# COMMUNICATIONS MEDIA TECHNOLOGY (CMT) MEETING

**Pursuant to the Charter of the City of St. Augustine and Resolution 2019-21, an Emergency Meeting of the City of St. Augustine City Commission was held on Monday, April 27, 2020 at 10:00 a.m. The Emergency Meeting allows for the use of Communications Media Technology (CMT) under the authority granted by the Governor of the State of Florida pursuant to Executive Order 20-69.**

**The Alcazar Room at City Hall will be open for attendance with limited capacity consistent with the public health, and life safety requirements as promulgated by the CDC. These include mandated capacity and distancing requirements. Physical attendance will be prioritized as follows until maximum capacity is reached:**

a. **Commission Members**
b. **City Attorney**
c. **City Manager**
d. **City Clerk**
e. **Required staff for public records and multi-media operation**
f. **Public participants**

**HOW TO VIEW THE MEETING:**

**The meeting will be broadcast live at:**

**The City's website http://CityStAugTV.com**

**Government Comcast Channel 3 HOW TO PROVIDE PUBLIC COMMENT:**

**EMAIL**

**Members of the public wishing to provide public comment prior to the meeting may submit comments via email at cityclerk@citystaug.com. All comments must be received by (2 HOURS PRIOR TO MEETING). All public comment will be limited to three (3) minutes. The City Clerk will receive and preserve all written comment consistent with Florida Public Records law but will only read into the record the equivalent of three (3) minutes or 400 words.**

**PHYSICALLY PRESENT**

**Members of the public physically present in chambers may make public comment consistent with adopted administrative rules.**

**PHONE**

**Members of the public who wish to participate utilizing CMT are requested to dial in 904-293-4330 only when prompted for the specific item on the agenda or at open public comment. The callers will be placed on hold and queued for each agenda item public comment period.**

**All other Rules of Decorum shall apply to the extent they do not conflict or are not applicable. The meeting moderator will monitor adherence to the Rules of Decorum and may mute any persons determined to be in violation.**

CITY OF ST AUGUSTINE EST. 1565

# CITY OF ST. AUGUSTINE CITY COMMISSION

## REGULAR MEETING AGENDA

## MONDAY, JUNE 8, 2020 - 10:00 AM

### Communications Media Technology (CMT) Meeting

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**1. CALL TO ORDER**

- Roll Call
- Invocation and Pledge of Allegiance

**2. ADMINISTRATIVE ITEMS**

- Modification and Approval of REGULAR AGENDA

**3. SPECIAL PRESENTATIONS, RECOGNITIONS AND PROCLAMATIONS**

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

- 3 minutes per individual

**5. CONSENT AGENDA**

**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.

**7.A. General Public Presentations**

**7.B. Items of Great Public Importance**

***7.B.1.*** Discussion regarding the Fourth of July celebration. *(J. Regan, City Manager)*

**7.C. Other Items Requiring Public Hearing**

## 8. ORDINANCES AND RESOLUTIONS - PUBLIC HEARING REQUIRED

**8.A. Ordinances - Second Reading**

**8.A.1.** ***Ordinance 2020-18***: Amends the Future Land Use Map designation of 415 South Ponce de Leon Boulevard from Residential Medium Density/Mixed Use to Commercial Medium Intensity. *(D. Birchim, Director, Planning and Building)*

**8.A.2.** ***Ordinance 2020-19***: Amends the zoning of 415 South Ponce de Leon Boulevard from Planned Unit Development to Commercial Medium Two. *(D. Birchim, Director Planning and Building)*

**8.A.3.** ***Ordinance 2020-20***: Amends the zoning of Flagler Crossing Planned Unit Development to Residential Low One. *(D. Birchim, Director Planning and Building)*

**8.B. Ordinances - First Reading (only if required by law)**

**8.C. Resolutions - Public Hearing (only if required by law)**

## 9. ORDINANCES AND RESOLUTIONS – NO PUBLIC HEARING REQUIRED

**9.A. Ordinances - First Reading**

**9.A.1.** ***Ordinance 2020-22***: Amends Section 11-89 of the City Code to correct a scrivener's error conforming lettering from numeric to alpha. *(D. May, Assistant City Attorney)*

**9.B. Resolutions**

**9.B.1.** ***Resolution 2020-18***: Authorizes the annual renewal of the Traffic Signal Maintenance and Compensation Agreement between the Florida Department of Transportation and the City for the fiscal year 2020-2021. *(R. Franklin, Director Public Works)*

## 10. STAFF REPORTS AND PRESENTATIONS

**10.A.** Presentation of the Draft Transportation Improvement Program by Wanda Forrest, Transportation Planning Manager for North Florida Transportation Planning Organization. *(R. Franklin, Director, Public Works)*

**10.B.** Presentation of the 2019 Comprehensive Annual Financial Report by the City's independent auditor, David Howie, of Masters, Smith & Wisby, P.A. *(M. Simpson, Director, Finance)*

**10.C.** Discussion regarding moving Engine 42 from North City Fire Station to the Florida School for the Deaf and the Blind. *(C. Aviles, Chief, St. Augustine Fire Department)*

**10.D.** Discussion regarding increased pressure washing activity, painting and cleaning in the downtown City area. *(T. Grant, Director, Utilities)*

## 11. ITEMS BY CITY ATTORNEY

## 12. ITEMS BY CITY CLERK

**12.A.** Request for three (3) appointments for the Corridor Review Committee.
*(D. Galambos, City Clerk)*

## 13. ITEMS BY CITY MANAGER

## 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. The materials prepared and presented are part of the City's ongoing Florida Public Records and Government in the Sunshine compliance and are not intended to be relied upon or to reach investors or the trading markets.

## CONSENT AGENDA
## JUNE 8, 2020

**CA.1.** Preview of upcoming Commission meetings.

**CA.2. THE FOLLOWING ORDINANCES ARE TENTATIVELY SCHEDULED FOR SECOND READING ON JUNE 22, 2020:**

- Ordinance 2020-22

**CA.3. Reminder of Upcoming Meetings :**

- June 22, 2020, Regular Commission Meeting
- July 13, 2020, Regular Commission Meeting
- July 27, 2020, Regular Commission Meeting

**CA.4. APPROVAL OF MINUTES FROM PRIOR COMMISSION MEETINGS:**

- April 13, 2020, Regular Commission Meeting

**CA.5. RELEASES OF LIEN FOR UNIT CONNECTION FEE MORTGAGE(S):**

- Ivan Zamora-Almeida and Glendaly Rosa - 1549 North Whitney Street

**CA.6. PROPOSED PROCLAMATIONS, CERTIFICATES OF APPRECIATION/RECOGNITION. (COMMISSION APPROVAL REQUIRED). (TO BE READ AT A SUBSEQUENT MEETING). NONE.**

**CA.7. NOTIFICATION OF PROCLAMATIONS/CERTIFICATES OF RECOGNITION ISSUED: NONE.**

**CA.8.** Approval of Settlement Agreement between the City and the United Brotherhood of Carpenters and Joiners of America, Local 2038. *(D. Hayes, Director, Human Resources)*

**CA.9.** Approval of the Madeira Phase 2A (Unit 1) subdivision plat. *(D. Birchim, Director, Planning and Building)*

**CA.10** Approval of Permanent Easement Agreement between the Claude L. Weeks, Jr. and Kristina G. Weeks and the City for 62 Spanish Street. *(R. Franklin, Director, Public Works)*

**CA.11** Second quarter for year 2019-2020 report for the City Attorney's office. *(I. Lopez, City Attorney)*

**CA.12.** Approval of License for Use of City Right-of-Way for 207 Inlet Drive. *(I. Lopez, City Attorney)*

*End of Consent Agenda*

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John Regan, P.E.
City Manager

DATE: June 8, 2020

RE: Ordinance 2020-18 – Amending the Future Land Use Map (FLUM) Designation of 415 S. Ponce de Leon Boulevard from Residential Medium Density/Mixed Use to Commercial Medium Intensity

The property at 415 South Ponce de Leon Boulevard has a Future Land Use Map (FLUM) designation of Residential Medium Density/Mixed Use identified in the city's Comprehensive Plan 2030. This property was originally part of the River's Edge PUD, which expired in January 2008. A new PUD, specifically for 415 S. Ponce de Leon Boulevard, was created in July 2008 and modified in 2009 to allow, a restaurant in an existing restaurant building and a professional office or retail sales within an existing residential building. The property currently contains a restaurant (Tammy's Comfort Food), a vacant single family residence and a fruit and vegetable produce stand that pre-dates the PUD. The property is approximately 1.64 acres in size and it is adjacent to the San Sebastian River on the south side, Ponce de Leon Boulevard on the west side and the River's Edge Marina on the east side.

On March 3, 2020, the Planning and Zoning Board made a positive recommendation to amend the FLUM designation of 415 South Ponce de Leon Boulevard from Residential Medium Density/Mixed Use to Commercial Medium Intensity. The Commercial Medium Intensity FLUM designation applies to all properties along Ponce de Leon Boulevard with the exception of the PUD properties.

The proposed Commercial Medium Intensity FLUM designation establishes the maximum height of buildings as 35 feet, a maximum lot coverage of 70% and a maximum of 16 residential units per acre. The underlying Future Land Use Map (FLUM) designation of Residential Medium Density/Mixed Use assigned to the property must be changed to Commercial Medium Intensity to allow this rezoning of this property.

On May 11, 2020, the City Commission passed Ordinance 2020-18 at first reading.

Please place Ordinance 2020-18 on the June 8, 2020 City Commission agenda for second reading and a public hearing.

If you have any questions, please let me know.

David Birchim

David Birchim, AICP
Director, Planning and Building

**ORDINANCE NO. 2020 - 18**

**AN ORDINANCE OF THE CITY OF ST. AUGUSTINE, FLORIDA AMENDING THE FUTURE LAND USE MAP (FLUM) DESIGNATION OF APPROXIMATELY 1.64 ACRES OF PROPERTY LOCATED AT 415 S. PONCE DE LEON BOULEVARD IN THE CITY OF ST. AUGUSTINE, AS MORE PARTICULARLY DESCRIBED HEREINAFTER, FROM ITS CURRENT DESIGNATION OF RESIDENTIAL MEDIUM DENSITY/MIXED USE TO A DESIGNATION OF COMMERCIAL MEDIUM INTENSITY; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERANCE OF INVALID PROVISIONS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City Commission of the City of St. Augustine, Florida finds that all legal requirements have been met, a public hearing has been held and the Planning and Zoning Board has recommended that a parcel of property containing approximately 1.64 acres of land, located at 415 S. Ponce de Leon Boulevard (PIN #119530 0000), being more fully described herein, that the property's Future Land Use Map (FLUM) designation should be amended from Residential Medium Density/Mixed Use to Commercial Medium Intensity;

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

Section 1 Amending Comprehensive Plan, Future Land Use Map.

The following described property, containing approximately 1.64 acres located at 415 S. Ponce de Leon Boulevard in the City of St. Augustine, and identified on the Future Land Use Map (FLUM) of the city's Comprehensive Plan 2030 as Residential Medium Density/Mixed Use, is hereby amended to the classification of Commercial Medium Intensity and identified as such on the City's Comprehensive Plan 2040, this

property is also known as Parcel #119530 0000, and as more fully described in the attached legal description.

Section 2 Authorization. The City Planning and Building Director is hereby authorized and directed to amend the Future Land Use Map (FLUM) of the City's Comprehensive Plan for the City of St. Augustine, Florida to reflect the FLUM amendment of the above-described land.

Section 3 Repeal of Conflicting Ordinances and Provisions of Comprehensive Plan. All ordinances or parts of ordinances in conflict herewith are hereby repealed. The remaining portions of said Comprehensive Plan for the City of St. Augustine, Florida and any associated ordinances which are not in conflict with the provisions of this ordinance shall remain in full force and effect.

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

Section 5. Effective Date. This ordinance shall be effective thirty-one (31) days after adoption in conjunction with Ordinance 2019-49 adopting amendments to the City of St. Augustine Comprehensive Plan 2040 or, if Ordinance 20291-49 if challenged within thirty (30) days after adoption, effective upon issuance of a final order by the Department of Economic Opportunity or the Administration Commission, whichever is later.

**PASSED** by the City Commission of the City of St. Augustine, Florida, this _____ day of _____, 2020.

ATTEST:

_____
Tracy Upchurch, Mayor-Commissioner

_____
Darlene Galambos, City Clerk

(SEAL)

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John Regan, P.E.
City Manager

DATE: June 8, 2020

RE: Ordinance 2020-19 – Rezoning 415 S. Ponce de Leon Boulevard from Planned Unit Development (PUD) to Commercial Medium two (CM-2)

The property at 415 South Ponce de Leon Boulevard is currently zoned Planned Unit Development (PUD). This property was originally part of the River's Edge PUD, which was never developed and which expired in January 2008. The 415 South Ponce de Leon PUD was then created in July 2008 and modified in 2009 to allow a restaurant in an existing restaurant building and professional office or retail sales in an existing residential building. The property currently contains a restaurant (Tammy's Comfort Food), a vacant residential building and a fruit and vegetable produce stand. The property is approximately 1.64 acres in size and it is adjacent to the San Sebastian River on the south side, Ponce de Leon Boulevard on the west side and the River's Edge Marina on the east side.

On March 3, 2020, the Planning and Zoning Board made a positive recommendation to amend the zoning of 415 South Ponce de Leon Boulevard from Planned Unit Development (PUD) to Commercial Medium-two (CM-2).

The proposed CM-2 zoning establishes the maximum height of buildings as 35 feet and maximum lot coverage of 70%. The maximum residential density of 16 units per acre also applies in the CM-2 zoning district. The underlying Future Land Use Map (FLUM) designation of Residential Medium Density/Mixed Use assigned to the property must be changed to Commercial Medium Intensity (Ord. 2020-18) to allow this rezoning.

On May 11, 2020, the City Commission passed Ordinance 2020-19 at first reading.

Please place Ordinance 2020-19 on the June 8, 2020 City Commission agenda of second reading and a public hearing. If you have any questions, please let me know.

David Birchim

David Birchim, AICP
Director, Planning and Building

**ORDINANCE NO. 2020 - 19**

**AN ORDINANCE OF THE CITY OF ST. AUGUSTINE, FLORIDA REZONING APPROXIMATELY 1.64 ACRES OF PROPERTY LOCATED AT 415 SOUTH PONCE DE LEON BOULEVARD IN THE CITY OF ST. AUGUSTINE, AS MORE PARTICULARLY DESCRIBED HEREINAFTER, FROM ITS CURRENT ZONING CLASSIFICATION OF CITY OF ST. AUGUSTINE PLANNED UNIT DEVELOPMENT (PUD) TO THE CITY OF ST. AUGUSTINE ZONING CLASSIFICATION OF COMMERCIAL MEDIUM TWO (CM-2); PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERANCE OF INVALID PROVISIONS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City Commission of the City of St. Augustine, Florida finds that all legal requirements have been met, a public hearing has been held and the Planning and Zoning Board has recommended that a parcel of property containing approximately 1.64 acres, located at 415 South Ponce de Leon Boulevard (PIN#119530 0000), being more fully described herein, should be rezoned;

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

Section 1. The following described property, containing approximately 1.64 acres located at 415 South Ponce de Leon Boulevard in the City of St. Augustine, is hereby rezoned from the classification of Planned Unit Development (PUD) to the City of St. Augustine classification of Commercial Medium two (CM-2), also known as Parcel #119530 0000, and as more fully described in the attached legal description.

Section 2. The City Planning and Building Director is hereby authorized and directed to change the Zoning Atlas for the City of St. Augustine, Florida to reflect the rezoning of the above-described land.

Section 3. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. If any section, subsection, sentence, clause, phrase or provision of this ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this ordinance.

Section 5. This ordinance shall be effective thirty-one (31) days after adoption in conjunction with Ordinance No. 2020-18 or, if Ordinance No. 2020-18 is challenged within thirty (30) days after adoption, effective upon issuance of a final order by the Department of Economic Opportunity or the Administration Commission.

**PASSED** by the City Commission of the City of St. Augustine, Florida, this _____ day of _____, 2020.

ATTEST:

_____
Tracy Upchurch, Mayor-Commissioner

_____
Darlene Galambos, City Clerk

(SEAL)

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John Regan, P.E.
City Manager

DATE: June 8, 2020

RE: Ordinance 2020-20 – Rezoning the Flagler Crossing Planned Unit Development (PUD) to Residential Low one (RL-1)

The Flagler Crossing property is currently zoned Planned Unit Development (PUD). It is located on San Sebastian View, directly south of the Florida Department of Health - St. Johns County Health Department facility. The property is undeveloped, it is approximately 135 acres in size and it is adjacent to the San Sebastian River on the west side and the Florida East Coast Railroad right-of-way on the east side.

On March 3, 2020, the Planning and Zoning Board made a positive recommendation to amend the zoning of the Flagler Crossing property from Planned Unit Development (PUD) to Residential Low one (RL-1).

This rezoning decreases the maximum lot coverage for all structures from 50% to 35% and it does not change the maximum height, which will remain 35 feet. The underlying Future Land Use Map (FLUM) designation of Residential Low Density/Mixed Use will not change, so the maximum residential density will remain at 8 residential units per acre.

The Flagler Crossing PUD is currently restricted to 107 single family residential units. The property owner applied for this rezoning in order to develop the property as multi-family residential. At a density of 8 units per acre, the maximum number of multi-family residential units that could be developed on this site is approximately 336 units. The property consists of approximately 135 acres, but only 42 acres are developable.

On May 11, 2020, the City Commission passed Ordinance 2020-20 on first reading. At this hearing, the City Commission asked for more detailed information regarding the plans for the development of this site. I have been in contact with the applicant regarding this request and they have expressed a desire to make a short presentation at the June 8, 2020 meeting.

Please place Ordinance 2020-20 on the June 8, 2020 City Commission agenda for second reading and a public hearing.

If you have any questions, please let me know.

David Birchim

David Birchim, AICP
Director, Planning and Building

**ORDINANCE NO. 2020-20**

**AN ORDINANCE OF THE CITY OF ST. AUGUSTINE, FLORIDA REZONING APPROXIMATELY 135.2 ACRES OF PROPERTY LOCATED ON THE EAST SIDE OF THE SAN SEBASTIAN RIVER SOUTH OF SAN SEBASTIAN VIEW AND WEST OF LASA DRIVE IN THE CITY OF ST. AUGUSTINE, AS MORE PARTICULARLY DESCRIBED HEREINAFTER, FROM ITS CURRENT CLASSIFICATION OF CITY OF ST. AUGUSTINE PLANNED UNIT DEVELOPMENT (PUD) TO THE CITY OF ST. AUGUSTINE CLASSIFICATION OF RESIDENTIAL LOW ONE (RL-1); PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERANCE OF INVALID PROVISIONS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City Commission of the City of St. Augustine, Florida finds that all legal requirements have been met, a public hearing has been held and the Planning and Zoning Board has recommended that a parcel of property containing approximately 135.2 acres, of which approximately 80.5 acres are in conservation easements, 12.6 acres are ponds and 42 acres are developable lands, located on the east side of the San Sebastian River, south of San Sebastian View and west of Lasa Drive in the City of St. Augustine, being more fully described herein, should be rezoned;

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

Section 1. The following described property, containing approximately 135.2 acres located on the east side of the San Sebastian River, south of San Sebastian View and west of Lasa Drive in the City of St. Augustine, is hereby rezoned from the classification of Planned Unit Development (PUD) to the City of St. Augustine classification of Residential Low one (RL-1), also known as Parcel #084560-0000, 102810-0000,

154860-0000, 155540-0000, 154870-000 and as more fully described in the attached legal description.

Section 2. The City Planning and Building Director is hereby authorized and directed to change the Zoning Atlas for the City of St. Augustine, Florida to reflect the rezoning of the above-described land.

Section 3. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. If any section, subsection, sentence, clause, phrase or provision of this ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this ordinance.

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

**PASSED** by the City Commission of the City of St. Augustine, Florida, this _____ day of _____, 2020.

ATTEST:

_____
Tracy Upchurch, Mayor-Commissioner

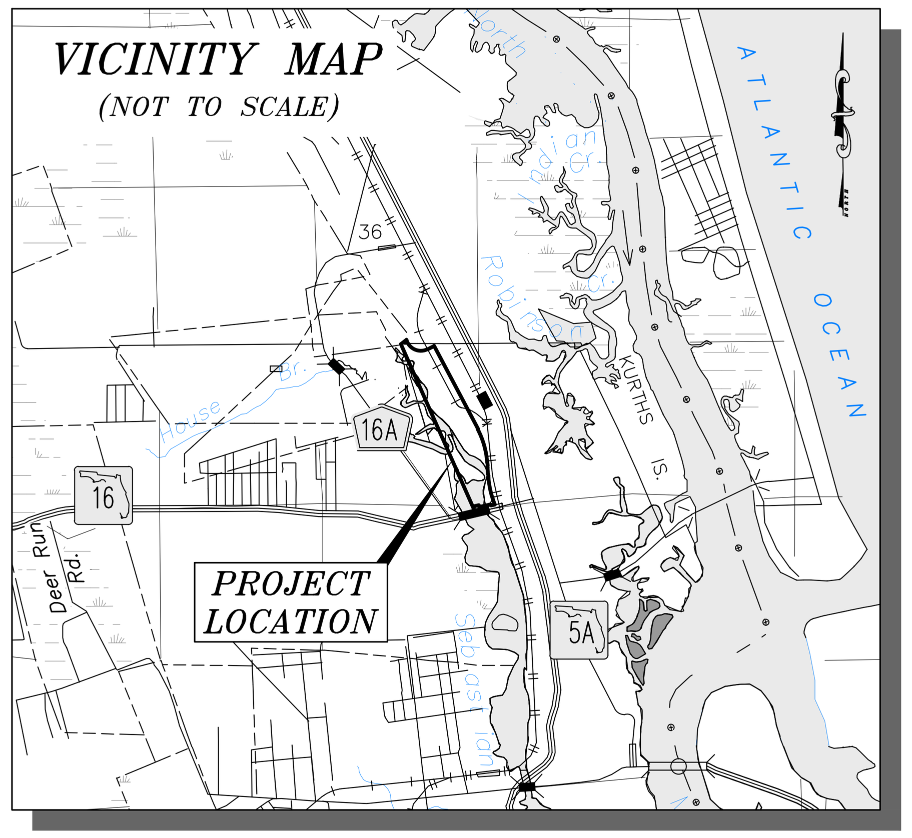
_____
Darlene Galambos, City Clerk

(SEAL)

# Flagler Crossing

Neighboring Development

© 2018 Google



HATCH LEGEND

- = CONSERVATION EASEMENTS
- = PONDS
- = RAILROAD RIGHT OF WAY

SYMBOL LEGEND

- = BENCHMARK
- = CATCH BASIN
- = CLEANOUT
- = DRAINAGE MANHOLE
- = ELECTRIC BOX
- = ELECTRIC MANHOLE
- = ELECTRIC METER
- = FIRE HYDRANT
- = GAS METER
- = GUY ANCHOR
- = GAS VALVE
- = HANDICAP PARKING
- = IRRIGATION VALVE
- = LOW LEVEL LIGHT
- = LIGHT POLE
- = MARKER POST AS NOTED
- = MITERED END SECTION
- = MONITORING WELL
- = POWER POLE
- = RISER BOX AS NOTED
- = SEWER MANHOLE
- = SEWER VALVE
- = SIGN AS NOTED
- = SOIL BORING
- = TELECOMMUNICATIONS
- = WATER METER
- = WATER VALVE
- = WELL
- = WETLAND FLAG
- = RAILROAD GATE POST
- = RAILROAD MAST ARM POST
- = SET 5/8" IRON ROD AND STAMPED "LB6487" UNLESS OTHERWISE NOTED

ABBREVIATIONS

A = ARC LENGTH
A/C = AIR CONDITIONER
(A) = ACTUAL
BFP = BACK FLOW PREVENTER
(C) = CALCULATED
CH = CHORD
C.I.P. = CAST IRON PIPE
CL = CENTERLINE
C.M. = CONCRETE MONUMENT
CMP = CORRUGATED METAL PIPE
CONC. = CONCRETE
(D) = DEED
Δ = DELTA
EL. = ELEVATION
ELEC. = ELECTRIC
HDPE = HIGH DENSITY POLYETHYLENE
I.D. = IDENTIFICATION
INV. = INVERT
I.P. = IRON PIPE
I.R. = IRON ROD
LB = LICENSED BUSINESS
M.B. = MAP BOOK
N&D = NAIL & DISK
O.R.B. = OFFICIAL RECORDS BOOK
O.R.V. = OFFICIAL RECORDS VOLUME
P.B. = PLAT BOOK
PC = POINT OF CURVATURE
PCC = POINT OF COMPOUND CURVE
P.O.B. = POINT OF BEGINNING
P.O.C. = POINT OF COMMENCEMENT
P.O.R. = POINT OF REFERENCE
PRC = POINT OF REVERSE CURVE
PT = POINT OF TANGENCY
PVC = POLYVINYL CHLORIDE
R = RADIUS
(R) = RECORD
RCP = REINFORCED CONCRETE PIPE
R/W = RIGHT OF WAY
VCP = VITRIFIED CLAY PIPE
D.B. = DEED BOOK
FDOT = FLORIDA DEPARTMENT OF TRANSPORTATION

# *MAP SHOWING EXHIBIT FOR RE-ZONING*

SURVEYORS DESCRIPTION

A PORTION OF SECTION 36 OF THE FRANCIS J. FATIO GRANT, SECTION 56 OF THE FATIO OR DELESPINE GRANT AND SECTION 98 OF THE J. DELESPINE GRANT, TOWNSHIP 6 SOUTH, RANGE 29 EAST, TOGETHER WITH A PORTION OF SECTION 1, SECTION 12, AND SECTION 50 OF THE J.S. SANCHEZ GRANT, A PORTION OF SECTION 52 OF THE FATIO OR DELESPINE GRANT, AND A PORTION OF SECTION 56 OF THE J. DELESPINE GRANT, TOWNSHIP 7 SOUTH, RANGE 29 EAST, TOGETHER WITH ALL OF SECTION 6, AND PORTIONS OF SECTION 7, SECTION 44 OF THE ESTOPA GRANT, AND SECTION 55, THE E. S. ROBINSON GRANT, TOWNSHIP 7 SOUTH, RANGE 30 EAST, ALSO BEING A PORTION OF THOSE LANDS AS DESCRIBED IN OFFICIAL RECORDS BOOK 3849, PAGE 15274, ALL LYING IN ST. JOHNS COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A **POINT OF REFERENCE,** COMMENCE AT THE CENTERLINE INTERSECTION OF SAN MARCO AVENUE, ALSO KNOWN AS U.S. HIGHWAY NO. 1, (BEING A VARIABLE WIDTH RIGHT OF WAY, AS NOW ESTABLISHED), WITH THE CENTERLINE OF STATE ROAD NO. 16, (BEING A VARIABLE WIDTH RIGHT OF WAY, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP SECTION 78060-2505); THENCE SOUTH 77°33'46" WEST, ALONG SAID CENTERLINE OF STATE ROAD NO. 16, A DISTANCE OF 218.05 FEET; THENCE NORTH 12°26'14" WEST, DEPARTING SAID CENTERLINE, 53.75 FEET TO A POINT LYING ON THE NORTHERLY RIGHT OF WAY LINE OF SAID STATE ROAD NO. 16; THENCE ALONG SAID NORTHERLY RIGHT OF WAY LINE THE FOLLOWING THREE COURSES: COURSE 1) THENCE SOUTH 77°33'46" WEST, 231.51 FEET; COURSE 2) THENCE SOUTH 12°26'14" EAST, 3.75 FEET; COURSE 3) THENCE SOUTH 77°33'46" WEST, 35.53 FEET TO A POINT ON THE WEST RIGHT OF WAY OF THE FLORIDA EAST COAST RAILROAD (BEING A 100 FOOT RIGHT OF WAY), SAID POINT BEING THE BEGINNING OF A CURVE CONCAVE EASTERLY AND HAVING A RADIUS OF 2914.79 FEET; THENCE NORTHERLY ALONG SAID CURVE, AN ARC DISTANCE OF 35.04 FEET (SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 22°38'36" WEST, 35.04 FEET) TO THE **POINT OF BEGINNING**; THENCE SOUTH 77°34'03" WEST, ALONG THE CURRENT NORTH RIGHT OF WAY LINE OF STATE ROAD 16, AFOREMENTIONED, A DISTANCE OF 129.33 FEET TO A POINT ON THE WEST LINE OF THOSE LANDS AS DESCRIBED IN DEED BOOK 61, PAGE 512 OF SAID PUBLIC RECORDS; THENCE NORTH 33°13'24" WEST, ALONG LAST SAID LINE, A DISTANCE OF 37.98 FEET TO A POINT ON THE CURRENT NORTH RIGHT OF WAY LINE OF SAID STATE ROAD 16; THENCE SOUTH 77°34'03" WEST, ALONG LAST SAID RIGHT OF WAY LINE, A DISTANCE OF 375.14 FEET TO A POINT ON THE NORTHERLY BOUNDARY OF PARCEL 3, ORDER OF RIGHT OF WAY TAKING, AS RECORDED IN OFFICIAL RECORDS BOOK 1462, PAGE 1783, OF SAID PUBLIC RECORDS; THENCE ALONG THE NORTHERLY BOUNDARY OF LAST SAID LANDS, THE FOLLOWING THREE COURSES: COURSE 1) THENCE NORTH 12°25'57" WEST, A DISTANCE OF 60.45 FEET; COURSE 2) THENCE SOUTH 77°34'03" WEST, A DISTANCE OF 185.06 FEET; COURSE 3) THENCE SOUTH 12°25'57" EAST, A DISTANCE OF 60.45 FEET TO A POINT ON THE AFOREMENTIONED CURRENT RIGHT OF WAY LINE OF STATE ROAD 16; THENCE SOUTH 77°34'03" WEST, ALONG LAST SAID RIGHT OF WAY LINE, A DISTANCE OF 11.16 FEET TO A POINT ON THE WESTERLY LINE OF THOSE LANDS DESCRIBED IN DEED BOOK 66, PAGE 168, OF SAID PUBLIC RECORDS, ALSO BEING A LINE FROM THE CENTERLINE OF A BRIDGE TO THE CENTERLINE OF THE DOME OF THE FLAGLER MEMORIAL CHURCH OF ST. AUGUSTINE, AS STATED IN SAID DEED RECORDED IN OFFICIAL RECORDS BOOK 3849, PAGE 1527; THENCE NORTH 23°51'02" WEST, ALONG LAST SAID LINE, A DISTANCE OF 5893.95 FEET TO A POINT ON THE SOUTHERLY LINE OF SAID SECTION 52; THENCE NORTH 53°04'16" EAST, DEPARTING FROM LAST SAID LINE, A DISTANCE OF 235.73 FEET TO A POINT ON THE SOUTHWEST RIGHT OF WAY LINE OF SAN SEBASTIAN VIEW (BEING A VARIABLE WIDTH RIGHT OF WAY, AS DESCRIBED AS "PARCEL "A" IN OFFICIAL RECORDS BOOK 3849, PAGE 1468), SAID POINT LYING ON A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 488.46 FEET; THENCE SOUTHEASTERLY ALONG SAID CURVE, AN ARC DISTANCE OF 877.97 FEET (SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 66°23'52" EAST, 764.47 FEET) TO THE POINT OF TANGENCY; THENCE NORTH 62°08'31" EAST, CONTINUING ALONG LAST SAID RIGHT OF WAY LINE, A DISTANCE OF 228.72 FEET TO THE INTERSECTION OF LAST SAID RIGHT OF WAY LINE WITH THE AFOREMENTIONED WEST RIGHT OF WAY LINE OF THE FLORIDA EAST COAST RAILROAD; THENCE ALONG LAST SAID RIGHT OF WAY LINE THE FOLLOWING TEN COURSES: COURSE 1) THENCE SOUTH 27°53'13" EAST, A DISTANCE OF 2423.59 FEET; COURSE 2) SOUTH 27°41'57" EAST, A DISTANCE OF 660.93 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE WESTERLY AND HAVING A RADIUS OF 2814.79 FEET; COURSE 3) THENCE SOUTHERLY ALONG SAID CURVE AN ARC DISTANCE OF 1160.86 FEET (SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 15°54'25" EAST, 1152.65 FEET) TO THE POINT OF TANGENCY; COURSE 4) THENCE SOUTH 04°03'52" EAST, A DISTANCE OF 86.63 FEET; COURSE 5) THENCE SOUTH 03°21'21" EAST, A DISTANCE OF 69.60 FEET; COURSE 6) THENCE SOUTH 03°12'41" EAST, A DISTANCE OF 226.46 FEET; COURSE 7) THENCE SOUTH 03°46'30" EAST, A DISTANCE OF 50.00 FEET; COURSE 8) THENCE SOUTH 04°15'56" EAST, A DISTANCE OF 68.62 FEET; COURSE 9) THENCE SOUTH 04°56'25" EAST, A DISTANCE OF 24.60 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE EASTERLY AND HAVING A RADIUS OF 2914.79 FEET; COURSE 10) THENCE SOUTHERLY ALONG SAID CURVE, AN ARC DISTANCE OF 881.42 FEET (SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 13°38'10" EAST, 878.07 FEET) TO THE **POINT OF BEGINNING.**

THE ABOVE DESCRIBED LANDS CONTAIN 133.90 ACRES, MORE OR LESS.

**BEING MORE ACCURATELY DESCRIBED AS FOLLOWS:**

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THE ABOVE DESCRIBED LANDS CONTAIN 133.90 ACRES, MORE OR LESS.

*LESS AND EXCEPT* ANY SOVEREIGN LANDS OF THE STATE OF FLORIDA ASSOCIATED WITH THE SAN SEBASTIAN RIVER.

NORTH

GRAPHIC SCALE

300 0 150 300 600 1200

( IN FEET )
1 inch = 300 ft.

GENERAL NOTES

1. THIS IS NOT A BOUNDARY SURVEY, NOR DOES IT PURPORT TO BE SUCH.
2. THIS MAP WAS PERFORMED WITH THE BENEFIT OF TITLE COMMITMENT.
3. THE LANDS SHOWN HEREON LIE WITHIN FEMA FLOOD INSURANCE ZONE "X-SHADED & AE(9)" ACCORDING TO FLOOD INSURANCE RATE MAP 12109C0312H, DATED 09-02-2004 FOR ST JOHNS COUNTY, FLORIDA.

PROJECT NO. 17-11-23

FILE NO. 17-11-23

SHEET 1 OF 1

THIS IS TO CERTIFY THAT THE ABOVE LANDS WERE SURVEYED UNDER MY RESPONSIBLE SUPERVISION AND DIRECTION, THAT THERE ARE NO ENCROACHMENTS EXCEPT AS SHOWN AND THAT THE SURVEY SHOWN HEREON MEETS THE STANDARDS OF PRACTICE SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO CHAPTER 5J-17.052 OF THE FLORIDA ADMINISTRATIVE CODES.

01-09-2020

FLORIDA REGISTERED CERTIFICATE. NO.

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

| No. | Approved | Date | Description |
|---|---|---|---|
| | | | |

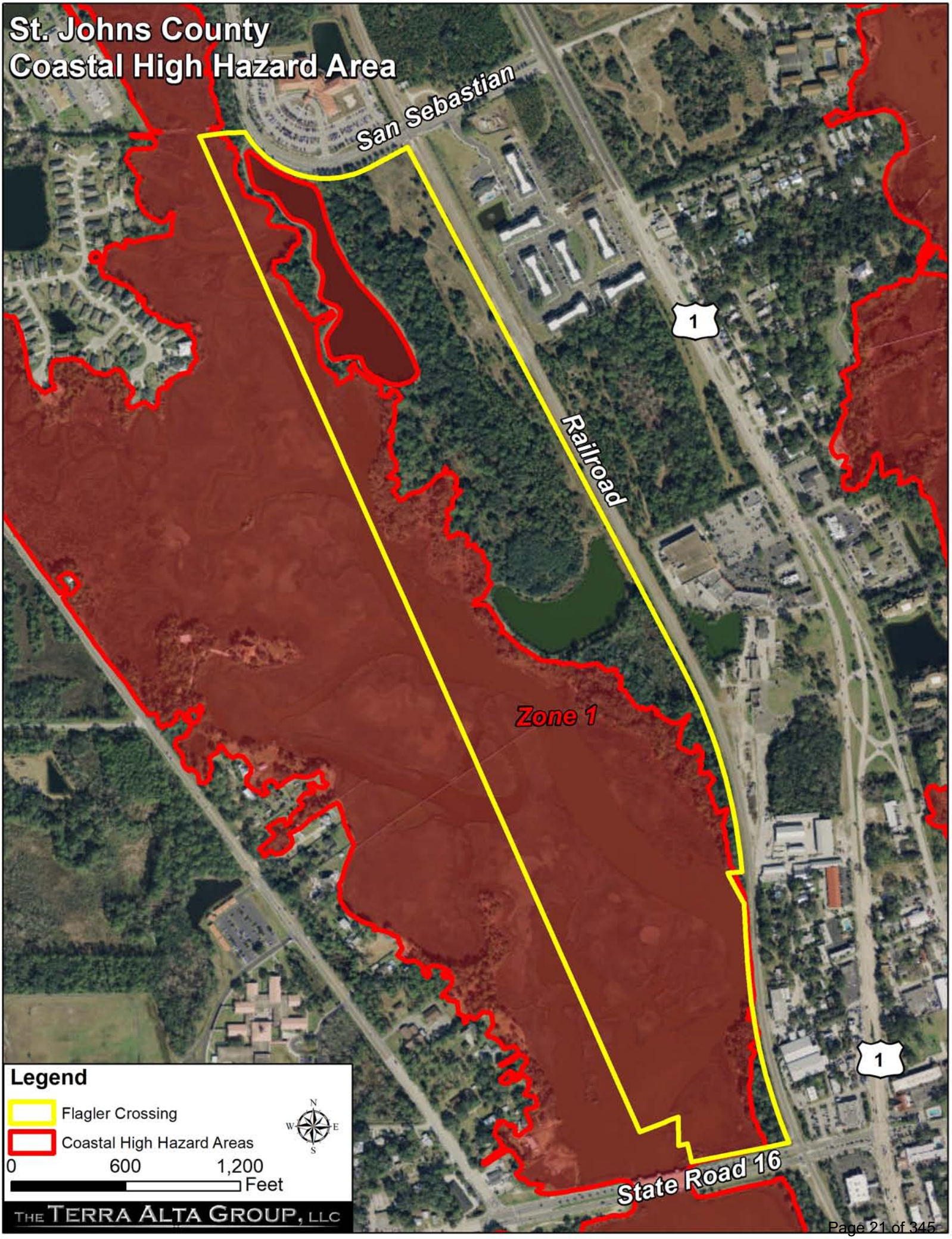
| | | | |
|---|---|---|---|
| File name: | Party Chief: DB | Dwn by: JMB | Drawing Date 01-09-2020 |
| Reference files: | Field Bk/Pg J2-NP | Ckd by: BLP | Survey Date: 06-08-2018 |

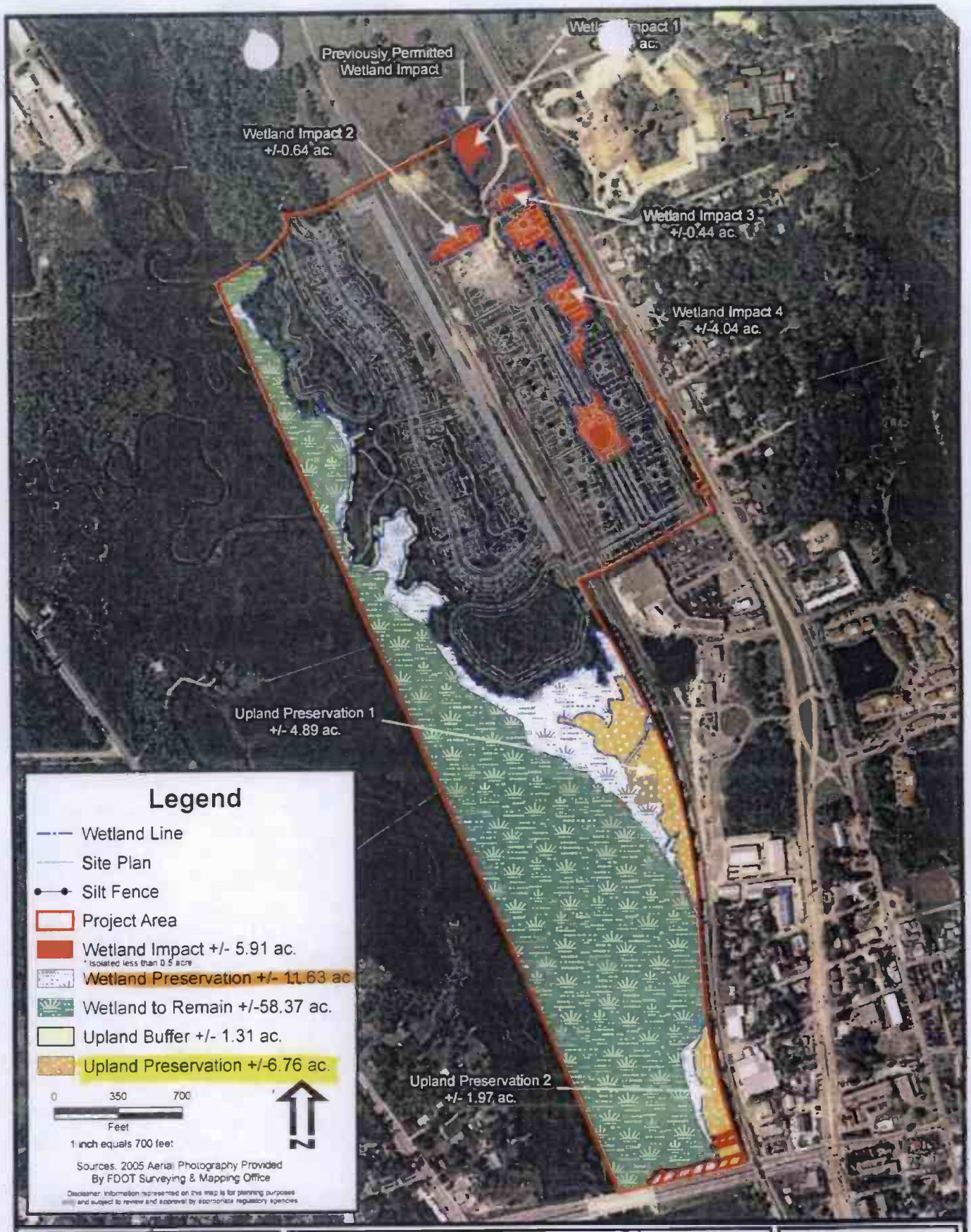
Certified To:
RICHMOND AMERICAN HOMES OF FLORIDA, LP
STEWART TITLE GUARANTEE COMPANY
CORNER LOT DEVELOPMENT GROUP, LLC

ST JOHNS COUNTY, FLORIDA

ST. AUGUSTINE

ARC SURVEYING & MAPPING, INC.
5202 San Juan Ave.
Jacksonville, Florida 32210
Tel. (904)384-8377•Fax (904)384-8388
www.arcsurveyors.com
Licensed Business # 6487


St. Johns County
Coastal High Hazard Area
San Sebastian
Railroad
1
Zone 1
1
State Road 16
Legend
Flagler Crossing
Coastal High Hazard Areas
N
W
E
S
0
600
1,200
Feet
THE TERRA ALTA GROUP, LLC




ENVIRONMENTAL SERVICES, INC.
2825 Lewis Speedway
Suite107
St. Augustine, FL 32084
904-824-5494
904-824-8364 FAX
www.environmentalservicesinc.com

Proposed Site Conditions

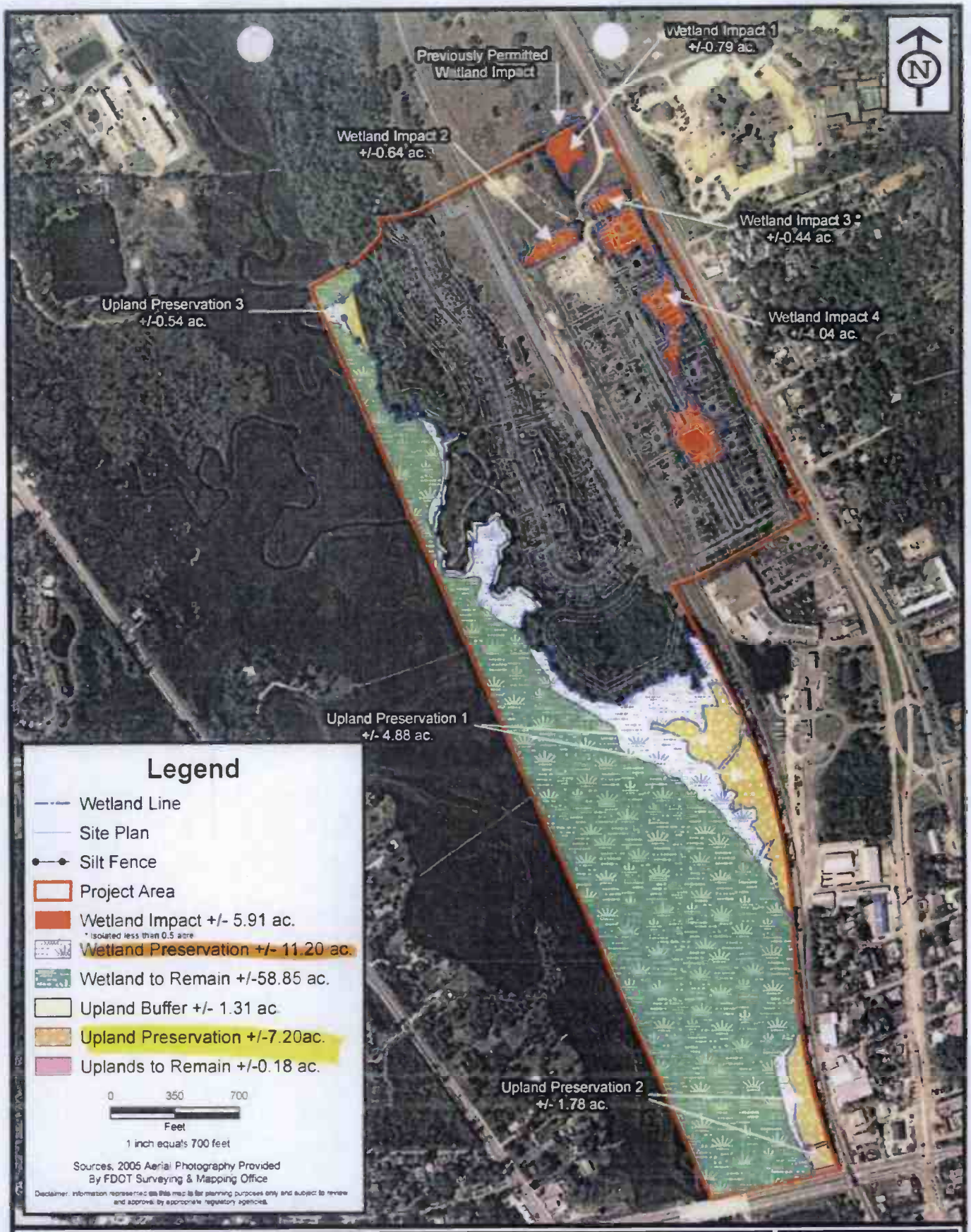
**Flagler Crossing**

St. Johns County, Florida

| | |
|---|---|
| Project: | EG05036.00 |
| Date: | July 2007 |
| Drwn/Chkd: | DCH |
| Figure: | 4 |

P:\Projects\St Aug\2005\Eg05036\mxd\proposed_flagler_crossing.mxd

- Obvious areas lost to easements, old right of way or existing right of way

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Proposed Site Conditions

**Flagler Crossing**

St. Johns County, Florida

| | |
|---|---|
| Project: | EG05036.00 |
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| Drwn/Chkd: | DCH |
| Figure: | 4 |

P:\Projects\St.Aug\2005\Eg05036\mxd\proposed_flagler_crossing.mxd

3 story unit - elevation a

GROUP 4 DESIGN

Prototype

Summit Contracting

architecture | interiors | planning

SUMMIT CONTRACTING GROUP, INC.

architecture

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clubhouse - elevation c

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architecture

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## CITY OF ST. AUGUSTINE

## MEMORANDUM

TO: John P. Regan, City Manager

DATE: May 18, 2020

RE: **ORDINANCE 2020-22: AMENDING SEC. 11-89 TO CORRECT SCRIVENER'S ERROR**

---

Please find attached Ordinance 2020-22 amending Section 11-89 of the City Code regarding specific prohibitions against different types of noises to correct a scrivener's error.

Please place Ordinance 2020-22 on the regular City Commission agenda for first reading on June 8, 2020.

Thank you.

Denise C. May
Assistant City Attorney

Attachment

xc: Meredith Breidenstein, Assistant City Manager
Darlene Galambos, City Clerk

---

**Agenda Title:**

Amends Section 11-89 of the City Code regarding specific prohibitions against different types of noises to correct a scrivener's error.

**ORDINANCE NO. 2020-22**

**AN ORDINANCE OF THE CITY OF ST. AUGUSTINE, FLORIDA, AMENDING SECTION 11-89 OF THE CODE OF THE CITY OF ST. AUGUSTINE TO CORRECT A SCRIVENER'S ERROR IN ORDINANCE NO. 2000-16 RELATING TO NOISE CONTROL; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF THE CITY OF ST. AUGUSTINE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** on April 24, 2000, the City Commission for the City of St. Augustine, Florida, passed Ordinance No. 2000-16 amending Chapter 11 of the Code of the City of St. Augustine relating to Noise Control, which ordinance became effective May 4, 2000; and

**WHEREAS,** Ordinance No. 2000-16 contains a scrivener's error in Section 11-89; and

**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.

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

Section 1. Amending Chapter 11, Article IV, Section 11-89. Chapter 11, Article IV, Section 11-89 of the Code of the City of St. Augustine is hereby amended to read as follows:

**Sec. 11-89. - Specific prohibitions against different types of noises.**

In addition to the general prohibitions set out above and the maximum permissible sound levels set out in table 1, and unless otherwise exempted by this article or by act of the city, the following specific acts, or the causing or permitting thereof, are hereby declared to be in violation of such sections:

...

(f) Construction and demolition. Operating or causing the operation of any tools used in construction, drilling, repair, alteration or demolition work between the hours of 7:00 p.m. and 7:00 a.m. on weekdays, or between 6:00 p.m. and 10:00 a.m. on weekends or holidays in or within fifty (50) yards of any residential area or noise-sensitive zone, except for emergency work by public service utilities or by special permit approved by the city. This section shall not apply to the use of domestic power tools as specified in subsection (~~11~~ k).

...

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 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 _____, 2020.

_____
Tracy Upchurch, Mayor-Commissioner

ATTEST:

_____
Darlene Galambos, City Clerk
(SEAL)

**CITY OF ST. AUGUSTINE**

**MEMORANDUM**

TO: John Regan
City Manager

DATE: May 21, 2020

RE: Agenda Item for June 8, 2020 City Commission Meeting;
Resolution 2020-18 Traffic Signal Maintenance and Compensation Agreement for FY 2020-2021 between the FDOT and COSA

---

The FDOT and COSA Public Works Department request City Commission consideration of the proposed resolution authorizing the annual renewal of the Traffic Signal Maintenance and Compensation Agreement, Exhibit A, between the FDOT and COSA for Fiscal Year 2020-2021.

The City of St. Augustine, as the maintaining agency, will continue to be responsible for the maintenance and continuous operation of the traffic signal systems at the locations listed within the Agreement's Exhibit A, attached with Resolution 2020-18.

The FDOT agrees to pay an annual compensation amount based on the Department's fiscal year for the maintenance and continuous operation of the traffic signal systems listed in Exhibit A.

Attached, please find the proposed Resolution 2020-18 with two originals of the Agreement and amended Exhibit A for Fiscal Year 2020-2021; and please let me know of any questions or concerns.

Sincerely,

Reuben C. Franklin Jr., P.E
Public Works Director

Resolution 2020-18 and Amendment to Exhibit A

cc:

D. Galambos, City Clerk
I. Lopez, City Attorney
M. Breidenstein, Assistant City Manager
M. Simpson, Financial Services Director

**CITY OF ST. AUGUSTINE**

**MEMORANDUM**

TO: John Regan
City Manager

DATE: May 21, 2020

RE: Agenda Item for June 8, 2020 City Commission Meeting;
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The City of St. Augustine, as the maintaining agency, will continue to be responsible for the maintenance and continuous operation of the traffic signal systems at the locations listed within the Agreement's Exhibit A, attached with Resolution 2020-18.

The FDOT agrees to pay an annual compensation amount based on the Department's fiscal year for the maintenance and continuous operation of the traffic signal systems listed in Exhibit A.

Attached, please find the proposed Resolution 2020-18 with two originals of the Agreement and amended Exhibit A for Fiscal Year 2020-2021; and please let me know of any questions or concerns.

Sincerely,

Reuben C. Franklin Jr., P.E
Public Works Director

Resolution 2020-18 and Amendment to Exhibit A

cc:

D. Galambos, City Clerk
I. Lopez, City Attorney
M. Breidenstein, Assistant City Manager
M. Simpson, Financial Services Director

**RESOLUTION 2020-18**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF ST. AUGUSTINE, FLORIDA, AUTHORIZING THE EXECUTION OF THE ANNUAL AMENDMENT OF EXHIBIT A FOR FY 2021 OF THE TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT BETWEEN THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) AND THE CITY OF ST. AUGUSTINE DATED AUGUST 25, 2015.**

**WHEREAS,** The City of St. Augustine deems it in the public interest to maintain certain traffic signals and control beacons of the State Highway System within the corporate limits of the City and to enter into the attached annual Amendment to Exhibit A for FDOT FY 2021 (July 2020- June 2021) per the original Agreement dated August 25, 2015 with the Florida Department of Transportation (FDOT) for the maintenance of those traffic signals and control beacons and the compensation of the City for providing such maintenance; and

**WHEREAS,** the City Attorney for the City of St. Augustine has approved the annual Amendment to Exhibit A of the Traffic Signal Maintenance and Compensation Agreement as to form, content and legal sufficiency;

**WHEREAS**, the City Commission of the City of St. Augustine designates an authorized representative to execute said Amendment, and its counterparts as described in Exhibit A;

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

Section 1. That the City of St. Augustine concurs in and hereby adopts and ratifies the provisions of Amendment to Exhibit A to the original Agreement dated August 25, 2015 with the Florida Department of Transportation for the maintenance of certain traffic signals and control beacons and compensation for said maintenance as described in said Amendment. A copy of the Amendment for FDOT FY2021 is attached hereto and incorporated herein as Exhibit "A."

Section 2. That the City Commission of the City of St. Augustine hereby authorizes the City Manager and City Clerk to execute Amendment to Exhibit A for FDOT FY2021, and subsequent annual Amendments to Exhibit A, to the Agreement dated August 25, 2015 and transmit same to the Florida Department of Transportation.

ADOPTED in Regular Session of the City Commission of the City of St. Augustine, Florida, this ___day of _____, 2020.

ATTEST:

_____
Tracy Upchurch, Mayor

_____
Darlene Galambos, City Clerk

(SEAL)

# AMENDMENT TO THE TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT



CONTRACT NO. ARV63
FINANCIAL PROJECT NO. 41353418809
F.E.I.D. NO. F596000420013
AMENDMENT NO. _____

**THIS AMENDMENT TO THE TRAFFIC SIGNAL AND MAINTENANCE AGREEMENT** ("Amendment") is made and entered into on this _____ day of _____ _____, by and between the STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION ("Department"), an agency of the State of Florida, and City of St Augustine, ("Maintaining Agency").

**RECITALS**

WHEREAS, the Department and the Maintaining Agency on _____ entered into a Traffic Signal Maintenance and Compensation Agreement ("Agreement").

WHEREAS, the Parties have agreed to modify the Agreement on the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants in this Amendment, the Agreement is amended as follows:

1. Exhibit A is amended, superseded and replaced in its entirety with the new Exhibit A that is attached to this Amendment.

IN WITNESS WHEREOF, the undersigned parties have executed this Amendment on the day, month and year set forth above.

City of St Augustine, Florida
(Maintaining Agency)

By: _____
(Authorized Signature)

Print/Type Name: _____

Title: _____

**STATE OF FLORIDA**
**DEPARTMENT OF TRANSPORTATION**

By: _____
(Authorized Signature)

Print/Type Name: James Hannigan

Title: District Traffic Operations Engineer

Legal Review: _____

APPROVED AS TO FORM,
LEGAL SUFFICIENCY AND
EXECUTION

_____
Isabelle C. Lopez, City Attorney

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

# AMENDMENT TO THE TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

CONTRACT NO. ARV63
FINANCIAL PROJECT NO. 41353418809
F.E.I.D. NO. F596000420013
AMENDMENT NO. _____

**THIS AMENDMENT TO THE TRAFFIC SIGNAL AND MAINTENANCE AGREEMENT** ("Amendment") is made and entered into on this _____ day of _____ _____, by and between the STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION ("Department"), an agency of the State of Florida, and City of St Augustine, ("Maintaining Agency").

**RECITALS**

WHEREAS, the Department and the Maintaining Agency on _____ entered into a Traffic Signal Maintenance and Compensation Agreement ("Agreement").

WHEREAS, the Parties have agreed to modify the Agreement on the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants in this Amendment, the Agreement is amended as follows:

1. Exhibit A is amended, superseded and replaced in its entirety with the new Exhibit A that is attached to this Amendment.

IN WITNESS WHEREOF, the undersigned parties have executed this Amendment on the day, month and year set forth above.

City of St Augustine, Florida
(Maintaining Agency)

By: _____
(Authorized Signature)

Print/Type Name: _____

Title: _____

**STATE OF FLORIDA**
**DEPARTMENT OF TRANSPORTATION**

By: _____
(Authorized Signature)

Print/Type Name: James Hannigan

Title: District Traffic Operations Engineer

Legal Review: _____

APPROVED AS TO FORM,
LEGAL SUFFICIENCY AND
EXECUTION

_____
Isabelle C. Lopez, City Attorney

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

750-010-22
TRAFFIC OPERATIONS
06/16

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR 5A, (ALT US 1) at OLD MISSION AVE. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at LOCUST ST. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at HYPOLITA ST. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at N. OF BRIDGE OF LIONS | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at WILLIAMS ST. | | | | $698 | | | | | | | $698 |

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

750-010-22
TRAFFIC OPERATIONS
06/16

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR207 at CR 5A (OLD DIXIE HWY.) | | $5,003 | | | | | | | $112 | | $5,115 |
| SR312 at PLANTATION ISLAND DR./ANTIGUA | $3,482 | | | | | | | | | | $3,482 |
| SR312 at MIZELL RD. | $3,482 | | | | | | | | | | $3,482 |
| SR5, (US1) at SAN CARLOS AVENUE | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at CITY OF ST. AUGUSTINE FIRE STATION | | | | | $1,220 | | | | | | $1,220 |

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

## Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**

**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5, (US1) at RAMBLA ST./WINN-DIXIE | $3,482 | | | | | | | | $112 | | $3,594 |
| SR5, (US1) at SR207 | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at CASTILLO DR. | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at SR16 | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at SR5A, (ALT US1) | | $5,003 | | | | | | | $112 | | $5,115 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5A, A1A at MALAGA ST. | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, CATHEDRAL ST. at ST. GEORGE ST. | | $5,003 | | | | | | | | | $5,003 |
| SR5A/A1A, (ALT US1) at CASTILLO DR./SAN MARCO | | $5,003 | | | | | | | | | $5,003 |
| SRA1A at MATANZAS BLVD. | $3,482 | | | | | | | | $112 | | $3,594 |
| SRA1A at EDMINSTER AVE. MID BLOCK | $3,482 | | | | | | | | $112 | | $3,594 |

**CITY OF ST. AUGUSTINE**

**MEMORANDUM**

TO: John Regan
City Manager

DATE: May 21, 2020

RE: Agenda Item for June 8, 2020 City Commission Meeting;
Resolution 2020-18 Traffic Signal Maintenance and Compensation Agreement for FY 2020-2021 between the FDOT and COSA

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The FDOT and COSA Public Works Department request City Commission consideration of the proposed resolution authorizing the annual renewal of the Traffic Signal Maintenance and Compensation Agreement, Exhibit A, between the FDOT and COSA for Fiscal Year 2020-2021.

The City of St. Augustine, as the maintaining agency, will continue to be responsible for the maintenance and continuous operation of the traffic signal systems at the locations listed within the Agreement's Exhibit A, attached with Resolution 2020-18.

The FDOT agrees to pay an annual compensation amount based on the Department's fiscal year for the maintenance and continuous operation of the traffic signal systems listed in Exhibit A.

Attached, please find the proposed Resolution 2020-18 with two originals of the Agreement and amended Exhibit A for Fiscal Year 2020-2021; and please let me know of any questions or concerns.

Sincerely,

Reuben C. Franklin Jr., P.E
Public Works Director

Resolution 2020-18 and Amendment to Exhibit A

cc:

D. Galambos, City Clerk
I. Lopez, City Attorney
M. Breidenstein, Assistant City Manager
M. Simpson, Financial Services Director

**RESOLUTION 2020-18**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF ST. AUGUSTINE, FLORIDA, AUTHORIZING THE EXECUTION OF THE ANNUAL AMENDMENT OF EXHIBIT A FOR FY 2021 OF THE TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT BETWEEN THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) AND THE CITY OF ST. AUGUSTINE DATED AUGUST 25, 2015.**

**WHEREAS,** The City of St. Augustine deems it in the public interest to maintain certain traffic signals and control beacons of the State Highway System within the corporate limits of the City and to enter into the attached annual Amendment to Exhibit A for FDOT FY 2021 (July 2020- June 2021) per the original Agreement dated August 25, 2015 with the Florida Department of Transportation (FDOT) for the maintenance of those traffic signals and control beacons and the compensation of the City for providing such maintenance; and

**WHEREAS,** the City Attorney for the City of St. Augustine has approved the annual Amendment to Exhibit A of the Traffic Signal Maintenance and Compensation Agreement as to form, content and legal sufficiency;

**WHEREAS**, the City Commission of the City of St. Augustine designates an authorized representative to execute said Amendment, and its counterparts as described in Exhibit A;

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

Section 1. That the City of St. Augustine concurs in and hereby adopts and ratifies the provisions of Amendment to Exhibit A to the original Agreement dated August 25, 2015 with the Florida Department of Transportation for the maintenance of certain traffic signals and control beacons and compensation for said maintenance as described in said Amendment. A copy of the Amendment for FDOT FY2021 is attached hereto and incorporated herein as Exhibit "A."

Section 2. That the City Commission of the City of St. Augustine hereby authorizes the City Manager and City Clerk to execute Amendment to Exhibit A for FDOT FY2021, and subsequent annual Amendments to Exhibit A, to the Agreement dated August 25, 2015 and transmit same to the Florida Department of Transportation.

ADOPTED in Regular Session of the City Commission of the City of St. Augustine, Florida, this ___day of _____, 2020.

ATTEST:

_____
Tracy Upchurch, Mayor

_____
Darlene Galambos, City Clerk

(SEAL)

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

# AMENDMENT TO THE TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT



CONTRACT NO. ARV63
FINANCIAL PROJECT NO. 41353418809
F.E.I.D. NO. F596000420013
AMENDMENT NO. _____

**THIS AMENDMENT TO THE TRAFFIC SIGNAL AND MAINTENANCE AGREEMENT** ("Amendment") is made and entered into on this _____ day of _____ _____, by and between the STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION ("Department"), an agency of the State of Florida, and City of St Augustine, ("Maintaining Agency").

**RECITALS**

WHEREAS, the Department and the Maintaining Agency on _____ entered into a Traffic Signal Maintenance and Compensation Agreement ("Agreement").

WHEREAS, the Parties have agreed to modify the Agreement on the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants in this Amendment, the Agreement is amended as follows:

1. Exhibit A is amended, superseded and replaced in its entirety with the new Exhibit A that is attached to this Amendment.

IN WITNESS WHEREOF, the undersigned parties have executed this Amendment on the day, month and year set forth above.

City of St Augustine, Florida
(Maintaining Agency)

By: _____
(Authorized Signature)

Print/Type Name: _____

Title: _____

**STATE OF FLORIDA**
**DEPARTMENT OF TRANSPORTATION**

By: _____
(Authorized Signature)

Print/Type Name: James Hannigan

Title: District Traffic Operations Engineer

Legal Review: _____

APPROVED AS TO FORM,
LEGAL SUFFICIENCY AND
EXECUTION

Isabelle C. Lopez, City Attorney

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

# AMENDMENT TO THE TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

CONTRACT NO. ARV63
FINANCIAL PROJECT NO. 41353418809
F.E.I.D. NO. F596000420013
AMENDMENT NO. _____

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**RECITALS**

WHEREAS, the Department and the Maintaining Agency on _____ entered into a Traffic Signal Maintenance and Compensation Agreement ("Agreement").

WHEREAS, the Parties have agreed to modify the Agreement on the terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants in this Amendment, the Agreement is amended as follows:

1. Exhibit A is amended, superseded and replaced in its entirety with the new Exhibit A that is attached to this Amendment.

IN WITNESS WHEREOF, the undersigned parties have executed this Amendment on the day, month and year set forth above.

City of St Augustine, Florida
(Maintaining Agency)

By: _____
(Authorized Signature)

Print/Type Name: _____

Title: _____

**STATE OF FLORIDA**
**DEPARTMENT OF TRANSPORTATION**

By: _____
(Authorized Signature)

Print/Type Name: James Hannigan

Title: District Traffic Operations Engineer

Legal Review: _____

APPROVED AS TO FORM,
LEGAL SUFFICIENCY AND
EXECUTION

_____
Isabelle C. Lopez, City Attorney

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SRA1A, ANASTASIA BLVD. at R. B. HUNT ELEM. SCHOOL | | | | $698 | | | | | | | $698 |
| | | | | | | | Total Lump Sum Amount* | | | | $118,608.00 |

* Amount paid shall be the Total Lump Sum *(minus any retainage or forfeiture).*

I certify that the above Traffic Signals and Devices will be maintained and operated in accordance with the requirements of the Traffic Signal Maintenance and Compensation Agreement. For satisfactory completion of all services detailed in this Agreement for this time period, the Department will pay the Maintaining Agency a Total Lump Sum (minus any retainage or forfeiture) of $118,608.00

Maintaining Agency Date

District Traffic Operations Engineer Date

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR 5A, (ALT US 1) at OLD MISSION AVE. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at LOCUST ST. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at HYPOLITA ST. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at N. OF BRIDGE OF LIONS | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at WILLIAMS ST. | | | | $698 | | | | | | | $698 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR207 at CR 5A (OLD DIXIE HWY.) | | $5,003 | | | | | | | $112 | | $5,115 |
| SR312 at PLANTATION ISLAND DR./ANTIGUA | $3,482 | | | | | | | | | | $3,482 |
| SR312 at MIZELL RD. | $3,482 | | | | | | | | | | $3,482 |
| SR5, (US1) at SAN CARLOS AVENUE | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at CITY OF ST. AUGUSTINE FIRE STATION | | | | | $1,220 | | | | | | $1,220 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

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|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5, (US1) at RAMBLA ST./WINN-DIXIE | $3,482 | | | | | | | | $112 | | $3,594 |
| SR5, (US1) at SR207 | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at CASTILLO DR. | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at SR16 | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at SR5A, (ALT US1) | | $5,003 | | | | | | | $112 | | $5,115 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5A (US ALT. 1) at SAN CARLOS AVENUE | | $5,003 | | | | | | | | | $5,003 |
| SR5A, (ALT US1) at MID BLOCK FSDB/MACARIS ST. | $3,482 | | | | | | | | | | $3,482 |
| SR5A, (ALT US1) at AVENIDA/MENENDEZ/ BRG. OF LIONS | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, (ALT US1) at SRA1A, MAY ST. | | $5,003 | | | | $350 | | | $112 | | $5,465 |
| SR5A, (ALT US1) at MID BLOCK PEDESTRIAN (FORT) | | $5,003 | | | | | | | $112 | | $5,115 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5A, (ALT US1) at RIBERIA ST. | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, (ALT US1) at M. L. KING AVENUE | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, (ALT US1) at ST.GEORGE ST. | | $5,003 | | | | | | | | | $5,003 |
| SR5A, (ALT US1) at FT. ALLEY MID BLOCK | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, (ALT US1) at CORDOVA ST. | | $5,003 | | | | | | | $112 | | $5,115 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

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|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5A, A1A at MALAGA ST. | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, CATHEDRAL ST. at ST. GEORGE ST. | | $5,003 | | | | | | | | | $5,003 |
| SR5A/A1A, (ALT US1) at CASTILLO DR./SAN MARCO | | $5,003 | | | | | | | | | $5,003 |
| SRA1A at MATANZAS BLVD. | $3,482 | | | | | | | | $112 | | $3,594 |
| SRA1A at EDMINSTER AVE. MID BLOCK | $3,482 | | | | | | | | $112 | | $3,594 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR 5A, (ALT US 1) at OLD MISSION AVE. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at LOCUST ST. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at HYPOLITA ST. | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at N. OF BRIDGE OF LIONS | | | | $698 | | | | | | | $698 |
| SR 5A, (ALT US 1) at WILLIAMS ST. | | | | $698 | | | | | | | $698 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

**Effective Date: from 07/01/2020 to 06/30/2021**
**CITY OF ST. AUGUSTINE**

| Intersection Location | Traffic Signals (TS) | Traffic Signal - Interconnected & monitored (IMTS) | Intersection Control Beacon (ICB) | Pedestrian Flashing Beacon (PFB) | Emergency Fire Dept. Signal (FDS) | Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS) | Traffic Warning Beacon (TWB) | Travel Time Detector (TTD) | Uninterruptible Power Supplies (UPS) | Connected and Automated Vehicle Devices (CAVD) | Compensation Amount (using Unit Rates from Exhibit B) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SR207 at CR 5A (OLD DIXIE HWY.) | | $5,003 | | | | | | | $112 | | $5,115 |
| SR312 at PLANTATION ISLAND DR./ANTIGUA | $3,482 | | | | | | | | | | $3,482 |
| SR312 at MIZELL RD. | $3,482 | | | | | | | | | | $3,482 |
| SR5, (US1) at SAN CARLOS AVENUE | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at CITY OF ST. AUGUSTINE FIRE STATION | | | | | $1,220 | | | | | | $1,220 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

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|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5, (US1) at RAMBLA ST./WINN-DIXIE | $3,482 | | | | | | | | $112 | | $3,594 |
| SR5, (US1) at SR207 | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at CASTILLO DR. | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at SR16 | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5, (US1) at SR5A, (ALT US1) | | $5,003 | | | | | | | $112 | | $5,115 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

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|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5A (US ALT. 1) at SAN CARLOS AVENUE | | $5,003 | | | | | | | | | $5,003 |
| SR5A, (ALT US1) at MID BLOCK FSDB/MACARIS ST. | $3,482 | | | | | | | | | | $3,482 |
| SR5A, (ALT US1) at AVENIDA/MENENDEZ/ BRG. OF LIONS | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, (ALT US1) at SRA1A, MAY ST. | | $5,003 | | | | $350 | | | $112 | | $5,465 |
| SR5A, (ALT US1) at MID BLOCK PEDESTRIAN (FORT) | | $5,003 | | | | | | | $112 | | $5,115 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

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|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5A, (ALT US1) at RIBERIA ST. | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, (ALT US1) at M. L. KING AVENUE | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, (ALT US1) at ST.GEORGE ST. | | $5,003 | | | | | | | | | $5,003 |
| SR5A, (ALT US1) at FT. ALLEY MID BLOCK | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, (ALT US1) at CORDOVA ST. | | $5,003 | | | | | | | $112 | | $5,115 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

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|---|---|---|---|---|---|---|---|---|---|---|---|
| SR5A, A1A at MALAGA ST. | | $5,003 | | | | | | | $112 | | $5,115 |
| SR5A, CATHEDRAL ST. at ST. GEORGE ST. | | $5,003 | | | | | | | | | $5,003 |
| SR5A/A1A, (ALT US1) at CASTILLO DR./SAN MARCO | | $5,003 | | | | | | | | | $5,003 |
| SRA1A at MATANZAS BLVD. | $3,482 | | | | | | | | $112 | | $3,594 |
| SRA1A at EDMINSTER AVE. MID BLOCK | $3,482 | | | | | | | | $112 | | $3,594 |

# TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

## Reimbursement for Maintenance and Operation

### Exhibit A

**Compensation for Maintaining Traffic Signals and Devices for FY 2021**

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|---|---|---|---|---|---|---|---|---|---|---|---|
| SRA1A, ANASTASIA BLVD. at R. B. HUNT ELEM. SCHOOL | | | | $698 | | | | | | | $698 |
| | | | | | | | Total Lump Sum Amount* | | | | $118,608.00 |

* Amount paid shall be the Total Lump Sum *(minus any retainage or forfeiture).*

I certify that the above Traffic Signals and Devices will be maintained and operated in accordance with the requirements of the Traffic Signal Maintenance and Compensation Agreement. For satisfactory completion of all services detailed in this Agreement for this time period, the Department will pay the Maintaining Agency a Total Lump Sum (minus any retainage or forfeiture) of $118,608.00

Maintaining Agency Date

District Traffic Operations Engineer Date

**CITY OF ST. AUGUSTINE**

**MEMORANDUM**

TO: John P. Regan, P.E.
City Manager

DATE: June 1, 2020

RE: Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2019

The City's 2019 CAFR is included here for your review and approval. Mr. David Howie, CPA of Masters, Smith & Wisby, P.A. will present the CAFR and be available for any questions you may have. This CAFR was reviewed and approved by the audit committee on Friday, May 22nd. As a reminder, the audit committee consists of the Mayor, two outside independent certified public accountants and a member of City staff.

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

Sincerely,

Mark E. Simpson, CPA
Finance Director

# Comprehensive Annual Financial Report

## Fiscal Year Ended September 30, 2019

## City of St. Augustine, Florida

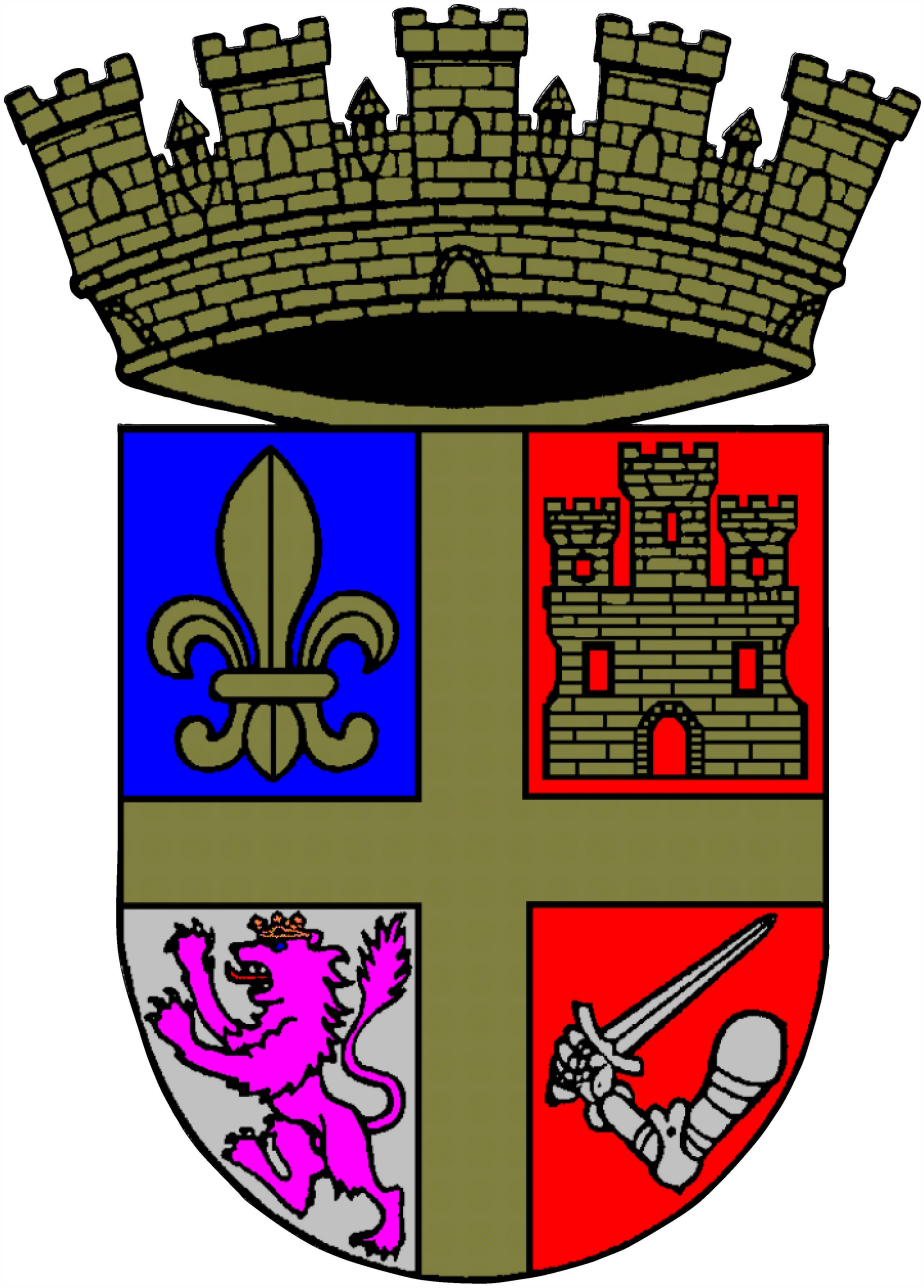
**Frank B. Butler, owner of the Palace Market grocery store (pictured on the cover) was a local African American businessman and leader in St. Augustine's civil rights movement. In addition to Mr. Butler's success with the Palace Market, he also opened College Park Realty Company, becoming a well-known real-estate investor. After purchasing ocean front property on Anastasia Island, Frank Butler opened Butler Beach, the only beach between Jacksonville and Daytona open to African Americans during segregation. Frank Butler passed away in 1973.**

***Cover Photo: St. Augustine Historical Society Research Library***
***Interior of Frank Butler's Grocery Store, 54 Washington Street, Circa 1924***

# City of St. Augustine, Florida

## Comprehensive Annual Financial Report
## Fiscal Year Ended September 30, 2019

Prepared By:
**Financial Services Department**



**CITY OF ST. AUGUSTINE, FLORIDA**
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**
**For the Year Ended September 30, 2019**

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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

May 13, 2020

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, 2019, 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, is presented in a manner designed to fairly set forth the financial position and results of activity of its various funds, and all disclosures necessary to enable the readers to gain 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.

## 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 454 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 2019. The growth has been due to new construction and renovation activity. For 2019 the City's total taxable value increased to $1,761,801,063. This represents the total taxable value for the 2020 budget year and results in ad valorem revenue of approximately $12,553,000.

## 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 three years of the National Citizen Survey and plans to complete additional surveys every other year going forward. 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 87% of respondents rated the City as an excellent or good place to live.

***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;*
- *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.*

***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 fiscal year 2017, 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 fiscal year 2018. The Accreditation Manager position was approved and filled. PowerDMS was purchased and implemented, and the Police Department is now a member of the FLA-PAC. The St. Augustine Police Department has filed the necessary application for accreditation and the contract is now being reviewed. The on-site inspection will not be requested until the Police Department feels ready for full certification; however, a mock assessment is expected to be scheduled around June of 2020.

***Public Affairs***

The work of the Public Affairs Department can be divided into two general areas, Public Information and Event Management, each managed by the Public Information Coordinator and the Event and Venue Coordinator.

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

In fiscal year 2019, the Public Affairs Department greatly increased its use of social media across Facebook, Instagram, Twitter, and Nextdoor, to share public information with the community. This increase was also felt in the issuance of media releases, web site stories, the creation and distribution of informational videos, regular weekly and on-time delivery of the e-newsletter, *News & Notes*, and the continued broadcasting of The Break Room, a weekly public affairs radio program on Flagler College Radio.

The greatest accomplishment by the Public Information Coordinator was the development and launch of a new web site within an accelerated time frame meeting the launch goal of the last week in September. This was accomplished only through the strong planning and collaborative management of a 20-member team that represented every aspect of the City's operations.

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

In fiscal year 2019, the Public Affairs Department strengthened its management of non-City produced events by mandating that organizers meet with the Events Review Committee and implemented restrictions on the time and place for events including Francis Field, Plaza de la Constitución and rights-of-way.

During the year the department produced numerous small ceremonial events on behalf of the City, managed the presentations of Order of La Florida Award, the de Avilés Award, the Adelaide Sanchez Award, the annual Citizenship Awards, and the annual Arbor Day Ceremony. Additionally, the department produced the City's two 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. The department also produced the 29th 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.

The two most prominent accomplishments by the Event and Venue Coordinator was the completion of the first comprehensive rewrite of the Event Guidelines in over six years, and the successful negotiation of changing the 60+ year tradition of the St. Augustine Easter Parade being held on Easter Sunday, resulting in the parade now being held on Easter Saturday.

***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 began dredging in the winter of 2019 utilizing funds secured in fiscal years 2017, 2018 and 2019.

***Historic Alcazar Hotel***

The City has budgeted money in fiscal year 2020 to restore and reinstall "ALCAZAR" on top of the Lightner Museum building. This project was approved by HARB and is expected to be completed by the end of the fiscal year.

## 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 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 2020. Projects completed in 2019 include the North City watermain replacement.

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 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 stations. Design for these 13 stations began in fiscal year 2017, continued in 2018 and 2019 with construction anticipated to begin in 2020.

***Meter Upgrades and Water Conservation***

A feasibility study completed in 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 2020. The final phase (Phase 4 - 3,000+ meters) is anticipated to be completed in 2021.

***Stormwater***

The stormwater system remains on the forefront of major infrastructure issues for the City. With three hurricanes (Matthew, Irma and Dorian), 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 St. Johns River Water Management District (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 (14 valves installed in 2018) and Lincolnville Stormwater improvements (Phase 1 completed in 2018, Phase 2 – under construction in 2020, and Phase 3 – under design in 2020).

The City was awarded additional cost-share dollars in fiscal year 2018 from SJRWMD for a flood control project for tide check valves at the Macaris Street Stormwater Outfall (two valves were installed in 2019). The City was awarded a grant from the Florida Department of Environmental Protection through its Florida Resilient Coastlines Program to install 10 more tide check valves in 2020. The City is scheduled to complete its Master Stormwater Outfall Resiliency Retrofit Plan in 2020 to prioritize the remaining 80+ stormwater outfalls for tide check valve retrofits within the City. Additionally, for fiscal year 2019 the City was 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 (Phase 3). 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.

## CHALLENGES AND CONCERNS

### *COVID-19*

As of the date of publication of this CAFR, the nation and world are navigating through the impacts of COVID-19. At this time, we do not know what challenges it will bring to current and future fiscal years. Any impacts to economic development will be analyzed and reported in future CAFRs.

### *Utility and Stormwater Infrastructure*

Development continued to grow through fiscal year 2019 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.

## ECONOMIC DEVELOPMENT

### *Historic Downtown*

A major redevelopment of the site at 14 St. George Street, which is part of the Oldest Wooden School House properties, with three new commercial buildings, is underway and anticipated to be completed in the Summer of 2020. This property is located close to the City Gates, where visitors to St. Augustine begin to explore St. Augustine.

### *Marriott Renaissance Hotel – The San Marco Hotel*

A new Marriott Renaissance Hotel is under construction and is anticipated to be completed by Fall 2020. 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 eliminated three outdated commercial buildings at the entrance to the Historic District and provide an additional hotel experience for St. Augustine visitors.

### *Marriott Tribute Hotel – 5 Prawn Street*

A new Marriott Tribute Hotel is under construction and is anticipated to be completed by Fall 2020. This is a 51 room luxury boutique hotel on the San Sebastian River, adjacent to King Street and Prawn Street, on an entry corridor to the downtown Historic Districts.

### *Hilton Homewood Suites Hotel – 10 Prawn Street*

A new Hilton Homewood Suites is under construction and is anticipated to be completed by Fall 2020. This is a 117 room full-service hotel and marina on the San Sebastian River on Prawn Street, with direct access to downtown St. Augustine and the Historic Districts.

***Comfort Suites Hotel – US 1 North***

A new Comfort Suites Hotel has been permitted and is expected to break ground in 2020. This is an 86 room hotel with easy access to Highway US 1 and downtown.

***Lincolnville Development Activity***

The Lincolnville Community Redevelopment Area (LCRA) and the St. Augustine Community Redevelopment Agency (CRA) has funded 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 church 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.

***San Marco Avenue***

Along San Marco Avenue, the continued rehabilitation of the City-owned Waterworks Building is about to begin its final phase. Also on San Marco Avenue, at the May Street intersection, the Florida Department of Transportation will complete a lengthy redevelopment of this busy intersection in 2020, which will improve access to St. Augustine and the Beaches.

***Antigua at St. Augustine***

The Antigua at St. Augustine development includes a high-end apartment development with 200 units, which has recently been completed 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 and a public access walkway is planned for the apartment site. These developments will continue into 2020.

***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.

***Fish Island***

The State of Florida purchased an important 57 acre site on Anastasia Island in late 2019 to create a passive public park on this environmentally and historically important site and the City of St. Augustine has agreed to manage the property.

***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 is under construction and will be completed in 2020.

***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 approved for the infrastructure and the final subdivision plat for this phase will be recorded in early 2020.

***Real Estate Development, Business Development and Regulatory Updates***

Real estate development in the city was robust in 2019. Currently, there are three new hotels under construction (a Marriott Renaissance, a Marriott Tribute and a Hilton Homewood Suites) as well as two additional new hotels (a Hilton Garden Inn and a Comfort Suites) that are in permit review. In addition to this, there are two large apartment developments that have added over 500 new apartment units to St. Augustine in 2019 and there is an additional phase of apartment development that is under construction for 250 more units. Building permits for new single family homes continue to be strong. New businesses activity is also very active, with the food and beverage industry and vacation rental industry showing particular interest in St. Augustine. The Planning and Building Department manages all aspects of building permit review, building permit inspections and business licensing.

The Planning and Building Department is undertaking several major projects along with managing this period of growth and gentrification in St. Augustine. A complete update to the city's Comprehensive Plan has been the focus of our Planning Division this year and has resulted in over a dozen public hearings and countless neighborhood and business association meetings. Included in this statutorily required update is a new Water Supply Work Plan, a new Mobility Plan and the new "Perils of Flooding" plan to address sea level rise and resiliency. The department transmitted our updated comprehensive plan to the State of Florida in November 2019.

The department finished the update to the King Street Design Standards in 2019, a zoning overlay district which regulates the appearance of new development along this important entry corridor to downtown. 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.

***Historic Preservation Activity***

The Historic Preservation Division of the Planning and Building Department remains very active with tremendous construction activity within our historic districts. In addition to this, they completed a Historic Preservation Master Plan in 2018 and began implementation of the plan in 2019 as well as administering a total of 5 preservation grants representing $740,000 of value to the city.

***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.

***Mobility Planning***

The City hosts millions of visitors a year. The success of 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 St (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 fourth 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 exceeded 18,000 passengers during the Nights of Lights.

This year also included the reorganization of City divisions under a newly formed Mobility Division within the Public Works Department. The Mobility Division 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 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. The intersection improvements were completed this year and the solution is providing to alleviate the traffic congestion.

***Plantation Island Drive Sidewalk***

The City constructed an 8-ft wide sidewalk along Plantation Island Drive that connects a business park, assisted living facility and condominiums. The sidewalk provides a continuous facility to reach downtown and the beach. This mobility initiative brought to fruition is a great example of creating a more complete street that is available to all users of the right-of-way.

***Bikeshare***

The City entered a contract with Gotcha, LLC to operate a bikeshare system within city limits. The program is funded by sponsorship. Flagler Health Plus is the main sponsor and has agreed to sponsor the program for five (5) years. All permits and board approvals were acquired in 2019. The system plans to launch in Summer 2020.

## 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, 2019, for the City are as follows:

| Outstanding Bond Issue | Balance |
|---|---|
| Drinking Water Revolving Fund Loan, DW 550410 | 7,244,572 |
| Capital Improvement Refunding Revenue Bonds, Series 2017 | 18,110,000 |
| Water and Sewer Refunding Bonds, Series 2016 | 2,050,000 |
| Water and Sewer Refunding Bonds, Series 2013 | 18,065,000 |
| Water and Sewer Refunding Bonds, Series 2012 | 6,640,000 |
| Capital Improvement Bonds, Series 2011B | 6,270,000 |
| **Total Outstanding Debt** | **$** 58,379,572 |

The table below shows the City's debt service coverage for the Utility Fund for the year ended September 30, 2019.

| Fiscal Year Ended | Gross Revenue | Operating Expenses | Net Revenue | Debt Service Requirements | Debt Service Coverage |
|---|---|---|---|---|---|
| 2019 | 19,787,256 | 10,519,220 | 9,268,036 | 3,966,008 | 2.34 |

## 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, 2018. This is the 27th 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 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,

John Regan, P.E.

City Manager

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Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## City of St. Augustine Florida

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

**September 30, 2018**

Christopher P. Morrill

Executive Director/CEO

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# Principal City Officials

# City of St. Augustine

**Comprehensive Annual Financial Report**
**For the Year Ended September 30th, 2019**

**Principal City Officials**

## City Commission

Mayor-Commissioner……..…….……....Tracy Upchurch
Vice Mayor-Commissioner……..……....Leanna Freeman
Commissioner……..….Nancy Sikes Kline
Commissioner……..…...……John Valdes
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 Management……...……....Meredith Breidenstein
Police Chief……Barry Fox
Fire Chief…….……..Carlos Aviles
Director, General Services…….……..…...…..James Piggott
Director, Human Resources……...Donna Hayes
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)
Lincolnville Community Redevelopment Area Steering Committee
Planning & Zoning Board (PZB)
Police Officers' Retirement Board
Street Tree Advisory Committee (STAC)

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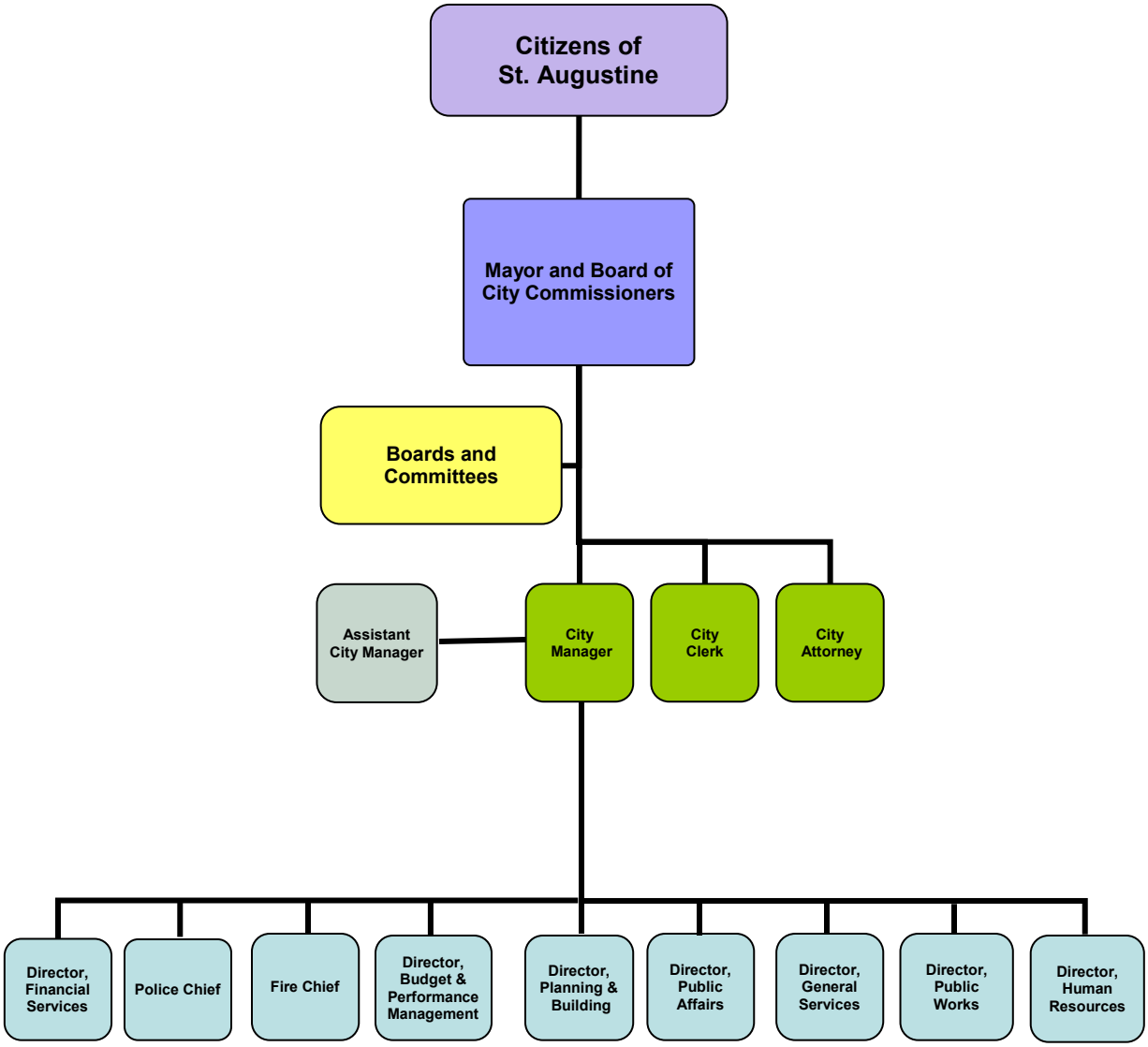
# Organizational Chart

# City of St. Augustine

## Comprehensive Annual Financial Report
## For the Year Ended September 30th, 2019

## 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 Auditor's Report

MASTERS, SMITH & WISBY, P.A.
ACCOUNTANTS & BUSINESS ADVISORS

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

# INDEPENDENT AUDITOR'S 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, 2019 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.

***Auditor's 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 17%, 17%, and 16%, 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.

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MEMBERS OF THE AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS

### *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, 2019 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 opinions 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 May 15, 2020 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 internal control over financial reporting and compliance.

Mastrio, Smith + Wisby P.A.

Certified Public Accountants
Jacksonville, Florida

May 15, 2020

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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 outflow of resources exceeded its total liabilities and deferred inflow of resources at September 30, 2019 by $126,176,240 (net position). Of this, $23,868,136 (unrestricted) can be used to meet the government's ongoing obligations to citizens and creditors. The City's net position increased during the fiscal year by $12,815,210 (11%)

- Governmental net position increased by $1,618,215 (11%) for the current fiscal year and governmental unrestricted net assets were equal to $5,048,152 compared to $3,464,098 in the prior year. The General Fund is the largest of the governmental funds. Revenues in the General Fund came in as expected, but expenditures were less than planned, contributing to the increase in governmental unrestricted net assets.

- Business-type net position increased by $11,196,995 (11%) for the current fiscal year and business-type unrestricted net assets were equal to $18,819,984, compared to $18,766,230 in the prior year.

- The governmental activities program revenues increased by $3,136,373. The current year's activities produced an increase in net assets of $1,618,215 compared to the previous year's increase of $3,121,423.

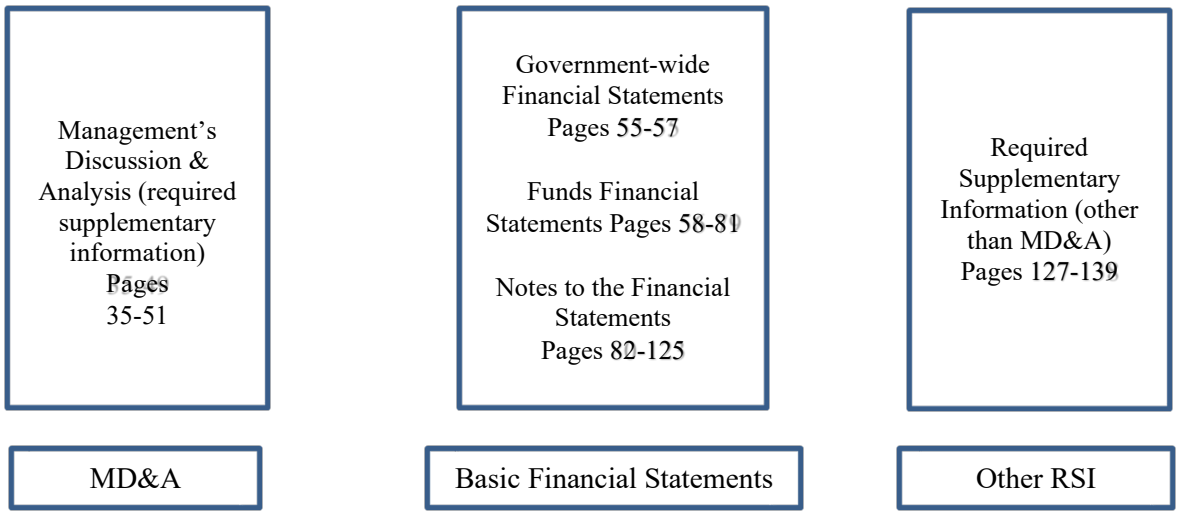
- The business-type activities program revenue increased by $7,479,147. Charges for Services increased by $2,798,424, primarily due to the Municipal Marina being fully operational in 2019 as compared to prior years with hurricane damage. Business-type activities reported $2,585,950 in Capital Grants and Contributions in the prior fiscal year. This year, those revenues made up $7,266,673 of business-type activities, of which $2,200,284 were grants for the Municipal Marina's hurricane recovery.

- The City's total debt associated with bonds and lease obligations decreased by a net $4,309,032 during the fiscal year. This decrease is primarily due to the $3.4 million loan payoff of the Series 2018 Capital Improvement Note borrowed by for the Marina's central dock systems. As all grants were received for the Municipal Marina's hurricane damage, the note was repaid in full.

## Overview of the Financial Statements

### *Using the Annual Report*

The following chart is provided for your review to better understand this report's layout.




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 **55-57**, 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 **58-81**, 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 **82**, 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. 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 $126,176,240 as of September 30, 2019. A portion of the City's net position of $95,810,461 (76%) 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 $6,497,643 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 $23,868,136 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.

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. In recent weeks, the COVID-19 outbreak in the United States has resulted in a temporary reduction of building permit activities. These recent developments cannot be reasonably estimated of its long-term impact on property values at this time.

The tourism economy and revenue associated to this industry, including parking fees, sales tax and tourist development taxes continues to directly reflect this market annually. However, in December 2019, a novel strain of coronavirus was reported to have surfaced in China. The spread of this virus began to cause some business disruption through reduced net revenue and tourism in mid-March of 2020. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, while the City expects this matter to negatively impact its operating results, the subsequent financial impact and duration cannot be reasonably estimated at this time.

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, 2019 with comparative data for 2018**

**(in thousands)**

| | Governmental Activities | | Business-type Activities | | Total Primary Government | |
|---|---|---|---|---|---|---|
| | **2019** | **2018** | **2019** | **2018** | **2019** | **2018** |
| Current and Other Assets | $ 16,838 | $ 15,189 | $ 30,972 | $ 26,719 | $ 47,810 | $ 41,908 |
| Capital Assets | 32,508 | 33,934 | 122,916 | 119,196 | 155,424 | 153,130 |
| **Total Assets** | $ 49,346 | $ 49,123 | $ 153,888 | $ 145,915 | $ 203,234 | $ 195,038 |
| Contributions to Pension Plans | 5,389 | 4,426 | 1,409 | 1,213 | 6,798 | 5,639 |
| Unamoritized Loss on Refunding | 2,080 | 2,174 | 758 | 909 | 2,838 | 3,083 |
| **Total Deferred Outflow of Resources** | $ 7,469 | $ 6,600 | $ 2,167 | $ 2,122 | $ 9,636 | $ 8,722 |
| Current and Other Liabilities | 12,352 | 12,374 | 8,489 | 7,123 | 20,841 | 19,497 |
| Long-Term Debt Outstanding | 24,938 | 25,548 | 37,514 | 42,180 | 62,452 | 67,728 |
| **Total Liabilities** | $ 37,290 | $ 37,922 | $ 46,003 | $ 49,303 | $ 83,293 | $ 87,225 |
| Pension Deferrals | 2,320 | 2,421 | 349 | 323 | 2,669 | 2,744 |
| OPEB Deferrals | 497 | 290 | 235 | 139 | 732 | 429 |
| **Total Deferred Inflow of Resources** | $ 2,817 | $ 2,711 | $ 584 | $ 462 | $ 3,401 | $ 3,173 |
| Net Position: | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 9,650 | 11,228 | 86,160 | 78,892 | 95,810 | 90,120 |
| Restriced | 2,010 | 398 | 4,488 | 613 | 6,498 | 1,011 |
| Unrestricted | 5,048 | 3,464 | 18,820 | 18,766 | 23,868 | 22,230 |
| **Total Net Position** | $ 16,708 | $ 15,090 | $ 109,468 | $ 98,271 | $ 126,176 | $ 113,361 |

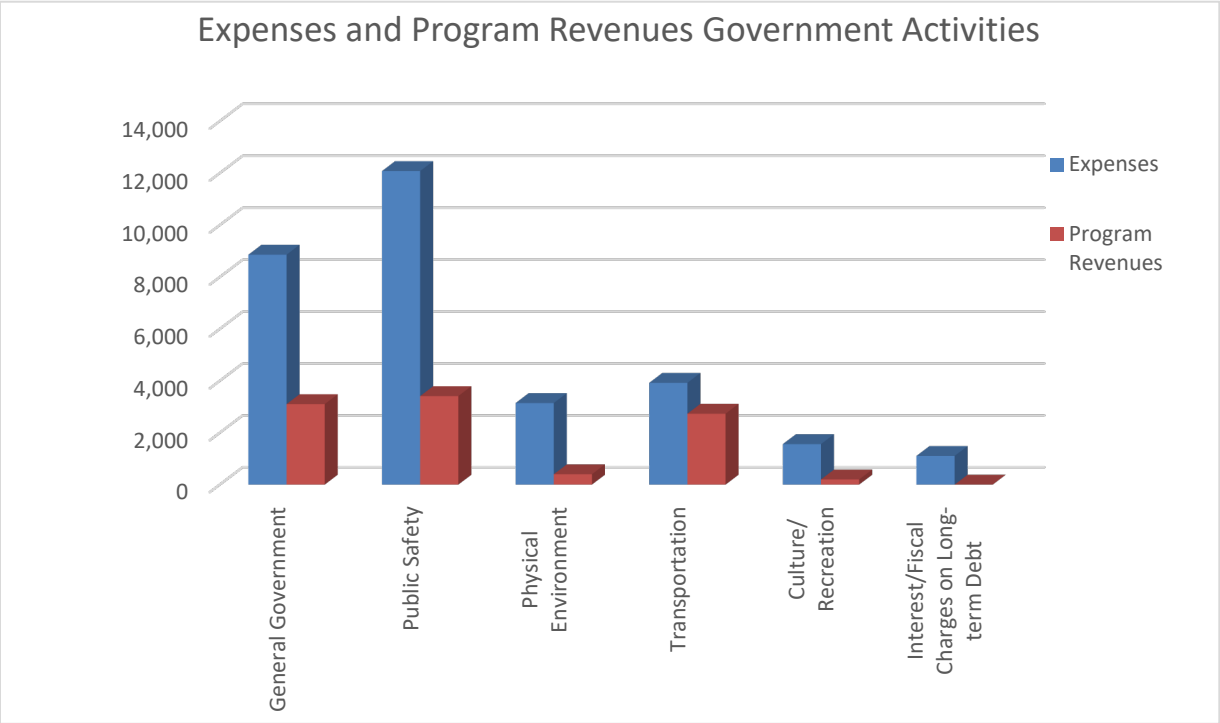
**CITY OF ST. AUGUSTINE, FLORIDA**
**Statement of Activities for Year Ended September 30, 2019 with comparative data for 2018**
**(In thousands)**

| | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
|---|---|---|---|---|---|---|
| | **2019** | **2018** | **2019** | **2018** | **2019** | **2018** |
| **Revenues** | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | $9,576 | $5,889 | $ 33,016 | $30,217 | $ 42,591 | $36,107 |
| Operating Grants and Contributions | 103 | 45 | - | - | 103 | 45 |
| Capital Grants and Contributions | 166 | 775 | 7,267 | 2,585 | 7,433 | 3,360 |
| General Revenues | | | | | | |
| Taxes | 16,996 | 16,069 | - | - | 16,996 | 16,069 |
| Fees | 1,759 | 1,738 | - | - | 1,759 | 1,738 |
| Revenue Sharing | 767 | 577 | - | - | 767 | 577 |
| Investment Income | 373 | 223 | 560 | 332 | 933 | 555 |
| Miscellaneous | 539 | 1,742 | 702 | 1,098 | 1,241 | 2,840 |
| **Total Revenues** | 30,279 | 27,058 | 41,545 | 34,233 | 71,823 | 61,291 |
| **Program Expenses Including Indirect Expenses** | | | | | | |
| General Administration | 8,860 | 8,265 | - | - | 8,860 | 8,265 |
| Public Safety | 12,079 | 9,048 | - | - | 12,079 | 9,048 |
| Physical Environment | 3,144 | 2,509 | - | - | 3,144 | 2,509 |
| Transportation | 3,923 | 3,156 | - | - | 3,923 | 3,156 |
| Culture Recreation | 1,561 | 1,245 | - | - | 1,561 | 1,245 |
| Interest Fiscal Charges on Long-term Debt | 1,106 | 1,263 | - | - | 1,106 | 1,263 |
| Utilities | - | - | 15,597 | 14,019 | 15,597 | 14,019 |
| Stormwater | - | - | 1,443 | 1,250 | 1,443 | 1,250 |
| Solid Waste | - | - | 4,055 | 4,621 | 4,055 | 4,621 |
| Municipal Marina | - | - | 3,056 | 3,561 | 3,056 | 3,561 |
| Visitor Information Center | - | - | 4,184 | 3,772 | 4,184 | 3,772 |
| **Total Expenses** | 30,673 | 25,487 | 28,335 | 27,223 | 59,008 | 52,710 |
| **Increase in Net Position Before Transfers** | (395) | 1,571 | 13,210 | 7,010 | 12,815 | 8,581 |
| **Transfers** | 2,013 | 1,551 | (2,013) | (1,551) | - | - |
| **Increase (Decrease) in Net Position** | 1,618 | 3,121 | 11,197 | 5,459 | 12,815 | 8,581 |
| **Net Position - Beginning** | 15,090 | 11,969 | 98,271 | 92,812 | 113,361 | 104,781 |
| **Net Position - Ending** | $16,708 | $15,090 | $109,468 | $98,271 | $126,176 | $113,361 |

***Governmental Activities***

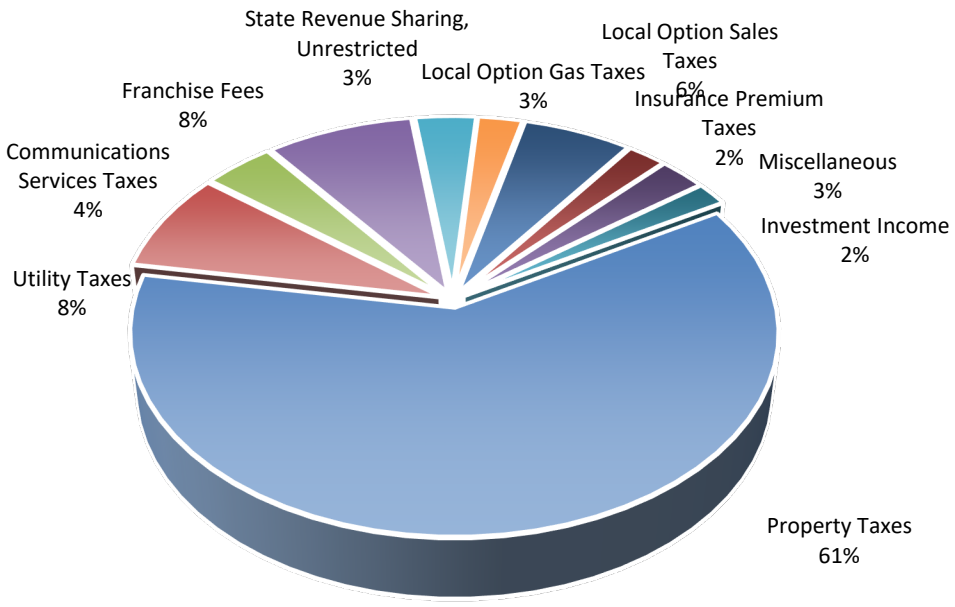
Governmental activities resulted in an increase in the City's net position of $1,618,215.

Program revenues are revenues that can be assigned or are attributable to a specific program. These revenues account for $9,845,465 (19%) of total governmental activities revenue. The chart above shows governmental activities by program with their respective expenses and revenues.



General revenues are revenues that fail to meet the criteria of program specific revenues. General revenues account for $20,433,233 (70%) of total governmental activities revenue. The chart below shows total general revenues by category.

## General Revenue - Governmental Activities



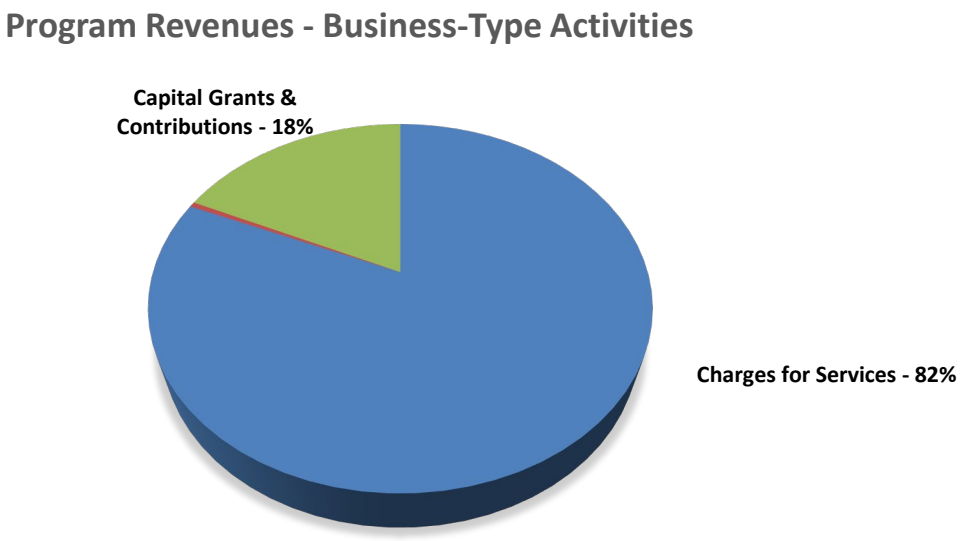

***Business-type Activities***

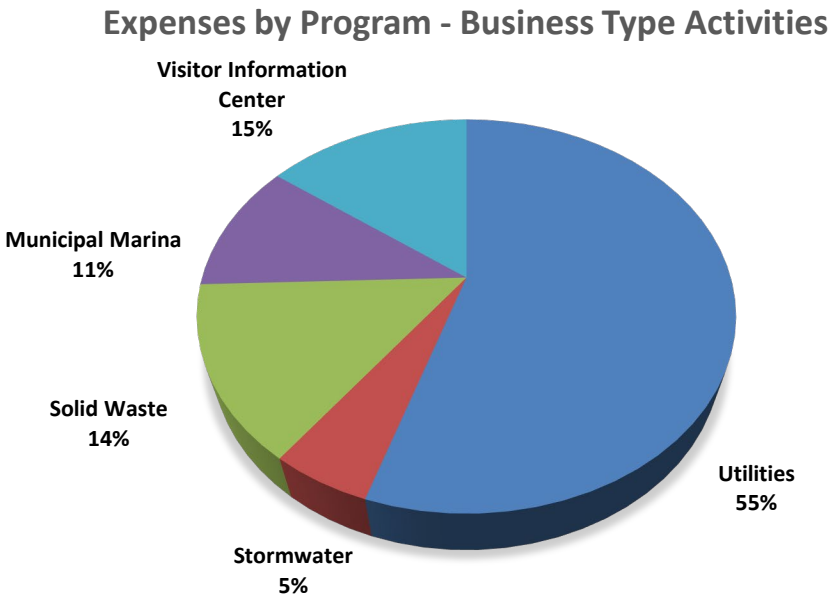
Business-type activities increased the City's net position by $11,196,995. Key elements of this increase are as follows:

- The Utility Fund received capital grants and contributions of $4,422,442 and program revenue generated from charges for services increased by 7% to $19,862,800.
- The Stormwater Fund received capital grants and contributions totaling $463,237 for various capital projects currently in progress.
- The Solid Waste Fund received capital grants and contributions totaling $180,710 that were final reimbursements from expenditures related to Hurricane Irma.
- The Municipal Marina Fund received capital grants and contributions of $2,200,284. This was a reimbursement from FEMA for storm damage incurred by Hurricanes Matthew and Irma. This reimbursement allowed the Fund to repay the debt taken out to make repairs from these storms.
- The Visitor Information Center generated program revenues from charges for services of $4,754,595, a 3% increase over the previous fiscal years program revenues.

Program revenues are revenues that can be assigned or are attributable to a specific program. These revenues account for $40,282,472 of total business-type activities revenue.

The charts below show business-type activities by program with their respective expenses and revenues.



***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. 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 $14,715,515, an increase of $2,603,928 (21%) from the previous fiscal year. A $1.14 million increase in ad valorem tax collections combined with $813 thousand decline in capital outlays were the primary reasons for this increase.

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 $1,430,654, while the total fund balance was $13,597,815. The total fund balance shows an increase of $2,271,086 (20%) from the previous fiscal year and the unassigned fund balance of the General Fund shows an increase of $1,117,420 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 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 Changes in Net Position – Proprietary Funds**
**For the Year Ended September 30, 2019**

| | Utility | Stormwater Drainage | Solid Waste | Municipal Marina | Visitors Information Center | Total Proprietary |
|---|---|---|---|---|---|---|
| Net Position - Beginning | $79,285,253 | $15,431,146 | $1,530,261 | $4,837,577 | ($2,813,322) | $98,270,915 |
| Changes in Net Position | 8,612,940 | (17,192) | (177,828) | 2,531,778 | 247,297 | 11,196,995 |
| Net Position | $87,898,193 | $15,413,954 | $1,352,433 | $7,369,355 | ($2,566,025) | $109,467,910 |

**Net Position as of September 30, 2019**

| | Utility | Stormwater Drainage | Solid Waste | Municipal Marina | Visitors Information Center | Total Proprietary |
|---|---|---|---|---|---|---|
| Invested in Capital Assets Net of Related Debt | $69,286,892 | $14,208,714 | $1,435,622 | $6,571,328 | $(5,342,476) | $86,160,079 |
| Restricted | 4,487,846 | - | - | - | - | 4,487,846 |
| Unrestricted | 14,123,455 | 1,205,240 | (83,187) | 798,025 | 2,776,451 | 18,819,983 |
| Total Net Position | $87,898,193 | $15,413,953 | $1,352,435 | $7,369,353 | ($2,566,025) | $109,467,909 |

Cumulatively, the proprietary funds had a $11,196,995 increase in net position Key factors pertaining to this increase are as follows:

- The Utility Fund had operating income of $4,551,756 and capital grants and other capital contributions of $4,422,442.
- The Stormwater Fund incurred an operating loss of ($464,745). Net transfers out of ($49,849) and capital grants revenue of $463,237 resulted in a decrease in net position of ($17,192).
- The Solid Waste Fund had an operating loss of ($99,230). Net transfers out of ($271,208) and operating grants of $180,710 lead to an overall decrease in net position of ($177,828).
- The Municipal Marina Fund incurred operating income of $551,537. Interest expense of $142,614, net transfers out of ($141,327) and capital grant contributions of $2,200,284 lead to an overall increase in net position.
- The Visitor Information Center Fund had operating income of $1,436,346, interest expense of $866,054 and net transfers out of $591,407 resulting in an increase in net position of $247,297 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 **64-66**.)

## 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, 2019, amounts to $155,424,569 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment and infrastructure.

| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | **2019** | **2018** | **2019** | **2018** | **2019** | **2018** |
| Land | $ 6,798,692 | $ 8,046,036 | $ 1,376,195 | $ 1,145,803 | $ 8,174,887 | $ 9,191,839 |
| Buildings | 8,274,979 | 8,717,256 | 26,733,998 | 29,616,722 | 35,008,977 | 38,333,978 |
| Infrastructure | 14,454,840 | 14,420,406 | 88,357,512 | 79,973,499 | 102,812,352 | 94,393,905 |
| Machinery | 2,648,935 | 2,527,289 | 3,066,967 | 3,309,793 | 5,715,902 | 5,837,082 |
| **Total** | 32,177,446 | 33,710,987 | 119,534,672 | 114,045,817 | 151,712,118 | 147,756,804 |
| Work in Progress | 330,624 | 222,773 | 3,381,827 | 5,150,101 | 3,712,451 | 5,372,874 |
| **Total** | $ 32,508,070 | $ 33,933,760 | $ 122,916,499 | $ 119,195,918 | $ 155,424,569 | $ 153,129,678 |

The following reconciliation summarizes the change in capital assets, which is presented in detail on pages 94-96 of the Notes to the Financial Statements.

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| **Beginning Balance** | $33,933,760 | $119,195,919 | $153,129,679 |
| Additions | 2,167,329 | 14,743,813 | 16,911,142 |
| Retirement | (1,531,987) | (3,982,811) | (5,514,798) |
| Depreciation | (2,061,031) | (7,040,423) | (9,101,454) |
| **Ending Balance** | $32,508,070 | $122,916,499 | $155,424,569 |

**Governmental Activities:**

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

| | |
|---|---|
| Charlotte Street Reconstruction | $ 228,646 |
| Mobility and Parking Improvements | 50,451 |
| Computer Server Project | 29,031 |
| Tolomato Lot Improvement | 20,451 |
| Seawall Reconstruction | 2,045 |
| **Total** | $330,624 |

**Business Type Activities:**

Construction in progress is composed of the following at September 30, 2019:

| | | |
|---|---|---|
| Charlotte Street Reconstruction Project | $ | 946,495 |
| Construction Bond Capitalized Interest | | 519,893 |
| Tideflex Valves Improvements | | 452,465 |
| May Street Intersection (Phase II) | | 381,926 |
| West Augustine Legislative Funding | | 292,445 |
| Lincolnville Drainage Project 2 | | 218,195 |
| R0218 Well D-3 Invest & Repairs | | 182,317 |
| Coquina Avenue Outfall Improvement Rollup | | 102,074 |
| Wastewater Treatment Plant Headworks Structural Rehabilitation | | 85,575 |
| S Whitney & W King Stormwater Improvement | | 83,679 |
| 2017 Stormwater Project | | 33,931 |
| Lincolnville Drainage Project 1 | | 18,868 |
| St Francis Sewer Replacement (R0228) | | 16,800 |
| Wastewater Treatment Plant Motor Control Center 2 Replacement | | 15,588 |
| Water Treatment Plant Filter Building Rehabilitation | | 15,489 |
| Community Development Block Grant Project 1 | | 12,617 |
| Court Theophila-Edna Project | | 3,470 |
| **Total** | $ | 3,381,827 |

***Long-Term Debt***

Moody's Investors Services undertook routine surveillance on the City's water and sewer credit rating in December 2018. The result of that process was an upgrade of the bond rating from A1 to Aa3. The upgrade reflected strong and improving debt service coverage, satisfactory liquidity and adequate legal provisions. The rating also refracted the small but growing size of the system and very low debt burden.

At the end of fiscal year 2019, the City had total debt outstanding (excluding compensated absences and other post-employment benefits) of **$60,338,876**. All of this debt is secured solely by specified revenue sources.

More detail on the long-term debt is presented on pages **99-10**7 of the Notes to the Financial Statements.

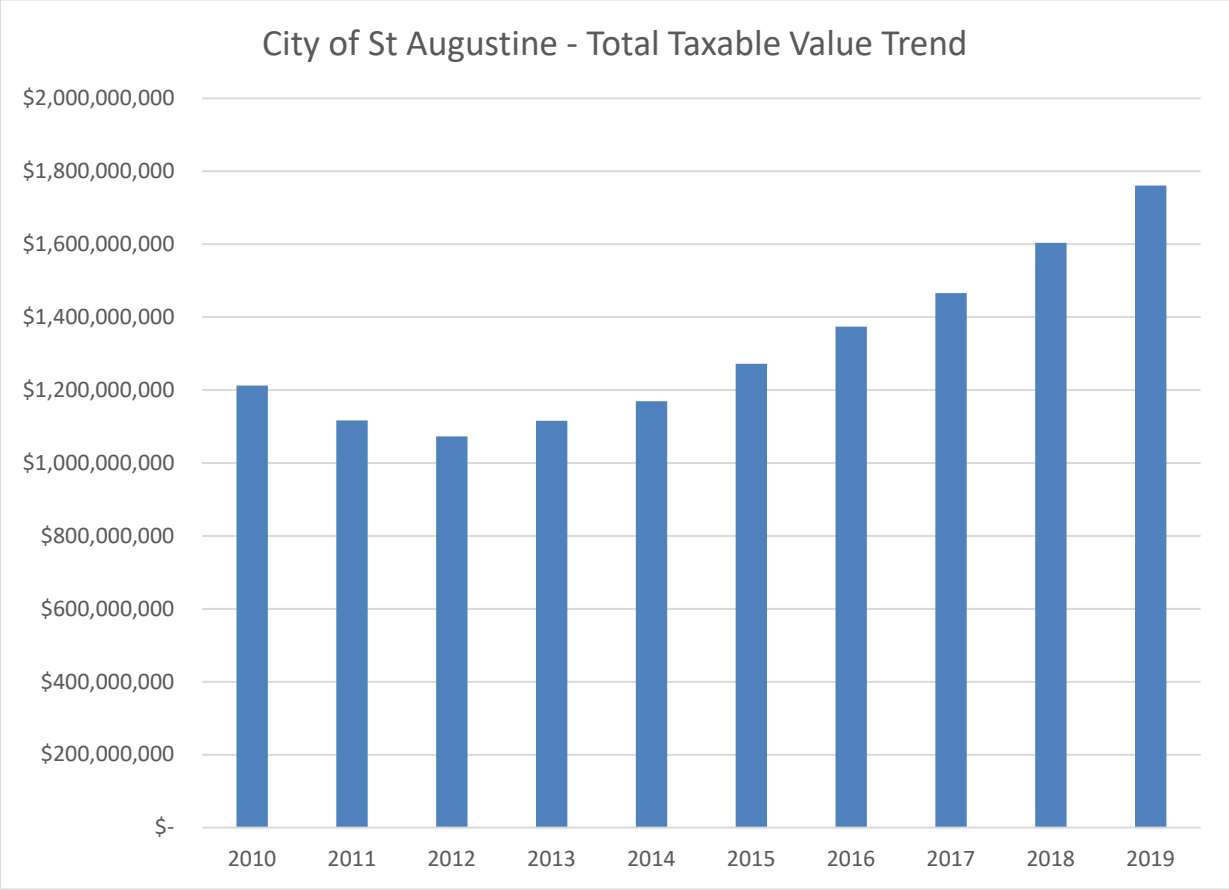
**Outstanding Debt at Year End**

| | 2019 | 2018 |
|---|---|---|
| **General Long-Term Debt & Obligations** | | |
| Capital Improvement and Refunding Revenue Bonds | $ 22,824,854 | $ 23,294,165 |
| Capital Lease Obligation | - | 46,283 |
| **Total General Long-Term Obligations** | **$ 22,824,854** | **$ 23,340,448** |
| **Proprietary Fund Long-Term Obligations** | | |
| Capital Improvement and Refunding Revenue Bonds | $ 19,620,144 | $ 20,470,835 |
| Water and Sewer Revenue Bonds | 8,690,000 | 11,050,000 |
| Marina Capital Improvement Revenue Note | - | 3,420,000 |
| Revolving Fund Loan DW 550410 | 7,244,572 | 4,025,754 |
| Unamortized (Premium) Discount | 1,959,306 | 2,246,379 |
| **Total Proprietary Long-Term Obligations** | **$ 37,514,022** | **$ 41,212,968** |
| **Total Long-Term Debt & Obligations** | **$ 60,338,876** | **$ 64,552,916** |

**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 high rates of increase. This trend is expected to continue in the 2019-2020 fiscal year, although we will continue to evaluate the impacts of the COVID-19 outbreak.

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.




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.

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# Basic Financial Statements

# CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Net Position
## September 30, 2019

| | Governmental Activities | Business-type Activities | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and Cash Equivalents | $ 12,619,779 | $ 24,763,922 | $ 37,383,701 |
| Receivables (Net) | 1,039,923 | 3,185,588 | 4,225,511 |
| Due from Other Governments | 32,630 | 1,999,220 | 2,031,850 |
| Internal Balances | 19,748 | (19,748) | - |
| Inventories | 786,507 | 294,254 | 1,080,761 |
| Prepaid Items | 431,133 | 77,198 | 508,331 |
| Restricted Assets: | | | |
| Cash and Cash Equivalents | 1,908,342 | 671,291 | 2,579,633 |
| Capital Assets: | | | |
| Non-Depreciable | 7,129,316 | 4,758,022 | 11,887,338 |
| Depreciable (Net) | 25,378,754 | 118,158,477 | 143,537,231 |
| **Total Assets** | **49,346,132** | **153,888,224** | **203,234,356** |
| **Deferred Outflows of Resources:** | | | |
| Pension Related | 5,388,897 | 1,408,787 | 6,797,684 |
| Unamortized Loss on Refunding | 2,080,539 | 757,603 | 2,838,142 |
| **Total Deferred Outflows of Resources** | **7,469,436** | **2,166,390** | **9,635,826** |
| **LIABILITIES** | | | |
| Accounts Payable and Accrued Expenses | 2,045,099 | 2,767,476 | 4,812,575 |
| Deposits | - | 671,291 | 671,291 |
| Unearned Revenue | 77,448 | 1,014 | 78,462 |
| **Non-Current Liabilities:** | | | |
| Due Within One Year: | | | |
| Compensated Absences | 104,465 | 40,829 | 145,294 |
| Note and Bonds Payable | 578,773 | 3,864,801 | 4,443,574 |
| Due in More Than One Year | | | |
| Net OPEB Liability | 1,157,059 | 562,667 | 1,719,726 |
| Net Pension Liability | 6,076,108 | 3,702,812 | 9,778,920 |
| Compensated Absences | 2,891,754 | 742,435 | 3,634,189 |
| Note and Bonds Payable | 24,359,455 | 33,649,221 | 58,008,676 |
| **Total Liabilities** | **37,290,161** | **46,002,546** | **83,292,707** |
| **Deferred Inflows of Resources:** | | | |
| Pension Related | 2,320,012 | 349,317 | 2,669,329 |
| OPEB Related | 497,065 | 234,841 | 731,906 |
| **Total Deferred Inflows of Resources** | **2,817,077** | **1,090,600** | **3,401,235** |
| **NET POSITION** | | | |
| Net Investment in Capital Assets | 9,650,381 | 86,160,080 | 95,810,461 |
| Restricted for: | | | |
| Community Redevelopment Agencies | 796,148 | - | 796,148 |
| Renewal and Replacement | 809,730 | 4,487,846 | 5,297,576 |
| Permanent Fund | 321,552 | - | 321,552 |
| Other | 82,367 | - | 82,367 |
| Unrestricted | 5,048,152 | 18,819,984 | 23,868,136 |
| **Total Net Position** | **$ 16,708,330** | **$ 109,467,910** | **$ 126,176,240** |

*See accompanying notes to basic financial statements*

# CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Activities
## For Year Ended September 30, 2019

| FUNCTION/PROGRAM ACTIVITIES | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions |
|---|---|---|---|---|
| **PRIMARY GOVERNMENT:** | | | | |
| **Governmental Activities:** | | | | |
| General Government | $ 8,860,101 | $ 2,915,541 | $ 20,090 | $ 165,790 |
| Public Safety | 12,078,733 | 3,328,874 | 83,228 | - |
| Physical Environment | 3,144,070 | 400,088 | - | - |
| Transportation | 3,923,139 | 2,733,166 | - | - |
| Culture/Recreation | 1,561,380 | 198,688 | - | - |
| Interest/Fiscal Charges on Long-term Debt | 1,105,849 | - | - | - |
| **Total Governmental Activities** | **30,673,272** | **9,576,357** | **103,318** | **165,790** |
| **Business-type Activities:** | | | | |
| Utilities | 15,596,758 | 19,862,800 | - | 4,422,442 |
| Stormwater | 1,443,220 | 978,475 | - | 463,237 |
| Solid Waste | 4,054,695 | 3,955,463 | - | 180,710 |
| Municipal Marina | 3,055,543 | 3,464,466 | - | 2,200,284 |
| Visitor Information Center | 4,184,303 | 4,754,595 | - | - |
| **Total Business-type Activities** | **28,334,519** | **33,015,799** | **-** | **7,266,673** |
| **Total Primary Government** | **$ 59,007,791** | **$ 42,592,156** | **$ 103,318** | **$ 7,432,463** |

**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**

**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 |
| $ (5,758,680) | $ - | $ (5,758,680) |
| (8,666,631) | - | (8,666,631) |
| (2,743,982) | - | (2,743,982) |
| (1,189,973) | - | (1,189,973) |
| (1,362,692) | - | (1,362,692) |
| (1,105,849) | - | (1,105,849) |
| **(20,827,807)** | **-** | **(20,827,807)** |
| - | 8,688,484 | 8,688,484 |
| - | (1,508) | (1,508) |
| - | 81,478 | 81,478 |
| - | 2,609,207 | 2,609,207 |
| | 570,292 | 570,292 |
| **-** | **11,947,953** | **11,947,953** |
| **(20,827,807)** | **11,947,953** | **(8,879,854)** |
| 12,376,972 | - | 12,376,972 |
| 1,608,071 | - | 1,608,071 |
| 811,896 | - | 811,896 |
| 1,758,617 | - | 1,758,617 |
| 766,573 | - | 766,573 |
| 505,278 | - | 505,278 |
| 1,247,571 | - | 1,247,571 |
| 446,206 | - | 446,206 |
| - | - | - |
| 538,561 | 701,759 | 1,240,320 |
| 373,488 | 560,072 | 933,560 |
| 2,012,789 | (2,012,789) | - |
| **22,446,022** | **(750,958)** | **21,695,064** |
| **1,618,215** | **11,196,995** | **12,815,210** |
| **15,090,115** | **98,270,915** | **113,361,030** |
| **$ 16,708,330** | **$ 109,467,910** | **$ 126,176,240** |

# CITY OF ST. AUGUSTINE, FLORIDA
## Balance Sheet
## Governmental Funds
## September 30, 2019

| | General | Debt Service | Special Revenue HACRA |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and Cash Equivalents | $ 12,619,357 | $ - | $ 422 |
| Receivables (Net of Allowance for Uncollectibles) | 1,039,923 | - | - |
| Due from Other Funds | 100,648 | - | - |
| Due from Other Governments | 32,630 | - | - |
| Inventories, At Cost | 786,507 | - | - |
| Prepaid Expenditures | 431,133 | - | - |
| Restricted Assets: | | | |
| Cash and Cash Equivalents | 766,140 | - | - |
| **Total Assets** | **$ 15,776,338** | **$ -** | **$ 422** |
| **LIABILITIES AND FUND BALANCES** | | | |
| **Liabilities:** | | | |
| Accounts Payable | $ 1,947,294 | $ - | $ - |
| Unearned Revenue | 77,448 | - | - |
| Accrued Expenditures | 73,229 | - | - |
| Due to Other Funds | 80,552 | - | - |
| **Total Liabilities** | **2,178,523** | **-** | **-** |
| **Fund Balances:** | | | |
| Nonspendable: | | | |
| Inventories | 786,507 | - | - |
| Prepaid Expenditures | 431,133 | - | - |
| Restricted for: | | | |
| Police Education/Confiscation/Donations | 82,367 | | |
| Trust | - | - | - |
| Capital Projects | 791,785 | - | 422 |
| Committed | 8,508,568 | - | - |
| Assigned | 1,566,801 | - | - |
| Unassigned | 1,430,654 | - | - |
| **Total Fund Balances** | **13,597,815** | **-** | **422** |
| **Total Liabilities and Fund Balances** | **$ 15,776,338** | **$ -** | **$ 422** |

*See accompanying notes to basic financial statements*

| Special Revenue LCRA | Permanent | Total Governmental |
|---|---|---|
| $ - | $ - | $ 12,619,779 |
| - | - | 1,039,923 |
| - | - | 100,648 |
| - | - | 32,630 |
| - | - | 786,507 |
| - | - | 431,133 |
| | | - |
| 820,302 | 321,900 | 1,908,342 |
| **$ 820,302** | **$ 321,900** | **$ 16,918,962** |

| | | |
|---|---|---|
| $ 24,576 | $ - | $ 1,971,870 |
| - | - | 77,448 |
| - | - | 73,229 |
| - | 348 | 80,900 |
| **24,576** | **348** | **2,203,447** |

| | | |
|---|---|---|
| - | - | 786,507 |
| - | - | 431,133 |
| | | - |
| - | - | 82,367 |
| - | 321,552 | 321,552 |
| 759,440 | - | 1,551,647 |
| - | - | 8,508,568 |
| 36,286 | - | 1,603,087 |
| - | - | 1,430,654 |
| **795,726** | **321,552** | **14,715,515** |
| **$ 820,302** | **$ 321,900** | **$ 16,918,962** |

# CITY OF ST. AUGUSTINE, FLORIDA
## Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
## September 30, 2019

| | | |
|---|---|---|
| **Total Governmental Fund Balances** | | $ 14,715,515 |
| *Amounts reported for governmental activities in the Statement of Net Assets 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 | 62,961,771 | |
| Less accumulated depreciation | (30,453,701) | 32,508,070 |
| 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 | (24,938,228) | |
| Compensated absences | (2,996,219) | |
| Net pension liability | (6,076,108) | |
| OPEB Obligation | (1,157,059) | (35,167,614) |
| Deferred outflows of resources related to pension experience and assumptions are not recognized in the govenrmal funds; however, they are recorded in the statement of net position under full accrual accounting. | | 5,055,200 |
| Deferred inflows of resources related to pensions earnings, experience, and assupmtions are not recongnized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting. | | (1,986,315) |
| Deferred inflows of resources related to retiree healthcare are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting. | | (497,065) |
| Deferred inflows of resources on the gain on refunding of debt are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting. | | 2,080,539 |
| **Net Position of Governmental Activities** | | **$ 16,708,330** |

*See accompanying notes to basic financial statements*

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## CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Revenues, Expenditures and Changes in Fund Balances
## Governmental Funds
## For the Year Ended September 30, 2019

| | General | Debt Service | Special Revenue HACRA |
|---|---|---|---|
| **REVENUES** | | | |
| Ad Valorem Taxes | $ 11,721,413 | $ - | $ 391,549 |
| Sales, Use and Gas Taxes | 951,484 | - | - |
| Utility and Communications Service Taxes | 2,419,967 | - | - |
| Grants | 249,018 | - | - |
| Intergovernmental | 2,401,044 | - | - |
| Franchise Fees | 1,758,617 | - | - |
| Licenses, Permits and Other Fees | 5,525,750 | - | - |
| Fines and Forfeitures | 317,319 | - | - |
| Administrative Overhead Charges | 3,733,288 | - | - |
| Investment Income | 365,726 | - | - |
| Miscellaneous | 1,660,536 | - | - |
| **Total Revenues** | **31,104,162** | **-** | **391,549** |
| **EXPENDITURES** | | | |
| Current Operating: | | | |
| General Government | 8,625,083 | - | - |
| Public Safety | 11,198,645 | - | - |
| Physical Environment | 2,914,985 | - | - |
| Transportation | 2,685,795 | - | - |
| Culture/Recreation | 1,447,614 | - | - |
| Capital Outlay | 2,489,834 | - | - |
| Debt Service: | | | |
| Principal Retirement | - | 515,592 | - |
| Interest and Other | - | 1,106,835 | - |
| **Total Expenditures** | **29,361,956** | **1,622,427** | **-** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | **1,742,206** | **(1,622,427)** | **391,549** |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers In | 4,117,913 | 1,622,427 | 564,169 |
| Transfers (Out) | (3,725,173) | - | (955,296) |
| Sale of capital assets | 136,140 | - | - |
| **Total Other Financing Sources (Uses)** | **528,880** | **1,622,427** | **(391,127)** |
| **Net Change in Fund Balances** | 2,271,086 | - | 422 |
| **Net Position - Beginning** | 11,326,729 | - | - |
| **FUND BALANCES - ENDING** | **$ 13,597,815** | **$ -** | **$ 422** |

*See accompanying notes to basic financial statements*

| Special Revenue LCRA | Permanent | Total Governmental |
|---|---|---|
| $ 264,010 | $ - | $ 12,376,972 |
| - | - | 951,484 |
| - | - | 2,419,967 |
| - | - | 249,018 |
| - | - | 2,401,044 |
| - | - | 1,758,617 |
| - | - | 5,525,750 |
| - | - | 317,319 |
| - | - | 3,733,288 |
| - | 7,762 | 373,488 |
| - | - | 1,660,536 |
| **264,010** | **7,762** | **31,767,483** |
| | | |
| 328,102 | - | 8,953,185 |
| - | - | 11,198,645 |
| - | - | 2,914,985 |
| - | - | 2,685,795 |
| - | - | 1,447,614 |
| - | - | 2,489,834 |
| | | - |
| - | - | 515,592 |
| - | - | 1,106,835 |
| **328,102** | **-** | **31,312,485** |
| | | |
| **(64,092)** | **7,762** | **454,998** |
| | | |
| 388,750 | - | 6,693,259 |
| - | - | (4,680,469) |
| - | - | 136,140 |
| **388,750** | **-** | **2,148,930** |
| 324,658 | 7,762 | 2,603,928 |
| 471,068 | 313,790 | 12,111,587 |
| **$ 795,726** | **$ 321,552** | **$ 14,715,515** |

## 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, 2019

| | | |
|---|---|---|
| **Net Change in Fund Balances - Total Governmental Funds** | | $ 2,603,928 |
| *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 | 2,489,834 | |
| Cost of fixed assets sold or retired (net) | (1,854,493) | |
| Less: current year depreciation and amortization | (2,061,031) | (1,425,690) |
| 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 statemetn of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | | |
| Principal debt payments - governmental funds | 515,593 | |
| Amortization of bond discount and premium | 94,492 | |
| Amortization of gain and loss on bond refunding | (93,506) | 516,579 |
| Changes in net pension obligations are reported only in the statement of activites. | | 296,405 |
| 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 | (422,757) | |
| Net retiree healthcare asset (obligation) | 49,750 | (373,007) |
| **Change in Net Position of Governmental Activities** | | **$ 1,618,215** |

*See accompanying notes to basic financial statements*

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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, 2019

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ 14,750,171 | $ 15,025,171 | $ 15,092,864 | $ 67,693 |
| Intergovernmental | 2,652,929 | 3,111,255 | 2,650,062 | (461,193) |
| Licenses, Permits and Fees | 6,524,249 | 7,115,924 | 7,284,367 | 168,443 |
| Fines and Forfeitures | 344,000 | 354,395 | 317,319 | (37,076) |
| Administrative Service Charges | 3,733,288 | 3,733,288 | 3,733,288 | - |
| Investment Income | 220,450 | 350,450 | 365,726 | 15,276 |
| Miscellaneous | 1,306,810 | 1,433,622 | 1,660,536 | 226,914 |
| **Total Revenues** | **29,531,897** | **31,124,105** | **31,104,162** | **(19,943)** |
| **EXPENDITURES** | | | | |
| Current Operating: | | | | |
| General Government | 8,264,275 | 8,980,106 | 8,625,083 | 355,023 |
| Public Safety | 10,907,902 | 11,375,063 | 11,198,645 | 176,418 |
| Physical Environment | 3,527,921 | 3,260,996 | 2,914,985 | 346,011 |
| Transportation | 3,009,152 | 3,161,168 | 2,685,795 | 475,373 |
| Culture/Recreation | 1,619,096 | 1,632,119 | 1,447,614 | 184,505 |
| Capital Outlay | 2,279,450 | 3,369,103 | 2,489,834 | 879,269 |
| **Total Expenditures** | **29,607,796** | **31,778,555** | **29,361,956** | **2,416,599** |
| **Excess of Revenues Over Expenditures** | **(75,899)** | **(654,450)** | **1,742,206** | **2,396,656** |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 3,685,962 | 3,893,784 | 4,117,913 | 224,129 |
| Transfers (Out) | (3,647,155) | (3,849,255) | (3,725,173) | 124,082 |
| Sale of capital assets | 37,092 | 42,092 | 136,140 | 94,048 |
| **Total Other Financing Sources (Uses)** | **75,899** | **86,621** | **528,880** | **442,259** |
| **Net Change in Fund Balances** | **-** | **(567,829)** | **2,271,086** | **2,838,915** |
| **Fund Balances - Beginning** | **11,326,729** | **11,326,729** | **11,326,729** | **-** |
| **FUND BALANCES - ENDING** | **$ 11,326,729** | **$ 10,758,900** | **$ 13,597,815** | **$ 2,838,915** |

*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, 2019

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental | $ 387,208 | $ 387,208 | $ 391,549 | $ 4,341 |
| Investment Income | - | - | - | - |
| **Total Revenues** | **387,208** | **387,208** | **391,549** | **4,341** |
| **EXPENDITURES** | | | | |
| Current Operating: | | | | |
| General Government | - | - | - | - |
| Capital Outlay | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** |
| **Excess of Revenues Over Expenditures** | **387,208** | **387,208** | **391,549** | **4,341** |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 568,088 | 568,088 | 564,169 | (3,919) |
| Transfers (Out) | (955,296) | (955,296) | (955,296) | - |
| **Total Other Financing Sources (Uses)** | **(387,208)** | **(387,208)** | **(391,127)** | **(3,919)** |
| **Net Change in Fund Balances** | **-** | **-** | **422** | **422** |
| **Fund Balances - Beginning** | **-** | **-** | **-** | **-** |
| **FUND BALANCES - ENDING** | **$ -** | **$ -** | **$ 422** | **$ 422** |

*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, 2019

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental | $ 266,012 | $ 266,012 | $ 264,010 | $ (2,002) |
| Investment Income | - | - | - | - |
| **Total Revenues** | **266,012** | **266,012** | **264,010** | **(2,002)** |
| **EXPENDITURES** | | | | |
| Current Operating: | | | | |
| General Government | 737,584 | 1,197,855 | 328,102 | 869,753 |
| Capital Outlay | 65,000 | 65,000 | - | 65,000 |
| **Total Expenditures** | **802,584** | **1,262,855** | **328,102** | **934,753** |
| **Excess of Revenues Over Expenditures** | **(536,572)** | **(996,843)** | **(64,092)** | **932,751** |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 536,572 | 826,697 | 388,750 | (437,947) |
| Transfers (Out) | - | - | - | - |
| **Total Other Financing Sources (Uses)** | **536,572** | **826,697** | **388,750** | **(437,947)** |
| **Net Change in Fund Balances** | **-** | **(170,146)** | **324,658** | **494,804** |
| **Fund Balances - Beginning** | **471,068** | **471,068** | **471,068** | **-** |
| **FUND BALANCES - ENDING** | **$ 471,068** | **$ 300,922** | **$ 795,726** | **$ 494,804** |

*See accompanying notes to basic financial statements*

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# CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Net Position
## Proprietary Funds
## September 30, 2019

| | Utility | Stormwater Drainage | Solid Waste |
|---|---|---|---|
| **ASSETS** | | | |
| **Current Assets:** | | | |
| Cash and Cash Equivalents | $ 18,506,881 | $ 965,487 | $ 783,013 |
| Accounts Receivable (Net) | 2,799,186 | 62,231 | 290,701 |
| Due from Other Governments | 1,305,369 | 460,054 | 22 |
| Inventories, at Cost | 53,485 | - | - |
| Prepaid Expenses | 46,568 | 3,098 | 13,343 |
| Total Current Assets | 22,711,489 | 1,490,870 | 1,087,079 |
| **Non-Current Assets:** | | | |
| **Restricted Assets** | | | |
| Cash and Cash Equivalents | 671,281 | - | - |
| Total Restricted Assets | 671,281 | - | - |
| **Property, Plant and Equipment:** | | | |
| Land and Improvements | 1,145,803 | 230,392 | - |
| Buildings and Structures | 30,317,887 | - | 333,163 |
| Infrastructure | 115,196,090 | 16,461,181 | 51,165 |
| Machinery and Equipment | 4,280,776 | 432,113 | 3,204,789 |
| Construction in Progress | 2,260,194 | 939,678 | - |
| Accumulated Depreciation | (67,251,156) | (3,854,650) | (2,153,495) |
| Net Property, Plant and Equipment: | 85,949,594 | 14,208,714 | 1,435,622 |
| Total Non-Current Assets | 86,620,875 | 14,208,714 | 1,435,622 |
| **Total Assets** | **109,332,364** | **15,699,584** | **2,522,701** |
| **DEFERRED OUTFLOW OF RESOURCES** | | | |
| Contributions to Pension Plan | 872,193 | 53,919 | 239,210 |
| Unamortized Loss on Refunding | 16,729 | - | - |
| **Total Deferred Outflow of Resources** | **888,922** | **53,919** | **239,210** |
| **LIABILITIES** | | | |
| **Current Liabilities:** | | | |
| Accounts Payable and Accrued Expenses | $ 1,542,674 | $ 140,657 | $ 436,992 |
| Customer Deposits | 671,281 | - | - |
| Notes and Revenue Bonds Payable, Current Portion | 3,239,308 | - | - |
| Unearned Revenues - Other | - | - | - |
| Due to Other Funds | - | - | - |
| Compensated Absences, Current Portion | 17,075 | 1,001 | 10,002 |
| Total Current Liabilities | 5,470,338 | 141,658 | 446,994 |

***(Continued)***

*See accompanying notes to basic financial statements*

| Municipal Marina | Visitor Information Center | Total Proprietary |
|---|---|---|
| $ 1,523,186 | $ 2,985,355 | $ 24,763,922 |
| 4,827 | 28,643 | 3,185,588 |
| 233,775 | - | 1,999,220 |
| 63,396 | 177,373 | 294,254 |
| 6,910 | 7,279 | 77,198 |
| 1,832,094 | 3,198,650 | 30,320,182 |
| - | 10 | 671,291 |
| - | 10 | 671,291 |
| - | - | 1,376,195 |
| 2,921,408 | 24,996,816 | 58,569,274 |
| 7,568,796 | 1,321,423 | 140,598,655 |
| 181,609 | 173,126 | 8,272,413 |
| - | 181,955 | 3,381,827 |
| (4,100,485) | (11,922,079) | (89,281,865) |
| 6,571,328 | 14,751,241 | 122,916,499 |
| 6,571,328 | 14,751,251 | 123,587,790 |
| **8,403,422** | **17,949,901** | **153,907,972** |
| 126,866 | 116,599 | 1,408,787 |
| - | 740,874 | 757,603 |
| **126,866** | **857,473** | **2,166,390** |
| $ 615,304 | $ 32,863 | $ 2,768,490 |
| - | 10 | 671,291 |
| - | 928,620 | 4,167,928 |
| - | - | - |
| 19,748 | - | 19,748 |
| 3,697 | 9,054 | 40,829 |
| 638,749 | 970,547 | 7,668,286 |

# CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Net Position
## Proprietary Funds
## September 30, 2019
**(Continued)**

| | Utility | Stormwate Drainage | Solid Waste |
|---|---|---|---|
| **LIABILITIES** | | | |
| **Non-Current Liabilities:** | | | |
| Net Pension Liability | $ 2,326,853 | $ 133,851 | $ 619,342 |
| Net OPEB Liability | 336,762 | 22,309 | 107,703 |
| Notes Payable, Less Current Portion | 6,707,123 | - | - |
| Revenue Bonds Payable, Less Current Portion | 6,733,000 | - | - |
| Compensated Absences, Less Current Portion | 395,273 | 19,721 | 130,530 |
| Total Non-Current Liabilities | 16,499,011 | 175,881 | 857,575 |
| **Total Liabilities** | **21,969,349** | **317,539** | **1,304,569** |
| **DEFERRED INFLOW OF RESOURCES:** | | | |
| Pension Plan | 213,012 | 11,822 | 62,309 |
| OPEB Plan | 140,732 | 10,188 | 42,600 |
| Total Deferred Inflow of Resources | **353,744** | **22,010** | **104,909** |
| **NET POSITION** | | | |
| Invested in Capital Assets, Net of Related Debt | 69,286,892 | 14,208,714 | 1,435,622 |
| Restricted | | | |
| Renewal and Replacement | 4,487,846 | - | - |
| Unrestricted | 14,123,455 | 1,205,240 | (83,189) |
| **Total Net Position** | **$ 87,898,193** | **$ 15,413,954** | **$ 1,352,433** |

*See accompanying notes to basic financial statements*

| Municipal Marina | Visitor Information Center | Total Proprietary |
|---|---|---|
| $ 338,123 | $ 284,643 | $ 3,702,812 |
| 46,992 | 48,901 | 562,667 |
| - | - | 6,707,123 |
| - | 19,905,971 | 26,638,971 |
| 84,177 | 112,734 | 742,435 |
| 469,292 | 20,352,249 | 38,354,008 |
| **1,108,041** | **21,322,796** | **46,022,294** |
| 32,522 | 29,652 | 349,317 |
| 20,370 | 20,951 | 234,841 |
| **52,892** | **50,603** | **584,158** |
| 6,571,328 | (5,342,476) | 86,160,080 |
| - | - | 4,487,846 |
| 798,027 | 2,776,451 | 18,819,984 |
| **$ 7,369,355** | **$ (2,566,025)** | **$ 109,467,910** |

# CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Revenues, Expenses and Changes in Fund Net Position
## Proprietary Funds
## For the Fiscal Year Ended September 30, 2019

| | Utility | Stormwater Drainage | Solid Waste |
|---|---|---|---|
| **OPERATING REVENUES** | | | |
| User Charges | $ 17,025,629 | $ 978,475 | $ 3,895,302 |
| Fees | 2,743,997 | - | 44,407 |
| Rental | - | - | - |
| Other | 93,174 | - | 15,754 |
| **Total Operating Revenues** | **19,862,800** | **978,475** | **3,955,463** |
| **OPERATING EXPENSES** | | | |
| Salaries, Wages and Employee Benefits | 4,512,097 | 331,188 | 1,267,338 |
| Utilities | 768,441 | 902 | 9,723 |
| Supplies and Materials | 703,966 | 13,451 | 209,680 |
| Contractual Services | 560,616 | 14,191 | 1,427,023 |
| Repairs and Maintenance | 1,090,105 | 34,176 | 312,612 |
| Cost of Goods Sold | - | - | - |
| Other | 453,176 | 20,993 | 53,741 |
| Administrative Overhead Charges | 2,430,819 | 334,508 | 497,098 |
| Depreciation and Amortization | 4,791,824 | 693,811 | 277,480 |
| **Total Operating Expenses** | **15,311,044** | **1,443,220** | **4,054,695** |
| **Operating Income (Loss)** | **4,551,756** | **(464,745)** | **(99,232)** |
| **NON-OPERATING REVENUES (EXPENSES)** | | | |
| Interest Income | 406,237 | 34,165 | 6,533 |
| Interest Expense and Fiscal Charges | (285,714) | - | - |
| Gain (Loss) on Sale of Capital Assets | 71,669 | - | 5,369 |
| Other | 405,548 | - | - |
| **Total Non-Operating Revenues (Expenses)** | **597,740** | **34,165** | **11,902** |
| **Income Before Contributions and Transfers** | **5,149,496** | **(430,580)** | **(87,330)** |
| **Capital Grants and Contributions** | 4,422,442 | 463,237 | 180,710 |
| **Transfers In** | 4,429,925 | 213,319 | 15,000 |
| **Transfers (Out)** | (5,388,923) | (263,168) | (286,208) |
| **Change in Net Position** | **8,612,940** | **(17,192)** | **(177,828)** |
| **Net Position - Beginning** | **79,285,253** | **15,431,146** | **1,530,261** |
| **Net Position - Ending** | **$ 87,898,193** | **$ 15,413,954** | **$ 1,352,433** |

*See accompanying notes to basic financial statements*

| Municipal Marina | Visitor Information Center | Total Proprietary |
|---|---|---|
| $ 3,425,099 | $ 756,675 | $ 26,081,180 |
| - | 3,923,255 | 6,711,659 |
| 13,684 | 978 | 14,662 |
| 25,683 | 73,687 | 208,298 |
| **3,464,466** | **4,754,595** | **33,015,799** |
| 697,523 | 1,021,542 | 7,829,688 |
| 90,828 | 136,080 | 1,005,974 |
| 32,985 | 37,044 | 997,126 |
| 5,625 | 164,925 | 2,172,380 |
| 69,574 | 249,278 | 1,755,745 |
| 1,412,478 | 305,594 | 1,718,072 |
| 155,075 | 104,454 | 787,439 |
| 240,079 | 230,784 | 3,733,288 |
| 208,762 | 1,068,548 | 7,040,425 |
| **2,912,929** | **3,318,249** | **27,040,137** |
| **551,537** | **1,436,346** | **5,975,662** |
| 33,290 | 79,847 | 560,072 |
| (142,614) | (866,054) | (1,294,382) |
| 1,560 | 138 | 78,736 |
| 29,048 | 188,427 | 623,023 |
| **(78,716)** | **(597,642)** | **(32,551)** |
| **472,821** | **838,704** | **5,943,111** |
| 2,200,284 | - | 7,266,673 |
| 27,031 | 955,296 | 5,640,571 |
| (168,358) | (1,546,703) | (7,653,360) |
| **2,531,778** | **247,297** | **11,196,995** |
| **4,837,577** | **(2,813,322)** | **98,270,915** |
| **$ 7,369,355** | **$ (2,566,025)** | **$ 109,467,910** |

# CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Cash Flows
## Proprietary Funds
## For the Fiscal Year Ended September 30, 2019

| | Utility | Stormwater | Waste |
|---|---|---|---|
| **INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | | | |
| **Cash Flows from Operating Activities:** | | | |
| Received from Customers | $ 18,388,981 | $ 682,281 | $ 4,531,906 |
| Payment to Suppliers for Goods and Services | (5,396,975) | (335,828) | (2,521,893) |
| Paid to Employees | (4,512,097) | (331,188) | (1,267,338) |
| Other Revenues (Expenses) | 405,548 | - | - |
| **Net Cash Flows from Operating Activities** | **8,885,457** | **15,265** | **742,675** |
| **Cash Flows from Capital and Related Financing Activities:** | | | |
| Principal Paid on Outstanding Bond Issues | (2,628,506) | - | - |
| Interest Paid on Outstanding Bond Issues | (415,927) | - | - |
| Acquisition and Construction of Capital Assets | (8,295,925) | (1,260,563) | (11) |
| Proceeds from Sale of Assets | 71,669 | - | 5,369 |
| Bond Costs | - | - | - |
| Proceeds from borrowing | 3,487,322 | - | - |
| Capital Contributions and Grants | 4,422,442 | 463,237 | 180,710 |
| **Net Cash Flows from Capital and Related Financing Activities** | **(3,358,925)** | **(797,326)** | **186,068** |
| **Cash Flows from Investing Activities:** | | | |
| Interest Income | 406,237 | 34,165 | 6,533 |
| **Net Cash Flows from Investing Activities** | **406,237** | **34,165** | **6,533** |
| **Cash Flows from Non-Capital Financing Activities:** | | | |
| Payments Under Interfund Loan Agreements | - | - | - |
| Transfers from Other Funds | 4,429,925 | 213,319 | 15,000 |
| Transfers (to) Other Funds | (5,388,923) | (263,168) | (286,208) |
| **Net Cash Flows from Non-Capital Financing Activities** | **(958,998)** | **(49,849)** | **(271,208)** |
| **Net Change in Cash and Cash Equivalents** | **4,973,771** | **(797,745)** | **664,068** |
| **Cash and Cash Equivalents at Beginning of Year** | **14,204,391** | **1,763,232** | **118,945** |
| **Cash and Cash Equivalents at End of Year** | **$ 19,178,162** | **$ 965,487** | **$ 783,013** |

***(Continued)***

*See accompanying notes to basic financial statements*

| Municipal Marina | Visitor Information Center | Total Proprietary |
|---|---|---|
| $ 5,320,288 | $ 4,753,593 | $ 33,677,049 |
| (2,039,150) | (1,273,591) | (11,567,437) |
| (697,523) | (1,021,542) | (7,829,688) |
| 29,048 | 188,427 | 623,023 |
| **2,612,663** | **2,646,887** | **14,902,947** |
| (3,420,000) | (850,692) | (6,899,198) |
| (142,614) | (871,445) | (1,429,986) |
| (1,204,505) | - | (10,761,004) |
| 1,560 | 138 | 78,736 |
| - | - | - |
| - | - | 3,487,322 |
| 2,200,284 | - | 7,266,673 |
| **(2,565,275)** | **(1,721,999)** | **(8,257,457)** |
| 33,290 | 79,847 | 560,072 |
| **33,290** | **79,847** | **560,072** |
| - | - | - |
| 27,031 | 955,296 | 5,640,571 |
| (168,358) | (1,546,703) | (7,653,360) |
| **(141,327)** | **(591,407)** | **(2,012,789)** |
| **(60,649)** | **413,328** | **5,192,773** |
| **1,583,835** | **2,572,037** | **20,242,440** |
| **$ 1,523,186** | **$ 2,985,365** | **$ 25,435,213** |

# CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Cash Flows
## Proprietary Funds
## For the Fiscal Year Ended September 30, 2019
**(Continued)**

| | Utility | Stormwater Drainage | Solid Waste |
|---|---|---|---|
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| **Net Operating Income** | **$ 4,551,756** | **$ (464,745)** | **$ (99,232)** |
| **Adjustments to Reconcile Net Operating Income to Net Cash Flows from Operating Activities:** | | | |
| Depreciation and Amortization | 4,791,824 | 693,811 | 277,480 |
| Provision for Uncollectible Accounts | 287,815 | 30,000 | 38,485 |
| Other Revenues (Expenses) | 405,548 | - | - |
| **Changes in Operating Assets and Liabilities:** | | | |
| Accounts Receivable | (1,532,436) | (296,194) | 576,443 |
| Inventories | (8,277) | - | - |
| Prepaids | 451 | 748 | (56) |
| Deferred Outflow of Resources | (117,641) | (9,557) | (31,929) |
| Accounts Payable and Compensated Absences | 382,757 | 55,816 | (36,173) |
| Net Pension Liability | 62,905 | 5,172 | 17,280 |
| Net OPEB liability | (70,981) | (5,558) | (20,319) |
| Deferred Inflow of Resources | 73,119 | 5,772 | 20,696 |
| Deposits Payable | 58,617 | - | - |
| Total Adjustments | **4,333,701** | **480,010** | **841,907** |
| **Net Cash Flows from Operating Activities** | **$ 8,885,457** | **$ 15,265** | **$ 742,675** |

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

Amortization of unamortized bond refunding loss to interest expense of $135,603

*See accompanying notes to basic financial statements*

| Municipal Marina | Visitor Information Center | Total Proprietary |
|---|---|---|
| **$ 551,537** | **$ 1,436,346** | **$ 5,975,662** |
| 208,762 | 1,068,548 | 7,040,425 |
| - | - | 356,300 |
| 29,048 | 188,427 | 623,023 |
| | | - |
| 1,855,822 | 5,752 | 609,387 |
| 11,217 | (28,448) | (25,508) |
| (588) | (749) | (194) |
| (17,113) | (19,113) | (195,353) |
| (35,536) | (7,952) | 358,912 |
| 9,261 | 10,344 | 104,962 |
| (10,628) | (10,816) | (118,302) |
| 10,881 | 11,302 | 121,770 |
| - | 10 | 58,627 |
| - | (6,764) | (6,764) |
| **2,061,126** | **1,210,541** | **8,927,285** |
| **$ 2,612,663** | **$ 2,646,887** | **$ 14,902,947** |

# CITY OF ST. AUGUSTINE, FLORIDA
## Statement of Fiduciary Net Position
## Fiduciary Funds
## September 30, 2019

| | Employee Retirement Funds |
|---|---|
| **ASSETS** | |
| Cash and Short-Term Investments | $ 2,473,725 |
| Receivables: | |
| Interest and Dividends | |
| Due from State | 29,004 |
| **Total Receivables** | 29,004 |
| Prepaid Expense | 650 |
| Investments, at Fair Value: | |
| Fixed income securities | 13,069,153 |
| Equity securities | 47,730,558 |
| Alternative strategies | 3,867,568 |
| Real Estate Fund | 11,848,248 |
| **Total Investments** | 76,515,527 |
| **Total Assets** | **79,018,906** |
| **LIABILITIES** | |
| Expenses Payable | 51,413 |
| **Total Liabilities** | **51,413** |
| **NET POSITION, Restricted For Pensions** | **$ 78,967,493** |

*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, 2019

| | Employee Retirement Funds |
|---|---|
| **ADDITIONS** | |
| **Contributions:** | |
| Members | $ 750,951 |
| City | 3,988,500 |
| State Insurance Premium Tax from General Fund | 446,204 |
| **Total Contributions** | 5,185,655 |
| **Other Income** | |
| Other Income | 23,493 |
| **Total Other Income** | 23,493 |
| **Investment Income:** | |
| Net Increase in Fair Value of Investments | 556,492 |
| Interest and Dividends on Investments | 1,843,695 |
| **Total Investment Income** | 2,400,187 |
| **Less Investment Expenses** | 232,559 |
| **Net Income from Investing Activities** | 2,167,628 |
| **Total Additions** | **7,376,776** |
| **DEDUCTIONS** | |
| Benefit Payments | 4,702,844 |
| Termination Payments | 161,452 |
| DROP Payments | - |
| Administrative Expenses | 198,659 |
| **Total Deductions** | **5,062,955** |
| **Change in Net Position** | **2,313,821** |
| **Net Position - Beginning** | **76,653,672** |
| **NET POSITION - ENDING** | **$ 78,967,493** |

*See accompanying notes to basic financial statements*

## 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.

**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. **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.

c. **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 Agencies (CRA) are 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 funds receive this amount of money from each taxing entity yearly.

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

d. **Capital Projects Fund**
The City utilizes a Capital Projects Fund internally to segregate activity that is not an ordinary part of the general fund. At year-end the City combines the capital projects fund with the general fund. When necessary, the City uses this fund to account for the acquisition or contrstruction of major capital facilities (other than those financed by Proprietary Funds).

**e. Permanent Fund**
Permanent fund is 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, maintenance and construction of the City-owned solid waste pick-up and disposal service.

**d. Municipal Marina Fund**
The Marina Fund accounts for operation, maintenance and construction of the City-owned Municipal Marina facilities.

**e. Visitor Information Center Fund**
The Visitor Information Center Fund accounts for the operation, maintenance and construction 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.

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

**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.

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 by various levels of input as described in Note 2.B.

**F. Fair Value Measurement and Application**
GASB 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.

**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**

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 inventory items are recorded as expenditures at the time they are withdrawn from central stores. The inventory value has been recorded as an asset, offset by a reserve in an equal amount. Inventories 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 are valued at their estimated fair market value on the date donated. 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.

**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. |
| Fire Department Employees: | 120 hours per year with 5 years of 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. |

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.

**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.

**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 classifications are an example of ones 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 used 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.

**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, 2019 are as follows:

| | Original Cost | Accumulated Amortization | Unamortized Costs |
|---|---|---|---|
| Beginning of year | $ 6,187,780 | $ (1,733,535) | $ 4,454,245 |
| Current year additions | - | (381,563) | (381,563) |
| Current year retirements | - | - | - |
| End of year | $ 6,187,780 | $ (2,115,098) | 4,072,682 |

**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, 2019, the funds received $655,559 in property tax revenue and a $952,919 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 applies an administrative charge to Proprietary Funds for administrative services and overhead costs, which is included in direct expenses.

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

**W. Future Accounting Pronouncements**

a. 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.
b. 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.
c. Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Dire Placements." The requirements of this Statement will take effect for reporting periods starting after December 15, 2019.
d. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period." The requirements of this Statement will take effect for reporting periods starting after December 15, 2019.
e. Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement will take effect for reporting periods starting after December 15, 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, 2019, the carrying amount of cash on hand was $2,167,309 and the related bank balance was $2,184,643. 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 $37,210,941 maturity as of September 30, 2019. 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, 2019. A second account with a qualified public depository was established by the City in 2018. This account held a balance of $0 as of September 30, 2019 due to the account being closed during the fiscal year.

**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.

**NOTE 2. DEPOSITS AND INVESTMENTS: (continued)**

| | September 30, 2019 | 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 Securities | $ 4,867,279 | $ - | $ 4,867,279 | $ - |
| Equity Securities | 26,784,534 | - | 26,784,534 | - |
| Alternative Strategies | 3,203,227 | - | 3,203,227 | - |
| Real Estate Funds | 7,816,863 | - | - | 7,816,863 |
| Investment at Fair Value | $ 42,671,903 | $ - | $ 34,855,040 | $ 7,816,863 |
| **Police Pension Plan** | | | | |
| Fixed Income Securities | $ 3,546,230 | $ 156,195 | $ 3,390,035 | $ - |
| Equity Securities | 13,039,916 | 6,425,116 | 6,614,800 | - |
| Alternative Strategies | - | - | - | - |
| Real Estate Funds | 4,031,385 | - | - | 4,031,385 |
| Investment at Fair Value | $ 20,617,531 | $ 6,581,311 | $ 10,004,835 | $ 4,031,385 |
| **Fire Pension Plan** | | | | |
| Fixed Income Securities | $ 4,655,644 | $ 2,124,191 | $ 2,531,453 | $ - |
| Equity Securities | 7,906,108 | 7,305,560 | 600,548 | - |
| Alternative Strategies | 664,341 | - | 664,341 | - |
| Real Estate Funds | - | - | - | - |
| Investment at Fair Value | $ 13,226,093 | $ 9,429,751 | $ 3,796,342 | $ - |
| Total Investment at Fair Value | $ 76,515,527 | $ 16,011,062 | $ 48,656,217 | $ 11,848,248 |

**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, 2019, the General Employee's Pension Plan had the following fixed income investments and maturities at PAR value. :

| | | Investment Maturities (in Years) | | | |
|---|---|---|---|---|---|
| Investment Type | PAR Value | Less Than 1 | Between 1 and 5 | Between 6 and 10 | More Than 10 |
| Fixed | $ 4,586,262 | $ 300,000 | $ 1,826,061 | $ 1,026,684 | $ 1,433,517 |

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, 2019, the Police Officer's Pension Plan had the following investments and maturities:

| Investment Type | % of Fund | Fair Value | Rating | Effective Duration |
|---|---|---|---|---|
| Carillon Core Plus | 47.61% | $ 1,688,216 | AAA-B | 5.80 |
| T. Rowe Price Spectrum | 47.99% | 1,701,819 | AAA-B or below | 4.34 |
| iShares Short Treasury | 4.40% | 156,195 | AAA | N/A |
| | 100.00% | $ 3,546,230 | | |

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.

**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, 2019, the Firefighter Pension Plan held the following fixed income investments:

| Investment Type | % of Fund | Fair Value | Rating | Effective Duration |
|---|---|---|---|---|
| US Government Securities & Agencies | 41.4% | $ 2,124,191 | AA | 10.0-15.0 |
| Corporate Bonds | 37.4% | 1,921,933 | A | 11.0 |
| International fixed income investment | 11.9% | 609,521 | BBB-A | 2.0-5.0 |
| Temporary investment funds | 9.3% | 479,238 | AAA | Daily |
| | 100% | $ 5,134,883 | | |

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, 2019, consist of the following:

| | Governemental Activities | Business-Type Activities | Total |
|---|---|---|---|
| Accounts | $ 1,039,923 | $ 3,185,588 | $ 4,225,511 |
| Intergovernmental | 32,630 | 1,999,220 | 2,031,850 |
| Gross Receivables | $ 1,072,553 | $ 5,184,808 | $ 6,257,361 |

**NOTE 4. CAPITAL ASSETS:**

The following is a summary of the changes in capital assets for the fiscal year ended September 30, 2019:

| Governmental Activities | Balance 09/30/18 | Increases | Decreases | Balance 09/30/19 |
|---|---|---|---|---|
| Capital Assets Not Being Depreciated: | | | | |
| Land and Improvements | $ 8,046,036 | $ 239,506 | $(1,486,850) | $ 6,798,692 |
| Construction in Progress | 222,773 | 322,506 | (214,655) | 330,624 |
| Total Capital Assets Not Being Depreciated | 8,268,809 | 562,012 | (1,701,505) | 7,129,316 |
| Other Capital Assets: | | | | |
| Buildings | 21,542,535 | 88,052 | (17,741) | 21,612,846 |
| Infrastructure | 23,320,645 | 1,132,403 | (289,568) | 24,163,480 |
| Furniture and Other Equipment | 9,482,540 | 946,874 | (373,285) | 10,056,129 |
| Total Other | 54,345,720 | 2,167,329 | (680,594) | 55,832,455 |
| Less Accumulated Depreciation For: | | | | |
| Buildings | (12,825,279) | (512,588) | - | (13,337,867) |
| Infrastructure | (8,900,239) | (808,401) | - | (9,708,640) |
| Furniture and Other Equipment | (6,955,251) | (740,042) | 288,099 | (7,407,194) |
| Total Accumulated Depreciation | (28,680,769) | (2,061,031) | 288,099 | (30,453,701) |
| Other Capital Assets, Net | 25,664,951 | 106,298 | (392,495) | 25,378,754 |
| **TOTAL** | $ 33,933,760 | $ 668,310 | $(2,094,000) | $ 32,508,070 |

Depreciation was allocated to Governmental Activities as follows:

| | |
|---|---|
| General Government | $ 1,934,401 |
| Public Safety | 15,274 |
| Physical Environment | 111,356 |
| Transportation | - |
| Culture & Recreation | - |
| **Total** | $ 2,061,031 |

Construction in progress is composed of the following at September 30, 2019:

| | |
|---|---|
| Charlotte Street Reconstruction | $ 228,646 |
| Mobility and Parking Improvements | 50,451 |
| Computer Server Project | 29,031 |
| Tolomato Lot Improvement | 20,451 |
| Seawall Reconstruction | 2,045 |
| **Total** | $ 330,624 |

**NOTE 4. CAPITAL ASSETS: (continued)**

**Business-Type Activities**

| | Balance 09/30/18 | Increases | Decreases | Balance 09/30/19 |
|---|---|---|---|---|
| Capital Assets Not Being Depreciated: | | | | |
| Land and Improvements | $ 1,145,803 | $ 230,392 | $ - | $ 1,376,195 |
| Construction in Progress | 5,747,757 | 1,035,014 | (3,400,944) | 3,381,827 |
| Total Capital Assets Not Being Depreciated | 6,893,560 | 1,265,406 | (3,400,944) | 4,758,022 |
| Other Capital Assets: | | | | |
| Buildings | 58,837,840 | 2,395 | (270,960) | 58,569,275 |
| Infrastructure | 128,188,979 | 13,047,676 | (638,002) | 140,598,653 |
| Furniture and Other Equipment | 8,092,975 | 428,336 | (248,898) | 8,272,413 |
| Total Other | 195,119,794 | 13,478,407 | (1,157,860) | 207,440,341 |
| Less Accumulated Depreciation For: | | | | |
| Buildings | (29,818,774) | (2,016,503) | - | (31,835,277) |
| Infrastructure | (48,215,480) | (4,328,727) | 303,066 | (52,241,141) |
| Furniture and Other Equipment | (4,783,181) | (695,195) | 272,930 | (5,205,446) |
| Total Accumulated Depreciation | (82,817,435) | (7,040,425) | 575,996 | (89,281,864) |
| Other Capital Assets, Net | 112,302,359 | 6,437,982 | (581,864) | 118,158,477 |
| **TOTAL** | $ 119,195,919 | $7,703,388 | ($3,982,818) | $122,916,499 |

Depreciation was allocated to Business-Type Activities as follows:

| | |
|---|---|
| Utility Fund | $ 4,791,824 |
| Stormwater Drainage Fund | 693,811 |
| Solid Waste Fund | 277,480 |
| Municipal Marina Fund | 208,762 |
| Visitor Information Center | 1,068,548 |
| **Total** | $ 7,040,425 |

**NOTE 4. CAPITAL ASSETS: (continued)**

Construction in progress is composed of the following at September 30, 2019:

| | | |
|---|---|---|
| Charlotte Street Reconstruction Project | $ | 946,495 |
| Construction Bond Capitalized Interest | | $519,893 |
| Tideflex Valves Improvements | | 452,465 |
| May Street Intersection (Phase II) | | 381,926 |
| West Augustine Legislative Funding | | 292,445 |
| Lincolnville Drainage Project 2 | | 218,195 |
| R0218 Well D-3 Invest & Repairs | | 182,317 |
| Coquina Avenue Outfall Improvement Rollup | | 102,074 |
| Wastewater Treatment Plant Headworks Structural Rehabilitation | | 85,575 |
| S Whitney & W King Stormwater Improvement | | 83,679 |
| 2017 Stormwater Project | | 33,931 |
| Lincolnville Drainage Project 1 | | 18,868 |
| St Francis Sewer Replacement (R0228) | | 16,800 |
| Wastewater Treatment Plant Motor Control Center 2 Replacement | | 15,588 |
| Water Treatment Plant Filter Building Rehabilitation | | 15,489 |
| Community Development Block Grant Project 1 | | 12,617 |
| Court Theophila-Edna Project | | 3,470 |
| **Total** | $ | 3,381,827 |

**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, 2019, 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 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.

## 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, 2019, the City had outstanding commitments of approximately $5,237,193 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, 2019 is as follows:

| | Capital Improvement Revenue Bonds Series 2011B | | |
|---|---|---|---|
| Year Ended September 30, | Principal | Interest | Total |
| 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 | 361,141 | 120,618 | 481,759 |
| 2025-2029 | 2,039,776 | 370,291 | 2,410,067 |
| 2030-2033 | 464,801 | 20,335 | 485,136 |
| | $ 4,193,244 | $ 1,111,603 | $ 5,304,847 |

## 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, 2019 is as follows:

| | Capital Improvement Revenue Bonds Series 2013 | | |
|---|---|---|---|
| Year Ended September 30, | Principal | Interest | Total |
| 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 | 8,525 | 75,297 | 83,822 |
| 2025-2029 | 48,432 | 371,060 | 419,492 |
| 2030-2034 | 84,130 | 359,037 | 443,167 |
| 2035-2039 | 937,500 | 255,186 | 1,192,686 |
| 2040-2042 | 438,750 | 33,187 | 471,937 |
| | $ 1,549,199 | $ 1,397,381 | $ 2,946,580 |

**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 porjects of the City including without limitation, capital improvevments 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, 2019 is as follows:

| | Capital Improvement Revenue Bonds Series 2017 | | |
|---|---|---|---|
| Year Ended September 30, | Principal | Interest | Total |
| 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 | 183,936 | 819,032 | 1,002,968 |
| 2025-2029 | 18,866 | 4,057,899 | 4,076,765 |
| 2030-2034 | 1,084,747 | 3,846,138 | 4,930,885 |
| 2035-2039 | 10,267,374 | 2,805,724 | 13,073,098 |
| 2040-2043 | 4,862,492 | 367,635 | 5,230,127 |
| | $ 17,082,413 | $15,240,281 | $ 32,322,694 |

**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 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, 2019 is as follows:

**NOTE 6. LONG-TERM DEBT: (continued)**

| Year Ended September 30, | Capital Improvement Revenue Bonds Series 2011B Principal | Interest | Total |
|---|---|---|---|
| 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 | 178,859 | 59,738 | 238,597 |
| 2025-2029 | 1,010,224 | 183,390 | 1,193,614 |
| 2030-2033 | 230,199 | 10,071 | 240,270 |
| | $ 2,076,756 | $ 550,534 | $ 2,627,290 |

**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, 2019 is as follows

| Year Ended September 30, | Water & Sewer Revenue Refunding Bonds Series 2012 Principal | Interest | Total |
|---|---|---|---|
| 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 |
| | $ 6,640,000 | $ 786,150 | $ 7,426,150 |

## 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, 2019 is as follows:

| | Capital Improvement & Refunding Revenue Bonds Series 2013 | | |
|---|---|---|---|
| Year Ended September 30, | Principal | Interest | Total |
| 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 | 791,475 | 625,003 | 1,416,478 |
| 2025-2029 | 4,496,568 | 2,621,440 | 7,118,008 |
| 2030-2034 | 7,810,870 | 1,505,213 | 9,316,083 |
| 2035-2039 | 312,500 | 85,064 | 397,564 |
| 2040-2042 | 146,250 | 11,063 | 157,313 |
| | $ 16,515,801 | $ 7,573,069 | $ 24,088,870 |

**NOTE 6. LONG-TERM DEBT: (continued)**

**Water and Sewer Revenue Refunding Bonds, Series 2016:**

On July 15th, 2016, the City issued Series 2016 Bond 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.

**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, 2019 is as follows:

| Year Ended September 30, | Water & Sewer Revenue Refunding Bonds Series 2016 Principal | Interest | Total |
|---|---|---|---|
| 2020 | - | 28,905 | 28,905 |
| 2021 | 2,050,000 | 28,905 | 2,078,905 |
| 2022 | - | - | - |
| 2023 | - | - | - |
| | $ 2,050,000 | $ 57,810 | $ 2,107,810 |

**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 porjects of the City including without limitation, capital improvevments 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, 2019 is as follows:

| Year Ended September 30, | Capital Improvement & Refunding Revenue Bonds Series 2017 Principal | Interest | Total |
|---|---|---|---|
| 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 | 11,064 | 49,268 | 60,332 |
| 2025-2029 | 1,134 | 244,101 | 245,235 |
| 2030-2034 | 65,253 | 231,362 | 296,615 |
| 2035-2039 | 617,626 | 168,776 | 786,402 |
| 2040-2043 | 292,508 | 22,115 | 314,623 |
| | $ 1,027,587 | $ 916,769 | $ 1,944,356 |

**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 $274,502 and pledged revenues were $7,343,735. At September 30, 2019, principal and interest to maturity in 2032 to be paid from pledged future revenues totaled $4,098,455. As of September 30, 2019, outstanding principal, including capitalized interest, was $7,244,572. 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, 2019 are as follows:

| | State Revolving Fund Loan DW 550410 Series 2017 | | |
|---|---|---|---|
| Year Ended September 30, | Principal | Interest | Total |
| 2020 | 537,445 | 11,559 | 549,004 |
| 2021 | 538,145 | 10,859 | 549,004 |
| 2022 | 538,813 | 10,191 | 549,004 |
| 2023 | 539,481 | 9,523 | 549,004 |
| 2024 | 540,126 | 8,878 | 549,004 |
| 2025-2029 | 2,710,800 | 34,220 | 2,745,020 |
| 2030-2032 | 1,839,762 | 13,933 | 1,853,695 |
| | $ 7,244,572 | $ 99,163 | $ 7,343,735 |

### NOTE 7. CHANGES IN LONG-TERM DEBT:

| | Balance 09/30/18 | Increases | Decreases | Balance 09/30/19 | Current Portion |
|---|---|---|---|---|---|
| **General Long-Term Debt & Obligations** | | | | | |
| Capital Improvement and Refunding Revenue Bonds | $23,294,165 | $ - | $ (469,311) | $22,824,854 | $ 472,866 |
| Unamortized Premium (Discount) | 2,207,866 | - | (94,492) | 2,113,374 | 94,493 |
| Capital Lease Obligation | 46,283 | | (46,283) | - | - |
| Accrued Compensated Absences | 2,573,462 | 1,767,062 | (1,344,305) | 2,996,219 | 104,465 |
| Net Pension Liability: | 5,308,379 | 767,729 | - | 6,076,108 | - |
| Net OPEB Obligation | 1,414,219 | - | (257,160) | 1,157,059 | - |
| Total General Long-Term Debt & Obligatons | $ 34,844,374 | $ 2,534,791 | $(2,211,551) | $35,167,614 | $ 671,824 |
| **Proprietary Fund Long-Term Debt & Obligations** | | | | | |
| Capital Improvement and Refunding Revenue Bonds | $20,470,835 | $ - | $(850,691) | $ 19,620,144 | $ 872,134 |
| Water and Sewer Revenue Bonds | 11,050,000 | - | (2,360,000) | 8,690,000 | 2,455,000 |
| Taxable Capital Improvement Revenue Note | 3,420,000 | - | (3,420,000) | - | - |
| Revolving Fund Loan DW 550410 | 4,025,754 | 3,487,324 | (268,506) | 7,244,572 | 537,447 |
| Unamortized (Premium) Discount | 2,246,379 | - | (287,073) | 1,959,306 | 303,347 |
| Accrued Compensated Absences | 675,753 | 571,362 | (463,851) | 783,264 | 40,829 |
| Net Pension Liability | 3,597,850 | 104,962 | - | 3,702,812 | - |
| Net OPEB Obligation | 680,969 | - | (118,302) | 562,667 | - |
| Total Proprietary Long-Term Debt & Obligatons | $ 46,167,540 | $ 4,163,648 | $(7,768,423) | $ 42,562,765 | $4,208,757 |
| Total Long-Term Debt & Obligations | $ 81,011,914 | $ 6,698,439 | $(9,979,974) | $ 77,730,379 | $ 4,880,581 |

## NOTE 8. INTERFUND RECEIVABLES, PAYMENTS, AND TRANSFERS:

A. As of September 30, 2019, interfund payments and transfers are as follows:

| Fund Type/Fund | Transfer-in | Transfers-out |
|---|---|---|
| **GOVERNMENTAL FUNDS** | | |
| General Fund | $ 3,561,708 | $ 3,725,173 |
| Debt Service Fund | 1,622,426 | - |
| Special Revenue Fund-HACRA | 564,169 | 955,296 |
| Special Revenue Fund-LCRA | 388,750 | - |
| Capital Projects Fund | 556,205 | - |
| Permanent Fund | - | - |
| **PROPRIETARY FUNDS** | | |
| Utility Fund | 4,429,925 | 5,388,923 |
| Stormwater Fund | 213,319 | 263,168 |
| Solid Waste Fund | 15,000 | 286,208 |
| Municipal Marina Fund | 27,031 | 168,358 |
| Visitor Information Center | 955,296 | 1,546,703 |
| | $ 12,333,829 | $ 12,333,829 |

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.

| Fund Type/Fund | Adminstrative Overhead Charges | Adminstrative Overhead Expenses |
|---|---|---|
| **GOVERNMENTAL FUNDS** | | |
| General Fund | $ 3,733,288 | $ - |
| **PROPRIETARY FUNDS** | | |
| Utility Fund | - | 2,430,819 |
| Stormwater Fund | - | 334,508 |
| Solid Waste Fund | - | 497,098 |
| Municipal Marina Fund | - | 240,079 |
| Visitor Information Center | - | 230,784 |
| | $ 3,733,288 | $ 3,733,288 |

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

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

B. As of September 30, 2019, interfund receivables are as follows:

| Fund Type/Fund | Due to | Due from |
|---|---|---|
| **GOVERNMENTAL FUNDS** | | |
| General Fund | $ 80,552 | $ 100,648 |
| Debt Service Fund | - | - |
| Special Revenue Fund-HACRA | - | - |
| Special Revenue Fund-LCRA | - | - |
| Permanent Fund | 348 | - |
| **PROPRIETARY FUNDS** | | |
| Utility Fund | - | - |
| Stormwater Fund | - | - |
| Solid Waste Fund | - | - |
| Municipal Marina Fund | 19,748 | - |
| Visitor Information Center | - | - |
| | $ 100,648 | $ 100,648 |

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:

| Year Ending September 30 | Amount |
|---|---|
| 2020 | 1,247,951 |
| 2021 | 1,285,389 |
| 2022 | 1,323,951 |
| Total future minimum rentals | $ 3,857,291 |

## 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, 2019, employee membership data related to the pension plans were:

| | GERS | PORS | FFRS | Total |
|---|---|---|---|---|
| Active Participants | 242 | 52 | 32 | 326 |
| Inactive Members or Beneficiaries Receiving Benefits | 152 | 27 | 24 | 203 |
| Drop Retirees | - | 1 | - | 1 |
| Disabled Members | - | 3 | 2 | 5 |
| Vested Terminated | 15 | 8 | 4 | 27 |
| Inactive or Limited Participants | 37 | 2 | - | 39 |
| Total Participants | **446** | **93** | **62** | **601** |

| | | | | |
|---|---|---|---|---|
| Total Covered Payroll | $11,360,507 | $3,428,854 | $2,040,395 | $16,829,756 |

### 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.

**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, 2019, the balance of the Police Officers' Retirement System DROP plan is $43,445.

**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, 2019, 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.

**NOTE 10. RETIREMENT SYSTEMS: (continued)**

**A. Actuarial Assumptions**

The total pension liability was determined by actuarial valuations as of October 01, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

| | GERB | PORS | FFRS |
|---|---|---|---|
| Inflation | 3.00% | 3.00% | 2.50% |
| Salary Increases | Service based | Service based | Service based |
| Investment Rate of return, including inflation | 7.60% | 7.60% | 7.50% |
| Mortality | Table 1 | Table 1 | Table 2 |

**Mortality Table 1:**

Mortaility 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:**

Mortaility 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

**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:

Development of Long Term Discount Rate – General Employee Retirement System

| | Inflation | Policy Allocation | Long Term Expected Real Rate of Return |
|---|---|---|---|
| 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% |

Development of Long Term Discount Rate – Police Officer Retirement System

| | Inflation | Policy Allocation | Long Term Expected Real Rate of Return |
|---|---|---|---|
| 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% |

Development of Long Term Discount Rate – Fire Fighters Retirement System

| | Inflation | Policy Allocation | Long Term Expected Real Rate of Return |
|---|---|---|---|
| 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% |

**NOTE 10. RETIREMENT SYSTEMS: (continued)**

*Discount Rate*: The discount rate used to measure the total pension liability was 7.60% 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 7.60%) | $ 22,454,277 | $ 9,059,115 | $ (474,056) |
| PORS (current rate of 7.60%) | $ 3,017,531 | $ 671,245 | $ (1,475,439) |
| FFRS (current rate of 7.50%) | $ 1,760,592 | $ 48,561 | $ (1,375,581) |

**NOTE 10. RETIREMENT SYSTEMS: (continued)**

**Statement of Fiduciary Net Position (FNP)**

| | GERS | PORS | FFRS | Total |
|---|---|---|---|---|
| Assets | | | | |
| Cash & Cash Equivalents | $ 1,204,156 | $ 790,331 | $ 479,238 | $ 2,473,725 |
| Receivables | - | - | 29,004 | 29,004 |
| Fixed Income | 4,867,279 | 3,546,230 | 4,655,644 | 13,069,153 |
| Equities | 26,784,534 | 13,039,916 | 7,906,108 | 47,730,558 |
| Real Estate | 7,816,863 | 4,031,385 | - | 11,848,248 |
| Alternative Strategies | 3,203,227 | - | 664,341 | 3,867,568 |
| Prepaid | - | - | 650 | 650 |
| Total Assets | $ 43,876,059 | $ 21,407,862 | $ 13,734,985 | $ 79,018,906 |
| Liabilities | | | | |
| Accounts Payable | $ 16,735 | $ 19,349 | $ 15,329 | $ 51,413 |
| Total Liabilities | $ 16,735 | $ 19,349 | $ 15,329 | $ 51,413 |
| Net Position Held In Trust For Pension Benefits – (a) | $ 43,859,324 | $ 21,388,513 | $ 13,719,656 | $ 78,967,493 |

**Statement of Changes in Total Pension Liability**

| | GERS | PORS | FFRS | Total |
|---|---|---|---|---|
| Service cost at 10/01/18 | $ 1,212,444 | $ 548,320 | $ 325,027 | $ 2,085,791 |
| Interest | 3,899,090 | 1,619,097 | 964,117 | 6,482,305 |
| Change in Excess State Money | - | - | - | - |
| Share Plan Allocation | - | - | 11,011 | 11,011 |
| Changes in Benefit Terms | - | - | - | - |
| Differences between Expected and Actual Experience | (690,749) | (413,933) | 84,337 | (1,020,345) |
| Changes to Assumptions | 279,598 | 212,449 | - | 492,047 |
| Benefit Payments, including Refunds Of Employee Contributions | (3,076,009) | (1,045,032) | (743,255) | (4,864,296) |
| Net Change in Total Pension Liability | $ 1,624,374 | $ 920,901 | $ 641,237 | $ 3,183,512 |
| Total Pension Liability at 10/01/18 | $51,294,064 | $ 21,138,857 | $ 13,126,980 | $ 85,559,901 |
| Total Pension Liability at 09/30/19 (b) | $52,918,438 | $ 22,059,758 | $ 13,768,217 | $ 88,746,413 |
| Net Pension Liability (a) – (b) | $(9,059,114) | $ (671,245) | $ (48,561) | $ (9,778,920) |

**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.

**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, 2019, the City made an actuarial contribution of 24.94 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, 2019, 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 16.14 percent during the fiscal year ended September 30, 2019.

**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 $184,434.

Effective September 22, 2008, contributions by retirement system members are based on 5 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 16.58 percent during the fiscal year ended September 30, 2019, in addition to the ordinance-required contribution of 3.5 percent.

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

**C. Concentrations**

As of September 30, 2019, the Plans had no investments that exceeded five percent of the Plans' net position as of that date.

For the year September 30, 2019, the City recognized pension expense as follows:

| | |
|---|---|
| General Employees' Pension Plan | $ 2,814,311 |
| Police Officers' Pension Plan | 438,439 |
| Fire Fighters' Pension Plan | 375,329 |
| Total | $ 3,628,079 |

At September 30, 2019 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 | $ 781,610 | $ 563,955 | $ 403,205 | $1,748,770 |
| Changes in Assumption | 1,348,367 | 593,552 | 147,404 | 2,089,323 |
| Net difference between projected and actual earnings on investments | 1,980,222 | 595,026 | 384,343 | 2,959,591 |
| | $4,110,199 | $1,752,533 | $ 934,952 | $6,797,684 |

| Deferred Inflow of Resources: | | | | |
|---|---|---|---|---|
| Differences between expected and actual experience | $ 552,600 | $ 380,812 | $ - | $ 933,412 |
| Changes in Assumption | - | - | - | - |
| Net difference between projected and actual earnings on investments | 813,099 | 605,369 | 317,449 | 1,735,917 |
| | $1,365,699 | $ 986,181 | $ 317,449 | $2,669,329 |

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 |
|---|---|---|---|---|
| 2020 | $ 827,502 | $ (2,895) | $ 114,222 | $ 938,829 |
| 2021 | 802,688 | 105,767 | 162,774 | 1,071,229 |
| 2022 | 711,169 | 273,221 | 163,602 | 1,147,992 |
| 2023 | 403,141 | 319,703 | 162,848 | 885,692 |
| 2024 | - | 99,341 | 14,057 | 113,398 |
| 2025 | - | (28,785) | - | (28,785) |
| | $2,744,500 | $ 766,352 | $ 617,503 | $4,128,355 |

## 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, 2019 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 specically identified in GASB Statement 75 as the only apporiat method for determining a plan's Total OPEB Liability (TOL), which is the portion of the present value of befefits 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, 2019, there were 321 future retirees, 13 retired and disabled participants receiving benefits, no spouses receiving benefits and no other dependents receiving benefits for a total of 334 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 $438,632 for the year ended September 30, 2019. 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 3.75% 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.

**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, 2018

Actuarial cost method.....Individual Entry Age

Medical Inflation rate…….……..5%

Discount rate……..…3.75% per annum

Aging Factor…….…….…Under 65 65-85

3.00% 1.50%

Plan Expenses……Assumed payble outside of plan.

Payroll Growth Rate……..4.00%

Projected Salary Increases…….N/A

Healthcare Trend Rates.....5.0%

Ad hoc post-employment benefit changes.....None

Retirement Rates Based Service and Age

| | General Employee | | |
|---|---|---|---|
| | Years of Service | | |
| Age | 5-9 | 10-24 | 25+ |
| 54 and under | 0% | 0% | 0% |
| 55-59 | 5% | 5% | 5% |
| 60-61 | 5% | 15% | 15% |
| 62-63 | 5% | 25% | 25% |
| 64-65 | 25% | 40% | 75% |
| 66 | 25% | 40% | 40% |
| 67-68 | 50% | 40% | 40% |
| 69 | 50% | 100% | 100% |
| 70 and over | 100% | 100% | 100% |

| | Police | | | | |
|---|---|---|---|---|---|
| | 20% immediate at retirement, 80% 5-year DROP | | | | |
| | Years of Service | | | | |
| Age | 10-24 | 25 | 26-28 | 29 | 30+ |
| 45 and under | 0% | 0% | 0% | 0% | 0% |
| 46-51 | 0% | 10% | 10% | 10% | 10% |
| 52-54 | 0% | 20% | 20% | 20% | 20% |
| 55-56 | 25% | 50% | 50% | 50% | 50% |
| 57-59 | 50% | 50% | 50% | 50% | 50% |
| 60 and over | 100% | 100% | 100% | 100% | 100% |

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

Retirement Rates Based Service and Age (continued)

| Fire | |
|---|---|
| 20% immediate at retirement, 80% 5-year DROP | |
| #Years After 1st Eligibility for Normal Retirement | Rate |
| 0 | 33% |
| 1 | 33% |
| 2+ | 100% |

Termination Rates Based on Age:

| | General Employee | | | | | | |
|---|---|---|---|---|---|---|---|
| | Years of Service - Male | | | | | | |
| Age | 0 | 0-1 | 1-2 | 2-3 | 3-4 | 4-5 | 5+ |
| Under 30 | 35.4% | 24.6% | 17.5% | 18.2% | 14.3% | 17.6% | 8.0% |
| 30-54 | 35.4% | 24.6% | 17.5% | 18.2% | 14.3% | 17.6% | 4.5% |
| 55+ | 35.4% | 24.6% | 17.5% | 18.2% | 14.3% | 17.6% | 7.1% |
| | Years of Service - Female | | | | | | |
| Age | 0 | 0-1 | 1-2 | 2-3 | 3-4 | 4-5 | 5+ |
| Under 30 | 33.3% | 34.5% | 5.0% | 19.0% | 7.1% | 5.0% | 3.0% |
| 30-54 | 33.3% | 34.5% | 5.0% | 19.0% | 7.1% | 5.0% | 8.3% |
| 55+ | 33.3% | 34.5% | 5.0% | 19.0% | 7.1% | 5.0% | 10.9% |

| | Police | | |
|---|---|---|---|
| | Years of Service - Male | | |
| Age | 0-3 | 3-5 | 5+ |
| Under 40 | 20.0% | 20.0% | 20.0% |
| 40+ | 5.0% | 5.0% | 5.0% |
| | Years of Service - Female | | |
| Age | 0-3 | 3-5 | 5+ |
| Under 35 | 33.0% | 2.0% | 2.0% |
| 35-39 | 33.0% | 2.0% | 10.0% |
| 40-44 | 15.0% | 2.0% | 2.0% |
| 45-49 | 15.0% | 2.0% | 10.0% |
| 50-54 | 15.0% | 2.0% | 2.0% |
| 55+ | 15.0% | 2.0% | 0.0% |

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

Disability Incidence Rates:

| | General | Police | | Fire |
|---|---|---|---|---|
| | All | Male | Female | All |
| Age | Rate | Rate | Rate | Rate |
| 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

| Retirement | Single | With Dependent |
|---|---|---|
| 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.

| Mortaility Rates…… | General | Police & Fire |
|---|---|---|
| | Table 1 | Table 2 |

**Mortality Table 1:**

Mortaility 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:**

Mortaility 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 3.75%. 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.

**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 | Current Single Discount Rate | 1.0% Increase in Discount Rate |
|---|---|---|---|
| Discount Rate | 2.75% | 3.75% | 4.75% |
| Total OPEB Liability (TOL) | $1,475,841 | $1,719,726 | $2,028,242 |
| Plan Net Fiduciary Position | - | - | - |
| Net OPEB Liability | $1,475,841 | $1,719,726 | $2,028,242 |
| Plan Net Fiduciary Position as a Percentage of Total OPEB Liability | 0.00% | 0.00% | 0.00% |
| Annual Covered Payroll | 14,013,232 | 14,013,232 | 14,013,232 |
| Net OPEB Liability as a Percentage of Covered Employee Payroll | 10.53% | 12.27% | 14.47% |

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

At September 30, 2019, 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 | - |
| | $ - |

Deferred Inflow of Resources:

| | |
|---|---|
| Differences between expected and actual experience | $ 293,176 |
| Changes in Assumption | 438,730 |
| Net difference between projected and actual earnings on investments | - |
| | $ 731,906 |

**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:

| Year Ended September 30, | Expense |
|---|---|
| 2020 | $ 165,103 |
| 2021 | 165,103 |
| 2022 | 165,103 |
| 2023 | 165,103 |
| 2024 | 71,494 |
| | $ 731,906 |

**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 $2,566,025 at September 30, 2019. 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 2019 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. SUBSEQUENT EVENT

Since December 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilise economic conditions. The City has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended September 30, 2019 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the City for future periods.

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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 6 Fiscal Years

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|
| Total Pension Liability | | | | | | |
| Service Cost | $ 1,212,444 | $ 1,070,512 | $ 934,169 | $ 877,693 | $ 803,520 | $ 773,148 |
| Interest | 3,899,091 | 3,662,089 | 3,354,032 | 3,199,137 | 2,974,850 | 2,922,230 |
| Differences Between Expected and Actual Experience | (690,749) | 1,205,174 | - | 292,529 | 957,468 | 524,737 |
| Changes of Assumptions | 279,597 | 270,413 | 2,259,593 | 293,019 | 64,099 | - |
| Contributions - Buy Back | - | - | - | - | - | - |
| Benefit Payments, Including Refunds of Employee Contributions | (3,076,009) | (2,806,416) | (2,560,373) | (2,318,001) | (2,445,651) | (1,946,951) |
| Net Change in Total Pension Liability | 1,624,374 | 3,401,772 | 3,987,421 | 2,344,377 | 2,354,286 | 2,273,164 |
| Total Pension Liability - Beginning | 51,294,064 | 47,892,292 | 43,904,875 | 41,560,498 | 39,206,212 | 36,933,048 |
| Total Pension Liability - Ending | 52,918,438 | 51,294,064 | 47,892,292 | 43,904,875 | 41,560,498 | 39,206,212 |
| Plan Fiduciary Net Position | | | | | | |
| Contributions - Employer | 3,054,301 | 2,720,877 | 2,199,188 | 1,981,476 | 1,890,973 | 1,818,974 |
| Contributions - Employee | 464,544 | 440,965 | 417,923 | 403,094 | 388,933 | 299,058 |
| Contributions - State | - | - | - | - | - | - |
| Contributions - Buy Back | - | - | - | - | - | - |
| Net Investment Income (loss) | 849,095 | 2,977,936 | 4,487,841 | 2,936,911 | 712,816 | 3,220,400 |
| Benefit Payments, Including Refunds of Employee Contibutions | (3,076,009) | (2,806,415) | (2,560,372) | (2,318,001) | (2,445,651) | (1,946,951) |
| Administrative Expenses | (68,479) | (65,056) | (59,340) | (57,582) | (39,139) | (88,525) |
| Net Change in Plan Fiduciary Net Position | 1,223,452 | 3,268,307 | 4,485,240 | 2,945,898 | 507,932 | 3,302,956 |
| Plan fiduciary net postion - beginning | 42,635,872 | 39,367,565 | 34,882,325 | 31,936,427 | 31,428,495 | 28,125,539 |
| Plan fiduciary net postion - ending | 43,859,324 | 42,635,872 | 39,367,565 | 34,882,325 | 31,936,427 | 31,428,495 |
| Net Pension Liability | 9,059,114 | 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 | 82.88% | 83.12% | 82.20% | 79.45% | 76.84% | 80.16% |
| Actuarial determined contributions | $ 2,725,709 | $ 2,514,305 | $ 2,065,477 | $ 1,907,612 | $ 1,791,789 | $ 1,749,201 |
| Contributions in relation to the actuarially determined contributions | 3,171,892 | 2,825,631 | 2,283,857 | 2,058,258 | 1,964,248 | 1,893,589 |
| | (446,183) | (311,326) | (218,380) | (150,646) | (172,459) | (144,388) |
| Covered Payroll | 11,360,507 | 10,272,429 | 9,681,447 | 9,396,015 | 9,168,707 | 8,704,913 |
| Contribution as a percent of covered employee payroll | 27.92% | 27.51% | 23.59% | 21.91% | 21.42% | 21.75% |
| Net Pension Liability as a Percentage of Covered Payroll | 79.74% | 84.30% | 88.05% | 96.03% | 104.97% | 89.35% |

**Notes to Schedule:**
Valuation Date: - September 30, 2019
Acturial 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
Morality RP-2000 Morality 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 6 Fiscal Years

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|
| Total Pension Liability | | | | | | |
| Service Cost | $ 548,320 | $ 675,379 | $ 540,900 | $ 535,582 | $ 514,463 | $ 461,946 |
| Interest | 1,619,097 | 1,483,635 | 1,381,385 | 1,667,171 | 1,218,700 | 1,208,257 |
| Differences Between Expected and Actual Experience | (413,933) | 782,820 | - | (19,092) | (234,101) | (109,454) |
| Changes of Assumptions | 212,449 | 114,054 | 501,237 | 93,784 | 19,821 | - |
| Contributions - Buy Back | - | - | - | - | - | - |
| Benefit Payments, Including Refunds of Employee Contributions | (1,045,032) | (1,019,276) | (1,440,875) | (799,841) | (689,626) | (876,479) |
| Net Change in Total Pension Liability | 920,901 | 2,036,612 | 982,647 | 1,477,604 | 829,257 | 684,270 |
| Total Pension Liability - Beginning | 21,138,857 | 19,102,245 | 18,119,598 | 16,641,994 | 15,812,737 | 15,128,467 |
| Total Pension Liability - Ending | 22,059,758 | 21,138,857 | 19,102,245 | 18,119,598 | 16,641,994 | 15,812,737 |
| Plan Fiduciary Net Position | | | | | | |
| Contributions - Employer | 575,062 | 541,133 | 478,581 | 399,211 | 411,658 | 387,688 |
| Contributions - Employee | 184,388 | 170,931 | 178,168 | 153,529 | 164,848 | 140,007 |
| Contributions - State | 261,770 | 246,831 | 194,937 | 175,835 | 181,087 | 167,880 |
| Contributions - Buy Back | - | - | - | - | - | - |
| Net Investment Income (loss) | 832,584 | 1,766,632 | 2,159,405 | 1,654,228 | 123,357 | 1,619,894 |
| Benefit Payments, Including Refunds of Employee Contibutions | (1,045,032) | (1,019,276) | (1,440,875) | (799,841) | (689,626) | (876,479) |
| Administrative Expenses | (75,736) | (60,925) | (50,802) | (59,938) | (40,273) | (47,946) |
| Net Change in Plan Fiduciary Net Position | 733,036 | 1,645,326 | 1,519,414 | 1,523,024 | 151,051 | 1,391,044 |
| Plan fiduciary net postion - beginning | 20,655,477 | 19,010,151 | 17,490,737 | 15,967,713 | 15,816,662 | 14,425,618 |
| Plan fiduciary net postion - ending | 21,388,513 | 20,655,477 | 19,010,151 | 17,490,737 | 15,967,713 | 15,816,662 |
| Net Pension Liability | 671,245 | 483,380 | 92,094 | 628,861 | 674,281 | (3,925) |
| Plan Fiduciary Net Position as a Percentage of the Total Liability | 96.96% | 97.71% | 99.52% | 96.53% | 95.95% | 100.02% |
| Actuarial determined contributions | $ 828,511 | $ 704,412 | $ 613,512 | $ 606,441 | $ 578,501 | $ 538,160 |
| Contributions in relation to the actuarially determined contributions | 868,841 | 818,301 | 699,448 | 597,329 | 610,097 | 571,885 |
| | (40,330) | (113,889) | (85,936) | 9,112 | (31,596) | (33,725) |
| Covered Payroll | 3,428,854 | 3,615,909 | 2,943,236 | 2,646,904 | 2,867,573 | 2,812,632 |
| Contribution as a percent of covered employee payroll | 25.34% | 22.63% | 23.76% | 22.57% | 21.28% | 20.33% |
| Net Pension Liability as a Percentage of Covered Payroll | 19.58% | 13.37% | 3.13% | 23.76% | 23.51% | -0.14% |

**Notes to Schedule:**
Valuation Date: - September 30, 2019
Acturial 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
Morality RP-2000 Morality 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

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|
| Total Pension Liability | | | | | | |
| Service Cost | $ 325,027 | $ 311,731 | $ 275,743 | $ 234,355 | $ 230,062 | $ 209,592 |
| Interest | 980,843 | 893,103 | 740,339 | 787,330 | 721,743 | 753,466 |
| Changes in excess state money | - | (389,245) | 88,941 | (295,791) | 90,698 | 9,746 |
| Share plan allocation | 11,011 | 116,195 | - | 378,685 | 165,171 | 29,234 |
| Changes of Benefit Terms | (2,835) | | | | | |
| Differences Between Expected and Actual Experience | 84,337 | 316,244 | 160,964 | 124,845 | - | - |
| Changes of Assumptions | - | - | (32,498) | 393,462 | - | |
| Contributions - Buy Back | - | - | - | 924 | 13,864 | 3,178 |
| Benefit Payments, Including Refunds of Employee Contributions | (750,061) | (753,841) | (767,735) | (700,051) | (643,641) | (765,357) |
| Net Change in Total Pension Liability | 648,322 | 494,187 | 465,754 | 923,759 | 577,897 | 239,859 |
| Total Pension Liability - Beginning | 13,126,980 | 12,632,793 | 12,167,039 | 11,243,280 | 10,665,383 | 10,425,524 |
| Total Pension Liability - Ending | 13,775,302 | 13,126,980 | 12,632,793 | 12,167,039 | 11,243,280 | 10,665,383 |
| Plan Fiduciary Net Position | | | | | | |
| Contributions - Employer | 359,136 | 349,974 | 225,053 | 196,389 | 243,834 | 270,792 |
| Contributions - State | 184,434 | 176,271 | 163,451 | 157,404 | 180,080 | 186,295 |
| Contributions - Employee | 102,020 | 97,030 | 92,832 | 81,793 | 80,812 | 78,484 |
| Contributions - Buy Back | - | - | - | 924 | 13,864 | 3,178 |
| Net Investment Income (loss) | 516,332 | 1,063,931 | 1,158,206 | 1,082,244 | (138,907) | 1,107,564 |
| Benefit Payments, Including Refunds of Employee Contibutions | (750,061) | (753,841) | (767,735) | (700,051) | (643,641) | (765,357) |
| Administrative Expenses | (47,443) | (41,140) | (47,428) | (47,394) | (37,717) | (24,882) |
| Net Change in Plan Fiduciary Net Position | 364,418 | 892,225 | 824,379 | 771,309 | (301,675) | 856,074 |
| Plan fiduciary net postion - beginning | 13,362,323 | 12,470,098 | 11,645,719 | 10,874,410 | 11,176,085 | 10,320,011 |
| Plan fiduciary net postion - ending | 13,726,741 | 13,362,323 | 12,470,098 | 11,645,719 | 10,874,410 | 11,176,085 |
| Net Pension Liability | 48,561 | (235,343) | 162,695 | 521,320 | 368,870 | (510,702) |
| Plan Fiduciary Net Position as a Percentage of the Total Liability | 99.65% | 101.79% | 98.71% | 95.71% | 96.70% | 104.83% |
| Actuarial determined contributions | $ 437,053 | $ 438,963 | $ 334,010 | $ 303,615 | $ 350,237 | $ 381,591 |
| Contributions in relation to the actuarially determined contributions | 532,559 | 688,965 | 301,274 | 336,351 | 350,237 | 381,591 |
| | (95,506) | (250,002) | 32,736 | (32,736) | - | - |
| Covered Payroll | 2,040,395 | 1,940,595 | 1,856,640 | 1,635,855 | 1,645,062 | 1,569,689 |
| Contribution as a percent of covered employee payroll | 26.10% | 35.50% | 16.23% | 20.56% | 21.29% | 24.31% |
| Net Pension Liability as a Percentage of Covered Payroll | 2.38% | -12.12% | 8.77% | 31.87% | 22.42% | -32.54% |

**Notes to Schedule:**
Changes of assumptions:
For mearsuement date 09/30/2019, 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 vluation report to those used in the July 1, 2016 FRS valuation report.
Fore 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 and 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%. Addiational 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.
Morality - Incorporation of rates pursuant ot Chapter 2015-157, Laws of Florida
Acturial Cost Method - Changed from Aggregate to Entry Age Normal Actuarial Cost Method.
Changes to Unfunded Actuarial Accrued Liability will be amortized as alevel 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**
Last 2 Fiscal Years

| | 2019 | 2018 | 2017 |
|---|---|---|---|
| Total OPEB Liability | | | |
| Service Cost | $ 154,075 | $ 81,206 | $ - |
| Interest | 170,941 | 76,692 | - |
| Differences Between Expected and Actual Experience | (286,270) | - | - |
| Changes of Assumptions | (281,500) | 123,660 | - |
| Contributions - Buy Back | - | - | - |
| Benefit Payments, Including Refunds of Employee Contributions | (132,808) | (58,167) | - |
| Net Change in Total OPEB Liability | (375,562) | 223,391 | - |
| Total OPEB Liability - Beginning | 2,095,288 | 1,871,897 | - |
| Total OPEB Liability - Ending | 1,719,726 | 2,095,288 | - |
| | | | |
| Plan Fiduciary Net Position | | | |
| Contributions - Employer | - | - | - |
| Contributions - Employee | - | - | - |
| Contributions - Buy Back | - | - | - |
| Net Investment Income (loss) | - | - | - |
| Benefit Payments, Including Refunds of Employee Contibutions | - | - | - |
| Administrative Expenses | - | - | - |
| Net Change in Plan Fiduciary Net Position | - | - | - |
| Plan fiduciary net postion - beginning | - | - | - |
| Plan fiduciary net postion - ending | - | - | - |
| | | | |
| Net OPEB Liability | 1,719,726 | 2,095,288 | - |
| | | | |
| Plan Fiduciary Net Position as a Percentage of the Total Liability | 0.00% | 0.00% | 0.00% |
| | | | |
| Actuarial determined contributions | $ 438,632 | $ 415,625 | $ 245,055 |
| Contributions in relation to the actuarially determined contributions | 52,743 | 62,316 | 58,167 |
| | 385,889 | 353,309 | 186,888 |
| | | | |
| Covered Payroll | 14,013,232 | 16,374,771 | 15,744,972 |
| | | | |
| Contribution as a percent of covered employee payroll | 0.38% | 0.38% | |
| | | | |
| Net OPEB Liability as a Percentage of Covered Payroll | 12.27% | 12.80% | |

**Notes to Schedule:**
Valuation Date: - October 1, 2019
Acturial 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
Morality - Florida Retirement System Mortality Table

# Combining Statements

## CITY OF ST. AUGUSTINE, FLORIDA

### Combining Statement of Fiduciary Net Position
### Fiduciary Funds
### September 30, 2019

| | General Employees' Pension Fund | Police Officers' Pension Fund | Firefighters' Pension Fund | Total Employee Retirement Funds |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and Short-term Investments | $ 1,204,156 | $ 790,331 | $ 479,238 | $ 2,473,725 |
| Receivables: | | | | |
| Interest and Dividends | - | - | 29,004 | 29,004 |
| **Total Receivables** | - | - | 29,004 | 29,004 |
| Prepaid Expense | - | - | 650 | 650 |
| Investments, at Fair Value: | | | | |
| Fixed income securities | 4,867,279 | 3,546,230 | 4,655,644 | 13,069,153 |
| Equity securities | 26,784,534 | 13,039,916 | 7,906,108 | 47,730,558 |
| Alternative strategies | 3,203,227 | - | 664,341 | 3,867,568 |
| Real estate fund | 7,816,863 | 4,031,385 | - | 11,848,248 |
| **Total Investments** | 42,671,903 | 20,617,531 | 13,226,093 | 76,515,527 |
| **Total Assets** | **43,876,059** | **21,407,862** | **13,734,985** | **79,018,906** |
| **LIABILITIES** | | | | |
| Expenses Payable | 16,735 | 19,349 | 15,329 | 51,413 |
| **Total Liabilities** | **16,735** | **19,349** | **15,329** | **51,413** |
| **NET POSITION, Restriced For Pensions** | **$ 43,859,324** | **$ 21,388,513** | **$ 13,719,656** | **$ 78,967,493** |

## CITY OF ST. AUGUSTINE, FLORIDA

### Combining Statement of Changes in Fiduciary Net Position
### Fiduciary Funds
### For the Year Ended September 30, 2019

| | General Employees' Pension Fund | Police Officers' Pension Fund | Firefighters' Pension Fund | Total Employee Retirement Funds |
|---|---|---|---|---|
| **ADDITIONS** | | | | |
| **Contributions** | | | | |
| Members | $ 464,544 | $ 184,388 | $ 102,020 | $ 750,952 |
| City | 3,054,301 | 575,062 | 359,136 | 3,988,499 |
| State Insurance Premium Tax, from General Fund | - | 261,770 | 184,434 | 446,204 |
| **Total Contributions** | 3,518,845 | 1,021,220 | 645,590 | 5,185,655 |
| **Other Income** | | | | |
| Other Income | 18,924 | 2,618 | 1,951 | 23,493 |
| **Total Other Income** | 18,924 | 2,618 | 1,951 | 23,493 |
| **Investment Income** | | | | |
| Net Increase in Fair Value of Investments | 61,886 | 473,839 | 20,767 | 556,492 |
| Interest and Dividends on Investments | 878,468 | 428,159 | 537,068 | 1,843,695 |
| **Total Investment Income** | 940,354 | 901,998 | 557,835 | 2,400,187 |
| **Less Investment Expenses** | 110,182 | 72,032 | 50,345 | 232,559 |
| **Net Investment Income** | 830,172 | 829,966 | 507,490 | 2,167,628 |
| **Total Additions** | **4,367,941** | **1,853,804** | **1,155,031** | **7,376,776** |
| **DEDUCTIONS** | | | | |
| Benefit Payments | 2,933,531 | 1,026,058 | 719,582 | 4,679,171 |
| Termination Payments | 142,478 | 18,974 | 23,673 | 185,125 |
| Administrative Expenses | 68,480 | 75,736 | 54,443 | 198,659 |
| **Total Deductions** | **3,144,489** | **1,120,768** | **797,698** | **5,062,955** |
| **Change in Net Position** | **1,223,452** | **733,036** | **357,333** | **2,313,821** |
| **Net Position - Beginning** | **42,635,872** | **20,655,477** | **13,362,323** | **76,653,672** |
| **NET POSITION - ENDING** | **$ 43,859,324** | **$ 21,388,513** | **$ 13,719,656** | **$ 78,967,493** |

# 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 Fiscal Year Ended September 30, 2019**

| Federal Grantor/Pass-through Grantor/Program | CFDA No. | Contract Number | Federal Expenditures |
|---|---|---|---|
| U.S. Department of Homeland Security/ FEMA | | | |
| Assistance to Firefighters Grant | 97.044 | EMW-2017-EO-03566 | $ 38,186 |
| Florida Division of Emergency Management | | | |
| Disaster Grants - Public Assistance - Matthew | 97.036 | PA-04-FL-4283 | 122,718 |
| Disaster Grants - Public Assistance - Irma | 97.036 | PA-00-04-405-4337 | 2,428,725 |
| Hazard Mitigation Grant Program - Lake Maria Sanchez | 97.039 | 4283-022-R/F59-6000420 | 370,854 |
| Hazard Mitigation Grant Program - South Whitney | 97.039 | 4283-87-R/59-6000420 | 56,710 |
| Total U.S. Department of Homeland Security/ FEMA | | | 3,017,193 |
| U.S. Department of Environmental Protection | | | |
| Capitalization Grants for State Revolving Funds | | | |
| Florida Department of Environmental Protection | | | |
| Drinking Water State Revolving Fund | 66.468 | DW550410 | 3,487,324 |
| U.S. Department of Housing and Urban Development | | | |
| State of Florida, Department of Economic Development | | | |
| Small Cities Community Development Block Grant | 14.228 | 18DB-OM-04-65-02-N25 | 6,366 |
| | 14.228 | 18DB-OM-04-65-02-NE1 | 8,452 |
| Total U.S. Department of Housing and Urban Development | | | 14,818 |
| U.S. Department of Justice | | | |
| Florida Department of Law Enforcement | | | |
| St. Augustine Police Dept. Equipment Program Part 7 | 16.738 | 2019-JAGC-STJO-N2-034 | 18,103 |
| St. Augustine Police Dept. Special Projects Part 3 | 16.738 | 2019-JAGD-STJO-N3-010 | 5,125 |
| Total U.S. Department of Justice | | | 23,228 |
| **Total Expenditures of Federal Awards** | | | **$ 6,542,563** |

| State Agency | CSFA No. | Contract Number | State Expenditures |
|---|---|---|---|
| Florida Inland Navigation District | | | |
| St. Augustine LE Patrol Boat | N/A | SJ-SA-17-196 | $ 60,000 |
| St Augustine Municipal Marina Repairs | N/A | SJ-SA-17-200E | 378,537 |
| Total Florida Inland Navigation District | | | 438,537 |
| St. Johns River Water Management District | | | |
| Lincolnville Drainage Improvements Project | N/A | SJRWMD CSA32006 | 37,671 |
| Macarls Outfall Flood Protection Project | N/A | SJRWMD CSA33514 | 33,940 |
| Davis Shores Tidal Backflow Preventers | N/A | SJRWMD CSA32005 | 5,267 |
| Total St. Johns River Water Management District | | | 76,878 |
| Florida Division of Emergency Management | | | |
| Disaster Grants - Public Assistance | N/A | PA-04-FL-4283 | 24,675 |
| Disaster Grants - Public Assistance | N/A | PA-XX-FL-4337 | 4,308 |
| Total Florida Division of Emergency Management | | | 28,983 |
| Department of Environmental Protection | | | |
| St. Augustine West 2nd Street Sanitary Sewer | 37.039 | LP55043 | 292,446 |
| **Total Expenditures of State Financial Assistance** | | | **$ 836,844** |

**CITY OF ST. AUGUSTINE, FLORIDA**
**NOTES TO SCHEDULE OF AWARDS**
**Year Ended September 30, 2019**

**A. Basis of Presentation:**

The Schedule of Expenditures of Federal awards and State Financial Assistance presented on page 137(the Schedule) includes the federal and state grant activity of the City of St. Augustine for the fiscal year ended September 30, 2019. 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, Rule 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.

**B. Indirect Cost Rate**

The City has elected not to use the 10% de minimums cost rate under the Uniform Guidance, all costs charged to federal grants are direct costs.

**C. Disaster Grants - Public Assistance**

The City of St. Augustine has been impacted by hurricanes Matthew and Irma. The City has requested and /or has been reimbursed for expenditures for Hurricane Matthew for the fiscal years ending September 2017, 2018 and 2019; and for Hurricane Irma for the fiscal years ending 2018 and 2019. These expenditures have been reported on the Schedule in accordance with Compliance Supplement( 2 CFR Part 200, Appendix XI) dated April 2017 for Department of Homeland Security, CFDA 97.036-DISASTER GRANTS - PUBLIC ASSSISTANCE (Presidentially Declared Disasters, section: IV. OTHER INFORMATION, Recording Expenditures on the Schedule of Expenditures of Federal Awards.

**D. Drinking Water State Revolving Fund**

On May 9, 2017 the City of St. Augustine entered into a loan agreement with the Florida Department of Environmental Protection to fund various water projects in the City funded by the U.S Department of Environmental Protection's Capitalization Grants for State Revolving Funds. The total funding amount available per agreement is $9,403,394 of which $7,244,572 has been expended.

# 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.

**Contents** **Page**


**Financial Trends** **144-151**

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** **152-156**

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property taxes.

**Debt Capacity** **157-164**

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** **165-173**

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** **174-178**

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

| | 2009/10 | 2010/11 | 2011/12 | 2012/13 |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| Invested in Capital Assets, net of related debt | $ 16,449,454 | $ 14,525,576 | $ 11,255,991 | $ 1,503,296 |
| Restricted | 194,949 | 741,252 | 5,620,856 | 1,936,545 |
| Unrestricted | 12,094,285 | 11,906,201 | 9,834,076 | 8,071,115 |
| **Total governmental activities net position** | $ 28,738,688 | $ 27,173,029 | $ 26,710,923 | $ 11,510,956 |
| **Business-type activities** | | | | |
| Invested in Capital Assets, net of related debt | $ 41,464,233 | $ 48,685,820 | $ 51,779,723 | $ 60,744,774 |
| Restricted | 2,128,544 | 2,866,119 | 2,147,376 | 4,994,135 |
| Unrestricted | 14,587,206 | 9,058,342 | 9,505,607 | 15,838,640 |
| **Total business-type activities net position** | $ 58,179,983 | $ 60,610,281 | $ 63,432,706 | $ 81,577,549 |
| **Primary Government** | | | | |
| Invested in Capital Assets, net of related debt | $ 57,913,687 | $ 63,211,396 | $ 63,035,714 | $ 62,248,070 |
| Restricted | 2,323,493 | 3,607,371 | 7,768,232 | 6,930,680 |
| Unrestricted | 26,681,491 | 20,964,543 | 19,339,683 | 23,909,755 |
| **Total primary government net position** | $ 86,918,671 | $ 87,783,310 | $ 90,143,629 | $ 93,088,505 |

| 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|---|---|---|---|---|---|
| $ 2,977,346 | $ 6,987,074 | $ 8,168,623 | $ 10,018,643 | $ 11,227,466 | $ 9,650,381 |
| 2,212,379 | 1,150,905 | 596,974 | 712,728 | 398,551 | 2,009,797 |
| 8,064,965 | 1,005,259 | 3,039,161 | 1,674,662 | 3,464,098 | 5,048,152 |
| $ 13,254,690 | $ 9,143,238 | $ 11,804,758 | $ 12,406,033 | $ 15,090,115 | $ 16,708,330 |
| $ 61,798,072 | $ 67,005,168 | $ 69,601,163 | $ 78,978,209 | $ 78,892,021 | $ 86,160,080 |
| 3,872,255 | 5,279,739 | 6,293,059 | 560,168 | 612,664 | 4,487,846 |
| 17,383,273 | 10,953,364 | 9,907,553 | 14,044,492 | 18,766,230 | 18,819,984 |
| $ 83,053,600 | $ 83,238,271 | $ 85,801,775 | $ 93,582,869 | $ 98,270,915 | $ 109,467,910 |
| $ 64,775,418 | $ 73,992,242 | $ 77,769,786 | $ 88,996,852 | $ 90,119,487 | $ 95,810,461 |
| 6,084,634 | 6,430,644 | 6,890,033 | 1,272,896 | 1,011,215 | 6,497,643 |
| 25,448,238 | 11,958,623 | 12,946,714 | 15,719,154 | 22,230,328 | 23,868,136 |
| $ 96,308,290 | $ 92,381,509 | $ 97,606,533 | $ 105,988,902 | $ 113,361,030 | $ 126,176,240 |

*****STATEMENT OF NET POSITION*****

**CITY OF ST. AUGUSTINE, FLORIDA**

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

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | |
| **Governmental Activities:** | | | | | | | | | | |
| General Government | $ 9,478 | $ 9,516 | $ 8,713 | $10,348 | $ 9,150 | $ 9,064 | $ 8,786 | $ 10,633 | $ 8,265 | $ 8,860 |
| Public Safety | 8,192 | 8,218 | 8,179 | 8,439 | 8,849 | 9,327 | 9,406 | 9,474 | 9,048 | 12,079 |
| Physical Environment | 3,464 | 3,836 | 3,679 | 3,681 | 3,982 | 2,572 | 2,707 | 2,643 | 2,509 | 3,144 |
| Transportation | 1,149 | 214 | 214 | 202 | 229 | 1,956 | 2,980 | 2,731 | 3,156 | 3,923 |
| Culture & Recreation | 518 | 521 | 447 | 485 | 471 | 1,456 | 425 | 1,438 | 1,245 | 1,561 |
| Interest and Fiscal Charges | 370 | 816 | 1,223 | 1,200 | 1,224 | 1,227 | 1,213 | 1,515 | 1,263 | 1,106 |
| Total Governmental Activities Expenses | $23,171 | $23,121 | $22,455 | $24,355 | $23,904 | $25,599 | $26,518 | $ 28,433 | $ 25,487 | $ 30,673 |
| **Business-type Activities:** | | | | | | | | | | |
| Utility | $10,621 | $10,726 | $11,471 | $12,131 | $12,058 | $12,425 | $13,137 | $ 13,793 | $ 14,019 | $ 15,597 |
| Stormwater Drainage | 467 | 356 | 555 | 630 | 741 | 904 | 1,258 | 1,264 | 1,250 | 1,444 |
| Solid Waste | 2,681 | 2,849 | 2,970 | 3,275 | 3,120 | 3,569 | 3,945 | 5,727 | 4,621 | 4,055 |
| Municipal Marina | 2,208 | 2,587 | 2,410 | 2,243 | 2,347 | 2,238 | 2,138 | 2,423 | 3,561 | 3,056 |
| Visitor Information Center | 3,068 | 3,221 | 3,911 | 3,606 | 3,522 | 3,331 | 3,688 | 3,683 | 3,772 | 4,184 |
| Heritage Tourism | 1,712 | 1,842 | - | - | - | - | - | - | - | - |
| Total Business-type Activities Expenses | $20,757 | $21,581 | $21,317 | $21,885 | $21,789 | $22,468 | $24,165 | $ 26,890 | $ 27,223 | $ 28,335 |
| **Total Primary Government Expenses** | $43,928 | $44,708 | $43,772 | $46,240 | $45,693 | $48,067 | $50,683 | $ 55,324 | $ 52,710 | $ 59,008 |
| **PROGRAM REVENUES** | | | | | | | | | | |
| **Governmental Activities:** | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| General Government | $ 4,159 | $ 4,708 | $ 5,227 | $ 5,794 | $ 5,242 | $ 2,724 | $ 2,841 | $ 2,474 | $ 1,816 | $ 2,916 |
| Public Safety | 1,001 | 940 | 1,098 | 1,213 | 1,276 | 2,100 | 2,481 | 2,633 | 1,587 | 3,329 |
| Physical Environment | 302 | 319 | 353 | 380 | 399 | 373 | 505 | 335 | - | 400 |
| Transportation | 118 | 18 | 21 | 22 | 22 | 2,643 | 2,718 | 2,107 | 2,486 | 2,733 |
| Culture/Recreation | 47 | 43 | 43 | 46 | 77 | 190 | 256 | 190 | - | 199 |
| Operating Grants and Contributions | 265 | 72 | 27 | 81 | 76 | 30 | 43 | 1,000 | 45 | 103 |
| Capital Grants and Contributions | 763 | 765 | 1,062 | 164 | 1,803 | 1,481 | 284 | 20 | 775 | 166 |
| Total Governmental Activities Program Revenues | $ 6,655 | $ 6,865 | $ 7,831 | $ 7,700 | $ 8,896 | $ 9,540 | $ 9,128 | $ 8,758 | $ 6,709 | $ 9,845 |
| **Business-type activities (a):** | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| Utility | $11,471 | $11,936 | $12,364 | $12,759 | $13,221 | 13,888 | $15,689 | $ 18,182 | $ 18,569 | $ 19,863 |
| Stormwater Drainage | 747 | 747 | 750 | 749 | 875 | $ 944 | 926 | 920 | 950 | 978 |
| Solid Waste | 3,364 | 3,355 | 3,367 | 3,409 | 3,427 | 3,420 | 3,669 | 3,653 | 3,827 | 3,955 |
| Municipal Marina | 2,197 | 2,554 | 2,482 | 2,343 | 2,508 | 2,533 | 2,363 | 2,632 | 2,262 | 3,464 |
| Visitor Information Center | 1,328 | 1,850 | 3,188 | 2,825 | 3,066 | 3,871 | 4,084 | 3,847 | 4,609 | 4,755 |
| Heritage Tourism | 1,876 | 1,175 | - | - | - | - | - | - | - | - |
| Operating Grants and Contributions | - | - | | | - | 8 | - | - | - | - |
| Capital Grants and Contributions | 1,047 | 415 | 2,163 | 4,348 | 1,312 | 3,190 | 1,444 | 4,484 | 2,586 | 7,267 |
| Total Business-type Activities Program Revenues | $22,030 | $22,032 | $24,314 | $26,433 | $24,409 | $27,853 | $28,174 | $ 33,718 | $ 32,803 | $ 40,282 |
| **Total Primary Government Revenues** | $28,685 | $28,897 | $32,145 | $34,133 | $33,305 | $37,302 | $37,302 | $ 42,476 | $ 39,512 | $ 50,128 |

(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)

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Net (Expense)/Revenue** | | | | | | | | | | |
| Governmental Activities | $ (16,516) | $ (16,254) | $ (14,624) | $ (16,654) | $ (15,008) | $ (16,059) | $ (17,390) | $ (19,675) | $ (18,778) | $ (20,828) |
| Business-type Activities | 1,273 | 451 | 2,997 | 4,548 | 2,620 | 5,385 | 4,009 | 6,827 | 5,580 | 11,948 |
| Total primary government net expense | $ (15,243) | $ (15,803) | $ (11,627) | $ (12,106) | $ (12,388) | $ (10,674) | $ (13,381) | $ (12,848) | $ (13,198) | $ (8,880) |
| **General Revenues and Other Changes in Net Position** | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Property Taxes | $ 10,691 | $ 9,125 | $ 8,309 | $ 8,042 | $ 8,354 | $ 8,767 | $ 9,699 | $ 10,509 | $ 11,235 | $ 12,377 |
| Utility Taxes | 962 | 1,043 | 1,015 | 1,104 | 1,207 | 1,213 | 1,341 | 1,496 | 1,577 | 1,608 |
| Communication Service Taxes | 1,047 | 1,133 | 1,108 | 1,080 | 818 | 919 | 902 | 1,484 | 916 | 812 |
| Franchise Fees | 1,415 | 1,534 | 1,448 | 1,368 | 1,450 | 1,588 | 1,642 | 1,602 | 1,738 | 1,759 |
| State Revenue Sharing, Unrestricted | 547 | 548 | 549 | 549 | 554 | 563 | 565 | 570 | 577 | 767 |
| Local Option Gas Taxes | 535 | 534 | 517 | 487 | 502 | 525 | 554 | 527 | 514 | 505 |
| Local Option Sales Taxes | 878 | 898 | 880 | 936 | 1,005 | 1,077 | 1,138 | 1,166 | 1,225 | 1,247 |
| Insurance Premium Taxes | 358 | 360 | 330 | 295 | 354 | 361 | 333 | 358 | 423 | 446 |
| Other Taxes | 99 | 94 | 153 | 108 | 142 | 149 | 162 | 160 | 178 | - |
| Miscellaneous | 920 | 1,473 | 661 | 999 | 1,133 | 1,088 | 2,131 | 2,162 | 1,742 | 539 |
| Investment Income | 41 | 26 | 36 | 29 | 52 | 50 | 67 | 119 | 223 | 373 |
| Interfund Trans of Assets (net) | - | | - | - | - | - | - | - | - | - |
| Transfers | (1,402) | (1,936) | (467) | (13,545) | 1,181 | 2,139 | 1,516 | 121 | 1,551 | 2,013 |
| Total Governmental Activities | $ 16,091 | $ 14,832 | $ 14,539 | $ 1,452 | $ 16,752 | $ 18,439 | $ 20,051 | $ 20,276 | $ 21,899 | $ 22,446 |
| **Business-type activities (a):** | | | | | | | | | | |
| Unrestricted Invest Earnings | $ 45 | $ 43 | $ 82 | $ 52 | $ 36 | $ 95 | $ 71 | $ 146 | $ 332 | $ 560 |
| Interfund Trans of Assets (net) | - | - | - | - | - | - | - | - | - | |
| Miscellaneous | | | | | | | | 929 | 1,098 | 702 |
| Transfers | 1,402 | 1,936 | 467 | 13,545 | (1,181) | (2,139) | (1,516) | (121) | (1,551) | (2,013) |
| Total Business-type Activities | $ 1,447 | $ 1,979 | $ 549 | $ 13,597 | $ (1,145) | $ (2,044) | $ (1,445) | $ 954 | $ (121) | $ (751) |
| Total Primary Government | $ 17,538 | $ 16,811 | $ 15,088 | $ 15,049 | $ 15,607 | $ 16,395 | $ 18,606 | $ 21,230 | $ 21,778 | $ 21,695 |
| **Change in Net Position** | | | | | | | | | | |
| Governmental Activities | $ (425) | $ (1,422) | $ (85) | $ (15,202) | $ 1,744 | $ 2,380 | $ 2,662 | $601 | $ 3,121 | $ 1,618 |
| Business-type Activities | 2,720 | 2,430 | 3,546 | 18,145 | 1,475 | 3,341 | 2,563 | 7,781 | 5,459 | 11,197 |
| Total Primary Government | $ 2,295 | $ 1,008 | $ 3,461 | $ 2,943 | $ 3,219 | $ 5,721 | $ 5,225 | $8,382 | $ 8,580 | $ 12,815 |

**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
## "UNAUDITED"

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|
| General Fund | | | | | |
| Nonspendable | $ 772,028 | $ 1,679,414 | $ 610,785 | $ 671,931 | $ 634,204 |
| Restricted | 130,821 | 472,396 | 15,541,007 | 65,389 | 70,933 |
| Committed | - | - | 1,881,954 | 1,206,207 | 7,871,887 |
| Assigned | - | - | 425,560 | 219,170 | 555,497 |
| Unassigned | 10,704,273 | 23,770,779 | 7,193,586 | 8,071,115 | 798,893 |
| Total General Fund | 11,607,122 | 25,922,589 | 25,652,892 | 10,233,812 | 9,931,414 |
| All Other Governmental Funds | | | | | |
| Nonspendable | - | - | 63,743 | 63,829 | 312,977 |
| Restricted | 620,744 | 733,684 | - | 1,135,396 | 1,194,265 |
| Committed | - | - | - | 1,101,692 | 363,094 |
| Assigned | - | - | - | - | - |
| Unassigned reported in: | | | | | |
| Capital Projects Fund | 54,928 | 54,155 | - | - | - |
| Debt Service | - | - | - | - | (430) |
| Total All Other Governmental Funds | $ 675,672 | $ 787,839 | $ 63,743 | $ 2,300,917 | $ 1,869,906 |
| **Total Governmental Funds** | $ 12,282,794 | $ 26,710,428 | $ 25,716,635 | $ 12,534,729 | $ 11,801,320 |

CHANGES IN NET POSITION

| 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|
| $ 636,991 | $ 783,289 | $ 893,538 | $ 1,331,857 | 1,217,640 |
| 64,333 | 70,806 | 77,301 | 785,120 | 874,152 |
| 7,305,641 | 8,538,824 | 7,483,630 | 7,920,294 | 8,508,568 |
| 555,541 | 1,047,221 | 509,887 | 976,224 | 1,566,801 |
| 10,646 | 220,916 | 88,440 | 313,234 | 1,430,654 |
| 8,573,152 | 10,661,056 | 9,052,796 | 11,326,729 | 13,597,815 |
| 314,256 | - | - | 313,790 | - |
| 135,325 | 324,556 | 308,351 | - | 1,081,414 |
| 500,761 | 371,115 | 365,823 | 471,068 | - |
| - | - | - | - | 36,286 |
| - | - | - | - | - |
| - | - | - | - | - |
| $ 950,342 | $ 695,671 | $ 674,174 | $ 784,858 | $ 1,117,700 |
| $ 9,523,494 | $ 11,356,727 | $ 9,726,970 | $ 12,111,587 | $ 14,715,515 |

# CITY OF ST. AUGUSTINE, FLORIDA

## CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
## LAST TEN FISCAL YEARS

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Ad Valorem Taxes | $ 10,361,986 | $ 8,880,436 | $ 8,088,994 | $ 7,858,737 | $ 8,353,876 |
| Sales and Use Taxes | 892,825 | 894,378 | 846,498 | 781,883 | 856,593 |
| Utility Excise Taxes | 2,008,624 | 2,176,019 | 2,123,115 | 2,186,496 | 2,025,371 |
| Licenses, Permits & Fees | 2,567,238 | 2,746,002 | 3,218,885 | 3,780,188 | 3,311,962 |
| Intergovernmental | 1,892,676 | 1,823,510 | 1,824,800 | 1,814,169 | 1,730,263 |
| Fines & Forfeitures | 280,874 | 293,660 | 256,665 | 299,368 | 282,512 |
| Interest Earnings | 41,447 | 26,486 | 35,596 | 29,342 | 51,680 |
| Administrative Service Charges | 1,983,565 | 1,798,737 | 1,979,089 | 2,131,456 | 2,134,031 |
| Other | 4,119,474 | 4,995,917 | 4,464,133 | 3,818,462 | 5,720,966 |
| Total Revenues | 24,148,709 | 23,635,145 | 22,837,775 | 22,700,101 | 24,467,254 |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| General Government | 8,020,835 | 6,707,477 | 6,976,904 | 8,573,559 | 8,064,638 |
| Public Safety | 8,143,485 | 8,199,851 | 8,160,380 | 8,235,598 | 8,858,310 |
| Physical Environment | 3,346,170 | 3,833,649 | 3,677,011 | 3,635,979 | 3,883,309 |
| Transportation | 1,112,354 | 213,003 | 213,598 | 188,283 | 223,122 |
| Culture & Recreation | 517,985 | 520,305 | 446,285 | 477,295 | 471,297 |
| Capital Outlay | 2,000,736 | 2,168,860 | 2,283,141 | 1,131,616 | 3,475,857 |
| Debt Service: | | | | | |
| Principal Retirement | 326,938 | 341,823 | 335,177 | 392,983 | 396,186 |
| Interest and Fiscal Charges | 369,659 | 815,610 | 1,222,551 | 1,200,327 | 1,223,670 |
| Issuance Cost | - | - | 158,142 | - | - |
| Total Expenditures | 23,838,162 | 22,800,578 | 23,473,189 | 23,835,640 | 26,596,389 |
| Excess (deficiency) of revenues over (under) expenditures | 310,547 | 834,567 | (635,414) | (1,135,539) | (2,129,135) |
| **Other Financing Sources (Uses)** | | | | | |
| Borrowing from Capitalized Lease | - | - | - | - | 215,000 |
| Transfers In | 3,276,693 | 3,620,608 | 4,995,305 | 7,071,268 | 5,387,354 |
| Transfers (Out) | (4,679,164) | (5,556,714) | (5,462,473) | (20,616,655) | (4,206,628) |
| Sale of Capital Assets | - | - | - | - | - |
| Long-term Debt Issued | - | 16,215,000 | 6,971,120 | 1,576,691 | - |
| Retirement to Escrow Agent | - | - | (6,720,721) | - | - |
| Bonds Refunded | - | - | - | (197,083) | - |
| Bond Proceeds | - | - | - | - | - |
| Payments to Defeased Bonds | - | - | - | - | - |
| Discount on Long-Term Debt Issued | - | (685,827) | (74,404) | - | - |
| Premium on Long-Term Debt Issued | - | - | (67,206) | 119,412 | - |
| Total Other Financing Sources (Uses) | (1,402,471) | 13,593,067 | (358,379) | (12,046,367) | 1,395,726 |
| Net Change in Fund Balances | $ (1,091,924) | $ 14,427,634 | $ (993,793) | $ (13,181,906) | $ (733,409) |
| Debt Service as a percentage of noncapital expenditures | 3.19% | 5.61% | 8.10% | 7.02% | 7.01% |

| 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|
| $ 8,767,045 | $ 9,698,505 | $ 10,509,003 | $ 11,234,749 | 12,376,972 |
| 885,819 | 886,755 | 527,151 | 423,187 | 951,484 |
| 2,131,711 | 2,243,500 | 2,979,244 | 2,492,867 | 2,419,967 |
| 3,698,959 | 3,655,864 | 3,483,221 | 819,746 | 7,284,367 |
| 1,788,627 | 1,865,806 | 2,255,292 | 2,360,183 | 2,650,062 |
| 466,019 | 621,657 | 360,707 | 384,656 | 317,319 |
| 50,300 | 67,261 | 119,451 | 223,499 | 373,488 |
| 2,532,364 | 3,536,037 | 3,423,132 | 3,545,795 | 3,733,288 |
| 5,519,453 | 5,087,729 | 5,285,986 | 9,118,720 | 1,660,536 |
| 25,840,297 | 27,663,114 | 28,943,187 | 30,603,402 | 31,767,483 |
| | | | | |
| 8,063,056 | 7,251,493 | 9,322,157 | 7,826,693 | 8,953,185 |
| 9,263,984 | 9,784,975 | 9,600,675 | 10,395,600 | 11,198,645 |
| 2,459,077 | 2,602,746 | 2,578,357 | 2,769,827 | 2,914,985 |
| 1,949,930 | 2,979,462 | 2,772,239 | 3,802,800 | 2,685,795 |
| 1,452,229 | 1,424,595 | 1,459,825 | 1,436,229 | 1,447,614 |
| 5,398,703 | 1,634,176 | 3,416,681 | 3,303,643 | 2,489,834 |
| 442,785 | 454,974 | 342,952 | 469,631 | 515,592 |
| 1,226,945 | 1,213,391 | 1,201,548 | 1,262,847 | 1,106,835 |
| - | - | | | |
| 30,256,709 | 27,345,812 | 30,694,434 | 31,267,270 | 31,312,485 |
| | | | | |
| (4,416,412) | 317,302 | (1,751,247) | (663,868) | 454,998 |
| | | | | |
| - | - | - | - | - |
| 7,931,816 | 5,602,834 | 5,102,468 | 5,805,825 | 6,693,259 |
| (5,793,230) | (4,086,903) | (4,980,978) | (4,255,189) | (4,680,469) |
| - | - | - | - | 136,140 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | 19,968,267 | - |
| - | - | - | (18,470,418) | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 2,138,586 | 1,515,931 | 121,490 | 3,048,485 | 2,148,930 |
| $ (2,277,826) | $ 1,833,233 | $ (1,629,757) | $ 2,384,617 | 2,603,928 |
| 6.72% | 6.49% | 5.66% | 6.20% | 5.18% |

# CITY OF ST. AUGUSTINE, FLORIDA

## TOTAL ASSESSED VALUATIONS AND TOTAL EXEMPTIONS
## LAST TEN FISCAL YEARS
## "UNAUDITED"

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|
| Real Property | $ 1,670,891,378 | $ 1,567,068,493 | $ 1,506,640,382 | $ 1,550,025,682 | $ 1,600,223,236 |
| Personal Property | 108,370,268 | 103,283,994 | 98,758,852 | 99,441,437 | 101,527,054 |
| Railroad & Telegraph | 2,230,412 | 2,304,747 | 2,148,694 | 2,558,367 | 2,928,245 |
| **Total Assessed Valuations** | 1,781,492,058 | 1,672,657,234 | 1,607,547,928 | 1,652,025,486 | 1,704,678,535 |
| Homestead Exempt Property (a) | 141,949,847 | 139,393,599 | 139,761,480 | 141,569,199 | 145,786,764 |
| Other Exemptions | 426,874,275 | 416,816,893 | 394,769,492 | 394,162,661 | 389,557,411 |
| **Total Exempt Property** | 568,824,122 | 556,210,492 | 534,530,972 | 535,731,860 | 535,344,175 |
| **Total Taxable Value** | $ 1,212,667,936 | $ 1,116,446,742 | $ 1,073,016,956 | $ 1,116,293,626 | $ 1,169,334,360 |
| **Direct Rate** | 7.500 | 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.**

| 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|
| $ 1,718,302,003 | $ 1,829,080,525 | $ 1,917,447,480 | $ 2,065,250,505 | $ 2,258,662,327 |
| 103,628,284 | 103,885,128 | 114,084,278 | 124,468,101 | 126,260,505 |
| 3,369,083 | 3,695,243 | 3,872,697 | 3,900,865 | 3,917,574 |
| 1,825,299,370 | 1,936,660,896 | 2,035,404,455 | 2,193,619,471 | 2,388,840,406 |
| 150,699,482 | 155,237,830 | 160,319,086 | 164,471,795 | 167,642,609 |
| 402,135,455 | 407,304,069 | 409,105,684 | 425,129,343 | 459,904,126 |
| 552,834,937 | 562,541,899 | 569,424,770 | 589,601,138 | 627,546,735 |
| $ 1,272,464,433 | $ 1,374,118,997 | $ 1,465,979,685 | $ 1,604,018,333 | $ 1,761,293,671 |
| 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, 2019**
**"UNAUDITED"**

| | Direct | Overlapping | | | | |
|---|---|---|---|---|---|---|
| Fiscal Year Ended | St. Augustine | St. Johns County | School District | Management District | Other | Total |
| 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 |
| 2019 | 7.500 | 5.867 | 6.136 | 0.241 | 1.680 | 21.425 |

**NOTES:**
**Millage rates are per $1,000 of assessed valuation.**

**Source: St. Johns County Tax Collector**

# CITY OF ST. AUGUSTINE, FLORIDA

**PRINCIPAL TAX PAYERS**
**30-Sep-19**
**(In Millions)**
**"UNAUDITED"**

| Taxpayer | 2018/2019 Taxable Assessed Value | Rank | Percent of Total Assessment |
|---|---|---|---|
| THE LANDING ONE LLC | $16,891,133 | 1 | 1.05% |
| PATRIS REAL ESTATE LLC | $14,148,394 | 2 | 0.88% |
| THE FLAGLER RESORT LTD | $13,673,091 | 3 | 0.85% |
| 116 SAN MARCO ST AUGUSTINE OWNER LLC | $10,293,800 | 4 | 0.64% |
| SEBASTIAN HOTEL LLC | $8,020,295 | 5 | 0.50% |
| SHP IV HARBOUR ISLAND LLC | $7,842,645 | 6 | 0.49% |
| KASAM HOSPITALITY INC | $7,476,592 | 7 | 0.47% |
| TARGET CORPORATION | $6,866,856 | 8 | 0.43% |
| SEA WALL MOTOR LODGE INC | $6,854,906 | 9 | 0.43% |
| PONCE HOSPITALITY INC | $6,073,176 | 10 | 0.38% |
| | 98,140,888 | | 6.12% |
| | $ 1,604,018,333 | | 100.00% |

**Source: St. Johns County Property Appraiser's Office**

# CITY OF ST. AUGUSTINE, FLORIDA

## PROPERTY TAX LEVIES AND COLLECTIONS
## LAST TEN FISCAL YEARS
## "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 |
|---|---|---|---|---|---|---|
| 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% |
| 2019 | 13,213,508 | 12,376,972 | 93.67% | 1,761,874,600 | 1,761,874 | 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, 2019**

**"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 |
|---|---|---|---|---|---|---|---|
| 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 | 2,036,999 | - | - | - | - | - |
| 2018 | 14,021 | 2,193,619 | - | - | - | - | - |
| 2019 | 14,031 | 2,389,593 | - | - | - | - | - |

**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, 2019**
**(In Millions)**
**"UNAUDITED"**

| Fiscal Year | Principal | Interest | Total Debt Service | Total General Expenditures | Ratio of Debt Service to Total General Expenditures |
|---|---|---|---|---|---|
| 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 |
| 2019 | 515,592 | 1,106,835 | 1,622,427 | 29,361,956 | 5.53 |

# CITY OF ST. AUGUSTINE, FLORIDA
## UTILITY REVENUE BOND COVERAGE
## LAST TEN FISCAL YEARS
## September 30, 2019
## (In Millions)

| Fiscal Year Ended | Gross Revenue (a) | Operating Expenses (b) | Net Revenue (c) | Debt Service Requirements | | Debt Service Coverage |
|---|---|---|---|---|---|---|
| 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 | 18,429,492 | 9,919,482 | 8,510,010 | 3,041,968 | (d) | 2.80 |
| 2019 | 19,787,256 | 10,519,220 | 9,268,036 | 3,966,008 | (d) | 2.34 |

**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, 2019
## (In Millions)

| Fiscal Year | General Obligation Bonds Governmental Activities | Percentage of Taxable Value of Property (a) | Per Capita (b) | Percentage of Personal Income [c] |
|---|---|---|---|---|
| 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% | 1,611 | 0.16% |
| 2018 | 25,548,314 | 1.74% | 1,822 | 0.18% |
| 2019 | 22,824,854 | 1.30% | 1,627 | 0.13% |

| Fiscal Year | General Obligation Bonds Business-Type Activities | Percentage of Taxable Value of Property (a) | Per Capita (b) | Percentage of Personal Income [c] |
|---|---|---|---|---|
| 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% | 1,514 | 0.15% |
| 2018 | 22,717,214 | 1.55% | 1,620 | 0.16% |
| 2019 | 19,620,144 | 1.11% | 1,398 | 0.11% |

| Fiscal Year | Water Revenue Bonds | Total Primary Government (d) | Per Capita (b) | Percentage of Personal Income [c] |
|---|---|---|---|---|
| 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 | 4,079 | 0.09% |
| 2018 | 11,050,000 | 59,315,528 | 4,230 | 0.08% |
| 2019 | 8,690,000 | 51,134,998 | 3,644 | 0.05% |

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, 2019**
**(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 | 4,873,000 | 5.63% | 274,301 |
| St. Johns County Revenue Sharing Revenue & Refunding Revenue Bonds, Series 2014 | 12,970,000 | 5.63% | 730,080 |
| St. Johns County Sales Tax Revenue Refunding Bonds, Series 2015 | 47,195,000 | 5.63% | 2,656,603 |
| St. Johns County Sales Tax Revenue Refunding Bonds, Series 2012 | 39,440,000 | 5.63% | 2,220,075 |
| St. Johns County Transportation Improvement Revenue Bonds, Series 2012 | 19,750,000 | 5.63% | 1,111,726 |
| St. Johns County Taxable Capital Improvement Revenue Bonds, Series 2014 | 3,065,000 | 5.63% | 172,529 |
| St. Johns County Community Redevelopment Agency Refunding Note, Series 2012 | 999,000 | 5.63% | 56,234 |
| St. Johns County Transportation Improvement Revenue Bonds, Series 2015 | 22,815,000 | 5.63% | 1,284,255 |
| St. Johns County Transportation Improvement Revenue Bonds, Series 2019 | 10,300,000 | 5.63% | 579,786 |
| | | | - |
| **Other Debt** | | | - |
| St. Johns County School Board Certificates of Participation | 81,452,976 | 5.63% | 4,584,982 |
| St. Johns County School Board General Obligation Bonds, Series, 2006A through 2014B | 3,085,000 | 5.63% | 173,654 |
| **Subtotal Overlapping Debt** | | | **$ 13,844,224** |
| **City Direct Debt** | | | |
| Capital Improvement and Refunding Revenue Bonds | 22,824,856 | 100% | 22,824,856 |
| **Subtotal Direct Debt** | | | **$ 22,824,856** |
| **Total Direct and Overlapping Debt** | | | **$ 36,669,080** |

**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 leaset 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 ipmly that every taxpayer is a resident, and therefore responsible for repaying the debt o of each overlapping government.

# CITY OF ST. AUGUSTINE, FLORIDA

## DIRECT AND OVERLAPPING RATIOS
**September 30, 2019**
**(In Millions)**

| | | |
|---|---|---|
| **Direct and Overlapping General Obligation Debt** | **$** | **36,669,080** |
| **Per Capita** | **$** | **2,785** |
| **As a Percentage of Taxable Assessed Valuation** | | **1.64%** |
| **As a Percentage of Total Just Valuation** | | **1.34%** |

# CITY OF ST. AUGUSTINE, FLORIDA

## COMPUTATION OF LEGAL DEBT MARGIN
**September 30, 2019**
**(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 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|---|---|---|---|---|---|
| **Public Service Tax** | | | | | |
| Electric | $ 1,146,071 | $ 1,291,612 | $ 1,445,175 | $ 1,525,928 | $ 1,559,461 |
| Communication | 918,884 | 902,282 | 1,483,667 | 916,000 | 811,896 |
| Gas | 66,756 | 49,607 | 50,402 | 50,939 | 48,609 |
| Fuel Oil | - | - | - | - | - |
| Total | $ 2,131,711 | $ 2,243,501 | $ 2,979,244 | $ 2,492,867 | $ 2,419,966 |
| **Florida Revenue Sharing** | | | | | |
| Revenue Sharing | $ 562,696 | $ 565,395 | $ 570,421 | $ 576,587 | $ 581,797 |
| **Guaranteed Entitlements** | | | | | |
| Local Option Gas Tax | $ 524,651 | $ 553,516 | $ 527,151 | $ 514,361 | $ 505,278 |
| Total | $ 524,651 | $ 553,516 | $ 527,151 | $ 514,361 | $ 505,278 |
| **Total Pledged Funds** | $ 3,219,058 | $ 3,362,411 | $ 4,076,816 | $ 3,583,815 | $ 3,507,041 |

# CITY OF ST. AUGUSTINE, FLORIDA

## DEMOGRAPHIC STATISTICS

**September 30, 2019**

| Year | Population: City of St. Augustine | Population: St. Johns County | Per Capita Personal Income | Total Personal Income (In Millions) | Unemployment Rate |
|---|---|---|---|---|---|
| 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% |
| 2019 | 14,031 | 254,412 (est.) | $ 64,177 | $ 17,327,679 | 2.9% |

| Year | Population Projection: City of St. Augustine | Population Projection: St. Johns County |
|---|---|---|
| 2020 | 14,042 | 256,127 |
| 2025 | 14,790 | 295,906 |
| Avg Household Size: | 2.30 | 2.49 |

**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, 2019**

| Employer | Sector | 2019 | |
|---|---|---|---|
| | | Approximate Employees | % of Total County Employment |
| St. Johns County School Board | Education | 5,039 | 4.07% |
| Flagler Health+ | Medical | 1,564 | 1.26% |
| St. Johns County | Public Administration | 1,299 | 1.05% |
| Northrop Grumman | Manufacturing | 1,100 | 0.89% |
| Florida National Guard Headquarters Office | Military | 900 | 0.73% |
| PGA Tour | Event Management | 800 | 0.65% |
| St. Johns County Sheriff's Office | Public Safety | 689 | 0.56% |
| Florida School for the Deaf & Blind | Education | 682 | 0.55% |
| Carlisle Interconnect Technologies | Manufacturing | 644 | 0.52% |
| Ringpower | Heavy Equipment Sales | 548 | 0.44% |
| | | 13265 | 11% |

# CITY OF ST. AUGUSTINE, FLORIDA

## SUMMARY OF TEN LARGEST WATER CUSOMERS
**September 30, 2019**

| Customer | Usage for Fiscal Year Ended September 30, 2019 (in gallons) |
|---|---|
| City of St. Augustine | 25,261,600 |
| DR Horton | 18,749,100 |
| Florida School for the Deaf & Blind | 15,533,200 |
| Flagler College | 14,678,300 |
| Flagler Hospital | 13,461,600 |
| St. Johns County Board of County Commissioners | 13,189,400 |
| St. Johns County School Board | 10,487,700 |
| Northrup Grumman Systems Corp | 9,614,200 |
| Madeira Community Development District | 8,569,800 |
| Flagler Resort LTD | 7,136,800 |

**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"

| | Water Customers | | | Sewer Customers | | |
|---|---|---|---|---|---|---|
| Fiscal Year Ended | Inside City | Outside City | Total | Inside City | Outside City | Total |
| 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 |
| 2019 | 8,040 | 6,424 | 14,464 | 7,172 | 3,673 | 10,845 |

**Source: City of St. Augustine Customer Service Department**

| Water Sales (Thousands of Gallons) | | |
|---|---|---|
| **Inside City** | **Outside City** | **Total** |
| 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 |
| 557,225 | 421,331 | 978,556 |

# CITY OF ST. AUGUSTINE, FLORIDA

## WATER AND WASTE WATER TREATMENT PLANTS
## SUMMARY OF HISTORICAL DAILY FLOWS
## (In Millions)
## "UNAUDITED"

| | Water Treatment Plant (a) | | Wastewater Treatment Plant | |
|---|---|---|---|---|
| Fiscal Year Ended | 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) |
| 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 |
| 2019 | 3.223 | 3.629 | 3.453 | 5.177 |

**Source: City of St. Augustine Environmental Compliance**

# 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. |
| 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 |
| 2019 | Inside City | 0 | 14.26 | 2.85 - 12.74 | 14.67 | 6.69 |
| | Outside City | 0 | 17.25 | 3.45 - 15.42 | 17.75 | 8.09 |

**(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, 2019**
**"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 |
|---|---|---|---|---|---|---|---|
| 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 |
| 2019 | 232 | 314 | 87,583 | 23,343 | 114 | 12,818 | 123,744 |

**Source: City of St. Augustine Planning & Building Department**

# CITY OF ST. AUGUSTINE, FLORIDA

## PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSIT
**(In Millions of Dollars)**
**"UNAUDITED"**

| | Commercial Construction (a) | | Residential Construction (a) | | |
|---|---|---|---|---|---|
| **Fiscal Year** | **Number of Units** | **Value** | **Number of Units** | **Value** | **Bank Deposits (b)** |
| 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 |
| 2019 | 10 | $ 23,343 | 546 | $ 87,583 | $ 4,939,299 |

**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, 2019**

| | |
|---|---|
| **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 | 7 Feet Above Sea Level |
| **Education:** | |
| Elementary | 3 |
| Secondary | 1 |
| Post-Secondary | 2 |
| **Fire Protection:** | |
| Number of Fire Stations | 2 |
| Number of Firefighters | 32 |
| **Police Protection:** | |
| Number of Police Stations | 1 |
| Number of Police Officers | 54 |
| **Utility Customers:** | |
| Water | 14,464 |
| Sewer | 10,845 |
| Solid Waste | 7,952 |
| **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 | 10 |
| Parks and Playgrounds | 41 |
| Public Golf Courses | 5 |
| Public Tennis Courts | 28 |
| Restaurants | 200 + |
| Sightseeing Services | 7 |
| State Parks | 5 |

**(continued)**

# CITY OF ST. AUGUSTINE, FLORIDA

**MISCELLANEOUS STATISTICAL DATA**
**September 30, 2019**
**(continued)**

**Climate:**

| Average Temperature and Precipitation in St. Johns County | | | |
|---|---|---|---|
| **Quarter** | **Average Daily Max. Temperature** | **Average Daily Min. Temperature** | **Total Rainfall** |
| October - December | 74.06 | 50.65 | 12.55 |
| January - March | 68.92 | 53.45 | 6.58 |
| April - June | 83.22 | 68.68 | 9.24 |
| July - September | 87.41 | 73.72 | 13.08 |

**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, | | | | |
|---|---|---|---|---|---|
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| **Governmental Activities:** | | | | | |
| General Government | 56.5 | 53.5 | 53.5 | 56.5 | 57.5 |
| Public Safety | 102.5 | 100 | 104 | 105 | 103.5 |
| Physical Environment | 33 | 33 | 34.5 | 36.5 | 36 |
| Transportation | 17.5 | 18 | 18 | 18 | 18 |
| Culture/Recreation | 9 | 10 | 9 | 10 | 12 |
| **Business-Type Activities** | | | | | |
| Utilities | 63 | 63 | 60 | 63 | 61 |
| Stormwater | 3 | 3 | 3 | 4 | 5 |
| Solid Waste | 17 | 16 | 19 | 19 | 19 |
| Municipal Marina | 14 | 12 | 11.5 | 11.5 | 12 |
| Visitor Information Center | 17.5 | 19.5 | 21.5 | 21 | 22.5 |

**Source: City of St. Augustine Human Resources Department**

# CITY OF ST. AUGUSTINE, FLORIDA

## OPERATING INDICATORS BY FUNCTION
## LAST FIVE FISCAL YEARS
## September 30, 2019
## "UNAUDITED"

| FUNCTION | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|---|---|---|---|---|---|
| **Police** | | | | | |
| Physical Arrests | 1,333 | 1,336 | 979 | 1,345 | 1,222 |
| Traffic Violations | 3,253 | 2,818 | 2,012 | 1,105 | 1,968 |
| Calls for Service | 43,962 | 42,108 | 45,151 | 44,643 | 47,262 |
| Parking Violations (includes those issued by Parking Enforcement) | 16,981 | 13,696 | 11,880 | 12,835 | 14,229 |
| **Fire** | | | | | |
| Number of calls answered | 4,053 | 4,403 | 4,288 | 4,235 | 4,199 |
| Inspections | 572 | 489 | 432 | 218 | 420 |
| Pre-fire tours | 868 | 492 | 419 | 270 | 475 |
| Hydrants Flow Tested | 328 | 955 | 303 | 1,648 | 18 |
| **Highways and Streets** | | | | | |
| New Street Pavings (miles) | - | - | - | - | 0.48 |
| Streets Resurfaced (miles) | 6.4 | 3.5 | 3.7 | 6.6 | 5.03 |
| **Sanitation** | | | | | |
| Refuse Collected (tons/day) | 65.8 | 67.3 | 68.5 | 69.7 | 66.3 |
| Recyclables Collected (tons/day) | 5.0 | 8.6 | 9.5 | 10.5 | 18.9 |
| **Culture and Recreation** | | | | | |
| Field Permits Issued | 21 | 16 | 16 | 16 | 24 |
| Lightner Museum Courtyard Permits Issued | | | | | 304 |
| Plaza Permits Issued | 32 | 30 | 30 | 26 | 52 |
| Other Event Permits Issued | 54 | 51 | 52 | 62 | 75 |
| **Water** | | | | | |
| New Connections | 275 | 315 | 466 | 397 | 701 |
| Average Daily Consumption (thousands of gallons) | 2,841 | 3,320 | 3,304 | 3,225 | 3,223 |
| **Wastewater** | | | | | |
| Average Daily Usage (thousands of gallons) | 3,541 | 3,213 | 3,516 | 3,955 | 3,453 |

**Source: Various City Departments**

# CITY OF ST. AUGUSTINE, FLORIDA

## CAPITAL ASSET STATISTICS BY FUNCTION
## LAST FIVE FISCAL YEARS
## September 30, 2019
## "UNAUDITED"

| FUNCTION | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|---|---|---|---|---|---|
| **Police** | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 |
| Boats | 1 | 1 | 1 | 1 | 1 |
| **Fire** | | | | | |
| Stations | 2 | 2 | 2 | 2 | 2 |
| Vehicles | 8 | 9 | 10 | 10 | 10 |
| Boats | 1 | 1 | 2 | 2 | 2 |
| **Sanitation** | | | | | |
| Collection Trucks | 7 | 7 | 13 | 13 | 13 |
| **Water** | | | | | |
| New Feet of Water Mains Added | 3,779 | 18,400 | 12,475 | 10,404 | 16,958 |
| Fire hydrants | 1,105 | 1,127 | 1,173 | 1,177 | 1,206 |
| Maximum Monthly Average Daily Flow (thousands of gallons) | 3,443 | 3,702 | 3,690 | 3,382 | 3,629 |
| **Wastewater** | | | | | |
| New Feet of Sanitary Sewer Added | 12,860 | 10,544 | 12,306 | 9,327 | 3,217 |
| New Feet of Storm Sewers Added | 3,416 | 1,536 | 1,000 | 1,192 | 270 |
| Maximum Monthly Average Daily Flow (thousands of gallons) | 7,915 | 4,429 | 5,553 | 6,417 | 5,177 |

**Source: Public Works and Utilities Department**

# 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**

MSW
MASTERS, SMITH & WISBY, P.A.
ACCOUNTANTS & BUSINESS ADVISORS

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

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 15, 2020.

## 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.

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MEMBERS OF THE AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS

**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.

Mastrey, Smith + Wisby P.A.

Certified Public Accountants
Jacksonville, Florida

May 15, 2020

MSW
MASTERS, SMITH & WISBY, P.A.
ACCOUNTANTS & BUSINESS ADVISORS

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

# INDEPENDENT ACCOUNTANT'S 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, 2019, 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 compiled, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

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

May 15, 2020

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MSW
MASTERS, SMITH & WISBY, P.A.
ACCOUNTANTS & BUSINESS ADVISORS

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

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL 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 Federal Program and 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, 2019. 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.

## Auditor's 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 standard, 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.

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MEMBERS OF THE AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS

**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, 2019.

**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.

Mosteller, Smith & Wisby P.A.

Certified Public Accountants
Jacksonville, Florida

May 15, 2020

# CITY OF ST. AUGUSTINE, FLORIDA
## Schedule of Findings and Questioned Costs
## For the Year Ended September 30, 2019

### *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:*

| | |
|---|---|
| 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 Programs** | **CFDA No.** |
|---|---|
| Disaster Grants - Public Assistance | 97.036 |
| Drinking water State Revolving Fund | 66.468 |
| **State Projects** | |
| FIND - St. Augustine Municipal Marina Repairs | N/A |
| FDEP - St. Augustine West 2nd Street Sanitary Sewer | 37.039 |

| | **Federal** | **State** |
|---|---|---|
| Dollar threshold used to distinguish Type A and Type B programs | $ 750,000 | $ 100,000 |
| Auditee qualified as low-risk auditee pursuant to Uniform Guidance | Yes | |

(continued)

(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.

MSW
MASTERS, SMITH & WISBY, P.A.
ACCOUNTANTS & BUSINESS ADVISORS

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, 2019 and have issued our report thereon dated May 15, 2020.

**Auditor's Responsibility**
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Rewards* (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 May 15, 2020, 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 following 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

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PONTE VEDRA OFFICE
822 A1A NORTH, SUITE 310
PONTE VEDRA BEACH, FL 32082
P 904.247.1565 F 904.247.1665
WWW.MSWCPA.COM



MEMBERS OF THE AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS

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 can be more timely and accurate and has reorganized staff to ensure adequate resources are in place for a timely fiscal year-end close with all accounts reconciled with sufficient detail for the independent auditor.

**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 had the following finding and recommendation.

Finding and Recommendation 2019-1:

In reviewing individual inventory counts and extended costing for the final inventory detail produced by the City at the central warehouse it was noted that certain count quantities and extended cost figures appeared unusually high. Upon further review, it was determined that the individual count or extended cost of these items was incorrect due to posting errors which were not detected by the inventory staff. We recommend the City assign an individual to review the final inventory for reasonableness based on expected quantities and cost to help avoid any future errors going undetected.

Response:

The City acknowledges the existence of the errors found in the 2019 central warehouse inventory and will make every effort in the future to review the final inventory report for unexpected variances whether due to quantity or cost inaccuracies.

**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.

Mosteis, Smith + Wisby P.A.

Certified Public Accountants
Jacksonville, Florida

May 15, 2020

CITY OF ST. AUGUSTINE

M E M O R A N D U M

TO: John Regan, City Manager

DATE: May 28, 2020

RE: Termination of North City Fire Station

The COVID-19 pandemic created a series of challenges for our fire department. The biggest concerns were keeping the firefighters healthy and the department effectively staffed. The Main Station on Malaga St. houses 70% of our firefighters. The potential of losing the majority of our employees to quarantine or illness was an unacceptable risk. We met with our community partners at the Florida School for the Deaf and Blind on April 6, 2020 where it was determined that their facility would provide the best housing accommodations, location, and security for the apparatus. The following day Engine 42 along with nine firefighters, three from each shift, were relocated to Bloxham Hall at the FSDB.

The location not only separated the workforce from a virus prospective but also enhanced our response times to the North City residents. The response data from our time stationed at FSDB was compared to the exact timeframe (4/7 – 5/18) from 2019. During that timeframe in 2019 the average response time to zone three was five minutes and forty seconds (5:40). While the crews were stationed at FSDB, that response time dropped by approximately 31% to three minutes and fifty-five seconds (3:55).

The decision to move Engine 42 to FSDB not only provided our fire department with increased safety and peace of mind, but also proved the strength and value of having wonderful community partners like the Florida School for the Deaf and Blind.

Carlos Aviles
Fire Chief

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John Regan, P.E.
City Manager

DATE: May 29, 2020

RE: Staff Presentation for the June 8, 2020 Commission Meeting
Enhanced Downtown Cleaning Update

Attached is a short presentation updating the City Commission on the recent increased pressure washing activity in the downtown area.

Sincerely,

Todd Grant, P.G.
Utilities Director

Enclosure

cc: Meredith Breidenstein, Assistant City Manager
Darlene Galambos, City Clerk
Lucy Fountain, Administrative Coordinator

# Downtown Enhanced Cleaning Update

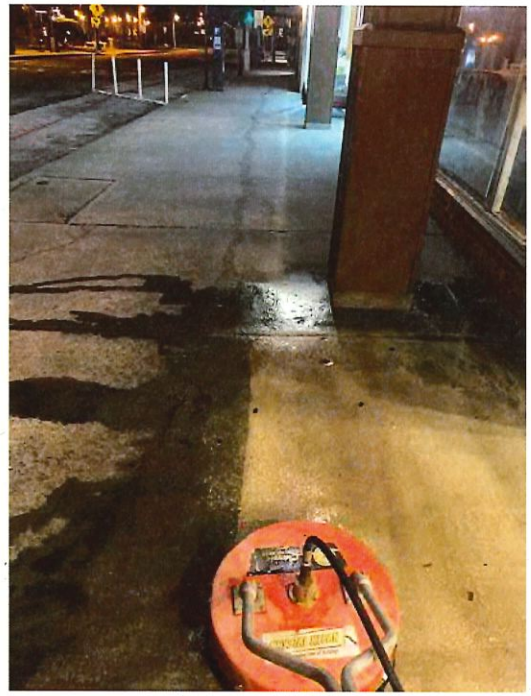
Todd Grant
Utilities Director

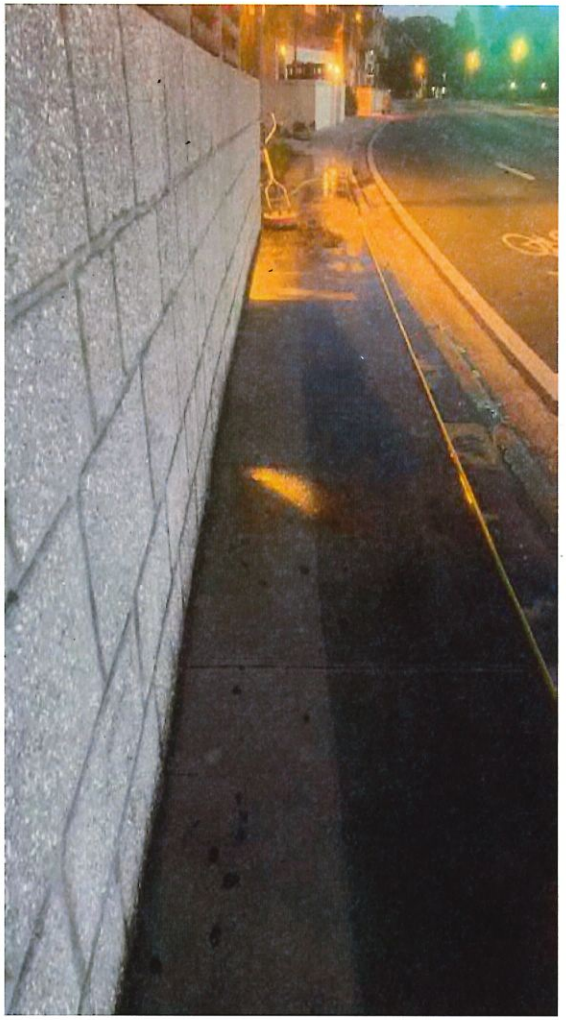
*June 8, 2020*

CITY OF ST AUGUSTINE EST. 1565

# Pressure Washing

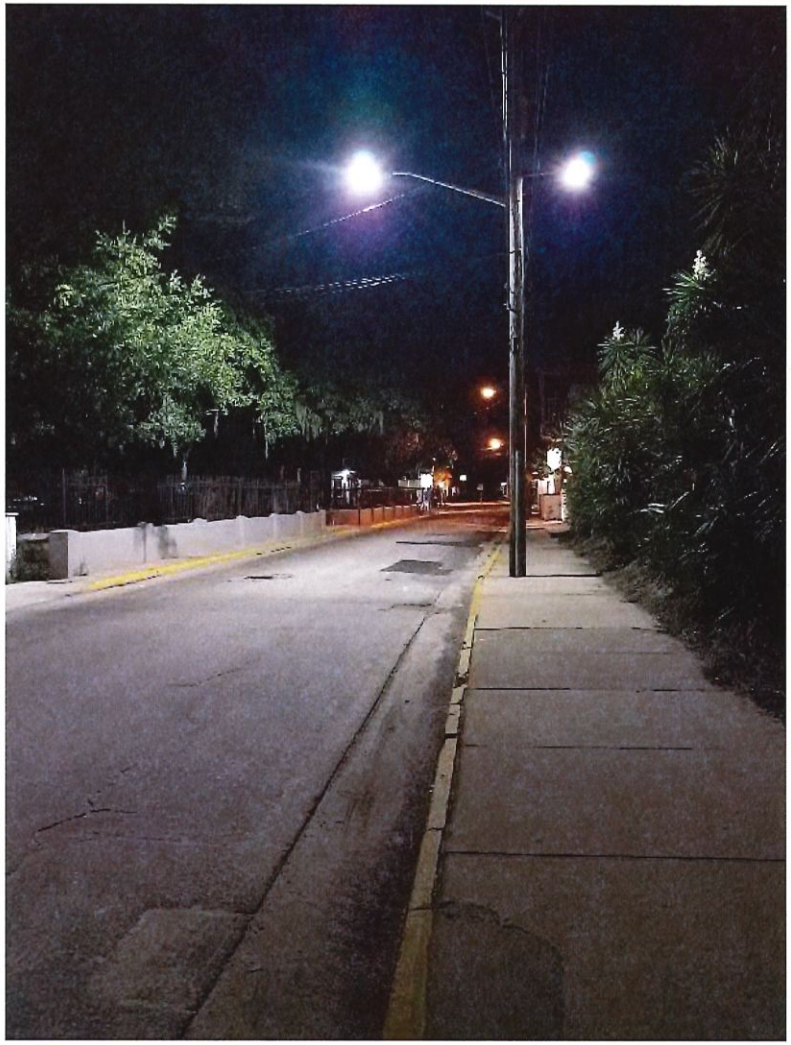
- 237,000 Square Feet
- May 18th – May 26th
- 65 hours to complete





CITY OF ST AUGUSTINE EST. 1565

# LED Street Lighting



CITY OF ST AUGUSTINE EST. 1565

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: Mayor and City Commissioners

DATE: May 27, 2020

RE: Request for **three (3)** appointments for the Corridor Review Committee (CRC)

The City Commission recently established the Corridor Review Committee by Ordinance 2019-45, and then modified the membership of the committee by Ordinance 2020-15.

The purpose of this is to request the appointment of three members to the CRC.

Advertisements requesting applications was placed in the St. Augustine Record and posted on the City's website. Six applications were received from the following:

- Michael Dixon
- Virginia Whetstone
- Lorna MacDonald
- Mary Clukey
- Vaughn Cochran
- Matthew Shaffer

The applications are attached, in addition to the CRC roster, board profile and responsibilities.

Darlene Galambos
City Clerk

Xc: City Clerk Files

## CITY OF ST. AUGUSTINE
## APPLICATION REQUESTING APPOINTMENT TO CITY BOARD/COMMITTEE

The undersigned wishes to apply for City Commission appointment to serve in a voluntary capacity on a City of St. Augustine board or committee.

1. APPLICANT NAME MICHAEL A. DIXON, FAIA
2. BOARD/COMMITTEE DESIRED CORRIDOR REVIEW COMMITTEE
3. RESIDENCE *(Address)* 15 CONTERA DR./ST. AUGUSTINE, FL 32080
4. PHONE (847) 502-3136 E-MAIL madixon1166@gmail.com
5. BUSINESS OWNED *(Address)* RETIRED
6. BUSINESS PHONE N/A E-MAIL N/A
7. PROPERTY OWNED *(Address)* N/A
8. PREFERRED MAILING ADDRESS RESIDENCE
9. OCCUPATION *(include resume if available)* HISTORIC PRESERVATION ARCHITECT
10. PROFESSIONAL QUALIFICATIONS *(you are encouraged to submit a cover letter)* SEE ATTACHED
11. OTHER COMMENTS OR INFORMATION 15 CONTERA DRIVE IS JUST OUTSIDE THE CITY LIMITS OF ST. AUGUSTINE ON ANASTASIA BOULEVARD.
12. "Ethnicity and race information is requested under the authority of 42 U.S.C. Section 2000e-16 and in compliance with the Office of Management and Budget's 1997 Revisions to the Standards for the Classification of Federal Data on Race and Ethnicity. Providing this information is voluntary and has no impact on your employment status, but in the instance of missing information, your employing agency will attempt to identify your race and ethnicity by visual observation."

| |
|---|
| **Specific Instructions:** The two questions below are designed to identify your ethnicity and race. **Regardless of your answer to question 1, go to question 2.** |
| **Question 1.** Are You Hispanic or Latino? (A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.) ___Yes \| ✓ No * |
| **Question 2.** Please select the racial category or categories with which you most closely identify by placing an "X" in the appropriate box.<br>RACIAL CATEGORY *(Check as many as apply)*<br>___American Indian or Alaska Native \| ___Asian \| ___ Native Hawaiian or Other Pacific Islander<br>___Black or African American \| ✓ White |

13. SIGNATURE OF APPLICANT Michael A. Dixon DATE 12/20/2019
14. AGREEMENT: In filing this application, the undersigned understands that it becomes a part of the public records of the City of St. Augustine and does hereby certify that all information contained herein is true to the best of his/her knowledge. It is also understood that, if appointed, it is required by the State of Florida to file a financial disclosure Form 1 with the Supervisor of Elections, St. Johns County, within thirty (30) days of appointment, and each year thereafter, covering the term of appointment and to file Form 1-F upon departure from the board. Submit applications to: Darlene Galambos, City Clerk, P.O. Box 210, St. Augustine, Florida 32085.

MD
Initial

PZB/HARB/CRC Application 2020
Updated 12/04/2019

* AS A SIDE NOTE, I AM 25% MINORCAN WITH FAMILY ROOTS IN ST. AUGUSTINE. MY FATHER GREW UP HERE AND MY GRANDMOTHER, FLORENCE ROGERO DIXON WAS MINORCAN.

## QUALIFICATIONS FOR PLANNING AND ZONING BOARD (PZB):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 2.

Qualifications: All members of the Planning and Zoning Board shall reside in the city and shall hold no government office nor receive any salary or compensation for their services to the board herein created. No member shall be appointed for more than two (2) consecutive full terms.

Please check those qualifications that apply to you:

- ☐ Architect, Florida registered
- ☐ Planner, member APA or AICP
- ☐ Real Estate Broker, w/ County occupational license
- ☐ Educator, college level
- ☐ Engineer, Florida registered
- ☐ Merchant/Businessperson, City occupational license
- ☐ Preservation Organization Officer
- ☐ Environmental or Land Use Organization Officer
- ☐ Attorney, Florida Bar
- ☐ Landscape Architect, Florida registered
- ☐ Contractor, City contractor's license

---

## QUALIFICATIONS FOR HISTORIC ARCHITECTURAL REVIEW BOARD (HARB):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 3.

Qualifications: All members of the Historic Architectural Review Board shall hold no government office nor receive any salary or compensation for their services to the board herein created. While preference shall be given to current city residents, the city commission may appoint a non-resident upon a finding that such non-resident is uniquely qualified. No member shall be appointed for more than two (2) consecutive full terms. Alternates shall be appointed for a three (3) year term. Alternates shall have previously served as regular members and shall comply with all local and state requirements of office. Alternates will only be called upon to participate and vote at meetings in the event of an anticipated lack of quorum or bare minimum quorum of the regular members.

Persons who have demonstrated special interest, experience or knowledge in history, architecture or related disciplines who do not have a professional degree in any of the fields set forth in this section may be appointed by the city commission when persons with such degrees are not available for appointment, or when such appointment is determined to be in the best interest of the city.

Please check those qualifications that apply to you:

- ☐ History or related fields
- ☐ Archaeology
- ☐ Architectural History
- ☐ Historic Architecture
- ☐ Art History
- ☐ Former HARB Member
- ☐ Other

---

## QUALIFICATIONS FOR CORRIDOR REVIEW COMMITTEE (CRC):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 5.

Qualifications: All members of the Corridor Review Committee shall hold no government office nor receive any salary or compensation for their services to the board herein created. The initial appointment of members shall be as follows: two (2) members of the board as established herein shall be appointed for a term of three (3) years; two (2) members for a term of two (2) years; and one (1) for a term of one (1) year. Thereafter all members shall be appointed for a three (3) year term. Two (2) seats on the board shall be designated for a licensed, or retired, architect or landscape architect with preference given to those who are city residents or whose business is located within the city; and three (3) seats for property owners or tenants of properties located within the respective entry corridors: Anastasia Boulevard, San Marco Avenue, and King Street. The members of the CRC shall meet as needed, as an ad hoc committee meeting noticed by the City Clerk and shall meet at least annually to elect one (1) of its members as chairperson and one (1) as vice-chair.

Please check those qualifications that apply to you:

- ☑ Architect, Florida licensed or retired
- ☐ Landscape Architect, Florida licensed or retired
- ☐ Owner of property located within Entry Corridor
- ☑ Tenant of property located within Entry Corridor (JUST OUTSIDE THE CITY LIMITS)

## CITY OF ST. AUGUSTINE
## APPLICATION REQUESTING APPOINTMENT TO CITY BOARD/COMMITTEE

The undersigned wishes to apply for City Commission appointment to serve in a voluntary capacity on a City of St. Augustine board or committee.

1. APPLICANT NAME Virginia Whetstone
2. BOARD/COMMITTEE DESIRED Corridor Review Committee
3. RESIDENCE *(Address)* 297 St. George St.
4. PHONE 904-347-3170 E-MAIL vaw297@me.com
5. BUSINESS OWNED *(Address)* Whetstone Chocolates, Marker 8 Hotel, Edgewater Inn
6. BUSINESS PHONE 904-825-1700 E-MAIL vaw297@me.com
7. PROPERTY OWNED *(Address)* 139 King St, 1 Dolphin Dr, 2 N St. Aug Blvd
8. PREFERRED MAILING ADDRESS 297 St. George St.
9. OCCUPATION *(include resume if available)* Business Owner
10. PROFESSIONAL QUALIFICATIONS *(you are encouraged to submit a cover letter)* see attached
11. OTHER COMMENTS OR INFORMATION I own property on 2 of the 3 corridors.
12. "Ethnicity and race information is requested under the authority of 42 U.S.C. Section 2000e-16 and in compliance with the Office of Management and Budget's 1997 Revisions to the Standards for the Classification of Federal Data on Race and Ethnicity. Providing this information is voluntary and has no impact on your employment status, but in the instance of missing information, your employing agency will attempt to identify your race and ethnicity by visual observation."

| |
|---|
| **Specific Instructions**: The two questions below are designed to identify your ethnicity and race. **Regardless of your answer to question 1, go to question 2.** |
| **Question 1.** Are You Hispanic or Latino? (A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.) ____**Yes** \| ____**No** |
| **Question 2.** Please select the racial category or categories with which you most closely identify by placing an "X" in the appropriate box. RACIAL CATEGORY *(Check as many as apply)* _____American Indian or Alaska Native \| _____Asian \| _____ Native Hawaiian or Other Pacific Islander _____Black or African American \| _____White |

13. SIGNATURE OF APPLICANT [signature] DATE 2/1/20
14. AGREEMENT: In filing this application, the undersigned understands that it becomes a part of the public records of the City of St. Augustine and does hereby certify that all information contained herein is true to the best of his/her knowledge. It is also understood that, if appointed, it is required by the State of Florida to file a financial disclosure Form 1 with the Supervisor of Elections, St. Johns County, within thirty (30) days of appointment, and each year thereafter, covering the term of appointment and to file Form 1-F upon departure from the board. Submit applications to: Darlene Galambos, City Clerk, P.O. Box 210, St. Augustine, Florida 32085.

Initial

## QUALIFICATIONS FOR PLANNING AND ZONING BOARD (PZB):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 2.

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Please check those qualifications that apply to you:

- ☐ Architect, Florida registered
- ☐ Planner, member APA or AICP
- ☐ Real Estate Broker, w/ County occupational license
- ☐ Educator, college level
- ☐ Engineer, Florida registered
- ☐ Merchant/Businessperson, City occupational license
- ☐ Preservation Organization Officer
- ☐ Environmental or Land Use Organization Officer
- ☐ Attorney, Florida Bar
- ☐ Landscape Architect, Florida registered
- ☐ Contractor, City contractor's license

## QUALIFICATIONS FOR HISTORIC ARCHITECTURAL REVIEW BOARD (HARB):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 3.

Qualifications: All members of the Historic Architectural Review Board shall hold no government office nor receive any salary or compensation for their services to the board herein created. While preference shall be given to current city residents, the city commission may appoint a non-resident upon a finding that such non-resident is uniquely qualified. No member shall be appointed for more than two (2) consecutive full terms. Alternates shall be appointed for a three (3) year term. Alternates shall have previously served as regular members and shall comply with all local and state requirements of office. Alternates will only be called upon to participate and vote at meetings in the event of an anticipated lack of quorum or bare minimum quorum of the regular members.

Persons who have demonstrated special interest, experience or knowledge in history, architecture or related disciplines who do not have a professional degree in any of the fields set forth in this section may be appointed by the city commission when persons with such degrees are not available for appointment, or when such appointment is determined to be in the best interest of the city.

Please check those qualifications that apply to you:

- ☐ History or related fields
- ☐ Archaeology
- ☐ Architectural History
- ☐ Historic Architecture
- ☐ Art History
- ☐ Former HARB Member
- ☐ Other

## QUALIFICATIONS FOR CORRIDOR REVIEW COMMITTEE (CRC):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 5.

Qualifications: All members of the Corridor Review Committee shall hold no government office nor receive any salary or compensation for their services to the board herein created. The initial appointment of members shall be as follows: two (2) members of the board as established herein shall be appointed for a term of three (3) years; two (2) members for a term of two (2) years; and one (1) for a term of one (1) year. Thereafter all members shall be appointed for a three (3) year term. Two (2) seats on the board shall be designated for a licensed, or retired, architect or landscape architect with preference given to those who are city residents or whose business is located within the city; and three (3) seats for property owners or tenants of properties located within the respective entry corridors: Anastasia Boulevard, San Marco Avenue, and King Street. The members of the CRC shall meet as needed, as an ad hoc committee meeting noticed by the City Clerk and shall meet at least annually to elect one (1) of its members as chairperson and one (1) as vice-chair.

Please check those qualifications that apply to you:

- ☐ Architect, Florida licensed or retired
- ☐ Landscape Architect, Florida licensed or retired
- ☒ Owner of property located within Entry Corridor
- ☐ Tenant of property located within Entry Corridor

# Virginia Whetstone

February 24, 2020

Mayor Tracy Upchurch
Vice Mayor Leanna Freeman
Commissioner Roxanne Horvath
Commissioner Nancy Sikes-Kline
Commissioner John Valdes

Dear Mayor and Commissioners,

I am applying for the Corridor Review Committee and would appreciate your support by selecting me to serve.

I have been a business owner in downtown St. Augustine for the last 30 plus years. My professional expertise ranges from retail activities, production operations, hotel accommodations and tourist attractions. More specifically, many of my properties and businesses are located on two of the three entrance corridors, which now requires conformity and adherence of the corridor guidelines as well as practical application to the corridor property owners.

Beyond the professional side, I have years of experience in renovating and remodeling several properties in St. Augustine, ensuring each complements the historic guidelines of the City. Therefore, I believe I am well suited to serve on this committee.

Sincerely,

Virginia Whetstone

297 St. George St. , St. Augustine, Florida
904-347-3170

## CITY OF ST. AUGUSTINE
## APPLICATION REQUESTING APPOINTMENT TO CITY BOARD/COMMITTEE

The undersigned wishes to apply for City Commission appointment to serve in a voluntary capacity on a City of St. Augustine board or committee.

1. APPLICANT NAME MARY M. CLUKEY
2. BOARD/COMMITTEE DESIRED Corridar Review Committee
3. RESIDENCE *(Address)* 106 N. Matanzas Blvd
4. PHONE 904-669-7619 E-MAIL marclu58@AOL.com
5. BUSINESS OWNED *(Address)* The Sports Corner 2 Pacific St.
6. BUSINESS PHONE 904-824-5818 E-MAIL mary@thesportscorner.biz
7. PROPERTY OWNED *(Address)* 2 Pacific St. St. Aug 32084
8. PREFERRED MAILING ADDRESS 2 Pacific St. St. Augustine, FL 32084
9. OCCUPATION *(include resume if available)* Owner
10. PROFESSIONAL QUALIFICATIONS *(you are encouraged to submit a cover letter)* SMALL Business owner for 34 years. Resident of St. Augustine Since 1976
11. OTHER COMMENTS OR INFORMATION _____
12. "Ethnicity and race information is requested under the authority of 42 U.S.C. Section 2000e-16 and in compliance with the Office of Management and Budget's 1997 Revisions to the Standards for the Classification of Federal Data on Race and Ethnicity. Providing this information is voluntary and has no impact on your employment status, but in the instance of missing information, your employing agency will attempt to identify your race and ethnicity by visual observation."

| |
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| **Specific Instructions**: The two questions below are designed to identify your ethnicity and race. **Regardless of your answer to question 1, go to question 2.** |
| **Question 1.** Are You Hispanic or Latino? (A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.) ____**Yes** \| ✓ **No** |
| **Question 2.** Please select the racial category or categories with which you most closely identify by placing an "X" in the appropriate box. RACIAL CATEGORY *(Check as many as apply)* ____American Indian or Alaska Native \| ____Asian \| ____ Native Hawaiian or Other Pacific Islander ____Black or African American \| ✓ White |

13. SIGNATURE OF APPLICANT
Mary M Clukey DATE 3/11/20
14. AGREEMENT: In filing this application, the undersigned understands that it becomes a part of the public records of the City of St. Augustine and does hereby certify that all information contained herein is true to the best of his/her knowledge. It is also understood that, if appointed, it is required by the State of Florida to file a financial disclosure Form 1 with the Supervisor of Elections, St. Johns County, within thirty (30) days of appointment, and each year thereafter, covering the term of appointment and to file Form 1-F upon departure from the board. Submit applications to: Darlene Galambos, City Clerk, P.O. Box 210, St. Augustine, Florida 32085.

Mc
Initial

## QUALIFICATIONS FOR PLANNING AND ZONING BOARD (PZB):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 2.

Qualifications: All members of the Planning and Zoning Board shall reside in the city and shall hold no government office nor receive any salary or compensation for their services to the board herein created. No member shall be appointed for more than two (2) consecutive full terms.

Please check those qualifications that apply to you:

- ☐ Architect, Florida registered
- ☐ Planner, member APA or AICP
- ☐ Real Estate Broker, w/ County occupational license
- ☐ Educator, college level
- ☐ Engineer, Florida registered
- ☐ Merchant/Businessperson, City occupational license
- ☐ Preservation Organization Officer
- ☐ Environmental or Land Use Organization Officer
- ☐ Attorney, Florida Bar
- ☐ Landscape Architect, Florida registered
- ☐ Contractor, City contractor's license

## QUALIFICATIONS FOR HISTORIC ARCHITECTURAL REVIEW BOARD (HARB):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 3.

Qualifications: All members of the Historic Architectural Review Board shall hold no government office nor receive any salary or compensation for their services to the board herein created. While preference shall be given to current city residents, the city commission may appoint a non-resident upon a finding that such non-resident is uniquely qualified. No member shall be appointed for more than two (2) consecutive full terms. Alternates shall be appointed for a three (3) year term. Alternates shall have previously served as regular members and shall comply with all local and state requirements of office. Alternates will only be called upon to participate and vote at meetings in the event of an anticipated lack of quorum or bare minimum quorum of the regular members.

Persons who have demonstrated special interest, experience or knowledge in history, architecture or related disciplines who do not have a professional degree in any of the fields set forth in this section may be appointed by the city commission when persons with such degrees are not available for appointment, or when such appointment is determined to be in the best interest of the city.

Please check those qualifications that apply to you:

- ☐ History or related fields
- ☐ Archaeology
- ☐ Architectural History
- ☐ Historic Architecture
- ☐ Art History
- ☐ Former HARB Member
- ☐ Other

## QUALIFICATIONS FOR CORRIDOR REVIEW COMMITTEE (CRC):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 5.

Qualifications: All members of the Corridor Review Committee shall hold no government office nor receive any salary or compensation for their services to the board herein created. The initial appointment of members shall be as follows: two (2) members of the board as established herein shall be appointed for a term of three (3) years; two (2) members for a term of two (2) years; and one (1) for a term of one (1) year. Thereafter all members shall be appointed for a three (3) year term. Two (2) seats on the board shall be designated for a licensed, or retired, architect or landscape architect with preference given to those who are city residents or whose business is located within the city; and three (3) seats for property owners or tenants of properties located within the respective entry corridors: Anastasia Boulevard, San Marco Avenue, and King Street. The members of the CRC shall meet as needed, as an ad hoc committee meeting noticed by the City Clerk and shall meet at least annually to elect one (1) of its members as chairperson and one (1) as vice-chair.

Please check those qualifications that apply to you:

- ☐ Architect, Florida licensed or retired
- ☐ Landscape Architect, Florida licensed or retired
- ☒ Owner of property located within Entry Corridor
- ☐ Tenant of property located within Entry Corridor

March 11, 2020

To Whom It May Concern,

I am writing with regards to the Corridor Review Committee application. It would be an honor to serve on this committee, if selected. Having established my personal and professional life here in the City of St. Augustine, I feel drawn to this field of progress and service within our community. Having owned and operated a small business in the city for over thirty four years has helped me grow my knowledge and understanding of the happenings within our city and has led me to become interested in seeing how else I can become more beneficial to our town.

I hope you will consider me for the position on the CRC committee. Please do not hesitate to contact me if you have any questions or concerns regarding my application.

Best,

Mary M Clukey

Mary M Clukey

## CITY OF ST. AUGUSTINE
## APPLICATION REQUESTING APPOINTMENT TO CITY BOARD/COMMITTEE

The undersigned wishes to apply for City Commission appointment to serve in a voluntary capacity on a City of St. Augustine board or committee.

1. APPLICANT NAME Lorna MacDonald
2. BOARD/COMMITTEE DESIRED Entry Corridor
3. RESIDENCE *(Address)* 102 San Marco Ave St Augustine FL
4. PHONE 904 501-1990 E-MAIL raintreeemail@aol.com
5. BUSINESS OWNED *(Address)* SAME
6. BUSINESS PHONE 904 824-7211 E-MAIL same
7. PROPERTY OWNED *(Address)* 102 San Marco + Bernard Street Lots
8. PREFERRED MAILING ADDRESS 102 San Marco Ave
9. OCCUPATION *(include resume if available)* Restaurant Owner
10. PROFESSIONAL QUALIFICATIONS *(you are encouraged to submit a cover letter)* I have been in business at this location for 39 years
11. OTHER COMMENTS OR INFORMATION I have watched St Augustine grow and would like to participate in keeping Corridor Beauty
12. "Ethnicity and race information is requested under the authority of 42 U.S.C. Section 2000e-16 and in compliance with the Office of Management and Budget's 1997 Revisions to the Standards for the Classification of Federal Data on Race and Ethnicity. Providing this information is voluntary and has no impact on your employment status, but in the instance of missing information, your employing agency will attempt to identify your race and ethnicity by visual observation."

| |
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13. SIGNATURE OF APPLICANT _____ DATE_____
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LAM
Initial

## QUALIFICATIONS FOR PLANNING AND ZONING BOARD (PZB):

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Qualifications: All members of the Planning and Zoning Board shall reside in the city and shall hold no government office nor receive any salary or compensation for their services to the board herein created. No member shall be appointed for more than two (2) consecutive full terms.

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- ☐ Engineer, Florida registered
- ☐ Merchant/Businessperson, City occupational license
- ☐ Preservation Organization Officer
- ☐ Environmental or Land Use Organization Officer
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## QUALIFICATIONS FOR HISTORIC ARCHITECTURAL REVIEW BOARD (HARB):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 3.

Qualifications: All members of the Historic Architectural Review Board shall hold no government office nor receive any salary or compensation for their services to the board herein created. While preference shall be given to current city residents, the city commission may appoint a non-resident upon a finding that such non-resident is uniquely qualified. No member shall be appointed for more than two (2) consecutive full terms. Alternates shall be appointed for a three (3) year term. Alternates shall have previously served as regular members and shall comply with all local and state requirements of office. Alternates will only be called upon to participate and vote at meetings in the event of an anticipated lack of quorum or bare minimum quorum of the regular members.

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Please check those qualifications that apply to you:

- ☐ History or related fields
- ☐ Archaeology
- ☐ Architectural History
- ☐ Historic Architecture
- ☐ Art History
- ☐ Former HARB Member
- ☐ Other

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## QUALIFICATIONS FOR CORRIDOR REVIEW COMMITTEE (CRC):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 5.

Qualifications: All members of the Corridor Review Committee shall hold no government office nor receive any salary or compensation for their services to the board herein created. The initial appointment of members shall be as follows: two (2) members of the board as established herein shall be appointed for a term of three (3) years; two (2) members for a term of two (2) years; and one (1) for a term of one (1) year. Thereafter all members shall be appointed for a three (3) year term. Two (2) seats on the board shall be designated for a licensed, or retired, architect or landscape architect with preference given to those who are city residents or whose business is located within the city; and three (3) seats for property owners or tenants of properties located within the respective entry corridors: Anastasia Boulevard, San Marco Avenue, and King Street. The members of the CRC shall meet as needed, as an ad hoc committee meeting noticed by the City Clerk and shall meet at least annually to elect one (1) of its members as chairperson and one (1) as vice-chair.

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- ☒ Owner of property located within Entry Corridor
- ☐ Tenant of property located within Entry Corridor

## CITY OF ST. AUGUSTINE
## APPLICATION REQUESTING APPOINTMENT TO CITY BOARD/COMMITTEE

The undersigned wishes to apply for City Commission appointment to serve in a voluntary capacity on a City of St. Augustine board or committee.

1. APPLICANT NAME VAUGHN COCHRAN
2. BOARD/COMMITTEE DESIRED CRC
3. RESIDENCE *(Address)* 6310 SOLANO CREEK RD, ELKTON
4. PHONE 904 540 3183 E-MAIL BLACKFEY.VAUGHN@GMAIL.COM
5. BUSINESS OWNED *(Address)* 108 ANASTASIA BLVD. / BLACKFEY THE RESTAURANT
6. BUSINESS PHONE ~~SAME~~ 904 201 6300 E-MAIL SAME
7. PROPERTY OWNED *(Address)* RESIDENCE
8. PREFERRED MAILING ADDRESS 6310 SOLANO CREEK RD, ELKTON 32033
9. OCCUPATION *(include resume if available)* ARTIST, ENTREPRENEUR
10. PROFESSIONAL QUALIFICATIONS *(you are encouraged to submit a cover letter)*
11. OTHER COMMENTS OR INFORMATION THANK YOU FOR THE INVITATION TO JOIN THE CRC COMMITTEE.
12. "Ethnicity and race information is requested under the authority of 42 U.S.C. Section 2000e-16 and in compliance with the Office of Management and Budget's 1997 Revisions to the Standards for the Classification of Federal Data on Race and Ethnicity. Providing this information is voluntary and has no impact on your employment status, but in the instance of missing information, your employing agency will attempt to identify your race and ethnicity by visual observation."

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13. SIGNATURE OF APPLICANT DATE 3/13/2020
14. AGREEMENT: In filing this application, the undersigned understands that it becomes a part of the public records of the City of St. Augustine and does hereby certify that all information contained herein is true to the best of his/her knowledge. It is also understood that, if appointed, it is required by the State of Florida to file a financial disclosure Form 1 with the Supervisor of Elections, St. Johns County, within thirty (30) days of appointment, and each year thereafter, covering the term of appointment and to file Form 1-F upon departure from the board. Submit applications to: Darlene Galambos, City Clerk, P.O. Box 210, St. Augustine, Florida 32085.

Initial

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- ☐ Engineer, Florida registered
- ☒ Merchant/Businessperson, City occupational license
- ☐ Preservation Organization Officer
- ☐ Environmental or Land Use Organization Officer
- ☐ Attorney, Florida Bar
- ☐ Landscape Architect, Florida registered
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## QUALIFICATIONS FOR HISTORIC ARCHITECTURAL REVIEW BOARD (HARB):

Authorization: Code of Ordinances, Chapter 28, Article II, Division 3.

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- ☐ Former HARB Member
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## CITY OF ST. AUGUSTINE
## APPLICATION REQUESTING APPOINTMENT TO CITY BOARD/COMMITTEE

The undersigned wishes to apply for City Commission appointment to serve in a voluntary capacity on a City of St. Augustine board or committee.

1. APPLICANT NAME MATTHEW SHAFFER
2. BOARD/COMMITTEE DESIRED ENTRANCE CORRIDOR REVIEW
3. RESIDENCE *(Address)* 7 NELMAR AVE
4. PHONE 904 806 5020 E-MAIL matthew.shaffer@att.net
5. BUSINESS OWNED *(Address)* —
6. BUSINESS PHONE — E-MAIL —
7. PROPERTY OWNED *(Address)* 7 NELMAR AVE ST AUG 32084
8. PREFERRED MAILING ADDRESS ~ ~
9. OCCUPATION *(include resume if available)* REALTOR, RE/MAX 100 REALTY
10. PROFESSIONAL QUALIFICATIONS *(you are encouraged to submit a cover letter)* REALTOR SINCE 2011; MBA IN FINANCE, WAYNE STATE UNIV; 14 YRS EXP IN COMM'L CONST.
11. OTHER COMMENTS OR INFORMATION SERVED ON CoSA BZB 2012-2018 WORKED ON ENTRANCE CORRIDOR DSGN STD MODIFICATIONS
12. "Ethnicity and race information is requested under the authority of 42 U.S.C. Section 2000e-16 and in compliance with the Office of Management and Budget's 1997 Revisions to the Standards for the Classification of Federal Data on Race and Ethnicity. Providing this information is voluntary and has no impact on your employment status, but in the instance of missing information, your employing agency will attempt to identify your race and ethnicity by visual observation."

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13. SIGNATURE OF APPLICANT [signature] DATE 1/14/20

RECEIVED
JAN 14 2020
CITY CLERK

14. AGREEMENT: In filing this application, the undersigned understands that it becomes a part of the public records of the City of St. Augustine and does hereby certify that all information contained herein is true to the best of his/her knowledge. It is also understood that, if appointed, it is required by the State of Florida to file a financial disclosure Form 1 with the Supervisor of Elections, St. Johns County, within thirty (30) days of appointment, and each year thereafter, covering the term of appointment and to file Form 1-F upon departure from the board. Submit applications to: Darlene Galambos, City Clerk, P.O. Box 210, St. Augustine, Florida 32085.

MS
Initial

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# CORRIDOR REVIEW COMMITTEE

Meets April, Second Wednesday - 2:00 p.m.
Alcazar Room, City Hall

| Board Member | Contact information | Appointment | 3-Year Terms Expire |
|---|---|---|---|
| VACANT | | | 3/28/2023 |
| VACANT | | | 3/28/2023 |
| VACANT | | | 3/28/2022 |

03/2020

# CORRIDOR REVIEW COMMITTEE

| | |
|---|---|
| Authorization: | Code of Ordinances, Chapter 28, Article II, Division 5, Sections 28-126 through 28-134 and Ordinance 2019-45. Modified by Ordinance 2020-15 |
| Number of Members: | Three (3) Regular Members |
| Terms of Office: | Corridor Review Committee (CRC) consisting of three (3) members to be appointed by the City Commission from applications submitted on forms as from time to time promulgated by the City Manager and approved by the City Commission and shall serve at the pleasure of the City Commission. The initial appointment of members shall be as follows: one (1) member of the board as established herein shall be appointed for a term of three (3) years; one (1) member for a term of two (2) years; and one (1) for a term of one (1) year. Thereafter all members shall be appointed for a three (3) year term. |
| Appointment: | By City Commission. |
| Reappointment: | Normal appointments expire March 28th of each year. Members may serve two 2 consecutive full terms only. |
| Qualifications: | Two (2) seats on the board shall be designated for a licensed, or retired, architect or landscape architect with preference given to those who are city residents or whose business is located within the city; and one (1) seats for property owners or tenants of properties located within the respective entry corridors as defined in the City's adopted design standards for entry corridors. |
| Duties: | The administrative review and decision of a development permit application shall be as prescribed in the adopted DSEC. The CRC review and decision of a development permit or appeal of an Administration decision shall comply with the process and review criteria as prescribed in the adopted DSEC and this code. |
| Attendance: | Failure to attend two 2 of three 3 consecutive meetings without approval of the chair shall be considered a resignation of the position. Sec 28-128 |
| Meetings: | Meets second Wednesday of April for annual reorganization; thereafter meets on call. |

03/2020

CITY OF ST. AUGUSTINE

Emergency City Commission Meeting
Monday, April 13, 2020

The City Commission met by means of Communications Media Technology (CMT) Monday, April 13, 2020 at 11:00 A.M. The meeting was called to order by Mayor Tracy Upchurch, and the following were present:

**1. Roll Call:** Tracy W. Upchurch, Mayor/City Commissioner
Leanna S. A. Freeman, Vice Mayor/City Commissioner
Roxanne Horvath, City Commissioner
Nancy Sikes-Kline, City Commissioner
John Valdes, City Commissioner

Staff: John Regan, City Manager
Isabelle Lopez, City Attorney
Darlene Galambos, City Clerk
Meredith Breidenstein, Assistant City Manager
Candice Seymour, Recording Secretary
Laura Morse, Recording Secretary
Marie Lopes, Office Assistant

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Mayor Upchurch modified the agenda and read Item 2 prior to the 'Invocation and Pledge of Allegiance'.

**2. STATEMENT OF THE MAYOR**

Mayor Upchurch provided a statement for the emergency meeting:

- Governor DeSantis' issued Executive Order 20-69 on March 20, 2020 that stated municipalities were allowed to conduct meetings of their governing board without a quorum of members physically present, or at any specific location, and could utilize Communications Media Technology (CMT), such as telephonic or video conference as provided by Florida Statute Section 120.54(5)(b)2
- Isabelle Lopez, City Attorney, would explain public comment procedures
- Commission members appearing remotely at the meeting were identified:
  - Mayor Tracy Upchurch
  - Vice Mayor Leanna Freeman
  - Commissioner Roxanne Horvath
  - Commissioner Nancy Sikes-Kline
  - Commissioner John Valdes
- Ordered speaking was required by attendees to ensure proper understanding and a clear record, due to the meeting's virtual nature
- Speakers should be recognized by Mayor Upchurch or the moderator prior to speaking
- Mayor Upchurch would call each commissioner in order to provide their comments on any item
- Commissioners were to notify Mayor Upchurch of their desire to provide further comment through the Zoom software, or by indication in another manner

DRAFT

**INVOCATION AND PLEDGE OF ALLEGIANCE**

Mayor Upchurch delivered the invocation, and Commissioner Freeman led the Pledge of Allegiance.

**3. CITY ATTORNEY ANNOUNCEMENT OF PROCEDURES**

Ms. Lopez reviewed the procedural guidelines for CMT meetings and reviewed the Resolution.[1]

**Resolution 2020-13: Adopting Emergency Meeting Procedures pursuant to Executive Order 20-69 for the Declared State of Emergency in Response to COVID-19.[2]**

Mayor Upchurch's connection was disrupted and Vice Mayor Freeman opened the public hearing; however, there was no response.

**MOTION**

**Commissioner Sikes-Kline MOVED to pass Resolution 2020-13. The motion was SECONDED by Commissioner Valdes.**

Ms. Lopez stated that the content of the resolution had been discussed; however, she advised that an Acknowledgement and Waiver of Rights, 'Exhibit B' of Resolution 2020-13, required discussion, should the Commission move forward with public meetings that involved quasi-judicial matters.

Ms. Lopez explained that should the City move forward with a Planning and Zoning Board (PZB) meeting, a Historical Architecture Review Board (HARB) meeting, or a City Commission meeting with quasi-judicial items, they tended to be planning based decisions, and applicants would be asked to waive the normal hearing procedures they were entitled to under Florida Law. She stated that the 'Waiver and Acknowledgement' indicated the applicant's decision to go forward under this methodology with an understanding of the legal risk. She concluded that utilizing virtual meetings was unusual and had not been tested in the court system.

Mayor Upchurch's CMT connection was re-established.

Vice Mayor Freeman advised Mayor Upchurch of the motion on Resolution 2020-13 and Ms. Lopez' briefing on the adoption of emergency meeting procedures. She returned the floor to Mayor Upchurch.

**VOTE ON MOTION[3]**

**AYES: Sikes-Kline, Valdes, Freeman, Upchurch**
**NAYES: None**
**MOTION APPROVED UNANIMOUSLY**

**4. PUBLIC COMMENTS FOR GENERAL PUBLIC COMMENTS OR FOR AGENDA ITEMS NOT REQUIRING A SEPARATE PUBLIC HEARING (3 minutes per individual)**

The Commission heard from the following members of the public, whose emails were read by Darlene Galambos, City Clerk:

Steven Bond, St. Augustine Yacht Club
Susan Hill
Ann Breslauer
Denise De Clair

**5. AGENDA ITEMS AS DETERMINED BY CITY MANAGER**

**5.A. Update on the City's current COVID-19 activities – Due to the fluid nature of the virus, the City Manager will provide a report contemporary to the day of the meeting**

[1] Attached to original Commission Packet
[2] Attached to original Commission Packet
[3] Commissioner Horvath's connection was disrupted; therefore, she was absent for the vote



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John Regan, City Manager, introduced Dawn Allicock, M.D., Health Department Director, Florida Department of Health, St. Johns County.

Dr. Allicock provided a status update of COVID-19 virus:

- Governor DeSantis issued a thirty (30) day 'Stay at Home' Executive Order 20-91 effective April 3, 2020
- All fifty (50) U.S. states, the District of Columbia, Puerto Rico, Guam, Northern Marianas and the U.S. Virgin Islands had reported cases of COVID-19
- Every Florida County had been touched by COVID-19
- The Florida Department of Health (DOH) dashboard was updated to provide additional information and functionality, including a map with cases by zip code, with real-time data and information for residents and visitors
- To date, Florida had tested 183,000 individuals, or about 0.9% to 1.0% of Florida's population, with a positivity rate of 10 – 11% noted
- St. Johns County had tested about 1.0% of the population with a 5.0% positivity rate noted
- Florida's hospitalization rate was 14% and 17% in St. Johns County
- Florida's mortality rate was approximately 2.4% and 1.2% in St. Johns County
- Zip code data review showed 170 St. Johns County confirmed cases, with 18 in zip code 32084, or a 10.5% positivity rate which was about double the expected rate for St. Augustine since 32084 was only 5.5% of the overall St. John's County population
- Early research showed up to 25% of people infected may never have symptoms, and those who developed symptoms may not until 48 hours after being infected, which was important since those without symptoms contributed to the virus transmission

Dr. Allicock discussed the mitigation strategy of social distancing:

- Very significant and led to an optimal decrease in viral transmission as data indicated
- Virus required close contact for transmission, and did not easily go from person to person; therefore, maintaining six feet of distance inhibited the virus and would cause its eventual decline
- Hypothesis was that transmission would decrease during summer as most respiratory viruses were seasonal
- Virus peak was originally estimated for May 3, 2020; however, it was changed to April 21, 2020
- Preparations should be taken for a second virus wave potentially in late fall or early winter as seen with the 1918 pandemic
- If social distancing eased up, the trajectory of the pandemic could dramatically change for the U.S., based on the experts modeling

Dr. Allicock discussed virus reinfection:

- Current evidence suggested that being infected with the virus, then recovering, may not guarantee non re-infection
- Information was crucial for economies to re-open and people to safely return to work
- When a virus attacked the body, the immune system moved into action with white blood cells and antibodies attacking the 'intruder'; however, since COVID-19 was so new, it was unknown if the infection taught the immune system to protect against future infection
- A small study in Shanghai noted that in some infected individuals, no antibodies were detected, which questioned the lack of immunity

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- It was possible the virus did not illicit a strong enough response in some to imprint a memory on the cells of the bodies' immune system
- It was not clear if viral particles were viable and mitigant doses sufficient to cause infection through talking or exhalation
- The World Health Organization (WHO) contended that the COVID-19 virus was primarily transmitted through respiratory droplets and close contact
- The Center for Disease Control (CDC) reviewed whether masks protected the person wearing them or protected others from the person
- Per the CDC, upon receipt of a positive COVID-19 test, the DOH conducted an epidemiological investigation for close contact identification with others, who were instructed to self-isolate for 14 days after exposure, to contact the County DOH and their healthcare provider immediately with symptom development
- Public health focused on early case identification, isolation, and contact tracing, which was an attempt to curb the spread of the disease

Dr. Allicock discussed the vulnerabilities of the virus:

- The virus had the propensity for substantial mortality in the elderly and those with significant medical conditions; therefore, long-term care facilities were monitored daily to limit outbreaks
- Younger individuals in their 20s, 30s and 40s had also been affected and required intensive care
- Young individuals were asked to stay away from a parent or grandparent with compromised immune systems when stay at home orders were in place

Dr. Allicock noted the following public health message:

- Everyone played a role to lower workplace and community impact by taking daily preventative actions to help impede the spread of respiratory diseases like COVID-19
- Information was updated twice daily at www.flhealth.gov/COVID-19, which contained links to daily reports and the Florida COVID-19 data and surveillance dashboard
- The best measures were:
  - Maintain 6 feet of social distance
  - Wash hands with soap and water for a minimum of 20 seconds
  - Use hand sanitizer with at least 50% alcohol, if soap and water were not available
  - Cough into your arm or sleeve
  - Use a tissue when sneezing or coughing and immediately dispose in the trash
  - Stay home if you were sick
- Much was unknown about this virus; however, science would get the proven effective treatments for COVID-19 and a vaccine creation
- Science allowed the reduction or delay of infections which saved lives, and eventually COVID-19 would become endemic like a cold or the flu
- Most people infected with COVID-19 would recover

Dr. Allicock concluded that should the pandemic continue community impact, she expressed empathy for the struggles of individuals and families affected.

Dr. Allicock answered questions from the Commission:

- *How could the City assist the DOH?*
  - Enforce social distancing, and note that vaccines saved lives

- *Was St. Johns County's goal to test 100% of the population for COVID-19?*



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- The Governor and the State Surgeon General worked to set goals based on the State's hot spots, using the example of highly impacted counties like Miami-Dade, Broward and Palm Beach

- *Was there a time frame to accomplish this goal?*
  - It was understood to be ongoing at that time

- *Were there plans for expansion of COVID-19 testing locations?*
  - Governor DeSantis recently stated that on Monday, April 13, 2020 the National Guard of Contract Nurses would begin to stock drive through sites in Jacksonville, Orlando, Fort Lauderdale and Miami
  - To meet demands, criteria would be expanded at these sites and testing would occur for any age, symptomatic and asymptomatic, health care workers, first responders and anyone who had close contact with positive cases
  - Looked at expanding and getting rapid lab testing to all Florida hospitals, and looked to acquire antibody tests
  - Florida was looking for ability to be at 1 test per 100 people sometime that week, or the week following

- *How long did test results take?*
  - It varied, as the DOH State labs had a turnaround time of about 24 to 48 hours and commercial labs appeared to be much longer
  - Some hospitals had a turnaround time of 8 hours, and Flagler Hospital went online with a same day results turnaround time
  - Hospitals and private physician offices had begun to test, which would provide a faster turnaround

- *How many employees currently performed contact tracing?*
  - Of the 64 full time employees at the St. Johns County DOH, 47 were assigned to COVID-19, or about 73% of the staff

- *Were there plans to employ contact tracing employees?*
  - The DOH sent three public health students two weeks ago with options to work for up to a month
  - Two nurses were also sent to assist for two weeks

- *Would St. Johns County conduct antibody testing and if so, who would get tested?*
  - Currently, information was unavailable on antibody testing, except that the Governor's press conference indicated the State was looking at the implications
  - There was no information on the time-frame

- *So that the community could understand the virus reality, was there information regarding those individuals seriously impacted and their recovery, such as were they school workers, the elderly, or children?*
  - The youngest patient seen was 2, and the oldest was 91
  - The numbers seen showed the focus was largely somewhere between 45–54 years old
  - The virus had impacted every segment of the population
  - Data regarding schools could not be shared; however, the DOH website indicated the number of people within age groups
  - Hospitalization rates were those with co-morbid disorders, but the younger population was also seen
  - People less than 50 years without co-morbid had been hospitalized, had recovered, or were recovering and leaving the hospital
  - The DOH had not shared recovery data information
  - The State was still reviewing the meaning of recovery, it was still being defined and was uncertain,

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and data and time would provide information on the true definition

- *Were the projected number of beds needed at Flagler Hospital during the virus peak in St. Johns County being looked at, along with alternate sites?*
  - Flagler Hospital worked in collaboration with Emergency Management, the DOH and the County to determine how expansion would occur, if necessary, and what an alternate care site would look like
  - The State of Florida was looking at the entire State options

- *Since 25% of people showed no symptoms but could be contagious for 48 hours, and only 50% of the public wore masks, was there planned action from policymakers or leaders to insist that the public wear masks when shopping, or when in contact with another person?*
  - From a scientific standpoint, the question was valid and reasonable; however, it was 'above her paygrade'
  - Although masks were not comfortable, they were a minimum discomfort to save others
  - In other parts of the world, masks were a part of daily life, and it was difficult to recognize whether our science was supportive
  - The decisions were up to the leaders like the City Commission

- *A known person had been waiting for 7 days for test results and with this wait period, what was the purpose of being tested?*
  - Individuals who were part of the contact investigations could get tested at the DOH with results within 24-48 hours
  - The test in question must have went to a commercial lab, and they had extended wait times
  - Additional resources received by the State and expansion of testing sites would hopefully change the result times
  - The focus was contact investigations, or those individuals exposed to positive cases

- *From a medical point of view, what takeaways as a local government of the State could be done differently next time?*
  - As a profession, public health did not have the same intensity, understanding and acceptance that needed to be relied upon in these types of situations
  - Our society was global, with travel ability from one continent to another in a matter of hours, and viruses and bacteria jump from one species to another, which meant they would be on our doorstep again
  - The same thing would be faced again, and nothing learned, if we were not prepared to be in front of a future occurrence
  - Pandemics had been discussed since 2006 and were an expectation
  - Avian Flu, H1N1, Zika, Ebola affected us globally, and we did not learn well from the experiences
  - Once something was fixed in public health, the monies were re-located elsewhere or disappeared
  - This was the first experience of this pandemic type in her 20 years of public health, the resources were not there, we were not ready, and people were not listening
  - People lived longer with chronic illnesses and naturally corona disorders occurred, with lesser impacts on healthy people
  - Preparedness and a strong public health investment were necessary to prepare for these eventualities

- *Were there discussions at the State level regarding the upcoming hurricane season and ordered evacuations, and preparedness review?*

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- The DOH Director of Emergency Management had pondered this very challenging question
- At the State level there was discussion, but she was not privy
- Shelter requirement openings were reviewed in light of COVID-19

The Commission discussed:

- The virus must be stopped to avoid a second wave; therefore, the use of a message with the upcoming hurricane season provided a great impact for citizens
- City assistance was offered to the DOH for contact tracing, if needed
- Dr. Allicock was invited to provide a future update, and appreciation was expressed for her medical insight and passion for the community

Mr. Regan introduced Inder Singh, CEO and Founder of Kinsa, Inc., developers of the 'smart thermometer'.

Mr. Singh noted his empathy for the current difficult decisions the Commission faced regarding people's livelihood versus lives. He discussed the Kinsa smart thermometers and the pilot project development with the City which was an effort to target viral outbreaks.[4]

Mr. Singh noted that smart thermometer data showed that aggressive social distancing activities curbed community spread of illness, and it was not the time to relax social distancing measures. He stated that Kinsa targeted the use of the smart thermometers in 5 million U.S. households, which would show early community illness spread.

Mr. Singh answered questions from the Commission:

- *How many thermometers were presently in Florida?*
  - Since the start of flu season, there were tens of thousands active; however, people only used the thermometer when sick
  - Florida did not have the same number as New York and California and the resolution was not county by county, but State level, showing the difference between north and south Florida
  - Thermometers alerted that something atypical and an acute rise was occurring in Florida; however, did not have the resolution capability to go to the precise geographical level
- *Other than St. Augustine, how many other Florida municipalities had pursued the thermometers?*
  - A mayor of an undisclosed larger city had initiated a conversation with the Florida Governor and State public health authorities, but had not procured thermometers yet
- *How many cities outside of Florida had pursued the thermometers?*
  - Connecticut Governor had announced the smart thermometer initiative with Kinsa, Inc.
  - A larger state where a philanthropist who requested anonymity was working with the Governor's office on funding the deployment of over 400,000 thermometers
- *What would the City's dashboard look like after it was constructed?*
  - Encouraged use of City dashboard through healthweather.us where zooming on county level presented lots of continuously maintained data
  - A feed or data alert ability would be an appropriate measure set up to ensure the data was specifically available for St. Augustine
  - The activation of 600 thermometers in St. Augustine would be roughly over 10% household penetration, which was great for understanding

[4] Attached to original Commission Packet



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the illness level and speed at which it spread
- St. Augustine had under 20,000 people and national restrictions existed for providing data to a resolution below 20,000 people
- A visual dashboard with subsegments of the City was not useful since describing different parts of the City was disallowed
- A localized dashboard at the County level made sense, as it would not just show St. Augustine, but areas of the county with adequate thermometer dispersion, thereby allowing discussion of the county area differences
- The Florida dashboard could be made available to the State and locally, if the State incorporated large scale thermometer distribution with ability to zoom in as needed to see important adjacent areas

*For the early warning system to work at a practical level, did it require individuals to take their temperature more often than when just feeling bad?*
- It was requested that people take temperatures as normally done
- Looked at percentage of people who had fever or illness

*Were thermometers tied to just one person, and not a household?*
- They were tied to the household
- Audience targeted was larger households, for broader population coverage, and larger households tended to spread disease more

Commissioner Sikes-Kline noted the challenge of the 20,000 person restriction, and that discussion should occur with the County regarding additional census tracks, underserved communities and perhaps the consideration of the water and sewer service area, which was larger than the City limits. She noted there were requests on how to bring the smart thermometers to other areas, such as Vilano Beach.

Mr. Singh stated that for early warning system optimization, it must be in the hands of the 'earliest of early' warning signals, or those who spread disease. He noted that those in underserved communities typically sought late care and treatment, due to lack of insurance or doctor access, which resulted in disease spread when asymptomatic or mildly symptomatic, and this had spill-over effects into adjacent communities.

Mayor Upchurch noted the importance of reviewing the spread outside the immediate City environment, that the City had the advantage of wealth and many families could purchase their own thermometers. He stated that the focus should be on the underserved community to make the project successful.

Mr. Regan reviewed the details of the distribution of the 600 thermometers, including the question script that would be asked to those callers who requested one.[5]

Mr. Singh provided an academic point of view regarding the thermometers:

- Traditionalists in health care thought of drugs, diagnostics and vaccines; however, we needed to think about how 21st century accessible technologies enable both the rich and underserved access to outbreak prevention measures
- 80,000 Americans died of the flu in 2017 and 2018 and had there been a 12-week indicator to prepare, the outcome could have been different
- A 12-week indicator for the flu existed today, on a location by location basis, due to the thermometer network set up
- Reasonable cost to set up the infrastructure, it was necessary for this country and other countries for outbreak prevention

[5] Attached to the Meeting Minutes



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- St. Augustine would be the first community with more than 10% household penetration
- Collaboration and coordination with the City demonstrated to other city governments and public health that the data could be used to respond
- This was not just a science experiment, but a reality experiment of how to convert science into useful response approaches

Ms. Lopez requested the Commission's decision on the following matters:

- The City Manager had expended public funds to purchase the smart thermometers which was not publicly bid, and challenging public policy circumstances existed with targeting specific communities for providing free thermometers
- Although the City would not obtain or transmit individual health information, it would be part of the participant selection and distribution, not everyone would get a free smart thermometer and this was a public policy decision that required a comfort level
- The thermometer terms of use should be clear:
  - The City had no intentions to provide third party rights
  - Current terms of use had a broad indemnification clause
  - The Commission had no intention on providing these third-party rights to turn around and sue the City
  - Any decisions made on public health grounds would take in a myriad of information, and were not just bound by this dataset

Mr. Regan stated that no particular action was required at the meeting; however, if the Commission did not stop his actions, he was moving forward with the distribution of the 600 thermometers, currently in the possession of the City.

The Commission discussed the following with Mr. Regan and Mr. Singh:

- Requested a plan for expansion of the thermometer program under the discussed considerations
- Expand opportunities for the community to purchase their own thermometers, with anticipation of County member participation
- The inability for individuals to purchase the product directly was a challenge, and people were excited about participation
- A public messaging campaign was being created for the purchase of the thermometers
- Congress allocated $200 million in grant programs for the systems and to expand the program regionally to the underserved community
- Thermometer supply was expected to increase, with 25,000 to 30,000 per week currently being produced and 200,000 to 400,000 expected by the end of May, early June
- Bulk purchases online were currently backordered; however, supply would be unlocked within weeks
- Kinsa, Inc. was unable to prioritize one set of users over another, and the website was the best avenue to purchase the thermometers
- A buy-one-get-one program currently provided under-privileged children with the second free thermometer
- School based thermometer programs worked with school nurses on prevention activities and the reduction of illness based absenteeism, and were successful in curbing the spread of the flu and potentially other infectious diseases

There was Commission support and appreciation for the actions and vision of Mr. Regan, and consensus to move

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forward with expansion efforts on a County-wide thermometer program.[6]

Mr. Regan reviewed the details of the City's efforts in each department, to prevent the spread of COVID-19:

Fire Department:

- Began training in early February 2020
- Electrostatic fogger was purchased for use all apparatus and living spaces
- Changed protocols to limit number of on-scene responders
- Obtained additional 9,000 to 10,000 masks available for first responders and work force
- First responders screened twice a shift
- A second main station established at the Florida School for the Deaf and Blind, with separate rooms and eating facilities, which would avoid the loss of 1/3 of the Fire Department in the event a first responder became infected

Mr. Regan noted that moving part of the Fire Department north had cut response times in area from 5:23 seconds to 3:31 seconds and that the total call volume for the City was down about 30%.

Communications:

- Communications outreach was continued on all media platforms
- Worked through Emergency Operations Center for major press conferences
- Great feedback was received from the community regarding City actions

Police Department:

- The P.D. building and vehicles were decontaminated
- Shift schedules changed
- Officers were self-monitoring
- No direct client contact

[6] Recess taken from 12:50 PM until 1:00 PM.

Financial Services:

- Worked through drive-in window
- Where possible, staff worked from home
- Utilities were not being shut-off

Planning and Building:

- Where possible, staff worked from home
- Utilized electronic filings for business permits, licenses and board applications
- Continued Code Enforcement measures in the field
- Number of building permits and inspections were at normal levels
- New business tax receipts at normal levels
- Board applications were below normal

Utilities and Public Works:

- Ensured critical services stayed in place, with extra protections with wastewater and water treatment operators to ensure health
- Five pressure washing crews were cleaning town
- Painting was being done
- Striping curbs
- Slowed spending with the delay of major projects
- Continued budgeted contract for the parking garage with pressure washing, cleaning interior, the promenade, elevator equipment
- On Street parking was suspended until further notice
- All hands were on deck cleaning
- Engineering work continued
- Mobility department was taking public input and making modifications to improve social distancing

General Services:

- Ordered hand sanitizer and cleaning equipment in advance
- Deep cleaned public restrooms
- Closed Visitor Information Center

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- Continued processing bids and contracts, which was important for the support of first responders

Mr. Regan concluded with the following:

- Staff was reduced inside City Hall
- Social distancing measures practiced
- All departments given masks to use when in close proximity with other employees
- To date, there were 7 to 10 employees in isolation; however, no employees had COVID-19
- Continued meetings with County staff and Flagler Hospital

Mr. Regan commended Donna Hayes, Human Resources Director, for modifying the employee policies to be favorable to individual circumstances to ensure that employees continued to receive a paycheck.

Mr. Regan commended Meredith Breidenstein, Assistant City Manager, for her management of individual task forces to solve problems.

Commissioner Sikes-Kline stated the need for a permanent plan and program for specific cleaning measures of public places such as garages, elevators, restrooms and streets to ensure the public's safety and confidence.

Commissioner Valdes inquired about the need for less labor-intensive equipment or technology that would assist with expediting the cleaning.

There was Commission consensus for these requests.

Mr. Regan stated that he would return to the Commission with proposals on the cleaning topic and he would also look into equipment, technology and the people to ensure a clean and safe City. He noted that the field of environmental engineering and public health were one in the same and he planned to bring future proposals on how the City affects public policy for the good, so that our public health system can do more rapid intervention and detection.

Mayor Upchurch noted his support for Mr. Regan's compassion and analytical side and commended the great job performed with his leadership at the City and throughout the County. He noted that Mr. Regan had pulled together critical staff, and functions and had thought of things other leaders had not, and in many ways this pandemic showcased his true abilities.

Mayor Upchurch inquired about the ability to convene our citizen's boards, such as HARB and PZB using the CMT format, since there were applicants anxious to move forward with important matters.

Ms. Lopez noted that Resolution 2020-13 adopted earlier in the meeting enabled the CMT's to be legally set up for the lower boards, and it was a matter of the Commission to decide on moving forward and when to have those meetings.

There was Commission consensus to move forward with the lower boards meeting through CMT.

Mayor Upchurch noted the Commission should be sensitive about matters that would generate public interest and their ability to appropriately hear the public.

Commissioner Freeman stated her concern about items of great public importance not getting fully reviewed and believed those items should be postponed so that citizens were allowed the opportunity to be heard, and for the Commission to digest the requests.

Mayor Upchurch noted that the Commission must rely on City staff to prioritize these matters with the applicants.

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**MOTION**

**Mayor Upchurch MOVED to approve Proclamation 2020-05 to recognize Health Care Decision Day. The motion was SECONDED by Commissioner Freeman.**

**VOTE ON MOTION[7]**

**AYES: Upchurch, Freeman, Valdes, Sikes-Kline**
**NAYES: None**
**MOTION APPROVED UNANIMOUSLY**

**<u>Resolution 2020-14</u>: Consideration of a Modification of Event Policy which provided the City Manager the ability to re-schedule events and festivals if there was a declared State of Emergency.**

Mr. Regan reviewed the Resolution which provided the City Manager the authority to assist large events that were cancelled, and upon their request, to reschedule them in the fall. He noted these events initially included the Rhythm and Ribs and the Seafood Festival, and stated that under the current policies, the City Manager was unable to re-schedule.

**MOTION**

**Commissioner Freeman MOVED to pass Resolution 2020-14. The motion was SECONDED by Mayor Upchurch.**

**VOTE ON MOTION[8]**

**AYES: Freeman, Upchurch, Valdes, Sikes-Kline**
**NAYES: None**
**MOTION APPROVED UNANIMOUSLY**

Mr. Regan advised the Commission that the City of St. Augustine was the first government in the region to host a full virtual Commission meeting.

Mayor Upchurch inquired about the letter from the Yacht Club.[9]

Mr. Regan noted that the City's small business tenants received a 50% rent abatement for April and May, with the cutoff on small businesses at the Yacht Club, the State offices and Flagler College. He noted that The Yacht Club submitted a letter which raised issues regarding the rent, and this would be revisited and responded to by Mr. Regan.

**6. ITEMS BY MAYOR AND COMMISSIONERS**

Commissioner Sikes-Kline inquired about the short-term rental enforcement procedure based on an inquiry she received and should this be handled by standard code enforcement.

Ms. Lopez noted the following:

- Any order of the Governor through the Emergency Powers Act, made a violation a second-degree misdemeanor, enforced by law enforcement, not code enforcement
- The simpler method for reporting those who did not follow the vacation rental prohibition, was to visit the State's website, or the Department of Business and Professional Regulation (DBPR), which had a violation reporting page for any entity in violation
- Vacation rental prohibition was extended through April 30, 2020, and check-ins or registrations were not allowed through that date

Mr. Regan noted that this would be treated as a complaint and would move forward promptly.

Commissioner Freeman noted that the enforcement of this very specific issue through DBPR was precisely what the City

[7] Commissioner Horvath's connection was disrupted; therefore, she was absent for the vote
[8] Commissioner Horvath's connection was disrupted; therefore, she was absent for the vote

[9] Attached to original Commission Packet



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argued against in Tallahassee, short-term rental regulation from Tallahassee versus locally. She noted that now that the City had an issue, the City would be required to realistically address the problem.

Commissioner Freeman noted her appreciation of the initial aggressive and fast response to the pandemic, believed it was the right thing to do and in moving forward hoped that the approach would be conservative in putting ourselves at risk.

Commissioner Horvath reiterated her hope that Mr. Regan would review the hurricane season issue and what the State proposed the City should do, in the event of a shelter at home situation. She noted that perhaps it could be prioritized based on needs but stated that the issue required an advanced review.

Commissioner Valdes noted his pride for being a part of the Commission, and commended Mr. Regan and City staff's aggressive and early actions to curtail COVID-19. He noted the homeless issue and their virus exposure, and requested updates for County activities that addressed it, such as finding motel rooms for those underprivileged.

Mr. Regan noted the effort of the Emergency Operations Center (EOC) to locate hotels and spaces for the homeless to shelter. He stated that Barry Fox, Chief of Police, was more involved with the issue, that he would obtain an update from Chief Fox, and provide a response to the Commission.

Mayor Upchurch expressed appreciation for all those involved in the CMT meeting.

**7. ADJOURN**

Meeting adjourned at 1:35 p.m.[10]

[10] Transcribed by Laura Morse

_____
Tracy W. Upchurch, MAYOR

_____
Darlene Galambos, CITY CLERK

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## CITY OF ST. AUGUSTINE

## MEMORANDUM

TO: John P. Regan, City Manager

DATE: May 21, 2020

RE: **SATISFACTION AND RELEASE OF UTILITY MORTGAGE – 1549 N. WHITNEY STREET**

---

Enclosed is a Satisfaction and Release of Mortgage for 1549 N. Whitney Street, regarding the Unit Connection Fee Mortgage and Promissory Note executed between the City of St. Augustine, Ivan Zamora-Almeida, and Glendaly Rosa. The mortgage was recorded in the Public Records of St. Johns County on December 4, 2015. Copies of the Unit Connection Fee Mortgage and Promissory Note are enclosed as well for reference.

Please place this Release and Satisfaction of Mortgage on the consent agenda for consideration and execution at the June 8, 2020 City Commission meeting.

Please contact me if you have any questions or comments. Thank you.

Isabelle C. Lopez
City Attorney

/sl
Attachment

xc: Darlene Galambos, City Clerk (with original)

This instrument was prepared under the supervision and direction of Isabelle C. Lopez, City Attorney, P.O. Box 210, St. Augustine, Florida 32085

**SATISFACTION AND**
**RELEASE OF MORTGAGE**

KNOW ALL MEN BY THESE PRESENTS:

**THE CITY OF ST. AUGUSTINE**, a municipal corporation organized and existing under the laws of the State of Florida, whose mailing address is P.O. Box 210, St. Augustine, Florida, 32085-0210 (hereinafter referred to as "Mortgagee"), in consideration of the covenants and agreements set forth hereinafter, hereby releases **IVAN ZAMORA-ALMEIDA and GLENDALY ROSA**, whose address is 1549 N. Whitney Street, St. Augustine, Florida 32084, their heirs, assigns or successors in title (hereinafter referred to as "Mortgagors"), from the Mortgage entitled, "Unit Connection Fee Mortgage," executed between the parties and dated November 16, 2015, recorded at Official Records Book 4119, Page 1125, of the Public Records of St. Johns County, Florida, and relating to that certain lot, parcel or piece of land situated in the City of St. Augustine, St. Johns County, Florida, described in **Exhibit "A"** attached hereto and incorporated herein.

Mortgagee hereby releases said Mortgagors from any obligations created by or existing by virtue of said Mortgage and the Promissory Note relating thereto recorded at Official Record Book 4119, Page 1125, of the Public Records of St. Johns County, Florida, and such obligations related to said documents have been fully performed and are therefore satisfied.

**IN WITNESS WHEREOF**, this Satisfaction and Release of Mortgage has been duly signed and executed by the Mortgagee, this _____ day of _____, 2020.

**CITY OF ST. AUGUSTINE, FLORIDA,**
a municipal corporation

**ATTEST:**

By:_____
**Tracy Upchurch, Mayor-Commissioner**

_____
**Darlene Galambos, City Clerk**

**( S E A L )**

**I HEREBY CERTIFY** that on this day, personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, by means of [_] physical presence or [_] online notarization, **Tracy Upchurch**, who is personally known to me, who is the person who executed the foregoing instrument and who acknowledged before me that he executed the same for the uses and purposes therein expressed.

**WITNESS** my hand and official seal, this _____ day of _____, 2020.

_____

**Notary Public, State of Florida**

**( S E A L )**

## EXHIBIT "A"

LOT 17, PALM PARK, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN MAP BOOK 1, PAGE 117, OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

**PARCEL ID:** 094760-0170

**ADDRESS:** 1549 N. WHITNEY STREET, ST. AUGUSTINE, FLORIDA 32084

Public Records of St. Johns County, FL
Clerk number: 2015076344
BK: 4119 PG: 1125
12/4/2015 2:55 PM
Recording $61.00
Doc M: $10.50
Int. Tax $5.95

# UNIT CONNECTION FEE MORTGAGE

**THIS MORTGAGE**, by and between **Ivan Zamora-Almeida and Glendaly Rosa**, whose address is 1549 N Whitney Street (hereinafter called "Mortgagor") and **CITY OF ST. AUGUSTINE, FLORIDA,** a municipal corporation organized under the laws of the State of Florida, whose address is P.O. Box 210, Attention Financial Services Dept., St. Augustine, Florida, 32085 (hereinafter called "Mortgagee").

**WITNESSETH** that for good and valuable consideration, and also in consideration of the Mortgagee's deferment of certain water and/or sewer unit connection fees owed by the Mortgagor to the Mortgagee as evidenced by the Unit Connection Fee Promissory Note hereinafter described, the said Mortgagor does hereby grant, bargain, sell, alien, remise, release, convey and confirm unto the said Mortgagee all that certain piece, parcel or tract of land of which the said Mortgagor is now seized and possessed and in actual possession, situate in the county of St. Johns and state of Florida, described as follows:

**SEE EXHIBIT "A" ATTACHED HERETO**

Together with all structures and improvements now and hereafter on said land, and the fixtures attached thereto.

To have and to hold the same, together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, and also all the estate, right, title, interest, homestead, separate estate, possession, claim and demand whatsoever, as well in law as in equity, of the said Mortgagor in and to the same, and every part thereof, unto the said Mortgagee, in fee simple.

And the Mortgagor hereby covenants with the Mortgagee that it is indefeasibly seized of said land in fee simple; that it has full power and lawful right to convey the same in fee simple as aforesaid; and that said Mortgagor will make such further assurances to prove the fee simple title to said land to said Mortgagee as may be reasonably required.

Provided always, and these presents are executed and delivered upon the following conditions, to-wit:

The Mortgagor agrees to timely pay the Mortgagee, or order, the payments described in the copy of the Unit Connection Fee Promissory Note attached hereto as Exhibit "B" in the manner and at the times described therein.

And shall duly, promptly and fully perform, discharge, execute, effect, complete and comply with and abide by each and every of the stipulations, agreements, conditions, and covenants of said Promissory Note and of this mortgage, then this mortgage and the estate hereby created shall cease and be null and void.

And the Mortgagor further covenants as follows:

1. That it will pay all and singular the costs, charges and expenses, including reasonable attorney's fees, and costs of abstracts of title, incurred or paid at any time by the Mortgagee because of the failure on the part of the Mortgagor promptly and fully to perform the agreements and covenants of said Promissory Note and this mortgage, and said costs, charges and expenses shall be immediately due and payable and shall be secured by the lien of this mortgage.

2. That (a) in the event of any breach of this mortgage or any mortgage superior or junior hereto or default on the part of the Mortgagor under this or any other mortgage encumbering the property mortgaged hereby, or (b) in the event that any of said sums of money herein referred to be not promptly and fully paid without demand or notice, or (c) in the event that each and every of the stipulations, agreements, conditions and covenants of said note and this mortgage are not promptly and fully performed, then in either or any such event, the said aggregate sum mentioned in said note then remaining unpaid, with interest accrued to that time, and all moneys secured hereby, shall become due and payable forthwith, or thereafter, at the option of said Mortgagee, as fully and completely as if all of the said sums of money were originally stipulated to be paid on such day, anything in said note or in this mortgage to the contrary notwithstanding; and thereupon or thereafter, at the option of said Mortgagee, without notice or demand, suit at law or in equity May be prosecuted as if all moneys secured hereby had matured prior to its institution. The Mortgagee May foreclose this mortgage, as to the amount so declared due and payable, and the said premises shall be sold to satisfy and pay the same, together with costs, expenses and allowances.

3. That the Mortgagee will make monthly payments in the amount of $29.09 for 120 months.

**IN WITNESS WHEREOF,** the Mortgagor has hereunto set its hand and seal, this 16th day of November, 2015.

Signed, sealed and delivered in the presence of:

Barbara J. Muench
Witness
Printed Name: Barbara J Muench

**BY:** Ivan Zamora-Almeida
(Printed Name) Ivan Zamora-Almeida
(Address) 1549 N Whitney Street
(Telephone) 904-806-6146

Witness
Printed Name: Glendaly Rosa

Barbara J. Muench
Witness
Printed Name: Barbara J Muench

**BY:**
(Printed Name) Glendaly Rosa
(Address) 1549 N Whitney Street
(Telephone) 904-806-6146

Witness
Printed Name: Ivan Zamora-Almeida

*** * * NOTARY CERTIFICATION APPEARS ON THE FOLLOWING PAGE * * ***

**FOR AN INDIVIDUAL ACTING IN HIS OR HER OWN RIGHT:**

STATE OF Florida

COUNTY OF St. Johns

I HEREBY CERTIFY that on this day, personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, **Ivan Zamora-Almeida,** who is personally known to me or who has produced FLA. DRIVER'S LICENSE as identification and is the person described in and who executed the foregoing instrument, and acknowledged before me that he executed the same for the uses and purposes therein expressed.

Witness my hand and official seal, this 16th day of November, 2015.

Notary Public State of Florida
Barbara J Muench
My Commission FF 225184
Expires 06/05/2019

Barbara J. Muench

Notary Public, State of Florida

**FOR AN INDIVIDUAL ACTING IN HIS OR HER OWN RIGHT:**

STATE OF Florida

COUNTY OF St. Johns

I HEREBY CERTIFY that on this day, personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, **Glendaly Rosa,** who is personally known to me or who has produced FLA DRIVER'S LICENSE as identification and is the person described in and who executed the foregoing instrument, and acknowledged before me that she executed the same for the uses and purposes therein expressed.

Witness my hand and official seal, this 16th day of November, 2015.

Notary Public State of Florida
Barbara J Muench
My Commission FF 225184
Expires 06/05/2019

Barbara J Muench

Notary Public, State of Florida

## LEGAL DESCRIPTION

Lot 17, Palm Park, according to the map or plat thereof, as recorded in Map Book 1, Page 117, of the public records of Saint Johns County, Florida.

Parcel Id. No 094760-0170

**Exhibit "A"**

# UNIT CONNECTION FEE
# PROMISSORY NOTE

**APPLICANT(S) NAME:** **Ivan Zamora-Almeida and Glendaly Rosa**
**ADDRESS:** **1549 N Whitney Street**
**St. Augustine, FL 32084**

**$2,977.00** St. Augustine, Florida

**FOR VALUE RECEIVED**, and as payment for certain unit connection fees on premises located at **1549 N Whitney Street**, the undersigned, jointly and severally, promises to pay to the order of **CITY OF ST. AUGUSTINE, P.O. Box 210, St. Augustine, Florida, 32085**, or elsewhere as the holder hereof May from time to time require, the principal sum of **2,977.00 Dollars**, together with interest on so much of said principal sum as remains from time to time outstanding and unpaid, at the rate of **3.25 percent** per annum from the date hereof until paid. Said principal and interest shall be paid in equal consecutive monthly installments of **29.09 Dollars** each, commencing on the date hereof and continuing on the same date each and every month thereafter until paid in full, said installments to be applied first to interest and the balance to principal.

The maker(s) hereof waives presentment for payment and demand. Time is of the essence hereof. It is expressly agreed that if this Note or any part or installment thereof be not paid within ten (10) days after the same becomes due and payable, anything herein to the contrary notwithstanding, the maker(s) hereof understands that all unpaid sums shall immediately be due and payable at once, without notice or demand, together with all costs of collection, including reasonable attorney's fees, whether suit be filed or not.

The maker(s) hereof may prepay any part of the principal sum hereof in any amount at any time, but any such prepayment shall not relieve the maker(s) hereof from making payment of the installment then due nor any subsequent installment provided hereby, unless at the time of such prepayment the maker(s) hereof pays all sums hereon.

Any waiver of the right to exercise any option by the holder hereof shall not constitute a waiver of the right to exercise said option at any future time.

All notices, demand, presentment, dishonor and requirements under any law of Florida are hereby expressly waived.

Note: Fl. Stat. 159.17 – Lien of services charges – any municipality issuing revenue bonds hereunder shall have a lien on all lands or premises served by any water system, sewer system or gas system for all service charges for such facilities until paid, which liens shall be prior to all other liens on such lands or premises except the lien of state, county and municipal taxes and shall be on a parity with the lien of such state, county and municipal taxes. Such liens, when delinquent for more than 30 days, may be foreclosed by such municipality in the manner provided by the laws of Florida for the foreclosure of mortgages on real property.

**Exhibit "B"**

This Note is secured by and subject to the terms of a mortgage (or a letter of credit) of even date herewith.

Signed, sealed and delivered **dated as of November 16, 2015,** in the presence of:

Witness
Printed Name: Barbara J Muench

**BY:**

(Printed Name) Ivan Zamora-Almeida.
(Address) 1549 N Whitney Street
(Telephone) 904-806-6146

Witness
Printed Name: Glendaly Rosa

STATE OF FLORIDA

COUNTY OF ST. JOHNS

I HEREBY CERTIFY that on this day, personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, **Ivan Zamora-Almeida,** who is personally known to me or who has produced FLA. DRIVER'S LICENSE as identification and is the person described in and who executed the foregoing instrument, and acknowledged before me that he executed the same for the uses and purposes therein expressed.

Witness my hand and official seal, this 16th of November, 2015.

Notary Public, State of Florida

Notary Public State of Florida
Barbara J Muench
My Commission FF 225184
Expires 06/05/2019

This Note is secured by and subject to the terms of a mortgage (or a letter of credit) of even date herewith.

Signed, sealed and delivered **dated as of November 16, 2015,** in the presence of:

Witness
Printed Name: Barbara J Muench

**BY:**

(Printed Name) Glendaly Rosa
(Address) 1549 N Whitney Street
(Telephone) 904-806-6146

Witness
Printed Name: Ivan Zamora-Almeida

STATE OF FLORIDA

COUNTY OF ST. JOHNS

I HEREBY CERTIFY that on this day, personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, **Glendaly Rosa,** who is personally known to me or who has produced FLA. DRIVER'S LICENSE as identification and is the person described in and who executed the foregoing instrument, and acknowledged before me that she executed the same for the uses and purposes therein expressed.

Witness my hand and official seal, this 16th of November, 2015.

Notary Public, State of Florida

Notary Public State of Florida
Barbara J Muench
My Commission FF 225184
Expires 06/05/2019

# CITY OF ST. AUGUSTINE

## MEMORANDUM

TO: John P. Regan
City Manager

DATE: May 26, 2020

RE: Settlement Agreement

The attached is a settlement agreement between the City of St. Augustine and the United Brotherhood of Carpenters and Joiners of America, Local 2038. This settlement agreement is in response to PERC Case No. CA-2019-038 and AF-2020-003, which awarded the City attorney fees related to an unfair labor practice charge, which the City prevailed. The agreement allows the City to recoup a reasonable amount of the fees spent and finalize the that these cases have hereby been resolved.

Please add this to the consent agenda for the City Commission meeting on June 8, 2020 for approval.

As always, please do not hesitate to contact me if you have any questions.

Donna Hayes

Donna S. Hayes
Human Resources Director

## SETTLEMENT AGREEMENT

This SETTLEMENT AGREEMENT ("Agreement") is made and entered into by and between CITY OF ST. AUGUSTINE ("City") and LOCAL UNION NO. 2038 OF THE UNITED BROTHERHOOD OF CARPENTERS AND JOINERS OF AMERCA ("Union").

WHEREAS the City and the Union are parties to two pending proceedings before the Public Employees Relations Commission ("PERC"), Case Nos. CA-2019-038 and AF-2020-003;

WHEREAS the City and the Union desire to avoid any further expense and delay related to the litigation of these proceedings;

NOW THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the City and the Union agree as follows:

1. This Agreement is subject to approval by the St. Augustine City Commission ("Commission") at its next meeting.

2. The Union agrees to pay the City six thousand five hundred dollars ($6,500) in settlement of the attorney's fees awarded by PERC in Case No. CA-2019-038 within seven (7) days after approval by the Commission.

3. The City agrees to prepare and file a notice of settlement and voluntary dismissal in Case No. AF-2020-003 within seven (7) days after receipt of the payment referenced in Paragraph 1.

4. The Union agrees to forego any appeal related to Case No. CA-2019-038.

5. Except as provided for in Paragraph 1 of this Agreement, the City and the Union shall be responsible for payment of their own attorney's fees and costs related to the litigation of Case No. CA-2019-038 and AF-2020-003.

6. The City and the Union represent and warrant that they have authority to enter into this Agreement and perform its terms.

7. This City and the Union agree that PERC Case Nos. CA-2019-038 and AF-2020-003 are hereby resolved.

| | |
|---|---|
| For the City | Date |
| Jason H Wentz | May 22, 2020 |
| For the Union | Date |

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

That the attached Settlement Agreement between the City of St. Augustine and Local Union 2038 is hereby approved by the City Commission of the City of St. Augustine;

APPROVED in Regular Session of the City Commission of the City of St. Augustine, Florida, this _____ day of June, A.D. 2020.

_____
Mayor-Commissioner

ATTEST: _____
City Clerk

CITY OF ST. AUGUSTINE

MEMORANDUM

TO: John Regan, P.E.
City Manager

DATE: June 8, 2020

RE: Final Subdivision Plat Approval – Madeira Subdivision Phase 2A (unit 1)

The Madeira community is located at 4000 Highway US 1 North. The property is directly north of Poinciana Avenue and it borders the Tolomato River on the east side.

Madeira is a mixed-use development (PUD) which allows for a total of 749 residential units, of which 237 homes have been completed. It also contains approximately 21 acres of commercial land on Highway US 1 North, a 10 acre public park, as well as approximately 583 acres of protected wetlands. This subdivision plat is for phase 2A (unit 1), which will create 74 individual lots for single family homes within the community.

The Planning and Zoning Board reviewed and approved the preliminary subdivision plat on October 3, 2017. All applicable city departments have reviewed and approved the final subdivision plat as well as all applicable title work, easements and bonding requirements.

The City Commission approves all final subdivision plats prior to recordation according to Section 25-40 of the City Code.

Please place the Madeira Phase 2A (Unit 1) subdivision plat on the June 8, 2020 City Commission consent agenda for final subdivision plat approval.

David Birchim

David Birchim, AICP
Director, Planning and Building

# Madeira At St. Augustine Phase 2A Unit 1

A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 54, TOWNSHIP 6 SOUTH, RANGE 29 EAST, A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 42, TOWNSHIP 6 SOUTH, RANGE 30 EAST, AND A PORTION OF THE UNSURVEYED SECTION 31, TOWNSHIP 6 SOUTH, RANGE 30 EAST, CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA.

MAP BOOK PAGE



SEE SHEET 3 FOR GENERAL NOTES & LEGEND

**CAPTION**

A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 54, TOWNSHIP 6 SOUTH, RANGE 29 EAST, A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 42, TOWNSHIP 6 SOUTH, RANGE 30 EAST, AND A PORTION OF THE UNSURVEYED SECTION 31, TOWNSHIP 6 SOUTH, RANGE 30 EAST, CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHERLY CORNER OF THE EASTERLY TERMINUS OF MARALINDA DRIVE AS SHOWN ON THE PLAT OF MADEIRA AT ST. AUGUSTINE PHASE 1A, AS RECORDED IN A MAP BOOK 63, PAGES 24 THROUGH 31, INCLUSIVE OF THE PUBLIC RECORDS OF SAID ST. JOHNS COUNTY, BEING ON THE ARC OF A CURVE LEADING EASTERLY; THENCE EASTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 440.00 FEET, AN ARC DISTANCE OF 136.41 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 75°50'11" EAST, 135.87 FEET, TO THE POINT OF REVERSE CURVATURE OF A CURVE LEADING EASTERLY; THENCE EASTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE NORTHERLY, HAVING A RADIUS OF 25.00 FEET, AN ARC DISTANCE OF 38.45 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 68°59'24" EAST, 34.77 FEET; THENCE SOUTH 56°48'54" EAST, 60.49 FEET; THENCE SOUTH 61°55'16" EAST, 264.70 FEET; THENCE SOUTH 32°54'38" EAST, 426.92 FEET; THENCE SOUTH 21°49'04" EAST, 363.74 FEET; THENCE SOUTH 69°58'35" WEST, 200.21 FEET, TO THE ARC OF A CURVE LEADING SOUTHERLY; THENCE SOUTHERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE WESTERLY, HAVING A RADIUS OF 175.00 FEET, AN ARC DISTANCE OF 13.67 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 03°41'27" EAST, 13.67 FEET, TO THE POINT OF TANGENCY OF SAID CURVE; THENCE SOUTH 01°27'09" EAST, 42.10 FEET; THENCE SOUTH 88°32'51" WEST, 50.00 FEET, TO THE ARC OF A CURVE LEADING NORTHWESTERLY; THENCE NORTHWESTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 25.00 FEET, AN ARC DISTANCE OF 50.83 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 59°41'49" WEST, 42.51 FEET, TO THE POINT OF TANGENCY OF SAID CURVE; THENCE SOUTH 62°03'32" WEST, 125.28 FEET; THENCE SOUTH 20°01'25" EAST, 105.19 FEET; THENCE SOUTH 12°14'08" WEST, 28.70 FEET, TO THE ARC OF A CURVE LEADING SOUTHEASTERLY; THENCE SOUTHEASTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 30.00 FEET, AN ARC DISTANCE OF 31.78 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 50°22'18" EAST, 30.32 FEET, TO THE POINT OF TANGENCY OF SAID CURVE; THENCE SOUTH 20°01'25" EAST, 256.30 FEET, TO THE POINT OF CURVATURE OF A CURVE LEADING SOUTHWESTERLY; THENCE SOUTHWESTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 30.00 FEET, AN ARC DISTANCE OF 82.82 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 39°58'07" WEST, 51.95 FEET, TO THE POINT OF TANGENCY OF SAID CURVE; THENCE NORTH 80°02'22" WEST, 175.00 FEET, TO THE POINT OF CURVATURE OF A CURVE LEADING WESTERLY; THENCE WESTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 595.00 FEET, AN ARC DISTANCE OF 204.03 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 89°51'47" WEST, 203.03 FEET, TO THE POINT OF REVERSE CURVATURE OF A CURVE LEADING NORTHWESTERLY; THENCE NORTHWESTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 30.00 FEET, AN ARC DISTANCE OF 37.57 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 63°48'50" WEST, 35.16 FEET, TO THE POINT OF TANGENCY OF SAID CURVE; THENCE NORTH 27°56'28" WEST, 45.98 FEET, TO THE POINT OF CURVATURE OF A CURVE LEADING NORTHERLY; THENCE NORTHERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE EASTERLY, HAVING A RADIUS OF 30.00 FEET, AN ARC DISTANCE OF 31.47 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 02°06'41" EAST, 30.05 FEET; THENCE NORTH 57°50'11" WEST, 16.14 FEET; THENCE NORTH 27°56'28" WEST, 110.00 FEET; THENCE SOUTH 62°03'32" WEST, 102.00 FEET, TO THE POINT OF CURVATURE OF A CURVE LEADING SOUTHERLY; THENCE SOUTHERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE EASTERLY, HAVING A RADIUS OF 25.00 FEET, AN ARC DISTANCE OF 39.27 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 17°03'32" WEST, 35.36 FEET; THENCE SOUTH 62°03'32" WEST, 50.00 FEET; THENCE NORTH 27°56'28" WEST, 48.40 FEET; THENCE SOUTH 62°03'32" WEST, 123.70 FEET, TO THE EASTERLY LINE OF THOSE LANDS DESIGNATED "SECOND DESCRIPTION AS DESCRIBED AND RECORDED IN OFFICIAL RECORDS BOOK 2886, PAGE 172, OF SAID PUBLIC RECORDS; THENCE NORTH 27°56'28" WEST, ALONG LAST SAID LINE, 174.32 FEET; THENCE NORTH 05°34'14" WEST, 149.44 FEET; THENCE NORTH 19°39'46" WEST, 373.54 FEET, TO THE SOUTHERLY LINE OF THOSE LANDS DESIGNATED AS "CONSERVATION EASEMENT NO. 5" AS DESCRIBED AND RECORDED IN OFFICIAL RECORDS BOOK 2808, PAGE 1469, OF SAID PUBLIC RECORDS; THENCE NORTH 79°28'46" EAST, ALONG LAST SAID LINE, 3.44 FEET; THENCE NORTH 50°56'32" EAST, CONTINUING ALONG LAST SAID LINE, 47.92 FEET; THENCE NORTH 69°58'35" EAST, 398.10 FEET; THENCE NORTH 20°27'59" WEST, 265.50 FEET, TO THE SOUTHERLY LINE OF THOSE LANDS DESIGNATED AS "ROAD TRACT" AS DESCRIBED AND RECORDED IN OFFICIAL RECORDS BOOK 4095, PAGE 1274, OF SAID PUBLIC RECORDS; THENCE NORTH 57°28'38" EAST, ALONG LAST SAID LINE AND ALONG THE SOUTHERLY LINE OF THOSE LANDS DESIGNATED AS "LANDSCAPE TRACT NO. 2" AS DESCRIBED AND RECORDED IN SAID OFFICIAL RECORDS BOOK 4095, PAGE 1274, 40.55 FEET, TO THE EASTERLY LINE OF SAID "LANDSCAPE TRACT NO. 2" AND THE ARC OF A CURVE LEADING NORTHWESTERLY; THENCE NORTHWESTERLY AND NORTHERLY, ALONG LAST SAID LINE RUN THE FOLLOWING THREE (3) COURSES AND DISTANCES: COURSE NO. 1: NORTHWESTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 235.00 FEET, AN ARC DISTANCE OF 166.50 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 49°10'21" WEST, 163.13 FEET, TO THE POINT OF REVERSE CURVATURE OF A CURVE LEADING NORTHWESTERLY; COURSE NO. 2: NORTHWESTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 15.00 FEET, AN ARC DISTANCE OF 13.54 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 43°36'54" WEST, 13.09 FEET, TO THE POINT OF TANGENCY OF SAID CURVE; COURSE NO. 3: NORTH 17°44'53" WEST, 1.08 FEET, TO THE SOUTHERLY LINE OF TRACT B13 AS SHOWN ON AFORESAID PLAT OF MADEIRA AT ST. AUGUSTINE PHASE 1A, AND THE POINT OF CURVATURE OF A CURVE LEADING NORTHEASTERLY; THENCE NORTHEASTERLY AND EASTERLY, ALONG LAST SAID LINE RUN THE FOLLOWING THREE (3) COURSES AND DISTANCES: COURSE NO. 1: NORTHEASTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 15.00 FEET, AN ARC DISTANCE OF 24.38 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 28°47'05" EAST, 21.77 FEET, TO THE POINT OF COMPOUND CURVATURE OF A CURVE LEADING EASTERLY; COURSE NO. 2: EASTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 950.00 FEET, AN ARC DISTANCE OF 152.27 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 79°54'33" EAST, 152.10 FEET, TO THE POINT OF COMPOUND CURVATURE OF A CURVE LEADING EASTERLY; COURSE NO. 3: EASTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 350.00 FEET, AN ARC DISTANCE OF 94.02 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 87°48'13" EAST, 93.74 FEET, TO THE EASTERLY LINE OF LAST SAID LANDS; THENCE NORTH 11°52'15" WEST, ALONG LAST SAID LINE AND ALONG THE AFORESAID EASTERLY TERMINUS OF MARALINDA DRIVE, 95.37 FEET, TO THE POINT OF BEGINNING.

CONTAINING 25.24 ACRES, MORE OR LESS.

**SURVEYOR'S CERTIFICATE**

THIS IS TO CERTIFY THAT THE ABOVE PLAT IS A TRUE AND CORRECT REPRESENTATION OF THE LANDS SURVEYED, PLATTED AND DESCRIBED ABOVE, THAT THE SURVEY WAS MADE UNDER THE UNDERSIGNED'S RESPONSIBLE DIRECTION AND SUPERVISION, THAT THE SURVEY DATA COMPLIES WITH ALL REQUIREMENTS OF FLORIDA STATUTE, CHAPTER 177, PART 1, PLATTING, THAT THE PERMANENT REFERENCE MONUMENTS HAVE BEEN PLACED, AND PERMANENT CONTROL POINTS WILL BE PLACED ACCORDING TO THE LAWS OF THE STATE OF FLORIDA.

SIGNED THE ___ DAY OF _____2020, A.D.

_____

MICHAEL J. COLLIGAN
REGISTERED LAND SURVEYOR NO. 6788

**CERTIFICATE OF APPROVAL AND ACCEPTANCE**

THIS IS TO CERTIFY THAT ON THIS _____ DAY OF _____ 2020, THE FOREGOING PLAT WAS APPROVED AND ACCEPTED BY THE CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA. THIS ACCEPTANCE SHALL NOT BE DEEMED AS REQUIRING CONSTRUCTION OR MAINTENANCE BY THE CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY OF ANY PART OF SAID SUBDIVISION.

THE CITY OF ST. AUGUSTINE

BY: _____ MAYOR-COMMISSIONER

BY: _____ CITY CLERK

**CERTIFICATE OF THE CLERK**

THIS IS TO CERTIFY THAT THIS PLAT HAS BEEN EXAMINED AND APPROVED AND THAT IT COMPLIES IN FORM WITH THE REQUIREMENTS OF PART 1, CHAPTER 177, FLORIDA STATUTES, AND IS RECORDED IN MAP BOOK_____, PAGES _____ THROUGH _____ OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA ON THIS _____ DAY OF _____, 2020.

BY: _____
BRANDON PATTY
ST. JOHNS COUNTY CLERK OF THE CIRCUIT COURT

**CERTIFICATE OF THE CITY ATTORNEY**

THIS IS TO CERTIFY THAT THIS PLAT HAS BEEN EXAMINED AND APPROVED BY THE CITY ATTORNEY FOR THE CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA ON THIS _____ DAY OF _____ 2020.

_____
CITY OF ST. AUGUSTINE, CITY ATTORNEY

**CERTIFICATE OF CITY FINANCE DIRECTOR**

THIS IS TO CERTIFY THAT THIS PLAT HAS BEEN EXAMINED AND APPROVED BY THE CITY FINANCE DIRECTOR FOR THE CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA ON THIS _____ DAY OF _____ 2020.

_____
CITY OF ST. AUGUSTINE, CITY FINANCE DIRECTOR

**CERTIFICATE OF CITY MANAGER**

THIS IS TO CERTIFY THAT THIS PLAT HAS BEEN EXAMINED AND APPROVED BY THE CITY MANAGER FOR THE CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA ON THIS _____ DAY OF _____ 2020.

_____
CITY OF ST. AUGUSTINE, CITY MANAGER

**CERTIFICATE OF PLANNING AND BUILDING DEPARTMENT**

THIS IS TO CERTIFY THAT THIS PLAT HAS BEEN EXAMINED AND APPROVED BY THE DIRECTOR OF PLANNING AND BUILDING DEPARTMENT FOR THE CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA ON THIS _____ DAY OF _____ 2020.

_____
CITY OF ST. AUGUSTINE, DIRECTOR OF PLANNING AND BUILDING

**CERTIFICATE OF CITY PUBLIC WORKS DEPARTMENT**

THIS IS TO CERTIFY THAT THIS PLAT HAS BEEN EXAMINED AND APPROVED BY CITY PUBLIC WORKS DEPARTMENT FOR THE CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA ON THIS _____ DAY OF _____ 2020.

_____
CITY OF ST. AUGUSTINE, DIRECTOR OF PUBLIC WORKS

**CERTIFICATE OF PLAT REVIEW**

THIS IS TO CERTIFY THAT THIS PLAT HAS BEEN REVIEWED FOR CONFORMITY TO FLORIDA STATUTES CHAPTER 177, PART 1, BY THE DEVELOPMENT REVIEW PROGRAM FOR THE CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA ON THIS _____ DAY OF _____, 2020.

_____
C. WILLIAM FAUST, III, PSM
LS# 6600

Clary & Associates
PROFESSIONAL SURVEYORS & MAPPERS
LB NO. 3731
3530 CRIDLAN POINT ROAD
JACKSONVILLE, FLORIDA 32257
(904) 290-2703
WWW.CLARYASSOC.COM

# Madeira At St. Augustine Phase 2A Unit 1

A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 54, TOWNSHIP 6 SOUTH, RANGE 29 EAST, A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 42, TOWNSHIP 6 SOUTH, RANGE 30 EAST, AND A PORTION OF THE UNSURVEYED SECTION 31, TOWNSHIP 6 SOUTH, RANGE 30 EAST, CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA.

MAP BOOK PAGE



SEE SHEET 3 FOR GENERAL NOTES & LEGEND

## ADOPTION & DEDICATION

THIS IS TO CERTIFY THAT PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY UNDER THE LAWS OF THE STATE OF FLORIDA, (THE "OWNER") IS THE LAWFUL OWNER OF THE LAND DESCRIBED IN THE CAPTION HEREON, KNOWN AS MADEIRA AT ST. AUGUSTINE PHASE 2A UNIT 1, HAVING CAUSED THE SAME TO BE SURVEYED AND SUBDIVIDED AND THAT THIS PLAT, MADE IN ACCORDANCE WITH SAID SURVEY, IS HEREBY ADOPTED AS A TRUE AND CORRECT PLAT OF SAID LANDS. THE UNOBSTRUCTED DRAINAGE EASEMENTS, STORMWATER MANAGEMENT FACILITIES AND DRAINAGE EASEMENTS, AND PRIVATE UTILITY & ACCESS EASEMENTS DESIGNATED ON THIS PLAT, ARE HEREBY RESERVED TO THE PRIVATE USE OF PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, AS OWNER OF THE PROPERTY, AND TO USE OF OWNER'S LEGAL SUCCESSORS-IN-INTEREST, GRANTEES AND ASSIGNS, INCLUDING, BUT NOT LIMITED TO, THE MADEIRA COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") ESTABLISHED PURSUANT TO CHAPTER 190, FLORIDA STATUTES, AS SUCH INTERESTS MAY BE GRANTED, CONVEYED, OR OTHERWISE ESTABLISHED AND SHOWN BY SEPARATE INSTRUMENT RECORDED IN THE PROPERTY RECORDS OF ST. JOHNS COUNTY, FLORIDA. ALL DRIVES AND LANES ARE HEREBY RESERVED TO THE PRIVATE USE OF PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, AS OWNER OF THE PROPERTY, AND TO USE OF OWNER'S LEGAL SUCCESSORS-IN-INTEREST, GRANTEES AND ASSIGNS, INCLUDING, BUT NOT LIMITED TO, THE DISTRICT, AS SUCH INTERESTS MAY BE GRANTED, CONVEYED, OR OTHERWISE ESTABLISHED AND SHOWN BY SEPARATE INSTRUMENT RECORDED IN THE PROPERTY RECORDS OF ST. JOHNS COUNTY, FLORIDA. PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, ITS SUCCESSORS AND ASSIGNS, SHALL HAVE THE RIGHT OF INGRESS AND EGRESS OVER ALL EASEMENTS DESIGNATED ON THIS PLAT FOR THE PURPOSE OF CONSTRUCTING OR MAINTAINING ANY DRIVES, LANES, UTILITIES, DRAINAGE FACILITIES, PONDS, DITCHES OR OTHERWISE, EXCEPT AS HEREINAFTER PROVIDED.

PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, THEIR SUCCESSORS AND ASSIGNS, DOES HEREBY GRANT TO THE PRESENT AND FUTURE OWNERS OF THE LOTS SHOWN ON THIS PLAT, AND THEIR GUESTS, INVITEES, DOMESTIC HELP, DELIVERY AND PICK-UP SERVICES, FIRE PROTECTION AND RESCUE SERVICES, POLICE AND OTHER AUTHORITIES OF THE LAW, UNITED STATES MAIL CARRIERS, REPRESENTATIVES OF UTILITIES AUTHORIZED BY SAID OWNERS TO SERVE THE LAND SHOWN ON THIS PLAT, HOLDERS OF MORTGAGE LIENS ON SUCH LANDS AND SUCH PERSONS AS OWNERS MAY, FROM TIME TO TIME, DESIGNATE THE NON-EXCLUSIVE AND PERPETUAL RIGHT OF INGRESS AND EGRESS OVER AND ACROSS SAID DRIVES AND LANES SUBJECT TO THE PRECEDING PROVISIONS. PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, SHALL HAVE THE UNRESTRICTED AND ABSOLUTE RIGHT TO DENY ACCESS TO ANY PERSON, (EXCEPT LOT OWNERS, MORTGAGE HOLDERS AND OTHER AUTHORITIES AUTHORIZED BY LAW) WHO, IN THE OPINION OF SAID PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, AND PONCE INVESTMENTS, LLC, A FLORIDA LIMITED LIABILITY COMPANY, MAY CAUSE A DISTURBANCE ON ANY OF THE LANDS SHOWN ON THIS PLAT.

PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, ITS SUCCESSORS AND ASSIGNS, HEREBY RESERVES THE RIGHT AND PRIVILEGE, AS TO THE PROPERTY THEY OWN, TO GRANT TO PROVIDERS OF UTILITIES, EASEMENTS FOR THE INSTALLATION AND MAINTENANCE (INCLUDING RIGHTS OF INGRESS AND EGRESS) OF SUCH UTILITY IMPROVEMENTS THAT ARE NECESSARY OR BENEFICIAL TO THE FUTURE OWNERS OF THE LANDS DESCRIBED HEREIN OR TO THE OWNERS OF THE ADJACENT LANDS.

TRACTS 2, 3, 5, 6, 7, 9, 11, & 12 (OPEN SPACE), ARE HEREBY RESERVED TO THE PRIVATE USE OF PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, AND PONCE INVESTMENTS, LLC, A FLORIDA LIMITED LIABILITY COMPANY, AS OWNER OF THE PROPERTY, AND TO USE OF OWNER'S LEGAL SUCCESSORS-IN-INTEREST, GRANTEES AND ASSIGNS, INCLUDING, BUT NOT LIMITED TO, THE DISTRICT, AS SUCH INTERESTS MAY BE GRANTED, CONVEYED, OR OTHERWISE ESTABLISHED AND SHOWN BY SEPARATE INSTRUMENT RECORDED IN THE PROPERTY RECORDS OF ST. JOHNS COUNTY, FLORIDA. UNOBSTRUCTED UTILITY & ACCESS EASEMENTS, AND ALL WATER AND SEWER EASEMENTS SHOWN HEREON ARE HEREBY IRREVOCABLY DEDICATED TO THE CITY OF ST AUGUSTINE, ST. JOHNS COUNTY, FLORIDA, ITS SUCCESSORS AND ASSIGNS, FOR ITS EXCLUSIVE USE.

TRACT 10 (25 FOOT UTILITY EASEMENT), IS HEREBY RESERVED TO THE PRIVATE USE OF PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, AND PONCE INVESTMENTS, LLC, A FLORIDA LIMITED LIABILITY COMPANY, AS OWNER OF THE PROPERTY, AND TO USE OF OWNER'S LEGAL SUCCESSORS-IN- INTEREST, GRANTEES AND ASSIGNS, INCLUDING, BUT NOT LIMITED TO, THE DISTRICT, AS SUCH INTERESTS MAY BE GRANTED, CONVEYED, OR OTHERWISE ESTABLISHED AND SHOWN BY SEPARATE INSTRUMENT RECORDED IN THE PROPERTY RECORDS OF ST. JOHNS COUNTY, FLORIDA.

MADEIRA COMMUNITY DEVELOPMENT DISTRICT, ITS SUCCESSORS AND ASSIGNS ARE DEDICATED TRACTS 1, 4, AND 8 (STORMWATER MANAGEMENT FACILITY), AND THE STORMWATER MANAGEMENT FACILITY & DRAINAGE EASEMENTS, AS REFERENCED ON OR ALONG ALL LOTS OF THIS PLAT WITH FULL OBLIGATION, LIABILITY, AND RESPONSIBILITY FOR THE CARE, CONSTRUCTION AND OR MAINTENANCE OF THE AFOREMENTIONED TRACTS; TRACTS 1, 4, AND 8 (STORMWATER MANAGEMENT FACILITY), AND LAKE & DRAINAGE EASEMENTS LOCATED ON SAID MADEIRA AT ST. AUGUSTINE PHASE 2A PLAT UNIT 1.

MADEIRA COMMUNITY DEVELOPMENT DISTRICT, ITS SUCCESSORS AND ASSIGNS SHALL HAVE THE RIGHT TO INGRESS AND EGRESS OVER ALL EASEMENTS DESIGNATED ON THIS PLAT AS STORMWATER MANAGEMENT FACILITY & DRAINAGE EASEMENT, FOR THE PURPOSE OF CONSTRUCTING OR MAINTAINING TRACTS 1, 4, AND 8 (STORMWATER MANAGEMENT FACILITY), AND THE PRIVATE DRAINAGE EASEMENTS AND UNOBSTRUCTED DRAINAGE EASEMENTS.

THOSE EASEMENTS DESIGNATED AS "FPLE", ARE HEREBY IRREVOCABLY DEDICATED TO THE FLORIDA POWER AND LIGHT COMPANY, ITS SUCCESSORS AND ASSIGNS, FOR ITS NON-EXCLUSIVE USE IN CONJUNCTION WITH ITS UNDERGROUND ELECTRIC DISTRIBUTION SYSTEM, PROVIDED NO PARALLEL UTILITIES MAY BE INSTALLED WITHIN THOSE EASEMENTS.

THE RIGHTS RESERVED HEREBY FOR THE GRANT OF UTILITY EASEMENTS SHALL INCLUDE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION OF CABLE TELEVISION SERVICES TO THE EXTENT REQUIRED BY AND IN A MANNER AND SUBJECT TO THE PROVISIONS OF SECTION 177.091(28) OF THE FLORIDA STATUTES (2004); PROVIDED, HOWEVER, TO THE EXTENT ALLOWABLE BY SAID SECTION 177.091(28), ONLY CABLE TELEVISION SERVICE PROVIDERS SPECIFICALLY AUTHORIZED BY PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, TO SERVE THE LANDS SHOWN ON THE PLAT SHALL HAVE THE BENEFIT OF SAID CABLE TELEVISION SERVICE EASEMENTS.

IN WITNESS WHEREOF, THE ABOVE PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, HAVE CAUSED THESE PRESENTS TO BE SIGNED THIS _____ DAY OF _____, 2020.

**PONCE ASSOCIATES, LLC**
A FLORIDA LIMITED LIABILITY COMPANY

WITNESS: _____

PRINT NAME: _____

WITNESS: _____

PRINT NAME: _____

_____
DOUGLAS MAIER
VICE PRESIDENT
PONCE ASSOCIATES, LLC,
A FLORIDA LIMITED LIABILITY COMPANY

**NOTARY FOR PONCE ASSOCIATES, LLC**
A FLORIDA LIMITED LIABILITY COMPANY

STATE OF: _____

COUNTY: _____

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME BY MEANS OF ☐ PHYSICAL PRESENCE OR ☐ ONLINE NOTARIZATION, THIS___DAY OF _____ 2020, A.D., BY JOHN C. KUNKEL, VICE PRESIDENT OF PONCE ASSOCIATES, LLC, A FLORIDA LIMITED LIABILITY COMPANY, ON BEHALF OF SAID COMPANY, WHO IS PERSONALLY KNOWN TO ME AND DID NOT TAKE AN OATH.

_____
NOTARY PUBLIC
STATE OF FLORIDA AT LARGE

_____
MY COMMISSION EXPIRES:
SERIAL NO. ____

PRINT NAME: _____

Clary & Associates
PROFESSIONAL SURVEYORS & MAPPERS
LB NO. 3731
1630 CROWN POINT ROAD
JACKSONVILLE, FLORIDA 32257
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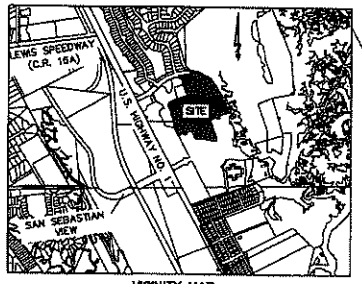
# Madeira At St. Augustine Phase 2A Unit 1

A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 54, TOWNSHIP 6 SOUTH, RANGE 29 EAST, A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 42, TOWNSHIP 6 SOUTH, RANGE 30 EAST, AND A PORTION OF THE UNSURVEYED SECTION 31, TOWNSHIP 6 SOUTH, RANGE 30 EAST, CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA.

MAP BOOK PAGE

SHEET 3 OF 13 SHEETS

74 LOTS, 12 TRACTS IN THIS PHASE




VICINITY MAP
NOT TO SCALE

## General Notes

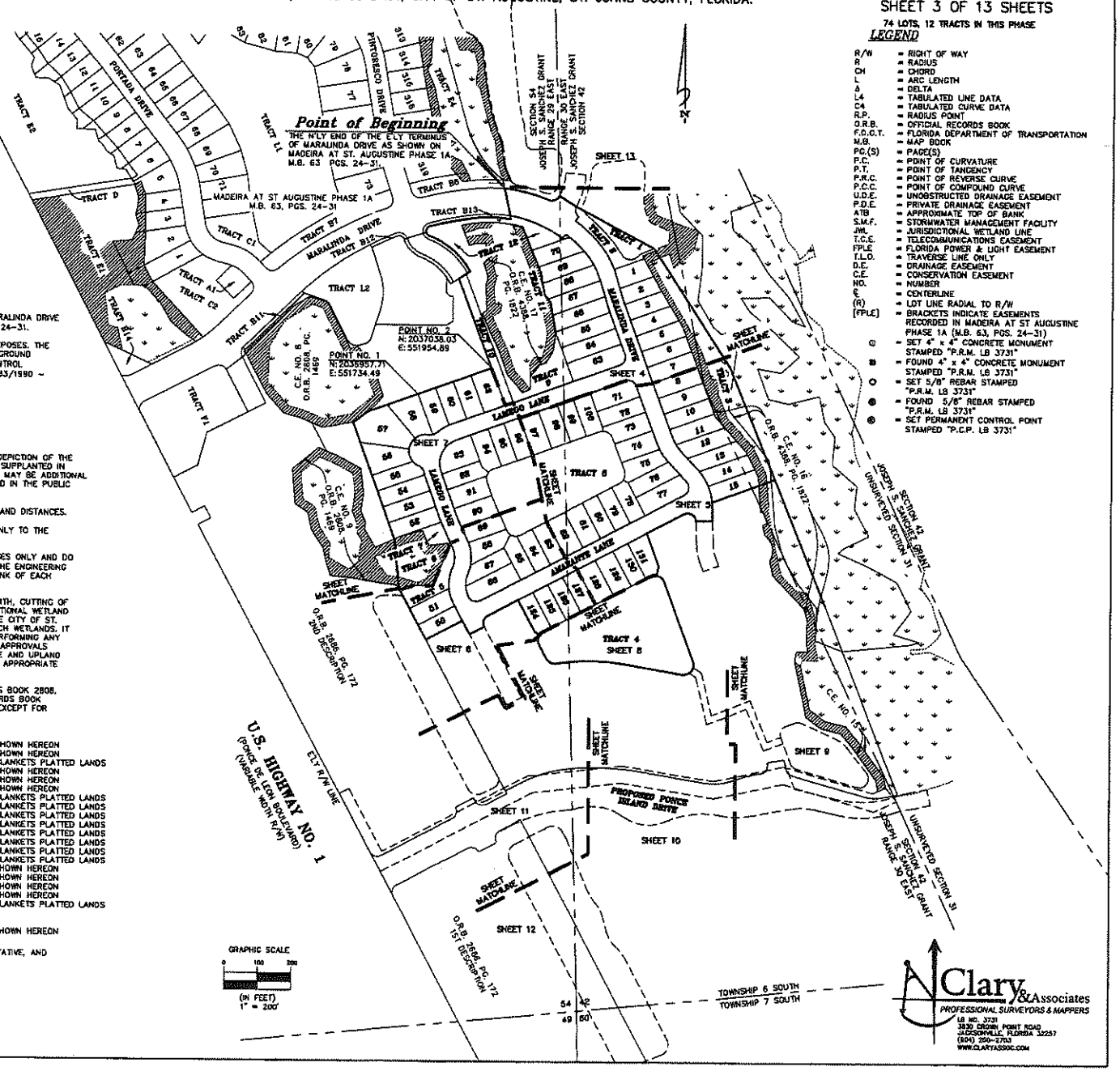
1. BEARINGS SHOWN HEREON ARE BASED ON THE EASTERLY TERMINUS OF MARALINDA DRIVE AS N11°52'15"W PER MADEIRA AT ST. AUGUSTINE PHASE 1A M.B. 63 PGS. 24-31.
2. THE INTENDED USE OF THESE COORDINATES IS FOR GIS BASE MAPPING PURPOSES. THE GEODETIC CONTROL RELIED UPON FOR THESE VALUES WAS WOOLPERT GPS GROUND CONTROL SURVEY (G029) AND ST. JOHNS CO., WOOLPERT GPS GROUND CONTROL SURVEY (G030). COORDINATES ARE BASED ON NORTH AMERICAN DATUM 1983/1990 – STATE PLANE COORDINATES – FLORIDA EAST ZONE – (U.S. FEET)

| POINT # | NORTHING | EASTING | DESCRIPTION |
|---|---|---|---|
| 1 | 2036957.71 | 551734.49 | NE CORNER OF LOT 58 |
| 2 | 2037038.03 | 551954.89 | NE CORNER OF LOT 62 |

3. NOTICE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY. (FLORIDA STATUTE 177.091)
4. BEARINGS AND DISTANCES SHOWN ON CURVES REFER TO CHORD BEARINGS AND DISTANCES.
5. THE TABULATED CURVE TABLE(S) SHOWN ON EACH SHEET IS APPLICABLE ONLY TO THE CURVES THAT APPEAR ON THAT SHEET.
6. LAKES AND TOP OF BANK THE SHOWN HEREON ARE FOR PICTORIAL PURPOSES ONLY AND DO NOT REPRESENT AN ACTUAL "AS-BUILT" SITUATION. THEY ARE BASED ON THE ENGINEERING PLANS FOR THIS PLAT. THE LIMITS ARE FROM TOP OF BANK TO TOP OF BANK OF EACH STORMWATER MANAGEMENT FACILITY & DRAINAGE EASEMENT.
7. CURRENT LAW PROVIDES THAT NO CONSTRUCTION, FILLING, REMOVAL OF EARTH, CUTTING OF TREES OR OTHER PLANTS SHALL TAKE PLACE WATERWARD OF THE JURISDICTIONAL WETLAND LINES AS DEPICTED ON THIS PLAT, WITHOUT THE WRITTEN APPROVAL OF THE CITY OF ST. AUGUSTINE AND OTHER REGULATORY AGENCIES WITH JURISDICTION OVER SUCH WETLANDS. IT IS THE RESPONSIBILITY OF THE LOT OWNER, HIS AGENT AND THE ENTITY PERFORMING ANY ACTIVITY WITHIN THE WETLAND AREA TO ACQUIRE THE NECESSARY WRITTEN APPROVALS PRIOR TO THE BEGINNING OF ANY WORK. THIS WETLAND JURISDICTIONAL LINE AND UPLAND BUFFER MAY BE SUPERSEDED AND REDEFINED, FROM TIME TO TIME, BY THE APPROPRIATE GOVERNMENTAL AGENCIES.
8. CONSERVATION EASEMENTS SHOWN HEREON, RECORDED IN OFFICIAL RECORDS BOOK 2808, PAGE 1469, OFFICIAL RECORDS BOOK 4388, PAGE 1822 AND OFFICIAL RECORDS BOOK 2778, PAGE 50 OF THE PUBLIC RECORDS OF ST JOHNS COUNTY, FLORIDA, EXCEPT FOR CONSERVATION EASEMENT NO. 15 WHICH IS NOT RECORDED AT THIS TIME.
9. THE LANDS SHOWN HEREON ARE SUBJECT TO THE FOLLOWING EASEMENTS:

| | | |
|---|---|---|
| O.R.B. 241, PG. 350 | MINERAL RESERVATION | SHOWN HEREON |
| O.R.B. 738, PG. 1267 | QUIT CLAIM | SHOWN HEREON |
| O.R.B. 2073, PG. 513 | AVIGATION EASEMENT | BLANKETS PLATTED LANDS |
| O.R.B. 2778, PG. 50 | CONSERVATION EASEMENT | SHOWN HEREON |
| O.R.B. 2808, PG. 1469 | CONSERVATION EASEMENT | SHOWN HEREON |
| O.R.B. 4388, PG. 1922 | CONSERVATION EASEMENT | SHOWN HEREON |
| O.R.B. 3095, PG. 900 | DECLARATION | BLANKETS PLATTED LANDS |
| O.R.B. 4095, PG. 1274 | FIRST SUPPLEMENT | BLANKETS PLATTED LANDS |
| O.R.B. 4618, PG. 1025 | PARTIAL RELEASE OF EASEMENT PARCEL | BLANKETS PLATTED LANDS |
| O.R.B. 4616, PG. 1053 | SUBORDINATION AGREEMENT | BLANKETS PLATTED LANDS |
| O.R.B. 4616, PG. 1056 | SUBORDINATION AGREEMENT | BLANKETS PLATTED LANDS |
| O.R.B. 4692, PG. 1950 | SUBORDINATION AGREEMENT | BLANKETS PLATTED LANDS |
| O.R.B. 4692, PG. 1953 | SUBORDINATION AGREEMENT | BLANKETS PLATTED LANDS |
| O.R.B. 4905, PG. 256 | SECOND SUPPLEMENT | BLANKETS PLATTED LANDS |
| O.R.B. 4022, PG. 45 | EASEMENT | SHOWN HEREON |
| O.R.B. 4692, PG. 1933 | PERPETUAL EASEMENT | SHOWN HEREON |
| O.R.B. 4894, PG. 56 | GRANT OF TEMPORARY ACCESS EASEMENT | SHOWN HEREON |
| O.R.B. 4894, PG. 73 | GRANT OF NON-EXCLUSIVE ACCESS EASEMENT | SHOWN HEREON |
| O.R.B. 4897, PG. 697 | DECLARATION OF RESTRICTIVE COVENNANT FOR PHASE 2A, UNIT 1 AND JOINDER AND CONSENT OF MORTGAGEE | BLANKETS PLATTED LANDS |
| O.R.B. 4924, PG. 334 | GRANT OF ACCESS AND DRAINAGE EASEMENT | SHOWN HEREON |

10. UPLAND BUFFERS ADJACENT TO WETLANDS ARE TO REMAIN NATURAL, VEGETATIVE, AND UNDISTURBED.
11. ALL UTILITY EASEMENTS ARE DEPICTED ON SHEETS 4-13 OF THIS PLAT.




## LEGEND

| | |
|---|---|
| R/W | = RIGHT OF WAY |
| R | = RADIUS |
| CH | = CHORD |
| L | = ARC LENGTH |
| Δ | = DELTA |
| L4 | = TABULATED LINE DATA |
| C4 | = TABULATED CURVE DATA |
| R.P. | = RADIUS POINT |
| O.R.B. | = OFFICIAL RECORDS BOOK |
| F.D.O.T. | = FLORIDA DEPARTMENT OF TRANSPORTATION |
| M.B. | = MAP BOOK |
| PG.(S) | = PAGE(S) |
| P.C. | = POINT OF CURVATURE |
| P.T. | = POINT OF TANGENCY |
| P.R.C. | = POINT OF REVERSE CURVE |
| P.C.C. | = POINT OF COMPOUND CURVE |
| U.D.E. | = UNOBSTRUCTED DRAINAGE EASEMENT |
| P.D.E. | = PRIVATE DRAINAGE EASEMENT |
| ATB | = APPROXIMATE TOP OF BANK |
| S.M.F. | = STORMWATER MANAGEMENT FACILITY |
| JWL | = JURISDICTIONAL WETLAND LINE |
| T.C.E. | = TELECOMMUNICATIONS EASEMENT |
| FPLE | = FLORIDA POWER & LIGHT EASEMENT |
| T.L.O. | = TRAVERSE LINE ONLY |
| D.E. | = DRAINAGE EASEMENT |
| C.E. | = CONSERVATION EASEMENT |
| NO. | = NUMBER |
| ℄ | = CENTERLINE |
| (R) | = LOT LINE RADIAL TO R/W |
| [FPLE] | = BRACKETS INDICATE EASEMENTS RECORDED IN MADEIRA AT ST AUGUSTINE PHASE 1A (M.B. 63, PGS. 24-31) |
| ⊙ | = SET 4" x 4" CONCRETE MONUMENT STAMPED "P.R.M. LB 3731" |
| ■ | = FOUND 4" x 4" CONCRETE MONUMENT STAMPED "P.R.M. LB 3731" |
| ○ | = SET 5/8" REBAR STAMPED "P.R.M. LB 3731" |
| ● | = FOUND 5/8" REBAR STAMPED "P.R.M. LB 3731" |
| ⊗ | = SET PERMANENT CONTROL POINT STAMPED "P.C.P. LB 3731" |

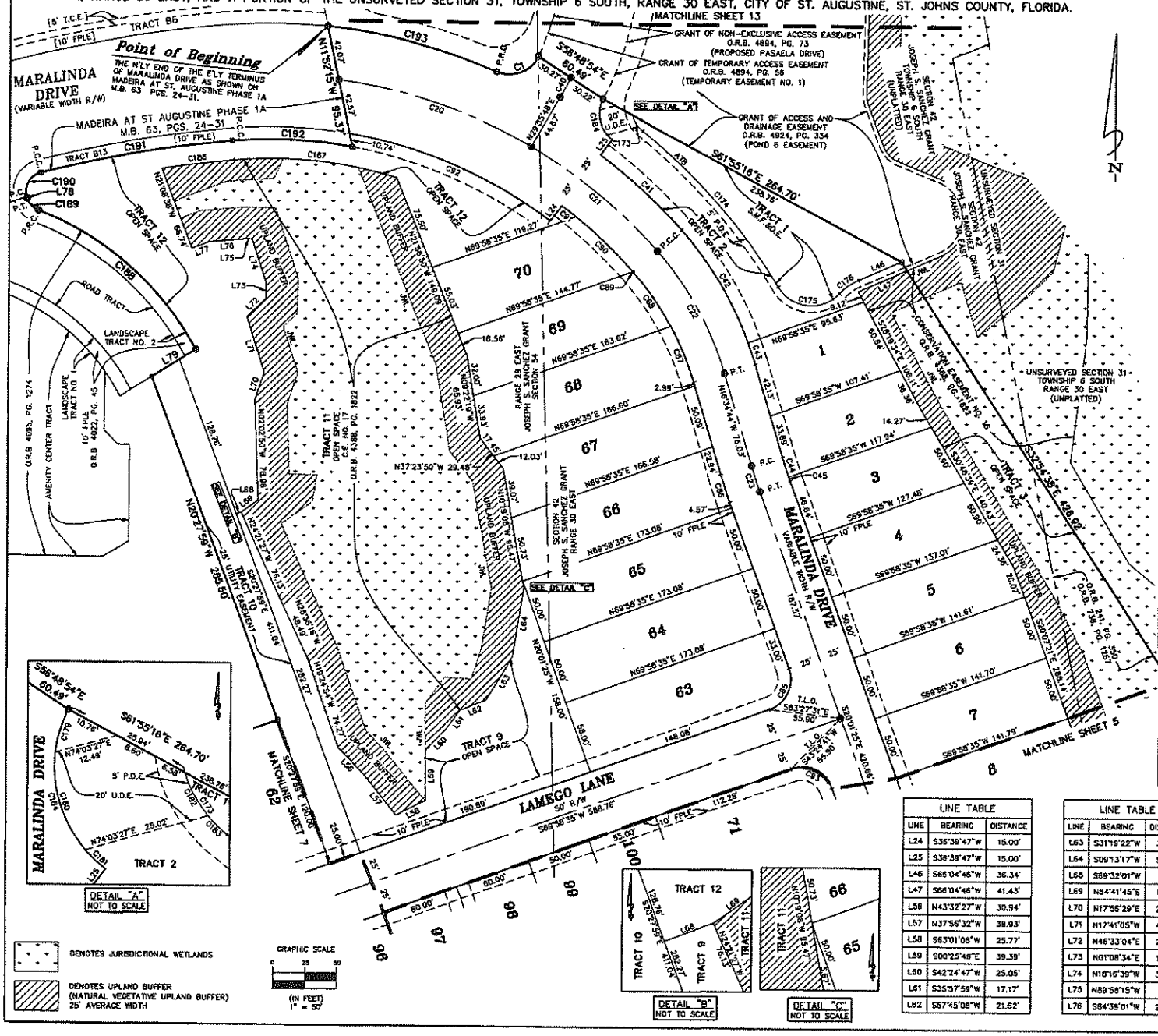
# Madeira At St. Augustine Phase 2A Unit 1

A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 54, TOWNSHIP 6 SOUTH, RANGE 29 EAST, A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 42, TOWNSHIP 6 SOUTH, RANGE 30 EAST, AND A PORTION OF THE UNSURVEYED SECTION 31, TOWNSHIP 6 SOUTH, RANGE 30 EAST, CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA.

MAP BOOK PAGE

SHEET 4 OF 13 SHEETS

SEE SHEET 3 FOR GENERAL NOTES & LEGEND




| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | RADIUS | LENGTH | DELTA | BEARING | CHORD |
| C1 | 25.00' | 38.45' | 88°06'38" | N68°59'24"E | 34.77' |
| C20 | 400.00' | 159.67' | 22°52'16" | N71°30'20"W | 158.61' |
| C21 | 400.00' | 128.24' | 18°22'07" | N50°53'06"W | 127.69' |
| C22 | 250.00' | 109.61' | 25°07'18" | N29°08'24"W | 108.74' |
| C23 | 350.00' | 21.04' | 3°26'41" | S18°18'05"E | 21.04' |
| C40 | 250.00' | 17.45' | 3°59'56" | N27°55'48"E | 17.45' |
| C41 | 425.00' | 86.31' | 11°38'07" | N47°31'06"W | 86.16' |
| C42 | 275.00' | 102.62' | 21°22'54" | N31°00'36"W | 102.03' |
| C43 | 275.00' | 17.95' | 3°44'25" | N18°26'57"W | 17.95' |
| C44 | 325.00' | 16.18' | 2°51'10" | S18°00'19"E | 16.18' |
| C45 | 325.00' | 3.36' | 0°35'31" | S19°43'40"E | 3.36' |
| C85 | 25.00' | 39.27' | 90°00'00" | N24°58'35"E | 35.36' |
| C86 | 375.00' | 22.55' | 3°26'41" | S18°18'05"E | 22.54' |
| C87 | 225.00' | 47.14' | 12°00'19" | N22°34'54"W | 47.06' |
| C88 | 225.00' | 51.51' | 13°06'59" | N35°08'33"W | 51.40' |
| C89 | 375.00' | 0.41' | 0°03'47" | N41°43'56"W | 0.41' |
| C90 | 375.00' | 61.49' | 9°23'43" | N46°27'41"W | 61.42' |
| C91 | 375.00' | 14.25' | 2°10'37" | N52°14'51"W | 14.25' |
| C92 | 360.00' | 172.20' | 27°24'21" | N67°02'23"W | 170.56' |
| C93 | 25.00' | 39.27' | 90°00'00" | N65°01'25"W | 35.36' |
| C173 | 25.00' | 14.95' | 34°16'04" | S34°20'23"E | 14.73' |
| C174 | 460.00' | 161.98' | 20°10'33" | N41°23'09"W | 161.15' |
| C175 | 30.00' | 55.55' | 106°05'55" | S84°20'50"E | 47.95' |
| C176 | 45.00' | 18.44' | 23°28'34" | S54°20'29"W | 18.31' |
| C179 | 25.00' | 8.91' | 20°24'52" | S16°30'14"W | 8.86' |
| C180 | 25.00' | 20.58' | 47°10'13" | S17°17'18"E | 20.01' |
| C181 | 25.00' | 5.44' | 12°27'49" | S47°06'19"E | 5.43' |
| C182 | 25.00' | 9.74' | 22°18'53" | S28°21'48"E | 9.68' |
| C183 | 25.00' | 5.22' | 11°57'11" | S45°29'50"E | 5.21' |
| C184 | 25.00' | 34.93' | 80°02'53" | S13°18'46"E | 32.16' |
| C186 | 935.00' | 56.86' | 3°29'03" | S82°45'32"W | 56.85' |
| C187 | 335.00' | 128.37' | 21°57'22" | N84°31'16"W | 127.59' |
| C188 | 235.00' | 166.60' | 40°37'08" | N49°10'21"W | 163.13' |
| C189 | 15.00' | 13.54' | 51°44'03" | N43°36'54"W | 13.09' |
| C190 | 15.00' | 24.36' | 93°03'55" | N28°47'05"E | 21.77' |

| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | RADIUS | LENGTH | DELTA | BEARING | CHORD |
| C191 | 950.00' | 152.27' | 9°11'00" | N79°54'33"E | 152.10' |
| C192 | 350.00' | 94.02' | 15°23'27" | S87°48'13"E | 93.74' |
| C193 | 440.00' | 138.41' | 17°45'48" | N75°50'11"W | 135.87' |

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L24 | S36°39'47"W | 15.00' |
| L25 | S36°39'47"W | 15.00' |
| L46 | S66°04'46"W | 36.34' |
| L47 | S66°04'46"W | 41.43' |
| L56 | N43°32'27"W | 30.94' |
| L57 | N37°56'32"W | 38.93' |
| L58 | S63°01'08"W | 25.77' |
| L59 | S00°25'49"E | 39.39' |
| L60 | S42°24'47"W | 25.05' |
| L61 | S35°57'59"W | 17.17' |
| L62 | S67°45'08"W | 21.62' |

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L63 | S31°19'22"W | 39.57' |
| L64 | S09°13'17"W | 53.85' |
| L68 | S69°32'01"W | 4.07' |
| L69 | N54°41'45"E | 16.04' |
| L70 | N17°56'29"E | 22.76' |
| L71 | N17°41'05"W | 45.46' |
| L72 | N46°33'04"E | 20.22' |
| L73 | N01°08'34"E | 12.62' |
| L74 | N18°16'39"W | 35.56' |
| L75 | N89°58'15"W | 5.73' |
| L76 | S84°39'01"W | 28.40' |

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L77 | S88°51'22"W | 13.82' |
| L78 | N17°44'53"W | 1.08' |
| L79 | N57°28'38"E | 40.55' |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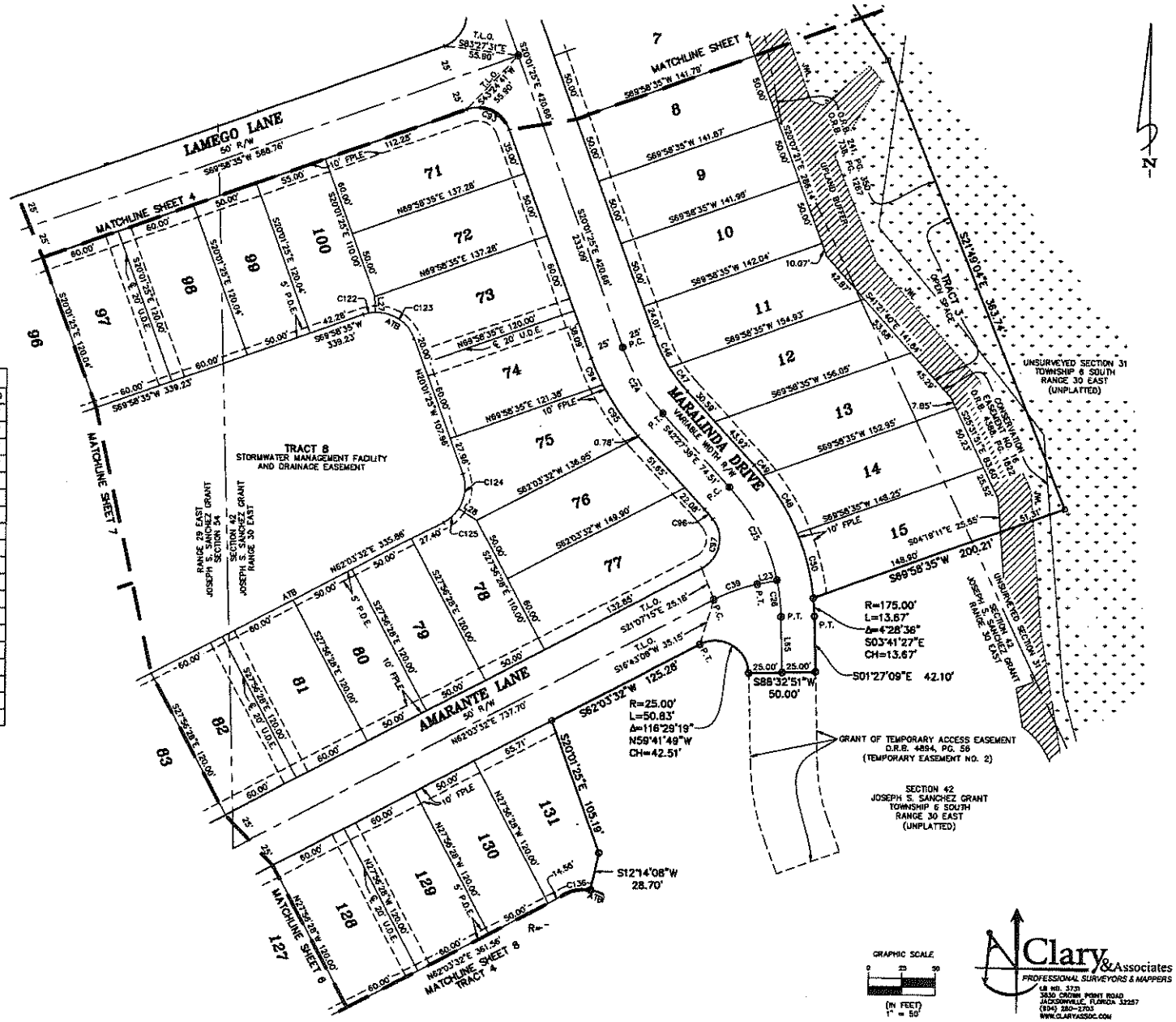
# Madeira At St. Augustine Phase 2A Unit 1

A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 54, TOWNSHIP 6 SOUTH, RANGE 29 EAST, A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 42, TOWNSHIP 6 SOUTH, RANGE 30 EAST, AND A PORTION OF THE UNSURVEYED SECTION 31, TOWNSHIP 6 SOUTH, RANGE 30 EAST, CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA.

MAP BOOK PAGE

SHEET 5 OF 13 SHEETS

SEE SHEET 3 FOR GENERAL NOTES & LEGEND




| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | RADIUS | LENGTH | DELTA | BEARING | CHORD |
| C24 | 150.00' | 58.74' | 22°26'13" | S31°14'32"E | 58.37' |
| C25 | 150.00' | 79.78' | 30°28'20" | N27°13'28"W | 78.84' |
| C26 | 150.00' | 27.58' | 10°32'09" | N05°43'13"W | 27.54' |
| C39 | 125.00' | 34.80' | 15°57'10" | S70°02'07"W | 34.69' |
| C46 | 125.00' | 26.18' | 11°59'57" | S26°01'23"E | 26.13' |
| C47 | 125.00' | 22.77' | 10°26'16" | S37°14'30"E | 22.74' |
| C48 | 175.00' | 51.08' | 16°43'25" | N30°48'13"W | 50.90' |
| C49 | 175.00' | 10.08' | 3°17'43" | N40°48'47"W | 10.06' |
| C50 | 175.00' | 50.44' | 16°30'46" | N14°11'08"W | 50.28' |
| C93 | 25.00' | 39.27' | 90°00'00" | N65°01'25"W | 35.36' |
| C94 | 175.00' | 21.87' | 7°11'36" | S23°37'13"E | 21.86' |
| C95 | 175.00' | 46.56' | 15°14'38" | S34°50'19"E | 46.42' |
| C96 | 125.00' | 9.42' | 4°18'57" | N40°18'08"W | 9.41' |
| C97 | 25.00' | 43.72' | 100°12'13" | N11°57'26"E | 38.36' |
| C122 | 30.00' | 6.23' | 17°38'10" | S78°47'40"W | 9.20' |
| C123 | 30.00' | 37.89' | 72°21'50" | N56°12'20"W | 35.42' |
| C124 | 30.00' | 27.55' | 52°36'47" | N06°16'59"E | 26.59' |
| C125 | 30.00' | 15.43' | 29°28'10" | N47°19'27"E | 15.26' |
| C136 | 30.00' | 19.49' | 37°13'17" | S80°40'10"W | 19.15' |

DENOTES JURISDICTIONAL WETLANDS

DENOTES UPLAND BUFFER (NATURAL VEGETATIVE UPLAND BUFFER) 25' AVERAGE WIDTH

# Madeira At St. Augustine Phase 2A Unit 1

A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 54, TOWNSHIP 6 SOUTH, RANGE 29 EAST, A PORTION OF THE JOSEPH S. SANCHEZ GRANT, SECTION 42, TOWNSHIP 6 SOUTH, RANGE 30 EAST, AND A PORTION OF THE UNSURVEYED SECTION 31, TOWNSHIP 6 SOUTH, RANGE 30 EAST, CITY OF ST. AUGUSTINE, ST. JOHNS COUNTY, FLORIDA.

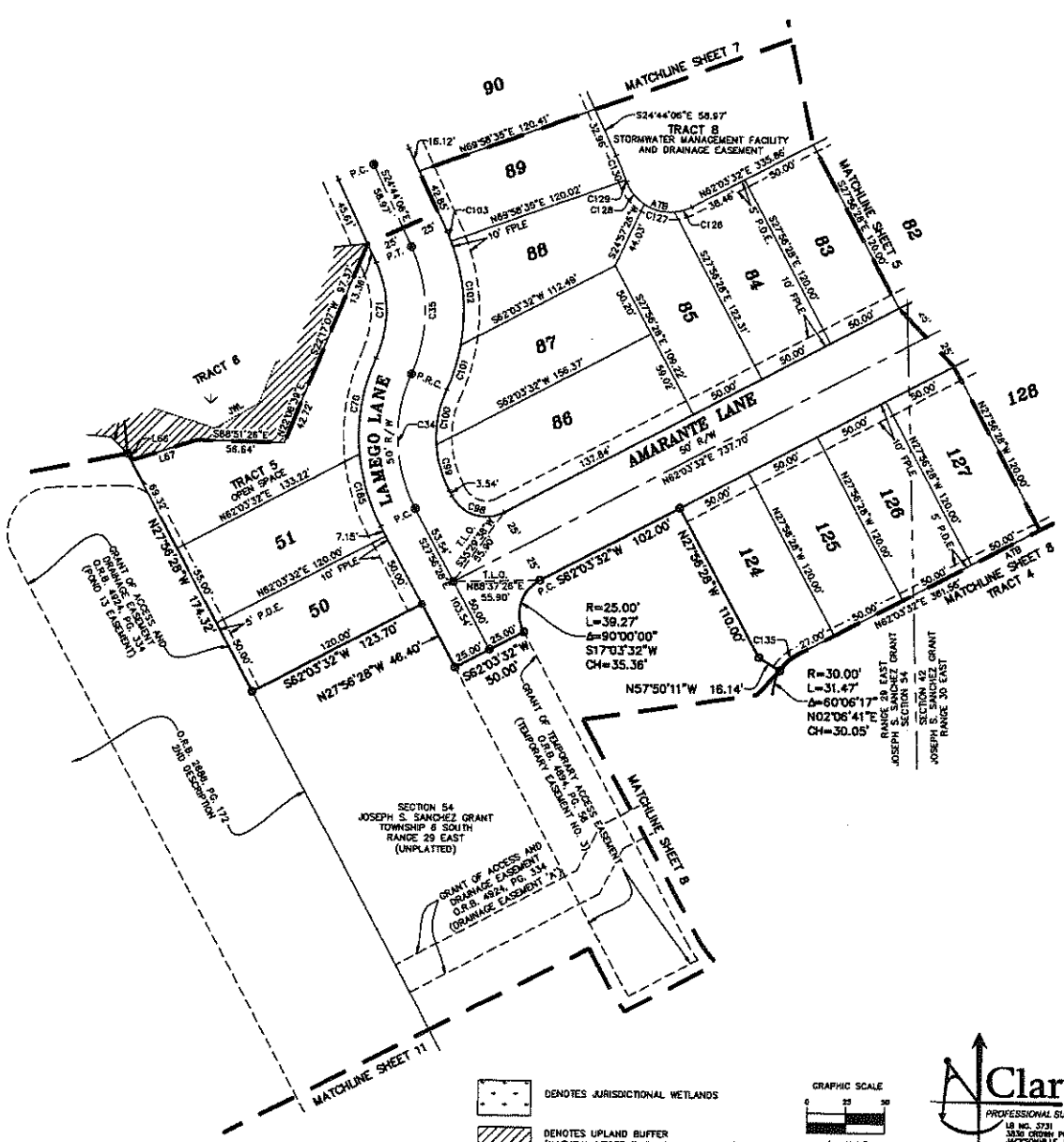
MAP BOOK PAGE

SHEET 6 OF 13 SHEETS

SEE SHEET 3 FOR GENERAL NOTES & LEGEND

| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L66 | S44°47'46"E | 5.69' |
| L67 | S71°47'25"W | 42.96' |

| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | RADIUS | LENGTH | DELTA | BEARING | CHORD |
| C34 | 100.00' | 90.68' | 51°57'26" | S01°57'45"E | 87.61' |
| C35 | 100.00' | 85.09' | 48°45'04" | N00°21'34"W | 82.54' |
| C70 | 125.00' | 64.25' | 29°26'38" | S09°17'29"W | 63.54' |
| C71 | 75.00' | 63.82' | 48°45'04" | N00°21'34"W | 61.91' |
| C95 | 25.00' | 39.27' | 90°00'00" | S72°56'28"E | 35.36' |
| C99 | 75.00' | 31.38' | 23°58'22" | S15°57'17"E | 31.15' |
| C100 | 75.00' | 36.63' | 27°59'04" | S10°01'26"W | 36.27' |
| C101 | 125.00' | 30.61' | 14°01'43" | N17°00'06"E | 30.53' |
| C102 | 125.00' | 68.45' | 31°22'28" | N05°41'59"W | 67.60' |
| C103 | 125.00' | 7.30' | 3°20'53" | N23°03'40"W | 7.30' |
| C126 | 30.00' | 11.84' | 22°37'06" | N73°22'05"E | 11.77' |
| C127 | 30.00' | 20.47' | 39°05'34" | S75°46'35"E | 20.07' |
| C128 | 30.00' | 18.76' | 35°49'20" | S38°19'07"E | 18.45' |
| C129 | 245.00' | 1.33' | 0°18'42" | N20°33'48"W | 1.33' |
| C130 | 245.00' | 17.17' | 4°00'57" | N22°43'38"W | 17.17' |
| C135 | 30.00' | 15.65' | 29°53'43" | S47°06'41"W | 15.48' |
| C185 | 125.00' | 49.10' | 22°30'28" | S16°41'14"E | 48.79' |



# Madeira At St. Augustine Phase 2A Unit 1

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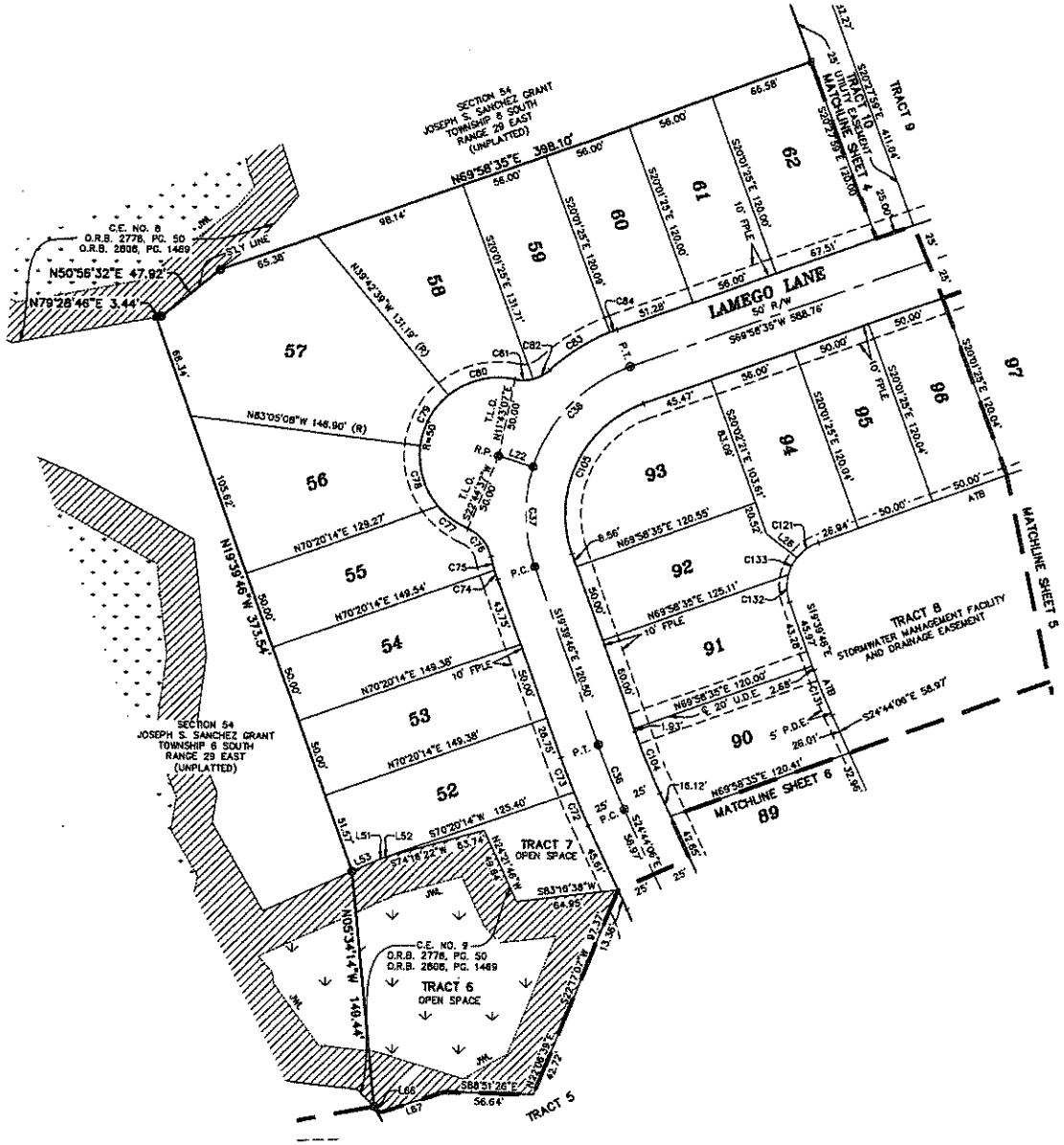
MAP BOOK PAGE

SHEET 7 OF 13 SHEETS

SEE SHEET 3 FOR GENERAL NOTES & LEGEND




| LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L22 | N72°46'08"W | 22.90' |
| L26 | N52°03'37"W | 24.72' |
| L51 | S65°31'32"W | 2.63' |
| L52 | S74°16'22"W | 3.22' |
| L53 | S65°31'39"W | 18.73' |
| L66 | S44°47'48"E | 5.69' |
| L67 | S71°47'25"W | 42.96' |

| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | RADIUS | LENGTH | DELTA | BEARING | CHORD |
| C36 | 500.00' | 44.26' | 5°04'20" | S22°11'56"E | 44.25' |
| C37 | 100.00' | 64.39' | 36°53'39" | S01°12'57"E | 63.29' |
| C38 | 100.00' | 92.08' | 52°44'43" | S43°36'14"W | 88.84' |
| C72 | 525.00' | 23.22' | 2°32'01" | S23°28'06"E | 23.21' |
| C73 | 525.00' | 23.26' | 2°32'19" | S20°55'56"E | 23.26' |
| C74 | 125.00' | 6.25' | 2°51'59" | S18°13'47"E | 6.25' |
| C75 | 125.00' | 9.12' | 4°10'50" | S14°42'23"E | 9.12' |
| C76 | 25.00' | 23.84' | 54°38'26" | N39°56'10"W | 22.95' |
| C77 | 50.00' | 23.62' | 27°06'05" | S53°43'18"E | 23.40' |
| C78 | 50.00' | 41.10' | 47°06'05" | S16°38'10"E | 39.96' |
| C79 | 50.00' | 37.85' | 43°22'29" | S28°36'06"W | 36.95' |
| C80 | 50.00' | 44.88' | 51°25'46" | S76°00'14"W | 43.39' |
| C81 | 25.00' | 11.49' | 26°19'47" | N88°33'14"E | 11.39' |
| C82 | 25.00' | 12.35' | 28°18'39" | N51°14'01"E | 12.23' |
| C83 | 125.00' | 45.23' | 20°43'59" | S57°26'41"W | 44.99' |
| C84 | 125.00' | 4.72' | 2°09'54" | S68°53'38"W | 4.72' |
| C104 | 475.00' | 42.05' | 5°04'20" | S22°11'56"E | 42.04' |
| C105 | 75.00' | 117.34' | 89°38'21" | S25°09'24"W | 105.73' |
| C121 | 30.00' | 16.77' | 32°02'11" | S53°57'29"W | 16.56' |
| C131 | 355.00' | 31.43' | 5°04'20" | S22°11'56"E | 31.42' |
| C132 | 30.00' | 17.77' | 33°56'39" | S02°41'27"E | 17.51' |
| C133 | 30.00' | 12.39' | 23°39'31" | S26°06'38"W | 12.30' |

DENOTES JURISDICTIONAL WETLANDS

DENOTES UPLAND BUFFER
(NATURAL VEGETATIVE UPLAND BUFFER)
25' AVERAGE WIDTH

GRAPHIC SCALE
0 25 50
(IN FEET)
1" = 50'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# Madeira At St. Augustine Phase 2A Unit 1

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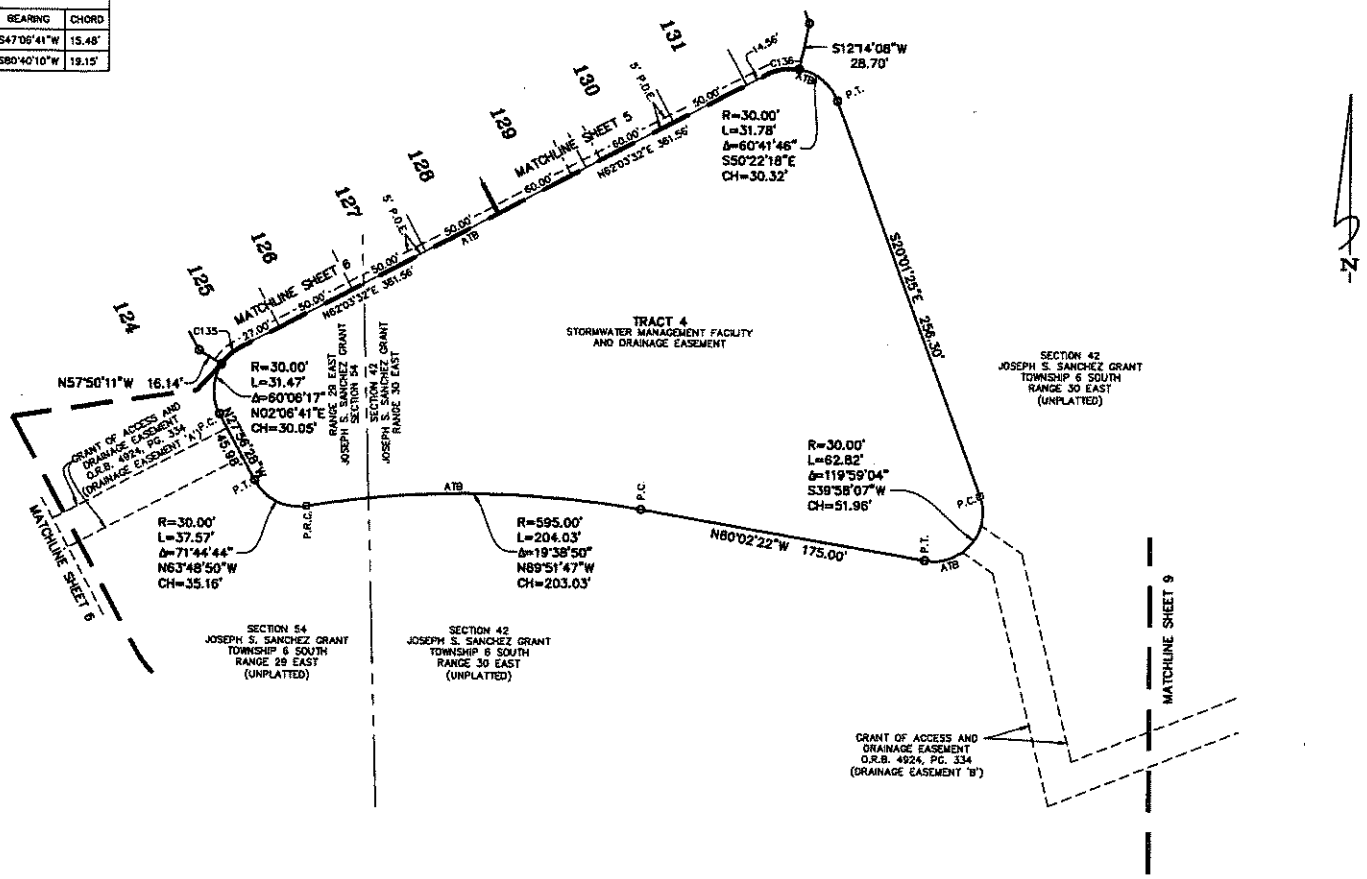
MAP BOOK PAGE

SHEET 8 OF 13 SHEETS

SEE SHEET 3 FOR GENERAL NOTES & LEGEND

| CURVE TABLE | | | | | |
|---|---|---|---|---|---|
| CURVE | RADIUS | LENGTH | DELTA | BEARING | CHORD |
| C135 | 30.00' | 15.65' | 29°53'43" | S47°06'41"W | 15.48' |
| C136 | 30.00' | 19.49' | 37°13'17" | S80°40'10"W | 19.15' |




DENOTES JURISDICTIONAL WETLANDS

DENOTES UPLAND BUFFER (NATURAL VEGETATIVE UPLAND BUFFER) 25' AVERAGE WIDTH

GRAPHIC SCALE
0 25 50
(IN FEET)
1" = 50'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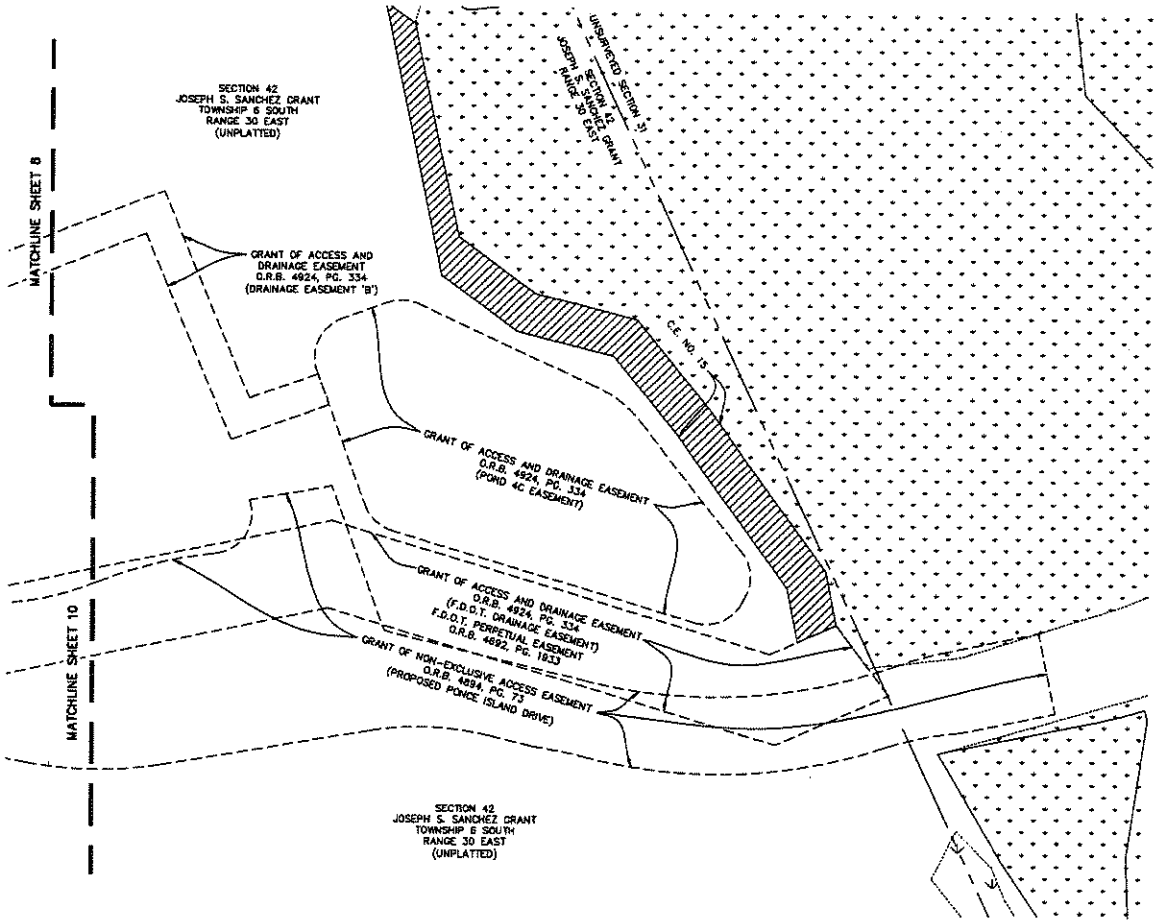
MAP BOOK PAGE



SEE SHEET 3 FOR GENERAL NOTES & LEGEND




DENOTES JURISDICTIONAL WETLANDS

DENOTES UPLAND BUFFER
(NATURAL VEGETATIVE UPLAND BUFFER)
25' AVERAGE WIDTH

GRAPHIC SCALE
0 25 50
(IN FEET)
1" = 50'

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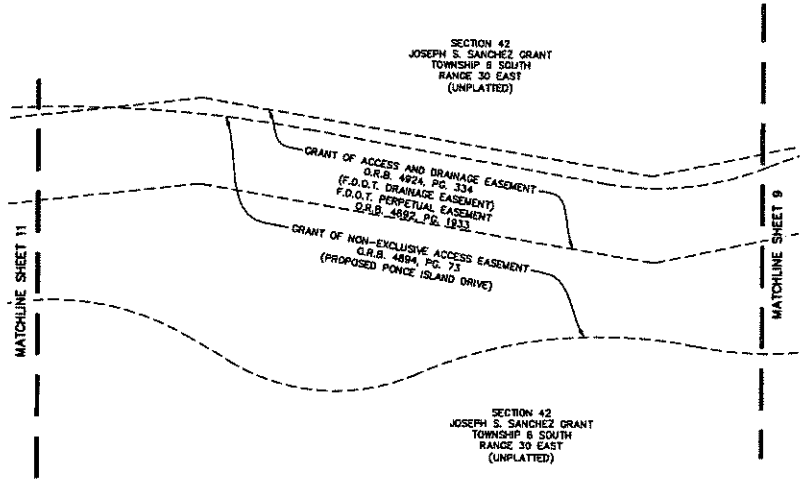
MAP BOOK PAGE

SHEET 10 OF 13 SHEETS

SEE SHEET 3 FOR GENERAL NOTES & LEGEND

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DENOTES JURISDICTIONAL WETLANDS

DENOTES UPLAND BUFFER
(NATURAL VEGETATIVE UPLAND BUFFER)
25' AVERAGE WIDTH

GRAPHIC SCALE
0 25 50
(IN FEET)
1" = 50'

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# Madeira At St. Augustine Phase 2A Unit 1

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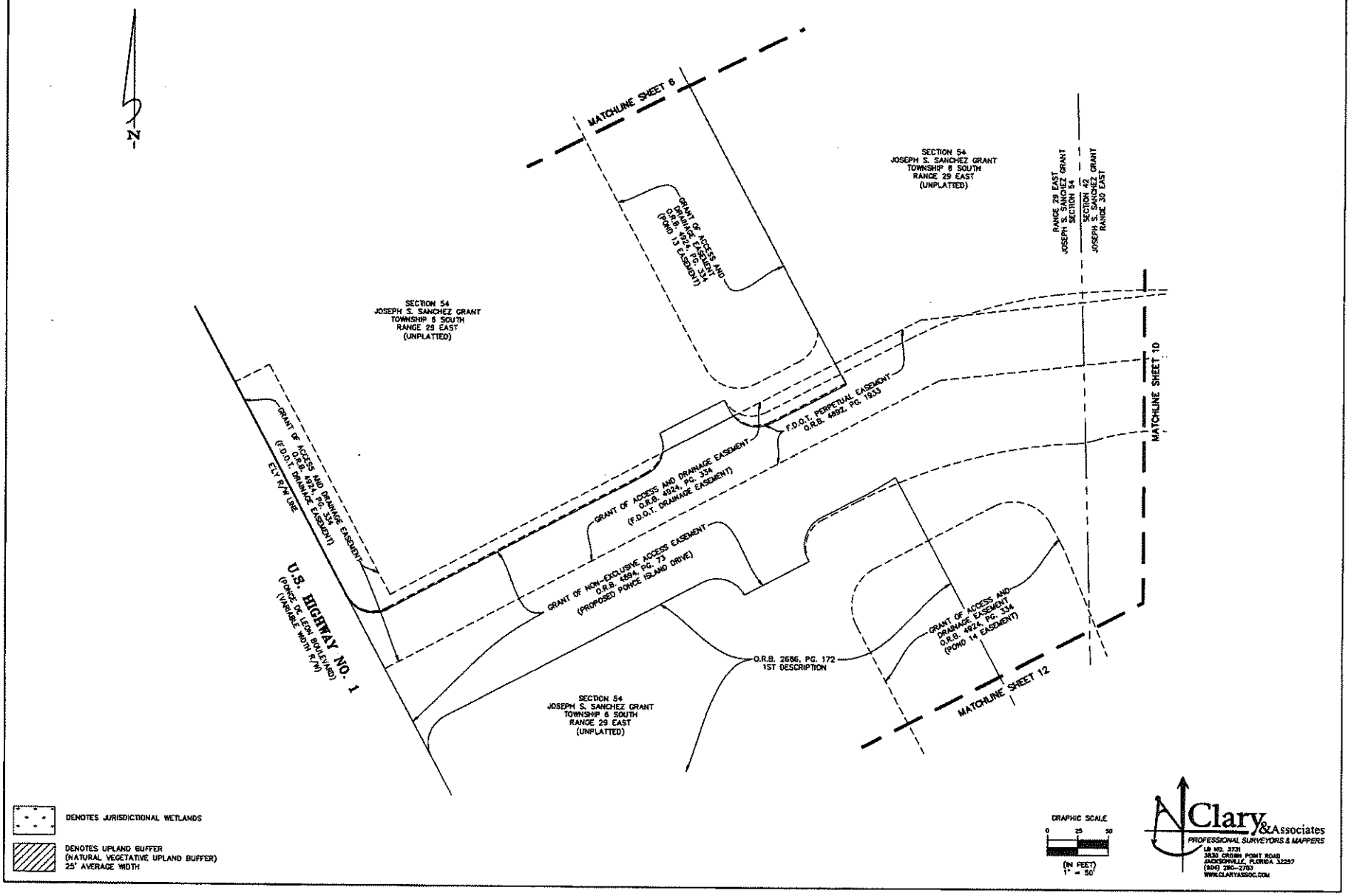
MAP BOOK PAGE

SHEET 11 OF 13 SHEETS

SEE SHEET 3 FOR GENERAL NOTES & LEGEND



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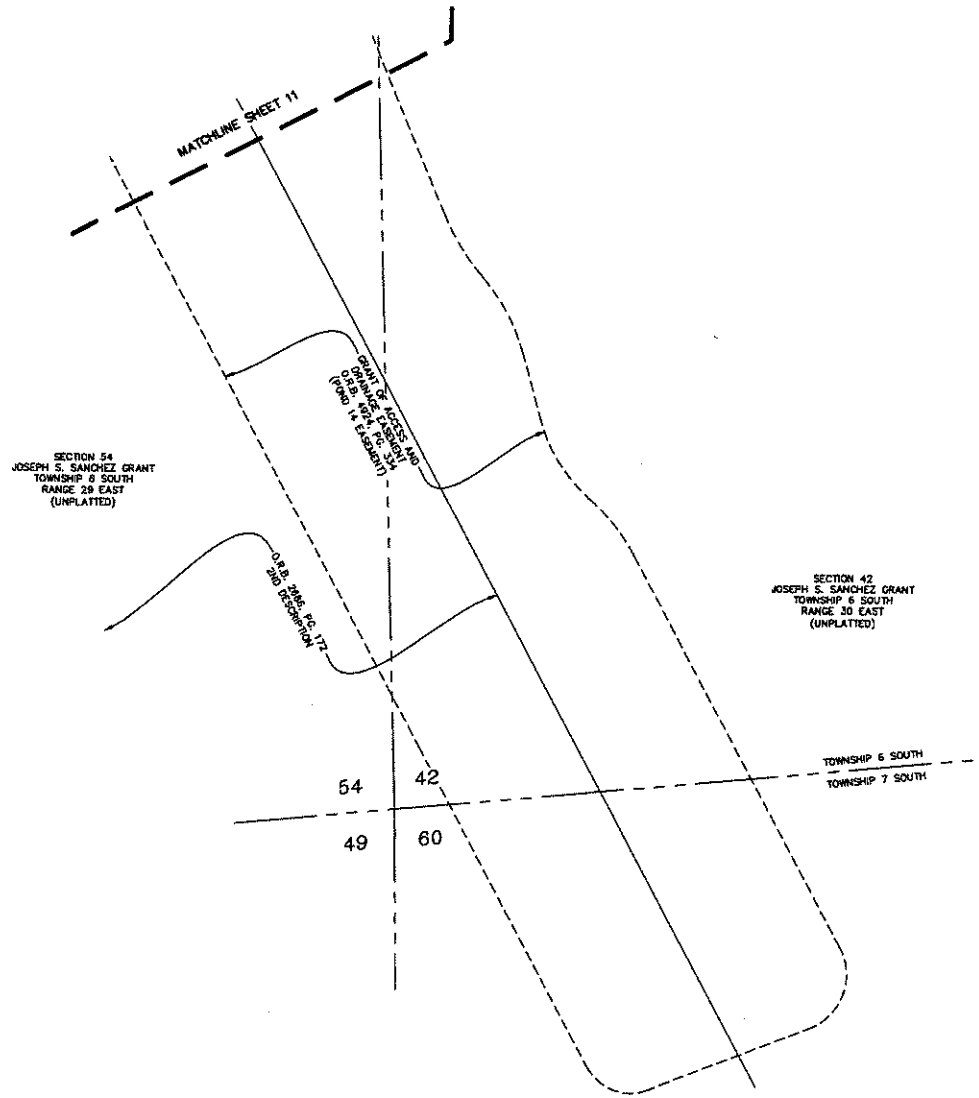
MAP BOOK PAGE

SHEET 12 OF 13 SHEETS

SEE SHEET 3 FOR GENERAL NOTES & LEGEND




DENOTES JURISDICTIONAL WETLANDS

DENOTES UPLAND BUFFER (NATURAL VEGETATIVE UPLAND BUFFER) 25' AVERAGE WIDTH

GRAPHIC SCALE
0 25 50
(IN FEET)
1" = 50'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MAP BOOK PAGE

SHEET 13 OF 13 SHEETS

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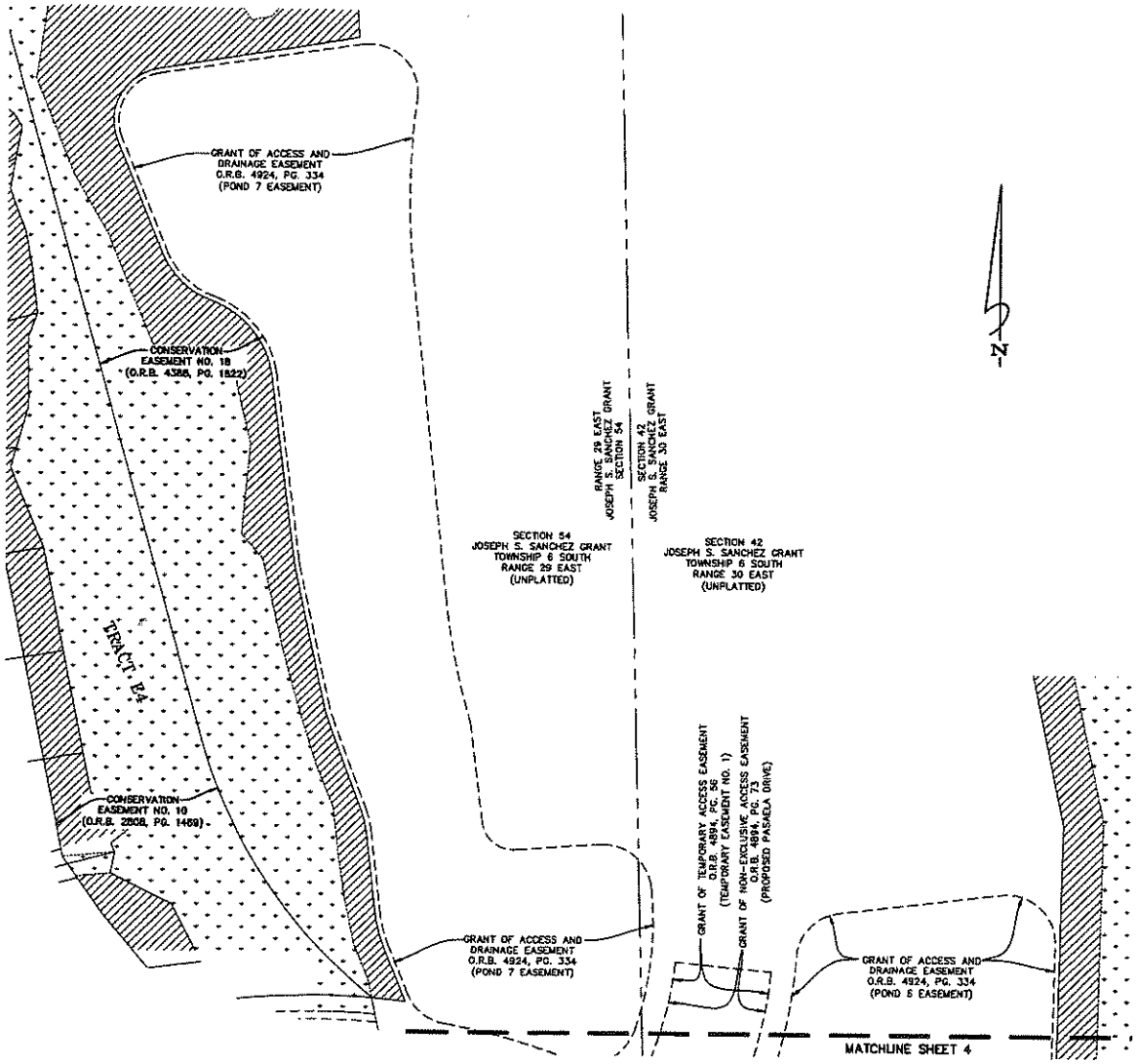


GRAPHIC SCALE
0 25 50
(IN FEET)
1" = 50'

DENOTES JURISDICTIONAL WETLANDS

DENOTES UPLAND BUFFER (NATURAL VEGETATIVE UPLAND BUFFER) 25' AVERAGE WIDTH


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# CITY OF ST. AUGUSTINE

## MEMORANDUM

TO: John Regan, P.E.
City Manager

DATE: May 28, 2020

RE: Consent Agenda Item for June 8, 2020 City Commission Meeting;
Permanent Easement Agreement for 62 Spanish Street

Please see attached Permanent Easement Agreement between Claude L. Weeks, JR and Kristina G. Weeks granting the City of St. Augustine in the sum of ten dollars ($10.00) for the property described in Exhibit A located at the intersection of Spanish Street and Hypolita Street (62 Spanish Street).

The City of St. Augustine agrees to the installation, maintenance and/or replacement of two outdoor corner wall mounted light fixtures and brackets ("Facilities") affixed to the exterior wall of the structure located at the intersection of Spanish Street and Hypolita Street on (62 Spanish Street).

Please let me know if you have any questions or concerns regarding this agenda item.

Reuben C. Franklin Jr., P.E.
Public Works Director

cc: City Attorney & Department Heads

Attachment: Permanent Easement Agreement

This instrument was prepared under the supervision and direction of Isabelle Lopez, City Attorney, P.O. Box 210, St. Augustine, FL, 32085

Project: Hypolita, Spanish, Treasury

Parcel: 198350 0000 (62 Spanish Street)

## PERMANENT EASEMENT

THIS PERMANENT EASEMENT is hereby granted by **CLAUDE L. WEEKS, JR. AND KRISTINA G. WEEKS**, whose mailing address is P.O. Box 3225, St. Augustine, FL 32085-3225 ("Grantor"), to the **CITY OF ST. AUGUSTINE, FLORIDA**, a Florida municipal corporation, whose mailing address is P.O. Box 210, St. Augustine, Florida 32085-0210 ("Grantee").

W I T N E S S E T H:

Grantor, for and in consideration of the sum of Ten and No/100 ($10.00) Dollars and other good and valuable consideration in hand paid by Grantee, the adequacy and receipt of which are hereby acknowledged, has granted, bargained and sold to Grantee, its successors, legal representatives and assigns forever, a permanent, non-exclusive easement for the purchase, installation, maintenance and/or replacement of two outdoor corner wall mounted light fixtures ("Facilities") affixed to the exterior wall of the structure located at the intersection of Spanish Street and Hypolita Street on (62 Spanish Street), over and underneath the following described real property situated in St. Johns County, Florida, to-wit:

**PROPERTY DESCRIBED IN "EASEMENT PARCEL 198350 0000," ATTACHED HERETO AND MADE A PART HEREOF AS EXHIBIT "A"**

**TOGETHER WITH THE RIGHT OF INGRESS AND EGRESS ON, OVER AND UNDER SAID PROPERTY FOR THE PURPOSES OF CONSTRUCTING, INSTALLING, MAINTAINING AND REPLACING SAID FACILITIES.**

The undersigned Grantor hereby reserves the right to use the real property described herein for all purposes which will not interfere with the easement granted herein and further reserves the right to grant easements to other parties on, over and under said real property; provided, however, that any additional utilities or facilities to be installed within this

easement must be installed in accordance with federal, state and local regulations and shall not interfere with the City of St. Augustine's Facilities or use of the subject property.

IN WITNESS WHEREOF, Grantor has caused this instrument to be executed on this 26 day of May, 2020.

Signed, sealed and delivered
in the presence of:

Witness
Printed Name: MONA WAREING

Witness
Printed Name: Jacquelyn Pearson

**"GRANTOR"**

**CLAUDE L. WEEKS, JR.**

MONA F. WAREING
MY COMMISSION # GG 147915
EXPIRES: October 27, 2021
Bonded Thru Notary Public Underwriters

STATE OF FLORIDA
COUNTY OF ST. JOHNS

I HEREBY CERTIFY that on this day, personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, **Claude L. Weeks, Jr.**, who is personally known to me or who has produced _____ as identification, who is the person described in and who executed the foregoing instrument and who acknowledged before me that he executed the same for the uses and purposes therein expressed.

*** * * JURAT CONTINUES ON THE FOLLOWING PAGE * * ***

Witness my hand and official seal, this 26 day of May, 2020.

MONA F. WAREING
MY COMMISSION # GG 147915
EXPIRES: October 27, 2021
Bonded Thru Notary Public Underwriters

Mona Wareing
Notary Public, State of Florida

Signed, sealed and delivered
in the presence of:

Mona Wareing
Witness
Printed Name: MONA Wareing

Jacquelyn Pearson
Witness
Printed Name: Jacquelyn Pearson

**KRISTINA G. WEEKS**

STATE OF FLORIDA
COUNTY OF ST. JOHNS

I HEREBY CERTIFY that on this day, personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, **Kristina G. Weeks**, who is personally known to me or who has produced _____ as identification, who is the person described in and who executed the foregoing instrument and who acknowledged before me that she executed the same for the uses and purposes therein expressed.

Witness my hand and official seal, this 26 day of May, 2020.

Mona Wareing
Notary Public, State of Florida

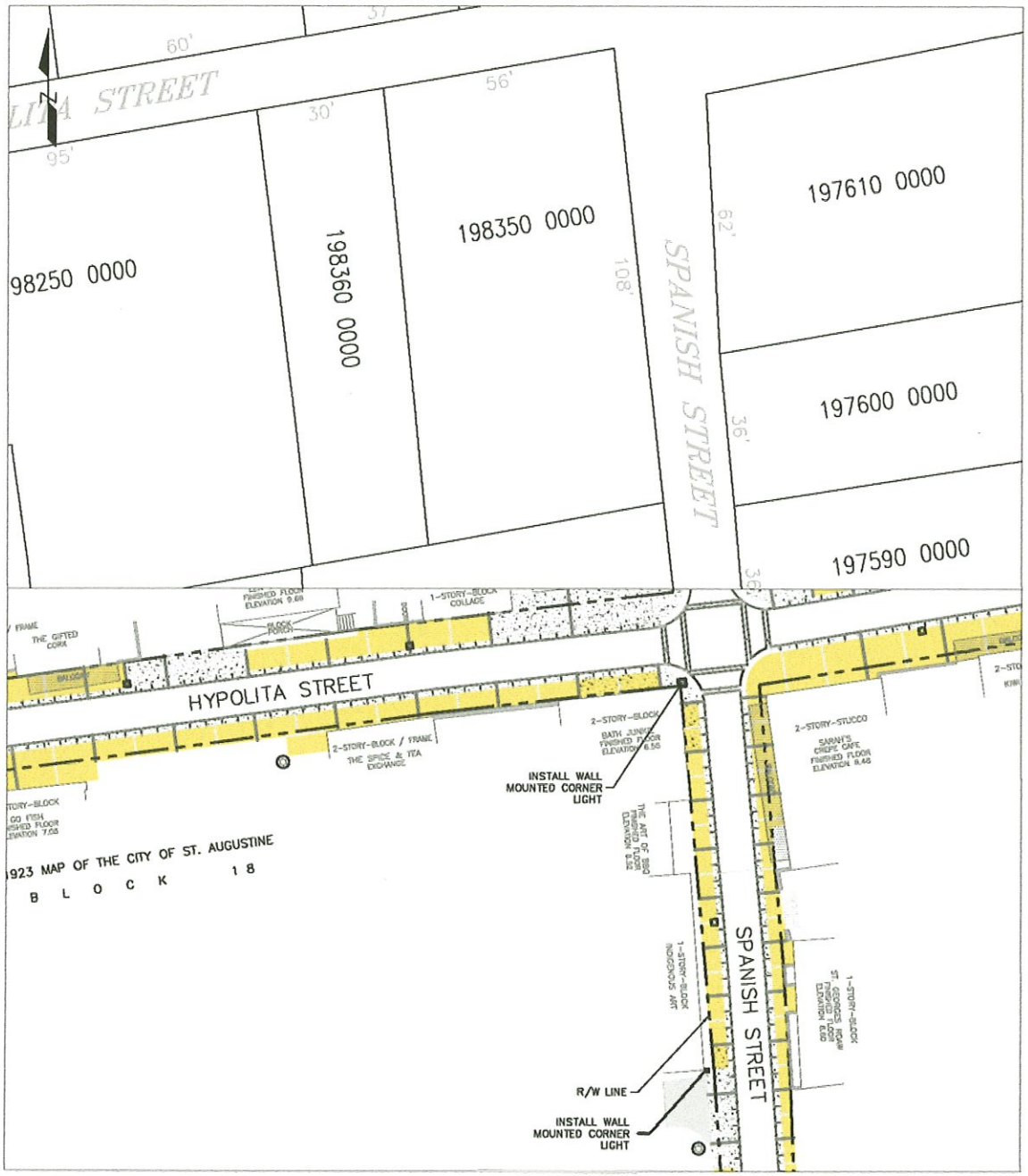
MONA F. WAREING
MY COMMISSION # GG 147915
EXPIRES: October 27, 2021
Bonded Thru Notary Public Underwriters

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

_____
Isabelle Lopez, City Attorney

**EXHIBIT "A"**

**PARCEL: 198350 0000 (62 Spanish Street)**



# CITY OF ST. AUGUSTINE

## MEMORANDUM

TO: Mayor and City Commissioners

DATE: May 28, 2020

RE: **QUARTERLY REPORT: 2ND QUARTER FY 2019-2020**

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The data in this report reflects the end of quarter on March 31st, however, final production of the report was delayed due to Covid-19 closure of City Hall. Some items were updated to current status for ease of reference.

Please find enclosed the following documents reflecting the fiscal year 2019-2020 **2nd quarter** in review for the City Attorney's office:

- **WORK LOG DRAFTING & REVIEW CHART *(184 ITEMS)***
- **PUBLIC MEETINGS ATTENDANCE CHART *(58 HOURS)***
- **CITY ORDINANCE VIOLATION DISPOSITION CHART *(33 CASES)***
- **STAFF & NEW BOARD MEMBER TRAINING CHART *(5 HOURS)***
- **ORDINANCE & RESOLUTION CHART *(27 ITEMS)***
- **CHARTER AMENDMENT ORDINANCES CHART *(19 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) Seavin, Inc. v. City *(Real estate transactional dispute involving City)* Summary Judgment entered in favor of the City on April 20th and Plaintiff agreed to not seek an appeal.
2) Marlowe v. City *(Docks and the City's submerged lands and riparian ownership)*
3) Doan Trust v. City *(Unitrust income beneficiaries dispute involving City)*

Matters of ongoing litigation being handled in house are:

1) City v. Keegan *(Code Enforcement Lien Foreclosure)*
2) City v. Les Bons Temps Rouler, LLC *(Code Enforcement Lien Foreclosure)*
3) City v. Vino del Grotto *(Eviction and Bankruptcy)*
4) Big River Breweries d/b/a A1A Aleworks *(Bankruptcy)*

Of note, we have received a multi-party claim of exactions regarding the City's vacation rental ordinances and the matter is being handled by our insurance defense team through the Florida League of Cities.

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 were presented at the November 12, 2019 Commission meeting. Ordinance 2020-03 related to zoning for both artistic expression tattoo studios, and esthetic procedures such as micropigmentation went before the Commission and was passed at second reading on February 10th. *(Ch. 28: Zoning).*

2) Tree Code: On December 10, 2018, the City adopted Resolution 2018-46, creating a Tree Mitigation Fund. This led to some code implementation and stand-alone issue specific amendments. Ordinance 2020-05, codifying and providing guidance for the Tree Mitigation Fund went before the Commission and was passed at second reading on February 10th. *(Ch. 25: Trees & Landscaping)*.

3) 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. Ordinance 2020-02 is currently pending a second reading before the Commission. *(Multiple Chapters)*.

4) Vehicles for Hire: Related to mobility initiatives. Ordinance 2020-06 regarding Transportation Network Companies went before the Commission and was passed at second reading on February 10th. *(Ch. 27: Vehicles for Hire)*.

5) Dockage: Related to regulations for dockage at Lighthouse Park. Ordinance 2020-04 went before the Commission and was passed at second reading on February 10th. *(Ch. 7: Boats, Beaches and Waterways)*

6) Charter Amendments – On April 3, 2019, the kick-off workshop was held to provide a broad overview of possible changes. A total of nineteen (19) ordinances went before and were passed by the Commission completing the updates to the City's Charter. Both of the City's referendum questions passed during the March 17th Presidential Preference Primary election as well. *(Multiple Sections)*.

Consistent with City Commission consensus at its August 12, 2019 meeting, this quarterly report is placed on the consent agenda for the June 8, 2020 City Commission meeting. The attached charts are included for the Commission's information and I am available for a presentation if the Commission pulls the item from the consent agenda.

Sincerely,

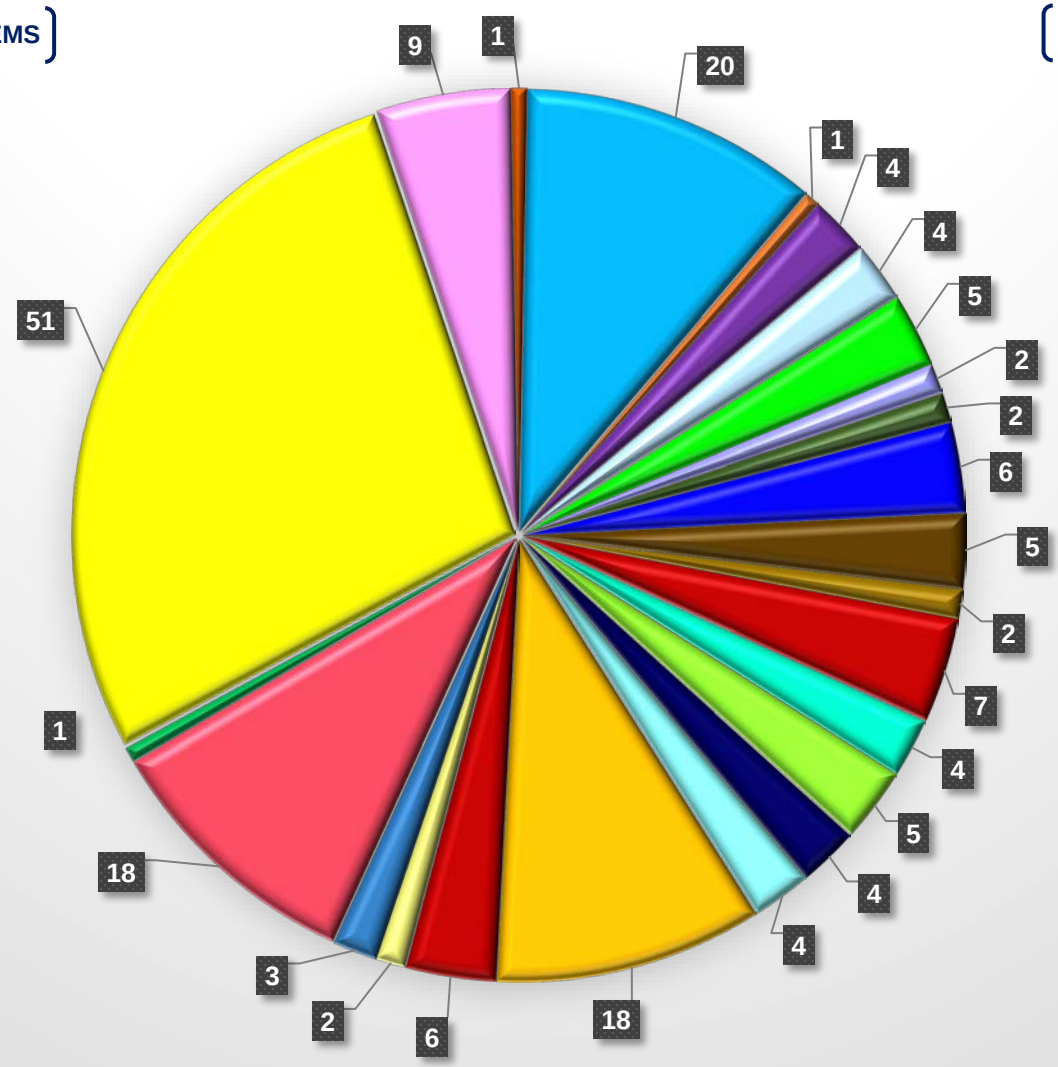
Isabelle C. Lopez
City Attorney

Attachments

# WORK LOG DRAFTING & REVIEW: 2ND QUARTER FY 2019-2020

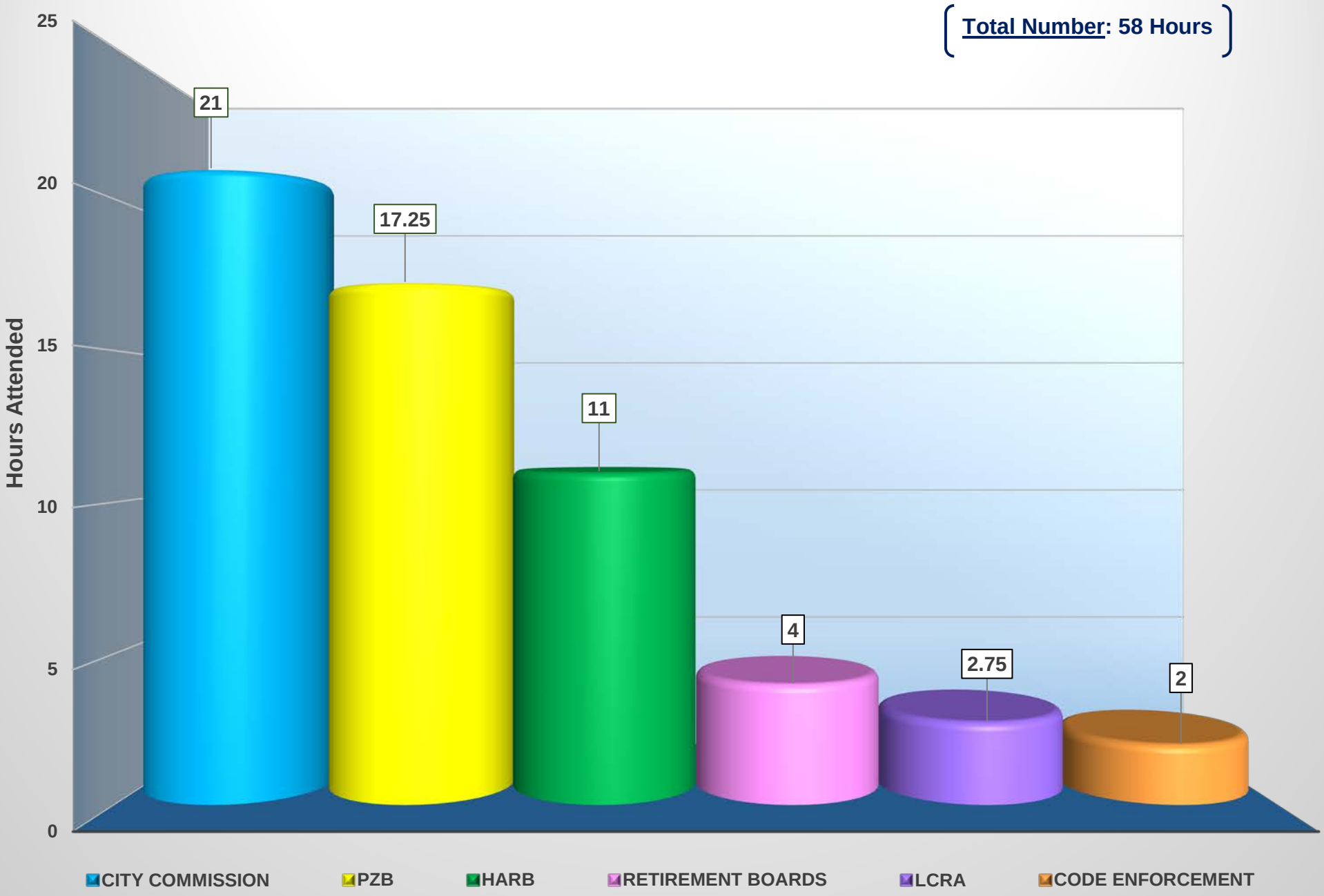
(By Number of Items)

(Total: 184 Items)

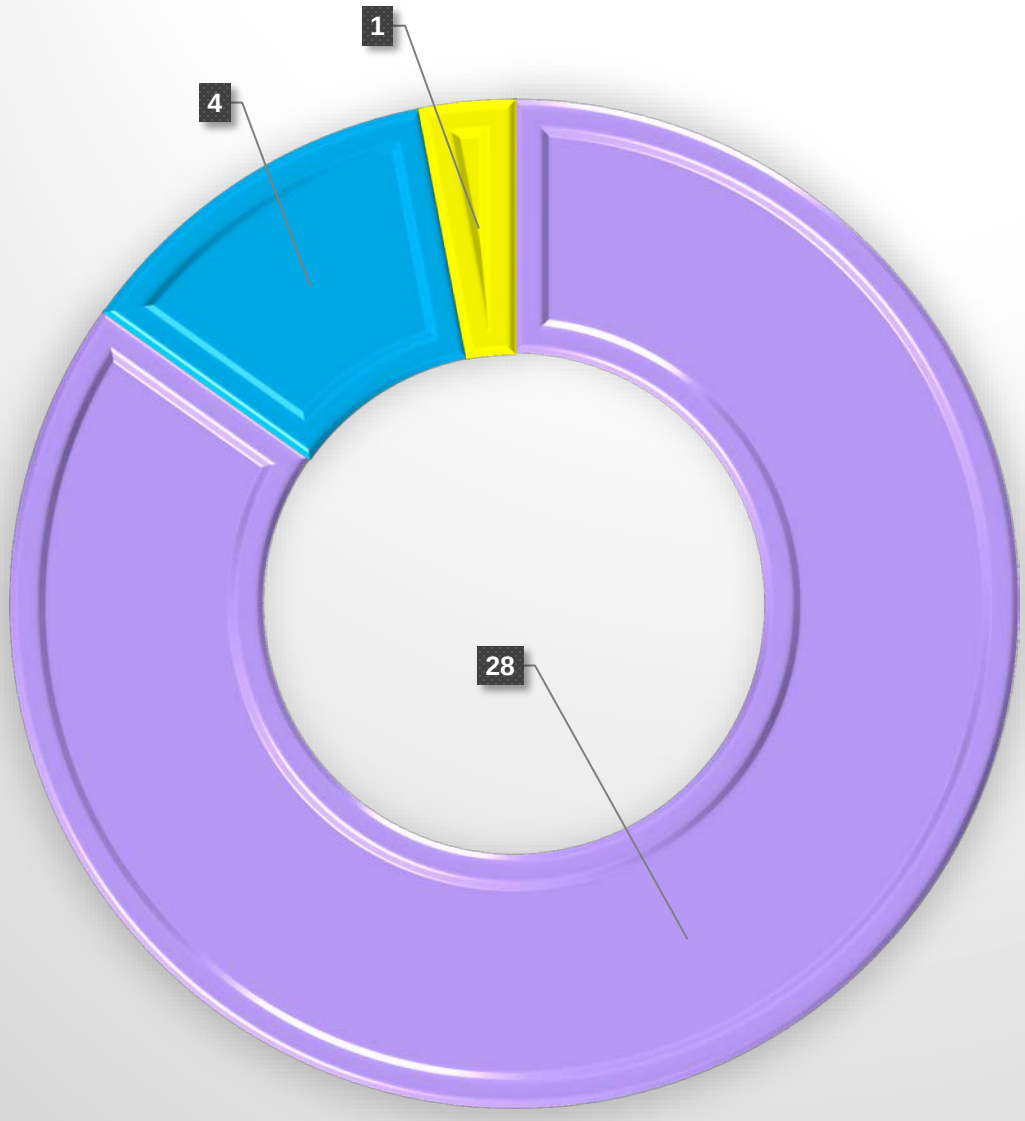



| | | | |
|---|---|---|---|
| Agreement - 20 | Appeal - 1 | Application - 4 | Bill of Sale - 4 |
| Contract - 5 | Correspondence - 2 | Deed - 2 | Easement - 6 |
| Form - 5 | Interlocal Agreement - 2 | Lease Agreement - 7 | License - 4 |
| Lien Release - 5 | Maintenance Bond - 4 | Order - 4 | Ordinance - 18 |
| Performance Bond - 6 | Personal Guaranty - 2 | Plat - 3 | Pleading - 18 |
| Release of Easement - 1 | Research - 51 | Resolution - 9 | Survey - 1 |

# PUBLIC MEETING ATTENDANCE: 2ND QUARTER FY 2019-2020



# CITY ORDINANCE VIOLATIONS: 2ND QUARTER FY 2019-2020




BY NUMBER OF CASES

TOTAL: 33 CASES

Adjudicated Guilty - 28

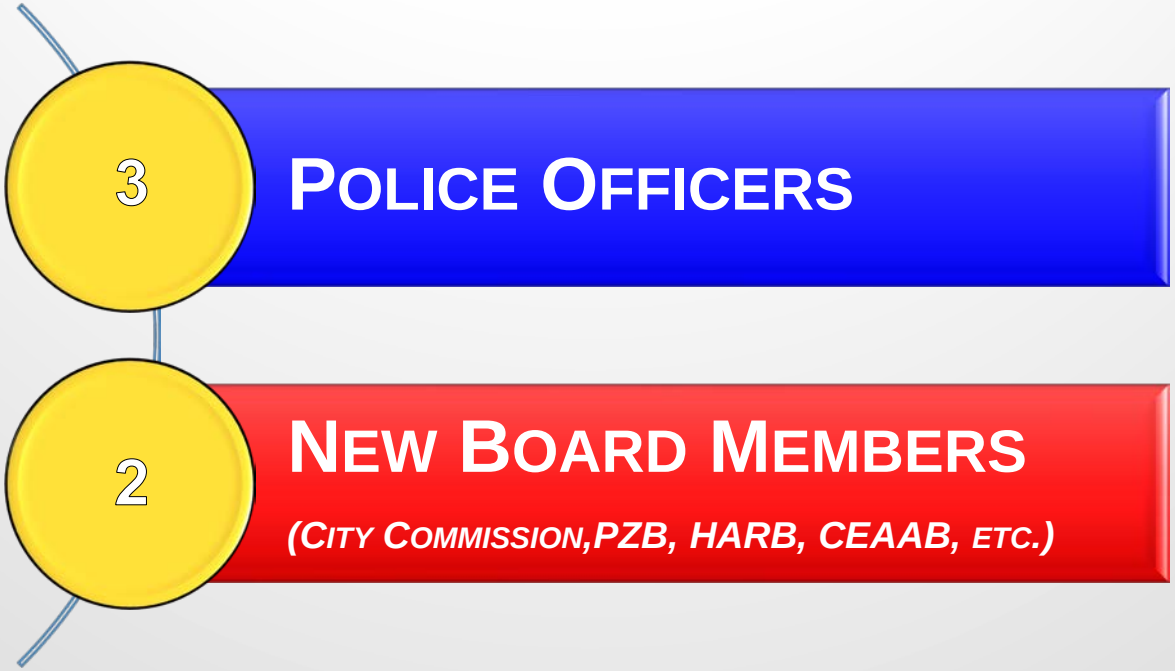
Nolle Prossed - 4

Dismissed - 1

# STAFF & NEW BOARD MEMBER TRAINING: 2ND QUARTER FY 2019-2020

(By Number of Hours)

(Total: 5 Hours)



# ORDINANCES & RESOLUTIONS – 2ND QUARTER FY 2019-2020

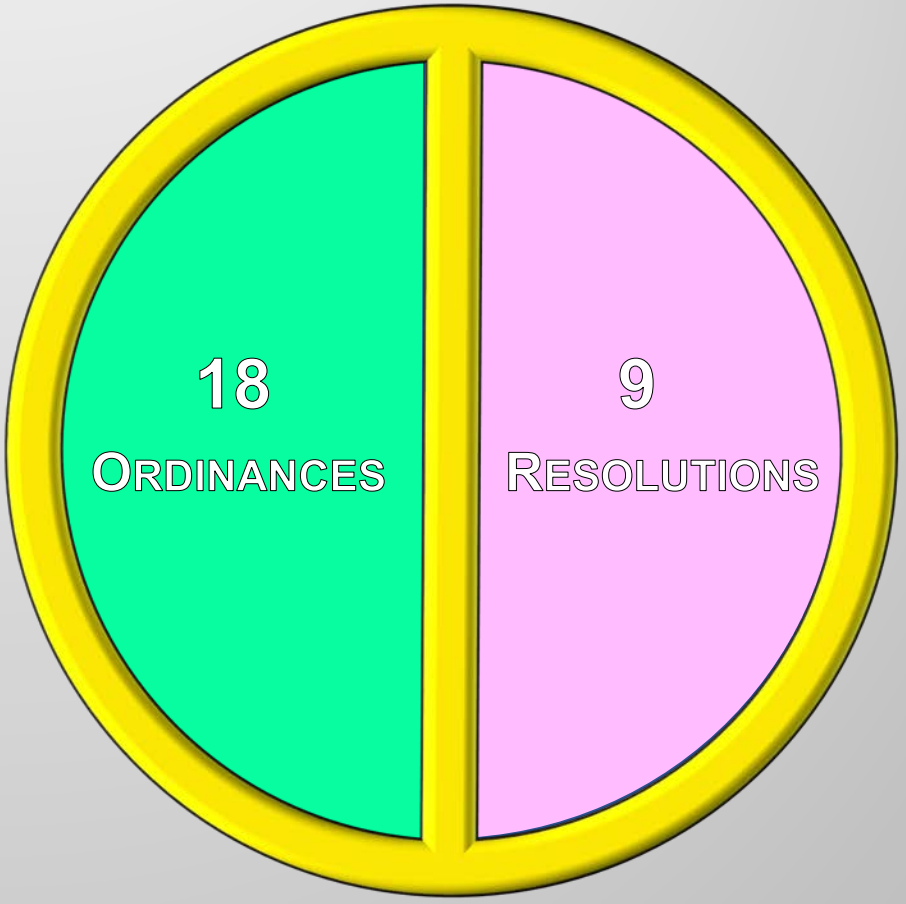
( TOTAL: 27 ITEMS )

## ORDINANCES

**2020-01:** Fences
**2020-02:** Public Spaces & Events
**2020-03:** Tattoo/Micropigmentation
**2020-04:** Dockage
**2020-05:** Tree Mitigation
**2020-06:** Transportation Networks
**2020-07:** Columbia Restaurant PUD
**2020-08:** Dental Amalgam
**2020-09:** Police Department
**2020-10:** Command of Police Department
**2020-11:** Public Streets
**2020-12:** St. Aug Restoration & Historical Commission
**2020-13:** Slum Clearance & Urban Renewal
**2020-14:** Pensions
**2020-15:** Amend CRC Membership Requirements
**2020-16:** Road Renamed to Nona & Popa Road
**2020-17:** Road Renamed as Carrie Johnson Way
**2020-20:** Flagler Crossing PUD

## RESOLUTIONS

**2020-01:** Salt Run Dredging FIND Grant
**2020-02:** Multiple Derelict Projects
**2020-03:** Re-Adopting Equal Employment Opportunity Plan
**2020-04:** Opposing SB 1128 & HB 1011 Vacation Rentals
**2020-05:** Supporting HB 1073 & SB 7016 Office of Resiliency
**2020-08:** Pre-emption of Plastics & Polystyrene
**2020-09:** Road Renamed to Nona & Popa Road
**2020-10:** Public Health Emergency City Manager Authority
**2020-11:** Public Parks Manual Adoption



# CHARTER AMENDMENT ORDINANCES

1) **2019-14**: Removes of all sections previously identified as obsolete, preempted or superseded.

2) **2019-15**: Updates language through Charter with gender neutral terminology.

3) **2019-16**: Removes procedures for street vacation from the Charter and instead codifies a procedure in the municipal code consistent with the procedures for other ordinance noticing and hearings.

4) **2019-18**: Removes procedures regarding annual Christmas bonuses from the Charter and instead codifies a procedure in the municipal code consistent with state statute and current policy.

5) **2019-19**: Referendum question regarding the extension of term limits for police and fire representatives. Passed at the March 17th Presidential Preference Primary election.

*6)* **2019-21**: Removes as obsolete Sec. 1.04 regarding rights and liabilities of old municipality vested in new. **Commission chose not to move forward with this.*

7) **2019-22**: Updates the procedures utilized by the City Commission regarding simple majority votes, deadlines to fill vacancies, and removal of city officials.

8) **2019-23**: Updates reference to state and federal regulations, removes reference to municipal courts, and conforms language to current usage.

9) **2019-24**: Updates the powers and authority of executive and administrative officers, removes reference to municipal judges and the department of public safety and welfare, and conforms language to current usage and policies of the City.

10) **2019-25**:Clarifies the city attorney's responsibility to approve resident petition driven ordinances as to form only prior to consideration before the City Commission and requires that ordinances passed as emergency measures are subject to federal and state requirements, not referendum type procedures.

11) **2019-26**: Updates the Charter to conform with the Florida Election Code that superseded local rules and regulations regarding electoral procedures, and incorporates the procedures found in Chapter 166.021 (4) regarding charter amendments by ordinance.

12) **2019-41**: Referendum question that provides for a residency requirement for City Commissioners of a period of one (1) year prior to the date of qualification for election and for continuous physical residency and voter registration within the City for the term of their office. Passed at the March 17th Presidential Preference Primary election.

*13)* **2019:42**: Referendum question that provides for the selection of Mayor and Vice-Mayor to a two-year term by members of the City Commission and removes the mayoral designation for City Commission seat three. **Commission chose not to move forward with this.*

14) **2020-09**: Revises outdated language regarding the powers and duties of the Chief of Police and providing compliance with Florida law concerning the disposition of property.

15) **2020-10**: Provides the City Manager or their designee the authority to take charge of the City Police Department when the City Commission determines that an emergency exists.

16) **2020-11**: Provides for compliance with Florida law regarding the dedication of public streets.

17) **2020-12**: Removes reference to the St. Augustine Restoration and Historical Commission as it is no longer in existence, provides for the purchase of buildings through appropriations, and repeals redundant sections regarding budgetary appropriations.

18) **2020-13**: Removes sections regarding slum clearance and urban renewal as redundant to existing Florida law.

19) **2020-14**: Removes the ratification requirement for powers and authority regarding pensions.

**CITY OF ST. AUGUSTINE**

**MEMORANDUM**

TO: John P. Regan, City Manager

DATE: May 29, 2020

RE: **LICENSE FOR USE OF CITY RIGHT-OF-WAY: 207 INLET DRIVE**

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Enclosed is a License for Use of City Right-of-Way for 207 Inlet Drive. This license repeals and replaces the previous agreement for this property dated February 16, 1998 by updating the required insurance coverage amounts and reflecting ownership by the surviving spouse.

Please place this License for Use of City Right-of-Way on the consent agenda for consideration at the June 8, 2020 City Commission meeting.

Please contact me if you have any questions or comments. Thank you.

Isabelle C. Lopez
City Attorney

/sl
Attachment

This instrument was prepared under the direction and supervision of Isabelle C. Lopez, City Attorney, P.O. Box 210, St. Augustine, Florida 32085

## LICENSE FOR USE OF CITY RIGHT-OF-WAY

COMES NOW **THE CITY OF ST. AUGUSTINE, FLORIDA**, a Florida municipal corporation ("Grantor"), whose address is P.O. Box 210, St. Augustine, Florida 32085-0210, and grants to **BARBARA CONE** ("Grantee"), whose address is 207 Inlet Drive, St. Augustine, Florida 32080, a non-exclusive, revocable License for the permissive use of the Grantor's public right-of-way located at **207 Inlet Drive**, situated in the State of Florida, County of St. Johns, and City of St. Augustine and described in **Exhibit "A"** attached hereto and incorporated herein by reference. This License shall repeal and replace the previous License for Use of City Right-of-Way entered into by Grantor and Grantee and executed on February 16, 1998.

This License is subject to the following terms and conditions:

1. The Grantor may revoke this License at any time by delivery to the Grantee of written notice of revocation directed to the Grantee.

2. All notices required by this License shall be affected by delivery of said notice in writing to the recipient party by U.S. Mail, certified, return receipt requested. All notices shall be sent to the address of the recipient Grantor or Grantee and as described herein.

3. Grantor grants this License to Grantee on a continuing basis for use of the Grantor's right-of-way but only to the extent required by Grantee for the use and maintenance of the improvements located within the right-of-way, as shown on **Exhibit "B"** attached hereto and incorporated herein by reference. Grantee shall not use the property for parking, storage, or placement of any structure without the written permission of the City Manager or designee.

4. Grantee shall not occupy, or use said right-of-way, nor shall Grantee permit the occupation or use of said right-of-way, for any purpose other than those purposes expressly permitted by this License.

5. In addition to any other reservations made herein, Grantor, in its sole discretion, may deem it in the public interest to use the subject right-of-way, or any portion thereof, for any public purpose and, therefore, declare a need to remove the Grantee's improvements. In that event, Grantor shall give Grantee one hundred eighty (180) days' written notice of revocation and cancellation of this License. Grantee shall have a reciprocal right of cancellation of this License upon one hundred eighty (180) days' written notice to the Grantor.

6. During the term of this License, Grantor shall bear no responsibility for the maintenance of any improvements made by Grantee within the right-of-way, and Grantee shall, at Grantee's sole expense, keep all such improvements in good order and repair.

7. Grantee shall not directly or indirectly assign, sublease, hypothecate, sell, mortgage, encumber or otherwise transfer this License or any interest therein without the written permission of Grantor.

8. To the extent permitted by law, the Grantee shall indemnify, defend, and hold the Grantor harmless from all claims and reasonable costs associated with this License. This provision relating to indemnification shall be subject to the limitations of liability set forth in Section 768.28, Florida Statutes. Nothing in this section shall operate as a waiver of sovereign immunity on the part of the Grantee or the Grantor.

9. Grantee, at all times during the term hereof, shall carry public liability insurance against personal injury and property damage with a company authorized to conduct business in the State of Florida and satisfactory to the Grantor, protecting the City of St. Augustine against any and all claims for damages to persons or property as a result of or arising out of the use and maintenance by Grantee of the Grantor's right-of-way. Said insurance shall name the City of St. Augustine as an additional insured with limits of coverage not less than: $300,000, bodily injury or death, each person; $300,000, bodily injury or death, each accident; $300,000, property damage, each individual claim; and $300,000, property damage, each accident. Grantee shall supply written proof of insurance to Grantor within fifteen (15) days of the date of execution of this License and shall continue to supply such proof to Grantor annually on the anniversary date of the execution of this License. Grantor's representative with regard to providing the written proof required herein shall be the City Manager for the City of St. Augustine, P.O. Box 210, St. Augustine, Florida, 32085-0210, unless and until Grantor notifies Grantee otherwise in writing.

10. Upon the notice of termination or cancellation of this License by Grantor or Grantee, this License shall become null and void, at which time Grantee shall remove all improvements located within the right-of-way within thirty (30) days of receipt of such notice of termination or cancellation. If such improvements are not removed within thirty (30) days of initial notice, Grantor may remove such structures, and Grantee shall pay Grantor's costs of such removal within thirty (30) days of receipt of notice of such costs. If Grantee fails to pay such costs within thirty (30) days of notice, Grantee shall be liable for all costs of collection, including court costs and attorney's fees incurred by Grantor to collect such costs.

11. Grantor, at Grantor's expense, shall record this License in the Public Records of St. Johns County, Florida.

12. For any litigation arising out of the interpretation or enforcement of the terms and conditions of this License, venue shall lie exclusively in a court of competent jurisdiction located in St. Johns County, Florida.

13. Grantee, by acceptance of this License, acknowledges that the Grantee, and the Grantee's heirs, assigns and successors shall be unequivocally bound by the terms and covenants contained in this License.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement, this _____ day of _____, 20___.

**GRANTOR:**

**CITY OF ST. AUGUSTINE, FLORIDA,**
**a municipal corporation**

ATTEST:

_____
Darlene Galambos, City Clerk
(SEAL)

By:_____
Tracy Upchurch, Mayor-Commissioner

STATE OF FLORIDA
COUNTY OF ST. JOHNS

I HEREBY CERTIFY that on this day, personally appeared before me, by means of [_] physical presence or [_] online notarization, **Tracy Upchurch**, who is personally known to me, who is the person described in and who executed the foregoing instrument and who acknowledged before me that he executed the same for the uses and purposes therein expressed.

Witness my hand and official seal, this _____ day of _____, 20____.

_____
Notary Public, State of Florida

Signed, sealed, and delivered
in the presence of:

**GRANTEE**

_____
Witness
Print:_____

By:_____
Barbara Cone, Owner

_____
Witness
Print:_____

STATE OF FLORIDA
COUNTY OF ST. JOHNS

I HEREBY CERTIFY that on this day, personally appeared before me, by means of [_] physical presence or [_] online notarization, **Barbara Cone**, who is personally known to me or who produced _____ as identification, who is the person described in and who executed the foregoing instrument and who acknowledged before me that she executed the same for the uses and purposes therein expressed.

Witness my hand and official seal, this _____ day _____, 20____.

_____
Notary Public, State of Florida

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

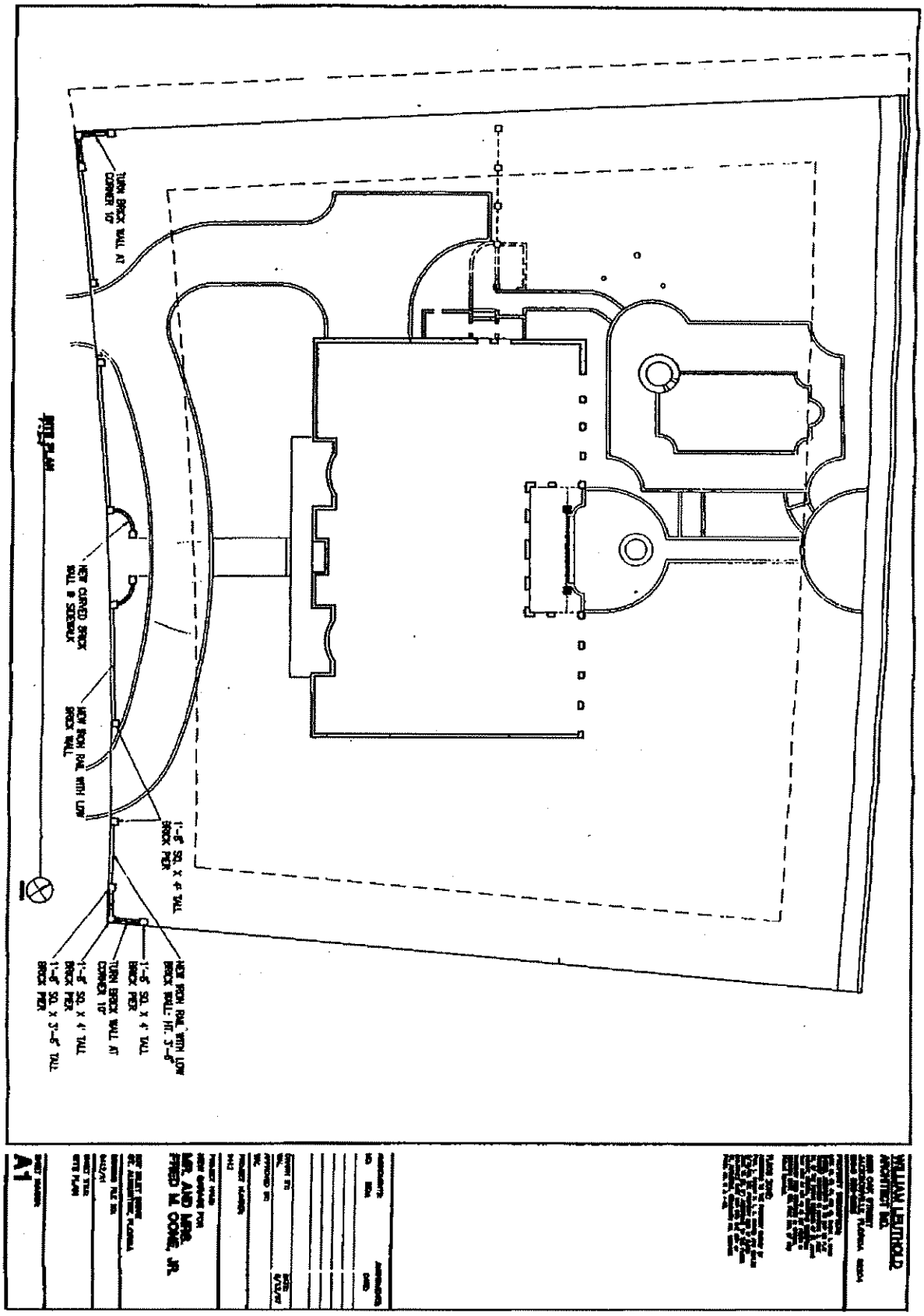
_____
CITY ATTORNEY

## EXHIBIT "A"

## LEGAL DESCRIPTION

A PORTION OF CITY RIGHT-OF-WAY BEING 6 FEET IN WIDTH AND LYING ADJACENT TO THE SOUTH LOT LINES OF LOT 42 (EX. W 10') AND ALL OF LOTS 43, 44 AND 45, BLOCK 1, DAVIS SHORES, MAP BOOK 3, PAGE 97, ST. JOHNS COUNTY, FLORIDA.

# EXHIBIT "B"


TURN BRICK WALL AT CORNER UP
NEW CURVED BRICK WALL & SIDEWALK
NEW IRON RAIL WITH LOW BRICK WALL
1'-0" SQ. X 4' TALL BRICK PER
NEW IRON RAIL WITH LOW BRICK WALL 1'-3" TALL
1'-0" SQ. X 4' TALL BRICK PER
TURN BRICK WALL AT CORNER UP
1'-0" SQ. X 4' TALL BRICK PER
1'-4" SQ. X 3'-0" TALL BRICK PER
WILLIAM LEBLUTHOLD ARCHITECT INC.
MR. AND MRS. FRED M. COWLE, JR.
A1