



CITY COUNCIL MEETING

February 07, 2024 at 6:30 PM

**City Council Chambers, 16 Colomba Rd.
DeBary, Florida 32713**

AGENDA

CALL TO ORDER

Invocation
Flag Salute

ROLL CALL

PUBLIC PARTICIPATION: For any items **NOT ON THE AGENDA**, citizen comments are limited to three (3) minutes per speaker. For 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.

APPROVAL OF MINUTES

- [1.](#) Regular City Council Meeting January 3, 2024
- [2.](#) City Council Workshop January 17, 2024
- [3.](#) Special City Council Meeting January 17, 2024

ADDITIONS, DELETIONS OR AMENDMENTS TO THE AGENDA

PRESENTATIONS

Captain Omar McKnight, Volusia Sheriff's Office - Law Enforcement in DeBary

- [4.](#) Zach Chalifour, CPA., James Moore & Co., P.L., Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2023

PUBLIC HEARINGS

- [5.](#) Staff is requesting City Council approve the second reading of Ordinance No. 03-2024, amending the Riverside Business Planned Unit Development (BPUD) to add certain permitted uses to the development agreement (DA) and minimum parking requirements therein (quasi-judicial).
- [6.](#) The Parks and Recreation Department is requesting City Council approve the first reading of Ordinance No. 04-2024, prohibiting smoking and vaping in City Parks and Facilities.
- [7.](#) The Parks and Recreation Department is requesting City Council approve the first reading of Ordinance No. 05-2024, providing for trespass warning procedures and an appeal process.

NEW BUSINESS

- [8.](#) Staff is requesting City Council approve the Kimley-Horn Task Order, in the amount of \$26,500, to implement a Motorized Vessel Exclusion Zone (MVEZ) at Alexander Island.

9. Staff is requesting City Council approve the Neel Schaffer, Inc. Task Order to perform the Lake Monitoring Program for FY 2023-24, in the amount of \$55,637.00.

10. Staff is requesting City Council approve the construction contract with DSR Construction, Inc. for the construction of the Connector Trail, Segment 2, from SunRail to the Gemini Springs Trail in the amount of \$179,555.34, and approve Supplement 2 of the Joint Partnership Agreement (JPA) with FDOT, as amended, to match the low bid amount.

COUNCIL MEMBER REPORTS / COMMUNICATIONS

Member Reports/ Communications

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

DATE OF UPCOMING MEETING / WORKSHOP

City Council Workshop February 21, 2024, 5:30 p.m.

Special City Council Meeting February 21, 2024, 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 COUNCIL MEETING

January 03, 2024 at 6:30 PM

City Council Chambers, 16 Colomba Rd.

DeBary, Florida 32713

MINUTES

CALL TO ORDER: Mayor Chasez called the meeting to order at 6:30 p.m.

ROLL CALL: Mayor Chasez, Vice-Mayor Butlien, and Council Members Pappalardo, Sell and Stevenson are present.

Others present: Carmen Rosamonda, City Manager; Kurt Ardaman, City Attorney; Steven Bapp, Growth Management Director; Annette Hatch, City Clerk; David Rodriguez, Information Technology Specialist; and, Richard Villasenor, City Engineer.

PUBLIC PARTICIPATION: For any items **NOT ON THE AGENDA**, citizen comments are limited to three (3) minutes per speaker. For 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.

Bonny Beall addressed Council.

APPROVAL OF MINUTES: Motion by Vice-Mayor Butlien to approve the minutes of the Regular City Council Meeting December 6, 2023, and the Special City Council Meeting December 20, 2023. Seconded by Council Member Pappalardo. Motion passed unanimously.

ADDITIONS, DELETIONS OR AMENDMENTS TO THE AGENDA: City Manager stated Item Number 3 on the Consent Agenda was being removed as there was no agreement attached to the agenda item. The item will be heard at the January 17, 2024, Special City Council Meeting.

CONSENT AGENDA:

Staff is requesting City Council approve the Easement Agreement with Metronet Infrastructure Group, LLC., for the installation of fiber optic equipment on City property, as described in the easement language.

This item was removed from the Consent Agenda to be heard at the January 17, 2024, Special City Council Meeting.

PUBLIC HEARINGS:

Staff is requesting the City Council approve the second reading of Ordinance No. 12-2023, amending the text of the City's Comprehensive Plan (Plan) Future Land Use Element and Future Land Use Map (FLUM) to remove the Industrial/Utility (I/U) Future Land Use classification and replace it with a new Public/Utility (P/U) classification.

City Attorney read the Ordinance into the record.

Staff reviewed the Ordinance highlights and various agency reviews.

No one addressed Council.

Motion by Council Member Stevenson to approve the second reading of Ordinance No. 12-2023. Seconded by Council Member Sell. Motion passed unanimously.

Staff is requesting the City Council approve the second reading of Ordinance No. 13-2023, amending the Land Development Code (LDC) to update the Zoning/Future Land Use Compatibility Matrix in accordance with Ordinance No. 12-2023.

City Attorney read the Ordinance into the record.

Staff explained this Ordinance was to update the Land Development Code to be in agreement with the City's Comprehensive Plan Future Land Use Compatibility Matrix.

No one addressed Council.

Motion by Council Member Stevenson to approve the second reading of Ordinance No. 13-2023. Seconded by Council Member Sell. Motion passed unanimously.

City Manager is requesting City Council approve the second reading of Ordinance No.14-2023, Submitting to Referendum an Amendment to the City Charter to Allow Council Members to Run for the Position of Mayor without the need for a One Year Hiatus.

City Attorney read the Ordinance into the record.

City Manager discussed the Charter change and ballot question to amend the Charter.

No one addressed Council.

Motion by Council Member Butlien to approve the second reading of Ordinance No. 14-2023. Seconded by Council Member Pappalardo. Motion passed unanimously.

Staff is requesting the City Council approve the first reading of Ordinance No. 03-2024, amending the Riverside Business Planned Unit Development (BPUD) to add certain permitted uses to the development agreement (DA) and minimum parking requirements therein.

City Attorney read the Ordinance into the record.

Staff reviewed the proposals for additional uses and location of the property.

Joey Posey, attorney for the applicant, and Joel White, the applicant, addressed Council.

Motion by Vice-Mayor Butlien to approve the first reading of Ordinance No. 03-2024.
Seconded by Council Member Stevenson. Motion passed unanimously.

NEW BUSINESS:

Staff is requesting the City Council approval of Danus Utilities Proposal for the inspecting, cleaning and/or repairing of the Air Relief Valves with the Western Emergency Pumping System.

City Manager discussed the issues with vibrations, the required cleaning and/or repair of the valves, and nearby residents' complaints. He added this was a sole-source vendor who has been highly recommended by several engineers.

No one addressed Council.

Motion by Vice-Mayor Butlien to approve the Danus Utilities Proposal. Seconded by Council Member Stevenson. Motion passed unanimously.

COUNCIL MEMBER REPORTS / COMMUNICATIONS:

Member Reports/ Communications

- A. Mayor and Council Members
- B. City Manager: Announced the first Council Workshop on the Form-Based Code would be held at 5:30 p.m. on January 17, 2024, prior to the Special City Council Meeting.
- C. City Attorney

DATE OF UPCOMING MEETING / WORKSHOP: Special City Council Meeting January 17, 2024, 6:30 p.m.

ADJOURN: The meeting was adjourned at 7:20 p.m.

APPROVED:

**CITY COUNCIL
CITY OF DEBARY, FLORIDA**

Karen Chasez, Mayor

Annette Hatch, CMC, City Clerk



CITY COUNCIL WORKSHOP

January 17, 2024 at 5:30 PM

City Council Chambers, 16 Colomba Rd.

DeBary, Florida 32713

MINUTES

CALL TO ORDER: Mayor Chasez called the meeting to order at 5:30 p.m.

ROLL CALL: Mayor Chasez, Vice-Mayor Butlien, and Council Members Pappalardo, Sell and Stevenson are present.

Others present: Carmen Rosamonda, City Manager; Steven Bapp, Growth Management Director; Joseph Barker, Sr. Planner; Kayla Burney, Planning Technician; Annette Hatch, City Clerk; David Rodriguez, Information Technology Specialist; Merylene Thomas, Sr. Planner; and, Richard Villasenor, City Engineer.

PRESENTATIONS: Staff presented an overview of Chapter 5 of the proposed Land Development Code (LDC), explaining that form based code was how we want certain segments of the City to look. This included several things such as permitted uses, having walkable destinations, building setbacks, building orientation and design standards (building materials, colors, awnings, porches, etc.)

PUBLIC PARTICIPATION FOR ANY ITEMS NOT ON THE AGENDA (Citizen comments are limited to three (3) minutes per speaker. Speakers will be called when the item is introduced for discussion.)

No one addressed Council.

COUNCIL DISCUSSION: City Council questioned staff and discussed the presentation.

ADJOURN: The meeting was adjourned at 6:26 p.m.

APPROVED:

**CITY COUNCIL
CITY OF DEBARY, FLORIDA**

Karen Chasez, Mayor

Annette Hatch, CMC, City Clerk



SPECIAL CITY COUNCIL MEETING

January 17, 2024 at 6:30 PM

City Council Chambers, 16 Colomba Rd.

DeBary, Florida 32713

MINUTES

CALL TO ORDER: Mayor Chasez called the meeting to order at 6:32 p.m.

ROLL CALL: Mayor Chasez, Vice-Mayor Butlien, and Council Members Pappalardo, Sell and Stevenson are present.

Others present: Carmen Rosamonda, City Manager; Giffin Chumley, City Attorney; Annette Hatch, City Clerk; David Rodriguez, Information Technology Specialist; and, Richard Villasenor, City Engineer.

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):

City Manager added the proclamation presentation that was inadvertently left off the agenda.

Mayor Chasez read and presented the Human Trafficking Awareness Day Proclamation to Christi Gillis, Office of Child & Family Wellbeing Administrator.

NEW BUSINESS:

City Manager is requesting City Council award RFQ 08-23 bid to Wharton-Smith, Inc., and approve the Contract for Construction Management/General Contracting Services for Pre-Construction Phase Services for Fire Station #39.

City Manager discussed the bid process and pre-construction guaranteed maximum price the City would incur on project management to oversee the entire project.

No one addressed Council.

Motion by Vice-Mayor Butlien to award RFQ 08-23 to Wharton-Smith, Inc. and approve the Construction Management/General Contracting Services. Seconded by Council Member Stevenson. Motion passed unanimously.

Staff is requesting City Council approve the Easement Agreement with Metronet Infrastructure Group, LLC., for the installation of Fiber Optic Equipment on City property.

Staff reviewed the request and the location of the fiber optic control box. There would be no cost to the City for this installation.

No one addressed Council.

Motion by Vice-Mayor Butlien to approve the Easement Agreement subject to staff clarification on the screening / landscaping of the control box. Seconded by Council Member Pappalardo. Motion passed unanimously.

City Manager is requesting City Council approve Mersino Dewatering pump rentals for the current month which expires on January 18, 2024, and to extend these rentals for another 30 days through February 18, 2024.

City Manager discussed the excessive rainfall and higher levels on the St. Johns River that have been effecting the City's lake levels, and the need for constant pumping of several of our lakes.

No one addressed Council.

Motion by Council Member Stevenson to approve the Mersino Dewatering pump rentals. Seconded by Council Member Sell. Motion passed unanimously.

City Manager is requesting City Council approve the Perpetual Conservation Easement between the City of DeBary and the St. Johns River Water Management District for the Palm Drive property.

City Manager reviewed a timeline of the property purchase and the delay in purchase due to the typographical error in the original legal description.

No one addressed Council.

Motion by Council Member Stevenson to approve the perpetual conservation easement. Seconded by Vice-Mayor Butlien. Motion passed unanimously.

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 February 7, 2024, 6:30 p.m.

ADJOURN: The meeting was adjourned at 7:20 p.m.

APPROVED:

**CITY COUNCIL
CITY OF DEBARY, FLORIDA**

Karen Chasez, Mayor

Annette Hatch, CMC, City Clerk

City of DeBary, Florida

**Annual Audit for the Year Ended
September 30, 2023**

**Presented by:
Zach Chalifour, CPA**



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Presented to

**City of DeBary
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

FY22 First Award!

Notable Additional Items

Transmittal Letter (pages 4-7)

Expanded Supplemental Information (pages 52-63)

Statistical Section (pages 65-84)

Independent Auditors' Reports

- **Audit Report** (pages 1-3)
 - Unmodified Opinion
- **Single Audit Report** (pages 88-90)
 - Federal Single Audit – 1 Major Program (ARPA)
 - No issues of noncompliance
- **Internal Control and Compliance Report** (pages 91-92)
 - No internal control or compliance matters reported
- **Chapter 10.550 Auditor General Report** (pages 93-95)
 - Financial Condition: Favorable
 - No modifications
- **Independent Accountants' Examination Report** (page 96)
 - In compliance with specified investment statutes

General Fund (Page 23)

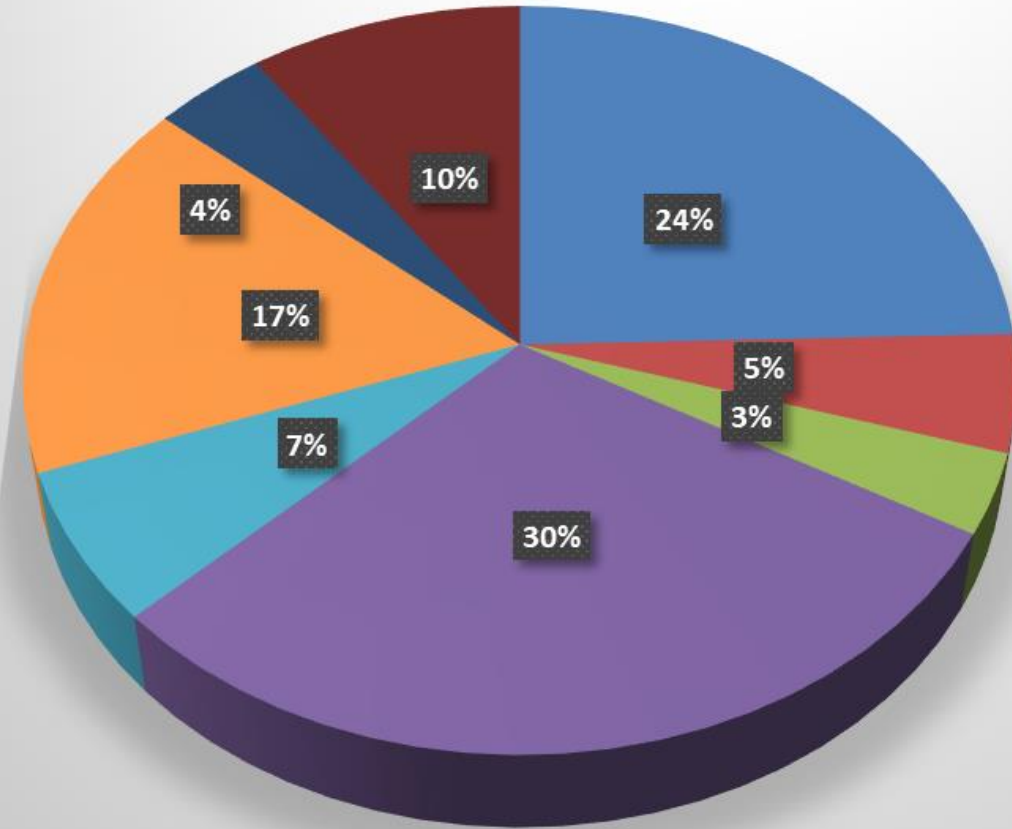
<u>Fund Balance</u>	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>	<u>9/30/2020</u>
Nonspendable	\$ 642,074	\$ 925	\$ 23,856	\$ 105,553
Restricted	801,963	643,316	411,925	142,246
Committed	-0-	-0-	-0-	-0-
Assigned	4,542,348	1,420,000	1,250,000	528,709
Unassigned	<u>9,640,268</u>	<u>10,841,599</u>	<u>9,783,893</u>	<u>8,319,554</u>
Total	<u>\$ 15,626,653</u>	<u>\$ 12,905,840</u>	<u>\$ 11,469,674</u>	<u>\$ 9,096,062</u>

General Fund (continued)

Total Assigned/Unassigned Fund Balance	\$ 14,182,616
2023 Expenditures and Transfers Out	\$ 15,656,047
Percentage Assigned/Unassigned Fund Balance as percentage of Expenditures and Transfers out:	90.6% (331 Days)
Prior Year Percentage	85.1% (311 Days)
GFOA Minimum Rec. = 2 Months	At least 16.7% (60 Days)

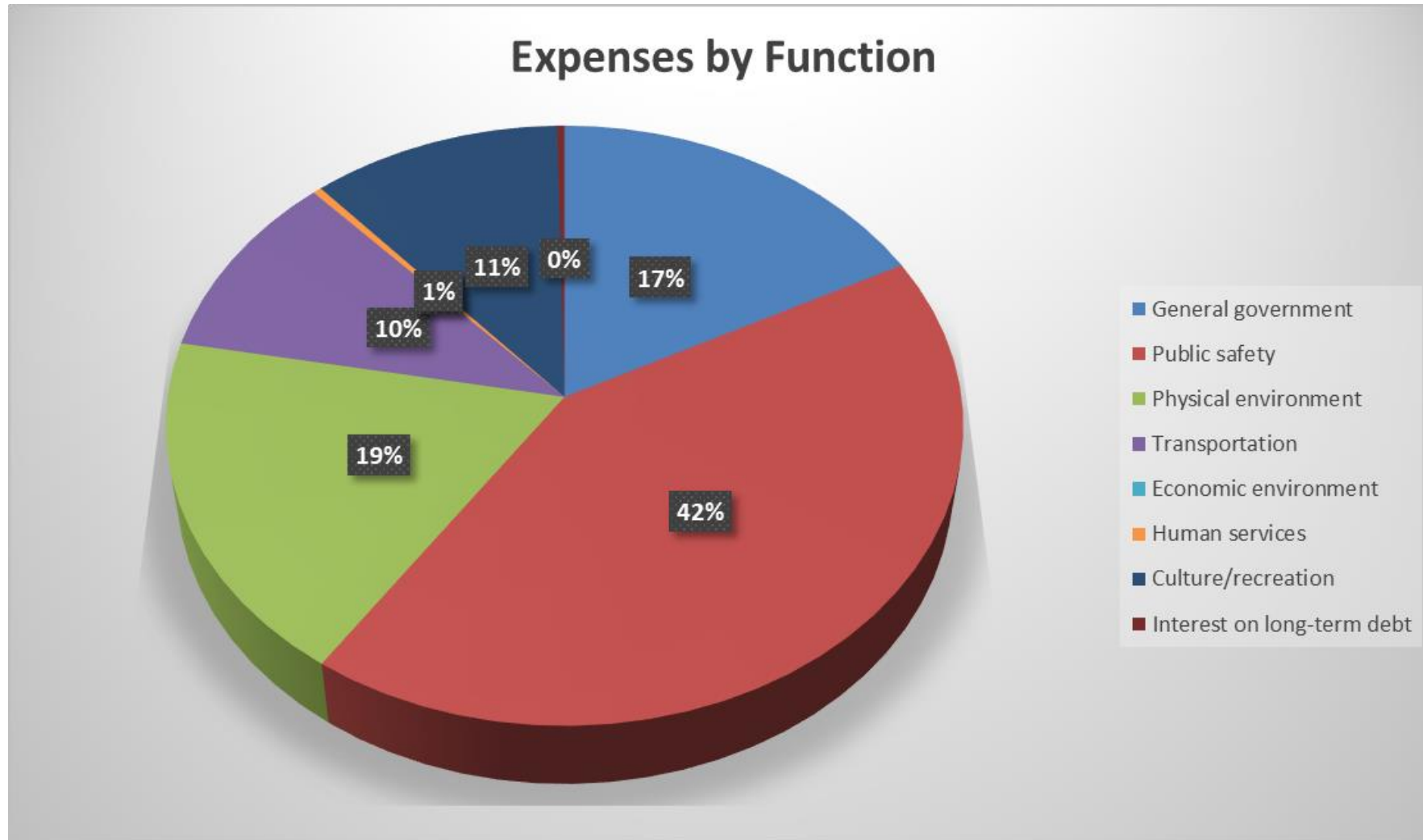
General Fund (revenue breakdown)

Revenues by Source



- Charges for services
- Operating grants/other
- Capital grants/other
- Property taxes
- Other taxes
- Franchise and utility taxes
- State revenue sharing
- Other revenues

General Fund (expenditure breakdown)



Other Highlights

- **Financial Condition Assessment**
 - City Financial Condition: Favorable
- **ARPA Capital Projects Fund**
 - \$670,687 in revenue
 - \$5,175,795 in expenditures (\$3.5m Alexander Island)
 - \$4,461,126 in assigned fund balance
- **Other Governmental Funds (Solid Waste, Stormwater, Nonmajor)**
 - \$6,751,725 total fund balance
 - No deficit fund balances



QUESTIONS



City of DeBary, Florida

ANNUAL COMPREHENSIVE FINANCIAL REPORT



*For the Fiscal Year Ended
September 30, 2023*

CITY OF DEBARY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023



Prepared by: City of DeBary, Florida Finance Department

**CITY OF DEBARY, FLORIDA
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SEPTEMBER 30, 2023**

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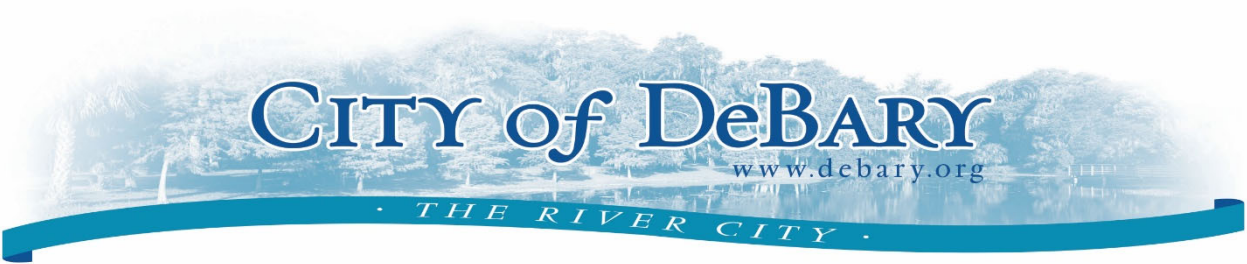
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Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2023

Principal Officials as of January 30, 2024

Karen Chasez	Mayor	January 2023 – December 2026
Phyllis Butlien	Vice Mayor	January 2023 – December 2026
William Sell	Seat 1	January 2021 – December 2024
Jim Pappalardo	Seat 2	January 2021 – December 2024
Patricia Stevenson	Seat 3	January 2023 – December 2026

City Manager

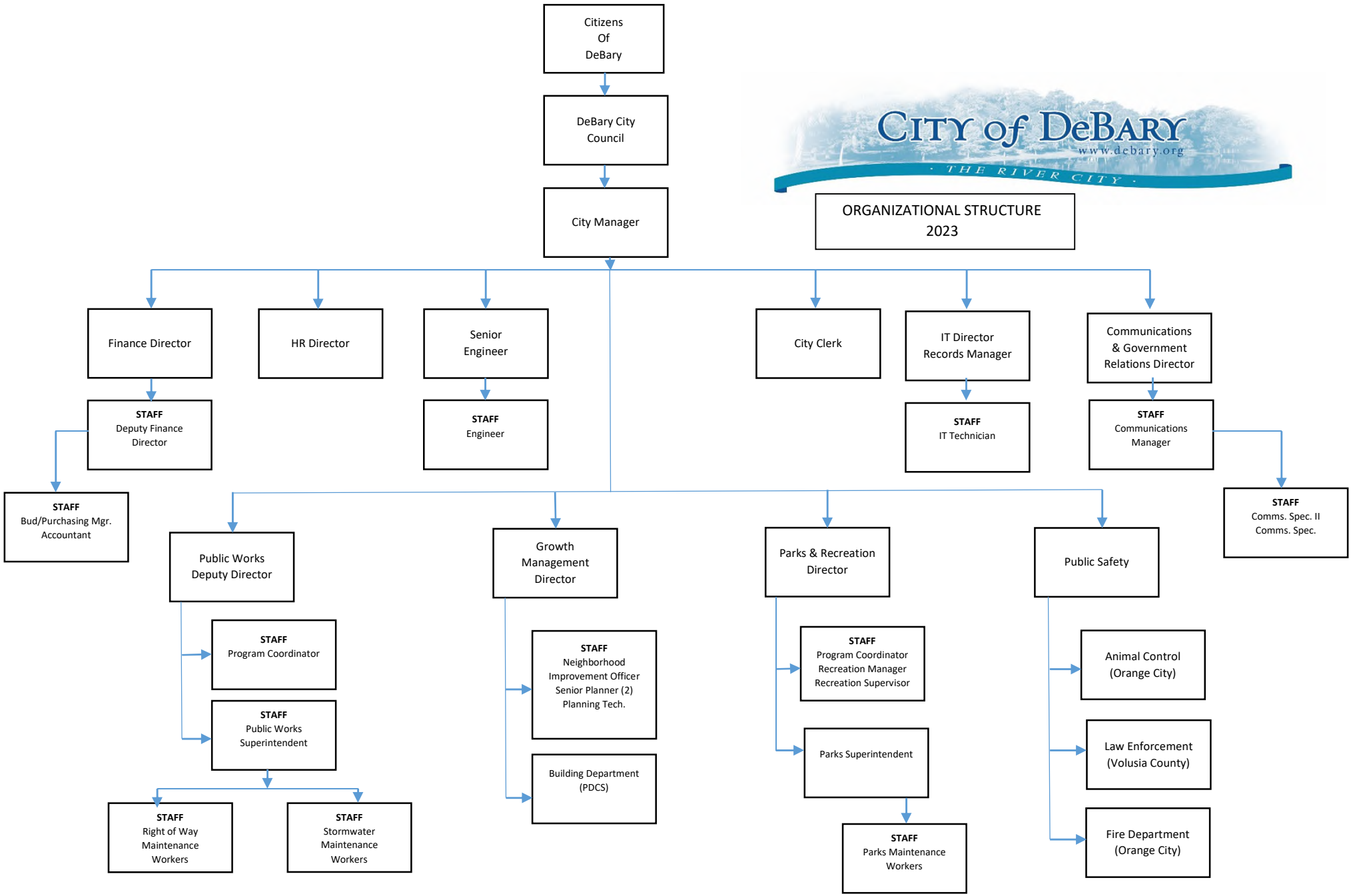
Carmen Rosamonda

Finance Director

Elizabeth Bauer, CGFO



**ORGANIZATIONAL STRUCTURE
2023**





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Presented to

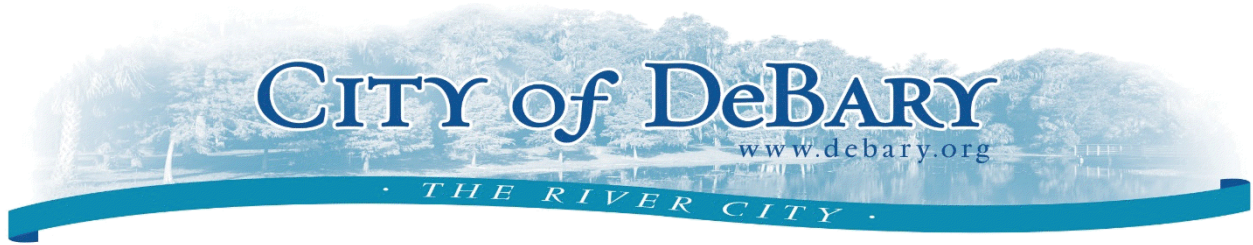
**City of DeBary
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO



January 30, 2024

To the Honorable Mayor, City Council and Citizens of the City of DeBary:

State law requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. We hereby issue the annual comprehensive financial report of the City of DeBary, Florida (the City) for the fiscal year ended September 30, 2023.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

James Moore & Co., P.L., a firm of licensed certified public accountants has audited the City's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended September 30, 2023, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are in the Single Audit section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditors' report.

Profile of the City of DeBary, Florida

The City of DeBary, Florida, incorporated in 1993, is located in western Volusia County, approximately 26 miles from Orlando via Interstate 4, approximately 34 miles from Daytona Beach, and approximately 42 miles from Walt Disney World. It is primarily a residential community and new residential development is in progress. There is also commercial and industrial development in the City. It covers an area of approximately 25 square miles of land and has a population of 23,750.

The City has operated under the council-manager form of government since 1993. Policy-making and legislative authority are vested in the City Council consisting of the mayor and four other members. The City Council is responsible, among other things, for passing ordinances, resolutions, adopting the budget, appointing committees, and hiring both the City manager and attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City and for hiring the heads of various departments. The council is elected on a non-partisan basis. The Mayor and Council members serve four-year terms.

The City provides a full range of services, including police, fire and rescue, street construction and maintenance, stormwater drainage, planning and zoning, parks and recreation, cultural events and general administrative services. The City provides police services through a contract with Volusia Sheriff's Office and fire services through a contract with the City of Orange City. In addition, water, sewer and reclaimed water services are provided to residents by Volusia County. The City of DeBary contracts with private enterprise for solid waste collection.

Orlandia Heights Neighborhood Improvement District is a component unit of the City and is presented in the combining statements of non-major governmental funds.

The City is empowered to levy a property tax on both real and personal properties located within its boundaries which, in part, funds the services to the City's estimated 23,336 residents.

The annual budget serves as the foundation for the City's financial planning and control. Requests for personnel and capital improvements must be submitted by early April. All departments of the City are required to submit requests for appropriation to the City Manager by the end of April. The City Manager uses these requests as the starting point for developing a proposed budget. A budget workshop is held in July where the tentative millage rate is set. The City Council is required to hold two public hearings on the proposed budget and to adopt a final budget and millage rate no later than September 30, the close of the City's fiscal year. The appropriated budget is prepared by fund, function and department. The City Manager may make transfers of appropriations within a department or program. Transfers of appropriations between funds and other budget changes, however, require the approval of the City Council. The General Fund budget to actual comparison is presented on page 44.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local economy

The City's current economic environment remains stable despite impacts from the COVID pandemic. According to the U.S. Bureau of Labor Statistics, unemployment for Volusia County was 3.4% as of September 30, 2023, an increase of 0.6% from an unemployment rate of 2.8% one year earlier.

The 2022 taxable value was \$2.7 billion, an increase of 8.7% or \$213.2 million over the prior year's taxable value of \$2.5 billion. Permit and construction revenue are increasing steadily as there are several new residential neighborhoods being developed. Sales tax, revenue sharing, communications services tax and gas taxes were higher than expected and outperformed the conservative budget estimates.

Financial policies

The City Council understands the importance of maintaining adequate fund balance (i.e. reserve) to address unanticipated expenditures and emergency situations while limiting the use of fund balance for ongoing expenditures. As such, the City Commission has set a goal of maintaining the General Fund reserves at a minimum of 150 days of coverage of total annual expenditures. Furthermore, it is the City's intention that recurring revenues should fund recurring expenditures and fund balance should only be relied upon for one-time outlays, capital projects, or emergency situations.

Long-term financial planning

The City's long term financial planning initiatives are comprised of completion of various master plans for, stormwater, roads and sidewalks, and various culture and recreation services facilities that typically extend 10 years. After consideration of the master plans, a 5-year Capital Improvement Plan that contains anticipated projects costs and funding sources for the projects is prepared each year. In addition, the City performs strategic planning sessions with the City Council to develop the long term goals of the City. The City Manager reports to City Council and the citizens on the progress that has been made in achieving the strategic goals of the City.

Major Initiatives

The City has been planning to build a new fire station on the west side of the train tracks. Over the past few years, the City has built up \$1,250,000 in Assigned Fund Balance in the General Fund for this purpose. The City has been awarded a grant for the same amount from the State Fire Marshall to help fund the estimated construction budget of \$5,150,000. A construction contract is projected to be awarded in fiscal year 2024.

During fiscal year 2023, the City acquired a large riverfront property called Alexander Island to be added to our Parks system. This property will add to the ecotourism in the City, expand our beautiful trail network and improve the quality of life for residents and visitors alike. The City is working on designing park amenities and also working on getting grants to help fund these park improvements over the next several years.

Awards

The Government Finance Officers' Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting for annual comprehensive financial reports (ACFR) that meet their strict standards. The City submitted the ACFR to be considered for this award for the first time for the fiscal year ended September 30, 2022 and the City did earn this prestigious award. In order to be awarded a Certificate of Achievement a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report meets the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for this certificate.

Acknowledgments

The preparation of this report would not have been possible without the efficient and dedicated services of all members of the Finance Department. I would like to express our appreciation to those who assisted and contributed to the preparation of this report. In closing, without the leadership and support of the City Council, preparation of this report would not have been possible.

Respectfully,



Elizabeth Bauer, CGFO
Finance Director



Carmen Rosamonda
City Manager

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, City Council, and City Manager,
City of DeBary, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of DeBary, Florida, (the City), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, and the schedule of expenditures of federal awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

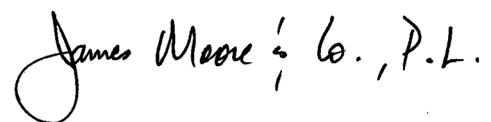
The combining and individual nonmajor fund financial statements and other schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2024, on our consideration of the City'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Daytona Beach, Florida
January 30, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2023. 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 \$67.0 million, compared to \$62.2 million one year earlier. Of this amount, \$23.6 million (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- During 2023, gross revenues from governmental activities of the City decreased by approximately \$6.7 million to a total of \$25.2 million, compared to a total of \$31.9 million in 2022. Expenses for governmental activities totaled \$20.3 million in 2023 compared to \$18.4 million in 2022.
- The City's total combined governmental fund balance (for the General, Solid Waste, Stormwater Management, Franchise Fees, Capital Projects, and other non-major special revenue, debt service, and capital project funds) decreased by \$910,440 in 2023 compared to an increase of \$13,567,021 in 2022. This represents a decrease of 3.3% under the prior year's combined fund balance.
- The City's governmental funds reported combined ending fund balances of \$26.8 million at the end of the current fiscal year, a decrease of \$0.9 million under the \$27.7 million from one year earlier. Approximately 35.9% of this amount or \$9.6 million is available for spending at the City's discretion (unassigned fund balance).
- At the end of fiscal year 2023, unassigned fund balance for the General Fund was \$9,640,268 or 61.8% of the total 2023 General Fund expenditures, which represents 225 days (approximately 7.5 months) of excess funds. This represents a decrease of \$1,201,331 under the \$10,841,599 reported at the end of 2022.
- The City's total outstanding long-term debt decreased by \$958,834 during the current fiscal year primarily due to regular principal payments totaling \$965,000.

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 tell 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 21 and 22 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 24 and 26.

The City maintains fifteen 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 and the ARPA Capital Projects (capital project) Fund, all of which are considered to be major funds. Data from the eleven 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 44 to 46 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 27 to 42 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 project fund 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 48 to 63 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 \$62,175,696 to \$67,020,818, which represents an increase of \$4,845,122 or 7.8%, over amounts reported last year. Of this amount, approximately 64.9% 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 is 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 \$23,556,112, or 35.1% of total net position at the end of 2023.

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

Net Position
September 30, 2023 and 2022

	Governmental Activities	
	2023	2022
Assets:		
Current and other assets	\$ 28,148,089	\$ 30,683,789
Capital assests, net	44,057,519	39,265,924
Total assets	72,205,608	69,949,713
Liabilities:		
Long-term debt outstanding	3,475,000	4,440,000
Other liabilities	1,709,790	3,334,017
Total liabilities	5,184,790	7,774,017
Net position:		
Net investment in capital assets	40,582,519	34,825,924
Restricted	2,882,187	2,511,564
Unrestricted	23,556,112	24,838,208
Total net position	\$ 67,020,818	\$ 62,175,696

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 2023, the City's combined net position increased by \$4,845,122, or 7.8% over the amount reported in the prior year. During this same period, the City's total revenues decreased by \$6,752,828 to a total of \$25,173,756 compared to a total of \$31,929,584 in 2022. This decrease is due primarily to a net decrease of \$9,286,807 in Operating grants/other. This decrease is primarily due to the recognition of \$10,000,000 in American Rescue Plan Act (ARPA) grant revenue in 2022 and \$670,687 in 2023. Capital grants/other decreased by \$610,844 primarily due to stormwater grants from Florida Department of Environmental Protection and St Johns River Water Management District in 2022 but not in 2023. Property tax revenue increased by \$605,383 or 8.8% as a result of increased taxable values. Other revenues increased \$1,770,330 primarily from an increase of approximately \$550,000 interest income and \$1,221,218 from sale of capital assets.

During 2023, approximately 29.9% of the City's total revenue came from property taxes, and approximately 53.1 cents (compared to 37.7 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 8.6% of the City's revenues are received in the form of operating grants, capital grants, disaster assistance and contributions. Another 24.6% came

from fees charged for services, while most of the rest is state and federal shared revenues and other miscellaneous earnings (13.7%).

Expenses incurred to operate the City increased \$1,969,071 in 2023, as was anticipated by management in the development of the current year budget appropriations. Public safety was approximately \$1,016,731 higher in 2023 as compared to 2022. This occurred due to approximately \$100,000 additional police and fire services costs and \$900,000 of costs related to hurricanes Ian and Nicole. General government expenditures increased \$1,036,052, this is due to new Communications position, new City Engineer position, increased legal and insurance costs, as well as replacing the air conditioning system in City Hall.

The following is a summary of changes in net position for the year:

Changes in Net Position
For the Years Ended September 30, 2023 and 2022

	Governmental Activities	
	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 6,179,325	\$ 6,204,737
Operating grants/other	1,275,190	10,561,997
Capital grants/other	878,955	1,489,799
General revenues:		
Property taxes	7,517,881	6,912,498
Other taxes	1,656,790	1,591,781
Franchise and utility taxes	4,191,279	3,534,172
State revenue sharing	1,018,118	945,712
Other revenues	2,456,218	685,888
Total revenues	<u>25,173,756</u>	<u>31,926,584</u>
Expenses:		
General government	3,526,564	2,490,512
Public safety	8,573,919	7,557,188
Physical environment	3,743,468	3,780,358
Transportation	2,078,088	2,587,942
Economic environment	-	-
Human services	79,080	81,005
Culture/recreation	2,260,929	1,779,374
Interest on long-term debt	66,586	83,184
Total expenses	<u>20,328,634</u>	<u>18,359,563</u>
Increase (decrease) in net position	4,845,122	13,567,021
Net position, beginning of year	62,175,696	48,608,675
Net position, end of year	<u>\$ 67,020,818</u>	<u>\$ 62,175,696</u>

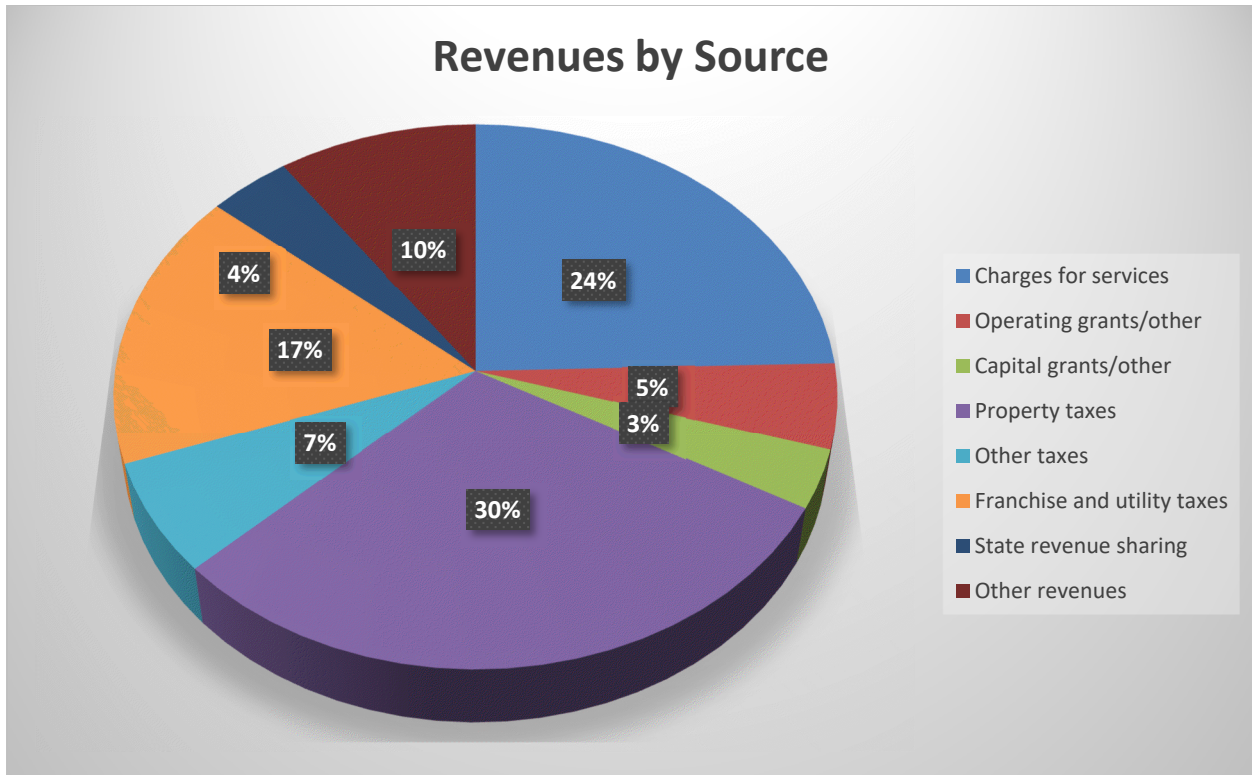
Governmental Activities

Revenues for the City's governmental activities experienced a decrease during 2023. Overall, the City's governmental revenues totaled \$25,173,756, which represents a decrease of \$6,752,828, or 21.2% under last year's reported governmental revenues totaling \$31,926,584. This decrease was mainly attributable to

recognizing \$10,000,000 in ARPA grant revenue in 2022 and \$670,687 in 2023. There was an increase in other revenues of \$1,770,330 as compared to the prior year mainly from an increase of approximately \$550,000 over the prior year in interest income and \$1,221,218 from sale of capital assets.

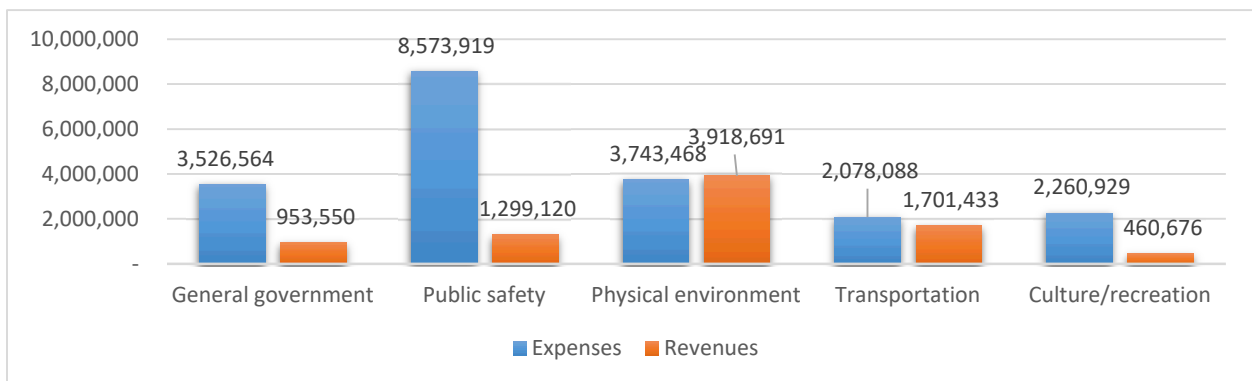
The City’s governmental revenues are illustrated by source as follows:

Revenues by Source - Governmental Activities



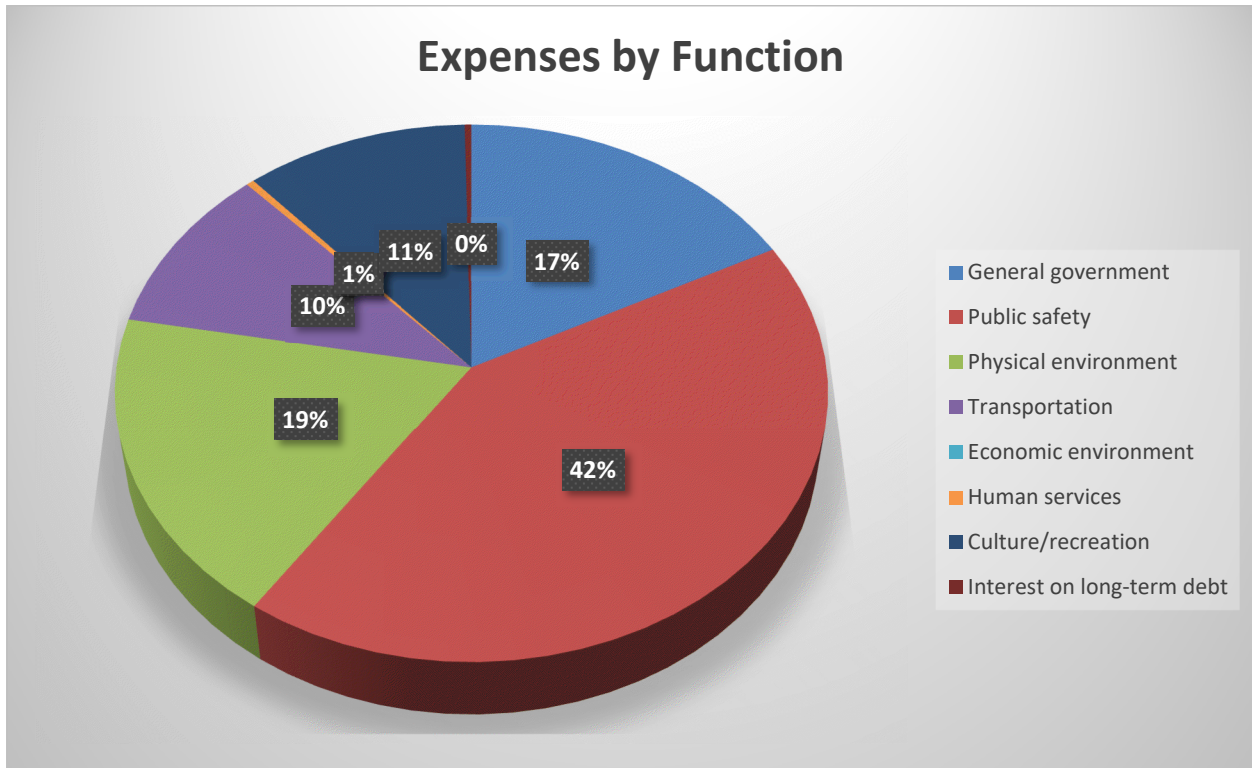
An individual comparison of the City’s functional program revenues and costs of providing program services to its citizens is useful in identifying the programs, and the extent of which each are dependent on taxes and other non-exchange revenues to subsidize their program operations. They are illustrated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

Expenses and Program Revenues - Governmental Activities



Expenses for the City’s governmental activities totaled \$20,328,634 for fiscal year 2023, which represents an increase of \$1,969,071 or 10.7% over last year’s reported governmental expenditures totaling \$18,359,563. 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.

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 \$26,839,504 which was \$910,440, or 3.9%, below the \$27,749,944 reported last year. Approximately 35.9% of this amount or \$9,640,268 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 \$647,709 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 \$2,882,187 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 (\$14,079), 2) 2nd Local Option Gas Tax resources that are restricted for roadway expansion (\$787,884), 3) impact fees that are restricted and can only be used for parks and recreation improvement projects (\$475,187), 4) impact fees that are restricted for Southwest Sector mobility projects (\$926,989), 5) impact fees that are restricted and can only be used for public building projects (\$159,978), 6) assessments that are restricted for use on Orlandia Heights improvements (\$35,599), and 7) assessments that are restricted for use on street lighting districts (\$482,471);

Committed – Net asset amounts totaling \$2,536,103 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 - \$1,697,440), 2) tree preservation costs (\$33,089), 3) to fund economic opportunity projects (\$189,118) as designated by the Council, and 4) to fund solid waste disposal cost (\$616,456);

Assigned – Net asset amounts totaling \$11,133,237 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 costs of building a new fire station (\$3,750,000), 2) financing the costs of storm water management (\$2,591,052), 3) financing encumbrances (\$1,730,967), 4) financing capital projects (\$1,840,000), and 5) financing ECHO grant match (\$1,221,218); and

Unassigned – Net asset amounts totaling \$9,640,268 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, 2023, the unassigned fund balance in the general fund totaled \$9,640,268, while total fund balance was \$15,626,653. 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 61.8% of total general fund expenditures of \$15,605,569, while total fund balance represents 100.1% of that same amount.

General Fund Budgetary Highlights

In fiscal year 2023, the City Council amended the General Fund operating budget for changes in various department appropriations, to increase and decrease amounts for certain revenues and expenditures as changes occurred during the year. Revenues recognized were \$147,479 less than the budgeted revenues during 2023. Actual expenditures in the General Fund for the current fiscal year were \$5,260,184 less than the \$20.9 million in budgetary amounts appropriated primarily due to delays in building a new fire station and road resurfacing.

Capital Assets and Debt Administration

Capital Assets. At September 30, 2023, the City had \$66,941,952 invested in a broad range of capital assets, including land, buildings, park facilities, public works infrastructure and general government machinery and equipment. This is \$6,460,085 greater than the total of \$60,481,867 the City had invested in capital assets one year earlier. During 2023, the significant portion of the net increase was attributable to an increase of \$3,573,120 in land for Alexander Island. Some of the larger projects in infrastructure are

Donald E Smith drop off lanes for \$795,700, W Highbanks turn lane for \$838,378, Woodbound lake stormwater pump station for \$1,434,206 and Highway 17-92 landscape improvements at \$430,933. Accumulated depreciation on capital assets totaled \$22,884,433 and \$21,215,943 at September 30, 2023 and 2022, respectively. The City's resultant net investment in capital assets totaled \$44,057,519 and \$39,265,924 at September 30, 2023 and 2022, respectively.

This overall investment in capital assets, net of depreciation, for all governmental activities is reflected in the following schedule and additional information can be found in Note 6:

Capital Assets
September 30, 2023 and 2022

	Governmental Activities	
	2023	2022
Land	\$ 13,687,978	\$ 9,803,644
Construction in progress	1,975,611	3,156,128
Buildings	7,295,894	7,280,957
Infrastructure	40,521,624	36,668,032
Machinery and equipment	3,460,845	3,573,106
	<u>66,941,952</u>	<u>60,481,867</u>
Accumulated depreciation	(22,884,433)	(21,215,943)
Total capital assets, net	<u>\$ 44,057,519</u>	<u>\$ 39,265,924</u>

General Long-term Debt. At year end, the City had \$3,854,830 in general long-term debt obligations outstanding, which are secured solely by specified revenue streams and other sources, compared to \$4,813,664 one year earlier. These obligations are recorded on the statement of net position under the liabilities section and segregated into amounts due within one year and amounts due in more than one year.

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

General Long-Term Debt
September 30, 2023 and 2022

	Governmental Activities	
	2023	2022
Series 2012 stormwater revenue bond	\$ 1,410,000	\$ 1,740,000
Series 2016 water line assessment bond	-	25,000
Series 2016 fire station bond	-	298,000
Series 2021 stormwater revenue bond	2,065,000	2,377,000
	<u>3,475,000</u>	<u>4,440,000</u>
Other post employment benefit obligation	90,437	132,800
Compensated absences	289,393	240,864
General long-term debt	<u>\$ 3,854,830</u>	<u>\$ 4,813,664</u>

At year end, the City also had a commitment to fund future earned, but unpaid, employee personal leave of \$289,393, which was an increase of \$48,529 over the prior year's balance of \$240,864. The actuarial computed value of the City's future postemployment benefit obligation totaled \$90,437 at September 30, 2023, compared to \$132,800 one year earlier.

Additional information on the City's general long-term debt can be found in Note 7 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 Department of Economic Opportunity. As of September 2023, this agency estimates a countywide unemployment rate of 3.4%, which is slightly over the 3.1% rate experienced one year earlier. These estimates are consistent with the state's 3.1% unemployment rate. Nationwide, the unemployment rate is stated at 3.8%, as of September 2023.
- 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 2023 levy increased 13.6% from \$4.168 billion for the tax year 2022 to \$4.733 billion for the tax year 2023. However, per form DR-422, the overall Taxable Value (Assessed Value less statutory exemptions) of real and personal property that the ad valorem taxes from which will be received in fiscal 2024 on the 2023 levy increased 10.3% from \$2.670 billion in 2022 to \$2.943 billion in 2023. While property values have been reflecting modest gains for several consecutive years, the City is also facing many challenges in the fiscal year 2024 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, construction projects and insurance costs.
- The City Council voted to adopt an operating millage for the 2023 levy at 2.9247 mills, which was 7.65% above the 2.7168 rolled back rate. The rolled-back rate of 2.7168 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 2024 budget estimates, the City has anticipated appropriating \$2,471,218 of estimated prior year surplus reserve funds in the General Fund to transfer \$1,250,000 to the fire station capital fund and \$1,221,218 to fund the ECHO grant match. The overall financing needs of the General Fund are estimated to be approximately \$21.8 million for fiscal year 2024. The City has fifteen other budgeted funds with combined overall estimated financing needs in these funds of approximately \$21.6 million in fiscal year 2024. In 2024, the combined overall annual operating budget for the City including anticipated reserves totals \$55,699,143.

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.

**CITY OF DEBARY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Equity in pooled cash and investments	\$ 26,251,710
Investments	186,533
Receivables, net	473,486
Due from other governments	588,651
Prepays	647,709
Capital assets:	
Capital assets, not being depreciated	15,663,589
Other capital assets, net of depreciation	28,393,930
Total assets	<u><u>\$ 72,205,608</u></u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 1,253,006
Unearned revenue	55,579
Accrued interest payable	21,375
Noncurrent liabilities:	
Due within one year:	
Bonds and notes payable	656,000
Compensated absences	43,409
Due in more than one year:	
Bonds and notes payable	2,819,000
Compensated absences	245,984
Total OPEB liability	90,437
Total liabilities	<u><u>\$ 5,184,790</u></u>
NET POSITION	
Net investment in capital assets	\$ 40,582,519
Restricted for:	
Transportation improvements	787,884
Public safety - inspection fees	14,079
Street lighting	482,471
Orlandia Heights improvements	35,599
Public building impact fee	159,978
Southwest sector mobility fee	926,989
Park impact fee	475,187
Unrestricted	23,556,112
Total net position	<u><u>\$ 67,020,818</u></u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF DEBARY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and Change</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>in Net Position</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Governmental</u>
					<u>Activities</u>
Governmental activities:					
General government	\$ 3,526,564	\$ 70,978	\$ 670,687	\$ 211,885	\$ (2,573,014)
Public safety	8,573,919	1,296,278	2,842	-	(7,274,799)
Physical environment	3,743,468	3,908,448	-	10,243	175,223
Transportation	2,078,088	700,416	601,661	399,356	(376,655)
Human services	79,080	-	-	-	(79,080)
Culture and recreation	2,260,929	203,205	-	257,471	(1,800,253)
Interest on long-term debt	66,586	-	-	-	(66,586)
Total governmental activities	<u>\$ 20,328,634</u>	<u>\$ 6,179,325</u>	<u>\$ 1,275,190</u>	<u>\$ 878,955</u>	<u>(11,995,164)</u>
General revenues:					
Property taxes					7,517,881
Sales taxes					1,607,149
Public service taxes					2,978,501
Other taxes					49,641
Franchise and utility taxes					1,212,778
State revenue sharing					1,018,118
Investment earnings					809,008
Miscellaneous revenues					1,647,210
Total general revenues					<u>16,840,286</u>
Change in net position					4,845,122
Net position - beginning of year					62,175,696
Net position - ending of year					<u>\$ 67,020,818</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF DEBARY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	<u>General Fund</u>	<u>Solid Waste Fund</u>	<u>Stormwater Fund</u>	<u>ARPA Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Equity in pooled cash and investments	\$ 14,811,669	\$ 778,301	\$ 2,137,946	\$ 4,590,830	\$ 3,932,964	\$ 26,251,710
Investments	186,533	-	-	-	-	186,533
Receivables, net	315,274	2,153	5,915	-	150,144	473,486
Due from other governments	574,492	-	10,243	-	3,916	588,651
Prepaid items	642,074	-	-	-	5,635	647,709
Total assets	<u>\$ 16,530,042</u>	<u>\$ 780,454</u>	<u>\$ 2,154,104</u>	<u>\$ 4,590,830</u>	<u>\$ 4,092,659</u>	<u>\$ 28,148,089</u>
LIABILITIES						
Accounts payable and accrued liabilities	\$ 866,338	\$ 163,998	\$ 24,341	\$ 129,704	\$ 68,625	\$ 1,253,006
Unearned revenue	37,051	-	-	-	18,528	55,579
Total liabilities	<u>903,389</u>	<u>163,998</u>	<u>24,341</u>	<u>129,704</u>	<u>87,153</u>	<u>1,308,585</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	642,074	-	-	-	5,635	647,709
Restricted for:						
Transportation - gas taxes	787,884	-	-	-	-	787,884
Public safety - inspection fees	14,079	-	-	-	-	14,079
Street lighting	-	-	-	-	482,471	482,471
Orlandia Heights improvements	-	-	-	-	35,599	35,599
Public buildings impact fee	-	-	-	-	159,978	159,978
Southwest sector mobility fee	-	-	-	-	926,989	926,989
Park impact fee	-	-	-	-	475,187	475,187
Committed to:						
Franchise fees	-	-	-	-	1,697,440	1,697,440
Solid waste	-	616,456	-	-	-	616,456
Economic opportunity	-	-	-	-	189,118	189,118
Tree preservation	-	-	-	-	33,089	33,089
Assigned to:						
Fire station	1,250,000	-	-	2,500,000	-	3,750,000
Encumbrances	331,130	-	-	1,399,837	-	1,730,967
Capital Project	1,000,000	-	-	-	-	1,000,000
FT FL RD Bridge	500,000	-	-	-	-	500,000
FT FL RD Improvement	240,000	-	-	100,000	-	340,000
ECHO Grant Match	1,221,218	-	-	-	-	1,221,218
Stormwater	-	-	2,129,763	461,289	-	2,591,052
Unassigned	9,640,268	-	-	-	-	9,640,268
Total fund balances	<u>15,626,653</u>	<u>616,456</u>	<u>2,129,763</u>	<u>4,461,126</u>	<u>4,005,506</u>	<u>26,839,504</u>
Total liabilities and fund balances	<u>\$ 16,530,042</u>	<u>\$ 780,454</u>	<u>\$ 2,154,104</u>	<u>\$ 4,590,830</u>	<u>\$ 4,092,659</u>	<u>\$ 28,148,089</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF DEBARY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balances - total governmental funds		\$ 26,839,504
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds</p>		
Total governmental capital assets	66,941,952	
Less: accumulated depreciation	(22,884,433)	44,057,519
<p>On the governmental fund statements, a total OPEB liability is not recorded unless an amount is due and payable (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the City's total OPEB liability is reported as a noncurrent liability.</p>		
Total OPEB liability		(90,437)
<p>Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:</p>		
Bonds and notes payable	(3,475,000)	
Accrued interest payable	(21,375)	
Compensated absences	(289,393)	(3,785,768)
Net position of governmental activities		\$ 67,020,818

The accompanying notes to financial statements are an integral part of this statement.

CITY OF DEBARY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Solid Waste Fund	Stormwater Fund	ARPA Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 11,098,043	\$ -	\$ -	\$ -	\$ 49,641	\$ 11,147,684
Permits, fees, and special assessments	1,183,729	-	1,817,834	-	2,425,256	5,426,819
Intergovernmental	2,919,690	-	10,243	670,687	-	3,600,620
Charges for services	312,418	2,076,614	-	-	-	2,389,032
Fines and forfeitures	119,307	-	-	-	7,000	126,307
Miscellaneous	856,275	34,465	65,529	-	39,800	996,069
Total revenues	16,489,462	2,111,079	1,893,606	670,687	2,521,697	23,686,531
Expenditures						
Current:						
General government	3,337,172	-	-	3,871	-	3,341,043
Public safety	8,377,732	-	-	-	-	8,377,732
Physical environment	-	1,997,352	781,338	-	3,450	2,782,140
Transportation	1,021,693	-	-	-	787,980	1,809,673
Human services	79,080	-	-	-	-	79,080
Culture and recreation	1,949,238	-	-	-	24,595	1,973,833
Capital outlay	840,654	-	135,497	5,171,924	269,895	6,417,970
Debt service:						
Principal	-	-	642,000	-	323,000	965,000
Interest and fiscal charges	-	-	69,067	-	2,652	71,719
Total expenditures	15,605,569	1,997,352	1,627,902	5,175,795	1,411,572	25,818,190
Excess (deficiency) of revenues over expenditures	883,893	113,727	265,704	(4,505,108)	1,110,125	(2,131,659)
Other financing sources (uses)						
Transfers in	666,179	-	-	-	50,478	716,657
Transfers out	(50,478)	-	-	-	(666,179)	(716,657)
Proceeds from sale of capital assets	1,221,219	-	-	-	-	1,221,219
Total other financing sources (uses)	1,836,920	-	-	-	(615,701)	1,221,219
Net change in fund balances	2,720,813	113,727	265,704	(4,505,108)	494,424	(910,440)
Fund balances, beginning of year	12,905,840	502,729	1,864,059	8,966,234	3,511,082	27,749,944
Fund balances, end of year	\$ 15,626,653	\$ 616,456	\$ 2,129,763	\$ 4,461,126	\$ 4,005,506	\$ 26,839,504

The accompanying notes to financial statements are an integral part of this statement.

**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 YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ (910,440)
Differences in amounts reported for governmental activities in the statement of activities are:	
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.	
Capital outlay expenditures	8,219,248
Depreciation Expense	(1,892,381)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, CIP project abandoned) is to decrease net position.	
	(1,535,272)
Bond and loan proceeds are reported as financing sources in the governmental funds. However, the issuance of debt is reported as long-term debt payable in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment of debt principal reduces long-term liabilities in the statement of net position. These amounts are as follows:	
Principal repayment of general long-term debt	965,000
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 long-term debt	5,133
Change in compensated absences liability	(48,529)
Change in total OPEB liability	42,363
Change in net position of governmental activities	\$ 4,845,122

The accompanying notes to financial statements are an integral part of this statement.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) **Summary of Significant Accounting Policies:**

The financial statements of the 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 and the City has adopted the GASB Codification. The following is a summary of the City's significant accounting policies:

(a) **Reporting entity**—The City is a municipal corporation created by the laws of Florida, Chapter 93-351, located in Volusia County. The legislative branch of the City is comprised of a five-member elected Council. 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 Council-appointed City Manager.

In evaluating the City as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units. Because of the closeness of its relationship with the primary government (the City), the current component unit is blended as though it is part of the primary government.

(b) **Blended component unit**—The City has the following 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.

(c) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report aggregated information for the overall government for all of the activities of the primary government. These statements do not report 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 FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) **Summary of Significant Accounting Policies:** (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are included in the program expense reported for individual functions and activities. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

(d) **Measurement focus, basis of accounting, and financial statement presentation**—The accounts of the City 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, fund balance, revenues, and expenditures. 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 accounting and financial reporting treatment is determined by the applicable measurement focus and the basis of accounting. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities).

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grants, other intergovernmental revenues, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, certain expenditures relating to future periods, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) **Summary of Significant Accounting Policies:** (Continued)

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 Fund—The Solid Waste Fund is a special revenue fund used to account for user charges assessed for residential garbage/solid waste pickup and removal.

Stormwater Management Fund—The Stormwater Management Fund 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.

ARPA Capital Projects Fund—The ARPA Capital Projects Fund is a capital projects fund created for tracking of activities funded by the American Rescue Plan Act funding.

Additionally, the City reports the following fund types:

Special Revenue Funds—These funds account for financial sources and uses that are legally restricted for specific purposes. The City has the following non-major Special Revenue Funds: Street Lighting; Orlandia Heights Neighborhood Improvement District; Tree Preservation; Franchise Fee; Southwest Sector Mobility Fee Trust Fund, Park Impact Fee; Public Buildings Impact Fee and Economic Opportunity funds. These financial activities are reported separately in the Combining Nonmajor Fund Financial Statements and Other Schedules section of this report.

Debt Service Funds—These funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. This fund type is used to provide for the debt service requirements of the City's governmental long-term debt. The City has the following non-major debt service funds: Fort Florida Road Assessment Series 2016 and Fire Station Bond Series 2016 funds. These financial activities are reported separately in the Combining Nonmajor Fund Financial Statements and Other Schedules section of this report.

Capital Projects Funds—These funds are used to account for financial resources to be used for equipment replacement or the acquisition or construction of major capital facilities. The City has the following non-major capital projects fund: Fort Florida Improvement fund. These financial activities are reported separately in the Combining Nonmajor Fund Financial Statements and Other Schedules section of this report.

As a general rule, the effect of the City's interfund activity has been eliminated from the government-wide financial statements.

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

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Budgets and budgetary accounting** — 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:

- i. On or before July 15th, the City Manager submits a preliminary budget to the City Council for the ensuing fiscal year.
- ii. Budget workshop sessions are scheduled by the City Council, as needed.
- iii. A general summary of the budget and notice of public hearing is published in a local newspaper.
- iv. Prior to October 1st, the budget is legally enacted through passage of a resolution.
- v. The City Council, by resolution, may make supplemental appropriations in excess of those estimated for the year up to the amount of available revenue. Within 60 days after the end of the fiscal year, supplemental appropriations are made for unanticipated spending requirements by the Council.
- vi. The City Council must approve all inter-departmental budget amendments and/or appropriations transfers. The legal level of budgetary control is exercised at the department level.
- vii. Every appropriation lapses at the close of the fiscal year.

The budgets for governmental funds that were either adopted or amended during the year by the City Council were prepared using the modified accrual basis of accounting in accordance with generally accepted accounting principles. The general, special revenue, debt service, and capital project funds have legally adopted budgets.

(f) **Deposits and investments**—The City's cash and cash equivalents include cash on hand, demand deposits and short-term investments that are readily convertible to known amounts of cash. Investments with original maturities of three months or less are considered to be cash equivalents.

The City's investment policies are governed by state statutes and local resolution. These policies authorize the City to invest in bonds, notes, and 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.

(g) **Receivables and payables**—Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are 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."

All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of historical trends. All unpaid property taxes receivable at year end are at least 180 days past due, at which time the applicable property is subject to lien, and penalties and interest are assessed; therefore, these amounts are fully allowed for and no provision for taxes receivable has been made on the City's financial statements.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) **Summary of Significant Accounting Policies:** (Continued)

(h) **Inventories and prepaid items**—The cost of inventory is accounted for on the consumption basis wherein inventories are charged as expenditures when used, rather than when purchased. All inventories are valued at cost, which approximates market, by using the weighted average valuation method. The effect of this method is to flow the costs of the materials and supplies in the order in which they are purchased and to assign a balance sheet inventory valuation more nearly at current replacement value. No required minimum levels of inventory are maintained.

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 and accounted for on the consumption method.

(i) **Capital assets**—Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, drainage improvements, sidewalks, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	20 – 40 years
Infrastructure	20 – 40 years
Improvements other than buildings	10 – 30 years
Machinery and equipment	3 – 30 years

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.

(j) **Compensated absences**—The City reports compensated absences in the governmental activity column in the governmental-wide financial statements. The portion of employee payroll costs paid subsequent to year-end attributable to services performed prior to year-end and accumulated unpaid vacation, sick-leave, and personal leave is recorded and recognized as a current liability. The remainder of the liability for compensated absences payable beyond the current period is recorded as a long-term liability. The City utilizes the General Fund to liquidate the liability for compensated absences from previous years.

It is the City’s policy to grant employees vacation and sick leave (annual leave) based upon the number of years of employment with the City. The time is not divided between vacation and sick leave. Annual leave accrues at a maximum of 10.2 hours per pay period with a cumulative maximum of 600 hours that can be accrued in total as of the beginning of the fiscal year. Upon termination, without cause, all accrued annual leave is paid.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) **Summary of Significant Accounting Policies:** (Continued)

(k) **Long-term obligations**—In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities. Original issue 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 bond premium or discount. In the fund financial statements, governmental fund types recognize premiums and discounts, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(l) **Fund equity**—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:

Nonspendable – The nonspendable fund balance 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 – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 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.

Committed – Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by ordinance or resolution, both of which require a formal, majority vote of the City Council are reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – Fund balance amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balance. 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.

Unassigned – Unassigned fund balance is the residual classification for the general fund. This classification represents 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.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) **Summary of Significant Accounting Policies:** (Continued)

(m) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City did not have any deferred outflows of resources during the fiscal year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The City did not have any deferred inflows of resources at year-end.

(n) **Property taxes**—Property tax revenues are recognized when levied, to the extent that they result in current receivables. Details of the property tax calendar are presented below:

Lien date	January 1
Levy date	October 1
Discount periods	November – February
No discount period	March
Delinquent date	April 1

(o) **Net position flow assumption**—Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the City’s policy to consider restricted net position to have been used before unrestricted net position is applied.

(p) **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.

(q) **Implementation of new accounting pronouncements**—The City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year and noted no agreements that met the criteria for recognition.

(2) **Reconciliation of Government-Wide and Fund Financial Statement:**

(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.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(3) Cash Deposits and Investments:

The City maintains cash and investment accounts for various other purposes or to segregate cash balances for amounts which are restricted or held on behalf of others. The City’s investment policy authorizes the City to invest excess funds 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 United States Government, obligations of the United States Government agencies, backed by the full faith and credit of the United State Government, authorized intergovernmental investment pools, securities and obligations of the United States Government, not backed by full faith and credit of the United State Government.

As of September 30, 2023, all City cash deposits were held in qualified public depositories pursuant to Chapter 280, Florida Statutes, the *Florida Security for Public Deposits Act* (the Act), and, accordingly, are entirely insured by Federal Depository Insurance Corporation (FDIC) insurance or collateralized pursuant to the Act. The Act established guidelines for qualification and participation by banks and savings associations, procedures for administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified depository must pledge at least 50% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral, up to 125%, may be required if deemed necessary. Obligations pledged to secure deposits must be delivered to the State Treasurer or, with the approval of the State Treasurer, to a bank, savings association, or trust company provided a power of attorney. Under the Act, the City is authorized to deposit funds only in qualified public depositories.

The City invests temporarily idle resources in the Florida Prime Investment Pool (Florida PRIME). Florida PRIME is administered by the Florida State Board of Administration (SBA), who provides regulatory oversight. Florida PRIME is similar to money market funds in which units are owned in the fund rather than the underlying investments. These investments are reported at amortized cost in accordance with the GASB Codification, which 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. There is no limitation or restrictions on withdrawals from Florida PRIME; although in the occurrence of an event that has a material impact on liquidity or operations of the trust fund, the funds’ executive director may limit contributions to or withdrawals from the trust fund for a period of 48 hours.

As of September 30, 2023, the Florida PRIME had weighted average maturities of 35 days. The City held no assets or investments carried at fair value at September 30, 2023, and subject to the required disclosures of GASB 72.

As of September 30, 2023, the City’s governmental investment portfolio is composed of the following investments:

<u>Investment</u>	<u>Credit Quality Rating</u>	<u>Carrying Value</u>
Florida PRIME	AAAm (S&P)	\$ 186,533

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(3) Cash Deposits and Investments: (Continued)

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. To limit its exposure to fair value losses arising from increases in interest rates, the City prohibits direct investment in U.S. government securities or repurchase agreements maturing more than five years from the date of purchase, unless matched to a specific cash flow. There were no investments in the City’s portfolio that exceeded this maximum maturity at September 30, 2023.

Credit Risk: Credit risk is the risk that a debt issuer or other counter-party to an investment will not fulfill its obligations. The City’s investment policy utilizes portfolio diversification in order to limit investments to governmental funds and securities backed by state and federal governments, and mutual funds with a minimum credit rating of AAm by Standard & Poor’s (S&P) or an equivalent. The City’s portfolio is held entirely with public depositories and is invested in SBA funds, as described above.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The City’s adopted investment policy limits concentration of investments as follows:

Investments	Maximum %
Local Government Surplus Trust Fund	100%
United States Government Securities	50%
United States Federal Agencies	10%
Federal Instrumentalities	5%
Money Market Mutual Funds	25%
Bankers’ Acceptances/Commercial Paper	10%
Certificates of Deposit	40%
Repurchase Agreements/State and Local Government Debt	5%

In addition to describing the credit risk of investments in the portfolio, governmental entities will need to disclose the concentration of credit risk with a single issuer, if 5 or more percent of the total assets of the portfolio are invested with one issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools and other pooled investments are excluded from the concentration of credit risk disclosure requirements.

Custodial Credit Risk: All demand deposits are held with qualified public depositories, as defined above. In the case of investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2023, the City’s investment of \$186,533 in Florida PRIME funds is backed by the full faith and credit of the State of Florida, or explicitly guaranteed by the State of Florida.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(4) Accounts Receivable:

The City's receivables consisted of the following at September 30, 2023:

	<u>Gross Receivable</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Receivable</u>
Governmental Activities:			
General Fund			
Accounts receivable	\$ 325,274	\$ (10,000)	\$ 315,274
Solid Waste			
Accounts receivable	2,153	-	2,153
Stormwater			
Accounts receivable	5,915	-	5,915
Nonmajor Governmental Funds			
Accounts and special assessments receivable	150,144	-	150,144
Total governmental activities receivables, net	<u>\$ 483,486</u>	<u>\$ (10,000)</u>	<u>\$ 473,486</u>

In addition to accounts receivable, the City also recorded \$588,651 in amounts due from other governments at September 30, 2023.

(5) Interfund Transfers:

For the year ended September 30, 2023, individual fund transfers to and from other funds for the primary government were comprised of the following:

	<u>Transfer From</u>	<u>Transfer To</u>
Governmental Activities:		
Nonmajor Governmental Funds:		
General Fund:		
Franchise Fee Fund	652,664	-
Economic Opportunity Fund	6,859	-
Fire Station Bond Series 2016 Fund	-	50,478
Ft. Florida Road Assessment Bond Series 2016	493	-
Ft. Florida Road Improvement	6,163	-
Fire Station Bond Series 2016 Fund:		
General Fund	50,478	-
Franchise Fee Fund:		
General Fund	-	652,664
Economic Opportunity Fund:		
General Fund	-	6,859
Ft. Florida Road Assessment Bond Series 2016:		
General Fund	-	493
Ft. Florida Road Improvement:		
General Fund	-	6,163
Totals – All Funds	<u>\$ 716,657</u>	<u>\$ 716,657</u>

Transfers to the general fund were for designated allocations of committed revenues and transfers to debt service funds were to cover ongoing debt service requirements.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(6) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 9,803,644	\$ 5,374,398	\$ (1,490,064)	\$ 13,687,978
Construction in progress	3,156,128	2,665,755	(3,846,272)	1,975,611
Total assets not being depreciated	<u>12,959,772</u>	<u>8,040,153</u>	<u>(5,336,336)</u>	<u>15,663,589</u>
Capital assets being depreciated:				
Building	7,280,957	14,937	-	7,295,894
Machinery and Equipment	3,573,106	151,603	(263,864)	3,460,845
Infrastructure	36,668,032	3,856,117	(2,525)	40,521,624
Total assets being depreciated	<u>47,522,095</u>	<u>4,022,657</u>	<u>(266,389)</u>	<u>51,278,363</u>
Less accumulated depreciation for:				
Buildings	(2,504,450)	(244,225)	-	(2,748,675)
Machinery and equipment	(2,808,785)	(285,456)	221,470	(2,872,771)
Infrastructure	(15,902,708)	(1,362,700)	2,421	(17,262,987)
Total accumulated depreciation	<u>(21,215,943)</u>	<u>(1,892,381)</u>	<u>223,891</u>	<u>(22,884,433)</u>
Total capital assets being depreciated, net	<u>26,306,152</u>	<u>2,130,276</u>	<u>(42,498)</u>	<u>28,393,930</u>
Governmental activities capital assets, net	<u>\$ 39,265,924</u>	<u>\$ 10,170,429</u>	<u>\$ (5,378,834)</u>	<u>\$ 44,057,519</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General governmental	\$ 175,778
Public safety	202,604
Physical environment	960,582
Transportation	267,111
Culture and recreation	286,306
Total depreciation expense - governmental activities	<u>\$ 1,892,381</u>

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(7) Long-Term Liabilities:

Long-term liability activity for the year ended September 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds and notes payable	\$ 4,440,000	\$ -	\$ (965,000)	\$ 3,475,000	\$ 656,000
Compensated absences	240,864	283,331	(234,802)	289,393	43,409
Governmental activities – Total long-term liabilities	<u>\$ 4,680,864</u>	<u>\$ 283,331</u>	<u>\$ (1,199,802)</u>	<u>\$ 3,764,393</u>	<u>\$ 699,409</u>

Bonds and notes payable in the City’s governmental activities at September 30, 2023, were comprised of the following obligations:

Series 2012 Stormwater Utility Assessment Refunding Revenue Note, dated December 16, 2012, interest at 2.33% payable semi-annually on June 1 and December 1, and principal payable annually on December 1. The note is secured by the City’s stormwater utility assessments and a covenant to budget and appropriate non-ad valorem revenues.	\$ 1,410,000
Series 2021 Stormwater Utility Assessment Revenue Bond, dated June 1, 2021, principal and interest at 1.41% payable semi-annually on December 1 and June 1. The bond is secured by the City’s stormwater utility assessments and a pledge to budget and appropriate non-ad valorem revenues.	2,065,000
Total bonds and notes payable, governmental activities	<u>\$ 3,475,000</u>

Annual debt service requirements to maturity for the City’s governmental activities bonds and notes payable are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 656,000	\$ 56,855	\$ 712,855
2025	671,000	44,346	715,346
2026	680,000	31,599	711,599
2027	729,000	18,501	747,501
2028	739,000	7,807	746,807
Total	<u>\$ 3,475,000</u>	<u>\$ 159,108</u>	<u>\$ 3,634,108</u>

(8) Commitments and Contingencies:

The City is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2023. The outcomes of established claims are included in these financial statements. In the opinion of the City’s legal counsel, no legal proceedings are pending or threatened against the City which are not covered by applicable insurance which would inhibit its ability to perform its operations or materially affect its financial condition.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(9) 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 is administered by the City and 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. Pursuant to Section 112.0801, Florida Statutes, the City is required to permit participation in the Plan to retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. Eligible individuals include all regular employees of the City who retire from active service under one of the pension plans sponsored by the City. Under certain conditions, eligible individuals also include spouses and dependent children. The Plan does not issue a publicly available financial report.

Funding Policy—The contribution requirements of plan members and the City are established by state statutes and may be amended by the state legislature. The required contribution is based on projected pay-as-you-go financing requirements and is subject to constant revision. The City has opted to not fund the total OPEB obligation or the resulting unfunded actuarial accrued liability on an annual basis. The City utilizes the General Fund to liquidate the liability for the OPEB obligation from previous years.

Benefits Provided—The Other Post Employment Benefit Plan is a single-employer benefit plan administered by the City. Retirees are charged whatever the insurance company charges for the type of coverage elected, however, the premiums charged by the insurance company are based on a blending of the experience among younger active employees and older retired employees. The older retirees actually have a higher cost which means the City is actually subsidizing the cost of the retiree coverage because it pays all or a significant portion of the premium on behalf of the active employee, known as the “implicit rate subsidy.”

Plan Membership—At September 30, 2022, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Employees	42
Inactive Employees	-
	42
	42

Total OPEB Liability—The City’s total OPEB liability of \$90,437 was measured as of September 30, 2022, one year prior to the current reporting period, and was determined by an actuarial valuation utilizing the alternative measurement method for small plans as of the date noted in the above Plan Membership section. No deferred outflows for contributions subsequent to the measurement date has been recorded as such amounts have been determined to be clearly inconsequential to the financial statements.

Actuarial Assumptions and Other Inputs—The total OPEB liability recorded at September 30, 2023, was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Inflation		2.50%
Salary increases		2.50%
Discount rate		4.77%
Healthcare cost trend rate	7.25% in 2023 grading down to 4.00% in 2075	
Retirees’ share of benefit-related costs		100.00%

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(9) Other Postemployment Benefits (OPEB): (Continued)

The City does not have a dedicated Trust to pay retiree healthcare benefits. The discount rate was based on the September 30, 2022 S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices.

Mortality rates were based on the various PubG-2010 Mortality Table projected to the valuation date using MP-2019.

For the fiscal year ended September 30, 2023, changes in the total OPEB liability were as follows:

Balance at September 30, 2022		\$ 132,800
Changes for a year:		
Service cost		15,170
Interest		3,530
Differences between expected and actual experience		(19,801)
Changes of assumptions		(35,799)
Benefit payments – implicit rate subsidy		(5,463)
Net changes		(42,363)
Balance at September 30, 2023		\$ 90,437

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the City calculated using the discount rate of 4.77%, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 102,186	\$ 90,437	\$ 80,675

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate:

The following presents the total OPEB liability of the City as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (6.25%, decreasing to 3.00%) or 1% higher (8.25%, decreasing to 5.00%) than the current healthcare cost trend rates (7.25%, decreasing to 4.00%):

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 79,437	\$ 90,437	\$ 103,801

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended September 30, 2023, the City recognized OPEB expense of (\$35,350).

At September 30, 2023, the City reported no deferred outflows of resources and no deferred inflows of resources related to OPEB, as deferred outflows for contributions subsequent to the measurement date were deemed to be immaterial.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(10) **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 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 any of the past three years.

(11) **Retirement Plans:**

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

The City contributes to the City of DeBary Governmental Money Purchase Plan and Trust (the Plan), a defined contribution retirement plan, for all regular full-time employees hired on or after October 1, 1994. The Plan is presently administered by Mission Square. Benefit terms, including contribution requirements, for the Plan are established and may be amended by the City Council. The Plan has no provision for providing benefits of past services. For each employee in the Plan, the City is required to contribute 10% of wages earned to an individual employee account. For the year ended September 30, 2023, actual employer contributions to the Plan totaled \$278,673.

All qualifying employees are eligible to participate in the Plan upon the date of employment. 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. Non-vested City contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the plan's expenses. There were no unremitted amounts due to the Plan from the City at September 30, 2023.

B. Deferred Compensation Plan – ICMA-RC IRC 457(b) Plan

The City offers a deferred compensation plan, which provides for an IRC Section 457(b) deferred compensation plan for employee contributions. This Plan is presently administered by Mission Square to accommodate employee elective deferrals for employees covered in the City's defined contribution plan. Employees are permitted to make contributions to the plan, up to applicable Internal Revenue Code limits. For the year ended September 30, 2023, employee contributions totaled \$77,227.

All qualified employees at least 18 years of age become eligible to participate in the 457(b) plan upon hire. 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 upon termination of service, and following the deposit of all trailing contributions. There may be IRS penalties for early withdrawal or other restrictions.

CITY OF DEBARY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(12) **Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for fiscal years subsequent to September 30, 2023, that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the City's financial statements:

- (a) GASB issued Statement No. 101, *Compensated Absences*, in June 2022. GASB 101 provides clarification for recognition and measurement of compensated absences liabilities. The provisions in GASB 101 are effective for periods beginning after December 15, 2023.
- (b) GASB issued Statement No. 102, *Certain Risk Disclosures*, in June 2022. GASB 102 requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. The provisions for GASB 102 are effective for fiscal years beginning after June 15, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget - Positive (Negative)
Revenues				
Taxes	\$ 10,507,757	\$ 10,607,757	\$ 11,098,043	\$ 490,286
Permits, fees, and special assessments	944,250	1,194,250	1,183,729	(10,521)
Intergovernmental	3,689,111	4,345,430	2,919,690	(1,425,740)
Charges for services	279,200	304,200	312,418	8,218
Fines and forfeitures	17,000	17,000	119,307	102,307
Miscellaneous	111,323	168,304	856,275	687,971
Total revenues	<u>15,548,641</u>	<u>16,636,941</u>	<u>16,489,462</u>	<u>(147,479)</u>
Expenditures				
Current:				
General government:				
City Council	190,231	190,231	127,658	62,573
City Manager	829,198	868,064	805,243	62,821
Finance	486,964	486,964	482,857	4,107
Legal services	351,500	351,500	312,827	38,673
Planning and community development	502,253	631,332	562,773	68,559
General government	758,128	822,303	731,126	91,177
Information technology	300,556	370,556	339,009	31,547
Public safety:				
Law enforcement	4,011,025	4,011,025	3,996,520	14,505
Fire safety	5,044,151	5,134,132	2,279,821	2,854,311
Development services	1,119,298	1,371,256	1,294,729	76,527
Emergency and disaster relief	-	912,900	903,987	8,913
Transportation	2,266,136	2,463,136	1,117,733	1,345,403
Human services	99,732	99,732	79,080	20,652
Culture and recreation	2,079,081	3,152,622	2,572,206	580,416
Total expenditures	<u>18,038,253</u>	<u>20,865,753</u>	<u>15,605,569</u>	<u>5,260,184</u>
Excess (deficiency) of revenues over expenditures	<u>(2,489,612)</u>	<u>(4,228,812)</u>	<u>883,893</u>	<u>5,112,705</u>
Other financing sources (uses)				
Transfers in	609,091	667,918	666,179	(1,739)
Transfers out	(50,479)	(50,479)	(50,478)	1
Total other financing sources (uses)	<u>558,612</u>	<u>617,439</u>	<u>1,836,920</u>	<u>1,219,481</u>
Net change in fund balances	<u>(1,931,000)</u>	<u>(3,611,373)</u>	<u>2,720,813</u>	<u>6,332,186</u>
Fund balances, beginning of year	12,905,840	12,905,840	12,905,840	-
Fund balances, end of year	<u>\$ 10,974,840</u>	<u>\$ 9,294,467</u>	<u>\$ 15,626,653</u>	<u>\$ 6,332,186</u>

See accompanying notes to schedules of revenues, expenditures, and changes in funds balance - budget and actual.

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SOLID WASTE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 2,018,000	\$ 2,018,000	\$ 2,076,614	\$ 58,614
Miscellaneous	-	-	34,465	34,465
Total revenues	<u>2,018,000</u>	<u>2,018,000</u>	<u>2,111,079</u>	<u>93,079</u>
Expenditures				
Current:				
Physical environment	2,018,000	2,018,000	1,997,352	20,648
Total expenditures	<u>2,018,000</u>	<u>2,018,000</u>	<u>1,997,352</u>	<u>20,648</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>113,727</u>	<u>113,727</u>
Fund balances, beginning of year	502,729	502,729	502,729	-
Fund balances, end of year	<u>\$ 502,729</u>	<u>\$ 502,729</u>	<u>\$ 616,456</u>	<u>\$ 113,727</u>

See accompanying notes to schedules of revenues, expenditures, and changes in funds balance - budget and actual.

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - STORMWATER FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permits, fees, and special assessments	\$ 1,770,849	\$ 1,770,849	\$ 1,817,834	\$ 46,985
Intergovernmental	750,000	750,000	10,243	(739,757)
Miscellaneous	-	-	65,529	65,529
Total revenues	<u>2,520,849</u>	<u>2,520,849</u>	<u>1,893,606</u>	<u>(627,243)</u>
Expenditures				
Current:				
Physical environment	966,712	966,712	781,338	185,374
Capital outlay	870,000	870,000	135,497	734,503
Debt service:				
Principal	642,000	642,000	642,000	-
Interest and fiscal charges	69,069	69,069	69,067	2
Total expenditures	<u>2,547,781</u>	<u>2,547,781</u>	<u>1,627,902</u>	<u>919,879</u>
Net change in fund balances	<u>(26,932)</u>	<u>(26,932)</u>	<u>265,704</u>	<u>292,636</u>
Fund balances, beginning of year	1,864,059	1,864,059	1,864,059	-
Fund balances, end of year	<u>\$ 1,837,127</u>	<u>\$ 1,837,127</u>	<u>\$ 2,129,763</u>	<u>\$ 292,636</u>

See accompanying notes to schedules of revenues, expenditures, and changes in funds balance - budget and actual.

CITY OF DEBARY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
SEPTEMBER 30, 2023
(UNAUDITED)

Notes to Budgetary Comparison Schedules:

The preparation, adoption and amendment of the budgets are governed by Florida Statutes. The department is the legal level of control. Budgets are prepared on a basis that does not differ materially from generally accepted accounting principles (GAAP). Appropriations lapse at year-end. Budgeted excess expenditures over revenues are funded through transfers in and use of fund balance reserves. See note (1)(e) to the financial statements for further discussion of the City's budgetary process.

CITY OF DEBARY, FLORIDA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
LAST 10 FISCAL YEARS
(UNAUDITED)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service cost	\$ 15,170	\$ 15,355	\$ 8,073	\$ 7,276	\$ 13,860	\$ 13,522
Interest	3,530	2,944	2,745	2,679	2,556	1,816
Difference between expected and actual experience	(19,801)	-	3,350	-	(6,958)	-
Changes of assumptions	(35,799)	(5,116)	43,414	4,665	(7,038)	(3,619)
Benefit payments - implicit rate subsidy	(5,463)	(5,106)	(2,925)	(2,708)	(1,221)	(1,123)
Net change in total OPEB liability	(42,363)	8,077	54,657	11,912	1,199	10,596
Total OPEB liability - beginning of year	132,800	124,723	70,066	58,154	56,955	46,359
Total OPEB liability - end of year	\$ 90,437	\$ 132,800	\$ 124,723	\$ 70,066	\$ 58,154	\$ 56,955
Covered payroll	\$ 2,514,742	\$ 2,015,070	\$ 1,965,922	\$ 1,984,353	\$ 1,936,539	\$ 1,616,106
Total OPEB liability as a percentage of covered payroll	3.60%	6.59%	6.34%	3.53%	3.00%	3.52%

Notes to Schedule:

Measurement Date	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017
Valuation date:	9/30/2022	9/30/2020	9/30/2020	9/30/2019	9/30/2018	9/30/2017

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

Discount rate	4.77%	2.43%	2.14%	3.58%	4.18%	3.64%
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*10 years of data will be presented as it becomes available.

SUPPLEMENTARY INFORMATION

**CITY OF DEBARY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Special Revenue Funds							Debt Service Funds		Capital Project Fund	Total Nonmajor Governmental Funds	
	Street Lighting	Orlandia Heights NID	Tree Preservation	Franchise Fee	Southwest Sector MTF	Park Impact Fee	Public Buildings Impact Fee	Economic Opportunity	Ft. Florida Road Assmt. Bond Series 2016	Fire Station Bond Series 2016		Ft. Florida Road Improvement
ASSETS												
Equity in pooled cash and cash equivalents	\$ 517,382	\$ 35,599	\$ 33,089	\$ 1,565,459	\$ 944,292	\$ 473,876	\$ 159,537	\$ 203,730	\$ -	\$ -	\$ -	\$ 3,932,964
Receivables, net	-	-	-	145,779	2,613	1,311	441	-	-	-	-	150,144
Due from other governments	-	-	-	-	-	-	-	3,916	-	-	-	3,916
Prepaid items	-	5,635	-	-	-	-	-	-	-	-	-	5,635
Total assets	\$ 517,382	\$ 41,234	\$ 33,089	\$ 1,711,238	\$ 946,905	\$ 475,187	\$ 159,978	\$ 207,646	\$ -	\$ -	\$ -	\$ 4,092,659
LIABILITIES												
Accounts payable and accrued liabilities	\$ 34,911	\$ -	\$ -	\$ 13,798	\$ 19,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,625
Unearned revenue	-	-	-	-	-	-	-	18,528	-	-	-	18,528
Total liabilities	34,911	-	-	13,798	19,916	-	-	18,528	-	-	-	87,153
FUND BALANCES												
Nonspendable:												
Prepaid items	-	5,635	-	-	-	-	-	-	-	-	-	5,635
Restricted for:												
Street lighting	482,471	-	-	-	-	-	-	-	-	-	-	482,471
Orlandia Heights improvements	-	35,599	-	-	-	-	-	-	-	-	-	35,599
Public buildings impact fees	-	-	-	-	-	-	159,978	-	-	-	-	159,978
Southwest sector mobility fee	-	-	-	-	926,989	-	-	-	-	-	-	926,989
Park impact fees	-	-	-	-	-	475,187	-	-	-	-	-	475,187
Committed to:												
Franchise fees	-	-	-	1,697,440	-	-	-	-	-	-	-	1,697,440
Economic opportunity	-	-	-	-	-	-	-	189,118	-	-	-	189,118
Tree preservation	-	-	33,089	-	-	-	-	-	-	-	-	33,089
Total fund balances	482,471	41,234	33,089	1,697,440	926,989	475,187	159,978	189,118	-	-	-	4,005,506
Total liabilities and fund balances	\$ 517,382	\$ 41,234	\$ 33,089	\$ 1,711,238	\$ 946,905	\$ 475,187	\$ 159,978	\$ 207,646	\$ -	\$ -	\$ -	\$ 4,092,659

**CITY OF DEBARY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Special Revenue Funds							Debt Service Funds		Capital Project Fund	Total Nonmajor Governmental Funds	
	Street Lighting	Orlandia Heights NID	Tree Preservation	Franchise Fee	Southwest Sector MTF	Park Impact Fee	Public Buildings Impact Fee	Economic Opportunity	Ft. Florida Road Assmt. Bond Series 2016	Fire Station Bond Series 2016		Ft. Florida Road Improvement
Revenues												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,641	\$ -	\$ -	\$ -	\$ 49,641
Permits, fees, and special assessments	521,300	114,047	-	1,212,778	397,990	129,284	49,857	-	-	-	-	2,425,256
Fines and forfeitures	-	-	7,000	-	-	-	-	-	-	-	-	7,000
Miscellaneous	-	-	-	-	22,561	13,413	3,826	-	-	-	-	39,800
Total revenues	521,300	114,047	7,000	1,212,778	420,551	142,697	53,683	49,641	-	-	-	2,521,697
Expenditures												
Current:												
Physical environment	-	-	3,450	-	-	-	-	-	-	-	-	3,450
Transportation	473,598	125,410	-	167,893	-	-	-	-	-	-	21,079	787,980
Culture and recreation	-	-	-	-	-	24,595	-	-	-	-	-	24,595
Capital outlay	-	-	-	107,990	65,905	96,000	-	-	-	-	-	269,895
Debt service:												
Principal retirement	-	-	-	-	-	-	-	-	25,000	298,000	-	323,000
Interest and fiscal charges	-	-	-	-	-	-	-	-	209	2,443	-	2,652
Total expenditures	473,598	125,410	3,450	275,883	65,905	120,595	-	-	25,209	300,443	21,079	1,411,572
Excess (deficiency) of revenues over Expenditures	47,702	(11,363)	3,550	936,895	354,646	22,102	53,683	49,641	(25,209)	(300,443)	(21,079)	1,110,125
Other financing sources (uses)												
Transfers in	-	-	-	-	-	-	-	-	-	50,478	-	50,478
Transfers out	-	-	-	(652,664)	-	-	-	(6,859)	(493)	-	(6,163)	(666,179)
Total other financing sources (uses)	-	-	-	(652,664)	-	-	-	(6,859)	(493)	50,478	(6,163)	(615,701)
Net change in fund balances	47,702	(11,363)	3,550	284,231	354,646	22,102	53,683	42,782	(25,702)	(249,965)	(27,242)	494,424
Fund balances, beginning of year	434,769	52,597	29,539	1,413,209	572,343	453,085	106,295	146,336	25,702	249,965	27,242	3,511,082
Fund balances, end of year	\$ 482,471	\$ 41,234	\$ 33,089	\$ 1,697,440	\$ 926,989	\$ 475,187	\$ 159,978	\$ 189,118	\$ -	\$ -	\$ -	\$ 4,005,506

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - STREET LIGHTING FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permits, fees, and special assessments	\$ 513,450	\$ 513,450	\$ 521,300	\$ 7,850
Total revenues	<u>513,450</u>	<u>513,450</u>	<u>521,300</u>	<u>7,850</u>
Expenditures				
Current:				
Transportation	536,644	536,644	473,598	63,046
Total expenditures	<u>536,644</u>	<u>536,644</u>	<u>473,598</u>	<u>63,046</u>
Net change in fund balances	<u>(23,194)</u>	<u>(23,194)</u>	<u>47,702</u>	<u>70,896</u>
Fund balances, beginning of year	434,769	434,769	434,769	-
Fund balances, end of year	<u>\$ 411,575</u>	<u>\$ 411,575</u>	<u>\$ 482,471</u>	<u>\$ 70,896</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ORLANDIA HEIGHTS NID FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Permits, fees, and special assessments	\$ 112,575	\$ 112,575	\$ 114,047	\$ 1,472
Total revenues	<u>112,575</u>	<u>112,575</u>	<u>114,047</u>	<u>1,472</u>
Expenditures				
Current:				
Transportation	112,575	140,171	125,410	14,761
Total expenditures	<u>112,575</u>	<u>140,171</u>	<u>125,410</u>	<u>14,761</u>
Net change in fund balances	<u>-</u>	<u>(27,596)</u>	<u>(11,363)</u>	<u>16,233</u>
Fund balances, beginning of year	52,597	52,597	52,597	-
Fund balances, end of year	<u>\$ 52,597</u>	<u>\$ 25,001</u>	<u>\$ 41,234</u>	<u>\$ 16,233</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - TREE PRESERVATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	-	-	7,000	7,000
Total revenues	-	-	7,000	7,000
Expenditures				
Current:				
Physical environment	15,000	15,000	3,450	11,550
Total expenditures	15,000	15,000	3,450	11,550
Net change in fund balances	(15,000)	(15,000)	3,550	18,550
Fund balances, beginning of year	29,539	29,539	29,539	-
Fund balances, end of year	<u>\$ 14,539</u>	<u>\$ 14,539</u>	<u>\$ 33,089</u>	<u>\$ 18,550</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FRANCHISE FEE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permits, fees, and special assessments	\$ 820,000	\$ 872,664	\$ 1,212,778	\$ 340,114
Total revenues	<u>820,000</u>	<u>872,664</u>	<u>1,212,778</u>	<u>340,114</u>
Expenditures				
Current:				
Transportation	264,000	254,000	167,893	86,107
Capital outlay	100,000	110,000	107,990	2,010
Total expenditures	<u>364,000</u>	<u>364,000</u>	<u>275,883</u>	<u>88,117</u>
Excess (deficiency) of revenues over expenditures	<u>456,000</u>	<u>508,664</u>	<u>936,895</u>	<u>428,231</u>
Other financing sources (uses)				
Transfers out	(600,000)	(652,664)	(652,664)	-
Total other financing sources (uses)	<u>(600,000)</u>	<u>(652,664)</u>	<u>(652,664)</u>	<u>-</u>
Net change in fund balances	<u>(144,000)</u>	<u>(144,000)</u>	<u>284,231</u>	<u>428,231</u>
Fund balances, beginning of year	1,413,209	1,413,209	1,413,209	-
Fund balances, end of year	<u>\$ 1,269,209</u>	<u>\$ 1,269,209</u>	<u>\$ 1,697,440</u>	<u>\$ 428,231</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SOUTHWEST SECTOR MTF FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permits, fees, and special assessments	\$ 200,000	\$ 200,000	\$ 397,990	\$ 197,990
Miscellaneous	50	50	22,561	22,511
Total revenues	<u>200,050</u>	<u>200,050</u>	<u>420,551</u>	<u>220,501</u>
Expenditures				
Current:				
Capital outlay	-	130,000	65,905	64,095
Total expenditures	<u>-</u>	<u>130,000</u>	<u>65,905</u>	<u>64,095</u>
Net change in fund balances	<u>200,050</u>	<u>70,050</u>	<u>354,646</u>	<u>284,596</u>
Fund balances, beginning of year	572,343	572,343	572,343	-
Fund balances, end of year	<u>\$ 772,393</u>	<u>\$ 642,393</u>	<u>\$ 926,989</u>	<u>\$ 284,596</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PARK IMPACT FEE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permits, fees, and special assessments	\$ 100,000	\$ 100,000	\$ 129,284	\$ 29,284
Miscellaneous	-	-	13,413	13,413
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>142,697</u>	<u>42,697</u>
Expenditures				
Current:				
Culture and recreation	200,000	200,000	24,595	175,405
Capital outlay	-	212,200	96,000	116,200
Total expenditures	<u>200,000</u>	<u>412,200</u>	<u>120,595</u>	<u>291,605</u>
Net change in fund balances	<u>(100,000)</u>	<u>(312,200)</u>	<u>22,102</u>	<u>334,302</u>
Fund balances, beginning of year	453,085	453,085	453,085	-
Fund balances, end of year	<u>\$ 353,085</u>	<u>\$ 140,885</u>	<u>\$ 475,187</u>	<u>\$ 334,302</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PUBLIC BUILDINGS IMPACT FEE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permits, fees, and special assessments	\$ 45,000	\$ 45,000	\$ 49,857	\$ 4,857
Miscellaneous	-	-	3,826	3,826
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>53,683</u>	<u>8,683</u>
Net change in fund balances	<u>45,000</u>	<u>45,000</u>	<u>53,683</u>	<u>8,683</u>
Fund balances, beginning of year	106,295	106,295	106,295	-
Fund balances, end of year	<u>\$ 151,295</u>	<u>\$ 151,295</u>	<u>\$ 159,978</u>	<u>\$ 8,683</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ECONOMIC OPPORTUNITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 53,333	\$ 53,333	\$ 49,641	\$ (3,692)
Total revenues	<u>53,333</u>	<u>53,333</u>	<u>49,641</u>	<u>(3,692)</u>
Expenditures				
Current:				
Economic environment	60,000	60,000	-	60,000
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Excess (deficiency) of revenues over expenditures	<u>(6,667)</u>	<u>(6,667)</u>	<u>49,641</u>	<u>56,308</u>
Other financing sources (uses)				
Transfers out	(8,500)	(8,500)	(6,859)	1,641
Total other financing sources (uses)	<u>(8,500)</u>	<u>(8,500)</u>	<u>(6,859)</u>	<u>1,641</u>
Net change in fund balances	<u>(15,167)</u>	<u>(15,167)</u>	<u>42,782</u>	<u>57,949</u>
Fund balances, beginning of year	146,336	146,336	146,336	-
Fund balances, end of year	<u>\$ 131,169</u>	<u>\$ 131,169</u>	<u>\$ 189,118</u>	<u>\$ 57,949</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FT. FLORIDA ROAD ASSMNT. BOND SERIES 2016 FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures				
Debt service:				
Principal retirement	25,000	25,000	25,000	-
Interest and fiscal charges	209	209	209	-
Total expenditures	<u>25,209</u>	<u>25,209</u>	<u>25,209</u>	<u>-</u>
Other financing sources (uses)				
Transfers out	(591)	(493)	(493)	-
Total other financing sources (uses)	<u>(591)</u>	<u>(493)</u>	<u>(493)</u>	<u>-</u>
Net change in fund balances	<u>(25,800)</u>	<u>(25,702)</u>	<u>(25,702)</u>	<u>-</u>
Fund balances, beginning of year	25,702	25,702	25,702	-
Fund balances, end of year	<u>\$ (98)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FIRE STATION BOND SERIES 2016 FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures				
Debt service:				
Principal retirement	298,000	298,000	298,000	-
Interest and fiscal charges	2,444	2,444	2,443	1
Total expenditures	<u>300,444</u>	<u>300,444</u>	<u>300,443</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>(300,444)</u>	<u>(300,444)</u>	<u>(300,443)</u>	<u>1</u>
Other financing sources (uses)				
Transfers in	50,479	50,479	50,478	(1)
Total other financing sources (uses)	<u>50,479</u>	<u>50,479</u>	<u>50,478</u>	<u>(1)</u>
Net change in fund balances	<u>(249,965)</u>	<u>(249,965)</u>	<u>(249,965)</u>	<u>-</u>
Fund balances, beginning of year	249,965	249,965	249,965	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FT. FLORIDA ROAD IMPROVEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures				
Current:				
Transportation	-	21,079	21,079	-
Capital outlay	27,242	-	-	-
Total expenditures	<u>27,242</u>	<u>21,079</u>	<u>21,079</u>	<u>-</u>
Other financing sources (uses)				
Transfers out	-	(6,163)	(6,163)	-
Total other financing sources (uses)	<u>-</u>	<u>(6,163)</u>	<u>(6,163)</u>	<u>-</u>
Net change in fund balances	<u>(27,242)</u>	<u>(27,242)</u>	<u>(27,242)</u>	<u>-</u>
Fund balances, beginning of year	27,242	27,242	27,242	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF DEBARY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ARPA CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 670,687	\$ 670,687	\$ 670,687	\$ -
Total revenues	<u>670,687</u>	<u>670,687</u>	<u>670,687</u>	<u>-</u>
Expenditures				
Current:				
General government	-	3,870	3,871	(1)
Capital outlay	3,670,687	6,668,000	5,171,924	1,496,076
Total expenditures	<u>3,670,687</u>	<u>6,671,870</u>	<u>5,175,795</u>	<u>1,496,075</u>
Net change in fund balances	<u>(3,000,000)</u>	<u>(6,001,183)</u>	<u>(4,505,108)</u>	<u>1,496,075</u>
Fund balances, beginning of year	8,966,234	8,966,234	8,966,234	-
Fund balances, end of year	<u>\$ 5,966,234</u>	<u>\$ 2,965,051</u>	<u>\$ 4,461,126</u>	<u>\$ 1,496,075</u>

Statistical Section

This part of the City of DeBary, Florida’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

Contents

	<u>Page</u>
Financial Trends	65
These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.	
Revenue Capacity	69
These schedules contain information to help the reader assess the factors affecting the City’s local revenue sources and property taxes.	
Debt Capacity	73
These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.	
Demographic and Economic Information	80
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place and help make comparisons over time and with other governments.	
Operating Information	82
These schedules contain information about the City’s operations and resources to help the reader understand how the City’s financial information relates to the services the City provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports or City financial statements for the relevant year.

CITY OF DEBARY, FLORIDA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

Table 1

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Primary Government:										
Net investment in capital assets.....	\$ 40,582,519	\$ 34,825,924	\$ 32,425,417	\$ 31,889,225	31,571,498	\$ 31,107,209	\$ 29,241,643	\$ 27,879,883	\$ 28,261,689	\$ 25,270,354
Restricted.....	2,882,187	2,511,564	1,697,284	693,980	422,119	300,729	235,185	392,771	171,955	291,792
Unrestricted	<u>23,556,112</u>	<u>24,838,208</u>	<u>14,485,974</u>	<u>13,055,727</u>	<u>10,935,174</u>	<u>10,479,322</u>	<u>11,366,283</u>	<u>12,013,709</u>	<u>9,861,727</u>	<u>12,074,537</u>
Total primary government net position..	<u>\$ 67,020,818</u>	<u>\$ 62,175,696</u>	<u>\$ 48,608,675</u>	<u>\$ 45,638,932</u>	<u>\$ 42,928,791</u>	<u>\$ 41,887,260</u>	<u>\$ 40,843,111</u>	<u>\$ 40,286,363</u>	<u>\$ 38,295,371</u>	<u>\$ 37,636,683</u>

CITY OF DEBARY, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

Table 2

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses:										
Governmental Activities:										
General government.....	\$ 3,526,564	\$ 2,490,512	\$ 2,424,276	\$ 2,520,920	\$ 2,219,497	\$ 2,154,233	\$ 2,161,623	\$ 2,276,020	\$ 1,423,589	\$ 2,319,210
Public safety.....	8,573,919	7,557,188	7,058,685	6,560,966	6,545,678	7,263,473	6,342,770	5,261,969	4,985,409	4,561,691
Physical environment.....	3,743,468	3,780,358	3,565,678	3,402,332	3,316,911	3,203,972	3,035,463	2,630,591	2,689,103	2,154,405
Transportation.....	2,078,088	2,587,942	1,891,043	2,089,459	1,896,090	1,883,927	1,865,000	1,403,228	1,999,673	1,386,190
Economic environment.....	-	-	57,000	-	21,256	59,992	5,000	13,000	10,000	55,920
Human services.....	79,080	81,005	91,931	74,428	73,826	-	-	-	-	-
Culture/recreation.....	2,260,929	1,779,374	1,605,729	1,415,973	1,457,707	1,459,992	1,313,339	1,180,629	1,069,947	729,388
Interest on long-term debt.....	66,586	83,184	106,354	127,035	145,097	163,892	238,859	267,697	262,987	293,206
Total primary government expenses.....	20,328,634	18,359,563	16,800,696	16,191,113	15,676,062	16,189,481	14,962,054	13,033,134	12,440,708	11,500,010
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General government.....	70,978	86,004	95,122	114,570	124,280	78,740	56,241	68,570	66,159	61,486
Public safety.....	1,296,278	1,416,720	1,274,445	847,889	1,063,798	746,603	641,893	541,231	401,415	311,503
Physical environment.....	3,908,448	3,876,404	3,923,767	3,781,471	3,687,512	3,467,994	3,430,291	4,008,928	2,297,204	2,255,588
Transportation.....	700,416	665,148	656,503	596,072	598,413	599,322	580,209	555,669	513,703	497,457
Culture/recreation.....	203,205	160,461	135,131	77,048	127,284	118,289	105,577	100,507	99,974	88,562
Operating grants and contributions.....	1,275,190	10,561,997	753,702	1,099,909	657,627	2,044,587	1,412,635	589,065	564,356	539,110
Capital grants and contributions.....	878,955	1,489,799	754,935	305,420	242,033	574,292	225,899	214,478	543,236	393,039
Total primary government program revenues.....	8,333,470	18,256,533	7,593,605	6,822,379	6,500,947	7,629,827	6,452,745	6,078,448	4,486,047	4,146,745
Net (Expense)/Revenue:										
Total primary government net expense.....	<u>\$ (11,995,164)</u>	<u>\$ (103,030)</u>	<u>\$ (9,207,091)</u>	<u>\$ (9,368,734)</u>	<u>\$ (9,175,115)</u>	<u>\$ (8,559,654)</u>	<u>\$ (8,509,309)</u>	<u>\$ (6,954,686)</u>	<u>\$ (7,954,661)</u>	<u>\$ (7,353,265)</u>
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Taxes:										
Property taxes.....	7,517,881	6,912,498	6,459,025	6,743,084	4,729,291	4,669,473	4,545,727	4,390,406	4,265,131	4,233,130
Sales taxes.....	1,607,149	1,540,196	1,357,000	1,151,473	1,192,997	1,168,530	1,114,166	1,069,397	998,848	934,388
Public service taxes.....	2,978,501	2,553,368	2,501,282	2,397,803	2,236,055	2,090,718	2,005,900	2,107,468	2,073,965	2,103,005
Other taxes.....	49,641	51,585	52,493	-	-	-	-	-	-	-
Franchise fees.....	1,212,778	980,804	963,643	927,427	906,133	833,841	766,589	783,943	806,328	777,518
State revenue sharing.....	1,018,118	945,712	743,275	577,458	495,417	465,548	440,227	390,511	361,921	436,520
Other intergovernmental revenues.....	-	-	-	23,077	98,552	24,027	25,043	24,561	27,410	22,851
Investment earnings.....	809,008	112,274	27,788	69,305	152,195	118,881	68,288	37,409	31,862	532
Miscellaneous revenue.....	1,647,210	573,614	72,328	189,245	406,006	232,785	100,117	141,983	47,884	230,632
Total primary government.....	16,840,286	13,670,051	12,176,834	12,078,872	10,216,646	9,603,803	9,066,057	8,945,678	8,613,349	8,738,576
Changes in Net Position:										
Total primary government.....	<u>\$ 4,845,122</u>	<u>\$ 13,567,021</u>	<u>\$ 2,969,743</u>	<u>\$ 2,710,138</u>	<u>\$ 1,041,531</u>	<u>\$ 1,044,149</u>	<u>\$ 556,748</u>	<u>\$ 1,990,992</u>	<u>\$ 658,688</u>	<u>\$ 1,385,311</u>

CITY OF DEBARY, FLORIDA
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

Table 3

(Modified accrual basis of accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund:										
Nonspendable.....	\$ 642,074	\$ 925	\$ 23,856	\$ 105,553	\$ 92,422	\$ 94,733	\$ 24,755	\$ 112,409	\$ 106,752	\$ 102,372
Restricted.....	801,963	643,316	411,925	142,246	161,384	246,299	171,686	285,965	129,471	146,120
Committed.....	-	-	-	-	-	-	-	-	-	-
Assigned.....	4,542,348	1,420,000	1,250,000	528,709	-	-	-	-	-	-
Unassigned.....	9,640,268	10,841,599	9,783,893	8,319,554	6,626,289	6,085,854	5,992,708	6,085,058	5,545,057	6,383,193
Total general fund.....	\$ 15,626,653	\$ 12,905,840	\$ 11,469,674	\$ 9,096,062	\$ 6,880,095	\$ 6,426,886	\$ 6,189,149	\$ 6,483,432	\$ 5,781,280	\$ 6,631,685
All Other Governmental Funds:										
Nonspendable.....	\$ 5,635	\$ -	\$ 15,839	\$ 14,381	\$ 12,022	\$ 9,115	\$ 4,440	\$ -	\$ -	\$ -
Restricted.....	2,080,224	1,894,756	1,318,140	551,734	603,987	465,805	426,018	1,585,988	42,484	145,672
Committed.....	2,536,103	2,119,055	1,808,633	1,598,476	1,404,634	1,282,109	2,561,123	2,773,731	3,827,510	5,260,774
Assigned.....	6,590,889	10,830,293	1,899,739	2,283,411	978,409	933,769	1,354,540	1,177,579	595,744	529,231
Unassigned.....	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds.....	\$ 11,212,851	\$ 14,844,104	\$ 5,042,351	\$ 4,448,002	\$ 2,999,052	\$ 2,690,798	\$ 4,346,121	\$ 5,537,298	\$ 4,465,738	\$ 5,935,677
Total governmental funds.....	\$ 26,839,504	\$ 27,749,944	\$ 16,512,025	\$ 13,544,064	\$ 9,879,147	\$ 9,117,684	\$ 10,535,270	\$ 12,020,730	\$ 10,247,018	\$ 12,567,362

CITY OF DEBARY, FLORIDA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

Table 4

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenue:										
Taxes	\$ 11,147,684	\$ 10,069,448	\$ 9,553,847	\$ 9,732,707	\$ 7,555,879	\$ 7,352,922	\$ 7,131,517	\$ 7,052,784	\$ 6,852,659	\$ 6,836,267
Permits, fees and special assessments.....	5,426,819	5,615,468	5,570,733	4,613,270	4,673,389	4,162,687	3,942,999	3,851,390	2,496,319	2,332,618
Intergovernmental	3,600,620	13,272,767	2,541,347	3,583,326	2,141,529	3,035,369	1,873,641	1,755,924	2,011,155	1,863,557
Charges for services	2,389,032	2,180,016	2,132,040	1,941,305	1,966,185	1,678,521	1,639,697	1,617,776	1,592,565	1,556,502
Fines and forfeitures	126,307	98,243	28,724	16,975	11,539	15,006	12,449	20,085	64,891	52,170
Miscellaneous	996,069	792,176	377,252	429,972	558,200	351,666	223,288	124,509	79,747	249,142
Total revenue	23,686,531	32,028,118	20,203,943	20,317,555	16,906,721	16,596,171	14,823,591	14,422,468	13,097,336	12,890,256
Expenditures:										
General government	3,341,043	2,313,454	2,203,270	2,341,992	2,133,415	1,980,542	2,474,452	2,411,892	3,431,116	2,664,379
Public safety	8,377,732	7,346,231	6,839,678	6,350,397	6,678,918	7,027,815	6,253,503	5,158,539	4,909,347	4,969,023
Physical environment	2,782,140	2,827,126	2,617,096	2,482,468	3,070,262	2,922,028	2,429,697	1,879,297	1,993,670	1,663,221
Transportation	1,809,673	2,358,877	1,624,825	1,837,441	1,711,580	1,774,349	1,619,463	1,156,847	1,753,966	1,137,249
Economic environment	-	-	57,000	-	21,256	1,181,901	5,000	551,632	10,000	55,920
Human services	79,080	81,005	91,931	74,428	73,826	-	-	-	-	-
Culture/recreation	1,973,833	1,476,738	1,267,482	1,106,445	1,295,223	2,009,903	1,121,649	960,139	839,343	791,883
Capital outlay.....	6,417,970	3,287,311	1,470,004	1,362,230	-	12,486	1,414,295	2,246,444	1,303,494	599,147
Debt Service:										
Principal retirement	965,000	1,010,000	3,636,000	964,005	1,009,084	934,836	4,715,386	461,575	901,715	884,754
Interest and fiscal charges	71,719	89,457	114,996	133,232	151,694	169,897	275,606	257,391	275,029	304,922
Total expenditures	25,818,190	20,790,199	19,922,282	16,652,638	16,145,258	18,013,757	20,309,051	15,083,756	15,417,680	13,070,498
Excess of revenue over (under) expenditures	(2,131,659)	11,237,919	281,661	3,664,917	761,463	(1,417,586)	(5,485,460)	(661,288)	(2,320,344)	(180,242)
Other Financing Sources (Uses):										
Revenue bonds issued	-	-	2,685,000	-	-	-	4,000,000	2,435,000	-	-
Proceeds from sale of capital assets	1,221,219	-	1,300	-	-	-	-	-	-	-
Transfers in	716,657	910,586	1,361,691	2,533,976	1,344,344	2,476,664	1,270,796	1,290,388	2,835,278	3,197,147
Transfers out	(716,657)	(910,586)	(1,361,691)	(2,533,976)	(1,344,344)	(2,476,664)	(1,270,796)	(1,290,388)	(2,835,278)	(3,197,147)
Payment to refunded bond escrow	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,221,219	-	2,686,300	-	-	-	4,000,000	2,435,000	-	-
Net change in fund balances.....	\$ (910,440)	\$ 11,237,919	\$ 2,967,961	\$ 3,664,917	\$ 761,463	\$ (1,417,586)	\$ (1,485,460)	\$ 1,773,712	\$ (2,320,344)	\$ (180,242)
Debt service as a percentage of noncapital expenditures.....	5.3%	6.3%	20.3%	8.0%	7.8%	7.3%	5.5%	6.0%	9.9%	10.7%

**CITY OF DEBARY, FLORIDA
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**

Table 5

Fiscal Year Ended 09/30	Tax Year Ended 12/31	Assessed Value				Less: Exempt Amounts	Total Taxable Value ¹	Total Direct Tax Rate ¹
		Real Property	Tangible/Centrally Assessed Property	Total Assessed Value				
2014	2013	\$ 1,036,669,930	\$ 718,728,182	\$ 1,755,398,112	\$ 320,192,801	\$ 1,435,205,311	3.0550	
2015	2014	\$ 1,093,388,727	\$ 743,028,825	\$ 1,836,417,552	\$ 324,263,413	\$ 1,512,154,139	2.9247	
2016	2015	\$ 1,139,447,404	\$ 749,503,036	\$ 1,888,950,440	\$ 330,125,500	\$ 1,558,824,940	2.9247	
2017	2016	\$ 1,199,176,131	\$ 754,062,856	\$ 1,953,238,987	\$ 339,524,562	\$ 1,613,714,425	2.9247	
2018	2017	\$ 1,284,585,222	\$ 727,281,020	\$ 2,011,866,242	\$ 356,772,150	\$ 1,655,094,092	2.9247	
2019	2018	\$ 1,382,297,244	\$ 846,883,825	\$ 2,229,181,069	\$ 369,598,469	\$ 1,859,582,600	2.6323	
2020	2019	\$ 1,484,833,679	\$ 900,231,296	\$ 2,385,064,975	\$ 385,521,865	\$ 1,999,543,110	3.5000	
2021	2020	\$ 1,609,075,033	\$ 1,093,487,154	\$ 2,702,562,187	\$ 407,509,393	\$ 2,295,052,794	2.9247	
2022	2021	\$ 1,750,579,005	\$ 1,198,623,691	\$ 2,949,202,696	\$ 492,338,197	\$ 2,456,864,499	2.9247	
2023	2022	\$ 2,015,894,678	\$ 1,170,270,397	\$ 3,186,165,075	\$ 516,140,653	\$ 2,670,024,422	2.9247	

Source: Property Appraiser, Volusia County, Florida
 Final Post VAB Values Grouped by Property Classification Report
 Final Millage Rates Report

Note: ¹Property in the City of DeBary is reassessed each year by the Volusia County Property Appraiser. Property is assessed at actual value. Tax rates are per \$1,000 of taxable value.

**CITY OF DEBARY, FLORIDA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

Table 6

Fiscal Year	Tax Year	DeBary	Volusia County-Operating	Volusia County-Voter Approved	Volusia County-School District	St. Johns Water Management District	Florida Inland Navigation District	West Volusia Hospital Authority	Total-All Taxing Districts
2014	2013	3.0550	6.8709	0.4000	7.3580	0.3283	0.0345	2.3759	20.4226
2015	2014	2.9247	6.8709	0.4000	7.3360	0.3164	0.0345	1.9237	19.8062
2016	2015	2.9247	6.8709	0.4000	7.1970	0.3023	0.0320	1.6679	19.3948
2017	2016	2.9247	6.6520	0.4000	6.8480	0.2885	0.0320	1.5900	18.7352
2018	2017	2.9247	6.6520	0.4000	6.5200	0.2724	0.0320	2.3660	19.1671
2019	2018	2.6323	6.2464	0.4000	6.2810	0.2562	0.0320	2.1751	18.0230
2020	2019	3.5000	6.1420	0.4000	6.0810	0.2414	0.0320	1.9080	18.3044
2021	2020	2.9247	5.9674	0.1835	5.9070	0.2287	0.0320	1.5035	16.7468
2022	2021	2.9247	5.8986	0.4000	5.8020	0.2189	0.0320	1.4073	16.6835
2023	2022	2.9247	5.3134	0.4000	5.4820	0.1974	0.0320	1.0816	15.4311

Source: Property Appraiser, Volusia County, Florida

Note: Tax millage rates are per \$1,000 of taxable value.

**CITY OF DEBARY, FLORIDA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO**

Table 7

Taxpayer	September 30, 2023			September 30, 2014		
	Taxable Value	Rank	Percent to Total Taxable Value	Taxable Value	Rank	Percent to Total Taxable Value
FLORIDA POWER & LIGHT	\$ 962,612,769	1	36.05%	\$ 616,014,113	1	42.92%
DUKE ENERGY FLORIDA	96,891,803	2	3.63%			
AUTUMN LAKES ASSOC LP	51,042,680	3	1.91%			
LEGACY HCE LLC	11,052,008	4	0.41%			
IH6 PROPERTY FLORIDA LP	9,121,860	5	0.34%			
SUN KINGS LAKE LLC	8,700,071	6	0.33%	4,303,114	3	0.30%
FLORIDA POWER CORP	8,091,661	7	0.30%	89,086,752	2	6.21%
HR RIVINGTON LLC	5,093,164	8	0.19%			
DEBARY NNN LLC	4,754,013	9	0.18%			
BAUERLE DONALD C SR TR	4,679,324	10	0.18%	3,622,630	5	0.25%
SPRINGVIEW COMMERCIAL CENTER				3,891,388	4	0.27%
DEBARY MHP LLC				3,570,118	6	0.25%
TD BANK NA				2,807,528	7	0.20%
DEBARY-STAFFORD ASSOC				2,365,420	8	0.16%
LAKESIDE HOMES OF DEBARY LLC				2,301,357	9	0.16%
THR FLORIDA LP				2,266,240	10	0.16%
TOTAL ALL OTHERS	1,507,985,069		56.48%	704,976,651		49.12%
TOTAL TAXABLE VALUES	<u>\$ 2,670,024,422</u>		<u>100.00%</u>	<u>\$ 1,435,205,311</u>		<u>100.00%</u>

Source: Property Appraiser, Volusia County, Florida
Explanation of Just and Taxable Values and Top Ten Taxpayers by Taxing
Final Post VAB Values Grouped by Property Classification Report

**CITY OF DEBARY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Table 8

Fiscal Year Ended 9/30	Taxes Levied For Year	Collected within the Fiscal Year of the Levy		Delinquent Tax Collections	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2014	\$ 4,384,552	\$ 4,174,282	95.20%	\$ 64,633	\$ 4,238,915	96.68%
2015	\$ 4,422,597	\$ 4,203,632	95.05%	\$ 59,743	\$ 4,263,375	96.40%
2016	\$ 4,559,095	\$ 4,341,467	95.23%	\$ 51,901	\$ 4,393,368	96.36%
2017	\$ 4,719,631	\$ 4,494,901	95.24%	\$ 52,067	\$ 4,546,968	96.34%
2018	\$ 4,840,654	\$ 4,578,643	94.59%	\$ 58,232	\$ 4,636,875	95.79%
2019	\$ 4,894,979	\$ 4,663,733	95.28%	\$ 59,200	\$ 4,722,933	96.49%
2020	\$ 6,998,401	\$ 6,673,338	95.36%	\$ 66,728	\$ 6,740,066	96.31%
2021	\$ 6,712,341	\$ 6,397,106	95.30%	\$ 61,410	\$ 6,458,516	96.22%
2022	\$ 7,185,592	\$ 6,866,752	95.56%	\$ 45,714	\$ 6,912,466	96.20%
2023	\$ 7,809,021	\$ 7,445,997	95.35%	\$ 71,884	\$ 7,517,881	96.27%

Source: City of DeBary, Florida financial records
Source: Property Appraiser, Volusia County, Florida
Source: Volusia County Tax Collector, Volusia County, Florida
Certification of Final Taxable Value DR-422

Note: The County Tax Collector is responsible for collecting and remitting all property taxes. Tax collections are stated net of early payment discounts ranging from 1% to 4% based on the date of taxpayer payments. Actual tax collections received in each fiscal year are from the prior year's tax levy (i.e. 2023 fiscal year collections are from the 2022 tax levy) and reported in the year used for revenue recognition.

**CITY OF DEBARY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Table 9

Fiscal Year Ended September 30	Governmental Activities				Percent of Personal Income	Per Capita
	Stormwater Notes	Fire Station Note	Other Notes/ Capital Leases	Total Primary Government		
2014	\$ 8,885,000	\$ -	\$ 51,714	\$ 8,936,714	1.22%	\$ 451
2015	\$ 8,035,000	\$ -	\$ -	\$ 8,035,000	1.05%	\$ 402
2016	\$ 7,575,000	\$ 1,880,000	\$ 562,780	\$ 10,017,780	1.25%	\$ 495
2017	\$ 7,088,000	\$ 1,718,000	\$ 503,218	\$ 9,309,218	1.11%	\$ 456
2018	\$ 6,511,000	\$ 1,443,000	\$ 420,382	\$ 8,374,382	0.94%	\$ 403
2019	\$ 5,925,000	\$ 1,164,000	\$ 276,298	\$ 7,365,298	0.78%	\$ 348
2020	\$ 5,329,000	\$ 880,000	\$ 192,293	\$ 6,401,293	0.63%	\$ 291
2021	\$ 4,750,000	\$ 591,000	\$ 109,000	\$ 5,450,000	0.45%	\$ 237
2022	\$ 4,117,000	\$ 298,000	\$ 25,000	\$ 4,440,000	0.36%	\$ 190
2023	\$ 3,475,000	\$ -	\$ -	\$ 3,475,000	0.27%	\$ 146

Source:
Volusia County Average Per Capita Income multiplied by DeBary population
Population - U.S. Census Bureau

Note: Details concerning the City's outstanding debt can be found in the notes to the financial statements.
Principal amounts are stated at par and do not include unamortized premiums, discounts or issue costs.

**CITY OF DEBARY, FLORIDA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Table 10

The City of DeBary, Florida has no general obligation bonded debt.

CITY OF DEBARY, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2023
(In Thousands)

Table 11

Governmental Unit	Principal Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping::			
Volusia County.....	\$ 64,484	5.48%	\$ 3,531
Direct:			
City of DeBary.....	3,475	100.00%	<u>3,475</u>
Total direct and overlapping debt.....			<u>\$ 7,006</u>

Source: Taxable valuation data used to estimate applicable percentage provided by Volusia County Property Appraiser. Debt outstanding data provided by each government unit.

**CITY OF DEBARY, FLORIDA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Table 12

The Constitution of the State of Florida, Florida Statute 200.181, and the Charter of the City of DeBary, Florida set no legal debt margin.

CITY OF DEBARY, FLORIDA
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(In Thousands)

Table 13A

Stormwater Assessment Debt										
Fiscal Year Ended 9/30	Gross Revenues	Less Operating Expenses	Net Available Revenue	Debt Service		Total Debt Service	Coverage Ratio			
				Principal	Interest					
2014	\$ 855	\$ 265	\$ 590	\$ 445	\$ 279	\$ 724	0.81			
2015	\$ 870	\$ 588	\$ 282	\$ 450	\$ 266	\$ 716	0.39			
2016	\$ 1,985	\$ 573	\$ 1,412	\$ 460	\$ 252	\$ 712	1.98			
2017	\$ 1,984	\$ 942	\$ 1,042	\$ 487	\$ 194	\$ 681	1.53			
2018	\$ 2,007	\$ 1,412	\$ 595	\$ 577	\$ 136	\$ 713	0.83			
2019	\$ 2,043	\$ 1,527	\$ 516	\$ 586	\$ 124	\$ 710	0.73			
2020	\$ 3,428	\$ 1,421	\$ 2,007	\$ 596	\$ 113	\$ 709	2.83			
2021	\$ 2,146	\$ 1,592	\$ 554	\$ 616	\$ 100	\$ 716	0.77			
2022	\$ 2,365	\$ 1,697	\$ 668	\$ 633	\$ 81	\$ 714	0.94			
2023	\$ 1,894	\$ 917	\$ 977	\$ 642	\$ 69	\$ 711	1.37			

Source: City of DeBary, Florida financial records

CITY OF DEBARY, FLORIDA
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(In Thousands)

Table 13B

Water Line Assessment Debt									
Fiscal Year Ended 9/30	Gross Revenues	Less Operating Expenses	Net Available Revenue	Debt Service		Total Debt Service	Coverage Ratio		
				Principal	Interest				
2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00	
2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00	
2016	\$ 77	\$ -	\$ 77	\$ -	\$ 2	\$ 2	2	38.50	
2017	\$ 75	\$ -	\$ 75	\$ 63	\$ 9	\$ 72	72	1.04	
2018	\$ 136	\$ -	\$ 136	\$ 79	\$ 8	\$ 87	87	1.56	
2019	\$ 76	\$ -	\$ 76	\$ 140	\$ 6	\$ 146	146	0.52	
2020	\$ 75	\$ -	\$ 75	\$ 81	\$ 4	\$ 85	85	0.88	
2021	\$ 75	\$ -	\$ 75	\$ 83	\$ 3	\$ 86	86	0.87	
2022	\$ 75	\$ -	\$ 75	\$ 84	\$ 1	\$ 85	85	0.88	
2023	\$ 25	\$ -	\$ 25	\$ 25	\$ -	\$ 25	25	1.00	

Source: City of DeBary, Florida financial records

CITY OF DEBARY, FLORIDA
PLEGDED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(In Thousands)

Table 13C

Fire Station Debt									
Fiscal Year Ended 9/30	Gross Revenues	Less Operating Expenses	Net Available Revenue	Debt Service		Total Debt Service	Coverage Ratio		
				Principal	Interest				
2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
2016	\$ 131	\$ -	\$ 131	\$ -	\$ 3	\$ 3	3	43.67	
2017	\$ 302	\$ -	\$ 302	\$ 162	\$ 30	\$ 192	192	1.57	
2018	\$ 346	\$ -	\$ 346	\$ 275	\$ 26	\$ 301	301	1.15	
2019	\$ 303	\$ -	\$ 303	\$ 279	\$ 21	\$ 300	300	1.01	
2020	\$ 260	\$ -	\$ 260	\$ 284	\$ 17	\$ 301	301	0.86	
2021	\$ 303	\$ -	\$ 303	\$ 289	\$ 12	\$ 301	301	1.01	
2022	\$ 303	\$ -	\$ 303	\$ 293	\$ 7	\$ 300	300	1.01	
2023	\$ 300	\$ -	\$ 300	\$ 298	\$ 2	\$ 300	300	1.00	

Source: City of DeBary, Florida financial records

**CITY OF DEBARY, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Table 14

Fiscal Year Ended September 30	DeBary Population ¹	Volusia County			
		Personal Income (in thousands) ²	Per Capita Personal Income ³	Median Age ³	Unemployment Rate ⁴
2014	19,802	\$ 18,649,541	\$ 37,014	46.6	7.1%
2015	20,002	\$ 19,543,752	\$ 38,284	46.5	6.0%
2016	20,242	\$ 20,407,207	\$ 39,441	47.0	5.0%
2017	20,434	\$ 21,502,524	\$ 41,082	46.8	4.7%
2018	20,774	\$ 22,756,538	\$ 42,851	46.3	3.8%
2019	21,176	\$ 23,935,624	\$ 44,427	46.6	3.6%
2020	21,973	\$ 25,635,052	\$ 46,475	47.0	6.8%
2021	23,014	\$ 29,413,813	\$ 52,337	46.5	5.2%
2022	23,336	\$ 30,338,574	\$ 52,964	46.5	2.8%
2023	23,750	\$ 30,758,184	\$ 53,559	48.1	3.4%

Sources:

¹University of Florida, Bureau of Economic and Business Research

²2010-2015 U.S. Department of Commerce, Bureau of Economic Analysis for Volusia County, FL

³Volusia County, FL ACFR, estimates for FY2022

⁴U.S. Department of Labor, Bureau of Labor Statistics for Volusia County, FL

**CITY OF DEBARY, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO**

Table 15

Employer	September 30, 2023			Employer	September 30, 2014		
	Total Employees	Rank	Percent to Total City Labor Force		Total Employees	Rank	Percent to Total City Labor Force
Winn Dixie	115	1	1.94%	Winn Dixie	97	1	-
Walmart	100	2	1.68%	Florida Power	75	2	1.51%
Sunshine State One Call of FL	72	3	1.21%	Servello & Son	71	3	1.43%
Crush Supply	50	4	0.84%	Florida Public Utilities	68	4	1.37%
Stanley Consultants Inc	43	5	0.72%	Herzog Technologies	63	5	1.27%
Cor Label LLC	26	6	0.44%	DBK Inc	48	6	0.97%
Discount Propane Inc	25	7	0.42%	Cornerstone Fabrication	47	7	-
Mid-Florida Air Conditioning	25	8	0.42%	Residential Building Supply	44	8	0.89%
Orlando Family Physicians LLC	25	9	0.42%	Reading Edge Academy	44	9	0.89%
Smart Baking Company	25	10	0.42%	Dave's Fence	43	10	0.87%
Total.....	<u>506</u>		<u>8.52%</u>		<u>600</u>		<u>9.21%</u>
Estimated Civilian Labor Force.	<u>5,938</u>				<u>4,951</u>		

Source: For FY 2023 City of DeBary Business Tax Receipt data

**CITY OF DEBARY, FLORIDA
 FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS**

Table 16

	Full-Time Equivalent Employees at September 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government:										
City Council.....	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
City Manager.....	2.0	3.0	2.0	2.0	3.0	3.0	3.0	3.0	4.0	4.0
Communications.....	4.0	2.0	2.0	1.0	-	-	-	-	-	-
Human Resources.....	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance.....	3.8	3.8	3.8	3.8	3.8	3.8	2.8	2.8	3.0	3.0
Growth Management.....	3.4	3.2	5.0	4.7	3.7	4.7	4.7	3.7	1.3	1.3
Engineering.....	1.6	-	-	-	-	-	-	-	-	-
Information Technology.....	1.6	1.6	1.6	1.6	1.6	1.0	1.0	1.0	-	-
General Government: - Other.....	-	-	-	1.7	1.7	1.3	1.5	0.9	1.0	1.0
Public Safety:										
Police (Contracted).....	-	-	-	-	-	-	-	-	-	-
Fire (Contracted).....	-	-	-	-	-	-	-	-	-	-
Protective Inspection (Partially Contracted) ..	0.3	0.6	0.3	-	-	-	-	-	-	-
Code Enforcement.....	1.5	2.0	1.9	1.8	1.8	1.8	1.8	1.8	1.7	1.7
Transportation:										
Right of Way.....	8.5	8.5	7.5	7.5	7.5	6.5	6.5	6.5	7.0	7.0
Physical Environment:										
Stormwater.....	6.9	6.9	6.5	6.5	6.5	6.5	6.5	6.5	-	-
Culture/Recreation:										
Recreation.....	12.0	11.6	11.6	10.6	10.4	10.4	10.2	10.2	9.9	9.9
Total (Excluding City Council).....	<u>46.6</u>	<u>44.2</u>	<u>43.2</u>	<u>42.2</u>	<u>41.0</u>	<u>40.0</u>	<u>39.0</u>	<u>37.4</u>	<u>28.9</u>	<u>28.9</u>

Source: City of DeBary, Florida financial records

**CITY OF DEBARY, FLORIDA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Table 17

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Police:										
UCR Part I Index Crime.....	142	142	176	181	170	228	256	351	330	295
Annual UCR Index Crime Rate.....	608.50	608.50	764.75	823.74	802.80	1,097.53	1,252.81	1,734.02	1,649.84	1,489.75
UCR Clearance Rate.....	53.7%	53.7%	47.2%	47.5%	39.4%	37.2%	33.2%	28.2%	33.9%	28.8%
RMS Arrests - Misdemeanor.....	172	172	177	155	167	174	326	340	400	499
RMS Arrests - Felony.....	190	190	180	159	177	157	138	154	158	179
Calls for Service.....	26,252	26,252	25,803	27,964	26,124	17,520	19,638	19,426	19,433	20,359
Incident Reports.....	1,594	1,594	1,638	1,558	1,600	1,665	1,847	2,050	2,270	2,133
Traffic Citations.....	4,659	4,659	3,300	2,408	2,376	2,031	1,755	1,526	1,980	2,982
Fire:										
Emergency responses.....	2840	2,759	2,684	2,492	2,308	2,336	2,440	1,854	1,336	1,677
Solid Waste:										
Residential units served.....	9421	9,167	8,975	8,753	8,585	8,411	8,338	8,285	8,243	8,207
Building/Development:										
Residential new construction permits issued.....	229	279	260	207	152	125	76	64	42	27
Commercial new construction permits issued.....	4	4	8	1	34	1	5	3	3	1
All other permits.....	1585	2,362	2,678	2,209	1,992	2,302	1,835	1,723	1,427	1,192

Source: City of DeBary, Florida financial records

Police statistics for 2023 are not available at time of ACFR printing. They will be updated in the subsequent ACFR.

**CITY OF DEBARY, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Table 18

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Police stations.....	1	1	1	1	1	1	1	1	1	1
Fire stations.....	1	1	1	1	1	1	1	1	1	1
Public Works:										
Street (miles).....	231	231	231	231	132	132	132	132	132	N/A
Retention ponds.....	36	36	36	36	29	29	29	29	39	N/A
Stormwater structures.....	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,671	3,671
Parks and recreation:										
Acreage.....	282	112	112	112	112	112	112	112	112	112
Aquatic Recreation Facility.....	1	1	1	1	1	1	1	1	1	1
Disc Golf Courses.....	1	1	1	1	1	1	1	1	1	1
Dog Park.....	1	1	1	1	1	1	1	1	1	1
Playgrounds.....	6	6	6	6	6	6	5	5	5	5
Tennis Courts.....	2	2	2	2	2	2	2	2	2	2
Baseball/softball diamonds.....	6	6	6	6	6	6	6	6	6	6

Source: City of DeBary, Florida financial records

**CITY OF DEBARY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal/State Agency / Pass-Through Entity / Federal/State Program	Assistance Listing Number	Contract / Grant Number	Expenditures
FEDERAL AWARDS			
<u>U.S. Department of the Treasury</u>			
Passed through Florida Division of Emergency Management: COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	Y5072	\$ 670,687
Total U.S. Department of the Treasury			<u>670,687</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through County of Volusia Department of Community Services Community Development Block Grant/Entitlement Grants Cluster	14.218	B-20-UC-12-0008	68,187
Total U.S. Department of Housing and Urban Development			<u>68,187</u>
<u>U.S. Department of Homeland Security</u>			
Passed through state of Florida, Division of Emergency Management:			
Disaster Grant - Public Assistance for Hurricane Ian	97.036	Z3112	17,001
Disaster Grant - Public Assistance for Hurricane Irma	97.036	Z0520	158
Total U.S. Department of Homeland Security			<u>17,159</u>
Total Federal Awards			<u>\$ 756,033</u>

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.

CITY OF DEBARY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

(1) **Basis of Presentation:**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant awards of the City of DeBary, Florida (the City), and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position and changes in fund balance/net position of the City.

(2) **Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

No grant awards for the year ended September 30, 2023, have been passed through to subrecipients.

(3) **De Minimis Indirect Cost Rate Election:**

The City has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

(4) **Contingency:**

Project expenditures are subject to audit and adjustment. If any expenditures were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency would become a liability of the City. In the opinion of management, all project expenditures included on the accompanying schedule are in compliance with the terms of the project agreements and applicable federal and state laws and regulations.

**CITY OF DEBARY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

A. Summary of Auditors' Results:

Financial Statements:

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major Federal programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditors' report issued on compliance for major Federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes none reported

Auditee qualified as a low-risk auditee? yes no

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Identification of major Federal programs:

AL Number	Program Name
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund

- B. Financial Statement Findings:** None.
- C. Federal Awards Program Findings and Questioned Costs:** None.
- D. Prior Audit Findings:** Not applicable as no prior year findings have been reported.
- E. Corrective Action Plan:** Not applicable as there are not current year findings.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Honorable Mayor, City Council, and City Manager,
City of DeBary, Florida:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of DeBary, Florida's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2023. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

James Moore & Co., P.L.

Daytona Beach, Florida
January 30, 2024

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*

To the Honorable Mayor, City Council, and City Manager,
City of DeBary, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the 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 the City of DeBary, Florida (the City), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 30, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.

Daytona Beach, Florida
January 30, 2024

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA
OFFICE OF THE AUDITOR GENERAL**

To the Honorable Mayor, City Council, and City Manager,
City of DeBary, Florida:

Report on the Financial Statements

We have audited the basic financial statements of City of DeBary, Florida (the City), as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated January 30, 2024.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance; Schedule of Findings and Questioned Costs; and Independent Accountants' Examination 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 and schedule, which are dated January 30, 2024, 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 such findings and recommendations.

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. The legal authority for the primary government and component units of the reporting entity is disclosed in Note 1 of the basic financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate 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 conditions met. In connection with our audit, we determined that the City, did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

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

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Special District Information – Orlandia Heights Special Neighborhood Improvement District

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported the following unaudited data:

- a) The total number of district employees compensated in the last pay period of the district's fiscal year: -0-.
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: 1.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$ -0-.
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$23,830.
- e) Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
 - No such projects noted.

- f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled \$137,550 and was amended by the total amount of \$27,621, for final budgeted expenditures of \$165,171, excluding budgeted reserves.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or 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 Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, City Council, management, others within the City, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

James Moore & Co., P.L.

Daytona Beach, Florida
January 30, 2024

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

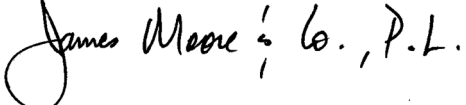
To the Honorable Mayor, City Council, and City Manager,
City of DeBary, Florida:

We have examined the City of DeBary, Florida's (the City) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2023. Management is responsible for the City's compliance with the Statute. Our responsibility is to obtain reasonable assurance by evaluating the City's compliance with the Statute and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain reasonable assurance for evaluating the City's compliance with the Statute, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the City's compliance with the Statute. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks that the City was not in compliance with the Statute in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the City of DeBary, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.



Daytona Beach, Florida
January 30, 2024



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

Subject: Ordinance # 03-2024	Attachments: <input checked="" type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
From: Steve E. Bapp, AICP Growth Management Director	
Meeting Hearing Date February 7, 2024	

REQUEST

Staff is requesting the City Council approve the second reading of Ordinance # 03-2024, amending the Riverside Business Planned Unit Development (BPUD) to add certain permitted uses to the development agreement (DA) and minimum parking requirements therein (quasi-judicial).

PURPOSE

To permit certain new uses within the Riverside BPUD.

CONSIDERATIONS

The BPUD is located at 901 and 909 South Charles Richard Beall Boulevard. Two sections of the DA are being amended.

Land Uses Within the BPUD

Section D of the DA would be amended to add the following uses as being permitted within the BPUD:

- Car washes and auto detailing as an accessory use to automobile body shops;
- Beer and wine sales for on-premises consumption as an accessory use to retail sales and services;
and
- Restaurants, Type A, including beer and wine sales for on-premises consumption as an accessory use.

All soaps and detergents utilized for vehicle cleaning shall be biodegradable.

Beer and wine sales for on-premises consumption means the retail sale of beer and wine for consumption on-premises in a manner incidental to a permitted use. Hours of operation for alcohol sales and consumption shall be limited to the same hours as the principal use, and the principal use shall remain open and provide full service to patrons at all times beer and wine sales and on premises consumption occurs. For a restaurant, the commercial kitchen must be open, staffed with a chef(s), cook(s) or other food preparation workers(s), and serve a full course meal at all times when the restaurant is open to patrons. Full course meals shall include a salad or vegetable, entrée, beverage, and bread. For a retail sales or services, the full range of retail sales or services provided by the principal use must be offered and

provided to the patrons at all times when the business is open to patrons. The total beer and wine sales revenue shall be no more than 49% of the total revenue of the business each year. Such is subject to audit and verification by the City upon request of the business's annual Point of Sale (POS) receipts.

Development Standards

Section F.10 of the DA would be amended to add minimum parking requirements for Type A restaurants. 1 parking space would be required per every 4 seats or 1 for each 200 square feet of gross floor area for take-outs, plus 1 space for each employee on the largest shift.

On January 3, 2024, the City Council approved the first reading of the proposed ordinance.

COST/FUNDING

None.

RECOMMENDATION

It is recommended the City Council: Upon second reading, adopt Ordinance # 03-2024, the proposed major BPUD amendment to amend the DA to permit the proposed uses and new minimum parking requirements.

IMPLEMENTATION

If the Council adopts the ordinance, the applicant would need to submit any applicable permits (federal, state, and local) to operate the proposed land uses.

ATTACHMENTS

- Ordinance # 03-2024
- Map of subject property

ORDINANCE NO. 03-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DEBARY, FLORIDA; ADOPTING AN AMENDMENT TO THE RIVERSIDE BPUD, AS ADOPTED BY ORDINANCE NO. 21-05, AS AMENDED BY ORDINANCE NO. 06-16 TO HEREBY INCLUDE ADDITIONAL PERMITTED USES ON THE PROPERTY; PROVIDING FOR A DEVELOPMENT AGREEMENT; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

THIS SECOND AMENDMENT to BPUD Development Agreement (“Second Amendment”) is made and entered into by and between the City of DeBary, a Florida municipal corporation (herein “City) and FILAM 4 United, LLC, a Florida limited liability company (herein “Applicant”).

WHEREAS, the City and Riverside Partners, LLC, a Florida limited liability company, previously entered into that certain BPUD Development Agreement with an effective date of February 1, 2006, recorded at Official Records Book 5768, Pages 2197-2214, of the Public Records of Volusia County, Florida and approved by City of DeBary – Ordinance No. 21-05 (herein “Development Agreement”); and

WHEREAS, the City and Boulder Properties, LLC, a Florida limited liability company, amended by that certain amendment with an effective date of June 1, 2016, recorded at Official Records Book 7264, Pages 1142-1146, of the Public Records of Volusia County, Florida and approved by City of DeBary – Ordinance No. 06-16 (herein “First Amendment”); and

WHEREAS, the City and Applicant desire to amend Section D of the Development Agreement, as amended by the First Amendment.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree to amend the Development Agreement, as amended by the First Amendment, as follows:

1. Amendment. Section D of the Development Agreement is hereby amended to read as follows (words that are ~~stricken out~~ are deletions; words that are underlined are additions):

D. Land Uses Within the BPUD. The development of the parcel shall be consistent with the uses prescribed for each area within the proposed BPUD. The location and size of said land use areas are shown on the Master Plan, Exhibit “B”. The following land uses shall be allowed as permitted principal uses and structures along with their customary accessory uses and structures. All permitted and principal uses and structures defined below including:

- 1) Art, Dance, Modeling and Music Schools
- 2) Auction Parlors
- 3) Automobile Body Shop, including Car Wash and Auto Detailing as an accessory use**

- 4) Automobile Driving Schools
- 5) Automobile Rental Agencies
- 6) Beauty and Barber Shops
- 7) Building Material Sales and Storage
- 8) Catering Services
- 9) Contractor's Shop, Storage
- 10) Employment Agencies
- 11) Essential Utility Services
- 12) General Offices
- 13) Laundry and Dry Cleaning Establishments
- 14) Medical Offices, Clinics, and Laboratories
- 15) Pest Exterminators
- 16) Printing and Engraving, including photostating and publishing
- 17) Retail Sales and Services, including beer and wine sales for on-premises consumption as an accessory use*
- 18) Retail Specialty Shops
- 19) Rug Cleaning Establishments
- 20) Tailors
- 21) Travel Agencies
- 22) Welding and Soldering Shops
- 23) Interior Entertainment and Recreational Uses and Structures
- 24) Exempt excavations Article 3 (refer to section 817.00(o)) and/or those that comply with Article IV of the Land Development Code and/or final site plan review procedures of the Land Development Code.
- 25) Moving and Storage companies (office and storage only, no outside storage or overnight truck parking is permitted)
- 26) Professional or Trade Schools related to Permitted Uses
- 27) Public Uses
- 28) Public Utility Uses and Structures
- 29) Warehouses
- 30) Automobile, truck, truck-trailer, motorcycle, boat, mobile home, manufactured dwelling, recreational vehicle and bicycle manufacturers. (All outside storage/display shall be prohibited).
- 31) Machinery and machine shops. (All outside storage/display shall be prohibited).
- 33) Restaurant, Type A, including beer and wine sales for on-premises consumption as an accessory use*

* Beer and wine sales for on-premises consumption means the retail sale of beer and wine for consumption on-premises in a manner incidental to a permitted use. Hours of operation for alcohol sales and consumption shall be limited to the same hours as the principal use, and the principal use shall remain open and provide full service to patrons at all times beer and wine sales and on premises consumption occurs. For a restaurant, the commercial kitchen must be open, staffed with a chef(s), cook(s) or other food preparation workers(s), and serve a full course meal at all times when the restaurant is open to patrons. Full course meals shall include a salad or vegetable, entrée, beverage, and bread. For a retail sales or services, the full range of retail sales or services provided by the principal use must be offered and provided to the patrons at all times when the business is open to patrons. The total beer and wine sales revenue shall be no more

than 49% of the total revenue of the business each year. Such is subject to audit and verification by the City upon request of the business's annual Point of Sale (POS) receipts.

** All soaps and detergents utilized for vehicle cleaning shall be biodegradable.

2. Amendment. Section F of the Development Agreement is hereby amended to read as follows (words that are ~~stricken out~~ are deletions; words that are underlined are additions):

F. Development Standards.

10. Off-street parking requirements shall be based on the following calculations:
Retail: 1 space/225 SF gross floor area
Office: 1 space/300 SF gross floor area
Warehouse: 1 space/1,500 SF gross floor area plus one space per each employee
Light Industrial: 1 space/500 SF of employee work area, plus open space for each 1,000 SF of floor area devoted exclusively to storage and/or housing of accessory mechanical equipment. (In accordance to the City of DeBary Land Development Code, Section 3-129. Off Street Parking and Loading.)
Restaurant, Type A: 1 per 4 seats or 1 for each 200 SF of gross floor area for take-outs, plus 1 space for each employee on the largest shift.

3. Full Force & Effect; Binding. The Development Agreement shall remain in full force and effect as expressly modified by this Second Amendment. This Second Amendment shall run with the land and be binding upon, and inure to the benefit of, the parties hereto, their respective heirs, successors, assigns and anyone claiming by, through or under any of them.

4. Effective Date. The effective date of this Amendment shall be the date approved by the DeBary City Council.

AGREED to by the City Council of the City of DeBary, Florida and the Applicant on this ___ day of _____, 2024.

CITY OF DEBARY CITY COUNCIL

Karen Chasez, Mayor

ATTEST:

Annette Hatch, CMC

Witnesses:

FILAM 4 United, LLC

Signature

Print

By: _____

Its: _____

Signature

Print

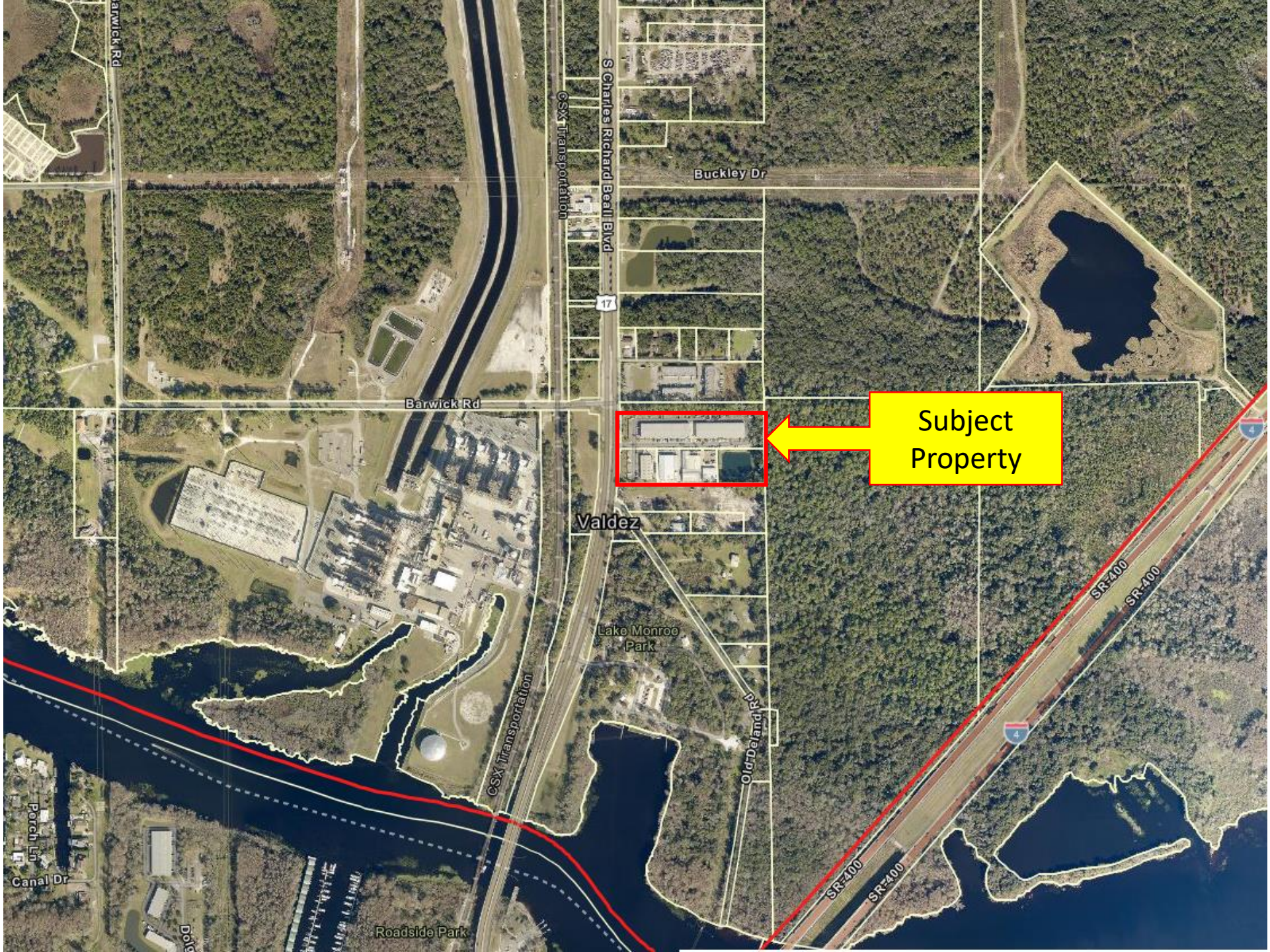
STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by physical presence this ____ day
_____, 2024 by _____, as _____ of FILAM 4 United,
LLC. He/she is personally known to me or has produced _____ as identification.

(Affix Seal)

Print Name: _____

My Commission Expires: _____



Subject
Property

S Charles Richard Beall Blvd

Buckley Dr

Barwick Rd

Valdez

Lake Monroe
Park

Old DeLand Rd

SR-400

SR-400

SR-400

SR-400

Barwick Rd

CSX Transportation

CSX Transportation

Porch Ln

Canal Dr

Dobson

Roadside Park



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

Subject: Ordinance 04-2024 – Prohibiting Smoking and Vaping in City Parks and Facilities – 1 st Reading	Attachments: <input checked="" type="checkbox"/> Ordinance
From: Jason Schaitz, Parks and Recreation Director	<input type="checkbox"/> Resolution
Meeting Hearing Date 2/7/2024	<input type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other

REQUEST

The Parks and Recreation Department is requesting Council approve the first reading of Ordinance 04-2024 prohibiting smoking and vaping in City Parks and Facilities.

PURPOSE

The request is needed at this time to allow us to enforce the no smoking policy in our parks and facilities.

CONSIDERATIONS

A new state statute was recently passed to allow Cities and Counties to enforce no smoking in their parks and recreation facilities. Prior this, we were not able to enforce it. However, we would recommend it be done in the parking lot areas as not to disturb other patrons. We have the most issues with smoking around playground or bleacher areas during sports games, specifically where larger groups of kids congregate. This ordinance will allow us to place signage in these areas and enforce the policy.

COST/FUNDING

There will be no additional cost to the City to implement these policies and procedures. However, we will need to update signage. The cost for signage can be discussed and approved in the next budget cycle.

RECOMMENDATION

It is recommended that the City Council approve the first reading of the ordinance.

IMPLEMENTATION

Upon approval the Parks and Recreation Department come back to Council for the second reading to include any changes the Council recommends.

ATTACHMENTS

ATTACHMENT A - Ordinance 04-2024 – Prohibiting Smoking and Vaping in City Parks and Facilities

ORDINANCE 23-__

AN ORDINANCE OF THE CITY OF DEBARY, FLORIDA, ADDING ARTICLE V TO CHAPTER 36 OF THE DEBARY CODE OF ORDINANCES TO ESTABLISH SECTION 36-60, PROHIBITING SMOKING AND VAPING IN CITY RECREATIONAL PARKS AND FACILITIES; PROVIDING FOR EXCEPTIONS AND ENFORCEMENT; AND PROVIDING FOR DEFINITIONS, CODIFICATION, INCONSISTENCY, SEVERABILITY, AND AN EFFECTIVE DATE.

RECITALS:

WHEREAS, § 386.209 of the Florida Statutes (2023) expressly authorizes municipalities to adopt and enforce restrictions as to smoking within the boundaries of any public parks that the municipality owns and to further restrict smoking within the boundaries of public parks that are within the municipality’s jurisdiction but are owned by the county, unless such restriction conflicts with a county ordinance; and

WHEREAS, despite the foregoing, § 386.209 of the Florida Statutes (2023) preempts municipalities from further restricting unfiltered cigars beyond those restrictions established by state law; and

WHEREAS, to the extent permitted by law, the City Council of the City of DeBary desires to restrict vaping and the smoking of tobacco at its parks within the City of DeBary; and

WHEREAS, the City Council of the City of DeBary finds that the provisions of this Ordinance are in the best interests of the citizens of and visitors to the City of DeBary, and that such restrictions are necessary for the health, safety, and welfare of the citizens of and visitors to the City of DeBary.

NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE CITY OF DEBARY AS FOLLOWS:

Section 1. Recitals. The foregoing recitals are true and correct, are adopted and incorporated herein, and constitute the legislative findings of the City Council of the City of DeBary.

Section 2. Amendment. Article V of the Code of Ordinances, City of DeBary, Florida, is hereby added to Chapter 36 of the DeBary Code of Ordinances and reads as follows (underlined language are additions; ~~stricken through~~ language are deletions; provisions not shown or that are not otherwise underlined or stricken are not being amended):

Sec. 36-60. - Prohibiting smoking and vaping at publicly owned parks and recreation facilities within the City

(a) Definitions. For purposes of this section the terms listed have the following meanings:

(1) Public Parks means and refers to all recreational parks and venues

owned or otherwise operated by the City of DeBary, including those facilities, structures, and buildings located thereupon, which include, but are not limited to: bleachers, seating, gymnasiums, stadiums, courts, fields, buildings, restrooms, parking lots, amphitheaters, pavilions, picnic areas, and playground areas.

- (2) Smoking means inhaling, exhaling, burning, carrying, or possessing any lighted tobacco product, including cigarettes, cigars, pipe tobacco, and any other lighted tobacco product.
- (3) Vape or Vaping means to inhale or exhale vapor produced by a vapor-generating electronic device or to possess a vapor-generating electronic device while that device is actively employing an electronic, a chemical, or a mechanical means designed to produce vapor or aerosol from a nicotine product or any other substance. The term does not include the mere possession of a vapor-generating electronic device.
- (b) Prohibited Acts. Except for the smoking of unfiltered cigars, smoking or vaping within a public park is prohibited. Regardless of the foregoing, nothing in this section may be interpreted as permitting or allowing the smoking of unfiltered cigars when such activity is otherwise prohibited or forbidden by general law.
- (c) Penalty. Any person who commits any act declared unlawful in this article will be punished by a fine not to exceed \$250.00. Repeat violations may be punished by a fine of up to \$500.00 per incident.
- (d) Signage. The City Manager or his/her designee is authorized to display one or more signs prohibiting smoking and vaping at the parks and youth athletic activities as specified in this section.

Section 3. Inconsistency. If any Ordinances or parts of Ordinances are in conflict herewith, this Ordinance governs and controls to the extent any such conflict exists.

Section 4. Severability. If any portion of this Ordinance is determined to be void, unconstitutional, or invalid by a court of competent jurisdiction, the remainder of this Ordinance will remain in full force and effect.

Section 5. Codification. Section 2 of this Ordinance is to be codified and made a part of the City of DeBary Code of Ordinances. The Sections of this Ordinance may be renumbered or relettered to accomplish such intention, and the word “*Ordinance*” may be changed to “*Section*,” “*Article*,” “*Division*” or another appropriate word. The City Clerk is further given liberal authority to correct scrivener’s errors, such as incorrect Code cross-references, grammatical, typographical, and similar errors when codifying this Ordinance.

Section 6. Effective Date. This Ordinance will become effective immediately following approval by the City Council at its second reading.

PASSED AND ADOPTED on first reading this ____ day of _____ 2023.

PASSED AND ADOPTED on second reading this ____ day of _____ 2023.

**CITY COUNCIL
CITY OF DEBARY, FLORIDA**

By: Karen Chasez, Mayor

ATTEST:

Annette Hatch, City Clerk



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

Subject: Ordinance 05-2024 – Trespass Warning Procedures and Appeal Process – 1 st Reading	Attachments: <input checked="" type="checkbox"/> Ordinance
From: Jason Schaitz, Parks and Recreation Director	<input type="checkbox"/> Resolution
Meeting Hearing Date 2/7/2024	<input type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other

REQUEST

The Parks and Recreation Department is requesting Council approve the first reading of Ordinance 05-2024 providing for trespass warning procedures and an appeal process.

PURPOSE

The request is needed at this time because these policies and procedures are needed in order to issue and enforce trespassing citations at our City facilities.

CONSIDERATIONS

At times we run into scenarios at our parks and public facilities that require staff to give an order to Volusia County Sheriff’s Office to issue a trespassing citation to a patron that is causing a disturbance. This is generally given as a last resort when the patron does not follow the facility policies, causes a disturbance for staff and other patrons, or refuses to leave the premises when asked. Due to new laws that have recently been put into place, Cities and Counties need to have these trespassing procedures and an appeal processes in place in order to enforce a trespassing citation that was issues to an unruly patron.

COST/FUNDING

There will be no additional cost to the City to implement these policies and procedures.

RECOMMENDATION

It is recommended that the City Council approve the first reading of the ordinance.

IMPLEMENTATION

Upon approval the Parks and Recreation Department come back to Council for the second reading to include any changes the Council recommends.

ATTACHMENTS

ATTACHMENT A - Ordinance 05-2024 – Trespass Warning Procedures and Appeal Process

ORDINANCE NO. __

AN ORDINANCE OF THE CITY OF DEBARY, FLORIDA, AMENDING THE CITY'S CODE OF ORDINANCES CHAPTER 36, OFFENSES AND MISCELLANEOUS PROVISIONS, TO INCLUDE NEW ARTICLE IV, TRESPASS WARNINGS ON PUBLIC PROPERTIES; PROVIDING FOR TRESPASS WARNING PROCEDURES AND AN APPEAL PROCESS; PROVIDING FOR REGULATIONS ANCILLARY AND INCIDENTAL THERETO; AND PROVIDING FOR CONFLICTS, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

WHEREAS, the City of DeBary, to protect the public health and safety, desires to adopt trespass warning issuance procedures and a process to appeal such trespass warnings.

NOW THEREFORE, IT IS HEREBY ORDAINED BY THE CITY OF DEBARY AS FOLLOWS:

SECTION 1. RECITALS. The foregoing whereas clauses are incorporated herein by reference and made a part hereof.

SECTION 2. ADOPTION. Chapter 36 of the City of DeBary Code of Ordinances is hereby amended by creating the new Article IV – Trespass and creating the new Section 36-51 – Trespass warnings on public property, as follows (words that are ~~stricken out~~ are deletions; words that are underlined are additions; and provisions not included are not being amended):

ARTICLE IV. – Trespass

Section 36-51. – Trespass warnings on public property

(a) The city manager and law enforcement officers having jurisdiction within the city are authorized to issue a trespass warning to any individual who violates any city ordinance, rule or regulation, or state law, which violation was committed on or within any city maintained or owned public properties, buildings, and city parks.

(b) Trespass warnings must be issued as follows:

(1) A person receiving a first violation may be issued a trespass warning for a period not to exceed one year.

(2) A person receiving subsequent violations may be issued a trespass warning for a period not to exceed two years.

(c) A copy of the trespass warning must be provided by mail or hand delivered to the person receiving the trespass warning. The written trespass warning will

advise of the right to appeal and the location at which one may file the appeal. The trespass warning must identify the property from which the person has been trespassed by common name or address.

(d) Any person found on or within any city maintained or owned public property, building, grounds, or city parks in violation of a trespass warning may be arrested for trespassing, except as otherwise provided in this section.

(e) The city manager may authorize an individual who has received a trespass warning to enter the property or premises to exercise his or her First Amendment rights if there is no other reasonable alternative location to exercise such rights or to conduct necessary city business. Such authorization must be in writing, specify the duration of the authorization and any conditions thereof, and not be unreasonably denied.

(f) This section may not be construed to limit the authority of any city employee or official to issue a trespass warning to any person for any lawful reason for any city owned or maintained property, including rights-of-way when closed to general vehicular or pedestrian use, when necessary or appropriate in the sole discretion of the city employee or official.

(g) This section may not be construed to limit the authority of law enforcement officers to cite or arrest individuals for violating any section of the City of DeBary Code of Ordinances or the Florida Statutes.

(h) Appeal of trespass warning. A person to whom a trespass warning is issued under this section has a right to appeal as follows:

(1) An appeal of the trespass warning must be filed, in writing, within ten (10) days of the issuance of the warning, and must include the appellant's name, address, and phone number, if any. No fee may be charged for filing the appeal.

(2) The appeal must be filed at the location specified in the trespass warning.

(3) The city may contract with a special master or magistrate to hear all trespass appeals and may utilize the city's code enforcement special master or magistrate to hear such matters pursuant to the rules herein.

(4) A hearing on the appeal will be scheduled no sooner than seven days following the filing of the appeal but no later than 30 days following the filing of the appeal. If the city opts to utilize the city's code enforcement special master or magistrate to hear such appeals, the hearing may be placed on the city's code enforcement hearing agenda. Notice of the hearing will be provided to the appellant by:

a. Posting the notice at the DeBary City Hall located at 16 Colomba Road, DeBary, Florida 32713, and

b. Mailing a copy of the notice if an address for the appellant is provided. In the event of non-delivery, the notice posted at the DeBary City Hall shall suffice.

(5) Copies of documents in the city's control that are intended to be used at the hearing and which directly relate to the issuance of the trespass warning to the appellant will be made available to the appellant upon request and at no cost.

(7) The appellant and the city will have the right to attend the hearing with an attorney, the right to testify, to call witnesses, to cross-examine witnesses, and to present evidence. Any attorney appearing on behalf of the appellant must be qualified to practice law in the state of Florida. The appellant has the right to bring a court reporter at his or her own expense.

(8) The special master will consider the testimony, reports, or other documentary evidence, and any other evidence presented at the hearing. Formal rules of evidence will not apply, but fundamental due process will govern the proceedings.

(9) The city will bear the burden of proof by clear and convincing evidence that the trespass warning was issued pursuant to the criteria of this section.

(10) If the appellant fails to attend a scheduled hearing, the special master or magistrate will review the evidence presented and determine if the trespass warning was properly issued pursuant to the criteria of this section.

(11) Within five days of the hearing, the special master or magistrate will issue a written decision on the appeal which will be mailed to the appellant at the address provided. If no address is provided, a copy of the decision will be posted at the DeBary City Hall.

(12) The decision of the special master or magistrate will be final, and upon the issuance of same, appellant will be deemed to have exhausted all administrative remedies. Such decision may be subject to judicial review by further appeal of the appellant in the manner provided by law; however, the city may not appeal the decision of the special master.

(13) The trespass warning will remain in effect during the appeal and review process, including any judicial review of the special master's or magistrate's decision.

SECTION 3. Codification. Section 2 of this Ordinance is to be incorporated into the City of DeBary Code of Ordinances. Any section, paragraph number, letter and/or any heading may be changed or modified as necessary to effectuate the foregoing, and lists of defined terms may be set in alphabetical order where appropriate where such does not alter the construction or meaning of this ordinance. Grammatical, typographical, and similar or like errors may be corrected, and additions, alterations, and omissions not affecting the construction or meaning of this ordinance and the code may be freely made.

SECTION 4. Conflicts. This Ordinance shall control over any ordinances or parts of ordinances in conflict herewith.

SECTION 5. Severability. The provisions of this Ordinance are declared to be separable and if any section, paragraph, sentence or word of this Ordinance or the application thereto any person or circumstance is held invalid, such invalidity will not affect other sections or words or applications of this Ordinance. If any part of this Ordinance is found to be preempted or otherwise superseded, the remainder will nevertheless be given full force and effect to the extent permitted by the severance of such preempted or superseded part to the extent that such still applies.

SECTION 6. Effective Date. This Ordinance will take effect immediately upon the second reading and final adoption of this Ordinance.

First reading and public hearing was held on the _____ day of _____, 2023

Second reading, public hearing and adoption was held on the ___ day of _____, 2023

CITY OF DEBARY

CITY COUNCIL

Karen Chasez, Mayor

ATTEST:

Annette Hatch, City Clerk

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City Council Meeting City of DeBary AGENDA ITEM

Subject: Alexander Island Park Motorized Vessel Exclusion Zone	Attachments: <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
From: Richard Villaseñor, City Senior Engineer	
Meeting Hearing Date February 7, 2024	

REQUEST

Staff is requesting City Council approve the Kimley-Horn Task Order to implement a Motorized Vessel Exclusion Zone (MVEZ) in the amount of \$26,500.

PURPOSE

The exclusion zone will provide a non-motorized contained area reserved for users of the existing beach and other park amenities such as kayak launch and fishing pier.

CONSIDERATIONS

- Permitting efforts of this MVEZ involve various state and federal agencies and is anticipated to take up to twelve months to establish.
- Initial development phases of the park facilities are expected to reach implementation, potentially around the same time as the approvals for the MVEZ establishment.
- The total river coastline of Alexander Island is approximately 8,400-LF (1.6 miles), of which the MVEZ will be limited to the northern area adjacent only to the upland development areas of the park, approximately 1,000-LF. The remaining portions will remain open as exist today.
- The MVEZ will reduce potential conflicts between motorized and non-motorized uses, making a more enjoyable experience for users of this space.
- Openings in the MVEZ barrier are to be provided with specific signage allowing emergency response motorized vessels and regular access of only non-motorized uses in and out of this protected area.

COST/FUNDING

Funding of this proposal will apply to the Parks & Recreation Administrative Contracted Services budget.

RECOMMENDATION

It is recommended that the City Council approve the Kimley-Horn Task Order to implement a Motorized Vessel Exclusion Zone (MVEZ) in the amount of \$26,500 and authorize the City Manager to execute the agreement.

IMPLEMENTATION

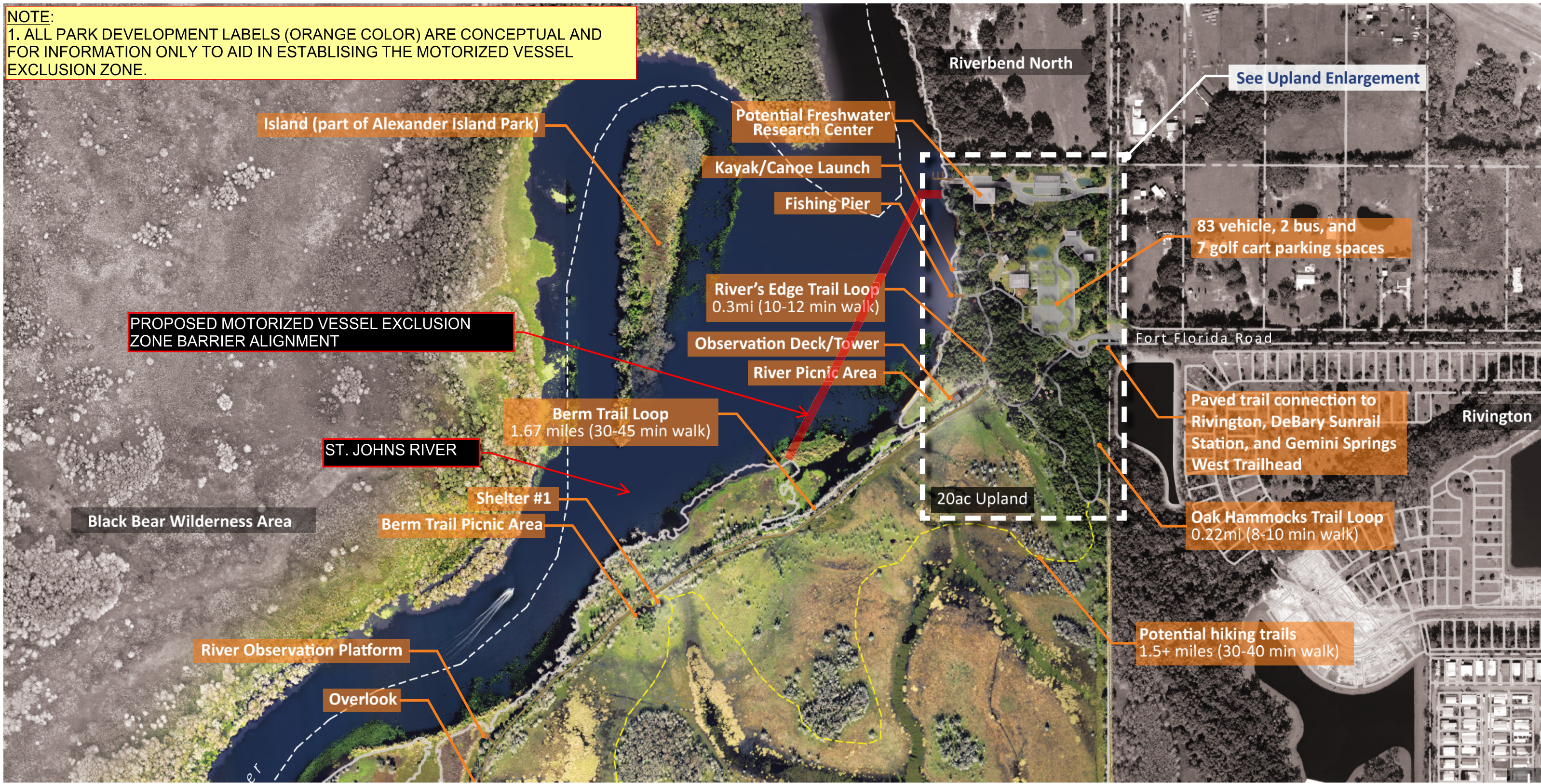
Effective upon Council approval of this item.

ATTACHMENTS

Kimley-Horn Task Order

Exhibit - Exclusion Zone Location

NOTE:
1. ALL PARK DEVELOPMENT LABELS (ORANGE COLOR) ARE CONCEPTUAL AND FOR INFORMATION ONLY TO AID IN ESTABLISHING THE MOTORIZED VESSEL EXCLUSION ZONE.



Island (part of Alexander Island Park)

Potential Freshwater Research Center

Kayak/Canoe Launch

Fishing Pier

River's Edge Trail Loop
0.3mi (10-12 min walk)

Observation Deck/Tower

River Picnic Area

Berm Trail Loop
1.67 miles (30-45 min walk)

ST. JOHNS RIVER

Shelter #1

Berm Trail Picnic Area

20ac Upland

83 vehicle, 2 bus, and
7 golf cart parking spaces

Fort Florida Road

Paved trail connection to
Rivington, DeBary Sunrail
Station, and Gemini Springs
West Trailhead

Oak Hammocks Trail Loop
0.22mi (8-10 min walk)

Potential hiking trails
1.5+ miles (30-40 min walk)

PROPOSED MOTORIZED VESSEL EXCLUSION
ZONE BARRIER ALIGNMENT

Black Bear Wilderness Area

River Observation Platform

Overlook

Riverbend North

See Upland Enlargement

Rivington

INDIVIDUAL PROJECT ORDER NUMBER 21

January 2, 2024

Describing a specific Agreement between Kimley-Horn and Associates, Inc. (“Kimley-Horn”) and The City of DeBary (the “Client” or the “City”) in accordance with the terms of the Continuing Contract for Professional Engineering Services (“Contract”) dated January 6, 2021, which is incorporated herein by reference.

Identification of Project:

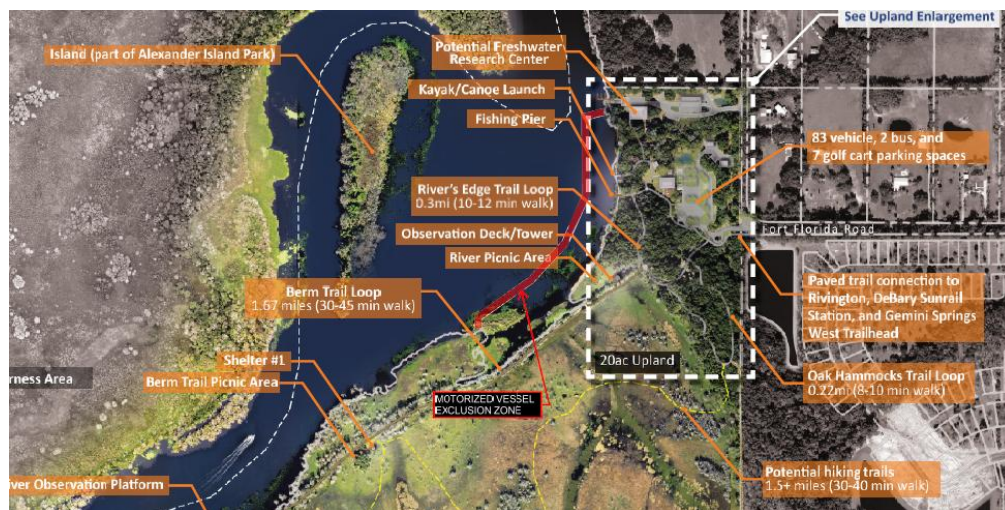
Alexander Island Park Motorized Vessel Exclusion Zone

Client: City of DeBary

Kimley Horn Project Manager: Brent A. Lenzen, P.E.

Project Understanding:

Kimley-Horn understands that the City of DeBary is seeking to implement a Motorized Vessel Exclusion Zone (MVEZ) along the beach area of Alexander Island Park, per the below map. The City of DeBary will still allow NON-motorized vessels within the area such as kayaks, paddle boards, and other similar small options, but exclude large and motorized uses (except as may be used by Emergency or Law Enforcement). Kimley-Horn understands the MVEZ will require regulatory coordination and permitting with the Department of Army, Corps of Engineers, United States Coast Guard, Florida Department of Environmental Protection, St. Johns River Water Management District, and Florida Fish and Wildlife Conservation Commission.



Based on the above, our scope of services and fees are as follows:

Scope of Services:**Task 1 – Motorized Vehicle Exclusion Zone and Private Aids to Navigation Permitting**

Kimley-Horn has retained the services of Breedlove, Dennis & Associates, Inc. (BDA) to provide environmental services necessary to coordinate with state and federal agencies for permitting the exclusion zone and Private Aids to Navigation. The following are the anticipated permits:

Task 1A - Department of the Army, Corps of Engineers Permitting

The St. Johns River is listed as a Section 10 water under the Rivers and Harbors Act (33 USC 403), and any "construction, excavation, or deposition of materials in, over, or under such waters, or any work which would affect the course, location, condition, or capacity of those waters" is regulated by Department of the Army, Corps of Engineers (ACOE). As such, placing aids to navigation will require Section 10 authorization by ACOE. Section 404 of the Clean Water Act requires a permit for the discharge of dredged or fill material into waters of the United States, including wetlands. It is not anticipated that placing aids to navigation in the St. Johns River will require a Section 404 permit.

Nationwide Permit I (NWP I) authorizes the placement of aids to navigation and regulatory markers that are approved by and installed in accordance with the requirements of the U.S. Coast Guard. A pre-construction notification (PCN) is not required for use of NWPI except if any Federal listed species (or species proposed for listing) or designated critical habitat (or critical habitat proposed such designation) might be affected or is in the vicinity of the activity. The Site is located in the consultation area for the Florida manatee (*Trichechus manatus latirostris*) (T, USFWS) and the Everglades snail kite (*Rostrhamus sociabilis plumbeus*) (E, USFWS), and is within the core foraging area of at least one wood stork (*Mycteria americana*) (T, USFWS) colony. As such, a PCN will be required.

BDA will prepare the PCN with information required on ENG Form 6082, including an assessment of potential effects on listed species.

Task 1B - United States Coast Guard

Per 33 CFR Part 66, Private Aids to Navigation (PATON), a permit from the United States Coast Guard (USCG) is required to "establish and maintain, discontinue, change, or transfer ownership of a private aid to navigation". BDA will prepare the application, including CG-2554, with the assistance of the project engineer and/or surveyors who will provide the buoy locations and water depths as well as any need for excavation or fill associated with installation of the markers. Buoy or marker design specification will be required, and BDA will coordinate with the permittee and USCG to determine the design requirements. Note that authorizations from ACOE and Florida Department of Environmental Protection (FDEP) or St. Johns River Water Management District (SJRWMD) will be required for permit issuance.

Task 1C - Florida Department of Environmental Protection / St. Johns River Water Management District Environmental Permitting

FDEP will process permits for water-related activities that are not part of a larger plan of development (such as buoys). It is assumed that the navigational aids portion of Alexander Island Park will be separate from the pier and trail network; as such, an Environmental Resource Permit (ERP) will be required. If this project is combined with the other activities, the ERP will be processed by SJRWMD.

BDA scientific staff will coordinate with the project engineer to prepare the environmental report to accompany the application for the ERP. The purpose of this report is to address the environmental review criteria that the FDEP will require as part of the ERP application review, including current Site conditions, the buoy plan including depths and locations, and a review of State listed species. Typically, this report will complement the engineering submittal as an attachment to the application, and will include the following information:

- Overview of the project
- Description of upland and wetland vegetative communities
- A review for the occurrence of listed wildlife and plant species
- Description of wetland impacts
- Mitigation and monitoring plan, as applicable
- Documentation to address the environmental review criteria in the SJRWMD Applicant's Handbook, Volume I
- Documentation to satisfy public interest criteria
- Preparation of supporting exhibits/graphics

Sovereign Submerged Lands (SSL) are those lands including but not limited to, tidal lands, islands, sand bars, shallow banks, and lands waterward of the ordinary or mean high water line, beneath navigable fresh water or beneath tidally influenced waters, which are owned by the state of Florida. BDA will work with FDEP to determine the extent, if any of SSL related to the Site, and will provide additional supporting information for the SSL determination and permitting. Per Section 18-21.00401 FAC, a single application to one agency will be used for projects with both regulatory (ERP) and proprietary (SSL) authorizations.

The project boundary, preferably in Computer Aided Design or Geographic Information System will be needed prior to initiating work and is expected from the project engineer. The project engineer will also supply the final Site plan. Any subsequent modifications to the project boundary or Site plan that necessitate changes to the above-referenced report, or the accompanying graphics will be billed as additional requested services.

Should the FDEP require additional information, BDA will coordinate with staff and the project engineer as required and prepare a response for one request for additional environmental information. BDA will also attend field meetings with FDEP to review the extent of project extent and plan, if necessary.

Task 1D - Florida Fish and Wildlife Conservation Commission Functional Uniform Waterway Marker Permitting

In order to place any navigation marker in, on, or over the waters or shores of the state, a governmental entity must apply for a permit to the Boating and Waterways Section within the Florida Fish and Wildlife Conservation Commission (FWC). BDA will work with the project engineer to compile the information required by Uniform Waterway Marker Application (FWC/DLE 153) including the waterway marker plan in conformance with the Regulatory Zone configurations, and the final as-built plan upon completion of marker installation. Completed applications for ACOE, USCG, and FDEP are required as part of the FWC/DLE 153 application, and final permits from those agencies are required prior to issuance of the FWC permit. FWC will require at least one Site review and may require public meetings to inform stakeholders of the project. BDA will attend the field meeting and participate in public meetings as necessary.

Task 2 – Engineering Support and Coordination

Kimley-Horn will provide engineering design support for the environmental permit application packages outlined above. Kimley-Horn will prepare permit exhibits, cross sections, site plan, boundary documentation and pull together applicable support documents to accompany agency submittals. Efforts will also include preparation of required permit application documents, authorizations and coordination for necessary signatures and requests for permit application fees from the City of DeBary. Based on agency comments provided as part of the permitting process outlined above, Kimley-Horn will assist the environmental consultant as necessary with comment response preparation along with updates to permit exhibits, plans or cross sections.

Deliverables

Kimley-Horn and BDA will provide the following deliverables associated with this project:

- Department of Army, Corps of Engineers permitting package
- United States Coast Guard permitting package
- Florida Department of Environmental Protection permitting package
- St. Johns River Water Management District permitting package
- Florida Fish and Wildlife Conservation Commission permitting package
- Permit Certifications

Additional Services

The following services are not included in this IPO but may be performed if authorized by the city. Payment for these additional services will be agreed upon prior to their performance.

- Construction Documents
- FEMA Permitting
- Attendance at meetings in addition to those noted in the scope of services

Information Provided by Client:

The City will provide the following information, upon which Kimley-Horn can rely:

- Property Boundary survey in PDF and CAD format
- Application signatures, owner authorizations and permit application fees

In addition to other responsibilities set out in this Agreement, the City shall provide requested materials in a timely fashion as requested by Kimley-Horn, including signing and/or submitting the application, which may be required to be done electronically.

Fee and Billing:

Kimley-Horn will complete the above scope of services for the lump sum fees detailed below, inclusive of office overhead expenses. All invoices will include a description of services provided. Supporting documentation for all travel expenses will be submitted to the city with invoices. Travel expenses will follow all City of DeBary policies. Permit application fees will be paid directly by the City of DeBary. Fee breakdown for the lump sum tasks is as noted below:

Fee Breakdown

Task	Description	Lump Sum Fee
Task 1	Motorized Vehicle Exclusion Zone and Private Aids to Navigation Permitting	\$20,000
Task 2	Engineering Support and Coordination	\$6,500
	Total Fee (inclusive of estimated expenses)	\$26,500

Lump sum and hourly fees will be invoiced monthly based upon the overall percentage of services performed. Payment will be due within 25 days of your receipt of the invoice.

ACCEPTED:
THE CITY OF DEBARY, FLORIDA

KIMLEY-HORN AND ASSOCIATES, INC.

BY: _____

By:  _____

TITLE: _____

Brent A. Lenzen, P.E., Vice President _____

DATE: _____

Date: January 2, 2024 _____

APPENDIX A
SUBCONSULTANT PROPOSAL

BDA

ENVIRONMENTAL CONSULTANTS

December 15, 2023
File: 2023082-05.0

SENT VIA ELECTRONIC MAIL

Mr. Brent Lenzen, P.E.
Kimley-Horn
189 South Orange Avenue
Suite 1000
Orlando, Florida 32801
Phone: 407-427-1610
E-mail: Brent.Lenzen@kimley-horn.com

RE: Proposal for Environmental Services
Alexander Island Park – Private Aids to Navigation
DeBary, Florida

Dear Mr. Lenzen:

Per your request, Breedlove, Dennis & Associates, Inc. (BDA) is pleased to provide the following proposal for permitting Private Aids to Navigation for the proposed Motorized Vessel Exclusion Zone (MVEZ) for the Alexander Island Park (Site) located west of Fort Florida Road, in DeBary, Florida.

BDA proposes the following services for this Site:

Task 1 – Private Aids to Navigation Permitting

Once the extent of the MVEZ is determined, BDA will coordinate with state and federal agencies for permitting the exclusion zone and Private Aids to Navigation. The following are the anticipated permits:

Department of the Army, Corps of Engineers Permitting

The St. Johns River is listed as a Section 10 water under the Rivers and Harbors Act (33 USC 403), and any “construction, excavation, or deposition of materials in, over, or under such waters, or any work which would affect the course, location, condition, or capacity of those waters” is regulated by Department of the Army, Corps of Engineers (ACOE). As such, placing aids to navigation will require Section 10 authorization by ACOE. Section 404 of the Clean Water Act requires a permit for the discharge of dredged or fill material into waters of the United States, including wetlands. It is not anticipated that placing aids to navigation in the St. Johns River will require a Section 404 permit.

Nationwide Permit 1 (NWP1) authorizes the placement of aids to navigation and regulatory markers that are approved by and installed in accordance with the requirements of the U.S. Coast Guard. A pre-

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BREEDLOVE, DENNIS & ASSOCIATES, INC.

□ 330 W. Canton Ave. ~ Winter Park, FL 32789-3195
Phone: 407-677-1882 ~ Fax: 407-657-7008

✓ 30 East Liberty St. ~ Brooksville, FL 34601-2910
Phone: 352-799-9488 ~ Fax: 352-799-9588

BDA
ENVIRONMENTAL CONSULTANTS

Mr. Brent Lenzen
December 15, 2023
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construction notification (PCN) is not required for use of NWP1 except if any Federal listed species¹ (or species proposed for listing) or designated critical habitat (or critical habitat proposed such designation) might be affected or is in the vicinity of the activity. The Site is located in the consultation area for the Florida manatee (*Trichechus manatus latirostris*) (T, USFWS) and the Everglades snail kite (*Rostrhamus sociabilis plumbeus*) (E, USFWS), and is within the core foraging area of at least one wood stork (*Mycteria americana*) (T, USFWS) colony. As such, a PCN will be required.

BDA will prepare the PCN with information required on ENG Form 6082, including an assessment of potential effects on listed species.

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FDEP will process permits for water-related activities that are not part of a larger plan of development (such as buoys). It is assumed that the navigational aids portion of Alexander Island Park will be separate from the pier and trail network; as such, an Environmental Resource Permit (ERP) will be required. If this project is combined with the other activities, the ERP will be processed by SJRWMD.

BDA scientific staff will coordinate with the project engineer to prepare the environmental report to accompany the application for the ERP. The purpose of this report is to address the environmental review criteria that the FDEP will require as part of the ERP application review, including current Site conditions, the buoy plan including depths and locations, and a review of State listed species². Typically, this report will complement the engineering submittal as an attachment to the application, and will include the following information:

- Overview of the project
- Description of upland and wetland vegetative communities

¹ Federal listed species are designated as Threatened (T) or Endangered (E) by the U.S. Fish and Wildlife Service (USFWS) pursuant to the Endangered Species Act, 1973, 16 United States Code 1531-1544, December 28, 1973.

² State listed species are designated as State Threatened (ST) or State Endangered (SE) by Florida Fish and Wildlife Conservation Commission (FWC) pursuant to Chapter 68A-27 Florida Administrative Code.

Mr. Brent Lenzen
December 15, 2023
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- A review for the occurrence of listed wildlife and plant species
- Description of wetland impacts
- Mitigation and monitoring plan, as applicable
- Documentation to address the environmental review criteria in the SJRWMD Applicant's Handbook, Volume I
- Documentation to satisfy public interest criteria
- Preparation of supporting exhibits/graphics

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The project boundary, preferably in Computer Aided Design or Geographic Information System will be needed prior to initiating work and is expected from the project engineer. The project engineer will also supply the final Site plan. Any subsequent modifications to the project boundary or Site plan that necessitate changes to the above-referenced report or the accompanying graphics will be billed as additional requested services.

Should the FDEP require additional information, BDA will coordinate with staff and the project engineer as required and prepare a response for one request for additional environmental information. BDA will also attend field meetings with FDEP to review the extent of project extent and plan, if necessary.

Florida Fish and Wildlife Conservation Commission Functional Uniform Waterway Marker Permitting

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BDA
ENVIRONMENTAL CONSULTANTS

Mr. Brent Lenzen
December 15, 2023
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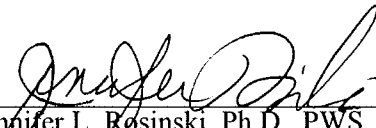
The estimated cost for the overall permitting effort is \$20,000.

Additional Requested Services


Additional work beyond that described in the above scope could be required by the reviewing regulatory agencies; BDA will coordinate with you prior to initiating any additional requested services related to local, state, or federal environmental permitting.

Billing will be on a time and materials basis in accordance with the enclosed Schedule of Professional Fees and subject to the attached Terms and Conditions. Dr. Jennifer L. Rosinski will be the project manager and Mr. W. Jeffrey Pardue will be the principal-in-charge. Space has been provided below for your acceptance of this proposal and your signature hereon will constitute a contract between us for the work. Please sign and return to our office. A fully executed contract will be returned for your files.

Sincerely,



Jennifer L. Rosinski, Ph.D., PWS
Principal Scientist



W. Jeffrey Pardue, C.E.P., M.S., M.B.A.
Senior Vice President

Accepted by:

Brent Lenzen
Kimley Horn

Date

W. Jeffrey Pardue, C.E.P., M.S., M.B.A.
Senior Vice President
Breedlove, Dennis & Associates, Inc.

Date

JLR/WJP/tnp

Enclosures

SCHEDULE OF PROFESSIONAL FEES

Effective July 17, 2023

Position/Service	Hourly Rate (\$)
Principal	395.00
Senior Vice President	195.00
Senior Ecosystems Analyst	160.00
Senior Water Quality (W.Q.) & Toxicology Analyst	160.00
Principal Scientist	150.00
Senior Scientist	140.00
Scientist IV	120.00
Scientist III	115.00
Scientist II	90.00
Scientist I	75.00
Environmental Specialist IV	80.00
Environmental Specialist III	75.00
Environmental Specialist II	65.00
Environmental Specialist I	55.00
Senior Geographic Information Systems (GIS) Analyst	140.00
GIS Analyst III	120.00
GIS Analyst II	110.00
GIS Analyst I	100.00
Drone Pilot	100.00
Librarian	35.00
Field Technician	35.00
Clerk	30.00

Terms: Net 30 days. Unpaid balances will be subject to interest at the rate of 1.5% per month or the maximum permissible under state law, whichever is less, starting 30 days from the invoice date.

A 10% fee will be added to the following items: laboratory fees, sub-consultant fees, and overnight travel.

Expert witness at 125% of schedule fees.

TERMS AND CONDITIONS

1. Other support provided at the request of the Client or representatives of the Client including, but not limited to, team meetings, agency negotiations, public presentations, mitigation design, permitting assistance, sufficiency responses or additional analyses not mentioned elsewhere in this Proposal will be billed on a time and materials basis according to the attached rate schedule. All requested services must be approved by the Client before additional support can be initiated.
2. Unless specified elsewhere in the Proposal, the proposed costs constitute Breedlove, Dennis & Associates, Inc.'s (BDA) estimate of the charges required to complete the Project as defined. Final costs for this Project may vary from the estimated costs. For many projects, all activities are often initially not fully definable. As the Project progresses, the facts uncovered may alter the scope of work and consequently the cost of completion. BDA will inform the Client of such situations so that negotiations of change in scope and fees can be accomplished as required.
3. BDA's fees are based on the actual time required by the individuals assigned to the Project task, plus reimbursable expenses. Reimbursable expenses mean the actual expenses incurred directly or indirectly in connection with the Project. Reimbursable expenses include, but are not limited to long distance telephone calls, computer charges, living and travel out-of-town, inter-city travel, reproduction of reports, drawings and documents, and special fees. Client shall compensate the consultant for reimbursable expenses. Individual hourly rates vary according to the degree of responsibility involved and the skill required. BDA will submit our bill for these services monthly. Payment is due upon submission.
4. After January 1, 2024, all hourly and daily rates quoted within this contract may increase by 5%, at the determination of BDA, upon written notice to Client, and may increase by 5% annually thereafter.
5. This Proposal to perform services for this Project shall remain open for acceptance for a period of sixty (60) days from the date thereof, after which time BDA reserves the right to review, revise or withdraw its Proposal.
6. All information furnished by Client to BDA shall be returned to Client upon the conclusion of the Work unless the same shall have been consumed or merged into the Work. BDA may retain copies of any such information furnished to BDA by Client and BDA shall, in all events, retain full possession and ownership of its field and Project notes and all other documents or data generated, consumed or merged into any reports, opinions, or applications required in connection with the Project and the Work.
7. This Contract may be terminated by either Party for reason or for no reason by giving thirty (30) days written any notice to the other Party. Said notice shall be sufficient if it is delivered to the Party personally or mailed by certified mail to the Party's mailing address. Upon any termination under this paragraph, BDA will prepare a final invoice following the date of a final termination notice which date shall be the "Effective Date of Termination." Where the method of payment is based on time and materials, the final invoice will be based on reimbursement for all services and expenses associated with the Project up to the Effective Date of Termination.
8. Neither BDA nor Client shall be liable to the other for any damages whatsoever caused by termination of this

BDA
ENVIRONMENTAL CONSULTANTS

Contract or failure to perform under this Contract, except for services actually performed and costs and commitments actually incurred by BDA under this Contract, prior to the Effective Date of Termination. In no event shall either Party be liable to the other for any other claim of direct, indirect, special, incidental, or consequential damages (including loss of profits) whether based on contract, tort, or another legal theory.

9. The Parties to this Contract agree to make the submission to mediation of any dispute or controversy arising out of this Contract, as set forth herein, an express condition precedent to any legal or equitable action or proceeding of any nature whatsoever. All disputes between the Parties to this Contract arising out of or in connection with this Contract shall be referred for mediation to a mediator who is a member of the Florida Bar in good standing, and who is mutually acceptable to all Parties subject to the dispute. Each Party to all disputes submitted for mediation shall pay an equal share of the costs and fees charged by the mediator.

10. The Client acknowledges that it has secured legal rights to the property upon which the project will be developed. The Client further acknowledges and agrees that the type of services to be performed by BDA are covered under Florida Statutes 713.03 (Liens for professional services) and that the non-payment of fees owed under this Agreement may result in a mechanic's lien or other encumbrances being placed on the property upon which the project is/will be located.

11. This Contract shall be governed by and interpreted in accordance with the laws of the State of Florida, and the Parties expressly agree that any mediation proceeding, or any action at law or suit in equity, shall be instituted and maintained only in the Courts of Orange County, Florida, and each Party waives the right to change of venue. It is agreed by and between the Parties that this agreement was executed in the State of Florida, United States of America. In the event BDA retains legal counsel to enforce any of the provisions of

this agreement, the Client agrees to pay all reasonable attorneys fees and any additional attorney fees pursuing collection of this judgement.

12. This agreement, and any specified attachment, or exhibits attached constitute the entire agreement between BDA and Client and all promises, representations, understandings, and agreements with the respect to the subject matter hereof and inducements to the making of this agreement relied upon by either Party have been expressed herein, and may not be altered, amended, or modified unless in writing executed by the Parties hereto.

13. Neither this agreement nor any interest herein may be assigned by the Client without BDA's prior written consent. No Party shall be liable for delay in the performance hereunder do to causes beyond their control, including, but not limited to, acts of God, fire strikes, acts of war, or the intervention of governmental authority, but any such failure shall be remedied as soon as reasonably possible.

14. Each Party executes this agreement as an independent contractor and nothing herein shall be construed to form a joint venture, partnership, or any similar form of association.

15. In the event of default by Client in the payment of any sum to BDA when due, or in the performance of any of Client's obligations under this agreement, BDA shall have the right to terminate this agreement, until such time as the default may be cured. Client shall reimburse BDA for all costs and expenses to enforce collection of any monies from Client.



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

Subject: FY 2023/2024 Quarterly Lake Monitoring Program	Attachments: <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
From: Richard Villaseñor, City Senior Engineer	
Meeting Hearing Date February 7, 2024	

REQUEST

Staff is requesting City Council approve Neel Schaffer, Inc. Task Order to perform the Lake Monitoring Program for FY 2022-23, in the amount of \$55,637.00.

PURPOSE

The Lake Monitoring Program is required by the St. Johns River Water Management District.

CONSIDERATIONS

- This Task Order is applicable from final quarter in 2023 through third quarter 2024, September 30, 2024.
- Under Neel-Schaffer, Environmental Research & Design, Inc. will prepare a Quarterly Summary Report for the City and Neel-Schaffer will submit a final annual report to the St. Johns River Water Management District.
- Neel-Schaffer, Inc. has a Continuing Contract with the City for Environmental Services and have provided these services for the last two reporting years.
- The current proposal reflects a slight increase of the overall contract cost for this reporting period.

COST/FUNDING

The City Council approved \$70,000 in the FY 2023-24 Stormwater Fund Budget for Lake Monitoring Services. The cost of Neel-Schaffer, Inc. Task Order is \$55,637 for the period of October 1, 2023 through September 30, 2024.

RECOMMENDATION

It is recommended that the City Council: approve Neel-Schaffer, Inc. Task Order for Lake Monitoring Services for the FY 2023-24 in an amount of \$55,637 and authorize the City Manager to execute the agreement.

IMPLEMENTATION

Effective retroactively from October 1, 2023

ATTACHMENTS

Neel-Schaffer Task Order

December 14, 2023

Mr. Richard Villasenor, PE
City Engineer City of DeBary
16 Colomba Road
DeBary, Florida 32713

**REFERENCE: CITY OF DEBARY LAKES EVALUATION OF SURFACE WATER QUALITY
DEBARY, FLORIDA**

Dear Richard:

Neel-Schaffer, Inc. (NSI) is pleased to provide professional services for above referenced project. These services will be provided by Neel-Schaffer with support by our subconsultant Environmental Research & Design, Inc. (ERD), per our CCNA contract between NSI and the City of DeBary.

The fees for these services are included in Tables 1 and 2. Neel-Schaffer will provide Project Management and Quality Assurance/Quality Control reviews and support. ERD's specific scope of work is attached as Attachment A – ERD proposal for 4th Quarter 2023 thru 3rd Quarter 2024 dated November 28, 2023.

Fees will be submitted monthly upon percent completion. Should additional services beyond the scope of this letter agreement be necessary, additional fees may be required. We appreciate the opportunity to provide these services to the City of DeBary and look forward to continuing to work with you. If you have any questions, please give me a call.

Sincerely,

NEEL-SCHAFFER, INC.



Steven R. Cockerham, P.E.
Vice President/Engineer Manager

ACCEPTED: CITY OF DEBARY

BY: _____

PRINT NAME AND TITLE: _____

DATE: _____

TABLE 1
SUMMARY OF FEES

Item Description	Sr. Project Manager	Engineer VI	Engineer II	TOTAL
Task 1 Total Manhours (See Table 2)	2	16	40	58
Labor Wage Rate (\$/hr)	\$180.00	\$145.00	\$100.00	
Total Labor Cost	\$360.00	\$2,320.00	\$4,000.00	\$6,680.00
Environmental Research & Design, Inc. (See Attachment A)				\$48,956.72
TOTAL LUMP SUM FEE (rounded to nearest dollar)				\$55,637.00

TABLE 2
Scope of Work and Manhour Estimate

Task Description	Sr. Project Manager	Engineer VI	Engineer II	Total	Total Cost
Project Management and Quality Assurance/Quality Control reviews and support	2	16	40	58	\$6,680.00
Total NSI Labor Lump Sum	2	16	40	58	\$6,680.00



CITY OF DEBARY ANNUAL LAKE MONITORING PROGRAM
4th Quarter 2023-3rd Quarter 2024 (October 2023-September 2024)

EXHIBIT A: SCOPE OF SERVICES

November 28, 2023

The Consultant (Environmental Research & Design, Inc., ERD) shall, at a minimum, perform the following specific tasks for the City of DeBary and the Engineer (Neel-Schaffer, Inc):

1. Quarterly Monitoring Program

- a. Sample Collection: Personnel from ERD will perform quarterly water quality monitoring within 15 lakes located within the City of DeBary. The specific lakes to be monitored are listed in Table 1.

TABLE 1

LAKES TO BE SAMPLED WITHIN THE CITY OF DEBARY

Table with 4 columns: NO., LAKE, NO., LAKE. Lists 15 lakes including Lake Anna Marie, Lake Maud, Tropic Lagoon, James Pond, Lake Olivia, No Name Lake - West Side, No Name Lake - East Side, Lake Marie, Gem Lake, Lake Charles, Lake Lago Linda, Lake of the Woods, Lake Louise, Angeles Lake, and Half Moon Lake.

Each of the 15 lakes will be monitored on a quarterly basis at a single location near the geographic center of each lake during the months of November, February, May, and August. Physical-chemical profiles of temperature, pH, specific conductivity, dissolved oxygen, and oxidation/reduction potential (ORP) will be performed at each site, beginning at depths of 0.25 m and 0.5 m, and continuing at 0.5 m intervals from the water surface to the bottom. A measurement of Secchi disk depth will also be conducted at each site. A surface water sample will be collected from each site at a water depth equal to 50% of the measured Secchi disk depth. Each collected sample will be analyzed for the parameters outlined below. It is the responsibility of the City of DeBary to ensure that ERD personnel have proper authorization and adequate access to all listed lakes for monitoring purposes. A total of 4 quarterly events will be conducted over the 12-month monitoring period. Laboratory analyses will be performed on each collected lake sample for the parameters listed in Table 2

TABLE 2

ANALYTICAL METHODS / DETECTION LIMITS FOR SURFACE WATER ANALYSES

PARAMETER	METHOD OF ANALYSIS¹	METHOD DETECTION LIMITS (MDL)²	ANALYSIS FEE (\$/sample)
Alkalinity	SM-22, Sec. 2320 B	0.6 mg/l	12.00
Ammonia	SM-22, Sec. 4500-NH ₃ G	2 µg/l	15.00
NO _x	SM-22, Sec. 4500-NO ₃ F	3 µg/l	20.00
Total Nitrogen	SM-22, Sec. 4500-N C	3 µg/l	30.00
Dissolved Total Nitrogen	SM-22, Sec. 4500-N C	3 µg/l	30.00
Ortho-P (SRP)	SM-22, Sec. 4500-P F	2 µg/l	15.00
Total Phosphorus	SM-22, Sec. 4500-P F (analysis) and Sec. 4500-P B.5	2 µg/l	20.00
Dissolved Total Phosphorus	SM-22, Sec. 4500-P F (analysis) and Sec. 4500-P B.5	2 µg/l	20.00
Chlorophyll-a	SM-22, Sec. 10200 H.3	0.6 µg/l	35.00
E. Coli	SM-22, Sec. 9222 D	1 cfu/100 ml	40.00
Turbidity	SM-22, Sec. 2130 B	0.3 NTU	8.00
TSS	SM-22, Sec. 2540 D	0.7 mg/l	12.00
Color	SM-22, Sec. 2120 C	1.0 Pt-Co Units	8.00
TOTAL:			\$ 265.00

1. Standard Methods for the Examination of Water and Wastewater, 23rd Ed., 2017
2. MDLs are calculated based on the EPA method of determining detection limits

- b. **Data Compilation/Review:** All field and laboratory data generated during the quarterly monitoring events will be compiled into an Excel database on a continuing basis. The field and laboratory data will be reviewed and evaluated with respect to accuracy and precision of the data.
- c. **Prepare Quarterly Reports:** A data report will be prepared for each of the quarterly monitoring events which summarizes the results of the water quality monitoring program, including an Excel spreadsheet that contains the field and lab data and graphical plots of vertical profiles collected in each lake. Each quarterly data submittal will be forwarded to Neel-Schaffer, Inc approximately 30 days following completion of each quarterly monitoring event. The measured field and lab data will be compared with Class III (recreational) surface water quality criteria and other applicable criteria.

2. Prepare Annual Water Quality Summary

ERD will prepare an annual water quality report which summarizes water quality during the calendar year, or 12-month period selected by the City. The report will provide a discussion of current water quality in each lake along with an analysis of long-term water quality characteristics and trends and NNC compliance. A digital PDF version of the Annual Report will be provided to the Engineer for review.



ENVIRONMENTAL RESEARCH & DESIGN, INC.

Engineering • Science • Chemistry • Research
 3419 Trentwood Blvd. • Suite 102 • Belle Isle (Orlando), FL 32812-4864
 Telephone: 407-855-9465 • Fax: 407-826-0419

**CITY OF DEBARY ANNUAL LAKE MONITORING PROGRAM
 4th Quarter 2023-3rd Quarter 20234 (October 2023-September 2024)**

EXHIBIT B: MAN-HOURS / FEE SUMMARY

Revised November 29, 2022

TASK	DESCRIPTION	MAN-HOURS*						TASK AMOUNT
		PD	LM	FT	CH	D	AA	
<u>A. LABOR</u>								
1.	Quarterly Monitoring (15 lakes)							
	a. Sample Collection	4	64	80	--	--	--	\$ 10,452.72
	b. Data Compilation/Review	16	48	--	24	--	--	7,589.28
	c. Quarterly Data Submittal (4 events)	16	16	--	--	--	16	4,702.56
2.	Prepare Annual Summary Report	24	36	--	--	8	12	7,787.16
TOTAL – LABOR:		60	164	80	24	8	28	\$ 30,531.72
<u>B. REIMBURSABLE EXPENSES</u>								
1	Equipment Use Fee - Boats, Equipment, Expenses (\$100/event x 2 days/event x 4 events)							\$ 800.00
1	Monitoring Supplies – bottles, preservatives, filters, reagents, gloves, etc. (\$25/site x 15 sites x 4 events)							1,500.00
1	Mileage (500 miles x \$0.45/mile)							225.00
TOTAL – REIMBURSABLE EXPENSES:								\$ 2,525.00
<u>C. LAB ANALYSES</u>								
1	Surface Water Samples (15 sites/event x 4 events x \$265/sample)							\$ 15,900.00
TOTAL – LAB ANALYSES:								\$ 15,900.00
PROJECT TOTAL:								\$ 48,956.72
FEE PER EVENT (excluding Annual Report):								\$ 10,262.39

***Man-Hours:**

SYMBOL	PERSONNEL CLASSIFICATION	RATE (\$/hr)
PD	Project Director- Harvey H. Harper, Ph.D., P.E.	168.78
LM	Limnologist	72.75
FT	Field Technician	64.02
CH	Chemist	58.20
AA	Administrative Assistant	52.38



City Council Meeting City of DeBary AGENDA ITEM

Subject: SunRail to Coast to Coast Trail Segment 2 Connector Trail Project.	Attachments: <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Supporting Documents/ Contracts <input type="checkbox"/> Other
From: Richard Villaseñor, City Senior Engineer	
Meeting Hearing Date February 7, 2024	

REQUEST

Staff is requesting City Council approval of the construction contract with DSR Construction, Inc. for the construction of the Connector Trail, Segment 2, from SunRail to the Gemini Springs Trail in the amount of \$179,555.34, and approve supplement 2 of the Joint Partnership Agreement (JPA) with FDOT as amended to match the low bid amount.

PURPOSE

The purpose is to construct and complete the trail connection to the Gemini Springs Trail, or also known as the Coast-to-Coast Trail.

CONSIDERATIONS

- DSR Construction, Inc. is the lowest responsive bid.
- The JPA supplement 1 as approved with Resolution 2023-20 has been modified from \$114,421.00 to \$179,556.00 to match the actual contractor proposal cost.
- The City has in-house capabilities and will provide CEI services for this contract.
- Direct connection to Gemini Springs Park and paved trail network will be accessible from the Integra Apartments development by way of this new 417-LF, 12'-wide trail extension.
- All work has been reviewed and approved by FDOT, Volusia County, and Duke Energy.

COST/FUNDING

FDOT will reimburse the City per the updated JPA supplement 2 in the amount of \$179,556.00.

DSR Construction, Inc. proposal: \$179,555.34 + 5% contingency (\$9,000 round to nearest thousand) for total of \$188,555.34.

RECOMMENDATION

It is recommended that the City Council approve the Segment 2 Connector Trail construction contract from DSR Construction, Inc. in the amount of \$179,555.34, 5% contingency budget for unforeseen conditions

during construction in the amount of \$9,000.00, supplement #2 of the Joint Partnership Agreement with FDOT and authorize the City Manager to execute the agreements.

IMPLEMENTATION

Effective upon council approval, the City will proceed with scheduling a pre-construction meeting. Project completion is expected at 60 days after Notice to Proceed.

ATTACHMENTS

Connector Trail Construction Plans
DSR Construction, Inc. Construction Bid
JPA Supplement 2

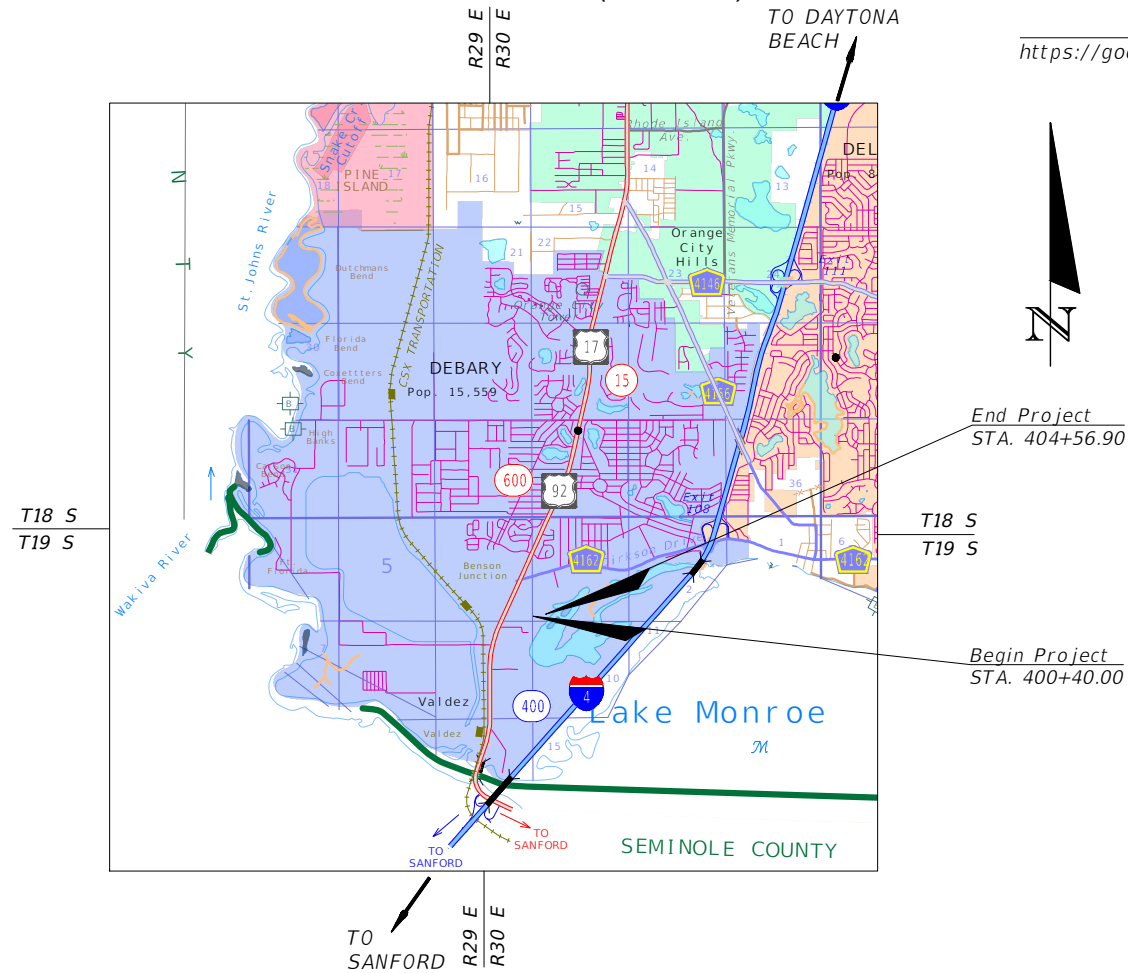
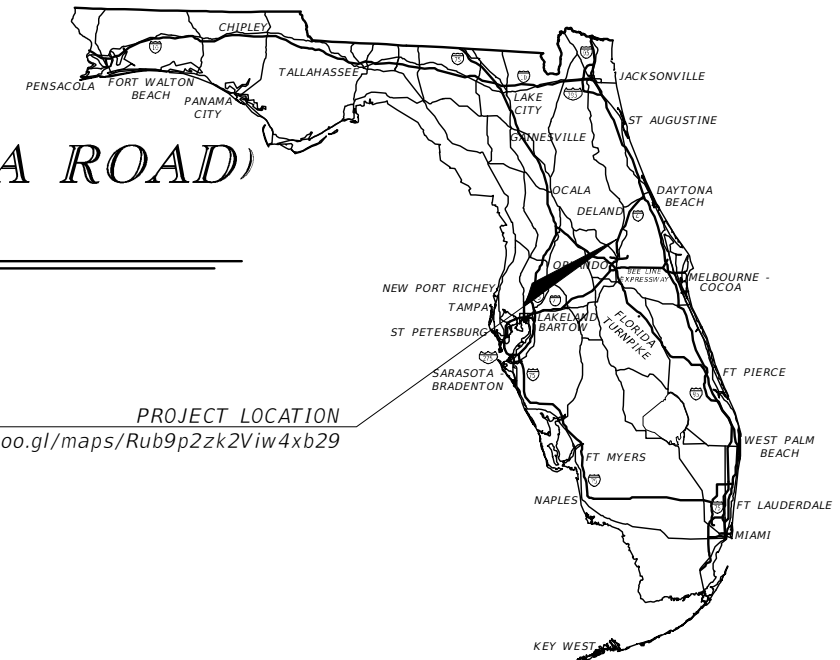


US 17/92 AT SUNRAIL STATION (FORT FLORIDA ROAD) TO COAST TO COAST TRAIL

FINANCIAL PROJECT ID 439195-1-58-01
VOLUSIA COUNTY (79080)

INDEX OF ROADWAY PLANS

SHEET NO.	SHEET DESCRIPTION
01	KEY SHEET
02	DRAINAGE MAP
03	GENERAL NOTES
04	TYPICAL SECTION
05	OVERALL PLAN
06 - 07	PLAN & PROFILE
08 - 09	CROSS SECTIONS
10	STORMWATER POLLUTION PREVENTION PLAN NOTES
11	WAYFINDING SIGN DETAIL
12 - 13	SIDEWALK CLOSURE DETAILS



SEGMENT 2 PLANS
ENGINEER OF RECORD:

FOREST ADKINS
P.E. NO.: 56003
TRAFFIC ENGINEERING DATA SOLUTIONS, INC.
80 SPRING VISTA DRIVE
DeBARY, FL 32713

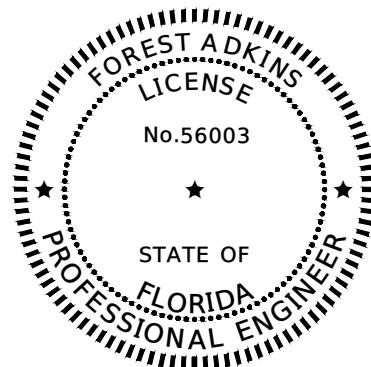
GOVERNING STANDARD PLANS:
Florida Department of Transportation, FY2023-24 Standard plans for Road and Bridge Construction and applicable Interim Revisions (Irs).

Standard Plans for Road Construction and associated Irs are available at the following website:
<http://www.fdot.gov/design/Standardplans.shtm>

APPLICABLE IRs: N/A

GOVERNING STANDARD SPECIFICATIONS:
Florida Department of Transportation, FY 2023-24 Standard Specifications for Road and Bridge Construction at the following website:

<http://www.fdot.gov/programmanagement/Implemented/SpecBooks>



THIS DOCUMENT HAS BEEN DIGITALLY
SIGNED AND SEALED BY:

ON THE DATE ADJACENT TO THE SEAL

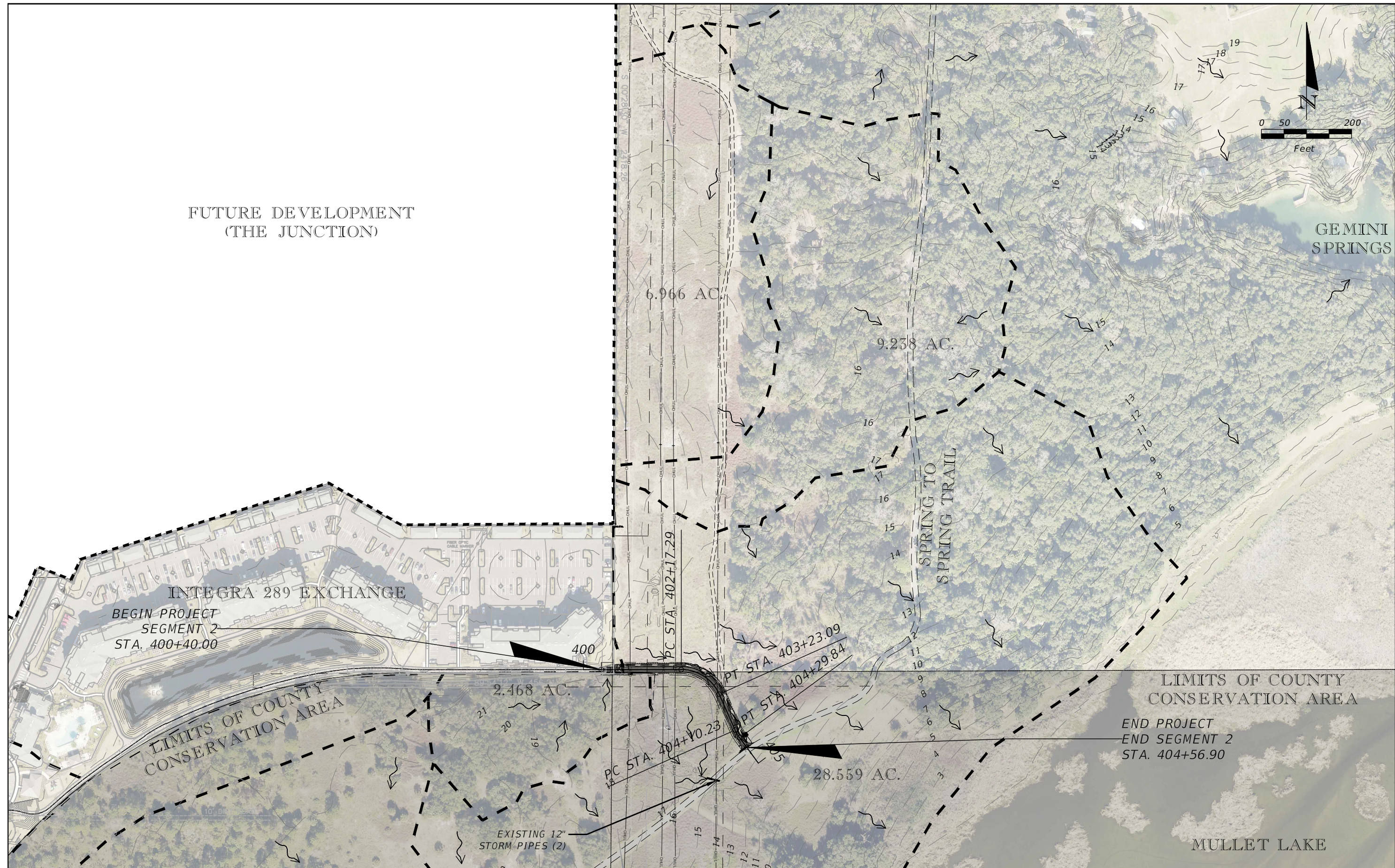
PRINTED COPIES OF THIS DOCUMENT ARE
NOT CONSIDERED SIGNED AND SEALED
AND THE SIGNATURE MUST BE VERIFIED
ON ANY ELECTRONIC COPIES

TRAFFIC ENGINEERING DATA SOLUTIONS, INC.
80 SPRING VISTA DRIVE
DeBARY, FL 32713
FOREST ADKINS, P.E. NO. 56003

FISCAL YEAR	SHEET NO.
23	01

FUTURE DEVELOPMENT
(THE JUNCTION)

GEMINI
SPRINGS



REVISIONS		
DATE	BY	DESCRIPTION



**CITY OF
DeBARY**
16 COLOMBIA RD
DeBARY, FL 32713

FOREST ADKINS, P.E.
P.E. LICENSE NUMBER 56003
TRAFFIC ENGINEERING DATA SOLUTIONS, INC.
80 SPRING VISTA DRIVE
DEBARY, FL 32713

US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD)
TO COAST TO COAST TRAIL

ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

DRAINAGE MAP

SHEET
NO.

02

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

GENERAL NOTES

- BENCHMARK ELEVATIONS SHOWN ON THE PLANS ARE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD88).
- ALL SURVEY INFORMATION WAS OBTAINED FROM A LICENSED FLORIDA PROFESSIONAL SURVEYOR AND MAPPER AND UTILIZED AS SUPPORTING DATA IN THE PRODUCTION OF DESIGN PLANS AND FOR CONSTRUCTION ON SUBJECT PROJECT. THE PROFESSIONAL SURVEYOR AND MAPPER OF RECORD IS:

DAVID A. WHITE, P.S.M.
P.S.M. NO.: 4044
PEC SURVEYING AND MAPPING, LLC
2100 ALAFAYA TRAIL, SUITE 203
OVIEDO, FL 32765
CERTIFICATE OF AUTHORIZATION: LB 7808

- THE LOCATION(S) OF THE UTILITIES SHOWN IN THE PLANS (INCLUDING THOSE Vv, Vh and Vvh) ARE BASED ON LIMITED INVESTIGATION TECHNIQUES AND SHOULD BE CONSIDERED APPROXIMATE ONLY. THE VERIFIED LOCATIONS / ELEVATIONS APPLY ONLY AT THE POINTS SHOWN. INTERPOLATIONS BETWEEN THESE POINTS HAVE NOT BEEN VERIFIED.

SEGMENT 2 - UTILITY / AGENCY OWNERS:	COMPANY	CONTACT	TELEPHONE NUMBERS
	AT&T (FIBER)	KIRBY SPENCER	(386) 281-6957
	AT&T (DIST.)	DINO FARRUGGIO	(561) 683-2729
	COMCAST COMM.	ANDREW SWEENEY	(904) 738-6898
	FPL - VOLUSIA	JOEL BRAY	(386) 586-6403

- SPECIAL EVENT DAYS FOR THIS PROJECT INCLUDE:

PARENTS NIGHT OUT
MOVIE IN THE PARK
DeBARY 4TH OF JULY EVENT "A PARTY IN THE PARK"

PAY ITEM NOTES

- 101-1 - INCLUDES THE INSTALLATION OF THE ORANGE CONSTRUCTION FENCE.
110-1-1 - INCLUDES REMOVAL OF 116 LF OF EXISTING BARB WIRE FENCE AS SHOWN ON SHEET 6.
999-1-01 - INCLUDES THE COST ASSOCIATED WITH POWDER COATING THE DESTINATION SIGN POSTS.

VOLUSIA COUNTY NOTES

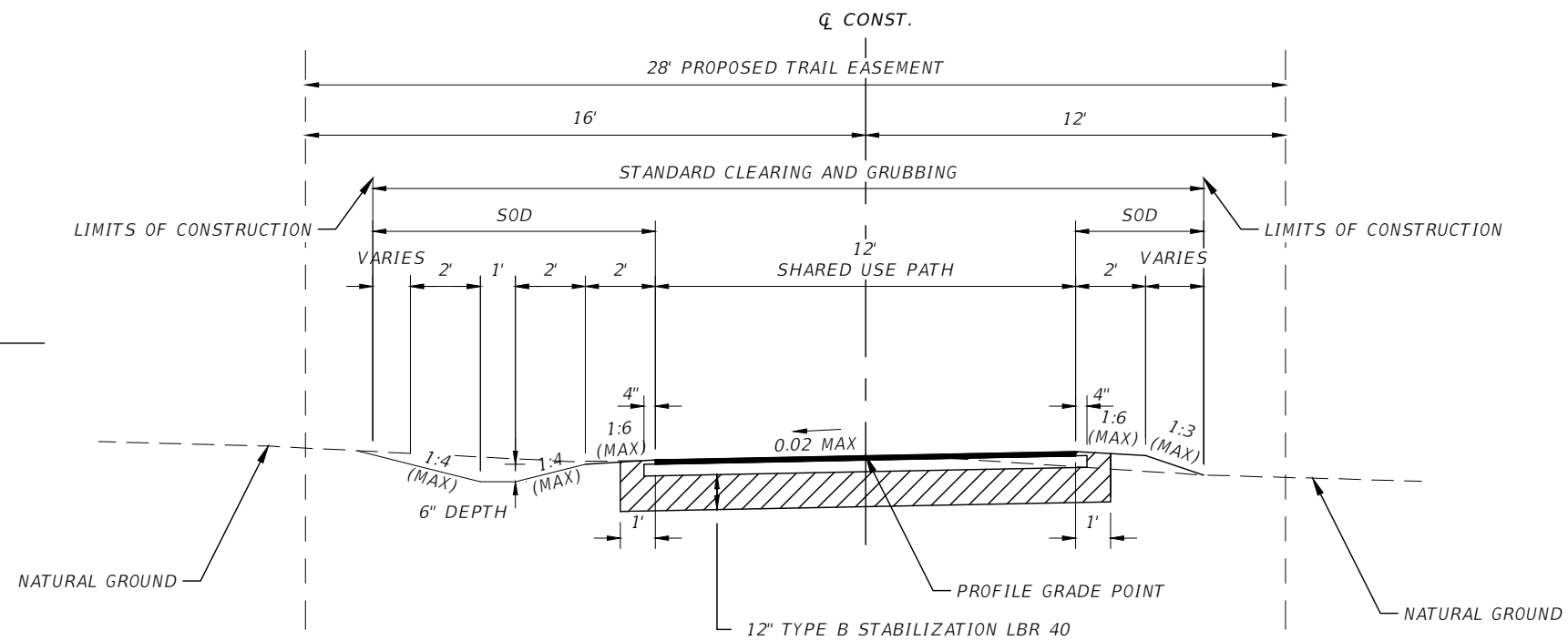
- NOTIFY VOLUSIA COUNTY DEVELOPMENT ENGINEERING DIVISION AT (386) 736-5926 A MINIMUM OF 24 HOURS PRIOR TO THE START OF CONSTRUCTION. FAILURE OF THE PERMITTEE TO OBTAIN THE APPROPRIATE INSPECTIONS PRIOR TO PROCEEDING WITH WORK SHALL NOT RELIEVE THE PERMITTEE FROM REEXCAVATION OR OTHER MEASURES NECESSARY FOR THE INSPECTION OF WORK.
- VOLUSIA COUNTY TRAFFIC ENGINEERING (386) 736-5968 IS NOT A MEMBER OF SUNSHINE ONE CALL. WHEN REQUESTING LOCATES, PLEASE PROVIDE A MINIMUM ADVANCED NOTIFICATION OF TWO (2) BUSINESS DAYS PRIOR TO PROPOSED WORK.
- COORDINATION WITH VOLUSIA COUNTY TRAFFIC OPERATIONS (386) 239-6535 IS REQUIRED WITH A MINIMUM ADVANCED NOTICE OF SEVEN (7) DAYS PRIOR TO ANY SIDEWALK, LANE OR ROAD CLOSURE (INCLUDING FLAGGING OPERATIONS).
- OPERATIONS WITHIN THE COUNTY RIGHT-OF-WAY SHALL NORMALLY BE CONDUCTED 7:00 A.M. TO 7:00 P.M., MONDAY THROUGH FRIDAY. ANY DEVIATION FROM THESE HOURS REQUIRES PRIOR APPROVAL FROM THE COUNTY DEVELOPMENT ENGINEER. EMERGENCY REPAIRS ARE EXCLUDED FROM THIS TIME RESTRICTION.
- ALL EXISTING SIDEWALKS WITHIN COUNTY RIGHT-OF-WAY SHALL EITHER REMAIN OPEN OR BE PROVIDED A TEMPORARY WALKWAY IN ACCORDANCE WITH THE CURRENT VERSION OF FLORIDA DEPARTMENT OF TRANSPORTATION STANDARD INDEX NO. 102-660. ANY DAMAGE TO SIDEWALKS SHALL BE REPAIRED AND/OR REPLACED IN LIKE KIND BY THE CONTRACTOR. NEW SIDEWALKS AND SECTIONS THROUGH DRIVEWAYS MUST BE AT A 1.5% CROSS SLOPE AND 2% MAXIMUM CROSS SLOPE PER ADA STANDARDS.
- DRIVING OR STAGING OF CONSTRUCTION VEHICLES OR MATERIALS IS NOT PERMITTED WITHIN THE COUNTY RIGHT-OF-WAY OR ON PEDESTRIAN WALKWAYS AND PATHS. THERE SHALL BE NO OVERNIGHT CONSTRUCTION VEHICLE RELATED PARKING, CONSTRUCTION MATERIAL PLACEMENT OR STORAGE OF ANY KIND PERMITTED WITHIN THE COUNTY RIGHT-OF-WAY.
- NO TRENCH OR EXCAVATION SHALL BE LEFT OPEN OR UNATTENDED OVERNIGHT, UNLESS APPROVED BY THE COUNTY DEVELOPMENT ENGINEERING INSPECTOR. EXCAVATIONS SHALL MEET THE DROP OFF PROTECTION REQUIREMENTS OF THE LATEST FDOT DESIGN STANDARD INDEX NO. 102-600.
- RESTORATION SHALL BE REQUIRED FOR ANY DAMAGE TO SIDEWALKS, CURBS, OR OTHER EXISTING STRUCTURES IN THE RIGHT-OF-WAY. ALL DISTURBED AREAS WITHIN THE COUNTY RIGHT OF WAY SHALL BE RE-GRADED AND SODDED. SEED AND MULCH IS NOT AN ACCEPTABLE ALTERNATIVE TO SODDING.
- DIRECTIONAL BORE (UNDER ROADS), ROAD CUTS & PAVING OPERATIONS SHALL NOT BE PERFORMED WITHIN THE RIGHT-OF-WAY ON FRIDAY, SATURDAY, SUNDAY, OR ANY DAY PRIOR TO A HOLIDAY WITHOUT WRITTEN CDE/INSPECTOR APPROVAL.
- CONTRACTOR IS RESPONSIBLE FOR SURVEY ACCURACY OF ALL WORK PERFORMED & STRUCTURES TO BE PLACED WITHIN THE VOLUSIA COUNTY RIGHT OF WAYS.
- PAVING OPERATIONS SHALL NOT BE PERFORMED WITHIN THE RIGHT-OF-WAY ON FRIDAY, SATURDAY, SUNDAY, OR ANY DAY PRIOR TO A HOLIDAY WITHOUT WRITTEN CDE/INSPECTOR APPROVAL.

MAINTENANCE OF TRAFFIC NOTES

- MAINTENANCE OF TRAFFIC SHALL BE IN ACCORDANCE WITH FDOT STANDARD INDEX 102-600 SERIES; SPECIFIC ATTENTION IS DIRECTED TO FDOT STANDARD INDEX NUMBER 102-660 AND 102-661 FOR MAINTENANCE OF PEDESTRIAN AND BICYCLE TRAFFIC.

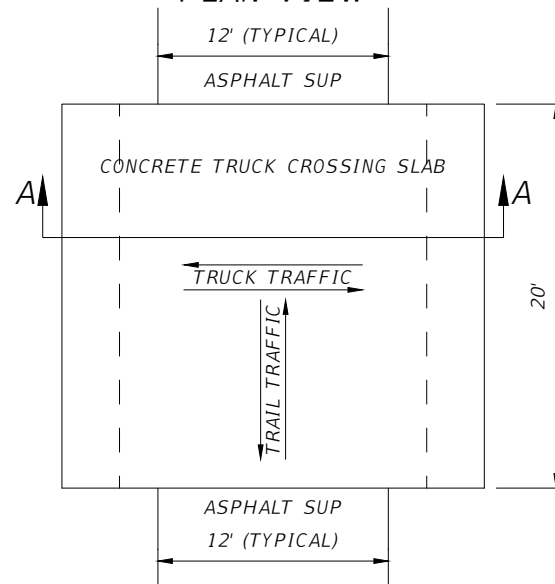
REVISIONS			 CITY OF DeBARY 16 COLOMBIA RD DeBARY, FL 32713	FOREST ADKINS, P.E. P.E. LICENSE NUMBER 56003 TRAFFIC ENGINEERING DATA SOLUTIONS, INC. 80 SPRING VISTA DRIVE DEBARY, FL 32713	US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL			GENERAL NOTES	SHEET NO. 03
DATE	BY	DESCRIPTION			ROAD	COUNTY	FINANCIAL PROJECT ID		
						BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01	

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TYPICAL SECTION
SEGMENT 2
STA 400+40.00 TO STA 404+56.90
(N.T.S)

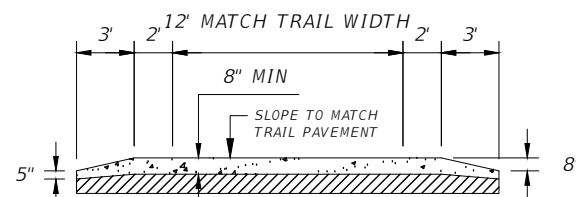
UTILITY TRUCK CROSSING DETAIL
PLAN VIEW



NOTES

1. LONGITUDINAL JOINTS (PARALLEL TO TRUCK TRAFFIC) SHALL BE PROVIDED AT MAXIMUM INTERVALS OF 12'. JOINT DEPTH SHALL BE 2" TO 2.5". TRAVERSE JOINTS (PERPENDICULAR TO TRUCK TRAFFIC) ARE NOT REQUIRED.

SECTION A-A



REVISIONS		
DATE	BY	DESCRIPTION



CITY OF DeBARY
16 COLOMBIA RD
DeBARY, FL 32713

FOREST ADKINS, P.E.
P.E. LICENSE NUMBER 56003
TRAFFIC ENGINEERING DATA SOLUTIONS, INC.
80 SPRING VISTA DRIVE
DeBARY, FL 32713

US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD)
TO COAST TO COAST TRAIL

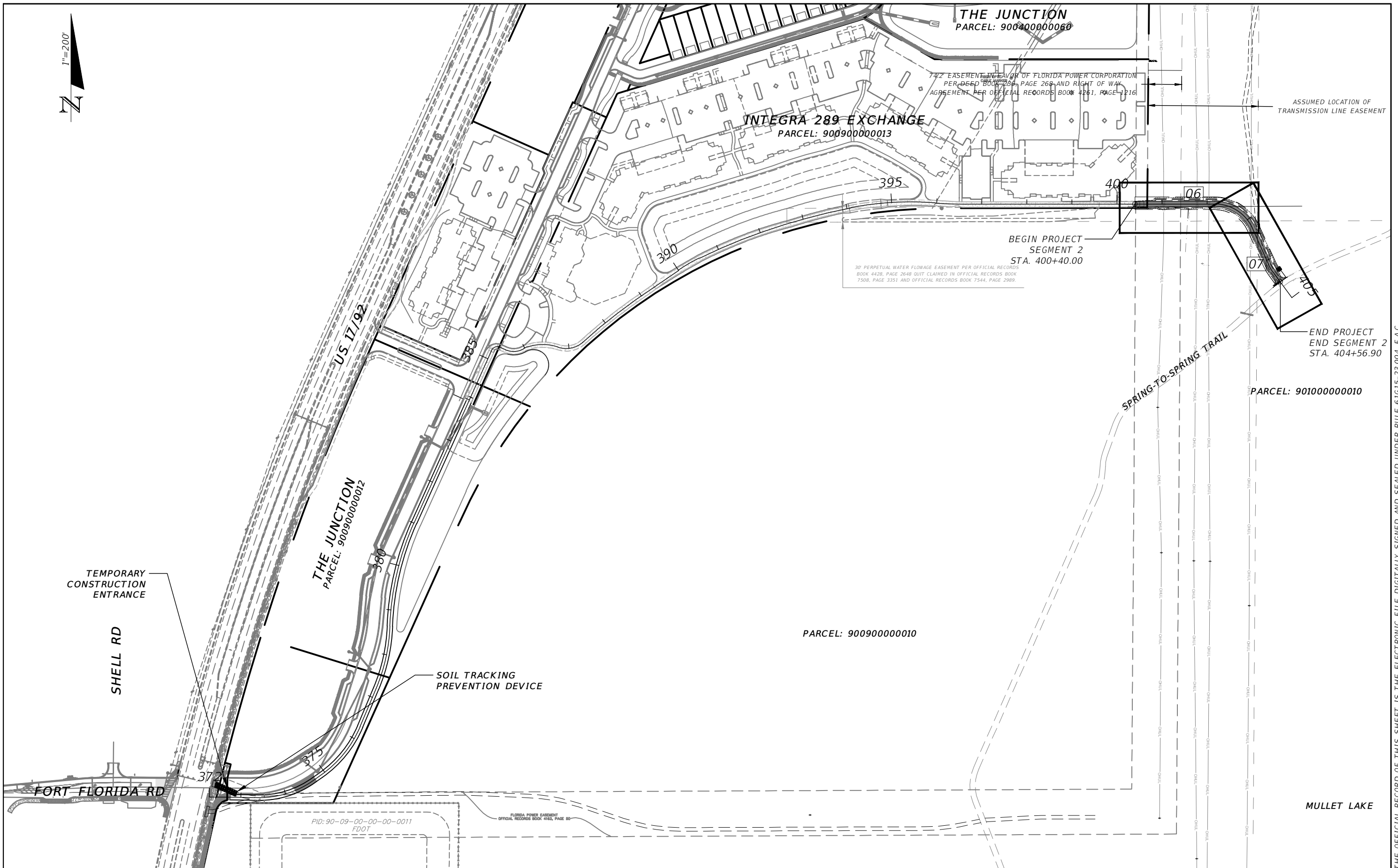
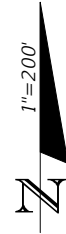
ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

TYPICAL SECTION

SHEET NO.

04

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REVISIONS		
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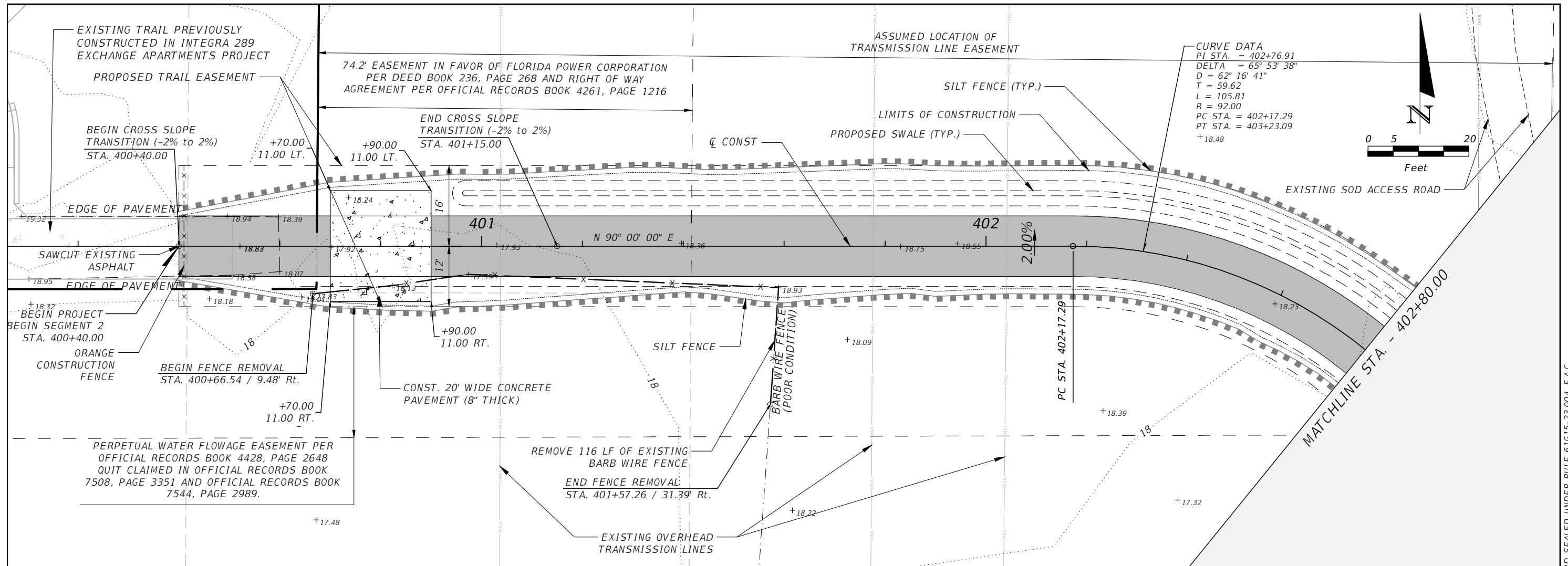
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US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL		
ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

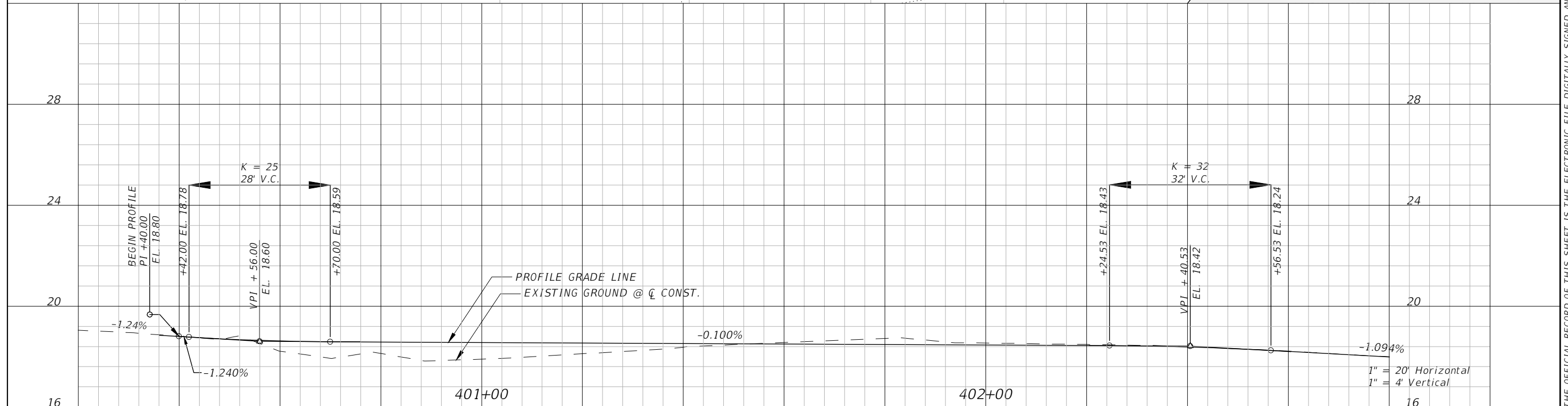
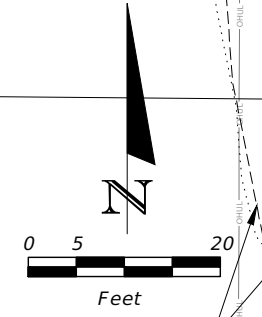
OVERALL PLAN

SHEET NO.
05

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CURVE DATA
 PI STA. = 402+76.91
 DELTA = 65° 53' 38"
 D = 62' 16' 41"
 T = 59.62
 L = 105.81
 R = 92.00
 PC STA. = 402+17.29
 PT STA. = 403+23.09
 +18.48



REVISIONS		
DATE	BY	DESCRIPTION

CITY OF DeBARY
 16 COLOMBIA RD
 DeBARY, FL 32713

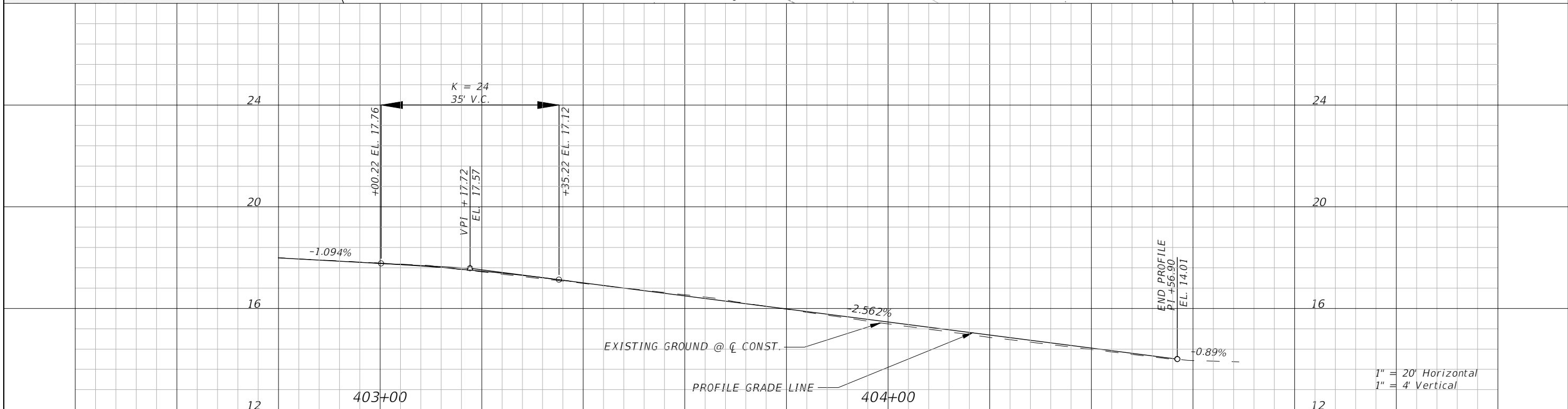
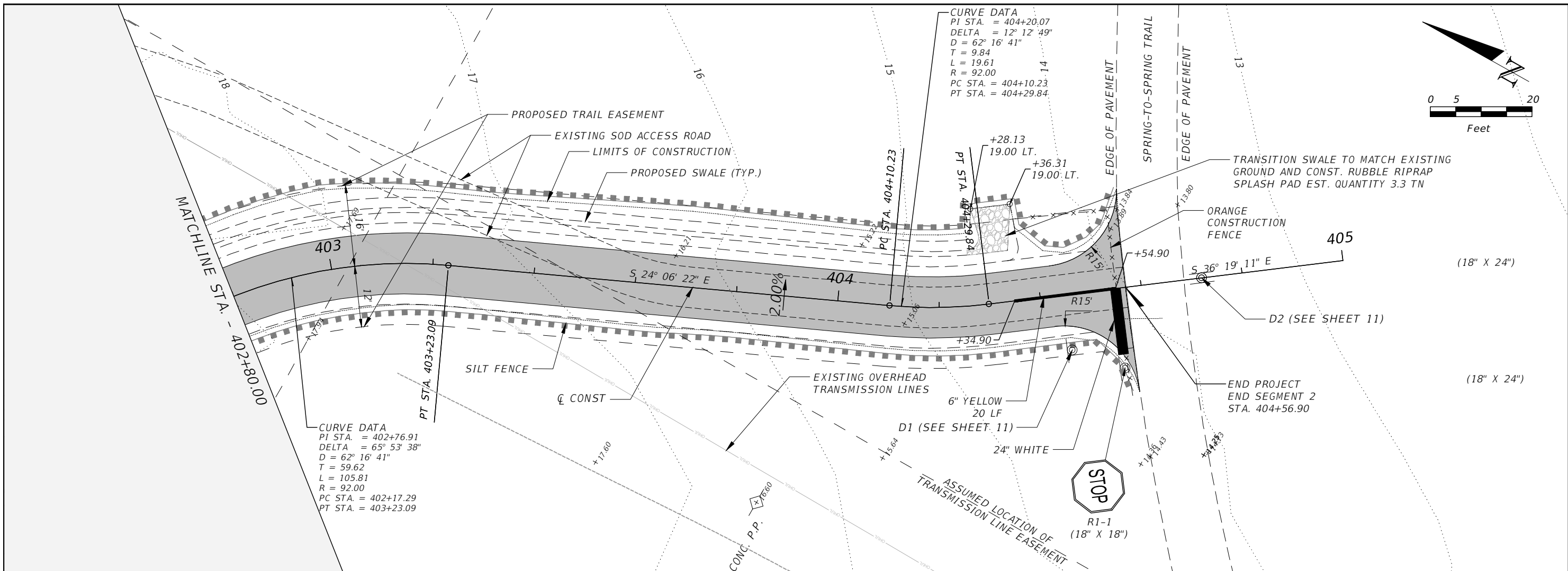
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US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL		
ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

PLAN & PROFILE

SHEET NO.
 06

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.



REVISIONS		
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CITY OF DeBARY
 16 COLOMBIA RD
 DeBARY, FL 32713

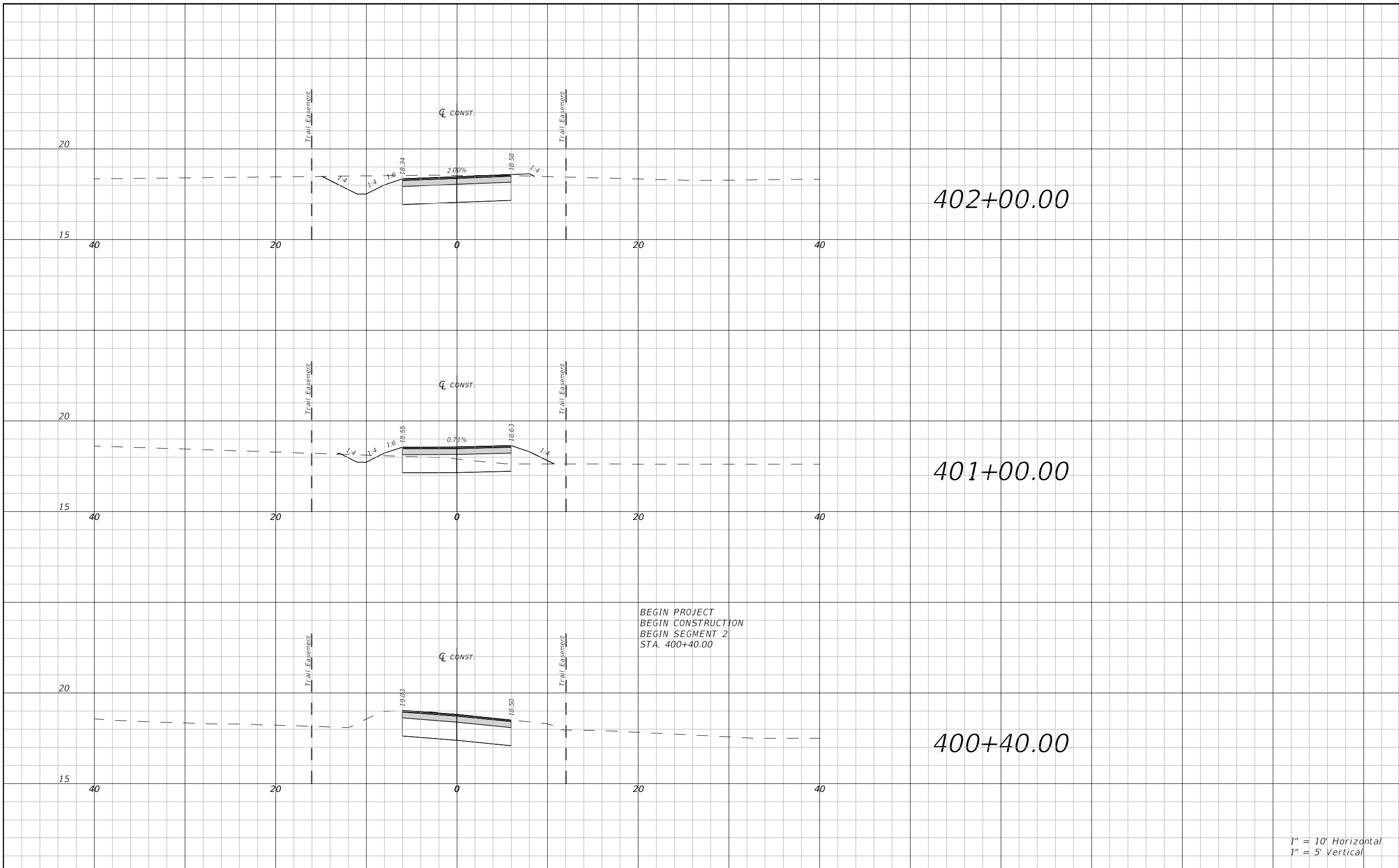
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 DEBARY, FL 32713

US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL		
ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

PLAN & PROFILE

SHEET NO.
07

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BEGIN PROJECT
 BEGIN CONSTRUCTION
 BEGIN SEGMENT 2
 STA. 400+40.00

1" = 10' Horizontal
 1" = 5' Vertical

REVISIONS		
DATE	BY	DESCRIPTION



CITY OF DeBARY
 16 COLOMBIA RD
 DeBARY, FL 32713

FOREST ADKINS, P.E.
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 80 SPRING VISTA DRIVE
 DeBARY, FL 32713

US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL		
ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

CROSS SECTIONS

SHEET NO.
08

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

END PROJECT
 END CONSTRUCTION
 END SEGMENT 2
 STA. 404+56.90

404+56.90

404+00.00

403+00.00

1" = 10' Horizontal
 1" = 5' Vertical

REVISIONS		
DATE	BY	DESCRIPTION



CITY OF DeBARY
 16 COLOMBIA RD
 DeBARY, FL 32713

FOREST ADKINS, P.E.
 P.E. LICENSE NUMBER 56003
 TRAFFIC ENGINEERING DATA SOLUTIONS, INC.
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US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL		
ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

CROSS SECTIONS

SHEET NO.
 09

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

1.0 SITE DESCRIPTION:

PROJECT NAME:

US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL WITHIN CITY OF DEBARY.

SEGMENT 2 LOCATION LIMIT: STA. 400+40.00 TO STA. 404+56.90

PROJECT LOCATION:

*SEE COVER SHEET FOR LOCATION MAP

PROJECT OWNER AND ADDRESS:

CITY OF DEBARY
16 COLOMBIA RD,
DEBARY, FL 32713

1.A. NATURE OF CONSTRUCTION ACTIVITY FOR SEGMENT 2:

THE PROJECT CONSISTS OF CREATING A PORTION OF A SHARED USE PATH CONNECTION BETWEEN US 17-92 AND THE EXISTING SPRING TO SPRING TRAIL EXCLUDING THE SEGMENT CONSTRUCTED IN THE INTEGRA 289 SUBDIVISION PROJECT. THE PORTION TO BE CONSTRUCTED IN SEGMENT 2 IS FROM STA. 400+40.00 TO STA. 404+56.90.

1.B. SEQUENCE OF MAJOR SOIL DISTURBING ACTIVITIES:

FOR EACH CONSTRUCTION PHASE, INSTALL PERIMETER CONTROLS AFTER CLEARING AND GRUBBING AS NECESSARY FOR INSTALLATION OF CONTROLS, BUT BEFORE BEGINNING OTHER WORK FOR THE CONSTRUCTION PHASE. REMOVE PERIMETER CONTROLS ONLY AFTER ALL UPSTREAM AREAS ARE STABILIZED.

1. CLEARING AND GRUBBING
2. INITIAL EARTHWORK FOR SIDEWALK CONSTRUCTION
3. STORM DRAIN AND UNDERGROUND UTILITY
4. SHARED USE PATH CONSTRUCTION

1.C. AREA ESTIMATES:

SEGMENT 2 TOTAL AREA TO BE DISTURBED: 0.221 ACRES

1.D. RUNOFF DATA:

UNDER PRESENT CONDITIONS, STORMWATER RUNOFF WITHIN THE MAJORITY OF THE PROJECT CORRIDOR SHEET FLOWS OVERLAND TO THE EXISTING MULLET LAKE.

SOILS DATA:

THE TYPES OF SOILS ENCOUNTERED ARE CLASSIFIED ACCORDING TO THE NATIONAL RESOURCE CONSERVATION SERVICE SOILS SURVEY FOR VOLUSIA COUNTY AND ARE LISTED IN THE FOLLOWING TABLE:

SOIL NO.	SOIL NAME	HYDROLOGIC GROUP
1	APOPKA FINE SAND 0 TO 5% SLOPES	A
17	DAYTONA SAND, 0 TO 5% SLOPES	A
29	IMMOKALEE SAND	B/D
61	ST. JOHNS FINE SAND	B/D

OUTFALL INFORMATION:

SHEET FLOW OVERLAND TO MULLET LAKE.

1.E. SITE MAP:

THE CONSTRUCTION PLANS ARE BEING USED AS THE SITE MAPS.

1.F. RECEIVING WATERS:

MULLET LAKE TO LAKE MONROE (WBID# 2893D)

2.0 CONTROLS:

2.A. EROSION AND SEDIMENT CONTROLS:

BEST MANAGEMENT PRACTICES (BMPs) AND MEASURES SHALL BE IMPLEMENTED AT THE CONSTRUCTION SITE FOR ALL MAJOR SOIL DISTURBING ACTIVITIES TO CONTROL EROSION AND TURBIDITY CAUSED BY STORMWATER RUNOFF. THE CONTRACTOR IS RESPONSIBLE FOR PLACING AND MAINTAINING THESE CONTROL METHODS AS SHOWN AND AS REQUIRED. AS WORK PROGRESSES, THE CONTRACTOR SHALL MODIFY THE PLAN TO ADAPT TO SEASONAL VARIATIONS, CHANGES IN CONSTRUCTION ACTIVITIES, AND THE NEED FOR BETTER PRACTICES. THE CONTRACTOR SHALL ALSO PROVIDE EROSION PROTECTION AS REQUIRED BY LOCAL, STATE AND FEDERAL LAW.

2.A.1 STABILIZATION PRACTICES:

THE CONTRACTOR SHALL INITIATE ALL STABILIZATION MEASURES AS SOON AS PRACTICAL, BUT IN NO CASE MORE THAN 7 DAYS AFTER CONSTRUCTION ACTIVITIES HAVE TEMPORARILY OR PERMANENTLY CEASED. THE STABILIZATION PRACTICES SHALL INCLUDE AT LEAST THE FOLLOWING, UNLESS OTHERWISE APPROVED BY THE ENGINEER:

TEMPORARY STABILIZATION:

- * ARTIFICIAL COVERINGS IN ACCORDANCE WITH SPECIFICATION SECTION 104.
- * TURF AND SOD IN ACCORDANCE WITH SPECIFICATION SECTION 104.

PERMANENT STABILIZATION:

- * ASPHALT OR CONCRETE SURFACE.
- * SOD IN ACCORDANCE WITH SPECIFICATION SECTION 570.

2.A.2 STRUCTURAL PRACTICES:

SEDIMENT CONTROLS SHALL BE IN PLACE BEFORE DISTURBING SOIL UPSTREAM OF THE CONTROL. THE STRUCTURAL PRACTICES SHALL INCLUDE AT LEAST THE FOLLOWING, UNLESS OTHERWISE APPROVED BY THE ENGINEER:

TEMPORARY:

- * SEDIMENT BARRIERS IN ACCORDANCE WITH THE CONSTRUCTION DETAILS AND SPECIFICATION SECTION 104.
- * INLET PROTECTION IN ACCORDANCE WITH FDEP EROSION AND SEDIMENT CONTROL DESIGNER AND REVIEWER MANUAL. INLET PROTECTION DEVICES SHALL BE INSTALLED ON ALL PROPOSED STORM INLETS, AND INSTALLED ON ANY EXISTING STORM INLETS THAT MAY BE IMPACTED WITH SEDIMENT LADEN RUNOFF ORIGINATING FROM THE PROJECT AREA.

PERMANENT:

- * SOD.
- * SODDED SWALES.

2.A. STORMWATER MANAGEMENT:

IN PROPOSED CONDITIONS, STORMWATER RUNOFF FROM THE PROJECT SITE IS CONVEYED WITH OVERLAND FLOW TO MULLET LAKE, SUCH THAT EXISTING DRAINAGE PATTERNS ARE MAINTAINED.

2.C. OTHER CONTROLS:

2.C.1 WASTE DISPOSAL:

THE CONTRACTOR SHALL PREVENT THE DISCHARGE OF SOLID MATERIALS, INCLUDING BUILDING MATERIALS, TO THE WATERS OF THE UNITED STATES. THE PROPOSED METHODS SHALL INCLUDE AT LEAST THE FOLLOWING, UNLESS OTHERWISE APPROVED BY THE ENGINEER:

- * PROVIDING LITTER CONTROL AND COLLECTION WITHIN THE PROJECT AREA DURING CONSTRUCTION ACTIVITIES.
- * DISPOSING OF ALL FERTILIZER OR OTHER CHEMICAL CONTAINERS ACCORDING TO EPA STANDARD PRACTICES AS DETAILED BY THE MANUFACTURER.
- * DISPOSING OF SOLID MATERIALS, INCLUDING BUILDING AND CONSTRUCTION MATERIALS, OFF THE PROJECT SITE BUT NOT IN SURFACE WATERS OR WETLANDS, AND IN ACCORDANCE WITH ALL LOCAL AND STATE LAWS. NO WASTE MATERIALS SHALL BE BURIED ON SITE.

- * SANITARY WASTE SHALL BE COLLECTED AND DISPOSED OF IN ACCORDANCE WITH ALL LOCAL AND STATE LAWS. THE SUPERINTENDENT SHALL COORDINATE FOR COLLECTION OF THE SANITARY WASTE TO PREVENT SPILLAGE ONTO THE SITE.

2.C.2 OFF-SITE VEHICLE TRACKING & DUST CONTROL:

THE CONTRACTOR SHALL MINIMIZE OFF-SITE VEHICLE TRACKING OF SEDIMENTS AND GENERATING DUST. THE PROPOSED METHODS SHALL INCLUDE AT LEAST THE FOLLOWING, UNLESS OTHERWISE APPROVED BY THE ENGINEER:

- * COVERING LOADED HAUL TRUCKS WITH TARPULINS.
- * REMOVING EXCESS DIRT FROM ROADS DAILY.
- * STABILIZING CONSTRUCTION ENTRANCES ACCORDING TO THE FDEP EROSION AND SEDIMENT CONTROL DESIGNER AND REVIEWER MANUAL.
- * USING ROADWAY SWEEPERS DURING DUST GENERATING ACTIVITIES SUCH AS EXCAVATION AND MILLING OPERATIONS.

2.C.3 STATE AND LOCAL REGULATIONS FOR WASTE DISPOSAL, SANITARY SEWER, OR SEPTIC TANK REGULATIONS:

THE CONTRACTOR SHALL UTILIZE PROCEDURES THAT COMPLY WITH APPLICABLE STATE AND LOCAL REGULATIONS FOR WASTE DISPOSAL, AND SANITARY SEWER OR SEPTIC SYSTEMS AS DESCRIBED IN SPECIFICATION SECTION 104, EROSION CONTROL PLAN.

THE CONTRACTOR SHALL IMPLEMENT SITE SPECIFIC CONTROL MEASURES OR BMPs TO MINIMIZE OR ELIMINATE POLLUTANT DISCHARGES RESULTING FROM DEWATERING OPERATION. THE CONTROL MEASURES OR BMPs MAY INCLUDE THE FOLLOWING, UNLESS OTHERWISE APPROVED BY THE ENGINEER:

- * SEDIMENT TRAPS AND BASINS
- * DEWATERING TANKS AND FILTERS

2.C.4 FERTILIZERS AND PESTICIDES:

THE CONTRACTOR SHALL APPLY FERTILIZERS AND PESTICIDES IN COMPLIANCE WITH THE PROCEDURES DESCRIBED IN THE APPLICABLE SUBSECTIONS OF SECTION 982 OF THE SPECIFICATIONS.

2.C.5 TOXIC SUBSTANCES:

THE CONTRACTOR SHALL MAINTAIN A LIST OF TOXIC SUBSTANCES THAT ARE LIKELY TO BE USED ON THE JOB AND PROVIDE A PLAN ADDRESSING THE GENERATION, APPLICATION, MIGRATION, STORAGE, AND DISPOSAL OF THESE SUBSTANCES.

3.0 MAINTENANCE:

THE CONTRACTOR SHALL PROVIDE A PLAN FOR MAINTAINING ALL EROSION AND SEDIMENT CONTROLS THROUGHOUT CONSTRUCTION. THE MAINTENANCE PLAN SHALL AT A MINIMUM COMPLY WITH THE FOLLOWING:

- * SILT FENCE: MAINTAIN PER SPECIFICATION SECTION 104. THE CONTRACTOR SHOULD ANTICIPATE REPLACING SILT FENCE ON 12 MONTH INTERVALS.
- * INLET PROTECTION: REMOVE SEDIMENT PER MANUFACTURER'S RECOMMENDATIONS OR WHEN WATER PONDS IN UNACCEPTABLE AMOUNTS OR AREAS.

4.0 INSPECTIONS:

QUALIFIED PERSONNEL SHALL INSPECT THE FOLLOWING ITEMS AT LEAST ONCE EVERY SEVEN CALENDAR DAYS AND WITHIN 24 HOURS OF THE END OF A STORM THAT IS 0.50 INCHES OR GREATER. TO COMPLY, THE CONTRACTOR SHALL INSTALL AND MAINTAIN RAIN GAUGES AND RECORD THE DAILY RAINFALL. WHERE SITES HAVE BEEN PERMANENTLY STABILIZED, INSPECTIONS SHALL BE CONDUCTED AT LEAST ONCE EVERY MONTH. THE CONTRACTOR SHALL ALSO INSPECT THAT CONTROLS INSTALLED IN THE FIELD AGREE WITH THE LATEST STORMWATER POLLUTION PREVENTION PLAN.

- * POINTS OF DISCHARGE TO WATERS OF THE UNITS STATES.
- * POINTS OF DISCHARGE TO MUNICIPAL SEPARATE STORM DRAIN SYSTEMS.
- * DISTURBED AREAS OF THE SITE THAT HAVE NOT BEEN FINALLY STABILIZED.

- * AREAS USED FOR STORAGE OF MATERIALS THAT ARE EXPOSED TO PRECIPITATION.
- * STRUCTURAL CONTROLS
- * STORMWATER MANAGEMENT SYSTEMS
- * LOCATIONS WHERE VEHICLES ENTER OR EXIT THE SITE

THE CONTRACTOR SHALL INITIATE REPAIRS WITHIN 24 HOURS OF INSPECTIONS THAT INDICATE ITEMS ARE NOT IN GOOD WORKING ORDER.

IF INSPECTION INDICATE THAT INSTALLED STABILIZATION AND STRUCTURAL PRACTICES ARE NOT SUFFICIENT TO MINIMIZE EROSION, RETAIN SEDIMENT, AND PREVENT DISCHARGING POLLUTANTS, THE CONTRACTOR SHALL PROVIDE ADDITIONAL MEASURES, AS APPROVED BY THE ENGINEER.

5.0 NON-STORMWATER DISCHARGES:

THE CONTRACTOR SHALL IDENTIFY ALL ANTICIPATED POTENTIAL NON-STORMWATER DISCHARGES. THE CONTRACTOR SHALL DESCRIBE THE PROPOSED MEASURES TO PREVENT POLLUTION OF THESE NON-STORMWATER DISCHARGES. IF THE CONTRACTOR ENCOUNTERS CONTAMINATED SOIL OR GROUNDWATER, CONTACT THE VOLUSIA COUNTY HAZARDOUS WASTE COORDINATOR, HECTOR VALLE (386-736-5927, EXT 12074).

ALLOWABLE NON-STORMWATER DISCHARGES INCLUDE THE FOLLOWING:

- * DISCHARGES FROM FIREFIGHTING ACTIVITIES.
- * FIRE HYDRANT FLUSHINGS.
- * WATERS WITHOUT DETERGENTS USED TO SPRAY OFF LOOSE SOLIDS FROM VEHICLES.
- * WATERS USED TO CONTROL DUST.
- * POTABLE WATER SOURCES SUCH AS WATERLINE FLUSHINGS.
- * LANDSCAPE IRRIGATION WATER AND DRAINAGE.
- * ROUTINE EXTERNAL BUILDING WASHDOWN.
- * PAVEMENT WASHWATERS THAT DO NOT CONTAIN DETERGENTS, LEAKS, SPILLS OF TOXIC OR HAZARDOUS MATERIALS.
- * AIR CONDITIONING CONDENSATE.
- * SPRING WATER.
- * FOUNDATION OR FOOTING DRAIN FLOWS.
- * NON-CONTAMINATED GROUND WATER ASSOCIATED WITH DEWATERING ACTIVITIES.

PROHIBITED NON-STORMWATER DISCHARGES INCLUDE, BUT ARE NOT LIMITED TO, THE FOLLOWING:

- * WASTEWATER FROM CONCRETE WASHOUT
- * WASTEWATER FROM WASHOUT OR CLEANOUT OF STUCCO, PAINT, FROM RELEASE OF OILS, CURING COMPOUNDS, AND OTHER CONSTRUCTION MATERIALS.
- * FUELS, OILS, OR OTHER POLLUTANTS FROM VEHICLE AND EQUIPMENT OPERATION AND MAINTENANCE.
- * SOAPS, DETERGENTS, SOLVENTS, OR OTHER CLEANERS.
- * HAZARDOUS SUBSTANCES OR OIL RESULTING FROM AN ON-SITE SPILL.
- * SOLID MATERIALS, INCLUDING BUILDING MATERIALS

CONTRACTOR'S AND SUBCONTRACTOR'S CERTIFICATION

I CERTIFY UNDER PENALTY OF LAW THAT I UNDERSTAND, AND SHALL COMPLY WITH, THE TERMS AND CONDITIONS OF THE STATE OF FLORIDA GENERIC PERMIT FOR STORMWATER DISCHARGE FROM LARGE AND SMALL CONSTRUCTION ACTIVITIES AND THIS STORMWATER POLLUTION PREVENTION PLAN.

REVISIONS		
DATE	BY	DESCRIPTION



CITY OF DeBARY
16 COLOMBIA RD
DeBARY, FL 32713

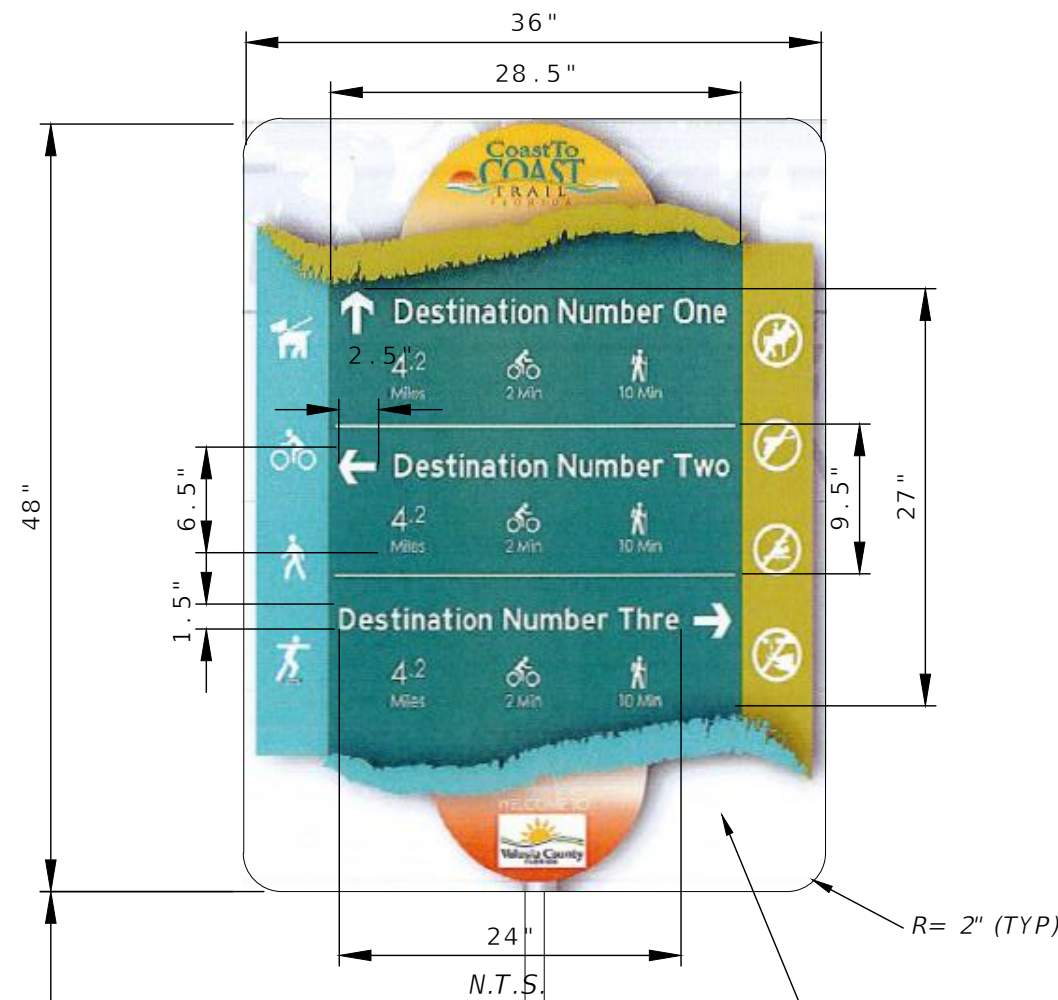
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US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL		
ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

STORMWATER POLLUTION PREVENTION PLAN NOTES

SHEET NO.
10

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DESTINATION SIGN NOTES

1. DESTINATION SIGNS ARE TO BE FABRICATED USING ARTWORK PROVIDED BY VOLUSIA COUNTY. SPECIFIC DESTINATIONS ALONG WITH THE THREE DESCRIPTORS BELOW THE DESTINATIONS ARE TO BE PLACED ACCORDING TO THE DESTINATION SIGN TABLE ON THIS SHEET. THE CONTRACTOR IS REQUIRED TO PRODUCE THE INDIVIDUAL LAYOUTS USING THE BASIC LAYOUT PROVIDED.
2. CONTACT FOR BASIC LAYOUT OF ARTWORK: (VOLUSIA COUNTY TIM BAYLIE 386-804-3565).
3. ROUND ALUMINUM POST SHALL BE 4" DIAMETER, POWDER-COATED SILVER AND INSTALLED PER STANDARD PLANS 700-010 FOR 4" POSTS.
4. WAYFINDING SIGN POSTS SHALL BE INSTALLED 5' FROM EDGE OF PATH.
5. SIGN LOCATIONS ARE PROVIDED ON SHEET 07.
6. POSITION SIGNS SUCH THAT THE NORTHBOUND (NB) IS VISIBLE TO TRAIL USERS TRAVELING NORTHBOUND. USE SAME SYSTEM FOR SOUTHBOUND, EASTBOUND, AND WESTBOUND.
7. D1 IS SINGLE SIDED AND D2 IS BACK TO BACK.

DESTINATION SIGN SPECIFICATIONS

1. SIGN SHALL BE DIGITALLY PRINTED VINYL IMAGES. THE VINYL SHALL BE PRESSURE ACTIVATED, REMOVABLE WITH HEAT, AND HAVE AN EXPECTED PERFORMANCE LIFE OF AT LEAST 5 YEARS. THE VINYL SHALL BE COVERED WITH A GLOSS OVERLAMINATE, EXTENDING THE EXPECTED PERFORMANCE LIFE TO AT LEAST 9 YEARS. BOTH THE VINYL AND OVERLAMINATE SHALL BE MATERIALS RECOMMENDED FOR OUTDOOR SIGNS AND SHALL BE MUTUALLY COMPATIBLE.
2. BOLTS SHALL BE INSTALLED SO THAT THEY DO NOT DISTORT OR BLOCK THE TEXT OR SYMBOLS ON THE SIGN FACE.
3. ALL SIGN POSTS (ROUND AND SQUARE) AND SQUARE CAPS SHALL BE TREATED WITH A HEATED, HIGH-PRESSURE PRE-WASH CHEMICAL SYSTEM PRIOR TO APPLICATION OF POWDER COATING. THE FINISH SHALL BE A POLYESTER URETHANE, BONDED METALLIC, DURABLE POWDER COATING THAT MEETS AAMA 2604 SPECIFICATIONS.
4. SIGN POSTS SHALL BE SILVER WITH A CMYK COLOR OF APPROXIMATELY 5, 6, 0, 40. THE COLOR MAY VARY SLIGHTLY TO PROVIDE A SIMILAR COLOR IN AVAILABLE POWDER COATING MATERIALS.

LEGEND

- EB = EASTBOUND
 NB = NORTHBOUND
 SB = SOUTHBOUND
- ^ = ↑
 > = →
 < = ←

Coast to Coast Trail Destination Signs									
Sign ID	Location	Destination 1			Destination 2			Destination 3	
D1 - EB	Integra 289 Exchange	< Gemini Springs Park			< Trail Welcome Center			Lake Monroe Park >	
		0.6 Mi	2-4 Min	11 Min	2.3 Mi	9-14 Min	42 Min	0.3 Mi	1-2 Min
D2 - NB	Trail entrance at Integra 289 Exchange	^ Gemini Springs Park			^ Trail Welcome Center			^ Blue Spring Park	
		0.6 Mi	2-4 Min	11 Min	2.3 Mi	9-14 Min	42 Min	8.1 Mi	32-49 Min
D2 - SB		^ Lake Monroe Park			SunRail DeBary Station >			^ Seminole County Trails	
		1.8 Mi	7-11 Min	33 Min	0.7 Mi	3-4 Min	13 Min	2.4 Mi	9-15 Min

REVISIONS		
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WAYFINDING SIGN DETAIL

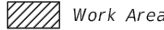
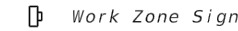
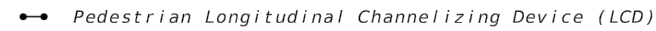
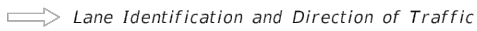
SHEET NO.
 11

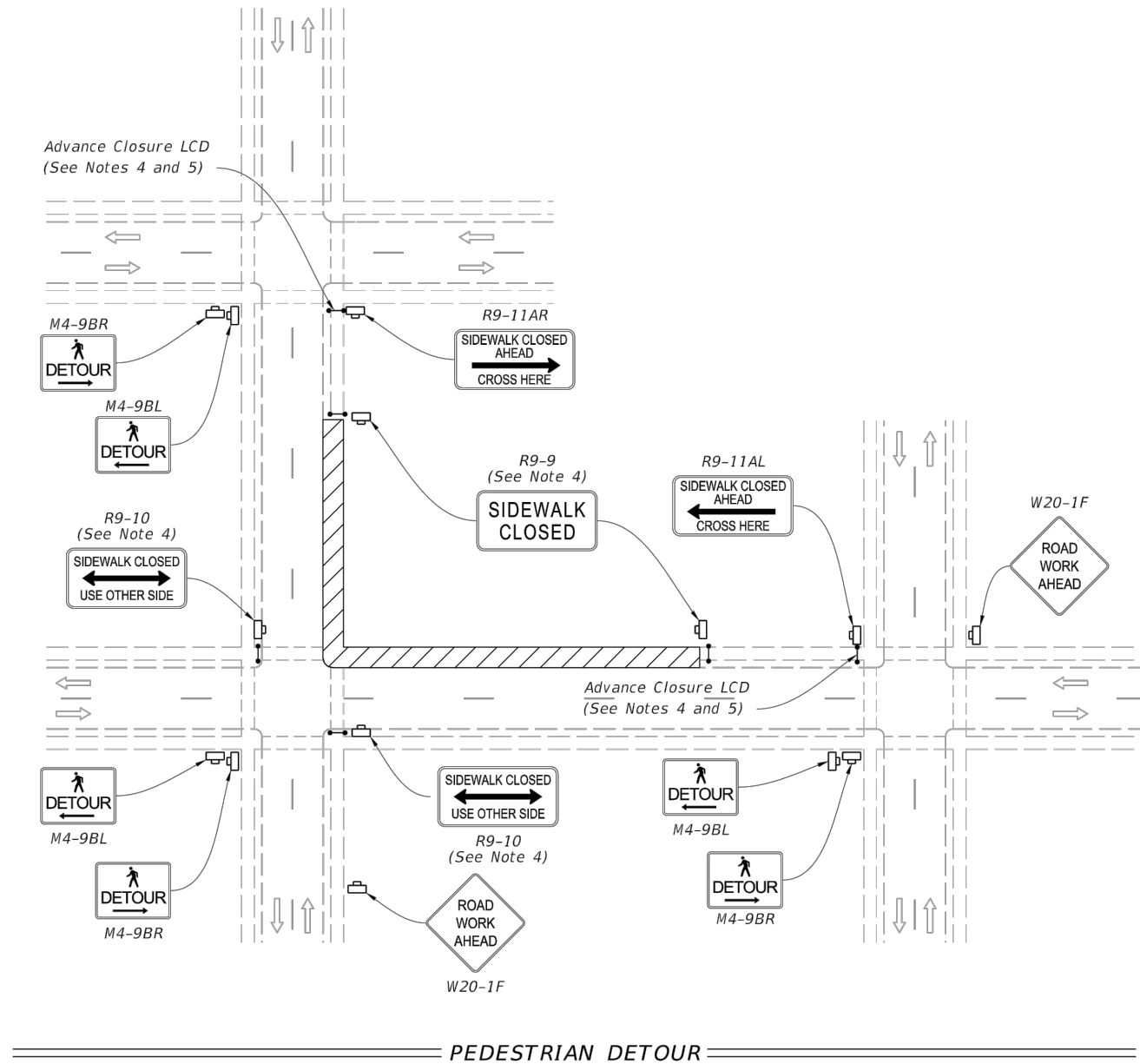
THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.


NOTES:

1. Cover or deactivate pedestrian traffic signal display(s) controlling closed crosswalks.
2. Place pedestrian LCDs across the full width of the closed sidewalk.
3. For post mounted signs located near or adjacent to a sidewalk, maintain a minimum 7' clearance from the bottom of the sign panel to the surface of the sidewalk.
4. "Sidewalk Closed" signs (R9-XX) may be mounted on pedestrian LCDs in accordance with the manufacturer's instructions.
5. Omit the Advance Closure LCD if it blocks access to other pedestrian facilities (e.g., transit stops, residences, or business entrances).

SYMBOLS:

-  Work Area
-  Work Zone Sign
-  Pedestrian Longitudinal Channelizing Device (LCD)
-  Lane Identification and Direction of Traffic



LAST REVISION 11/01/20	REVISION	DESCRIPTION:	 FY 2023-24 STANDARD PLANS	SIDEWALK CLOSURE	INDEX 102-660	SHEET 1 of 2
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




REVISIONS		 CITY OF DeBARY 16 COLOMBIA RD DeBARY, FL 32713	FOREST ADKINS, P.E. P.E. LICENSE NUMBER 56003 TRAFFIC ENGINEERING DATA SOLUTIONS, INC. 80 SPRING VISTA DRIVE DEBARY, FL 32713	US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL	SIDEWALK CLOSURE DETAILS	SHEET NO. 12						
				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">ROAD</td> <td style="width: 33%;">COUNTY</td> <td style="width: 33%;">FINANCIAL PROJECT ID</td> </tr> <tr> <td>BIKE PATH/TRAIL</td> <td>VOLUSIA</td> <td>439195-1-58-01</td> </tr> </table>	ROAD	COUNTY	FINANCIAL PROJECT ID	BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01		
ROAD	COUNTY	FINANCIAL PROJECT ID										
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01										

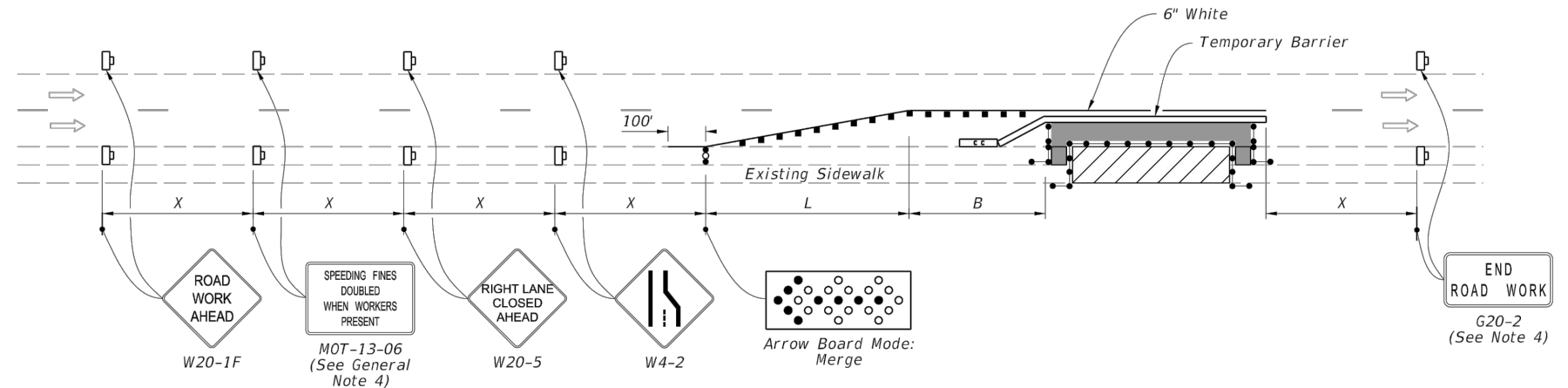
THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

NOTES:

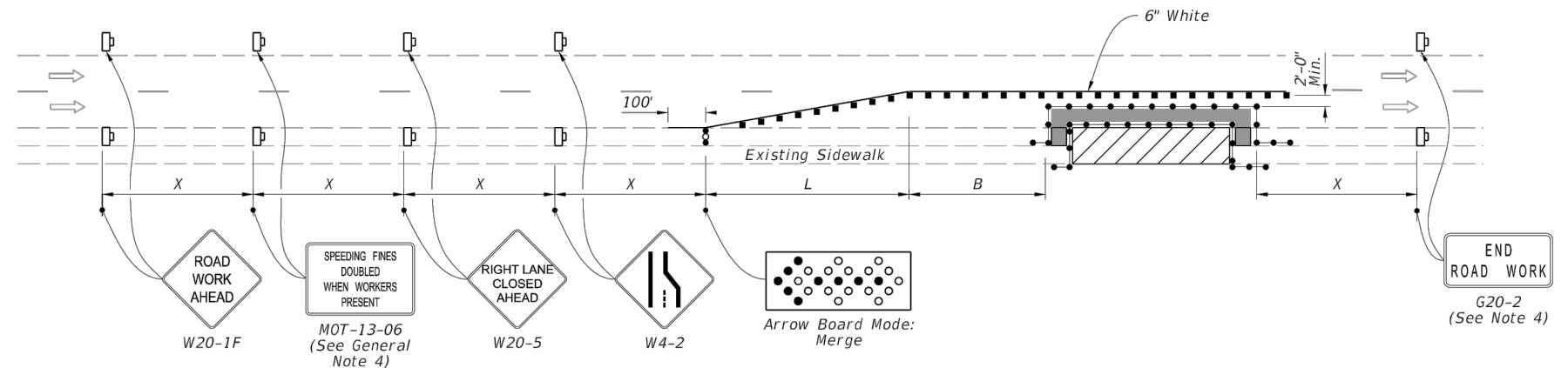
1. L = Taper Length
B = Buffer Length
X = Work Zone Sign Distance
See Index 102-600 for "L", "B", "X", channelizing device spacing values.
2. Provide a 5' wide temporary pedestrian way with a maximum cross-slope of 0.02, except where space restrictions warrant a minimum width of 4'. Provide a 5' x 5' passing space for temporary pedestrian ways less than 5' in width at intervals not to exceed 200'.
3. When temporary pedestrian ways require curb ramps, meet the requirements of Index 522-002. Detectable warnings are not required for curb ramps diverting pedestrian traffic into a closed lane.
4. The "Speeding Fines Doubled When Workers Present" signs (MOT-13-06) and "End Road Work" signs (G20-2), along with associated work zone sign distances, may be omitted when the work operation will be in place for 24 hours or less.
5. Pedestrian Diversion Option 2 may only be used when called for in the Plans or as approved by an Engineer.

SYMBOLS:

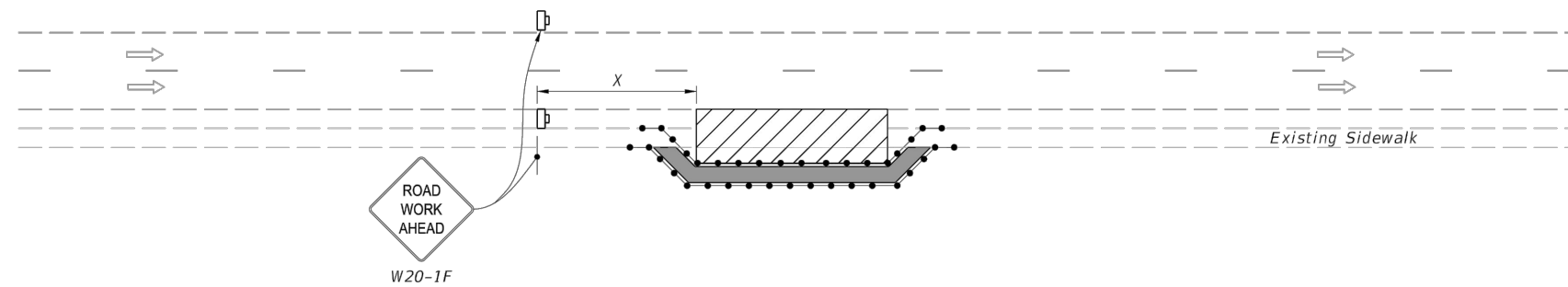
-  Work Area
-  Temporary Pedestrian Way
-  Channelizing Device (See Index 102-600)
-  Pedestrian Longitudinal Channelizing Device (LCD)
-  Work Zone Sign
-  Arrow Board
-  Crash Cushion
-  Lane Identification and Direction of Traffic




PEDESTRIAN DIVERSION - OPTION 1
(Temporary Barrier Shown, Low Profile Barrier Similar)



PEDESTRIAN DIVERSION - OPTION 2
(Work Zone Speed 35 mph or Less)



PEDESTRIAN SPECIAL DETOUR

LAST REVISION 11/01/21	REVISION	DESCRIPTION:	 FY 2023-24 STANDARD PLANS	SIDEWALK CLOSURE	INDEX 102-660	SHEET 2 of 2
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REVISIONS		
DATE	BY	DESCRIPTION



CITY OF DeBARY
16 COLOMBIA RD
DeBARY, FL 32713

FOREST ADKINS, P.E.
P.E. LICENSE NUMBER 56003
TRAFFIC ENGINEERING DATA SOLUTIONS, INC.
80 SPRING VISTA DRIVE
DEBARY, FL 32713

US 17/92 AT SUNRAIL STATION (FORT FLORIDA RD) TO COAST TO COAST TRAIL		
ROAD	COUNTY	FINANCIAL PROJECT ID
BIKE PATH/TRAIL	VOLUSIA	439195-1-58-01

SIDEWALK CLOSURE DETAILS

SHEET NO.
13

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

**JOINT PARTICIPATION AGREEMENT
BETWEEN
THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
AND
CITY OF DEBARY
SUPPLEMENTAL AGREEMENT NUMBER 2**

EXECUTION DATE: _____

Financial Project No.: 439195-1-58-01 Agency: City of DeBary Contract No: ASN86	Fund: LFP Activity: 215 Contract Amount: \$179,556.00	FLAIR Approp.: 088717 FLAIR Obj.: 563000 Org. Code: 55054010508 Vendor No.: F593217634001
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The terms of the original Joint Participation Agreement (the AGREEMENT) between the Florida Department of Transportation (the DEPARTMENT) and the City of DeBary (the LOCAL GOVERNMENT) for the Project described as “the Construction of a Multi-Use Trail from US 17/92 at SunRail Station (Fort Florida Road) to the Coast to Coast Trail project”, executed on **May 26, 2021 and amended on October 18, 2023** are hereby amended as follows:

1. DEPARTMENT participation is being increased to match the LOCAL GOVERNMENT’s contract award amount.

COMPENSATION AND REIMBURSEMENT

A. The DEPARTMENT agrees to compensate the LOCAL GOVERNMENT in an amount not to exceed **\$179,556.00 (One Hundred Seventy-Nine Thousand Five Hundred Fifty-Six Dollars and No/100)** for the actual project costs incurred for the services described in Exhibit “A” – Scope of Services, excluding LOCAL GOVERNMENT overhead. This amount is based on the Method of Compensation, Exhibit “B” attached hereto. The Method of Compensation may be modified by execution of an amendment of the Agreement by the Parties. The funding for this Project is contingent upon annual appropriation by the Florida Legislature. The LOCAL GOVERNMENT agrees to bear all expenses in excess of the DEPARTMENT’S participation.

Except as hereby modified, amended, or changed, all of the terms and conditions of said original AGREEMENT thereto will remain in full force and effect.

The following attachments are hereby incorporated into this Amendment:

Exhibit “B”, Method of Compensation

Exhibit "E", Resolution

The remainder of this page intentionally left blank.

IN WITNESS WHEREOF, the LOCAL GOVERNMENT has executed this Amendment on _____, and the DEPARTMENT has executed this Amendment on _____.

CITY OF DEBARY

**STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION**

By: _____

By: _____

Name: _____

Name: C. Jack Adkins

Title: _____

Title: Director of Transportation Development

Attest:

Attest:

Executive Secretary

Legal Review:

Legal Review:

LOCAL GOVERNMENT Attorney

DEPARTMENT Attorney

EXHIBIT "B"

METHOD OF COMPENSATION

For satisfactory completion of all services detailed in Exhibit "A" (Scope of Services) of this AGREEMENT, the DEPARTMENT will compensate the LOCAL GOVERNMENT an amount not to exceed **\$179,556.00 (One Hundred Seventy-Nine Thousand Five Hundred Fifty-Six Dollars and No/100)** for actual costs incurred.

The LOCAL GOVERNMENT may receive progress payments for actual costs incurred for deliverables based on a percentage of services that have been completed, approved and accepted to the satisfaction of the DEPARTMENT when properly supported by detailed invoices and acceptable evidence of payment. The final balance due under this AGREEMENT will be reimbursed upon the completion of all Project services, receipt of final construction cost documentation and proper submission of a detailed invoice and when the Project has been inspected, approved and accepted to the satisfaction of the DEPARTMENT in writing.

Invoices, progress reports, and other supporting documentation shall be submitted no more often than monthly and no less than quarterly via email to D5-LocalPrograms@dot.state.fl.us.

The remainder of this page intentionally left blank.

EXHIBIT "E"

RESOLUTION

The Resolution, or other official authorization, authorizing entry into this Agreement is attached and incorporated into this Agreement.

**** PROPOSAL ****

The City of DeBary, FL
16 Colomba Road
DeBary, FL 32713

Submitted 12-21, 2023

Gentlemen:

The undersigned, as Bidder, hereby declares that the only person or persons interested in the Proposal, as principal or principals, is or are named herein and that no other person than herein mentioned has any interest in the Proposal of the Contract to which the work pertains; that this Proposal is made without connection or arrangement with any other person, company, or parties making a bid or proposal and that the Proposal is in all respects fair and made in good faith without collusion or fraud.

The Bidder further declares that it has examined the site of the work and that from personal knowledge and experience, or that it has made sufficient test holes and/or other subsurface investigations to fully satisfy itself that such site is a correct and suitable one for this work and it assumes full responsibility therefore; that it has examined the Drawings and Specifications for the work and from its own experience or from professional advice that the Drawings and Specifications are sufficient for the work to be done and it has examined the other Contractual Documents relating thereto, including the Advertisement for Bids, Instructions to Bidders, Proposal, Bid Security or Bid Bond, Contract, **separate** Performance and Payment Bonds, General and Special Conditions, Technical Specifications, Drawings and has read all addenda prior to the opening of bids, and that it has satisfied itself fully, relative to all matters and conditions with respect to the work to which this Proposal pertains.

The Bidder proposes and agrees, if this Proposal is accepted, to contract with the City of DeBary, Florida in the form of the contract specified, to furnish all necessary materials, all equipment, all necessary machinery, tools, apparatus, means of transportation, and labor necessary to complete the work specified in the Proposal and the Contract, and called for by the Drawings and Specifications and in the manner specified.

The Bidder further proposes and agrees to comply in all respects with the time limits for commencement and completion of the work as stated in the Contract Form.

The Bidder further agrees that the deductions for liquidated damages, as stated in the Contract Form, constitute fixed, agreed, and liquidated damages to reimburse the City for additional costs to the City resulting from the work not being completed within the time limit stated in the Contract Form.

The Bidder further agrees to execute a Contract and, if required, furnish satisfactory **separate** one hundred percent (100%) Performance and Payment Bonds therefore, within ten (10) consecutive calendar days after written notice being given by the City of the award of the Contract, and the undersigned agrees that in case of failure on its part to execute the said Contract and the Contract Bond within the ten (10) consecutive calendar days after the award of the Contract, the cashier's check or Bid Bond accompanying its bid and the money payable thereon shall be paid to the City of DeBary, Florida as liquidation of damages sustained by the City; otherwise; the check accompanying the Proposal shall be returned to the undersigned after the Contract is signed and the Contract Bond is filed.

The Bidder further agrees to comply with the Disadvantages, small and Women owned Business Enterprises Program goal of 10% as established by the City Council (City of DeBary, Code of Ordinances, Sec. 2-184). In the event such goals are not achieved, the Contractor shall provide evidence of good faith effort to achieve such goals. If such goals are not achieved and if it is deemed that a good faith effort for compliance has not been shown to the satisfaction of the City of DeBary, the Contractor shall be considered in on-compliance with this policy. If the Contractor fails to come into compliance or fails to show a good faith effort to come into compliance within thirty (30) days, the City Manager may impose appropriate penalties upon the vendor including prohibiting the vendor from submitting future bids to the City for a period of one (1) year.

The undersigned agrees to accept in full compensation therefore the total of the lump sum prices and extended unit prices items named in the following schedule. It is understood that the unit prices quoted or established for a particular item are to be used for computing the amount to be paid to the Contractor, based on the quantities actually constructed as determined by the applicable measurement and payment portion of the technical specifications.

The undersigned hereby declare that DSR CONSTRUCTION, INC. has examined the plans and specifications with related documents and the site of the proposed work and being familiar with all of the conditions surrounding the construction of:

**US 17/92 AT SUNRAIL STATION (FORT FLORIDA ROAD TO COAST TO COAST TRAIL)
(SEGMENT 2)**

BID No. 03-23

for which bids were advertised to be received until Thursday, December 21, 2023 at 2:00 pm and further declare DSR CONSTRUCTION, INC. will furnish all labor, materials and supplies and to construct the project in accordance with the Contract Documents, within the time set forth therein, and at the price stated below. The price is to cover all expenses incurred in performing the work required under the Contract Documents, of which this proposal is a part.

Work shall be completed as specified in its entirety for the total amount of:

\$ 179,555,34
(Use Numbers)

\$ One hundred seventy-nine thousand, five-hundred fifty-five
(Use Words) *¢ 34 cents.*

At the following unit prices: See Bid Form Sheets

I certify that work shall be completed as specified in its entirety within SIXTY DAYS (60) calendar days of Notice to Proceed.

The City reserves the right to reject any or all proposals, to waive informalities, and to accept all or any part of any proposal as they may deem to be of the best interest of the City. Acknowledgement is hereby made of the following Addenda received since issuance of Plans and Specifications:

Addendum No. 1	Dated: 11-9-23	Addendum No.	Dated:
Addendum No.	Dated:	Addendum No.	Dated:
Addendum No.	Dated:	Addendum No.	Dated:

Attached hereto is a cashier's check or Bid Bond for the sum of (\$ _____), made payable to the City of DeBary, Florida.

DSR CONSTRUCTION, INC.

(Name of Bidder) (Affix Seal)
Daniel A. Rogers
(Signature of Officer)

President
(Title of Officer)

SPRING TO SPRING CONNECTOR TRAIL
DeBary SunRail Station To Gemini Springs Trail
TEDS Plan Set - Print Date 8/25/2023

SEGMENT 2 - Sta. 400+40.00 to Sta. 404+56.90

Line #	Pay Item	DESCRIPTION	UNITS	QUANTITY	UNIT COST	EXTEND COST
1	101-1	416.9 LF Mobilization	LS	1	23,200.00	23,200.00
2	102-1	Maintenance of Traffic	LS	1	1,650.00	1,650.00
3	104-10-3	Sediment Barrier	LF	856	2.00	1,712.00
4	104-15	Soil Tracking Prevention Device	EA	1	5,800.00	5,800.00
5	110-1-1	Clearing and Grubbing	AC	0.218	22,020.00	4,800.36
6	120-1	Regular Excavation	CY	125.3	43.10	5,400.43
7	120-6	Embankment	CY	27.7	43.30	1,199.41
8	160-4	Type B Stabilization	SY	644	68.16	43,895.04
9	285-704	Optional Base Group 04	SY	567	76.73	43,505.91
10	334-1-13	Superpave Asphaltic Concrete (Traffic C)	TN	44.5	393.20	17,497.40
11	350-3-5	Plain Cement Concrete Pavement, 8"	SY	49.0	181.63	8,899.87
12	530-3-4	Riprap, Rubble, F&I, Ditch Lining	TN	3.3	242.40	799.92
13	570-1-2	Performance Turf, Sod	SY	515	11.00	5,665.00
14	700-1-11	Single Post Sign, F&I, Ground Mount, Up to 12SF	AS	4	2,375.00	9,500.00
15	700-11-13	Single Post Sign, F&I, Ground Mount, 21-30 SF	AS	1	1,700.00	1,700.00
16	711-11-123	Thermoplastic, Standard, White, Solid, 12"	LF	40	15.00	600.00
17	711-11-125	Thermoplastic, Standard, White, Solid, 24"	LF	80	26.00	2,080.00
18	711-16-201	Thermoplastic, Standard, yellow, Solid, 6"	GM	0.004	37,500.00	150.00
19	999-1-01	Powder Coating Post Assembly	EA	2	750.00	1,500.00

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Federal Employer Identification Number 59-2474586

Address: 103 Bill Circle

City: Port Orange State: FL Zip: 32128

Phone: (386) 428-6288 Fax: (855) 301-8411

The full names and residences of persons and firms interested in the foregoing bid, as principals, are as follows:

Daniel Rogers, President 103 Bill Circle, Port Orange, FL 32128

Debra Rogers, Vice-President Same as above

Name of the executive who will give personal attention to the work:

Daniel Rogers, President

Attach list of subcontractors as required by Article 7 of Instruction to Bidders.

— END OF PROPOSAL —