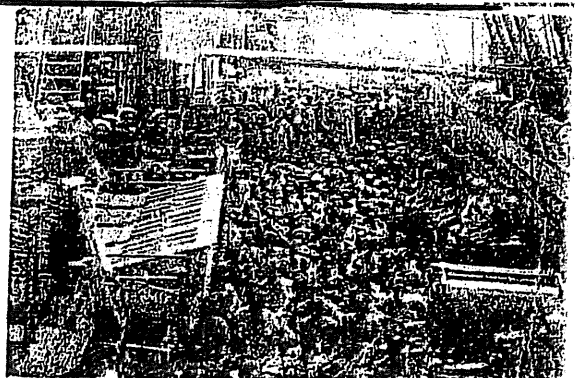
Starving Child Slaves



1868

These rare photos taken in late 1868 aboard the British ship *Daphne* show two groups of newly rescued slaves. The larger group on deck look reasonably healthy. But the youths in the smaller group appear near starvation. The *National Archives*

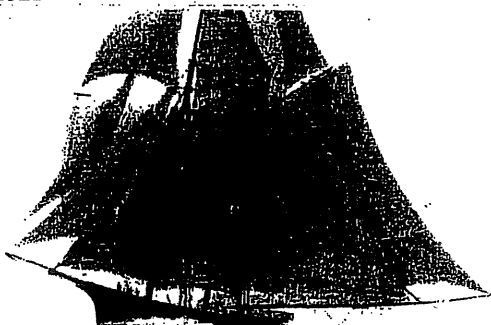
253



SOUTHERN BLACKS BANNED FROM THE NORTH. AND FROM FEDERAL FREE WESTERN LAND !
American Agreement to end Slavery in 1808, 1820 ... Making it a
Capital Offense is put aside by the North for Slave Profiteering !



(1800-1870 NEW YORK HARBOR-NORTH'S MAJOR SLAVE SHIP PORT RHODE ISLAND & OTHER STATES. EST: 3,500 VOYAGES / 2+MILLION SLAVES)



African's Capture / Sell 21+ Million Blacks into Slavery
48: Slaves were transported to the port or market in long marches lasting for weeks, as graphically described by Mungo Park (c. 1790). Continues Today in Africa

*** SLAVE SHIPS CAUGHT ON THE OPEN SEAS - THEIR HOME PORT INFORMATION TAKEN FROM DUBOIS' BOOK - FOUNDER OF NAACP**

The U.S. Navy only Caught TWO Slave Ships in 20 Years

Around 1800 Cotton becomes a very valuable product for the South. The agreement to discontinue the importation of African Slaves ... Signed by all ... 13 - Colonies becomes Worthless Documents. Both North and South will see the need for people to work this Money making Crop. The North controls the Trans-Atlantic Cargo Ships; and the South becomes a major market for the North's Slave Trade. Rhode Island controls most of the Slave Ships (Big Money) New York Harbor becomes the Major Port for the Trade.

1800 Rhode Island sends Family Members to Charleston as Agents - DeWolf's Son and Nathan Russell will make sure the full Value of the North's Slave Cargo's are Collected.

The Rhode Island Agents will develop a fleet of Slave Ships of their own!

Maine will lease Slave Ships to two Coffee Importers - Pinto de Fonseca of Brazil and Machado of the Azors ... Both use Home Port of New Orleans for their Slave Ships.

W.E.B. DuBois (NAACP) will list the following Slave Ship Home Port Information:

From the Port Records of Charleston Harbor - 1804 to Jan. of 1808 the Following:

A Total of 202 Slave Ships are Recorded. 39,000 Slaves are Recorded ...
18,000 Slaves are Recorded from Rhode Island Slave Ships! The Records show Rhode Island with 88 Ships, and 13 other Northern Slave Ships. 91 English Slave Ships, and 10 French Slave Ships. (Rhode Island/ North with 50% Ships)

W.E.B. DuBois' List : (Apprehended U.S. Slave Ships) / (Ownership Papers) / (Home Ports) :

NORTH'S TOTAL HISTORY (1645 - 1870) - EST. 5,000 SLAVE VOYAGES ... 3 + MILLION SLAVES

*** 1645 - Mass.(Capt. John Smith). 1655 - New York. 1736 - Rhode Island. 1746 - New York, Rhode Island, Mass. 1752 - Rhode Island. 1788 - Conn. 1801 - New York. 1802 - Phil. 1804 - Mass. 1819 - New York 1820- New York, Boston. 1821- Boston. 1831- Rhode Island. 1836 - 4 Ships- New York. 1837 - 11 Ships New York. 1838 -19 Ships- Conn., Baltimore, New York, Philadelphia. 1839 - Philadelphia, New York, Conn. 1840 - New York, Boston, New Orleans. 1841 - Maine, New Hampshire, Baltimore, New York. 1842 Maine, New York, Baltimore. 1843 - New York. 1844 - (93 Slave Ships) - New York, Boston, Phil., New Orleans, Rhode Island; Baltimore, Maine. 1845 - Boston. 1847 - Connecticut, Boston, New York 1849 - New York. 1850 - New York, Boston, Penn. 1851 - Illinois 1852 - 26 Ships - New York, Maine, Baltimore. 1853 - Maine 1854 - New York, Philadelphia, New Orleans 1856 - New York, Boston, Maine 1857- 21 Ships - New York, Boston, Rhode Island, Maine, New Orleans. 1858 - New York. 1859 - Maine, New York 1860- New York, Connecticut, Philadelphia (Maine Capt. Captured / Hung 1862). 1861 Baltimore. 1862 - Connecticut, Philadelphia. 1864 - New York, Massachusets. 1868 - New York (2).**

The South had no Trans-Atlantic Slave Ships - only U.S. Coastal Ships !!

RHODE ISLAND'S MAJOR LEADERS IN AMERICA'S SLAVE TRADE**Rhode Islander-Esek Hopkins... Commanded Continental Navy-1776**

In the early years of the American Revolution, Esek Hopkins commanded the Continental Navy, flying a "Don't Tread on Me" flag as his ensign. Before the war, he commanded privateers as well as the slave ship *Sally*, owned by the Browns of Providence. *U.S. Naval Historical Center*

Commodore Continental Navy
Title: Commander-in-Chief

104 COMPLICITY

Brown of Rhode Island led one of the first violent acts of rebellion,

**Congressman John Brown***Brown University Library*

He flew the "Don't Tread on Me" Flag, and the Orig. "Hopkins" 13 Stars & Stripes American Flag. Developed in 1776 - (6-Pt. Stars)



He also Captained Privateers, and Captained the "Slave Ship" *Sally*, owned by the "Brown Brothers" of Providence, Rhode Island on a Voyage to Africa. It was not very successful. Bad Heat and a Slave uprising; lead to the deaths of 80 African Slaves out of the original African Coast Cargo of 170 Slaves
the deadly Middle Passage from Africa



The Brown's became the major Political driving force in the U. S. Slave Trade. Brown entered the Congress in 1799. He would be the First American indicted for violating the Federal Government 1st Attempt to Restrict the African Slave Trade. He would become the Richest man in Providence, R. I.



With his African Slave Business he will fund "Brown University", and lay the corner-stone of the First Building. Even Today, Brown University's most prized Building is his Mansion; build with: Brown's African Slave Profits

For Information: Rhode Island - Northern State of the U. S. A. !!

(1645 - 1808 RHODE ISLAND CONTROLLED 70 % AMERICA'S SLAVE TRADE
1645 - 1868 RHODE ISLAND CONTROLLED 40 % AMERICA'S SLAVE TRADE)

The North's Slave History is Traced Back to Major Universities !

* **HARVARD UNIVERSITY, MASSACHUSETTS;** It's LAND was donated by Isaac Royal Jr. - A Mass. Slave Owner. Originally a SLAVE PLANTATION. He Bequeathed a Major Professorship ; FACTS in the founding of HARVARD UNIVERSITY ... 1817.

The School's Seal bears the Family Crest ... of Isaac Royal. The students have protested the Seal; **but have not demanded** the School give back Property that was a SLAVE PLANTATION.

When it comes to the **North's ... so called History**.... Answer by Daniel Coquillette, Legal Historian / Harvard Professor , seems to let Harvard off the Guilt Problem : Statement: "I understand the students are upset; but this is just a fact of the School History"

* **NO... YANKEE DEMAND TO TEAR DOWN THE SCHOOL OR TO RECOGNIZE THAT HARVARD WAS A SLAVE PLANTATION !**

* SAME with RHODE ISLAND's - BROWN UNIV. Land and Buildings acquired from Congressman JOHN BROWN ; built his fortune with SLAVE TRADING MONEY. Their most prized Building; his Manson. BROWN the 1st American Indicted for SLAVE TRADING. One of his Slave Ships, had 80 Africa Slaves; out of 170 ; Died on the Trip.

Wall St. Journal

11-4-15 WSJ Slaveholder Connection Spurs Protest At Harvard

By JACOB GERSHMAN

Some students at Harvard Law School are demanding the institution's official seal be scrubbed of references to the slaveholder who played an instrumental role in its founding. The school's seal bears the family crest of Isaac Royal Jr., a plantation owner originally who bequeathed land to Harvard that funded a professorship and led to the school's founding in 1817.

Harvard students have started a group called "Royall Must Fall" in protest of the imagery, saying it glorifies a man whose family, according to historians, owned dozens of slaves and brutally repressed a slave revolt in Antigua.

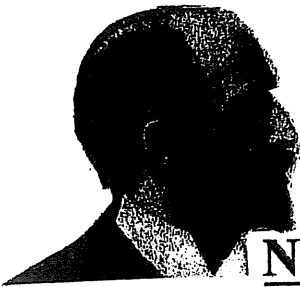
Having Isaac Royall's seal there is, frankly, racially insensitive," said third-year Harvard law student A.J. Clayborne, a leader of the effort.

A spokeswoman for the school declined to comment.

Daniel R. Coquillette, a legal historian and visiting Harvard professor, questioned the goals of the students.

"I understand why the students are upset, but this is just a fact of the school," he said.

NO DEMAND TO CLOSE THE UNIVERSITIES OR RECOGNIZE THE SCHOOL'S SLAVE HISTORY; OR THE NORTHERN STATES TOTAL HISTORY IN AMERICA'S SLAVE TRADE UNTIL 1870 !!!



NAACP COMMUNIST AFFILIATION

NAACP FOUNDER - W.E.B. Du BOIS 1961 ...

FROM THE 1920 's Du BOIS, A LONGTIME MEMBER AMERICAN SOCIALIST PARTY; AS RUSSIAN COMMUNIST KILL MILLIONS OF THEIR PEOPLE. 1920's & 1930's. IN 1961, W.E.B. Du BOIS ... FORMALLY JOINS THE AMERICAN COMMUNIST PARTY - REGISTERING AS A FOREIGN AGENT OF COMMUNIST RUSSA. IN 1959, Du BOIS RECEIVED "THE RUSSIAN COMMUNIST AWARD " FOR BEING A MAJOR SUPPORTER AND LEADER FOR SOVIET COMMUNISM! ... IN THE UNITED STATES; "THE LENIN PRIZE FOR PEACE".

TODAY: PULLING - UP THE LINK - WHY DID Du BOIS JOIN THE COMMUNIST PARTY ... YOU WILL SEE HIS PICTURE ! PLUS ON ANOTHER WEB SIGHT YOU WILL FIND HIS PICTURE WITH MARTIN LUTHER KING ! BOTH LINKS IN THE UPPER LEFT CORNER IDENTIFY THE SIGHT AS THE "AMERICAN COMMUNIST PARTY " LIST EVENTS ; JOINING COMMUNIST PARTY; AND PAYING DUES. IN THE 1960's , JACK AND ROBERT KENNEDY WILL LIST ALL OF KING's NAACP OFFICIALS AS MEMBERS AND LEADERS IN THE " COMMUNIST PARTY U.S.A. " (THIS LIST WAS NEVER QUESTIONED !)

WITH THE 50TH ANNIVERSARY OF THE KILLING OF ROBERT KENNEDY MANY DETAILS OF HIS KILLER ARE BEING MADE TO THE PUBLIC THAT WERE OMITTED FOR OVER 50 YEARS. FACT SIRHAN SIRHAN (A PALISTINIAN ARAB) WAS RAISED BY PARENTS AS CHRISTIAN ; BUT BEING A PALISTINIAN ; IDENTIFIED CLOSER WITH THE PALISTINIAN ARABS . SWORE TO KILL KENNEDY !

HE ALSO HAD BEEN RECRUTED TO BE A MEMBER OF THE : "W.E.B. Du BOIS YOUTH GROUP" IN CALIFORNIA - KNOWN AS ... THE MAJOR YOUTH WING OF THE AMERICAN COMMUNIST PARTY.

LISTED IN CALIFORNIA AS :

* LOS ANGELES MARXIST SCHOOL ; 1251 S St. ANDREWS PLACE
LOS ANGELES, CALIFORNIA 90019

OTHER MAJOR YOUTH SCHOOL'S LISTED IN
CHICAGO, ILLINOIS AND NEW YORK CITY.

* ALL THREE LOCATIONS TODAY ARE MAJOR BLACK CRIME AREAS AND , ALSO THE HOME OF THE LEADING BLACK COMMUNIST IN THE LOCAL AND UNITED STATES FEDERAL GOVERNMENT. THEY HAVE STRETCHED THEIR PRESENCE TO ALMOST ALL OUR CITIES - NORTH, WEST, EAST, AND SOUTH. PERHAPS THIS IS WHY BLACK CRIME AND HATE FOR AMERICA BY BLACK POLITICIANS IS NOW SO RAPANT IN OUR CITIES AND OUR PUBLIC SCHOOLS !

The NAACP and American Communist Party Linked Together Documented by... Robert F. Kennedy and John F. Kennedy

* **Castro and Every Communist or Muslim Country... Courted by the NAACP and the Left-Wing Democratic Leaders**

Jimmy Carter Wrong Again

JFK and RFK Were Right to Wiretap MLK

BY ALLAN H. RYKIND

The Kennedy Administration engaged in an unforgivable act of government intrusion when it wiretapped Dr. Martin Luther King. That view is baked into the history books, and Jimmy Carter was just reprising this theme in his eulogy to Coretta Scott King. But the truth is that the famous civil rights leader brought those wiretaps on himself. This is not an untold story, as much as it is a forgotten one.

The Cold War was in full swing in late 1963 when Bobby Kennedy authorized the first King wiretap. On JFK's watch, Khrushchev had put up the Berlin Wall and had almost provoked a nuclear exchange by introducing atomic-armed missiles into Cuba. "Wars of National Liberation" were being fully stoked by the shoe-pounder in the Kremlin. Yet King, already a powerful civil rights figure, had surrounded himself with several radical advisers, including at least two long-time members of the Communist Party.

Stanley Levison was one of them. He may have been, as King's friendly biographer, David Garrow sometimes suggests, King's most trusted adviser from 1956 until the civil rights leader's death in 1968. Levison, an important CP member, was also responsible for placing on the board of King's Southern Christian Leadership Conference Hunter Pitts (Jack) O'Dell, who became a member of the national committee of the U.S. Communist Party in 1959. These were the indisputable facts that eventually impelled the Kennedy Administration to wiretap King.

Levison's Red Ties

Levison's closeness to King is beyond question. Proof can be found in the FBI files on Levison—many of which are in this author's possession—and in Garrow's prodigious works, including his 1986 Pulitzer Prize-winning biography of King, *Bearing the Cross*. Garrow, with additionally released FBI files on hand, also focused sharply on the Levison-King relationship in the July-August 2002 issue of the *Atlantic Monthly*.

Here's some of what we know: Levison met King for the first time in 1956. "[A] special relationship quickly blossomed," says Garrow, and "from the late 1950s until King's death in 1968, it was without a doubt King's closest friendship with a white person."

Garrison writes that in April 1957 Levison "was counseling King about the first major national address that King would deliver—from the steps of the Lincoln Memorial on May 17. Over the ensuing months, Levison negotiated a book contract for King's own account of the Montgomery boycott, *Stride Toward Freedom*, and then offered King line-by-line criticism and assistance in editing and



ATTY. GEN. ROBERT F. KENNEDY ordered wiretapping of the Rev. Martin Luther King in 1963 because King was being advised by two long-time members of the Communist Party, Stanley Levison and Jack O'Dell. RFK authorized the eavesdropping after King ignored President Kennedy's personal admonition that the men were Communists and should be avoided for the sake of King's cause.

polishing the book's text."

Levison also took charge of other tasks, says Garrow, "ranging from writing King's fundraising letters to preparing his tax returns."

Garrow also notes: On Jan. 4, 1962, Isadore Wofsy, a top Communist Party member with whom Levison was in 1962, informed undercover FBI agent Jack Childs that "Levison had had a major hand in writing a King speech delivered to the AFL-CIO's annual national convention a month before."

King and Levison "grew closer over the years," Garrow informs us, with King eagerly seeking Levison's advice on countless matters, both great and small. Even after King had been warned by Kennedy Administration officials about Levison's background, King refused to abandon his good friend and advisor.

Levison's influence with King was clear and irrefutable, as was his commitment to communism. Morris and Jack Childs, who had been committed Communists themselves in the 1930s and 1940s, knew all about Levison. The Childs brothers had become disenchanted with communism by 1948 but managed to penetrate the party's highest echelons in the early 1950s, this time as FBI informers. Their remarkable escapades, including Morris's critical meetings with key Kremlin leaders, are told in the authoritative *Operation Solo*, written by the late John Barron and published by Regnery (a HUMAN EVENTS sister company). Barron, who spoke Russian, was a renowned expert on the KGB and Soviet counter-espionage activities.

By 1946, Barron's book informs us, Levison, then 34, had "gained admission into the inner circle of the Communist underground."

Barron writes that Jack Childs informed the FBI in the 1950s that Levison "helped establish party business fronts and collected money from party 'angels' in Hollywood and on Wall Street." In 1955, Phillip Bart, who "brought" Morris back into the party (without, of course, realizing Morris was working for the FBI), told Jack that Levison and his twin brother, Roy, were now in charge of the CP's party finances.

Jack, in 1958, reported a conversation with James Jackson, the party secretary in charge of "Negro and Southern Affairs." Jackson claimed that he and Eugene Dennis, then the top CP leader, had conferred with the "most secret and guarded people who are in touch with, consulting with and guiding [Martin] Luther King." He didn't mention any names, but said they were "party guys" and left the unmistakable impression that he was talking about Levison and O'Dell.

On May 6, 1960, Jack Childs, according to Barron, reported to the Bureau: "Hunter Pitts [Jack] O'Dell is working full time in connection with the King mass meeting to be held in Harlem on May 17, 1960. Working closely with O'Dell are Stanley and Roy Levison. ... CP policy at the moment is to concentrate upon Martin Luther King."

Levison, according to Garrow, recruited O'Dell back in 1959 to become the "administrator of SCLC's two-person New York Office..." When asked by the House Committee on Un-American Activities in 1958 if he was a Communist Party member, O'Dell hid behind the 5th Amendment. In

December 1959, according to an FBI report, he was elected a member of the National Committee of the Communist Party.

In mid-June of 1962, the bug in Levison's office picked up Levison's own description of how he, in Garrow's words, "had recommended that King hire Jack O'Dell as his administrative assistant in Atlanta." (Nothing came of that recommendation, but Levison was clearly comfortable in trying to elevate O'Dell's influence.)

An FBI surveillance team, notes Barron, also discovered another Levison connection when he was advising King: "KGB officer Victor Lessiovsky, a sophisticated and engaging operative well known to Western security services." Lessiovsky, according to Barron, "specialized in influence operations, that is, in inducing influential foreigners to do, wittingly or unwittingly, what the Soviet Union wanted them to do."

Thus, when Martin Luther King began plans for his famous 1963 March on Washington, JFK and his brother, Bobby, were very concerned, with good reason. They had already sent warnings to King to separate from both Levison and O'Dell through several top administration officials. Then, in June 1963, President Kennedy himself, after a meeting with black leaders at the White House, met alone with King in the Rose Garden.

Never Severed Relations

JFK had been fearful for some time that the Soviets may have been manipulating King through the American CP and through Levison in particular. He warned King that he was in danger of losing his civil rights cause altogether because of his loyalty to both Levison and O'Dell. "They're Communists," he informed King, according to Garrow's account. "You've got to get rid of them." King never severed his relations with either man, even though he pledged that he would and lied about doing so to Kennedy officials on several occasions.

And that's why the Kennedy brothers felt it necessary to tap King's telephone. They would have been derelict in their duties if they hadn't.

• Martin Luther King is remembered by Americans for his achievements in furthering equal rights for blacks, but many believe he was also manipulated by the far-left, including CP members. When he firmly hitched the civil rights movement to the "anti-war" movement during the Vietnam war, he appeared to take the side of the violent Communists in Hanoi rather than of those who genuinely opposed the conflict in that country for religious reasons. He labeled this nation as "the greatest purveyor of violence in the world today," accused President Johnson of lying about Hanoi's "peace" overtures and likened this country to Nazi Germany for trying to defend South Vietnam from a Communist takeover.

The N.A.A.C.P. and the COMMUNIST PARTY 1963

Robert F. and John F. Kennedy wiretap Martin Luther King

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Congressional Act as United States Law : signed 9 March 1906

United States Public Law 810, Approved 71st. Congress... 26 Feb. 1929

United States Public Law 85-425: Sec. 410 , Approved 23 May 1958

* FAMOUS AMERICAN'S: DESCENDANTS OF GREAT CONFEDERATE VETERANS



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(Brother: Commander James Dunwoody Bullock, CSA Navy :)

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Also: ... Great Uncle to Eleanor Roosevelt;... Wife of Pres. Franklin Roosevelt; Who Authorized use of Confederate Flag.



Pres. Woodrow Wilson : His Father: Rev. Joseph Wilson :

Confederate Army Chaplain from Georgia.



Pres. Harry S. Truman: His Grandfather: Confederate Trooper

Upton Hayes Company ... Missouri Partisan Rangers



Gen. John A. Lajeune - Commandant: U.S. Marine Corps

Father: Capt. Ovide Lejeune - Confederate Army



Lt. Gen. Lewis "Chesty" Puller - U.S. Marine Corps. His

Grandfather: Maj. John Puller / 5th Va. Cav. KIA 1863



Lt. Gen. George S. Patton - U.S. Army : His Grandfather -

Col. George Patton, CSA: KIA Winchester, Va. 1864



Lt. Gen. Simon S. Buckner - Commander: 10th U.S. Army:

KIA - Okinawa '45. Father - Gen. Buckner, CSA

Brig. Gen. Nathan Bedford Forrest III, - U.S. Army Air Corps

KIA - Germany '43. - Great Grandfather - Famous

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*Pres. Harry Truman 1950 Desegregates
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