



## SPECIAL CITY COUNCIL MEETING

April 21, 2021 at 6:30 PM

City Council Chambers, 16 Colomba Rd.

DeBary, Florida 32713

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### AGENDA

#### CALL TO ORDER

Invocation

Flag Salute

#### ROLL CALL

**PUBLIC PARTICIPATION:** For any items **ON THE AGENDA**, citizen comments are limited to five (5) minutes per speaker. Speakers will be called when the item is introduced for discussion.

#### DELETIONS OR AMENDMENTS TO THE AGENDA (City Charter Sec. 4.11)

**PRESENTATIONS:** Audit presentation for fiscal year ending September 30, 2020, by BMC CPAs, Inc.

1. Annual Financial Report Fiscal Year Ending 9/30/2020

#### CONSENT AGENDA

2. Staff is requesting City Council approve the Agreement with Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments.
3. Staff is requesting City Council approve the Agreement with Volusia County Tax Collector for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments.
4. The Parks and Recreation Department is requesting Council approve the attached Community Development Block Grant Application to re-allocate the funds to complete a new ADA accessible pavilion at Gateway Park.
5. City staff is requesting that the City Council approve the agreement with CiviTek National, Inc. to provide payment processing services.
6. City Manager is requesting City Council accept report of exigent circumstances requiring immediate decision made to repair the fire station bay doors with one quote.

#### PUBLIC HEARINGS

7. This is a request to approve the second reading of Ordinance 03-2020 establishing regulations for companies that may wish to operate micro-mobility devices such as bicycles, e-bikes, and e-scooters within the City of DeBary.
8. Staff requests that the City Council approve the second reading of Ordinance 05-2021, amending Section 1-12(a) of the Land Development Code.

## **COUNCIL MEMBER REPORTS / COMMUNICATIONS**

### Member Reports/ Communications

- A. Mayor and Council Members
- B. City Manager
- C. City Attorney

## **DATE OF UPCOMING MEETING / WORKSHOP**

- Regular City Council Meeting May 5, 2021, 6:30 p.m.

## **ADJOURN**

If any person decides to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing he/she will need a record of the proceedings, and for such purpose he/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 (FS 286.0105).

Individuals with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk at least three (3) working days in advance of the meeting date and time at (386) 668-2040.

# **CITY OF DeBARY, FLORIDA**



**Annual Financial Report  
For the Fiscal Year Ended  
September 30, 2020**

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**CITY OF DEBARY, FLORIDA**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**



**CITY COUNCIL**

KAREN CHASEZ, MAYOR  
ERIKA BENFIELD, VICE MAYOR  
STEPHEN BACON  
PATRICIA STEVENSON  
PHYLLIS BUTLIEN

**CITY MANAGER**

CARMEN ROSAMONDA

**FINANCE DIRECTOR**

ELIZABETH BAUER

**INDEPENDENT AUDITORS**

BMC CPAs, INC.

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CITY OF DEBARY, FLORIDA

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## **INDEPENDENT AUDITORS' REPORT**

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## INDEPENDENT AUDITORS' REPORT

The Honorable Mayor, and  
Members of the City Council  
City of DeBary, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of DeBary, Florida (the "City"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's 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 fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. 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 from 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk 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.



## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of City of DeBary, Florida, as of September 30, 2020, and the respective changes in financial position and the respective budgetary comparisons for the General Fund, Solid Waste Fund, Stormwater Management Fund and Franchise Fees Fund 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 the required schedules of Change in Total OPEB Liability and Change in Sponsor's Total OPEB Liability as listed in the table of contents, 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 of DeBary, Florida's basic financial statements. The budgetary comparison for the major capital projects funds and the combining and individual nonmajor fund financial statements, 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 budgetary comparison for the major capital projects fund, the combining and individual nonmajor fund financial statements, individual nonmajor fund budgetary comparisons and the accompanying schedule of expenditures of federal awards 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 budgetary comparison for the major capital projects fund, the combining and individual nonmajor fund financial statements, individual nonmajor fund budgetary comparisons and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2021, on our consideration of the City of DeBary, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 City of DeBary, Florida's internal control over financial reporting and compliance.

BMC CPAs

March 6, 2021

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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As financial management of City of DeBary, Florida, (hereinafter referred to as the "City"), we offer the readers of these basic financial statements this narrative overview and analysis of the City's financial activities for the fiscal year that ended on September 30, 2020. This discussion and analysis is designed to assist the reader in focusing on the significant financial issues and activities and to identify any significant changes in financial position. We encourage readers to consider the information presented here in conjunction with the financial statements, which follow this section, taken as a whole.

### Financial Highlights

- The total assets of the City of DeBary, Florida exceeded its liabilities (net position) at the close of the most recent fiscal year by \$45.6 million, compared to \$42.9 million one year earlier. Of this amount, \$13.1 million (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- During 2020, gross revenues from governmental activities of the City increased by approximately \$2.2 million to a total of \$18.9 million, compared to a total of \$16.7 million in 2019. Expenses for governmental activities totaled \$16.2 million in 2020 compared to \$15.7 million in 2019.
- The City's total net position for the fiscal year ended September 30, 2020 increased by \$2.7 million compared to an increase of \$1 million in 2019. This represents an increase of 6.3% above the prior year's net position.
- The City's governmental funds reported combined ending fund balances of \$13.5 million at the end of the current fiscal year, an increase of \$3.6 million over the \$9.9 million from one year earlier. Approximately 61.4% of this amount or \$8.3 million is available for spending at the City's discretion (unassigned fund balance).
- At the end of fiscal year 2020, unassigned fund balance for the General Fund was \$8.3 million or 72.1% of the total 2020 General Fund expenditures, which represents 263 days (or over 8 months) of excess funds. This represents an increase of \$1.7 million over the \$6.7 million reported at the end of 2019.
- The City's total outstanding long-term debt decreased by \$964,000 during the current fiscal year primarily due to regular principal payments totaling \$964,000.

### Overview of the Financial Statements

The City's basic financial statements are comprised of three parts: 1) management's discussion and analysis, 2) the basic financial statements (including government-wide financial statements, fund financial statements, and notes to the financial statements), and 3) required supplementary information, including budgetary comparisons and other selected financial data.

Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the basic financial statements and required supplementary information. The MD&A represents management's examination and analysis of the City's financial condition and financial performance as a whole. Summary financial statement data, key financial and operational indicators used in the strategic plan, budget, and other management tools were used for this analysis.

The basic financial statements include two kinds of statements that present different views of the City. The first two statements consist of entity-wide financial statements that provide both the short- and long-term financial information about the City's overall financial status, including its governmental activities. These statements report information about the City using full accrual accounting methods and economic resources focus as utilized by similar business activities in the private sector. Information concerning all of the City's assets and liabilities, both financial and capital, and short-term and long-term debt are included. Likewise, all revenues and expenses received during the year, regardless of when cash is received or paid are reported. The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements. These fund statements convey how general government services like public safety were financed in the short-term as well as what remains for future spending.

### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business. The basic financial statements of the City include a statement of net position and a statement of activities, which are described as follows:

- A statement of net position presents information on all of the City's assets and liabilities at the end of its fiscal year, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the City's financial position is improving or deteriorating. Net position increase when revenues exceed expenses. Increases to assets without a corresponding increase to liabilities results in increased net position, which indicates an improved financial condition.
- The statement of activities presents the results of business operations over the course of the fiscal year and information as to how the City's net position changed during the 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 the 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 such as delinquent taxes and earned but unused personal leave.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*government 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 governmental activities of the City include general government services, public safety (police, fire and building inspection), highways and streets, solid waste, street lighting, stormwater management, and recreation and leisure services. The City did not operate any proprietary, or business-type, activities during the past fiscal year.

The basic entity-wide financial statements can be found on pages 23 and 25 of this report.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the City's most significant funds - not the City as a whole. 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 uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City are governmental funds.



**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. These funds are reported using the modified accrual accounting method, which measures cash and all other financial assets that can be readily converted into cash. Such information is useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations can be found on pages 31 and 37.

The City maintains fourteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Solid Waste (special revenue) Fund, the Stormwater Management (special revenue) Fund, the Franchise Fees (special revenue) Fund and the FT Florida Road Improvement (capital project) Fund, all of which are considered to be major funds. Data from the nine other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriations budget for each of its governmental funds in accordance with state statutes. Budgetary comparison statements have been provided for each fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements and budgetary comparisons for the major governmental funds can be found on pages 26 to 42 of this report.

**Notes to the Financial Statements.** The financial statements also include notes which provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the City's significant accounting policies, account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any. The notes to the financial statements can be found on pages 45 to 67 of this report.

**Required and Other Supplementary Information.** This section includes the financial information containing the combining and individual fund schedules, budgetary comparisons for the City's major capital funds and its other nonmajor governmental funds and general information as it relates to OPEB (Other Post Employment Benefits). Other supplemental information can be found on pages 70 to 90 of this report.

## **Government-Wide Financial Analysis of the City as a Whole**

**Net position.** As noted previously, net position may serve over time as a useful indicator of a government's financial position. This year, the City's combined net position increased from \$42.9 million to \$45.6 million, which represents an increase of \$2.7 million or 6.3%, over amounts reported last year. Of this amount, approximately 70.7% is either restricted as to the purposes they can be used for or is invested in capital assets (land, buildings, improvements, infrastructure, machinery and equipment), and is not available for future spending. Although the City's investment in capital assets are reported net of related debt, it should be noted that under normal circumstances the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining portion represents the City's unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints of enabling legislation or other legal requirements, and totaled \$13.1 million, or 28.6% of total net position at the end of 2020.

The following is a summary of net position at year end:

	<b>Governmental Activities</b>	
	2020	2019
<b>Assets:</b>		
Current and other assets	\$15,103,979	\$13,372,663
Capital assets, net	38,290,518	38,936,796
<b>Total assets</b>	<u>53,394,497</u>	<u>52,309,459</u>
<b>Liabilities:</b>		
Long-term debt outstanding	6,401,293	7,365,298
Other liabilities	1,354,272	2,015,367
<b>Total liabilities</b>	<u>7,755,565</u>	<u>9,380,665</u>
<b>Net position:</b>		
Invested in capital assets, net of related debt	31,889,225	31,571,498
Restricted	693,980	422,119
Unrestricted	13,055,727	10,935,174
<b>Total net position</b>	<u>\$45,638,932</u>	<u>\$42,928,794</u>

**Changes in Net position.** While the statement of net position shows a snapshot of the City's financial position at the end of the fiscal year, the statement of changes in net position provides answers as to the nature and source of those changes. During 2020, the City's combined net position increased by \$2.7 million, or 6.3% over the amount reported in the prior year. During this same period, the City's total revenues increased by \$2.2 million to a total of \$18.9 million compared to a total of \$16.7 million in 2019. This increase is primarily due to an increase in property tax revenue by \$2 million due to an increase in the ad valorem tax rate.

During 2020, approximately 35.6% of the City's total revenue came from property taxes, and approximately 57.6 cents (compared to 49.0 cents in the prior year) of every dollar raised came from some type of tax (e.g. property taxes, sales tax, gas tax, utility tax, etc.). Approximately 7.4% of the City's revenues are received in the form of operating grants, capital grants, disaster assistance and contributions. Another 28.6% came from fees charged for services, while most of the rest is state and federal shared revenues and other miscellaneous earnings (9.6%).

Expenses incurred to operate the City increased \$515,000 in 2020, as was anticipated by management in the development of the current year budget appropriations. Overall, combined governmental activities expenses were relatively consistent with the exception of general government expenses which increased by around \$300,000 and transportation costs which increased by around \$190,000. The increase in general government was a combination of an increase in personnel costs of approximately \$130,000 due to hiring's in several areas, and an increase in legal fees of around \$170,000. The increase in transportation costs was almost entirely due to additional road repairs performed in 2020 as compared to 2019.

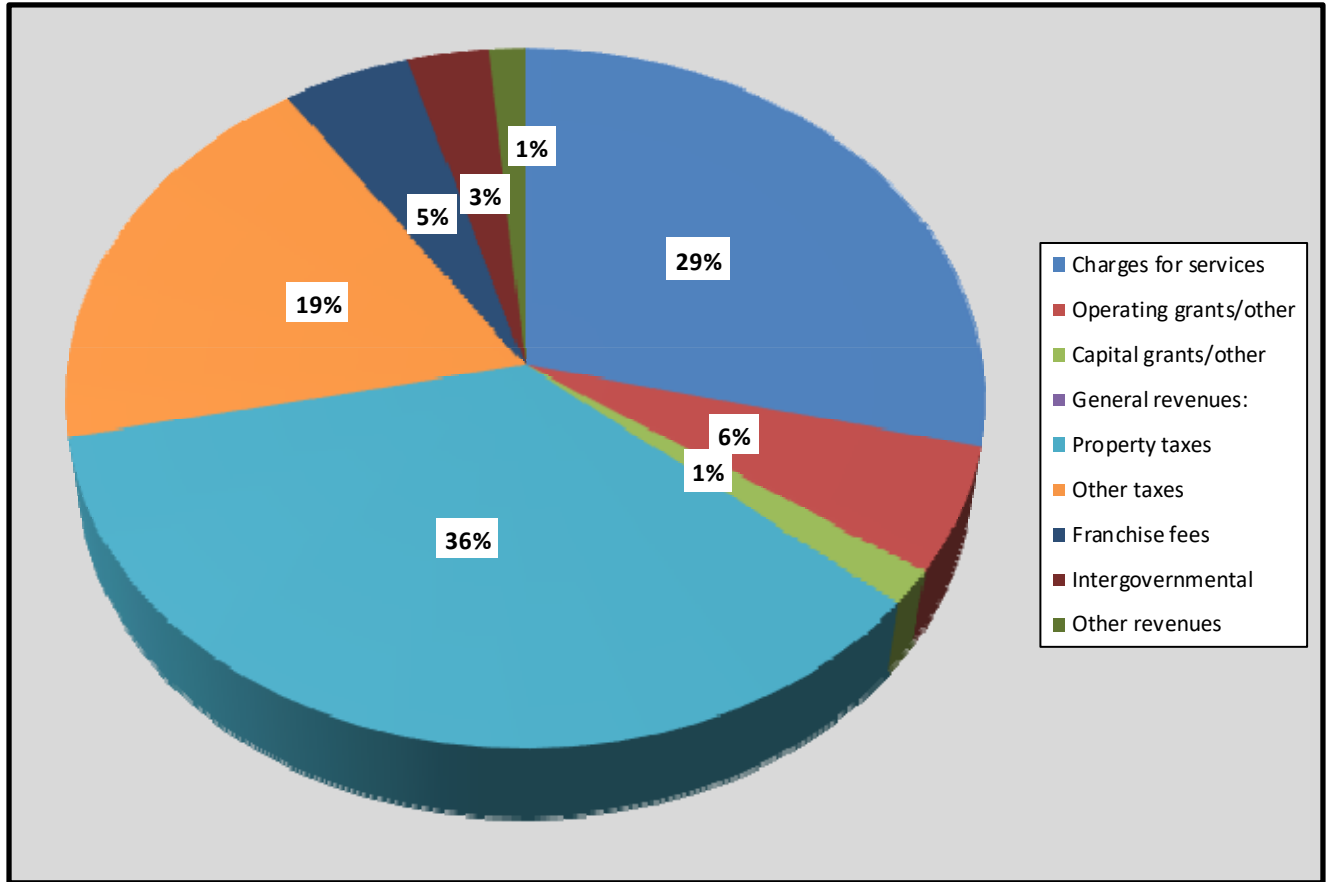
	<b>Governmental Activities</b>	
	2020	2019
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 5,417,050	\$ 5,601,287
Operating grants/other	1,099,909	657,627
Capital grants/other	305,420	242,034
General revenues:		
Property taxes	6,743,084	4,729,291
Other taxes	3,549,276	3,429,052
Franchise fees	927,427	906,133
Intergovernmental	600,535	593,969
Other revenues	258,550	558,200
<b>Total revenues</b>	<b>18,901,251</b>	<b>16,717,593</b>
<b>Expenses:</b>		
General government	2,520,920	2,219,497
Public safety	6,560,966	6,545,678
Human services	74,428	73,826
Physical environment	3,402,332	3,316,911
Transportation	2,089,459	1,896,090
Economic environment	-	21,256
Culture/recreation	1,415,973	1,457,707
Interest on long-term debt	127,034	145,097
<b>Total expenses</b>	<b>16,191,113</b>	<b>15,676,062</b>
<b>Increase (decrease) in net assets</b>	<b>2,710,138</b>	<b>1,041,531</b>
Net position, beginning of year	42,928,794	41,887,263
Net position, end of year	<b>\$45,638,932</b>	<b>\$42,928,794</b>

### Governmental Activities

Revenues for the City's governmental activities experienced an increase during 2020. Overall, the City's governmental revenues totaled \$18.9 million, which represents an increase of \$2.2 million, or 13% over last year's reported governmental revenues totaling \$16.7 million. This increase was mainly attributable to an increase of property tax revenues of approximately \$2 million, due to an increase in the ad valorem tax rate.

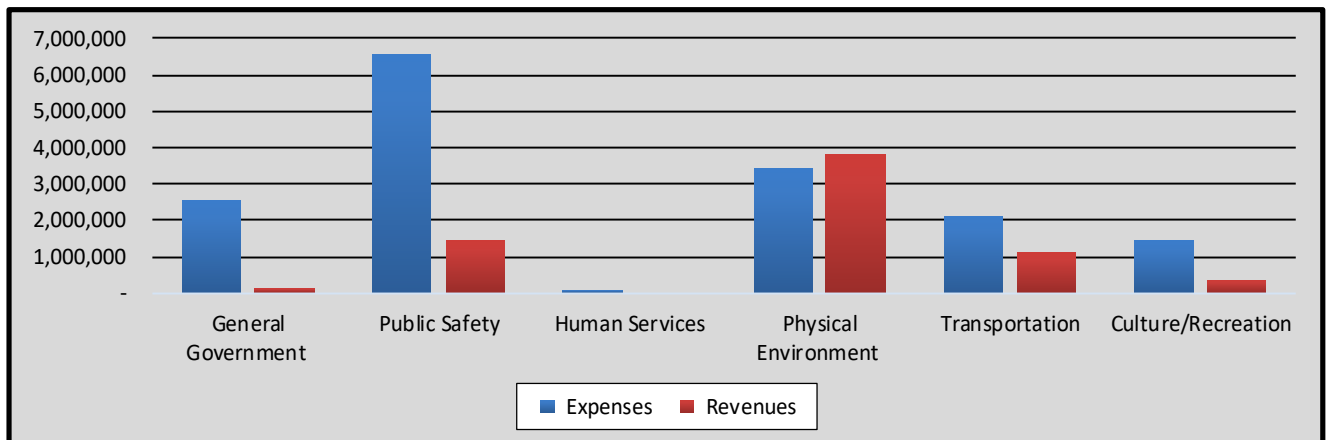
The City's governmental revenues are illustrated by source as follows:

**Revenues by Source - Governmental Activities**



An individual comparison of the City's functional program revenues and costs of providing program services to its citizens is useful in identifying the programs, and the extent of which each are dependent on taxes and other non-exchange revenues to subsidize their program operations. They are illustrated in the following graph:

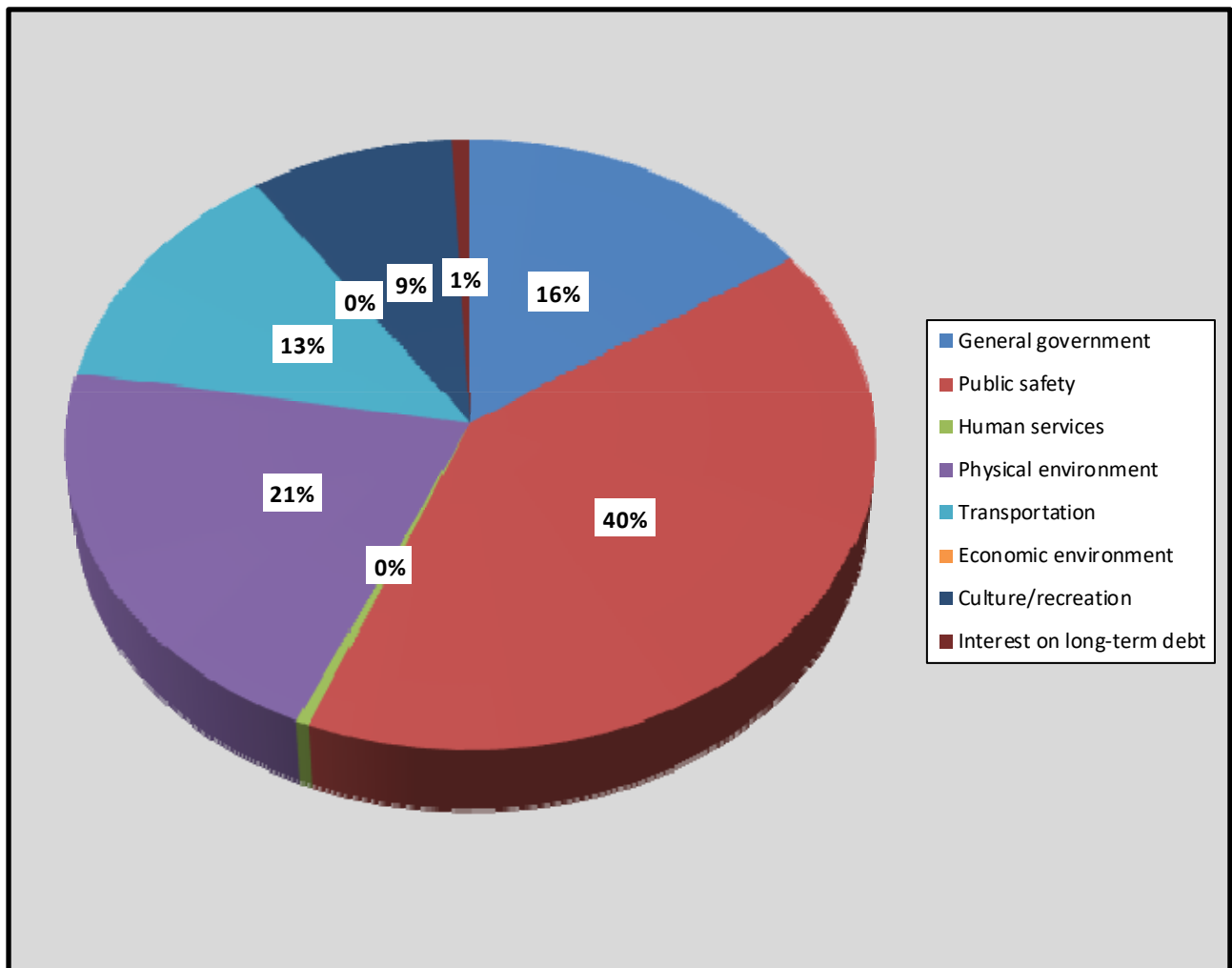
**Expenses and Program Revenues - Governmental Activities**



Expenses for the City’s governmental activities totaled \$16.1 million for fiscal 2020, which represents an increase of \$515,000 or 3.3% over last year’s reported governmental expenditures totaling \$15.7 million. These expenses do not include amounts expended for capital outlay and for debt principal payments; however, they do include depreciation and amortization expense for the year.

Over the last several years, a trend has emerged with respect to a widening gap between program revenues and program expenses. While core governmental services, such as police and fire protection, are traditionally provided to citizens without user charges, the City is continuing to explore alternative means to recover the costs of specialized government services. Its non-core services have also recognized substantial increases over the years. These costs, mostly which are unanticipated, are typically financed through the accumulation of internal reserves. While these costs have been substantial in recent years, the City is continuing to take steps to re-examine the sufficiency of its operating reserves set aside for emergency purposes.

**Expenses by Function - Governmental Activities**



**Financial Analysis of the City’s Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As the City completed the current fiscal year, its governmental funds reported a combined fund balance of \$13.5 million which was \$3.7 million, or 37%, more than the \$9.9 million reported last year. Approximately 61.4% of this amount (\$8.3 million) constitutes unassigned fund balance, which is available for spending at the government’s discretion. The remainder of fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for spending as follows:

*Non-spendable* – Net asset amounts totaling \$120,000 have been designated as non-spendable since they reflect the costs for payments for prepaid expenses carried over to the subsequent year;

*Restricted* – Net asset amounts totaling \$694,000 have been designated as restricted through externally imposed constraints since they are 1) public safety-building inspection fees that are restricted and can only be used for inspection related activities (\$76,000), 2) 2<sup>nd</sup> Local Option Gas Tax resources that are restricted for roadway expansion (\$67,000), 3) impact fees that are restricted and can only be used for parks and recreation improvement projects (\$113,000), 4) funds that can only be used for fire station debt service (\$246,000), 5) funds restricted for Ft FL Rd assessment debt service (\$47,000), 6) impact fees that are restricted and can only be used for public building projects (\$52,000), 7) Southwest Sector Mobility Fee (\$93,000);

*Committed* – Net asset amounts totaling \$1.6 million have been designated as committed from constraints imposed by the City Council since they can only be used 1) to finance specialized transportation costs (franchise fees - \$1.05 million), 2) Orlandia Heights Neighborhood Improvement District costs (\$75,000), 3) Street lighting district costs (\$317,000), 4) Physical Environment Improvements (\$46,000), and 5) to fund economic opportunity projects (\$115,000) as designated by the Council;

*Assigned* – Net asset amounts totaling \$2.9 million have been designated as assigned based on the City Council’s intent that these funds be used for the specific purpose of 1) financing the operating costs of the solid waste program (\$378,000), 2) financing the costs of storm water management (\$1.9 million), 3) financing the cost of a future fire station (\$529,000) and 4) for other non-major governmental programs (\$48,000); and

*Unassigned* – Net asset amounts totaling \$8.3 million represents all residual amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The general fund is the chief operating fund of the City. As of September 30, 2020, the unassigned fund balance in the general fund totaled \$8.3 million, while total fund balance was \$9.1 million. As a measure of the general fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 72.1% of total general fund expenditures (\$11.5 million), while total fund balance represents 78.8% of that same amount.

### **General Fund Budgetary Highlights**

In fiscal year 2020, the City Council amended the General Fund operating budget for changes in various department appropriations, to increase and decrease amounts for expenditures as changes occurred during the year and for additional operating and unanticipated expenditures. Revenues recognized were \$1.6 million more than the budgeted revenues during 2020. Actual expenditures in the General Fund for the current fiscal year were \$1.6 million less than the \$13.1 million in budgetary amounts appropriated.

## Capital Assets and Debt Administration

**Capital Assets.** At September 30, 2020, the City had \$56 million invested in a broad range of capital assets, including land, buildings, park facilities, public works infrastructure and general government machinery and equipment. This is \$1.1 million greater than the total of \$55 million the City had invested in capital assets one year earlier. During 2020, a significant portion of the net increase was attributable to the land purchased on Fort Florida Road for a future fire station, several stormwater infrastructure projects, Rob Sullivan Park parking lot expansion, renovation of restrooms at River City Nature Park, and other municipal machinery and equipment. Accumulated depreciation on capital assets totaled \$17.5 million and \$15.7 million at September 30, 2020 and 2019, respectively. The City's resultant net investment in capital assets totaled \$38.3 million and \$39 million at September 30, 2020 and 2019, respectively.

This overall investment in capital assets, net of depreciation, for all governmental activities is reflected in the following schedule:

	<b>Governmental Activities</b>	
	<u>2020</u>	<u>2019</u>
Land	\$ 9,428,369	\$ 9,227,652
Construction in progress	528,752	694,252
Buildings	7,097,214	6,915,724
Infrastructure	35,402,019	34,614,638
Machinery and equipment	<u>3,360,581</u>	<u>3,205,357</u>
	55,816,935	54,657,623
Accumulated depreciation	<u>(17,526,417)</u>	<u>(15,720,827)</u>
<b>Net investment in capital assets</b>	<u><b>\$38,290,518</b></u>	<u><b>\$38,936,796</b></u>

Additional information on the City's capital assets can be found in Note 8 to the financial statements.

**General Long-term Debt.** At year end, the City had \$6.4 million in promissory notes and capital lease obligations outstanding, which are secured solely by specified revenue streams and other sources, compared to \$7.4 million one year earlier. These notes and leases are recorded on the statement of net position under the liabilities section and segregated into amounts due within one year and those amounts due in more than one year.

The following is a summary of the City's general long-term debt at year end:

	<u>2020</u>	<u>2019</u>
Capital lease obligations	\$ 293	\$ 3,298
Notes Payable:		
Series 2012 Revenue Note	2,385,000	2,690,000
Series 2016 Assessment Revenue Bond	192,000	273,000
Series 2016 Fire Station Bond	880,000	1,164,000
Series 2016 Refunding Revenue Note	<u>2,944,000</u>	<u>3,235,000</u>
	6,401,293	7,365,298
Other postemployment benefit obligation	70,067	58,154
Compensated absences	<u>191,198</u>	<u>169,293</u>
<b>General long-term debt</b>	<u><b>\$ 6,662,558</b></u>	<u><b>\$ 7,592,745</b></u>



At year end, the City also had a commitment to fund future earned, but unpaid, employee personal leave of \$191,000, which was an increase of \$22,000 over the prior year's balance of \$169,000. The actuarial computed value of the City's future postemployment benefit obligation totaled \$70,000 at September 30, 2020, compared to \$58,000 one year earlier.

Additional information on the City's general long-term debt can be found in Note 9 to the financial statements.

### **Economic Factors and Next Year's Budgets and Rates**

Many factors are considered each year by the City Council in its efforts to establish an operating budget, to evaluate its personnel needs, and to develop uniform user fees that are reasonable, and more importantly, capable of cost recovery. Some of the major factors considered in this process are the local economy, civilian labor force, unemployment rates, and inflation rates.

- The most recent estimates available for unemployment data in Volusia County, Florida, are compiled by the Florida Agency for Workforce Innovation on the Florida Research and Economic Information Database Application (FREIDA). This agency estimates a countywide unemployment rate of 5.6%, which is unfavorable to the 3.0% rate experienced one year earlier. These estimates are consistent with the state's current 5.8% unemployment rate. Nationwide, the unemployment rate is stated at 6.7%, as of December 2020.
- Inflationary trends for Volusia County are consistent with those trends experienced at the state and national levels.
- The overall Just Value of real and personal property on the 2020 levy increased 11.6% from \$2.817 billion for the tax year 2019 to \$3.145 billion for the tax year 2020. However, the overall Taxable Value (Just Value less statutory exemptions) of real and personal property (the ad valorem taxes from which will be received in fiscal 2020) on the 2020 levy increased 14.8% from \$2.000 billion in 2019 to \$2.296 billion in 2020. While property values have been reflecting modest gains for five consecutive years, the City is also facing many challenges in the fiscal year 2021 budget in order to balance relatively unchanged revenue projections with the rising prices for many of the city's basic operating expenses, such as wages, public safety, operating supplies, utilities, and insurance costs.
- The City Council voted to adopt an operating millage for the 2020 levy at 2.9247 mills, which was 7.82% below the 3.1727 rolled back rate. The rolled-back rate of 3.1727 mills is the rate that produces the equivalent of no increase in current year ad valorem taxes when levied against appreciated current year taxable values.
- In developing its 2021 budget estimates, the City has anticipated appropriating \$625,000 of prior year surplus reserve funds in the General Fund to balance the City's combined overall financing needs, which are estimated to be approximately \$13.1 million for fiscal year 2021. The \$625,000 carry forward is for the DeBary Elementary road improvement project that was budgeted in 2020 and due to timing issues is planned for construction in 2021. Similarly, the City has appropriated \$102,000 in prior year surplus reserve funds in the various governmental funds in anticipation of balancing its combined overall financing needs in these funds, which are estimated to be approximately \$6.5 million in fiscal year 2021. In 2021, the combined overall annual operating budget for the City including appropriations and anticipated reserves totals \$28.4 million.

### **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information provided in this report, or requests for additional information should be addressed to the Office of the City Manager, City of DeBary, Florida, 16 Colomba Road, DeBary, Florida 32713.

## **BASIC FINANCIAL STATEMENTS**

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CITY OF DEBARY, FLORIDA  
STATEMENT OF NET POSITION  
September 30, 2020

	Primary Government
	Governmental Activities
<b>Assets:</b>	
Equity in pooled cash and investments	\$ 13,230,269
Investments	176,017
Receivables, net of allowance for uncollectible accounts	474,318
Due from other governments	1,046,441
Prepaid expenses	119,934
Capital assets:	
Land and construction in progress	9,770,358
Other capital assets, net of depreciation	28,520,160
	53,337,497
<b>Deferred outflows of Resources:</b>	
Developer incentive	57,000
<b>Total assets</b>	<b>\$ 53,394,497</b>
<b>Liabilities:</b>	
Accounts payable and accrued liabilities	\$ 979,876
Customer deposits and unearned income	72,000
Accrued interest payable	41,131
Compensated absences obligation	191,198
Other postemployment benefit obligation	70,067
Bonds, notes, and other payables:	
Due or payable within one year	988,293
Due or payable in more than one year	5,413,000
<b>Total liabilities</b>	<b>7,755,565</b>
<b>Net position:</b>	
Invested in capital assets net of related debt	31,889,225
Restricted for:	
Public safety-inspection fees	75,620
Transportation improvements	66,626
Park benefit impact fees	113,437
Public buildings benefit impact fees	52,477
Southwest sector mobility fee	93,143
Debt service	292,677
Unrestricted	13,055,727
<b>Total net position</b>	<b>\$ 45,638,932</b>

The accompanying notes are an integral part of the financial statements.

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CITY OF DEBARY, FLORIDA  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended September 30, 2020

	<b>Program Revenue</b>			<b>Primary Government</b>	
	Charges for Expenses	Operating for Services	Capital Grants and Contributions	Governmental Activities	
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 2,520,920	\$ 114,570	\$ -	\$ 33,645	\$ (2,372,705)
Public safety	6,560,966	847,889	579,836	-	(5,133,241)
Human services	74,428	-	-	-	(74,428)
Physical environment	3,402,332	3,781,471	-	-	379,139
Transportation	2,089,459	596,072	520,073	-	(973,315)
Economic environment	-	-	-	-	-
Culture/recreation	1,415,973	77,048	-	271,775	(1,067,150)
Interest on long-term debt	127,034	-	-	-	(127,034)
<b>Total primary government</b>	<b>\$ 16,191,113</b>	<b>\$ 5,417,050</b>	<b>\$ 1,099,909</b>	<b>\$ 305,420</b>	<b>(9,368,734)</b>
<b>General revenues:</b>					
Property taxes					6,743,084
Sales taxes					1,151,473
Public service taxes					2,397,803
Franchise fees					927,427
State revenue sharing					577,458
Other intergovernmental revenues					23,077
Investment earnings					69,305
Miscellaneous revenue					189,245
<b>Total general revenues</b>					<b>12,078,872</b>
<b>Change in net position</b>					<b>2,710,138</b>
Net position - beginning of year					42,928,794
Net position - ending					<b>\$ 45,638,932</b>

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2020

	<b>Special Revenue Funds</b>			
	General	Solid Waste	Stormwater Management	Franchise Fees
<b>Assets:</b>				
Equity in pooled cash and investments	\$ 8,517,429	\$ 520,877	\$ 1,955,060	\$ 942,050
Investments	176,017	-	-	-
Receivables (net)	206,877	96	461	118,014
Due from other governments	1,041,633	-	-	-
Prepays	105,553	-	9,479	-
<b>Total assets</b>	<b>10,047,509</b>	<b>520,973</b>	<b>1,965,000</b>	<b>1,060,064</b>
<b>Deferred outflows of resources:</b>				
Developer incentive	-	-	-	-
<b>Total assets and deferred outflows of resources</b>	<b>\$ 10,047,509</b>	<b>\$ 520,973</b>	<b>\$ 1,965,000</b>	<b>\$ 1,060,064</b>
<b>Liabilities and Fund Balances:</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 543,612	\$ 142,995	\$ 98,322	\$ 13,868
Customer deposits	72,000	-	-	-
<b>Total liabilities</b>	<b>615,612</b>	<b>142,995</b>	<b>98,322</b>	<b>13,868</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue-property taxes	6,661	-	-	-
Unavailable revenue	178,630	-	-	-
Deferred revenue - disaster assistance	150,544	-	-	-
Unavailable revenue-special assessments	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>335,835</b>	<b>-</b>	<b>-</b>	<b>-</b>

The accompanying notes are an integral part of the financial statements.



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<b>Capital Project Fund</b>		
<b>FT Florida Road Improvement</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 69,187	\$ 1,225,666	\$ 13,230,269
-	-	176,017
-	148,870	474,318
-	4,808	1,046,441
-	4,902	119,934
69,187	1,384,246	15,046,979
-	57,000	57,000
<b>\$ 69,187</b>	<b>\$ 1,441,246</b>	<b>\$ 15,103,979</b>
\$ 23,568	\$ 157,511	\$ 979,876
-	-	72,000
23,568	157,511	1,051,876
-	-	6,661
-	23,394	202,024
-	-	150,544
-	148,810	148,810
-	172,204	508,039

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS (CONTINUED)  
September 30, 2020

	<u>Special Revenue Funds</u>			
	<u>General</u>	<u>Solid Waste</u>	<u>Stormwater Management</u>	<u>Franchise Fees</u>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Prepaid items	105,553	-	9,479	-
<b>Restricted:</b>				
Transportation-gas taxes	66,626	-	-	-
Public safety-inspection fees	75,620	-	-	-
Public buildings benefit impact fees	-	-	-	-
Southwest sector mobility fee	-	-	-	-
Park benefit impact fees	-	-	-	-
Revenue bond debt	-	-	-	-
Special assessments debt	-	-	-	-
<b>Committed:</b>				
Franchise fees	-	-	-	1,046,196
Street lighting	-	-	-	-
Orlandia Heights improvements	-	-	-	-
Transportation	-	-	-	-
Economic opportunity	-	-	-	-
<b>Assigned:</b>				
Solid waste	-	377,978	-	-
Stormwater management	-	-	1,857,199	-
Future firestation	528,709	-	-	-
Other purposes	-	-	-	-
<b>Unassigned</b>	8,319,554	-	-	-
<b>Total fund balances</b>	9,096,062	377,978	1,866,678	1,046,196
<b>Total liabilities, deferred inflows of   resources and fund balances</b>	<u>\$ 10,047,509</u>	<u>\$ 520,973</u>	<u>\$ 1,965,000</u>	<u>\$ 1,060,064</u>

The accompanying notes are an integral part of the financial statements.

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<b>Capital Project Fund</b>	Non-Major Governmental Funds	Total Governmental Funds
FT Florida Road Improvement		
-	4,902	119,934
-	-	66,626
-	-	75,620
-	52,477	52,477
-	93,143	93,143
-	113,437	113,437
-	245,645	245,645
-	47,032	47,032
-	-	1,046,196
-	316,717	316,717
-	75,081	75,081
45,619	-	45,619
-	114,863	114,863
-	-	377,978
-	-	1,857,199
-	-	528,709
-	48,234	48,234
-	-	8,319,554
45,619	1,111,531	13,544,064
\$ 69,187	\$ 1,441,246	\$ 15,103,979

The accompanying notes are an integral part of the financial statements.

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CITY OF DEBARY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
September 30, 2020

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<b>Fund Balances - Total Governmental Funds</b>		\$ 13,544,064
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 funds		38,290,518
Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds. They consist of the following:		
Delinquent property taxes receivable		6,661
Revenues deferred in governmental activities are recognized in the period in which they are earned, regardless of the date of their anticipated receipt		501,377
Long-term liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds. These liabilities and other debt related deferred charges consist of the following:		
Bonds, notes, and capital lease payable	\$ (6,401,293)	
Accrued interest payable	(41,130)	
Actuarially computed other post-employment benefits obligation	(70,067)	
Compensated absences	(191,198)	(6,703,688)
<b>Net Position of Governmental Activities</b>		<b>\$ 45,638,932</b>

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended September 30, 2020

	<b>Special Revenue Funds</b>			
	General	Solid Waste	Stormwater Management	Franchise Fees
<b>Revenue:</b>				
Taxes	\$ 9,680,211	\$ -	\$ -	\$ -
Permits, fees and special assessments	856,240	-	2,013,807	927,427
Intergovernmental	3,423,982	159,344	-	-
Charges for services	173,639	1,767,666	-	-
Fines and forfeitures	16,975	-	-	-
Miscellaneous	408,649	8,105	6,822	5,000
<b>Total revenue</b>	<b>14,559,696</b>	<b>1,935,115</b>	<b>2,020,629</b>	<b>932,427</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Mayor and Council	93,477	-	-	-
City Manager	463,618	-	-	-
Finance and administration	375,503	-	-	-
Legal	451,268	-	-	-
Planning/Community Development	465,613	-	-	-
Nondepartmental	492,513	-	-	-
	<b>2,341,992</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Safety:</b>				
Law enforcement	3,663,369	-	-	-
Fire safety	1,822,634	-	-	-
Protective inspection	751,598	-	-	-
Code enforcement	84,771	-	-	-
Emergency and disaster relief	28,025	-	-	-
	<b>6,350,397</b>	<b>-</b>	<b>-</b>	<b>-</b>

The accompanying notes are an integral part of the financial statements.

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<b>Capital Project</b>		
<b>Fund</b>		
FT Florida Road Improvement	Non-Major Governmental Funds	Total Governmental Funds
\$ -	\$ 52,496	\$ 9,732,707
-	815,796	4,613,270
-	-	3,583,326
-	-	1,941,305
-	-	16,975
-	1,396	429,972
-	869,688	20,317,555
-	-	93,477
-	-	463,618
-	-	375,503
-	-	451,268
-	-	465,613
-	-	492,513
-	-	2,341,992
-	-	3,663,369
-	-	1,822,634
-	-	751,598
-	-	84,771
-	-	28,025
-	-	6,350,397

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS (CONTINUED)  
For the Fiscal Year Ended September 30, 2020

	<b>Special Revenue Funds</b>			
	General	Solid Waste	Stormwater Management	Franchise Fees
Human services	74,428	-	-	-
Physical environment	-	1,677,436	799,889	-
Transportation	1,195,634	-	-	181,993
Culture/recreation	1,106,445	-	-	-
<b>Capital Outlay:</b>				
General government	12,631	-	-	-
Public safety	73,162	-	-	-
Transportation	96,035	-	-	-
Physical environment	-	-	621,105	-
Culture/recreation	290,001	-	-	-
<b>Debt Service:</b>				
Principal retirement	3,005	-	596,000	-
Interest and fiscal charges	87	-	112,501	-
<b>Total expenditures</b>	<b>11,543,817</b>	<b>1,677,436</b>	<b>2,129,495</b>	<b>181,993</b>
<b>Excess of revenue over (under) expenditures</b>	<b>3,015,879</b>	<b>257,679</b>	<b>(108,866)</b>	<b>750,434</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	867,032	-	1,406,782	-
Transfers out	(1,666,944)	(162,180)	(81,000)	(616,000)
<b>Total other financing sources (uses)</b>	<b>(799,912)</b>	<b>(162,180)</b>	<b>1,325,782</b>	<b>(616,000)</b>
<b>Net changes in fund balances</b>	<b>2,215,967</b>	<b>95,499</b>	<b>1,216,916</b>	<b>134,434</b>
<b>Fund balances, beginning of year</b>	<b>6,880,095</b>	<b>282,479</b>	<b>649,762</b>	<b>911,762</b>
<b>Fund balances, end of year</b>	<b>\$ 9,096,062</b>	<b>\$ 377,978</b>	<b>\$ 1,866,678</b>	<b>\$ 1,046,196</b>

The accompanying notes are an integral part of the financial statements.



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<b>Capital Project Fund</b>	Non-Major Governmental Funds	Total Governmental Funds
FT Florida Road Improvement		
-	-	74,428
-	5,143	2,482,468
-	459,814	1,837,441
-	-	1,106,445
-	127,002	139,633
-	-	73,162
45,405	-	141,440
-	-	621,105
-	96,889	386,890
-	365,000	964,005
-	20,644	133,232
45,405	1,074,492	16,652,638
(45,405)	(204,804)	3,664,917
-	260,162	2,533,976
-	(7,852)	(2,533,976)
-	252,310	-
(45,405)	47,506	3,664,917
91,024	1,064,025	9,879,147
\$ 45,619	\$ 1,111,531	\$ 13,544,064

The accompanying notes are an integral part of the financial statements.

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CITY OF DEBARY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended September 30, 2020

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Net change in fund balances - total governmental funds \$ 3,664,917

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is depreciated over their estimated useful lives, This is the amount by which capital outlays exceeded depreciation expense for the current period:

Capital outlay expenditures	\$ 1,362,229	
Depreciation expense	(1,837,090)	
Book value of disposed assets	<u>(171,420)</u>	(646,281)

Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Principal repayments made on long-term debt obligations in the period 964,005

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:

Proceeds of long-term debt obligations	-	
Increase (decrease) in delinquent taxes	(4,651)	
Increase (decrease) in unavailable revenue	(3,064)	
Increase (decrease) in unavailable revenue-special assessments	<u>(74,940)</u>	(82,655)

Revenues recognized in the period in which they are earned regardless of the date of their anticipated receipt (1,162,228)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:

Change in accrued interest on bonds and notes payable	6,198	
Change in compensated absences liabilities	(21,905)	
Change in actuarially computed OPEB obligation	<u>(11,913)</u>	<u>(27,620)</u>

Change in net position of governmental activities \$ 2,710,138

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
For the Fiscal Year Ended September 30, 2020

	<b>Budgeted Amounts</b>		Actual	Variance
	Original	Final		
<b>Revenue:</b>				
Taxes	\$9,236,665	\$ 9,438,665	\$ 9,680,211	\$ 241,546
Permits, fees and special assessments	648,000	868,000	856,240	(11,760)
Intergovernmental	2,192,982	2,216,432	3,423,982	1,207,550
Charges for services	245,125	245,125	173,639	(71,486)
Fines and forfeitures	17,000	17,000	16,975	(25)
Miscellaneous	171,860	171,360	408,649	237,289
<b>Total revenue</b>	<b>12,511,632</b>	<b>12,956,582</b>	<b>14,559,696</b>	<b>1,603,114</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Mayor and Council	109,473	129,473	93,477	35,996
City Manager	453,216	493,216	463,618	29,598
Finance and administration	398,737	398,737	375,503	23,234
Legal	251,500	453,500	451,268	2,232
Planning and community development	593,553	656,053	465,613	190,440
Nondepartmental	597,947	569,947	492,513	77,434
	<b>2,404,426</b>	<b>2,700,926</b>	<b>2,341,992</b>	<b>358,934</b>
Public Safety:				
Law enforcement	3,678,609	3,678,609	3,663,369	15,240
Fire safety	1,844,558	1,838,558	1,822,634	15,924
Protective inspection	532,268	765,268	751,598	13,670
Code enforcement	112,195	112,195	84,771	27,424
Emergency and disaster relief	-	29,000	28,025	975
	<b>6,167,630</b>	<b>6,423,630</b>	<b>6,350,397</b>	<b>73,233</b>
Human services	89,200	89,200	74,428	14,772
Transportation	1,332,798	1,278,798	1,195,634	83,164
Culture/recreation	1,152,311	1,166,546	1,106,445	60,101
	<b>2,574,309</b>	<b>2,534,544</b>	<b>2,376,507</b>	<b>158,037</b>
Capital Outlay:				
General government	16,500	16,500	12,631	3,869
Public safety	40,600	77,600	73,162	4,438
Transportation	394,200	1,008,357	96,035	912,322
Culture/recreation	197,500	352,630	290,001	62,629
	<b>648,800</b>	<b>1,455,087</b>	<b>471,829</b>	<b>983,258</b>
Debt Service:				
Principal retirement	3,005	3,005	3,005	-
Interest and fiscal charges	89	89	87	2
	<b>3,094</b>	<b>3,094</b>	<b>3,092</b>	<b>2</b>
<b>Total expenditures</b>	<b>11,798,259</b>	<b>13,117,281</b>	<b>11,543,817</b>	<b>1,573,464</b>
<b>Excess of revenue over (under) expenditures</b>	<b>713,373</b>	<b>(160,699)</b>	<b>3,015,879</b>	<b>3,176,578</b>

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)  
For the Fiscal Year Ended September 30, 2020

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<u>Original</u>	<u>Final</u>		
<b>Other Financing Sources (Uses):</b>				
Transfers in	866,680	867,180	867,032	(148)
Transfers out	(1,666,944)	(1,666,944)	(1,666,944)	-
<b>Total other financing sources (uses)</b>	<u>(800,264)</u>	<u>(799,764)</u>	<u>(799,912)</u>	<u>(148)</u>
<b>Net changes in fund balances</b>	(86,891)	(960,463)	2,215,967	3,176,430
<b>Fund balances, beginning of year</b>	<u>5,187,209</u>	<u>6,880,094</u>	<u>6,880,095</u>	<u>1</u>
<b>Fund balances, end of year</b>	<u>\$5,100,318</u>	<u>\$ 5,919,631</u>	<u>\$ 9,096,062</u>	<u>\$ 3,176,431</u>

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - SOLID WASTE (SPECIAL REVENUE) FUND  
For the Fiscal Year Ended September 30, 2020

	<b>Budgeted Amounts</b>		Actual	Variance
	Original	Final		
<b>Revenue:</b>				
Charges for services	\$ 1,765,000	\$ 1,765,000	\$ 1,767,666	\$ 2,666
Intergovernmental	-	34,000	159,344	125,344
Miscellaneous	-	-	8,105	8,105
<b>Total revenue</b>	<u>1,765,000</u>	<u>1,799,000</u>	<u>1,935,115</u>	<u>136,115</u>
<b>Expenditures:</b>				
Current:				
Physical environment	<u>1,645,650</u>	<u>1,679,650</u>	<u>1,677,436</u>	<u>2,214</u>
<b>Total expenditures</b>	<u>1,645,650</u>	<u>1,679,650</u>	<u>1,677,436</u>	<u>2,214</u>
<b>Excess of revenue over (under) expenditures</b>	<u>119,350</u>	<u>119,350</u>	<u>257,679</u>	<u>138,329</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	<u>(162,180)</u>	<u>(162,180)</u>	<u>(162,180)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(162,180)</u>	<u>(162,180)</u>	<u>(162,180)</u>	<u>-</u>
<b>Net changes in fund balances</b>	(42,830)	(42,830)	95,499	138,329
<b>Fund balances, beginning of year</b>	<u>126,546</u>	<u>282,479</u>	<u>282,479</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 83,716</u>	<u>\$ 239,649</u>	<u>\$ 377,978</u>	<u>\$ 138,329</u>

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - STORMWATER MANAGEMENT (SPECIAL REVENUE) FUND  
For the Fiscal Year Ended September 30, 2020

	<b>Budgeted Amounts</b>		Actual	Variance
	Original	Final		
<b>Revenue:</b>				
Permits, fees and special assessments	\$ 1,985,000	\$ 1,985,000	\$ 2,013,807	\$ 28,807
Miscellaneous	-	-	6,822	6,822
<b>Total revenue</b>	<b>1,985,000</b>	<b>1,985,000</b>	<b>2,020,629</b>	<b>35,629</b>
<b>Expenditures:</b>				
Current:				
Physical environment	810,644	848,644	799,889	48,755
Capital Outlay:				
Physical environment	1,862,204	2,191,924	621,105	1,570,819
Debt Service:				
Principal retirement	596,000	596,000	596,000	-
Interest and fiscal charges	112,503	112,503	112,501	2
	<u>708,503</u>	<u>708,503</u>	<u>708,501</u>	<u>2</u>
<b>Total expenditures</b>	<b>3,381,351</b>	<b>3,749,071</b>	<b>2,129,495</b>	<b>1,619,576</b>
<b>Excess of revenue over (under) expenditures</b>	<b>(1,396,351)</b>	<b>(1,764,071)</b>	<b>(108,866)</b>	<b>1,655,205</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,406,782	1,406,782	1,406,782	-
Transfers out	(81,000)	(81,000)	(81,000)	-
<b>Total other financing sources (uses)</b>	<b>1,325,782</b>	<b>1,325,782</b>	<b>1,325,782</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(70,569)</b>	<b>(438,289)</b>	<b>1,216,916</b>	<b>1,655,205</b>
<b>Fund balances, beginning of year</b>	<b>347,668</b>	<b>649,762</b>	<b>649,762</b>	<b>-</b>
<b>Fund balances, end of year</b>	<b>\$ 277,099</b>	<b>\$ 211,473</b>	<b>\$ 1,866,678</b>	<b>\$ 1,655,205</b>

The accompanying notes are an integral part of the financial statements.

CITY OF DEBARY, FLORIDA  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - FRANCHISE FEES (SPECIAL REVENUE) FUND  
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		Actual	Variance
	Original	Final		
<b>Revenue:</b>				
Permits, fees and special assessments	\$ 800,000	\$ 800,000	\$ 927,427	\$ 127,427
Miscellaneous	-	-	5,000	5,000
<b>Total revenue</b>	<u>800,000</u>	<u>800,000</u>	<u>932,427</u>	<u>132,427</u>
<b>Expenditures:</b>				
Current:				
Transportation	209,000	209,000	181,993	27,007
<b>Total expenditures</b>	<u>209,000</u>	<u>209,000</u>	<u>181,993</u>	<u>27,007</u>
<b>Excess of revenue over (under) expenditures</b>	<u>591,000</u>	<u>591,000</u>	<u>750,434</u>	<u>159,434</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(616,000)	(616,000)	(616,000)	-
<b>Total other financing sources (uses)</b>	<u>(616,000)</u>	<u>(616,000)</u>	<u>(616,000)</u>	<u>-</u>
<b>Net changes in fund balances</b>	(25,000)	(25,000)	134,434	159,434
<b>Fund balances, beginning of year</b>	<u>777,935</u>	<u>911,762</u>	<u>911,762</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 752,935</u>	<u>\$ 886,762</u>	<u>\$ 1,046,196</u>	<u>\$ 159,434</u>

The accompanying notes are an integral part of the financial statements.



## **NOTES TO THE FINANCIAL STATEMENTS**

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CITY OF DEBARY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2020

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of City of DeBary, Florida (the “City”), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles. The following is a summary of the City’s significant accounting policies.

**A. Reporting Entity**

The City of DeBary, Florida, was incorporated in September, 1993, as a political subdivision of the State of Florida located in Volusia County and adopted its first charter under the provisions of Senate Bill No. 2398 and the Municipal Home Rule Power Act, F.S. Ch. 166. The legislative branch of the City is composed of a five (5) member elected Council, including a city-wide elected mayor. The City Council is governed by the City Charter and by state and local laws and regulations. The City Council is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the City Manager.

The accompanying financial statements present the financial position, results of operations and cash flows of the applicable funds controlled by or dependent on the City. In evaluating the City as a reporting entity, management has addressed all potential component units for which the entity may or may not be financially accountable and, as such, be included within the City’s financial statements.

***Blended Component Unit.*** The Orlandia Heights Neighborhood Improvement District (created by referendum on February 4, 1999 and Resolution No. 99-03) is governed by a Board of Directors appointed by the City Council. The District was created to promote improvements of the district through the use of district assessments to finance all related improvements. Although legally separate, the District’s relationship to the City is significant and its financial activities are reported on a blended basis as if it were part of the primary government as a special revenue fund.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements, comprised of the Statement of Net Position and the Statement of Activities, report aggregated information for the overall government for all of the activities of the primary government. These statements do not report business-type activities, fiduciary funds or fiduciary component units such as retirement trust funds. Those activities are reported only in fund financial statements, when required. The effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange revenues are reported separately from business-type activities, which are financed wholly or partially by fees charged to external parties for goods or services and are reported in enterprise funds. The City did not operate any business-type activities during the fiscal year.

CITY OF DEBARY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS  
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The Statement of Net Position presents the overall government's financial position at year-end. The Statement of Activities presents direct expenses of a given function or segment offset by program revenues for the fiscal reporting period. The resulting net expense or revenue is then totaled and offset by general revenues producing the aggregate change in net position for the period. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment of the government, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other nonexchange revenues not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported in 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. Revenues are recorded when earned. 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 when all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or as soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, unless accrued for grant reimbursements of costs previously funded by the City. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences, and claims and judgments are recorded only when payment is due.

Taxes, intergovernmental revenue, permits, fees, special assessments, 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 government.

Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized and grouped into four classes, based on their principal characteristics. The accounting treatment for each type of transaction is as follows:

***Derived Tax Revenue***, defined as assessments imposed on exchange transactions. Examples include: sales taxes, franchise tax, utility taxes, etc. Assets from derived tax revenue are recognized in the period when the exchange transaction on which the tax is imposed takes place, or when resources are received, whichever occurs first. Revenues are recognized, net of estimated uncollectible amounts, in the same period that the assets are recognized. Resources received in advance are recorded as deferred revenue until the period of the exchange.

CITY OF DEBARY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS  
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***Imposed Nonexchange Revenue***, result from assessments on nongovernmental entities, other than assessments on exchange transactions. Examples include: ad valorem (property) taxes, fines and penalties, and property forfeitures. Assets from imposed nonexchange revenues are recognized in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Property taxes are recognized in the period for which the taxes are levied. All other imposed nonexchange revenues are recognized in the same period that the assets are recognized.

***Government-mandated Nonexchange Transactions***, frequently establish eligibility requirements before a transaction can occur. Examples include federal awards and state financial assistance. Until the requirements are met, the recipient does not have a receivable and the recognition of revenue received in advance is deferred. The providers (usually federal, state, and county governments) often offer resources on a reimbursement (“expenditure-driven”) basis at the time the recipient has incurred allowable costs under the applicable program.

***Voluntary Nonexchange Transactions***, result from legislative or contractual agreements other than exchanges, entered into willingly by two or more parties. Examples include certain grants, entitlements, and donations by nongovernmental entities. Principal characteristics of these types of transactions are (1) they are not imposed on the provider or recipient, and (2) fulfillment of eligibility requirements is essential for a transaction to occur. Assets and revenues are recognized when all applicable eligibility requirements, including time requirements, are met. Resources received in advance are reported as deferred revenue.

The City’s accounts are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, net position, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of the governmental fund financial statements is on major funds, as defined and determined based on criteria established under Governmental Accounting Standards Boards Statement No. 34.

The City reports the following major governmental funds:

*General Fund* - The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City are financed through revenues received by the General Fund.

*Solid Waste (Special Revenue) Fund* - The Solid Waste Fund is a special revenue fund used to account for user charges assessed for residential and commercial garbage/solid waste pickup and removal.

*Stormwater Management (Special Revenue) Fund* - This is a special revenue fund to provide and maintain stormwater drainage throughout the City, which is funded by assessments on real property located in the City.

*Franchise Fees (Special Revenue) Fund* – This is a special revenue fund established by the City as authorized under Chapter 166.232, Florida Statutes, to account for assessments made to the purchasers within the City of electricity and metered or bottled gas.

CITY OF DEBARY, FLORIDA  
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*FT FL Road Improvement Fund* - This is a capital projects fund used to account for various road improvements as approved by the Council which is funded with specific intergovernmental revenue and transfers from the General Fund.

Additionally, the City reports the following non-major fund types:

*Special Revenue Funds* - These funds are used to account for the proceeds of specific revenue sources which are legally restricted (see Note 1(D)(10)) to finance particular functions or activities of the City. These funds include the City's Street Lighting District, Orlandia Heights Neighborhood Improvement District, Tree Preservation, Economic Opportunity, Park Benefit Impact Fee, and Public Buildings Benefit Impact Fee Funds.

*Debt Service Funds* - These funds are used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term debt obligations of governmental funds. These funds include the City's Water Line Assessment Revenue Bond, Series 2016 and Fire Station Revenue Bond, Series 2016.

Amounts reported in the funds as interfund receivables and payables have been eliminated in the governmental-type activities column.

The City reports as program revenues: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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 they are needed.

## **D. Assets, Liabilities, and Net Position or Equity**

### **1. Deposits and Investments**

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The City's investment policies are governed by state statutes and local resolution. These policies authorize the City to invest in bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, interest bearing savings accounts, interest bearing certificates of deposit and interest bearing time deposits. All of the City's investments, when applicable, are reported at fair value.

### **2. Receivables and Payables**

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

CITY OF DEBARY, FLORIDA  
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There were no interfund loans at year end. All trade, special assessments and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of historical trends.

**3. 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 cost of prepaid items is recorded as expenditures/ expenses when consumed rather than when purchased.

**4. Restricted Assets**

Funds classified as restricted assets represent cash, cash equivalents and investments, which are designated by law, debt obligations or regulatory statutes. Funds classified as internally designated assets also represent cash, cash equivalents and investments for which the City has an obligation or the governing board has taken action to designate as limited by applicable legal indentures.

**5. Capital Assets**

Capital assets include property, plant, equipment and infrastructure assets. The terms general capital assets and general infrastructure assets relate only to the assets associated with governmental activities, whereas the terms capital assets and infrastructure assets relate to all such assets belonging to the City. The City has elected to report all known infrastructure assets and related depreciation expense on all infrastructure assets in the entity-wide statement of net position and statement of activities.

Capital assets are defined by the City as assets with an initial individual cost of \$750 or more and an estimated useful life of more than one-year. The capitalization policy for building and improvements other than buildings require assets with an initial cost to be \$15,000 or greater before it is capitalized. For all infrastructure assets, costs must exceed \$15,000 or more before the assets are capitalized. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed. Contributed assets are recorded at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are only capitalized if they meet the dollar threshold above for capitalization.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized, but charged to operating expense as incurred. Major outlays for capital assets and improvements are capitalized as projects are constructed. Construction period interest is capitalized net of interest earned on unexpended construction funds and, therefore, depreciated over the remaining useful life of the related asset, when applicable.

Depreciation is reported for the primary government using the straight-line method (mid-month convention in year of acquisition) calculated on a service-life basis to amortize the cost of the assets over their estimated economic useful lives, which are as follows:

<u>Assets</u>	<u>Years</u>
Buildings.....	20-40 years
Improvements other than buildings.....	10-30 years
Equipment .....	03-30 years
Infrastructure .....	20-40 years

CITY OF DEBARY, FLORIDA  
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The City has historically recorded all easements and rights of way that are determined to have limited useful lives at estimated fair market value on the date received. The City has elected to not retroactively report intangible assets that are determined to have indefinite useful lives. The City does not have any intangible assets previously subjected to amortization that have now been determined to have indefinite useful lives.

**6. *Accrued Payroll and Compensated Absences***

The portion of payroll costs paid subsequent to year-end attributable to services performed prior to year-end, including accumulated unpaid vacation and sick-leave, is recorded and recognized as a current liability. The portion of the liability for compensated absences attributable to periods beyond the current year is recognized as a long-term liability. Each of the City's major governmental funds employ personnel and are responsible for liquidating compensated absence obligations.

The City's personnel policy permits employees to accumulate earned but unused personal leave benefits, which are eligible for payment upon separation from City service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences included salary related benefits, where applicable.

**7. *Unearned Revenue***

Unearned revenues are reported when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

**8. *Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable premium or discount, when applicable.

**9. *Deferred Outflows/Inflows of Resources***

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

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



CITY OF DEBARY, FLORIDA  
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**10. Fund Balance Flow Assumptions**

Sometimes the entity will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**11. Fund Balance Policies**

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

**Non-spendable.** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash such as inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

**Restricted.** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation (i.e. when the government assesses, levies, charges, or otherwise mandates payment of resources from external resource providers and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation). The City has classified unexpended inspection fees and impact fees as being restricted because their use is restricted by State Statute solely for funding public safety inspection program activities and for the funding of certain capital infrastructure improvements.

**Committed.** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned.** This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City Manager through the budgetary process, as is authorized under Article XI, Section 11.05(d) of the City's Code of Ordinances.

CITY OF DEBARY, FLORIDA  
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***Unassigned.*** This classification includes the residual fund balance for the general fund and fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

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

### ***12. Net Position***

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted. Net investment in capital assets groups all capital assets into one component of net position; accumulated depreciation and the outstanding balances of debt that are attributed to the acquisition, construction or improvement of these assets reduce the balance in this category. Restricted net position includes all net position with external restrictions imposed by creditors, grantors, or laws and regulations of other governments. Unrestricted net position is the residual amount of net position of the City that is not restricted for any particular purpose.

### ***13. Net Position Flow Assumption***

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

### ***14. Use of Estimates***

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

### ***15. Recent GASB Accounting Standards***

The following Governmental Accounting Standards Board (GASB) Statements have been implemented in the current financial statements:

- Statement No. 88, “*Certain Disclosures Related to Debt.*” The objective of this Statement is to better improve the disclosure in notes to governmental financial statements related to debt, including direct borrowings and direct placements. It is anticipated that no action will be required by the City to implement this Statement. The provisions of this Statement were effective for reporting periods beginning after June 15, 2018. No action was required by the City to implement this statement.

The City is currently evaluating the effects that the following Governmental Accounting Standards Board (GASB) Statements, which will be implemented in future financial statements, will have on its financial statements for subsequent fiscal years.

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- Statement No.84, “*Fiduciary Activities.*” The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement is currently under review to evaluate the impact it may have on the City’s financial statement presentation. The provisions of this statement are effective for fiscal years beginning after December 15, 2018, and have been since extended for one year as of May 8, 2020.
- Statement No. 87, “*Leases.*” The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement is currently under review to evaluate the impact it may have on the City’s financial statement presentation. The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
- Statement No. 89, “*Accounting for Interest Cost Incurred before the End of a Construction Period.*” The objectives of this Statement are to improve relevance and comparability about capital assets and the related cost of borrowing as well as simplify the accounting for interest costs incurred before the end of a construction period. It is anticipated that no action will be required by the City to implement this Statement. The provisions of this Statement are effective for reporting periods beginning after December 15, 2019, and have been since extended for one year as of May 8, 2020.
- Statement No. 90, “*Major Equity Interests.*” The objective of this Statement is to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization. It is anticipated that no action will be required by the City to implement this Statement. The provisions of this Statement are effective for reporting periods beginning after December 15, 2018, and have been since extended for one year as of May 8, 2020.
- Statement No. 91, “*Conduit Debt Obligations.*” The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice. It is anticipated that no action will be required by the Organization to implement this Statement. The provisions of this Statement are effective for reporting periods beginning after December 15, 2020, and have been since extended for one year as of May 8, 2020.
- Statement No. 92, “*Omnibus 2020.*” The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. It is anticipated that no action will be required by the Organization to implement this Statement. The provisions of this Statement are effective for reporting periods beginning after June 15, 2020, and have been since extended for one year as of May 8, 2020.

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**NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:**

Following the governmental fund balance sheet is a reconciliation between fund balance - total governmental funds and net position; governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities:**

Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

**NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

Annual budgets for all governmental funds were adopted in compliance with Florida law. The basis on which the budgets are prepared is consistent with the basis of accounting utilized by the various fund types. The governmental funds' budgets are prepared on the modified accrual basis of accounting. The City uses the following procedures in establishing the budgetary data reflected in the accompanying financial statements:

- On or before July 15th, the City Manager submits a recommended budget to the City Council for the ensuing fiscal year.
- Budget workshop sessions are scheduled by the City Council, as needed.
- A general summary of the budget and notice of public hearing is published in a local newspaper. Prior to October 1st, the budget is legally enacted through passage of a resolution.
- The City Council, by resolution, may make supplemental appropriations in excess of those estimated for the year up to the amount of available revenue. Prior to the end of the fiscal year, supplemental appropriations are made for unanticipated spending requirements by the Council.
- The City Council must approve all inter-departmental budget amendments and/or appropriations transfers.
- The City Manager may transfer funds between line-item appropriations within a department at the request of a department head in accordance with Article XI, Section 11.05 of the City's Code of Ordinances. Budgetary control is exercised at the department level.
- Every appropriation lapses at the close of the fiscal year.

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**B. Excess of Expenditures over Appropriations**

During the year ended September 30, 2020, the City did not have any expenditures that were incurred in excess of budgetary appropriations.

**C. Deficit Fund Balances**

At September 30, 2020, the City had no operating funds with deficit fund balances.

**NOTE 4 - PROPERTY TAX CALENDAR**

Under Florida law, the assessment of all properties and the collection of all county, municipal and school district property taxes are consolidated in the offices of the County Property Appraiser and County Finance Director. The laws of the state regulating tax assessment are also designed to assure a consistent property valuation method statewide. State Statutes permit municipalities to levy property taxes at a rate of up to 10 mills. The millage rate assessed by the City was 3.5 mills (2019 levy collected in the year ended September 30, 2020). The property tax calendar is as follows:

Valuation Date	January 1												
Property Appraiser prepares the assessment roll with values as of January 1, submits preliminary roll for approval by the State and notifies each taxing authority of their respective valuations.	July 1												
City Council holds two required public hearings and adopts a budget and an ad valorem tax millage rate for the coming fiscal year.	September												
Property Appraiser certified the assessment roll and all real and tangible personal property taxes are due and payable (Levy date).	November 1												
A Notice of Taxes is mailed to each property owner on the assessment roll. Taxes are paid November through March, with the following applicable discounts:	November through March												
<table border="0"> <thead> <tr> <th style="text-align: left;"><u>Month Paid</u></th> <th style="text-align: left;"><u>Discount Percent</u></th> </tr> </thead> <tbody> <tr> <td>November</td> <td style="text-align: center;">4</td> </tr> <tr> <td>December</td> <td style="text-align: center;">3</td> </tr> <tr> <td>January</td> <td style="text-align: center;">2</td> </tr> <tr> <td>February</td> <td style="text-align: center;">1</td> </tr> <tr> <td>March</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	<u>Month Paid</u>	<u>Discount Percent</u>	November	4	December	3	January	2	February	1	March	0	
<u>Month Paid</u>	<u>Discount Percent</u>												
November	4												
December	3												
January	2												
February	1												
March	0												
All unpaid taxes on real and tangible personal property become delinquent.	April 1												
A list of unpaid tangible personal property taxes and a list of unpaid real property taxes are advertised.	April/May												
Tax certificates are sold on all real estate parcels with unpaid real property taxes (Lien date).	June 1												
A court order is obtained authorizing the seizure and sale of personal property if the taxpayer fails to pay the delinquent taxes	August 31												

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**NOTE 5 - DEPOSITS AND INVESTMENTS**

**Deposits.** At September 30, 2020, the carrying value of the City’s demand deposit accounts totaled \$13,229,769, and the bank balance totaled \$14,325,382. All cash deposits are held by banks that qualify as

public depositories under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes and are fully insured and/or collateralized. In addition to these deposits, amounts reported in the statement of net position include \$500 in cash funds on hand at the end of the fiscal year.

**Investments.** As of September 30, 2020, the City had the following investments and maturities:

Investment Type	Investment Maturities (Years)			
	Fair Value	Less Than 1	From 1 - 5	From 6 - 10
Local Government Investment Pool:				
State Board of Administration, Local Government Surplus Trust Fund Investment Pool				
Florida PRIME	\$ 176,017	\$ 176,017	\$ -	\$ -

The City’s investments consist of amounts invested in the Local Government Surplus Trust Fund (the “Fund”) managed by the Florida State Board of Administration (SBA). The SBA is part of the Fund and is governed by Chapter 19-7 of the Florida Administrative Code. These rules provide guidance and establish the general operating procedures for the administration of the Fund. As a Florida PRIME pool participant, the City invests in a pool of investments whereby the City owns a share of the respective pool, not the underlying securities. In March 1997, GASB issued Statement No. 31, titled “*Accounting and Financial Reporting for Certain Investments and for External Investment Pools.*” GASB No. 31 defines an external investment pool as an arrangement that commingles (pools) the moneys of more than one legally separate entity and invests, on the participants’ behalf, in an investment portfolio; one or more of the participants is not part of the sponsor’s reporting entity. GASB No. 31 applies to Florida PRIME.

GASB No. 31 outlined the two options for accounting and reporting for money market investment pools as either “2a-7 like” or fluctuating net asset value (“NAV”). GASB No. 31 described a “2a-7 like” pool as an “external investment pool that is not registered with the Securities and Exchange Commission (“SEC”) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with Rule 2a-7 under the Investment Company Act of 1940 (the “1940 Act”). In June 2010, GASB issued Statement No. 59, titled “*Financial Instruments Omnibus.*” GASB No. 59 clarified the definition of a “2a-7 like” pool as an “external investment pool that operates in conformity with the Securities and Exchange Commission’s (SEC) Rule 2a-7 as promulgated under the Investment Company Act of 1940, as amended.” To qualify as a “2a-7 like” pool, the pool was required to satisfy all SEC requirements of Rule 2a-7, including that a group of individuals fulfills the functions of a board of directors. The pool was not required to register with the SEC.

In December 2015, GASB issued Statement No. 79 titled, “*Certain External Investment Pools and Pool Participants*” in response to the Securities and Exchange Commission’s amendments in 2014 to regulations that apply to money market funds. GASB No. 79 addresses accounting and financial reporting for certain

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external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. If the external investment pool meets the criteria in GASB No. 79 and measures all of its investments at amortized cost, the pool’s participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes.

**Interest Rate Risk.** Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment’s fair value. The City has developed formal investment policies that limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. All investments are governed by the City’s Investment Policies and related state statutes. Generally, the City limits the acquisition of investments with maturities to no more than five years, unless matched to a specific cash flow. Interest rate risk is minimized for all other investments, which are normally held for periods of less than six months.

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2020, is 48 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME at September 30, 2020, is 63 days.

**Credit Risk.** The City’s investment policies allow the government to invest in Local Government Surplus Trust Fund Investment Pool, money market funds regulated by the Securities and Exchange Commission, bankers acceptances issued by a domestic bank (with rating restrictions), commercial paper (with rating restrictions), certificates of deposit or savings accounts in banks/savings and loan associations, doing business and situated in the State of Florida, provided deposits of such institutions are secured by the Florida Security for Public Deposits Act, repurchase agreements, state and local government general obligation bonds (subject to rating restrictions), direct obligations of the U.S. Government, obligations of U.S. Government agencies, backed by the full faith and credit if the U.S. Government, authorized intergovernmental investment pools, securities and obligations of U.S. Government agencies, not backed by the full faith and credit of the U.S. Government.

**Concentrations of Credit Risk.** The City’s investment policy limits concentration of investments as follows:

Local Government Surplus Trust Fund	100%
U.S. Government Securities	50%
U.S. Federal Agencies	10%
Federal Instrumentalities	5%
Money Market Mutual Funds	25%
Banker’s Acceptances/Commercial paper	10%
Certificates of Deposit	40%
Repurchase agreements/State and Local Government Debt	10%

**Credit Quality.** The Florida PRIME is rated by Standard and Poor’s, with a rating of AAA as of September 30, 2020. Local government investment pools in this rating category meet the highest standards for credit quality, conservative investment policies and safety of principal.

**Foreign Currency Risk.** The Florida PRIME was not exposed to any foreign currency risk during the period from October 1, 2019 through September 30, 2020.

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**Custodial Credit Risk.** Custodial credit risk is the risk that in the event of a failure of a depository, the City’s deposits may not be returned to it. Pursuant to the applicable provisions of Chapter 280, Florida Statutes, *The Florida Security for Public Deposits Act* (“the Act”), the State of Florida, Bureau of Collateral Management have established specific requirements relative to security and collateralization for public deposits. Accordingly, banks qualifying as a public depository in Florida must adopt the necessary procedures outlined in these statutes and meet all of the requirements of this chapter to be designated by the State’s Chief Financial Officer as eligible to receive deposits from municipal depositors. Collateral having a market value equal to 50% of the average daily balance for each month of all public deposits in excess of any applicable depository insurance is required to be pledged or deposited with the State’s Chief Financial Officer to secure such deposits. Additional collateral, up to a maximum of 125% may be required if deemed necessary under the conditions set forth in the Act. Securities eligible to be pledged as collateral are generally limited to obligations of the U. S. government and any state thereof and are held in the name of the State Chief Financial Officer’s office. Compliance with the provisions of Chapter 280, F. S., is monitored by a Qualified Public Depository Oversight Board with members appointed by the State Chief Financial Officer. At September 30, 2020, all of the City’s deposits and investments, including those in the Local Government Surplus Funds Trust Fund, were covered by federal depository insurance and/or collateral securities under the statutory provisions of the Act.

**NOTE 6 – DISAGGREGATION OF RECEIVABLES AND PAYABLES**

**Receivables:** Amounts are aggregated into single accounts receivable (net of allowance for uncollectible accounts) amounts for certain funds and aggregated columns. Below is a detail of receivables for the governmental activities anticipated to be collected within an operating cycle at September 30, 2020:

Delinquent Taxes Receivable	\$	6,661
Special assessments receivable		148,810
Utility service taxes		185,569
Franchise fees		118,014
Escrow receivables		10,053
Interest		1,908
Other miscellaneous receivables		13,303
		484,318
Less: allowance for doubtful accounts		(10,000)
		474,318
Total governmental activities receivables, net	\$	474,318

**Payables:** Amounts are aggregated into single accounts payable and accrued liabilities lines for certain funds and aggregated columns. Below is a detail of payables for the governmental activities anticipated to be paid within one annual operating cycle at September 30, 2020:

Accounts payable	\$	669,367
Contracts payable and retentions		168,792
Due to other governments		17,030
Accrued wages and benefits		124,687
		979,876
Total governmental activities payables	\$	979,876



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**NOTE 7 - INTERFUND ACCOUNTS**

The outstanding balances between funds result mainly from the time lag between the dates reimbursable expenditures occur, when transactions are recorded in the accounting system, and when payments between funds are made. Individual fund transfers made during the year ended September 30, 2020, are as follows:

<b>Funds</b>	<b>Transfer In/From</b>	<b>Transfer Out/To</b>
General Fund:		
Solid Waste Fund	\$ 162,180	\$ -
Stormwater Management Fund	81,000	1,406,782
Franchise Fees Fund	616,000	-
Nonmajor funds:		
Economic Opportunity Fund	7,852	-
Fire Station Revenue Bond Debt Service Fund	-	260,162
	<u>867,032</u>	<u>1,666,944</u>
Solid Waste Fund:		
General Fund	-	162,180
Stormwater Management:		
General Fund	1,406,782	81,000
Franchise Fee:		
General Fund	-	616,000
	<u>1,406,782</u>	<u>859,180</u>
Nonmajor funds:		
Economic Opportunity Fund:		
General Fund	-	7,852
Fire Station Revenue Bond Debt Service Fund:		
General Fund	260,162	-
	<u>260,162</u>	<u>7,852</u>
Totals	<u>\$ 2,533,976</u>	<u>\$ 2,533,976</u>

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**NOTE 8 - CAPITAL ASSETS**

A summary of the capital assets activity for the year ended September 30, 2020, is as follows:

	<b>Balances 9/30/2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balances 9/30/2020</b>
<b>Capital assets not being depreciated:</b>				
Land	\$ 9,227,652	\$ 371,194	\$ (170,477)	\$ 9,428,369
Construction in progress	694,252	1,188,053	(1,353,553)	528,752
<b>Total capital assets not being depreciated</b>	<b>9,921,904</b>	<b>1,559,247</b>	<b>(1,524,030)</b>	<b>9,957,121</b>
<b>Capital assets being depreciated:</b>				
Buildings	6,915,724	181,490	-	7,097,214
Infrastructure	34,614,638	787,381	-	35,402,019
Machinery and equipment	3,189,178	187,664	(32,440)	3,344,402
Assets under capital leases	16,179	-	-	16,179
<b>Total capital assets being depreciated</b>	<b>44,735,719</b>	<b>1,156,535</b>	<b>(32,440)</b>	<b>45,859,814</b>
<b>Less accumulated depreciation for:</b>				
Buildings	(1,789,347)	(231,482)	-	(2,020,829)
Infrastructure	(11,957,403)	(1,293,725)	-	(13,251,128)
Machinery and equipment	(1,962,963)	(308,647)	31,500	(2,240,110)
Assets under capital leases	(11,114)	(3,236)	-	(14,350)
<b>Total accumulated depreciation</b>	<b>(15,720,827)</b>	<b>(1,837,090)</b>	<b>31,500</b>	<b>(17,526,417)</b>
<b>Total capital assets being depreciated, net</b>	<b>29,014,892</b>	<b>(680,555)</b>	<b>(940)</b>	<b>28,333,397</b>
<b>Total capital assets, net</b>	<b>\$ 38,936,796</b>	<b>\$ 878,692</b>	<b>\$ (1,524,970)</b>	<b>\$ 38,290,518</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 162,636
Public safety	209,499
Physical environment	915,572
Transportation	247,349
Culture/recreation	302,034
	<hr/>
Total depreciation expense - governmental activities	<u>\$ 1,837,090</u>

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**NOTE 9 – GENERAL LONG-TERM DEBT**

The City’s long-term debt outstanding at September 30, 2020, is as follows:

	Balance Due	Current Maturities
<b>Notes and Bonds Payable:</b>		
1.650% Series 2016 Stormwater Utility Assessment Refunding Revenue Note; dated December 1, 2016, interest payable semi-annually on June 1 and December 1, principal payable annually on June 1, through June 2023, secured by the City's stormwater utility assessments and a pledge to budget and appropriate non-advalorem revenues	\$ 2,944,000	\$ 296,000
2.330% Series 2012 Stormwater Utility Assessment Refunding Revenue Note, dated December 16, 2012, interest payable semi-annually on June 1 and December 1, principal payable annually on December 1, through December 2026, secured by the City's stormwater utility assessments and a covenant to budget and appropriate non-advalorem revenues	2,385,000	320,000
1.670% Series 2016 Water Line Assessment Revenue Bond; dated January 15, 2016, interest payable semi-annually on April 1 and October 1, principal payable annually on October 1, 2016 through October 1 2022, secured by the City's water line extension assessments and a covenant to budget and appropriate non-advalorem revenues	192,000	83,000
1.640% Series 2016 Fire Station Bond; dated April 27, 2016, interest payable semi-annually on June 1 and December 1, principal payable annually on December 1, 2016 through December 1, 2022, secured by the City's non-advalorem revenues and a covenant to budget and appropriate non-advalorem revenues	880,000	289,000
<b>Capital Lease Obligations:</b>		
\$16,179 capital leases for office machinery and equipment, for the City's administrative offices, payable in monthly installments of \$367 through December 2020, stated interest rates from 2.17% to 7.21%, secured with machinery and equipment with a book value of \$575 as of September 30, 2020	293	293
<b>Total long-term debt</b>	6,401,293	988,293
Other post-employment benefit obligation	70,067	-
Compensated absences (current portion estimated)	191,198	47,800
<b>Total long-term obligations</b>	\$ 6,662,558	\$ 1,036,093

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A summary of changes in the City's long-term debt for the year is as follows:

	<u>Balances</u> <u>9/30/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>9/30/2020</u>
<b>Notes and Bonds Payable:</b>				
Series 2012 Refunding Revenue Note	\$ 2,690,000	\$ -	\$ (305,000)	\$ 2,385,000
Series 2016 Assessment Revenue Bond	273,000	-	(81,000)	192,000
Series 2016 Fire Station Bond	1,164,000	-	(284,000)	880,000
Series 2016 Refunding Revenue Note	3,235,000	-	(291,000)	2,944,000
<b>Capital lease obligations</b>	<b>3,298</b>	<b>-</b>	<b>(3,005)</b>	<b>293</b>
	<u>7,365,298</u>	<u>-</u>	<u>(964,005)</u>	<u>6,401,293</u>
Other post-employment benefit obligation	58,154	11,913	-	70,067
Compensated absences	169,293	21,905	-	191,198
	<u>\$ 7,592,745</u>	<u>\$ 33,818</u>	<u>\$ (964,005)</u>	<u>\$ 6,662,558</u>

Aggregate annual debt service requirements through maturity, including principal and interest, on long-term debt obligations are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
September 30, 2021	\$ 988,293	\$ 114,994	\$ 1,103,287
September 30, 2022	1,003,000	96,429	1,099,429
September 30, 2023	3,000,000	78,075	3,078,075
September 30, 2024	340,000	28,892	368,892
September 30, 2025	350,000	20,854	370,854
September 30, 2026 through 2027	720,000	16,892	736,892
	<u>\$ 6,401,293</u>	<u>\$ 356,136</u>	<u>\$ 6,757,429</u>

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*Pledged Revenues.* The primary source of pledged revenues for all Revenue Note's held by the City at September 30, 2020, are the City's stormwater utility assessments and water line extension assessments; however to the extent that the stormwater utility and water line extension assessments are insufficient to pay amounts due on the notes, the City has covenanted to budget and appropriate non-ad valorem revenues. Total pledged revenues and annual debt requirements are as follows:

**Pledged Revenues:**

Stormwater utility assessments	\$ 2,013,807
Water line extension assessments	74,907
Non-ad valorem revenues (excludes ad valorem taxes, grants and all revenues restricted by enabling legislation)	8,496,135
<b>Totals</b>	<b>\$ 10,584,849</b>

**Annual Debt Service Requirements:**

Series 2012 Refunding Revenue Note	\$ 371,843
Series 2016 Assessment Revenue Bond	85,513
Series 2016 Fire Station Bond	301,062
Series 2016 Refunding Revenue Note	344,576
	<b>\$ 1,102,994</b>

*Advance Refunding.* No advance refunding occurred during the year ended September 30, 2020.

**NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

*Plan Description.* The City of DeBary, Florida Retiree Health Care Plan (the “Plan”) is a single-employer defined benefit postemployment healthcare plan that covers eligible retired employees of the City. The Plan, which is administered by the City, allows employees who retire and meet retirement eligibility requirements under one of the City's retirement plans to continue medical and life insurance coverage as a participant in the City's plan. For purposes of GASB #75, which was implemented by the City in the current year, the Plan does not meet the requirements for an OPEB plan administered through a trust. The OPEB Plan does not issue a publicly available financial report.

Employees covered by benefit terms as of the measurement date of September 30, 2019 were as follows:

Inactive plan members or beneficiaries currently receiving benefits	-
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	38
	38

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**Benefits Provided.** A retired employee and his or her spouse are eligible to continue health insurance identical to active employees if they meet the eligibility for retirements under the applicable Plan. The retiree is responsible for paying the entire monthly premium for health coverage and that of any covered spouse or eligible dependents. Upon reaching age 65, Medicare is assumed to be primary.

**Total OPEB Liability.**

Measurement Date	9/30/2019
Measurement Period	10/1/2018 to 9/30/2019
Reporting Period	10/1/2019 to 9/30/2020
 Sponsor’s Total OPEB liability measurement date	 9/30/2019

Note – The Sponsor’s Total OPEB Liability for the City’s ledger adjustment was measured as of September 30, 2019 using a discount rate of 3.58%.

**Actuarial Assumptions.** The total OPEB liability was determined by an actuarial valuation as of September 30, 2018 using the following actuarial assumptions:

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	3.58%
Initial Trend Rate	8.00%
Ultimate Trend Rate	4.00%
Years to Ultimate	56

**Mortality.** RP-2000 Combined Mortality Healthy Mortality Table with projection to the valuation year using Scale AA

**Discount Rate.** Given the City’s decision not to fund the program, all future benefit payments were discounted using a high quality municipal bond rate of 3.58%. The high quality municipal bond rate was based on the week closest but not later than the measurement date of the Bond Buyer 20-Bond Index as published by the Federal Reserve. The 20-Bond Index consists of 20 general obligation bonds that mature in 20 years. The average rating of the 20 bonds is roughly equivalent to Moody’s Investors Service’s Aa2 rating and Standard & Poor’s Corp.’s AA.

**OPEB Expense.** For the year ended September 30, 2020, the Sponsor will recognize OPEB Expense of \$16,720.

CITY OF DEBARY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2020

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.** The following presents the Total OPEB Liability of the Sponsor, as well as what the Sponsor’s Total OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower (2.58 percent) or one percentage point higher (4.58 percent) than the current rate:

	<u>1%</u> <u>Decrease</u> <u>(2.58%)</u>	<u>Current</u> <u>Discount</u> <u>Rate</u> <u>(3.58%)</u>	<u>1%</u> <u>Increase</u> <u>(4.58%)</u>
Net OPEB Liability	<u>\$ 79,058</u>	<u>\$ 70,067</u>	<u>\$ 62,550</u>

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.** The following presents the Total OPEB Liability of the Sponsor, as well as what the Sponsor’s Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (3.00% - 7.00%) or 1 percentage point higher (5.00% - 9.00%) than the healthcare cost trend rates (4.00% - 8.00%):

	<u>1%</u> <u>Decrease</u>	<u>Current</u> <u>Rate</u>	<u>1%</u> <u>Increase</u>
Total OPEB Liability (Asset)	<u>\$ 60,809</u>	<u>\$ 70,067</u>	<u>\$ 81,388</u>

**Components of OPEB Expense.** Under GASB 75 as it applies to plans that qualify for the Alternative Measurement Method, changes in the Total OPEB Liability are not permitted to be included in deferred outflows of resources or deferred inflows of resources related to OPEB. These changes will be immediately recognized through OPEB expense. The components of OPEB expense as of September 30, 2020 are as follows:

***Components of OPEB Expense.***

Service cost	\$ 7,276
Interest	2,679
Recognition of Changes	4,665
Administrative Expenses	<u>2,100</u>
Total OPEB Expense	<u><u>\$ 16,720</u></u>

CITY OF DEBARY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2020

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**NOTE 11 – PENSION PLANS**

**1. Defined Contribution Plan – ICMA-RC IRC 401(a) Plan**

The City contributes to the City of DeBary, Florida Money Purchase Plan and Trust (the “Plan”), a defined contribution pension plan, for all regular full time and regular part time employees hired on or after October 1, 1994. The Plan is presently administered by International City Management Association Retirement

Corporation (ICMA-RC), 777 North Capitol Street NE, Suite 600, Washington DC 20002-4240. Benefit terms, including contribution requirements, for the Plan are established and may be amended by the City Council. This plan has no provision for providing benefits of past services and there were no current year changes in plan provisions. For each employee in the Plan, the City is required to contribute 10 percent of annual salary to an individual employee account. The required contribution may be less than 10% if employees are terminated prior to vesting. Employees are permitted to make contributions to the pension plan, up to applicable Internal Revenue Code limits. For the year ended September 30, 2020, employee contributions totaled \$-0-, and the City recognized pension expense of \$183,726.

All qualifying employees are eligible to participate in the plan upon the date of employment. Employees are immediately vested in their own contributions and earnings on those contributions. The “vested percentage” in an employee account attributable to employer contributions is based on vesting years of service. Employees will become 100% vested in City contributions and earnings on City contributions only after completion of 36 months of creditable service with the City. Employees will always, however, be 100% vested in these contributions if employed on or after their normal retirement age or if they die or become disabled. Nonvested City contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan’s administrative expenses. For the year ended September 30, 2020, forfeitures reduced the City’s pension expense by \$22,918. There were no unremitted amounts due to the Plan from the City at September 30, 2020.

**2. Deferred Employee Benefits – ICMA-RC IRC 457(b) Plan**

The City contributes to a defined contribution pension plan, which provides for an IRC Section 457(b) deferred compensation plan for employer and employee contributions. This Plan is presently administered by International City Management Association Retirement Corporation (ICMA-RC), 777 North Capitol Street NE, Suite 600, Washington DC 20002-4240, to accommodate supplemental employee elective deferrals for employees covered in the City’s defined contribution plan. Employees are permitted to make contributions to the pension plan, up to applicable Internal Revenue Code limits. For the year ended September 30, 2020, employee contributions totaled \$85,738 and the City recognized pension expense of \$-0-.

All qualified employees at least 18 years of age become eligible to participate in the 457(b) plan on the first date of the month following the date of employment. Employees voluntarily contribute to the plan. Employees immediately vest in the elective deferral contributions made to the Plan. The vested portions of the accounts or contributions to the plan are available to the participants immediately upon termination of service.



CITY OF DEBARY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2020

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**NOTE 12 - LEGAL MATTERS**

The City is engaged in routine litigation incidental to the conduct of their respective business and municipal affairs. In the opinion of their Counsel, no legal proceedings are pending against them, not covered by insurance, which would inhibit their ability to perform their operations or materially affect their financial condition.

**NOTE 13 - COMMITMENTS AND CONTINGENCIES**

Amounts received or receivable from grantor agencies in current and prior years are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund(s). The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City maintains an agreement with DeBary Town Center LLC with relation to the development of a multi-family residential project. As an incentive to the developer, the City will make a contribution to the Developer in the amount of \$57,000 upon issuance of the certificate of occupancy for the final project building. The City has recorded a deferred outflow in connection with this agreement.

**NOTE 14 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, all of which is satisfactorily insured by general liability insurance. Commercial insurance policies are also obtained for all other risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in either of the last three years.

**NOTE 15 – SUBSEQUENT EVENTS**

**Evaluation of Events and Transactions:** In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through March 6, 2021, the date the financial statements were available to be issued.

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**REQUIRED SUPPLEMENTARY INFORMATION**

CITY OF DEBARY, FLORIDA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 CHANGE IN TOTAL OPEB LIABILITY

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Reporting Period - Beginning</b>	\$ 58,154	\$ 56,955	\$ 46,359
Service cost	7,276	13,860	13,522
Interest	2,680	2,556	1,816
Differences between expected and actual experience	-	(6,958)	-
Changes of assumptions	4,665	(7,038)	(3,619)
Changes of benefit terms	-	-	-
Contributions - Employer	-	-	-
Benefit payments	(2,708)	(1,221)	(1,123)
Other changes	-	-	-
<b>Net changes</b>	<u>11,913</u>	<u>1,199</u>	<u>10,596</u>
<b>Reporting Period - Ending</b>	<u>\$ 70,067</u>	<u>\$ 58,154</u>	<u>\$ 56,955</u>

**Notes:**

Changes in assumptions reflect a change in the discount rate from 4.18% for the reporting period ended September 30, 2019, to 3.58% for the reporting period ended September 30, 2020.

\* 10 years of data will be presented as it becomes available.

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES - SPONSOR'S TOTAL OPEB LIABILITY  
AND RELATED RATIOS

<b>Reporting Period Ending Measurement Date</b>	9/30/2020 <u>9/30/2019</u>	9/30/2019 <u>9/30/2018</u>	9/30/2018 <u>9/30/2017</u>
Service cost	\$ 7,276	\$ 13,860	\$ 13,522
Interest	2,680	2,556	1,816
Differences between expected and actual experience	-	(6,958)	-
Changes of assumptions	4,665	(7,038)	(3,619)
Benefit payments	<u>(2,708)</u>	<u>(1,221)</u>	<u>(1,123)</u>
<b>Net Change in Total OPEB Liability</b>	11,913	1,199	10,596
<b>Total OPEB Liability - Beginning</b>	<u>58,154</u>	<u>56,955</u>	<u>46,359</u>
<b>Total OPEB Liability - Ending</b>	<u><u>\$ 70,067</u></u>	<u><u>\$ 58,154</u></u>	<u><u>\$ 56,955</u></u>
<b>Covered Employee Payroll - Projected</b>	<u><u>\$ 1,984,353</u></u>	<u><u>\$ 1,936,539</u></u>	<u><u>\$ 1,616,106</u></u>
<b>Sponsor's Total OPEB Liability as a percentage of Covered Employee Payroll</b>	<u><u>3.53%</u></u>	<u><u>3.00%</u></u>	<u><u>3.52%</u></u>

**Notes:**

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

FY 2020	3.58%
FY 2019	4.18%
FY 2018	3.64%

\* 10 years of data will be presented as it becomes available.

See Independent Auditors' Report.

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**OTHER SUPPLEMENTARY INFORMATION**

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CITY OF DEBARY, FLORIDA  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND  
 BALANCES BUDGET AND ACTUAL -FT. FLORIDA ROAD IMPROVEMENT FUND  
 For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
<b>Total revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Capital Outlay:				
Transportation	<u>10,000</u>	<u>91,024</u>	<u>45,405</u>	<u>45,619</u>
<b>Total expenditures</b>	<u>10,000</u>	<u>91,024</u>	<u>45,405</u>	<u>45,619</u>
<b>Excess of revenue over     (under) expenditures</b>	(10,000)	(91,024)	(45,405)	45,619
<b>Fund balances, beginning of year</b>	<u>10,000</u>	<u>91,024</u>	<u>91,024</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 45,619</u></u>	<u><u>\$ 45,619</u></u>

See Independent Auditors' Report.

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

CITY OF DEBARY, FLORIDA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 September 30, 2020

	<b>Non-Major Special Revenue Funds</b>							<b>Total Special Revenue Funds</b>
	Street Lighting Districts	Orlandia Heights Neighborhood Improvement District	Tree Preservation	Economic Opportunity Fund	Park Benefit Impact Fee Fund	Southwest Sector Mobility Fee Trust Fund	Public Buildings Benefit Impact Fee Fund	
<b>Assets:</b>								
Cash and cash equivalents	\$ 348,067	\$ 75,081	\$ 48,234	\$ 133,449	\$ 113,417	\$ 93,126	\$ 121,616	\$ 932,990
Special assessments receivable	-	-	-	-	20	17	22	59
Due from other governments	-	-	-	4,808	-	-	-	4,808
Prepays	-	4,902	-	-	-	-	-	4,902
<b>Total assets</b>	<b>348,067</b>	<b>79,983</b>	<b>48,234</b>	<b>138,257</b>	<b>113,437</b>	<b>93,143</b>	<b>121,638</b>	<b>942,759</b>
<b>Deferred outflows of Resources:</b>								
Deferred outflow	-	-	-	57,000	-	-	-	57,000
<b>Total assets and deferred outflows of resources</b>	<b>\$ 348,067</b>	<b>\$ 79,983</b>	<b>\$ 48,234</b>	<b>\$ 195,257</b>	<b>\$ 113,437</b>	<b>\$ 93,143</b>	<b>\$ 121,638</b>	<b>\$ 999,759</b>
<b>Liabilities and Fund Balances:</b>								
<b>Liabilities:</b>								
Accounts payable and accrued liabilities	\$ 31,350	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ 69,161	\$ 157,511
<b>Total liabilities</b>	<b>31,350</b>	<b>-</b>	<b>-</b>	<b>57,000</b>	<b>-</b>	<b>-</b>	<b>69,161</b>	<b>157,511</b>
<b>Deferred Inflows of Resources:</b>								
Unavailable revenue-business tax receipts	-	-	-	23,394	-	-	-	23,394
Unavailable revenue-special assessments	-	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,394</b>
<b>Fund Balances:</b>								
Nonspendable	-	4,902	-	-	-	-	-	4,902
Restricted	-	-	-	-	113,437	93,143	52,477	259,057
Committed	316,717	75,081	-	114,863	-	-	-	506,661
Assigned	-	-	48,234	-	-	-	-	48,234
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>316,717</b>	<b>79,983</b>	<b>48,234</b>	<b>114,863</b>	<b>113,437</b>	<b>93,143</b>	<b>52,477</b>	<b>818,854</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 348,067</b>	<b>\$ 79,983</b>	<b>\$ 48,234</b>	<b>\$ 195,257</b>	<b>\$ 113,437</b>	<b>\$ 93,143</b>	<b>\$ 121,638</b>	<b>\$ 999,759</b>

See Independent Auditors' Report.

**Debt Service Funds**

Ft. Florida Rd.			
Assessment Bond Series 2016 Fund	Fire Station Bond Series 2016 Fund	Total Debt Service Funds	Total Nonmajor Governmental Funds
\$ 47,031	\$ 245,645	\$ 292,676	\$ 1,225,666
148,811	-	148,811	148,870
-	-	-	4,808
-	-	-	4,902
195,842	245,645	441,487	1,384,246
-	-	-	57,000
\$ 195,842	\$ 245,645	\$ 441,487	\$ 1,441,246
\$ -	\$ -	\$ -	\$ 157,511
-	-	-	157,511
-	-	-	23,394
148,810	-	148,810	148,810
148,810	-	148,810	172,204
-	-	-	4,902
47,032	245,645	292,677	551,734
-	-	-	506,661
-	-	-	48,234
-	-	-	-
47,032	245,645	292,677	1,111,531
\$ 195,842	\$ 245,645	\$ 441,487	\$ 1,441,246

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND  
 BALANCES-NONMAJOR GOVERNMENTAL FUNDS  
 For the Fiscal Year Ended September 30, 2020

**Non-Major Special Revenue Funds**

	Orlandia Heights Street Lighting District	Neighborhood Improvement District	Tree Preservation	Economic Opportunity Fund	Park Benefit Impact Fee Fund	Southwest Sector Mobility Fee Trust Fund	Public Buildings Benefit Impact Fee Fund	<b>Total- Special Revenue Funds</b>
<b>Revenue:</b>								
Taxes	\$ -	\$ -	\$ -	\$ 52,496	\$ -	\$ -	\$ -	\$ 52,496
Permits, fees and special assessments	424,708	95,364	-	-	94,067	93,105	33,645	740,889
Miscellaneous	-	-	-	-	627	38	731	1,396
<b>Total revenue</b>	<b>424,708</b>	<b>95,364</b>	<b>-</b>	<b>52,496</b>	<b>94,694</b>	<b>93,143</b>	<b>34,376</b>	<b>794,781</b>
<b>Expenditures:</b>								
Physical environment	-	-	5,143	-	-	-	-	5,143
Transportation	427,873	31,941	-	-	-	-	-	459,814
<b>Capital Outlay:</b>								
General government	-	-	-	-	-	-	127,002	127,002
Culture/recreation	-	-	-	-	96,889	-	-	96,889
<b>Debt Service:</b>								
Principal retirement	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	427,873	31,941	5,143	-	96,889	-	127,002	688,848
Excess of revenue over (under) expenditures	(3,165)	63,423	(5,143)	52,496	(2,195)	93,143	(92,626)	105,933
<b>Other Financing Sources (Uses):</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(7,852)	-	-	-	(7,852)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,852)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,852)</b>
<b>Net changes in fund balances</b>	<b>(3,165)</b>	<b>63,423</b>	<b>(5,143)</b>	<b>44,644</b>	<b>(2,195)</b>	<b>93,143</b>	<b>(92,626)</b>	<b>98,081</b>
<b>Fund balances, beginning of year</b>	<b>319,882</b>	<b>16,560</b>	<b>53,377</b>	<b>70,219</b>	<b>115,632</b>	<b>-</b>	<b>145,103</b>	<b>720,773</b>
<b>Fund balances, end of year</b>	<b>\$ 316,717</b>	<b>\$ 79,983</b>	<b>\$ 48,234</b>	<b>\$ 114,863</b>	<b>\$ 113,437</b>	<b>\$ 93,143</b>	<b>\$ 52,477</b>	<b>\$ 818,854</b>

See Independent Auditors' Report.

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<b>Debt Service Funds</b>			
Ft. Florida Rd.			
Assessment Bond Series 2016 Fund	Fire Station Bond Series 2016 Fund	<b>Total Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ -	\$ 52,496
74,907	-	74,907	815,796
-	-	-	1,396
<u>74,907</u>	<u>-</u>	<u>74,907</u>	<u>869,688</u>
-	-	-	5,143
-	-	-	459,814
-	-	-	127,002
-	-	-	96,889
81,000	284,000	365,000	365,000
3,883	16,761	20,644	20,644
<u>84,883</u>	<u>300,761</u>	<u>385,644</u>	<u>1,074,492</u>
<u>(9,976)</u>	<u>(300,761)</u>	<u>(310,737)</u>	<u>(204,804)</u>
-	260,162	260,162	260,162
-	-	-	(7,852)
<u>-</u>	<u>260,162</u>	<u>260,162</u>	<u>252,310</u>
(9,976)	(40,599)	(50,575)	47,506
<u>57,008</u>	<u>286,244</u>	<u>343,252</u>	<u>1,064,025</u>
<u>\$ 47,032</u>	<u>\$ 245,645</u>	<u>\$ 292,677</u>	<u>\$ 1,111,531</u>

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
STREET LIGHTING DISTRICT FUND  
For the Fiscal Year Ended September 30, 2020

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue:</b>				
Permits, fees and special assessments	<u>\$ 419,160</u>	<u>\$ 419,160</u>	<u>\$ 424,708</u>	<u>\$ 5,548</u>
<b>Total revenue</b>	<u>419,160</u>	<u>419,160</u>	<u>424,708</u>	<u>5,548</u>
<b>Expenditures:</b>				
Current:				
Transportation	<u>463,763</u>	<u>470,763</u>	<u>427,873</u>	<u>42,890</u>
<b>Total expenditures</b>	<u>463,763</u>	<u>470,763</u>	<u>427,873</u>	<u>42,890</u>
<b>Excess of revenue over (under) expenditures</b>	(44,603)	(51,603)	(3,165)	48,438
<b>Fund balances, beginning of year</b>	<u>272,714</u>	<u>319,880</u>	<u>319,882</u>	<u>2</u>
<b>Fund balances, end of year</b>	<u><u>\$ 228,111</u></u>	<u><u>\$ 268,277</u></u>	<u><u>\$ 316,717</u></u>	<u><u>\$ 48,440</u></u>

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CITY OF DEBARY, FLORIDA  
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 ORLANDIA HEIGHTS NEIGHBORHOOD IMPROVEMENT DISTRICT FUND  
 For the Fiscal Year Ended September 30, 2020

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	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance</b>
	Original	Final		
<b>Revenue:</b>				
Permits, fees and special assessments	\$ 94,000	\$ 94,000	\$ 95,364	\$ 1,364
<b>Total revenue</b>	94,000	94,000	95,364	1,364
<b>Expenditures:</b>				
Current:				
Transportation	93,813	93,813	31,941	61,872
<b>Total expenditures</b>	93,813	93,813	31,941	61,872
<b>Excess of revenue over (under) expenditures</b>	187	187	63,423	63,236
<b>Fund balances, beginning of year</b>	8,000	16,560	16,560	-
<b>Fund balances, end of year</b>	\$ 8,187	\$ 16,747	\$ 79,983	\$ 63,236

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
TREE PRESERVATION SPECIAL REVENUE FUND  
For the Fiscal Year Ended September 30, 2020

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue:</b>				
Charges for services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Physical environment	<u>19,020</u>	<u>19,020</u>	<u>5,143</u>	<u>13,877</u>
<b>Total expenditures</b>	<u>19,020</u>	<u>19,020</u>	<u>5,143</u>	<u>13,877</u>
<b>Excess of revenue over (under) expenditures</b>	(19,020)	(19,020)	(5,143)	13,877
<b>Fund balances, beginning of year</b>	<u>39,020</u>	<u>53,377</u>	<u>53,377</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u><u>\$ 20,000</u></u>	<u><u>\$ 34,357</u></u>	<u><u>\$ 48,234</u></u>	<u><u>\$ 13,877</u></u>

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
ECONOMIC OPPORTUNITY SPECIAL REVENUE FUND  
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue:</b>				
Taxes	\$ 50,000	\$ 50,000	\$ 52,496	\$ 2,496
<b>Total revenue</b>	<u>50,000</u>	<u>50,000</u>	<u>52,496</u>	<u>2,496</u>
<b>Expenditures:</b>				
Current:				
Economic environment	<u>67,000</u>	<u>66,500</u>	<u>-</u>	<u>66,500</u>
<b>Total expenditures</b>	<u>67,000</u>	<u>66,500</u>	<u>-</u>	<u>66,500</u>
<b>Excess of revenue over (under) expenditures</b>	(17,000)	(16,500)	52,496	68,996
<b>Other Financing Sources (Uses):</b>				
Transfers out	<u>(7,500)</u>	<u>(8,000)</u>	<u>(7,852)</u>	<u>148</u>
<b>Total other financing sources (uses)</b>	<u>(7,500)</u>	<u>(8,000)</u>	<u>(7,852)</u>	<u>148</u>
<b>Net changes in fund balances</b>	(24,500)	(24,500)	44,644	69,144
<b>Fund balances, beginning of year</b>	<u>57,000</u>	<u>70,219</u>	<u>70,219</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 32,500</u>	<u>\$ 45,719</u>	<u>\$ 114,863</u>	<u>\$ 69,144</u>

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
PARK BENEFIT IMPACT FEE SPECIAL REVENUE FUND  
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue:</b>				
Permits, fees and special assessments	\$ 20,000	\$ 20,000	\$ 94,067	\$ 74,067
Miscellaneous	-	-	627	627
<b>Total revenue</b>	<u>20,000</u>	<u>20,000</u>	<u>94,694</u>	<u>74,694</u>
<b>Expenditures:</b>				
Current:				
Culture/recreation	100,000	100,000	96,889	3,111
<b>Total expenditures</b>	<u>100,000</u>	<u>100,000</u>	<u>96,889</u>	<u>3,111</u>
<b>Excess of revenue over (under) expenditures</b>	(80,000)	(80,000)	(2,195)	77,805
<b>Fund balances, beginning of year</b>	<u>80,000</u>	<u>115,632</u>	<u>115,632</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ 35,632</u>	<u>\$ 113,437</u>	<u>\$ 77,805</u>

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
SOUTHWEST SECTOR MOBILITY FEE TRUST FUND  
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue:</b>				
Permits, fees and special assessments	\$ -	\$ -	93,105	\$ 93,105
Interest	-	-	38	38
<b>Total revenue</b>	<u>-</u>	<u>-</u>	<u>93,143</u>	<u>93,143</u>
<b>Expenditures:</b>				
Current:				
Expenditures	-	-	-	-
<b>Excess of revenue over (under) expenditures</b>	-	-	93,143	93,143
<b>Fund balances, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 93,143</u></u>	<u><u>\$ 93,143</u></u>

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
PUBLIC BUILDINGS BENEFIT IMPACT FEE SPECIAL REVENUE FUND  
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue:</b>				
Permits, fees and special assessments	\$ 20,000	\$ 20,000	\$ 33,645	\$ 13,645
Miscellaneous	-	-	731	731
<b>Total revenue</b>	<u>20,000</u>	<u>20,000</u>	<u>34,376</u>	<u>14,376</u>
<b>Expenditures:</b>				
Capital Outlay:				
General Government:				
Nondepartmental	<u>135,000</u>	<u>135,000</u>	<u>127,002</u>	<u>7,998</u>
<b>Total expenditures</b>	<u>135,000</u>	<u>135,000</u>	<u>127,002</u>	<u>7,998</u>
<b>Excess of revenue over (under) expenditures</b>	(115,000)	(115,000)	(92,626)	22,374
<b>Fund balances, beginning of year</b>	<u>115,000</u>	<u>145,103</u>	<u>145,103</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ 30,103</u>	<u>\$ 52,477</u>	<u>\$ 22,374</u>

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FT. FLORIDA ROAD ASSESSMENT BOND DEBT SERVICE FUND  
For the Fiscal Year Ended September 30, 2020

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue:</b>				
Permits, fees and special assessments	\$ 74,600	\$ 74,600	\$ 74,907	\$ 307
<b>Total revenue</b>	<u>74,600</u>	<u>74,600</u>	<u>74,907</u>	<u>307</u>
<b>Expenditures:</b>				
Debt Service:				
Principal retirement	81,000	81,000	81,000	-
Interest and fiscal charges	<u>3,884</u>	<u>3,884</u>	<u>3,883</u>	<u>1</u>
<b>Total expenditures</b>	<u>84,884</u>	<u>84,884</u>	<u>84,883</u>	<u>1</u>
<b>Excess of revenue over (under) expenditures</b>	(10,284)	(10,284)	(9,976)	308
<b>Fund balances, beginning of year</b>	<u>53,000</u>	<u>57,007</u>	<u>57,008</u>	<u>1</u>
<b>Fund balances, end of year</b>	<u>\$ 42,716</u>	<u>\$ 46,723</u>	<u>\$ 47,032</u>	<u>\$ 309</u>

See Independent Auditors' Report.

CITY OF DEBARY, FLORIDA  
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FIRE STATION REVENUE BOND DEBT SERVICE FUND  
For the Fiscal Year Ended September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Revenue	\$ -	\$ -	\$ -	\$ -
<b>Total revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Debt Service:				
Principal retirement	284,000	284,000	284,000	-
Interest and fiscal charges	<u>16,761</u>	<u>16,761</u>	<u>16,761</u>	<u>-</u>
<b>Total expenditures</b>	<u>300,761</u>	<u>300,761</u>	<u>300,761</u>	<u>-</u>
<b>Excess of revenue over (under) expenditures</b>	<u>(300,761)</u>	<u>(300,761)</u>	<u>(300,761)</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	<u>260,162</u>	<u>260,162</u>	<u>260,162</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>260,162</u>	<u>260,162</u>	<u>260,162</u>	<u>-</u>
<b>Net changes in fund balances</b>	(40,599)	(40,599)	(40,599)	-
<b>Fund balances, beginning of year</b>	<u>286,244</u>	<u>286,244</u>	<u>286,244</u>	<u>-</u>
<b>Fund balances, end, of year</b>	<u>\$ 245,645</u>	<u>\$ 245,645</u>	<u>\$ 245,645</u>	<u>\$ -</u>

See Independent Auditors' Report.



## **SUPPLEMENTAL AUDIT REPORTS**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Mayor, and  
Members of the City Council  
City of DeBary, 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, each major fund, and the aggregate remaining fund information of City of DeBary, Florida, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise City of DeBary, Florida's basic financial statements, and have issued our report thereon dated March 6, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of DeBary, Florida'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 City of DeBary, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of City of DeBary, Florida's internal control.

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

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of DeBary, Florida's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BMC CPAs

March 6, 2021

## MANAGEMENT LETTER

The Honorable Mayor, and  
Members of the City Council  
City of DeBary, Florida

### Report on the Financial Statements

We have audited the financial statements of the City of DeBary, Florida (the “City”), as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated March 6, 2021.

### Auditor’s Responsibility

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

### Other Reports and Schedule

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant’s Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 2, 2021, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements.

## **Financial Condition**

Section 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 to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

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

## **Annual Financial Report**

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the annual financial report for the City for the fiscal year ended September 30, 2020, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2020. In connection with our audit, we determined that these two reports were in agreement.

## **Other 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 are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

## **Purpose of this Letter**

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

*BMC CPAs*

March 6, 2021

**INDEPENDENT ACCOUNTANTS' REPORT**

The Honorable Mayor, and  
Members of the City Council  
City of DeBary, Florida

We have examined City of DeBary, Florida's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the period October 1, 2019 to September 30, 2020. Management of the City of DeBary, Florida is responsible for the City of DeBary, Florida's compliance with the specific requirements. Our responsibility is to express an opinion on City of DeBary, Florida's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City of DeBary, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of DeBary, Florida complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion

Our examination does not provide a legal determination on the City of DeBary, Florida's compliance with specified requirements.

In our opinion, City of DeBary, Florida, complied, in all material respects, with the aforementioned requirements during the period October 1, 2019 to September 30, 2020.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

*BMC CPAs*

March 6, 2021

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## City Council Meeting City of DeBary AGENDA ITEM

<b>Subject:</b> Agreement with Volusia County Property Appraiser For NAVA Collection	<b>Attachments:</b> <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
<b>From:</b> Elizabeth Bauer, Finance Director	
<b>Meeting Hearing Date</b> April 21, 2021	

### **REQUEST**

Staff is requesting City Council approve the Agreement with Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments.

### **PURPOSE**

This agreement is needed to continue the use of Property Appraiser systems to tie all the City of DeBary's non-ad valorem assessments (NAVA) to each individual parcel. Any changes, additions, deletions, increases and decreases to NAVA must also be updated within their systems to be reflected on the annual tax bill all residents receive.

### **CONSIDERATIONS**

The implementation of Amendment 10, which made the Property Appraiser and the Tax Collector constitutional officers, has necessitated a revision of the Non-Ad Valorem Assessment (NAVA) Agreement. The changes are basic in nature, removing Volusia County from the agreement and changing the County Revenue Department to Tax Collector. The cost of seventy-seven cents (\$.77) per assessment unit will remain the same. Solid waste, Stormwater, Orlandia Heights, Ft FL Rd Special Assessment District, and Street Lighting Districts comprise approximately 24,613 assessments at a cost of \$0.77 each which totals \$18,952.

### **COST/FUNDING**

The cost of approximately \$18,952 is budgeted in the appropriate funds.

### **RECOMMENDATION**

It is recommended that the City Council approve the Agreement with the Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments.

### **ATTACHMENTS**

Agreement with the Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments

**AGREEMENT WITH THE VOLUSIA COUNTY  
PROPERTY APPRAISER  
FOR THE UTILIZATION OF THE UNIFORM METHOD OF  
COLLECTION OF NON-AD VALOREM ASSESSMENTS**

This Agreement with the Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments (“Agreement”) is made and entered into by and between the City of DeBary (“Authority”), a local government as such term is defined in § 197.3632, (or as defined in § 163.08(2)(a) for Pace Program implementation), Florida Statutes, and the **Volusia County Property Appraiser**.

WHEREAS, the Local Government wants to levy, collect, and enforce its non-ad valorem assessments utilizing the uniform method for the levy, collection, and enforcement of its non-ad valorem assessments, as provided for in §§ 197.3632 and 197.3635, Florida Statutes (“Uniform Method”); and, if applicable, § 163.08 (“PACE Program”); and

WHEREAS, pursuant to § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, the Local Government must enter into an agreement with the Property Appraiser to provide for the reimbursement of the necessary administrative costs incurred in the utilization of the Uniform Method; and

WHEREAS, Rule 12D-18.004(1), Florida Administrative Code, further requires an agreement between the Local Government and the Property Appraiser governing data assembly and the exchange of information between the Authority and the Property Appraiser; and

WHEREAS, Rule 12D-18.004(1)(c), Florida Administrative Code, requires the Authority to enter into an agreement with the Property Appraiser for each non-ad valorem assessment roll, and each such agreement must comply with the requirements of Rule 12D-18.004; and

WHEREAS, the Authority wants to enter into an agreement with the Property Appraiser for the preparation of the Authority’s non-ad valorem assessment roll in a compatible electronic medium tied to the property identification number, as permitted by Rule 12D-18.004(1)(a), Florida Administrative Code; and

WHEREAS, pursuant to § 197.3632(5)(a), Florida Statutes, the Authority further opts to designate the Property Appraiser as the Authority’s agent for the limited purpose of certifying and submitting the non-ad valorem assessment roll to the County Tax Collector; and

WHEREAS, this Agreement is intended to meet the requirements of both § 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, as such

pertain to the Authority's use of the Uniform Method and the Property Appraiser's administrative duties pursuant thereto.

NOW, THEREFORE, in consideration of the agreements, promises, and covenants set forth herein and other good and valuable consideration, the parties agree as follows:

## **I. General.**

1. **Application.** This Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment(s) identified in the Authority's duly adopted resolution(s) list attached.

2. **Term.** The term of this Agreement shall commence upon execution by both parties. For the purposes of this Agreement, a tax year shall mean and refer to a calendar year. This Agreement shall remain in effect for subsequent years' assessments and shall terminate (i) automatically once the Assessment is paid in its entirety such that no Assessment amounts need to be assessed or collected in a subsequent year or (ii) as otherwise provided herein or established by law. Pursuant to § 197.3632(6), Florida Statutes, the Local Government may discontinue use of the Uniform Method and terminate this Agreement upon written notice to the Property Appraiser, Tax Collector and the Florida Department of Revenue before January 10 of each tax year. Such notice, upon the receipt thereof by the other party, shall terminate this Agreement. If notice is submitted after January 10 of the current tax year, then the Agreement shall continue to remain in effect for the current tax year; however, the Agreement shall be terminated with respect to the next tax year [e.g., if notice were sent December 1, 2021 (in tax year 2021), termination would be effective for the 2022 tax year; if notice were sent on January 5, 2022 (in tax year 2022), termination would be effective for the 2022 tax year; but, if notice were sent on January 11, 2022 (in tax year 2022), termination would not be effective until the 2023 tax year].

## **II. Duties of the Property Appraiser.**

1. **Information.** Pursuant to § 197.3632(3)(b), Florida Statutes, and annually by June 1<sup>st</sup> of each year, the Property Appraiser shall provide the Authority by list or compatible electronic medium with the legal description of the properties within the Assessment district together with the property identification numbers and names and addresses of the owners of all such properties. The Property Appraiser shall further provide any other information reasonably needed by the Authority to create, recompute, reconfigure, revise, correct, or otherwise formulate the non-ad valorem assessment rolls as may be agreed to by the Property Appraiser.

2. **Preparation and Submittal of the Non-Ad Valorem Assessment Roll.** Pursuant to Rule 12D-18.004(1)(a), Florida Administrative Code, the Authority hereby names the Property Appraiser as its designee for the limited purposes of (i) preparing the Authority's non-ad valorem assessment roll for the Assessment in a compatible electronic

medium tied to the property identification number and (ii) certifying and submitting, in the name of the city, the non-ad valorem assessment roll to the County Tax Collector by September 15<sup>th</sup> of each tax year pursuant to § 197.3632(5)(a), Florida Statutes. The Property Appraiser agrees to serve as the Authority's designee for such limited purposes and shall provide such services on behalf of the Authority during the term of this Agreement unless otherwise agreed by the parties in writing. Regardless of the foregoing, the Property Appraiser's preparation of the non-ad valorem assessment roll hereunder shall be preconditioned on the Authority's cooperation with the Property Appraiser in preparing the ad valorem assessment roll and the Authority's timely submittal to the Property Appraiser of the Authority's certified non-ad valorem assessment rate per assessment unit by September 15<sup>th</sup> of each tax year. Notwithstanding the Property Appraiser's preparation, submittal, or certification of the non-ad valorem assessment roll contemplated herein, the Authority remains solely responsible for ensuring that such certified roll contains no errors or omissions as stated in § 197.3632(5)(a), Florida Statutes, and the Property Appraiser assumes no liability or responsibility for any such errors and omissions.

3. **Software / Data Storage.** The Property Appraiser maintains software, which it will use to edit and store any information provided to the Property Appraiser for use in fulfilling the Property Appraiser's obligations pursuant to this Agreement and its general administration of the Uniform Method pursuant to Chapter 197, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code. The Property Appraiser will store and maintain the Authority's data and related programs in the same manner as he/she maintains and safeguards other Volusia County tax data.

4. **Cooperation.** In addition to the foregoing, the Property Appraiser will make reasonable efforts to assist and accommodate the Authority's creation of a non-ad valorem assessment roll, cooperate with the Authority and the Tax Collector to implement the Uniform Method pursuant to and consistent with Chapter 197, Florida Statutes, including §§ 197.3632 and 197.3635 thereof, and make available the Property Appraiser's methodology and data used to calculate the per unit cost described in Article IV of this Agreement.

### III. Duties of the Authority.

1. **Non-Ad Valorem Assessment.** The Authority warrants that the Assessment(s) to which this Agreement applies is valid, lawfully imposed, and duly levied by the Authority on the properties subject thereto. The Authority further agrees to post the non-ad valorem assessment(s) for each parcel on the non-ad valorem assessment roll in a manner such that the assessment roll is free of errors and omissions.

2. **Reimbursement.** Each year, the Authority shall pay to the Property Appraiser the necessary administrative costs of collection incurred by the Property Appraiser in the administration of the Assessment pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **TRIM Notice.** The Authority shall cooperate with the Property Appraiser in the preparation and delivery of the Truth in Millage Notice as provided for in § 200.069, Florida Statutes, and agrees to timely notify the Property Appraiser of the Authority's proposed non ad valorem assessment rate per unit and the taxpayer contact information that will be displayed on such notice. Notice of the proposed or adopted non-ad valorem assessment must be included in such notice as set forth in § 200.069(10), Florida Statutes.

4. **Certification of the Non-Ad Valorem Assessment Rate.** By September 15<sup>th</sup> of each tax year, the Authority shall submit to the Property Appraiser the certified non-ad valorem assessment rate per unit to the Property Appraiser, unless the assessment is to be collected for a period of more than one year or is to be amortized over a number of years, in which case, the Authority shall specify such and comply with the requirements of § 197.3632(6), Florida Statutes, as may be amended or transferred. The Property Appraiser shall not be liable for any delays or failure to prepare, certify, or submit the Authority's non-ad valorem assessment roll or to otherwise implement the Uniform Method with regard to the Assessment if the Authority (i) fails to timely submit such certified non-ad valorem assessment rate (ii) provides an incorrect rate, or (iii) provides a rate in a corrupted format or a format that cannot be accessed or read by the Property Appraiser.

5. **Changes, Modifications, and Corrections.** The Authority shall designate and authorize a person or entity other than the Property Appraiser who will receive and process any request for changes, modifications, or corrections to the non-ad valorem assessment roll and, if necessary, file with the Property Appraiser an appropriate certificate of correction.

6. **Additional Information.** If the Authority determines that the information supplied by the Property Appraiser pursuant to Article II, § 1. Information of this Agreement is insufficient for the Authority's purposes; the Authority shall obtain further information from other sources.

7. **Coordination.** The Authority shall cooperate with the Property Appraiser to implement the Uniform Method pursuant to and consistent with applicable state law and any relevant regulations duly promulgated by the Florida Department of Revenue.

#### **IV. Payment of Administrative Costs.**

1. **Per Unit Charge.** The Property Appraiser's charge to the Authority for the units assessed pursuant to the Assessment for the 2021 tax year and for each year thereafter unless otherwise adjusted shall be seventy-seven cents (77¢) per assessment unit, which per unit charge constitutes the actual cost of collecting the non-ad valorem assessment to the Property Appraiser's office as described in § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code. Because such per unit charge is the actual cost to the Property Appraiser of administering the Assessment

pursuant to the Uniform Method, such charge shall be subject to unilateral adjustment by the Property Appraiser on an annual basis to account for fluctuations in such cost.

2. **Adjustments.** If the Property Appraiser, after review of his/her operations and relevant data, determines the charge should be either increased or decreased, he/she shall send written notice to the Authority of the adjustment. If notice is sent prior to January 10<sup>th</sup> of the current tax year, the adjustment shall be effective within the current tax year. Otherwise, such notice shall be effective in the next tax year.

3. **Challenges.** If the Authority believes the charge does not reflect the actual cost of the administrative services provided by the Property Appraiser pursuant to this Agreement or otherwise violates § 197.3632( 2), Florida Statutes, the Authority may, within 10 (ten) days of its receipt of such notice, send a notice to the Property Appraiser objecting to the adjustment, which notice shall include a concise summary of the reason(s) as to why the Authority is objecting and a request for a meeting with the Property Appraiser to reconsider the adjustment. Failure to request such meeting shall be deemed a waiver of the Authority's right to challenge the adjustment. If requested, the meeting shall be scheduled within twenty (20) days of the receipt of such request. The Property Appraiser shall render a final decision regarding the change within ten (10) days following such meeting or such other time as may be agreed upon by the Authority and the Property Appraiser. Such final decision shall be binding as to both parties and constitute final agency action.

4. **Payment.** The Authority agrees that the payment due pursuant to this Agreement may be withheld by the Volusia County Tax Collector from the revenue collected from the Assessment and transferred to the Property Appraiser. If such withhold does not occur or insufficient Assessment revenue is collected to reimburse the Property Appraiser pursuant to this Agreement, the Property Appraiser may invoice the Authority for payment of any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes.

## **V. Miscellaneous.**

1. **Indemnification.** The Authority agrees to indemnify, defend, and hold harmless the Volusia County Property Appraiser and Tax Collector from and against any claims, sanctions, costs, or damages imposed against or incurred by the Property Appraiser or Tax Collector, including, but not limited to, attorney's fees or costs, which claims, sanctions, costs, or damages arise from (i) any act or omission committed by the Authority in adopting, administering, levying, or enforcing the Assessment, (ii) any defect in the Assessment itself, (iii) any challenge regarding the validity or legality of the Assessment, or (iv) any defect in the certified non-ad valorem assessment roll submitted to the Property Appraiser pursuant to § 197.3632(5)(a), Florida Statutes.

2. **Entire Agreement.** This Agreement embodies the whole understanding of the parties. There are no promises, terms conditions, or obligations other than those

contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto.

3. **Amendment.** Unless otherwise expressly provided herein, any alteration, variation, modification, extension, renewal, or waiver of the provisions of this Agreement shall be valid only when reduced to writing, duly authorized and signed by all parties.

4. **Notices.** All notices or other communications hereunder shall be in writing and shall be deemed duly given if delivered in person or sent certified or registered mail, return receipt requested, first class, postage prepaid, and addressed as follows:

**IF TO AUTHORITY:**

Carmen Rosamonda, City Manager  
City of DeBary  
16 Colomba Rd  
DeBary, FL 32713

**WITH COPY TO:**

Elizabeth Bauer, Finance Director  
City of DeBary  
16 Colomba Rd  
DeBary, FL 32713

**IF TO PROPERTY APPRAISER:**

Larry Bartlett, JD, CFA  
Volusia County Property Appraiser  
123 West Indiana Avenue, Rm 102  
DeLand, FL 32720

**WITH COPY TO:**

Amy Rodgerson  
Special Projects Coordinator  
123 West Indiana Avenue, Rm 102  
DeLand, FL 32720

5. **Construction – Governing Law.** This Agreement is intended to complement the statutes and regulations pertaining to the Uniform Method and shall be construed together with the applicable provisions of § 197.3632, Florida Statutes and Rule 12D-18.004, Florida Administrative Code, or any successor statutes or rules, as such may be amended or supplemented from time to time. If this Agreement is entered for the purpose of implementing the PACE program pursuant to § 163.08, Florida Statutes, then this Agreement shall be construed together with the applicable provisions thereof, including any successor statutes or rules implemented pursuant thereto, as such may be amended or supplemented from time to time. Any duly adopted statutes or regulations pertaining to the Uniform Method and the administration thereof shall (i) govern those items not specifically covered herein and (ii) are hereby incorporated by reference. If any terms or conditions of this Agreement conflict with duly enacted statutes or adopted regulations pertaining to the Uniform Method, or if applicable, the PACE Program, such statutes or regulations shall govern to the extent any such conflict exists.

6. **Sovereign Immunity.** Regardless of anything set forth in this section or any other part of this Agreement to the contrary, each party expressly retains all rights, benefits and immunities of the doctrine of sovereign immunity in accordance with § 768.28, Florida Statutes, and nothing in this Agreement shall be deemed as a waiver of the doctrine of sovereign immunity or any of the limits of liability of either party beyond any statutory limited waiver of immunity or those limits of liability which may have been or

may be adopted by the Florida Legislature. Nothing in this Agreement shall be read or otherwise interpreted to require or otherwise allow the indemnification of one party for the negligent acts of the other in contravention of § 768.28, Florida Statutes, nor shall anything in this Agreement inure to the benefit of any third party for the purpose of allowing any claim against either party, which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

IN WITNESS WHEREOF, the parties have executed this Agreement with the Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments on the day and year written below.

ATTEST: CITY OF DEBARY, FLORIDA

\_\_\_\_\_ Date \_\_\_\_\_ By: \_\_\_\_\_ Date \_\_\_\_\_  
Chairman/Mayor  
Karen Chasez  
City of DeBary, Florida

ATTEST: PROPERTY APPRAISER  
COUNTY OF VOLUSIA, FLORIDA

\_\_\_\_\_ Date \_\_\_\_\_ By: \_\_\_\_\_ Date \_\_\_\_\_  
Larry Bartlett  
Property Appraiser  
Volusia County, Florida



DEBARY  
NON-AD VALOREM(S)

DEBARY SOLID WASTE  
ORLANDIA HEIGHTS  
DEBARY STORMWATER - COMM  
DEBARY STORMWATER - PVT  
DEBARY STORMWATER - PUB  
DEBARY STORMWATER - VAC  
LAKE MARIE  
LEISURE WORLD  
DEBARY WEST  
DEBARY EAST  
SUMMERHAVEN  
WOODBOUND LAKES  
PINNACLE PLAZA  
DEBARY PLANTATION  
EAGLES NEST/GLEN ABBEY  
DEBARY PLANTATION WEST  
GLEN ABBEY  
DEBARY WOODS  
HERITAGE WOODS  
SURREY RUN  
RESERVE AT DEBARY  
PARKVIEW  
RIVER BLUFF  
PARKVIEW HEIGHTS  
RESERVE AT DEBARY UNITS 3 & 4  
SAXON WOODS  
DEBARY PLANTATION UNIT 17A  
SPRING GLEN

DEBARY  
NON-AD VALOREM(S)

WOODLANDS AT GLEN ABBEY  
SPRINGVIEW  
BUENA VISTA  
GLEN ABBEY CLUB  
SPRINGVIEW INDUSTRIAL PARK  
RIVIERA BELLA UNIT 1A 2A 2B  
FT FLORIDA RD AREA SPECIAL ASM  
RIVERIERA BELLA UNIT 3  
RIVERIERA BELLA UNIT 4  
RIVERIERA BELLA UNIT 5  
RIVERIERA BELLA UNIT 6  
RIVERIERA BELLA UNIT 7 & 8A  
SPRINGVIEW WOODS PH 1  
RIVIERA BELLA UNIT 8B



**City Council Meeting  
City of DeBary  
AGENDA ITEM**

<b>Subject:</b> Agreement with Volusia County Tax Collector For NAVA Collection	<b>Attachments:</b> <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
<b>From:</b> Elizabeth Bauer, Finance Director	
<b>Meeting Hearing Date</b> April 21, 2021	

**REQUEST**

Staff is requesting City Council approve the Agreement with Volusia County Tax Collector for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments.

**PURPOSE**

This agreement is needed to continue the use of Tax Collector systems to merge the ad valorem roll with the non-ad valorem assessment (NAVA) roll to produce one collection roll. Then one tax bill is mailed to all residents which includes the ad valorem and non-ad valorem amounts due.

**CONSIDERATIONS**

The implementation of Amendment 10, which made the Property Appraiser and the Tax Collector constitutional officers, has necessitated a revision of the Non-Ad Valorem Assessment (NAVA) Agreement. The changes are basic in nature, removing Volusia County from the agreement and changing the County Revenue Department to Tax Collector. The cost of fifty-five cents (\$.55) per assessment unit will remain the same. Solid waste, Stormwater, Orlandia Heights, Ft FL Rd Special Assessment District, and Street Lighting Districts comprise approximately 24,613 assessments at a cost of \$0.55 each which totals \$13,537.

**COST/FUNDING**

The cost of approximately \$13,537 is budgeted in the appropriate funds.

**RECOMMENDATION**

It is recommended that the City Council approve the Agreement with the Volusia County Tax Collector for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments.

**ATTACHMENTS**

Agreement with the Volusia County Tax Collector for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments

**AGREEMENT WITH VOLUSIA COUNTY TAX COLLECTOR  
FOR THE UTILIZATION OF THE UNIFORM METHOD OF COLLECTION  
OF NON-AD VALOREM ASSESSMENTS**

This Agreement with Volusia County Tax Collector for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments ("Agreement") is made and entered into by and between the City of DeBary, ("Local Government") a Local Government as such term is defined in § 197.3632, Florida Statutes, and the **Volusia County Tax Collector**.

WHEREAS, the Local Government wants to levy, collect, and enforce its non-ad valorem assessments utilizing the uniform method for the levy, collection, and enforcement of its non-ad valorem assessments, as provided for in §§ 197.3632 and 197.3635, Florida Statutes ("Uniform Method"); and

WHEREAS, pursuant to § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, the Local Government must enter into an agreement with the tax collector to provide for the reimbursement of the necessary administrative costs incurred in the utilization of the Uniform Method; and

WHEREAS, Rule 12D-18.004(1)(b), Florida Administrative Code, further requires an agreement between the Local Government and the Tax Collector for the merger of the non-ad valorem assessment roll or rolls with the ad valorem roll to produce one collection roll; and

WHEREAS, Rule 12D-18.004(1)(c), Florida Administrative Code, requires the Local Government to enter into a separate agreement with the Tax Collector for each non-ad valorem assessment roll, and each such agreement must comply with the requirements of Rule 12D-18.004; and

WHEREAS, this Agreement is intended to meet the requirements of both § 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, as such pertain to the Local Government's use of the Uniform Method and the Tax Collector's administrative duties pursuant thereto.

NOW, THEREFORE, in consideration of the agreements, promises, and covenants set forth herein and other good and valuable consideration, the parties agree as follows:

## I. General.

1. **Application.** This Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment(s) identified in the Local Government's duly adopted resolution(s) attached hereto and incorporated herein as **Exhibit A** ("Assessment").

2. **Term.** The term of this Agreement shall commence upon execution by both parties. For the purposes of this Agreement, a tax year shall mean and refer to a calendar year. This Agreement shall remain in effect for subsequent years' assessments and shall terminate (i) automatically once the Assessment is paid in its entirety such that no Assessment amounts need to be assessed or collected in a subsequent year or (ii) as otherwise provided herein or established by law. Pursuant to § 197.3632(6), Florida Statutes, the Local Government may discontinue use of the Uniform Method and terminate this Agreement upon written notice to the Tax Collector, the Property Appraiser, and Florida Department of Revenue before January 10 of each tax year. Such notice, upon the receipt thereof by the other party, shall terminate this Agreement. If notice is submitted after January 10 of the current tax year, then the Agreement shall continue to remain in effect for the current tax year; however, the Agreement shall be terminated with respect to the next tax year [e.g., if notice were sent December 1, 2017 (in tax year 2017), termination would be effective for the 2018 tax year; if notice were sent on January 5, 2018 (in tax year 2018), termination would be effective for the 2018 tax year; but, if notice were sent on January 11, 2018 (in tax year 2018), termination would not be effective until the 2019 tax year].

## II. Duties of the Tax Collector.

1. **Merger of Assessment Rolls.** Pursuant to § 197.3632(7), Florida Statutes, and Rule 12D-004(1)(b), Florida Administrative Code, the Tax Collector shall work with the Local Government to include the Local Government's non-ad valorem assessment roll in the combined notice for ad valorem taxes and non-ad valorem assessments as provided in § 197.3635, Florida Statutes. Separate notices of non-ad valorem assessments shall not be mailed unless otherwise warranted as a solution to the most exigent factual circumstances. In deciding whether a separate mailing is necessary, the Tax Collector shall consider all costs to the Local Government and taxpayers of such separate mailing and the adverse effects of delayed and multiple notices to taxpayers. If, for whatever reason, the Local Government's non-ad valorem assessment roll cannot be merged with the ad valorem tax roll in the combined notice for taxes and assessments, the Local Government shall bear all costs associated with the provision of separate notice. Such costs are not factored into the per unit assessment rate identified in Article IV of this Agreement, and, if the Tax Collector incurs any such costs on the Local Government's behalf, the Tax Collector shall separately invoice the Local Government for reimbursement thereof.

2. **Software / Data Storage.** The Tax Collector maintains software, which it will use to edit and store the non-ad valorem assessment roll received from the Local Government. The Tax Collector will maintain the Local Government's non-ad valorem

assessment roll and related programs in the same manner as other Volusia County tax data.

3. **Cooperation.** In addition to the foregoing, the Tax Collector will make reasonable efforts to assist and accommodate the Local Government's collection of non-ad valorem assessments, cooperate with the Local Government and the Volusia County Tax Collector to implement the Uniform Method pursuant to and consistent with Chapter 197, Florida Statutes, including §§ 197.3632 and 197.3635 thereof, and make available the Tax Collector's methodology and data used to calculate the per unit cost described in Article IV of this Agreement.

### **III. Duties of the Local Government.**

1. **Non-Ad Valorem Assessment.** The Local Government warrants that the Assessment(s) to which this Agreement applies is valid, lawfully imposed, and duly levied by the Local Government on the properties subject thereto. The Local Government further agrees to post the non-ad valorem assessment(s) for each parcel on the non-ad valorem assessment roll in a manner such that the assessment roll is free of errors and omissions.

2. **Reimbursement.** Each year, the Local Government shall pay to the Tax Collector the necessary administrative costs of collection incurred by the Tax Collector in the administration of the Assessment(s) pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **Assessment Rate.** By September 15<sup>th</sup> of each tax year, the Local Government shall, whether by and through its chair of its local governing board or other designee or agent, certify its non-ad valorem assessment roll on compatible electronic medium, to the Tax Collector. The Tax Collector shall not be liable for any delays or failure to implement the Uniform Method with regard to the Assessment(s) if the Local Government fails to timely submit its assessment roll or otherwise submits an incompatible or incomplete assessment roll.

4. **Changes, Modifications, and Corrections.** The Local Government shall designate and authorize a person or entity other than the Tax Collector who will receive and process any request for changes, modifications, or corrections to the non-ad valorem assessment roll and, if necessary, file with the Tax Collector an appropriate certificate of correction.

5. **Coordination.** The Local Government shall cooperate with the Tax Collector to implement the Uniform Method pursuant to and consistent with applicable state law and any relevant regulations duly promulgated by the Florida Department of Revenue.

#### **IV. Payment of Administrative Costs.**

1. **Per Unit Charge.** The Tax Collector's charge to the Local Government for the units assessed pursuant to the Assessment for the 2021 tax year and for each year thereafter shall be fifty-five cents (55¢) per assessment unit, which per unit charge constitutes the actual cost of collecting the non-ad valorem assessment to the Tax Collector's office as described in § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code. Because such per unit charge is the actual cost to the Tax Collector's office of administering the Assessment pursuant to the Uniform Method, such charge shall be subject to unilateral adjustment by the Tax Collector on an annual basis to account for fluctuations in such cost.

2. **Adjustments.** If the Tax Collector, after review of its operations and other relevant data, determines the charge should be either increased or decreased, it shall send written notice to the Local Government of the adjustment. If notice is sent prior to January 10<sup>th</sup> of the current tax year, the adjusted charge shall be effective within the current tax year. Otherwise, such notice shall be effective in the next tax year.

3. **Challenges.** If the Local Government believes the adjusted charge does not reflect the actual cost of the administrative services provided by the Tax Collector's office pursuant to this Agreement or otherwise violates § 197.3632(8)(c), Florida Statutes, the Local Government may, within 10 (ten) days of its receipt of such notice, send a notice to the Tax Collector's office objecting to the adjustment, which notice shall include a concise summary of the reason(s) as to why the Local Government objects and a request for a meeting with the Tax Collector's chief financial officer to reconsider the adjustment. Failure to request such meeting shall be deemed a waiver of the Local Government's right to challenge the adjustment. If requested, the meeting shall be scheduled within twenty (20) days of the receipt of such request. The Tax Collector's chief financial officer shall render a final decision regarding the adjusted charge within ten (10) days following such meeting or such other time as may be agreed upon by the Local Government and the Tax Collector. Such final decision shall be binding as to both parties and constitute final agency action.

4. **Payment.** The Local Government agrees that the payment due pursuant to this Agreement may be withheld by the Tax Collector from the revenue collected from the Assessment, regardless of whether payment has actually been collected on each parcel subject to the assessment. If such withhold does not occur or insufficient Assessment revenue is collected to reimburse, the Tax Collector may invoice the Local Government for payment of any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes.

#### **V. Miscellaneous.**

1. **Indemnification.** The Local Government agrees to indemnify, defend, and hold harmless the Tax Collector from and against any claims, sanctions, costs, or damages imposed against or incurred by the Tax Collector, including, but not limited to,

attorney's fees or costs, which claims, sanctions, costs, or damages arise from (i) any act or omission committed by the Local Government in adopting, administering, levying, or enforcing the Assessment, (ii) any defect in the Assessment itself, (iii) any challenge regarding the validity or legality of the Assessment, or (iv) any defect in the certified non-ad valorem assessment roll submitted to the Tax Collector pursuant to § 197.3632(5)(a), Florida Statutes.

2. **Entire Agreement.** This Agreement embodies the whole understanding of the parties. There are no promises, terms, conditions, or obligations other than those contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto.

3. **Amendment.** Unless otherwise expressly provided herein, any alteration, variation, modification, extension, renewal, or waiver of the provisions of this Agreement shall be valid only when reduced to writing, duly authorized and signed by all parties.

4. **Notices.** All notices or other communications hereunder shall be in writing and shall be deemed duly given if delivered in person or sent certified or registered mail, return receipt requested, first class, postage prepaid, and addressed as follows:

IF TO LOCAL GOVERNMENT:

Carmen Rosamonda, City Manager

City of DeBary

16 Colomba Rd

DeBary, FL 32713

WITH COPY TO:

Local Government Attorney

City of DeBary

16 Colomba Rd

DeBary, FL 32713

IF TO TAX COLLECTOR: WITH COPY TO:

Volusia County Tax Collector

123 West Indiana Avenue

Room 103

DeLand, FL 32720

5. **Construction – Governing Law.** This Agreement is intended to complement the statutes and regulations pertaining to the Uniform Method and shall be construed together with the applicable provisions of Section 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, or any successor statutes or rules, as such may be amended or supplemented from time to time. Any duly adopted statutes or regulations pertaining to the Uniform Method and administration thereof shall (i) govern those items not specifically covered herein and (ii) are hereby incorporated by reference. If any terms or conditions of this Agreement conflict with duly enacted statutes or adopted



regulations pertaining to the Uniform Method, such statutes or regulations shall govern to the extent any such conflict exists.

6. **Sovereign Immunity.** Regardless of anything set forth in this section or any other part of this Agreement to the contrary, each party expressly retains all rights, benefits, and immunities of the doctrine of sovereign immunity in accordance with § 768.28, Florida Statutes, and nothing in this Agreement shall be deemed as a waiver of the doctrine of sovereign immunity or any of the limits of liability of either party beyond any statutory limited waiver of immunity or those limits of liability which may have been or may be adopted by the Florida Legislature. Nothing in this Agreement shall be read or otherwise interpreted to require or otherwise allow the indemnification of one party for the negligent acts of the other in contravention of § 768.28, Florida Statutes, nor shall anything in this Agreement inure to the benefit of any third party for the purpose of allowing any claim against either party, which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

IN WITNESS WHEREOF, the parties have executed this Agreement with Volusia County Tax Collector for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments on the day and year written below.

ATTEST:

City of DeBary, Florida

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
Chair/Mayor  
Karen Chasez  
City of DeBary, Florida

ATTEST:

VOLUSIA COUNTY TAX COLLECTOR

\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
Will Roberts  
Volusia County Tax Collector



## City Council Meeting City of DeBary AGENDA ITEM

<b>Subject:</b> CDBG Application	<b>Attachments:</b> <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
<b>From:</b> Jason Schaitz, Parks and Recreation Director	
<b>Meeting Hearing Date</b> 4/21/2021	

### **REQUEST**

The Parks and Recreation Department is requesting Council approve the attached Community Development Block Grant Application to re-allocate the funds to complete a new ADA accessible pavilion at Gateway Park.

### **PURPOSE**

The request is needed at this time so we can move forward with the project within the time constraints given by Volusia County.

### **CONSIDERATIONS**

The 20/21 CDBG funding was originally earmarked for the Rob Sullivan Park Operations Center, along with ECHO funding. Currently, the ECHO grant has been delayed and has not yet started the 20/21 grant cycle. If we continue to wait on ECHO we risk losing the CDBG funding this fiscal year. Our recommendation is to complete the Gateway Park pavilion project this fiscal year and move the Rob Sullivan Operations center project to FY 21/22 when the ECHO grant funding becomes available.

The Gateway Park pavilion project will replace the smaller, older pavilion at the park. The new pavilion will be similar in size and look similar to the newer, larger pavilion at the park. The current small pavilion at the park is not rented nearly as much as the larger pavilion. Gateway Park is our most rented facility and adding this new pavilion will provide a better rental option for park patrons as well as make the area more aesthetically pleasing.

### **COST/FUNDING**

We receive \$62,225 annually for the grant from Volusia County. There is no additional City funding needed for the project.

**RECOMMENDATION**

It is recommended that the City Council approve the attached CDBG Application for a new ADA accessible pavilion at Gateway Park

**IMPLEMENTATION**

Upon approval the Parks and Recreation Department will submit the application to Volusia County and move forward with the project. We anticipate the new pavilion will be completed by the end of the calendar year.

**ATTACHMENTS**

Attachment A: Volusia County CDBG Application 20/21



County of Volusia

PY 2020/21

Community Development Block  
Grant (CDBG) Program

Capital Improvement Project Application

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City of DeBary

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Applicant City

Gateway Park Picnic Pavilion

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Project Name



2020 CDBG Jurisdiction Funding Application  
Capital Project

A. Application Checklist

**PY 2020/21 CDBG Capital Project - Jurisdiction Funding Application Checklist**

*Applicant **MUST** place this initialed and signed checklist on top of all submitted proposals*

Initials of CDBG Primary Contact or Representative	Necessary Application Document/Information
T.V.	Applicant Information
T.V.	Project description/Location & Implementation Responsibility
T.V.	Plan of Action
T.V.	Budget
T.V.	Procurement Description
T.V.	Applicable Procurement Policy (attach only the pages referenced)
T.V.	<b>Signed and Completed</b> Certification of Construction Need (Required for existing structures or facilities)
T.V.	Signed and Completed Conflict of Interest Statement
T.V.	Attached Maps and/or Photos
N/A	Other (If applicable) _____

**Note:** When filing out this application please refer to the PY 2020/21 CDBG Funding Application Instructions and Guidance



2020 CDBG Jurisdiction Funding Application  
Capital Project

B. Applicant Information

Name of Applicant (City, Town, Department): City of DeBary

CDBG Primary Contact Name and Title:  
(should be the same for all proposals) Tom VanDeHey Parks Superintendent

Email Address: tvandehey@debary.org Phone Number: 386-804-9195

Project Manager Name and Title:  
(Implementation) Tom VanDeHey Parks Superintendent

Email Address: tvandehey@debary.org Phone Number: 386-804-9195

Proposed Project Title: Gateway Park Picnic Pavilion

Total Amount Requested: \$62,225 Total Estimated Project Cost: \$62,225

Additional Funds Available to Leverage, if applicable: \$ 0

Source of Additional Funds, if applicable: N/A

Physical Location of Proposed Project: 860 N. Charles Richard Beall Blvd.

<b>Certifying Representative</b>	
<ul style="list-style-type: none"> <li>▪ Person authorized to sign contract, if project is selected</li> <li>▪ City Manager or Authorized City Official</li> </ul>	<ul style="list-style-type: none"> <li>▪ Please sign in <b>BLUE INK</b></li> </ul>
<p>To the best of my knowledge and belief, data in this proposal are true and correct and the <b>governing body of the applicant has duly authorized the document.</b></p>	

Signature: \_\_\_\_\_

**Name:** *Carmen Rosamonda*

**Date Signed**

**Title:** **City Manager**



C. Project Description

**Type of Project:**

- |  |  |
|--|--|
| <input type="checkbox"/> Acquisition of Real Property              | <input type="checkbox"/> Flood/Drainage Improvements           |
| <input type="checkbox"/> Clearance/Demolition                      | <input type="checkbox"/> Code Enforcement                      |
| <input type="checkbox"/> Public Facility Improvements (General)    | <input type="checkbox"/> Water/Sewer Improvements              |
| <input type="checkbox"/> Senior Centers                            | <input type="checkbox"/> Non-Residential Historic Preservation |
| <input type="checkbox"/> Neighborhood Facilities                   | <input type="checkbox"/> Street/Sidewalk Improvements          |
| <input checked="" type="checkbox"/> Parks, Recreational Facilities | <input checked="" type="checkbox"/> ADA Accessibility          |

**Exact location/project address:**

860 N. Charles Richard Beall DeBary, Fl. 32713

*If applicable please indicate the following:*

Address Start:   N/A                        Address End:   N/A                        Linear Feet:   N/A  

**Summary of project:**

This project entails bringing in a 14' x 24' pre-manufactured picnic pavilion. The pavilion will be constructed using powder coated steel frame with a standing seam steel metal roof. This project will also include ADA site amenities such as picnic tables, trash receptacles and grills. All aspects of this project will be 100% ADA complaint.

**Project Need and Justification:**

*(Include demand and location of similar facilities)*

Gateway Park currently has a picnic pavilion that is old and is need of replacement. Currently there are limited number of pavilions that can support larger groups at this facility. DeBary proposes to demolish the older antiquated one and a construct a more modern ADA compliant shelter.

**Anticipated accomplishments and/or outcomes:**

The anticipated outcome and accomplishment would be that DeBary would provide additional accessible facilities while improving mobility throughout the park.

**Describe the designated service area and beneficiaries:**

*(Provide a detailed description and a map that clearly shows the project site and area that will benefit, include photos if applicable)*

The designated service area and beneficiaries are all residents of Volusia County and visitors from afar.



2020 CDBG Jurisdiction Funding Application  
Capital Project

D. National Objective

Activity will meet a national objective by: *(choose one of the two options)*

**Area Benefit**

*(choose one of the two options)*

Census tract block group data

or

Income survey conducted by city and approved by county and HUD

**Limited Clientele Benefit**

*(choose one of the two options)*

Will be income verified

or

Presumed low-income by HUD

Area Benefit: <i>(if applicable)</i>				
Census Tract	Block Group	Total Population	Low/Mod Population	% Low/Mod Population
<b>Total</b>				

Limited Clientele Benefit: <i>(if applicable)</i>	
Qualifying group	Disabled Individuals
Number of persons served	14.65%

**Similar Projects:**

*(Describe any past similar projects carried out, and the outcomes)*

The City has completed several capital projects utilizing CDBG funds. Projects include: pavilions, walking trails, access roads, bridges, site amenities, parking areas and pre-fabricated restrooms. All the projects were completed successfully and continue to favorably serve the citizens of Volusia County.

**Feasibility of Maintaining Project:**

*(Explain future maintenance as a result of the project)*

The maintenance will be assumed by existing staff and added to their current responsibilities.

**Citizen Participation:**

*(Explain what input citizens had in identifying the need, identifying the project, or approving the project)*





2020 CDBG Jurisdiction Funding Application  
Capital Project

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The City held a visioning session on 3/4/2020 specific to Parks and Recreation. This meeting provided residents the opportunity to discuss current and future park improvements.

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E. Project Timeframe

**Implementation Responsibility:**

Subrecipient  
(City or Department Applying for funds)  
 City or Department Employees  
 Contractor

County of Volusia  
*(If applicant is a city and the proposed project is being implemented by the County of Volusia please provide documentation showing the communication and planning done between the subrecipient and the county department)*

Comments about implementation responsibility (if needed):

The City will utilize the Formal Bid process to solicit competitive bids. DeBary City Council will approve and a contractor will be awarded the project.

**Plan of Action:**

*Plan of Action below will become part of the Subrecipient Agreement if project is approved (Clearly explain who created the POA provided below (i.e. purchasing analyst, public works director...), what factors were considered, what is unique to this project timeline, and note any potential concerns)*

Tom VanDeHey - City of DeBary Parks Superintendent created the POA. Past project completion and historical data were used to compile this POA.

CDBG PY 2020/21 Plan of Action		
Milestones	Planned Date	Notes (not required)
Authorization to Proceed Received	10/1/20	Remaining dates will adjust if ATP is not received by this date
Technical Design & Procurement Documents Complete	9-9-21	
Complete Solicitation Package Submitted to Volusia County	9-23-21	
Solicitation Package Approved by Volusia County (Allow one week)	9-30-21	
Solicitation Advertised	10-2-21	
Pre-Solicitation Meeting	10-19-21	
Solicitation Opening	11-2-21	
Contract Award	12-1-21	
Pre-Construction Meeting	12-24-21	
Issue a Notice to Proceed	2-1-22	
Project Start Date	2-7-22	
Project Completed	4-25-22	
All Reimbursement Requests Submitted to Volusia County	8-14-22	



2020 CDBG Jurisdiction Funding Application  
Capital Project

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2020 CDBG Jurisdiction Funding Application  
Capital Project

F. Project Budget

*(Applicants must either fill out the following budget, or attach an additional budget)*

Budget Categories	Project Cost Estimate	Sources of Funds		
		CDBG Funds	Applicant Funds	Other
		AMOUNT	AMOUNT	AMOUNT
Materials Costs	\$39,000	\$39,000		
Labor Costs	\$23,225	\$22,225		
Engineering Services				
Other: _____				
Other: _____				
Other: _____				
<b>SOURCE TOTAL</b> (Column total)		\$62,225		
<b>TOTAL PROJECT COST</b> (the total project costs, all funding sources)	\$62,225			

*\*Please note, due to grant-based accounting method used by HUD, funds cannot be transferred between fiscal years. As a result, remaining program year balances that are less than \$1,000 will revert to countywide funds.*

**Description of Budget:**

*(Explain the budget above. Include the resources that will be used for the project prior to reimbursement, any potential funding concerns, completeness of budget given, and estimates used. Backup documentation for the budget amounts should be available upon request. If project is to be implemented by the county, attach correspondence with relevant County of Volusia department stating the budget reasoning.)*

DeBary will fully budget for and fund the entire project until at which time we can seek reimbursement.

**Leveraged Funds:**

*(Clearly explain what funds, if any, are being used to match CDBG funds for the project)*

N/A

**Outstanding Balance:**

*(Explain any remaining CDBG balances from prior year capital projects)*

DeBary has no CDBG balances from previous years.

G. § 570.611 Conflict of Interest

**Please read and sign at the bottom of the next page, signifying that you have read and agree to adhere to the following policy. Also, please disclose any potential conflicts including any boards or committees currently serving on, any private companies owned by you or members of your Board of Directors, and any other potential conflicts.**

**(a) *Applicability.*** (1) In the procurement of supplies, equipment, construction, and services by recipients and by subrecipients, the conflict of interest provisions in 24 CFR 85.36 and 24 CFR 84.42, respectively, shall apply.

(2) In all cases not governed by 24 CFR 85.36 and 84.42, the provisions of this section shall apply. Such cases include the acquisition and disposition of real property and the provision of assistance by the recipient or by its subrecipients to individuals, businesses, and other private entities under eligible activities that authorize such assistance (e.g., rehabilitation, preservation, and other improvements of private properties or facilities pursuant to §570.202; or grants, loans, and other assistance to businesses, individuals, and other private entities pursuant to §570.203, 570.204, 570.455, or 570.703(i)).

**(b) *Conflicts prohibited.*** The general rule is that no persons described in paragraph (c) of this section who exercise or have exercised any functions or responsibilities with respect to CDBG activities assisted under this part, or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest or benefit from a CDBG-assisted activity, or have a financial interest in any contract, subcontract, or agreement with respect to a CDBG-assisted activity, or with respect to the proceeds of the CDBG-assisted activity, either for themselves or those with whom they have business or immediate family ties, during their tenure or for one year thereafter. For the UDAG program, the above restrictions shall apply to all activities that are a part of the UDAG project, and shall cover any such financial interest or benefit during, or at any time after, such person's tenure.

**(c) *Persons covered.*** The conflict of interest provisions of paragraph (b) of this section apply to any person who is an employee, agent, consultant, officer, or elected official or appointed official of the recipient, or of any designated public agencies, or of subrecipients that are receiving funds under this part.

**(d) *Exceptions.*** Upon the written request of the recipient, HUD may grant an exception to the provisions of paragraph (b) of this section on a case-by-case basis when it has satisfactorily met the threshold requirements of (d)(1) of this section, taking into account the cumulative effects of paragraph (d)(2) of this section.

(1) *Threshold requirements.* HUD will consider an exception only after the recipient has provided the following documentation:



2020 CDBG Jurisdiction Funding Application  
Capital Project

- (i) A disclosure of the nature of the conflict, accompanied by an assurance that there has been public disclosure of the conflict and a description of how the public disclosure was made; and
- (ii) An opinion of the recipient's attorney that the interest for which the exception is sought would not violate State or local law.

(2) *Factors to be considered for exceptions.* In determining whether to grant a requested exception after the recipient has satisfactorily met the requirements of paragraph (d)(1) of this section, HUD shall conclude that such an exception will serve to further the purposes of the Act and the effective and efficient administration of the recipient's program or project, taking into account the cumulative effect of the following factors, as applicable:

- (i) Whether the exception would provide a significant cost benefit or an essential degree of expertise to the program or project that would otherwise not be available;
- (ii) Whether an opportunity was provided for open competitive bidding or negotiation;
- (iii) Whether the person affected is a member of a group or class of low- or moderate-income persons intended to be the beneficiaries of the assisted activity, and the exception will permit such person to receive generally the same interests or benefits as are being made available or provided to the group or class;
- (iv) Whether the affected person has withdrawn from his or her functions or responsibilities, or the decision-making process with respect to the specific assisted activity in question;
- (v) Whether the interest or benefit was present before the affected person was in a position as described in paragraph (b) of this section;
- (vi) Whether undue hardship will result either to the recipient or the person affected when weighed against the public interest served by avoiding the prohibited conflict; and
- (vii) Any other relevant considerations.

Name	Conflicts/Potential
_____	_____
_____	_____
_____	_____
_____	_____

<p><u>Carmen Rosamonda</u> City Manager (or authorized official)</p>	<p><u>Tom VanDeHey</u> CDBG Liason</p>
--	--

<p>_____ Signature</p>	<p>_____ Date</p>	<p><u>[Signature]</u> Signature</p>	<p><u>4/9/21</u> Date</p>
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H. Procurement

**Eligible procurement:**

Purchases must be handled fairly and in a manner that encourages full and open competition; documentation must be maintained that demonstrates this. Additionally, subrecipients or subgrantees are required to abide by the most strict of the following when purchasing services, supplies, materials, or equipment:

- The municipality or agency purchasing and procurement policy
- All applicable federal procurement rules, most specifically those contained in 24 CFR 85.36
- A Volusia County CDBG entitlement program threshold of \$50,000 for small purchases, which will be outlined in the PY 2020/21 Subrecipient Agreement. Purchases above this threshold must be awarded through a formal competitive bid or proposal process, even if the limit established in the subrecipient's or subgrantee's procurement policy allows a higher threshold for a formal competitive bid. In the event that the municipality or agency procurement policy requires a formal bid for purchases less than \$50,000, the municipality or agency shall follow their policy.

**Please note:** Approval of the application including the process outlined below does not eliminate the requirement to approve all steps of the project procurement and implementation with Community Assistance prior to moving forward, this is mandatory to ensure that projects remain compliant and eligible for CDBG reimbursement.

**What method of procurement will be used for this project:**

*Include the name of the procurement method, a brief summary of the steps that will be taken, and a reference to the procurement policy of the municipality or agency implementing the project. Attach the page of the policy that applies to the reference to this submission.*

Formal Competetive Bid Process - advertise, pre-bid meeting, open bid process, Council award.

**Procurement Reasoning:**

*(Clearly explain why the method of procurement noted above is the best choice for this project)*

This is required by the City's Charter and Code of Ordinances.

**Procurement Management:**

*(Explain who will be responsible for implementing the procurement method above, including their position.*

Liz Bauer - Finance Director



2020 CDBG Jurisdiction Funding Application  
Public Service Activity

I. Certification of Construction Need

The purpose of this form is to differentiate between the two categories of public facility or infrastructure projects shown below:

- Maintenance of a public facility or infrastructure, and
- Necessary rehabilitation of a public facility or infrastructure.

The jurisdiction that is implementing the proposed capital project must designate an employee to confirm which category, from the two listed above, of which the project best fits. The employee should have the knowledge and experience to make an informed determination and explanation regarding the proposed project, the facility, the past use, and the current condition.

Jurisdictions should exercise reasonable judgment in choosing an employee to certify the construction need of a project. It is not the intent of the entitlement community, County of Volusia, to have the jurisdiction incur any additional costs or to hire outside experts. Due to the vast differences in the organization of different jurisdictions, specific employee positions cannot be defined. A certification completed by the CDBG contact(s) for the jurisdiction would not be appropriate. Please discuss potential certifications with Volusia County if you have any questions or concerns.

**Name and Title of Certifying Employee:** Richard Villasenor

Email Address: rvillasenor@debary.org Phone Number: 386-668-2040

**Proposed Project Title:** Gateway Park Picnic Pavilion

**Project should be classified as:**

- Maintenance     
  Deferred Maintenance     
  Rehabilitation     
  New Construction

**Reason for determination given:** (Attach additional pages or documentation as needed)

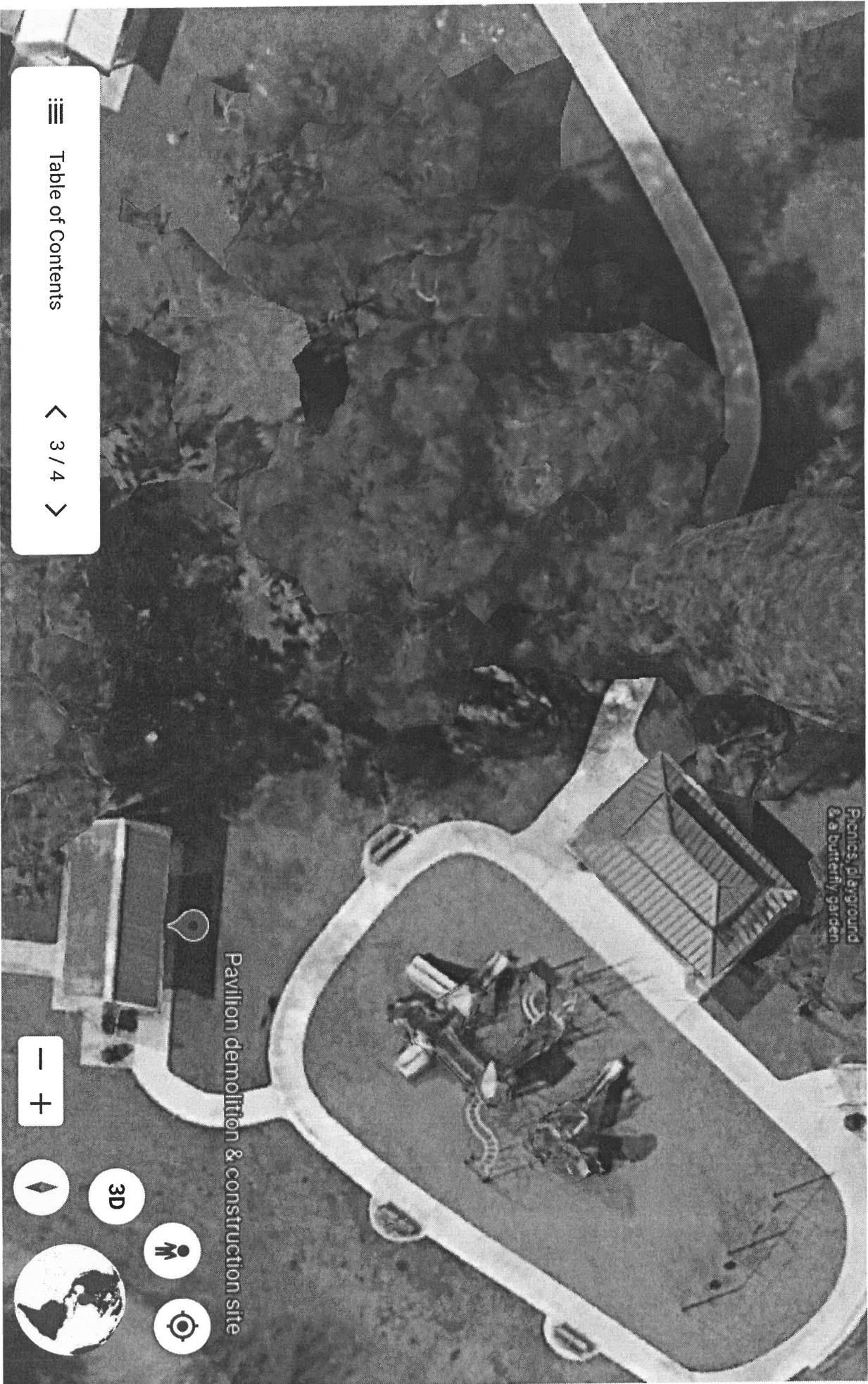
Debary is demolishing the older antiquated pavilion and revitalizing the park with a newer ADA accessible picnic pavilion.

Richard Villasenor  
Certifying Employee Printed Name

Certifying Employee Signature

4/12/21  
Date





☰ Table of Contents

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○ 100%

Pavilion demolition & construction site

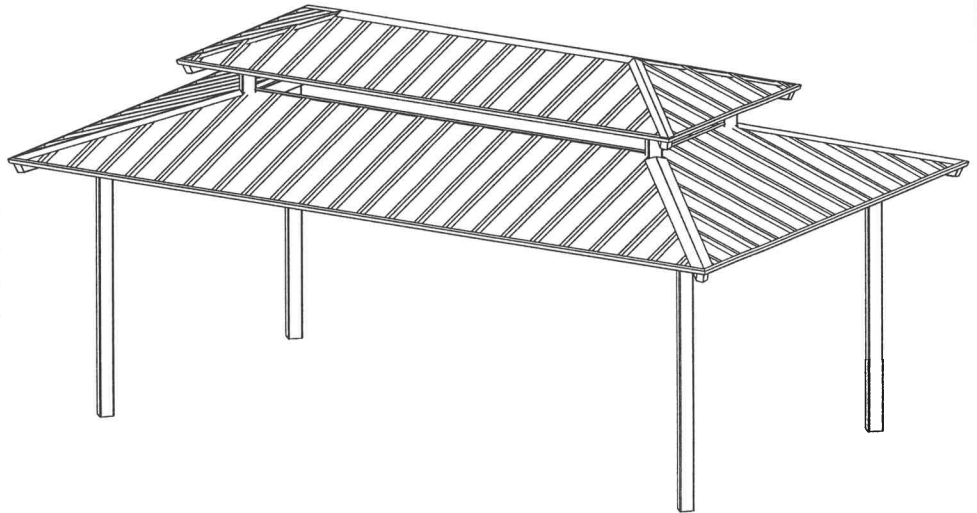
Picnics, playground & a butterfly garden

3D

Camera: 121 m 28°54'40"N 81°18'13"W 24 m

# poligon<sup>®</sup>

PROJECT: \_\_\_\_\_  
 LOCATION: \_\_\_\_\_  
 BUILDING TYPE: MAR 14X24  
 ROOF TYPE: MULTI-RIB



**DRAWING LIST:**

SHEET NUMBER	DRAWING DESCRIPTION
CS	COVER SHEET
1	ARCHITECTURAL ELEVATIONS
2	STRUCTURAL FRAMING PLAN
3	COLUMN LAYOUT

**FABRICATOR APPROVALS:**  
 CITY OF PHOENIX, AZ APPROVED FABRICATOR #C08-2010  
 CITY OF LOS ANGELES, CA APPROVED FABRICATOR #1596  
 CITY OF RIVERSIDE, CA APPROVED FABRICATOR #SP06-0033  
 CITY OF HOUSTON, TX APPROVED FABRICATOR #470  
 CLARK COUNTY, NV APPROVED FABRICATOR #264  
 STATE OF UTAH APPROVED FABRICATOR 02008-14

**CERTIFICATES:**  
 MIAMI-DADE COUNTY CERTIFICATE OF COMPETENCY NO. 19-0813.16  
 PCI (POWDER COATING INSTITUTE) 4000-CERTIFIED

**MATERIALS:**

DESCRIPTION	ASTM DESIGNATION
TUBE STEEL	A500 (GRADE B)
SCHEDULE PIPE	A53 (GRADE B)
RMT PIPE	A519
LIGHT GAGE COLD FORMED	A1003 (GRADE 50)
STRUCTURAL STEEL PLATE	A36
ROOF PANELS (STEEL)	A653

**GENERAL NOTES:**  
 UNLESS NOTED OTHERWISE, THIS STRUCTURE WAS DESIGNED TO ONLY SUPPORT WHAT IS SHOWN ON THESE DRAWINGS. POLIGON MUST BE CONTACTED IF ANYTHING ELSE IS TO BE ATTACHED TO THIS STRUCTURE (WALLS, COLUMN WRAPS, RAILINGS, ETC.) SO THE DESIGN OF THIS STRUCTURE CAN BE REVIEWED AND POSSIBLY REVISED.

UNLESS NOTED OTHERWISE, THIS STRUCTURE WAS DESIGNED ASSUMING A 20' SEPARATION BETWEEN ANY ADJACENT STRUCTURE WITH AN EAVE HEIGHT EQUAL TO OR GREATER THAN THE EAVE HEIGHT OF THIS STRUCTURE. IF THAT SEPARATION DOES NOT EXIST, POLIGON MUST BE CONTACTED SO THE DESIGN OF THIS STRUCTURE CAN BE REVIEWED AND POSSIBLY REVISED.

STRUCTURAL STEEL SHALL BE DETAILED, FABRICATED, AND ERECTED IN ACCORDANCE WITH THE LATEST EDITION OF THE AMERICAN INSTITUTE OF STEEL CONSTRUCTION (AISC) SPECIFICATION MANUAL.


ALL WELDING IS PERFORMED BY AMERICAN WELDING SOCIETY CERTIFIED WELDERS AND CONFORMS TO THE LATEST EDITION OF AWS D1.1 OR D1.3 AS REQUIRED.

PARTS SHOWN MAY BE UPGRADED DUE TO STANDARDIZED FABRICATION. REFER TO THE SHIPPING BILL OF MATERIALS FOR POSSIBLE SUBSTITUTIONS.

FOR PROPER FIELD INSTALLATION OF THE BUILDING IT IS RECOMMENDED THAT THE PRIMARY FRAME INSTALLER AND THE ROOF INSTALLER HAVE A MINIMUM FIVE (5) YEARS DOCUMENTED EXPERIENCE INSTALLING THIS TYPE OF PRODUCT.

FOR PROPER FIELD INSTALLATION OF THE BUILDING IT IS RECOMMENDED THAT ELECTRIC WIRING, IF REQUIRED, BE RUN THROUGH THE STRUCTURAL MEMBERS BEFORE THE BUILDING IS ERECTED.

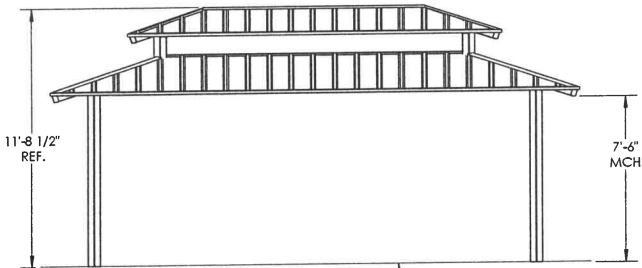
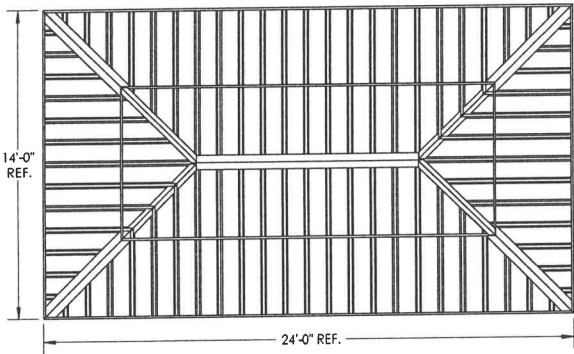
**STOP!!**  
**NOT FOR CONSTRUCTION**  
 USE FOR PRELIMINARY  
 PLANNING AND ESTIMATING  
 ONLY

DRAWING: COVER SHEET		REV LEVEL: A	SHEET
SCALE: 1:32	(616)399-1963		CS
 <a href="http://www.poligon.com">www.poligon.com</a> by PORTERCORP			

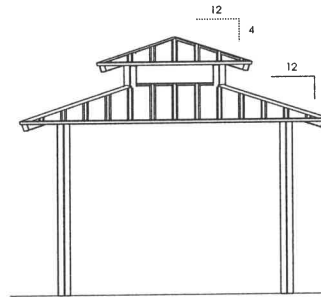
COPYRIGHT 2014  
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**GENERAL ROOF NOTES:**

1. METAL ROOFING:
  - 24 GAUGE
  - GALVALUME COATED
  - KYNAR 500 PAINTED
2. TRIM COLOR MATCHES ROOF
3. SEE POLYGON.COM FOR COLOR OPTIONS

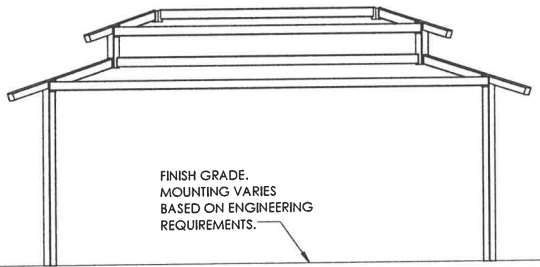
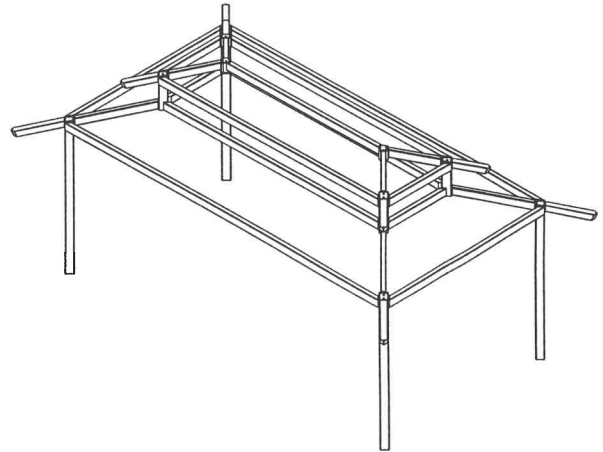
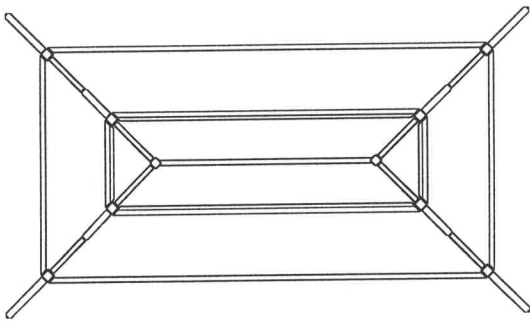


FINISH GRADE.  
MOUNTING VARIES  
BASED ON ENGINEERING  
REQUIREMENTS.

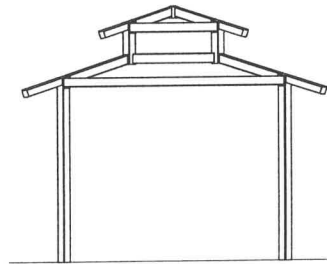


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DRAWING: ARCHITECTURAL ELEVATIONS	
SCALE: 1:36	REV LEVEL: A
<b>poligon</b> COPYRIGHT 2014 FAMILY OF FACETS FENDING PORTERCORP 4200 N. 120th AVE. ROLLAND, MI 48069	(616)399-1963 www.poligon.com by PORTERCORP
	SHEET <b>1</b>



FINISH GRADE.  
MOUNTING VARIES  
BASED ON ENGINEERING  
REQUIREMENTS.

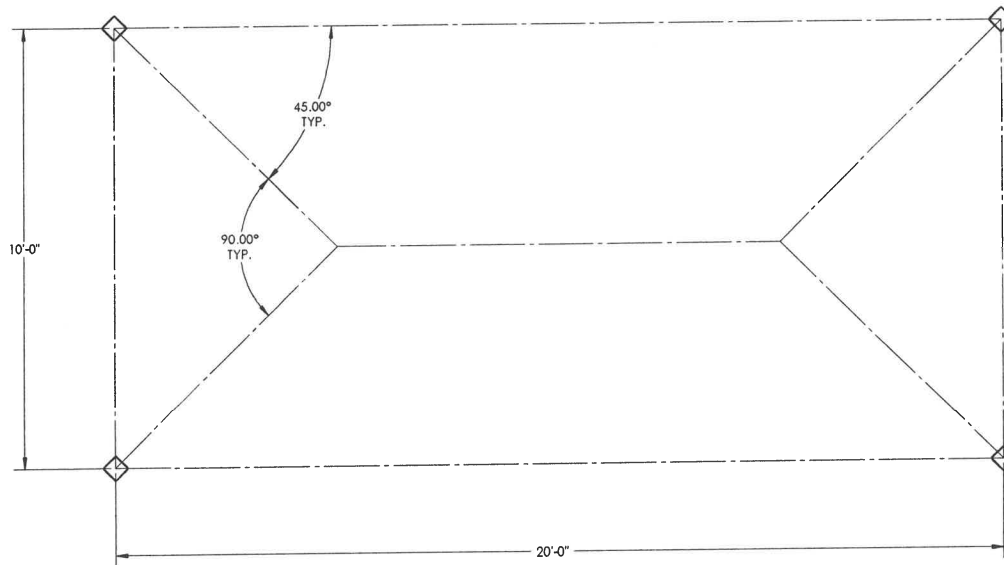


**STOP!!**  
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DRAWING: STRUCTURAL FRAMING PLAN		REVISION: A
SCALE: 1:36	(616)399-1963 www.polygon.com	SHEET <b>2</b>
<p><b>poligon</b> © COPYRIGHT 2014 PATENTED OR PATENT PENDING PORTERCORP 4260 N. LINDEN AVE. HOLLAND, MI 48034</p>		

**BASEPLATE NOTES:**

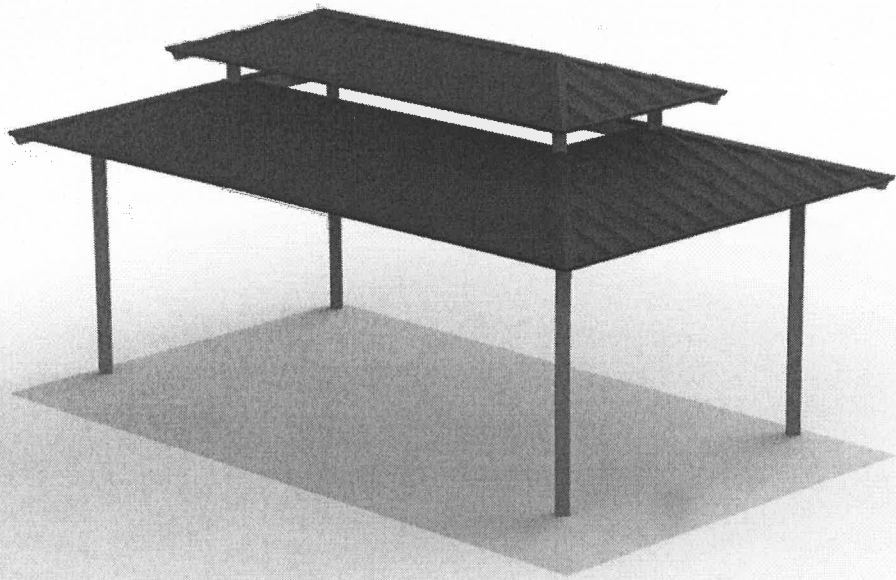
1. POLYGON ENGINEERING WILL DETERMINE REQUIRED BASEPLATE DESIGN AFTER ENGINEERING PACKAGE IS ORDERED.
2. CUSTOMER MAY SUGGEST PREFERRED BASEPLATE DESIGN.



**STOP!!**  
NOT FOR CONSTRUCTION  
USE FOR PRELIMINARY  
PLANNING AND ESTIMATING  
ONLY

DRAWING: COLUMN LAYOUT		REV LEVEL:
SCALE: 1:25	(616)399-1963	A
<b>poligon</b> CORPORATION PARKERS DR PARKERS FERRING PORTERCORP 4242 N. 154TH AVE HOLLAND, MI 48424		www.poligon.com by PORTERCORP
		SHEET <b>3</b>

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ROOF COLOR: EVERGREEN  
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MAR 14X24



## City Council Meeting City of DeBary AGENDA ITEM

<b>Subject:</b> CiviTek Agreement for payment processing services	<b>Attachments:</b> <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
<b>From:</b> Elizabeth Bauer, Finance Director	
<b>Meeting Hearing Date</b> April 21, 2021	

### **REQUEST**

City staff is requesting that the City Council approve the agreement with CiviTek National, Inc. to provide payment processing services.

### **PURPOSE**

To improve customer service, the City would like to enter into this agreement to accept credit card and electronic check payments.

### **CONSIDERATIONS**

The agreement with CiviTek National, Inc. for payment processing services will enable the City to accept credit card, debit card and ACH payments for things such as building permits, planning fees, and BTRs. The customer would pay a Service Fee to CiviTek. The Service Fee for card transactions is 2.75% of the payment amount. The Service Fee for an electronic check is \$3.50.

The Parks and Recreation Department accepts credit cards using a different company so those payments will not be processed through CiviTek.

The City attorney has worked through this agreement with CiviTek and the recommended modifications have been made.

### **COST/FUNDING**

There is no cost to the City.

### **RECOMMENDATION**

It is recommended that the City Council approve the agreement with CiviTek National, Inc.

**IMPLEMENTATION**

Upon approval of this agreement, City staff will work with CiviTek to implement the technology as expeditiously as possible.

**ATTACHMENTS**

Agreement with CiviTek National, Inc.





**Payment Solutions Service Agreement**

- 1. **Purpose.** Governmental Entity seeks to provide its customers with the ability to pay obligations owed to the Governmental Entity using various payment methods. CiviTek is engaged in providing technology programs and services to states, cities, counties, and other governmental agencies and their constituents. Governmental Entity wishes to offer the payment services facilitated by CiviTek to its customers.
- 2. **Services.** CiviTek agrees to provide to Governmental Entity the services described in Exhibit A, under the terms and conditions agreed to on Exhibit A, as amended by mutual written agreement from time to time (the “**Services**”) to enable Governmental Entity customers to remit amounts owed to Governmental Entity.
- 3. **Term.** One (1) year (the “**Initial Term**”). Governmental Entity’s subscription to the Services described in Exhibit A shall automatically renew from year to year thereafter (each a “**Renewal Term**”), unless terminated by written notice of either party as permitted under Exhibit A.
- 4. **Effective Date.** This Payment Solutions Service Acknowledgement (the “**Agreement**”) shall be effective as of:  
**April 6, 2021.**

This Agreement is not binding on CiviTek unless and until executed by CiviTek and the Banking Information Form provided separately to Governmental Entity is fully completed by Governmental Entity and is approved by CiviTek.

- 5. **Service Fees.** The fees for the Services shall be paid in accordance with the Exhibits and any Service Orders hereto, as amended from CiviTek from time to time.

This Agreement (including any Exhibits) constitutes the entire agreement between the Parties with respect to the Services provided hereunder and supersedes all prior proposals and agreements, both written and oral, and all other written and oral communications between the Parties.

**ACKNOWLEDGED AND AGREED TO** (*Form cannot be processed without original authorized signatures*)

By signing this form, each party accepts the terms set forth above:

City of Debary (“Governmental Entity”) *Peggy Ball*  
Civitek National Inc. (“CiviTek”)

By:  
 Name: Carmen Rosmonda

By:  
 Name: Peggy Ball

Title: City Manager  
 Development

Title: Director of Strategic Business

**EXHIBIT A**  
**DESCRIPTION OF SERVICES**

The following describes the Services to be provided by CiviTek National, Inc., a Florida corporation (“**CiviTek**”), and the local governmental entity that has signed this Agreement and that governmental entity’s affiliates (collectively, the “**Governmental Entity**”). CiviTek and the Governmental Entity each may also be referred to as a “**Party**” or collectively the “**Parties.**”

**1. Services.**

- a. *CiviTek Services.* CiviTek will provide payment processing services through PayNow Link or associated websites, through PayPoint EMV payment card readers, or through such other mechanisms as CiviTek may make available from time-to-time, by which customers of Governmental Entity may make payments to Governmental Entity. CiviTek, operating as a payment processor, agrees to provide a payment transmitting solution to process payments owed to Governmental Entity by Senders via credit card, debit card, and automated clearing house (“**ACH**”) payments, or such other payment methods as CiviTek makes available and Governmental Entity agrees to accept from time-to-time. CiviTek agrees to process and settle payments (“**Payments**”) from Governmental Entity’s customers and send corresponding amounts and payment information to the Governmental Entity, as specified in this Agreement. Individuals desiring to make a Payment using the Service may be referred to as “**Senders.**” CiviTek will at all times provide payment processing services as agent for and on behalf of the payee Governmental Entity.
- b. *Subcontractor Services.* Governmental Entity may elect to provide its customers with the ability to pay amounts due by credit card, debit card, or ACH through all payment channels (“**Subcontractor Services**”) established, operated and maintained by a contracted vendor of CiviTek (“**Subcontractor**”).
  - i. *Service Order.* Subcontractor Services will be provided to Governmental Entity and its customers through its affiliate, FACC Services Group, L.L.C., a Florida limited liability company. Should CiviTek engage a Subcontractor other than FACC Services Group, L.L.C. to provide Subcontractor Services, CiviTek shall submit a Service Order to Governmental Entity which identifies the Subcontractor, the scope of services to be performed through the Subcontractor, and the terms under which Governmental Entity will receive the Subcontractor Services. Governmental Entity authorizes the Subcontractor to accept payments and deliver funds to Governmental Entity’s designated bank account through the payment channels identified on the Service Order.
  - ii. *Performance.* CiviTek shall ensure that any Subcontractor complies with the requirements of this Agreement and that Governmental Entity will receive the benefit of Subcontractor’s performance of the Subcontractor Services to the same extent that Governmental Entity would if CiviTek were performing these Subcontractor Services directly.
  - iii. *CiviTek Authorization.* Governmental Entity acknowledges and agrees that in addition to other payment methods which may be accepted through the Subcontractor, individuals may initiate credit card and debit card payments to Governmental Entity through card processing services provided by CiviTek via Subcontractor Services. The Subcontractor Services will transmit payment card request data to CiviTek, which will be solely responsible for authorizing, processing, and settling such credit card or debit card payments to Governmental Entity, pursuant to all relevant terms and conditions of this Agreement.

**2. Governmental Entity Responsibilities.**

- a. Governmental Entity will maintain accounts documenting amounts owed to the Governmental Entity by such customers and amounts received by Governmental Entity in satisfaction of Sender's obligations to Governmental Entity ("**Services Account**").
- b. Governmental Entity will instruct individuals who desire to utilize the Services to provide CiviTek with the information required for CiviTek to process the Payment, including the following for each Payment:
  - i. The Governmental Entity as a payee;
  - ii. The Governmental Entity's receive code (or such other information to identify the Governmental Entity and/or the transaction);
  - iii. The account number with the Governmental Entity to which the Payment is to be credited; and iv. The amount of the Payment ("**Payment Amount**") plus CiviTek's applicable Fee.
- c. Governmental Entity is solely responsible for notifying CiviTek of any changes to its bank account listed on the Banking Information Form, to which settlement proceeds for Payments will be disbursed by CiviTek ("**Designated Account**"). Governmental Entity is solely responsible for all fees and costs associated with its Designated Account.
- d. Any application or website that Governmental Entity permits to link to CiviTekSolutions.com and associated websites, and through such other payment processing mechanisms as CiviTek may make available from time-to-time, by which customers of Governmental Entity may make payments to Governmental Entity, must include measures to prevent direct anonymous access to these CiviTek websites or systems. At a minimum, a user ID and password is required, and all users must be validated as human or otherwise not an anonymous access point.
- e. To the extent not prohibited by or in violation of applicable law, Governmental Entity shall abide by Payment Card Industry (PCI) security standards when accepting, processing, storing, or transmitting credit card or debit card information.

### 3. **CiviTek Responsibilities.**

- a. **Transaction Processing/Settlement.**
  - i. CiviTek is responsible for authorizing, processing and settling all Payments to the Designated Account. CiviTek or its affiliate FACC Services Group, L.L.C., acting as a Subcontractor, will submit Payments for processing to the appropriate payment network. CiviTek or its affiliate will hold appropriate federal and state licenses if required for its activities as a money services business or money transmitter and will be the "merchant of record" in the payment network for the Payment transaction.
  - ii. On the Banking Day following receipt by CiviTek of settlement proceeds for a Payment from the applicable payment network, CiviTek will initiate an ACH credit in the Payment Amount to the Governmental Entity's Designated Account. A "Banking Day" means a day other than Saturday, Sunday or a federal holiday when nationally chartered banks are generally open for business. Remittance details will be received by Governmental Entity simultaneously with the funds.
  - iii. CiviTek will provide settlement to Governmental Entity each Banking Day, such that the payment and credit records are deposited into the designated Governmental Entity bank account(s) no later than two (2) Banking Days after the payment and credit records are identified as Governmental Entity funds, unless Governmental Entity and CiviTek have made prior arrangements for settlement.

- iv. CiviTek is responsible for funds received for payments on behalf of the Governmental Entity until deposited to the designated Governmental Entity bank account(s). Funds collected by CiviTek shall be deemed to be held in trust by CiviTek until deposited in the Governmental Entity's bank account.
    - v. The Parties acknowledge that CiviTek is not responsible for any delays in receipt of funds or errors in Designated Account entries caused by third parties, including delays or errors by the payment card brands or Governmental Entity's bank.
  - b. **Payment Receipt and Notification.** Upon receipt of settlement proceeds for a Payment, CiviTek will record the transaction. CiviTek will provide notification to the Sender of such Transaction, with language that clearly indicates that payor will receive credit to his or her Services Account when funds are received and properly identified by Governmental Entity.
  - c. **Reporting.** In the event the Governmental Entity has been setup with access to CiviTek's standard reporting and notification tool, CiviTek will provide notification to the Governmental Entity of such transaction through a secure website identified by CiviTek. The Governmental Entity will be provided access to such website to review the Payments received.
  - d. **Customer Support.** CiviTek agrees to provide customer service for issues specific to the Services offered through the website or other customer interfaces provided by CiviTek. Governmental Entity agrees to provide customer service for issues related to the underlying obligation to the Governmental Entity, Services Account status, and payments received by Governmental Entity. Governmental Entity will provide CiviTek with contact information which will be displayed in the customer interface for the Services for customers to contact Governmental Entity.
- 4. **EMV payment card reader terminals.** Governmental Entity shall accept, deploy, and use any EMV payment card reader terminals ("EMV terminals") in accordance with the following terms and conditions:
  - a. All EMV terminals provided by CiviTek to Governmental Entity shall remain the property of CiviTek. The provision of EMV terminals by CiviTek to Governmental Entity shall be considered a bailment and not a purchase or lease. Therefore, Governmental Entity shall not acquire title or other ownership rights in the EMV terminals provided by CiviTek.
  - b. The Governmental Entity shall complete the attached Attachment 1 – Pricing List and Customer Information form ("Form"). If based upon the information in the Form, the Governmental Entity indicates it will process less than \$120,000 in throughput by any method in any year while this Agreement is in force, the Governmental Entity shall be charged a one-time up-front fee of \$300 per EMV terminal.
  - c. The EMV terminal models and accompanying accessories or hardware provided by CiviTek are listed in an Attachment to this Agreement. Should Governmental Agency wish to acquire from CiviTek any EMV terminal related services, accessories, or hardware over and above what is available with the initial terminal installation, Governmental Agency may do so at a per-item cost as listed on the Attachment.
  - d. CiviTek monitors all EMV terminals provided to Governmental Entity and maintains the EMV terminal inventory by location for all EMV terminals it controls under this Agreement. If any EMV terminal provided to Governmental Entity is idle or inactive for thirty (30) days or more, the CiviTek Service Desk will contact the Governmental Entity to discuss if the EMV terminal is still needed. CiviTek may then require an EMV terminal that is inactive or idle for more than thirty (30) days to be returned to CiviTek within five business days so that CiviTek may repurpose that EMV terminal.
  - e. If the EMV terminal requires hardware, firmware, or software upgrades, or equipment replacement, Governmental Entity agrees to permit CiviTek both physical and electronic access to such EMV terminals.

- f. The life cycle of EMV terminals shall be monitored by the CiviTek Service Desk. Governmental Entity will be provided periodic information regarding the life cycle of individual EMV terminals.
  - g. Upon the termination or cancellation of the Agreement, Governmental Entity agrees to return to CiviTek all EMV terminals and related hardware not included with the EMV terminal within ten business days of the date of termination or cancellation of the Agreement.
  - h. Governmental Entity agrees to handle data and other information generated from financial transactions ("Data") according to Payment Card Industry Data Security Standards (PCI-DSS), if applicable, or by using secure standard financial industry practices for credit card merchants, if the PCI-DSS is not applicable. The PCI-DSS may be found at the following link: [https://www.pcisecuritystandards.org/security\\_standards/index.php](https://www.pcisecuritystandards.org/security_standards/index.php).
  - i. Both Parties will comply with all laws relating to the collection, use, storage, protection, and breach of Data. Each Party shall give immediate notice to the other Party of any actual or suspected unauthorized disclosure of, access to or other breaches of the Data. The Parties agree that Governmental Entity is entirely responsible for Data input into the EMV terminals provided under this Agreement. Subject to the indemnification provision of this Agreement, Governmental Entity will indemnify CiviTek to the extent permitted by law, for a violation of this Section. This Section and its indemnity provisions will survive the termination or cancellation of the Agreement.
  - j. Upon the written request of Governmental Entity, CiviTek will provide PCI Awareness training to Governmental Entity to assist with Data protection and PCI-DSS Compliance.
5. **Complaints.** CiviTek is responsible for responding to and resolving all claims, inquiries or complaints arising out of the acceptance of Payments from Senders and remittance of Payment Amounts to the Governmental Entity. Governmental Entity is responsible for responding to and resolving all claims, inquiries or complaints arising out of the crediting of the Payment Amount to the Services Account. The Parties agree to cooperate with each other in resolving complaints, to the extent necessary, with each party to bear its own costs.
6. **Marketing.** Without any required expenditure or cost to the Governmental Entity, CiviTek and the Governmental Entity agree to work with each other on marketing initiatives to support the Services. CiviTek and Governmental Entity agree that all materials representing, promoting or referring to the Services will not be utilized or distributed until approved in writing by both Parties, which approval will not be unreasonably withheld.
7. **Training.** CiviTek and the Governmental Entity agree to work together to develop an appropriate report and account management training program.
8. **Payment Authorization.** Governmental Entity authorizes CiviTek or its designee to initiate one or more ACH debit or credit entries (each an "Entry") to the Designated Account at any time to pay amounts due and owing between the Parties, and to credit or debit such account, as applicable, in accordance with applicable law and the Rules and Operating Guidelines of the National Automated Clearing House Association ("NACHA") as amended, modified or supplemented from time to time. This authorization shall remain in force and effect until CiviTek has received written notification from the Governmental Entity of its termination in such time and manner as to afford CiviTek a reasonable opportunity to act on it; provided however, that the Governmental Entity agrees to maintain this authorization during the Term and for such time thereafter as necessary to process the payment of fees that are due and owing after termination of this Agreement, including during any period in which there is a dispute between the Governmental Entity and CiviTek concerning any fees or amounts that may be due from CiviTek to the Governmental Entity or the Governmental Entity to CiviTek. In case of any overpayment, duplicate payment or incorrect payment transmission by CiviTek to the Governmental Entity, the Governmental Entity authorizes CiviTek to initiate drafts via ACH against the Designated Account and authorizes the bank at which the Designated Account is located to debit or credit

the Account in the amount of the adjustment. The Governmental Entity agrees to complete and execute any and all documents as such bank may require to establish and to maintain this authorization.

**9. Service Fees; Expenses.**

*a. CiviTek Service Fee.*

- i. CiviTek shall be entitled to collect 2.75% of the Payment Amount per transaction initiated from Sender to perform the CiviTek Services under this Agreement if the Payment is made with a payment card, and \$3.50 per transaction initiated from Sender if Payment is made by electronic check (together, the "CiviTek Service Fee"). The amount of the CiviTek Service Fee is subject to change at any time, and such change shall be effective after thirty (30) days prior written notice of the change is provided to Governmental Entity. No change to a Service Fee is valid unless such written notice of the change is provided, and the Governmental Entity may, at any time, terminate this Agreement at no cost or penalty to the Governmental Entity within thirty (30) days of receiving written notice of a change to the CiviTek Service Fee.
- ii. Governmental Entity acknowledges that the Governmental Entity is not entitled to any portion of the CiviTek Service Fee. As between CiviTek and Governmental Entity, each Party shall bear its own expenses in implementing the CiviTek Services under this Agreement.

*b. Subcontractor Service Fee.*

- i. If the Governmental Entity elects to participate in Subcontractor Services, Governmental Entity authorizes CiviTek or its Subcontractor to charge Sender a Subcontractor Service Fee for payments accepted through all payment channels provided by Subcontractor. No increase of Subcontractor Service Fees will take place without at least thirty (30) days prior written notice to Governmental Entity, and the Governmental Entity may terminate this Agreement at no penalty or cost to the Governmental Entity within thirty (30) days of receiving such notice.
- ii. Governmental Entity acknowledges that the Governmental Entity is not entitled to any portion of such Subcontractor Service Fee. In addition, the CiviTek Service Fee described above will be charged for payment card and electronic check payments accepted through Subcontractor Payment Channels. The collection of any Subcontractor Service Fees or CiviTek Service Fees accepted through Subcontractor Payment Channels shall be made in accordance with the provisions of Section 8.a.i. of this Agreement.

- c. The CiviTek Service Fee and the Subcontractor Service Fee are collectively described in this Agreement as the "Service Fee."

**10. Refunds/Chargebacks.**

- a. The Parties acknowledge that once a transaction is submitted by a Sender for processing to the applicable payment network, CiviTek cannot cancel or change the transaction. Except to the extent required by applicable law, payments processed by CiviTek are non-refundable to the Sender by CiviTek. Senders may have additional refund or chargeback rights under Sender's agreement with his/her card issuer or applicable law.
- b. In the case of chargebacks or returned funds, CiviTek will be responsible for pursuing the chargeback, if appropriate in CiviTek's sole discretion. Upon written request from CiviTek, Governmental Entity agrees it will provide requested information needed to pursue the chargeback.

- c. If a Sender requests a refund of the funds, CiviTek will not be responsible for making those funds available if they have been already settled to a Designated Account by CiviTek or are beyond CiviTek's control and are in the process of being deposited into a Designated Account by a third party. In the event Governmental Entity and the Sender issue contradictory instructions or requests to CiviTek, Governmental Entity's instructions will prevail and Governmental Entity will indemnify and hold CiviTek harmless from any and all losses, costs and expenses as a result of complying with Governmental Entity's instructions, provided CiviTek provides Government with advance written notice and opportunity to cure any such claims.

11. **Non-Appropriation.** Regardless of anything set forth herein, the City's obligation to pay CiviTek is limited to the budgeted amount for each fiscal year as approved by the Governmental Entity's governing board and is otherwise limited to legally available non-ad valorem tax revenues. CiviTek has no right of set off against any monies or sums on deposit with or owing to the Governmental Entity.

12. **Representations and Warranties.**

a. **Governmental Entity's Representations and Warranties.** Governmental Entity represents and warrants to CiviTek that the following are true and correct, and will remain true and correct, during the Term:

- i. Governmental Entity will comply (and will cause its employees, agents, and subcontractors to comply) with all applicable federal, state and local laws and regulations applicable to it including, including, but not limited to, the Fair Debt Collection Practices Act or any other applicable collections, telemarketing or consumer protections laws to which the Governmental Entity may be subject, as well as applicable card associations' operating rules and regulations (e.g., MasterCard, Discover and American Express), including the Payment Card Industry Data Security Standards (PCI DSS);
- ii. The entering into of this Agreement is not a breach of any other agreement entered into by the Governmental Entity;
- iii. The individual signing below on behalf of the Governmental Entity has the necessary authority to execute this Agreement;
- iv. The information supplied on the Banking Information Form is true and correct and does not omit any material information;
- v. The amount being paid by the Sender to the Services Account represents bona fide amounts due to and to be paid through Governmental Entity and not previously submitted;
- vi. The Governmental Entity is not providing a service that violates federal, state or local law in any jurisdiction that may be applicable; and
- vii. The Governmental Entity will credit each Sender's Payment on the Governmental Entity's books promptly after the Governmental Entity is notified of the Payment.

b. **CiviTek Representations and Warranties.** CiviTek represents and warrants to Governmental Entity that the following are true and correct, and will remain true and correct, during the Term:

- i. CiviTek shall comply with all applicable federal, state and local laws and regulations applicable to it including, but not limited to, the Electronic Fund Transfer Act/Regulation E, Truth in Lending Act/Regulation Z, and the Gramm-Leach-Bliley Act.

- ii. CiviTek or its affiliate and subcontractor FACC Services Group, LLC, a Florida limited liability company, as applicable, maintains all government licenses, registrations, authorizations, consents and approvals required to carry on its business as now conducted and as proposed to be conducted in accordance with this Agreement, including but not limited to any required federal or state money transmitter or money services business licenses or registrations.
  - iii. CiviTek shall comply with the applicable card associations' operating rules and regulations (e.g., MasterCard, Discover and American Express), including the Payment Card Industry Data Security Standards (PCI DSS).
13. **Indemnification.** To the extent permitted by applicable law, each Party (the "Indemnifying Party") agrees to reimburse, indemnify and hold harmless the other Party (the "Indemnified Party") and its subsidiaries and affiliates, and its and their respective directors, officers, members, managers, employees, agents, affiliates, successors and assigns from and against all losses, claims, damages, actions, suits, proceedings or judgments, including costs, expenses and reasonable attorneys' fees ("Liabilities") assessed against or otherwise incurred by the Indemnified Party arising, in whole or in part, from claims by a third party regarding the Indemnifying Party's: (a) breach of any representation or warranty by Indemnifying Party under this Agreement; (b) violation of any applicable laws, rules, regulations or ordinances by the Indemnifying Party; (c) unauthorized use or disclosure of Confidential Information in violation of this Agreement; or (d) negligent performance or breach of this agreement by the Indemnifying Party. The indemnification and hold harmless provisions provided for in this Section does not apply to any claim or complaint to the extent it is caused by a Party's own negligence or willful misconduct. The indemnification and hold harmless provisions provided in this Section survive the termination and/or expiration of this Agreement.

14. **Limitation of Liability; No Other Warranty.** OTHER THAN CIVITEK'S OBLIGATION TO PAY GOVERNMENTAL ENTITY ANY FUNDS RECEIVED FROM SENDERS AND CIVITEK'S INDEMNIFICATION AND HOLD HARMLESS OBLIGATIONS IN THIS AGREEMENT, IN NO EVENT SHALL CIVITEK'S AGGREGATE LIABILITY IN TOTAL FOR ALL CLAIMS ARISING FROM OR RELATING TO THIS AGREEMENT EXCEED ONE MILLION U.S. DOLLARS (\$1,000,000). THE FOREGOING LIMITATION APPLIES REGARDLESS OF THE NATURE OF THE CLAIM OR THE FORM OF THE ACTION EMPLOYED, WHETHER IN CONTRACT, WARRANTY, TORT OR OTHERWISE.

IN NO EVENT WILL CIVITEK OR GOVERNMENTAL ENTITY BE LIABLE FOR INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOST INCOME OR LOST REVENUE WHETHER BASED IN CONTRACT, TORT, OR ANY OTHER THEORY.

THE SERVICES ARE PROVIDED "AS IS." EXCEPT AS EXPRESSLY STATED IN THIS AGREEMENT, NEITHER PARTY MAKES, AND EACH PARTY EXPRESSLY DISCLAIMS, ANY REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT OF THIRD PARTY RIGHTS, OR IMPLIED WARRANTIES ARISING FROM THE COURSE OF DEALING OR COURSE OF PERFORMANCE.

THE GOVERNMENTAL ENTITY EXPRESSLY RETAINS AND RESERVES ALL RIGHTS, BENEFITS, AND IMMUNITIES OF SOVEREIGN IMMUNITY IN ACCORDANCE WITH COMMON LAW AND § 768.28, FLORIDA STATUTES. REGARDLESS OF ANYTHING SET FORTH IN ANY SECTION OF THIS AGREEMENT TO THE CONTRARY, NOTHING IN THIS AGREEMENT MAY BE CONSTRUED AS OR OTHERWISE DEEMED A WAIVER OF IMMUNITY OR LIMITS OF LIABILITY OF THE GOVERNMENTAL ENTITY BEYOND ANY STATUTORY LIMITED WAIVER OF IMMUNITY OR LIMITS OF LIABILITY THAT MAY HAVE BEEN OR MAY BE ADOPTED BY THE FLORIDA LEGISLATURE, AND THE CAP ON THE AMOUNT AND LIABILITY OF THE GOVERNMENTAL ENTITY FOR DAMAGES, REGARDLESS OF



THE NUMBER OR NATURE OF CLAIMS IN TORT, EQUITY, INDEMNITY, OR CONTRACT, MAY NOT EXCEED THE DOLLAR AMOUNT SET BY THE LEGISLATURE FOR TORT.

15. **Termination.**

- a. This Agreement may be immediately terminated by either Party, in its sole discretion: (i) in the event the other Party has not cured a breach of this Agreement within (30) days of written notice of such purported breach from the non-terminating Party; or (ii) for its convenience at any time upon at least thirty (30) days written notice to the other Party.
- b. CiviTek may immediately terminate or suspend this Agreement or a specific Service, in its sole discretion, at any time upon written notice to Governmental Entity as a result of any of the following events:
  - i. If any information in the Governmental Entity's Banking Information Form or Implementation Set Up/Change Form or otherwise provided to CiviTek in connection with this Agreement is inaccurate, incomplete, or misleading;
  - ii. This Agreement would cause CiviTek to be out of compliance with regulatory requirements, or upon request by CiviTek's regulators;
  - iii. Voluntary or involuntary bankruptcy or insolvency proceeding involving Governmental Entity or an associated governmental body, or CiviTek, within reason and based upon competent and substantial evidence, deems Governmental Entity or the associated governmental body to be financially insecure;
  - iv. Governmental Entity or any customer of Governmental Entity is utilizing or attempting to utilize the Services (a) for a purpose which violates applicable laws, regulations, ordinances or regulatory guidance, or CiviTek's policies; or (b) for payment to an entity other than the Governmental Entity.

16. **Obligations upon Termination.** Termination of the Agreement does not affect either Party's respective rights or obligations under this Agreement as to any Payment transaction submitted for processing during or prior to termination. Notwithstanding any termination of this Agreement:

- a. Governmental Entity shall continue to be responsible for any and all fees, chargebacks or returns, or incurred pursuant to this Agreement.
- b. CiviTek may estimate the amounts of chargebacks or returns and other obligations, liabilities or expenses that are reasonably anticipated subsequent to termination, and Governmental Entity agrees to remit to CiviTek all such amounts within fourteen (14) days of termination.
- c. Any property furnished by CiviTek to the Governmental Entity remains the sole property of CiviTek, and Governmental Entity agrees to promptly return any equipment, display material, or other property furnished to Governmental Entity by CiviTek after termination.
- d. CiviTek agrees to remit to the Governmental Entity any and all monies owed to Governmental Entity under the Agreement within seven (7) days of termination in accordance with the processes set forth under this Agreement.
- e. If at any time subsequent to termination, CiviTek discovers that it previously sent Erroneous Payments to the Governmental Entity, CiviTek agrees to promptly notify the Governmental Entity and provide reasonable documentation.

17. **Notice.** All notices given under this Agreement must be in writing and personally delivered, mailed first class or via courier, e-mailed, or sent by FAX to the address specified below for CiviTek, or to the address specified on the Banking Information Form or Implementation Set-

up/Change Form for Governmental Entity, or such other address as either Party may provide to the other by written notice from time to time. Mailed notices are effective two (2) Banking Days after mailed; notice by personal delivery, e-mail, courier or FAX is effective when received.

*To: CiviTek National, Inc.*  
3544 Maclay Blvd.  
Tallahassee, FL 32312  
Attn: Contract Manager  
E-mail: [info@flclerks.com](mailto:info@flclerks.com)  
Phone: (850) 921-0808

*To: City of DeBary*  
16 Columba Road  
DeBary, FL 32713  
Attn: Elizabeth Bauer, Finance Director  
E-Mail: [LBauer@debary.org](mailto:LBauer@debary.org)  
Phone: (386) 601-0227

18. **Marks and Logos; Press Releases and Public Statements.**

- a. Except as otherwise provided in this Agreement, neither Party may use any name, logo, trademark, service mark, or copyrighted material of the other Party without first obtaining the prior written approval of the other Party. Notwithstanding the foregoing, in an effort to assist Senders in making Payments to the Governmental Entity, CiviTek, upon Governmental Entity's review and approval in each instance, may use the Governmental Entity's name and logo in CiviTek's materials displayed at physical locations where payments are initiated. Likewise, in an effort to assist Senders in making payments to Governmental Entity, Governmental Entity may use CiviTek's name and logo in Governmental Entity's sole discretion.
- b. Excluding communications, press releases, public statements and communications to educate the Governmental Entity's residents, businesses, and other potential users of the payment processing services and mechanisms as CiviTek may make available, each Party agrees that it will not make any press release or other public statements or communication regarding the other Party without the prior written consent of the other Party, such consent not to be unreasonably withheld, unless such Party reasonably believes it is required to do so by applicable law or regulation. CiviTek and Governmental Entity may issue an initial press release announcing the Governmental Entity's relationship with CiviTek within a reasonable period after the Agreement has been executed by the Parties.

19. **Confidential Information.**

- a. "**Confidential Information**" means nonpublic information revealed by a Party (whether in writing, orally, or by another means) to the other including (i) information expressly marked or disclosed as confidential, or information which a reasonable person would appreciate as confidential, (ii) information traditionally recognized as proprietary trade secrets, (iii) all forms and types of financial, business, scientific, technical, economic, or engineering information including patterns, plans, compilations, programs, devices, formulas, designs, prototypes, methods, techniques, processes, procedures, programs, or codes, whether tangible or intangible, and whether or how stored, compiled, or memorialized physically, electronically, graphically, photographically, or in writing, which may be identified with the legend "CONFIDENTIAL" and (iv) all copies thereof; "**Disclosing Party**" means a Party that discloses Confidential Information to the Receiving Party; and "**Receiving Party**" means a Party who receives Confidential Information from the Disclosing Party.

- b. The Receiving Party agrees to keep in confidence, using at least the same degree of care it uses to protect its own confidential or proprietary information, Confidential Information. The Receiving Party also agrees not to use such Confidential Information for any purpose except as contemplated by this Agreement without the prior written consent of the Disclosing Party, and not to disclose any Confidential Information received by it from the Disclosing Party to any third party or to any person or person(s) within the Receiving Party other than those involved in the relationship with the Disclosing Party.
- c. Both Parties agree (a) to maintain administrative, technical and physical safeguards to guard the security and integrity of Confidential Information and to implement appropriate information security and disposal measures, which are designed to meet the requirements applicable to the Party under applicable law and this Agreement; (b) to implement written information security and disaster recovery plans; and (c) to comply with all applicable laws and regulations regarding the security, handling, use and disclosure of such Confidential Information.
- d. Exclusions. The restrictions set forth in this Section do not apply to any information that: (i) was known by the Receiving Party without obligation of confidentiality prior to disclosure thereof by the other Party; (ii) was in or entered the public domain through no fault of the Receiving Party; (iii) is disclosed to the Receiving Party by a third party legally entitled to make such disclosure without violation of any obligation of confidentiality; (iv) is required to be disclosed by applicable laws or regulations, including, but not limited to, Florida's public records laws (but in such event, only to the extent required to be disclosed); or (v) is independently developed by the Receiving Party without reference to any Confidential Information of the other Party.
- e. Upon request of the other Party, each Party agrees to return to the other all materials, in any medium, which contain or reveal all or any part of any Confidential Information of the other Party or to promptly certify in writing the complete destruction of such materials to the other Party. Notwithstanding the foregoing, each Party is entitled to retain (and not return or destroy) sufficient information to maintain legally required records to support their business functions, but only to the extent as legally required.
- f. Each Party acknowledges that breach of this provision by it would result in irreparable harm to the other Party, for which monetary damages would be an insufficient remedy, and therefore that the other Party is entitled to seek injunctive relief to enforce the provisions of this Section.
- g. *Florida's Public Records Laws*. Pursuant to § 119.0701(2)(a), Florida Statutes, the Governmental Entity is required to provide CiviTek with this statement and establish the following requirements as contractual obligations pursuant to this Agreement. Furthermore, regardless of anything set forth in this Agreement to the contrary, the following applies with regard to Public Records:

**IF CIVITEK HAS QUESTIONS  
REGARDING THE APPLICATION OF  
CHAPTER 119, FLORIDA STATUTES, TO  
CIVITEK'S DUTY TO PROVIDE PUBLIC  
RECORDS RELATING TO THIS  
CONTRACT, CONTACT THE  
CUSTODIAN OF PUBLIC RECORDS,  
ERIC FRANKTON, AT (386) 601-0225,  
[EFrankton@DeBary.org](mailto:EFrankton@DeBary.org), 16 COLOMBA  
ROAD, DEBARY, FL 32713.**

By entering into this Agreement, CiviTek acknowledges and agrees that any records maintained, generated, received, or kept in connection with or related to the performance of services provided under this Contract are public records subject to the public records disclosure requirements of § 119.07(1), Florida Statutes, and Article I, § 24 of the Florida Constitution. Pursuant to § 119.0701, Florida Statutes, any contractor entering into a contract with the Governmental Entity is required to:

- i. Keep and maintain public records required by the Governmental Entity to perform the services and work provided pursuant to this Agreement.
- ii. Upon request from the Governmental Entity's custodian of public records, provide the Governmental Entity with a copy of the requested records or allow the records to be inspected and copied within a reasonable time at a cost that does not exceed the cost set forth in Chapter 119, Florida Statutes, or as otherwise provided by law.
- iii. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as otherwise authorized by law for the duration of the term of this Agreement and following completion of this Agreement if CiviTek does not transfer the records to the Governmental Entity.
- iv. Upon completion of this Agreement, transfer, at no cost to the Governmental Entity, all public records in the possession of CiviTek or keep and maintain public records required by the Governmental Entity to perform the service. If CiviTek transfers all public records to the Governmental Entity upon completion of the Agreement, CiviTek shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If CiviTek keeps and maintains public records upon completion of the Agreement, CiviTek shall meet all applicable requirements for retaining public records, including meeting any applicable retention periods prescribed by the Florida Department of State, Division of Library Services.
- vi. Requests to inspect or copy public records relating to the Governmental Entity's Agreement for services must be made directly to the Governmental Entity. If CiviTek receives any such request, CiviTek shall instruct the requestor to contact the Governmental Entity. If the Governmental Entity does not possess the records requested, the Governmental Entity shall immediately notify CiviTek of the request, and CiviTek must provide the records to the Governmental Entity or otherwise allow the records to be inspected or copied within a reasonable time.
- vii. CiviTek acknowledges that failure to provide the public records to the Governmental Entity within a reasonable time may be subject to penalties under § 119.10, Florida Statutes.
- viii. CiviTek further agrees not to release any records that are statutorily confidential or otherwise exempt from disclosure without first receiving prior written authorization from the Governmental Entity.

CiviTek shall indemnify, defend, and hold the Governmental Entity harmless from and against any and all claims, damage awards, and causes of action arising from CiviTek's failure to comply with the public records disclosure requirements of § 119.07(1), Florida Statutes, or by CiviTek's failure to maintain public records that are exempt or confidential and exempt from the public records disclosure requirements, including, but not limited to, any third party claims or awards for attorneys' fees and costs arising therefrom. CiviTek authorizes the Governmental Entity to seek declaratory, injunctive,

or other appropriate relief against CiviTek from a Circuit Court in Volusia County, Florida, on an expedited basis to enforce the requirements of this section.

20. **Use and Protection of Personal Information.**

- a. General. The Governmental Entity is the owner of the primary relationship between the Governmental Entity and any Sender utilizing the Services. All information relating to that relationship that is received by CiviTek from the Governmental Entity, such as the Sender's account number with the Governmental Entity, is owned by the Governmental Entity and constitutes Confidential Information of Governmental Entity. All information related to the money transmission relationship between Sender and CiviTek, such as CiviTek's internal reference number, is owned by CiviTek and constitutes Confidential Information of CiviTek as described above.
- b. Nonpublic Information. To the extent applicable, each Party agrees to protect and keep confidential all personally identifiable information about or pertaining solely to the other Party's customers. For purposes of this Section, "nonpublic personal information" ("NPPI") refers to the personally identifiable information described in the preceding sentence and has the same meaning as that term is defined in the Gramm-Leach-Bliley Act, Title V, and its applicable regulations. Each Party agrees to collect and use the other Party's NPPI only to exercise the rights and perform the obligations for which such information was disclosed, as specifically set forth in or clearly implied by this Agreement. Neither Party may reuse the other Party's NPPI and agrees to destroy it or return it to the other Party, at such Party's request, if a Party does not have a specific business purpose under the Agreement to retain it; provided, however, that a Party may use its own customer information about an individual who has purchased a product or service from such Party and is thereby a customer of such Party.
- c. Permitted Disclosure of NPPI. Unless prohibited elsewhere in this Agreement, a Party may disclose NPPI (i) to the affiliates of the Party; (ii) in the ordinary course of its business to its affiliates or third party service providers to carry out the purposes for which such NPPI was disclosed to such Party; or (iii) if such disclosure is authorized by law.
- d. Security Breach. The Receiving Party agrees to implement response programs that specify actions to be taken when the Receiving Party detects actual or suspected unauthorized access to information or systems. As part of such response programs, the Receiving Party agrees to notify the Disclosing Party promptly of any breach, or suspected or attempted breach, of its security related to areas, locations, or computer systems which contain any Confidential Information and to cooperate with the Disclosing Party to assist in regaining possession of the Confidential Information and prevent its further unauthorized use, and take any necessary remedial actions.

21. **Audit.** Either party may, upon reasonable notice to the other party audit the other party's books and records related to this Agreement in the event any breach of this Agreement is suspected. Party requesting the audit will be responsible for hiring auditor and absorb all costs associated with the audit.

22. **Error/Fraud Prevention and Investigations.** In an attempt to reduce the occurrence of any remittances or overpayments made in error or fraud related to the Service, CiviTek may utilize various tools to ensure the accuracy of the information transmitted between the Parties and the validity of the transactions. The Governmental Entity will cooperate in good faith to ensure the accuracy of information transmitted between the Parties and will implement appropriate changes requested by CiviTek within a reasonable time after their development. CiviTek may make any changes to the systems used by the

Governmental Entity or Senders that it deems necessary in its sole discretion to help reduce erroneous or fraudulent payments.

23. **Regulatory Examination.** Each Party agrees to provide the other Party with such information and reasonable assistance as may be necessary for the requesting Party's legal or regulatory compliance with respect to its role in the Services, subject to assurances to maintain the confidentiality of information and subject to applicable privacy, confidentiality and other laws. Each Party accordingly agrees to fully cooperate with requests by the other Party or its regulators and to promptly provide access to such personnel, facilities, information, books or records as may be requested with regard to its role in the Services.
24. **Assignment; Subcontractors.** Governmental Entity may not assign this Agreement without the prior written consent of CiviTek, and such consent shall not be unreasonably withheld. Governmental Entity agrees that the Services or any portion thereof as determined by CiviTek may be performed by an affiliate of CiviTek, as CiviTek's subcontractor. CiviTek may not assign this Agreement without the Governmental Entity's prior written consent, which consent will not be unreasonably withheld.
25. **Amendments.** This Agreement may not be modified or amended except by an instrument or instruments in writing signed by the Party against whom enforcement of any such modification or amendment is sought.
26. **Severability.** In the event that any part of this Agreement is deemed by a court, regulatory authority or other public or private tribunal of competent jurisdiction to be invalid or unenforceable, such provision is deemed to have been omitted from this Agreement. The remainder of this Agreement remains in full force and effect and is modified to any extent necessary to give such force and effect to the remaining provisions, but only to such extent.
27. **Waivers.** Neither Party will be deemed to have waived any of its rights, power, or remedies hereunder except in writing signed by an authorized agent or representative of the Party to be charged. Either Party may, by an instrument in writing, waive compliance by the other Party with any term or provision of this Agreement on the part of the other Party to be performed or complied with. The waiver by either Party of a breach of any term or provision of this Agreement is not to be construed as a waiver of any subsequent breach.
28. **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. The Parties agree that the proper venue for any litigation arising out of this Agreement shall be, if in state court, Volusia County, Florida, or if in federal court, the Florida Middle District, Orlando Division.
29. **Force Majeure.** Neither Party will be deemed in default of its obligations to the extent that the performance of any such obligation is prevented or delayed by war, insurrection, fire, flood, riot, acts of terrorism, strikes, acts of God, telecommunications failures or errors, systematic internet failure, including but not limited to interruptions by service providers, or any similar event or circumstance not caused, in whole or in part, by such Party, and which is beyond the reasonable control of such Party.
30. **Independent Contractors.** It is expressly agreed that the Parties are acting as independent contractors and not as joint venturers, partners, employer-employee, principal-agent or other similar business arrangements. This Agreement is not to be construed as authority for either party to act for the other party in any agency or other similar capacity.
31. **Counterparts.** This Agreement may be executed in multiple counterparts, which may be combined to form one final binding agreement.
32. **Survival.** The provisions of this Agreement that by their terms survive any termination or expiration of this Agreement shall so survive in accordance with their terms. In addition, without limiting the generality of the preceding sentence, Sections 5, 9, 10, 11, 12, 13, 14, 16,

19, 20, 21, 23, 28, and this Section, shall survive any expiration or termination of this Agreement or any Services provided hereunder. Expiration or termination shall not affect the obligation of either Party arising prior to termination.

33. **Employment Eligibility.** CiviTek shall comply with §448.095, Florida Statutes, effective January 1, 2021, and register with and utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by CiviTek. Furthermore, any subcontract CiviTek enters into with a subcontractor to perform work under this Agreement must contain the following language: "The subcontractor must comply with §448.095, Florida Statutes, and register with and utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by CiviTek on or after the effective date of this contract and thereafter during the remaining term of such contract." If CiviTek fails to comply with the foregoing or §448.095 or 448.09(1), Florida Statutes, the Governmental Entity will take action as required by §448.095(2)(c), Florida Statutes, which may include termination of this contract. If the Governmental Entity terminates this Agreement due to CiviTek's or its subcontractor's failure to comply with §448.095 or §449.09(1), Florida Statutes, CiviTek will be liable to the Governmental Entity for any additional costs or expenses incurred by the Governmental Entity as result of the termination of such contract. Furthermore, CiviTek agrees to indemnify, defend, and hold harmless the Governmental Entity from and against any fines, sanctions, or penalties levied against the Governmental Entity by a governmental agency arising from CiviTek's failure or alleged failure to comply with this paragraph, including, but not limited to, the Governmental Entity's loss or repayment of grant funds.

**Attachment 1**

**Pricing List and Customer Information**

Governmental Entity: City of DeBary  
 Address: 16 Columbia Road DeBary, Fl. 32713  
 Phone Number: 386-601-0227  
 Email Contact: lbauer@debary.org  
 Estimated Annual Throughput: \$900,000.00  
 Number of EMV machines requested: 3 - M400s  
 Estimated charges for EMV: \$600.00(waived)

<b>Verifone P400 Plus</b>
<b>What's in the box</b>
Terminal device P400Plus
Privacy Shield - P400/V400c
Cable USB-A 3,0m - P400
Power Supply US - P400/VX820

<b>Price list</b>	
Privacy Shield	\$ 9.00
Stylus Pen	\$ 19.00
Power Supply	\$ 23.00
Cable USB-A 3.0	\$ 24.00
Ethernet Dongle	\$ 56.00
Dongle PoE Ethernet USB	\$ 84.00
Verifone P400C Plus Swivel & Tilt Stand	\$ 58.00

<b>Verifone M400</b>
<b>What's in the box</b>
Terminal device M400
Power Cord three point US - VX680, MX-series, Gang Chargers
Power Supply - M400/MX-series
Cube Ethernet - M400

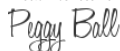
<b>VerifoneM400</b>	
<b>What can be purchased</b>	
Power Cord three point US - VX680, MX-series,	\$



Gang Chargers	10.00
---------------	-------

## Signatures

For **CNI**  
Name **Peggy L. Ball**  
Title **Director Business Development**



Signed on 2021-04-12 12:30:25 GMT

Secured by Concord™  
DocumentID: N1Ec0T11Nzcc0T  
SignatureID: MjUzZDZlMjM0MjVhMD  
Signing date: 4/12/2021  
IP Address: 73.118.89.95  
Email: pball@rdcns.com

concord

Signed on [www.concordnow.com](http://www.concordnow.com)



## City Council Meeting City of DeBary AGENDA ITEM

<b>Subject:</b> Fire Station Emergency Bay Door Repairs	<b>Attachments:</b> <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input type="checkbox"/> Supporting Documents/ Contracts <input checked="" type="checkbox"/> Other
<b>From:</b> Carmen Rosamonda, City Manager	
<b>Meeting Hearing Date:</b> April 21, 2021	

### REQUEST

City Manager is requesting City Council accept report of exigent circumstances requiring immediate decision made to repair the fire station bay doors with one quote.

### PURPOSE

Pursuant to the City Purchasing Policy and Procedures Section 15, the purpose of this item is to formally certify to City Council the conditions and circumstances requiring my decision to accept one quote for \$9,850 to repair the bay doors at the fire station as expeditiously as possible to protect the health, safety and welfare of the City and its residents.

### CONSIDERATIONS

We are fortunate no one was injured or equipment was damaged.

One of our trucks was headed to an emergency and pulled out of the building. When they went to close the door, the garage door fell/broke and fell off the tracks. Taking a closer look, the welding on the bracing arm that holds up the garage door tracks to the ceiling trusses broke. Miner of Central Florida came in and did a great job in lowering the door and temporarily put it in place to secure the building. The quote to fix the damaged part of the garage door and tracks was \$4,525. This portion of the repair cost is within my purchasing authority.

The root cause is the quality of the engineering and construction of our 6 garage door systems in this building. All of the garage doors are held up by bracing arms that are welded from ceiling truss to the garage door tracks. All of the welds appear to be rusting and at risk. These garage doors weigh 1000 lbs. each. In addition, the garage door tracks along the ceiling do not have side-to-side bracing. The constant shacking and vibration during door operation is also a contributing factor to weakening of these small welds. Why they did not use a bolt/weld combination is beyond me, especially in Florida.

I received a quote from Miner of Central Florida for \$9,850 and due to the danger to our staff and equipment, I authorized these building and garage door repairs on an emergency basis with Miner of Central Florida based on one quote rather than wait for three quotes.

## **COST/FUNDING**

Both of these repairs, \$4,525 and \$9,850, were unanticipated and not budgeted within the fire department. It is anticipated that better than predicted revenue collections of the half cent sales tax will be able to cover these costs and be included in the year end budget amendment without reducing reserves.

## **RECOMMENDATION**

It is recommended that the City Council accept this report certifying the exigent circumstances related to the purchase decision of \$9,850 to repair the fire station bay doors using one quote.

## **ATTACHMENTS**

Pictures of bay doors and supports

Quote for \$9,850

Quote for \$4,525

Email to City Council

















R1-01786

# MINER<sup>®</sup>

YOUR FACILITY EXPERT

April 1, 2021

**PREPARED FOR:**

City of Debary  
Amy Perkins  
352-805-8463  
[aperkins@debary.org](mailto:aperkins@debary.org)

RE: FS#33 Back-Hangs

Received

APR 06 2021

Finance

**PREPARED BY:**

Jon Byars JB-21-1293  
540 Logistics Ln, Suite 20  
Ocoee, FL 34761  
O: 407-210-6400  
C: 407-223-6755  
[jbyars@minercorp.com](mailto:jbyars@minercorp.com)  
[www.minercorp.com](http://www.minercorp.com)

## Parts, Service or Accessories to be provided by Miner

Thank you for this continued opportunity to be of service. I am submitting this quote as a follow-up to the service at your facility.

### Pricing

Qty	Model	Description	Unit Price	Qty Price
		<b>Scope of Work:</b> Add additional steel in rafters and additional steel to double back-hang horizontal door tracks. Connections will be attached by nut and bolt. Will re-use existing rear back-hang but nut and bolt them to the tracks Nut and bolt operator to its support as well.		\$9,850.00
		Parts, Freight, Labor and Lift Equipment		Included
<b>TOTAL:</b>				\$9,850.00

**THIS INCLUDES:** Material & Labor described above. The miner exclusive 1-year warranty.

Work to be performed during regular business hours, Monday through Friday between 8am and 4:30pm. Work required during hours other than normal business hours will include extra charges. Above price does NOT include any charges associated with the initial service call.

### CUSTOMER ACCEPTANCE

  
Approval Signature

CAVANAUGH ROSSMAN  
Printed Name

PO#

4/5/21  
Date



Terms & Conditions:

Unless otherwise stated in writing, the following terms and conditions of sale become a part of the proposal. "Company" refers to The Miner Corporation.

1. PRICES

- a. Are firm for acceptance within 30 days from the date of quotation, provided quotation is for production and for shipment of equipment within 16 weeks from the date of quotation.
- b. Are subject to increase equal in amount to any tax Company may be required to collect or pay on the sale.
- c. Are subject to any price increase resulting from Buyer requested changes in the equipment or changes in the production schedule.
- d. Are subject to increase due to surcharges or price increases by manufacturers prior to shipment.

2. SHIPMENT

Shipment is F.O.B. from place of manufacture. Buyer shall bear all costs of freight and insurance in connection with delivery. Upon request of Buyer, Company may prepay freight and insurance charges on behalf of Buyer and bill such charges to Buyer. In either event, risk of loss or damage in transit passes to Buyer upon *delivery to carrier*.

3. DELIVERY

- a. The Company will endeavor to secure shipment of orders as scheduled. However, all shipment dates are approximate only, and the Company reserves the right to readjust shipment schedules.
- b. Under no circumstances will the Company be responsible or incur any liability for costs or damages of any nature (whether general, consequential as a penalty or liquidated damages, or otherwise) arising out of or owing to (1) delays in delivery or (2) failure to make delivery at agreed or specified times due to circumstances beyond its reasonable control.
- c. If delivery is refused or shipment is suspended by Buyer, Buyer shall pay (1) Company's invoice for Equipment as per payout terms, (2) Company's handling and storage charges, and (3) demurrage charges.

4. CANCELLATION

Buyer cannot cancel orders placed with the Company except with the Company's expressed written consent, and upon terms and payment to the Company indemnifying the Company against loss, including but not limited to expenses incurred and commitments made by the Company. Cancellation will be a minimum of 25% of the total Contract Sum.

5. CONCEALED OR UNKNOWN

Concealed or unknown conditions below the surface of the ground or in an existing structure may be encountered that differ materially from those recognized as inherently part of the contract. In the event, the Contract Sum shall be equitably adjusted by Change Order upon claim by the Company.

6. PERFORMANCE REQUIREMENTS

The equipment furnished under the contract will be as stated, and Buyer has selected same based on the specification (type, amount, source end products, and intended use of Buyer) of the material to be handled or processed by Buyer and the Local, State and Federal Regulations in existence on the date of the Proposed Contract. Changes in the equipment requirements may result from matters determined by surveys, studies, approvals, and permits or from changes in the material specification by Buyer or from changes in the Local, State, and Federal Regulations. In this event, the Contract Sum shall be equitably adjusted by Change Order upon claim by the Company.

7. INFORMATION AND SERVICE REQUIRED OF THE BUYER

- a. The Buyer shall furnish all necessary surveys describing the physical characteristics, legal limitations and utility locations for the site of the Project, and legal description of the site.
- b. The Buyer shall secure and pay for all necessary surveys, studies, approvals, easements, assessments, notices, and permits required for the construction and use of permanent structures or for permanent changes to existing facilities.
- c. Information or services under the Buyer's control shall be furnished by the Buyer with reasonable promptness to avoid delay in the orderly progress of the work.
- d. Roof or wall openings, flashing, and counter flashing shall be furnished by the Buyer.
- e. Electric, water, steam, fuel, compressed air, storm/sanitary drain, and other utility sources or connections shall be furnished by the Buyer.
- f. Labor and material required to make connection between the equipment furnished under the contract and the utilities shall be provided by the Buyer.
- g. Labor and material required to make field connections between equipment components (except reconnection of items dismantled for shipment) shall be provided by the buyer.
- h. Site access and site conditions to allow for unimpeded use of installation equipment is the responsibility of the Buyer.
- i. The Buyer shall secure and pay for all testing required by Local, State, and Federal Regulations

8. SERVICE WARRANTY

Company warrants all service performed hereunder to be performed in a workmanlike manner and free from defects in workmanship upon completion. Company's obligation and Buyer's sole remedy, hereunder shall be limited to repair by Company of any defects discovered and reported in writing to company within 90 days after completion of services hereunder, without charge to Buyer, or (at Company's option) return of the contract price for such defective devices.

9. EQUIPMENT AND PARTS WARRANTY

Company's obligation, and Buyer's sole remedy relative to equipment and parts warranty by manufacturers thereof, is to secure manufacturer's warranty on behalf of Buyer, and assist Buyer in the presentation of any warranty claim, but Company makes no warranty in addition thereto.

10. ACCEPTANCE AND GOVERNING PROVISIONS

This writing constitutes an offer by the Company to sell products and/or services described herein and expires upon written notice or thirty (30) days from this date, whichever occurs first. This offer is, however, entirely contingent upon acceptance by Company's supplier of a corresponding purchase order from Company. Acceptance of this offer is limited to the terms and conditions hereof, and any such other matter in buyer's forms or correspondence shall not become part hereof and same shall not be binding upon Company unless agreed to in writing, signed by an Officer of the Company. When accepted by Buyer, this writing shall constitute the entire agreement between Company and Buyer on the subject hereof, except as amended by a writing signed by Company. This offer and any agreement arising out of it shall be governed by and construed in accordance with the internal laws of the State of Texas

KI-01780

# MINER<sup>®</sup>

YOUR FACILITY EXPERT

3/29/2021

**PREPARED FOR:**

City of Debarry  
 Amy Perkins  
 352-805-8463  
[aperkins@debarry.org](mailto:aperkins@debarry.org)

RE: FS#33

Received  
 APR 06 2021  
 Finance

**PREPARED BY:**

Brian Best  
 540 Logistics Lane, Suite 50  
 Ocoee, FL 34761  
 O: 407-210-6400  
 C: 407-572-4873  
[bbest@minercorp.com](mailto:bbest@minercorp.com)  
[www.minercorp.com](http://www.minercorp.com)

## Parts, Service or Accessories to be provided by Miner

### Door #2 Repairs

Per the recommendations from our service call on 3/22, Miner to replace the components for door #2, including:


- (1 ea) 14'2" x 24" Insulated Door Panel – Model 432 – Top Panel
- (1 ea) J-Arm for Trolley Operator
- (1 ea) 14' horizontal track
- (40 ft) 5/32" Cable

Buy door # 2 Repair  
 001-2000-5224610

Qty	Model	Description	Qty Price
1	OHD 432	Material: Door Panel, J-Arm, Track & Cable	\$2,821.00
1		Labor for Repairs, including Travel & Scissor Lift	\$1,504.00
1		Material Freight	\$200.00
<b>TOTAL:</b>			<b>\$4,525.00</b>

**THIS INCLUDES:** Material & Labor described above.

Please sign and return proposal to: [bbest@minercorp.com](mailto:bbest@minercorp.com)

  
 \_\_\_\_\_  
 Approval Signature

*Carman Karmal*  
 \_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 PO#

*3/31/21*  
 \_\_\_\_\_  
 Date

## Terms & Conditions:

Unless otherwise stated in writing, the following terms and conditions of sale become a part of the proposal. "Company" refers to The Miner Corporation.

### 1. PRICES

- a. Are firm for acceptance within 30 days from the date of quotation, provided quotation is for production and for shipment of equipment within 16 weeks from the date of quotation.
- b. Are subject to increase equal in amount to any tax Company may be required to collect or pay on the sale.
- c. Are subject to any price increase resulting from Buyer requested changes in the equipment or changes in the production schedule.
- d. Are subject to increase due to surcharges or price increases by manufacturers prior to shipment.

### 2. SHIPMENT

Shipment is F.O.B. from place of manufacture. Buyer shall bear all costs of freight and insurance in connection with delivery. Upon request of Buyer, Company may prepay freight and insurance charges on behalf of Buyer and bill such charges to Buyer. In either event, risk of loss or damage in transit passes to Buyer upon *delivery to carrier*.

### 3. DELIVERY

- a. The Company will endeavor to secure shipment of orders as scheduled. However, all shipment dates are approximate only, and the Company reserves the right to readjust shipment schedules.
- b. Under no circumstances will the Company be responsible or incur any liability for costs or damages of any nature (whether general, consequential as a penalty or liquidated damages, or otherwise) arising out of or owing to (1) delays in delivery or (2) failure to make delivery at agreed or specified times due to circumstances beyond its reasonable control.
- c. If delivery is refused or shipment is suspended by Buyer, Buyer shall pay (1) Company's invoice for Equipment as per payout terms, (2) Company's handling and storage charges, and (3) demurrage charges.

### 4. CANCELLATION

Buyer cannot cancel orders placed with the Company except with the Company's expressed written consent, and upon terms and payment to the Company indemnifying the Company against loss, including but not limited to expenses incurred and commitments made by the Company. Cancellation will be a minimum of 25% of the total Contract Sum.

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- b. The Buyer shall secure and pay for all necessary surveys, studies, approvals, easements, assessments, notices, and permits required for the construction and use of permanent structures or for permanent changes to existing facilities.
- c. Information or services under the Buyer's control shall be furnished by the Buyer with reasonable promptness to avoid delay in the orderly progress of the work.
- d. Roof or wall openings, flashing, and counter flashing shall be furnished by the Buyer.
- e. Electric, water, steam, fuel, compressed air, storm/sanitary drain, and other utility sources or connections shall be furnished by the Buyer.
- f. Labor and material required to make connection between the equipment furnished under the contract and the utilities shall be provided by the Buyer.
- g. Labor and material required to make field connections between equipment components (except reconnection of items dismantled for shipment) shall be provided by the buyer.
- h. Site access and site conditions to allow for unimpeded use of installation equipment is the responsibility of the Buyer.
- i. The Buyer shall secure and pay for all testing required by Local, State, and Federal Regulations

### 8. SERVICE WARRANTY

Company warrants all service performed hereunder to be performed in a workmanlike manner and free from defects in workmanship upon completion. Company's obligation and Buyer's sole remedy, hereunder shall be limited to repair by Company of any defects discovered and reported in writing to company within 90 days after completion of services hereunder, without charge to Buyer, or (at Company's option) return of the contract price for such defective devices.

### 9. EQUIPMENT AND PARTS WARRANTY

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This writing constitutes an offer by the Company to sell products and/or services described herein and expires upon written notice or thirty (30) days from this date, whichever occurs first. This offer is, however, entirely contingent upon acceptance by Company's supplier of a corresponding purchase order from Company. Acceptance of this offer is limited to the terms and conditions hereof, and any such other matter in buyer's forms or correspondence shall not become part hereof and same shall not be binding upon Company unless agreed to in writing, signed by an Officer of the Company. When accepted by Buyer, this writing shall constitute the entire agreement between Company and Buyer on the subject hereof, except as amended by a writing signed by Company. This offer and any agreement arising out of it shall be governed by and construed in accordance with the internal laws of the State of Texas



---

**From:** Carmen Rosamonda <[CRosamonda@DeBary.org](mailto:CRosamonda@DeBary.org)>  
**Sent:** Tuesday, March 30, 2021 5:21 PM  
**To:** DeBary Council  
**Subject:** Current Fire Station - Emerging Issue  
**Attachments:** Garage Door Repair.pdf

DO NOT RESPOND "REPLY ALL" AS THIS EMAIL IS BEING SENT TO ALL COUNCIL MEMBERS

Mayor & Council, I wanted to keep you abreast of an emerging issue at our current fire station on Highway 17/92. Attached are picture of an incident with one of the garage doors. We are fortunate no one was injured or equipment was damaged.

One of our trucks was headed to an emergency pulled out of the building. When they went to close the door, the garage door fell/broke and fell off the tracks. Taking a closer look, the welding on the bracing arm that holds up the garage door tracks to the ceiling trusses broke. Miner of Central Florida came in and did a great job in lowering the door and temporarily put it in place to secure the building. To fix the damaged part of the garage door and tracks will be about \$4,500. This is not why I am writing you.

The root cause is the quality of the engineering and construction of our 6 garage door systems in this building. All of the garage doors are held up by bracing arms that are welded from ceiling truss to the garage door tracks. All of the welds appear to be rusting and at risk. These garage doors weigh 1000 lbs. each. In addition, the garage door tracks along the ceiling do not have side-to-side bracing. The constant shacking and vibration during door operation is also a contributing factor to weakening of these small welds. Why they did not use a bolt/weld combination is beyond me, especially in Florida.

I am awaiting a quote from Miner of Central Florida. Due to the danger to our staff and equipment, I will do these building and garage door repairs on an emergency basis with Miner of Central Florida as sole source. The repairs should be within my spending limit.

I will keep you informed.

**Carmen Rosamonda**

City Manager  
City of DeBary, Florida  
Office: 386-668-2040  
[crosamonda@debary.org](mailto:crosamonda@debary.org)



**City Council Meeting  
City of DeBary  
AGENDA ITEM**

<b>Subject:</b> Micro-Mobility Ordinance 03-2020	<b>Attachments:</b> <input checked="" type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
<b>From:</b> Matt Boerger, Growth Management	
<b>Meeting Hearing Date</b> April 21, 2021	

**REQUEST**

This is a request to approve the second reading of Ordinance 03-2020 establishing regulations for companies that may wish to operate micro-mobility devices such as bicycles, e-bikes, and e-scooters within the City of DeBary.

**PURPOSE**

The purpose of the proposed ordinance is to ensure that the City of DeBary has the proper regulations in place for potential future companies that want to operate micro-mobility devices.

**CONSIDERATIONS**

Companies operating micro-mobility devices are an increasing trend across the country. The companies operate a fleet of mobility devices such a bicycles, electric bicycles, electric scooters and other similar miniature mobility devices that transport people in urban areas. These devices can be beneficial to move people between larger transportation modes such as buses, trains, boats, and automobiles. One of the challenges with SunRail, is providing mobility for the “last-mile”, where, once a transit rider gets off the train, they must travel over the typical “last mile” to their final destination. For example, getting from the train station to their office. Micro-mobility devices have risen as a possible option for this “last-mile” transportation problem. They also offer an option of transporting people short distances from A to B, such as, from a park to a restaurant and back. Many companies have identified this option and wish to operate a fleet of these micro-mobility devices in denser urban areas, or areas with significant transit stops. DeBary could be a future candidate for these companies as the area around the SunRail station continues to develop.

While these micro-mobility devices can offer partial solutions to the transport problem, they also can create their own set of problems as well. The most typical issues are where users of these devices leave them in the middle of sidewalks, bike trails, roads, in front of business, homes and other inappropriate locations causing conflict with other pedestrians, cyclists, handicapped accessibility and motorists. Therefore, it is critical that local governments establish regulations to ensure these issues are mitigated to the best extent possible.



The proposed ordinance regulates the number of companies that can operate within the city; the number of total units that can be deployed; ensures that the devices are stored and remain in strategic locations that must be identified when a potential company proposes to operate; addresses administrative costs that must be paid to the city; advertising on the devices and kiosks; and other details to ensure orderly operations.

**COST/FUNDING**

There is no cost associated with the proposed ordinance.

**RECOMMENDATION**

It is recommended that the City Council approve the second reading of Ordinance 03-2020

**IMPLEMENTATION**

The ordinance will be codified within the City's Code of Ordinances.

**ATTACHMENTS**

Ordinance 03-2020

**ORDINANCE NO. 03-2020**

**AN ORDINANCE OF THE CITY OF DEBARY, FLORIDA TO ALLOW BICYCLE, MOTORIZED SCOOTER, AND OTHER MICROMOBILITY SHARING SERVICES, TO REGULATE THE USE OF SUCH DEVICES, AND TO PROVIDE LEGISLATIVE FINDINGS, DEFINITIONS, PENALTIES, AND FOR SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.**

**WHEREAS**, the Florida legislature recently amended Florida Statutes, chapter 316, Florida Statutes, to treat micromobility devices, such as motorized scooters, the same as bicycles under certain circumstances, particularly with respect to the right to use the sidewalk and/or roadway; and

**WHEREAS**, Florida Statutes § 316.2128 states that a local government may adopt an ordinance governing the operation of micromobility devices and motorized scooters on streets, highways, sidewalks, and sidewalk areas under the local government's jurisdiction," and

**WHEREAS**, the City of DeBary has inherent authority to protect public health, safety and welfare by regulating bike share, scooter sharing, and other micromobility sharing services using the City's rights of way;

**WHEREAS**, scooter-share companies are operating in many cities nationwide, providing scooter rentals via mobile phone applications similar to bike share companies; and

**WHEREAS**, Objective 6.1 of the City's Comprehensive Plan states, "The City will carry out a program of activities to facilitate the provision of a cost-effective, safe, convenient, and energy efficient multimodal transportation system," and

**WHEREAS**, Policy 6.101(d) states, "Bicycle and pedestrian facilities deemed necessary to support the City's transportation goals," and

**WHEREAS**, Policy 6.107(e) states, "Provisions may be made to facilitate pedestrian circulation and use of bicycles and transit," and

**WHEREAS**, Policy 6.401 states, "The City will encourage the private sector to provide services to major regional transportation terminals for passenger...traffic, with particular emphasis on the DeBary Commuter Rail Station and on service to business areas within the City," and

**WHEREAS**, Objective 6.7 states that the City will support the expansion of the SunRail commuter rail system, bus transportation, and bicycle and pedestrian facilities and reduce emphasis on transportation system improvements that favor the use of single-occupancy vehicles as the primary means of transportation," and

**WHEREAS**, Policy 6.703 states that the City will develop a program for bicycle and pedestrian connections along US Hwy 17/92 and other streets, pathways and trails linking DeBary Commuter Rail Station with the transit oriented development, South East Mixed Use Area, and the Village Center Area," and

**WHEREAS**, DeBary is on the Coast-to-Coast Connector Trail, which, when completed, will link Saint Petersburg with Cape Canaveral and increase the popularity of the City’s trail system for recreational use;

**WHEREAS**, the City Council of the City of DeBary, Florida (the “City Council”), hereby finds that walking, biking, travel by motorized scooter, transit, and ridesharing are increasingly popular transportation alternatives to the single-occupant motor vehicle; and

**WHEREAS**, the City Council hereby finds that, properly regulated, bike share and scooter sharing services offer a viable and environmentally sustainable transportation option and that the City Code should be amended to allow, in appropriate settings, scooter sharing services on certain public property and rights-of-way; and

**WHEREAS**, the City should provide the legislative framework for other micromobility sharing services that may emerge in the marketplace to conduct business in the City of DeBary;

**NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF DEBARY, FLORIDA, AS FOLLOWS:**

Chapter 42, Article II, of the Code of Ordinances is hereby amended to create a new Section 42-37 to 42-40 as follows:

**Chapter 42 – STREETS, SIDEWALKS AND OTHER PUBLIC PLACES**

**Sec. 42-37 - Definitions.**

As used in this Chapter, the term:

- (a) *Bicycle* means a vehicle propelled solely by human power, and every motorized bicycle propelled by a combination of human power and an electric helper motor capable of propulsion to a speed of not more than 20 miles per hour on level ground, having two tandem wheels, including any device generally recognized as a bicycle although equipped with two front or two rear wheels.
- (b) *Bicycle path* means a road, path, trail, cycle track, or way that is open to bicycle travel, which road, path, or way is physically separated from motorized vehicular traffic by an open space or by a barrier and is located either within the highway right-of-way or within an independent right-of-way.
- (c) *Company* means a person, firm, or corporation that makes bicycles, scooters, or other micromobility devices available to the public for immediate, self-service rental through an online application, website, or software for point-to-point trips.
- (d) *Director* means the City of DeBary’s Public Works Director or the Director’s designee.
- (e) *Docking station* means a bicycle rack controlled by a bike share Company or a scooter or micromobility device rack controlled by a Company.
- (f) *Micromobility Device* means any motorized or non-motorized transportation device made available for private use by reservation through an online application, website, or software for point-to-point trips and which is not capable of traveling at a speed greater than 20 miles per hour on level ground. This term includes motorized scooters and bicycles as defined in this chapter.
- (g) *Motorized scooter(s)* (also referred to herein as “scooters”) shall have the meaning ascribed

to it in Florida Statutes § 316.003, as amended. "Motorized scooter(s)" or "scooters" are further defined as a device, with an electric motor, designed to transport only one person, exclusively or in combination with the application of human power, which cannot attain a speed of more than 20 miles per hour.

- (h) *Parking Zone* means a parking area designated by the City for a bicycle, scooter, or other micromobility device leased to members of the public. A Parking Zone may or may not have docking station, but may consist of a painted square that is geofenced.
- (i) *Rental unit* means either a bicycle, scooter, or other micromobility device leased to members of the public for use.
- (j) *Rider* means a person who uses an automated docking station or digital network in order to obtain a bicycle, scooter or micromobility device from a Company.
- (k) *Company* means a person, firm, or corporation that makes bicycles, scooters or any other micromobility device available to the public for immediate, self-service rental through an online application, website, or software for point-to-point trips.
- (l) *Sidewalk* means that portion of a street between the curblines, or the lateral line, of a roadway and the adjacent property lines, intended for use primarily by pedestrians.
- (m) *Rebalancing* means the act of geographically dispersing and re-dispersing micromobility devices to maintain a balanced availability throughout a Company's service area and avoid an excessive build-up of micromobility devices at certain locations.
- (n) *Geofencing* means the use of ground positioning satellite ("GPS") or radio frequency identification ("RFID") technology to create a virtual geographic boundary, enabling software to trigger a response when a mobile device or micromobility device enters or leaves a particular area.
- (o) *Staging* means the orderly parking and rebalancing of micromobility devices within the public right-of-way.

#### **Sec. 42.38. - Riding on Sidewalks and Bicycle Paths.**

It is unlawful and a violation of this section to ride a bicycle, motorized scooter or other micromobility device on a sidewalk or bicycle path, or any portion thereof, where prohibited by clearly visible signs or markings.

#### **Sec. 42.39. - Parking a Bicycle, Motorized Scooter, or Other Micromobility Device.**

- (a) A person may not attach, secure, store, or park a bicycle, motorized scooter, or other micromobility device:
  - (1) in a manner that obstructs or interferes with pedestrian or other vehicular traffic; or on an accessibility ramp for persons with disabilities, or any part thereof, or in any manner that would restrict the movement of persons with disabilities; or
  - (2) within a motor vehicle parking space not designed for bicycle or other micromobility device use; or

- (3) on any public property, except in areas designated for bicycle or other micromobility device parking; or
  - (4) on any private property without the permission of the owner. Placing a bicycle or other micromobility device rack in an area readily accessible to the public shall be deemed permission for members of the public to park a bicycle or other micromobility device within that rack, unless otherwise expressly stated in a clearly visible sign; or
  - (5) in a manner that may cause injury or damage to any person or thing or in a manner that renders the public property unusable or impassable.
- (b) Except as otherwise expressly allowed by the government official with authority over such public property, bicycles or other micromobility devices parked on public property continuously in the same location for one week or more shall be deemed abandoned and subject to the provisions of Chapter 705, Florida Statutes.

**Section 42.40. - Motorized Scooters, Bike Share, Micromobility Sharing.**

- (a) Sharing program. The city hereby establishes a sharing program (the "Program") under which up to two Companies may operate dock-based or dock-less motorized scooter share, bike share, or other micromobility device share services by reservation through an online application, software, or website, for point-to-point trips, within designated areas of the City of DeBary.
- (b) Number of Rental Units. During the term of the program, each Company shall have a maximum fleet of 200 each of motorized scooters, bike share bicycles, or other micromobility devices.
- (1) The Director retains the right to require any Company to reduce its fleet size or cease operations as required by public health, safety or welfare considerations, or in the event the Company violates the terms of this ordinance or the permit issued hereunder.
  - (2) During the term of the program, the Company will designate two local operational staff members who will be responsible for fielding complaints, addressing technical difficulties, coordinating the rebalancing of scooters, bike share bicycles, or other micromobility devices, as well as removing those parked illegally.
- (c) Permit required. Each Company must obtain and maintain a valid permit during the term of the Program.
- (1) A Company may not assign or transfer a permit without the City's express, written approval.
  - (2) A permit may authorize a Company to offer for rental motorized scooters, bike share bicycles, and other micromobility devices.
  - (3) Each permit will authorize a minimum of twenty (20) and a maximum of two hundred (200) scooters, bike share bicycles, or other micromobility devices each, in any combination. Based on the number of permits issued or anticipated that the City will issue, the Director may limit the number of micromobility devices authorized by a permit to the minimum of 20 in order to maintain a maximum number of

micromobility devices under the Program. The City will issue each permit subject to the Director's authority to reduce the number of authorized micromobility devices under the permit based on maintaining a maximum of 400 micromobility devices in the City.

- (4) Each request to increase fleet size will include a written analysis to justify the request. If the Director finds that an increase is in the public interest and meets public safety concerns, the Director may issue a written directive authorizing an increase to the number of scooters, bike share bicycles, or other micromobility devices allowed under a permit up to a maximum of one hundred (100). The determination will be based on the Director's review of the Company's written analysis, as well as operational and safety data relating to the Company and the program overall.
  - (5) The City will issue each permit to a different Company, not affiliated or otherwise related to a Company that has already received an effective permit. The City will process and issue permits in the order that it receives complete permit applications. The permit constitutes a license for each Company to use the City's right of way for bike share, motorized scooter, or any other micromobility share operation, or any combination of such operations, specified in the permit and subject to the terms of this Chapter.
  - (6) The Director may issue permits with special regulations and conditions of operation as he or she deems reasonably appropriate to protect the public health, safety, and welfare.
  - (7) Term of permit. Unless otherwise revoked or terminated, each permit is valid upon issuance, and will expire one year after its issuance unless renewed. Within ten days after expiration or termination of a permit, the Company will remove all its scooters, bike share bicycles, or other micromobility devices from within the City.
- (d) Delivery and Operation. A Company will maintain and operate the number of scooters, bike share bicycles, or other micromobility devices authorized by the permit throughout the term of the permit. If all scooters, bike share bicycles, or other micromobility devices authorized under any permit are not delivered and operational as part of the Company's operations in the City of DeBary within ninety (90) days after issuance of the permit, the Director may terminate the permit.
- (e) Revocation of permit. The Director may revoke a permit if the Company violates any applicable law or regulation or any condition of the permit. Within seven days of delivery of a revocation notice to a Company, the Company may request a meeting with the Director. The Director shall provide a fair opportunity to hear the Company's position within 21 days of the request for a meeting. After the meeting, the Director may affirm his or her determination, affirm his or her determination with conditions, or rescind his or her determination. The Director's decision shall constitute final agency action.
- (f) Application requirements for a permit. A Company must make application for a permit on a permit form provided by the Director. The form shall state the material and documents needed to complete the application and must at a minimum request information necessary to confirm that the Company meets the requirements of this Chapter and other applicable provisions of City ordinance and state law. Each Company must list the other jurisdictions in the United States in which it is currently operating a scooter share, bike share, or other micromobility sharing system. The form will also include an agreement to indemnify the City of DeBary against any and all claims, damages, and liability arising from operation of the Company except to the extent that said liability, losses or damages arise from the gross negligence or willful misconduct of the city.

All permits shall be conditioned on the accuracy of, and continued compliance with all material aspects of the application.

- (1) Conditions of the permit. In addition to the requirements of this Chapter, the Director may approve applications for a permit with special regulations and conditions of operation that the Director deems reasonably appropriate to protect the public health, safety, and welfare.
  - (2) Application Fee. The initial application for permit must be accompanied by a non-refundable application and licensing fee of \$2,500.00, or such other sum as the City Council may adjust by adopted resolution. In addition to paying the City's direct costs of administering the program, the application fee shall also cover the costs of enforcement, oversight, sidewalk maintenance and construction, parking and active transportation maintenance activities, and/or active transportation street, sidewalk and bike path improvements or studies.
  - (3) Renewal. Permits may be renewed following the same process, including payment of a \$2,000.00 renewal fee, or such other sum as the City Council may adjust by adopted resolution, as set forth in this section.
- (g) Ride Fee. In addition to the non-refundable application fee set forth above, each Company shall remit to the City a fee in the sum of \$0.25 per ride. The fee shall be calculated monthly based on usage data. During the program, this fee shall be paid to the City of DeBary every three months, beginning three months after the applicable permit is issued and within ten (10) days after expiration or termination of the permit, if not renewed. The City will use the fee to cover costs in administering the Program, for enforcement, oversight, construction and maintenance of scooter and bicycle parking, sidewalk and bike path maintenance and construction, other active transportation maintenance activities, and/or active transportation street, sidewalk and bike path improvements or studies that benefit bike share, scooter share, and other micromobility operations in the City.
- (h) Scooter, bike share bicycle, and other micromobility device parking. The following requirements apply to motorized scooters, bike share bicycles, and other micromobility devices:
- (1) Motorized scooters, bike share bicycles, and other micromobility devices must be parked in areas designated as Parking Zones by the City for such parking. The city may designate parking zones in order to guide riders to preferred parking zones and assist with the orderly parking of motorized scooters, bike share bicycles, and other micromobility devices throughout the city.
  - (2) If no designated parking areas are reasonably available, motorized scooters, bike share bicycles, and other micromobility devies may, subject to the remaining terms of this subsection (d), park on a sidewalk or other hard surface within the City right of way or next to a bicycle rack. However, motorized scooters, bike share bicycles, and other micromobility devices:
    - a. May only be parked on private property with permission of the property owner.
    - b. May not be parked in a manner that would impede normal and reasonable pedestrian access on a sidewalk or pedestrian path or in any manner that would reduce the minimum clear width of a sidewalk or pedestrian path to less than four feet.
    - c. May not be parked in a location that impedes vehicular traffic.
    - d. May not be parked in a manner that would pose a threat to public safety or security.



- e. Must be parked in a manner compliant with the Americans with Disabilities Act of 1990.
- f. May not block:
  - 1. Fire hydrants, call boxes or other emergency facilities;
  - 2. Transit facilities;
  - 3. Loading spaces or zones;
  - 4. Passenger loading spaces or zones, or valet parking service areas;
  - 5. Railroad tracks or crossings;
  - 6. Disabled or prohibited parking zones;
  - 7. Bicycle parking racks, news racks, benches or other street furniture, and ADA ramps for disabled persons at intersections;
  - 8. Building entryways; or
  - 9. Vehicular driveways.

(3) In addition, motorized scooters:

- a. May not be parked upon or within a bicycle rack.
- b. Must be upright while parked.

Motorized scooters parked in an incorrect manner must be re-parked, removed and/or relocated by the Company within two hours of receiving notification.

(i) Motorized scooter operations.

- (1) Companies will not rent scooters to anyone under the age of 18.
- (2) Companies will comply with all applicable rules, regulations, and laws, including any additional rules and regulations promulgated by the Director or his or her designee.
- (3) Persons operating motorized scooters shall be subject to all rules, regulations, and laws, including any additional rules and regulations promulgated by the Director.
- (4) Motorized scooters must be well-maintained and in good operating condition at all times and must be built to withstand the effects of weather and constant use. In addition, Motorized scooters must be equipped with a minimum of nine (9) inch diameter wheels, and must otherwise meet the specifications and safety requirements for motorized scooters under federal and state law.
- (5) Companies must install a governor or other such device on each motorized scooter (not including motorized scooters with a seat as defined in Section 10.02 of this Chapter) so that it will not exceed ten (10) miles per hour on a level surface. Upon the request of a Company, the Director may authorize an increase in the permitted speed of scooters under this subsection. The request will include a written justification. The Director will review the request, the written justification and the operational history of the Company and the overall program, including crash data and any other relevant information. If the Director finds that an increase to the permitted speed of scooters is in the public interest and meets public safety concerns, the Director may, by written directive, authorize an increase to the permitted speed of scooters under this Ordinance, not to exceed fifteen (15) miles per hour on a level surface.
- (6) Motorized scooters must prominently display the scooter share Company's name and/or



logo as well as a telephone number by which an operator/user may contact the Company for customer support.

- (7) Motorized scooter availability at various locations must be rebalanced on at least a twice weekly basis in the manner prescribed in this Chapter.
- (8) Each motorized scooter shall be equipped with active global positioning system (GPS) technology.
- (9) Companies shall educate persons operating motorized scooters regarding the rules, regulations and laws applicable to riding, operating, and parking a motorized scooter. The Company's mobile application must provide information notifying a user that:
  - a. Unless otherwise prohibited, motorized scooters may be operated on streets or sidewalks/sidewalk areas in a manner similar to bicycles;
  - b. Motorized scooters are to be operated at a person's own risk, and no representation is being made by the city as to the condition of any street, sidewalk, or sidewalk area;
  - c. Motorized scooters shall at all times yield to pedestrians and shall give an audible signal before overtaking and passing such pedestrian; and
  - d. The use of helmets while operating a motor scooter is strongly encouraged to avoid or lessen head injuries and fatalities.
- (11) Companies shall not place or attach any fixtures, structures, or personal property, other than a motorized scooter, in the public right-of-way.
- (j) *Bike share operations.* Bike share companies may operate dock-based or dock-less bike share services in the City of DeBary. Each bicycle provided as part of a bike share service by a bike share Company must:
  - (1) Meet the requirements for bicycles as set forth in 16 Code of Federal Regulations, Part 1512 and Florida Statutes § 316.2065.
  - (2) Persons riding bicycles shall be subject to all rules, regulations, and laws, including any additional rules and regulations promulgated by the Director.
  - (3) Prominently display the bike share Company's logo.
  - (4) Display a toll-free telephone number by which a user may contact the bike share Company for customer support.
  - (5) Be lawfully parked when not in use.
  - (6) Be properly maintained for safe travel by the bike share Company.
  - (7).
  - (8) Bicycle availability at various locations must be rebalanced on at least twice weekly in the manner prescribed in this Chapter.
  - (9) Each bicycle shall be equipped with active global positioning system (GPS)

technology.

(10) Docking stations. Docking stations may not:

- a. Be placed in part or whole on any public property without the prior express written consent of the City.
- b. Be placed in part or whole on any private property without the prior express written consent of the property owner.

(k) Company responsibilities. Each Company must:

- (1) Be a business organization authorized to do business in the State of Florida and maintain active organizational status with the Florida Division of Corporations.
- (2) Provide the Director with the name and contact information for the Company's local program administrator. The local program administrator must be a person authorized by the Company to represent the Company with the City and to respond to questions or concerns about the Company's operations.
- (3) Keep a customer service representative available by phone 24 hours a day, 7 days a week, in order to respond to questions or concerns about the Company's operations. The Company's online application or website and also each motorized scooter, bike share bicycle, or other micromobility device must prominently display the customer service number.
- (4) Reimburse the City for costs incurred to address or abate any violations of this Section or costs incurred for the repair or maintenance of public property arising from the operations of the Company. Said reimbursement shall occur within thirty (30) days after notice to the Company.
- (5) Diligently monitor the location of its motorized scooters, bike share bicycles, and other micromobility devices to ensure compliance with ADA requirements relating to public accessibility to sidewalks, ADA ramps, buildings and other public and private facilities open to the public. Upon notification that a motorized scooter, bike share bicycle, or other micromobility device is impeding accessibility for the disabled, the Company will remove or relocate the scooter to an area that complies with this Section.

(m) Requirements of the software application. The Company's software application must:

- (1) Provide clear notification that riders must operate in compliance with state and local law.
- (2) Provide an interface that allows riders to notify the Company of an issue relating to the safety or maintenance of a scooter, bicycle, or other micromobility device.

(n) Rebalancing, relocating, and removal. Rebalancing a bicycle, scooter or other share fleet is the act of geographically dispersing and re-dispersing the rental units to maintain a balanced availability throughout a Company's service area and avoiding an excessive build-up at certain locations. Relocating a scooter is the act of moving a bicycle, scooter, or other micromobility device parked in an unlawful, unsafe, non-useful, or otherwise inappropriate location. Each Company must:

- (1) Remove any Rental Unit that is inoperable or does not conform to the requirements of this Section.

- (2) Continuously, and on at least a twice weekly basis, rebalance its fleet in compliance with this Chapter and the permit, in order to maintain a useful distribution of Rental Units as necessary to maximize demand and utility to the public.
- (3) Relocate or remove a Rental Unit within two hours of a request to do so by the Director or designee or other city staff, including when the Rental Unit is parked or located in violation of this Section.
- (4) Immediately remove and safely store its fleet immediately upon the issuance of a tropical storm or hurricane warning for any part of Volusia County by the National Weather Service.
- (5) The Company must coordinate with the City of DeBary to provide for Rental Units for significant events located in the City.
- (6) The Company must continually monitor non-city transportation assets for rebalancing needs such as SunRail stations and bus stops.
- (o) The Director or his/her designee, in the interest of public safety and/or welfare, may (i) establish geo-fenced areas where scooters and bicycles cannot be operated and/or parked, (ii) enact scooter speed restrictions, or (iii) exclude certain scooters from being rented or ridden. A Company must have the technology available to operate and/or implement the Director's requirements. Geo-fenced areas must be established by the companies within seventy-two (72) hours of the Director's notification to do so.
- (p) *Impoundment.* The City may seize and impound any bicycle, scooter, or other micromobility device parked or operated in violation of this Chapter. Without limiting the foregoing, the City may seize and impound any bicycle, motorized scooter, or other micromobility device that is visibly damaged or non-functional, or blocking the public right-of-way, or located outside the program area. The City will release any impounded scooter or other micromobility device to the lawful owner after payment of all impoundment and storage fees. Any bicycle, motorized scooter, or micromobility device that remains unclaimed within the city for five days is subject to sale pursuant to the procedures for abandoned or lost property set forth in Florida Statutes § 705.103, or by any other method allowed by the laws of the State of Florida.
- (q) *Data sharing.* Upon written request, all Companies shall provide real-time or semi real-time data in a format specified by the City of DeBary and in accordance with existing industry standards. The Company will provide the data within ten (10) days of the City's written request. In addition, to ensure the accuracy and transparency of data, the City reserves the right to require the Company to undergo an audit by a third party vendor of the City's choosing, limited strictly to the information provided in the data categories specified by the City in the permit.
- (q) *Monthly reports.* In addition to the information referenced in subsection (k) above, each Company must provide a monthly report to the Director, which report must include the following minimum information:

  - (1) The Company's total number of members.
  - (2) Number of rides, time per ride, and miles travelled for scooters, bicycles, and other micromobility devices.

- (3) Total number of active scooters, bicycles, or other micromobility devices in the fleet.
- (4) A map showing high ridership routes.
- (5) The number and type of maintenance requests.
- (6) Customer service information, such as complaints, equipment failure notifications, maintenance requests, and requests to remove scooters.
- (7) An assessment of environmental impacts.

(r) Insurance requirements.

- (1) The Company will procure and keep in full force and effect no less than the insurance coverage required by this section through a policy or policies written by an insurance Company or companies authorized to do business in Florida, with a financial strength rating of A- or better according to A.M. Best's Key Rating Guide.
- (2) The insured provisions of the policy or policies must list the City, its elected and appointed officials and employees as additional insureds, and the coverage provisions must provide coverage for any loss or damage that may arise to any person or property by reason of the operation of a motorized scooter, bicycle, or other micromobility device leased by the Company.
- (3) The Company will maintain the following insurance coverages:
  - a. Commercial general liability with limits of \$2,000,000.00 per occurrence, \$5,000,000.00 policy aggregate affording coverage for claims resulting from bodily injury (including death) and property damage. The policy shall be written on a primary and noncontributory basis, and should insure against premises and operations, personal injury, and contingent and contractual exposures.
  - b. Automobile/motorcycle liability affording coverage on all motor vehicles/scooters, if used in connection with the operations or activities contemplated under this article. The Company should furnish the city with a policy affording coverage on all owned motor vehicles, scooters, bicycles, including coverage for hired and non-owned motor vehicle exposures, with a combined single limit for bodily injury (including death) and property damage of \$2,000,000.00 per accident.
  - c. Workers compensation subject to the statutory limits of the State of Florida.
- (4) The City retains the right to require additional insurance coverage in connection with the activities performed by the Company under this article as the City may determine, considering the size of the fleet and other liability insurance related factors.
- (5) Nothing herein constitutes a waiver of the City's sovereign immunity.
- (6) Failure to maintain required insurance coverage is cause for immediate revocation and cancellation of the permit by the Director.
- (7) The Certificate of Insurance for any insurance policy required by this section must be provided to the City, in a form acceptable to the Director, prior to the issuance of a permit under this section.

(8) Insurance required under this section must include a cancellation provision requiring the insurance Company to notify both the Company and the Director, in writing not fewer than 30 days before cancelling any insurance policy or before making a reduction in coverage. The Company, upon receiving said notice, shall file with the Director, in a form acceptable to the city, a Certificate of Insurance for any and all replacement insurance policies prior to the cancellation or reduction of same.

(9) A Company may not be self-insured.

(s) Performance bond.

(1) A Company will submit to the Director, a performance bond, in a form prescribed by or acceptable to the City, prior to issuance of a permit under this section. The performance bond will be in the amount of \$20,000.00 and must list the Company as the principal and be payable directly to the City. The performance bond must remain in effect for the duration of the permit. The bond funds will be accessible to the City (in that the City will be paid directly by the surety) for costs incurred by the City for removing and storing scooters and/or bicycles under this section and for damages incurred by the City (including, though not exclusively, damage to City property), arising from the Company's operations within the City. City will notify the Company of a violation and allow a reasonable time for the Company to cure the violation. Payment will be made from the surety to the City within 30 days after the City's submittal of an invoice to the surety certifying costs as described above. Documentation confirming this bond requirement must be readily available for inspection by the City. Nothing herein constitutes a waiver of the City's sovereign immunity.

(2) If the surety cancels the performance bond for any reason, the permit will be automatically suspended on the date of cancellation and the Company will immediately cease operations until a replacement bond that meets the requirements of this section, is provided to the Director.

(t) Indemnification.

(1) Company will indemnify, defend, and hold harmless the City, and its elected and appointed officials, employees, agents and instrumentalities, from any and all liability, losses or damages, including any and all attorneys' fees and costs, incurred as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature including, but not limited to, personal injury or wrongful death, property loss or damage, the conditions and features on all streets, sidewalks and sidewalk areas, or other areas within the city on which a motorized scooter, bike share bicycle, or other micromobility device is operated, to the extent arising out of, or in any way connected with the operation or use of the motorized scooter, bike share bicycle, or other micromobility device. This indemnity obligation will not apply to the extent that liability, losses or damages arose from the gross negligence or willful misconduct of the city. The Company shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the city, where applicable, including administrative, trial, and appellate proceedings, and shall pay all costs, judgments, and attorneys' fees imposed in such proceedings. Each Company shall expressly understand and agree that any insurance protection required by this section, or otherwise provided or secured by a Company, will in no way limit the responsibility to indemnify, defend and hold harmless as required by this section. The obligation to indemnify, defend, and hold harmless will survive the revocation, cancellation, or expiration of a permit. Issuance of a permit, is, in part, conditioned on the granting of this duty of indemnification, which the Company knowingly and voluntarily assumes.

(u) Administration. The Director shall administer this section.

**SECTION 8. CODIFICATION.** The city clerk and the city attorney shall cause the Code of the City of DeBary, Florida, to be amended as provided by this ordinance and may renumber, re-letter, and rearrange the codified parts of this ordinance if necessary for organizational purposes.

**SECTION 9. SCRIVENER'S ERROR.** The city attorney may correct scrivener's errors found in this ordinance by filing a corrected copy of this ordinance with the city clerk.

**SECTION 10. SEVERABILITY.** If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

**SECTION 11. EFFECTIVE DATE.** This ordinance takes effect upon adoption.

**DONE, THE FIRST READING,** by the City Council of the City of DeBary, Florida, at a regular meeting, the \_\_\_ day of \_\_\_, 2021.

**DONE, THE PUBLIC NOTICE,** in a newspaper of general circulation in the City of DeBary, Florida, by the city clerk of the City of DeBary, Florida, the \_\_\_ day of \_\_\_\_\_, 2021.

**DONE, THE SECOND READING AND PUBLIC HEARING, AND ENACTED ON FINAL PASSAGE,** by an affirmative vote of a majority of a quorum present of the City Council of the City of DeBary, Florida, at a regular meeting, the \_\_\_ day of \_\_\_\_\_, 2021.

BY THE MAYOR OF THE CITY OF DEBARY, FLORIDA:

\_\_\_\_\_  
Karen Chasez, Mayor

ATTEST, BY THE CLERK OF THE  
CITY COUNCIL OF THE CITY OF  
DEBARY, FLORIDA:

\_\_\_\_\_  
Annette Hatch, City Clerk

THIS ORDINANCE DRAFTED BY AND  
APPROVED AS TO FORM AND LEGALITY  
FOR THE USE AND RELIANCE OF THE  
CITY OF DEBARY, FLORIDA:

\_\_\_\_\_  
City Attorney

\_\_\_\_\_  
Print Name





**City Council Meeting  
City of DeBary  
AGENDA ITEM**

<b>Subject:</b> Resource Corridor Preservation Code Revision	<b>Attachments:</b> <input checked="" type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
<b>From:</b> Matt Boerger, Growth Management	
<b>Meeting Hearing Date</b> April 21, 2021	

**REQUEST**

Staff requests that the City Council approve the second reading of Ordinance 05-2021, amending Section 1-12(a) of the Land Development Code.

**PURPOSE**

The purpose of the proposed amendment is to strengthen the prohibition of development on non-conforming lots within the City’s Resource Corridor (RC) zoning designation.

**CONSIDERATIONS**

The City has a zoning designation known as Resource Corridor. The purpose of this designation, as stated in Sec 3-84 of the Land Development Code, is as follows: *The purpose and intent of the RC Resource Corridor Classification is to provide protected, natural corridors consisting of environmentally sensitive and ecologically significant lands which connect to other protected areas such as parks and water bodies. The corridor shall provide a contiguous hydroecological pathway, where the wetlands and uplands are integrated and conducive to the maintenance and perpetuation of the system.*

This zoning designation is primarily located on the City’s western boundary along the St. John’s River, as well as in the southeast area of the City, north and south of Dirksen Drive. Please see the attached zoning map for RC locations. This designation primarily overlays areas identified as wetlands or environmentally sensitive, low lying lands. The area north of Dirksen Drive consists of lots platted over 50 years ago. These lots are typically 7,500 to 10,000 square feet in area. The RC zoning designation requires a minimum of 25 acres to develop.

Currently, Sec 1-12(4) of the City’s Land Development Code states that: *Development of a single-family dwelling shall be permitted on a nonconforming lot of at least 5,000 square feet and 50 feet or more in width at the front building line in any district in which the use is permitted, if remedy of the nonconformity by combination with other lots under the same owner is not available.*

While it is clear that the intent for the RC zoning designation is to preserve environmentally sensitive lands by requiring very low density, it may be construed by some, that an exemption in the City’s Land



Development Code would allow for development in this area on any lot larger than 5,000 square feet. However, this does not appear to be the intent of the RC zoning designation, and thus, may be considered a loop hole.

The intent of the proposed amendment, is to close any perceived loophole in the City's code, and make the intent for preservation in this area clearer to builders and developers.

Additionally, the City has spent a significant amount of money and staff time, mitigating stormwater issues where homes were previously developed in low lying wet areas. The RC zoning designation area is typically over low lying wet areas as well. Strengthening the intent of the code to prevent development in environmentally sensitive, low lying wetland, would help to prevent future stormwater and flooding issues for the City to mitigate.

**COST/FUNDING**

None.

**RECOMMENDATION**

It is recommended that the City Council approve the second reading of Ordinance 05-2021

**IMPLEMENTATION**

Staff will integrate the new language into the City's Land Development Code.

**ATTACHMENTS**

Zoning Map  
Ordinance 05-2021

**ORDINANCE NO. 05-2021**

**AN ORDINANCE OF THE CITY OF DEBARY, FLORIDA, AMENDING SECTION 1-12(a) OF THE CITY'S LAND DEVELOPMENT CODE TO NOT ALLOW THE DEVELOPMENT OF SINGLE-FAMILY DWELLINGS UPON NONCONFORMING LOTS IN THE RESOURCE CORRIDOR ZONING DISTRICT; PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.**

**WHEREAS**, the City Council desires to amend the Land Development Code to amend Section 1-12 to not permit single-family dwelling development of non-conforming lots within the Resource Corridor zoning district; and

**WHEREAS**, the City finds that the amendment to the City's Land Development Code set forth herein is in the interests of the public health, safety, and welfare; and

**WHEREAS**, the City finds that the amendment to the City's Land Development Code set forth herein is consistent with the Comprehensive Plan; and

**WHEREAS**, this Ordinance has been adopted after the required notice and public hearings in accordance with general law and the Charter and Land Development Code of the City of DeBary.

**IT IS HEREBY ORDAINED BY THE CITY OF DEBARY AS FOLLOWS:**

**SECTION 1. Recitals.** The foregoing recitals are hereby ratified and confirmed as being true and correct and are hereby made a part of this Ordinance.

**SECTION 2. Amendment of Sec. 1-12(a).** Section 1-12(a) of Chapter 1 of the City of DeBary Land Development Code is hereby amended as follows (words that are ~~stricken out~~ are deletions; words that are underlined are additions; provisions not included are not amended):

Sec. 1-12. - Nonconforming lots, structures, and uses.

(a) Nonconforming lots.

(1) A lot or parcel of land is nonconforming if it does not meet the minimum area and dimensional requirements of the district in which it is located.

(2) Any lot or parcel made nonconforming solely as a result of eminent domain proceedings instituted by any governmental agency, or through a voluntary conveyance in lieu thereof, shall be deemed to be a conforming lot or parcel for all purposes. However, all development activity

on such a lot or parcel shall be in accordance with district yard requirements at the time of development.

(3) Where two or more existing nonconforming lots with continuous frontage are under the same ownership, or where a nonconforming lot has continuous frontage with a large tract under the same ownership, nonconforming lots shall be combined to form one or more building sites meeting the lot requirements of the district.

(4) Except as provided herein, development of a single-family dwelling shall be permitted on a nonconforming lot of at least 5,000 square feet and 50 feet or more in width at the front building line in any district in which the use is permitted, if remedy of the nonconformity by combination with other lots under the same owner is not available. This subsection does not apply to or authorize single-family dwelling development upon nonconforming lots in the Resource Corridor (RC) zoning district.

(5) The City Council shall have jurisdiction to authorize variances from the requirements of this subsection.

**SECTION 3. Codification.** This Ordinance shall be incorporated into the DeBary Land Development Code. Grammatical, typographical and similar or like errors may be corrected, and additions, alterations, and omissions not affecting the construction or meaning of this ordinance or the Land Development Code may be freely made.

**SECTION 4. Severability.** If any section, subsection, sentence, clause, phrase, word or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

**SECTION 5. Conflicts.** In the event of a conflict or conflicts between this Ordinance and any other ordinance or provision of law, this Ordinance controls to the extent of the conflict, as allowable under the law.

**SECTION 6. Effective date.** This Ordinance shall become effective immediately upon adoption by the City Council of the City of DeBary, Florida.

**FIRST READING:** \_\_\_\_\_, 2021

**SECOND READING:** \_\_\_\_\_, 2021

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2021, by the City Council of the City of Debary, Florida.

CITY COUNCIL  
CITY OF DEBARY

\_\_\_\_\_  
Karen Chasez, Mayor

ATTEST:

\_\_\_\_\_  
Annette Hatch, City Clerk

S:\AKA\CLIENTS\DeBary,City of\General D334-16191\Land Development Code\Ordinance re. amendment to non conforming lot section re RC zoning 03-03-2021.docx



# Zoning Map City of DeBary Volusia County, Florida



- Schools
  - Bus Pick - Up
  - DeBary City Hall
  - DeBary Public Library
  - DeBary City Limits
  - DeBary Overlay Districts
  - Parks
  - DeBary Parcels
  - Surface Waters
- City of DeBary Zoning Codes Dec. 2012**
- A-2, Rural Agriculture
  - A-3, Transitional Agriculture
  - C, Conservation
  - P, Public Use
  - RC, Resource Corridor
  - RR, Rural Residential
  - RA, Rural Agricultural Estate
  - R-1, Urban Single Family Residential
  - R-3, Urban Single Family Residential
  - R-4, Urban Single Family Residential
  - R-5, Urban Single Family Residential
  - R-6, Urban Two Family Residential
  - R-7, Urban Multi-Family Residential
  - R-8, Urban Multi-Family Residential
  - RPUD, Residential Planned Unit Development
  - MH-1, Mobile Home Park
  - MH-5, Urban Mobile Home
  - B-2, Neighborhood Commercial
  - B-3, Shopping Center
  - B-4, General Commercial
  - B-5, Heavy Commercial
  - B-6, Highway Interchange Commercial
  - B-7, Commercial Marina
  - B-9, General Office
  - I-1, Light Industrial
  - IPUD, Industrial Planned Unit Development
  - PUD, Planned Unit Development
  - MPUD, Mixed Use Planned Unit Development
  - BPUD, Business Planned Unit Development



STREET NAME	TOTAL LENGTH (FT)	MAP GRID	STREET NAME	TOTAL LENGTH (FT)	MAP GRID	STREET NAME	TOTAL LENGTH (FT)	MAP GRID	STREET NAME	TOTAL LENGTH (FT)	MAP GRID	STREET NAME	TOTAL LENGTH (FT)	MAP GRID
15TH ST	151	D3	CHARMAN CT	199	D4	FLEETWOOD AVE	852	D1	KINGSLAKE DR	618	D3	PALMETTO SPRINGS ST	1,434	D3
20TH ST	174	D3	CHATEAU CT	177	D3	FLORENCE BLVD	632	D1	KINGBROW DR	30	D1	PALM BLVD	1,631	D3
25TH ST	199	D3	CLARA VISTA ST	2,451	D4 & D3	FLORENCE DR	266	D1	KING CROSSING PL	285	D1	PASWATER HEIGHTS BLVD	722	D3
30TH ST	224	D3	COLBURN DR	1,175	D3	FLORENCE RD	3,068	D1	KONAMAR LANE DR	1,982	D3	PERKINS DR	1,008	D3
35TH ST	249	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
40TH ST	274	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
45TH ST	299	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
50TH ST	324	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
55TH ST	349	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
60TH ST	374	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
65TH ST	399	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
70TH ST	424	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
75TH ST	449	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
80TH ST	474	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
85TH ST	499	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
90TH ST	524	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
95TH ST	549	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
100TH ST	574	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
105TH ST	599	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
110TH ST	624	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
115TH ST	649	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
120TH ST	674	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
125TH ST	699	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
130TH ST	724	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
135TH ST	749	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
140TH ST	774	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
145TH ST	799	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
150TH ST	824	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
155TH ST	849	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
160TH ST	874	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
165TH ST	899	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
170TH ST	924	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
175TH ST	949	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
180TH ST	974	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
185TH ST	999	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
190TH ST	1,024	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
195TH ST	1,049	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
200TH ST	1,074	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
205TH ST	1,099	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
210TH ST	1,124	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
215TH ST	1,149	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
220TH ST	1,174	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
225TH ST	1,199	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
230TH ST	1,224	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
235TH ST	1,249	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
240TH ST	1,274	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
245TH ST	1,299	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
250TH ST	1,324	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
255TH ST	1,349	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
260TH ST	1,374	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
265TH ST	1,399	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
270TH ST	1,424	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
275TH ST	1,449	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
280TH ST	1,474	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
285TH ST	1,499	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
290TH ST	1,524	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
295TH ST	1,549	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
300TH ST	1,574	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
305TH ST	1,599	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
310TH ST	1,624	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
315TH ST	1,649	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
320TH ST	1,674	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
325TH ST	1,699	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
330TH ST	1,724	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
335TH ST	1,749	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
340TH ST	1,774	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
345TH ST	1,799	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
350TH ST	1,824	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
355TH ST	1,849	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
360TH ST	1,874	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
365TH ST	1,899	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
370TH ST	1,924	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
375TH ST	1,949	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
380TH ST	1,974	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
385TH ST	1,999	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
390TH ST	2,024	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
395TH ST	2,049	D3	COLUMBIA RD	891	D3	FLORENCE RD	3,068	D1	LA CREEK CT	891	D3	PERKINS DR	1,008	D3
400TH ST	2,074	D3	COLUMBIA RD	891	D3	FLORENCE RD								