



CITY OF DELAND
REGULAR MEETING OF THE CITY COMMISSION
MARCH 18, 2024 AT 7:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE

AGENDA

CALL TO ORDER

INVOCATION-Pastor Steve Van Amburg, Chaplain Good Samaritan

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENTATIONS

1. Proclamation, DeLand Less-Mow Spring.
2. Proclamation, Government Finance Professionals Week.
3. Presentation from the DeLand Youth Council.
4. Presentation of the Annual Comprehensive Annual Report (ACFR) for Fiscal Year Ended September 30, 2023.

CONSENT AGENDA

1. Resolution Approving FY 2023-2024 Budget Amendment.
Presentation of a budget amendment for FY 2023/2024.
2. Resolution Approving Florida Department of Transportation Community Aesthetics Feature Agreement.
Staff recommends that the City Commission approve this Community Aesthetic Feature agreement with FDOT related to the installation of four Entryway Sign/Features.
3. Resolution Approving State Revolving Fund Loan Program for Lead Service Line Planning and Design.
It is recommended that the City Commission approve the State Revolving Fund Loan for Lead Service Line Design and Planning Resolution and allow for the loan application to be completed with the state.
4. Consideration re Cooperative Purchasing Agreement, Darkhorse Software Program.
Staff recommends that the City Commission approve the implementation and annual subscription of the Darkhorse Analytic Software Program to enhance our station's productivity, response time, and overall department analytics.

5. Consideration re Assignment and Assumption of Lease Agreement, 1725 Lexington, LLC to Florida Properties DeLand, LLC.

Approve Recognition of Lease Assignment and Assumption for property located at 1725 Lexington Avenue.

6. Consideration re Award of Bid for Chisholm Center Gym A/C Unit Replacement.

In February 2024, the subject project was advertised online and in the local newspaper. Bids were received from four vendors, of which three were deemed responsive. The results are presented in the bid tabulation.

PETITIONS AND REQUESTS FROM THE PUBLIC PRESENT

NEW BUSINESS

1. First Reading of Ordinance Changing the Land Use for Approximately 0.35 Acres of Property, Located at 227 West Beresford Avenue, from Medium Density Residential to Mixed Commercial.

This request is to amend the future land use designation from Medium Density Residential to Mixed Commercial for approximately 0.35 acres. The subject property is located at 227 West Beresford Avenue.

2. First Reading of Ordinance Changing the Zoning for Approximately 0.35 Acres of Property, Located at 227 West Beresford Avenue, from Residential (R-1) to Limited Neighborhood Commercial (C-1).

This request is to rezone from R-1 (Single-Family Residential) to C-1 (Neighborhood Commercial) for approximately 0.35 acres. The subject property is located at 227 West Beresford Avenue.

3. First Reading of Ordinance Downtown Utility Fair Share.

Adoption of a Downtown Utility Fair Share ordinance related to charges for new development in the downtown area.

4. Resolution Approving Oak Hammock Reserve 2021 Final Plat, Located at Spring Garden Avenue and West Beresford Avenue.

This is a request for approval of a Final Plat for 110 single-family residential lots known as the Oak Hammock Reserve 2021 subdivision.

5. Consideration re Request for Further Direction from the City Commission for Demolition and/or Asbestos Removal Options for the Old Jail.

Staff recommends that the City Commission authorize them to obtain a formal proposal for consulting assistance with bid specifications and seismic monitoring and to bid the demolition of the Old Jail. Alternatively, the Commission may elect to authorize the study proposed by JL2 Architecture for a fee of \$23,398.

CITY COMMISSION REPORTS

1. Report re Elected Officials Round Table.

2. Report re River-to-Sea TPO.
3. Report re River of Lakes Heritage Corridor.

CITY MANAGER REPORT

CITY ATTORNEY REPORT

CITY CLERK REPORT

CITY COMMISSION

ADJOURNMENT

The DeLand City Commission holds its regular meetings on the first and third Mondays of each month at 7:00 p.m. in the DeLand City Commission Chambers, 120 South Florida Avenue, DeLand. Notice of special meetings, workshops, changes in dates, times or locations are provided by separate Public Notices, which are posted at City Hall and on the City's web site.

The City of DeLand may take action on any matter during this meeting, including items that are not set forth within this agenda.

Public participation is encouraged on any matter on the agenda. If you desire to be recognized by the Mayor, please fill out a Speaker's Card and present it to the City Clerk.

Minutes of the DeLand City Commission meetings are not transcribed verbatim. If any person decides to appeal a decision made by the City Commission with respect to any matter considered at a public meeting or hearing, he/she will need a record of the proceedings including all testimony and evidence upon which the appeal is to be based. To that end, such person will want to ensure that a verbatim record of the proceedings is made by a court reporter, at the person's own expense.

In accordance with the American Disabilities Act, persons needing a special accommodation in order to participate in the proceedings should notify the City Clerk's Office at least 48 hours in advance of the meeting: 626-7132.

Assisted Listening System receivers are available for the hearing impaired, and can be obtained from the City Clerk.

If you wish to obtain information regarding the City Commission's Agenda, please call the City Clerk's Office: 626-7132.

We respectfully request that all pagers and cell phones be turned OFF during City Commission meetings.

Electronic Information! City Commission agendas and short form minutes are now available on the City's web page: www.deland.org.



Proclamation

Whereas, the City of DeLand has been recognized as a Green City by the Florida Green Building Coalition and values the importance of increasing green infrastructure and supporting our natural ecological systems; and

Whereas, Spring in Central Florida is a critical time for the emergence of pollinators -- bees, butterflies, moths, other insects and birds -- which provide economic and ecological benefits to our community, and

Whereas, many pollinators are currently threatened due to a loss of habitat; and

Whereas, recent research demonstrates that pollinators utilize "No-Mow" or "Less-Mow" areas as critical sources of nutrients during early spring in Central Florida; and

Whereas, the City of DeLand currently recognizes the importance of pollinators as Florida's first Monarch City USA and a 38-year participant in the Tree City USA program; and

Whereas, The Firecracker Circle of the Garden Club of DeLand is requesting this proclamation to increase awareness of the importance of providing early pollinators (like bees) habitat and food sources during the early Spring season when ground cover is growing but upper-story vegetation is just emerging from dormancy; and

Whereas, "Less-Mow Spring" is a voluntary initiative that encourages property owners to limit lawn mowing during spring in DeLand to allow early foraging space for pollinators.

Now, therefore, I, Christopher M. Cloudman, Mayor of the City of DeLand, do hereby proclaim Monday, March 18th, 2024 as the start of:

"DeLand Less-Mow Spring"

and urge all citizens to support efforts to protect and care for our native pollinator species.

Done and proclaimed this 18th day of March, 2024.

Christopher M. Cloudman, Mayor

Attest:

Julie A. Hennessy, City Clerk – Auditor



The CITY OF DELAND

Volusia County, Florida

Proclamation

Whereas, the City of DeLand's Finance Department serves the community of DeLand by safeguarding the City's assets, maximizing the use of City revenue, and efficiently providing accurate and timely financial information to the City Commission, City Manager and the general public; and

Whereas, the Florida Government Finance Officers Association is a professional association founded in 1937 and serves more than 3,300 professionals from state, county and city governments, school districts, colleges and universities, special districts and private firms; and

Whereas, the FGFOA is dedicated to being your professional resource by providing opportunities through education, networking, leadership and information; and

Whereas, this Government Finance Professional Week, sponsored by the FGFOA and all of its governmental organizations, is a weeklong series of activities recognizing government finance professionals and the vital services that they provide to our state and our community; and

Whereas, during this week, government finance professionals throughout the State of Florida will be acknowledged for their hard work, dedication and leadership.

Now, therefore, I, Christopher M. Cloudman, Mayor of the City of DeLand, do hereby proclaim, March 18-22, 2024 as:

"Government Finance Professionals Week"

in the City of DeLand and urge all citizens of DeLand to recognize government finance professionals and the vital services they provide to our community.

Done and proclaimed this 18th day of March 2024.

Christopher M. Cloudman, Mayor

Attest:

Julie A. Hennessy, City Clerk - Auditor

CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Presentation of the Annual Comprehensive Annual Report (ACFR) for Fiscal Year Ended September 30, 2023.

DEPARTMENT: Finance

PREPARED BY: Daniel Stauffer, Finance Director

ATTACHMENTS: Audit Presentation, 2023 City of DeLand ACFR, City of DeLand Letter to Mayor and City Commission FY23 Final

APPROVED BY: Michael Pleus, City Manager, March 12, 2024

SUMMARY/HIGHLIGHT:

Section 31 of the City Charter requires the City Commission to designate a firm of certified public accountants to perform an independent audit of the City's financial records. The City Commission renewed a contract with James Moore & Co., P.L. to audit its financial statements for a term of five years and the fiscal year ending September 30, 2023 is the fifth year of the contract.

The audit of the financial records for the fiscal year 2022-2023 is complete and staff has prepared the Annual Comprehensive Financial Report (ACFR) presented herein. The ACFR provides a complete set of financial statements that are prepared in conformity with generally accepted accounting principles (GAAP) that represent the financial position of the City and results of operations as of September 30, 2023. The City has received an unmodified audit opinion, which is the highest level of opinion the auditor can give and is, therefore, the opinion we seek to obtain each year.

The ACFR provides for an overview and narrative of financial activity and trends along with detailed and consolidated financial statements for all City funds. 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). The City MD&A can be found immediately following the independent auditor's report.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The contract provided for an annual audit fee of \$63,400, which was included in the current year's budget (FY 23-24).

RECOMMENDATION:

Staff recommends the City Commission acknowledge acceptance of the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2023 as presented.

BACKGROUND/DISCUSSION:

Florida Statutes and the City Code of Ordinances require that an annual financial audit in accordance with general accepted auditing standards be performed by a firm of licensed certified public accountants. This year the audit was performed by an independent firm of certified public accountants, James Moore & Co., P.L. The goal of the independent audit is 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 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 generally accepted accounting principles (GAAP).

An unmodified opinion is the highest level of opinion the auditor can give and is, therefore, the opinion we seek to obtain each year.

Financial Summary of Major Funds:

General Fund - Revenues for the year totaled \$38.8 million (a positive variance of \$2.8 million) while expenditures totaled \$36.7 million (a positive variance of \$2.4 million) and other financing sources totaled - \$3.3 million (a positive variance of \$4.9 million). The General Fund fund balance at year end decreased by \$1.2 million to \$31.3 million and consists of:

Non-spendable	\$1,541,535
Restricted	\$980,313
Committed	\$4,368,034
Assigned	\$16,379,824
Unassigned	\$7,713,486

At September 30, 2023, the required operating reserve equals \$7,105,827 and the fund balance available equals \$7,448,179, resulting in a surplus over the reserve of \$342,352.

Spring Hill CRA Fund - The Spring Hill CRA Fund is a special revenue fund that reports the financial activities of the Spring Hill Community Redevelopment Area. At September 30, 2023, the restricted fund balance of Spring Hill CRA Fund was \$1,053,351, reflecting an increase of \$532,168 for planned activity. The Fund received \$719,115 in tax increment revenues in fiscal year 2023, along with grant funding totaling \$31,449. These funds are legally restricted to completing projects identified in the Spring Hill Master Plan, including the Dr. Joyce M. Cusack Resource Center.

Downtown CRA Fund - The Downtown CRA Fund is a special revenue fund that reports the financial activities of the Downtown Area. At September 30, 2023, the restricted fund balance of Downtown CRA Fund was \$2,441,569, reflecting an increase of \$1,080,498 for planned capital improvements. The Fund received \$599,264 in tax increment revenues in fiscal year 2023. These funds are legally restricted to completing projects identified in the Downtown Master Plan.

Grant & Special Revenue Fund - The Grant & Special Revenue Fund is a special revenue fund that reports the financial activities of the City's governmental grants and other special revenues. At September 30, 2023, the restricted fund balance of the Grant & Special Revenue Fund was \$2,922,322, reflecting an increase of \$2,865,755 for planned capital improvements and other one-time purchases, including the Alabama Greenway Trail project and additional road resurfacing.

Debt Service Fund - The Debt Service Fund is a debt service fund that is used to account for the accumulation of resources utilized to repay long-term debt obligations of the City's governmental funds. Debt service payments in fiscal year 2023 totaled \$1,461,598 in principal and \$329,759 in interest.

Capital Projects Fund - The Capital Projects Fund is a capital project fund that is used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities or other capital assets. The City operates one capital projects fund that accounts for all general fund capital outlay. The Fund received \$512,745 in ad valorem taxes, \$1,000,000 in debt proceeds and \$2,108,113 in transfers from other funds in fiscal year 2023. At September 30, 2023, the restricted fund balance of the Capital Projects Fund was \$1,823,518, reflecting an increase of \$1,783,419 for planned capital improvements.

Water and Sewer Fund - Operating revenues totaled \$28.8 million while operating expenses totaled \$22.4 million. Operating expenses shown in the audit include depreciation but exclude capital outlay and transfers. Nonoperating revenues (including contributions and transfers) totaled \$4.8 million. At September 30, 2023, the net position of the Water and Sewer Fund totaled \$181.0 million, an increase of \$11.3 million from the prior fiscal year. The unrestricted net position totaled \$57.3 million.

At September 30, 2023, the required operating reserve equals \$5,699,274 and the net position available equals \$7,085,247, resulting in a surplus of \$1,385,973 above the reserve requirement.

DeLand Municipal Airport Fund - Operating revenues for the year were \$1.4 million while operating expenses were \$2.1 million. Nonoperating revenues (including contributions and transfers) totaled 4.1 million. Net position increased \$3.4 to \$38.5 million. The unrestricted net position at September 30, 2023 was \$1.6 million. The balance of the advance from the General Fund was \$1.7 million at year end.

Refuse Collection Fund - Operating revenues for the year were \$5.2 million while operating expenses were \$5.1 million. Nonoperating expenses (including contributions and transfers) totaled \$125,810. The net position increased \$3,012 to \$23,673, all of which is unrestricted at September 30, 2023.

City of DeLand, Florida

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

**Presented by:
Zach Chalifour, CPA**

 **JAMES
MOORE**
888-387-6851
www.jmco.com



Independent Auditors' Reports

- **Audit Report** (pages 12-14)
 - Unmodified Opinion
- **Single Audit Report** (pages 149-151)
 - Federal Single Audit – no findings
- **Internal Control and Compliance Report** (pages 152-153)
 - No internal control or compliance matters reported
- **Chapter 10.550 Auditor General Report** (pages 154-155)
 - No issues or recommendations reported
- **Independent Accountants' Examination Report** (page 156)
 - In compliance with specified investment statutes

****Separate CRA Audits Issued – No Findings in Either***

General Fund (page 33)

History of Fund Balance:

<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	\$ 1,841,535	\$ 1,933,569	\$ 2,070,526	\$ 2,204,127
Restricted	980,313	903,470	1,043,939	936,069
Committed	4,368,034	5,383,657	959,459	443,212
Assigned	16,379,824	17,489,423	16,682,544	14,042,756
Unassigned	7,713,486	6,815,191	6,960,128	5,877,709
Total	\$ 31,283,192	\$ 32,525,310	\$ 27,716,596	\$ 23,503,873

General Fund (continued)

Total Assigned/Unassigned Fund Balance	\$ 24,093,310
2023 Expenditures and Transfers Out	\$ 44,014,284
Percentage Assigned/Unassigned Fund Balance as percentage of Expenditures and Transfers out:	54.7%
GFOA Minimum Recommendation = 2 Months	At least 16.7%

Other Highlights

- **Enterprise Funds**
 - All performing well – no negative fund balances
- **Long-term debt**
 - \$4.995 million of new notes payable
 - \$1.422 million in other governmental note principal payments
- **Implementation of GASB 96 – Subscription-Based IT Arrangements**
 - No significant impact
- **Other Accomplishments and Highlights – Transmittal Letter**

Pension Funds (pages 86-92)

- Net Pension Liability – recorded in financial statements
 - Governmental Activities: \$22.8 million net pension liability
 - Proprietary Funds: \$3.7 million net pension liability
- Net pension (unfunded) liability history – amounts and % funded (reported one year in arrears):

Year	General	Police	Fire
2022	\$ 8,115,119	\$ 10,364,315	\$ 8,027,301
2021	995,377	817,607	3,310,894
2020	4,189,080	5,466,391	6,026,883
2019	4,629,741	6,955,657	4,251,452
2018	3,240,019	7,092,249	2,968,995

Year	General	Police	Fire
2022	76.3%	74.2%	73.2%
2021	97.0%	97.8%	87.9%
2020	87.4%	84.7%	76.4%
2019	86.1%	80.1%	80.8%
2018	90.3%	79.1%	85.1%

QUESTIONS

City of DeLand, Florida

ANNUAL COMPREHENSIVE FINANCIAL REPORT



For the Fiscal Year Ended September 30, 2023

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



CITY COMMISSION

Christopher M. Cloudman, Mayor

Jessica C. Davis

Charles D. Paiva

Daniel T. Reed

Kevin S. Reid

CITY MANAGER

Michael P. Pleus, ICMA-CM

CITY CLERK – AUDITOR

Julie A. Hennessy, MMC

FINANCE DIRECTOR

Daniel A. Stauffer, Jr., CPA

Prepared by:
City of DeLand Finance Department

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

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**CITY OF DELAND, FLORIDA
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2023**

Elected Officials

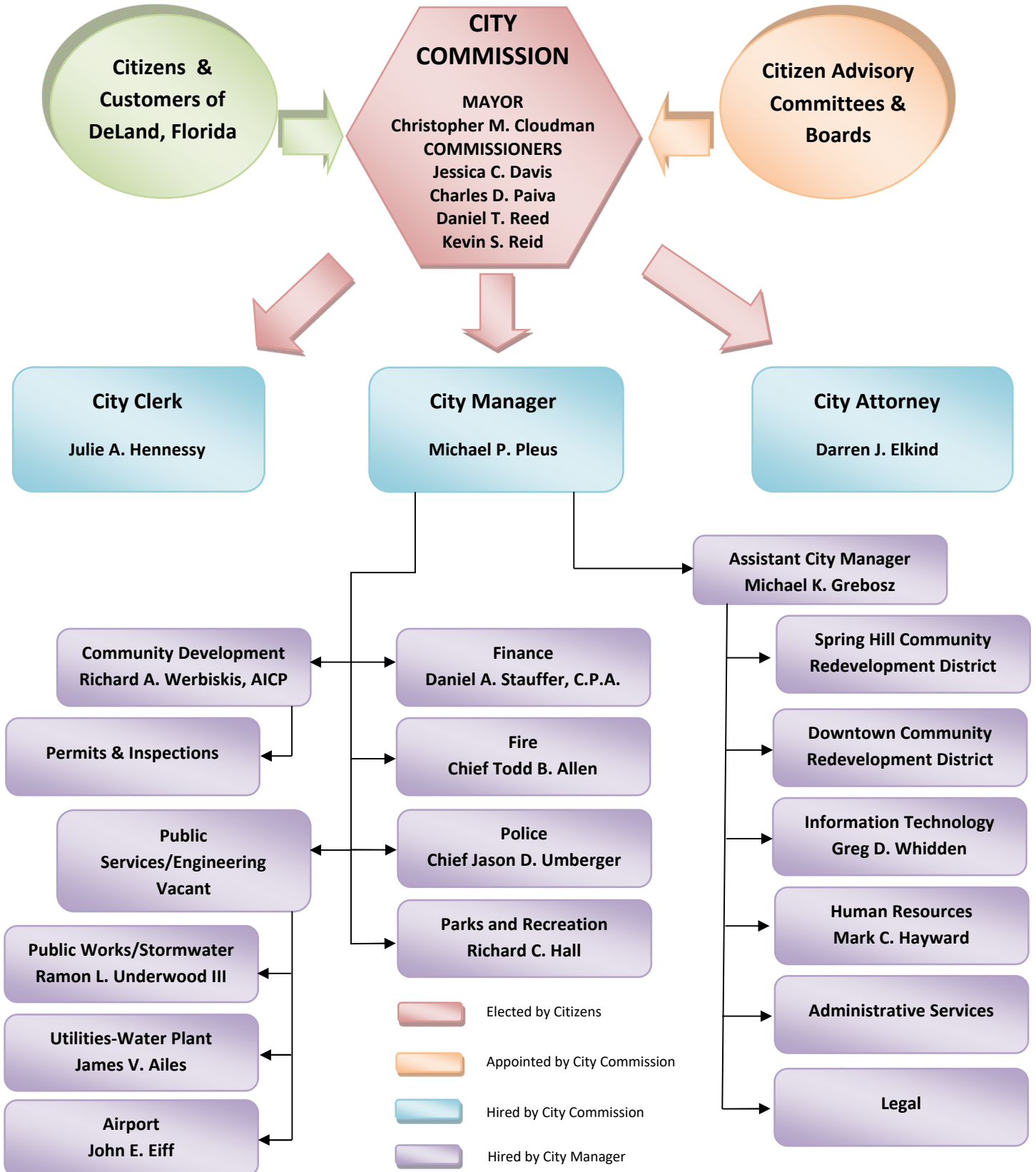
Mayor— Christopher M. Cloudman
Commissioner—Charles D. Paiva
Commissioner—Jessica C. Davis
Commissioner—Daniel T. Reed
Commissioner—Kevin S. Reid

Appointed Officials

City Manager – Michael P. Pleus
City Attorney – Darren J. Elkind
City Clerk-Auditor – Julie A. Hennessy

Assistant City Manager – Michael K. Grebosz
Community Development Director – Richard A. Werbiskis
Finance Director – Daniel A. Stauffer, Jr.
Fire Chief – Todd B. Allen
Information Technology Director – Greg D. Whidden
Human Resources Director – Mark C. Hayward
Parks & Recreation Director – Richard S. Hall
Police Chief – Jason D. Umberger
Public Works Director – Ramon L. Underwood III
Utilities Director – James V. Ailes

ORGANIZATIONAL CHART



**CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE
IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of DeLand, Florida for its annual comprehensive financial report for the fiscal year ended September 30, 2022.

In order to be awarded a Certificate of Achievement, a government 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 continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.



Government Finance Officers Association

**Certificate of
Achievement for
Excellence in
Financial
Reporting**

Presented to

**City of DeLand
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO



City of DeLand

120 South Florida Avenue
DeLand, Florida 32720-5481
Telephone: (386) 626-7000
Fax: (386) 626-7138

March 6, 2024

To the Honorable Mayor, Members of the City Commission,
and Citizens of the City of DeLand:

It is our pleasure to submit this Annual Comprehensive Financial Report for the City of DeLand, Florida (the City), for the fiscal year ended September 30, 2023. This report fulfills the requirements set forth in the City Code of Ordinances, Charter Section 31: Florida Statutes, Chapter 166.241 and the Rules of the Florida Auditor General, Chapter 10.550. The organization, form and contents of this report plus the accompanying financial statements and statistical tables are formulated in accordance with the principles prescribed by the Governmental Accounting Standards Board, State of Florida, City Charter and the Government Finance Officers Association.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive framework of internal controls 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 generally accepted accounting principles (GAAP). Because the cost of internal controls should not exceed the anticipated 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 of any material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Florida Statutes and the City Code of Ordinances require that an annual financial audit in accordance with generally accepted auditing standards be performed by a firm of licensed certified public accountants. This year the audit was performed by an independent firm of certified public accountants, James Moore & Co., P.L. 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 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, state 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 those internal controls and legal requirements involving administration of federal and state awards. These reports are in the compliance 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.

THE REPORTING ENTITY AND ITS ORGANIZATION

The City of DeLand is located in the central part of the state approximately twenty-five miles from the Atlantic Ocean and approximately 40 miles northeast of the City of Orlando. The City was founded in 1876 by Henry A. DeLand, incorporated in 1882, and is the county seat for Volusia County. Stetson University, located in the City, was chartered in 1887, and is one of the state's oldest accredited institutions of higher learning.

The City operates under a Commission-Manager form of government. The City Commission is comprised of five elected officials, the Mayor-Commissioner and four Commissioners who are responsible for enacting the ordinances and resolutions that govern the City. The Commission appoints the City Manager, City Attorney and City Clerk-Auditor. The City Manager is responsible for enforcement of all ordinances and resolutions passed by the Commission, for overseeing the day-to-day operations of the City and for appointing heads of various departments.

The City provides a full range of municipal services contemplated by statute or charter. This includes public safety (police and fire), public works (streets, urban beautification and trees), community development (economic development, planning-zoning, building inspections), parks, culture-recreation, public improvements and general administrative services. In addition, water and sewer, stormwater, refuse collection, airport facilities and permits and inspections are provided under an enterprise fund concept with user charges established by the City Commission to ensure adequate coverage of operating expenses and payments on outstanding debt.

The City is empowered to levy a property tax on both real and personal properties located within its boundaries which, in part, fund the services to the City's estimated 41,264 residents. It also is empowered by state statutes to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the City Commission.

The financial transactions of the Downtown Community Redevelopment Agency and the Spring Hill Community Redevelopment Agency are presented herein as blended component units under the definition of Statement 14 of the Governmental Accounting Standards Board.

There were no other entities that should have been considered for inclusion within these financial statements based on the criteria of Statement 14 of the Governmental Accounting Standards Board.

BUDGETARY INFORMATION

Annually, the City Manager presents a proposed budget to the City Commission for the fiscal year commencing October 1. Public hearings are conducted in the Commission Chambers at City Hall to receive taxpayer comments. Following the public hearings, a final budget is adopted in September of each year.

At the request of the City Manager, the Commission may at any time, by resolution, transfer any unused appropriation balance or portion thereof between general classifications or expenditures within an office, department or agency, or transfer any unused appropriation balance or portion thereof from one office, department or agency to another or appropriate additional funds based on revisions to revenue estimates. The City Charter prohibits over-expenditure of departmental budgeted amounts without prior approval of the City Commission.

Budgeted amounts shown on the financial statements are as originally adopted and as amended by the City Commission. Budget to actual comparisons demonstrate how the actual expenses/expenditures compare to both the original and final revised budgets. These can be found on various statements as listed in the table of contents. A discussion of the budget to actual presentation and basis of accounting used is available in the notes (See Note 1(c) on pages 47 and 48 and 1(f) on pages 51 and 52).

Budgetary controls are maintained through continuous review by the Finance Director. The City Charter requires that over expenditure of budgeted amounts be approved by the City Commission. All appropriations shall lapse at the end of the budget year to the extent that they have not been expended. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that carryover surplus and transfers from reserves are included in budgetary revenue as required by the City Charter. Budgets for the Enterprise Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that debt service, capital acquisitions, capital leases and water and sewer impact fees are included in budgetary revenue and expenditures as required by the City Charter. Budgets for the Internal Service Funds are adopted on a basis consistent with generally accepted accounting principles.

ECONOMIC CONDITION AND OUTLOOK

Each year the University of Central Florida's Institute for Economic Forecasting reviews all of the State of Florida Metropolitan Statistical Areas (MSA) and compiles an annual forecast. This year's Fall 2023 forecast for the Deltona-Daytona-Ormond metropolitan statistical area (Deltona MSA) comprised of Volusia and Flagler Counties is expected to be moderate. Gross Metro Product in the Deltona MSA will be \$22,877.88 million, placing it 12th in the state for metro output. Average annual wage will grow at a rate of 3.3%, driving the average annual real wage increase to \$61,900. Although the Deltona MSA ranks seventh in average annual wage increase, it ranks a low 22nd in average annual wage. Per capita income levels will come in at \$46,000, placing it 19th out of the studied MSAs. Expected population growth is 1.5% per year. The Deltona MSA labor market will experience an average level of annual employment growth at 0.1%, with an unemployment rate of 5.2%. The Other services sector will experience the fastest growth rate in the Deltona MSA with an annual growth rate of 4.7%. The Financial sector will follow at 2.6%. The Deltona MSA will see the largest contraction in growth in the Trade, Transportation, and Utilities and Manufacturing sectors, at -1.5% and -1.7%, respectively.

Throughout FY 2022-2023 DeLand has continued to capture a very favorable share of the new housing starts occurring in Volusia County. This is attributed in part, to the availability of affordably priced land, proximity to Interstate 4 and being centrally located between Orlando and Daytona Beach. There were five hundred and nineteen (519) single family residential building permits issued with a construction value totaling \$134,988,457 and an average unit value of \$260,093. In addition, County records show during this past year that thirteen (13) new commercial and industrial permits were issued with a value of \$42,630,528.

Residential New Construction in Volusia County continues to be active with DeLand generally near the top of all of the other cities in the number of residential permits being issued. This is illustrated in the following chart from the County's Third Quarter 2023, Economic Development Quarterly Report.

Volusia County Residential "New Construction" Building Permit Data

	Oct 2022 – Dec 2022		Jan 2023 – Mar 2023		Apr 2023 – Jun 2023		Jul 2023 – Sep 2023	
	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value
Daytona Beach	397	\$ 117,906,991	262	\$ 78,686,559	249	\$ 83,847,751	256	\$ 108,804,667
Daytona Beach Shores	0	\$ 0	0	\$ 0	1	\$ 1,200,000	1	\$ 543,115
DeBary	60	\$ 26,542,367	74	\$ 32,796,721	57	\$ 24,382,725	52	\$ 25,075,239
DeLand	86	\$ 23,924,972	105	\$ 26,378,777	151	\$ 36,697,617	177	\$ 47,987,091
Deltona	129	\$ 40,004,172	51	\$ 21,029,216	131	\$ 50,992,852	116	\$ 46,254,598
Edgewater	70	\$ 21,445,690	33	\$ 11,968,659	64	\$ 25,055,606	106	\$ 44,846,078
Holly Hill	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Lake Helen	2	\$ 694,583	2	\$ 761,559	1	\$ 337,374	1	\$ 365,547
New Smyrna Beach	31	\$ 13,109,603	34	\$ 7,231,610	35	\$ 10,520,131	36	\$ 10,053,806
Oak Hill	8	\$ 1,556,398	5	\$ 1,079,185	7	\$ 1,668,855	3	\$ 677,985
Orange City	2	\$ 566,120	13	\$ 3,675,602	9	\$ 1,940,462	34	\$ 11,432,000
Ormond Beach	10	\$ 5,244,733	5	\$ 4,275,914	1	\$ 450,000	4	\$ 2,116,853
Pierson	0	\$ 0	1	\$ 175,000	0	\$ 0	0	\$ 0
Ponce Inlet	1	\$ 650,000	4	\$ 2,808,140	2	\$ 725,000	1	\$ 454,630
Port Orange	4	\$ 1,587,351	8	\$ 2,323,505	11	\$ 6,386,337	24	\$ 10,948,051
South Daytona	0	\$ 0	1	\$ 225,000	2	\$ 1,010,848	0	\$ 0
Unincorporated	146	\$ 55,312,134	210	\$ 84,294,826	237	\$ 104,812,191	185	\$ 74,141,999
Totals	946	\$ 308,545,115	808	\$ 277,710,273	958	\$ 350,027,749	996	\$ 383,701,659

Source: City and County permit offices reporting new construction activity.

Commercial New Construction in Volusia County also continues to be active with DeLand generally near the bottom of all of the other cities in the number of commercial permits being issued. This is illustrated in the following chart from the County's Third Quarter 2023, Economic Development Quarterly Report.

Volusia County Commercial "New Construction" Building Permit Data

	Oct 2022 – Dec 2022		Jan 2023 – Mar 2023		Apr 2023 – Jun 2023		Jul 2023 – Sep 2023	
	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value
Daytona Beach	15	\$ 34,184,965	39	\$ 89,926,913	23	\$ 76,494,123	8	\$ 23,421,881
Daytona Beach Shores	1	\$ 4,480,000	0	\$ 0	0	\$ 0	1	\$ 215,000
DeBary	0	\$ 0	3	\$ 7,520,000	1	\$ 240,000	0	\$ 0
DeLand	6	\$ 33,129,163	1	\$ 200,000	5	\$ 7,926,281	1	\$ 1,375,084
Deltona	0	\$ 0	1	\$ 445,998	1	\$ 2,677,774	2	\$ 1,805,874
Edgewater	1	\$ 2,698,996	0	\$ 0	6	\$ 1,905,510	1	\$ 1,800,000
Holly Hill	1	\$ 5,000,000	3	\$ 2,437,586	0	\$ 0	0	\$ 0
Lake Helen	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
New Smyrna Beach	0	\$ 0	2	\$ 3,900,000	4	\$ 1,236,780	3	\$ 25,596,675
Oak Hill	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Orange City	1	\$ 23,292,136	0	\$ 0	0	\$ 0	0	\$ 0
Ormond Beach	2	\$ 30,981,579	1	\$ 180,000	4	\$ 3,930,912	2	\$ 1,540,000
Pierson	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Ponce Inlet	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Port Orange	2	\$ 20,200,297	10	\$ 33,412,022	9	\$ 18,620,781	12	\$ 18,906,474
South Daytona	0	\$ 0	2	\$ 1,000,000	0	\$ 0	0	\$ 0
Unincorporated	1	\$ 125,000	0	\$ 0	5	\$ 9,551,284	1	\$ 409,450
Totals	30	\$ 154,092,136	62	\$ 139,022,519	58	\$ 122,583,446	31	\$ 75,070,438

Source: City and County permit offices reporting new construction activity.

Additional Economic Development Activities and Accomplishments Include:

- At the Northwest Industrial Park, the City has completed the Eidson Drive extension to Highway 11. A ribbon cutting ceremony was held on September 19, 2023 to mark the occasion. The road will now provide a north entrance to the City's business park and open additional public and private land up for commercial/industrial development.
- MainStreet DeLand (MSD) continues to promote Downtown DeLand in a variety of ways. Best known for their Special Events, they also do several merchant-oriented events throughout the year. They focus on promoting economic development, historic preservation, and cultural enrichment in the community through various events, initiatives, and partnerships. The association works to create a vibrant downtown area that attracts residents, visitors, and businesses alike.
- Street level occupancy in Downtown DeLand remains steady at 98%. Anecdotally, many merchants have reported healthy year over year increases in profits.
- Cookies LLC, one of the world's leading medical and recreational cannabis providers, has continued its expansion at its Florida headquarters at DeLand's airport industrial area. A recent 37,000 SF expansion was completed in Fall 2023 to support its retail operations in Orlando, Gainesville, and Tampa. Recently, the City Commission adopted zoning changes to allow for medical marijuana dispensaries in DeLand.
- Kingspan LLC has begun the redevelopment at their DeLand Headquarters to create an Energy Center. They plan to use the energy center to showcase their line of products to interested buyers and new partners, domestically and internationally. The ability to interact with out of area companies visiting Kingspan will provide the City of DeLand with an opportunity to market itself as a great place to relocate, grow and thrive. Kingspan also is striving to become a zero-waste company, where all materials either are used or recycled. To achieve this goal, a pilot project was initiated at the DeLand headquarters separating the waste streams from all materials into nine categories, then collecting, tracking and documenting the waste and breaking it up through the process.
- Staff completed work with The Studio Creative Group in creating two promotional videos for use at trade shows, business to business promotion and within the site selector community. The video and photo library highlights DeLand as a great place to live, work and play. The promotional footage can be viewed on the Economic Development section of the City's website

- The City remains an executive board member with Team Volusia Economic Development Corporation, the public/private membership organization responsible for recruitment of businesses and business prospects. Staff continually works with TVEDC to identify potential projects with the goal of marketing vacant airport property for construction of speculative industrial buildings, which is currently non-existent and in high demand.
- The City renewed its annual contract with the DeLand Area Chamber of Commerce for their Business Retention and Expansion Program. This program provides information to businesses about available services, funding and growth opportunities within DeLand. Additionally, the viability of surveyed businesses, their needs, complaints, etc. are brought to city attention for appropriate action.
- The City's Economic Development Manager continues to work with a number of local manufacturers including MT-Propeller, Advent Health, SMA Medical, Aerodyne Research, and outside investors with expansion planning.
- The city continues to enhance and expand the functionality of the Accela Civic Platform online electronic permitting software and its support modules to meet customer service needs and expectations. This software application has improved customer services and permit delivery time. The built-in workflow allows electronic documents to be shared and reviewed across departments. Mobile capabilities provide customers faster and improved access to their data and enhances staff productivity.
- The City of DeLand continues to position itself as a sustainable community and prepare for future growth by encouraging both new development and redevelopment in the core city area, establishing mixed-use centers and supporting alternative modes of transportation. A strong and diverse economy will allow DeLand to continue as a livable community promoting a high quality of life for all residents.

FINANCIAL TRENDS – LOCAL ECONOMY

The major employers in the City of DeLand are Florida Hospital, Stetson University, and governmental entities including the City of DeLand, Volusia County, Volusia County School Board and the State of Florida Department of Transportation.

The City's current economic environment has improved after the decline due to the COVID-19 pandemic. The more recent estimates available for unemployment data in DeLand, Volusia County, and the State of Florida are compiled by the Florida Department of Commerce. Their estimated unemployment rates are as follows:

	<u>DeLand</u>	<u>Volusia County</u>	<u>State of Florida</u>
September 2023	3.6%	3.4%	3.0%
September 2022	4.5%	4.0%	4.0%
Increase (Decrease)	(0.9%)	(0.6%)	(1.0%)

According to the Florida Bureau of Economic and Business Research, the City's estimated population for 2023 was 41,264. For 2022 the estimated population was 39,282.

Additional statistical information pertaining to unemployment, median incomes and population can be found in the Statistical Section of this report.

FINANCIAL TRENDS – LONG TERM FINANCIAL PLANNING

As part of the annual budget process, the City prepares a comprehensive capital budget for the next fiscal year and Capital Improvement Program for the following five fiscal years. Included in that process is a determination of the impact on future operating costs and a determination as to the appropriate funding mechanism for needed capital.

Revenue and expense forecasts are prepared each year for use during the budget development process. During workshops with the City Commission, the forecasts and assumptions used in developing them are presented to ensure that expectations are kept consistent throughout the budget development process.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of DeLand, Florida for its annual comprehensive financial

report for the fiscal year ended September 30, 2022. This was the thirty-ninth consecutive year that the City of DeLand has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

In addition to the Certificate of Achievement, the City also received GFOA's Distinguished Budget Presentation Award for its fiscal year 2023 annual budget document. In order to qualify for the award, the City's budget document had to be judged to be proficient as a policy document, a financial plan, an operations guide and a communications device. The City has received the award for twenty consecutive years.

Recognition by GFOA, as evidenced by these two awards, is verification of the Finance Department's dedication to producing documents that effectively communicate the City's financial condition.

ACKNOWLEDGMENTS

This report represents countless hours of preparation. Many individuals are responsible for its completion. The timely preparation of the comprehensive annual financial report was made possible by the dedicated service of the Finance Department. Special recognition is given to the Finance staff who worked diligently to ensure the timeliness and accuracy of the report. Each member of the Finance Department has our sincere appreciation.

We also extend our sincere appreciation to the City Commission of the City of DeLand for their dedication and support.



Michael P. Pleus
City Manager



Daniel A. Stauffer, Jr.
Finance Director

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, City Commission, and City Manager,
City of DeLand, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of DeLand, 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, the business-type 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 and, where applicable, cash flows thereof, and the applicable budgetary comparison statements 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.

Responsibility 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, 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 financial statements. The combining and individual nonmajor fund financial statements and other schedules, and schedule of expenditures of federal awards and state financial assistance 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), and Section 215.97, Florida Statutes, *Florida Single Audit Act*; and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, 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 and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

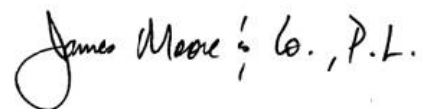
Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial 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 March 6, 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 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.

Daytona Beach, Florida
March 6, 2024

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Management's Discussion and Analysis

As management of the City of DeLand, Florida, (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 (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position, (d) identify any material deviations from the financial plan (the approved budget), and (e) to identify individual fund issues and/or concerns.

As with other sections of this financial report, the information contained within the Management's Discussion and Analysis (MD&A) should be considered only a part of a greater whole. The reader of this statement should take time to read and evaluate all sections of this report, including our letter of transmittal, which can be found on pages 5 to 11, the City's basic financial statements which begin on page 31, and the Required Supplementary Information (RSI), which can be found on pages 86 to 93.

Financial Highlights

- The assets plus deferred outflows of resources of the City exceed its liabilities plus deferred inflows of resources at the close of the fiscal year by \$337,208,431 (net position). Of this amount \$236,656,238 represents investment in capital assets (net of related debt) and restricted and unrestricted net position of \$15,971,587 and \$84,580,606, respectively.
- The City's total net position increased by \$25,060,216 (or 8.03%) based on current year activities. Of this amount, governmental activities produced an increase of \$9,283,034, while business-type activities produced an increase of \$15,777,182.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$43,638,036, an increase of \$6,368,110 (or 17.09%) in comparison with the prior year. Approximately 17.68% or \$7,713,486 of this total amount is unassigned fund balance and is available for spending at the City's discretion.
- The City's proprietary funds reported a combined ending net position of \$234,270,479, an increase of \$15,738,786 (or 7.20%) during the current fiscal year. Approximately 28.13% or \$65,904,640 of this total amount is comprised of unrestricted net position which is available for spending at the City's discretion.
- The City's total outstanding debt increased by \$3,573,000 (or 24.05%) during the current fiscal year. Governmental activities debt increased by \$3,573,000 while Business-type activities debt had no change.

Overview of the Financial Statements

The City's basic financial statements are comprised of three parts: 1) the government-wide financial statements, 2) the fund financial statements and 3) the notes to the financial statements. The remainder of the financial statements is comprised of the following parts: 1) the required supplementary information consisting of Pension Trust Fund Schedules, 2) Combining and Individual Fund Statements and Schedules, 3) the Statistical Section consisting of selected financial and demographic information, generally presented on a multi-year basis and 4) the Single Audit and Other Reports Section consisting of supplemental reports pertaining to federal and state single audit requirements.

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. The first type of statement consists of government-wide financial statements. The government-wide financial statements provide both short- and long-term financial information about the City's overall financial status. The government-wide financial statements are presented by its governmental activities and its business-type activities. The government-wide financial 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 debt are presented whereas the reader can signify the short- and long-term portions. 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. The governmental fund statements tell how the general government accounts for all current financial resources in servicing the community, what was financed in the short-term, as well as what remains for future spending. Proprietary fund statements offer short and long-term financial

information about the activities the government operates like a business, such as the City's Water and Sewer, Stormwater, Permits and Inspections, Refuse, and the Municipal Airport. Fiduciary fund statements are used to account for assets held by the government in a trustee capacity. Currently there are three pension trust funds, which consist of the General Employees', Police Officers', and Firefighters' Retirement Trust Funds.

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 government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. Both statements represent an overview of the City as a whole, separating its operations between Governmental and Business-type activities. All information is presented utilizing the economic resources measurement focus and accrual basis of accounting. This method better matches revenues and expenses to the period in which the revenue is earned and the expense attributed. Fiduciary funds, such as pension trust funds, are excluded from these Government-wide Financial Statements because they represent money and funds legally set aside for use by the employee groups they benefit. Their assets and income do not flow through these statements, nor are the liabilities for which taxpayers may ultimately be responsible included.

The Statement of Net Position presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources at the end of its fiscal year, with the difference between them 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 increases when revenues exceed expenses. Increases to assets and deferred outflows of resources without a corresponding increase to liabilities and deferred inflows of resources results in increased net position, which indicates an improved financial condition. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to a bottom line for the City in its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations.

The Government-wide Statement of Net Position can be found on page 31 of this report.

The Statement of Activities presents the information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of 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 (e.g., uncollected taxes and earned but unused vacation leave).

The Government-wide Statement of Activities can be found on page 32 of this report.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, community development, public safety, public works, parks and recreation and community redevelopment. The business-type activities of the City include water and sewer, municipal airport, refuse collection, stormwater and permits and inspections.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary 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 current financial resource measurement focus and modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted into cash. Such information may be useful in evaluating the City'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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains nine 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 Spring Hill Community Redevelopment Fund, the Downtown Community Redevelopment Fund, the Grants & Special Revenue Fund, the Debt Service Fund, and the Capital Fund which are considered to be major funds for the current year. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City adopts an annual appropriation budget for its General Fund, Spring Hill Community Redevelopment Fund, and Downtown Community Redevelopment Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the adopted budgets.

The Governmental Fund Financial Statements can be found on pages 33 to 40 of this report.

Proprietary Funds – The City maintains two different types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is that the costs of providing goods or services to the general public on a continuing basis should be financed or recovered through user charges. Currently there are five enterprise funds which consist of the Water and Sewer Revenue Fund, Municipal Airport Fund, Refuse Collection Fund, Stormwater Fund and the Permits and Inspections Fund. The proprietary fund financial statements provide separate information for the Water and Sewer Fund, the Municipal Airport Fund and the Refuse Collection Fund which are considered to be major funds of the City. Data for the other two enterprise funds are combined into a single, aggregated presentation. Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. There are currently two internal service funds, the Workers' Compensation Self-Insurance Fund and the Health Insurance Cost Containment Fund. Individual fund data for the non-major enterprise funds as well as for the internal service funds is provided in the form of combining statements elsewhere in this report. The City adopts an annual appropriations budget for each of its Enterprise Funds and Internal Service Funds in accordance with State Statutes and City Charter.

While the Total column on the Business-type Financial Statements is the same as the Business-type column on the Government-Wide Financial Statements, after adjusting for internal service funds, the Governmental Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on pages 34 and 36. The flow of current financial resources will reflect proceeds of financing and interfund transfers as other financial sources as well as capital expenditures and principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column (in the Government-wide statements).

The Enterprise Fund Financial Statements can be found on pages 41 to 43 of this report.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government (e.g., pension beneficiaries). The City maintains two different types of fiduciary funds, trust funds and agency funds. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. Rather, the City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Trust Funds are used to account for assets held by the government in a trust capacity. The City is the trustee, or fiduciary, for its employees' pension plans. Currently there are three pension trust funds, which consist of the General Employees', Police Officers', and Firefighters' Retirement Trust.

The Fiduciary Fund Financial Statements can be found on pages 44 to 45 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial 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.

Management's Discussion and Analysis – (Continued)

The Notes to the Financial Statements can be found on pages 46 to 85 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's budgetary compliance and the City's progress in funding its obligation to provide pension benefits to its employees.

Required Supplementary Information can be found on pages 86 to 93 of this report.

The combining statements referred to earlier in connection with non-major governmental and proprietary funds and internal service funds are presented immediately following the required supplementary information.

Combining and Individual Fund Statements can be found on pages 94 to 106 of this report.

Government-wide Financial Analysis of the City as a Whole

Statement of Net Position - As noted previously, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets plus deferred outflows of resources exceed liabilities plus deferred inflows of resources by \$337,208,431 at the close of the most recent fiscal year.

The following table reflects a summary of Net Position compared to prior year:

Statement of Net Position As of September 30,						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Assets:						
Current Assets	\$ 50,099,589	\$ 44,604,250	\$ 111,710,261	\$ 98,349,951	\$ 161,809,850	\$ 142,954,201
Current Restricted Assets	950,408	873,565	6,197,478	10,080,858	7,147,886	10,954,423
Capital Assets, Net	89,966,742	81,557,255	162,770,735	154,103,669	252,737,477	235,660,924
Total Assets	<u>\$ 141,016,739</u>	<u>\$ 127,035,070</u>	<u>\$ 280,678,474</u>	<u>\$ 262,534,478</u>	<u>\$ 421,695,213</u>	<u>\$ 389,569,548</u>
Deferred Outflows of Resources	<u>\$ 14,415,923</u>	<u>\$ 4,741,875</u>	<u>\$ 1,760,897</u>	<u>\$ 94,737</u>	<u>\$ 16,176,820</u>	<u>\$ 4,836,612</u>
Liabilities:						
Current Liabilities	\$ 3,573,168	\$ 5,405,815	\$ 5,477,377	\$ 4,104,499	\$ 9,050,545	\$ 9,510,314
Non-Current Liabilities	45,561,132	23,395,680	5,493,847	1,893,352	51,054,979	25,289,032
Total Liabilities	<u>\$ 49,134,300</u>	<u>\$ 28,801,495</u>	<u>\$ 10,971,224</u>	<u>\$ 5,997,851</u>	<u>\$ 60,105,524</u>	<u>\$ 34,799,346</u>
Deferred Inflows of Resources	<u>\$ 3,773,675</u>	<u>\$ 9,733,797</u>	<u>\$ 36,784,403</u>	<u>\$ 37,724,802</u>	<u>\$ 40,558,078</u>	<u>\$ 47,458,599</u>
Net Assets:						
Invested in Capital Assets	\$ 74,476,847	\$ 66,476,019	\$ 162,179,391	\$ 153,629,150	\$ 236,656,238	\$ 220,105,169
Restricted	9,785,139	5,648,086	6,186,448	9,606,339	15,971,587	15,254,425
Unrestricted	18,262,701	21,117,548	66,317,905	55,671,073	84,580,606	76,788,621
Total Net Position	<u>\$ 102,524,687</u>	<u>\$ 93,241,653</u>	<u>\$ 234,683,744</u>	<u>\$ 218,906,562</u>	<u>\$ 337,208,431</u>	<u>\$ 312,148,215</u>

By far the largest portion of the City's net position is \$236,656,238 (70.18%) which reflects its investment in capital assets (e.g., land, buildings, infrastructure, equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that 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.

An additional portion of the City's net position, \$15,971,587 (4.74%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$84,580,606 (25.08%) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's overall net position increased \$25,060,216 from the prior fiscal year's balance. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Management's Discussion and Analysis – (Continued)

Statement of Activities - 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 Activities provides answers as to the nature and sources of those changes.

The following schedule compares the revenues and expenses for the current and previous fiscal year:

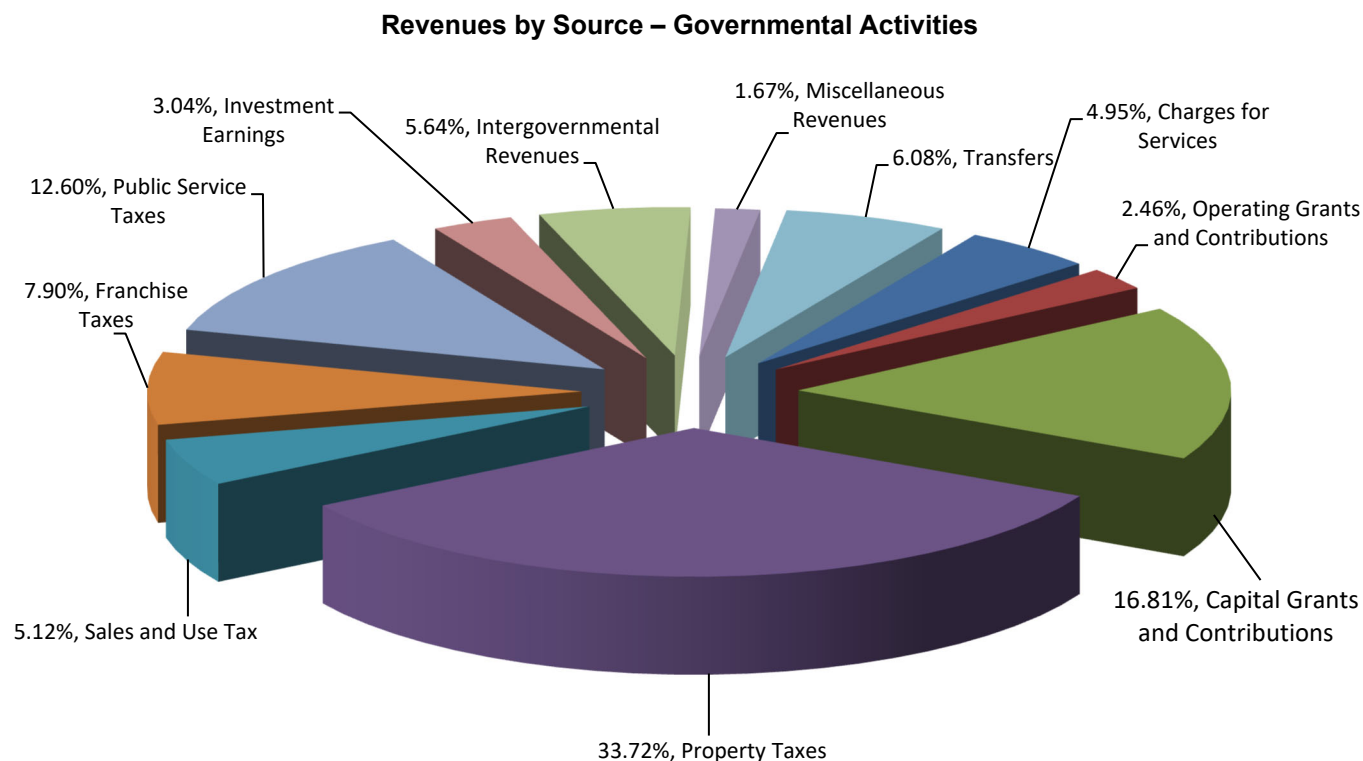
Change in Net Position As of September 30,						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
REVENUES						
Program Revenues:						
Charges for Services	\$ 2,597,614	\$ 2,724,965	\$ 41,204,836	\$ 37,473,346	\$ 43,802,450	\$ 40,198,311
Operating Grants & Contributions	1,285,409	4,532,345	-	-	1,285,409	4,532,345
Capital Grants & Contributions	8,794,173	4,045,064	7,702,431	7,739,569	16,496,604	11,784,633
General Revenues:						
Property Taxes	17,646,462	15,570,540	-	-	17,646,462	15,570,540
Sales & Use Taxes	2,681,853	2,628,160	-	-	2,681,853	2,628,160
Franchise Taxes	4,131,351	3,807,093	-	-	4,131,351	3,807,093
Public Service Taxes	6,593,207	5,863,338	-	-	6,593,207	5,863,338
Intergovernmental Revenues	2,952,007	2,691,430	-	-	2,952,007	2,691,430
Investment Earnings	1,591,308	(859,537)	3,932,114	(1,223,042)	5,523,422	(2,082,579)
Miscellaneous Revenues	874,551	737,641	585,408	632,169	1,459,959	1,369,810
Total Revenues	<u>49,147,935</u>	<u>41,741,039</u>	<u>53,424,789</u>	<u>44,622,042</u>	<u>102,572,724</u>	<u>86,363,081</u>
EXPENSES						
General Government	8,117,070	3,968,461	-	-	8,117,070	3,968,461
Community Development	1,952,737	1,330,957	-	-	1,952,737	1,330,957
Public Safety	21,130,916	19,311,288	-	-	21,130,916	19,311,288
Public Works	5,678,032	5,233,588	-	-	5,678,032	5,233,588
Parks and Recreation	5,059,323	4,524,169	-	-	5,059,323	4,524,169
Community Redevelopment	753,170	648,551	-	-	753,170	648,551
Interest on Long-term Debt	352,948	352,771	-	-	352,948	352,771
Water and Sewer	-	-	22,382,298	18,923,509	22,382,298	18,923,509
Municipal Airport	-	-	2,096,360	2,244,195	2,096,360	2,244,195
Refuse Collection	-	-	5,065,124	4,257,510	5,065,124	4,257,510
Stormwater	-	-	1,823,941	1,658,849	1,823,941	1,658,849
Permits and Inspections	-	-	3,100,589	2,718,431	3,100,589	2,718,431
Total Expenses	<u>43,044,196</u>	<u>35,369,785</u>	<u>34,468,312</u>	<u>29,802,494</u>	<u>77,512,508</u>	<u>65,172,279</u>
Excess (Deficiency) Before Transfers	6,103,739	6,371,254	18,956,477	14,819,548	25,060,216	21,190,802
Transfers	3,179,295	2,975,688	(3,179,295)	(2,975,688)	-	-
Change in Net Position	<u>9,283,034</u>	<u>9,346,942</u>	<u>15,777,182</u>	<u>11,843,860</u>	<u>25,060,216</u>	<u>21,190,802</u>
NET POSITION						
Net Position – Beginning	93,241,653	83,894,711	218,906,562	207,062,702	312,148,215	290,957,413
Net Position – Ending	<u>\$ 102,524,687</u>	<u>\$ 93,241,653</u>	<u>\$ 234,683,744</u>	<u>\$ 218,906,562</u>	<u>\$ 337,208,431</u>	<u>\$ 312,148,215</u>

The City's combined overall net position increased \$25,060,216 in the current fiscal year. Revenues increased from the prior fiscal year by \$16,209,643 (18.77%) and expenses increased by \$12,340,229 (18.93%).

Governmental Activities - Governmental activities increased the City's net position by \$9,283,034, accounting for 37.04% of the total growth in the net position of the City.

Net position of the City's governmental activities totaled \$102,524,687 at the end of the fiscal year. Of this amount, approximately 82.19% is either restricted as to the purposes they can be used for or is invested in capital assets (land, buildings and equipment). Consequently, unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraint established by debt covenants, enabling legislation, or other legal requirements, totaled \$18,262,701 at the end of the current fiscal year. Net pension liability of \$22,808,846 is the most significant liability (claim) against governmental unrestricted net position.

The following is a summary of the City's Revenues by Source – Governmental Activities:

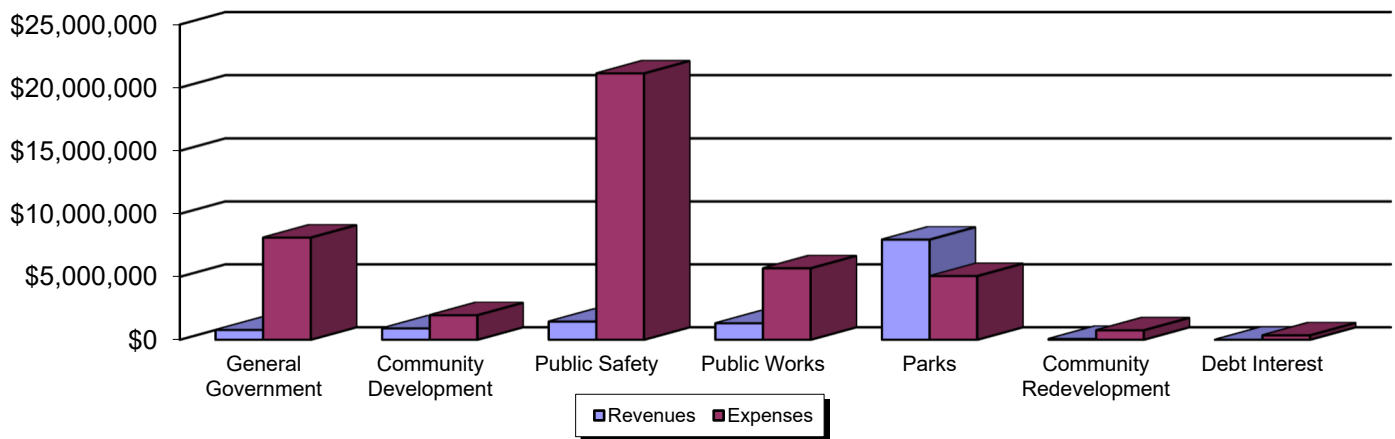


Governmental activities revenues increased by \$7,406,896 (or 17.74%) compared to the prior fiscal year. Charges for services decreased \$127,351 (or -4.67%) mainly due to decreases in tree replacement revenues and planning services. Operating grants and contributions decreased by \$3,246,936 (or -71.64%) mainly due to Coronavirus State and Local Fiscal Recovery Funds recognized as revenue in the prior year. Capital grants and contributions increased by \$4,749,109 (or 117.41%) mainly due to contributions from Stetson University for improvements to Melching Field. Property taxes increased \$2,075,922 (or 13.33%) as the property tax values increased \$361,893,122 (or 15.78%) in the current fiscal year and included \$99,271,772 in annexations and new construction. The combined millage rate of 6.5841 (6.5841 – Operating, 0.0000 – Debt) was 0.2 mills less than the prior fiscal year. Sales and use taxes increased \$53,693 (or 2.04%), franchise taxes increased \$324,258 (or 8.52%) and public service taxes increased \$729,869 (or 12.45%). Intergovernmental revenues increased \$260,577 (or 9.68%) mainly due to increases in state revenue sharing and fire and casualty insurance premium taxes. Investment earnings increased \$2,450,845 (or 285.14%) mainly due to increased interest earnings from interest rate increases as well as unrealized gains on investments as financial markets increased during the fiscal year, while miscellaneous revenues increased \$136,910 (or 18.56%) due to increases in insurance proceeds received.

Management's Discussion and Analysis – (Continued)

The following is a summary of the City's Program Expenses and Revenues – Governmental Activities:

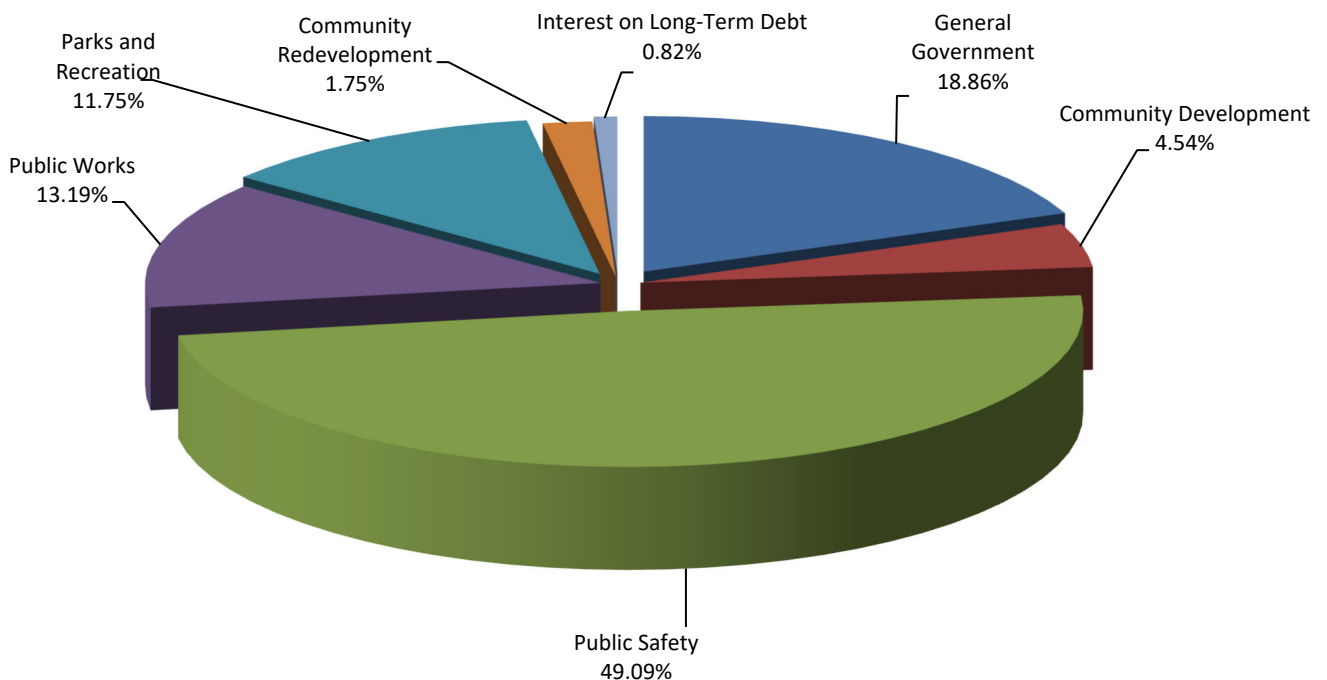
Expenses and Program Revenues – Governmental Activities



An individual comparison of the City's functional program revenues and costs of providing governmental-type 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.

The following is a summary of the City's Expenses by Function – Governmental Activities:

Expenses by Function – Governmental Activities



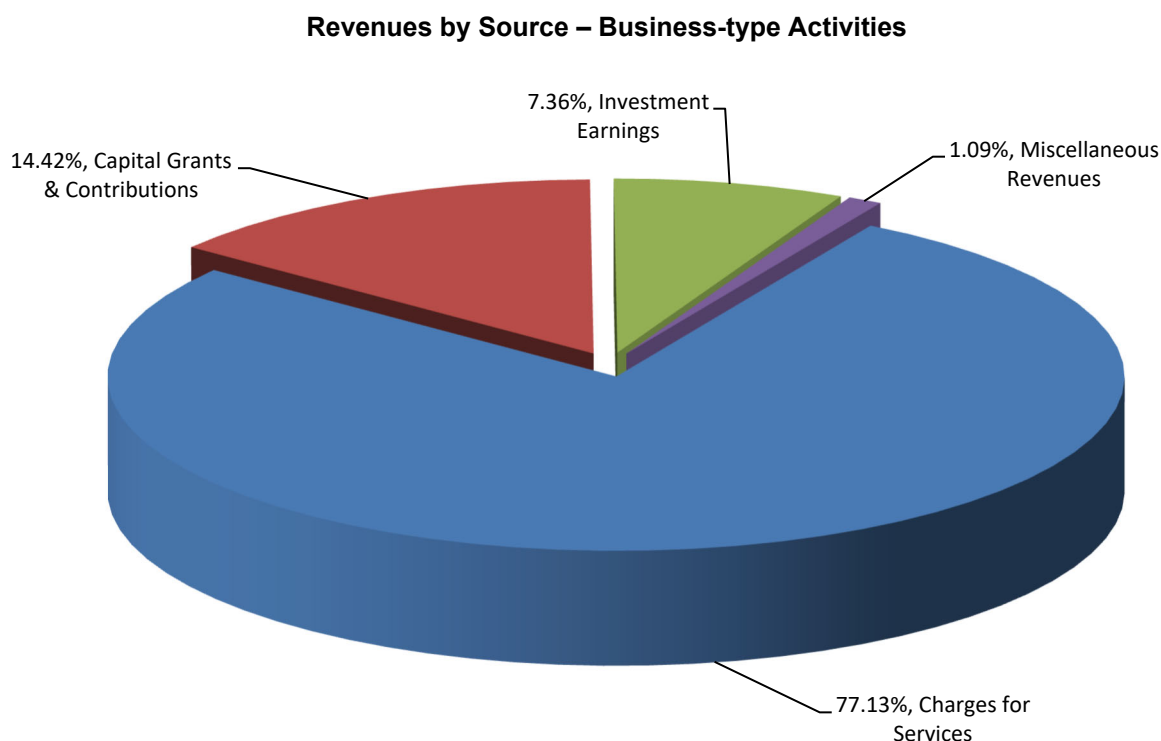
General Government expenses increased \$4,148,609 (or 104.54%) mostly due to an increase in disaster relief expenses and an increase in the change in net pension liability in the current year compared to the prior fiscal year. Community Development increased \$621,780 (or 46.72%) mainly due to reclassification of Homeless Shelter expenditures to Community Development in the current year from General Government in the prior year, as well as, increases in personnel costs. Public safety increased \$1,819,628 (or 9.42%) mainly due to increases in personnel costs, including salaries, in

accordance with union contracts, as well as increases in special pay, health insurance and retirement contributions. The City also added a fire division chief and moved several positions from Permits and Inspections to Fire Prevention during the current year. Public Works increased \$444,444 (or 8.49%) mainly due to increases in road materials and supplies. Parks and Recreation increased \$535,154 (or 11.83%) mostly due to increases in personnel costs, including adding two maintenance workers and one recreation leader. Community redevelopment increased \$104,619 (or 16.13%) mainly due to increases in personnel costs, contractual services and operating supplies. Interest on Long-Term Debt increased \$177 (or 0.05%).

Business-type Activities – Business-type activities increased the City's net position by \$15,777,182, accounting for 62.96% of the total growth in the net position of the City.

Net position of the City's business-type activities totaled \$234,683,744 at the end of the fiscal year. Of this amount, approximately 71.74% is either restricted as to the purposes they can be used for or is invested in capital assets (land, buildings and equipment). Consequently, unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraint established by debt covenants, enabling legislation, or other legal requirements, totaled \$66,317,905 or 28.26% at the end of the fiscal year.

The following is a summary of the City's Revenues by Source – Business-type Activities:

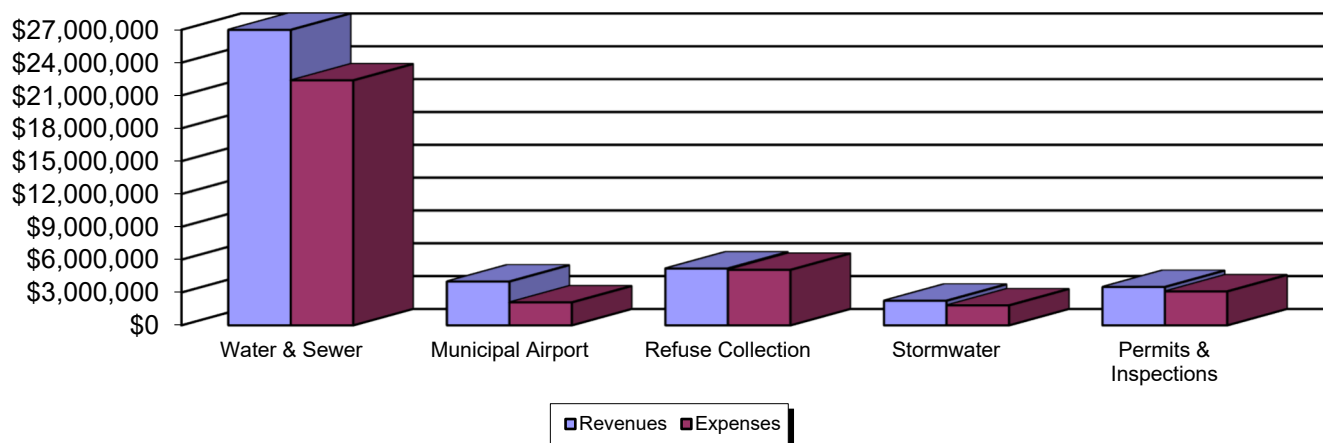


Business-type activity revenues increased \$8,802,747 (or 19.73%) compared to the prior fiscal year. Charges for services increased \$3,731,490 (or 9.96%) primarily due to increases in water and sewer service revenue and refuse collection fees. Water and sewer service revenues increased \$1,961,506 (or 7.30%) over the prior year mainly due to a 4.50% increase in water rates, a 1.5% increase in wastewater rates in the current year. Refuse collection fees increased \$917,463 (or 21.45%) due to an increase in service fees to offset an increase in contractual services. Stormwater fees increased \$161,493 (or 7.73%) mainly due to a 4% increase in stormwater rates in the current year. Permits and inspections fees increased \$628,341 (or 21.84%) mainly due to continued growth in the City. Capital grants and contributions decreased \$37,138 (or -.48%) mainly due to a decrease in water and sewer project grants, most notably the NW Reclaimed Water Ground Storage Tank and Pump Station project. Investment earnings increased \$5,155,156 (or 421.50%) mainly due to increased interest earnings from interest rate increases as well as unrealized gains on investments as financial markets increased during the fiscal year. Miscellaneous revenues decreased \$46,761 (or -7.40%) due to a decrease in fair share agreements in the current year.

Management's Discussion and Analysis – (Continued)

The following is a summary of the City's Expenses and Program Revenues – Business-type Activities:

Expenses and Program Revenues – Business-type Activities



A comparison of the City's functional program revenues and costs of providing business-type services to its customers is useful in identifying the capabilities of producing revenues sufficient to operate their programs.

Operating expenses of the business-type activities increased to \$34,468,312 as compared to \$29,802,494 the prior fiscal year, an increase of \$4,665,818 (or 15.66%). This increase is mainly due to increases in Water and Sewer expenses and Refuse Collection expenses.

Water and Sewer expenses increased \$3,458,789 (or 18.28%) partly due to an increase in personnel costs related to a 3% merit increase, promotions and additions to staffing, including a plant technician, a collection technician, and an equipment operator, in health insurance and in net pension liability during the current year. Increases also occurred in professional and contractual services, operating and chemical supplies, utilities and depreciation.

Municipal Airport expenses decreased by \$147,835 (or -6.59%) partly due to a decrease in brownfield related contractual services.

Refuse expenses increased by \$807,614 (or 18.97%) mainly due to an increase in contractual services.

Stormwater expenses increased by \$165,092 (or 9.95%) mainly due to an increase in personnel costs related to a 3% merit increase, promotions and additions to staffing, including two maintenance workers, one equipment operator and one foreman.

Permits and Inspections expenses increased by \$382,158 (or 14.06%) partly due to an increase in personnel costs related to 3% merit increase, promotions and additions to staffing, including two entry level building inspectors and a new code enforcement manager. Increases also incurred in contractual services (merchant fees associated with new software system), new software and depreciation.

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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Management's Discussion and Analysis – (Continued)

As the City completed the current fiscal year, its nine (9) governmental funds reported a combined fund balance of \$43,638,036, which was \$6,368,110 more than the \$37,269,926 reported last fiscal year. The increase is primarily due to higher than budgeted revenues and lower than budgeted expenditures in the General Fund, which is explained in more detail later in the report. Approximately 17.68% of total fund balance, or \$7,713,486, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance (\$35,924,550 or 82.32%) consists of:

- \$1,841,535 or 4.22% is nonspendable relating to long-term lease receivables, inventories, prepaid items and advances to other funds.
- \$12,877,608 or 29.51% is restricted by enabling legislation or other legal requirements imposed by outside sources.
- \$4,825,583 or 11.06% is committed by formal action of the City Commission for community development, parks and recreation and capital improvements.
- \$16,379,824 or 37.53% is assigned for public works, capital improvements, hurricane reserves and appropriations.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance in the General Fund totaled \$7,713,486 while total fund balance reached \$31,283,192. 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 of the General Fund represents approximately 21.01% of total General Fund expenditures (excluding transfers, capital and other financing uses) or \$36,717,723, while total fund balance of the General Fund represents 85.20% of that same amount.

Total fund balance in the General Fund decreased by \$1,242,118 during the current fiscal year. Individually, nonspendable fund balance decreased by \$92,034 primarily as a result of decreases in advances to other funds. Restricted fund balance increased by \$76,843 mainly due to funds restricted for other post-employment benefits. Committed fund balance decreased by \$1,015,623 mainly due to funds committed to community development were either spent on capital projects or transferred to the Grant and Special Revenue Fund during the fiscal year. Assigned fund balance decreased by \$1,109,599 and is mostly attributable to appropriations for the City's subsequent year budget. Unassigned fund balance increased by \$898,295 mainly due to taxes and investment income greatly exceeded expectations, while expenditures were less than expected due to various vacant positions throughout the City.

The millage rate assessed by the City of DeLand for the fiscal year ended September 30, 2023, was 6.5841 per \$1,000 (6.5841 Operating plus 0.0000 Debt Service), which means that the City has a tax margin of 3.4159 per \$1,000 and could raise up to \$9,070,937 in additional tax revenue per year from the present assessed valuation of \$2,655,504,356 before the limit is reached.

The City Commission has established an operating reserve requirement equal to two months' operating expenses in the General Fund. At September 30, 2023, the required operating reserve equals \$7,105,827 and the fund balance available equals \$7,448,179 resulting in a surplus over the reserve requirements of \$342,352.

The Spring Hill Community Redevelopment Trust Fund is a special revenue fund that reports the financial activities of the Spring Hill Community Redevelopment Area. At September 30, 2023, restricted fund balance of the Spring Hill Redevelopment Trust Fund was \$1,053,351. The net increase in the restricted fund balance during the current fiscal year was \$532,168 (or 102.11%) due to funds collected in advance for planned capital improvements. The Fund received \$719,115 in tax increment revenues during the current fiscal year. These funds are legally restricted for use to complete projects identified in the Spring Hill Community Redevelopment Agency Master Plan.

The Downtown Community Redevelopment Trust Fund is a special revenue fund that reports the financial activities of the Downtown Community Redevelopment Area. At September 30, 2023, restricted fund balance of the Downtown Redevelopment Trust Fund was \$2,441,569. The net increase in the restricted fund balance during the current fiscal year was \$1,080,498 (or 79.39%) due to funds collected in advance for planned capital improvements. The Fund received \$599,264 in tax increment revenues during the current fiscal year. These funds are legally restricted for use to complete projects identified in the Downtown Community Redevelopment Agency Master Plan.

The Grant and Special Revenue Fund is a special revenue fund that reports the financial activities of the City's governmental grants or other special revenues. At September 30, 2023, restricted fund balance of the Grant and Special Revenue Fund was \$2,922,322. The net increase in the restricted fund balance during the current fiscal year was \$2,865,755 (or 5066.13%) and was mainly due to debt proceeds received during the fiscal year in advance of planned expenditures and capital projects.

The Debt Service Fund is a debt service fund that reports the financial activities for Governmental debt service expenses. At September 30, 2023, restricted fund balance of the Debt Service Fund was \$0 and there was no change in restricted fund balance during the current fiscal year.

The Capital Projects Fund is a capital project fund that reports the financial activities for General Fund capital expenses not funded by grants or other types of special revenues. At September 30, 2023, restricted fund balance of the Capital Projects Fund was \$1,823,518. The net increase in the restricted fund balance during the current fiscal year was \$1,783,419 (or 4447.54%) due to debt proceeds and other revenues received in advance of planned capital improvements.

Non-major governmental funds consisting of special revenue funds have a combined fund balance of \$4,114,084. The net increase in combined fund balance during the current fiscal year in non-major governmental funds was \$1,348,388 (or 48.75%). The main reason for the increase was impact fees received during the fiscal year in advance of planned capital improvements.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total combined net position of all five proprietary funds at the end of the current fiscal year was \$234,270,479, an increase of \$15,738,786 (or 7.20%) in comparison with the prior fiscal year. Most of that increase is attributable to the Water and Sewer Fund, with continued investment in capital assets and planned savings for future alternative water supply projects. Approximately 28.13% of this total amount, or \$65,904,640, constitutes unrestricted net position, which is available for spending at the City's discretion. The remainder of net position \$168,365,839 (or 71.87%) consists of:

- \$162,179,391 or 69.23% is non-spendable relating to net investment in capital assets.
- \$6,186,448 or 2.64% is restricted by enabling legislation or other legal requirement imposed by outside sources.

The Water and Sewer Fund reports the financial activities for the City's provided water and wastewater services. At the end of the current fiscal year, unrestricted net position of the Water and Sewer Fund was \$57,300,744, while total net position reached \$180,987,057. The total increase in net position was \$11,304,379 (or 6.66%).

The City Commission has established an operating reserve requirement equal to three months' operating expenses in the Water and Sewer Fund. At September 30, 2023, the required operating reserve equals \$5,699,274 and the net position available equals \$7,085,247 resulting in a surplus of \$1,385,973 above the reserve requirements.

The DeLand Municipal Airport Fund reports the financial activities of the City's airport. Unrestricted net position of the DeLand Municipal Airport at the end of the year amounted to \$1,581,263, while total net position was \$38,541,396. The total increase in net position was \$3,397,569 (or 9.67%).

The Refuse Collection Fund reports the financial activities of City's refuse collection services. Unrestricted net position, as well as the total net position, of the Refuse Collection Fund at the end of the year amounted to \$23,673. The total increase in net position was \$3,012 (or 14.58%).

Non-Major proprietary funds consisting of Stormwater Fund and Permits and Inspections Fund have a combined unrestricted net position of \$6,998,960 and combined total net position of \$14,718,353. The net increase in the combined net position during the current fiscal year in non-major proprietary funds was \$1,033,826 (or 7.55%).

General Fund Budgetary Highlights

The City Commission periodically revises the budget throughout the year to recognize projects carried over from the previous year, grant awards received during the year and to adjust budgets to reflect actual circumstances. Normally budget amendments are presented quarterly to the City Commission and are typically minor in nature. Overall budgetary control is achieved through continuous review by the Finance Director.

The City Charter provides for transfers by the City Manager of up to 5% of a division's budget from one division to another during the year. While the Charter provision does not require approval of the City Commission, only notification at the end of the fiscal year, it is the City's practice that all budget amendments be approved by the City Commission with the exception of any additional budget transfers that may need to be made at the end of the fiscal year to reconcile with actual experience. Notification of that transfer is made to the City Commission at that time.

The difference between the original and final amended General Fund budget for revenues (including issuance of long-term debt and transfers in) was an increase of \$1,580,693 (or 4.12%), while the difference between the original and final General Fund amended budget for expenditures (including transfers out) was an increase of \$10,554,348 (or 25.86%). Significant variances between the original budget and final amended budget are summarized as follows:

Revenues:

- \$250,681 Taxes – Increase in anticipated electric franchise taxes (\$250,681).
- \$1,100,000 Intergovernmental – Increase in anticipated FEMA disaster recovery funds from Hurricane Ian (\$1,100,000).
- \$35,000 Charges for services – Increase in anticipated trailer park (\$25,000) and concession (\$10,000) revenues.
- \$225,300 Charges for general government services – Increase in charges to the Permits and Inspections Fund.
- \$135,000 Investment income – Increase in anticipated interest earnings due to increases in interest rates.
- \$20,842 Miscellaneous – Increase in insurance proceeds received (16,842) and donations (\$4,000).
- (\$186,130) Transfers in – Decrease in transfers in from the Airport Fund (\$8,147) and the Permits and Inspections Fund (\$177,983).

Expenditures:

- \$20,550 City Clerk – Mainly increases in other salaries and wages for additional part-time personnel (\$15,000) and in Municode upgrades (6,250).
- \$1,131,920 City Hall – Mainly increase in hurricane and disaster relief expenses for Hurricane Ian (\$1,468,331), Hurricane Nicole (\$107,210) and Hurricane Idalia (\$77,480) and increases in professional services (\$13,200) and rentals (\$17,000), partially offset by decreases in contingencies (-\$559,980).
- \$222,299 Information Technology – Mainly increase in special pay (\$50,000) for retirement payouts, additional professional services (\$82,381) and equipment maintenance (\$97,668).
- \$106,475 Economic Development – Mainly increase in business improvement grants (\$95,000).
- \$59,358 Planning and Zoning – Mainly increase in regular salaries (\$18,000) and special pay (\$36,222) for retirement payouts.
- \$221,283 Fire Support – Mainly increase in regular salaries (\$20,000), other salaries (\$60,000), building maintenance (\$21,164), other obligations (\$15,150), hardware/software (\$21,189), operating supplies (\$67,100) and operating capital (\$45,358), partially offset by decrease in training (-\$35,858).
- \$91,412 Fire Prevention – Mainly increase in regular salaries (\$48,000) and retirement contributions (\$32,069).
- \$389,328 Police Support – Mainly increase in regular salaries (\$13,974), damaged vehicle repairs (\$75,505), other obligations (\$15,865), operating supplies (\$17,988) and operating capital (\$253,126).
- \$50,200 Urban Beautification – Increase in other obligations (\$50,200).
- \$51,324 Parks Administration – Mainly increase in additional professional services (\$25,000) and other obligations (25,000).
- \$119,861 Parks – Mainly increase in power (\$7,000), utilities (\$11,900), operating capital (\$77,690) and gas and oil (\$10,500).
- \$28,621 Trailer Park – Mainly increase in utilities (\$25,000).
- \$28,600 Stadium – Increase in power (\$23,100) and utilities (\$5,500).
- (\$25,000) Special Events – Decrease in contractual services (-\$25,000).
- \$43,658 Conrad/Melching – Increase in building maintenance (\$4,194) and operating supplies (\$39,464).

Management's Discussion and Analysis – (Continued)

- \$7,961,412 Transfers out – Increase in transfer to the Homeless Shelter Fund (\$180,000) to cover revenue shortfalls and increases in transfers to the Grant and Special Revenue Fund (\$4,372,695) and the Capital Projects Fund (\$3,408,717) for various ongoing capital projects.

The actual net change in fund balance in the General Fund was (\$1,242,118) during the current fiscal year, while the City had budgeted use of fund balance of \$11,413,492. Actual General Fund revenues, including other financing sources, in the current year were \$2,811,944 greater than budgeted, while actual General Fund expenditures, including other financing uses, were \$7,359,430 less than budgeted. General Fund revenues realized represented 107.04% of revenues budgeted. General Fund expenditures represented 85.67% of appropriated funds. Expenditures by category as a percent of appropriated funds in that category were personnel 96%, operating 83%, grants & aids 8%, capital outlay, contingency 0% and transfers 60%. Significant variances between the final budget and actual amounts are summarized as follows:

Revenues:

- \$1,682,726 Taxes – The variance mainly reflects additional ad valorem taxes (\$242,146), sales and use taxes (\$356,280), franchise taxes (\$345,301) and utility service taxes (\$738,999) received above budgeted amounts.
- (\$680,963) Intergovernmental – The variance mainly reflects additional state revenue sharing (\$170,988), state sales taxes (\$108,236) and FEMA COVID funds (\$127,071) above budgeted amounts, net of deficit of FEMA federal disaster funds (-\$1,100,000).
- \$160,279 Charges for services – The variance mainly reflects additional architectural services (\$40,444), law enforcement and PAL services (\$33,822), recreational program activity fees (\$19,863), trailer park rentals (\$22,570) and facility rentals (\$49,615) above budgeted amounts.
- \$61,693 Fines and forfeitures – The variance mainly reflects additional court fine (\$22,739), court-imposed restitution (\$9,760), parking tickets (\$15,422) and evidence converted revenue (\$10,818) above budgeted amounts.
- \$1,019,594 Investment income (loss) – The variance reflects unanticipated investments earnings and gains.
- \$628,953 Miscellaneous – The variance mainly reflects additional code enforcement lien charges (\$215,250), insurance reimbursements (\$123,819), sales of surplus equipment (\$74,726) and other miscellaneous revenues (\$215,158) above budgeted amounts.
- (\$87,119) Issuance of long-term debt – The variance reflects the City's decision to borrow less funds than budgeted.
- \$65,227 Transfers in – The variance reflects transfers from the Water and Sewer Fund PILOT payments above budgeted amounts.

Expenditures:

- \$39,498 Mayor and Commission – The variance mainly reflects savings associated with travel and training (\$18,256) and strategic planning (\$13,800).
- \$99,362 Finance – The variance mainly reflects savings associated with professional services (\$62,360), contractual services (\$17,682) and travel and training (\$9,073).
- \$52,198 City Attorney – The variance mainly reflects savings associated with professional services (\$39,075), court reporter services (\$4,364) and hardware/software (\$4,456).
- \$215,560 City Hall – The variance mainly reflects savings associated with overtime for special events (\$15,900), rentals (\$10,353), insurance (\$10,085), A/C maintenance (\$53,968), disaster relief costs (\$44,989) and unspent contingencies (\$60,020).
- \$401,316 Information Technology – The variance mainly reflects savings associated with vacant positions (\$91,375), professional services (\$76,665), office phones (\$16,265), equipment maintenance (\$168,407), operating capital (\$30,789) and travel and training (\$15,481).
- \$140,114 Economic Development – The variance mainly reflects savings associated with professional services (\$20,000), travel and training (\$9,875), hardware/software (\$7,375) and business improvement grants (\$87,000).
- \$89,218 Planning and Zoning – The variance mainly reflects savings associated with vacant positions (\$11,512) and professional services (\$73,749).
- \$56,966 Licenses and Code Enforcement – The variance mainly reflects savings associated with vacant positions (\$10,864) and professional services (\$37,850).
- \$118,610 Fire Support – The variance mainly reflects savings associated with professional services (\$12,765), rentals (\$22,100), operating capital (\$37,218) and travel and training (\$30,857).
- \$49,509 Fire Prevention – The variance mainly reflects savings associated with retirement contributions (\$39,037), gas and oil (\$6,959) and travel and training (\$5,137).

Management's Discussion and Analysis – (Continued)

- \$534,373 Police Support – The variance mainly reflects savings associated with vacant positions (\$108,302), building maintenance (\$11,273), equipment maintenance (\$24,338), hardware/software (\$9,748), operating supplies (\$14,491), operating capital (\$260,058) gas and oil (\$37,084) and travel and training (\$98,137), which were partially offset by overages in power (-\$24,545) and other obligations (-\$17,099).
- \$47,863 Public Works Administration – The variance reflects savings associated with vacant positions (\$8,759), contractual services (\$14,145), building maintenance (\$5,398), operating capital (\$7,030) and travel and training (\$10,442).
- \$286,703 Streets – The variance mainly reflects savings associated with vacant positions (\$152,390), professional services (\$12,898), contractual services (\$22,997), power (\$8,820), operating supplies (\$11,356), operating capital (\$8,417), road material and supplies (\$52,414) and sidewalk materials (\$11,452).
- \$169,425 Trees – The variance mainly reflects savings associated with vacant positions (\$109,441), contractual services (\$39,321), building maintenance (\$13,309) and equipment maintenance (\$6,717).
- \$230,295 Urban Beautification – The variance mainly reflects savings associated with vacant positions (\$151,154), professional services (\$38,225), building maintenance (\$16,113) and operating supplies (\$12,357).
- \$142,828 Fleet – The variance mainly reflects savings associated with vacant positions (\$129,966) and power (\$10,314).
- \$71,216 Recreation – The variance reflects savings associated with vacant positions (\$57,075), contractual services (\$5,938) and operating supplies (\$10,092).
- \$203,869 Parks – The variance mainly reflects savings associated with vacant positions (\$125,267) and operating capital (\$79,797).
- (\$766,758) Capital outlay – The variance mainly reflects overages associated with unbudgeted subscription assets (-\$766,758).
- \$4,958,771 Transfers out – The variance mainly reflects savings associated with transfers to the Homeless Shelter Fund (\$27,438) to fund operations, to the Debt Service Fund (\$156,113) to fund debt service payments and to the Grants and Special Revenue Fund (\$835,445) and the Capital Projects Fund (\$3,939,775) to fund capital projects.

Capital Assets and Debt Administration

Capital Assets - The City's investment in capital assets, net of related depreciation, for its governmental and business-type activities as of September 30, 2023, amounts to \$252,737,477. This investment in capital assets includes land, buildings, improvements (includes infrastructure), equipment and construction in progress.

The total change in the City's capital assets, net of depreciation, for the current fiscal year was an increase of \$8,409,487 (or 10.31%) for governmental activities and an increase of \$8,667,066 (or 5.62%) for business-type activities.

- Governmental type activities include the capital projects related to the following: Land (\$4,309,790), Buildings (\$354,311), Public Safety Facilities (\$19,712), Recreational Facilities (\$5,548,461), Technology (\$244,050), Streetscape (\$179,728), Vehicle and Equipment Renewal and Replacement (\$1,797,298) and Subscription Assets (\$766,758).
- Business-type activities include the capital projects related to the following: Land (\$409,945), Water and Wastewater System Improvements (\$8,363,481), Vehicle and Equipment Renewal and Replacement (\$1,723,546), Airport Improvements (\$3,841,680), Stormwater Improvements (\$291,142), Permits and Inspections Improvements (\$25,087) and Subscription Assets (\$463,489).

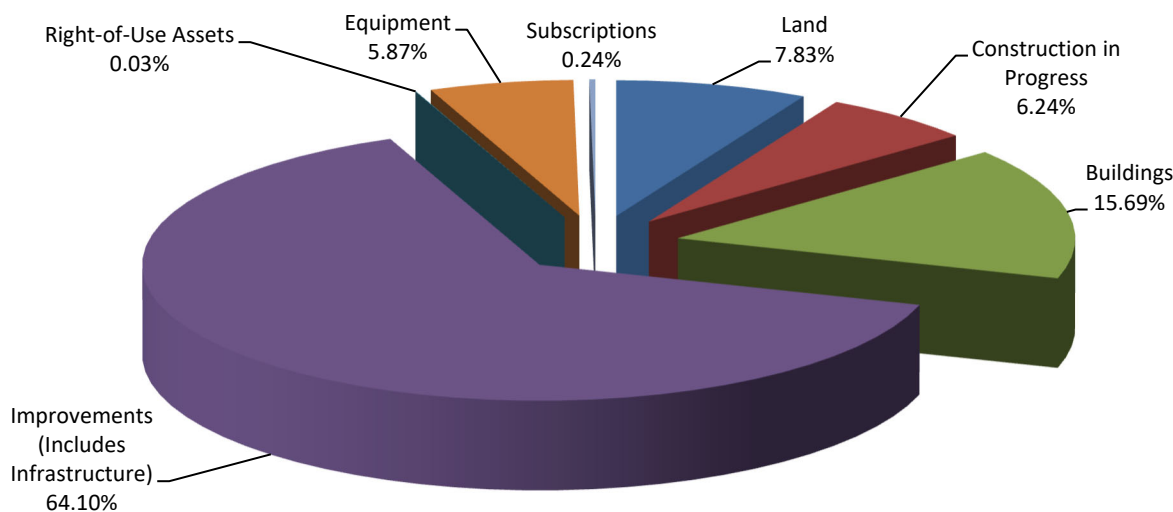
Management's Discussion and Analysis – (Continued)

The investment in capital assets, net of depreciation, for all activities is reflected at September 30, 2022 as follows:

Capital Assets (Net of Depreciation)
As of September 30, 2022

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Land	\$ 12,619,577	\$ 8,309,787	\$ 7,147,082	\$ 6,735,236	\$ 19,766,659	\$ 15,045,023
Construction in Progress	1,467,342	4,267,281	14,292,223	14,517,644	15,759,565	18,784,925
Buildings	32,584,306	33,368,775	7,015,716	6,695,705	39,600,022	40,064,480
Improvements (includes infrastructure)	36,456,766	29,609,448	125,350,559	117,840,117	161,807,325	147,449,565
Equipment	6,158,616	5,901,871	8,660,087	8,314,967	14,818,703	14,216,838
Right-of-Use Assets	66,729	100,093	-	-	66,729	100,093
Subscriptions	613,406	-	305,068	-	918,474	-
Total	\$ 89,966,742	\$ 81,557,255	\$ 162,770,735	\$ 154,103,669	\$ 252,737,477	\$ 235,660,924

Capital Assets



Additional information on the City's capital assets can be found in Note 7 to the financial statements. (See pages 66 to 67.)

Long-Term Debt - At fiscal year end, the City had \$18,429,369 in debt outstanding compared to \$14,856,369 the previous fiscal year as shown in the table below:

Outstanding Debt
As of September 30,

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Bonds / Notes	18,429,369	14,856,369	-	-	18,429,369	14,856,369
Total	\$ 18,429,369	\$ 14,856,369	\$ -	\$ -	\$ 18,429,369	\$ 14,856,369

Governmental activities debt increased \$3,573,000 due to the issuance of long-term debt in the amount of \$4,995,000 and scheduled principal retirements in the amount of \$1,422,000 during the current fiscal year. Of the outstanding debt, none is backed by the full faith and credit of the City while the entire balance is secured by various revenue sources or covenants.

Management's Discussion and Analysis – (Continued)

More detailed information about the City's lease and long-term debt is presented in Note 9 to the financial statements. (See pages 68 to 70.)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Many factors are considered each year by the City Commission in its efforts to establish an operating budget, to evaluate its personnel needs, and to develop uniform user fees that are fair, reasonable, and adequately recover costs. Some of the major factors considered in this process are the local economy, labor force, unemployment rates, and inflation rates.

- Recent estimates available for unemployment data in DeLand, Volusia County, and the State of Florida are compiled by the Florida Department of Economic Opportunity. Their estimated unemployment rates are as follows:

	<u>DeLand</u>	<u>Volusia County</u>	<u>State of Florida</u>
September 2023	3.6%	3.4%	3.0%
September 2022	4.5%	4.0%	4.0%
Increase/(Decrease)	-0.9%	-0.6%	-1.0%

- Inflationary trends for Volusia County are comparable with those trends experienced at the state and national levels. Although down from its peak, inflation continues to be an enormous challenge with rising supply chain issues, fuel costs and interest rates. Capital construction projects have seen double-digit and, in rare cases, triple-digit inflation.
- Home values have increased to record highs and the home buying market seems to continue at a record pace, however, rising interest rates will likely soften the real estate market altogether.
- The City continues to face challenges dealing with the impacts of growth and having sufficient capacity to service it. The challenge this presents is the need to do capital projects in order to keep up with capacity along with rising costs and interest rates.
- The City's taxable value of commercial and residential property increased by 15.09% (or \$400,649,096) in the 2024 fiscal year compared to an increase of 15.60% for the 2023 fiscal year. The increased taxable value included \$145,091,519 in annexations and new construction.

All of these factors were considered in preparing the City's budget for the 2024 fiscal year.

Based on the taxable valuation noted above, the City Commission adopted a millage rate of 6.4841 for fiscal year 2024, which was 0.4589 mills (or 7.62%) more than the roll back rate of 6.0252. The millage rate adopted for fiscal year 2024 was a .1 mil reduction for the millage rate adopted for fiscal year 2023 (6.5841).

The water rates increased 4.50%, while wastewater rates increased 1.5%, during fiscal year 2024. A rate study was performed during fiscal year 2021 to determine the necessary water and sewer rate adjustments, needed over the next five years, in order to fund future capital projects, including alternative water supply projects. Beginning in FY 2022, water rates will increase 4.50% and wastewater rates will increase 1.5% annually through fiscal year 2026.

The stormwater rates increased 4.00% during fiscal year 2024. A rate study was performed during fiscal year 2020 to determine the necessary stormwater rate adjustments, needed over the next five years, in order to fund future capital projects. Beginning in FY 2022, stormwater rates will increase 4.00% annually through fiscal year 2025.

REQUEST 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 Finance Director, City of DeLand, Florida, 120 South Florida Avenue, DeLand, FL 32720.

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

	Governmental Activities	Business-type Activities	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 35,609,444	\$ 43,074,282	\$ 78,683,726
Investments	8,450,795	25,708,309	34,159,104
Receivables, net	1,165,710	4,050,901	5,216,611
Internal balances	1,306,556	(1,306,556)	-
Due from other governments	943,057	1,409,278	2,352,335
Liens receivable	27,134	545,510	572,644
Leases receivable	2,475,179	38,208,756	40,683,935
Inventories	60,795	1,596	62,391
Prepays	60,919	18,185	79,104
Restricted assets:			
Equity in pooled cash and cash equivalents	-	4,222,432	4,222,432
Investments	950,408	1,975,046	2,925,454
Capital assets:			
Total capital assets, not being depreciated	14,086,919	21,439,305	35,526,224
Total capital assets, being depreciated, net	75,879,823	141,331,430	217,211,253
Total assets	<u>\$ 141,016,739</u>	<u>\$ 280,678,474</u>	<u>\$ 421,695,213</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	\$ 14,319,059	\$ 1,704,146	\$ 16,023,205
Deferred outflows related to OPEB	96,864	56,751	153,615
Total deferred outflows of resources	<u>\$ 14,415,923</u>	<u>\$ 1,760,897</u>	<u>\$ 16,176,820</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 1,472,008	\$ 4,648,849	\$ 6,120,857
Customer deposits	151,196	821,071	972,267
Unearned revenue	244,041	-	244,041
Accrued interest payable	133,923	7,457	141,380
Estimated claims payable	1,572,000	-	1,572,000
Noncurrent liabilities:			
Due within one year:			
Notes payable	1,411,323	-	1,411,323
Lease liabilities	73,813	-	73,813
Subscription liabilities	139,894	199,370	339,264
Compensated absences	1,304,828	620,445	1,925,273
Due in more than one year:			
Notes payable	17,018,046	-	17,018,046
Lease liabilities	79,182	-	79,182
Subscription liabilities	459,437	65,930	525,367
Compensated absences	1,138,555	249,813	1,388,368
Net pension liability	22,808,846	3,697,889	26,506,735
Total OPEB liability	1,127,208	660,400	1,787,608
Total liabilities	<u>\$ 49,134,300</u>	<u>\$ 10,971,224</u>	<u>\$ 60,105,524</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ 1,201,673	\$ -	\$ 1,201,673
Deferred inflows related to OPEB	140,374	82,241	222,615
Deferred inflows related to leases	2,431,628	36,702,162	39,133,790
Total deferred inflows of resources	<u>\$ 3,773,675</u>	<u>\$ 36,784,403</u>	<u>\$ 40,558,078</u>
NET POSITION			
Net investment in capital assets	\$ 74,476,847	\$ 162,179,391	\$ 236,656,238
Restricted for:			
Capital improvements	4,900,092	4,912,408	9,812,500
Employee benefits	950,408	-	950,408
Public safety	70,275	-	70,275
Community redevelopment	3,494,920	-	3,494,920
Transportation	304,613	-	304,613
Parks and recreation	64,831	-	64,831
Other purposes	-	1,274,040	1,274,040
Unrestricted	18,262,701	66,317,905	84,580,606
Total net position	<u>\$ 102,524,687</u>	<u>\$ 234,683,744</u>	<u>\$ 337,208,431</u>

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

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 8,117,070	\$ 184,757	\$ 222,423	\$ 526,882	\$ (7,183,008)	\$ -	\$ (7,183,008)
Community development	1,952,737	823,447	31,449	53,694	(1,044,147)	-	(1,044,147)
Public safety	21,130,916	433,611	162,158	850,400	(19,684,747)	-	(19,684,747)
Public works	5,678,032	380,699	869,379	59,576	(4,368,378)	-	(4,368,378)
Parks and recreation	5,059,323	650,733	-	7,303,621	2,895,031	-	2,895,031
Community redevelopment	753,170	124,367	-	-	(628,803)	-	(628,803)
Interest on long-term debt	352,948	-	-	-	(352,948)	-	(352,948)
Total governmental activities	43,044,196	2,597,614	1,285,409	8,794,173	(30,367,000)	-	(30,367,000)
Business-type activities:							
Water and sewer	22,382,298	28,843,793	-	5,110,251	-	11,571,746	11,571,746
DeLand Municipal Airport	2,096,360	1,409,944	-	2,592,180	-	1,905,764	1,905,764
Refuse collection	5,065,124	5,193,946	-	-	-	128,822	128,822
Stormwater	1,823,941	2,251,350	-	-	-	427,409	427,409
Permits and inspections	3,100,589	3,505,803	-	-	-	405,214	405,214
Total business-type activities	34,468,312	41,204,836	-	7,702,431	-	14,438,955	14,438,955
Total primary government	<u>\$ 77,512,508</u>	<u>\$ 43,802,450</u>	<u>\$ 1,285,409</u>	<u>\$ 16,496,604</u>	<u>(30,367,000)</u>	<u>14,438,955</u>	<u>(15,928,045)</u>
General revenues:							
Property taxes					17,646,462	-	17,646,462
Sales and use taxes					2,681,853	-	2,681,853
Franchise taxes					4,131,351	-	4,131,351
Public service taxes					6,593,207	-	6,593,207
Casualty and fire insurance premium taxes					753,913	-	753,913
State revenue sharing					1,973,416	-	1,973,416
Other intergovernmental revenues					224,678	-	224,678
Investment earnings					1,591,308	3,932,114	5,523,422
Miscellaneous revenues					874,551	585,408	1,459,959
Transfers					3,179,295	(3,179,295)	-
Total general revenues and transfers					39,650,034	1,338,227	40,988,261
Change in net position					9,283,034	15,777,182	25,060,216
Net position - beginning					93,241,653	218,906,562	312,148,215
Net position - ending					<u>\$ 102,524,687</u>	<u>\$ 234,683,744</u>	<u>\$ 337,208,431</u>

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

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

	General	Spring Hill CRA	Downtown CRA	Grant & Special Revenue	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 20,937,358	\$ 1,035,473	\$ 2,411,735	\$ 2,740,506	\$ 3,300	\$ 1,956,558	\$ 4,126,855	\$ 33,211,785
Investments	8,221,563	-	-	-	-	-	-	8,221,563
Receivables, net	1,161,227	-	2,823	-	-	-	-	1,164,050
Due from other governments	685,886	31,449	-	225,722	-	-	-	943,057
Liens receivable	27,134	-	-	-	-	-	-	27,134
Leases receivable	1,720,684	-	754,495	-	-	-	-	2,475,179
Advances to other funds	1,719,821	-	-	-	-	-	-	1,719,821
Inventories	60,795	-	-	-	-	-	-	60,795
Prepaid items	60,919	-	-	-	-	-	-	60,919
Total assets	\$ 34,595,387	\$ 1,066,922	\$ 3,169,053	\$ 2,966,228	\$ 3,300	\$ 1,956,558	\$ 4,126,855	\$ 47,884,303
LIABILITIES								
Accounts payable	\$ 727,241	\$ 10,100	\$ 20,605	\$ 10,401	\$ 3,300	\$ 133,040	\$ 12,771	\$ 917,458
Accrued expenditures	438,202	3,471	-	-	-	-	-	441,673
Customer deposits	132,988	-	-	-	-	-	-	132,988
Unearned revenue	210,536	-	-	33,505	-	-	-	244,041
Total liabilities	1,508,967	13,571	20,605	43,906	3,300	133,040	12,771	1,736,160
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues	78,479	-	-	-	-	-	-	78,479
Deferred inflows related to leases	1,724,749	-	706,879	-	-	-	-	2,431,628
Total deferred inflows of resources	1,803,228	-	706,879	-	-	-	-	2,510,107
FUND BALANCES								
Nonspendable:								
Inventories	60,795	-	-	-	-	-	-	60,795
Prepaid items	60,919	-	-	-	-	-	-	60,919
Advances to other funds	1,719,821	-	-	-	-	-	-	1,719,821
Restricted for:								
Community redevelopment	-	1,053,351	2,441,569	-	-	-	-	3,494,920
Public safety	1,150	-	-	21,125	-	600,000	48,000	670,275
Construction	10,490	-	-	-	-	823,518	4,066,084	4,900,092
Employee benefits	950,408	-	-	-	-	-	-	950,408
Transportation	10,000	-	-	1,592,328	-	-	-	1,602,328
Parks and recreation	8,265	-	-	851,320	-	400,000	-	1,259,585
Committed to:								
Public works	14,695	-	-	-	-	-	-	14,695
Community development	-	-	-	457,549	-	-	-	457,549
Parks and recreation	92,064	-	-	-	-	-	-	92,064
ARPA Capital	4,261,275	-	-	-	-	-	-	4,261,275
Assigned to:								
City Hall art maintenance	1,084	-	-	-	-	-	-	1,084
Public works	153,606	-	-	-	-	-	-	153,606
Community development	522,152	-	-	-	-	-	-	522,152
Capital improvements	7,174,572	-	-	-	-	-	-	7,174,572
Hurricane reserve	3,000,000	-	-	-	-	-	-	3,000,000
Subsequent year's budget	5,528,410	-	-	-	-	-	-	5,528,410
Unassigned	7,713,486	-	-	-	-	-	-	7,713,486
Total fund balances	31,283,192	1,053,351	2,441,569	2,922,322	-	1,823,518	4,114,084	43,638,036
Total liabilities, deferred inflows of resources, and fund balances	\$ 34,595,387	\$ 1,066,922	\$ 3,169,053	\$ 2,966,228	\$ 3,300	\$ 1,956,558	\$ 4,126,855	\$ 47,884,303

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

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

Fund balances - total governmental funds **\$ 43,638,036**

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

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

Total governmental capital assets	151,007,831	
Less: accumulated depreciation/amortization	<u>(61,107,818)</u>	89,900,013

On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the City's net pension liability of the defined benefit pension plans is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported.

Net pension liability	(22,808,846)	
Deferred outflows related to pensions	14,319,059	
Deferred inflows related to pensions	<u>(1,201,673)</u>	(9,691,460)

On the governmental fund statements, an 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 OPEB liability is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to OPEB are also reported.

Total OPEB liability	(1,127,208)	
Deferred outflows related to OPEB	96,864	
Deferred inflows related to OPEB	<u>(140,374)</u>	(1,170,718)

Internal service funds are used by management to charge the costs of data processing, insurance, fleet lease and maintenance, building maintenance, and internal loans to individual funds. These assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Total net position	1,871,964	
Less: amounts attributable to business-type activities	<u>(413,265)</u>	1,458,699

Because some property taxes and other revenues will not be collected for several months after the close of the City's fiscal year end, they are not considered as "available" revenues in the governmental funds, and therefore, reported as deferred inflows of unavailable revenues. In the statement of net position, which is presented on an accrual basis, no deferral is reported since the revenue is fully recognized in the statement of activities.

78,479

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 and other debt-related deferred charges consist of the following:

Notes payable	(18,429,369)	
Subscription liabilities	(599,331)	
Leases payable	(82,518)	
Accrued interest payable	(133,761)	
Compensated absences	<u>(2,443,383)</u>	(21,688,362)

Net position of governmental activities		<u><u>\$ 102,524,687</u></u>
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The accompanying notes to financial statements are an integral part of this statement.

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

	General	Spring Hill CRA	Downtown CRA	Grant & Special Revenue	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 27,700,821	\$ 719,115	\$ 599,264	\$ 292,968	\$ -	\$ 512,745	\$ -	\$ 29,824,913
Licenses and permits	272,349	-	-	-	-	-	-	272,349
Intergovernmental	5,232,002	31,449	-	395,068	-	-	-	5,658,519
Charges for services	1,263,909	-	66,315	344,249	-	-	-	1,674,473
Charges for general government services	1,960,998	-	-	-	-	-	-	1,960,998
Fines and forfeitures	160,693	-	-	-	-	-	28,894	189,587
Impact fees	-	-	-	-	-	-	2,578,276	2,578,276
Investment income (loss)	1,214,594	38,160	95,146	1,645	-	9,257	119,855	1,478,657
Miscellaneous	964,268	7,163	41,486	1,347,661	-	261,416	90,843	2,712,837
Total revenues	<u>38,769,634</u>	<u>795,887</u>	<u>802,211</u>	<u>2,381,591</u>	<u>-</u>	<u>783,418</u>	<u>2,817,868</u>	<u>46,350,609</u>
Expenditures								
Current:								
General Government	7,732,574	-	-	-	-	-	-	7,732,574
Community Development	1,237,380	-	-	-	-	-	594,177	1,831,557
Public Safety	19,627,284	-	-	19,657	-	-	-	19,646,941
Public Works	3,475,870	-	-	1,213,301	-	-	-	4,689,171
Parks and Recreation	3,877,857	-	-	-	-	-	-	3,877,857
Community Redevelopment	-	198,848	367,899	-	-	-	-	566,747
Capital Outlay	766,758	11,622	15,380	5,618,128	-	2,108,112	99,921	8,619,921
Debt Service:								
Principal	-	-	-	-	1,461,598	-	-	1,461,598
Interest and fiscal charges	-	-	-	-	329,759	-	-	329,759
Total expenditures	<u>36,717,723</u>	<u>210,470</u>	<u>383,279</u>	<u>6,851,086</u>	<u>1,791,357</u>	<u>2,108,112</u>	<u>694,098</u>	<u>48,756,125</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,051,911</u>	<u>585,417</u>	<u>418,932</u>	<u>(4,469,495)</u>	<u>(1,791,357)</u>	<u>(1,324,694)</u>	<u>2,123,770</u>	<u>(2,405,516)</u>
Other financing sources (uses)								
Leases, SBITAs, and notes payable	599,331	-	700,000	3,295,000	-	1,000,000	-	5,594,331
Transfers in	3,403,201	-	-	4,040,250	1,791,357	2,108,113	202,562	11,545,483
Transfers out	(7,296,561)	(53,249)	(38,434)	-	-	-	(977,944)	(8,366,188)
Total other financing sources (uses)	<u>(3,294,029)</u>	<u>(53,249)</u>	<u>661,566</u>	<u>7,335,250</u>	<u>1,791,357</u>	<u>3,108,113</u>	<u>(775,382)</u>	<u>8,773,626</u>
Net change in fund balances	<u>(1,242,118)</u>	<u>532,168</u>	<u>1,080,498</u>	<u>2,865,755</u>	<u>-</u>	<u>1,783,419</u>	<u>1,348,388</u>	<u>6,368,110</u>
Fund balances, beginning of year	<u>32,525,310</u>	<u>521,183</u>	<u>1,361,071</u>	<u>56,567</u>	<u>-</u>	<u>40,099</u>	<u>2,765,696</u>	<u>37,269,926</u>
Fund balances, end of year	<u>\$ 31,283,192</u>	<u>\$ 1,053,351</u>	<u>\$ 2,441,569</u>	<u>\$ 2,922,322</u>	<u>\$ -</u>	<u>\$ 1,823,518</u>	<u>\$ 4,114,084</u>	<u>\$ 43,638,036</u>

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

CITY OF DELAND, 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	\$ 6,368,110
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	8,619,921
Depreciation/amortization expense	(4,774,056)
Gain (loss) on disposal of capital assets	(3,200)
Contributed capital assets	4,600,186
Bond, loan, lease, and SBITA 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:	
Issuance of long-term debt	(5,594,331)
Principal repayment of general long-term debt	1,461,598
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds (reduction in delinquent taxes).	
Change in delinquent taxes and liens receivable	(21,829)
Governmental funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future net pension liability. Also included in pension expense in the Statement of Activities are amounts required to be amortized.	
Change in net pension liability and deferred inflows/outflows related to pensions	(1,576,256)
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	(23,189)
Change in total OPEB liability	15,021
Change in compensated absences liability	39,342
Internal service funds are used by management to charge the costs of certain activities to individual funds. The portion of net revenue/expense of internal service funds reported in governmental activities for the year.	171,717
Change in net position of governmental activities	<u>\$ 9,283,034</u>

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

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

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$25,767,414	\$ 26,018,095	\$27,700,821	\$ 1,682,726
Licenses and permits	280,400	280,400	272,349	(8,051)
Intergovernmental	4,812,965	5,912,965	5,232,002	(680,963)
Charges for services	1,068,630	1,103,630	1,263,909	160,279
Charges for general government services	1,766,093	1,991,393	1,960,998	(30,395)
Fines and forfeitures	99,000	99,000	160,693	61,693
Investment income (loss)	60,000	195,000	1,214,594	1,019,594
Miscellaneous	314,473	335,315	964,268	628,953
Total revenues	34,168,975	35,935,798	38,769,634	2,833,836
Expenditures				
Current:				
General Government:				
Mayor and Commission	151,312	150,119	110,621	39,498
City Manager	362,830	362,830	346,817	16,013
City Clerk	393,846	414,396	388,766	25,630
Finance	1,056,788	1,058,936	959,574	99,362
City Attorney	513,908	513,908	461,710	52,198
City Hall	2,128,041	3,259,961	3,044,401	215,560
Information Technology	2,029,261	2,251,560	1,850,244	401,316
Human Resources	596,520	596,520	570,441	26,079
Total General Government	7,232,506	8,608,230	7,732,574	875,656
Community Development:				
Economic Development	399,039	505,514	365,400	140,114
Planning and Zoning	826,203	885,561	796,343	89,218
Licenses and Code Enforcement	132,603	132,603	75,637	56,966
Total Community Development	1,357,845	1,523,678	1,237,380	286,298
Public Safety:				
Fire:				
Support	7,777,380	7,998,663	7,880,053	118,610
Prevention	355,966	447,378	397,869	49,509
Total Fire	8,133,346	8,446,041	8,277,922	168,119
Police:				
Support	11,425,252	11,814,580	11,280,207	534,373
Parking	82,494	82,494	69,155	13,339
Total Police	11,507,746	11,897,074	11,349,362	547,712
Total Public Safety	19,641,092	20,343,115	19,627,284	715,831
Public Works:				
Administration	472,808	487,808	439,945	47,863
Streets	1,747,807	1,748,538	1,461,835	286,703
Trees	602,855	602,855	433,430	169,425
Urban Beautification	909,100	959,300	729,005	230,295
Fleet Maintenance	566,452	554,483	411,655	142,828
Total Public Works	4,299,022	4,352,984	3,475,870	877,114
Parks and Recreation:				
Administration	345,881	397,205	359,062	38,143
Recreation	426,217	436,217	365,001	71,216
Parks	2,014,741	2,134,602	1,930,733	203,869
Trailer Park	16,119	44,740	42,259	2,481
Museums	13,816	16,816	15,978	838
Activities Center	435,661	445,491	413,375	32,116
Stadium	133,430	162,030	157,256	4,774
Special Events	61,065	36,065	20,171	15,894
Intermodal Transportation Facility	18,319	18,319	13,959	4,360
Sperling Sports Complex	95,088	109,588	98,826	10,762
Conrad/Melching	33,250	76,908	74,056	2,852
Chisholm Center	401,394	412,394	387,181	25,213
Total Parks and Recreation	3,994,981	4,290,375	3,877,857	412,518
Capital outlay - non-cash SBITA	-	-	766,758	(766,758)
Total expenditures	36,525,446	39,118,382	36,717,723	2,400,659
Excess (deficiency) of revenues over (under) expenditures	<u>(2,356,471)</u>	<u>(3,182,584)</u>	<u>2,051,911</u>	<u>5,234,495</u>
Other financing sources (uses)				
Issuance of long-term debt	686,450	686,450	599,331	(87,119)
Transfers in	3,524,104	3,337,974	3,403,201	65,227
Transfers out	(4,293,920)	(12,255,332)	(7,296,561)	4,958,771
Total other financing sources (uses)	(83,366)	(8,230,908)	(3,294,029)	4,936,879
Net change in fund balances	<u>(2,439,837)</u>	<u>(11,413,492)</u>	<u>(1,242,118)</u>	<u>10,171,374</u>
Fund balances, beginning of year	32,525,310	32,525,310	32,525,310	-
Fund balances, end of year	<u>\$30,085,473</u>	<u>\$ 21,111,818</u>	<u>\$31,283,192</u>	<u>\$10,171,374</u>

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

CITY OF DELAND, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPRING HILL CRA
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	\$ 732,532	\$ 732,532	\$ 719,115	\$ (13,417)
Intergovernmental	31,449	31,449	31,449	-
Investment income (loss)	-	-	38,160	38,160
Miscellaneous	1,200	1,200	7,163	5,963
Total revenues	<u>765,181</u>	<u>765,181</u>	<u>795,887</u>	<u>30,706</u>
Expenditures				
Current:				
Community Redevelopment	702,910	703,278	198,848	504,430
Capital Outlay	-	-	11,622	(11,622)
Total expenditures	<u>702,910</u>	<u>703,278</u>	<u>210,470</u>	<u>492,808</u>
Excess (deficiency) of revenues over (under) expenditures	<u>62,271</u>	<u>61,903</u>	<u>585,417</u>	<u>523,514</u>
Other financing sources (uses)				
Transfers out	(62,271)	(66,362)	(53,249)	13,113
Net change in fund balances	<u>-</u>	<u>(4,459)</u>	<u>532,168</u>	<u>536,627</u>
Fund balances, beginning of year	521,183	521,183	521,183	-
Fund balances, end of year	<u><u>\$ 521,183</u></u>	<u><u>\$ 516,724</u></u>	<u><u>\$ 1,053,351</u></u>	<u><u>\$ 536,627</u></u>

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

CITY OF DELAND, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DOWNTOWN CRA
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 607,480	\$ 607,480	\$ 599,264	\$ (8,216)
Charges for services	58,105	58,105	66,315	8,210
Investment income (loss)	-	-	95,146	95,146
Miscellaneous	44,604	44,604	41,486	(3,118)
Total revenues	<u>710,189</u>	<u>710,189</u>	<u>802,211</u>	<u>92,022</u>
Expenditures				
Current:				
Community Redevelopment	575,341	580,341	367,899	212,442
Capital outlay	716,509	1,957,089	15,380	1,941,709
Total expenditures	<u>1,291,850</u>	<u>2,537,430</u>	<u>383,279</u>	<u>2,154,151</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(581,661)</u>	<u>(1,827,241)</u>	<u>418,932</u>	<u>2,246,173</u>
Other financing sources (uses)				
Issuance of long-term debt	707,300	707,300	700,000	(7,300)
Transfers out	(125,639)	(125,679)	(38,434)	87,245
Total other financing sources (uses)	<u>581,661</u>	<u>581,621</u>	<u>661,566</u>	<u>79,945</u>
Net change in fund balances	<u>-</u>	<u>(1,245,620)</u>	<u>1,080,498</u>	<u>2,326,118</u>
Fund balances, beginning of year	<u>1,361,071</u>	<u>1,361,071</u>	<u>1,361,071</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 1,361,071</u></u>	<u><u>\$ 115,451</u></u>	<u><u>\$ 2,441,569</u></u>	<u><u>\$ 2,326,118</u></u>

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

CITY OF DELAND, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GRANT AND SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 300,004	\$ 300,004	\$ 292,968	\$ (7,036)
Intergovernmental	1,678,213	2,261,663	395,068	(1,866,595)
Charges for services	25,000	25,057	344,249	319,192
Investment income (loss)	-	-	1,645	1,645
Miscellaneous	-	1,532,964	1,347,661	(185,303)
Total revenues	<u>2,003,217</u>	<u>4,119,688</u>	<u>2,381,591</u>	<u>(1,738,097)</u>
Expenditures				
Current:				
Community Development:				
Planning and Zoning	-	2,521	-	2,521
Total Community Development	<u>-</u>	<u>2,521</u>	<u>-</u>	<u>2,521</u>
Public safety:				
Fire	-	44,673	-	44,673
Police	-	19,666	19,657	9
Total Public Safety	<u>-</u>	<u>64,339</u>	<u>19,657</u>	<u>44,682</u>
Public Works:				
Streets	3,800,004	3,975,837	1,202,286	2,773,551
Trees	25,000	25,000	11,015	13,985
Total Public Works	<u>3,825,004</u>	<u>4,000,837</u>	<u>1,213,301</u>	<u>2,787,536</u>
Parks and Recreation:				
Parks	-	26,826	-	26,826
Capital Outlay	3,013,108	9,089,779	5,618,128	3,471,651
Total expenditures	<u>6,838,112</u>	<u>13,184,302</u>	<u>6,851,086</u>	<u>6,333,216</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,834,895)</u>	<u>(9,064,614)</u>	<u>(4,469,495)</u>	<u>4,595,119</u>
Other financing sources (uses)				
Issuance of long-term debt	3,795,000	3,795,000	3,295,000	(500,000)
Transfers in	895,915	5,268,610	4,040,250	(1,228,360)
Total other financing sources (uses)	<u>4,690,915</u>	<u>9,063,610</u>	<u>7,335,250</u>	<u>(1,728,360)</u>
Net change in fund balances	<u>(143,980)</u>	<u>(1,004)</u>	<u>2,865,755</u>	<u>2,866,759</u>
Fund balances, beginning of year	56,567	56,567	56,567	-
Fund balances, end of year	<u>\$ (87,413)</u>	<u>\$ 55,563</u>	<u>\$ 2,922,322</u>	<u>\$ 2,866,759</u>

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

**CITY OF DELAND, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2023**

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water and Sewer	DeLand Municipal Airport	Refuse Collection	Nonmajor Proprietary Funds	Total
ASSETS					
Current assets:					
Equity in pooled cash	\$ 38,650,836	\$ 907	\$ 277,435	\$ 4,145,104	\$ 43,074,282
Restricted cash	11,030	-	-	-	11,030
Investments	22,536,629	-	-	3,171,680	25,708,309
Accounts receivable, net	2,629,404	818,571	466,753	136,173	4,050,901
Due from other governments	7,490	1,401,788	-	-	1,409,278
Leases receivable	-	246,912	-	-	246,912
Inventory	-	1,596	-	-	1,596
Prepaid items	18,185	-	-	-	18,185
Total current assets	<u>63,853,574</u>	<u>2,469,774</u>	<u>744,188</u>	<u>7,452,957</u>	<u>74,520,493</u>
Noncurrent assets:					
Restricted cash	4,135,049	18,555	-	57,798	4,211,402
Restricted investments	1,975,046	-	-	-	1,975,046
Liens receivable	348,069	-	54,336	143,105	545,510
Leases receivable	-	37,961,844	-	-	37,961,844
Capital assets:					
Land	2,135,478	3,935,211	-	1,076,393	7,147,082
Construction in progress	9,536,590	4,670,237	-	85,396	14,292,223
Buildings	10,570,581	6,372,051	-	316,192	17,258,824
Infrastructure (other than buildings)	135,650,299	37,260,179	-	6,472,207	179,382,685
Equipment	20,856,953	683,458	-	3,615,419	25,155,830
Right-of-use assets	-	-	-	-	-
Subscription assets	-	-	-	463,489	463,489
Accumulated depreciation and amortization	(60,956,129)	(15,871,068)	-	(4,102,201)	(80,929,398)
Total noncurrent assets	<u>124,251,936</u>	<u>75,030,467</u>	<u>54,336</u>	<u>8,127,798</u>	<u>207,464,537</u>
Total assets	<u>\$ 188,105,510</u>	<u>\$ 77,500,241</u>	<u>\$ 798,524</u>	<u>\$ 15,580,755</u>	<u>\$ 281,985,030</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	\$ 1,531,153	\$ -	\$ -	\$ 172,993	\$ 1,704,146
Deferred outflows related to OPEB	45,622	-	-	11,129	56,751
Total deferred outflows of resources	<u>\$ 1,576,775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,122</u>	<u>\$ 1,760,897</u>
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 3,144,336	\$ 383,728	\$ 774,851	\$ 90,622	\$ 4,393,537
Accrued liabilities	181,728	9,174	-	53,380	244,282
Deposits	732,335	88,736	-	-	821,071
Advances from other funds	-	1,719,821	-	-	1,719,821
Estimated claims payable	-	-	-	-	-
Compensated absences	506,967	36,136	-	77,342	620,445
Accrued interest payable	-	-	-	7,457	7,457
Current maturities on long-term debt	-	-	-	-	-
Subscription liabilities	-	-	-	199,370	199,370
Payable from restricted assets:					
Accounts payable and accrued liabilities	11,030	-	-	-	11,030
Total current liabilities	<u>4,576,396</u>	<u>2,237,595</u>	<u>774,851</u>	<u>428,171</u>	<u>8,017,013</u>
Noncurrent liabilities:					
Lease liabilities	-	-	-	-	-
Subscription liabilities	-	-	-	65,930	65,930
Compensated absences	199,315	19,088	-	31,410	249,813
Net pension liability	3,322,504	-	-	375,385	3,697,889
Total OPEB liability	530,899	-	-	129,501	660,400
Total noncurrent liabilities	<u>4,052,718</u>	<u>19,088</u>	<u>-</u>	<u>602,226</u>	<u>4,674,032</u>
Total liabilities	<u>\$ 8,629,114</u>	<u>\$ 2,256,683</u>	<u>\$ 774,851</u>	<u>\$ 1,030,397</u>	<u>\$ 12,691,045</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to OPEB	\$ 66,114	\$ -	\$ -	\$ 16,127	\$ 82,241
Deferred inflows related to leases	-	36,702,162	-	-	36,702,162
Total deferred inflows of resources	<u>\$ 66,114</u>	<u>\$ 36,702,162</u>	<u>\$ -</u>	<u>\$ 16,127</u>	<u>\$ 36,784,403</u>
NET POSITION					
Net investment in capital assets	\$ 117,576,218	\$ 36,941,578	\$ -	\$ 7,661,595	\$ 162,179,391
Restricted for:					
Capital improvements	4,893,853	18,555	-	-	4,912,408
Fair share agreements	1,216,242	-	-	-	1,216,242
Building code enforcement	-	-	-	57,798	57,798
Unrestricted	57,300,744	1,581,263	23,673	6,998,960	65,904,640
Total net position	<u>\$ 180,987,057</u>	<u>\$ 38,541,396</u>	<u>\$ 23,673</u>	<u>\$ 14,718,353</u>	<u>\$ 234,270,479</u>
Cumulative adjustment to reflect consolidation of internal service fund activities related to enterprise funds					413,265
Net position, business-type activities					<u>\$ 234,683,744</u>

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

CITY OF DELAND, FLORIDA
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water and Sewer	DeLand Municipal Airport	Refuse Collection	Nonmajor Proprietary Funds	Total
Operating revenues					
Charges for services	\$ 28,843,793	\$ -	\$ 5,193,946	\$ 5,757,153	\$ 39,794,892
Lease income	-	1,409,944	-	-	1,409,944
Total operating revenues	<u>28,843,793</u>	<u>1,409,944</u>	<u>5,193,946</u>	<u>5,757,153</u>	<u>41,204,836</u>
Operating expenses					
Personnel services	9,673,766	510,074	-	2,585,467	12,769,307
Contractual services	1,467,106	34,266	5,062,124	203,989	6,767,485
Repairs and maintenance	559,814	52,152	-	72,822	684,788
Supplies	2,537,219	27,570	-	210,895	2,775,684
Utilities	1,571,993	72,078	-	18,024	1,662,095
Other expenses	1,103,562	214,779	3,000	151,248	1,472,589
Services provided by general government	701,527	284,336	-	884,526	1,870,389
Depreciation	4,741,816	901,105	-	771,715	6,414,636
Total operating expenses	<u>22,356,803</u>	<u>2,096,360</u>	<u>5,065,124</u>	<u>4,898,686</u>	<u>34,416,973</u>
Operating income (loss)	<u>6,486,990</u>	<u>(686,416)</u>	<u>128,822</u>	<u>858,467</u>	<u>6,787,863</u>
Nonoperating revenues (expenses)					
Investment income (loss)	2,110,079	1,609,804	11,121	201,110	3,932,114
Other income (expense)	480,100	9,278	(138)	57,772	547,012
Gain (loss) on disposal of capital assets	(25,495)	-	-	(11,180)	(36,675)
Interest and amortization expense	-	-	-	(14,664)	(14,664)
Total nonoperating revenues (expenses)	<u>2,564,684</u>	<u>1,619,082</u>	<u>10,983</u>	<u>233,038</u>	<u>4,427,787</u>
Income (loss) before contributions and transfers	<u>9,051,674</u>	<u>932,666</u>	<u>139,805</u>	<u>1,091,505</u>	<u>11,215,650</u>
Capital grants	182,004	2,592,180	-	-	2,774,184
Capital contributions and impact fees	4,928,247	-	-	-	4,928,247
Transfers in	152,793	-	-	-	152,793
Transfers out	(3,010,339)	(127,277)	(136,793)	(57,679)	(3,332,088)
Change in net position	<u>11,304,379</u>	<u>3,397,569</u>	<u>3,012</u>	<u>1,033,826</u>	<u>15,738,786</u>
Net position, beginning of year	<u>169,682,678</u>	<u>35,143,827</u>	<u>20,661</u>	<u>13,684,527</u>	<u>218,531,693</u>
Net position, end of year	<u><u>\$ 180,987,057</u></u>	<u><u>\$ 38,541,396</u></u>	<u><u>\$ 23,673</u></u>	<u><u>\$ 14,718,353</u></u>	<u><u>\$ 234,270,479</u></u>
Change in proprietary funds net position					\$ 15,738,786
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds					38,396
Change in net position of business-type activities					<u><u>\$ 15,777,182</u></u>

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

**CITY OF DELAND, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water and Sewer	DeLand Municipal Airport	Refuse Collection	Nonmajor Proprietary Funds	Total
Cash flows from operating activities					
Cash received from customers	\$ 28,864,011	\$ 247,546	\$ 5,123,118	\$ 5,751,674	\$ 39,986,349
Cash paid to employees	(9,067,614)	(506,662)	-	(2,515,145)	(12,089,421)
Cash paid to suppliers	(6,495,786)	(683,471)	(4,906,201)	(1,718,397)	(13,803,855)
Other receipts	480,100	9,278	(138)	57,772	547,012
Net cash provided by (used in) operating activities	<u>13,780,711</u>	<u>(933,309)</u>	<u>216,779</u>	<u>1,575,904</u>	<u>14,640,085</u>
Cash flows from noncapital financing activities					
Interfund transfers in	152,793	-	-	-	152,793
Interfund transfers out	(3,010,339)	(127,277)	(136,793)	(57,679)	(3,332,088)
Interfund loans	-	(123,596)	-	-	(123,596)
Net cash provided by (used in) noncapital financing activities	<u>(2,857,546)</u>	<u>(250,873)</u>	<u>(136,793)</u>	<u>(57,679)</u>	<u>(3,302,891)</u>
Cash flows from capital and related financing activities					
Impact fees and capital contributions	4,928,247	-	-	-	4,928,247
Acquisition and construction of capital assets	(10,261,848)	(3,997,887)	-	(946,258)	(15,205,993)
Capital grants	325,959	1,657,100	-	-	1,983,059
Principal payments of long-term debt	-	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	265,300	265,300
Interest paid	-	-	-	(7,207)	(7,207)
Net cash provided by (used in) capital and related financing activities	<u>(5,007,642)</u>	<u>(2,340,787)</u>	<u>-</u>	<u>(688,165)</u>	<u>(8,036,594)</u>
Cash flows from investing activities					
Interest received	1,584,979	1,609,804	11,121	130,239	3,336,143
Purchases of investments	(664,935)	-	-	(52,604)	(717,539)
Net cash provided by (used in) investing activities	<u>920,044</u>	<u>1,609,804</u>	<u>11,121</u>	<u>77,635</u>	<u>2,618,604</u>
Net increase (decrease) in cash and cash equivalents	<u>6,835,567</u>	<u>(1,915,165)</u>	<u>91,107</u>	<u>907,695</u>	<u>5,919,204</u>
Cash and cash equivalents, beginning of year	<u>35,961,348</u>	<u>1,934,627</u>	<u>186,328</u>	<u>3,295,207</u>	<u>41,377,510</u>
Cash and cash equivalents, end of year	<u>\$ 42,796,915</u>	<u>\$ 19,462</u>	<u>\$ 277,435</u>	<u>\$ 4,202,902</u>	<u>\$ 47,296,714</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:					
Operating income (loss)	\$ 6,486,990	\$ (686,416)	\$ 128,822	858,467	\$ 6,787,863
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	4,741,816	901,105	-	771,715	6,414,636
Other income (expense)	480,100	9,278	(138)	57,772	547,012
Changes in assets and liabilities:					
Accounts and liens receivable	(314)	(334,536)	(70,828)	(5,479)	(411,157)
Lease receivable	-	(834,235)	-	-	(834,235)
Inventories and prepaids	(1,390)	(184)	-	4,617	3,043
Accounts payable and accrued liabilities	1,446,825	1,894	158,923	(181,510)	1,426,132
Deposits	51,732	6,373	-	-	58,105
Unearned revenue	(31,200)	-	-	-	(31,200)
Compensated absences	73,072	3,412	-	2,785	79,269
Net pension liability	530,257	-	-	58,676	588,933
Total OPEB liability	2,823	-	-	8,861	11,684
Estimated claims payable	-	-	-	-	79,000
Net cash provided by (used in) operating activities	<u>\$ 13,780,711</u>	<u>\$ (933,309)</u>	<u>\$ 216,779</u>	<u>\$ 1,575,904</u>	<u>\$ 14,640,085</u>
Cash and cash equivalents classified as:					
Unrestricted	\$ 38,650,836	\$ 907	\$ 277,435	\$ 4,145,104	\$ 43,074,282
Restricted	4,146,079	18,555	-	57,798	4,222,432
Total cash and cash equivalents	<u>\$ 42,796,915</u>	<u>\$ 19,462</u>	<u>\$ 277,435</u>	<u>\$ 4,202,902</u>	<u>\$ 47,296,714</u>
Non-cash investing, capital, and financing activities:					
Capital assets contributed from other sources	\$ 33,550	\$ -	\$ -	\$ -	\$ -

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

**CITY OF DELAND, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023**

	Pension Trust Funds
ASSETS	
Cash and cash equivalents with trustee	\$ 519,632
Receivables	
Employer contributions receivable	2,994,888
Interest and dividends receivable	171,905
Total receivables	<u>3,166,793</u>
Prepaid benefit payments	<u>82,425</u>
Investments, at fair value	
Money market funds	1,580,086
U.S. government obligations	9,695,564
Corporate and municipal bonds	11,904,089
Preferred/convertible securities	282,484
Common stocks	37,619,554
Mutual funds	12,176,234
Other assets	6,967,416
Total investments	<u>80,225,427</u>
Total assets	<u><u>\$ 83,994,277</u></u>
NET POSITION	
Restricted for pensions	<u><u>\$ 83,994,277</u></u>

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

CITY OF DELAND, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Pension Trust Funds
Additions	
Contributions:	
Employer	\$ 4,140,592
Plan members	736,175
State of Florida*	743,913
Total contributions	<u>5,620,680</u>
Investment earnings:	
Interest and dividends	1,665,947
Other income	101,836
Net appreciation (depreciation) in fair value of investments	5,664,429
Total investment earnings	<u>7,432,212</u>
Less: investment expense	<u>(387,880)</u>
Net investment income (loss)	<u>7,044,332</u>
Total additions	<u>12,665,012</u>
Deductions	
Benefit payments	5,306,345
Refunds	940,918
Administrative expenses	235,732
Total deductions	<u>6,482,995</u>
Change in net position	<u>6,182,017</u>
Net position, beginning of year	77,812,260
Net position, end of year	<u><u>\$ 83,994,277</u></u>

*State insurance premium taxes are reported as revenues and expenditures in the General Fund before being reported in the pension (and other employment benefit) trust fund.

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

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

(1) Summary of Significant Accounting Policies:

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

(a) **Reporting entity**—The City of DeLand, Florida is a municipal corporation created by the laws of Florida, Chapters 70-648, 71-601, 71-603, and 73-442 (as amended), located in Volusia County, approximately 25 miles from the Atlantic Ocean and 40 miles northeast of the City of Orlando, Florida. The City was founded in 1876 by Henry A. DeLand and incorporated in 1882.

The legislative branch of the City is comprised of a five-member elected Commission. The City Commission is governed by the City Charter and by state and local laws and regulations. The City Commission is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the Commission-appointed City Manager. The City provides the following services as authorized by its charter: public safety (police and fire), public works (streets, urban beautification, and trees), community development (economic development, planning-zoning, building inspections), sanitation, parks, culture-recreation, public improvements, general administrative services, stormwater, water-sewer, and airport facilities.

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 their relationship with the primary government (the City), the current component units are blended as though they are part of the primary government.

(b) **Blended component units**—The City has two blended component units:

The City of DeLand, Florida, Downtown Community Redevelopment Agency (the Downtown CRA) is an organization created by the City in 1984 by City Resolution 1984-13 and pursuant to Florida Statute 163.387 for the express purpose of providing for community redevelopment in the downtown business area in conjunction with the establishment of a tax increment district. The CRA is composed of the five City Commissioners and two additional persons appointed by the City Commission who are either City residents or engaged in business within the Downtown Redevelopment District. The City has no direct authority to modify or approve the CRA's budget, or to veto, overrule or modify decisions made by the CRA, except in regard to the Downtown Redevelopment Plan. This Plan must first be adopted by the CRA and must then be submitted to the City Commission for approval. Since the City Commission holds five of the seven voting seats on the CRA and appoints the remaining two seats, the City has ability to impose its will on the CRA. Further, the CRA is completely financially dependent on the City of DeLand and other governmental entities as the vast majority of revenues available to the CRA come from tax increment district funding and charges for services. Based on the above analysis, the Downtown CRA is considered a component unit of the City. In accordance with Florida statutes, separate financial statements are issued for the Downtown CRA when revenues or expenditures exceed \$100,000 and can be requested from the City's finance department.

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

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

The City of DeLand, Florida, Spring Hill Community Redevelopment Agency (the Spring Hill CRA) is an organization created on September 9, 2004, by the City and Ordinance 2004-13 of the County of Volusia, Florida, pursuant to Florida Statute 163.387, for the express purpose of providing for community redevelopment in the Spring Hill area in conjunction with the establishment of a tax increment district. The Spring Hill CRA is composed of two members of the Volusia County Council, three City Commissioners, one citizen from the unincorporated area of Spring Hill appointed by the Volusia County Council and one citizen from the incorporated area of Spring Hill appointed by the DeLand City Commission. Since the City Commission holds three of the seven voting seats on the CRA and appoints one of the remaining seats, the City has the ability to impose its will on the CRA and has operational responsibility for the CRA. The CRA is financially dependent on the City and other governmental entities as the vast majority of revenues available to the CRA come from tax increment district funding and various grant revenues, as applicable. Because the CRA provides services entirely, or almost entirely, to the primary government or otherwise exclusively, or almost exclusively, benefits the primary government, the Spring Hill CRA is considered a blended component unit of the City. In accordance with Florida statutes, separate financial statements are issued for the Spring Hill CRA when revenues or expenditures exceed \$100,000 and can be requested from the City's finance department.

Based upon the application of the criteria set forth in the GASB Codification, there are no discretely presented potential component units or related organizations of the City.

(c) Government-wide and fund financial statements—The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business type. In the government-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis and are reflected, on a full accrual, economic resource basis, which incorporates long term assets and receivables as well as long term debt and obligations. Interfund services provided and used are not eliminated in the process of consolidation.

The government-wide statement of activities reflects both the gross and net costs per functional category (police, fire, public works, etc.), which are otherwise being supported by general government revenues (property, sales taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by the related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales or gas taxes, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements emphasize the major funds in either the governmental or business-type categories. Non-major funds (by category) are summarized into a single column.

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

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

The governmental funds' major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to demonstrate legal compliance and demonstrate how the City's actual experience conforms to the budgeted fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following the Governmental Funds – Balance Sheet and the Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Internal service funds of a government (which traditionally provide services primarily to other funds of the government) are presented, in summary form, as part of the proprietary fund financial statements. Since both the City's business-type and governmental activities of the City are principal users of the internal services, net position of the internal service funds has been allocated to both the business-type and governmental activities and expenses in each of the appropriate functional activities (Police, Fire, Public Works, etc.) reduced accordingly when presented at the government-wide level.

When appropriate, surplus or deficits in the Internal Service Funds may be allocated back to customers at the entity-wide Statement of Activities. This creates a reconciling item between the business-type activities column and the Proprietary Fund statements at the fund level as reflected on the bottom of each statement.

The City's fiduciary funds are presented in the fund financial statements by type (pension) and the combining pension fund statements are included in the notes. Since, by definition, these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

As a general rule, the effect of interfund City activities has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

(d) Financial statement presentation—The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The GASB Codification sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

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

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

The City reports the following funds:

Governmental Funds—The measurement focus of the governmental funds (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City:

- (i) The *General Fund* accounts for several of the City's primary services (police, fire, public works, community development, parks and recreation, etc.) and is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- (ii) Special Revenue Funds are used to account for the proceeds of specific revenue sources (excluding special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The City operates the following Special Revenue Funds:
 - a) The *Downtown Community Redevelopment Fund* accounts for the restricted tax increment revenues and expenditures of the Downtown Tax Increment District.
 - b) The *Spring Hill Community Redevelopment Fund* accounts for the restricted tax increment revenues and expenditures of the Spring Hill Community Redevelopment Agency.
 - c) The *Confiscated Fund* accounts for receipts and disbursements of Federal and State forfeiture funds for law enforcement purposes.
 - d) The *Governmental Impact Fees Trust Fund* accounts for projects using revenue collected from police, fire, parks and recreation and general government building impact fees paid by new construction.
 - e) The *Homelessness Fund* accounts for donations and other funding related to the City's participation in a solution on homelessness.
 - f) The *Grants and Special Revenue Fund* accounts for all General Fund grant revenues which fund non-payroll operating expenses.
- (iii) The *Debt Service Fund* is used to account for the accumulation of resources utilized to repay long-term debt obligations of the City's governmental funds.
- (iv) The *Capital Projects Fund* is used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities or other capital assets. The City operates one capital projects fund that accounts for all General Fund capital outlay expenses.

The General, Downtown Community Redevelopment, Spring Hill Community Redevelopment, Debt Service, Grants and Special Revenue, and Capital Projects Funds are reported as major funds.

Proprietary Fund – Enterprise Types—Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

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

The City operates the following enterprise funds:

- (i) The *Water and Sewer Revenue Fund*, which accounts for the City's provided water and wastewater services.
- (ii) The *DeLand Municipal Airport Fund*, which accounts for the activities of the City's airport.
- (iii) The *Refuse Collection Fund*, which accounts for activities of the City's refuse collection services.
- (iv) The *Stormwater Revenue Fund*, which accounts for all activities related to the City's stormwater control.
- (v) The *Permits & Inspections Fund*, which accounts for all revenues from permits and inspections and related expenses.

The Water and Sewer Revenue, DeLand Municipal Airport, and Refuse Collection Funds are reported as major funds.

Other Fund Types—The City additionally reports the following Fund types:

- (i) Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost recovery basis. The City operates two (2) Internal Service Funds, the *Workers' Compensation Self-Insurance Fund* which accounts for the revenues and expenditures of risk management program for workers' compensation, and the *Health Insurance Cost Containment Fund* which accounts for the operation of a "health center", in an attempt to defray the rising costs of health insurance.
- (ii) Trust and Fiduciary Funds are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, and/or other funds. Trust funds reported by the City are the *General Employees' Retirement Trust Fund*, *Police Officers' Retirement Trust Fund*, and *Firefighters' Retirement Trust Fund*. Retirement trust funds are accounted for in essentially the same manner as proprietary funds.

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

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.

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

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

The City's policies related to the accrual and modified accrual bases of accounting are as follows:

- (i) **Accrual:** Revenues are recognized when earned and expenses are recognized when incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges for services to customers.

- (ii) **Modified Accrual:** Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available as net current assets.

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 for property taxes. Other revenues, such as grant revenues, are considered earned when the related expenditure is made. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is principal and interest on general long-term debt which is recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenue when the applicable eligibility requirements, including time requirements are met. Resources terminated before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenue by the recipient.

(f) **Budgets and budgetary accounting**—Annual budgets for all governmental and proprietary 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 proprietary funds' budgets are prepared on a full accrual basis of accounting. The City uses the following procedures in establishing the budgetary data reflected in the accompanying financial statements:

- i. Sixty days prior to October 1, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing on October 1. The operating budget includes proposed expenditures and means of financing them.
- ii. The budget and budget message and all supporting schedules are a matter of public record in the office of the City Clerk and are open to public inspection by anyone at any reasonable hour.
- iii. Public hearings are conducted in the Commission Chambers at City Hall to receive taxpayer comments.

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

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

- iv. The budget is finally adopted not later than thirty days after certification to the City by the County Tax Assessor of the total assessed valuation on all taxable properties located within the City.
- v. At the request of the City Manager, the Commission may at any time, by resolution, transfer any unused appropriation balance or portion thereof between general classifications or expenditures within an office, department or agency, or transfer any unused appropriation balance or portion thereof from one office, department or agency to another.
- vi. All appropriations lapse at the end of the budget year to the extent that they shall not have been expended.
- vii. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
- viii. Budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with GAAP, except that carryover surplus and use of reserves are included in budgetary revenue as required by the City Charter.
- ix. Budgets for the Enterprise Funds are adopted on a basis consistent with GAAP, except that debt service, capital acquisitions, capital leases, and water and sewer impact fees are included in budgetary revenue and expenditures as required by the City Charter. Budgets for the Internal Service Funds are adopted on a basis consistent with GAAP.
- x. The City Charter prohibits over expenditures of departmental budgeted amounts without prior approval of the City Commission.

Budgets are legally controlled at the department level.

The City Charter requires that the over-expenditure of budgeted amounts for any department or fund be reviewed and approval for the over expenditure be given by the Commission. During the year ended September 30, 2023, actual expenditures did not exceed the budgeted amounts.

(g) Encumbrances—The City does not use the encumbrance accounting system.

(h) Deposits and investments—Cash consists of amounts held in demand deposits. Cash equivalents consist of short term investments having a maturity date of less than three months from the date acquired.

For accounting and investment purposes, a pooled cash and investments account is maintained for all funds. This gives the City the ability to invest large amounts of idle cash for short periods of time and to maximize earnings potential. The “equity in pooled cash and investments” represents the amount owned by each fund, and each fund’s equity in the City’s investment pool is considered to be a cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Investments are reported at fair value.

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

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

(i) **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.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

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. Utility operating sales are generally recognized on the basis of cycle billings rendered monthly. Unbilled accounts receivable are accrued by the City at September 30th, to recognize the sales revenues earned between the last meter reading and bill dates in mid-September through the end of the fiscal year.

Liens receivable represents amounts on which the City has placed a valid lien on the property for amounts outstanding. These amounts have been recorded as long-term assets in proprietary funds, and the respective amounts in governmental funds have additionally been recorded as unavailable revenues under deferred inflows since no amounts were collected within 60 days of year-end.

(j) **Leases receivable**—When engaged in long-term leasing activity as the lessor, the City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.
- The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

(k) **Inventories**—Inventories are valued at cost on the basis of the “first-in, first-out” FIFO method of accounting. The effect of this method is to flow costs through operations in the order in which they are used and to assign a balance sheet cost closer to current replacement values. Inventories in the General Fund and the enterprise funds consist of expendable supplies held for consumption and are recorded as expenditures when consumed rather than when purchased.

(l) **Prepaid items**—Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recognized as expenses when the related expenses are incurred.

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

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

(m) **Capital assets**—Capital assets include property, plant, equipment and infrastructure assets. The terms general capital assets and general infrastructure assets relate only to the assets associated with governmental activities, whereas the terms capital assets and infrastructure assets relate to all such assets belonging to the City.

Capital assets are defined by the City as assets with an initial individual cost of \$5,000 or more and an estimated useful life of more than one-year. Such assets are recorded at historical cost, if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are only capitalized if they meet the dollar threshold above for capitalization. Maintenance and repairs of capital assets are charged to operating expenses.

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

<u>Assets</u>	<u>Years</u>
Buildings	40 years
Infrastructure (improvements other than buildings)	40 – 75 years
Equipment	2 – 20 years

(n) **Compensated absences**—City policy permits employees to accumulate a limited amount of earned, but unused personal, vacation, and sick leave. These benefits are payable to employees upon separation from service. All leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in accordance with the GASB Codification.

(o) **Long-term obligations**—In the government-wide financial statements and proprietary fund financial statements, long-term debt obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when paid.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The compensated absences and net pension liabilities have been liquidated in the past by the reporting units of the underlying employees, including the general fund, governmental funds, and all proprietary funds where the respective liability is reported.

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

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

(p) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will, if required, report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, 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. Currently, the only items in this category consisted of deferred amounts related to pensions, as discussed further in Note (12); and deferred inflows of resources related to OPEB, as discussed further in Note (13).

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the items in this category are unavailable revenues, which will be recognized as inflows of resources in the period that the amounts become available; deferred inflows relates to leases, as discussed further in Note (6); deferred inflows of resources related to pensions, as discussed further in Note (12); and deferred inflows of resources related to OPEB, as discussed further in Note (13).

(q) **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 of the City Commission 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, except for stabilization arrangements. The City Commission expressly delegates to the City Manager authority under this policy to assign funds for particular purposes based on intent which can be expressed by (a) the City Commission itself or (b) a body (a budget or finance committee, for example) or official (City Manager) to which the City Commission has delegated the authority to assign amounts to be used for specific purposes.

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

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

Unassigned - Unassigned fund balance is the residual classification. 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 general fund is the only fund that reports a positive fund balance. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned for those purposes, it may be necessary to report negative unassigned fund balance in that fund.

For spendable resources, it is the City's policy to use its resources in the following order as needed to fund expenses: restricted, committed, assigned, unassigned.

(r) **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.

(s) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with GAAP. 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.

(t) **New accounting pronouncements**—GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The City has implemented this Statement and its various provisions in 2023.

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

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

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

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

(3) Property Tax Calendar:

Under Florida law, the assessment of all properties and collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. State laws regulating tax assessment are designed to ensure a consistent property valuation method statewide and permit municipality to levy property taxes at a rate of up to 10 mills. The millage rate assessed by the City for the fiscal year ended September 30, 2023, was 6.5841 per \$1,000 (operating), which means that the City has a tax margin of 3.4159 per \$1,000 and could raise up to \$9,070,937 in additional tax revenue per year from the present assessed valuation of \$2,655,504,356 before the limit is reached.

All property is assessed according to its fair value on January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State statutes.

The current year taxes for the fiscal year, beginning October 1, are billed in the month of November and are due no later than March 31. On April 1, all unpaid amounts become delinquent and are subject to interest and penalties.

Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, 1% in the month of February, and without discount in March.

The City recognizes property tax revenues as received. Delinquent tax receivables are recorded on the books with an offset to deferred revenues. Delinquent taxes on real property bear interest of 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest of 18% per year or any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. The City tax calendar is as follows:

Valuation Date:	January 1, 2022
Levy Date:	November 1, 2022
Due Date:	March 31, 2023
Lien Date:	June 1, 2023

At September 30, 2023, the City has recorded property taxes receivable of \$59,448.

(4) Deposits and Investments:

The City, for accounting and investment purposes, maintains a pooled interest bearing banking account and a pooled investment account for substantially all City funds. This gives the City the ability to invest large amounts of idle cash for short periods of time and to maximize earning potential. The cash and investments shown on the balance sheets and statements of net position represent the amount owned by each fund.

State statutes authorize the City to invest excess funds in time deposits, obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States Government, commercial paper, corporate bonds, repurchase agreements and/or the State Board of Administration (SBA) Local-Government Surplus Trust Fund Investment Pool or other investment vehicles authorized by local ordinance.

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

(4) Deposits and Investments: (Continued)

The City has adopted an investment policy which authorizes the City to invest in US Government and Agency securities, interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates or time deposits, prime bankers' acceptances, prime commercial paper, mutual funds comprised of securities otherwise authorized, and the State Board of Administration (SBA) Local Government Surplus Trust Fund Investment Pool. However, derivative products, other than single index variable rate products, callable notes and bonds, step up notes and bonds and mortgage backed securities are specifically not authorized.

As of September 30, 2023, all City deposits were covered by private bank acquired insurance, Securities Investor Protection Corporation (SIPC) insurance, private broker/dealer acquired insurance, Federal Depository Insurance Corporation (FDIC) insurance, or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (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 under the conditions set forth in the Act. 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 is delivered to the Treasurer. Under the Act, the City of DeLand is authorized to deposit funds only in Qualified Public Depositories.

The City measures and records its investments, assets whose use is limited, and restricted assets using fair value measurement guidelines established by GASB Statement No. 72. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

At September 30, 2023, the City's only investments consisted of mutual funds, commercial paper, and Step up/callable bonds and were measured using Level 2 inputs. Step up/callable bonds were valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer. Commercial paper was valued using broker quotes that utilize observable market inputs. Mutual funds were valued at fair value based on a valuation of the pooled assets invested in by the mutual fund.

As of September 30, 2023, the City's governmental and business-type investment portfolio is composed of the following investments:

Investment Type	Credit Rating (S&P)	Fair Value	Maturities (in Years)		
			Less Than 1	1-5	Over 5
Cash deposits	NR	\$ 76,239,159	\$ 76,239,159	\$ -	\$ -
Money market	NR	6,666,999	6,666,999	-	-
Step up/callable bonds	AAA	36,134,150	-	29,349,850	6,784,300
Mutual Funds	NR	950,408	950,408	-	-
Total Portfolio		<u>\$ 119,990,716</u>	<u>\$ 83,856,566</u>	<u>\$ 29,349,850</u>	<u>\$ 6,784,300</u>

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

(4) Deposits and Investments: (Continued)

Interest Rate Risk: The City's investment policy limits interest rate risk by attempting to match investment maturities with known cash needs and anticipated cash flow requirements. The investment of current operating funds will have maturities of no longer than three years. Investments of bond reserves, construction funds, and other non-operating funds ("core funds") shall have a term appropriate to the need for funds and in accordance with debt covenants, but should not exceed ten years. From time to time the above parameters may require modification in order to meet specific construction draw schedules or other predetermined operating or capital needs, or to satisfy debt obligations, but in no event shall exceed ten years.

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 the highest rated securities as rated by nationally recognized rating agencies. The ratings of the investments held at year end are shown on the previous page. All are rated within the investment policy guidelines at September 30, 2023.

Concentration of Credit Risk: The City's investment policy has established asset allocation and issuer limits on its investments which are designed to reduce concentration of credit risk of the City's investment portfolio. A maximum of 80% of available funds may be invested in United States Treasuries, 30% of available funds may be invested in single index variable rate products, 25% of available funds may be invested in banker's acceptances, 25% of available funds may be invested in commercial paper, 70% of available funds may be invested in CDs, CDARS and other time deposits, 30% of available funds may be invested in mutual funds, and 75% of available funds may be invested in local government surplus trust fund.

Custodial Credit Risk—Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. Pursuant to the applicable provisions of Chapter 280, Florida Statutes, *The Florida Security for Public Deposits Act* ("the Act"), the State of Florida, Department of Financial Services, Division of Treasury, Bureau of Collateral Management have established specific requirements relative to the security and collateralization for public deposits. Accordingly, banks qualifying as a public depository in the State of Florida must adopt the necessary procedures outlined in these statutes and meet all of the requirements of this chapter to be designated by the State Chief Financial Officer as eligible to receive deposits from municipal depositors. Collateral having a fair value equal to 50% of the average daily balance for each month of all public deposits in excess of any applicable depository insurance is required to be pledged or deposited with the State Chief Financial Officer to secure such deposits. Additional collateral, up to a maximum of 125% may be required if deemed necessary under the conditions set forth in the Act. Securities eligible to be pledged as collateral are generally limited to obligations of the United States government and any state thereof and are held in the name of the State Chief Financial Officer's office. Compliance with the provisions of Chapter 280, Florida Statutes, is monitored by a Qualified Public Depository Oversight Board with members appointed by the State Chief Financial Officer.

Custodial Credit Risk—Investments: 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 investments in U.S. Treasury obligations and U.S. Government agency obligations are backed by the full faith and credit of the United States, or explicitly guaranteed by the United States.

Foreign Currency Risk: Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. The investment policy does not permit general obligations issued by a foreign government, therefore, the City is not exposed to foreign currency risk.

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

(4) Deposits and Investments: (Continued)

The City's Pension Plans are authorized to invest in the following investments:

The General Employees' Retirement Trust Fund has adopted an investment policy which authorizes the pension manager to invest in equities, fixed income investments, real estate investments, and hedge funds.

The Police Officers' Retirement Trust Fund has adopted an investment policy which authorizes the pension manager to invest in equities, convertible securities, real estate investments, and fixed income securities.

The Firefighters' Retirement Trust Fund has adopted an investment policy which authorizes the pension manager to invest in equities, fixed income investments, real estate investments, and hedge funds.

The following is a description of the valuation techniques used for assets measured at fair value:

U.S General & Agency Obligations—Valued based on face value of the instruments adjusted for inflation and interest maturities.

Corporate Bonds— Valued based on face value of the instruments adjusted for inflation and interest maturities.

Common Stock and Mutual Funds—Valued at fair value based on quoted market prices at year end.

Money Market Funds—Valued at the underlying fund balance.

Real Estate Based Investments, Other Trust/Partnership Investments, and Other Assets —Valued based upon the asset category and include discounted cash flow, direct capitalization sales approach, and cash equivalency and appraisals of underlying assets.

Units in the American Core Realty Fund (the Core Fund) are offered and sold by means of a private placement offering conducted in compliance with Rule 506 of Regulation D under the Securities Act of 1933, as amended. The Core Fund is an open-end diversified core commingled real estate fund that invests in private real estate and is structured as a Delaware limited partnership. As a result, the Police Officers' Retirement Trust Fund owns units in the Core Fund, and the Core Fund holds no securities on behalf of the Retirement Plan's account in the Core Fund. As of September 30, 2023, the Retirement Plans held 18.7606 units for the Police Officers' Retirement Trust Fund. The value on that date was \$2,542,199. Units are purchased and redeemed through periodic transactions and the value of the units purchased or sold in such transactions is based on the unit value applicable to the valuation date at which each individual transaction occurred.

As of September 30, 2023, all of the Core Fund's investments were categorized as Level 3. Valuation techniques used to determine fair value for the assets in the Core Fund vary based on the asset category and include discounted cash flow, direct capitalization sales approach, and cash equivalency.

Requests for redemptions of units in the American Core Realty Fund may be made at any time, with 10 business day's notification by submitting a Redemption Notice form signed by a representative of the City of DeLand's Police Officers' Retirement Plan, and are effective at the end of the calendar quarter in which the request is received by American Realty Advisors (ARA). The units that are subject to a redemption notice may be redeemed in full or in installments on a pro-rata basis as funds become available for such purpose and the redemption price will be the value per unit based on ARA's estimate of the fair value of the Core Fund's net assets as computed under generally accepted accounting principles at such time that each payment is made. Although ARA is required to use reasonable efforts to cause the Core Fund to pay the redemption price as soon as practicable after the effective date of the request, redemptions are subject to the availability of cash flow arising from investment transactions, sales and other fund operations occurring in the normal course of business. ARA is not required to liquidate or encumber assets or defer investments in order to satisfy redemption requests. As of September 30, 2023, there were no unfunded commitments.

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

(4) Deposits and Investments: (Continued)

The UBS Trumbull Property Fund (Trumbull Fund) is an open-ended core real estate fund that invests in private real estate. As a result, the City's General and Firefighters' Retirement Trust Funds own units in the Trumbull Fund, and the Trumbull Fund holds no securities on behalf of the Retirement Plan's account in the Trumbull Fund. As of September 30, 2023, the General and Firefighters' Retirement Plans held 2,046,094.65 and 999,986.34 units, respectively. The value on that date was \$2,459,512, and \$1,196,074, for each Trust fund, respectively. Units are purchased and redeemed through periodic transactions and the value of the units purchased or sold in such transactions is based on the unit value applicable to the valuation date at which each individual transaction occurred.

As of September 30, 2023, all of the Trumbull Fund's investments were categorized as Level 3. Valuation techniques used to determine fair value for the assets in the Trumbull Fund vary based on the asset category and include appraisals of the underlying assets.

The following chart shows the General Employees' Pension fund cash and investment accounts by investment portfolios and their respective maturities (in years):

	Carrying Value	Weighted Average Maturity (years)	Credit Rating (S&P)	Measured at Fair Value:		
				Level 1	Level 2	Level 3
Cash	\$ 11,975	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	3,035,730	7.22	AAA	-	3,035,730	-
Other Trust / Partnership Investments	2,488,422	N/A	NR	-	-	2,488,422
Corporate Bonds	3,509,592	7.85	BBB-AAA	-	3,509,592	-
Municipal Bonds	17,017	18.26	A+	-	17,017	-
Common Stock	15,938,132	N/A	NR	15,938,132	-	-
Mutual Funds	624,120	N/A	NR	624,120	-	-
Total Portfolio	\$ 25,624,988			\$ 16,562,252	\$ 6,562,339	\$ 2,488,422

The following chart shows the Police Pension fund cash and investment accounts by investment portfolios and their respective maturities (in years):

	Carrying Value	Weighted Average Maturity (years)	Credit Rating (S&P)	Measured at Fair Value:		
				Level 1	Level 2	Level 3
Cash	\$ 501,232	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	2,549,729	9.17	AA+	-	2,549,729	-
Corporate Bonds	6,551,695	0.22	A-, AA+	-	6,551,695	-
Common Stock	7,853,904	N/A	NR	7,853,904	-	-
Preferred / Convertible Securities	282,484	N/A	NR	-	282,484	-
Mutual Funds	10,678,695	N/A	NR	10,678,695	-	-
Real Estate / Other Assets	3,271,109	N/A	NR	-	-	3,271,109
Total Portfolio	\$ 31,688,848			\$ 18,532,599	\$ 9,383,908	\$ 3,271,109

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

(4) Deposits and Investments: (Continued)

The following chart shows the Fire Pension fund cash and investment accounts by investment portfolios and their respective maturities (in years):

	Carrying Value	Weighted Average Maturity (years)	Credit Rating (S&P)	Measured at Fair Value:		
				Level 1	Level 2	Level 3
Cash	\$ 6,425	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	4,110,105	4.19	AAA	-	4,110,105	-
Other Trust / Partnership Investments	1,207,885	N/A	NR	-	-	1,207,885
Corporate Bonds	1,825,785	5.11	Baa3 to Aaa	-	1,825,785	-
Common Stock	13,827,518	N/A	NR	13,827,518	-	-
Mutual Funds	873,419	N/A	NR	873,419	-	-
Money Market	1,580,086	N/A	NR	-	1,580,086	-
Total Portfolio	\$ 23,431,223			\$ 14,700,937	\$ 7,515,976	\$ 1,207,885

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. Generally, the longer the time to maturity, the greater the exposure to interest rate risk. The established performance objectives of the Pension Plans require investment maturities to provide sufficient liquidity to pay obligations as they become due. At September 30, 2023, the weighted average maturity in years for each investment type is included in the preceding table.

Credit Risk: Credit risk is the risk that a debt issuer or other counter-party to an investment will not fulfill its obligations. The Pension Plans utilize portfolio diversification in order to limit investments to the highest rated securities as rated by nationally recognized rating agencies. The ratings of the investments held at year end are shown above. All are rated within the investment policy guidelines at September 30, 2023.

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 Fire Pension trust funds policy does not allow more than five (5) percent of its assets in the common stock, capital stock, or convertible securities of any one issuing company, nor shall the aggregate investment in any one issuing company, exceed five (5) percent of the outstanding stock of that company, nor shall the aggregate of its investments at market in common stock, capital stock and convertible securities exceed seventy (70) percent of the fund's total assets. The Police Pension trust funds policy does not allow more than five (5) percent of its assets in the common stock, capital stock, or convertible securities of any one issuing company, nor shall the aggregate investment in any one issuing company, exceed twelve and one half (12.5) percent of the outstanding stock of that company. The General Employee Pension trust funds policy does not allow more than five (5) percent of its assets in the common stock, capital stock, or convertible securities of any one issuing company, nor shall the aggregate investment in any one issuing company, exceed fifteen (15) percent of the outstanding stock of that company, nor shall the aggregate of its investments at market in common stock, capital stock and convertible securities exceed seventy-five (75) percent of the fund's total assets. At September 30, 2023, the investment portfolios met the single issuer limitations.

Custodial Credit Risk: Custodial credit risk is the risk that the City may not recover cash and investments held by another party in the event of financial failure. Custodial credit risk is limited since investments are held in independent custodial safekeeping accounts or mutual funds.

Foreign Currency Risk: Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. The Pension trust funds policies allow for up to twenty-five (25) percent of its investments in common stock, capital stock and convertible securities at fair value in foreign securities. At September 30, 2023, the investment portfolios met the foreign securities limitations.

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

(4) Deposits and Investments: (Continued)

A reconciliation of cash and investments as shown in the accompanying financial statements follows:

Fair Value/Carrying Value	
Governmental and Business-type Investment Portfolio	\$119,990,716
Pension Investment Portfolio	80,745,059
Total	<u>\$200,735,775</u>
Government-Wide Statement of Net Position:	
Equity in pooled cash and cash equivalents	\$ 78,683,726
Investments	34,159,104
Restricted equity in pooled cash and cash equivalents	4,222,432
Restricted investments	2,925,454
Statement of Plan Net Position:	
Cash and cash equivalents with trustee	519,632
Investments	80,225,427
Total	<u>\$200,735,775</u>

(5) Accounts Receivable:

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

	Gross Receivable	Allowance for Doubtful Accounts	Net Receivable
Governmental Activities:			
General Fund			
Delinquent taxes receivable	\$ 59,448	\$ -	\$ 59,448
Accounts receivable	1,126,763	(24,984)	1,101,779
Downtown CRA Fund			
Accounts and interest receivable	2,823	-	2,823
Workers' Compensation Self-Insurance Fund			
Interest receivable	1,660	-	1,660
Totals – Governmental Activities	<u>1,190,694</u>	<u>(24,984)</u>	<u>1,165,710</u>
Business-Type Activities			
Water and Sewer Fund			
Accounts receivable	3,512,098	(882,694)	2,629,404
Municipal Airport Fund			
Accounts receivable	823,358	(4,787)	818,571
Refuse Fund			
Accounts receivable	503,842	(37,089)	466,753
Nonmajor Proprietary Funds			
Accounts receivable	230,759	(94,586)	136,173
Totals – Business-Type Activities	<u>5,070,057</u>	<u>(1,019,156)</u>	<u>4,050,901</u>
Totals	<u>\$ 6,260,751</u>	<u>\$ (1,044,140)</u>	<u>\$ 5,216,611</u>

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

(6) Leases Receivable:

The City has ongoing lease agreements with third parties related to leases of sports facilities, building space, and airport hangars and land owned by the City. The City has approximately 100 leases, most of which were entered into with 30-year terms that include additional renewal terms of up to 30 or more years.

A summary of the City's activity surrounding leases receivable as of and for the year ending September 30, 2023, is as follows:

	General Fund	Downtown CRA Fund	Governmental Activities	Municipal Airport Fund / Business-Type Activities
Lease Revenue	\$ 156,167	\$ 57,801	\$ 213,968	\$ 1,064,912
Interest Revenue	61,109	30,493	91,602	1,543,585
Lease Receivable	1,720,684	754,495	2,475,179	38,208,756
Deferred Inflows	1,724,749	706,879	2,431,628	36,702,162

Future minimum payments under non-cancelable operating General Fund leases to be received as of September 30, 2023, are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 141,231	\$ 74,572	\$ 215,803
2025	99,979	69,997	169,976
2026	92,918	66,439	159,357
2027	88,162	62,938	151,100
2028	94,951	59,312	154,263
2029-2033	494,018	232,083	726,101
2034-2038	327,557	143,224	470,781
2039-2043	381,868	48,198	430,066
Total	<u>\$ 1,720,684</u>	<u>\$ 756,763</u>	<u>\$ 2,477,447</u>

Future minimum payments under non-cancelable operating Downtown CRA Fund leases to be received as of September 30, 2023, are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 37,442	\$ 29,256	\$ 66,698
2025	40,508	27,795	68,303
2026	43,745	26,212	69,957
2027	34,898	24,664	59,562
2028	36,964	23,251	60,215
2029-2033	238,981	90,302	329,283
2034-2038	321,957	32,263	354,220
Total	<u>\$ 754,495</u>	<u>\$ 253,743</u>	<u>\$ 1,008,238</u>

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

(6) **Leases Receivable:** (Continued)

Future minimum payments under non-cancelable operating Municipal Airport Fund leases to be received as of September 30, 2023, are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 246,912	\$ 1,209,757	\$ 1,456,669
2025	254,171	1,225,844	1,480,015
2026	257,718	1,253,478	1,511,196
2027	245,138	1,270,985	1,516,123
2028	250,475	1,286,133	1,536,608
2029-2033	1,222,266	6,731,229	7,953,495
2034-2038	914,730	7,286,076	8,200,806
2039-2043	1,420,444	7,734,967	9,155,411
2044-2048	2,318,968	7,564,238	9,883,206
2049-2053	4,213,223	7,085,257	11,298,480
2054-2058	6,540,768	5,710,806	12,251,574
2059-2063	7,216,859	4,288,992	11,505,851
2064-2068	5,412,635	2,540,446	7,953,081
2069-2073	3,405,418	1,542,851	4,948,269
2074-2078	2,240,123	1,083,551	3,323,674
2079-2083	379,063	961,134	1,340,197
2084-2088	109,800	979,955	1,089,755
2089-2093	1,047,708	215,617	1,263,325
2094-2098	512,337	22,249	534,586
Total	<u>\$ 38,208,756</u>	<u>\$ 59,993,565</u>	<u>\$ 98,202,321</u>

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

(7) Capital Assets:

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

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Governmental activities:</i>				
Capital assets not being depreciated:				
Land	\$ 8,309,787	\$ 4,309,790	\$ -	\$ 12,619,577
Construction in progress	4,267,281	6,411,890	(9,211,829)	1,467,342
Total assets not being depreciated	12,577,068	10,721,680	(9,211,829)	14,086,919
Capital assets being depreciated:				
Building & Improvements	49,320,621	463,229	-	49,783,850
Machinery and equipment	17,047,249	1,761,321	(227,369)	18,581,201
Infrastructure	59,082,897	8,715,748	-	67,798,645
Subscription assets	-	766,758	-	766,758
Right of use assets	133,457	-	-	133,457
Total assets being depreciated	125,584,224	11,707,056	(227,369)	137,063,911
Less accumulated depreciation/amortization for:				
Building & Improvements	(15,951,846)	(1,247,698)	-	(17,199,544)
Machinery and equipment	(11,145,378)	(1,504,576)	227,369	(12,422,585)
Infrastructure	(29,473,449)	(1,868,430)	-	(31,341,879)
Subscription assets	-	(153,352)	-	(153,352)
Right of use assets	(33,364)	(33,364)	-	(66,728)
Total accumulated depreciation/amortization	(56,604,037)	(4,807,420)	227,369	(61,184,088)
Total capital assets being depreciated, net	68,980,187	6,899,636	-	75,879,823
Governmental activities capital assets, net	<u>\$ 81,557,255</u>	<u>\$ 17,621,316</u>	<u>\$ (9,211,829)</u>	<u>\$ 89,966,742</u>
	Beginning Balance	Increases	Decreases	Ending Balance
<i>Business-type activities:</i>				
Capital assets not being depreciated:				
Land	\$ 6,735,236	\$ 411,846	\$ -	\$ 7,147,082
Construction in progress	14,517,644	12,153,984	(12,379,405)	14,292,223
Total assets not being depreciated	21,252,880	12,565,830	(12,379,405)	21,439,305
Capital assets being depreciated:				
Building & Improvements	16,694,953	563,871	-	17,258,824
Machinery and equipment	24,274,392	1,756,940	(875,502)	25,155,830
Subscription assets	-	463,489	-	463,489
Infrastructure	167,239,892	12,142,793	-	179,382,685
Total assets being depreciated	208,209,237	14,927,093	(875,502)	222,260,828
Less accumulated depreciation/amortization for:				
Building & Improvements	(9,999,248)	(243,860)	-	(10,243,108)
Machinery and equipment	(15,959,425)	(1,380,004)	843,686	(16,495,743)
Subscription Assets	-	(158,421)	-	(158,421)
Infrastructure	(49,399,775)	(4,632,351)	-	(54,032,126)
Total accumulated depreciation/amortization	(75,358,448)	(6,414,636)	843,686	(80,929,398)
Total capital assets being depreciated, net	132,850,789	8,512,457	(31,816)	141,331,430
Business-type activities capital assets, net	<u>\$ 154,103,669</u>	<u>\$ 21,078,287</u>	<u>\$ (12,411,221)</u>	<u>\$ 162,770,735</u>

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

(7) Capital Assets: (Continued)

Depreciation/amortization expense was charged to functions/programs as follows:

Governmental activities:	
General governmental	\$ 848,715
Community development	121,180
Public safety	1,483,975
Public works	985,661
Culture and recreation	1,181,466
Community redevelopment	186,423
Total depreciation/amortization expense - governmental activities	<u>\$ 4,807,420</u>
Business-type activities:	
Water and sewer	\$ 4,741,816
Municipal airport	901,105
Stormwater	373,640
Permits and inspections	398,075
Total depreciation/amortization expense - business-type activities	<u>\$ 6,414,636</u>

(8) Commitments:

The City has active construction projects as of September 30, 2023. The projects include construction of utility improvements, road and right-of-way improvements, recreational facilities, and drainage improvements. At September 30, 2023, the City's commitments with contractors are as follows:

Projects	Total Project Amount	Amounts Expended	Remaining Commitment
Infrastructure Improvements	\$ 1,792,832	\$ 1,467,342	\$ 325,490
Water & Sewer Utility Improvements	112,308,322	9,536,589	102,771,733
Airport Improvements	6,021,934	4,670,237	1,351,697
Stormwater Improvements	64,220	60,328	3,892
Permits & Inspections Improvements	44,888	25,068	19,820
	<u>\$120,232,196</u>	<u>\$ 15,759,564</u>	<u>\$104,472,632</u>

Construction of transportation infrastructure improvements is being funded from gas tax revenues, grant proceeds, debt proceeds and reserves. Construction of parks and recreation infrastructure improvements is being funded from grant proceeds and reserves. The commitment for water and sewer utility improvements is being funded from grants, water and sewer equity and water and sewer revenues and impact fees. Airport improvements are being funded from airport fund equity, grant proceeds, and airport revenues. The commitment for stormwater improvements is being funded from grant proceeds, drainage revenues, and deferred construction funds.

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

(9) Long-term Liabilities:

A summary of the long-term liabilities for the City for the fiscal year ended September 30, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Notes payable	\$ 14,856,369	\$ 4,995,000	\$ (1,422,000)	\$ 18,429,369	\$ 1,411,323
Lease liabilities	224,867	-	(71,872)	152,995	73,813
Subscription liabilities	-	599,331	-	599,331	139,894
Compensated absences	2,482,725	1,240,400	(1,279,742)	2,443,383	1,304,828
Governmental activities – Total long-term liabilities	<u>\$ 17,563,961</u>	<u>\$ 6,834,731</u>	<u>\$ (2,773,614)</u>	<u>\$ 21,625,078</u>	<u>\$ 2,929,858</u>
Business-type activities:					
Subscription liabilities	\$ -	\$ 398,490	\$ (133,190)	\$ 265,300	\$ 199,370
Compensated absences	790,989	639,056	(559,787)	870,258	620,445
Business-type activities – Total long-term liabilities	<u>\$ 790,989</u>	<u>\$ 1,037,546</u>	<u>\$ (692,977)</u>	<u>\$ 1,135,558</u>	<u>\$ 819,815</u>

The City has leases for copier equipment and a health care clinic. The following is a schedule of future minimum lease payments for the leases listed above for each of the next five years and in the aggregate as of September 30, 2023:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$ 73,813	\$ 1,509	\$ 75,322
2025	75,858	542	76,400
2026	3,324	-	3,324
Total	<u>\$ 152,995</u>	<u>\$ 2,051</u>	<u>\$ 155,046</u>

The City's governmental activities has subscription liabilities for Axon body camera software in the police department. Subscription liabilities in the business-type activities include licenses for PermitRocket Software and Accela Civic Platform. The following is a schedule of future minimum payments for the subscription liabilities listed above for each of the next five years and in the aggregate:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$ 139,894	\$ 27,533	\$ 167,427
2025	146,321	21,106	167,427
2026	153,043	14,385	167,428
2027	160,073	7,354	167,427
Total	<u>\$ 599,331</u>	<u>\$ 70,378</u>	<u>\$ 669,709</u>

<u>Year Ending September 30,</u>	<u>Business-type Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$ 199,370	\$ 12,188	\$ 211,558
2025	65,930	3,029	68,959
Total	<u>\$ 265,300</u>	<u>\$ 15,217</u>	<u>\$ 280,517</u>

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

(9) **Long-term Liabilities:** (Continued)

Notes payable in the City's governmental activities at September 30, 2023, are comprised of the following obligations:

General Fund multipurpose loan in the original amount of \$2,623,000 dated May 7, 2013, due in escalating semi-annual principal installments of \$46,955 to \$88,436 plus interest at 3.36% with a final maturity date of December 1, 2032. Repayment of year-end loan balance is collateralized by pledge of non-ad valorem revenues.	\$1,452,342
General Fund multipurpose loan in the original amount of \$1,000,000 dated May 7, 2013, due in escalating semi-annual principal installments of \$17,777 to \$33,482 plus interest at 3.36% with a final maturity date of December 1, 2032. Repayment of year-end loan balance is collateralized by pledge of non-ad valorem revenues.	549,804
General Fund multipurpose loan in the original amount of \$3,878,200 dated February 21, 2018, due in escalating semi-annual principal installments of \$60,962 to \$194,398 plus interest at 3.16% with a final maturity date of June 1, 2033. Repayment of year-end loan balance is collateralized by pledge of non-ad valorem revenues.	2,050,593
General Fund multipurpose loan in the original amount of \$1,100,000 dated February 21, 2018, due in escalating semi-annual principal installments of \$27,281 to \$47,828 plus interest at 4.05% with a final maturity date of June 1, 2033. Repayment of year-end loan balance is collateralized by pledge of non-ad valorem revenues.	803,929
General Fund multipurpose loan in the original amount of \$9,970,000 dated September 18, 2019, due in escalating semi-annual principal installments of \$212,015 to \$403,348 plus interest at 1.648% with a final maturity date of June 1, 2039. Repayment of year-end loan balance is collateralized by pledge of non-ad valorem revenues.	7,788,602
General Fund equipment loan in the original amount of \$1,352,782 dated July 22, 2020, due in semi-annual principal installments of \$185,288 to \$201,408 plus interest at 1.4% with a final maturity date of July 22, 2027.	789,099
General Fund multipurpose loan in the original amount of \$4,995,000 dated September 21, 2023, due in semi-annual principal installments of \$94,000 to \$163,500 plus interest at 4.69% with a final maturity date of June 1, 2043.	4,995,000
	\$ 18,429,369

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

(9) Long-term Liabilities: (Continued)

Annual debt service requirements to maturity for the City's notes payable are as follows:

Year Ending September 30,	Governmental Activities		Total
	Principal	Interest	
2024	\$ 1,411,325	\$ 459,926	\$ 1,871,251
2025	1,459,309	495,036	1,954,345
2026	1,498,220	456,219	1,954,439
2027	1,538,227	416,162	1,954,389
2028	1,375,321	374,826	1,750,147
2029-2033	5,739,981	1,336,434	7,076,415
2034-2038	3,460,583	647,720	4,108,303
2039-2043	1,946,403	204,714	2,151,117
Total	<u>\$ 18,429,369</u>	<u>\$ 4,391,037</u>	<u>\$ 22,820,406</u>

(10) Interfund Loans, Advances, Fees and Transfers:

The City makes routine transfers between its funds in the course of the fiscal year. The principal purposes of these transfers are to allocate resources for debt service, construction or other capital projects, and to provide operating subsidies. These transfers are consistent with the activities of the funds involved. Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as transfers and are reported as other financing sources (uses) in the Governmental Funds and as transfers in (out) in the Proprietary Funds.

For the year ended September 30, 2023, interfund transfers consisted of the following:

		Transfers In					
		Governmental Funds					Proprietary Funds
		Grants and					
Description	Transfers Out	General Fund	Special Revenue	Debt Service	Capital Projects	Nonmajor Governmental	Water and Sewer
Governmental Funds							
General Fund	\$ 7,296,561	\$ -	\$ 4,040,250	\$ 1,191,689	\$ 1,862,060	\$ 202,562	\$ -
Spring Hill CRA	53,249	-	-	36,386	16,863	-	-
Downtown CRA	38,434	-	-	38,434	-	-	-
Capital Projects	-	-	-	-	-	-	-
Nonmajor Governmental	977,944	411,000	-	508,156	58,788	-	-
Total – Governmental Funds	8,366,188	411,000	4,040,250	1,774,665	1,937,711	202,562	-
Proprietary Funds							
Water and Sewer	3,010,339	2,884,958	-	7,680	117,701	-	-
DeLand Municipal Airport	127,277	107,243	-	3,060	16,974	-	-
Refuse Collection	136,793	-	-	-	-	-	136,793
Nonmajor Proprietary	57,679	-	-	5,952	35,727	-	16,000
Total – Proprietary Funds	3,332,088	2,992,201	-	16,692	170,402	-	152,793
Total	\$ 11,698,276	\$ 3,403,201	\$ 4,040,250	\$ 1,791,357	\$ 2,108,113	\$ 202,562	\$ 152,793

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

(10) Interfund Loans, Advances, Fees and Transfers: (Continued)

The transfers from the General Fund to the Nonmajor Governmental Funds represent capital expenditures paid for by the General Fund and funding for operations of the homeless shelter. The transfer from the Water and Sewer Fund to the General Fund represents payments in lieu of taxes and other shared costs. The transfer from the Airport Fund to the General Fund represent payments on the advance of funding.

At September 30, 2023, individual fund advances to and from other funds for the primary government were comprised of the following:

	<u>Advance To</u>	<u>Advance From</u>
Governmental Activities		
General Fund:		
Airport Fund	\$ 1,719,821	\$ -
	<u>1,719,821</u>	<u>-</u>
Business-type Activities		
Airport Fund:		
General Fund	-	1,719,821
	<u>-</u>	<u>1,719,821</u>
Totals – All Funds	<u>\$ 1,719,821</u>	<u>\$ 1,719,821</u>

The advance from the General Fund to the Airport Fund is interest-bearing and was made to accelerate the capital improvement program for the DeLand Municipal Airport. The advance will be repaid by future revenues of the Airport Fund.

(11) 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; and natural disasters for which the City carries commercial insurance. The City has established a limited risk management program for workers' compensation and as part of this program the Workers' Compensation Self-Insurance Fund. All funds of the City participate in this program and make premium payments to the Self-Insurance Fund based on actuarial estimates of reserve requirements and analysis of reported claim requirements and administrative costs. The City's current commercial workers' compensation insurance coverage provides for a deductible of \$100,000 per accident (formerly \$150,000 for all claims prior to October 1, 2014) and provides a maximum coverage of \$1,000,000 per accident and a maximum aggregate coverage of \$1,000,000 per year. There have been no claims or settlements for workers' compensation or other types of exposure in excess of the City's commercial insurance coverage over the past three years.

The estimates are based on an actuarial analysis as of September 30, 2023 of the City's self-insurance program. The claims liability was approximately \$1,572,000 at September 30, 2023, and is reported in accordance with the GASB Codification. The claims liability estimates were discounted to present value using an assumed discount rate of 3.0% per annum.

Because of uncertainties in the estimation process, it is at least reasonably possible that management's estimate of the claim's liability will change in the near term and could be material to the financial statements.

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

(11) Risk Management: (Continued)

A summary of the changes in the liabilities for reported losses and incurred but not reported losses for the past five years follows:

<u>Fiscal Year</u>	<u>Liability at Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claim Payments</u>	<u>Liability at End of Fiscal Year</u>
2023	\$ 1,493,000	\$ 468,893	\$ (389,893)	\$ 1,572,000
2022	856,000	1,080,928	(443,928)	1,493,000
2021	843,000	298,568	(285,568)	856,000
2020	722,000	391,396	(270,396)	843,000
2019	649,000	741,201	(668,201)	722,000

Various lawsuits and claims arising in the ordinary course of the City's operations are pending against the City. Management has estimated these suits and claims to have an immaterial effect on the City's financial statements at September 30, 2023. Certain other suits are indeterminable as to the probability or estimability of the potential liability to the City at September 30, 2023.

(12) Employees' Retirement Plans:

A. Defined Contribution Plan

The City maintains one defined contribution retirement plan for its general employees created in accordance with Internal Revenue Code Section 401(a). The deferred compensation in the 401(a) plan is not available until termination, retirement, death, or unforeseeable emergency.

The City of DeLand Governmental Money Purchase Plan is administered by Nationwide Retirement Solutions (formerly PEBSCO). Based on City ordinance, all full-time employees, except the City Manager, City Attorney and/or assistants, department directors, certain staff positions subject to review by the City Commission and employees covered by the Police Officers' or Firefighters' Retirement Plans hired on or after August 5, 2006, are required to be participants of the City of DeLand Governmental Money Purchase Plan. Employees hired prior to August 5, 2006 were offered a one-time, irrevocable option to move from the Defined Benefit Retirement Plan to the Defined Contribution Retirement Plan. The City contributes on behalf of eligible full-time general employees 7.5% of earnings for the Plan Year (subject to the limitations of Article V of the Plan.) Each of these participants are required to make a 5% contribution of earnings to the plan.

Based on City Ordinance, the City Manager and eligible department heads are required to participate in the 401(a) plan for City contributions, unless they elect out within a 30-day timeframe. The City contributes on behalf of the City Manager 12% of earnings for the plan year as required by the employment contract between the City and the City Manager (subject to the limitations of Article V of the Plan). The City Manager may not make contributions to the plan. The City contributes on behalf of eligible department heads 10% of earnings for the plan year (subject to the limitations of Article V of the Plan). Each of these participants may not make contributions to the plan.

The funds are invested in the manner directed by the employee. The plan has a five (5) year graduated vesting schedule for eligible general employees, 20% a year, with partial vesting after one (1) year of service. The City Manager and Departments Heads are immediately 100% vested. All amounts deferred under this plan are held in trust for the exclusive benefit of the participants and beneficiaries. These assets are held in trust, not subject to the claims of the City's general creditors, and therefore are not included in the financial records of the City. For the year ended September 30, 2023, total City and employee contributions to the 401(a) plan were \$1,060,059 and \$706,706, respectively.

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

(12) **Employees' Retirement Plans:** (Continued)

B. Defined Benefit Plans

Plan Description and Administration

The City maintains three (3) single-employer defined benefit pension plans for its employees: the General Employees' Retirement Trust Fund, the Police Officers' Retirement Trust Fund and the Firefighters' Retirement Trust Fund.

The General Employees' Retirement Trust Fund is administered by the General Employees' Retirement Committee. Based on City Ordinance, all full-time employees, except the City Manager and certain department heads designated by the City Commission and employees covered by the Police Officers' or Firefighters' Retirement Trust Funds, are participants of the General Employees' Retirement Trust Fund. This plan applies only to employees hired before August 5, 2006 (see Defined Contribution Retirement Plan).

The Police Officers' Retirement Trust Fund is administered by the Police Officers' Retirement Committee. Based on City ordinance, all full-time sworn police officers are participants of the Police Officers' Retirement Trust Fund.

The Firefighters' Retirement Trust Fund is administered by the Firefighters' Retirement Committee. Based on City Ordinance, all full-time firefighters are participants of the Firefighters' Retirement Trust Fund.

The City also has a Deferred Retirement Option Program for eligible General Employees', Police Officers' and Firefighters' Retirement Plan participants. The DROP Plan allows members who have met the eligibility requirement for normal retirement to have their retirement benefits deposited monthly into a DROP account, earning interest, while simultaneously continuing to work (but not earning additional credit for retirement) for up to sixty months (5 years). Employees who enter the DROP Program have an option of either receiving their earned compensated absences when they enter the program in one lump sum, or to receive the lump sum at the end of their employment with the City. The purpose of this program is to provide a way for retirees to accumulate additional savings while continuing employment.

Benefits Provided and Employees Covered

Each Plan provides retirement, disability and death benefits to plan participants and beneficiaries. Cost of living adjustments are provided to retirees and beneficiaries at the discretion of the City Commission. Benefits vest after ten years of full-time employment. Each of the Retirement Committees has contracted with an actuary to provide an actuarial valuation of each plan as of October 1 (changed from January 1 to October 1 effective October 1, 2002) of each year. Current membership in the employee retirement plans was composed of the following at October 1, 2022:

	<u>General Employees' Retirement Trust Fund</u>	<u>Police Officers' Retirement Trust fund</u>	<u>Firefighters' Retirement Trust Fund</u>
Retirees and beneficiaries currently receiving benefits, including DROP participants	131	55	29
Vested terminated employees	2	4	4
Active participants	15	61	54
Total current membership	<u>148</u>	<u>120</u>	<u>87</u>

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

(12) Employees' Retirement Plans: (Continued)

Police Officers' Retirement Trust Fund

For the Police Officers' Retirement Trust Fund, all certified full-time law enforcement officers are eligible to participate. Credited service is computed in completed months from date of employment to actual retirement or termination date. Final Monthly Compensation (FMC) is calculated based on the average rate of basic compensation during the best 5 years out of the last 10 years preceding the date of separation, and includes overtime pay and excludes commissions, bonuses, and expense allowances. Accrued leave was frozen as of September 30, 2013. Normal retirement is achieved at the earlier of 55 years of age and 10 years of credited service or 20 years of credited service, and normal annual benefits are calculated at 3.0% times FMC times years of credited service. Additional benefit election options are available for early retirement, and disability and death benefits are also provided.

All current retirees, disabled participants, beneficiaries, DROP participants and terminated vested members, who retired before January 1, 2008, and who have been receiving benefits for a minimum of twelve (12) months, are eligible for an automatic annual cost of living adjustment (COLA) in the amount of 0.5%, per annum commencing January 1, 2006. All participants, or the beneficiaries of said participants, who retire on or after January 1, 2008, shall be required to have attained Normal Retirement Date to be eligible to receive the above stated annual COLA. Effective October 1, 2012, all participants who were employed on or after March 21, 2011, and who retire pursuant to normal retirement eligibility conditions, including entry into the DROP, and active DROP participants employed as of March 21, 2011, with the City shall receive an automatic annual cost of living adjustment (COLA) of 1.5% in addition to the above stated annual COLA of 0.5% in the January following the earlier of (1) attainment of age 55 but not before a period of one (1) year has elapsed from date of retirement or DROP entry or (2) three (3) years following the date of retirement or DROP entry.

Firefighters' Retirement Trust Fund,

For the Firefighters' Retirement Trust Fund, all certified full-time firefighters are eligible to participate. Credited service is computed in completed months from date of employment to actual retirement or termination date. Final Monthly Compensation (FMC) is calculated based on the average rate of basic compensation during the best 5 years out of the last 10 years preceding the date of separation, and includes overtime pay and excludes commissions, bonuses, expense allowances, and all other extraordinary compensation. Normal retirement is achieved at the earlier of 55 years of age and 10 years of credited service or 20 years of credited service, and normal annual benefits are calculated at 3.0% times FMC times years of credited service. Additional benefit election options are available for early retirement, and disability and death benefits are also provided.

The monthly retirement benefit payable to all participants who retired prior to June 1, 2005, with 20 years of credited service is adjusted annually effective October 1, 2004, and October 1 of each year thereafter. Such annual COLA adjustments are in an initial amount equal to 1.0% of the participant's monthly retirement benefit and an amount equal to 0.5% of the participant's monthly retirement benefit each year thereafter. Participants who retire after October 1, 2012, that have received a benefit for 3 years or attained age 55 are entitled to the annual COLA plus an additional annual 1.5% COLA effective on the participant's date of retirement or entry into DROP and each year thereafter.

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

(12) **Employees' Retirement Plans:** (Continued)

General Employees' Retirement Trust Fund

For the General Employees' Retirement Trust Fund, all regular full-time employees hired prior to August 5, 2006, who elected not to opt out of the plan are eligible to participate. Credited service is computed in completed months from date of employment to actual retirement or termination date. Final Monthly Compensation (FMC) is calculated based on the average rate of basic compensation during the best 60 successive months out of the last 120 months preceding the date of separation, and includes overtime pay up to 300 hours. Accrued leave was frozen as of July 1, 2011. Normal retirement is achieved at the earlier of 65 years of age and 10 years of credited service, 60 years of age and 20 years of credited service, or 25 years of credited service, and normal annual benefits are calculated at 2.4% times FMC times years of credited service. Additional benefit election options are available for early retirement, and disability and death benefits are also provided.

All current and future retirees who retire on or after the Normal Retirement Date, and their beneficiaries, who have been receiving benefits for a minimum of twelve (12) months will be eligible for an automatic annual COLA in the amount of 0.5% per annum commencing January 1, 2008.

Financial Statements

The financial statements of the Employees' Retirement plans are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The government's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value. The City utilizes the General Fund to liquidate the liability for the pension liabilities from previous years. These plans do not issue stand-alone financial reports.

Contributions

The participant contribution rates are established by and may be amended by the City Commission. Participant contribution rates for the Police Officers' Retirement Trust Fund, Firefighters' Retirement Trust Fund, and General Employees' Retirement Trust Fund are 7.75%, 5.00%, and 7.00%, respectively, of covered payroll. The City's annual required contribution for the current year was determined as part of the October 1, 2021 actuarial valuations. The City is required under the Florida Protection of Public Employee Retirement Benefits Act to meet required contribution amounts. The City's contributions (and if applicable, any liquidations of a net pension obligation) to the Police Officers' Retirement Trust Fund and Firefighters' Retirement Trust Fund are funded by the general funds, while the General Employees' Retirement Trust Fund contributions are funded by the General Fund and various enterprise funds.

The State of Florida also makes contributions to the Firefighters' and Police Officers' Retirement Plans in accordance with Chapter 175 and Chapter 185 of the Florida Statutes as amended by the State Legislature. This contribution by the State of Florida is first recognized as revenue in the General Fund before being transferred to the Pension Fund. The City's actual annual contribution for each plan is determined by subtracting estimated employee contributions and actual State of Florida contributions from the total annual required contribution as determined by the actuary.

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

(12) **Employees' Retirement Plans:** (Continued)

Contributions to the City's pension plans for the year ended September 30, 2023, were as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total Contributions
Employee contributions	\$ 63,318	\$ 423,906	\$ 248,951	\$ 736,175
City contributions	831,924	1,145,704	2,162,964	4,140,592
State contributions	-	400,359	343,554	743,913
Total contributions	<u>\$ 895,242</u>	<u>\$ 1,969,969</u>	<u>\$ 2,755,469</u>	<u>\$ 5,620,680</u>

Costs incurred by each of the plans for administration of the plans, which includes legal and actuarial fees, trustee fees and investment advisory fees, are borne by the respective retirement plans and are included in the actuarial analysis of the required funding amounts.

Investment Policy

See Note (4) for additional discussion of the investment policies for each of the Plans. The following was the asset allocation policy for each of the plans as of the September 30, 2022 measurement date:

	Target Asset Allocation		
Asset Class	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund
Domestic equity	45.0%	40.0%	50.0%
International equity	15.0%	15.0%	10.0%
Convertible securities	0.0%	10.0%	0.0%
Fixed income	31.5%	25.0%	20.0%
Real estate	8.5%	5.0%	10.0%
Hedge funds	0.0%	0.0%	10.0%
Infrastructure funds	0.0%	5.0%	0.0%

Net Pension Liability

The components of the net pension liability of the pension plans at September 30, 2023, based upon a measurement date of September 30, 2022, were as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total
Total pension liability	\$ 34,174,824	\$ 40,123,414	\$ 29,969,780	\$104,268,018
Plan fiduciary net position	(26,059,705)	(29,759,099)	(21,942,479)	(77,761,283)
Net pension liability	<u>\$ 8,115,119</u>	<u>\$ 10,364,315</u>	<u>\$ 8,027,301</u>	<u>\$ 26,506,735</u>
Plan fiduciary net position as percentage of total pension liability	76.25%	74.17%	73.22%	74.58%

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

(12) Employees' Retirement Plans: (Continued)

The total pension liability was determined by an actuarial valuation as of October 1, 2021, updated to the measurement date of September 30, 2022, using the following actuarial assumptions to all measurement periods.

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund
Inflation	2.50%	2.50%	2.30%
Salary increases	3.50-6.00%	6.50-9.75%	3.00-7.00%
Investment rate of return	7.00%	7.50%	7.00%

Mortality rates for the Police Officers' Retirement Trust Fund and Firefighters' Retirement Trust Fund were based on the Florida Retirement System (FRS) assumptions used for special risk employees. Mortality rates for the General Employees' Retirement Trust Fund were based on the Florida Retirement System (FRS) assumptions used for regular employees.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of September 30, 2022, are summarized in the following table:

	Long Term Expected Real Rate of Return		
Asset Class	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund
Domestic equity	6.99%	9.70%	5.60%
International equity	5.90%	5.40%	4.50%
Convertible securities	n/a	8.40%	n/a
Fixed income	1.50%	4.20%	1.23%
Real estate	6.20%	8.50%	4.26%
Infrastructure funds	n/a	7.60%	n/a

Discount rate:

As it relates to the discount/investment rate of return rates outlined previously, the projection of cash flows used to determine the discount rate assumed the plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

(12) **Employees' Retirement Plans:** (Continued)

Changes in net pension liability:

Changes in each plan's net pension liability, based upon a measurement date of September 30, 2022, were as follows:

	General Employees' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 33,640,267	\$ 32,644,890	\$ 995,377
Changes for year			
Service cost	147,268	-	147,268
Interest	2,324,858	-	2,324,858
Differences between actual/expected experience	95,814	-	95,814
Changes in assumption	696,086	-	696,086
Contributions - employer	-	656,370	(656,370)
Contributions - employee	-	75,338	(75,338)
Net investment income	-	(4,560,305)	4,560,305
Benefit payments, including refunds	(2,729,469)	(2,729,469)	-
Administrative expenses	-	(27,119)	27,119
Net changes	534,557	(6,585,185)	7,119,742
Ending Balance	\$ 34,174,824	\$ 26,059,705	\$ 8,115,119

	Police Officers' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 37,718,017	\$ 36,900,410	\$ 817,607
Changes for year			
Service cost	1,087,162	-	1,087,162
Interest	2,789,445	-	2,789,445
Differences between actual/expected experience	483,288	-	483,288
Contributions - employer	-	1,452,178	(1,452,178)
Contributions - employee	-	393,800	(393,800)
Net investment income	-	(6,920,187)	6,920,187
Benefit payments, including refunds	(1,954,498)	(1,954,498)	-
Administrative expenses	-	(112,604)	112,604
Net changes	2,405,397	(7,141,311)	9,546,708
Ending Balance	\$ 40,123,414	\$ 29,759,099	\$ 10,364,315

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

(12) **Employees' Retirement Plans:** (Continued)

	Firefighters' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 27,439,559	\$ 24,128,665	\$ 3,310,894
Changes for year			
Service cost	1,113,175	-	1,113,175
Interest	1,965,950	-	1,965,950
Share plan allocation	50,424	-	50,424
Differences between actual/expected experience	311,089	-	311,089
Contributions - employer	-	1,710,117	(1,710,117)
Contributions - state	-	250,847	(250,847)
Contributions - employee	-	191,267	(191,267)
Contributions - buy back	25,050	25,050	-
Net investment income	-	(3,402,187)	3,402,187
Benefit payments, including refunds	(935,467)	(935,467)	-
Administrative expenses	-	(25,813)	25,813
Net changes	2,530,221	(2,186,186)	4,716,407
Ending Balance	\$ 29,969,780	\$ 21,942,479	\$ 8,027,301

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the net pension liability of the City calculated using the actual discount rates, as well as what the City's net pension liability would be if it were calculated using discount rates that are 1% lower or 1% higher than the current rates:

City's Net Pension Liability	Current Rate	1% Decrease	Current Discount Rate	1% Increase
General Employees' Retirement Trust Fund	7.00%	\$ 11,320,984	\$ 8,115,119	\$ 5,380,747
Police Officers' Retirement Trust Fund	7.50%	15,300,764	10,364,315	6,296,684
Firefighters' Retirement Trust Fund	7.00%	12,059,847	8,027,301	4,710,317
Total		\$ 38,681,595	\$ 26,506,735	\$ 16,387,748

For the year ended September 30, 2022, the annual-money weighted rate of return on each pension plan investments, net of pension plan investment expense was as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund
Annual money-weighted rate of return	10.23%	8.20%	10.61%

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

(12) Employees' Retirement Plans: (Continued)

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the City recognized pension expense of \$1,923,096, \$1,702,914, and \$2,748,440 in the General Employees, Police Officers, and Firefighters pension plans, respectively, for a grand total of \$6,374,450. When added to OPEB expense of \$137,640, total City pension/OPEB expense was \$6,512,090.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	General Employees' Retirement Trust Fund		Police Officers' Retirement Trust Fund		Firefighters' Retirement Trust Fund	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience on liabilities	\$ -	\$ -	\$ 577,123	\$(212,829)	\$ 1,167,938	\$ (662,748)
Changes of assumptions	-	-	169,026	(326,096)	1,170,302	-
Net difference between projected and actual investment earnings	3,739,796	-	4,784,015	-	3,117,607	-
Contributions made subsequent to measurement date	-	-	1,297,398	-	-	-
	<u>\$3,739,796</u>	<u>\$ -</u>	<u>\$6,827,562</u>	<u>\$(538,925)</u>	<u>\$5,455,847</u>	<u>\$ (662,748)</u>

While all plans report based on a measurement date of September 30, 2022, only the Firefighters' plan reports a deferred outflow for employer and state contributions made subsequent to the measurement date. This is due to the fact that, in the General Employees and Police Officers' plans, contributions are typically made in the fiscal year following the year which the contributions relate to (e.g., contributions for the plan year ended September 30, 2023, were not made until fiscal year 2024).

Amounts reported as deferred outflows (except for contributions made subsequent to the measurement date, which will be recognized in the succeeding fiscal year) and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total
2024	\$ 973,452	\$ 980,169	\$ 1,303,899	\$ 3,257,520
2025	684,343	923,646	1,056,537	2,664,526
2026	727,084	1,151,538	852,723	2,731,345
2027	1,354,917	1,935,886	1,284,473	4,575,276
2028	-	-	257,722	257,722
Thereafter	-	-	37,745	37,745

C. Pension Fund Financial Statements:

No standalone financial reports exist for these pension plans. All financial activity is reported within the accompanying statement of fiduciary net position.

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

(12) **Employees' Retirement Plans:** (Continued)

A combining balance sheet for the fiduciary funds as of September 30, 2023, follows:

	<u>General</u>	<u>Police</u>	<u>Fire</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents with trustee	\$ 11,975	\$ 501,232	\$ 6,425	\$ 519,632
Receivables				
Employer contributions receivable	831,924	-	2,162,964	2,994,888
Interest and dividends receivable	71,176	47,619	53,110	171,905
Total receivables	<u>903,100</u>	<u>47,619</u>	<u>2,216,074</u>	<u>3,166,793</u>
Prepaid benefit payments	<u>-</u>	<u>-</u>	<u>82,425</u>	<u>82,425</u>
Investments, at fair value				
Money market funds	-	-	1,580,086	1,580,086
U.S. government obligations	3,035,730	2,549,729	4,110,105	9,695,564
Corporate and municipal bonds	3,526,609	6,551,695	1,825,785	11,904,089
Preferred/convertible securities	-	282,484	-	282,484
Common stocks	15,938,132	7,853,904	13,827,518	37,619,554
Mutual funds	624,120	10,678,695	873,419	12,176,234
Other assets	2,488,422	3,271,109	1,207,885	6,967,416
Total investments	<u>25,613,013</u>	<u>31,187,616</u>	<u>23,424,798</u>	<u>80,225,427</u>
Total assets	<u>\$ 26,528,088</u>	<u>\$ 31,736,467</u>	<u>\$ 25,729,722</u>	<u>\$ 83,994,277</u>
NET POSITION				
Restricted for pensions	<u>\$ 26,528,088</u>	<u>\$ 31,736,467</u>	<u>\$ 25,729,722</u>	<u>\$ 83,994,277</u>

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

(12) Employees' Retirement Plans: (Continued)

A combining schedule of changes in fiduciary net position for the fiduciary funds as of September 30, 2023, follows:

	<u>General</u>	<u>Police</u>	<u>Fire</u>	<u>Total</u>
Additions				
Contributions:				
Employer	\$ 831,924	\$ 1,145,704	\$ 2,162,964	\$ 4,140,592
Plan members	63,318	423,906	248,951	736,175
State of Florida	-	400,359	343,554	743,913
Total contributions	<u>895,242</u>	<u>1,969,969</u>	<u>2,755,469</u>	<u>5,620,680</u>
Investment earnings:				
Interest and dividends	585,815	627,659	452,473	1,665,947
Other income	59,193	1,895	40,748	101,836
Net change in fair value of investments	<u>1,947,196</u>	<u>1,817,730</u>	<u>1,899,503</u>	<u>5,664,429</u>
Total investment earnings	2,592,204	2,447,284	2,392,724	7,432,212
Less: investment expense	<u>(131,058)</u>	<u>(113,103)</u>	<u>(143,719)</u>	<u>(387,880)</u>
Net investment income (loss)	2,461,146	2,334,181	2,249,005	7,044,332
Total additions	<u>3,356,388</u>	<u>4,304,150</u>	<u>5,004,474</u>	<u>12,665,012</u>
Deductions				
Benefit payments	2,375,394	1,974,907	956,044	5,306,345
Refunds	442,580	245,726	252,612	940,918
Administrative expenses	<u>70,031</u>	<u>99,714</u>	<u>65,987</u>	<u>235,732</u>
Total deductions	2,888,005	2,320,347	1,274,643	6,482,995
Change in net position	<u>468,383</u>	<u>1,983,803</u>	<u>3,729,831</u>	<u>6,182,017</u>
Net position, beginning	26,059,705	29,752,664	21,999,891	77,812,260
Net position, ending	<u>\$ 26,528,088</u>	<u>\$ 31,736,467</u>	<u>\$ 25,729,722</u>	<u>\$ 83,994,277</u>

(13) Other Post-Employment Benefits (OPEB):

Plan Description—Effective October 1, 2017, the City implemented GASB Statement No. 75, *Accounting and Reporting for Post-Employment Benefits Other Than Pensions*, for certain post-employment healthcare benefits provided by the City. The City elected to implement the requirements of this statement prospectively. No assets are held in trust for payment of the OPEB liability as the City had no OPEB liability other than as arising from the implicit rate subsidy, as discussed in the following paragraph.

Retirees and their dependents are permitted to remain covered under the City's respective health care plans as long as they pay a full premium applicable to the coverage elected. This conforms to the minimum required of Florida governmental employers per Chapter 112.08, Florida Statutes. The Other Post-Employment Benefit Plan does not issue a stand-alone report.

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

(13) Other Post-Employment Benefits (OPEB): (Continued)

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. GASB No. 75 calls this the “implicit rate subsidy.”

Plan Membership—At October 1, 2021, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Employees	419
Inactive Employees	49
	<u>468</u>

Total OPEB Liability—The City’s total OPEB liability of \$1,787,608 was measured as of September 30, 2023, and was determined by an actuarial valuation at October 1, 2021.

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

Inflation	3.00%
Salary increases	4.00%
Discount rate	4.87%
Healthcare cost trend rate	4.50%
Retirees’ share of benefit-related costs	100.00%

The City does not have a dedicated Trust to pay retiree healthcare benefits. The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as of September 30, 2023.

Mortality rates were based on the MP-2020 Combined Mortality Table for males and females with mortality improvement projected to PubG.H-2010 Mortality Table-General with Mortality Improvements for males and females.

Changes in the OPEB liability for the fiscal year ended September 30, 2023, were as follows:

	<u>Total OPEB Liability</u>
Balance at September 30, 2022	\$ 1,810,204
Changes for a year:	
Service cost	34,960
Interest	83,269
Difference between expected and actual experience	-
Changes of assumptions	(11,794)
Benefit payments – implicit rate subsidy	(129,031)
Net changes	<u>(22,596)</u>
Balance at September 30, 2023	<u><u>\$ 1,787,608</u></u>

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

(13) Other Post-Employment Benefits (OPEB): (Continued)

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 4.87%, 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	\$ 1,912,007	\$ 1,787,608	\$ 1,676,916

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 or 1% higher than the current healthcare cost trend rates (3.50%-5.50%):

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,663,208	\$ 1,787,608	\$ 1,930,177

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 \$137,640. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 83,510	\$ 6,957
Changes of assumptions	70,105	215,658
Total	<u>\$ 153,615</u>	<u>\$ 222,615</u>

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

<u>Year ended September 30:</u>	<u>Amortization</u>
2024	\$ (4,332)
2025	(35,483)
2026	(27,411)
2027	(1,774)
2028	-

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

(14) Deferred Compensation Plan:

The City offers a deferred compensation plan administered by Nationwide Retirement Solutions. The plan was created in accordance with Internal Revenue Code Section 457. The plan, optional and available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation in the 457 plan is not available until termination, retirement, death, or unforeseeable emergency.

Both the City's sponsored Section 457 deferred compensation plan and the City's sponsored Section 401(a) defined contribution plan have been modified to establish qualified trust and custodial accounts. As such, all amounts deferred under these plans are held in trust for the exclusive benefit of the participants and beneficiaries. These assets are not subject to the claims of the City's general creditors and therefore are not included in the financial records of the City.

(15) Commitments and Contingencies:

Various suits and claims arising in the ordinary course of the City's operations, some of which involve substantial amounts, are pending against the City.

The ultimate effect of such litigation cannot be ascertained at this time. However, in the opinion of counsel for the City, the liabilities which may arise from such action would not result in losses which would materially affect the financial position of the City or the results of its operations, nor is it anticipated that any material amount will be paid for claims and judgments in the next fiscal year.

(16) 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 subsequent fiscal years 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 Statement No. 101 amends the existing guidance related to the calculation and disclosures surrounding the liability for compensated absences. The provisions for GASB 101 are effective for fiscal years beginning after December 15, 2023.
- (b) GASB issued Statement No. 102, *Certain Risk Disclosures*, in December 2023. 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.

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
GENERAL EMPLOYEES' RETIREMENT TRUST FUND
SEPTEMBER 30, 2023
(UNAUDITED)

Reporting period ended September 30: Measurement date ended September 30:	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Total Pension Liability									
Service cost	\$ 147,268	\$ 150,043	\$ 172,650	\$ 194,796	\$ 235,928	\$ 250,784	\$ 273,020	\$ 291,773	\$ 310,280
Interest	2,324,858	2,351,856	2,339,027	2,363,666	2,360,947	2,347,252	2,298,910	2,265,723	2,215,991
Difference between actual and expected experience	95,814	127,542	320,868	37,301	(93,942)	311,862	361,324	174,308	77,014
Changes in assumptions	696,086	-	(336,346)	150,358	148,413	375,355	141,991	-	-
Benefit payments including refunds of contributions	(2,729,469)	(2,297,063)	(2,592,729)	(2,679,768)	(2,272,646)	(2,202,224)	(2,567,071)	(2,195,086)	(1,846,672)
Net change in total pension liability	534,557	332,378	(96,530)	66,353	378,700	1,083,029	508,174	536,718	756,613
Total pension liability - beginning	33,640,267	33,307,889	33,404,419	33,338,066	32,959,366	31,876,337	31,368,163	30,831,445	30,074,832
Total pension liability - ending (a)	<u>\$ 34,174,824</u>	<u>\$ 33,640,267</u>	<u>\$ 33,307,889</u>	<u>\$ 33,404,419</u>	<u>\$ 33,338,066</u>	<u>\$ 32,959,366</u>	<u>\$ 31,876,337</u>	<u>\$ 31,368,163</u>	<u>\$ 30,831,445</u>
Total Fiduciary Net Position									
Contributions - employer	\$ 656,370	\$ 603,731	\$ 646,846	\$ 619,990	\$ 626,403	\$ 665,870	\$ 633,943	\$ 608,582	\$ 676,540
Contributions - employee	75,338	79,517	98,183	108,158	123,455	139,754	147,864	163,219	171,079
Net investment income	(4,560,305)	5,189,946	2,231,456	678,552	2,355,834	3,089,508	2,271,104	458,850	2,078,490
Benefit payments, including refunds of contributions	(2,729,469)	(2,297,063)	(2,592,729)	(2,679,768)	(2,272,646)	(2,202,224)	(2,567,071)	(2,195,086)	(1,846,672)
Administrative expense	(27,119)	(50,050)	(39,625)	(50,301)	(36,887)	(44,155)	(36,804)	(31,282)	(39,287)
Net change in plan fiduciary net position	(6,585,185)	3,526,081	344,131	(1,323,369)	796,159	1,648,753	449,036	(995,717)	1,040,150
Plan fiduciary net position - beginning	32,644,890	29,118,809	28,774,678	30,098,047	29,301,888	27,653,135	27,204,099	28,199,816	27,159,666
Plan fiduciary net position - ending (b)	<u>\$ 26,059,705</u>	<u>\$ 32,644,890</u>	<u>\$ 29,118,809</u>	<u>\$ 28,774,678</u>	<u>\$ 30,098,047</u>	<u>\$ 29,301,888</u>	<u>\$ 27,653,135</u>	<u>\$ 27,204,099</u>	<u>\$ 28,199,816</u>
Net pension liability - ending (a) - (b)	<u>\$ 8,115,119</u>	<u>\$ 995,377</u>	<u>\$ 4,189,080</u>	<u>\$ 4,629,741</u>	<u>\$ 3,240,019</u>	<u>\$ 3,657,478</u>	<u>\$ 4,223,202</u>	<u>\$ 4,164,064</u>	<u>\$ 2,631,629</u>
Plan fiduciary net position as a percentage of the total pension liability	76.25%	97.04%	87.42%	86.14%	90.28%	88.90%	86.75%	86.73%	91.46%
Covered payroll	\$ 1,076,245	\$ 1,135,960	\$ 1,402,609	\$ 1,545,092	\$ 1,689,032	\$ 1,992,342	\$ 2,191,072	\$ 2,330,682	\$ 2,449,665
Net pension liability as a percentage of covered payroll	754.02%	87.62%	298.66%	299.64%	191.83%	183.58%	192.75%	178.66%	107.43%

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
POLICE OFFICERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2023
(UNAUDITED)

Reporting period ended September 30: Measurement date ended September 30:	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Total Pension Liability									
Service cost	\$ 1,087,162	\$ 872,467	\$ 820,712	\$ 815,340	\$ 781,239	\$ 671,583	\$ 613,544	\$ 597,810	\$ 518,327
Interest	2,789,445	2,720,677	2,578,831	2,494,115	2,458,448	2,386,282	2,239,685	2,124,818	1,988,374
Difference between actual and expected experience	483,288	(224,289)	521,308	(494,170)	142,773	576,943	301,484	594,013	(563,009)
Changes in assumptions	-	356,834	(791,948)	-	-	221,380	-	-	-
Benefit payments including refunds of contributions	(1,954,498)	(1,837,908)	(2,216,038)	(1,770,402)	(2,739,195)	(1,908,113)	(1,627,723)	(1,377,040)	(1,362,409)
Net change in total pension liability	2,405,397	1,887,781	912,865	1,044,883	643,265	1,948,075	1,526,990	1,939,601	581,283
Total pension liability - beginning	37,718,017	35,830,236	34,917,371	33,872,488	33,229,223	31,281,148	29,754,158	27,814,557	27,233,274
Total pension liability - ending (a)	\$ 40,123,414	\$ 37,718,017	\$ 35,830,236	\$ 34,917,371	\$ 33,872,488	\$ 33,229,223	\$ 31,281,148	\$ 29,754,158	\$ 27,814,557
Total Fiduciary Net Position									
Contributions - employer	\$ 1,051,819	\$ 1,030,914	\$ 1,063,055	\$ 1,134,320	\$ 1,064,184	\$ 1,006,060	\$ 981,365	\$ 920,335	\$ 1,061,626
Contributions - state	400,359	351,046	293,656	278,528	252,492	217,535	212,226	180,302	167,254
Contributions - employee	393,800	321,092	307,888	319,772	278,334	240,502	230,475	222,582	209,027
Net investment income	(6,920,187)	6,767,928	3,064,015	1,319,602	2,560,887	2,722,830	2,248,723	(103,002)	2,079,946
Benefit payments, including refunds of contributions	(1,954,498)	(1,837,908)	(2,216,038)	(1,770,402)	(2,739,195)	(1,908,113)	(1,627,723)	(1,377,040)	(1,362,409)
Administrative expense	(112,604)	(96,507)	(110,445)	(100,345)	(87,090)	(61,209)	(51,495)	(65,616)	(74,437)
Net change in plan fiduciary net position	(7,141,311)	6,536,565	2,402,131	1,181,475	1,329,612	2,217,605	1,993,571	(222,439)	2,081,007
Plan fiduciary net position - beginning	36,900,410	30,363,845	27,961,714	26,780,239	25,450,627	23,233,022	21,239,451	21,461,890	19,380,883
Plan fiduciary net position - ending (b)	\$ 29,759,099	\$ 36,900,410	\$ 30,363,845	\$ 27,961,714	\$ 26,780,239	\$ 25,450,627	\$ 23,233,022	\$ 21,239,451	\$ 21,461,890
Net pension liability - ending (a) - (b)	\$ 10,364,315	\$ 817,607	\$ 5,466,391	\$ 6,955,657	\$ 7,092,249	\$ 7,778,596	\$ 8,048,126	\$ 8,514,707	\$ 6,352,667
Plan fiduciary net position as a percentage of the total pension liability	74.17%	97.83%	84.74%	80.08%	79.06%	76.59%	74.27%	71.38%	77.16%
Covered payroll	\$ 4,769,020	\$ 3,828,166	\$ 3,678,175	\$ 3,894,544	\$ 3,422,845	\$ 2,996,390	\$ 2,861,008	\$ 2,625,931	\$ 2,537,987
Net pension liability as a percentage of covered payroll	217.33%	21.36%	148.62%	178.60%	207.20%	259.60%	281.30%	324.25%	250.30%

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2023
(UNAUDITED)

Reporting period ended September 30: Measurement date ended September 30:	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Total Pension Liability									
Service cost	\$ 1,113,175	\$ 995,681	\$ 702,633	\$ 635,333	\$ 595,986	\$ 536,575	\$ 497,848	\$ 493,277	\$ 470,653
Interest	1,965,950	1,887,866	1,684,687	1,515,175	1,389,294	1,259,212	1,118,048	1,012,256	951,466
Change in excess state money	-	-	-	-	-	(649,127)	54,565	53,670	53,504
Share plan allocation	50,424	30,580	21,036	16,759	16,377	324,564	-	-	-
Changes of benefit terms	-	-	-	(6,006)	-	-	-	-	-
Difference between actual and expected experience	311,089	(883,660)	883,451	818,313	458,190	403,418	366,689	575,210	-
Changes in assumptions	-	830,099	876,369	-	-	-	649,720	-	-
Contributions - buy back	25,050	15,628	19,457	32,519	-	-	-	-	-
Benefit payments including refunds of contributions	(935,467)	(960,977)	(846,305)	(804,172)	(825,384)	(872,117)	(705,578)	(643,921)	(624,493)
Net change in total pension liability	2,530,221	1,915,217	3,341,328	2,207,921	1,634,463	1,002,525	1,981,292	1,490,492	851,130
Total pension liability - beginning	27,439,559	25,524,342	22,183,014	19,975,093	18,340,630	17,338,105	15,356,813	13,866,321	13,015,191
Total pension liability - ending (a)	\$ 29,969,780	\$ 27,439,559	\$ 25,524,342	\$ 22,183,014	\$ 19,975,093	\$ 18,340,630	\$ 17,338,105	\$ 15,356,813	\$ 13,866,321
Total Fiduciary Net Position									
Contributions - employer	\$ 1,710,117	\$ 1,626,948	\$ 1,050,131	\$ 962,553	\$ 838,197	\$ 828,703	\$ 664,829	\$ 652,166	\$ 685,846
Contributions - state	250,847	211,159	192,072	183,517	182,754	170,857	186,330	185,435	185,269
Contributions - employee	191,267	158,709	149,653	140,883	130,263	121,179	117,490	112,343	107,978
Contributions - buy back	25,050	15,628	19,457	32,519	-	-	-	-	-
Net investment income	(3,402,187)	3,609,360	1,027,900	438,725	1,178,194	1,551,098	837,060	(13,662)	874,639
Benefit payments, including refunds of contributions	(935,467)	(960,977)	(846,305)	(804,172)	(825,384)	(872,117)	(705,578)	(643,921)	(624,493)
Administrative expense	(25,813)	(29,621)	(27,011)	(28,561)	(31,871)	(34,210)	(30,132)	(29,636)	(32,350)
Net change in plan fiduciary net position	(2,186,186)	4,631,206	1,565,897	925,464	1,472,153	1,765,510	1,069,999	262,725	1,196,889
Plan fiduciary net position - beginning	24,128,665	19,497,459	17,931,562	17,006,098	15,533,945	13,768,435	12,698,436	12,435,711	11,238,822
Plan fiduciary net position - ending (b)	\$ 21,942,479	\$ 24,128,665	\$ 19,497,459	\$ 17,931,562	\$ 17,006,098	\$ 15,533,945	\$ 13,768,435	\$ 12,698,436	\$ 12,435,711
Net pension liability - ending (a) - (b)	\$ 8,027,301	\$ 3,310,894	\$ 6,026,883	\$ 4,251,452	\$ 2,968,995	\$ 2,806,685	\$ 3,569,670	\$ 2,658,377	\$ 1,430,610
Plan fiduciary net position as a percentage of the total pension liability	73.22%	87.93%	76.39%	80.83%	85.14%	84.70%	79.41%	82.69%	89.68%
Covered payroll	\$ 3,825,348	\$ 3,174,177	\$ 2,993,055	\$ 2,817,645	\$ 2,605,257	\$ 2,423,588	\$ 2,351,223	\$ 2,281,600	\$ 2,159,563
Net pension liability as a percentage of covered payroll	209.84%	104.31%	201.36%	150.89%	113.96%	115.81%	151.82%	116.51%	66.25%

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

**CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
GENERAL EMPLOYEES' RETIREMENT TRUST FUND
SEPTEMBER 30, 2023
(UNAUDITED)**

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2023	\$ 831,924	\$ 831,924	\$ -	\$ 985,360	84.43%
2022	656,370	656,370	-	1,076,245	60.99%
2021	603,731	603,731	-	1,135,960	53.15%
2020	646,846	646,846	-	1,402,609	46.12%
2019	619,990	619,990	-	1,545,092	40.13%
2018	626,403	626,403	-	1,689,032	37.09%
2017	665,870	665,870	-	1,992,342	33.42%
2016	633,943	633,943	-	2,191,072	28.93%
2015	608,582	608,582	-	2,330,682	26.11%
2014	676,540	676,540	-	2,449,665	27.62%

Notes to Schedule:

Valuation Date: 10/1/2021

Methods and assumptions used to determine contribution rates:

Funding Method:	Entry Age Normal Actuarial Cost Method
Amortization Method:	Level Dollar, Closed
Remaining Amortization Period:	10 Years
Asset Valuation Method:	5-year smoothed fair value rate
Inflation:	2.50% per year
Salary Increases:	3.5%-6.00%
Investment Rate of Return:	7.00%
Cost of Living Adjustment:	0.50% for retirees who retire on or after Normal Retirement Date
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality:	For healthy participants during employment, PUB-2010 Headcount Weighted General Below Median Employee Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For healthy participants post employment, PUB-2010 Headcount Weighted General Below Median Healthy Retiree Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table, separate rates for males and females, both set forward 3 years, without projected mortality improvements.

**CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
POLICE OFFICERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2023
(UNAUDITED)**

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2023	\$ 1,428,591	\$ 1,428,591	\$ -	\$ 4,740,903	30.13%
2022	1,432,905	1,452,178	(19,273)	4,769,020	30.45%
2021	1,372,538	1,381,960	(9,422)	3,828,166	36.10%
2020	1,379,643	1,356,711	22,932	3,678,175	36.89%
2019	1,399,829	1,412,848	(13,019)	3,894,544	36.28%
2018	1,318,040	1,316,676	1,364	3,422,845	38.47%
2017	1,220,941	1,223,595	(2,654)	2,996,390	40.84%
2016	1,177,403	1,193,591	(16,188)	2,861,008	41.72%
2015	1,087,589	1,100,637	(13,048)	2,625,931	41.91%
2014	1,228,682	1,228,880	(198)	2,537,987	48.42%

Notes to Schedule:

Valuation Date: 10/1/2021

Methods and assumptions used to determine contribution rates:

Funding Method: Amortization Method: Remaining Amortization Period: Asset Valuation Method: Inflation: Salary Increases: Investment Rate of Return: Cost of Living Adjustment:	Entry Age Normal Actuarial Cost Method Level Payment, Closed 30 Years Smoothed fair value 2.50% per year 6.5%-9.75% 7.50% 0.50%/1.50% Experience-based table of rates that are specific to the type of eligibility condition. All active members on the valuation date are assumed to have a minimum of one year of future service.
Retirement Age: Mortality:	For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For healthy participants post employment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled male participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table / 20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FIREFIGHTERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2023
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2023	\$ 2,409,742	\$ 2,409,742	\$ -	\$ 4,294,674	56.11%
2022	2,072,573	1,910,540	162,033	3,825,348	49.94%
2021	1,645,494	1,807,527	(162,033)	3,174,177	56.94%
2020	1,221,167	1,221,167	-	2,993,055	40.80%
2019	1,129,312	1,129,312	-	2,817,645	40.08%
2018	1,043,666	1,004,574	39,092	2,605,257	38.56%
2017	960,468	999,560	(39,092)	2,423,588	41.24%
2016	796,594	796,594	-	2,351,223	33.88%
2015	783,931	783,931	-	2,281,600	34.36%
2014	817,611	817,611	-	2,159,563	37.86%

Notes to Schedule:

Valuation Date: 10/1/2021

Methods and assumptions used to determine contribution rates

Funding Method: Entry Age Normal Actuarial Cost Method
Amortization Method: New UAAL amortization bases are amortized over 15 years
Inflation: 2.30% per year
Mortality: Mortality Rate Healthy Active Lives
PubS.H-2010 (Below Median) for Employees, set forward one year.
Mortality Rate Retiree Lives:
PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year.
Mortality Rate Beneficiary Lives:
Female: PubG.H-2010 (Below Median) for Healthy Retirees
Male: PubG.H-2010 (Below Median) for Healthy Retirees, set back one year
Mortality Rate Disabled Lives:
80% PubG.H-2010 for Disabled Retirees / 20% PubS.H-2010 for Disabled Retirees.
Retirement Age: Earlier of age 58 and 10 years of service or the completion of 25 years of service.
Members with less than 20 years of service are assumed to retire early at a rate of 10% per year.
Early Retirement Rate: None assumed
Termination Rates: Service based, less than 5 years service 2.0%, 5-14 years service 1.0%, greater than 14 years service 0.0%
Salary Increases: Service based, less than 10 years service 5.50%, 10-20 years service 7.00%, greater than 20 years service 3.00%
Asset Valuation Method: The Actuarial Value of Assets is brought forward using the historical 4-year geometric average market value return (net of fees). Over time, this may produce an insignificant bias above or below the Market Value of Assets.
Interest Rate: 7.00% per year, compounded annually, net of investment-related expenses
Payroll Growth: 0.00%
Disability Rates: See table below. 90% of disability and pre-retirement death occurrences are assumed to be service-connected.

<u>Age</u>	<u>% Becoming Disabled During the Year</u>
20,25	0.09%
30	0.11%
35	0.13%
40	0.15%
45	0.20%
50	0.33%
55	0.62%
60+	1.18%

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF INVESTMENT RETURNS
SEPTEMBER 30, 2023

	Annual Money-Weighted Rate of Return, Net of Investment Expense		
	General	Police	
	Employees'	Officers'	Firefighters'
	Retirement	Retirement	Retirement
For the year ended September 30,	Trust Fund	Trust Fund	Trust Fund
2023	10.23%	8.20%	10.61%
2022	-14.80%	-18.61%	-14.57%
2021	19.40%	22.75%	19.20%
2020	8.02%	11.10%	5.93%
2019	2.33%	4.90%	2.67%
2018	8.26%	10.30%	7.89%
2017	11.42%	11.80%	11.74%
2016	8.64%	10.70%	6.86%
2015	1.70%	-0.50%	-0.11%
2014	7.80%	10.70%	8.04%

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

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 34,960	\$ 55,572	\$ 55,399	\$ 39,356	\$ 41,049	\$ 38,636
Interest	83,269	46,076	41,557	60,355	60,028	54,272
Difference between expected and actual experience	-	141,372	-	(48,113)	-	207,526
Changes of assumptions	(11,794)	(278,659)	(44,945)	241,290	34,022	(255,755)
Benefit payments - implicit rate subsidy	(129,031)	(100,575)	(95,027)	(94,207)	(103,690)	(111,853)
Other changes	-	-	-	57,743	638	92,153
Net change in total OPEB liability	(22,596)	(136,214)	(43,016)	256,424	32,047	24,979
Total OPEB liability - beginning of year	1,810,204	1,946,418	1,989,434	1,733,010	1,700,963	1,675,984
Total OPEB liability - end of year	\$ 1,787,608	\$ 1,810,204	\$ 1,946,418	\$ 1,989,434	\$ 1,733,010	\$ 1,700,963
Covered-employee payroll	\$ 24,222,331	\$ 23,289,305	\$ 18,510,209	\$ 18,510,209	\$ 17,107,609	\$ 17,107,609
Total OPEB liability as a percentage of covered-employee payroll	7.38%	7.77%	10.52%	10.75%	10.13%	9.94%

Notes to Schedule:

Valuation date:	10/1/2021	10/1/2021	10/1/2019	10/1/2019	10/1/2017	10/1/2017
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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	4.87%	4.77%	2.14%	2.14%	3.58%	3.64%
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No assets are being accumulated in a trust to pay for OPEB benefits. Therefore, the City only reports a total OPEB liability.

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

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

	<u>Confiscated</u>	<u>Homelessness</u>	<u>Governmental Impact Fees Trust</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 48,000	\$ 95	\$ 4,078,760	\$ 4,126,855
Total assets	<u>\$ 48,000</u>	<u>\$ 95</u>	<u>\$ 4,078,760</u>	<u>\$ 4,126,855</u>
LIABILITIES				
Accounts payable	\$ -	\$ 95	\$ 12,676	\$ 12,771
Total liabilities	<u>-</u>	<u>95</u>	<u>12,676</u>	<u>12,771</u>
FUND BALANCES				
Restricted for:				
Public safety	48,000	-	-	48,000
Construction	-	-	4,066,084	4,066,084
Total fund balances	<u>48,000</u>	<u>-</u>	<u>4,066,084</u>	<u>4,114,084</u>
Total liabilities and fund balances	<u>\$ 48,000</u>	<u>\$ 95</u>	<u>\$ 4,078,760</u>	<u>\$ 4,126,855</u>

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

	<u>Confiscated</u>	<u>Homelessness</u>	<u>Governmental Impact Fees Trust</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues				
Fines and forfeitures	\$ 28,894	\$ -	\$ -	\$ 28,894
Impact fees	-	-	2,578,276	2,578,276
Investment income (loss)	1,766	3,127	114,962	119,855
Miscellaneous	-	90,843	-	90,843
Total revenues	<u>30,660</u>	<u>93,970</u>	<u>2,693,238</u>	<u>2,817,868</u>
Expenditures				
Current:				
Community Development	-	594,177	-	594,177
Capital outlay	-	-	99,921	99,921
Total expenditures	<u>-</u>	<u>594,177</u>	<u>99,921</u>	<u>694,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,660</u>	<u>(500,207)</u>	<u>2,593,317</u>	<u>2,123,770</u>
Other financing sources (uses)				
Transfers in	-	202,562	-	202,562
Transfers out	-	-	(977,944)	(977,944)
Total other financing sources (uses)	<u>-</u>	<u>202,562</u>	<u>(977,944)</u>	<u>(775,382)</u>
Net change in fund balances	<u>30,660</u>	<u>(297,645)</u>	<u>1,615,373</u>	<u>1,348,388</u>
Fund balances, beginning of year	17,340	297,645	2,450,711	2,765,696
Fund balances, end of year	<u>\$ 48,000</u>	<u>\$ -</u>	<u>\$ 4,066,084</u>	<u>\$ 4,114,084</u>

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

	<u>Budgeted Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenues				
Fines and forfeitures	\$ 3,000	\$ 3,000	\$ 28,894	\$ 25,894
Investment income (loss)	-	-	1,766	1,766
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>30,660</u>	<u>27,660</u>
Expenditures				
Current:				
Public Safety:				
Police	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>30,660</u>	<u>30,660</u>
Fund balances, beginning of year	17,340	17,340	17,340	-
Fund balances, end of year	<u><u>\$ 17,340</u></u>	<u><u>\$ 17,340</u></u>	<u><u>\$ 48,000</u></u>	<u><u>\$ 30,660</u></u>

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

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Investment income (loss)	\$ -	\$ -	\$ 3,127	\$ 3,127
Miscellaneous	325,000	91,683	90,843	(840)
Total revenues	325,000	91,683	93,970	2,287
Expenditures				
Current:				
Community Development				
Homelessness	2,800	2,800	-	2,800
Total expenditures	2,800	2,800	-	2,800
Excess (deficiency) of revenues over (under) expenditures	322,200	88,883	93,970	5,087
Other financing sources (uses)				
Transfers in	50,000	230,000	202,562	(27,438)
Net change in fund balances	372,200	318,883	296,532	(22,351)
Fund balances, beginning of year	297,645	297,645	297,645	-
Fund balances, end of year	<u>\$ 669,845</u>	<u>\$ 616,528</u>	<u>\$ 594,177</u>	<u>\$ (22,351)</u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL IMPACT FEES TRUST
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Impact fees	\$ 1,312,828	\$ 1,312,828	\$ 2,578,276	\$ 1,265,448
Investment income (loss)	-	-	114,962	114,962
Total revenues	<u>1,312,828</u>	<u>1,312,828</u>	<u>2,693,238</u>	<u>1,380,410</u>
Expenditures				
Current:				
Public safety:				
Police	7,500	7,500	-	7,500
Capital Outlay	91,800	153,287	99,921	53,366
Total expenditures	<u>99,300</u>	<u>160,787</u>	<u>99,921</u>	<u>60,866</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,213,528</u>	<u>1,152,041</u>	<u>2,593,317</u>	<u>1,441,276</u>
Other financing sources (uses)				
Transfers out	(1,705,743)	(1,764,531)	(977,944)	786,587
Net change in fund balances	<u>(492,215)</u>	<u>(612,490)</u>	<u>1,615,373</u>	<u>2,227,863</u>
Fund balances, beginning of year	2,450,711	2,450,711	2,450,711	-
Fund balances, end of year	<u><u>\$ 1,958,496</u></u>	<u><u>\$ 1,838,221</u></u>	<u><u>\$ 4,066,084</u></u>	<u><u>\$ 2,227,863</u></u>

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

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Expenditures				
Debt service				
Principal	\$ 1,771,415	\$ 1,771,415	\$ 1,461,598	\$ 309,817
Interest and fiscal charges	656,932	656,932	329,759	327,173
Total expenditures	<u>2,428,347</u>	<u>2,428,347</u>	<u>1,791,357</u>	<u>636,990</u>
Other financing sources (uses)				
Transfers in	2,428,347	2,428,347	1,791,357	(636,990)
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	\$ 486,933	\$ 486,933	\$ 512,745	\$ 25,812
Investment income (loss)	-	-	9,257	9,257
Miscellaneous	-	261,416	261,416	-
Total revenues	<u>486,933</u>	<u>748,349</u>	<u>783,418</u>	<u>35,069</u>
Expenditures				
Capital Outlay	7,612,859	11,010,513	2,108,112	8,902,401
Excess (deficiency) of revenues over (under) expenditures	<u>(7,125,926)</u>	<u>(10,262,164)</u>	<u>(1,324,694)</u>	<u>8,937,470</u>
Other financing sources (uses)				
Issuance of long-term debt	4,500,000	4,000,000	1,000,000	(3,000,000)
Transfers in	<u>2,625,926</u>	<u>6,262,154</u>	<u>2,108,113</u>	<u>(4,154,041)</u>
Total other financing sources (uses)	<u>7,125,926</u>	<u>10,262,154</u>	<u>3,108,113</u>	<u>(7,154,041)</u>
Net change in fund balances	<u>-</u>	<u>(10)</u>	<u>1,783,419</u>	<u>1,783,429</u>
Fund balances, beginning of year	40,099	40,099	40,099	-
Fund balances, end of year	<u>\$ 40,099</u>	<u>\$ 40,089</u>	<u>\$ 1,823,518</u>	<u>\$ 1,783,429</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
ASSETS			
Current assets:			
Equity in pooled cash	\$ 1,154,890	\$ 2,990,214	\$ 4,145,104
Investments	1,242,073	1,929,607	3,171,680
Accounts receivable, net	133,458	2,715	136,173
Total current assets	<u>2,530,421</u>	<u>4,922,536</u>	<u>7,452,957</u>
Noncurrent assets:			
Restricted cash	-	57,798	57,798
Liens receivable	143,105	-	143,105
Capital assets:			
Land	1,076,393	-	1,076,393
Construction in progress	60,328	25,068	85,396
Buildings	316,192	-	316,192
Infrastructure (other than buildings)	5,435,290	1,036,917	6,472,207
Equipment	3,271,329	344,090	3,615,419
Subscription assets	-	463,489	463,489
Accumulated depreciation and amortization	(3,093,932)	(1,008,269)	(4,102,201)
Total noncurrent assets	<u>7,208,705</u>	<u>919,093</u>	<u>8,127,798</u>
Total assets	<u>\$ 9,739,126</u>	<u>\$ 5,841,629</u>	<u>\$ 15,580,755</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	\$ 172,993	\$ -	\$ 172,993
Deferred outflows related to OPEB	4,582	6,547	11,129
Total deferred outflows of resources	<u>\$ 177,575</u>	<u>\$ 6,547</u>	<u>\$ 184,122</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 32,146	\$ 58,476	\$ 90,622
Accrued liabilities	20,647	32,733	53,380
Subscription liabilities	-	199,370	199,370
Compensated absences	22,341	55,001	77,342
Accrued interest payable	-	7,457	7,457
Total current liabilities	<u>75,134</u>	<u>353,037</u>	<u>428,171</u>
Noncurrent liabilities:			
Compensated absences	10,284	21,126	31,410
Net pension liability	375,385	-	375,385
Total OPEB liability	53,322	76,179	129,501
Subscription liabilities	-	65,930	65,930
Total noncurrent liabilities	<u>438,991</u>	<u>163,235</u>	<u>602,226</u>
Total liabilities	<u>\$ 514,125</u>	<u>\$ 516,272</u>	<u>\$ 1,030,397</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to OPEB	<u>\$ 6,641</u>	<u>\$ 9,486</u>	<u>\$ 16,127</u>
NET POSITION			
Net investment in capital assets	\$ 7,065,600	\$ 595,995	\$ 7,661,595
Restricted for:			
Building code enforcement	-	57,798	57,798
Unrestricted	2,330,335	4,668,625	6,998,960
Total net position	<u>\$ 9,395,935</u>	<u>\$ 5,322,418</u>	<u>\$ 14,718,353</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 2,251,350	\$ 3,505,803	\$ 5,757,153
Total operating revenues	<u>2,251,350</u>	<u>3,505,803</u>	<u>5,757,153</u>
Operating expenses			
Personal services	928,256	1,657,211	2,585,467
Contractual services	30,349	173,640	203,989
Repairs and maintenance	66,659	6,163	72,822
Supplies	53,946	156,949	210,895
Utilities	18,024	-	18,024
Other expenses	61,723	89,525	151,248
Services provided by general government	280,164	604,362	884,526
Depreciation	373,640	398,075	771,715
Total operating expenses	<u>1,812,761</u>	<u>3,085,925</u>	<u>4,898,686</u>
Operating income (loss)	<u>438,589</u>	<u>419,878</u>	<u>858,467</u>
Nonoperating revenues (expenses)			
Investment income (loss)	88,290	112,820	201,110
Loss on disposal of capital assets	(11,180)	-	(11,180)
Other income (expense)	32,630	25,142	57,772
Interest and amortization expense	-	(14,664)	(14,664)
Total nonoperating revenues (expenses)	<u>109,740</u>	<u>123,298</u>	<u>233,038</u>
Income (loss) before contributions and transfers	<u>548,329</u>	<u>543,176</u>	<u>1,091,505</u>
Transfers out	(34,829)	(22,850)	(57,679)
Change in net position	<u>513,500</u>	<u>520,326</u>	<u>1,033,826</u>
Net position, beginning of year	8,882,435	4,802,092	13,684,527
Net position, end of year	<u><u>\$ 9,395,935</u></u>	<u><u>\$ 5,322,418</u></u>	<u><u>\$ 14,718,353</u></u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
Cash flows from operating activities			
Cash received from customers	\$ 2,246,063	\$ 3,505,611	\$ 5,751,674
Cash paid to employees	(858,107)	(1,657,038)	(2,515,145)
Cash paid to suppliers	(727,614)	(990,783)	(1,718,397)
Other receipts	32,630	25,142	57,772
Net cash provided by (used in) operating activities	<u>692,972</u>	<u>882,932</u>	<u>1,575,904</u>
Cash flows from noncapital financing activities			
Interfund transfers out	(34,829)	(22,850)	(57,679)
Net cash provided by (used in) noncapital financing activities	<u>(34,829)</u>	<u>(22,850)</u>	<u>(57,679)</u>
Cash flows from capital and related financing activities			
Acquisition and construction of capital assets	(372,160)	(574,098)	(946,258)
Proceeds from issuance of long-term debt	-	265,300	265,300
Interest paid	-	(7,207)	(7,207)
Net cash provided by (used in) capital and related financing activities	<u>(372,160)</u>	<u>(316,005)</u>	<u>(688,165)</u>
Cash flows from investing activities			
Interest received	60,536	69,703	130,239
Purchases of investments	(20,601)	(32,003)	(52,604)
Net cash provided by (used in) investing activities	<u>39,935</u>	<u>37,700</u>	<u>77,635</u>
Net change in cash and cash equivalents	<u>325,918</u>	<u>581,777</u>	<u>907,695</u>
Cash and cash equivalents, beginning of year	828,972	2,466,235	3,295,207
Cash and cash equivalents, end of year	<u>\$ 1,154,890</u>	<u>\$ 3,048,012</u>	<u>\$ 4,202,902</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 438,589	\$ 419,878	\$ 858,467
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	373,640	398,075	771,715
Other income (expense)	32,630	25,142	57,772
Changes in assets and liabilities:			
Accounts and liens receivable	(5,287)	(192)	(5,479)
Inventories and prepaids	-	4,617	4,617
Accounts payable and accrued liabilities	(216,749)	35,239	(181,510)
Compensated absences	980	1,805	2,785
Net pension liability	57,389	1,287	58,676
Total OPEB liability	11,780	(2,919)	8,861
Net cash provided by (used in) operating activities	<u>\$ 692,972</u>	<u>\$ 882,932</u>	<u>\$ 1,575,904</u>
Cash and cash equivalents classified as:			
Unrestricted	\$ 1,154,890	\$ 2,990,214	\$ 4,145,104
Restricted	-	57,798	57,798
Total cash and cash equivalents	<u>\$ 1,154,890</u>	<u>\$ 3,048,012</u>	<u>\$ 4,202,902</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2023

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
ASSETS			
Current assets:			
Equity in pooled cash	\$ 2,154,936	\$ 242,723	\$ 2,397,659
Investments	1,179,640	-	1,179,640
Accounts receivable, net	1,660	-	1,660
Total current assets	<u>3,336,236</u>	<u>242,723</u>	<u>3,578,959</u>
Noncurrent assets:			
Capital assets:			
Equipment	-	9,542	9,542
Right-of-use assets	-	133,457	133,457
Accumulated depreciation and amortization	-	(76,270)	(76,270)
Total noncurrent assets	<u>-</u>	<u>66,729</u>	<u>66,729</u>
Total assets	<u><u>\$ 3,336,236</u></u>	<u><u>\$ 309,452</u></u>	<u><u>\$ 3,645,688</u></u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 72,085	\$ 59,000	\$ 131,085
Estimated claims payable	1,572,000	-	1,572,000
Current maturities on long-term debt	-	34,216	34,216
Accrued interest payable	-	162	162
Total current liabilities	<u>1,644,085</u>	<u>93,378</u>	<u>1,737,463</u>
Noncurrent liabilities:			
Lease liabilities	-	36,261	36,261
Total noncurrent liabilities	<u>-</u>	<u>36,261</u>	<u>36,261</u>
Total liabilities	<u><u>\$ 1,644,085</u></u>	<u><u>\$ 129,639</u></u>	<u><u>\$ 1,773,724</u></u>
NET POSITION			
Net investment in capital assets	\$ -	\$ (3,748)	\$ (3,748)
Unrestricted	1,692,151	183,561	1,875,712
Total net position	<u><u>\$ 1,692,151</u></u>	<u><u>\$ 179,813</u></u>	<u><u>\$ 1,871,964</u></u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
Operating revenues			
Charges for services	\$ 852,740	\$ 569,304	\$ 1,422,044
Total operating revenues	<u>852,740</u>	<u>569,304</u>	<u>1,422,044</u>
Operating expenses			
Personnel services	727,472	-	727,472
Contractual services	59,876	412,221	472,097
Supplies	175	65,502	65,677
Other expenses	-	332	332
Services provided by general government	64,000	32,205	96,205
Depreciation	-	33,364	33,364
Total operating expenses	<u>851,523</u>	<u>543,624</u>	<u>1,395,147</u>
Operating income (loss)	<u>1,217</u>	<u>25,680</u>	<u>26,897</u>
Nonoperating revenues (expenses)			
Investment income (loss)	105,098	7,553	112,651
Other income (expense)	72,912	-	72,912
Interest and amortization expense	-	(2,347)	(2,347)
Total nonoperating revenues (expenses)	<u>178,010</u>	<u>5,206</u>	<u>183,216</u>
Change in net position	<u>179,227</u>	<u>30,886</u>	<u>210,113</u>
Net position, beginning of year	1,512,924	148,927	1,661,851
Net position, end of year	<u><u>\$ 1,692,151</u></u>	<u><u>\$ 179,813</u></u>	<u><u>\$ 1,871,964</u></u>

**CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
Cash flows from operating activities			
Cash received from customers	\$ 852,622	\$ 569,304	\$ 1,421,926
Cash paid to employees	(727,472)	-	(727,472)
Cash paid to suppliers	(98,107)	(472,160)	(570,267)
Other receipts	72,912	-	72,912
Net cash provided by (used in) operating activities	<u>99,955</u>	<u>97,144</u>	<u>197,099</u>
Cash flows from capital and related financing activities			
Principal payments of long-term debt	-	(32,274)	(32,274)
Interest paid	-	(2,421)	(2,421)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(34,695)</u>	<u>(34,695)</u>
Cash flows from investing activities			
Interest received	78,740	7,553	86,293
Purchases of investments	(19,566)	-	(19,566)
Net cash provided by (used in) investing activities	<u>59,174</u>	<u>7,553</u>	<u>66,727</u>
Net change in cash and cash equivalents	<u>159,129</u>	<u>70,002</u>	<u>229,131</u>
Cash and cash equivalents, beginning of year	1,995,807	172,721	2,168,528
Cash and cash equivalents, end of year	<u><u>\$ 2,154,936</u></u>	<u><u>\$ 242,723</u></u>	<u><u>\$ 2,397,659</u></u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 1,217	\$ 25,680	\$ 26,897
Adjustments to reconcile net operating income (loss) to net cash provided by operating activities:			
Depreciation	-	33,364	33,364
Other income (expense)	72,912	-	72,912
Changes in assets and liabilities:			
Accounts and liens receivable	(118)	-	(118)
Accounts payable and accrued liabilities	(53,056)	38,100	(14,956)
Estimated claims payable	79,000	-	79,000
Net cash provided by (used in) operating activities	<u><u>\$ 99,955</u></u>	<u><u>\$ 97,144</u></u>	<u><u>\$ 197,099</u></u>
Cash and cash equivalents classified as:			
Unrestricted	<u><u>\$ 2,154,936</u></u>	<u><u>\$ 242,723</u></u>	<u><u>\$ 2,397,659</u></u>
Total cash and cash equivalents	<u><u>\$ 2,154,936</u></u>	<u><u>\$ 242,723</u></u>	<u><u>\$ 2,397,659</u></u>

Statistical Section

This part of the City of DeLand, 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.

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Financial Trends.....	108
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.....	121
These schedules contain information to help the reader assess the factors affecting the City's local revenue sources, property taxes, and charges for water and sewer.	
Debt Capacity.....	127
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.....	135
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.....	138
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 for the relevant year.

SCHEDULE 1
CITY OF DELAND, FLORIDA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
SEPTEMBER 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Net Investment in Capital Assets	\$ 74,476,847	\$ 66,476,019	\$ 63,638,340	\$ 59,237,357	\$ 55,509,924	\$ 59,373,684	\$ 58,789,111	\$ 59,050,328	\$ 57,882,181	\$ 58,961,301
Restricted	9,785,139	5,648,086	5,807,532	5,370,340	4,994,377	6,201,219	2,043,875	1,703,196	2,113,624	1,740,191
Unrestricted	18,262,701	21,117,548	14,448,839	10,243,021	7,885,467	(624,828)	1,303,444	(243,032)	(1,240,699)	5,489,293
Total Governmental Activities Net Position	<u>\$ 102,524,687</u>	<u>\$ 93,241,653</u>	<u>\$ 83,894,711</u>	<u>\$ 74,850,718</u>	<u>\$ 68,389,768</u>	<u>\$ 64,950,075</u>	<u>\$ 62,136,430</u>	<u>\$ 60,510,492</u>	<u>\$ 58,755,106</u>	<u>\$ 66,190,785</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 162,179,391	\$ 153,629,150	\$ 141,742,790	\$ 137,553,643	\$ 133,199,673	\$ 125,348,283	\$ 119,327,324	\$ 117,611,598	\$ 102,307,722	\$ 93,573,815
Restricted	6,186,448	9,606,339	10,114,169	11,086,412	12,161,270	11,226,462	8,842,005	7,396,580	8,562,139	8,394,089
Unrestricted	66,317,905	55,671,073	55,205,743	46,832,657	41,619,889	37,793,395	32,695,992	24,695,463	24,334,434	18,510,739
Total Business-Type Activities Net Position	<u>\$ 234,683,744</u>	<u>\$ 218,906,562</u>	<u>\$ 207,062,702</u>	<u>\$ 195,472,712</u>	<u>\$ 186,980,832</u>	<u>\$ 174,368,140</u>	<u>\$ 160,865,321</u>	<u>\$ 149,703,641</u>	<u>\$ 135,204,295</u>	<u>\$ 120,478,643</u>
Primary Government										
Net Investment in Capital Assets	\$ 236,656,238	\$ 220,105,169	\$ 205,381,130	\$ 196,791,000	\$ 188,709,597	\$ 184,721,967	\$ 178,116,435	\$ 176,661,926	\$ 160,189,903	\$ 152,535,116
Restricted	15,971,587	15,254,425	15,921,701	16,456,752	17,155,647	17,427,681	10,885,880	9,099,776	10,675,763	10,134,280
Unrestricted	84,580,606	76,788,621	69,654,582	57,075,678	49,505,356	37,168,567	33,999,436	24,452,431	23,093,735	24,000,032
Total Primary Government Net Position	<u>\$ 337,208,431</u>	<u>\$ 312,148,215</u>	<u>\$ 290,957,413</u>	<u>\$ 270,323,430</u>	<u>\$ 255,370,600</u>	<u>\$ 239,318,215</u>	<u>\$ 223,001,751</u>	<u>\$ 210,214,133</u>	<u>\$ 193,959,401</u>	<u>\$ 186,669,428</u>

Notes: In 2015, the City implemented GASB Statement No. 68.
In 2017, the City implemented GASB Statement No. 75.

Source: City of DeLand Finance Department

**SCHEDULE 2
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
SEPTEMBER 30, 2023**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses										
Governmental Activities:										
General Government	\$ 8,117,070	\$ 3,968,461	\$ 4,660,057	\$ 4,546,548	\$ 4,643,641	\$ 5,111,275	\$ 4,751,846	\$ 3,419,165	\$ 3,329,161	\$ 3,679,877
Community Development	1,952,737	1,330,957	1,101,423	1,147,242	1,193,010	1,148,074	1,208,826	1,351,464	1,025,381	971,635
Public Safety	21,130,916	19,311,288	16,016,973	15,768,310	14,673,283	13,778,762	13,321,468	12,666,686	11,243,748	11,915,346
Public Works	5,678,032	5,233,588	4,444,235	4,543,162	4,205,124	4,199,861	3,982,863	3,836,050	3,688,510	3,665,166
Parks and Recreation	5,059,323	4,524,169	3,843,895	3,717,491	3,749,298	3,541,819	3,310,729	3,216,746	3,200,031	2,859,126
Community Redevelopment	753,170	648,551	518,872	512,328	498,518	485,934	409,132	335,276	315,734	346,598
Interest on Long-Term Debt	352,948	352,771	451,102	487,208	370,179	336,113	226,139	319,198	305,935	370,990
Total Governmental Activities Expenses	43,044,196	35,369,785	31,036,557	30,722,289	29,333,053	28,601,838	27,211,003	25,144,585	23,108,500	23,808,738
Business-Type Activities:										
Water and Sewer	22,382,298	18,923,509	17,062,528	16,367,441	15,061,368	14,326,231	13,657,258	12,383,092	11,475,879	11,686,141
Municipal Airport	2,096,360	2,244,195	2,077,204	2,178,261	1,884,546	1,868,607	1,778,983	1,892,178	1,256,071	1,145,907
Refuse Collection	5,065,124	4,257,510	4,001,278	3,889,371	3,756,562	3,701,927	2,747,292	2,617,440	2,545,278	2,482,663
Stormwater	1,823,941	1,658,849	1,371,107	1,502,878	1,314,260	1,277,090	1,023,798	1,009,010	955,295	927,201
Permits & Inspection	3,100,589	2,718,431	2,205,226	1,932,998	1,575,056	1,272,970	1,126,930	961,484	844,808	839,568
Total Business-Type Activities Expenses	34,468,312	29,802,494	26,717,343	25,870,949	23,591,792	22,446,825	20,334,261	18,863,204	17,077,331	17,081,480
Total Primary Government Expenses	<u>\$ 77,512,508</u>	<u>\$ 65,172,279</u>	<u>\$ 57,753,900</u>	<u>\$ 56,593,238</u>	<u>\$ 52,924,845</u>	<u>\$ 51,048,663</u>	<u>\$ 47,545,264</u>	<u>\$ 44,007,789</u>	<u>\$ 40,185,831</u>	<u>\$ 40,890,218</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	184,757	36,876	34,221	398,938	244,790	262,048	292,682	362,097	293,120	469,434
Community Development	823,447	695,652	603,538	569,016	332,493	99,842	434,755	502,875	382,764	311,288
Public Safety	433,611	370,254	288,339	317,112	283,187	301,899	230,035	281,917	240,336	233,682
Public Works	380,699	890,221	540,481	326,879	103,757	153,930	389,989	92,037	64,127	75,775
Parks and Recreation	650,733	587,894	384,305	390,797	442,062	429,254	455,529	443,317	342,041	211,678
Community Redevelopment	124,367	144,068	78,696	111,183	121,948	109,389	89,074	90,359	50,611	49,224
Operating Grants and Contributions	1,285,409	4,532,345	3,805,317	2,589,259	1,177,384	2,512,611	1,974,871	760,300	696,543	613,287
Capital Grants and Contributions	8,794,173	4,045,064	2,872,926	3,080,627	1,709,812	2,195,510	1,551,290	2,027,153	799,416	970,695
Total Governmental Activities Program Revenues	12,677,196	11,302,374	8,607,823	7,783,811	4,415,433	6,064,483	5,418,225	4,560,055	2,868,958	2,935,063
Business-Type Activities:										
Charges for Services:										
Water and Sewer	28,843,793	26,882,287	24,256,763	23,293,753	22,153,910	21,767,733	20,975,133	20,015,885	19,232,847	17,970,110
Municipal Airport	1,409,944	1,347,257	1,591,446	1,626,536	1,590,383	1,551,891	1,450,275	1,325,366	1,257,163	1,241,198
Refuse Collection	5,193,946	4,276,483	4,052,162	3,977,052	3,857,280	3,804,313	2,821,303	2,694,525	2,621,219	2,550,885
Stormwater	2,251,350	2,089,857	1,928,796	1,836,204	1,737,025	1,668,908	1,580,931	1,513,418	1,450,706	1,421,263
Permits & Inspection	3,505,803	2,877,462	2,480,966	1,642,958	1,761,249	2,068,247	1,816,362	1,953,127	1,567,935	1,516,064
Operating Grants and Contributions	-	-	-	-	-	-	-	-	18,870	233,608
Capital Grants and Contributions	7,702,431	7,739,569	6,708,131	4,015,280	6,691,118	7,483,770	4,432,890	7,192,210	7,908,776	6,205,510
Total Business-Type Activities Program Revenues	48,907,267	45,212,915	41,018,264	36,391,783	37,790,965	38,344,862	33,076,894	34,694,531	34,057,516	31,138,638
Total Primary Government Program Revenues	<u>\$ 61,584,463</u>	<u>\$ 56,515,289</u>	<u>\$ 49,626,087</u>	<u>\$ 44,175,594</u>	<u>\$ 42,206,398</u>	<u>\$ 44,409,345</u>	<u>\$ 38,495,119</u>	<u>\$ 39,254,586</u>	<u>\$ 36,926,474</u>	<u>\$ 34,073,701</u>

(Continued on next page)

**SCHEDULE 2
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
SEPTEMBER 30, 2023
(Continued)**

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Net (Expense) Revenue										
Governmental Activities	\$ (30,367,000)	\$ (24,067,411)	\$ (22,428,734)	\$ (22,938,478)	\$ (24,917,620)	\$ (22,537,355)	\$ (21,792,778)	\$ (20,584,530)	\$ (20,239,542)	\$ (20,873,675)
Business-Type Activities	14,438,955	15,410,421	14,300,921	10,520,834	14,199,173	15,898,037	12,742,633	15,831,327	16,980,185	14,057,158
Total Primary Government Net Expense	<u>\$ (15,928,045)</u>	<u>\$ (8,656,990)</u>	<u>\$ (8,127,813)</u>	<u>\$ (12,417,644)</u>	<u>\$ (10,718,447)</u>	<u>\$ (6,639,318)</u>	<u>\$ (9,050,145)</u>	<u>\$ (4,753,203)</u>	<u>\$ (3,259,357)</u>	<u>\$ (6,816,517)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 17,646,462	\$ 15,570,540	\$ 14,311,358	\$ 13,055,677	\$ 12,154,023	\$ 11,535,511	\$ 10,144,219	\$ 9,504,219	\$ 8,926,793	\$ 8,466,489
Sales and Use Taxes	2,681,853	2,628,160	2,323,584	1,927,443	1,913,605	1,856,486	1,706,385	1,601,790	1,479,995	1,339,684
Franchise Taxes	4,131,351	3,807,093	3,376,676	3,268,543	3,365,033	3,149,547	2,819,863	2,790,527	2,946,925	2,828,154
Public Service Taxes	6,593,207	5,863,338	5,588,218	5,398,634	5,181,391	4,921,111	4,686,649	4,663,287	4,564,033	4,550,177
Casualty & Fire Insurance Premium Taxes	753,913	601,893	523,658	485,728	462,045	435,246	388,392	398,556	365,737	352,523
Intergovernmental Revenues	2,198,094	2,089,537	1,611,405	1,336,795	1,415,036	1,327,369	1,236,852	1,127,268	1,068,729	948,638
Investment Earnings	1,591,308	(859,537)	210,236	323,667	482,358	123,471	47,515	59,239	141,094	95,686
Miscellaneous Revenues	874,551	737,641	414,424	395,525	269,847	488,417	249,329	215,782	446,394	511,067
Transfers	3,179,295	2,975,688	3,113,168	3,207,416	3,113,975	2,296,994	2,139,512	1,979,248	1,823,738	1,814,695
Total Governmental Activities	<u>39,650,034</u>	<u>33,414,353</u>	<u>31,472,727</u>	<u>29,399,428</u>	<u>28,357,313</u>	<u>26,134,152</u>	<u>23,418,716</u>	<u>22,339,916</u>	<u>21,763,438</u>	<u>20,907,113</u>
Business-Type Activities:										
Investment Earnings	3,932,114	(1,223,042)	10,952	549,639	1,298,843	172,826	149,939	288,991	308,618	166,548
Miscellaneous Revenues	585,408	632,169	391,285	628,823	228,651	281,429	408,620	358,276	321,754	235,711
Transfers	(3,179,295)	(2,975,688)	(3,113,168)	(3,207,416)	(3,113,975)	(2,296,994)	(2,139,512)	(1,979,248)	(1,823,738)	(1,814,695)
Total Business-Type Activities	<u>1,338,227</u>	<u>(3,566,561)</u>	<u>(2,710,931)</u>	<u>(2,028,954)</u>	<u>(1,586,481)</u>	<u>(1,842,739)</u>	<u>(1,580,953)</u>	<u>(1,331,981)</u>	<u>(1,193,366)</u>	<u>(1,412,436)</u>
Total Primary Government	<u>\$ 40,988,261</u>	<u>\$ 29,847,792</u>	<u>\$ 28,761,796</u>	<u>\$ 27,370,474</u>	<u>\$ 26,770,832</u>	<u>\$ 24,291,413</u>	<u>\$ 21,837,763</u>	<u>\$ 21,007,935</u>	<u>\$ 20,570,072</u>	<u>\$ 19,494,677</u>
Change in Net Position										
Governmental Activities	\$ 9,283,034	\$ 9,346,942	\$ 9,043,993	\$ 6,460,950	\$ 3,439,693	\$ 3,596,797	\$ 1,625,938	\$ 1,755,386	\$ 1,523,896	\$ 33,438
Business-Type Activities	15,777,182	11,843,860	11,589,990	8,491,880	12,612,692	14,055,298	11,161,680	14,499,346	15,786,819	12,644,722
Total Primary Government	<u>\$ 25,060,216</u>	<u>\$ 21,190,802</u>	<u>\$ 20,633,983</u>	<u>\$ 14,952,830</u>	<u>\$ 16,052,385</u>	<u>\$ 17,652,095</u>	<u>\$ 12,787,618</u>	<u>\$ 16,254,732</u>	<u>\$ 17,310,715</u>	<u>\$ 12,678,160</u>

Source: City of DeLand Finance Department

**SCHEDULE 3
CITY OF DELAND, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
SEPTEMBER 30, 2023**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Fund										
Nonspendable	\$ 1,841,535	\$ 1,933,569	\$ 2,070,526	\$ 2,204,127	\$ 2,361,663	\$ 2,064,934	\$ 42,573	\$ 300,217	\$ 42,861	\$ 53,020
Restricted	980,313	903,470	1,043,939	936,069	872,144	1,281,800	786,430	72,435	66,905	72,043
Committed	4,368,034	5,383,657	959,459	443,212	291,786	682,840	572,078	229,752	189,017	148,078
Assigned	16,379,824	17,489,423	16,682,544	14,042,756	10,738,786	7,139,069	5,542,623	4,564,992	3,496,438	3,362,210
Unassigned	7,713,486	6,815,191	6,960,128	5,877,709	6,025,159	5,781,603	5,003,576	4,589,826	4,986,250	4,068,361
Total General Fund	<u>\$ 31,283,192</u>	<u>\$ 32,525,310</u>	<u>\$ 27,716,596</u>	<u>\$ 23,503,873</u>	<u>\$ 20,289,538</u>	<u>\$ 16,950,246</u>	<u>\$ 11,947,280</u>	<u>\$ 9,757,222</u>	<u>\$ 8,781,471</u>	<u>\$ 7,703,712</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,546	\$ -	\$ -
Restricted	11,897,295	4,744,616	5,189,550	11,941,181	11,125,433	2,919,419	1,597,798	1,220,728	1,586,719	1,168,360
Committed	457,549	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(8,281)	-	-
Total All Other Governmental Funds	<u>\$ 12,354,844</u>	<u>\$ 4,744,616</u>	<u>\$ 5,189,550</u>	<u>\$ 11,941,181</u>	<u>\$ 11,125,433</u>	<u>\$ 2,919,419</u>	<u>\$ 1,597,798</u>	<u>\$ 1,290,993</u>	<u>\$ 1,586,719</u>	<u>\$ 1,168,360</u>

Source: City of DeLand Finance Department

SCHEDULE 4
CITY OF DELAND, FLORIDA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
SEPTEMBER 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues										
Taxes	\$ 29,824,913	\$ 26,482,397	\$ 24,444,415	\$ 22,891,920	\$ 21,806,540	\$ 20,690,079	\$ 18,656,345	\$ 17,777,760	\$ 17,342,239	\$ 16,711,742
Licenses and Permits	272,349	265,030	244,191	319,860	283,152	285,409	290,652	293,923	288,611	286,402
Intergovernmental & State Grants	5,658,519	8,999,905	7,578,815	6,583,034	4,648,238	5,169,302	4,897,385	3,725,591	3,131,748	3,492,712
Charges for Services	1,674,473	2,124,408	1,409,117	1,166,640	998,049	879,677	1,041,689	768,562	589,360	423,665
Charges for General Government	1,960,998	2,241,553	1,991,032	1,985,134	1,756,431	1,663,192	1,517,509	1,332,719	1,107,210	1,044,808
Fines and Forfeitures	189,587	151,521	118,144	106,771	97,643	117,382	120,646	174,460	151,297	122,356
Impact Fees	2,578,276	2,144,901	2,133,086	1,374,709	806,696	1,115,106	747,459	772,430	424,795	207,531
Interest Revenues	1,478,657	(746,609)	207,614	-	-	-	-	-	-	-
Miscellaneous	2,712,837	2,010,746	751,581	1,350,176	1,005,718	802,534	1,255,724	659,944	642,871	681,159
Total Revenues	<u>46,350,609</u>	<u>43,673,852</u>	<u>38,877,995</u>	<u>35,778,244</u>	<u>31,402,467</u>	<u>30,722,681</u>	<u>28,527,409</u>	<u>25,505,389</u>	<u>23,678,131</u>	<u>22,970,375</u>
Expenditures										
General Government	7,732,574	7,054,320	5,912,582	5,966,440	5,575,414	6,257,924	5,792,190	4,362,294	4,096,328	4,021,248
Community Development	1,831,557	1,209,777	980,243	989,090	1,077,116	1,032,877	1,085,804	1,054,415	941,013	891,921
Public Safety	19,646,941	18,030,444	14,973,123	14,173,630	14,110,501	13,123,623	12,396,127	11,991,463	11,529,649	11,315,216
Public Works	4,689,171	4,341,551	3,596,349	3,525,760	3,440,091	3,394,305	3,230,408	3,115,081	2,973,423	2,863,762
Parks and Recreation	3,877,857	3,631,976	3,009,277	2,846,607	2,944,785	2,711,022	2,526,081	2,447,690	2,382,590	2,179,249
Community Redevelopment	566,747	458,347	382,147	398,426	422,543	386,572	319,284	452,448	222,252	254,772
Capital Outlay	8,619,921	5,767,987	10,642,755	6,606,685	3,490,574	3,407,684	1,520,599	2,092,615	698,999	4,698,411
Debt Service:										
Principal	1,461,598	1,428,867	4,529,845	1,558,386	1,500,224	1,068,415	1,030,165	992,909	1,932,324	1,593,811
Interest	329,759	362,491	503,750	451,245	379,888	290,866	269,400	295,697	330,155	395,459
Total Expenditures	<u>48,756,125</u>	<u>42,285,760</u>	<u>44,530,071</u>	<u>36,516,269</u>	<u>32,941,136</u>	<u>31,673,288</u>	<u>28,170,058</u>	<u>26,804,612</u>	<u>25,106,733</u>	<u>28,213,849</u>
Excess of Revenues Over (Under)	<u>(2,405,516)</u>	<u>1,388,092</u>	<u>(5,652,076)</u>	<u>(738,025)</u>	<u>(1,538,669)</u>	<u>(950,607)</u>	<u>357,351</u>	<u>(1,299,223)</u>	<u>(1,428,602)</u>	<u>(5,243,474)</u>
Other Financing Sources (Uses):										
Capital leases and notes payable	5,594,331	-	-	1,560,692	9,970,000	4,978,200	-	-	925,000	-
Transfers In	11,545,483	8,496,128	9,817,773	7,103,453	4,988,655	6,346,352	3,457,785	3,493,233	2,276,517	3,269,259
Transfers Out	(8,366,188)	(5,520,440)	(6,704,605)	(3,896,037)	(1,874,680)	(4,049,358)	(1,318,273)	(1,513,985)	(452,779)	(1,454,564)
Total Other Financing Sources (Uses)	<u>8,773,626</u>	<u>2,975,688</u>	<u>3,113,168</u>	<u>4,768,108</u>	<u>13,083,975</u>	<u>7,275,194</u>	<u>2,139,512</u>	<u>1,979,248</u>	<u>2,748,738</u>	<u>1,814,695</u>
Net Change in Fund	<u>\$ 6,368,110</u>	<u>\$ 4,363,780</u>	<u>\$ (2,538,908)</u>	<u>\$ 4,030,083</u>	<u>\$ 11,545,306</u>	<u>\$ 6,324,587</u>	<u>\$ 2,496,863</u>	<u>\$ 680,025</u>	<u>\$ 1,320,136</u>	<u>\$ (3,428,779)</u>
Debt Service as a Percentage of Noncapital Expenditures	4.46%	4.91%	14.85%	6.72%	6.38%	4.81%	4.88%	5.21%	9.27%	8.46%

Source: City of DeLand Finance Department

**SCHEDULE 5
CITY OF DELAND, FLORIDA
GENERAL GOVERNMENTAL REVENUES AND OTHER SOURCES BY FUNCTION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

General Fund																			
Fiscal Year	Total	Taxes		Licenses and Permits		Intergovernmental Revenues		Charges for Services		Charges for General Gov't Services		Fines and Forfeitures		Impact Fees		Miscellaneous Revenue (1)		Other Financing Sources (2)	
2023	42,172,835	27,700,821	66%	272,349	1%	5,232,002	12%	1,263,909	3%	1,960,998	5%	160,693	-%	-	-%	2,178,862	5%	3,403,201	8%
2022	41,533,098	25,286,261	61%	265,030	1%	8,442,258	20%	2,051,833	5%	2,241,553	5%	147,926	-%	-	-%	(98,143)	0%	3,196,380	8%
2021	36,921,851	22,948,754	62%	244,191	1%	6,839,400	19%	1,348,940	4%	1,991,032	5%	110,456	1%	-	-%	696,829	2%	2,742,249	7%
2020	33,500,906	21,544,953	64%	319,860	1%	4,902,167	15%	1,108,112	3%	1,985,134	6%	81,541	1%	-	-%	949,270	3%	2,609,869	8%
2019	32,786,263	21,098,162	64%	283,152	1%	3,807,001	12%	941,091	3%	1,756,431	5%	92,398	1%	-	-%	850,144	3%	3,957,884	12%
2018	35,911,000	19,961,465	55%	285,409	1%	5,006,107	14%	824,539	2%	1,663,192	5%	103,520	1%	-	-%	659,688	2%	7,407,080	21%
2017	28,788,808	18,031,637	63%	290,652	1%	4,307,054	15%	988,518	4%	1,517,509	5%	113,737	1%	-	-%	1,236,982	4%	2,302,719	8%
2016	25,676,572	17,305,713	67%	293,923	1%	2,947,405	11%	716,700	3%	1,332,719	5%	118,183	1%	-	-%	642,791	3%	2,319,138	9%
2015	25,142,492	16,909,234	67%	288,611	1%	2,754,037	11%	589,360	2%	1,107,210	4%	115,933	1%	-	-%	629,369	3%	2,748,738	11%
2014	23,231,802	16,316,336	70%	286,402	1%	2,571,933	11%	423,665	2%	1,044,808	4%	108,251	1%	-	-%	665,712	3%	1,814,695	8%

Combined Special Revenue, Debt Service and Capital Projects Funds																			
Fiscal Year	Total	Taxes		Licenses and Permits		Intergovernmental Revenues		Charges for Services		Charges for General Gov't Services		Fines and Forfeitures		Impact Fees		Miscellaneous Revenue (1)		Other Financing Sources (2)	
2023	15,723,257	2,124,092	13%	-	-%	426,517	3%	410,564	3%	-	-%	28,894	-%	2,578,276	16%	2,012,632	13%	8,142,282	52%
2022	10,636,882	1,196,136	11%	-	-%	557,647	5%	72,575	1%	-	-%	3,595	-%	2,144,901	20%	1,362,280	13%	5,299,748	50%
2021	11,773,917	1,495,661	13%	-	-%	739,415	6%	60,177	1%	-	-%	7,688	-%	2,133,086	18%	262,366	2%	7,075,524	60%
2020	10,941,483	1,346,967	12%	-	-%	1,680,867	15%	58,528	1%	-	-%	25,230	-%	1,374,709	13%	400,906	4%	6,054,276	55%
2019	13,574,859	708,378	5%	-	-%	841,237	6%	56,958	1%	-	-%	5,245	-%	806,696	6%	155,574	1%	11,000,771	81%
2018	6,136,233	728,614	12%	-	-%	163,195	3%	55,138	1%	-	-%	13,862	-%	1,115,106	18%	142,846	2%	3,917,472	64%
2017	3,196,386	624,708	20%	-	-%	590,331	18%	53,171	2%	-	-%	6,909	-%	747,459	23%	18,742	1%	1,155,066	36%
2016	3,322,050	472,047	14%	-	-%	778,186	23%	51,862	2%	-	-%	56,277	2%	772,430	23%	17,153	1%	1,174,095	35%
2015	1,737,156	433,005	25%	-	-%	327,100	19%	50,611	3%	-	-%	35,364	2%	424,795	24%	13,502	1%	452,779	26%
2014	3,007,832	395,406	13%	-	-%	871,555	29%	49,224	2%	-	-%	14,105	-%	207,531	7%	15,447	1%	1,454,564	48%

(1) Miscellaneous revenue encompasses miscellaneous revenues, rentals and interest on investments per the incorporation of the Uniform Accounting System for Units of Local Governments in the State of Florida.

(2) Other financing sources Includes proceeds from issuance of long-term debt and transfers in.

Source: City of DeLand Finance Department

**SCHEDULE 6
CITY OF DELAND, FLORIDA
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Fiscal Year	Property	Local Option Gas (6 cents)	Local Option Gas (5 cents)	Franchise and Utilities	Fire Insurance Premium	Casualty Insurance Premium	Total
2023	17,646,462	407,012	292,968	10,724,558	353,554	400,359	29,824,913
2022	15,570,540	371,583	267,950	9,670,431	250,847	351,046	26,482,397
2021	14,311,358	371,547	272,958	8,964,894	211,159	312,499	24,444,415
2020	13,055,677	381,481	283,807	8,667,177	192,072	293,656	22,873,869
2019	12,154,023	360,122	266,940	8,546,424	183,517	278,528	21,789,553
2018	11,535,511	361,757	269,850	8,070,658	182,754	252,492	20,673,022
2017	10,144,219	351,605	265,617	7,506,512	170,857	217,535	18,656,345
2016	9,338,390	336,733	250,267	7,453,814	186,330	212,226	17,777,760
2015	8,926,793	309,416	229,335	7,510,958	185,435	180,302	17,342,239
2014	8,466,489	294,389	220,010	7,378,331	185,269	167,254	16,711,742
Percent Change 2014 - 2023	108.43%	38.26%	33.16%	45.35%	90.83%	139.37%	78.47%

Source: City of DeLand Finance Department

**SCHEDULE 7
CITY OF DELAND, FLORIDA
FRANCHISE AND UTILITIES SERVICE TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Fiscal Year Ended	Total Tax	Electric Utilities	Communications Tax	Water Utilities	Gas Utilities	Electric Franchise Fees	Gas Franchise Fees	Solid Waste Franchise Fees
2023	10,724,558	4,291,377	1,006,586	974,210	321,034	3,490,136	143,809	497,406
2022	9,670,431	3,834,285	910,315	897,550	221,188	3,199,261	135,211	472,621
2021	8,964,894	3,633,037	881,604	829,728	243,849	2,814,104	127,597	434,975
2020	8,667,177	3,476,815	916,954	781,159	223,707	2,734,809	91,483	442,251
2019	8,546,424	3,338,974	897,026	727,632	217,759	2,838,367	109,356	417,310
2018	8,070,658	3,031,105	966,449	681,615	241,942	2,624,285	108,430	416,832
2017	7,506,512	2,888,536	914,719	656,992	226,402	2,397,953	106,001	315,909
2016	7,453,814	2,876,547	953,405	614,452	218,883	2,414,938	84,906	290,683
2015	7,510,958	2,779,787	1,001,452	567,168	215,626	2,572,975	89,259	284,691
2014	7,378,331	2,798,468	1,025,352	532,263	194,094	2,490,860	61,615	275,679
Percent Change 2014 - 2023	45.35%	53.35%	-1.83%	83.03%	65.40%	40.12%	133.40%	80.43%

Source: City of DeLand Finance Department

**SCHEDULE 8
CITY OF DELAND, FLORIDA
IMPACT FEES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Fiscal Year	Police	Fire	Parks & Recreation	General Government	Water	Sewer
2023	573,424	276,976	1,230,722	497,154	2,314,843	2,579,854
2022	476,050	229,240	1,025,330	414,281	2,098,042	2,232,800
2021	476,229	231,076	1,016,482	409,299	1,798,553	2,037,772
2020	260,406	132,084	704,226	277,993	1,532,938	1,728,017
2019	52,150	38,278	581,701	134,567	1,555,053	1,864,953
2018	65,459	56,553	833,723	159,371	2,156,400	2,620,570
2017	47,325	37,724	520,205	142,205	1,597,193	1,973,242
2016	50,744	37,414	553,588	130,684	1,680,980	2,043,454
2015	25,298	22,710	296,827	79,960	1,341,337	1,646,771
2014	12,671	9,851	159,166	26,113	1,375,313	1,614,083

Source: *City of DeLand Finance Department*

SCHEDULE 9
CITY OF DELAND, FLORIDA
GENERAL GOVERNMENTAL EXPENDITURES AND OTHER USES BY FUNCTION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

General Fund																	
Fiscal Year Ended	Total Expenditures	General Government	Community Development	Public Safety	Public Works	Parks and Recreation	Community Redevelopment	Contingency	Capital Outlay	Debt Service	Transfers Out						
2023	44,014,284	7,732,574	1,237,380	19,627,284	3,475,870	3,877,857	-	-	766,758	-	7,296,561	17%	18%	17%	19%	19%	16%
2022	36,724,384	6,511,169	1,053,792	17,982,950	3,517,383	3,631,976	-	-	-	-	4,027,114	18%	17%	17%	19%	19%	11%
2021	32,709,128	5,488,910	954,330	14,934,662	3,121,232	3,009,277	-	-	77,400	-	5,123,317	17%	17%	17%	19%	19%	16%
2020	30,286,571	5,879,323	967,781	14,169,929	3,192,884	2,846,607	-	-	344,786	-	2,885,261	19%	19%	19%	19%	19%	10%
2019	29,446,971	5,465,033	1,042,844	14,110,501	3,208,150	2,944,785	-	-	-	1,519,682	1,155,976	19%	19%	19%	19%	19%	4%
2018	30,908,034	6,253,537	945,888	13,121,101	3,188,137	2,711,022	-	4,387	-	866,395	3,817,567	20%	20%	20%	20%	20%	12%
2017	26,598,750	5,783,932	992,901	12,365,554	2,972,296	2,526,081	-	8,258	-	876,661	1,073,067	22%	22%	22%	22%	22%	4%
2016	24,700,821	4,357,749	1,054,415	11,960,936	2,890,710	2,447,690	-	4,545	-	810,681	1,174,095	18%	18%	18%	18%	18%	5%
2015	24,064,733	4,085,700	882,633	11,526,406	2,788,071	2,382,590	-	-	-	1,946,554	452,779	17%	17%	17%	17%	17%	2%
2014	24,375,359	4,021,248	854,281	11,282,866	2,674,049	2,127,623	-	50,626	-	1,910,102	1,454,564	16%	16%	16%	16%	16%	6%

Combined Special Revenue, Debt Service and Capital Projects Funds																	
Fiscal Year Ended	Total Expenditures	General Government	Community Development	Public Safety	Public Works	Parks and Recreation	Community Redevelopment	Contingency	Capital Outlay	Debt Service	Transfers Out						
2023	13,132,108	-	-	19,657	1,831,557	-	566,747	-	7,853,163	1,791,357	1,069,627	-	-	-	-	-	8%
2022	11,081,816	543,151	155,985	47,494	824,168	-	458,347	-	5,767,987	1,791,358	1,493,326	5%	5%	5%	5%	5%	14%
2021	18,525,548	423,672	25,913	38,461	475,117	-	382,147	-	10,565,355	5,033,595	1,581,288	2%	2%	2%	2%	2%	9%
2020	10,125,735	87,117	21,309	3,701	332,876	-	398,426	-	6,261,899	2,009,631	1,010,776	1%	1%	1%	1%	1%	10%
2019	5,368,845	110,381	34,272	-	231,941	-	422,543	-	3,490,574	360,430	718,704	2%	2%	2%	2%	2%	13%
2018	4,814,612	-	86,989	2,522	206,168	-	386,572	-	3,407,684	492,886	231,791	-	-	-	-	-	5%
2017	2,889,581	-	92,903	30,573	258,112	-	319,284	-	1,520,599	422,904	245,206	-	-	-	-	-	8%
2016	3,617,776	-	-	30,527	224,371	-	452,448	-	2,092,615	477,925	339,890	-	-	-	-	-	9%
2015	1,494,779	10,628	58,380	3,243	185,352	-	222,252	-	698,999	315,925	-	1%	1%	1%	1%	1%	-
2014	5,293,054	-	37,640	32,350	189,713	1,000	254,772	-	4,698,411	79,168	-	-	-	-	-	-	-

Source: City of DeLand Finance Department

SCHEDULE 10
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Operating revenues										
Charges for services:										
Water and Sewer	\$ 28,843,793	\$ 26,882,287	\$ 24,256,763	\$ 23,293,753	\$ 22,153,910	\$ 21,767,733	\$ 20,975,133	\$ 20,015,885	\$ 19,232,847	\$ 17,970,110
Municipal Airport	-	55,566	29,000	58,586	90,441	90,349	125,682	28,441	-	-
Refuse Collection	5,193,946	4,276,483	4,052,162	3,977,052	3,857,280	3,804,313	2,821,303	2,694,525	2,621,219	2,550,885
Stormwater	2,251,350	2,089,857	1,928,796	1,836,204	1,737,026	1,668,908	1,580,931	1,513,418	1,450,706	1,421,263
Permits & Inspections	3,505,803	2,877,462	2,480,966	1,642,958	1,761,248	2,068,247	1,816,362	1,953,127	1,567,935	1,516,064
Lease Income	1,409,944	1,291,691	1,562,446	1,567,950	1,499,942	1,461,542	1,324,593	1,296,925	1,257,163	1,241,198
Total operating revenues	41,204,836	37,473,346	34,310,133	32,376,503	31,099,847	30,861,092	28,644,004	27,502,321	26,129,870	24,699,520
Operating expenses										
Personal services	12,769,307	10,948,125	9,556,728	9,060,023	8,595,507	8,108,173	7,813,568	7,040,382	6,406,493	6,183,405
Contractual services	6,767,485	5,499,477	5,472,265	4,772,679	4,762,249	4,606,629	3,628,877	3,396,927	3,299,234	3,570,251
Repairs and maintenance	684,788	605,119	546,550	589,913	428,154	422,124	461,131	364,009	320,257	396,257
Supplies	2,775,684	2,086,772	1,764,614	2,116,567	1,695,965	1,690,363	1,394,912	1,300,397	1,163,001	1,091,108
Utilities	1,662,095	1,230,593	1,027,158	1,032,169	1,040,062	942,909	856,250	750,583	788,019	819,223
Other expenses	1,472,589	1,485,449	1,129,128	1,176,391	1,156,513	1,027,178	1,010,038	1,184,777	726,247	746,550
Services provided by general gov't	1,870,389	2,128,972	1,894,827	1,888,929	1,617,826	1,556,987	1,411,305	1,226,514	1,001,005	938,603
Depreciation	6,414,636	5,802,892	5,326,101	4,942,631	4,295,516	4,092,462	3,758,180	3,362,832	3,116,177	3,016,743
Total operating expenses	34,416,973	29,787,399	26,717,371	25,579,302	23,591,792	22,446,825	20,334,261	18,626,421	16,820,433	16,762,140
Operating income	6,787,863	7,685,947	7,592,762	6,797,201	7,508,055	8,414,267	8,309,743	8,875,900	9,309,437	7,937,380
Nonoperating income (expenses)										
Interest earnings	3,932,114	(1,223,042)	10,952	549,639	1,298,843	172,826	149,939	288,991	308,618	166,548
Operating grants	-	-	-	-	-	-	-	-	18,870	233,608
Other income (expense)	547,012	768,906	305,716	569,832	235,291	253,392	343,620	258,073	205,932	214,680
Gain (Loss) on disposal of fixed assets	(36,675)	(15,095)	28	(291,647)	-	-	-	(54,404)	-	-
Interest and amortization expense	(14,664)	-	-	-	-	-	-	(182,379)	(256,898)	(319,340)
Total nonoperating revenues (expenses)	4,427,787	(469,231)	316,696	827,824	1,534,134	426,218	493,559	310,281	276,522	295,496
Income before contributions, grants and transfers	11,215,650	7,216,716	7,909,458	7,625,025	9,042,189	8,840,485	8,803,302	9,186,181	9,585,959	8,232,876
Capital contributions and grants	7,702,431	7,739,569	6,708,131	4,015,280	6,691,118	7,483,770	4,432,890	7,192,210	7,908,776	6,205,510
Transfers in	152,793	58,677	72,877	120,798	261,708	116,893	90,858	71,385	69,417	67,709
Transfers out	(3,332,088)	(3,034,365)	(3,186,045)	(3,328,214)	(3,375,683)	(2,413,887)	(2,230,370)	(2,050,633)	(1,893,155)	(1,882,404)
Change in net position	\$ 15,738,786	\$ 11,980,597	\$ 11,504,421	\$ 8,432,889	\$ 12,619,332	\$ 14,027,261	\$ 11,096,680	\$ 14,399,143	\$ 15,670,997	\$ 12,623,691

Source: City of DeLand Finance Department

**SCHEDULE 11
CITY OF DELAND, FLORIDA
OPERATING REVENUES BY SOURCE, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Fiscal Year	Water Charges	Reuse Charges	Sewer Charges	Refuse Charges	Stormwater Charges	Building Permits	Plans Review & Inspections	Miscellaneous Revenues	Airport Lease Income	Total Operating Revenues
2023	11,739,549	1,814,141	13,074,386	5,193,946	2,247,510	2,910,959	590,665	2,223,736	1,409,944	41,204,836
2022	10,898,672	1,505,801	12,294,488	4,276,483	2,089,534	2,486,633	381,566	2,248,478	1,291,691	37,473,346
2021	10,146,887	1,256,591	11,677,841	4,052,162	1,920,886	2,176,307	299,611	1,217,402	1,562,446	34,310,133
2020	9,814,694	1,137,906	11,308,027	3,977,052	1,833,769	1,451,401	185,633	1,100,071	1,567,950	32,376,503
2019	9,195,542	971,129	10,986,150	3,857,280	1,733,937	1,532,345	216,243	1,107,280	1,499,942	31,099,847
2018	8,737,193	844,404	10,905,134	3,804,356	1,662,990	1,737,104	328,281	1,380,088	1,461,542	30,861,092
2017	8,329,362	938,372	10,577,240	2,821,303	1,567,667	1,550,966	261,590	1,272,911	1,324,593	28,644,004
2016	8,071,802	716,001	10,258,759	2,694,525	1,499,667	1,676,024	273,148	1,015,470	1,296,925	27,502,321
2015	7,598,106	629,453	9,927,023	2,621,219	1,434,817	1,322,957	241,865	1,097,267	1,257,163	26,129,870
2014	7,532,753	436,685	9,236,423	2,550,885	1,406,946	1,309,748	201,510	783,372	1,241,198	24,699,520

Source: City of DeLand Finance Department

**SCHEDULE 12
CITY OF DELAND, FLORIDA
OPERATING EXPENSES, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Fiscal Year	Personal Services				Contractual Services					Other Expenses	Services Provided by General Government	Subtotal - Expenses before Depreciation		Total Operating Expenses
	Water & Sewer	Municipal Airport	Stormwater	Permits & Inspections	Refuse	Other	Repairs & Maintenance	Supplies	Utilities			Depreciation	Depreciation	
2023	9,673,766	510,074	928,256	1,657,211	5,062,124	1,705,361	684,788	2,775,684	1,662,095	1,472,589	1,870,389	28,002,337	6,414,636	34,416,973
2022	8,092,971	530,579	739,413	1,585,162	4,128,297	1,371,180	605,119	2,086,772	1,230,593	1,485,449	2,128,972	23,984,507	5,802,892	29,787,399
2021	7,199,978	523,635	543,037	1,290,078	3,998,779	1,473,486	546,550	1,764,614	1,027,158	1,129,128	1,894,827	21,391,270	5,326,101	26,717,371
2020	6,803,716	528,643	465,679	1,261,985	3,886,715	885,964	589,913	2,116,567	1,032,169	1,176,391	1,888,929	20,636,671	4,942,631	25,579,302
2019	6,666,341	483,340	422,849	1,022,977	3,753,717	1,008,532	428,154	1,695,965	1,040,062	1,156,513	1,617,826	19,296,276	4,295,516	23,591,792
2018	6,467,270	467,684	456,792	716,427	3,699,427	907,202	422,124	1,690,363	942,909	1,027,178	1,556,987	18,354,363	4,092,462	22,446,825
2017	6,345,972	429,834	318,399	719,363	2,744,793	884,084	461,131	1,394,912	856,250	1,010,038	1,411,305	16,576,081	3,758,180	20,334,261
2016	5,779,387	368,326	288,677	603,992	2,617,440	779,487	364,009	1,300,397	750,583	1,184,777	1,226,514	15,263,589	3,362,832	18,626,421
2015	5,202,563	283,452	357,148	563,330	2,545,278	753,956	320,257	1,163,001	788,019	726,247	1,001,005	13,704,256	3,116,177	16,820,433
2014	5,019,996	235,435	331,902	596,072	2,482,663	1,087,588	396,257	1,091,108	819,223	746,550	938,603	13,745,397	3,016,743	16,762,140

Source: City of DeLand Finance Department

SCHEDULE 13
CITY OF DELAND, FLORIDA
PROPERTY VALUES AND PROPERTY TAX MILLAGE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

Fiscal Year Ended	Valuation						Property Tax Millage		
	Assessed Value	Exempt Value	Percent Exempt	Taxable Value	Percent Taxable	Value of One Mill	Operating Millage	Debt Service Millage	Total
2023	3,845,039,179	1,189,534,823	30.94%	2,655,504,356	69.06%	2,655,504	6.5841	-	6.5841
2022	3,389,065,261	1,095,454,027	32.32%	2,293,611,234	67.68%	2,293,611	6.7841	-	6.7841
2021	3,169,283,568	1,061,658,515	33.50%	2,107,625,053	66.50%	2,107,625	6.7841	-	6.7841
2020	2,904,947,231	975,996,798	33.60%	1,928,950,433	66.40%	1,928,950	6.7841	-	6.7841
2019	2,618,225,796	888,361,081	33.93%	1,729,864,715	66.07%	1,729,865	6.8841	0.2353	7.1194
2018	2,400,859,792	803,100,739	33.45%	1,597,759,053	66.55%	1,597,759	6.8231	0.2544	7.0775
2017	2,189,781,537	738,002,741	33.70%	1,451,778,796	66.30%	1,451,779	6.9231	0.2348	7.1579
2016	2,020,275,715	682,272,544	33.77%	1,338,003,171	66.23%	1,338,003	6.9995	0.2540	7.2535
2015	1,884,727,387	654,230,799	34.71%	1,230,496,588	65.29%	1,230,497	7.0954	0.3046	7.4000
2014	1,753,303,583	618,664,932	35.29%	1,134,638,651	64.71%	1,134,639	7.2385	0.3452	7.5837

Source: Volusia County Property Appraiser

**SCHEDULE 14
CITY OF DELAND, FLORIDA
GROSS TAXABLE VALUE AND COMPOSITION BY MAJOR PROPERTY CLASSIFICATION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Fiscal Year	Residential	%	Commercial	%	Industrial	%	Institutional	%	Governmental, Agricultural & Miscellaneous	%	Personal & Centrally Assessed Property	%	Total Final Gross Taxable Value	% Change From Prior Year	Total Direct Tax Rate
2023	1,684,695,425	63.4%	523,688,894	19.7%	104,821,488	3.9%	70,381,880	2.7%	67,354,307	2.5%	204,562,362	7.7%	2,655,504,356	15.8%	6.5841
2022	1,417,977,965	61.8%	492,041,207	21.5%	84,939,052	3.7%	45,002,206	2.0%	57,970,172	2.5%	195,680,632	8.5%	2,293,611,234	8.8%	6.7841
2021	1,261,315,595	59.8%	467,974,365	22.2%	76,569,389	3.6%	46,435,091	2.2%	54,030,080	2.6%	201,300,533	9.6%	2,107,625,053	9.3%	6.7841
2020	1,129,511,087	58.6%	434,055,182	22.5%	72,156,205	3.7%	43,019,950	2.2%	48,800,661	2.5%	201,407,348	10.5%	1,928,950,433	11.5%	6.7841
2019	968,412,554	56.0%	402,429,120	23.3%	69,012,477	4.0%	37,149,714	2.1%	47,992,292	2.8%	204,866,558	11.8%	1,729,862,715	8.3%	7.1194
2018	855,699,973	53.5%	387,656,135	24.3%	66,114,633	4.1%	41,433,900	2.6%	41,275,040	2.6%	205,579,372	12.9%	1,597,759,053	10.1%	7.0775
2017	759,516,494	52.3%	368,358,135	25.4%	62,618,306	4.3%	33,329,972	2.3%	39,512,510	2.7%	188,443,379	13.0%	1,451,778,796	8.5%	7.1579
2016	695,397,046	52.0%	331,656,120	24.8%	60,197,120	4.5%	28,807,269	2.2%	36,746,998	2.7%	185,198,618	13.8%	1,338,003,171	8.7%	7.2535
2015	607,049,034	49.4%	314,023,479	25.5%	59,537,999	4.8%	28,549,732	2.3%	35,694,255	2.9%	185,642,089	15.1%	1,230,496,588	8.4%	7.4000
2014	531,977,005	46.9%	298,120,578	26.3%	57,195,656	5.0%	25,654,954	2.3%	34,350,273	3.0%	187,340,185	16.5%	1,134,638,651	0.8%	7.5837

Notes: The City assesses property annually. Property is assessed at actual market value.

Source: Volusia County Property Appraiser

SCHEDULE 15
CITY OF DELAND, FLORIDA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(RATE PER \$1,000 OF ASSESSED VALUE)
SEPTEMBER 30, 2023

Fiscal Year	City of DeLand			Overlapping Rates					Total for All Taxing Districts	
	Operating Millage	Debt Service Millage	Total City Millage	St. John's Water Management	School District	Volusia County	Hospital Authority	Florida Inland Navigation		Total Overlapping
2023	6.5841	-	6.5841	0.1974	5.4820	5.7134	1.0816	0.0320	12.5064	19.0905
2022	6.7841	-	6.7841	0.2189	5.8020	6.2986	1.4073	0.0320	13.7588	20.5429
2021	6.7841	-	6.7841	0.2287	5.9070	6.1509	1.5035	0.0320	13.8221	20.6062
2020	6.7841	-	6.7841	0.2414	6.0810	6.5420	1.9080	0.0320	14.8044	21.5885
2019	6.8841	0.2353	7.1194	0.2562	6.2810	6.6464	2.1751	0.0320	15.3907	22.5101
2018	6.8231	0.2544	7.0775	0.2724	6.5200	7.0520	2.3660	0.0320	16.2424	23.3199
2017	6.9231	0.2348	7.1579	0.2885	6.8480	7.0520	1.5900	0.0320	15.8105	22.9684
2016	6.9995	0.2540	7.2535	0.3023	7.1970	7.2709	1.6679	0.0320	16.4701	23.7236
2015	7.0954	0.3046	7.4000	0.3164	7.3360	7.2709	1.9237	0.0345	16.8815	24.2815
2014	7.2385	0.3452	7.5837	0.3283	7.3580	7.2709	2.3759	0.0345	17.3676	24.9513

Source: Volusia County Property Appraiser

**SCHEDULE 16
CITY OF DELAND, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years (2)	Total Collections to Date	
		Amount	Percentage of Levy (1)		Amount	Percentage of Levy
2023	17,484,106	16,474,014	94.2%	N/A	16,474,014	94.2%
2022	15,560,088	14,801,093	95.1%	407,291	14,801,093	95.1%
2021	14,298,339	13,558,758	94.8%	218,475	13,777,233	96.4%
2020	13,086,193	12,337,942	94.3%	268,217	12,606,159	96.3%
2019	12,315,585	11,622,448	94.4%	292,334	11,914,782	96.7%
2018	11,308,140	10,696,538	94.6%	278,154	10,974,692	97.1%
2017	10,391,687	9,757,160	93.9%	580,074	10,337,234	99.5%
2016	9,705,206	9,072,109	93.5%	194,747	9,266,856	95.5%
2015	9,105,675	8,781,532	96.4%	146,474	8,928,006	98.0%
2014	8,604,759	8,319,541	96.7%	32,460	8,352,001	97.1%

Notes: (1) Taxes are levied on November 1 of each year. Taxes are due by March 31 of the following year. Taxes paid prior to March 31 receive discounts of up to 4%.

(2) Information for collections in subsequent years of prior year levies is not available from Volusia County Property Appraiser's Office. Subsequent collections have been applied to the previous tax levied year.

Source: Volusia County Property Appraiser

**SCHEDULE 17
CITY OF DELAND, FLORIDA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT FISCAL YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2023**

Taxpayer	Type of Business	2023		Percentage of Total City Taxable Assessed Value	2014		Percentage of Total City Taxable Assessed Value
		Taxable Assessed Value	Rank		Taxable Assessed Value	Rank	
KPR US LLC	Industry	\$ 52,887,049	1	1.99%			
DeLand Healthcare Investors LLC	Healthcare	17,002,282	2	0.64%			
TKG DeLand Perm LLC	Shopping Center	16,360,796	3	0.62%			
Duke Energy Florida INC	Utility	15,856,164	4	0.60%			
Carrington Place Property	Real Estate	14,824,677	5	0.56%			
DeLand Land Holdings	Real Estate	14,790,125	6	0.56%			
West Volusia Investors LLC	Shopping Center	14,509,767	7	0.55%	9,733,101	6	0.86%
Wal-Mart Stores East L.P.	Retail	12,603,018	8	0.47%	11,535,692	3	1.02%
113 West Chipola Avenue LLC	Real Estate	12,455,836	9	0.47%			
Meadowlea Venture LLC	Real Estate	12,292,772	10	0.46%			
Covidien LTD	Industry				59,328,735	1	5.23%
Florida Power Corporation	Utility				11,969,268	2	1.05%
Bright House Networks LLC	Communications				11,084,571	4	0.98%
OK Victoria Park LLP	Real Estate				10,619,517	5	0.94%
Kingspan Insulated Panels Inc	Industry				9,441,264	7	0.83%
Tyco Healthcare Group LP	Healthcare				8,086,124	8	0.71%
Bellsouth Telecommunication Inc	Communications				7,831,793	9	0.69%
Lowes Home Centers Inc	Shopping Center				7,757,782	10	0.68%
		<u>\$ 183,582,486</u>		<u>6.90%</u>	<u>\$ 147,387,847</u>		<u>12.98%</u>

Source: Volusia County Property Appraiser

**SCHEDULE 18
CITY OF DELAND, FLORIDA
WATER AND SEWER RATES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Residential		Water					Sewer		
Fiscal Year	Billing Fee per Account	Service ** Availability	Consumption Rate Block 1	Consumption Rate Block 2	Consumption Rate Block 3	Consumption Rate Block 4	Service ** Availability	Consumption Rate Cap at 15,000 Gallons	Consumption Rate Cap at 10,000 Gallons
2023	4.99	8.69	2.51	4.15	6.55	7.80	25.15		4.97
2022	4.99	8.32	2.40	3.97	6.27	7.46	24.78		4.90
2021	4.99	7.96	2.30	3.80	6.00	7.14	24.41		4.83
2020	4.99	7.62	2.20	3.64	5.74	6.83	24.41		4.83
2019	4.99	7.29	2.11	3.48	5.49	6.54	24.41		4.83
2018	4.99	6.98	2.02	3.33	5.25	6.26	24.41		4.83
2017	4.99	6.98	1.94	4.06	6.10	6.10	24.41	4.67	
2016	4.99	6.89	1.92	4.02	6.03	6.03	24.14	4.62	
2015	4.98	6.89	1.92	4.01	6.02	6.02	24.09	4.61	
2014	4.98	6.89	1.92	3.60	5.40	5.40	24.09	4.05	

Multi-Family		Water					Sewer		
Fiscal Year	Billing Fee per Account	Service ** Availability	Consumption Rate Block 1	Consumption Rate Block 2	Consumption Rate Block 3	Consumption Rate Block 4	Service ** Availability	Consumption Rate Cap at 9,000 Gallons	Consumption Rate Cap at 7,000 Gallons
2023	4.99	6.09	2.51	4.15	6.55	7.80	17.61		4.97
2022	4.99	5.83	2.40	3.97	6.27	7.46	17.35		4.90
2021	4.99	5.58	2.30	3.80	6.00	7.14	17.09		4.83
2020	4.99	5.34	2.20	3.64	5.74	6.83	17.09		4.83
2019	4.99	5.11	2.11	3.48	5.49	6.54	17.09		4.83
2018	4.99	4.89	2.02	3.33	5.25	6.26	17.09		4.83
2017	4.99	4.89	1.94	4.06	6.10	6.10	17.09	4.67	
2016	4.99	4.84	1.92	4.02	6.03	6.03	16.90	4.62	-
2015	4.98	4.83	1.92	4.01	6.02	6.02	16.87	4.61	-
2014	4.98	4.83	1.92	3.60	5.40	5.40	16.87	4.05	-

Commercial		Water					Sewer		
Fiscal Year	Billing Fee per Account	Service * Availability	Consumption Rate Block 1	Consumption Rate Block 2	Consumption Rate Block 3	Consumption Rate Block 4	Service * Availability	Consumption Rate All Usage	
2023	4.99	8.69 - 999.64	2.51	4.15	6.55	7.80	25.15 - 2,892.00	4.97	
2022	4.99	8.32 - 956.59	2.40	3.97	6.27	7.46	24.78 - 2,849.26	4.90	
2021	4.99	7.96 - 63.72	2.30	3.80	6.00	7.14	24.41 - 2,807.15	4.83	
2020	4.99	7.62 - 876.30	2.20	3.64	5.74	6.83	24.41 - 2,807.15	4.83	
2019	4.99	7.29 - 838.35	2.11	3.48	5.49	6.54	24.41 - 2,807.15	4.83	
2018	4.99	6.98 - 802.70	2.02	3.33	5.25	6.26	24.41 - 2,807.15	4.83	
2017	4.99	6.98 - 802.31	1.94	4.06	6.10	6.10	24.41 - 2,806.65	4.67	
2016	4.99	6.90 - 793.58	1.92	4.02	6.03	6.03	24.14 - 2,776.11	4.62	
2015	4.98	6.89 - 792.00	1.92	4.01	6.02	6.02	24.09 - 2,770.57	4.61	
2014	4.98	6.89 - 792.00	1.92	3.60	5.40	5.40	24.09 - 2,770.57	4.05	

** Base Facility Charges

Notes: Consumption rate blocks vary by type of account and by year.

Service availability charges on commercial accounts vary by meter size from 3/4" to 10".

Source: City of DeLand Customer Service/Utility Billing Department

SCHEDULE 19
CITY OF DELAND, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

Governmental Activities										
Fiscal Year	General Fund Multipurpose Loan Payable	Community Redevelopment Multipurpose Loan Payable	Grants and Special Revenue Multipurpose Loan payable	Leases	Total Governmental Activities (4)					
2023	16,427,223	-	2,002,146	152,995	18,582,364					
2022	12,678,022	-	2,178,346	224,867	15,081,236					
2021	13,896,866	-	2,348,772	161,714	16,407,352					
2020	18,222,272	-	2,513,614	201,311	20,937,197					
2019	18,261,764	-	2,673,127	-	20,934,891					
2018	9,637,775	-	2,827,340	-	12,465,115					
2017	5,578,829	-	2,976,501	-	8,555,330					
2016	6,199,483	-	3,120,777	-	9,320,260					
2015	7,318,080	-	3,260,325	-	10,578,405					
2014	8,144,719	-	3,395,299	45,710	11,585,728					

Business - Type Activities										
Fiscal Year	Water & Sewer Refunding Revenue Note Payable	Water & Sewer Florida Clean Water Revolving Loan Payable	Water & Sewer Revenue Note Payable	Municipal Airport Multipurpose Loan Payable	Stormwater Multipurpose Loan Payable	Leases	Total Business-Type Activities	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita (3)
2023	-	-	-	-	-	-	-	18,582,364	0.84%	450
2022	-	-	-	-	-	-	-	15,081,236	0.84%	384
2021	-	-	-	-	-	-	-	16,407,352	0.92%	428
2020	-	-	-	-	-	-	-	20,937,197	1.28%	565
2019	-	-	-	-	-	-	-	20,934,891	1.38%	585
2018	-	-	-	-	-	-	-	12,465,115	0.90%	365
2017	-	-	-	-	-	-	-	8,555,330	0.67%	261
2016	-	-	-	-	-	-	-	9,320,260	0.77%	293
2015	855,797	7,962,758	-	-	-	-	8,818,555	19,396,960	1.80%	658
2014	1,679,247	8,670,825	-	-	-	10,083	10,360,155	21,945,883	2.11%	745

Note: All W&S Loans were paid off in FY2016 with \$0 outstanding debt in business-type activities at the end of FY2016. Details regarding the city's outstanding debt can be found in Note 9 on page 68 of the Notes to the Financial Statements

(1) Represents Total Governmental Activities and Total Business-Type Activities

(2) Percentage of personal income = Total Primary Government divided by (DeLand Population multiplied by average per capita income), from Schedule 29 Demographic & Economic Statistics

(3) Per Capita = Total Primary Government divided by DeLand Population, from Schedule 29 Demographic and Economic Statistics

(4) Details regarding the city's outstanding debt can be found in Note 9 on pg. 68 of the Notes to the Financial Statements

SCHEDULE 20
CITY OF DELAND, FLORIDA
RATIO OF GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

Fiscal Year	Population (1)	Taxable Value (2)	General Obligation Bonded Debt (3)	Percentage of GOB Debt to Assessed Value	Net Bonded Debt Per Capita
2023	41,264	2,655,504,356	-	0.00%	-
2022	39,282	2,293,611,234	-	0.00%	-
2021	38,342	2,107,625,053	-	0.00%	-
2020	37,043	1,928,950,433	-	0.00%	-
2019	35,763	1,729,864,715	-	0.00%	-
2018	34,106	1,597,759,053	385,377	0.02%	11.30
2017	32,775	1,451,778,796	756,265	0.05%	23.07
2016	31,792	1,338,003,171	1,108,143	0.08%	34.86
2015	29,461	1,230,496,588	1,441,471	0.12%	48.93
2014	29,467	1,134,638,651	1,761,687	0.16%	59.79

(1) From Schedule 27 - Population & Demographic Statistics

(2) From Schedule 13 - Property Values

(3) Details regarding the city's outstanding general obligation debt can be found in Note 9 on pg. 68 of the Notes to the Financial Statements.

**SCHEDULE 21
CITY OF DELAND, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2023**

Governmental Unit	Net Debt Outstanding (1)	Percentage Applicable To This Government Unit	Estimated Share of Overlapping Debt
Debt Repaid with Property Taxes			
School District (2)	\$ 316,056,344	4.74%	14,996,340
Volusia County (3)	64,483,611	5.45%	<u>\$ 3,511,876</u>
Subtotal, Overlapping Debt			18,508,216
City Direct Debt			<u>18,582,364</u>
Total Direct and Overlapping Debt			<u><u>\$ 37,090,580</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of DeLand. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) Net Debt Outstanding data provided by each governmental unit listed.

(2) For School District overlapping debt, the percentage applicable to DeLand was determined by taking the City's taxable value of \$2,655,504,356 and dividing it by School District's taxable value of \$55,966,256,353.

(3) For Volusia County overlapping debt, the percentage applicable to DeLand was determined by taking the City's taxable value of \$2,655,504,356 and dividing it by Volusia County's taxable value of \$48,759,271,851.

**SCHEDULE 22
CITY OF DELAND, FLORIDA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Debt Limit	\$ 531,100,871	\$ 458,722,247	\$ 421,525,011	\$ 385,790,087	\$ 345,972,943	\$ 319,541,282	\$ 290,355,759	\$ 267,600,634	\$ 246,530,056	\$ 226,927,730
Total Net Debt Applicable to Limit	-	-	-	-	-	385,377	756,265	1,108,143	1,441,471	1,761,687
Legal Debt Margin	<u>\$ 531,100,871</u>	<u>\$ 458,722,247</u>	<u>\$ 421,525,011</u>	<u>\$ 385,790,087</u>	<u>\$ 345,972,943</u>	<u>\$ 319,155,905</u>	<u>\$ 289,599,494</u>	<u>\$ 266,492,491</u>	<u>\$ 245,088,585</u>	<u>\$ 225,166,043</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.26%	0.41%	0.58%	0.78%

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed Value	\$ 2,655,504,356
Debt Limit (20% of Assessed Value)	531,100,871
Debt Applicable to Limit:	
General Obligation Bonded Debt Applicable to Limit	-
Legal Debt Margin	<u>\$ 531,100,871</u>

Note: The City's outstanding general obligation debt should not exceed 20 percent of total assessed property value set aside for repaying general obligation bonded debts.

Source: City of DeLand Finance Department

SCHEDULE 23
CITY OF DELAND, FLORIDA
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
OBLIGATION BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)
SEPTEMBER 30, 2023

Fiscal Year	Principal	Interest	Total General Obligation Debt Service	Total General Fund Expenditures	Ratio of GO Debt Service to General Fund Expenditures
2023	-	-	-	36,718	0.0%
2022	-	-	-	32,697	0.0%
2021	-	-	-	27,586	0.0%
2020	-	-	-	27,401	0.0%
2019	385	10	395	28,265	1.4%
2018	371	19	390	27,090	1.4%
2017	352	24	376	25,525	1.5%
2016	333	32	365	23,527	1.6%
2015	320	37	357	23,612	1.5%
2014	303	74	377	22,921	1.6%

Note: Details regarding the city's outstanding debt can be found in Note 9 on pg. 68 of the financial statements

Source: City of DeLand Finance Department

SCHEDULE 24
CITY OF DELAND, FLORIDA
DEBT SERVICE COVERAGE - NOTES PAYABLE
GENERAL FUND
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

Fiscal Year	Total Non-Ad Valorem Revenues	Essential General Fund Expenses Paid From Non-Ad Valorem Revenues (1)	Revenue Available For Debt Services (2)	General Fund Debt Service	Debt Service Coverage Ratio	Annual Minimum Required Coverage Ratio
2023	22,954,296	15,406,990	7,547,306	1,791,357	4.21	1.50
2022	23,694,364	13,584,513	10,109,851	1,791,357	5.64	1.50
2021	21,090,947	10,620,721	10,470,226	5,033,595	2.08	1.50
2020	18,904,367	11,227,495	7,676,872	2,009,631	3.82	1.50
2019	17,120,586	11,484,754	5,635,832	1,519,682	3.71	1.50
2018	17,428,444	11,800,835	5,627,609	866,395	6.50	1.50
2017	16,700,962	11,585,809	5,115,153	876,661	5.83	1.50
2016	14,240,825	9,621,980	4,618,845	810,682	5.70	1.50
2015	13,670,307	8,930,673	4,739,634	1,021,555	4.64	1.50
2014	13,126,013	8,406,809	4,719,204	1,439,673	3.28	1.50

Note: Details regarding the city's outstanding debt can be found in Note 9 on pg. 68 of the Notes to the Financial Statements

(1) - Equals General Government expenditures, Public Safety expenditures, 50% of Public Works expenditures, 50% of Parks & Recreation expenditures, and 15% of Community Development expenditures, all net of debt service, less Capital Expenditures paid from "Other Financing Sources" less Ad Valorem Revenues used for Essential General Fund Expenses."

(2) - Equals "Total Non-Ad Valorem Revenues less "Essential General Fund Expenses Paid From Non-Ad Valorem Revenues."

(3) - General Fund debt service payments in FY2021 include voluntary prepayments of outstanding principal of revenue notes (issued in 2004) in the amount of \$2,539,72. But for the prepayment, debt service coverage would have been approximately 4.20.

Source: City of DeLand Finance Department

**SCHEDULE 25
CITY OF DELAND, FLORIDA
REFUNDING REVENUE NOTE DEBT SERVICE COVERAGE
WATER AND SEWER FUND
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Fiscal Year	Operating Revenues (1)	Miscellaneous Revenues (2)	Gross Revenue	Operating Expenses (3)	Revenue Available For Debt Service	Annual Required Debt Service (4)	Annual Debt Service Coverage by Pledged Revenue	Annual Required Minimum Debt Coverage
2023	28,843,793	2,564,684	31,408,477	17,614,987	13,793,490	-	-	1.10
2022	26,882,287	(1,647,351)	25,234,936	14,636,374	10,598,562	-	-	1.10
2021	24,256,763	270,847	24,527,610	13,189,568	11,338,042	-	-	1.10
2020	23,293,753	865,950	24,159,703	11,988,595	12,171,108	-	-	1.10
2019	22,153,910	1,324,696	23,478,606	11,912,273	11,566,333	-	-	1.10
2018	21,767,733	325,797	22,093,530	11,218,993	10,874,537	-	-	1.10
2017	20,975,133	345,783	21,320,916	10,801,392	10,519,524	-	-	1.10
2016	20,015,885	442,862	20,458,747	9,698,327	10,760,420	-	-	1.10
2015	19,232,847	456,583	19,689,430	8,872,406	10,817,024	880,764	12.28	1.10
2014	17,970,110	337,509	18,307,619	9,117,096	9,190,523	880,764	10.43	1.10

(1) - Operating revenues includes bad debt expense

(2) - Miscellaneous revenues include gain (loss) on disposal of assets and interest earned on development fees and construction fund.

(3) - Operating Expenses exclude depreciation

(4) - All Water & Sewer debt was paid in full in Fiscal Year 2016 with a current debt obligation of \$0.

Source: City of DeLand Finance Department

SCHEDULE 26
CITY OF DELAND, FLORIDA
STATE REVOLVING LOAN AND WELLS FARGO BANK REVENUE NOTE DEBT SERVICE COVERAGE
WATER AND SEWER FUND
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

Fiscal Year	Operating Revenues (1)	Interest Earnings (2)	Gross Revenue	Operating Expenses (3)	Senior Debt Obligations (4)	Revenue Available for Debt Service	Annual Required SRF Debt Service (5)	Annual Debt Service Coverage by Pledged Revenue	Annual Required Minimum Debt Coverage
2023	28,843,793	2,564,684	31,408,477	17,614,987	-	13,793,490	-	-	1.15
2022	26,882,287	(1,647,351)	25,234,936	14,636,374	-	10,598,562	-	-	1.15
2021	24,256,763	270,847	24,527,610	13,189,568	-	11,338,042	-	-	1.15
2020	23,293,753	474,981	23,768,734	11,886,672	-	11,882,062	-	-	1.15
2019	22,354,029	1,124,577	23,478,606	11,904,427	-	11,574,179	-	-	1.15
2018	21,956,945	136,585	22,093,530	11,182,948	-	10,910,582	-	-	1.15
2017	21,195,040	125,876	21,320,916	10,761,056	-	10,559,860	-	-	1.15
2016	20,204,745	254,002	20,458,747	9,689,089	-	10,769,658	-	-	1.15
2015	19,391,864	297,566	19,689,430	8,869,050	880,764	9,939,616	924,321	10.75	1.15
2014	18,148,280	159,339	18,307,619	8,953,293	880,764	8,473,562	929,683	9.11	1.15

(1) - Operating revenues includes miscellaneous revenue and gain/loss on disposal of assets.

(2) - Interest earnings excludes interest earned on development fees and construction fund.

(3) - Operating Expenses excludes depreciation and payment in lieu of taxes.

(4) - Annual Debt Service Requirements for Water & Sewer Refunding Revenue Note.

(5) - All Water & Sewer debt was paid in full in Fiscal Year 2016 with a current debt obligation of \$0.

Source: City of DeLand Finance Department

**SCHEDULE 27
CITY OF DELAND, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Year	DeLand Population (1)	Volusia County Personal Income (2)	Per Capita Personal Income (3)	DeLand School Enrollment (4)	DeLand Unemployment Rate (5)
2023	41,264	31,021,130,000	53,559	8,293	3.6%
2022	39,282	26,095,706,000	45,664	8,405	4.5%
2021	38,342	26,095,706,000	46,475	8,195	4.9%
2020	37,043	24,444,162,000	44,180	7,060	6.3%
2019	35,763	23,201,619,000	42,374	8,504	3.7%
2018	34,106	21,902,076,000	40,658	8,329	3.3%
2017	32,775	20,543,253,000	38,807	8,403	4.1%
2016	31,792	20,173,036,748	38,176	8,199	5.5%
2015	29,461	19,212,415,950	36,641	7,934	6.0%
2014	29,467	18,297,539,000	35,302	7,883	6.0%

Sources:

- (1) BEBR - Bureau of Economic and Business Research 2023
- (2) The personal income information above is for Volusia County as a whole. Separate information for the City of DeLand is not available.
- (3) US Bureau of Economic Analysis, Dept. of Commerce - amount includes all of Volusia County
- (4) Volusia County Schools ACFR
- (5) Florida Department of Economic Opportunity - Unemployment Statistics

**SCHEDULE 28
CITY OF DELAND, FLORIDA
POPULATION STATISTICS
SEPTEMBER 30, 2023**

Year	DeLand Population (1)	% Change During the Period	Volusia County Population (2)	% Change During the Period
2023	41,264	5.0%	583,505	1.9%
2022	39,282	2.5%	572,815	1.7%
2021	38,342	3.5%	563,358	2.1%
2020	37,043	3.6%	551,588	2.4%
2010	27,144	47.6%	508,913	16.8%
2000	18,395	10.7%	435,836	17.6%
1990	16,622	8.3%	370,712	43.3%
1980	15,354	31.9%	258,762	52.7%
1970	11,641	8.0%	169,487	35.2%
1960	10,775		125,319	

Source: (1) & (2) BEBR - Bureau of Economic and Business Research 2023

**SCHEDULE 29
CITY OF DELAND, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2023**

Taxpayer	Type of Business	Total City - 2023			Total City - 2014		
		Employees	Rank	Percentage of Employment	Employees	Rank	Percentage of Employment
Volusia County School Board	School System	8,236	1	3.1%	7,309	1	2.9%
Adventhealth System	Hospital	7,675	2	2.9%			
Halifax Community Health	Hospital	3,999	3	1.5%	4,709	2	1.9%
Publix Supermarkets, Inc.	Retail	3,719	4	1.4%	3,029	5	1.2%
Walmart Associates, Inc.	Retail	3,468	5	1.3%	2,275	6	0.9%
State of Florida	Government	3,005	6	1.1%	2,112	7	0.8%
County of Volusia	Government	2,566	7	1.0%	3,341	3	1.3%
Amazon	Retail	1,700	8	0.6%			
Embry Riddle Aeronautical University	University	1,661	9	0.6%	1,270	10	0.5%
Daytona State College	University	1,464	10	0.6%	1,568	8	0.6%
Florida Hospital - All Divisions	Hospital				3,256	4	1.3%
U.S Government	Government				1,423	9	0.6%
Total:		<u>37,493</u>		<u>14.3%</u>	<u>30,292</u>		<u>12.1%</u>
Estimated total workforce - DeLand		261,769			250,403		

Note: No statistics are kept on primary employers within the City of DeLand, Florida

Sources: County of Volusia, Department of Economic Development (Latest Available Data)
Labor Market Statistics, Florida Research and Economic Database

SCHEDULE 30
CITY OF DELAND, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>Function/Program</u>										
General Government:										
Mayor and Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.90	2.90	2.90	2.90
City Clerk	4.00	4.25	3.25	3.25	3.25	3.00	3.00	3.00	3.00	3.00
Finance	8.73	8.73	8.73	8.73	9.00	9.00	8.00	8.00	7.00	6.00
Legal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administration Services	5.00	4.75	4.75	5.65	7.65	7.40	5.45	5.45	4.45	4.45
Information Technology	8.00	7.73	6.73	6.73	6.23	5.00	5.00	5.00	5.00	5.00
Human Resources	5.00	5.00	5.00	5.00	4.73	4.73	4.00	4.00	4.00	4.00
Community Development:										
Economic Development	3.20	3.20	2.60	2.60	2.65	2.65	2.50	2.50	2.50	2.50
Planning	6.55	6.55	6.60	6.65	6.25	6.25	6.73	6.73	6.73	6.73
Licenses and Enforcement	1.20	1.20	1.20	1.20	2.55	2.55	2.85	3.35	2.85	2.45
Public Safety:										
Fire	59.73	56.48	48.62	49.48	47.23	47.23	46.60	46.60	46.13	46.13
Police-Administration	0.00	0.00	0.00	0.00	5.00	3.00	3.00	3.00	3.00	3.00
Police-Support	95.82	95.55	95.78	95.22	29.42	33.32	36.96	36.96	35.67	33.70
Police-Operations	0.00	0.00	0.00	0.00	59.13	53.73	49.73	49.73	49.50	50.00
Police-Parking Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works:										
Administration	4.45	3.95	3.95	3.95	3.87	3.87	3.87	3.87	3.87	3.80
Streets	13.50	13.50	11.50	11.50	11.50	11.50	13.25	13.25	12.25	11.25
Trees	7.50	8.00	8.00	8.50	7.50	7.50	7.00	7.00	7.00	6.00
Urban Beautification	12.50	10.50	10.50	10.50	10.50	10.50	8.00	8.00	8.00	8.00
Vehicle Maintenance	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	5.00	5.00
Parks & Recreation:										
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Recreation	4.50	3.50	3.50	3.50	3.50	3.50	2.50	2.50	2.50	2.50
Parks	26.22	24.22	22.59	22.84	20.84	20.84	19.97	19.84	19.97	17.23
Activities Center	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	4.00	2.70
Chisholm Center	5.00	5.00	5.00	5.00	5.00	5.00	5.46	5.46	5.46	5.45
Spring Hill CRA	3.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Water & Sewer:										
Administration	9.45	9.45	10.45	9.45	8.00	7.37	7.37	7.37	7.37	7.50
Engineering	9.00	9.00	8.00	7.00	7.00	7.00	5.40	6.00	5.00	5.00
Water Production	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water Distribution	30.00	30.00	28.00	26.00	23.00	22.00	19.00	19.00	18.00	18.00
Wastewater Treatment	16.00	15.00	14.00	14.00	14.00	14.00	15.13	15.13	14.13	15.00
Wastewater Collection	10.00	9.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00
Utilities Maintenance	26.00	25.00	23.00	21.00	19.00	17.00	15.00	15.00	14.00	12.00
Facilities Maintenance	13.25	13.25	12.25	11.25	11.50	10.50	10.50	10.50	10.00	12.00
Customer Service	20.00	20.00	20.00	19.00	19.00	19.00	18.00	18.00	17.00	16.00
Municipal Airport	7.10	8.10	8.10	7.10	8.00	8.00	6.00	6.00	5.50	5.50
Refuse										
Stormwater	17.25	13.25	11.25	9.75	9.50	9.50	8.75	8.75	8.75	8.75
Permits & Inspection	24.05	20.90	20.52	19.80	16.55	14.55	12.13	12.13	10.13	10.75
Total	488.50	469.56	445.37	436.15	419.85	407.99	389.55	389.55	374.66	366.29

Source: The City of DeLand Annual Budget (as originally adopted)

**SCHEDULE 31
CITY OF DELAND, FLORIDA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Police										
Citations Issued	3,168	2,684	2,042	1,439	2,198	2,288	2,653	2,913	4,323	3,776
Murders	1	2	3	1	2	2	3	2	2	1
Forcible Sex Offenses	3	6	8	8	1	2	1	0	3	1
Robbery	21	14	13	16	33	43	44	46	30	44
Aggravated Assaults	99	115	135	163	157	135	135	110	99	97
Burglary	113	99	97	111	162	185	189	303	210	277
Larceny (Theft)	548	527	539	697	960	993	809	1,064	1,045	1,001
Motor Vehicle Theft	65	66	54	62	76	78	106	87	67	50
Fire										
Residential Fires	27	26	23	23	19	20	49	38	31	31
Structure Fires	33	36	6	29	27	22	60	49	37	39
Highway Vehicles	20	11	14	13	14	25	26	17	19	21
Other Vehicles	3	2	1	2	2	2	0	2	1	3
Non-Structure/Non-Vehicle	0	5	7	8	8	3	7	9	16	13
Brush/Grass/Wildland	39	10	16	11	5	10	24	18	20	9
Rubbish/Dumpsters	52	50	24	49	50	36	52	29	27	21
Other Fires	3	3	1	3	10	3	9	9	4	5
Rescue/Emergency Medical	5,020	5,097	4,587	4,528	4,696	5,596	5,778	5,660	5,229	5,039
False Alarms	577	485	477	451	391	437	436	417	420	329
Mutual Aid (Given)	1,091	354	584	468	285	405	83	82	76	91
Hazmat Responses	45	36	35	31	39	39	41	83	46	24
Other Hazardous Responses	120	165	118	138	120	105	166	137	109	141
All Other Responses	1,399	1,841	1,722	1,462	1,483	1,789	1,836	1,652	1,515	1,484
Parking										
Citations Issued	3,220	2,142	1,153	2,377	2,346	2,443	2,637	2,177	2,239	2,729
Water										
Water Accounts	23,068	22,310	21,525	21,095	20,547 *	20,095 *	19,478 *	18,958	18,510	18,422 *
Irrigation Accounts	1,447	1,474	1,518	1,516	1,610	1,571 *	1,740 *	1,768	1,813	1,882
Reclaim Accounts	1,429	1,324	1,285	1,210	1,035 *	829 *	637 *	525	413	263
Average Daily Water Consumption (millions of gallons)	5.4	5.2	5.0	4.8	4.8	4.8	5.1	5.1	5.0	4.7
Wastewater										
Sewer Accounts	17,454	16,753	16,115	15,593	15,073	14,516	13,921	13,623	13,269	13,029
Average Daily Sewage Treatment (millions of gallons)	4.7	4.0	3.8	3.5	3.5	3.5	3.1	3.1	2.9	3.0
Airport										
Based Aircraft	149	173	175	239	239	240	240	240	223	221
T Hangers	90	93	94	94	94	94	94	94	94	94

N/A: Data not available

* Revised reporting to correct meter counts.

Source: City of DeLand Departments

SCHEDULE 32
CITY OF DELAND, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Function/Program</u>										
General Government										
Area in Miles	19.4	19.4	19.3	19.1	18.9	18.7	18.7	18.7	18.7	18.7
Public Safety										
Number of Fire Stations	3	3	3	3	3	3	3	3	3	3
Number of Police Stations	1	1	1	1	1	1	1	1	1	1
Number of Patrol Units										
Cars/Trucks	103	95	93	93	93	83	86	86	86	87
Motorcycles	4	4	4	4	4	4	4	4	4	4
Public Works										
Miles Paved Streets	168.9	161.3	143.0	138.0	133.53	130.5	130.5	130.5	122.0	122.0
Miles Unpaved Streets	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.3	0.3
Street Lights	3,936	3,753	3,468	3,454	3,454	3479	3479	3443	3,441	3,438
Water & Sewer										
Miles Primary Water Mains	379	358	344	334	324 *	281	264	249	233	231
Miles Primary Sewer Mains	260	247	235	229	223 *	211	201	191	186	184
Miles Reclaimed Water Lines	88	81	68	67	65 *	58	47	42	32	29
Parks & Recreation										
Football Stadium	1	1	1	1	1	1	1	1	1	1
Baseball Stadium	1	1	1	1	1	1	1	1	1	1
Ball Fields	9	8	8	8	8	8	8	8	8	8
Tennis Courts	6	6	6	6	8	8	8	8	8	8
Shuffleboard Courts	20	20	20	20	20	20	20	20	20	20
Recreation Centers	2	2	2	2	3	2	2	2	2	2
Gymnasiums	1	1	1	1	1	1	1	1	1	1
Parks & Playgrounds	13	9	9	9	9	9	9	9	9	9
Swimming Pools	1	1	1	1	1	1	1	1	1	1
Soccer/Football Fields	5	5	5	5	5	5	5	5	5	5
Outdoor Basketball Courts	9	8	8	8	7	7	7	7	7	7
Acres of Recreation Land	234	114	114	114	114	114	114	114	114	114
Historical/Museum Sites	3	3	3	3	0	0	0	0	0	0
Pickleball Courts	6	6	6	6	0	0	0	0	0	0

* Revised reporting to correct miles.

Source: City of DeLand Departments

**SCHEDULE 33
CITY OF DELAND, FLORIDA
GENERAL EMPLOYEES' PENSION
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Revenues by Source				
Fiscal Year	Employee Contributions	Employer Contributions	Investment Income	Total
2023	\$ 63,318	\$ 831,924	\$ 2,461,146	\$ 3,356,388
2022	75,338	656,370	(4,560,305)	(3,828,597)
2021	79,517	603,731	5,189,946	5,873,194
2020	98,183	646,846	2,231,456	2,976,485
2019	108,158	619,990	678,552	1,406,700
2018	123,455	626,403	2,355,834	3,105,692
2017	139,754	665,870	3,089,508	3,895,132
2016	147,864	633,943	2,271,104	3,052,911
2015	163,219	608,582	458,818	1,230,619
2014	171,079	676,540	2,078,490	2,926,109

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Expenses	Total
2023	\$ 2,375,394	\$ 442,580	\$ 70,031	\$ 2,888,005
2022	2,332,913	396,556	27,119	2,756,588
2021	2,295,314	1,749	50,050	2,347,113
2020	2,179,984	412,745	39,625	2,632,354
2019	2,035,492	644,276	50,301	2,730,069
2018	1,962,490	310,156	36,887	2,309,533
2017	1,873,688	328,536	44,155	2,246,379
2016	2,353,562	213,509	36,804	2,603,875
2015	2,190,073	5,013	31,250	2,226,336
2014	1,498,197	348,475	39,287	1,885,959

Source: City of DeLand Finance Department

**SCHEDULE 34
CITY OF DELAND, FLORIDA
MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Revenues by Source						
Fiscal Year	Employee Contributions	Employer Contributions	State Contributions	Investment Income	Total	
2023	\$ 423,906	\$ 1,145,704	\$ 400,359	\$ 2,334,181	\$	4,304,150
2022	393,800	1,101,132	351,046	(6,920,187)		(5,074,209)
2021	321,092	1,069,461	312,499	6,767,928		8,470,980
2020	307,888	1,063,055	293,656	3,064,015		4,728,614
2019	319,772	1,134,320	278,528	1,319,602		3,052,222
2018	289,045	1,064,184	252,492	2,560,887		4,166,608
2017	240,502	1,006,060	217,535	2,722,829		4,186,926
2016	230,475	981,365	212,226	2,248,723		3,672,789
2015	222,582	920,335	180,302	(103,002)		1,220,217
2014	209,027	1,061,626	167,254	2,079,946		3,517,853

Expenses by Type						
Fiscal Year	Benefits	Refunds	Administrative Services		Total	
2023	\$ 1,974,907	\$ 245,726	\$ 99,714		\$	2,320,347
2022	1,782,414	172,084	112,604			2,067,102
2021	1,792,212	45,696	96,507			1,934,415
2020	1,760,128	455,910	110,445			2,326,483
2019	1,704,861	65,541	100,345			1,870,747
2018	1,462,236	1,276,959	87,090			2,826,285
2017	1,294,741	613,372	61,209			1,969,322
2016	1,191,112	436,611	51,495			1,679,218
2015	1,103,799	273,241	65,616			1,442,656
2014	1,044,098	318,311	74,437			1,436,846

Source: City of DeLand Finance Department

**SCHEDULE 35
CITY OF DELAND, FLORIDA
MUNICIPAL FIREFIGHTERS' RETIREMENT TRUST
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2023**

Revenues by Source					
Fiscal Year	Employee Contributions	Employer Contributions	State Contributions	Investment Income	Total
2023	\$ 248,951	\$ 2,162,964	\$ 343,554	\$ 2,249,005	\$ 5,004,474
2022	216,317	1,710,116	250,847	(3,398,742)	(1,221,462)
2021	174,337	1,626,948	211,159	3,612,703	5,625,147
2020	169,110	1,050,131	192,072	1,030,348	2,441,661
2019	173,401	981,571	183,517	441,342	1,779,831
2018	130,263	838,197	182,754	1,180,920	2,332,134
2017	121,179	828,703	170,857	1,546,166	2,666,905
2016	117,490	664,829	186,330	842,453	1,811,102
2015	112,343	652,166	185,435	(12,463)	937,481
2014	107,978	685,846	185,269	871,006	1,850,099

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Expenses	Total
2023	\$ 956,044	\$ 252,612	\$ 65,987	\$ 1,274,643
2022	896,917	402	10,395	907,714
2021	864,896	95,678	32,966	993,540
2020	836,810	9,494	51,510	897,814
2019	804,172	-	9,126	813,298
2018	798,769	26,615	34,597	859,981
2017	704,671	122,849	36,740	864,260
2016	690,259	206	33,896	724,361
2015	697,798	-	30,835	728,633
2014	624,429	63	33,219	657,711

Source: City of DeLand Finance Department

**SCHEDULE 36
CITY OF DELAND, FLORIDA
OTHER POST EMPLOYMENT BENEFITS (OPEB)
STATISTICAL INFORMATION
CURRENT FISCAL YEAR
SEPTEMBER 30, 2023**

Participant Data

Census Date	September 2022
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Participants

Active Employees	419
Inactive Employees Entitled to But Not Receiving Benefits	-
Inactive Employees Currently Receiving Benefits	49
Total	468

Average Ages

Active Employees	
Inactive Employees Entitled to But Not Receiving Benefits	N/A
Inactive Employees Currently Receiving Benefits	

Average Service

Active Employees

Source: Based on 10/1/2023 OPEB Actuarial Valuation Report.

**CITY OF DELAND, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal / State Agency Pass-Through Entity Federal Program / State Project	ALN/ CSFA Number	Contract / Grant Number	Expenditures
FEDERAL AWARDS			
<u>U.S. Department of Homeland Security</u>			
Passed-through Federal Emergency Management Agency:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters) COVID-19	97.036	FEMA-DR-4486-FL	\$ 127,071
Total U.S. Department of Homeland Security			<u>127,071</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State of Florida Department of Health			
Fluoride and Equipment	93.366	COHCC	27,043
Total US Dept of Health and Human Services			<u>27,043</u>
<u>US Department of Housing and Urban Development</u>			
Passed through County of Volusia, Florida:			
Community Development Block Grant 2020	14.218	CDBG 2020	24,571
Community Development Block Grant 2021	14.218	CDBG 2021	29,123
Community Development Block Grant 2022	14.218	CDBG 2022	129,041
Community Development Block Grant 2023	14.218	CDBG 2023	31,449
Total U.S. Department of Housing and Urban Development / CDBG - Entitlement Grants Cluster			<u>214,184</u>
<u>US Department of Justice</u>			
Direct Programs:			
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-21-GG-01374-JAGX	3,823
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-22-GG-02867-JAGX	15,833
Edward Byrne Memorial Justice Assistance Grant	16.738	2020-MU-BX-0006	56,387
Passed-through State of Florida Office of the Attorney General			
Victims of Crime Act 2023 - Victims Assistance Program	16.575	DEP-00148	45,886
Total U.S. Department of Justice			<u>121,929</u>
<u>U.S. Office of National Drug Control Policy</u>			
Passed through County of Volusia Sheriff's Office:			
High Intensity Drug Trafficking Area	95.001	G22CF0003A	743
High Intensity Drug Trafficking Area	95.001	G23CF0003A	8,957
Total U.S. Office of National Drug Control Policy			<u>9,700</u>
<u>U.S. Department of Transportation Federal Aviation Administration</u>			
Direct Programs:			
COVID-19 - CARES ACT Airport Grant Agreement	20.106	3-12-0019-024-2020	1,138
COVID-19 - Airport Coronavirus Response Grant Program (ACRGP)	20.106	3-12-0019-026-2021	16,031
COVID-19 - Airport Rescue Grant	20.106	3-12-0019-027-2021	58,562
Replacement of Electrical Homeruns	20.106	3-12-0019-028-2022	511,321
Total U.S. Department of Transportation Federal Aviation Admin			<u>587,052</u>
Total Federal Awards			<u><u>\$ 1,086,979</u></u>
STATE FINANCIAL ASSISTANCE			
<u>State of Florida Department of Transportation</u>			
Direct Programs:			
Design & Construct Hangars	55.004	438416-1-94-01	1,715,543
Construction of DeLand NW Industrial Park Access Road	55.039	443337-1-54-01	244,134
Total State of Florida Department of Transportation			<u>1,959,677</u>
<u>State of Florida Department of Environmental Protection</u>			
Passed through St. John's River Water Management District			
Reclaim Water Ext Phase 4A	37.100	38137	5,018
Total State of Florida Department of Environmental Protection			<u>5,018</u>
<u>State of Florida Department of Financial Services</u>			
Direct Programs			
Firefighter Cancer Decontamination Equipment	43.013	FM771	29,850
Total State of Florida Department of Environmental Protection			<u>29,850</u>
Total State Awards			<u><u>\$ 1,994,545</u></u>

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

CITY OF DELAND, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

(1) **Basis of Presentation:**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal grant activity of the City of DeLand, Florida (the City). 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) and Chapter 10.550, Rules of the Auditor General. 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, changes in net position, or cash flows 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, as applicable, either the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or Chapter 10.550, Rules of the Auditor General, 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 DELAND, 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 X no

Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards:

Internal control over major Federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X 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 X none reported

Auditee qualified as a low-risk auditee? X yes _____ no

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

Identification of major Federal programs:

ALN Number	Program Name
20.106	Airport Improvement Program

State Financial Assistance:

Internal control over major State projects:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors' report issued on compliance for major State projects: *Unmodified*

Any audit findings disclosed that are required to be reported for state financial assistance projects in accordance with Chapter 10.550? _____ yes X none reported

Dollar threshold used to distinguish between type A and type B programs: \$598,364

Identification of major State programs:

<u>CSFA Number</u>	<u>Program Name</u>
55.004	Aviation Development Grant

- 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 STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

To the Honorable Mayor, City Commission, and City Manager,
City of DeLand, Florida:

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City of DeLand, Florida's (the City) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *Compliance Supplement*, and the requirements described in the Department of Financial Services *State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2023. The City's major federal programs and state projects 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards 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 and state projects.

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*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, 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 and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, 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 and Chapter 10.550, Rules of the Auditor General, 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.

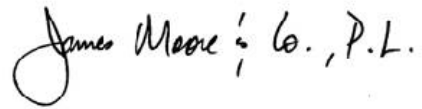
Report on Internal Control over Compliance

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 or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. We identified certain deficiencies in internal control, as described in the accompanying schedule of findings and questioned costs, that we consider to be material weaknesses.

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 and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Daytona Beach, Florida
March 6, 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 Commission, and City Manager,
City of DeLand, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of DeLand, 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 March 6, 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 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

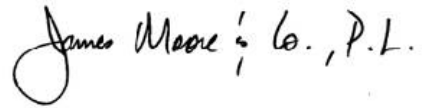
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Daytona Beach, Florida
March 6, 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 Commission, and City Manager,
City of DeLand, Florida:

Report on the Financial Statements

We have audited the financial statements of the City of DeLand, Florida (the City), as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated March 6, 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 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 State Project and Report on Internal Control over Compliance in Accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; 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 March 6, 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. No prior year recommendations noted.

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

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

The required reporting items in accordance with Section 218.39(3)(c), Florida Statutes for the City of DeLand and Downtown Tax Increment District and the Spring Hill Community Redevelopment Agency (the CRAs) have been reported in the separately-issued audited financial statements of each CRA.

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 the Florida House of Representatives, the Florida Auditor General, Federal and State grant agencies, the City Commission, management, and others within the City and is not intended to be and should not be used by anyone other than these specified parties.

Daytona Beach, Florida
March 6, 2024



INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

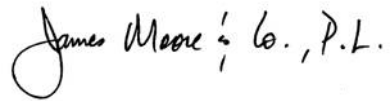
To the Honorable Mayor, City Commission, and City Manager,
City of DeLand, Florida

We have examined the City of DeLand, 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 evaluate 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 DeLand, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.



Daytona Beach, Florida
March 6, 2024

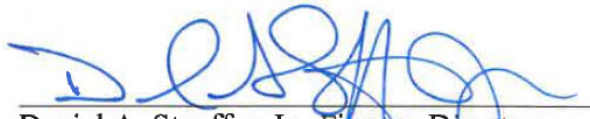


AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared, Daniel A. Stauffer, Jr., who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the City of DeLand which is a local governmental entity of the State of Florida;
2. The City of DeLand adopted Ordinance No. 2019-30 implementing an impact fee; and
3. To the best of my knowledge, the City of DeLand has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

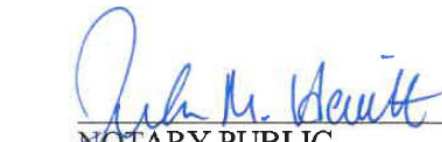

Daniel A. Stauffer, Jr., Finance Director

STATE OF FLORIDA

COUNTY OF VOLUSIA

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization, this 23rd day of February, 2023 by Daniel A. Stauffer, Jr. as Finance Director for the City of DeLand, ☒ who is personally known to me or ☐ who has produced _____ as identification.




NOTARY PUBLIC
Print Name Julia M. Hewitt
My Commission Expires:
12/29/23

March 6, 2024

To the Honorable Mayor and City Commission Members,
City of DeLand, Florida:

We have audited the financial statements of the City of DeLand, Florida (the City) as of and for the year ended September 30, 2023, and have issued our report thereon dated March 6, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 5, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and our firm has complied with all relevant ethical requirements regarding independence.

We have applied safeguards related to our preparation of the City's financial statements, including, but not limited to, an assessment of management's skills, knowledge, and experience, and by obtaining a completed financial statement disclosure checklist from management.

Significant Risks Identified

Professional standards require that we, as auditors, identify significant risks that impact the audit based upon the nature of the organization and design our audit procedures to adequately address those risks. As part of the audit process, we have identified the following significant risks, which are being communicated solely to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit:

- Override of internal controls by management
- Improper revenue recognition due to fraud
- Improper use of restricted resources

Our audit was designed to adequately address the above risks and no issues were noted that impacted our ability to render an opinion on the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. The entity adopted Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based IT Arrangements*. There have been no other changes in significant accounting policies or their application during the year ended September 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the allowance for doubtful accounts was based on historical water, sewer, solid waste and stormwater revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of useful lives for depreciation was based on past history within each capital asset class. We evaluated the key factors and assumptions used to develop the useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the claims' liability is based on actuarial factors and was calculated by an actuary independent of the City, based on information available for each specific claim and past claims history. We evaluated the key factors and assumptions used to develop the claims liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability was based on actuarial factors and was calculated by actuaries independent of the City. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the total OPEB liability was based on actuarial factors and was calculated by an actuary independent of the City. We evaluated the key factors and assumptions used to develop the total OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

The Deposits and Investments note summarizes the City's deposits and investments, including any risks or concentrations in investments held.

The Long-term Debt note summarizes the City's long-term debt obligations, including future debt service payments.

The Pension Plans note summarizes the basic information regarding the City's pension plans and the net pension liability.

The Other Post-Employment Benefits note summarizes the basic information regarding the City's other post-employment benefits and the total OPEB liability.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We identified no significant unusual transactions as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- None noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- None noted.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We identified no circumstances that affect the form and content of the auditor's report as a result of our audit procedures.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March 6, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the introductory and statistical sections, as outlined in the table of contents, for material consistency with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the City Commission and management of the City of DeLand, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



JAMES MOORE & CO., P.L.

CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Resolution Approving FY 2023-2024 Budget Amendment.

DEPARTMENT: Finance

PREPARED BY: Daniel Stauffer, Finance Director

ATTACHMENTS: Resolution, FY23-24 Budget Amendment Details

APPROVED BY: Michael Pleus, City Manager, March 12, 2024

SUMMARY/HIGHLIGHT:

The budget amendments proposed are detailed in the attached summary and recommended after review of actual expenditures to date. The amendments proposed are primarily revisions to reflect anticipated actual revenues and expenditures.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

N/A

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The Resolution amends the budget to reflect recommended changes with the impact on each fund itemized in the attached summary.

Operating Contingency balances after these amendments are as follows:

General Fund	\$161,172
Water & Sewer Fund	\$234,550
Airport Fund	\$0
Stormwater Fund	\$0
Permits & Inspections Fund	\$0

RECOMMENDATION:

Staff recommends the City Commission adopt the Resolution amending the FY 23/24 budget as presented.

BACKGROUND/DISCUSSION:

The significant budget amendments include increased appropriations for Downtown waived and non-waived events (\$21,000), insurance deductible billings which are not budgeted until incurred (\$54,700), increased building and maintenance expenses for porch repairs at DeLand House (\$28,000), roof and water restoration repairs at Melching Field (\$34,373), and building repairs at Chisholm Center (\$10,000). The amendment also includes the addition of consultant fees for property acquisition support services for the property at 422 E Beresford (\$16,500) and increased appropriations for Homelessness to cover the MOU with First Step Shelter

(\$40,467). There is increased appropriations for Nash WRF Dewatering System (\$493,000), WVWS coordinated water supply plan which is partially funded by an interlocal agreement with West Volusia Water Suppliers (\$92,100), increased funding for south reclaim pump station (\$40,100) and odor evaluation (\$30,670). The permit department is continuing renovations within the department with the purchase of new cubicles and work stations (\$78,260) and workers' comp reserves increased due to new estimates by the actuary for FY-2024 (\$10,000).

RESOLUTION NO. 2024 -

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING THE BUDGET FOR THE GENERAL FUND, HOMELESS SHELTER FUND, CAPITAL FUND, WATER AND SEWER FUND, AIRPORT FUND, PERMITS AND INSPECTIONS FUND AND WORKERS' COMPENSATION SELF-INSURANCE FUND FOR THE FISCAL YEAR 2023-2024; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary to amend the budget for the City of DeLand for fiscal year 2023-2024; and

WHEREAS, the City Commission is vested by the Charter of the City of DeLand with the authority to amend the budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The budget of the City of DeLand for fiscal year 2023-2024 is amended in the following manner:

GENERAL FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		50,304,542	68,547	11,613	50,361,476
	Grant Revenue				
001-0000-331-240	DOJ - VOCA GRANT	65,000	0	11,613	53,387
	Other Sources of Revenue				
001-0000-366-000	DONATIONS FROM PRIVATE SOURCES	17,000	2,000	0	19,000
001-0000-369-900	MISCELLANEOUS REVENUE	162,500	4,000	0	166,500
001-0000-369-920	INSURANCE PROCEEDS	64,230	5,080	0	69,310
001-0000-369-930	DOWNTOWN CRA CONTRACT SERVICES	68,287	17,000	0	85,287
001-0000-380-002	USE OF RESERVES - ARPA	0	40,467	0	40,467
EXPENDITURES		50,304,542	212,683	155,749	50,361,476
	City Clerk				
001-0102-540-100	TRAVEL & PER DIEM	3,724	0	200	3,524
001-0102-554-100	BOOKS & MEMBERSHIPS	700	200	0	900
	Administrative Services				
001-0106-414-110	O/T-DOWNTOWN WAIVED	52,257	17,000	0	69,257
001-0106-414-120	O/T-DOWNTOWN NON-WAIVED	10,000	4,000	0	14,000
001-0106-549-100	OTHER OBLIGATIONS	9,145	3,700	0	12,845
	Human Resources				
001-0115-551-100	OFFICE SUPPLIES	3,750	4,800	0	8,550
001-0115-554-100	BOOKS & MEMBERSHIPS	1,850	200	0	2,050
001-0115-555-100	TRAINING	42,075	0	5,000	37,075
	Licenses & Enforcement				
001-1119-554-100	BOOKS & MEMBERSHIPS	300	100	0	400
001-1119-555-100	TRAINING	3,000	0	100	2,900
	Fire				
001-1222-549-100	OTHER OBLIGATIONS	13,325	27,000	0	40,325
001-1222-552-200	OPERATING CAPITAL	140,389	0	8,508	131,881

GENERAL FUND (Continued)

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
	Public Works Admin				
001-1301-546-100	BUILDING MAINTENANCE	13,750	0	6,135	7,615
	Streets				
001-1302-549-100	OTHER OBLIGATIONS	0	12,000	0	12,000
	Urban Beautification				
001-1304-549-100	OTHER OBLIGATIONS	0	12,000	0	12,000
	Parks & Recreation Administration				
001-1401-551-100	OFFICE SUPPLIES	1,800	500	0	2,300
001-1401-552-100	OPERATING SUPPLIES	5,100	0	500	4,600
	Recreation				
001-1402-546-400	EQUIPMENT MAINTENANCE	10,000	500	0	10,500
001-1402-552-100	OPERATING SUPPLIES	62,110	0	1,200	60,910
	Parks				
001-1403-540-100	TRAVEL & PER DIEM	0	150	0	150
001-1403-555-100	TRAINING	2,000	0	150	1,850
	Trailer Park				
001-1405-549-100	OTHER OBLIGATIONS	6,432	50	0	6,482
001-1405-552-100	OPERATING SUPPLIES	150	0	50	100
	DeLand House				
001-1406-546-100	BUILDING MAINTENANCE	1,000	28,000	0	29,000
001-1406-552-100	OPERATING SUPPLIES	600	700	0	1,300
	Activity Center				
001-1407-531-100	PROFESSIONAL SERVICES	4,000	0	300	3,700
001-1407-546-300	A/C MAINTENANCE	2,868	300	0	3,168
	Chisholm Center				
001-1410-546-100	BUILDING MAINTENANCE	2,350	10,000	0	12,350
001-1410-552-100	OPERATING SUPPLIES	26,940	2,000	0	28,940
	Conrad & Melching Field				
001-1412-546-100	BUILDING MAINTENANCE	13,200	34,373	0	47,573
	Transfers				
001-9999-991-120	TRANSFER TO HOMELESSNESS FUND	550,000	40,467	0	590,467
001-9999-991-300	TRANSFER TO CAPITAL PROJECT FUND	6,112,577	14,643	0	6,127,220
	Contingency				
001-9990-999-100	CONTINGENCY	294,778	0	133,606	161,172

HOMELESS SHELTER FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		661,091	40,467	0	701,558
	Other Sources of Revenue				
120-9999-381-001	TRANSFER FROM GENERAL FUND	550,000	40,467	0	590,467
EXPENDITURES		661,091	40,467	0	701,558
	Homeless Shelter				
120-1120-534-100	CONTRACTUAL SERVICES	645,830	40,467	0	686,297

CAPITAL FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		11,720,331	31,143	0	11,751,474
	Other Sources of Revenue				
300-0000-380-000	USE OF RESERVES	748,349	16,500	0	764,849
300-9999-381-001	TRANSFER FROM GENERAL FUND	6,112,577	14,643	0	6,127,220
EXPENDITURES		11,720,331	37,303	6,160	11,751,474
	Information Technology				
300-0110-663-000-IT2401	VXRAIL GPU UPDATE	26,380	6,160	0	32,540
300-0110-664-000-IT2408	REPLACEMENT OF UNITY 300	78,600	0	6,160	72,440
	Fire				
300-1222-664-000-FR2406	REPLACEMENT RADIO FOR ENGINE 281	0	8,508	0	8,508
	Public Works Admin				
300-1301-661-000-PW2408	422 E BERESFORD LAND PURCHASE	0	16,500	0	16,500
300-1301-664-000-PW2407	REPLACEMENT AC UNIT PS BLDG 2A	0	6,135	0	6,135

WATER & SEWER FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		136,449,492	565,170	0	137,014,662
	Other Sources of Revenue				
401-0000-380-000	USE OF RESERVES	0	493,000	0	493,000
401-0000-369-920	INSURANCE PROCEEDS	0	7,700	0	7,700
401-0000-389-700	COST SHARE FROM DELTONA	88,207	36,840	0	125,047
401-0000-389-710	COST SHARE FROM ORANGE CITY	25,427	9,210	0	34,637
401-0000-389-720	COST SHARE FROM VOLUSIA COUNTY	46,354	18,420	0	64,774
EXPENDITURES		136,449,492	703,679	138,509	137,014,662
	Utilities Administration				
401-4201-549-100	OTHER OBLIGATIONS	18,522	600	0	19,122
401-4201-551-100	OFFICE SUPPLIES	5,500	0	600	4,900
	Engineering				
401-4202-546-100	BUILDING MAINTENANCE	500	700	0	1,200
401-4202-546-300	A/C MAINTENANCE	0	900	0	900
401-4202-551-100	OFFICE SUPPLIES	7,500	0	1,600	5,900
401-4202-531-100	PROFESSIONAL SERVICES	17,400	92,100	0	109,500
	Water Production				
401-4203-546-100	BUILDING MAINTENANCE	95,846	0	6,135	89,711
401-4203-546-400	EQUIPMENT MAINTENANCE	65,000	0	1,179	63,821
401-4203-547-100	PRINTING & BINDING	120	330	0	450
401-4203-664-000-UT2303	#279 VEHICLE REPLACEMENT - FORD F250	63,764	849	0	64,613
401-4203-664-000-UT2454	REPLACEMENT AC UNIT PS BLDG 2B	0	6,135	0	6,135
	Wastewater Distribution				
401-4204-546-100	BUILDING MAINTENANCE	2,500	500	0	3,000
401-4204-552-100	OPERATING SUPPLIES	582,528	0	500	582,028
	Wastewater Treatment				
401-4205-531-100	PROFESSIONAL SERVICES	114,300	17,050	0	131,350
401-4205-542-100	FREIGHT & POSTAGE	700	400	0	1,100
401-4205-546-300	A/C MAINTENANCE	3,500	1,500	0	5,000
401-4205-546-400	EQUIPMENT MAINTENANCE	160,680	0	2,947	157,733

WATER & SEWER FUND (continued)

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
401-4205-662-000-UT2221	NASH WRF S. RECLAIM STATION CONST	484,517	40,100	0	524,617
401-4205-662-000-UT2222	NASH WRF ENG, PLANNING & CONSTRUCTION	45,860	493,000	0	538,860
401-4205-663-000-UT2311	22/23 WWTP FENCING - ADDITIONAL PROPERTY	64,000	1,047	0	65,047
	Utilities Maintenance				
401-4206-531-100	PROFESSIONAL SERVICES	2,500	30,670	0	33,170
401-4206-543-200	WATER/SEWER/GARBAGE/SW	2,867	3,000	0	5,867
401-4206-664-000-UT2329	#269 F250 PICK UP WITH UTILITY BED	63,608	131	0	63,739
401-4206-664-000-UT2421	L/S #12 REPLACEMENT & PANEL BOX	81,790	0	1,058	80,732
401-4206-664-000-UT2422	L/S #20 REPLACEMENT & PANEL BOX	83,432	1,072	0	84,504
401-4206-664-000-UT2423	L/S #80 REPLACEMENT & PANEL BOX	83,974	0	2,055	81,919
401-4206-664-000-UT2429	TANDEM AXLE CARGO TRAILER	8,100	0	1,273	6,827
401-4206-664-000-UT2432	L/S#79 STANDBY GENERATOR & TRANSFER SWIT	85,452	3,995	0	89,447
401-4206-664-000-UT2451	GROUND PENETRATING RADAR UNITS (2 OF 2)	21,059	0	3,812	17,247
	Facilities Maintenance				
401-4208-549-100	OTHER OBLIGATIONS	1,500	7,700	0	9,200
	Customer Service				
401-4209-546-400	EQUIPMENT MAINTENANCE	6,990	0	2,500	4,490
401-4209-664-000-CS2401	LETTER OPENER	10,000	2,500	0	12,500
	Contingency				
401-9990-999-100	CONTINGENCY	350,000	0	115,450	234,550

AIRPORT FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
	REVENUES	8,211,482	92,405	87,455	8,216,432
430-0000-380-000	USE OF RESERVES	65,589	750	11,600	54,739
430-0000-389-200-AP2311	FDOT - WEST APRON REHAB CONST (NON-AIP)	75,855	0	75,855	0
430-0000-389-320-AP2311	FDOT - WEST APRON REHAB CONST (NON-AIP)	0	75,855	0	75,855
430-0000-389-320-AP2402	HANGAR ELECTRICAL IMPROVEMENTS DESIGN	0	15,800	0	15,800
	EXPENDITURES	8,211,482	10,350	5,400	8,216,432
430-4300-531-100	PROFESSIONAL SERVICES	50,250	5,400	0	55,650
430-4300-555-100	TRAINING	9,000	0	5,400	3,600
430-4300-662-000-AP2001	FDOT - T-HANGARS & ELEC GATE	1,696,804	750	0	1,697,554
430-4300-663-000-AP2402	HANGAR ELECTRICAL IMPROVEMENTS DESIGN	15,800	4,200	0	20,000

PERMITS & INSPECTIONS FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		4,186,107	463,349	0	4,649,456
480-0000-380-000	USE OF RESERVES	1,709,851	469,349	0	2,179,200
EXPENDITURES		4,186,107	473,070	9,721	4,649,456
480-4800-531-100	PROFESSIONAL SERVICES	222,125	400,000	0	622,125
480-4800-549-100	OTHER OBLIGATIONS	0	810	0	810
480-4800-552-100	OPERATING SUPPLIES	14,556	0	810	13,746
480-4800-552-200	OPERATING CAPITAL	0	78,260	0	78,260
480-4800-663-000-PI2103	P&I OFFICE RENOVATIONS	87,057	0	8,911	78,146

WORKERS' COMPENSATION SELF-INSURANCE FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		860,736	10,000	0	870,736
510-0000-380-000	USE OF RESERVES	0	10,000	0	10,000
EXPENDITURES		860,736	10,000	0	870,736
510-5100-424-240	RESERVES EST BY ACTUARIAN	90,000	10,000	0	100,000

Section 2. In all other respects the Budget of the City of DeLand, Florida for fiscal year 2023-2024 is hereby ratified and confirmed as adopted by Resolutions 2023-68, 2023-102 and 2024-06.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 18th day of March, 2024.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julie A. Hennessy
City Clerk-Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

FY 22-23 Budget Amendment Details

ACCOUNT	Account Description	Increase	Decrease	Description
GENERAL FUND				
REVENUES		68,547	11,613	
001-0000-331-240	DOJ - VOCA GRANT		11,613	decrease funding for VOCA Grant
001-0000-366-000	DONATIONS FROM PRIVATE SOURCES	2,000		increase funding for donation for after school donation from Stetson
001-0000-369-900	MISCELLANEOUS REVENUE	4,000		increase funding for miscellaneous revenue
001-0000-369-920	INSURANCE PROCEEDS	5,080		increase funding for insurance proceeds
001-0000-369-930	DOWNTOWN CRA CONTRACT SERVICES	17,000		increase funding for Downtown CRA contract services
001-0000-380-002	USE OF RESERVES - ARPA	40,467		increase funding for MOU with First Step Shelter (Homelessness)
EXPENDITURES		212,683	155,749	
001-0102-540-100	TRAVEL & PER DIEM		200	decrease appropriation for travel & per diem
001-0102-554-100	BOOKS & MEMBERSHIPS	200		increase appropriation for books & memberships
001-0106-414-110	O/T-DOWNTOWN WAIVED	17,000		increase appropriation for Downtown waived events
001-0106-414-120	O/T-DOWNTOWN NON WAIVED	4,000		increase appropriation for Downtown non-waived events
001-0106-549-100	OTHER OBLIGATIONS	3,700		increase appropriation for deductible billing liability
001-0115-551-100	OFFICE SUPPLIES	4,800		increase appropriation for job fair supplies
001-0115-554-100	BOOKS & MEMBERSHIPS	200		increase appropriation for books & memberships
001-0115-555-100	TRAINING		5,000	decrease appropriation for HR Training
001-1119-554-100	BOOKS & MEMBERSHIPS	100		increase appropriation for books & memberships
001-1119-555-100	TRAINING		100	decrease appropriation for training
001-1222-549-100	OTHER OBLIGATIONS	27,000		increase appropriation for deductible billing liability
001-1222-552-200	OPERATING CAPITAL		8,508	decrease appropriation for replacement radio for Engine 281 (move to capital)
001-1301-546-100	BUILDING MAINTENANCE		6,135	decrease appropriation for building maintenance
001-1302-549-100	OTHER OBLIGATIONS	12,000		increase appropriation for deductible billing liability
001-1304-549-100	OTHER OBLIGATIONS	12,000		increase appropriation for deductible billing liability
001-1401-551-100	OFFICE SUPPLIES	500		increase appropriation for office supplies
001-1401-552-100	OPERATING SUPPLIES		500	decrease appropriation for operating supplies
001-1402-546-400	EQUIPMENT MAINTENANCE	500		increase appropriation for equipment maintenance
001-1402-552-100	OPERATING SUPPLIES		1,200	decrease appropriation for operating supplies
001-1403-540-100	TRAVEL & PER DIEM	150		increase appropriation for travel & per diem
001-1403-555-100	TRAINING		150	decrease appropriation for training
001-1405-549-100	OTHER OBLIGATIONS	50		increase appropriation for other obligations
001-1405-552-100	OPERATING SUPPLIES		50	decrease appropriation for operating supplies
001-1406-546-100	BUILDING MAINTENANCE	28,000		increase appropriation for DeLand House porch repairs
001-1406-552-100	OPERATING SUPPLIES	700		increase appropriation for operating supplies
001-1407-531-100	PROFESSIONAL SERVICES		300	decrease appropriation for professional services
001-1407-546-300	A/C MAINTENANCE	300		increase appropriation for a/c maintenance
001-1410-546-100	BUILDING MAINTENANCE	10,000		increase appropriation for Chisholm Center building maintenance
001-1410-552-100	OPERATING SUPPLIES	2,000		increase appropriation for donation for After School Donation from Stetson
001-1412-546-100	BUILDING MAINTENANCE	34,373		increase appropriation for Melching Field Roof Repairs and Water Restoration
001-9990-999-100	CONTINGENCY		133,606	decrease appropriation for VOCA Grant (\$11,613). DeLand House porch repairs (\$28,000), Chisholm Center building maintenance (\$10,000), Melching Field Roof Repairs and Water Restoration (\$34,373) and deductible billings (\$49,620)
001-9999-991-120	TRANSFER TO HOMELESSNESS FUND	40,467		increase appropriation for MOU with First Step Shelter (Homelessness)
001-9999-991-300	TRANSFER TO CAPITAL PROJECT FUND	14,643		increase appropriation for replacement air conditioner and replacement radio for Engine 281

FY 22-23 Budget Amendment Details

ACCOUNT	Account Description	Increase	Decrease	Description
HOMELESSNESS FUND				
REVENUES		40,467	0	
120-9999-381-001	TRANSFER FROM GENERAL FUND	40,467		increase funding for First Step Shelter
EXPENDITURES		40,467	0	
120-1120-534-100	CONTRACTUAL SERVICES	40,467		increase appropriation for MOU with First Step Shelter
CAPITAL PROJECT FUND				
REVENUES		31,143	0	
300-0000-380-000	USE OF RESERVES	16,500		increase funding for property acquisition support services
300-9999-381-001	TRANSFER FROM GENERAL FUND	14,643		increase funding for new air conditioner and replacement radio for Engine 281
EXPENDITURES		37,303	6,160	
300-0110-663-000-IT2401	VXRAIL GPU UPDATE	6,160		increase appropriation for VXRail GPU Updates
300-0110-664-000-IT2408	REPLACEMENT OF UNITY 300		6,160	decrease appropriation for replacement of Unity 300
300-1222-664-000-FR2406	REPLACEMENT RADIO FOR ENGINE 281	8,508		increase appropriation for replacement radio for Engine 281 (moved from operating)
300-1301-661-000-PW2408	422 E BERESFORD LAND PURCHASE	16,500		increase appropriation for property acquisition support services
300-1301-664-000-PW2407	REPLACEMENT AC UNIT PS BLDG 2A	6,135		increase appropriation for new air conditioner
WATER & SEWER FUND				
REVENUES		565,170	0	
401-0000-380-000	USE OF RESERVES	493,000		increase funding for Nash WRF Dewatering System (\$493,000)
401-0000-369-920	INSURANCE PROCEEDS	7,700		increase funding for insurance proceeds for Stucco Bench Repair
401-0000-389-700	COST SHARE FROM DELTONA	36,840		increase funding for WVWS coordinated water supply plan
401-0000-389-710	COST SHARE FROM ORANGE CITY	9,210		increase funding for WVWS coordinated water supply plan
401-0000-389-720	COST SHARE FROM VOLUSIA COUNTY	18,420		increase funding for WVWS coordinated water supply plan
EXPENDITURES		704,279	139,109	
401-4201-549-100	OTHER OBLIGATIONS	600		increase appropriation for other obligations
401-4201-551-100	OFFICE SUPPLIES		600	decrease appropriation for office supplies
401-4202-546-100	BUILDING MAINTENANCE	700		increase appropriation for building maintenance
401-4202-546-300	A/C MAINTENANCE	900		increase appropriation for A/C maintenance
401-4202-551-100	OFFICE SUPPLIES		1,600	decrease appropriation for office supplies
401-4202-531-100	PROFESSIONAL SERVICES	92,100		increase appropriation for WVWS coordinated water supply plan
401-4203-546-100	BUILDING MAINTENANCE		6,135	decrease appropriation for building maintenance
401-4203-546-400	EQUIPMENT MAINTENANCE		1,179	decrease appropriation for equipment maintenance
401-4203-547-100	PRINTING & BINDING	330		increase appropriation for printing & binding
401-4203-664-000-UT2303	#279 VEHICLE REPLACEMENT - FORD F250	849		increase appropriation for replacement Ford F250
401-4203-664-000-UT2454	REPLACEMENT AC UNIT PS BLDG 2B	6,135		increase appropriation for replacement air conditioner
401-4204-546-100	BUILDING MAINTENANCE	500		increase appropriation for building maintenance
401-4204-552-100	OPERATING SUPPLIES		500	decrease appropriation for operating supplies
401-4205-531-100	PROFESSIONAL SERVICES	17,050		increase appropriation for Local Limits Study
401-4205-542-100	FREIGHT & POSTAGE	400		increase appropriation for freight & postage
401-4205-546-300	A/C MAINTENANCE	1,500		increase appropriation for A/C maintenance
401-4205-546-400	EQUIPMENT MAINTENANCE		2,947	decrease appropriation for equipment maintenance
401-4205-662-000-UT2221	NASH WRF S. RECLAIM STATION CONST	40,100		increase appropriation for South Reclaim Pump Station
401-4205-662-000-UT2222	NASH WRF ENG, PLANNING & CONSTRUCTION	493,000		increase appropriation Nash WRF Dewatering System
401-4205-663-000-UT2311	22/23 WWTP FENCING - ADDITIONAL PROPERTY	1,047		increase appropriation for WWTP Fencing and Additional Property
401-4206-531-100	PROFESSIONAL SERVICES	30,670		increase appropriation for Odor Evaluation
401-4206-543-200	WATER/SEWER/GARBAGE/SW	3,000		increase appropriation for Water/Sewer bills in Utilities Maintenance
401-4206-664-000-UT2329	#269 F250 PICK UP WITH UTILITY BED	131		increase appropriation for F250 pickup truck
401-4206-664-000-UT2421	L/S #12 REPLACEMENT & PANEL BOX		1,058	decrease appropriation for L/S #12 Replacement and Panel Box
401-4206-664-000-UT2422	L/S #20 REPLACEMENT & PANEL BOX	1,072		increase appropriation for L/S #20 Replacement and Panel Box
401-4206-664-000-UT2423	L/S #80 REPLACEMENT & PANEL BOX		2,055	decrease appropriation for L/S #80 Replacement and Panel Box
401-4206-664-000-UT2429	TANDEM AXLE CARGO TRAILER		1,273	decrease appropriation for Tandem Axle Cargo Trailer
401-4206-664-000-UT2432	L/S#79 STANDBY GENERATOR & TRANSFER SWIT	3,995		increase appropriation for new Generator and Transfer Switch
401-4206-664-000-UT2451	GROUND PENETRATING RADAR UNITS (2 OF 2)		3,812	decrease appropriation for Ground Penetrating Radar Units

FY 22-23 Budget Amendment Details

ACCOUNT	Account Description	Increase	Decrease	Description
401-4208-549-100	OTHER OBLIGATIONS	7,700		increase appropriation for Stucco Bench Repair
401-4209-546-400	EQUIPMENT MAINTENANCE		2,500	decrease appropriation for equipment maintenance
401-4209-664-000-CS2401	LETTER OPENER	2,500		increase appropriation for purchase of new letter opener
401-9990-999-100	CONTINGENCY		115,450	decrease appropriation for WWS Coordinated Water Supply Plan (\$27,630), South Reclaim Pump Station (\$40,100), Odor Evaluation (\$30,670) and Local Limits Study (\$17,050)
AIRPORT FUND				
REVENUES		92,405	87,455	
430-0000-389-200-AP2311	FDOT - WEST APRON REHAB CONST (NON-AIP)		75,855	decrease appropriation for FAA West Apron Rehab grant (moving to FDOT grant)
430-0000-389-320-AP2311	FDOT - WEST APRON REHAB CONST (NON-AIP)	75,855		increase appropriation for FDOT West Apron Rehab grant (moving from FAA grant)
430-0000-389-320-AP2402	HANGAR ELECTRICAL IMPROVEMENTS DESIGN	15,800		increase funding for Hangar Electrical Improvements
430-0000-380-000	USE OF RESERVES		11,600	decrease funding for Use of Reserves for Hangar Electrical Improvements (received grant)
430-0000-380-000	USE OF RESERVES	750		increase funding for Use of Reserves for T-Hangars & Electric Gate
EXPENDITURES		10,350	5,400	
430-4300-531-100	PROFESSIONAL SERVICES	5,400		increase appropriation for DBE Plan
430-4300-555-100	TRAINING		5,400	decrease appropriation for Wildlife Training
430-4300-662-000-AP2001	FDOT - T-HANGARS & ELEC GATE	750		increase appropriation for T-Hangars & Electric Gate
430-4300-663-000-AP2402	HANGAR ELECTRICAL IMPROVEMENTS DESIGN	4,200		increase appropriation for Hangar Electrical Improvements
PERMITS & INSPECTIONS FUND				
REVENUES		469,349	0	
480-0000-380-000	USE OF RESERVES	469,349		increase funding for demolitions
EXPENDITURES		479,070	9,721	
480-4800-531-100	PROFESSIONAL SERVICES	400,000		increase appropriation for demolitions
480-4800-549-100	OTHER OBLIGATIONS	810		increase appropriation for employee appreciation day
480-4800-552-100	OPERATING SUPPLIES		810	decrease appropriation for operating supplies
480-4800-552-200	OPERATING CAPITAL	78,260		increase appropriation for work stations & cubicles
480-4800-663-000-PI2103	P&I OFFICE RENOVATIONS		8,911	decrease appropriation for office renovations (move to operating capital)
WORKERS' COMPENSATION FUND				
REVENUES		10,000	0	
510-0000-380-000	USE OF RESERVES	10,000		increase funding for Reserves Estimated by Actuarial
EXPENDITURES		10,000	0	
510-5100-424-240	RESERVES EST BY ACTUARIAL	10,000		increase appropriation for Reserves Estimated by Actuarial

CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Resolution Approving Florida Department of Transportation Community Aesthetics Feature Agreement.

DEPARTMENT: Public Works

PREPARED BY: Ray Underwood, Public Works Director

ATTACHMENTS: Resolution, CAF Agreement 2024-M-591-00001

APPROVED BY: Michael Pleus, City Manager, March 12, 2024

SUMMARY/HIGHLIGHT:

In December 2021, the City Commission awarded an agreement for professional services to CPH, Inc. to provide Entry Sign/Feature concepts, draft final plans and to apply for FDOT permits related to this project.

A large part of the FDOT permitting process was entering into a Community Aesthetic Feature agreement. This particular agreement allows the city to construct and maintain four gateway signs within their right-of-way. This agreement will stay in place until December 31, 2039, at which time the agreement can be renewed for a term no longer than this original one.

Once approved, the gateway signs will be manufactured and then installed by city staff.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Sense of Community.

SUSTAINABILITY:

Green Infrastructure.

FISCAL IMPACT:

None

RECOMMENDATION:

Staff recommends that the City Commission approve this Community Aesthetic Feature agreement with FDOT related to the installation of four Entryway Sign/Features.

BACKGROUND/DISCUSSION:

N/A

RESOLUTION NO. 2024 –

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, AUTHORIZING THE EXECUTION OF A COMMUNITY AESTHETIC FEATURE AGREEMENT BETWEEN THE CITY OF DELAND AND THE STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION FOR THE INSTALLATION AND MAINTENANCE OF FOUR (4) ENTRYWAY SIGNS/FEATURES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of DeLand wishes to install four (4) entryway signs/features on certain rights-of-way owned by the Florida Department of Transportation (FDOT); and

WHEREAS, FDOT agrees that transportation facilities enhanced by community aesthetic features can benefit the public, result in positive economic development, and increase tourism both locally and throughout Florida; and

WHEREAS, the City of DeLand wishes to enter into a Community Aesthetic Feature Agreement (attached hereto) with FDOT, for the installation and maintenance of four (4) entryway signs/features as outlined in the attached agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission hereby authorizes the Mayor or his designee to execute the Community Aesthetic Feature Agreement between the City of DeLand and the State of Florida, Department of Transportation and mutually agreed upon renewals or extensions; a copy of which is attached hereto and incorporated herein by reference.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 18th day of March, 2024.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julie A. Hennessy
City Clerk-Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
COMMUNITY AESTHETIC FEATURE AGREEMENT

625-010-10
ROADWAY DESIGN
OGC - 08/17
Page 1 of 12

State Road/Local Road 15/600,15,600,44 Section No. 79040 /050 /060 / 070 CAFA No. 2024-M-591-00001

This Community Aesthetic Feature Agreement ("Agreement") is entered into this _____ day of _____, between the State of Florida, Department of Transportation ("Department") and the City of DeLand ("Agency"). The Department and the Agency are sometimes referred to in this Agreement as a "Party" and collectively as the "Parties."

RECITALS

- A. The Agency has requested permission from the Department to install a [**CHOOSE ONE:** ☐Public Art, ☒Local Identification Marker] community aesthetic feature on that certain right-of-way owned by the Department which is located on State Road/Local Road SRs 15/600, 15, 600, 44 at MP (See Exhibit A) _____ in Volusia County, Florida ("Project").
- B. The Department agrees that transportation facilities enhanced by community aesthetic features can benefit the public, result in positive economic development, and increase tourism both locally and throughout Florida.
- C. The Parties agree to the installation and maintenance of the Project, subject to the terms and conditions in this Agreement.

AGREEMENT

1. **TERM.** The term of this Agreement shall commence upon full execution of this Agreement ("Effective Date") and continue through 12/31/2039, which is determined as the lifespan of the Project, unless terminated at an earlier date as provided in this Agreement. If the Agency does not complete the installation of the Project within one year (365) days of the Effective Date of this Agreement, the Department may immediately terminate this Agreement. This Agreement may only be renewed for a term no longer than the original term of this Agreement upon a writing executed by both Parties to this Agreement.

2. **PROJECT DESCRIPTION.** The Project is a [**CHOOSE ONE:** ☐Public Art, ☒Local Identification Marker], as more fully described in the plans in Exhibit "A", attached and incorporated in this Agreement.

3. **FUNDING OF THE PROJECT.** The Agency has agreed by resolution to approve the Project and to fund all costs for the design, installation, and maintenance of the Project, and such resolution is attached and incorporated in this Agreement as Exhibit "D". The Department shall not be responsible for any costs associated with the Project. All improvements funded, constructed, and installed by the Agency shall remain the Agency's property. However, this permissive use of the Department's right-of-way where the Project is located does not vest any property right, title, or interest in or to the Agency for the Department's right-of-way.

4. **DESIGN AND CONSTRUCTION STANDARDS AND REQUIRED APPROVALS.**

- a. The Agency is responsible for the design, construction, and maintenance of the Project in accordance with all applicable federal, state and local statutes, rules and regulations, including the Department standards and specifications. A professional engineer, registered in Florida, shall provide the certification that all design and construction for the Project meets the minimum construction standards established by the Department and applicable Florida Building Code construction standards. The Agency shall submit all plans or related construction documents, cost estimates, project schedule, and applicable third party agreements to the Department for review and approval prior to installation of the Project. The Agency is responsible for the preparation of all design plans for the Project, suitable for reproduction on 11 inch by 17 inch sheets, together with a complete set of specifications covering all construction requirements for the Project. A copy of the design plans shall be provided to the Department's District Design Engineer, located at 719 South Woodland Blvd Deland, Florida 32738. The Department will review the plans for conformance to the Department's requirements and feasibility. The Department review shall not be considered an adoption of the plans nor a substitution for the engineer's responsibility for the plans. By review of the plans, the Department signifies only that such

plans and improvements satisfies the Department's requirements, and the Department expressly disclaims all other representations and warranties in connection with the plans, including, but not limited to the integrity, suitability, or fitness for the intended purpose or whether the improvements are constructed in accordance with the plans. The Department's review of the plans does not relieve the Agency, its consultants or contractors of any professional or other liability for the plans. All changes required by the Department shall be made by the Agency and final corrected plans shall be provided to the Department within thirty (30) days.

- b. The Agency shall be responsible for locating all existing utilities, both aerial and underground, and for ensuring that all utility locations be accurately documented on the construction plans. All utility conflicts shall be fully resolved directly with the applicable utility. Section 337.403, Florida Statutes, shall determine whether the utility bears the costs of utility work. The Agency shall bear the costs of utility work not required to be borne by the utility by Section 337.403, Florida Statutes.
- c. The Agency shall be responsible for monitoring construction operations and the maintenance of traffic ("MOT") throughout the course of the Project in accordance with the latest edition of FDOT Standard Specifications, Section 102. The Agency is responsible for the development of a MOT plan and making any changes to that plan as necessary. The MOT plan shall be in accordance with the latest version of FDOT Design Standards, Index 600 series. Any MOT plan developed by the Agency that deviates from FDOT Design Standards must be signed and sealed by a professional engineer. MOT plans will require approval by the Department prior to implementation.
- d. The Agency is responsible for obtaining all permits that may be required by any federal, state, or local agency.
- e. Prior to commencing the Project, the Agency shall request a Notice to Proceed from the Department's Construction Project Manager, Thomas Russ, at (386) 740-3404 or from an appointed designee.
- f. The Agency is authorized, subject to the conditions in this Agreement, to enter Department's right-of-way to install the Project (see attached Exhibit "B" Special Provisions). The Parties agree that this Agreement creates a permissive use only. Neither the granting of permission to use Department's right-of-way nor the placing of facilities upon Department's right-of-way shall operate to create or vest any property right in or to the Agency. The Agency shall not acquire any right, title, interest, or estate in the Department's right-of-way, of any nature or kind whatsoever, by virtue of the execution, operation, effect, or performance of this Agreement including, but not limited to, the Agency's use, occupancy or possession of the Department's right-of-way.
- g. The Department shall have the right, but not the obligation, to perform independent assurance testing during the course of construction and throughout the maintenance term of the Project. If the Department determines that a condition exists which threatens the public's safety, the Department may, at its discretion, cause the Project to cease and/or immediately have any potential hazards removed from its right-of-way at the sole cost, expense, and effort of the Agency. Should the Agency fail to remove the safety hazard within thirty (30) days, the Department may remove the safety hazard at the Agency's sole cost, expense, and effort.
- h. The Agency shall be responsible to ensure that construction of the Project is performed in accordance with the approved construction documents, and that it will meet all applicable federal, state, and local standards and that the work is performed in accord with the Terms and Conditions contained in Exhibit "C".
- i. The Agency shall notify the Department a minimum of forty eight (48) hours before beginning the Project within the Department's right-of-way. The Agency shall notify the Department should installation be suspended for more than five (5) working days.
- j. Upon completion of the Project, the Agency shall notify the Department in writing of the completion of the installation of the Project. For all design work that originally required certification by a Professional Engineer, the notification shall contain a Responsible Professional's Certification of Compliance, signed

and sealed by the responsible professional for the project, the form of which is attached to this Agreement as Exhibit "E". The certification shall state that work has been completed in compliance with the Project construction plans and specifications. If any deviations are found from the approved plans, the certification shall include a list of all deviations along with an explanation that justifies the reason to accept each deviation. The Agency and its contractors shall remove their presence, including, but not limited to, all of the Agency or its contractor's/ subcontractor's/ consultant's/ subconsultant's property, machinery, and equipment from the Department's right-of-way and shall restore those portions of the Department's right-of-way disturbed or otherwise altered by the Project to substantially the same condition that existed immediately prior to the commencement of the Project, at Agency's sole cost and expense.

- k. If the Department determines that the Project is not completed in accordance with the provisions of this Agreement, the Department shall deliver written notification to the Agency. The Agency shall have thirty (30) days from the date of receipt of the Department's written notice to complete the Project and provide the Department with written notice of the same ("Notice of Completion"). If the Agency fails to timely deliver the Notice of Completion, or if it is determined that the Project is not properly completed after receipt of the Notice of Completion, the Department may: 1) provide the Agency with written authorization granting additional time as the Department deems appropriate to correct the deficiency(ies); or 2) correct the deficiency(ies) at the Agency's sole cost and expense, without Department liability to the Agency for any resulting loss or damage to property, including but not limited to machinery and equipment. If the Department elects to correct the deficiency(ies), the Department shall provide the Agency with an invoice for the costs incurred by the Department and the Agency shall pay the invoice within thirty (30) days of the date of the invoice.
- l. Upon completion of the Project, the Agency shall be responsible for the perpetual maintenance of the Project, including all costs. The maintenance schedule shall include initial defect, instantaneous damage and deterioration components. The initial defect maintenance inspection should be conducted, and any required repairs performed during the construction phase. The instantaneous damage maintenance inspection should be conducted sixty (60) to ninety (90) days after placement and is intended to identify short term damage that does not develop over longer time periods. The deterioration maintenance inspection shall be conducted on regular, longer term intervals and is intended to identify defects and damages that occur by naturally occurring chemical, physical or biological actions, repeated actions such as those causing fatigues, normal or severe environmental influences, abuse or damage due to other causes. Deterioration maintenance shall include, but is not limited to, the following services:

1) Periodic inspections

- m. The Agency shall, within thirty (30) days after expiration or termination of this Agreement, remove the Project and restore the right-of-way to its original condition prior to the Project. The Agency shall secure its obligation to remove the Project and restore the right-of-way by providing a removal and restoration deposit, letter of credit, or performance bond in the amount of \$ 0.00. The removal and restoration deposit, letter of credit, or bond shall be maintained by the Agency at all times during the term of this Agreement and evidence of the deposit, letter of credit, or bond shall be submitted to the Department on an annual basis. A waiver of the deposit, letter of credit, or bond requirement is permitted with approval from the District Maintenance Engineer for those installations with estimated restoration/removal costs less than or equal to \$2000.00.

District Maintenance Engineer, _____ Date: _____.

- n. The Department reserves its right to cause the Agency to relocate or remove the Project, in the Department's sole discretion, and at the Agency's sole cost.

5. INDEMNITY AND INSURANCE.

- a. The Agency agrees to include the following indemnification in all contracts with contractors, subcontractors, consultants, and subconsultants, who perform work in connection with this Agreement:

"The contractor/ subcontractor/ consultant/ subconsultant shall indemnify, defend, save and hold harmless the State of Florida, Department of Transportation and all of its officers, agents or employees from all suits, actions, claims, demands, liability of any nature whatsoever arising out of, because of, or due to any negligent act or occurrence of omission or commission of the contractor/ subcontractor/ consultant/ subconsultant, its officers, agents or employees."

- b. The Agency shall carry or cause its contractor/ subcontractor/ consultant/ subconsultant to carry and keep in force during the period of this Agreement a general liability insurance policy or policies with a company or companies authorized to do business in Florida, affording public liability insurance with combined bodily injury limits of at least \$1,000,000 per person and \$5,000,000 each occurrence, and property damage insurance of at least \$100,000 each occurrence, for the services to be rendered in accordance with this Agreement. Additionally, the Agency or its contractor/ subcontractor/ consultant/subconsultant shall cause the Department to be an additional insured party on the policy or policies, and shall provide the Department with certificates documenting that the required insurance coverage is in place and effective. In addition to any other forms of insurance or bonds required under the terms of the Agreement, when it includes construction within the limits of a railroad right-of-way, the Agency must provide or cause its contractor to obtain the appropriate rail permits and provide insurance coverage in accordance with Section 7-13 of the Department's current Standard Specifications for Road and Bridge Construction, as amended.
- c. The Agency shall also carry or cause its contractor/ subcontractor/ consultant/ subconsultant to carry and keep in force Worker's Compensation insurance as required by the State of Florida under the Worker's Compensation Law.

6. NOTICES. All notices pertaining to this Agreement are in effect upon receipt by either Party, shall be in writing, and shall be transmitted either by personal hand delivery; United States Post Office, return receipt requested; or, overnight express mail delivery. E-mail and facsimile may be used if the notice is also transmitted by one of the preceding forms of delivery. The addresses set forth below for the respective parties shall be the places where notices shall be sent, unless prior written notice of change of address is given.

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION
DISTRICT 5 PROGRAM MANAGER

FDOT DeLand Operations

1650 North Kepler Road DeLand, FL 32724

Phone: 386-740-3400

Fax: _____

City of DeLand _____ COUNTY [OR CITY], FLORIDA

1102 South Garfield Avenue

DeLand, Florida 32720

Phone: 386-626-7194

Fax: _____

7. TERMINATION OF AGREEMENT. The Department may terminate this Agreement upon no less than thirty (30) days notice in writing delivered by certified mail, return receipt requested, or in person with proof of delivery. The Agency waives any equitable claims or defenses in connection with termination of the Agreement by the Department pursuant to this Paragraph 7.

8. LEGAL REQUIREMENTS.

- a. This Agreement is executed and entered into in the State of Florida and will be construed, performed, and enforced in all respects in strict conformity with local, state, and federal laws, rules, and regulations. Any and all litigation arising under this Agreement shall be brought in a state court of appropriate jurisdiction in Leon County, Florida, applying Florida law.
- b. If any term or provision of the Agreement is found to be illegal or unenforceable, the remainder of the Agreement will remain in full force and effect and such term or provision will be deemed stricken.
- c. The Agency shall allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the Agency in conjunction with this Agreement. Failure by the Agency to grant such public access shall be grounds for immediate unilateral cancellation of this Agreement by the Department.
- d. The Agency and the Department agree that the Agency, its employees, contractors, subcontractors, consultants, and subconsultants are not agents of the Department as a result of this Agreement.
- e. The Agency shall not cause any liens or encumbrances to attach to any portion of the Department's right-of-way.

9. PUBLIC ENTITY CRIME. The Agency affirms that it is aware of the provisions of Section 287.133(2)(a), Florida Statutes. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of thirty six (36) months from the date of being placed on the convicted vendor list. The Agency agrees that it shall not violate Section 287.133(2)(a), Florida Statutes, and further acknowledges and agrees that any conviction during the term of this Agreement may result in the termination of this Agreement.

10. UNAUTHORIZED ALIENS. The Department will consider the employment of unauthorized aliens, by any contractor or subcontractor, as described by Section 274A(e) of the Immigration and Nationalization Act, cause for termination of this Agreement.

11. NON-DISCRIMINATION. The Agency will not discriminate against any employee employed in the performance of this Agreement, or against any applicant for employment because of age, ethnicity, race, religious belief, disability, national origin, or sex. The Agency shall provide a harassment-free workplace, with any allegation of harassment given priority attention and action by management. The Agency shall insert similar provisions in all contracts and subcontracts for services by this Agreement.

12. DISCRIMINATORY VENDOR LIST. The Agency affirms that it is aware of the provisions of Section 287.134(2)(a), Florida Statutes. An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity. The Agency further agrees

that it shall not violate Section 287.134(2)(a), Florida Statutes, and acknowledges and agrees that placement on the list during the term of this Agreement may result in the termination of this Agreement.

13. **ATTORNEY FEES.** Each Party shall bear its own attorney's fees and costs.

14. **TRAVEL.** There shall be no reimbursement for travel expenses under this Agreement.

15. **PRESERVATION OF REMEDIES.** No delay or omission to exercise any right, power, or remedy accruing to either Party upon breach or default by either Party under this Agreement, will impair any such right, power or remedy of either party; nor will such delay or omission be construed as a waiver of any breach or default or any similar breach or default.

16. **MODIFICATION.** This Agreement may not be modified unless done so in a writing executed by both Parties to this Agreement.

17. **NON-ASSIGNMENT.** The Agency may not assign, sublicense, or otherwise transfer its rights, duties, or obligations under this Agreement without the prior written consent of the Department. Any assignment, sublicense, or transfer occurring without the required prior written approval of the Department will be null and void. The Department will at all times be entitled to assign or transfer its rights, duties, or obligations under this Agreement to another governmental agency in the State of Florida, upon giving prior written notice to the Agency. In the event that the Department approves transfer of the Agency's obligations, the Agency remains responsible for all work performed and all expenses incurred in connection with this Agreement.

18. **BINDING AGREEMENT.** This Agreement is binding upon and inures to the benefit of the Parties and their respective successors and assigns. Nothing in this Agreement is intended to confer any rights, privileges, benefits, obligations, or remedies upon any other person or entity except as expressly provided for in this Agreement.

19. **INTERPRETATION.** No term or provision of this Agreement shall be interpreted for or against any party because that party or that party's legal representative drafted the provision.

20. **ENTIRE AGREEMENT.** This Agreement, together with the attached exhibits and documents made a part by reference, embodies the entire agreement of the Parties. There are no provisions, terms, conditions, or obligations other than those contained in this Agreement. This Agreement supersedes all previous communication, representation, or agreement, either verbal or written, between the Parties. No amendment will be effective unless reduced to writing and signed by an authorized officer of the Agency and the authorized officer of the Department or his/her delegate.

21. **DUPLICATE ORIGINALS.** This Agreement may be executed in duplicate originals.

The remainder of this page is intentionally left blank.

Section No. 79040 /050 /060 / 070 CAFA No. 2024-M-591-00001

AGENCY

City of DeLand

By: _____

Print Name: _____

Title: _____

As approved by the Council, Board, or

Commission on: _____

Attest: _____

Legal Review:

City or County Attorney

DEPARTMENT

State of Florida, Department of Transportation

By: _____

Print Name: Ron J. Meade, P.E.

Title: District Maintenance Engineer

Date: _____

Legal Review:

Section No. 79040 /050 /060 / CAFA No. 2024-M-591-00001
070

EXHIBIT "A"

PROJECT DESCRIPTION

I. SCOPE OF SERVICES

Install four Welcome Signs at the following locations:

1. SR 15/600 Section 79040 MP 11.012
2. SR 15 Section 79050 MP 2.034
3. SR 600 Section 79060 MP 1.900
4. SR 44 Section 79070 MP 2.915

II. PROJECT PLANS

The Agency is authorized to install the Project in accordance with the attached plans prepared by Joseph LoFaso, PE, P.E./R.L.A./Architect and dated 3/5/2024. Any revisions to these plans must be approved by the Department in writing.

Section No. 79040 /050 /060 / CAFA No. 2024-M-591-00001
070

EXHIBIT "B"

SPECIAL PROVISIONS

SECTION 5b is deleted and replaced with the following:

The Agency shall carry or cause its contractor/ subcontractor/ consultant/ subconsultant to carry and keep in force during the period of this Agreement a general liability insurance policy or policies with a company or companies authorized to do business in Florida, affording public liability insurance with combined bodily injury limits of at least \$1,000,000 per person and \$2,000,000 each occurrence, and property damage insurance of at least \$100,000 each occurrence, for the services to be rendered in accordance with this Agreement. Additionally, the Agency or its contractor/ subcontractor/ consultant/subconsultant shall cause the Department to be an additional insured party on the policy or policies and shall provide the Department with certificates documenting that the required insurance coverage is in place and effective. In addition to any other forms of insurance or bonds required under the terms of the Agreement, when it includes construction within the limits of a railroad right-of-way, the Agency must provide or cause its contractor to obtain the appropriate rail permits and provide insurance coverage in accordance with Section 7-13 of the Department's current Standard Specifications for Road and Bridge Construction, as amended.

Section No. 79040 /050 /060 / CAFA No. 2024-M-591-00001
070

EXHIBIT "C"

TERMS AND CONDITIONS FOR INSTALLATION OF THE PROJECT

- 1) No work performed during Special Events.
- 2) No lane closures permitted without prior Department approval.

Section No. 79040 /050 /060 / CAFA No. 2024-M-591-00001
070

EXHIBIT "D"

AGENCY RESOLUTION

Attached, following page.

Section No. 79040 /050 /060 /
070

CAFA No. 2024-M-591-00001

EXHIBIT "E"

NOTICE OF COMPLETION AND RESPONSIBLE PROFESSIONAL'S
CERTIFICATE OF COMPLIANCE

NOTICE OF COMPLETION

COMMUNITY AESTHETIC FEATURE AGREEMENT
Between
THE STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION
and the City of DeLand

PROJECT DESCRIPTION: DeLand Welcome Signs

In accordance with the Terms and Conditions of the Community Aesthetic Feature Agreement, the undersigned provides notification that the work authorized by this Agreement is complete as of _____, 20_____.

By: _____

Name: _____

Title: _____

RESPONSIBLE PROFESSIONAL'S CERTIFICATION OF COMPLIANCE

In accordance with the Terms and Conditions of the Community Aesthetic Feature Agreement, the undersigned certifies that all work which originally required certification by a Professional Engineer has been completed in compliance with the Project construction plans and specifications. If any deviations have been made from the approved plans, a list of all deviations, along with an explanation that justifies the reason to accept each deviation, will be attached to this Certification. Also, with submittal of this certification, the Agency shall furnish the Department a set of "as-built" plans certified by the Engineer of Record.

By: _____

SEAL:

Name: _____

Date: _____

CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Resolution Approving State Revolving Fund Loan Program for Lead Service Line Planning and Design.

DEPARTMENT: Utilities

PREPARED BY: Jim Ailes, Deputy Public Serv. Director/Utilities Director

ATTACHMENTS: Resolution

APPROVED BY: Michael Pleus, City Manager, March 13, 2024

SUMMARY/HIGHLIGHT:

The City of DeLand is currently conducting the required Environmental Protection Agency's (EPA) Lead Service Line Inventory that is required by October 2024. Once the inventory has been completed, the city will be required to start reducing the number of lead service lines in the inventory by a yet to be confirmed date. The city was advised that the EPA currently has funded a five-year program with the state to assist with the replacement. All or up to forty-nine percent of the amount would be eligible for loan forgiveness.

A grant was submitted by McKim & Creed, on behalf of the city, for both a design cost of \$600,000 and possible future construction cost of \$8,500,000. In November 2023 the city was awarded a grant of up to \$300,000 toward the design cost of \$600,000. In February 2024 the city was awarded an additional grant amount of \$376,200 bringing the grant total to \$676,200 for additional service line field confirmation. The proposed project amount is now \$1,380,000. The City will apply for and receive a State Revolving Fund (SRF) loan in that amount, with 49% of that loan being forgiven pursuant to an awarded grant in the amount of \$676,200, leaving an amount of \$703,800 that will be repaid from the City's utility fund. Once the design and service line confirmation has been completed, the city will then be eligible to be considered for the construction cost mentioned above.

It should be noted that previously the City Commission did approve a Lead Service Line Inventory Resolution, but it did not include or mention the State Revolving Fund Loan. As one of the requirements for this program, the attached resolution is required to complete the loan application process.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

Infrastructure.

FISCAL IMPACT:

The City's total match would be \$703,800. There is \$651,785 budgeted available in the Water & Sewer Fund for this project, along with \$52,015 in available reserves. These will be included in a future budget amendment to be presented to the City Commission for approval.

RECOMMENDATION:

It is recommended that the City Commission approve the attached State Revolving Fund Loan for Lead Service Line Design and Planning Resolution and allow for the loan application to be completed with the state

BACKGROUND/DISCUSSION:

It should be noted, that most of the original core area of the city is expected to show up with lead service line replacement needs.

RESOLUTION NO. 2024-

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELAND, FLORIDA, RELATING TO THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION STATE REVOLVING FUND LOAN PROGRAM; MAKING FINDINGS; AUTHORIZING THE LOAN APPLICATION RELATED TO LEAD SERVICE LINE PLANNING AND DESIGN; AUTHORIZING EXECUTION OF A LOAN AGREEMENT; DESIGNATING AUTHORIZED REPRESENTATIVES FOR SIGNING THE APPLICATION AND EXECUTING THE LOAN AGREEMENT; SETTING RESERVES FOR LOAN REPAYMENT; PROVIDING ASSURANCES; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes provide for loans to local government agencies to finance the planning, design and construction of water facilities; and

WHEREAS, the Florida Administrative Code requires the formal authorization by the City Commission to apply for loans, to designate an authorized representative; to provide assurances of compliance with loan program requirements; and to enter into a loan agreement; and

WHEREAS, the State Revolving Fund loan priority list designates *Project Number LS6411* as eligible for available funding; and

WHEREAS, the *City of DeLand*, Florida, intends to enter into a loan agreement with the Department of Environmental Protection under the State Revolving Fund for financing the planning and design phases of the project; and

WHEREAS, the City Commission of the City of DeLand wishes to apply for a State Revolving Loan for the planning and design of the *Lead Line Replacement Program* and designate an authorized representative to sign the application and execute the Loan Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELAND, FLORIDA, AS FOLLOWS:

Section 1. The foregoing recitals are incorporated herein by reference and made a part hereof.

Section 2. The City of DeLand, Florida, is authorized to apply for a loan to finance the Project.

Section 3. The *City Manager* is hereby designated as the authorized representative to provide the assurances and commitments that will be required.

Section 4. The *Mayor* is hereby designated as the authorized representative to apply for and execute the loan agreement which will become a binding obligation in accordance with its terms when signed by both parties. The *City Manager* is authorized to represent the City in carrying out the City's responsibilities under the loan agreement. The *City Manager* is authorized to delegate responsibility to appropriate City staff to carry out technical, financial, and administrative activities associated with the loan agreement.

Section 5. The City Commission hereby restricts financial position in the City's utility enterprise fund in the amount of \$703,800.00 for repayment of its 51% share of the SRF loan in the amount of \$1,380,000.00.

Section 6. The legal authority for borrowing moneys to plan, design and construct this project is Section 166.III, Florida Statutes.

Section 7. Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

Section 8. If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect or any other section or part of this Resolution .

Section 9. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 18th day of March, 2024.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julie A. Hennessy, City Clerk – Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind, City Attorney

CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Consideration re Cooperative Purchasing Agreement, Darkhorse Software Program.

DEPARTMENT: Fire

PREPARED BY: Todd Allen, Fire Chief

ATTACHMENTS: Deland Contract

APPROVED BY: Michael Pleus, City Manager, March 13, 2024

SUMMARY/HIGHLIGHT:

The purpose of this Request for Commission Action is to obtain permission to enter into a purchase agreement with Darkhorse Emergency Decision Analytics Software. This software will be used in our accreditation process and our continued ISO certification. Volusia County Fire and Deltona Fire are joining in on the agreement and costs will be split up by the number of stations a department runs.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

Safety & Security.

FISCAL IMPACT:

The fiscal impact includes the implementation fee of \$6,000 per year for 5 years as well as the annual subscription of \$20,000. Our current budget includes a line for our accreditation process, and we have the funds to cover the \$26,000 for FY 23/24. We are saving money in this line by completing our strategic plan in house as opposed to outsourcing it, so the extra funds will cover this software.

RECOMMENDATION:

Staff recommends that the City Commission approve the implementation and annual subscription of the Darkhorse Analytic Software Program to enhance our station's productivity, response time, and overall department analytics.

BACKGROUND/DISCUSSION:

As part of a larger discussion with our neighboring fire service partners, we are looking to collectively gather predictive analytic data to ensure we place our emergency assets in the correct locations to meet the growing demand for our services. Given the expense of our infrastructure, it is essential that we utilize the best possible information and data to place our resources where they are needed in the future. Planning independent of our neighboring partners is not in the best interest of our DeLand community, and purchasing this software together with Volusia County and the City of Deltona will ensure we are collaborating together to build the right response for our greater DeLand community. Currently, there are no other analytics software vendors that can provide this type of predictive analytics data for Fire and EMS response. They will provide layers of geographies, call data, types of developments, future land use, future road infrastructure, and other variables to

predict the call volume, high probability areas and rate are fixed assets by vehicle types, staffing and location to determine the effectiveness of our current services and future services. This software will also be available for other fire agencies within the county to buy in should they chose to do so.

COOPERATIVE PURCHASING AGREEMENT

The City of DeLand, Florida (the “City”) hereby enters into this Cooperative Purchasing Agreement (“Agreement”) for consulting and implementation services, subscription services, and advisory services related to a predictive modeling solution for emergency services providers under the same terms and conditions as the agreement between Darkhorse Emergency Corp., a corporation formed under the laws of Alberta, with an address at 10139 81 Avenue, Edmonton, AB, T6E 1W9, Canada (“Contractor”) and the City of McKinney, Texas which resulted from a competitive request for proposals issued by the City of McKinney, Texas with a reference identifier of RFP No. 24-25RFP. A copy of the said contract is attached hereto as Exhibit A (the “Contract”). The City has reviewed the Contract and agrees to the terms and conditions thereof. Contractor hereby agrees to provide such services to the City under the same terms and conditions as set forth in the Contract. The following changes are made to the Contract to harmonize the Contract to this Agreement with the City:

- The Effective Date referenced in the Contract shall be deemed to be March 18, 2024.
- All references to the “City of McKinney,” the “City” or the “Customer” in the Contract shall be deemed to be a reference to the City.
- References to the State of Texas in Section 12.15 (Choice of Law and Jurisdiction) shall be deemed to be references to the State of Florida.
- Schedules A, B, C and D of the Contract shall be replaced with the Schedules A, B, C and D attached hereto.
- All notices required to be given to the City pursuant to the Contract shall be addressed as follows:

City of DeLand
Attn: Todd B. Allen, Fire Chief
343 W. Howry Avenue

DeLand, FL 32720
Email: allenb@deland.org

With a copy to:

City of DeLand
Attn: City Manager
120 S. Florida Avenue
DeLand, FL 32720
Email: pleusm@deland.org

The City and Contractor hereby incorporate the following provisions into this Agreement
(pursuant to applicable state law):

Public Entity Crime Act

Contractor represents that the execution of this Agreement will not violate the Public Entity Crime Act, Section 287.133, Florida Statutes, as may be amended or revised, which essentially provides that a person or affiliate who is a contractor, consultant, or other provider and who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to City, may not submit a bid on a contract with City for the construction or repair of a public building or public work, may not submit bids on leases of real property to City, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with City, and may not transact any business with City in excess of the threshold amount provided in Section 287.017, Florida Statutes, as may be amended or revised, for category two purchases for a period of 36 months from the date of being placed on the convicted vendor list. Violation of this Section shall result in termination of this Agreement and recovery of all monies paid by City pursuant to this Agreement and may result in debarment from City's competitive procurement activities.

Scrutinized Companies

The Contractor certifies that it is not on the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes, as may be amended or revised, and that it is not engaged in a boycott of Israel. The City may terminate this Agreement at the City's option if the Contractor is found to have submitted a false certification as provided under subsection (5) of Section 287.135, Florida Statutes, as may be amended or revised, or been placed on the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes, as may be amended or revised, or is engaged in a boycott of Israel.

Public Records

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION

OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT CITY CLERK'S OFFICE, 120 SOUTH FLORIDA AVENUE, DELAND, FLORIDA 32720, PHONE: 386-626-7132, EMAIL: HENNESSY@DELAND.ORG

Contractor shall comply with public records laws, and Contractor shall:

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

E-Verify

As a condition precedent to the effectiveness of this Agreement, pursuant to Section 448.095, Florida Statutes, as may be amended or revised, the Contractor and its subcontractors shall register with and use the E-Verify system to electronically verify the employment eligibility of newly hired employees.

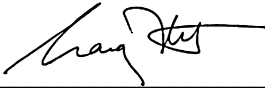
1. The Contractor shall require each of its subcontractors, if any, to provide the Contractor with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Contractor shall maintain a copy of the subcontractor's affidavit for the duration of this Agreement and in accordance with the public records requirements of this Agreement.
2. The City, the Contractor, or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), Florida Statutes, as may be amended or revised, shall terminate the Agreement with the person or entity.

3. The City, upon good faith belief that a subcontractor knowingly violated the provisions of Section 448.095(2), Florida Statutes, as may be amended or revised, but that the Contractor otherwise complied with Section 448.095(2), Florida Statutes, as may be amended or revised, shall promptly notify Contractor and order the Contractor to immediately terminate the contract with the subcontractor, and the Contractor shall comply with such order.
4. An Agreement terminated under Sections 448.095(2)(c)1. or 2., Florida Statutes, as may be amended or revised, is not a breach of contract and may not be considered as such. If the City terminates this Agreement under Section 448.095(2)(c), Florida Statutes, as may be amended or revised, the Contractor may not be awarded a public contract for at least one year after the date on which the Agreement was terminated. The Contractor is liable for any additional costs incurred by the City as a result of termination of this Agreement.
5. Contractor shall include in each of its subcontracts, if any, the requirements set forth in this Section, including this subparagraph, requiring any and all subcontractors, as defined in Section 448.095(1)(j), Florida Statutes, as may be amended or revised, to include all of the requirements of this Section in their subcontracts. Contractor shall be responsible for compliance by any and all subcontractors, as defined in Section 448.095(1)(j), Florida Statutes, as may be amended or revised, with the requirements of Section 448.095, Florida Statutes, as may be amended or revised.

Security Breach

The Contractor agrees to provide electronic and physical security to personal information, as defined in Section 501.171, Florida Statutes, as may be amended or revised, (“Section 501.171”), that Contractor obtains in connection with this Agreement, in accordance with the standard set forth in Section 501.171. As provided in Section 501.171, the Contractor shall take reasonable measures to protect and secure data in electronic form containing personal information. The Contractor shall notify the City of any breach of security of a system maintained by the Contractor as expeditiously as practicable, but no later than 10 days following the determination of the breach of security or reason to believe the breach occurred. Such notification from the Contractor shall include all information that the City needs to comply with the notice requirements set forth in Section 501.171. The Contractor, as the City’s third-party agent, as defined in Section 501.171, shall comply with and perform all of the requirements set forth in Subsections 501.171(3) and (4), Florida Statutes, as may be amended or revised, in the event the Contractor experiences a breach of security involving unauthorized access of data in electronic form containing personal information obtained in connection with this Agreement. In addition to complying with Subsections 501.171 (3) and (4), Florida Statutes, as may be amended or revised, the Contractor shall provide or cause to be provided credit monitoring, identity theft protection, and a call center for affected persons, and shall perform other functions and services as required by law. Contractor shall ensure that the City is in compliance with all laws, rules, and regulations governing any breach or potential breach of security of a system maintained by the Contractor.

DARKHORSE EMERGENCY CORP.

By: 
Craig Hiltz, Vice President _____

Date Executed by Contractor: 03 / 07 / 2024

CITY OF DELAND

By: _____
Christopher M. Cloudman, Mayor

Dated Executed by City: _____

ATTEST:

By: _____
Julie A. Hennessy, City Clerk

SCHEDULE “A”

IMPLEMENTATION SERVICES

Services Provided

1. Implementation Services

- a. Clear identification of required data and collaboration with the Customer data manager to understand service-specific business rules and particulars.
- b. Initial processing and validation of Customer data using the Darkhorse Wrangler.
- c. Iterative Diagnostic and Deployment tool demos to clarify assumptions, generate discussion, and familiarize the Customer team with the software.
- d. Forecasting future incident demand and road networks based on municipalities' population and development projections.
- e. Customization of the Deployment software to the Customer's specific language to facilitate adoption and ease of .
- f. Access to our library of clear data visualizations that are easily exportable as SVG, PNG, or CSV (data table) files.
- g. Set up automated application updates from Customer data uploads to the Darkhorse SFTP server.
- h. Historical review facilitated by our Diagnostics software. This review includes call volume, drivetime, overgoal responses, and performance to Customer service standards.
- i. Diagnostic analysis facilitated by our Diagnostics software. This includes identifying the root causes of overgoal responses. The analysis is done on both a first response level and on a contingent standard for incidents where an Effective Response Force (ERF) is required.
- j. In collaboration with the Customer, the creation of several predefined station configuration scenarios.
- k. Identification of mathematically optimal station locations using specialized optimization software for the predefined scenarios and constraints.
- l. Executive summary presentation deck capturing key insights from diagnostic analysis, root cause analysis and station location recommendations

The Implementation phase will take between 10 and 12 weeks from the date full data is provided to Darkhorse.

2. Advisory Services (OPTIONAL)

Access to Darkhorse advisor(s) throughout the subscription period.

To accommodate the reality that the Customer's needs may change from year to year, Darkhorse offers two options to meet the needs of each contract year. Options can be

changed at the beginning of each contract year. Option 2 can be initiated at any point of a contract.

Option 1 - Fractional FTE: The Darkhorse team will provide access to the appropriate resource to meet the Customer's needs on a longer-term arrangement. Resources may range from a strategic advisor to a technical analyst. Engagements are typically in place for the entire year. The cost will depend on the type and fraction of resource(s) included.

Option 2 - Advisor Retainer: This is the most flexible approach if the Customer is uncertain of their needs, but Darkhorse's responsiveness will depend on the availability of the required advisor type. The Customer pre-pays for a block of 40 hours for \$10,000 and can re-purchase an equal or larger block as required. Purchased hours do not expire for the term of the contract. Annual inflation escalation of block price is based on CPI.

SCHEDULE "B"

LIST OF SUBSCRIPTION SERVICES AND CUSTOMER ENVIRONMENT

Subscription Services

Subject to the Customer's provision of the Customer Environment, Subscription Services consist of the provision of access to and use of the functionality of the following items in accordance with the Agreement, including but not limited to the Service Level Agreement:

APPLICATION	USE	PLATFORM	DATA UPDATE FREQUENCY
Darkhorse Wrangler Service	Data cleanliness and consistency for Darkhorse applications. Enables efficient analysis to answer ad-hoc analytics requests.	Darkhorse computational notebooks and standardized database	Auto updates based on client frequency requirements
Darkhorse HQ	Quick access to your most important KPIs	Web-based	Auto updates based on client frequency requirements
Darkhorse Diagnostics Module	Historical data exploratory application.	Web-based	Auto updates based on client frequency requirements
Darkhorse Deployment Module	Predictive modelling application – Station locations, resource deployment scenarios, boundary optimization.	Web-based	Annual spatial update. Annual demand set to review and updates.

The subscription start date will be the contract signing date. This date will be the anniversary of subsequent subscription years.

SCHEDULE “C”

SERVICE LEVEL AGREEMENT

ISSUE TIER AND PRIORITY	PRIORITY DEFINITION	SERVICE LEVEL
Tier 1 Any Priority	Tier 1 issues are those Issues that involve any loss of productive use caused by non-code factors, such as the need or loss of credentials for logging in, inaccessibility to Wi-Fi for data downloads, device-specific support	Support for Tier 1 Issues will be provided by a trained power user within the Customer organization. Issues that cannot be handled by Tier 1 support will be escalated to Darkhorse Tier 2 personnel.
Tier 2	Tier 2 issues are those Issues not covered or resolvable via Tier 1 support, and these include application bugs. Tier 2 support requests will originate from the designated client Tier 1 representative.	
Priority 1: Urgent	Priority 1 Issues are those defined by complete loss of productive use. Functionality is prohibited with no client-side workaround available.	Acknowledgement Time: Maximum of 4 hours within Business Hours from the inquiry being made by the Customer. Resolution Time is within 8 hours of Acknowledgement Time
Priority 2: Normal	Priority 2 are those Issues is when productive use is not impacted. Functionality is available but model outputs are not as expected or has the app has minor or cosmetic defects. Workarounds or configurable options are generally available.	Acknowledgement Time: Maximum of 8 hours within Business Hours from the inquiry being made by the Customer. Resolution Time will be determined on a case-by-case basis after understanding client urgency. Typically, a response is achieved within 1-3 days.

SCHEDULE "D"

PRICING

A project of this size and complexity can typically be completed in 10 to 12 weeks of effort. Availability of your data and feedback is critical to maintaining this pace.

All costs exclude approved pass-through costs (i.e., travel) and applicable taxes.

The implementation phase will have three invoices:

- (1) 20% upon signing the contract
- (2) 40% after the diagnostics phase, and
- (3) 40% at the end of the implementation phase.

The annual subscription fee will be invoiced full on the first day of each subscription year.

Advisory Services are completely optional.

All amounts are in USD.

OFFER COMPONENTS: PLATFORM

Term of the Agreement	5 years
Implementation Services	
Software implementation	
Wrangler service	
HQ module	
Diagnostics module	\$0 one-time fee
Deployment module	
Virtual training workshops (Diagnostics & deployment)	
Data pipeline	
Software Subscription	
Unlimited users Technical support Annual invoice	
HQ, Diagnostics, Deployment modules	\$26,500 per year
Annual inflation escalation based on CPI	

EXHIBIT A

DATA ANALYTICS AND PREDICTIVE MODELING TOOL SERVICES AGREEMENT

THIS SOFTWARE AS A SERVICE AGREEMENT ("Agreement") is entered into effective as of January 17, 2024 (the "**Effective Date**").

BETWEEN:

Darkhorse Emergency Corp., a corporation formed under the laws of Alberta, with an address at 10139 81 Avenue, Edmonton, AB, T6E 1W9, Canada ("**Darkhorse**")

and

City of McKinney, by and through its **Fire Department**, with an address of 2200 Taylor Burk, McKinney, Texas, 75071, United States ("**the Customer**")

WHEREAS:

- A. Darkhorse provides Consulting and Implementation Services, Subscription Services, and Advisory Services related to a predictive modeling solution for emergency services providers, as defined herein;
- B. The Customer is an emergency service provider that wishes to acquire Implementation Services, Subscription Services, and Advisory Services in accordance with this Agreement; and
- C. Darkhorse has been awarded a Contract through the Customer's Request for Proposals, 24-25RFP. The Customer and Darkhorse are forming this Agreement to establish the terms and conditions upon which Darkhorse will provide the Implementation Services, Subscription Services, and Advisory Services to the Customer.
- D. The Customer is based in the United States. All currency amounts within this contract will be in United States Dollars (USD).

NOW THEREFORE, for good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties agree as follows:

1.0 DEFINITIONS

1.1 **Definitions.** The following terms as used in this Agreement, including the recitals, shall have the meanings indicated below, unless otherwise indicated or the context otherwise requires:

- (a) "**Agreement**" or "**Contract**" shall refer to this agreement, as amended from time to time, which Agreement specifically incorporates Darkhorse's response to the City of McKinney's Request for Proposals and the City of McKinney's Request for Proposals, 24-25RFP.
- (b) "**Business Day**" means a day Monday through Friday that the chartered banks are open for business in the Province of Alberta.

- (c) **"Business Hours"** 9 a.m. to 5p.m. MST during Business Days.
- (d) **"Confidential Information"** means any information about a party, including but not limited to information about its business, products, services, suppliers, customers, or pricing that is provided or otherwise obtained pursuant to this Agreement, except that Confidential Information does not include information that: (i) was in the prior possession of the receiving party; (ii) was received by the receiving party from a third party without obligations of confidentiality; (iii) is in the public domain; or (iv) is developed independently by a party without use of or reference to the information of the other party.
- (e) **"Customer Data"** means information provided by Customer to assist in the development of Deliverables or input in accessing and using the Subscription Services, including but not limited to information requested by Darkhorse related to call data, spatial data, operational data and municipal development plans.
- (f) **"Customer Environment"** means electricity, internet connectivity, compatible mobile communications devices, and compatible computer hardware, software, and operating systems, as further described in Schedule "B".
- (g) **"Darkhorse Reports"** means any reports or other output generated from the Customer accessing and using the Subscription Services.
- (h) **"Deliverable"** means a deliverable to be provided as set out in a SOW.
- (i) **"Derivative Work"** means a work that is based upon one or more pre-existing works, such as a revision, modification, translation (including compilation or recapitulation by computer), abridgement, condensation, expansion, or any other form in which such a pre-existing work may be recast, transformed, or adapted, and that, if prepared without authorization by the owner of the pre-existing work, would constitute a copyright infringement.
- (j) **"Documentation"** means all documentation with respect to the Subscription Services found at <https://darkhorseemergency.com/>
- (k) **"Event of Force Majeure"** has the meaning set out in Section 12.3.
- (l) **"Implementation Services"** means the services to be provided by Darkhorse related to the customization and implementation of Darkhorse's Software and Subscription Services, including the provision of any Deliverables under a SOW. Implementation Services shall not include any data conversion or migration unless expressly provided in a SOW.
- (m) **"Initial Term"** has the meaning set out in Section 7.
- (n) **"Intellectual Property Rights"** means: (i) rights associated with works of authorship throughout the world, including but not limited to copyrights, neighboring rights, moral rights, and mask works, and all Derivative Works thereof; (ii) trade design and industrial design rights; (iii) integrated circuit topography rights; (iv) trade-mark and trade name rights and similar rights;

(v) trade secret rights and rights in confidential information; (vi) patents, designs, algorithms and other industrial property rights, (vii) all other intellectual and industrial property rights (of every kind and nature throughout the world and however designated) whether arising by operation of law, contract, license, or otherwise; and (viii) all registrations, initial applications, renewals, extensions, continuations, divisions or reissues thereof now or hereafter in force (including any rights in any of the foregoing).

- (o) **"Issue"** means any failure of the Subscription Services to substantially comply with the Documentation when operated in accordance with this Agreement and the Documentation, with the applicable tier and priority level for resolution of such Issue as set out in Schedule "C".
- (p) **"Qualified Personnel"** mean Customer employees who have successfully completed Darkhorse's training program for the Software and Subscription Services.
- (q) **"Renewal Term"** has the meaning set out in Section 7.
- (r) **"Service Level Agreement"** means Schedule "C".
- (s) **"Services"** means Implementation Services and Subscription Services.
- (t) **"Software"** means the software application provided by Darkhorse to be installed on a computer or mobile communications device that will permit access to Subscription Services.
- (u) **"SOW"** means a statement of work agreed to in writing by the parties setting out the Implementation Services to be provided pursuant to this Agreement, and attached as Schedule "A" to this Agreement.
- (v) **"Subscription Services"** means the services listed in Schedule B and any Deliverables to be provided under a SOW, which may be accessed by Qualified Personnel on a computer or mobile communications device.
- (w) **"Term"** means the Initial Term, and any Renewal Terms, if applicable.

2.0 LICENSE

2.1 **License to Customer.** Darkhorse hereby grants to the Customer a personal, non-transferable, royalty-free, fully paid up license (without rights of sublicense) during the Term to install and use the Software solely on devices owned or controlled by the Customer or its Qualified Personnel, and solely for the purpose of accessing and using the Subscription Services. The license allows the Customer an unlimited number of users access to the platform. Darkhorse hereby grants to the Customer a personal, non-transferable, royalty-free, fully paid up license (without rights of sublicense) during the Term to reproduce and use any Darkhorse Reports.

2.2 **Licenses to Darkhorse.** Customer hereby grants to Darkhorse a personal, nontransferable, royalty-free, fully paid-up license (with rights to sublicense to its contractors and suppliers) during the Term to use, reproduce and create Derivative Works of Customer Data solely to provide Services and Darkhorse Reports to Customer in

accordance with this Agreement. No derivative works will be shared outside of the Customer's organization without written consent from the Customer.

2.3 Restrictions. Customer is not licensed or permitted under this Agreement to do any of the following and shall not allow any Qualified Personnel or other agents or employees of Customer to do any of the following: (i) access or attempt to access any other Darkhorse systems, programs or data that are not made available for public use; (ii) rent, sell, lease, lend, redistribute or sublicense the Software or Darkhorse Reports or permit any third party to benefit from the use or functionality of the Software, Services or Darkhorse Reports via a rental, lease, timesharing, service bureau, or other arrangement without the express permission of Darkhorse Emergency Corp.; (iii) use the Software on any compatible device that Customer or Qualified Personnel do not own or control; (iv) copy, modify, or create Derivative Works of the Software, Services or Darkhorse Reports; (v) work around any technical limitations in the Software, Services or Darkhorse Reports, or use any tool to enable features or functionalities that are otherwise disabled in the Software, or decompile, disassemble, or otherwise reverse engineer the Software except as otherwise permitted by applicable law or by licenses with respect to open source software included with the Software; (vi) perform or attempt to perform any actions that would interfere with the proper working of the Software or Services, prevent access to or the use of the Software or Services by Darkhorse or other licensees or customers, or impose an unreasonable or disproportionately large load on Darkhorse's infrastructure; or (vii) otherwise use the Software, services or Darkhorse Reports except as expressly allowed under this Agreement.

3.0 IMPLEMENTATION SERVICES

3.1 Implementation Services. Subject to Customer fulfilling its obligations under the Agreement and the applicable SOW or SOWs, Darkhorse shall use commercially reasonable efforts to provide the Implementation Services in accordance with the applicable SOW or SOWs.

3.2 Acceptance. Any provision of Deliverables shall be subject to any acceptance procedures and criteria that may be set out in the applicable SOW.

3.3 Project Manager. Each party shall appoint the representative indicated in the applicable SOW to act as a Project Manager, which may be changed from time to time by providing written notice, who shall act as a single point of contact and be responsible for giving all instructions and notices permitted or required under this Agreement with respect to Implementation Services.

3.4 Training. Darkhorse shall provide training in the use of the Software and Subscription Services as set out in Schedule "A", or as otherwise agreed in writing by the parties.

4.0 SUBSCRIPTION SERVICES

4.1 Subscription Services. Subject to Customer's compliance with Section 4.2, Darkhorse will use commercially reasonable efforts to provide Customer's Qualified Personnel with access to the Subscription Services in accordance with the Service Level Agreement. Except for the Customer Environment, Darkhorse shall be responsible for providing sufficient infrastructure, equipment, technical support labor to provide the Subscription Services.

4.2 Customer Obligations. During the Term, Customer shall be responsible for maintaining the Customer Environment at Customer's sole expense. To add clarity, this includes the access interface to the Darkhorse platform, all Customer databases and the data APIs that interface with the Darkhorse platform.

5.0 PAYMENTS

5.1 Implementation Services. Customer shall pay for Implementation and training in accordance with the Schedules "A", "B" and "D".

5.2 Subscription Services. Customer shall pay for Subscription Services in advance on an annual basis as set out in Schedule "D".

5.3 Invoices. Invoices are paid Net 30 days from the date of invoice. All amounts contemplated in the Schedules, and all payments made shall be in the currency outlined in Schedule G.

5.4 Taxes. Pricing for Services is exclusive of GST, PST or HST, or other similar use or sales taxes, which shall be payable by Customer as applicable.

5.5 Interest. Interest will be payable on any overdue amounts under this Agreement pursuant to Texas Government Code Chapter 2251, the Texas Prompt Payment Act.

6.0 REPRESENTATIONS AND WARRANTIES

6.1 Capacity. Each party represents and warrants to the other that it has the full power and authority to enter into this Agreement and to carry out its obligations under this Agreement.

6.2 Residency. Darkhorse represents and warrants that as of the Effective Date, it is not a non-resident for the purposes of the Income Tax Act (Canada).

6.3 Implementation Services. Darkhorse represents and warrants that it will provide Implementation Services in accordance with general industry standards. Customer's sole remedy and Darkhorse's sole obligation for a breach of this representation and warranty is to use commercially reasonable efforts to re-perform such Implementation Services in accordance with the representation and warranty.

6.4 Subscription Services. Darkhorse warrants that the Subscription Services will substantially comply with the Documentation when operated or used in accordance with this Agreement and the Documentation. Where an Issue arises with Subscription Services when operated or used in accordance with this Agreement, the Customer's sole remedy and Darkhorse's sole obligation is to provide support to resolve such Issue in accordance with the Service Level Agreement.

6.5 Customer Data. Customer represents and warrants that all Customer Data shall be complete, accurate and free of errors and omissions, and that Customer has all rights necessary to grant the licenses to the Customer Data set out in this Agreement.

6.6 Disclaimer. EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, THE SOFTWARE, SERVICES AND DARKHORSE REPORTS ARE PROVIDED "AS-IS", AND DARKHORSE DISCLAIMS ALL OTHER WARRANTIES AND REPRESENTATIONS, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING BUT NOT LIMITED TO THOSE OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE AND

NON-INFRINGEMENT. DARKHORSE SHALL HAVE NO LIABILITY FOR ANY USE OF OR INABILITY TO USE THE SOFTWARE, SERVICES, OR DARKHORSE REPORTS FOR ANY ERROR, INACCURACY OR OMISSION IN THE SOFTWARE, SERVICES OR DARKHORSE REPORTS CAUSED BY ANY INCOMPLETENESS OR INACCURACY OF CUSTOMER DATA, OR ANY UNAVAILABILITY, INTERRUPTION OR DEGRADATION OF INTERNET SERVICE.

7.0 TERM AND TERMINATION

7.1 **Term.** This Agreement shall commence on the Effective Date and run for an initial term of five years ("**Initial Term**") and shall automatically renew for successive terms of one year (each a "**Renewal Term**"), unless either party provides at least thirty (30) days' notice prior to the end of the Initial term or Renewal Term, as applicable.

7.2 **Termination.** The City reserves the right to cancel and terminate this agreement, without cause, upon thirty (30) days written notice to the other party.

7.3 **Effect of Termination.** Immediately after the effective date of expiration or termination of this Agreement, Customer shall discontinue all use of the Software and Services. Within ten (10) days of expiration or termination of this Agreement, each party shall return to the other party all Confidential Information of the other party (including in the case of Darkhorse, the return of the Customer Data), except that the obligation to return information shall not include that which must be retained for legal or archival purposes, or which is retained on a party's network. Customer shall pay all amounts due or accruing due as of the effective date of expiration or termination of this Agreement.

8.0 CONFIDENTIALITY

8.1 **Confidential Information.** Each party agrees to maintain the confidentiality of the Confidential Information of the other party and shall not disclose the Confidential Information of the other party without its prior written consent or as required by law. Each party agrees not to use the Confidential Information of the other party except to fulfill obligations or exercise rights under this Agreement, or to enforce this Agreement. A party shall be entitled to disclose the Confidential Information of the other party where required by applicable law, or the order of a court or government agency without authority to do so, except that where permitted by applicable law, the party obligated to disclose such Confidential Information shall provide prior written notice of such disclosure to the party whose Confidential Information is being disclosed.

9.0 OWNERSHIP

9.1 **Software and Services.** Except for the limited licenses granted in this Agreement, Darkhorse shall own all right, title and interest in and to the Software and the Services, including but not limited to all Intellectual Property Rights therein or thereto. To the extent Customer acquires any right, title and interest in and to the Software and the Services, including but not limited to all Intellectual Property Rights therein or thereto, except as provided above, Customer hereby assigns and agrees to assign the same to Darkhorse.

9.2 **Customer Data.** Except for the limited licenses granted in this Agreement, Customer shall own all right, title and interest in and to the Customer Data, including but not limited to all Intellectual Property Rights therein or thereto. To the extent Darkhorse acquires any right, title and interest in and to the Customer Data, including but not limited to all Intellectual Property Rights therein or thereto, except as provided above, Darkhorse hereby assigns and agrees to assign the same to Customer.

9.3 **Inventions and Improvements.** Any and all inventions and improvements which

the Customer may conceive, suggest or make while receiving access to the Software or the Services, shall be the sole and exclusive property of Darkhorse. Customer hereby assigns and agrees to assign to Darkhorse all right, title and interest in and to the inventions and improvements, including but not limited all Intellectual Property Rights therein or thereto.

9.4 Further Assurances. The Customer shall, whenever requested by Darkhorse, execute any and all applications, assignments and other instruments which Darkhorse shall deem necessary in order to apply for and obtain letters of patent or copyrights of Canada or foreign countries for the Software, Services, inventions or improvements, and in order to assign and convey to Darkhorse the sole and exclusive right, title and interest in and to the Software, Services, inventions or improvements, including but not limited to all Intellectual Property Rights therein or thereto.

10.0 INDEMNITY

10.1 Indemnification. Subject to Section 10.2, Darkhorse shall defend, indemnify and hold harmless Customer from any and all claims, actions, suits, damages and expenses alleging that the Software or Services, as provided by Darkhorse, infringe or misappropriate the Intellectual Property Rights of a third party.

10.2 Notice and Cooperation. Darkhorse's obligations of indemnity are subject to: (i) Customer promptly notifying Darkhorse in writing for any claim of for indemnification pursuant to Section 10.1 (provided that Customer's failure to provide such notice shall relieve Darkhorse of its indemnification obligations only to the extent that such failure prejudices the Darkhorse's ability to defend the claim); (ii) providing Darkhorse with sole control of the claim, its defense and all negotiations for its settlement or compromise; and (iii) providing information and assistance reasonably necessary to permit the Darkhorse to defend the claim.

10.3 Exceptions. Darkhorse shall not be liable under Section 10.1 to the extent any claims results from Customer Data, modifications to the Software or Services other than by or for Darkhorse or use of the Software or Services in a manner not authorized by the Agreement.

11.0 LIMITATIONS OF LIABILITY

11.1 EXCEPT FOR OBLIGATIONS UNDER SECTION 10, OR A BREACH OF SECTIONS 2, 6.5 OR 8-10 OR AMOUNTS PAYABLE UNDER THE AGREEMENT, NEITHER PARTY SHALL BE LIABLE FOR: (i) ANY FORM OF INCIDENTAL, INDIRECT, CONSEQUENTIAL OR PUNITIVE DAMAGES OF ANY KIND, LOST PROFITS OR OTHER ECONOMIC LOSSES, FROM ALL CAUSES OF ACTION OF ANY KIND, INCLUDING TORT (INCLUDING NEGLIGENCE), CONTRACT AND BREACH OF WARRANTY, EVEN IF THE OTHER PARTY HAS BEEN INFORMED IN ADVANCE OF THE POSSIBILITY OF SUCH DAMAGES; OR (ii) DAMAGES IN EXCESS OF AMOUNTS PAID OR PAYABLE BY CUSTOMER TO DARKHOUSE IN THE THREE (3) MONTHS IMMEDIATELY PRIOR TO THE DATE SUCH DAMAGES AROSE.

12.0 GENERAL

12.1 Notices. Notices and other communications sent by a party must be in writing and shall be deemed properly given if they are sent by email or prepaid courier to the other party at the respective physical address or email address set forth below:

Darkhorse Emergency Corp.
10139 81 Avenue

City of McKinney
2200 Taylor Burk Drive

Edmonton, AB T6E 1W9 Canada

McKinney, Texas 75071

Attention: **Craig Hiltz, Vice President**
Email: craig.hiltz@darkhorseemergency.com

Attention: **Paul Dow, Fire Chief**
Email: pdow@mckinneytexas.org

or at such other addresses or email addresses as the party may advise in writing. Such notices and other communications shall be deemed to be received at the opening of business in the office of the addressee on the Business Day following transmission in the case of emails and delivery in the case of prepaid courier.

12.2 Utilization by Other Public Agencies Clause. The use of this contract shall be made available to other local governmental agencies and agencies established for the public benefit ("Public Agencies"). The parties agree to allow other governmental agencies to enter into separate agreements with the Contractor under the terms in effect between the Customer and the Contractor. The parties also agree that any other agency utilizing the terms of this agreement shall not be deemed to be an agent or employee of the Customer for any purpose whatsoever. The parties further agree that any Public Agency will enter its own separate contract with the Contractor.

The Customer is not otherwise responsible for the Public Agencies' performance of the Contract between the individual Public Agencies and the Contractor or for any obligation or liability accruing to the Public Agencies in the performance thereof. The Public Agencies and the Contractor further agree to waive any rights they may have in making the Customer a party to a dispute between a Public Agency and the Contractor.

12.3 Pause Clause. If the activity or decisions of the Customer result in significant delays to the timeline that cause Darkhorse to move their team onto another project, Darkhorse will pause the project and restart it based on Darkhorse's schedule and availability. Timelines will be adjusted accordingly.

12.4 Independent Contractors. The parties acknowledge that they are independent contractors and no other relationship, including partnership, joint venture, employment, franchise, master/servant or principal/agent is intended by this Agreement. Neither party shall have the right to bind or obligate the other.

12.5 Force Majeure. Non-performance of this Agreement (other than any failure to meet to make payments required under this Agreement) by a party shall be excused to the extent that performance by such party is rendered impractical or impossible by civil disobedience, strike, earthquake, fire, flood, governmental acts, governmental orders or governmental restrictions, shortages of supplies, or any other reason where failure to perform is beyond the reasonable control of, and not caused by negligence of, the non-performing party ("**Event of Force Majeure**"); provided further that the non-performing party provides prompt notice of the Event of Force Majeure and its expected duration, and uses reasonable efforts to resolve such Event of Force Majeure.

12.6 Equitable Relief. Each party acknowledges that any breach of its obligations under this Agreement with respect to the proprietary rights or Confidential Information of the other party shall cause irreparable injury for which there are inadequate remedies at law, and therefore the other party shall be entitled to seek in any court of competent jurisdiction injunctive, preliminary or other equitable relief in addition to damages, including court costs and reasonable legal and other professional fees, to remedy any actual or threatened violations of its rights with respect to such matters.

12.7 Amendment and Waiver. No modification or amendment to this Agreement shall be effective unless in writing and signed by both parties. Failure by either party to enforce any provision of this Agreement shall not be deemed a waiver of future enforcement of that or any other provision. Any waiver shall be effective only if in writing and signed by the party waiving rights.

12.8 Advertising. Upon receiving prior written consent by Customer, Darkhorse may reference the services performed for the Customer and the Customer name in Darkhorse's advertising or public relations materials.

12.9 Entire Agreement. This Agreement, including the attached Schedules incorporated herein, contains all the terms and conditions and constitutes the entire agreement in force and effect between the parties with respect to the subject matter of this Agreement. This Agreement supersedes all previous proposals, both oral and written, negotiations, representations, commitments, writings and all other communications between the parties.

12.10 Survival. Sections 1, 5, 6, 7.3 and 8-12 shall survive the expiration or termination of this Agreement.

12.11 Assignment. Customer may not assign this Agreement without the express written consent of Darkhorse, which may be withheld in its sole discretion. Darkhorse may assign this Agreement by providing written notice to the Customer. This Agreement shall be binding upon and enure to the benefit of the parties and their respective heirs, executors, legal personal representatives, successors and assigns.

12.12 Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable, such determination shall not affect the validity or enforceability of any other provision of this Agreement.

12.13 Legal Fees. In the event any litigation is brought by either party in connection with this Agreement, the substantially prevailing party in such litigation shall be entitled to recover from the other party all the costs, reasonable legal and other professional fees reasonably incurred by such party in the litigation, and need not bring a suit to final judgment to substantially prevail.

12.14 Headings. The division of this Agreement into Articles and Sections and the insertion of headings are for convenient reference only and are not to affect its interpretation.

12.15 Choice of Law and Jurisdiction. This Agreement shall be governed and construed in accordance with the laws of the State of Texas, other than with respect to conflict of laws. The parties irrevocably submit and attorn to the exclusive jurisdiction of the State of Texas, in respect of matters arising in connection with Agreement.

12.16 Counterparts. This Agreement may be executed in two or more counterparts and transmitted by facsimile or electronically as a PDF (Portable Document Format) document, each of which when so executed and delivered shall be deemed an original, and all of which together shall constitute one and the same instrument.

12.17 Electronic Signatures and Electronic Records: Darkhorse and the Customer consent to the use of electronic signatures. The Agreement, and any other documents requiring a signature hereunder, may be signed electronically by the Customer in the manner specified by Darkhorse. The Parties agree not to deny the legal effect or

enforceability of the Agreement solely because it is in electronic form or because an electronic record was used in its formation. The Parties agree not to object to the admissibility of the Agreement in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be duly executed effective as of the Effective Date.

Darkhorse Emergency Corp.

DocuSigned by:
Per: 
E7180825BBF3425...
1/17/2024

Name: **Craig Hiltz**
Title: **Vice President**

City of McKinney

DocuSigned by:
Per: 
1C90412720C4404...
1/18/2024

Name: **Paul G. Grimes**
Title: **City Manager**

SCHEDULE "A" IMPLEMENTATION SERVICES

Services Provided

1. Implementation Services

- a. Clear identification of required data and collaboration with the Customer data manager to understand service-specific business rules and particulars.
- b. Initial processing and validation of Customer data using the Darkhorse Wrangler.
- c. Iterative Diagnostic and Deployment tool demos to clarify assumptions, generate discussion, and familiarize the Customer team with the software.
- d. Forecasting future incident demand and road networks based on municipalities' population and development projections.
- e. Customization of the Deployment software to the Customer's specific language to facilitate adoption and ease of use.
- f. Access to our library of clear data visualizations that are easily exportable as SVG, PNG, or CSV (data table) files.
- g. Set up automated application updates from Customer data uploads to the Darkhorse SFTP server.
- h. Historical review facilitated by our Diagnostics software. This review includes call volume, drivetime, overgoal responses, and performance to Customer service standards.
- i. Diagnostic analysis facilitated by our Diagnostics software. This includes identifying the root causes of overgoal responses. The analysis is done on both a first response level and on a contingent standard for incidents where an Effective Response Force (ERF) is required.
- j. In collaboration with the Customer, the creation of several predefined station configuration scenarios.
- k. Identification of mathematically optimal station locations using specialized optimization software for the predefined scenarios and constraints.
- l. Executive summary presentation deck capturing key insights from diagnostic analysis, root cause analysis and station location recommendations

The Implementation phase will take between 10 and 12 weeks from the date full data is provided to Darkhorse.

2. Advisory Services (OPTIONAL)

Access to Darkhorse advisor(s) throughout the subscription period.

To accommodate the reality that the Customer's needs may change from year to year, Darkhorse offers two options to meet the needs of each contract year. Options can be changed at the beginning of each contract year. Option 2 can be initiated at any point of a contract.

Option 1 - Fractional FTE: The Darkhorse team will provide access to the appropriate resource to meet the Customer's needs on a longer-term arrangement. Resources may range from a strategic advisor to a technical analyst. Engagements are typically in place for the entire year. The cost will depend on the type and fraction of resource(s) included.

SCHEDULE "B"**LIST OF SUBSCRIPTION SERVICES AND CUSTOMER ENVIRONMENT****Subscription Services**

Subject to the Customer's provision of the Customer Environment, Subscription Services consist of the provision of access to and use of the functionality of the following items in accordance with the Agreement, including but not limited to the Service Level Agreement:

APPLICATION	USE	PLATFORM	DATA UPDATE FREQUENCY
Darkhorse Wrangler Service	Data cleanliness and consistency for Darkhorse applications. Enables efficient analysis to answer ad-hoc analytics requests.	Darkhorse computational notebooks and standardized database	Auto updates based on client frequency requirements
Darkhorse HQ	Quick access to your most important KPIs	Web-based	Auto updates based on client frequency requirements
Darkhorse Diagnostics Module	Historical data exploratory application.	Web-based	Auto updates based on client frequency requirements
Darkhorse Deployment Module	Predictive modelling application – Station locations, resource deployment scenarios, boundary optimization.	Web-based	Annual spatial update. Annual demand set to review and updates.

The subscription start date will be the contract signing date. This date will be the anniversary of subsequent subscription years.

SCHEDULE "C"**SERVICE LEVEL AGREEMENT**

ISSUE TIER AND PRIORITY	PRIORITY DEFINITION	SERVICE LEVEL
Tier 1 Any Priority	Tier 1 issues are those Issues that involve any loss of productive use caused by non-code factors, such as the need or loss of credentials for logging in, inaccessibility to Wi-Fi for data downloads, device-specific support	Support for Tier 1 Issues will be provided by a trained power user within the Customer organization. Issues that cannot be handled by Tier 1 support will be escalated to Darkhorse Tier 2 personnel.
Tier 2	Tier 2 issues are those Issues not covered or resolvable via Tier 1 support, and these include application bugs. Tier 2 support requests will originate from the designated client Tier 1 representative.	
Priority 1: Urgent	Priority 1 Issues are those defined by complete loss of productive use. Functionality is prohibited with no client-side workaround available.	Acknowledgement Time: Maximum of 4 hours within Business Hours from the inquiry being made by the Customer. Resolution Time is within 8 hours of Acknowledgement Time
Priority 2: Normal	Priority 2 are those Issues is when productive use is not impacted. Functionality is available but model outputs are not as expected or has the app has minor or cosmetic defects. Workarounds or configurable options are generally available.	Acknowledgement Time: Maximum of 8 hours within Business Hours from the inquiry being made by the Customer. Resolution Time will be determined on a case-by-case basis after understanding client urgency. Typically, a response is achieved within 1-3 days.

SCHEDULE "D"

PRICING

A project of this size and complexity can typically be completed in 10 to 12 weeks of effort. Availability of your data and feedback is critical to maintaining this pace.

All costs exclude approved pass-through costs (i.e., travel) and applicable taxes. The implementation phase will have three invoices:

- (1) 20% upon signing the contract
- (2) 40% after the diagnostics phase, and
- (3) 40% at the end of the implementation phase.

The annual subscription fee will be invoiced full on the first day of each subscription year.

Advisory Services are completely optional.

All amounts are in USD.

MCKINNEY OFFER COMPONENTS: PLATFORM		
Term of the Agreement		5 years
Implementation Services		
	Software implementation	
	Wrangler service	
	HQ module	
	Diagnostics module	\$0 one-time fee
	Deployment module	
	Virtual training workshops (Diagnostics & deployment)	
	Data pipeline	
Software Subscription		
	Unlimited users Technical support Annual invoice	
	HQ, Diagnostics, Deployment modules	\$41,000 per year
	Annual inflation escalation based on CPI	

SCHEDULE "E" Workman's Compensation Exemption

Operations and Risk Management

Albertans working—a safe, healthy and strong Alberta.



January 15, 2024

9912 - 107 Street
PO Box 2415
Edmonton AB T5J 2S5

Phone: 780-498-3999
Fax: 780-498-7999
Website: www.wcb.ab.ca
Toll Free: 1-866-922-9221

DARKHORSE EMERGENCY CORP.
10139 81 AVE NW
EDMONTON AB T6E 1W9

Account Number: 9838429

Dear Employer:

RE: Special Clearance Exempt Industry

DARKHORSE EMERGENCY CORP. does NOT have an active account with WCB-Alberta. The director(s) are:

Director(s) Name
DANIEL HAIGHT

DARKHORSE EMERGENCY CORP. operates in an industry that is NOT legally required to have workers' compensation insurance. Voluntary coverage is available; however, they have chosen not to purchase this coverage.

Workers' compensation is a disability insurance system that compensates workers for work-related injuries. It would also protect you, as their principal, from being sued as a result of workplace injuries. If DARKHORSE EMERGENCY CORP. employs workers, you are not protected from lawsuit for workplace injuries to these workers.

Directors of incorporated companies are not covered under workers' compensation insurance unless they have personal coverage (PC). PC is an additional, optional coverage for directors that provides compensation benefits for their work-related accidents. Since they have not chosen this coverage, you are not protected from lawsuit due to injury to the directors.

You are not required to include the work performed on this contract in your assessable earnings report to WCB, nor do you need to maintain any holdbacks for WCB purposes. Unless an account is established at a later date, clearance certificates are not required on this subcontractor.

If you have any questions, please contact your nearest WCB office.

For more information or to access our online services, please visit www.wcb.ab.ca.

Sincerely,



Jared Vo

Employer Account Services E4

SCHEDULE "F" CERTIFICATE OF INSURANCE
Canadian Dollars



NFP Canada Corp.
#200, 17704 103rd Avenue
Edmonton, AB T5S 1J9

P 780.489.4961
F 780.486.0169
nfp.ca

CERTIFICATE OF INSURANCE

NAMED INSURED: Darkhorse Emergency Holdings, Darkhorse Emergency LP,
Darkhorse Visualization Holdings and
Darkhorse Visualization LP
10139 81 ave NW
Edmonton, AB T6E 4A4

CERTIFICATE HOLDER: City of McKinney Fire Department

2200 Taylor Burk
McKinney TX 75071

This is to certify that the policies of insurance listed below have been issued to the insured named above for the policy period indicated, notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies herein is subject to all the terms, exclusions and conditions of such policies.

LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	POLICY NUMBER	POLICY TERM (MM/DD/YYYY)		LIMITS OF LIABILITY	
		FROM	TO		
GENERAL LIABILITY Per Occurrence * Contingent Employers Liability * Blanket Contractual Liability * Broad Form Property Damage * Cross Liability / Severability of Interest	Certain Underwriters as arranged by Lloyd's through CFC Underwriting			Per Occurrence	\$ 5,000,000
	ESL0039644848	04/04/2023	04/04/2024	General Aggregate	\$ 5,000,000
				Products/Completed Operations Aggregate	\$ 5,000,000
				Personal Injury & Advertising Liability	\$ 5,000,000
				Non-Owned Automobile	\$ 2,000,000
				Tenants Legal Liability	\$ 500,000
				Medical Expense Any One Person	\$ 25,000
				Employers Liability	\$ 1,000,000
PROPERTY * Per Occurrence	Underwriters at Lloyds under Agreement No. B1306C500432300			Per Occurrence	
	FPBK2097	05/23/2023	05/24/2024	Contents	\$ 175,000
				Betterments	\$ 25,000
				Equipment breakdown	\$ 200,000
TECHNOLOGY PROFESSIONAL LIABILITY	Certain Underwriters as arranged by Lloyd's through CFC Underwriting			Each Claim	\$ 2,000,000
	ESL0039644848	04/04/2023	04/04/2024	Technology Professional Aggregate	\$ 2,000,000
CYBER LIABILITY	Certain Underwriters as arranged by Lloyd's through CFC Underwriting			Limit	\$ 2,000,000
	ESL0039644848	04/04/2023	04/04/2024	Cyber Aggregate	\$ 2,000,000
ADDITIONAL INSURED/LOSS PAYABLE/LESSOR					
Certificate Holder is added as Additional Insured on the CGL policy as required by written contract but only with respect to liability arising out of the operations of the Named Insured.					
CANCELLATION:					
Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail					
30 days written notice to the certificate holder named above, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.					
ADDITIONAL INFORMATION					

DATE: 2023-09-26

PER: 
Carly Cust - Client Manager
carly.cust@nfp.ca

SCHEDULE "G"

U.S. PAYMENT TRANSFER DETAILS

Please email the following information to Darkhorse at AR@darkhorseanalytics.com within 2 weeks of signing the contract.

- 1) The finance department contact information (contact name, email and phone number), and;
- 2) The payment method you will be using - (a) cross-border ACH, or (b) wire.

Darkhorse Emergency is located in Canada. If using ACH payment, please confirm with your financial institution to ensure your account has this feature. **IMPORTANT: there are different ABA numbers when a US company is paying via ACH versus wire.** Both are included in the document linked below.

All payments are to be made in US dollars.



DARKHORSE
EMERGENCY

10139 81 Ave NW, Edmonton, AB T6E 1W9

US Payment Transfer Information

Financial Institution Information

Name of Bank:	Royal Bank of Canada
Address:	10200 102 Ave NW-Unit D219 , Edmonton, AB, T5J 4B7
Swift Code:	ROYCCAT2
Bank Number:	003
Account Number:	037494002614
Account Type:	USD Chequing Account

Company Information:

Name:	Darkhorse Emergency Corp.
Address:	10139 81 Ave NW, Edmonton, AB T6E 1W9
Contact Person:	Chantelle Bryce
Telephone Numbers:	1-800-261-1832
Email Address:	AR@darkhorseemergency.com

Intermediary/Corresponding Bank - For Wire Transfers

ABA number:	021000021
Swift Code:	CHASUS33

This is a JP Morgan Chase bank and by entering this number, all the needed information should populate automatically.

RFP No. 24-25RFP

CITY OF MCKINNEY



REQUEST FOR PROPOSALS

City of McKinney exclusively uses IonWave Technologies, Inc. ([McKinney eBid](#)) for the notification and dissemination of all solicitations. The receipt of solicitations through any other means may result in your receipt of incomplete specifications and/or addendums which could ultimately render your bid/proposal non-compliant. The City of McKinney accepts no responsibility for the receipt and/or notification of solicitations through any other means.

RFP No. 24-25RFP

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LEGAL NOTICE

**City of McKinney, Texas
Advertisement for Proposals**

The City of McKinney is seeking proposals from qualified vendors to deliver a SaaS (Software as a Service), enterprise-class, data analytics, and predictive modeling system for the McKinney Fire Department. Specifications may be obtained on our eBid system at <https://mckinney.ionwave.net>.

Opening of proposals will be broadcast via video conference meeting hosted inside the Procurement Services building located at 1550 South College St., Building D. Vendors are strongly encouraged to attend virtually versus in person by following the meeting details outlined in the request for proposals. Respondent's name only will be read aloud in the Procurement Services Meeting Room, at the address below, shortly after the specified time for delivery.

Submittal Deliveries: The City encourages all submittals to be submitted electronically on the City's eBid system. However, the City will also accept paper submittals, if received by the due date and time listed below. The City of McKinney cannot guarantee, due to internal mail delivery procedures, that any submittal sent priority mail will be picked up from the post office by city mail employees and delivered to Procurement Services by the closing date and time. It is recommended that submittal deliveries be made either in person or via an alternate delivery method ensuring delivery to the physical address. ***Respondent shall bear full responsibility for ensuring the submittal is delivered to the specified location by due date and time.*** Late submittals will be rejected as non-responsive. All hard copy submittals must be clearly addressed to Procurement Services and include the submittal name and number on the outside of the envelope/package.

PROPOSAL NAME: Data Analytics and Predictive Modeling Software

PROPOSAL NO.: 24-25RFP

DUE DATE/TIME: November 9, 2023, 2:00 PM, CT

MAIL OR DELIVER TO: City of McKinney
Procurement Services
1550 South College St. – Bldg. D
McKinney, Texas 75069

The City reserves the right to reject any and all proposals and to waive any informality in proposals received, deemed to be in the best interest of the City. No officer or employee of the City of McKinney shall have a financial interest, direct or indirect, in any contract with the City of McKinney.

This publication can be made available upon request in alternative formats, such as, Braille, large print, audiotape or computer disk. Requests can be made by calling 972-547-2694 (Voice) or email contact-adacompliance@mckinneytexas.org. Please allow at least 48 hours for your request to be processed.

TO APPEAR IN THE MCKINNEY COURIER GAZETTE IN THE FOLLOWING EDITIONS:

First Publication: October 22, 2023

Second Publication: October 29, 2023

GENERAL CONDITIONS OF BIDDING AND TERMS OF CONTRACT

By execution of this document, the Proposer accepts all general and special conditions of the contract as outlined below, in the specifications, and plans.

I. RESPONSES

- A. PROPOSALS – The City encourages all responses to be submitted electronically on the City's eBid system. However, the City will also accept paper proposals, if received by the due date and time at the location specified in the legal notice. Paper proposals submitted to the office of the Procurement Services Manager shall be a minimum of one (1) original and one (1) copy which shall be submitted in a sealed envelope; as well as one (1) electronic copy in PDF format on USB flash drive. Copies are to be marked as such.
- B. AUTHORIZED SIGNATURES – The proposal must be executed personally by the Proposer or duly authorized partner of the partnership or duly authorized officer of the corporation. If executed by an agent, a power of attorney or other evidence of authority to act on behalf of the Proposer shall accompany the proposal to become a valid offer.
- C. LATE PROPOSALS – Proposals must be in the office of the City Procurement Services Manager before or at the specified time and date proposals are due. Proposals received in the office of the Procurement Services Manager after the submission deadline shall be rejected as non-responsive proposals.
- D. WITHDRAWAL OF PROPOSALS PRIOR TO OPENING – A proposal may be withdrawn before the opening date by submitting a written request for its withdrawal to the City Procurement Services Manager.
- E. WITHDRAWAL OF PROPOSALS AFTER OPENING – A proposal may not be withdrawn or cancelled by the vendor for a period of sixty (60) days following the date and time designated for the receipt of proposals unless otherwise stated in the request for proposals and/or specifications.
- F. PROPOSAL AMOUNTS – Proposals should show net prices, extensions and net total where applicable. In case of conflict between unit price and extension, the unit price will govern.
- G. TAX EXEMPT STATUS – The City is exempt from federal excise tax and state sales tax. Unless specifications specifically indicate otherwise, the price proposal must be net exclusive of above-mentioned taxes and will be so construed. Therefore, the proposal price shall not include taxes.
- H. AWARDS – The City reserves the right to be the sole judge as to whether such items proposed will serve the purpose intended. The City reserves the right to accept or reject in part or in whole any proposal submitted, and to waive any technicalities or informalities for the best interest of the City. Award of contract shall be made to the most responsible, responsive offeror whose negotiated best and final offer is determined to be the best value offer, taking into consideration the relative importance of price and other factors set forth in the Request for Proposals.
- I. SILENCE OF SPECIFICATIONS FOR COMPLETE UNITS – All materials, equipment and/or parts that will become a portion of the completed work including items not specifically stated herein but necessary to render the service(s) complete and operational per the specifications are to be included in the proposal price. Proposer may be required to furnish evidence that the product or service, as proposed, will meet or exceed these requirements.
- J. ADDENDA - Any interpretations, corrections or changes to the specifications and plans will be made by addenda no later than forty-eight (48) prior to opening. Addenda will be distributed to all known recipients of proposal documents. Proposers shall acknowledge receipt of all addenda with submission of proposal.

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- K. GENERAL BID BOND/SURETY REQUIREMENTS – Failure to furnish bid bond/surety, if requested, will result in proposal being declared non-responsive. Non-responsive proposals will not be considered for award.
- L. GENERAL INSURANCE REQUIREMENTS – Failure to furnish Affidavit of Insurance if, insurance coverage is required in these specifications, will result in proposal being declared non-responsive. Non-responsive proposals will not be considered for award.
- M. RESPONSIVENESS – A responsive proposal shall substantially conform to, or exceed, the minimum requirements of this Request for Proposal. Offers containing any clause that would limit contracting authority shall be considered non-responsive. Example of proposals that would limit contracting authority is one made contingent upon award of other offers currently under consideration.
- N. RESPONSIBLE STANDING OF OFFEROR – To be considered for award, offeror must at least: have the ability to obtain adequate financial resources; be able to comply with required or proposed delivery/completion schedule; have a satisfactory record of performance; have a satisfactory record of integrity and ethics; be otherwise qualified and eligible to receive award.
- O. PROPRIETARY DATA – Offeror may, by written request, indicate as confidential any portion(s) of a proposal that contain proprietary information, including manufacturing and/or design processes exclusive to the vendor. The City of McKinney will protect from public disclosure such portions of a proposal unless directed otherwise by legal authority including existing Open Records Acts.
- P. PUBLIC OPENING – Offerors are invited to join a video conference opening at: <https://us02web.zoom.us/j/83097514145> for acknowledgement of proposals. Proposals duly received will be publicly acknowledged at an official public opening in such a manner so as to avoid disclosure of the contents to competing offerors through the negotiation process. After the official public opening, a period of not less than one week is necessary to evaluate proposals. The amount of time necessary for proposal evaluation may vary and is determined solely by the City. Following City Council action to award or reject, all proposals submitted are available for public review.
- Q. WAIVER OF CLAIMS - Each Offeror by submission of a response to this RFP waives any claims it has or may have against the City and the City's Representative(s) in this process and their respective employees, officers and elected officials, members, directors and partners, agents and representatives regarding the administration of the RFP process, the RFP evaluation, and the critique and selection of qualified Respondents. Submission of a proposal indicates the Offeror's and Respondent's acceptance of the evaluation technique set out in this Proposal. In this regard, Respondent acknowledges that the selection process and evaluations of proposals submitted constitute public information under Texas law and Respondent waives any claim it has or may have regarding any information contained in or derived from such evaluations.

II. PERFORMANCE

- A. DESIGN, STRENGTH, AND QUALITY – Design, strength, and quality of materials and workmanship must conform to the highest standards of manufacturing and engineering practices.
- B. AGE AND MANUFACTURE – All tangible goods being proposed must be new and unused, unless otherwise specified, in first-class condition, of current manufacture, and furnished ready to use. All items not specifically mentioned that are required for a complete unit shall be furnished.

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- C. DELIVERY LOCATION – All deliveries will be made to the address(es) specified on the purchase order during normal working hours of 8:00 a.m. to 4:00 p.m., Monday through Friday, unless otherwise authorized by the Procurement Services Manager or designee.
- D. DELIVERY SCHEDULE – Delivery may be an important consideration in the evaluation of the proposal. The maximum number of days necessary for delivery ARO shall be stated in the proposal.
- E. DELIVERY CHARGES – All delivery and freight charges, F.O.B. destination shown on purchase order, as necessary to perform contract shall be included in the proposed price.
- F. INSTALLATION CHARGES – All charges for installation and set-up shall be included in the proposed price. Unless otherwise stated, at minimum, basic installation and set-up will be required.
- G. OPERATING INSTRUCTIONS AND TRAINING – Clear and concise operating instructions and descriptive literature will be provided in English if requested. On-site detailed training in the safe and efficient use and general maintenance of item(s) purchased shall be provided as needed at the request of the City. Instructions and training shall be at no additional cost to the City.
- H. STORAGE – Offeror agrees to provide storage of custom ordered materials, if requested, not to exceed 30 calendar days.
- I. COMPLIANCE WITH FEDERAL, STATE, COUNTY, AND LOCAL LAWS – Proposals must comply with all federal, state, county and local laws. Any vehicles or equipment shall contain all standard safety, emission, and noise control requirements required for the types and sizes of equipment at the time of their manufacture. The contractor agrees, during the performance of work or service, to comply with all applicable codes and ordinance of the City of McKinney, Collin County, or State of Texas as they may apply, as these laws may now read or as they may hereafter be changed or amended.
- J. PATENTS AND COPYRIGHTS – The successful vendor agrees to protect the City from claims involving infringements of patents and/or copyrights.
- K. SAMPLES, DEMONSTRATIONS AND TESTING – At the City's request and direction, offeror shall provide product samples and/or testing of proposed items. Samples, demonstrations and/or testing may be requested at any point prior to or following award. Samples, demonstrations and/or testing may be requested upon delivery and/or any point during the term of resulting contract. All samples (including return thereof), demonstrations and/or testing shall be at the expense of the offeror/vendor.
- L. ACCEPTABILITY – All articles enumerated in the proposal shall be subject to inspection by an officer designated for the purpose by the City of McKinney. If found inferior to the quality called for, or not equal in value to the contract specifications, deficient in workmanship or otherwise, this fact shall be certified to the Procurement Services Manager who shall have the right to reject the whole or any part of the same. Items and/or work determined to be contrary to contract specifications must be replaced at the vendor's expense. Inferior items not retrieved by the vendor within thirty (30) calendar days, or an otherwise agreed upon time, shall become the property of the City. If disposal of such items warrants an expense, an amount equal to the disposal expense will be deducted from amounts payable to the vendor.

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III. PURCHASE ORDERS AND PAYMENT

- A. PURCHASE ORDERS – A purchase order(s) shall be generated by the City Procurement Services Manager to the successful vendor. The purchase order number must appear on all itemized invoices and packing slips. The City will not be held responsible for any work orders placed and/or performed without a valid current purchase order number. Payment will be made for all services rendered and accepted by the contract administrator for which a valid invoice has been received.
- B. INVOICES – All invoices shall reference the Purchase Order number. Invoices shall provide a detailed description for each item invoiced. Payment will be made under terms of net thirty (30) days unless otherwise agreed upon by seller and the Procurement Services department.
- C. FUNDING – The City of McKinney is operated and funded on an October 1 to September 30 basis; accordingly, the City reserves the right to terminate, without liability to the City, any contract for which funding is not available.

IV. CONTRACT

- A. CONTRACT DEFINITION – The General Conditions of Bidding and Terms of Contract, Specifications, Proposal, Addenda, Negotiated Changes and any other documents made a part of this proposal shall constitute the complete proposal. This proposal, when accepted by the City, shall constitute a contract equally binding between the successful offeror and the City of McKinney.
- B. CONTRACT AGREEMENT – Once a contract is awarded, agreed upon prices shall remain firm for the term of the contract. Contract shall commence on date of award and continue for a five (5) year period with optional one-year renewals thereafter.
- C. CHANGE ORDER – No different or additional terms will become part of this contract with the exception of a change order. No oral statement of any person shall modify or otherwise change, or affect the terms, conditions or specifications stated in the resulting contract. All change orders to the contract will be made in writing and at the discretion and approval of the City. No change order will be binding unless signed by an authorized representative of the City and the vendor.
- D. NEGOTIATION – The City of McKinney may elect to negotiate a contract with the selected offeror(s). Any and all verbal communications and/or commitments made during the negotiation process that are deemed agreeable to both the City and selected offeror shall be submitted in written form and made part of the resulting contract. Although the City of McKinney reserves the right to negotiate, contract award may be made on the basis of initial proposals received without discussions. Therefore, initial proposals will contain the offeror's best terms.
- E. TERMINATION FOR DEFAULT – The City of McKinney reserves the right to enforce the performance of this contract in any manner prescribed by law or deemed to be in the best interest of the City in the event of breach or default of this contract. The City reserves the right to terminate the contract immediately in the event the vendor fails to perform to the terms of specifications or fails to comply with the terms of this contract. Breach of contract or default authorizes the City to award to another vendor, purchase elsewhere and charge the full increase in cost and handling to the defaulting party.

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- F. **TRANSITIONAL PERIOD** – Upon normal completion of this contract, not to include termination for default, and in the event that no new contract has been awarded by the original expiration date of the existing contract including any extension thereof, it shall be incumbent upon the Vendor to continue the contract under the same terms and conditions until a new contract can be completely operational. At no time shall this transition period extend more than ninety (90) days beyond the original expiration date of the existing contract and any extension thereof.
- G. **INVALID, ILLEGAL, OR UNENFORCEABLE PROVISIONS** – In case any one or more of the provisions contained in the Contract shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not effect any other provision thereof and this contract shall be considered as if such invalid, illegal, or unenforceable provision had never been contained herein.
- H. **INJURIES OR DAMAGES RESULTING FROM NEGLIGENCE** – Successful vendor shall defend, indemnify and save harmless the City of McKinney and all its officers, agents and employees from all suits, actions, or other claims of any character, name and description brought for or on account of any injuries or damages received or sustained by any person, persons, or property on account of any negligent act or fault of the successful vendor, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from award. Successful vendor shall pay any judgment with cost which may be obtained against the City of McKinney growing out of such injury or damages.
- I. **INTEREST BY PUBLIC OFFICIALS** – No public official shall have interest in this contract, in accordance with Texas local government code.
- J. **DISCLOSURE OF CERTAIN RELATIONSHIPS** – Chapter 176 of the Texas Local Government Code requires that any vendor or person considering doing business with the City of McKinney disclose in the Questionnaire Form CIQ, the vendor or person's affiliation or business relationship that may cause a conflict of interest with the City of McKinney. By law, this questionnaire must be filed with the City Secretary, City of McKinney, PO Box 517, McKinney, Texas 75070, not later than the seventh business day after the date the person becomes aware of facts that require the statement to be filed. Go to www.mckinneytexas.org to view Section 176, Local Government Code and for Questionnaire CIQ. A person commits a Class C misdemeanor offense if the person violates Section 176.006, Local Government Code. By submitting a response to this request, bidder represents that it is in compliance with the requirements of Chapter 176 of the Texas Local Government Code.
- K. **ETHICAL BEHAVIOR** - The City of McKinney requires ethical behavior and compliance with the law from all individuals and companies with whom it does business.
- L. **WARRANTY** – The successful vendor shall warrant that all materials utilized in the performance of this contract shall conform to the proposed specifications and/or all warranties as stated in the Uniform Commercial Code and be free from all defects in material, workmanship and title.
- M. **UNIFORM COMMERCIAL CODE** – The successful vendor and the City of McKinney agree that both parties have all rights, duties, and remedies available as stated in the Uniform Commercial Code.
- N. **VENUE** — This agreement will be governed and construed according to the laws of the State of Texas. This agreement is performable in the County of Collin, Texas.
- O. **SALE, ASSIGNMENT, OR TRANSFER OF CONTRACT** – The successful vendor shall not sell, assign, transfer or convey this contract, in whole or in part, without the prior written consent of the City of McKinney.

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P. SILENCE OF SPECIFICATIONS – The apparent silence of specifications as to any detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications shall be made on the basis of this statement.

Q. CONTRACT TERMINATION – The City reserves the right to cancel and terminate this contract, without cause, upon thirty (30) days written notice to the other party.

R. ANTI-BOYCOTTING & ANTI-DISCRIMINATION- In accordance with Chapter 2270, Texas Government Code, a Texas governmental entity may not enter into a contract with a company for the provision of goods or services unless the contract contains a written verification from the company that it:

1. does not boycott Israel; and
2. will not boycott Israel during the term of the contract.

Chapter 2270 does not apply to (1) a company that is a sole proprietorship; (2) a company that has fewer than ten (10) full-time employees; or (3) a contract that has a value of less than One Hundred Thousand Dollars (\$100,000.00). Unless the company is not subject to Chapter 2270 for the reasons stated herein, the signatory executing this contract on behalf of the company verifies by its signature on this Contract that the company does not boycott Israel and will not boycott Israel during the term of this contract.

In accordance with Senate Bill 13, 87th Leg., R.S., to be codified in Chapter 2274, Texas Government Code, a Texas governmental entity may not enter into a contract with a company for the provision of goods or services unless the contract contains a written verification from the company that it:

- (a) does not boycott energy companies; and
- (b) will not boycott energy companies during the term of the contract.

Chapter 2274 does not apply to (1) a company that has fewer than ten (10) full-time employees; and (2) a contract that has a value of less than One Hundred Thousand Dollars (\$100,000.00). Unless the company is not subject to Chapter 2274 for the reasons stated herein, the signatory executing this contract on behalf of the company verifies by its signature on this Contract that the company does not boycott energy companies and will not boycott energy companies during the term of this contract.

In accordance with Senate Bill 19, 87th Leg., R.S., to be codified in Chapter 2274, Texas Government Code, a Texas governmental entity may not enter into a contract with a company for the provision of goods or services unless the contract contains a written verification from the company that it:

- (a) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and
- (b) will not discriminate during the term of the contract against a firearm entity or firearm trade association.

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Chapter 2274 does not apply to (1) a company that has fewer than ten (10) full-time employees; and (2) a contract that has a value of less than One Hundred Thousand Dollars (\$100,000.00). Unless the company is not subject to Chapter 2274 for the reasons stated herein, the signatory executing this contract on behalf of the company verifies by its signature on this Contract that the company does not boycott energy companies and will not boycott any firearm entity or firearm trade association and will not boycott any firearm entity or firearm trade association during the term of this contract. Notwithstanding the foregoing, such provision does not apply to a governmental entity that:

- (a) contracts with a sole-source provider; or
- (b) does not receive any bids from a company that is able to provide the required written verification.

INSURANCE REQUIREMENTS

- I. Before commencing work, the vendor shall, at its own expense, procure, pay for, and maintain the following insurance written by companies approved by the state of Texas and acceptable to the City of McKinney. The vendor shall furnish to the City of McKinney Procurement Services Manager certificates of insurance executed by the insurer or its authorized agent stating coverages, limits, expiration dates and compliance with all applicable required provisions. Certificates shall reference the project/contract number and be addressed as follows:

City of McKinney
c/o Procurement Services
P O Box 517
McKinney, TX 75070
Or Email to
ebid@mckinneytexas.org

1. Commercial General Liability insurance, including, but not limited to Premises/Operations, Personal & Advertising Injury, Products/Completed Operations, Independent Contractors and Contractual Liability, with minimum limits of \$1,000,000 per-occurrence and \$2,000,000 general aggregate. Coverage must be written on an occurrence form. The General Aggregate shall apply on a per project basis.
2. Workers' Compensation insurance with Texas statutory limits; and Employer's Liability coverage with minimum limits for bodily injury: a) by accident, \$500,000 each accident, b) by disease, \$500,000 per employee with a per policy aggregate of \$500,000.
3. Business Automobile Liability insurance covering owned, hired and non-owned vehicles, with a minimum combined single limit of \$1,000,000.
4. Cyber Liability (or equivalent) - Vendor shall maintain cyber liability (or equivalent) insurance. Such insurance shall provide limits of no less than \$1,000,000 per occurrence (inclusive of any amounts provided by an umbrella or excess policy). Coverage shall be sufficiently broad to respond to the duties and obligations as undertaken by the Vendor.

- II. With reference to the foregoing required insurance, the vendor agrees to the following:

1. A waiver of subrogation in favor of City of McKinney, its officials, employees, and officers shall be contained in the Workers' Compensation insurance policy.
2. The City of McKinney, its officials, employees, and officers shall be covered as additional insureds on the Commercial General Liability and Business Automobile Liability policies.
3. Policies of insurance shall not be cancelled, non-renewed, terminated, or materially changed unless and until thirty (30) days' notice has been given to City of McKinney.

- III. Insurance limits can be met with a combination of primary and excess/umbrella coverage.

- IV. All insurance shall be purchased from insurance companies that meet a financial rating of A-VI or better as assigned by A.M. Best Company or equivalent.

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The vendor shall require any contractors, sub-contractors, and other persons doing business with or for the vendor related to the work to maintain at least the insurance as required, or their liability shall be covered by the vendor.

CERTIFICATE OF INTERESTED PARTIES (FORM 1295)**(Required by Awarded Vendor(s) Only)**

In 2015, the Texas Legislature adopted [House Bill 1295](#), which added section 2252.908 of the Government Code. The law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency. The disclosure requirement applies to a contract entered into on or after January 1, 2016.

Filing Process:

The commission has made available on its website a new filing application that must be used to file Form 1295. A business entity must use the application to enter the required information on Form 1295 and print a copy of the completed form, which will include a certification of filing that will contain a unique certification number. An authorized agent of the business entity must sign the printed copy of the form. The completed Form 1295 with the certification of filing must be filed with the City of McKinney.

The City of McKinney must notify the commission, using the commission's filing application, of the receipt of the filed Form 1295 with the certification of filing not later than the 30th day after the date the contract binds all parties to the contract. The commission will post the completed Form 1295 to its website within seven business days after receiving notice from the City of McKinney.

Form Availability:

Certificate of Interested Parties Form is available from the Texas Ethics Commission website at the following address:

https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

For questions regarding and assistance in filling out this form, please contact the Texas Ethics Commission at 512-463-5800.

I. INTRODUCTION AND BACKGROUND

A. Introduction

This Request for Proposals (RFP) is intended to solicit Proposals from Respondents capable of satisfying the City of McKinney Fire Department's (City) need to provide a cloud-based, software as a service, enterprise-class, data analytics, and predictive modeling software that will empower the department to make data-driven decisions, enhance public safety, and optimize resource allocation to increase its operational efficiency, safety, and response capabilities.

B. About McKinney Fire Department

The McKinney, Texas Fire Department is a vital component of the city's emergency response and public safety infrastructure. Situated in the heart of Collin County, McKinney is a rapidly growing community with a rich history and a commitment to the safety and well-being of its residents. The McKinney Fire Department stands as a beacon of protection, providing critical fire suppression, emergency medical services, and rescue operations to ensure the safety of the city's population.

Beyond its core responsibilities, McKinney Fire also engages in community outreach and education, striving to promote fire prevention and safety awareness. With state-of-the-art equipment, a strong sense of community, and a steadfast commitment to its mission, the McKinney Fire Department serves as a reassuring presence for the city's residents, ensuring their well-being in times of crisis and need.

II. SCOPE OF WORK

A. Project Scope

The City intends to award a contract for a period of five (5) years, to be paid annually, with optional 1-year renewals thereafter. All fees outlined in the proposal shall be based on a fixed fee and honored for the term of the contract. Fees for any subsequent renewal terms shall be included in the respondent's Cost Proposal. No retroactive contract price adjustments will be allowed. The City shall not be obligated to pay for any fees not specified in the proposal.

Should a respondent have a cooperative contract in place and feel it is the best solution for the City, they may respond with that offering. Should a cooperative contract be offered by a respondent, the terms and conditions of the City's RFP would supersede those of the cooperative contract offering.

B. Project Objectives

The primary objectives of this project are as follows:

- Implement a Data Analytics and Predictive Modeling Tool for the Fire Department.
- Analyze historical fire incident data to identify patterns, trends, and potential risk areas.
- Utilize real-time data sources to monitor and predict fire incidents.

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- Improve resource allocation and response times.
- Enhance Strategic planning by forecasting resource needs.
- Prioritize firefighter safety and community response.
- Provide secure data source connections and integrations.

III. PROPOSAL REQUIREMENTS

The City requests responses to be submitted electronically on the City's eBid system. Electronic responses shall be submitted in one PDF file divided into sections for each item below. There is no page limit for responses. However, the City encourages respondents to be concise when submitting their proposals. Hard copies may be submitted as specified in Section 1.A. of the General Terms and Conditions and divided into sections for each item below. Responses shall include the following items:

A. Company Profile and Project Team Experience

- Brief resume of project staff
- Relevant certifications and/or partnerships
- Company's experience providing similar products and services
- Any legal action filed during the past 5 years
- Narrative of how your proposal is optimum for the City
- Provide 3 references of similar size and project scope to the City
- State whether or not your company is registered with the Texas Secretary of State to transact business in the State of Texas. If registered, provide the File Number for your company's registration. If not, please explain why your company is not currently registered.

B. Implementation Plan

- Provide a timeline for this project including key milestones, required resources, and tasks
- Provide a configuration plan and requirements
- Provide a testing and acceptance plan and requirements
- Provide a training plan and customer tutorials for a power user team
- Provide a sample implementation plan
- Provide City staff requirements
- Provide integration methodology with data-source systems

C. Technical

Responses shall specifically identify the ability to meet all technical requirements and functionalities described herein. Any deficiencies or exceptions shall be noted.

- Describe all hosted services and components
- Supported browsers and devices
- Available data to end user and structure by which data is stored
- Customization / configuration capability for City Staff
- Maintenance notifications (upgrade/patching/outages)
- Proactive monitoring of services
- Outline the system's reporting methodology
- List of outages in last 2 years lasting for longer than an hour
- SaaS upgrade and patching roadmap
- Service Level Agreement (Availability and Reliability)
- Provide Mean Time to Repair (MTTR) for the last 4 service disruptions.

D. Security

The city will evaluate the security of each system proposed. While specific requirements may not be listed, the City does have a great interest in obtaining a secure system.

- Describe your encryption methods
- Describe your role to support compliance
- Results of most recent penetration testing
- Date when the most recent security audit was conducted
- Identify strategy for OWASP Top 10 vulnerabilities
- Describe customer password storage & recovery
- Describe disaster prevention and recovery processes to be used in cases of natural disaster or system failure.
- Provide Recovery Point Objective (PRO) & Recovery Time Objective (RPO)
- Platform security roles and responsibilities
- Any cybersecurity incidents within the last five years and the parties involved
- List of applicable regulatory compliance for the SaaS platform.

E. Customer Experience

The city will evaluate the customer experience of the software proposed. Responses shall address the following items.

- Outline the role of the system administrator
- ADA accessibility for web
- End-user account management and support
- Describe the end-user experience
- Describe the provided support hours and escalation process
- Describe the training materials available

F. Cost Proposal

- Include your standard contract term agreement
- Include your pricing structure
- Indicate commencement of annual maintenance (i.e. Go-Live, Final Acceptance, etc.)
- Customization services (i.e. rate per hour)

G. Proposed Contract & Deviations/Exceptions

- Include your standard contract term agreement.
- Include any deviations from the terms and conditions and requirements outlined in this RFP.

IV. EVALUATION CRITERIA AND FACTORS

Award of contract shall be made to the Offeror who provides the best value for the City taking into consideration the relative importance of price and other factors set forth below. Best value evaluation criteria will be grouped into point factors as follows:

25 points Complete Proposal Cost

- Best value, cost, and benefit to the City of McKinney
- Recurring rates
- Estimated Expenses

35 points User Experience & Functionality

- Respondent's ability to meet the City's objectives outlined in Sections II.B. and III.G.

10 points Respondent's Background and Experience

- Customer references (solicited, unsolicited, past, present, similar services) and history of experience as outlined in Section III.A.

30 points Implementation Plan and Ongoing Vendor Support

- Quality of services outlined in Section III.B and E.

15 points Demonstrations (if desired)

- User Experience & Functionality
- Presentation

The City reserves the right to reject any and all proposals and is under no obligation to award a Contract. The City reserves the right to negotiate a contract with the highest evaluated proposer as determined by the review committee. Should negotiations with the highest evaluated proposer not produce an acceptable contract, the City reserves the right to begin

RFP No. 24-25RFP

negotiations with the second highest evaluated proposer, and so on, until an acceptable contract is negotiated, or to break off negotiations with all firms and not award a contract. The responsibility for the final selection and award of a contract rests solely with the City Council of the City of McKinney. The City shall not be liable to any proposer for costs associated with responding to this RFP, for the proposer's participation in any oral interview, or any cost associated with negotiations.

V. QUESTIONS

All questions regarding the meaning or intent of these documents shall be submitted via the eBid system. The City of McKinney, as it determines necessary for interpretation or clarification, will respond to such questions through written addenda. Formal written addenda will be published and made available through the City's eBid system at <https://mckinney.ionwave.net>. No other interpretations or clarifications shall have legal effect. **All questions shall be submitted by 2:00 p.m. CT, October 31, 2023.**

RFP No. 24-25RFP

PROPOSAL FORM
SIGNATURE PAGE

As permitted under Chapter 791 of the Texas Government Code, other governmental entities may wish to participate under the same terms and conditions contained in this contract (i.e. piggyback). In the event any other entity participates, all purchase orders will be issued directly from and shipped directly to the entity requiring supplies/services. The City of McKinney shall not be held responsible for any orders placed, deliveries made or payment for supplies/services ordered by another entity. Each entity reserves the right to determine their participation in this contract. Would bidder be willing to allow other governmental entities to piggyback off this contract, if awarded, under the same terms and conditions?

Yes _____ No _____

The undersigned agrees, if the best and final proposal is accepted, to furnish any and all items upon which prices are offered, at the price and upon the terms and conditions contained in the Request for Proposals, General Conditions, Terms of Contract, and Specifications and all other items made a part of the accepted contract.

The undersigned affirms that they are duly authorized to execute the contract, that this company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other offeror, and that the contents of this proposal as to prices, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any other offeror or to any other person(s) engaged in this type of business prior to the official opening of this proposal. And further, that neither the offeror nor their employees nor agents have been for the past six (6) months directly nor indirectly concerned in any pool or agreement or combination to control the price of goods or services on, nor to influence any person to propose or not to propose thereon.

_____ Offeror (Entity Name)	_____ Signature
_____ Street & Mailing Address	_____ Print Name of Signator
_____ City, State and Zip	_____ Title of Signator
_____ Telephone No.	_____ Tax I.D. No.
_____ E-mail Address	_____ Fax No.
_____ Date Signed	_____ Mobile No.

If not the same as above, indicate the city and state where your principal place of business is located:

_____ Addendum 1	_____ Date Received
_____ Addendum 2	_____ Date Received
_____ Addendum 3	_____ Date Received

ADDENDUM NO. 1

REQUEST FOR PROPOSALS (RFP) DATA ANALYTICS AND PREDICTIVE MODELING SOFTWARE

RFP No. 24-25RFP

**ISSUED
November 3, 2023**



Submittals will be accepted electronically on eBid, or by mail or hand delivery no later than 2:00 pm CT, November 16, 2023, to:

CITY OF MCKINNEY CONTACT:

Lisa Littrell, NIGP-CPP, CPPO, CPPB
Procurement Services Manager
1550 South College Street – Building D
McKinney, Texas 75069

The City of McKinney exclusively uses IonWave Technologies, Inc. ([McKinney eBid](#)) for the notification and dissemination of all solicitations. The receipt of solicitations through any other means may result in your receipt of incomplete specifications and/or addendums which could ultimately render your bid/proposal non-compliant. The City of McKinney accepts no responsibility for the receipt and/or notification of solicitations through any other

RECEIPT OF ADDENDUM NO. 1 MUST BE ACKNOWLEDGED IN SUBMITTAL

**RFP NO. 24-25RFP
ADDENDUM NO. 1**

This Addendum is hereby made a part of the Request for Proposals documents to the same extent as if it were originally included therein. The following clarifications shall be made to the Request for Proposals and shall become a part of, and attached to, the Request for Proposals documents.

Prospective Respondents are hereby notified of the following:

Submission Deadline

1. The submission deadline has been changed from Thursday, November 9, 2023, at 2:00 PM CT to **Thursday, November 16, 2023, at 2:00 PM CT.**

All questions received through the question cutoff date regarding the meaning or intent of the proposal documents will be answered in Addendum No. 2.

END OF ADDENDUM NO. 1

ADDENDUM NO. 2

**REQUEST FOR PROPOSALS (RFP)
DATA ANALYTICS AND PREDICTIVE MODELING SOFTWARE**

RFP No. 24-25RFP

**ISSUED
November 7, 2023**



Submittals will be accepted electronically on eBid, or by mail or hand delivery no later than 2:00 pm CT, November 16, 2023, to:

CITY OF MCKINNEY CONTACT:

Lisa Littrell, NIGP-CPP, CPPO, CPPB
Procurement Services Manager
1550 South College Street – Building D
McKinney, Texas 75069

The City of McKinney exclusively uses IonWave Technologies, Inc. ([McKinney eBid](#)) for the notification and dissemination of all solicitations. The receipt of solicitations through any other means may result in your receipt of incomplete specifications and/or addendums which could ultimately render your bid/proposal non-compliant. The City of McKinney accepts no responsibility for the receipt and/or notification of solicitations through any other

RECEIPT OF ADDENDUM NO. 2 MUST BE ACKNOWLEDGED IN SUBMITTAL

**RFP NO. 24-25RFP
ADDENDUM NO. 2**

This Addendum is hereby made a part of the Request for Proposals documents to the same extent as if it were originally included therein. The following clarifications shall be made to the Request for Proposals and shall become a part of, and attached to, the Request for Proposals documents.

Prospective Respondents are hereby notified of the following:

The Zoom link outlined in the General Conditions of Bidding and Terms of Contract, Section I., item P. PUBLIC OPENING, is hereby replaced with the following link:

<https://us02web.zoom.us/j/84722490469>

Questions received and answers (“a”) below:

1. Does the city of McKinney FD use Esri technology, including ArcGIS Desktop version 10.6.X (or higher) with the Network Analyst extension? Does the FD have access to an Esri Enterprise license?
 - a. *Yes, the City's GIS platform is ESRI with ArcGIS desktop version 10.8.2 and the Network Analyst extension. Yes, the Fire Department has access to an Enterprise license. Additionally, the Fire Department uses the maps and services created by the GIS team.*
2. Are there any budget limitations or not to exceed?
 - a. *Yes, the City does not anticipate exceeding \$50,000 annually.*
3. Do u want subscription model or software perpetual license?
 - a. *A subscription model is preferred.*
4. What's the number of estimated users?
 - a. *Approximately 10 users.*
5. Do you have a preference for a Software as a Service (SaaS) solution, or would you prefer a custom-built solution for the data analytics and predictive modeling tool you require?
 - a. *A SaaS solution is preferred.*
6. Is this request for bids primarily focused on tool selection, or does it encompass both tool selection and the subsequent implementation of the chosen solution?
 - a. *This request encompasses both tool selection and implementation.*
7. What are the specific objectives and goals the City of McKinney aims to achieve with this data analytics and predictive modeling tool?

- a. The specific objectives are outlined in Section II. Scope of Work, Item B. Project Objectives*
8. What types of data sources does the City of McKinney have or plan to use?
 - a. The primary data source would be the City's Fire Records Management System (FRMS). The application shall be able to connect additional data source systems using open Application Programming Interfaces (APIs).*
9. Are there any unique or sensitive data sources that need to be considered?
 - a. Yes. Primarily the City's FRMS data.*
10. What is the volume of data that the tool needs to handle, and what are the data types (structured, unstructured, etc.)?
 - a. Structured data. At this point, with a newly implemented FRMS system, we're unable to provide the volume of data.*
11. Are there existing data systems or databases that the tool needs to integrate with? What are the data integration requirements?
 - a. Yes. The tool needs to integrate with the City's Fire Records Management system. Integration should be handled via API.*
12. What are the data privacy and security requirements, considering the sensitivity of data often handled by the public sector? Are there specific compliance regulations (e.g., GDPR, HIPAA) that must be adhered to?
 - a. HIPPA compliance is required.*
13. Who are the primary users of the tool, and what are their roles? What level of technical expertise do they possess?
 - a. The City's Fire Administration team will be the primary users of the tool with varying levels of technical expertise.*
14. What are the expectations for scalability? Is the City of McKinney anticipating an increase in data volume and user base over time?
 - a. The analytics tool proposed shall be scalable in terms of data consumption and usage. At this point, the City is unable to determine if an increase in data volume or user base will occur.*
15. What specific use cases or applications does the City of McKinney have in mind for data analytics and predictive modeling?
 - a. Specific use cases include but are not limited to the objectives outlined in Section II. Scope of Work, Item B. Project Objectives*

16. What KPIs or metrics will be used to measure the success and effectiveness of the tool?

- a. Availability and reliability of the platform would be one of the KPIs measured. Additionally, the Fire Department anticipates the proposed tool to aid leaders in identifying inefficiencies and opportunities for optimization.*

17. What is the budget allocated for this project, and is there flexibility for different pricing models?

- a. The budget allocation for this project is not to exceed \$50,000 annually. The City will evaluate all pricing models proposed.*

18. What is the City of McKinney's current technical infrastructure for the City of McKinney, including software, hardware, and networking, that the tool needs to work with?

- a. The proposed solution must be compatible with the City's Fire Records Management System (FRMS), First Due, a cloud-based solution.*

19. Are there specific features or functionalities that the City of McKinney would like to see customized or tailored to their needs?

- a. The Fire Department seeks a system that prioritizes ease of use and user-friendliness. In addition, the city has specific features and functionalities in mind that include but are not limited to:*
 - Commercial off-the-shelf (COTS): The City has a strong preference for a COTS solution that can be configured to meet the City's needs.*
 - Real-time Reporting: The city requires a system that can provide real-time data reporting and analytics to help city officials make informed decisions promptly.*
 - Integration with Existing System: Integration capabilities with existing software and databases, ensuring seamless data flow and efficiency.*
 - Geospatial Mapping: Given the geographical nature of city planning and services, the city is interested in geospatial mapping features to aid in location-based decision-making.*
 - Security and Data Privacy: The city places a high premium on data security and privacy. The proposed solution should adhere to strict security protocols and compliance with data protection regulations such as HIPPA.*

20. After the tool is implemented, what level of ongoing support and maintenance do you anticipate needing? Additionally, could you provide insights into the City of McKinney's internal team's capacity and skillset for supporting and maintaining the tool?

- a. With a hosted solution being preferred, the City would expect the provider to manage the proposed solution.*

21. Could you please outline service level expectations, including any specific requirements related to system availability, responsiveness, issue resolution, and overall performance?

- a. The City requests Respondents to propose your system service levels for City consideration.*

22. Who will own the data generated and processed by the tool? What are the procedures for data extraction and migration, if necessary?

- a. *The City will own the data generated and processed by the tool. The proposed tool shall have the capability to use an Application Programming Interface (API) to extract the data from the source system.*

23. Does the City of McKinney require user training and documentation to ensure effective utilization of the tool?

- a. *Yes, user training and documentation shall be provided to ensure effective utilization of the proposed tool.*

24. What is your long-term vision for the solution? Do you foresee evolving requirements over time that might be better served by a custom-built solution?

- a. *The long-term vision is for the solution to provide data analytics modeling models to aid in making better decisions for McKinney Fire. No, the City does not foresee a need for a custom-built solution.*

25. Are you looking for a 100% SaaS Solution?

- a. *Yes.*

26. Would you entertain a hybrid system whereby the application would be on prem, but the data stored in the Cloud?

- a. *No.*

27. What current applications are you currently using to do your investigations? 1.Vendors
2.Product name

- a. *The current application being used for investigations is FRMS, Locality Media, Inc. dba First Due*

28. Could you be able to outline the existing systems that you wish for us to incorporate into our platform? any ERP system or DB or any other application?

- a. *First Due, the City's FRMS. No ERP system to incorporate.*

29. What internal day to day applications are you using, such as CAD, RMS, Human Resources etc...

- a. *The current day-to-day applications used are OSSI for CAD and RMS; Human Resources data is not relevant for this solution.*

30. Are your investigations, is there a need to search Social Media and Dark Web sites?

- a. *No.*

31. Are you interested in doing a Proof of Concept, based on your requirements, for this project?

a. *No.*

32. Is there interest, at some point, to share data with the local Law Enforcement agencies such as Police, Sheriff, State, and Federal?

a. *No.*

33. How much data/day (GB/day) will be ingested for these analytics use cases

a. *Data/day ingestion is as needed and currently undetermined.*

34. How long would you like to keep the data searchable for ML and analytics use cases

a. *Five (5) years.*

35. Is there an existing database system in place, and if so, could you specify the particular database being utilized? This information is crucial in determining whether we should integrate with the current database or proceed with our own database solution.

a. *Yes, the existing database system in place is First Due.*

36. Could you provide an approximate count of the collective user base expected to engage with this application, encompassing both internal and external users?

a. *Approximate number of users is ten (10).*

37. Are there any prevailing cloud platforms that should be taken into account for potential integration? If so, kindly provide the names of these platforms for our reference.

a. *Azure, Amazon Web Service (AWS) with a preference to be on a Government Cloud.*

END OF ADDENDUM NO. 2

McKinney Fire Department | Request for Proposal:

Data Analytics and Predictive Modeling Software



Proponent

Darkhorse Emergency Corp

Address

10139 81 Avenue NW, Edmonton, AB
T6E 1W9

Jurisdiction of Legal Organization

Alberta, Canada

Date of Legal Organization

2008

Key Contact Person

Chad Ouellette

519 562 2563

Chad@Darkhorseemergency.com

Website

www.darkhorseemergency.com

www.darkhorseanalytics.com

Darkhorse Emergency, having carefully examined and read the RFP, including all amendments and addenda thereto, if any, and all other related information published on the City's website, hereby acknowledges that it has understood all of the foregoing and in response thereto, hereby submits the enclosed Proposal.

Darkhorse Emergency further acknowledges that it has read and agrees to the Legal Terms & Conditions attached as Appendix 1 to this Form of Proposal.

IN WITNESS WHEREOF the Proponent has executed this Proposal Form.

November 14, 2023

Signature of Authorized Signatory for the Proponent

Date

Daniel Haight, President

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A. Company Profile and Project Team Experience

Background

Darkhorse Emergency helps public safety organizations develop and nurture analytical capabilities. Our mission is to raise the level of decision-making within the industry. Spun out of a research institute at the University of Alberta in 2008, Darkhorse uses the leading approaches to problem-solving in the most demanding, complex applications.

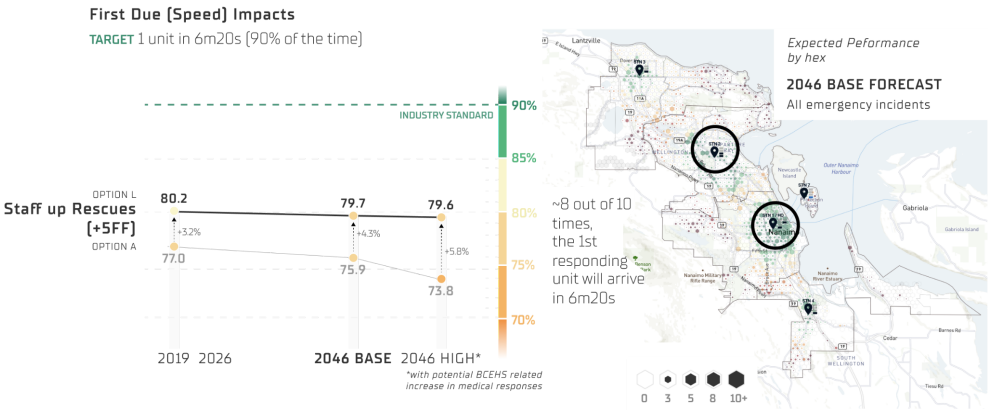
Darkhorse is a privately-held Canadian incorporation with 25 employees based in Edmonton, Canada. Our expertise in data analytics, data visualization and consulting, plus our deep knowledge of the challenges facing the fire service community, ensures that we continue to help our clients navigate ever-changing environments. Darkhorse is unique in that it offers deep consulting expertise along with bespoke software for the Fire and EMS sector.

Fire Analytics and Consulting

Darkhorse Emergency has implemented its bespoke analytics platform for services across the US and Canada, services such as Spokane Fire (WA), Central Pierce Fire (WA), Clackamas Fire (OR), Poudre Fire Authority (CO), Unified Fire Authority (UFA - Utah based), Central Kitsap Fire (WA), Toronto Fire Services (Ontario, Canada), Vancouver Fire Rescue Services (BC, Canada), Burnaby Fire Department (BC, Canada), Hamilton Fire and Paramedic Services (Ontario, Canada), Abbotsford Fire Rescue Services (Alberta, Canada) Kelowna Fire Department (BC, Canada), and Halifax Regional Fire and Emergency (Nova Scotia, Canada). With all of our implementations, the consistent feedback we receive is how knowledgeable and professional our people are.

Darkhorse Emergency is recognized by partners such as the Western Fire Chiefs Association and is a regular contributor to the CPSE University. As thought leaders and innovators in next-generation fire service decision-making, we pride ourselves on being connected to the very best and brightest in the fire service community.



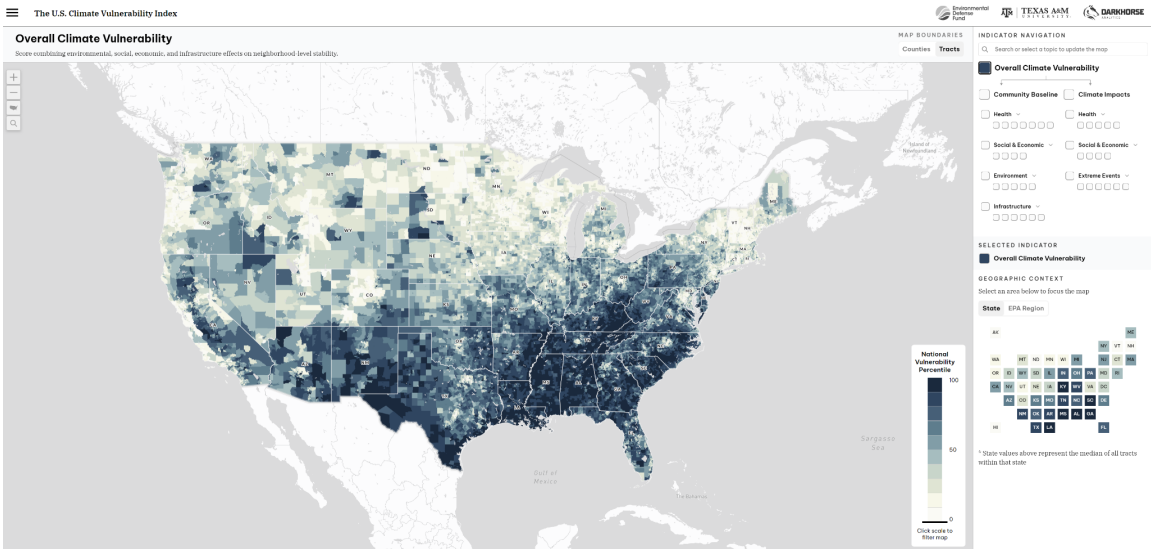


Analytics and Data Visualization

Our goal with all projects is clarity. The Darkhorse platform is curated using clear visuals. We excel at data analytics and communication, allowing stakeholders to make confident decisions to improve their community.

Our extensive data visualization work is highlighted in national data projects that include:

- [OpportunityAtlas.org](#) (Upward mobility of children across the U.S) - Research partner: Harvard University
- [ClimateVulnerabilityIndex.org](#) - Research partners include: Environmental Defense Fund and Texas A&M University



Experience

Darkhorse has extensive experience working with Fire and EMS to develop evidence-based strategic plans and provide the framework and tools to monitor their success. Darkhorse boasts three Certified Analytics Professionals and has senior analysts, developers, and managers with a combined experience in emergency services modeling of over 50 years. Furthermore, Darkhorse president Daniel Haight helped spearhead the research that underpins much of the emergency services modeling technology in use today. This work includes two doctoral theses and over a dozen peer-reviewed publications. The Darkhorse advantage is amplified by our bespoke modeling tool we leverage to make critical analysis of your community. As we often say, the right answer is only half the equation, communicating data is the other half.

The projects listed below demonstrate the team's experience in emergency services analytics. But more importantly, they have proven results in the real world. In several projects, clients have implemented the recommendations and then tested the accuracy of the predictions. The results are typically within 1% of what was forecasted.

Finally, we recognize that the correct answer is only half the battle; proper communication is equally important. We have developed elegant, intuitive software that allows our clients to continue to benefit from our work and communicate with stakeholders into the future. We train and educate in all of our engagements so that clients receive sustained value long past the completion of the project.

Service Support

At Darkhorse, we believe in impact. Our work is meaningful because we move the dial, not because we make money. We believe in doing what is right for the organizations we work with and the community they serve. If our clients do not gain success from the work we deliver, we consider that failure.

Working with MFD, we look forward to providing work that is truly meaningful and actionable. We are not satisfied by simply delivering a report. We deliver



lasting change. We do this by providing the tools and growing the capacity of the organization. We help instill analytical habits and a data-driven culture.

After this project, we will not disappear but rather continue working together as a mutual partnership. Together, we can make the fire and emergency response community stronger and provide safer communities for everyone.

Customer References

Spokane (Washington) - Spokane Fire Department (SFD)

Contact	Title	Project length
Brian Schaeffer	Fire Chief	Approx. 24 weeks (followed by ongoing software license and analytical support - 2nd year)
Phone	Email	Contract value
509.625.7001	bschaeffer@spokanecity.org	~\$249,000

Project

SFD Station and Deployment Modeling (completed September 2023)

The objective was to implement Darkhorse's Deployment (predictive modeling) software and work with SFD to determine optimal station location for the municipality served, as well as present and convince the community where and why. Using the toolset, SFD received unanimous agreement by visually showing the status of the system and the impact new stations and deployment moves would have.

Once the contract was completed, SFD transitioned to a software agreement to continue using the Deployment and Diagnostic toolsets.

Pierce County, Washington - Central Pierce Fire Rescue (CPFR)

Contact	Title	Project length
Dustin Morrow	Fire Chief	Approx. 24 weeks (followed by ongoing software license and analytical support - 2nd year)
Phone	Email	Contract value
253.538.6540	DMorrow@centralpiercefir.org	~\$200,000

Project Name**CPFR analytical tool implementation and dispatch analysis (ongoing)**

The objective was to implement Darkhorse's platform to bring analytical tools to CPFR leadership. CPFR had used other vendors but struggled to get value due to data quality issues. Darkhorses worked with CPFR to ensure a clean dataset and was able to instill robust tooling that allowed for clear insights. Through this, CPFR was able to undertake an analysis of the first 30 dispatched units for each station zone. This level of analysis generated buy-in from neighbouring organizations who are similarly interested. The work with CPFR is ongoing.

Central Kitsap - Central Kitsap Fire & Rescue (CKFR)**Contact**

Jason Christian

Title

Fire Chief

Project length

Approx. 12 Weeks

Phone

360. 447.3566

Email

jchristian@ckfr.org

Contract value

~\$160,000

Project Name**Implementation of Analytical Modeling Tool**

The objective of the project was to replace CKFR's legacy analytical platform which was not intuitive and lacked the analytical insights and polish expected of a modern fire service. Upon completion of the implementation, CKFR was thrilled with the state of their data and the user-friendly design that allowed them to quickly begin making critical data-driven decisions. In addition to CKFR's excitement, they have started to incorporate five surrounding districts to form a regionalized view of their data to better drive service to everyone's community which factors analytical insights into the effect of auto aide impacts.

City of Toronto - Toronto Fire Service (TFS)**Contact**

Michelle Stronach

TitleDivision Chief, Analytics &
Decision Support**Project length**

Approx. 24 weeks

(followed by ongoing software license and analytical support - 6th year)

Phone

416-338-9147

Email

Michelle.Stronach@toronto.ca

Initial Contract value

~\$300,000

Project Name

TFS Station and Deployment Modeling (completed September 2016)

The objective was to help transition TFS to analytically drive planning by implementing predictive modeling software. Darkhorse completed a current state analysis, diagnostic analysis, modeling & forecasting; scenario development; software deployment and training. The results identified the value of improved alarm handling and turnout times; quantified the importance of availability; and delivered diagnostic and station location software to allow the service to predict future station reconfigurations.

Once the contract was completed, TFS transitioned to a software agreement (year 7 - 2023) and ad-hoc analytic and GIS support as requested (project-based or hourly contract).

City of Vancouver - Vancouver Fire Rescue Services

Contact	Title	Project length
Karen Fry	Fire Chief	Approx. 20 weeks (followed by 3 subsequent projects)
Phone	Email	Contract value
604.665.6051	karen.fry@vancouver.ca	~\$160,000

Project Name

VFRS Needs Assessment Study (completed June 2018)

The objective of the study was to develop a comprehensive gap and future state analysis to support strategic planning. Darkhorse completed a peer benchmark and accreditation assessment, stakeholder engagement, historical data analysis, forecasting, and optimization modeling. The result was a near complete adoption of recommendations resulting in substantial growth in front-line fire resources as well as training, mental health, and analytics management team members.

VFRS High Risk Facility Response Analysis (completed Sept 2018)

Detailed response analysis to a pre-identified high risk facility. Darkhorse helped VFRS understand the limitations of their response capability to this location both from a first due and ERF perspective. VFRS developed mitigation plans from this analysis

VFRS Analytics Support (completed June 2021)

VFRS enlisted Darkhorse for continued use of the Darkhorse toolset and analytics and visualization support. A significant visualization Darkhorse designed examined the impact of a single major event (downtown structure fire) on the response system.

VFRS 30-year Station Location Study (completed Mar 2022)

The objective of the study was to evaluate the city’s distribution of fire stations, determine if the locations are adequate, determine if stations should be relocated, and determine the optimal location for additional fire stations. Darkhorse worked with the executive team, union representatives, and city stakeholders to determine the optimal station plan for the next thirty years.

Project Team Members

Daniel Haight



Daniel Haight, President and co-founder of Darkhorse Emergency, has 20 years of consulting and 15 years of project management experience. Daniel was previously the Managing Director of the Centre for

Excellence in Operations at the University of Alberta and he spearheaded its research into emergency services modeling. He has developed modeling solutions and analysis training programs for emergency services clients, has spoken at national emergency services conferences, and is recognized as an expert in the field of emergency services modeling. His work has been published in the Journal of Emergency Medical Services and INFORMS. Before joining the University, he was a consultant at Mercer Management Consulting in Toronto.

Project Role

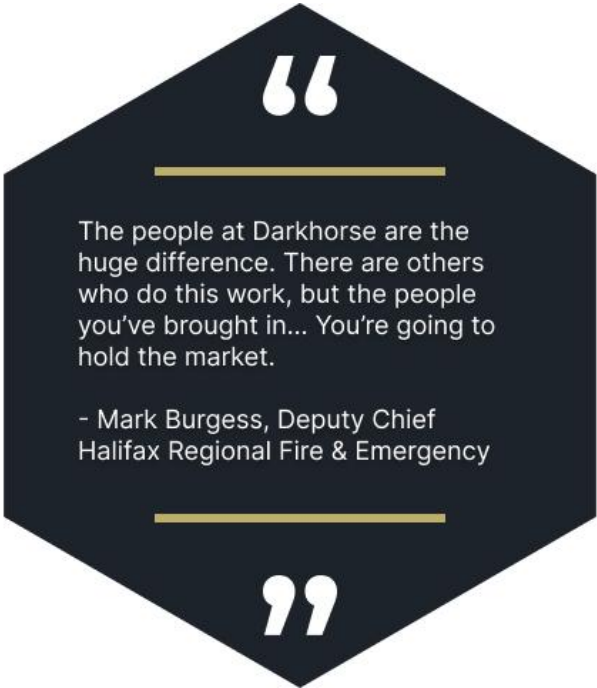
Strategist and Overwatch

Knowledge

Fire operations; industry landscape and norms; data science; management consulting

Professional qualifications

Certified Analytics Professional (CAP)



Area of responsibility

Oversight and Client Engagement

Relevant experience

Has developed solutions for over three dozen Fire and EMS clients



Jon Billiau

Jon has been a trusted advisor and managing consultant to Executives and Fire Chiefs for over ten years. With experience advising Fire and EMS clients in CRA/SOC projects, station location optimizations, and strategic masterplan consulting; Jon is a cross-functional strategic advisor specialized in analyzing complex systems.

Jon previously worked as a Manager at Ernst & Young and has worked with clients such as the Government of Alberta, Grant MacEwan, City of Edmonton, Alberta Health Services. He brings a passion of getting to the root of issues leveraging both quantitative and qualitative data.

Project Role

Engagement Manager

Area of responsibility

Overall management of project

Knowledge

Extensive experience analyzing and benchmarking complex Fire and EMS organizations, operating models and service delivery models.

Relevant experience

Central Pierce Fire & Rescue, Dubuque Fire Department, Clackamas Fire & Rescue, Central Kitsap Fire & Rescue, Toronto Fire Services, Utah Unified Fire Authority

Professional qualifications

Msc, Chartered Human Resources Professional (CPHR), PROSCI Change Management



Maciej Bukczynski

Maciej has been designing and managing analytical, data visualization, and software projects for eighteen years. As Director of product and technology, Maciej brings a wealth of experience in Fire and EMS. Maciej has led critical projects such as CRA/SOC, needs assessment, station planning, diagnostic review and software implementation

at Darkhorse for over ten years. Currently, Maciej is focused on emerging client needs and leading software development. In addition, Maciej has a background in building and implementing complex models for revenue forecasting, wait-time analysis, and forestry planning models, all of which combine multiple data sources and integrate with external tools. Maciej is a Certified Analytics Professional and a Project Management Professional.

Project Role

Product Director

Knowledge

Fire operations; project management; data analytics

Professional qualifications

Certified Analytics Professional (CAP); Project Management Professional (PMP)

Area of responsibility

Data Wrangling, Community Risk, Future Demand Scenario Modeling; Technical Lead

Relevant experience

Unified Fire Authority, Toronto Fire Services, Strathcona County Emergency Services; Abbotsford Fire; Vancouver Fire, Burnaby Fire, Hamilton Paramedics



Maryna Goncharenko

Maryna Goncharenko joined Darkhorse in 2018 as an analyst and data wrangler. She has developed strong experience in the fire and ems industry and has a talent for getting to the bottom of things. Using Tableau and Python, Her detailed eye will be sure to catch data anomalies and stories in the data. Before joining Darkhorse, she held various analytics, planning, and operational positions at OEM Remanufacturing. She holds an MBA from the University of Alberta and an undergraduate degree in Supply Chain Management.

Project Role

Senior Consultant

Knowledge

Fire operations; Diagnostics; Station location modeling

Area of responsibility

Community Risk, Historical Analysis, Future Demand Scenario Modeling;

Relevant experience

Hamilton Paramedics, Leduc Fire Services, Central Pierce Fire & REscue, Nanaimo Fire Rescue, Fort Saskatchewan Fire, Strathcona County Emergency Services;



Olivia Sekulic

Olivia joined Darkhorse Emergency as an analyst in 2019, and has developed an in-depth understanding of emergency service operations throughout her experience. She has a background in operations management & data analysis which built the foundations for strong technical skills and attention to detail. She emphasizes accuracy in analysis while maintaining focus on the ‘bigger picture’, in order to extract high-quality insights & evidence to support defensible decisions and help achieve operational goals. She holds a BCOM from the University of Alberta.

Project Role

Senior Consultant

Knowledge

Fire operations; Diagnostics; Station & Deployment optimization; Community Risk

Area of responsibility

Data Wrangling, Data Cleaning, Historical & Predictive Analysis

Relevant experience

Poudre Fire Authority, Central Kitsap Fire & Rescue, Dubuque Fire Department



David Woodruff

David excels at making data more approachable and applying it for the public good. He has worked on projects with Vancouver Fire & Rescue Services and advised multiple other fire departments. Before working at Darkhorse, he designed and managed databases for public-sector organizations for over 6 years, landing in the paper with his innovative approaches. David is driven by the big challenges, whether it’s informing government budgets or cycling in the Canadian wilderness.

Project Role

Senior Consultant

Knowledge

Diagnostics; Call demand forecasting; Deployment optimization

Area of responsibility

Data Wrangling, Demand Forecasting

Relevant experience

Vancouver Fire & Rescue Service, Kelowna Fire Department, Strathcona County Emergency Services

B. Implementation Plan

Darkhorse is committed to providing the McKinney Fire Department with a streamlined and effective platform experience. Our approach is characterized by iterative configuration, consistent communication, and hands-on demonstrations. We prioritize simple and clear language to ensure mutual understanding throughout the implementation process.

As far as training of the process goes, we adopt a hands-on methodology, leveraging our tools to assess your service and showcase the capabilities. This isn't just about providing solutions; it's about teaching you the art of analysis. By doing so, you gain a deeper understanding of your service and the ability to carry out your own in-depth evaluations.

Implementation Project Plan

Discovery Phase (Duration: 2 weeks)

In this phase, we will work with the Department to gather all the initial information to conduct the future phases of the project. We will submit a detailed data request document that outlines the needed data.

The collection of spatial, operational, and municipal planning data is a collaborative process. Most of this data will be available within the department, consolidated by data resellers, or found through online sources. Within the first weeks of the project, we will take stock of the data held by the City and then work collaboratively to fill in the gaps.

As we believe that no data is without interpretation, we want to ensure we validate our assumptions. We will organize bi-weekly meetings where we discuss and align our understanding of the data ahead of time.

As a data organization, we take your privacy seriously, and we will ensure that all privacy and confidentiality concerns are fully addressed.

Tasks: Gather data as per data request

Effort by MFD: light (2-4 hours)

Milestone: Full dataset has been received

Diagnostic Phase (Duration: 3-4 weeks)

In this phase, we will start feeding data into the Darkhorse platform and configuring the tools for McKinney. Once fully configured, we start playing back our findings in interactive demonstration sessions. By demonstrating the tools at this stage we achieve three goals; we validate our assumptions about the

data, we provide the department with insights around the data, and we start building capacity on how to use the tools.

Tasks:

- Data Audit: Review data quality findings and concerns.
- Tool Configuration: loading in data, configuring apparatus and stations, ingesting benchmarks, modeling drive times, etc.
- Performance Analysis: Demonstrate the tool by evaluating current operational efficiency.
- Root Cause Analysis: Demonstrate the tool by identifying opportunities to improve performance.
- Forecasting: Project future performance post-implementation.

Effort by MFD: light (2-4 hours)

Milestone: fully functioning and validated applications

Adoption Phase (Duration: 2 weeks)

In this phase we work on ensuring the platform can be fully adopted by the department. Since the core project team has seen the application multiple times at this stage, familiarity with the tools should already be building. We typically conduct a broader training session with additional stakeholders. We also work to create the processes to monitor and maintain the application, and ultimately drive forward a data driven culture.

It is in this stage we also ensure the tools are up to date by setting up the data pipeline for nightly updates.

Tasks:

Instilling Capacity: Develop capabilities within the McKinney Fire Department for ongoing self-assessment.

Power User Training: Specialized training for the power user team.

Tool Updates: Ensure all software and tools are up to date.

Effort by MFD: medium (2-4 hours)

Customer Success (Post-Implementation)

After implementation, our commitment to your success remains unwavering. We strive to ensure the department fully capitalizes on our applications' potential. Should further customizations be identified, rest assured they're included within your subscription. Moreover, we're equipped to integrate additional data sources to enhance functionality and insights.

Tasks:

Customer Success Calls: Regularly meeting to assist with ongoing continuous improvement of the department

Customization: Continue to tailor solutions to McKinney Fire Department's evolving needs.

Additional Analysis: Provide continuous analytical support.

MFD Staff Requirements

For a seamless and effective implementation, we've identified optimal personnel requirements for MFD:

- A Data Lead for data gathering, validating and QA.
Estimated Effort: medium (4-6 hours)
- A dedicated Project Owner will provide oversight throughout all implementation phases, ensuring timelines and deliverables are met.
Estimated Effort: light (1-2 hours)
- 1-3 dedicated Power Users to act as champions to drive forward the internal adoption, guiding and supporting the user team in maximizing the utility of our tools.
Estimated Effort: ongoing
- A Data Analyst or System Engineer could be used to set up the data pipeline, depending on the technologies in place. Our team can assist here as well should no resources be available.
Estimated Effort: light (1-2 hours)

Configuration Plan and Requirements

We bring in data from your systems, and can work with any CAD or RMS you have in place. Our tools can be fully customized, and while we start from a default configuration for rapid deployment, the following can easily be customized:

- Performance targets and benchmarks for first due and ERF/EFF
- Diagnostics dropdowns and filters
- Stations, staffing and apparatus
- Colours and logo's
- Nomenclature and language
- Overall dashboard layout of HQ
- Time ranges

- HQ additional filters and metric cards
- Geospatial aggregations and shapefiles (Census Tracts, Demand Zones, Neighborhoods, etc.)

Testing and Acceptance Plan

As soon as the system becomes operational, our designated power users will be granted immediate access. To ensure transparency and ongoing alignment, we will host biweekly demonstrations, allowing us to evaluate and adjust our underlying assumptions. We'll rigorously cross-check our findings with existing reports and metrics, confirming the accuracy of our methodologies and ensuring consistency in our assumptions. All new systems will undergo meticulous testing within a controlled setting to guarantee they align with the stipulated criteria. Our acceptance benchmarks will encompass both system performance indicators and invaluable feedback from our users.

Support will remain in place post-implementation.

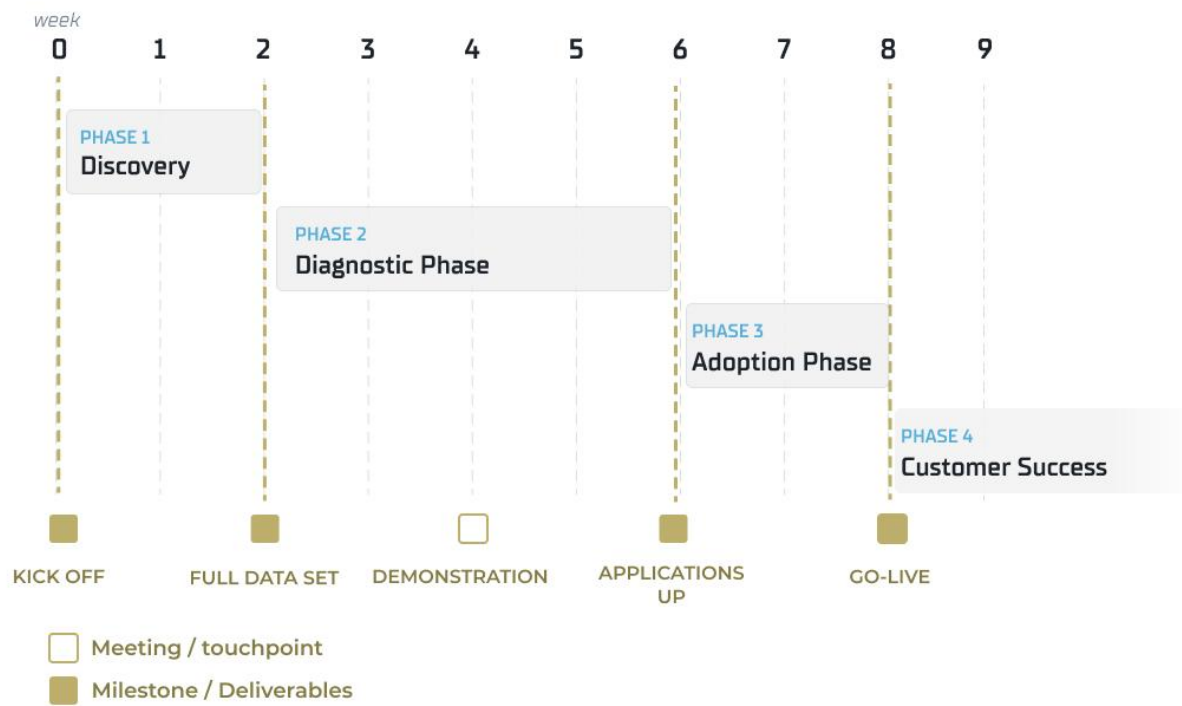
Training Plan and Customer Tutorials

The power user team will become familiar with the tools throughout the implementations, and further knowledge will be instilled with additional, tutorials and hands-on sessions.

Any additional users can undergo customized training based on the department's requirements.

We also have a comprehensive list of articles, best practices and documentation available for all users.

Sample Implementation Plan



Integration Methodology

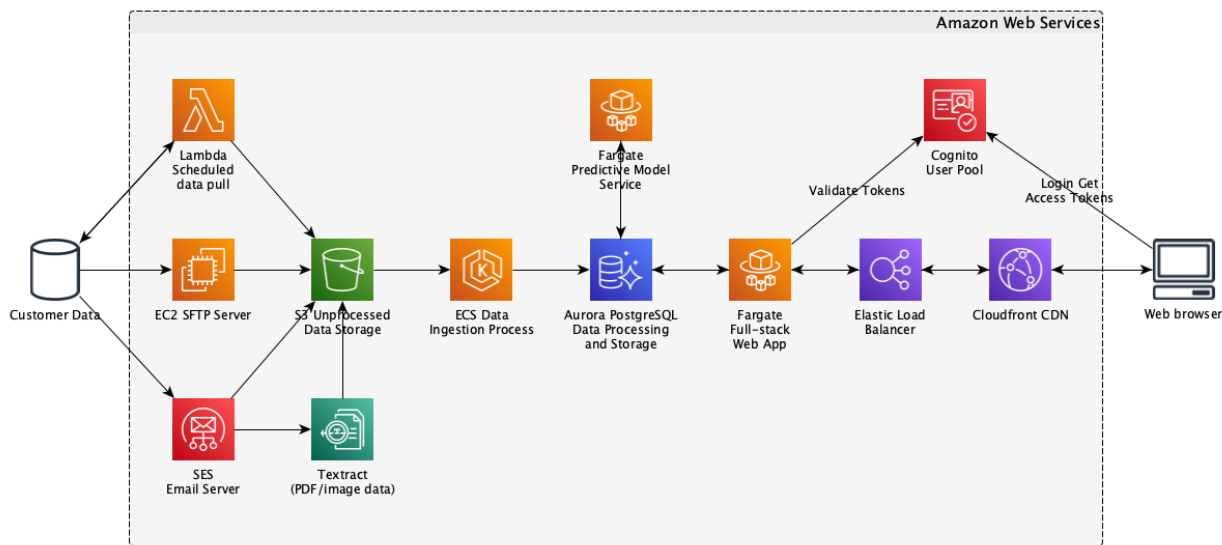
Our team is adept at employing a variety of techniques to facilitate seamless uploads from relevant CAD and RMS systems. Options at our disposal include utilizing a push to our secure SFTP, leveraging available CAD or RMS APIs, or automating the ingestion of report emails. Given our extensive experience with diverse clients and systems, we are confident in our ability to come up with creative solutions to ensure integration .

C. Technical

Hosted Environment

Our infrastructure is hosted on the Amazon Web Services (AWS) platform, in ca-central-1 (Montreal) region for Canadian customers, and the us-east-1 (North Virginia) region for US customers.

The following diagram is a high-level overview of the core components of the Darkhorse Emergency Platform.



This supports three main processes:

1. Customer data is received or retrieved, and stored in a central S3 bucket.
2. Data is processed and analyzed in a Postgres database. Each customer's tenant is in a unique database which cannot communicate with other tenants.
3. Insights are served to end-users from the database via our web-based application suite

Supported Browsers and Devices

Our web application is fully supported on modern desktop and tablet web browsers, including Chrome, Edge, Firefox and Safari.

Our dashboard reporting application, HQ, is also compatible with mobile devices.

Data Provided to End Users

The data in our apps is based on incident and response data provided by the customer agency. Specifically, the primary data includes details about the apparatus that responded to incidents and all associated timestamps and categorical information for that event. The data is very similar to that which is publicly reported to the National Fire Incident Reporting System (NFIRS).

We aggregate and analyze this data in different ways to provide meaningful insights. Furthermore, our apps include mathematical and statistical methods to predict future demand and performance based on this data and allow the user to model the impacts of hypothetical scenarios.

Data is stored in a SQL database, accessed by our web application through an API server.

Customization

As per the Configuration plan in section B, our apps are highly customizable in terms of what they show to users, and can be tailored to match the needs. In fact, our platform is designed to layer over your environment, rather than forcing your environment into our tool. This includes but is not limited to:

- Metrics and groupings displayed on the dashboard
- Available categories
- Response time targets
- Scenarios and baseline assumptions for analytical modeling

If required, access to each of the different applications can be limited to certain users.

Maintenance, Upgrades and Patches

Our servers have a weekly maintenance window in the early morning hours (typically a 10-minute slot between 12 am and 4 am MST in North America) where an occasional outage may occur. We reserve the right to use this window without additional notice. This window is typically used to apply security patches and major version updates to our database server.

A majority of updates occur with a Blue/Green deployment. That is, a new copy of the updated service is created, and users are cleanly redirected to the new service before the outdated version is shut down.

If an exception is required, appropriate notice of the required maintenance will be communicated to the customer's technical contact. We make all reasonable efforts to maintain access to the environment through required maintenance.

Planned production changes are scheduled to deploy weekly on Mondays, with minor patches deployed throughout the week as required. This process is

seamless and safe thanks to our comprehensive test suite and high adherence to CI/CD best practices.

Our code is continuously integrated into a staging environment, where our database and application services undergo rigorous end-to-end testing before changes are pushed into production. This includes both general application testing as well as testing on each individual tenant. Each customer's individual instance is upgraded in a staging environment before any migrations are done in production.

Site Reliability

Our services are continually monitored. The reliability of our services is maintained at many levels.

Our uptime has been 99.987% over the past 18 months. Our development team receive alerts via Slack if any number of performance criteria or service errors are logged via Cloudwatch. We also use Sentry to monitor for exceptions that occur during runtime and follow up on anything that could be affecting user experience.

There has not been any system-wide outages lasting for more than an hour in the last two years. The outages that have occurred have stemmed from configuration issues, and are generally related to early system implementation phases before the application is in full production.

While our applications achieve this in a steady state, we do implement cutting-edge custom analytics to help customers with their unique goals. When implementing manual interventions, customers may occasionally expect planned downtime for their specific instance. Our application is not intended to be used in a mission-critical environment.

Our platform relies on the internet and some third-party services, therefore failures relating to AWS, the global DNS system or the Mapbox tile service, may disrupt proper application functioning.

Mean Time to Repair (MTTR) for the last 4 service disruptions: 45 minutes.

For our Service Level Agreement, see Appendix 1.

D. Security

Data Storage and Encryption

All data is transferred securely using TLS v1.2 and above. Data is encrypted using server-side encryption in the S3 object store and Aurora database. Care is taken to ensure access is only available to individuals who require it to perform their job duties.

All data and core applications are hosted in a region appropriate in the same country as the customer.

Customer data is stored throughout the duration of our engagement. Data in S3 is version-controlled for 90 days. Full database backups are retained for 30 days. Upon expiration of the software subscription, data will be destroyed or retained as per our contractual agreement.

Passwords and Authentication

We use AWS Cognito as our authentication backend, which is responsible for storing credentials and access groups, as well as communication with customer-supplied identity providers.

Our preferred configuration is to use Single Sign-On (SSO) with our customer's SAML-based identity provider, such as Microsoft Entra ID (formerly Azure AD) or Okta. This improves security by ensuring that access can be revoked quickly when necessary, and that unique network, device, password and multi-factor authentication (MFA) policies can be enforced.

Direct username and password configuration is also possible.

Security Testing and Evaluation

Our software undergoes automated testing and vulnerability scanning at several levels. Potential vulnerabilities in code dependencies are analyzed by GitHub Dependabot and Snyk, with automated Pull Requests generated and actioned in most cases. Docker containers are scanned on upload to the registry. We also employ various tools such as lint rules at the pre-commit level to ensure code quality and best practices, and maintain awareness of advisories issued by tools such as npm audit.

We perform periodic scanning with tools such as Nessus and OWASP ZAP penetration testing. Our latest OWASP analysis yielded no High-risk concerns. Several minor issues were noted related to Header best practices and added to our backlog.

Our AWS environment underwent a detailed third-party audit in 2022 with OpsGuru, an AWS partner cloud consultant. This produced a clear picture of our

current strengths and opportunities. We have closed the highest-priority items on this list, and have built a roadmap towards building a new AWS architecture following the recommendations of the latest AWS Well-Architected Framework. To this end, we have recently hired a full-time position assigned to this project.

Disaster Prevention and Recovery

In a critical event, our solution could be restored from backups within an hour. Should a backup also fail, our stored raw data can be reprocessed into a fully functional database within 2-3 hours. These procedures are tested regularly.

Our infrastructure is entirely managed through repeatable Terraform Infrastructure as Code (IaC) which would allow us to recreate an identical environment in an alternate region in the event of a major disaster.

Training and Security Awareness

All Darkhorse employees undergo comprehensive, industry-leading Security Awareness Training upon hire, and renew their training annually.

We take security seriously. Our development team is led with security in mind and modern web application best practices are built into our architecture. All code is peer reviewed, with security as a key evaluation criterion.

We aim to ensure security at the most fundamental level possible. For example, by segregating customers into their own databases that cannot talk to each other, and employing row-level security (RLS) policies in the database rather than strictly relying on API server-level solutions.

We maintain this awareness and culture through our regular team meetings and share learning experiences on topics such as OWASP Top 10.

Vendor Security

To guarantee the security of third-party vendors, we implement a stringent security policy, giving preference to established, reputable players such as AWS. Every vendor undergoes a security assessment, evaluating their security practices, industry reputation, and compliance certifications. We prioritize vendors with a proven track record in maintaining high security standards and require them to have robust incident response plans. Data encryption, both at rest and in transit, is mandated, and we ensure continuous monitoring and periodic security reviews to maintain these standards over time. Additionally, we avoid the use of end-of-life products to minimize vulnerabilities.

Regarding open-source code, our policy is to favour solutions that are widely adopted and have substantial community support. We believe that a large base of contributors and users leads to more rapid identification and resolution of security issues. We ensure that the open-source software we use has regular

updates, a transparent process for vulnerability disclosure, and robust security features. This approach helps us leverage the collective knowledge and scrutiny of the open-source community while maintaining high-security standards and protecting our systems and data.

Security Incidents

Darkhorse Emergency is proud to report that we have had no cybersecurity incidents affecting our applications.

E. Customer Experience

Our software is meticulously designed to deliver an exceptional customer experience, aligning with the City's high standards of functionality and accessibility. Furthermore, we pride ourselves on having the best support in the business. Time and time again, our clients have expressed they have been “blown away” by the level of hands-on, personal support they receive from our team.

In addressing the key elements sought by the City, we further provide the following details:

System Administrator Role:

Darkhorse Emergency prides itself on delivering an unparalleled customer experience that extends beyond software provision to full-scale system administration. Recognizing the critical importance of seamless system functionality, we assume the role of system administrator, a service we proudly offer at no additional cost to the City of McKinney. This approach allows us to manage operational integrity, oversee updates, and ensure security compliance, all while serving as the primary point of contact for any technical queries.

By handling these responsibilities, we alleviate the city staff's workload, allowing them to focus on their essential duties. Our dedicated team is committed to maintaining the software's optimal performance, guaranteeing an efficient, secure, and robust user experience that meets the city's dynamic needs without imposing further financial commitments.

ADA Web Accessibility

Our web interface is constructed with accessibility in mind as it relates to colours, fonts and size as per the Web Content Accessibility Guidelines (WCAG) 2.1. Support for screen reader and keyboard-only navigability is currently not available.

End-User Account Management and Support

End-users will find account management straightforward and user-friendly, with self-service options for password resets and profile updates. Our dedicated support team will be available to assist with any account management issues and new account creation, ensuring minimal downtime and a focus on user independence.

End-User Experience

We pride ourselves on an intuitive and responsive user interface, designed to be easily navigable and requiring minimal training. Users will experience a clean, clear layout with logical workflows, empowering them to perform tasks efficiently and effectively.

We have documentation available for self-serve questions, and have both chat and email support to real humans. You won't find any chatbots in our tools.

Support Hours and Escalation Process

Our support team is available during extended business hours, with after-hours support for critical issues. We follow a tiered escalation process to ensure that more complex issues are promptly escalated to higher-level support specialists, ensuring quick resolution times. (See appendix 1: SLA)

Training Materials

We provide a comprehensive suite of training materials, including quick-reference guides, tutorials, best practice articles and detailed case studies. These resources are designed to accommodate different learning styles and to empower users to become proficient in the software's use.

We are confident that our approach to customer experience will meet the demands and exceed the expectations of the City of McKinney, offering a user-centric solution that is both efficient and inclusive.

F. Cost Proposal

The budget for this project is based on the pricing framework outlined in Appendix 2.

The standard implementation fee has been amortized over the term of the contract. This differs from the piggybacking pricing in Appendix 2 and is unique to this McKinney proposal.

COST PROPOSAL DETAILS		
All amounts are in USD		
Term of the Agreement	5 years	
Implementation Services		
	Software implementation	
	Wrangler service	
	HQ module	one-time fee
	Diagnostics module	amortized into
	Deployment module	subscription
	Virtual training workshops (Diagnostics & deployment)	
	Data Pipeline	
Software Subscription		
	Unlimited users Technical support Annual invoice	
	HQ, Diagnostics, Deployment modules	\$41,000 per year
	Annual inflation escalation based on CPI	

A project of this size and complexity can typically be completed in 10 to 12 weeks of effort. Availability of your data and feedback is critical to maintaining this pace.

All costs exclude approved pass-through costs (i.e., travel) and applicable taxes.

The implementation phase will have three invoices:

- (1) 20% upon signing the contract,
- (2) 40% after the diagnostics phase, and
- (3) 40% at the end of the implementation phase.

The annual subscription fee will be invoiced in full upon contract signing and on the first day of each subscription year.

Advisory Services are entirely optional.

G. Proposed Contract & Deviations/Exceptions

See Appendix

Appendix 1: Darkhorse Emergency Service Level Agreement (SLA)

Last Updated: September 2023

1. Service Overview:

Darkhorse Emergency is committed to delivering top-tier support services. We partner with clients and offer personalized, human interactions at every stage. This SLA describes the minimum level of service clients can expect.

2. Support Information

Support Email: support@darkhorseemergency.com

Support chat window embedded in apps for live chat to Support Analysts.

Assigned Analyst and Customer Success Manager for complex queries and escalations.

Available: Monday - Friday 8:00 am - 5:00 pm Mountain Time

3. Issue Tier and Priority:

ISSUE TIER AND PRIORITY	PRIORITY DEFINITION	SERVICE LEVEL
Tier 1 Any Priority	Tier 1 Issues are those Issues that involve any loss of productive use caused by non-code factors, such as the need or loss of credentials for logging in, inaccessibility to Wi-Fi for data downloads, device-specific support	Support for Tier 1 Issues will be provided by a trained power user within the Customer organization. Issues that cannot be handled by Tier 1 support will be escalated to Darkhorse Tier 2 personnel.
Tier 2	Tier 2 issues are those Issues not covered or resolvable via Tier 1 support, and these include application bugs. Tier 2 support requests will originate from the designated client Tier 1 representative.	

Priority 1: Urgent	Priority 1 Issues are those defined by complete loss of productive use. Functionality is prohibited with no client-side workaround available.	Acknowledgement Time: Maximum of 4 hours within Business Hours from the inquiry being made by the Customer. Resolution Time is within 8 hours of Acknowledgement Time
Priority 2: Normal	Priority 2 Issues are those Issues when productive use is not impacted. Functionality is available but model outputs are not as expected or the app has minor or cosmetic defects. Workarounds or configurable options are generally available.	Acknowledgement Time: Maximum of 8 hours within Business Hours from the inquiry being made by the Customer. Resolution Time will be determined on a case-by-case basis after understanding client's urgency. Typically, a response is achieved within 1-3 days.

4. Exclusions:

Service disruptions due to natural disasters, third-party services, or client-side issues are not covered under this SLA.

5. Review and Revision:

This SLA will be reviewed annually and may be revised with a 30-day notice.

Appendix 2: Darkhorse Emergency Pricing for Piggyback Contracts

In response to Page 19 of the City of McKinney RFP No. 24-25RFP and as permitted under Chapter 791 of the Texas Government Code, Darkhorse Emergency will extend the same terms and conditions contained in this contract to other entity participants.

The Darkhorse Emergency rate card offer to entity participants is outlined in the table below. This card will be updated on January 1st of every subsequent year to reflect changes in Darkhorse Emergency input costs.

The Darkhorse solution includes the Darkhorse Wrangler, Darkhorse Diagnostics, Darkhorse Deployment and Darkhorse HQ modules. Darkhorse may add new modules and products – along with their associated pricing - to this portfolio as launched.

Piggybacking pricing is based on the number of stations within a fire agency. A flat implementation fee is being offered in this rate card. Pricing is based on a contract term of five years.

Darkhorse Emergency Pricing Rate Card

Pricing as of January 2024 | Based on a 5-year subscription contract term | USD

Market Segment Stations		Implementation Fee	Subscription Fee	First Year	Total
MICRO	1 - 5	\$50,00	\$20,00		\$70,00
SMALL	6 - 10	\$50,00	\$30,00		\$80,00
MEDIUM	11 - 15	\$50,00	\$40,00		\$90,00
LARGE	16 - 25	\$50,00	\$50,00		\$100,00
X-LARGE	26 - 50	\$50,00	\$70,00		\$120,00
XX-LARGE	51+	\$50,00	\$100,00		\$150,00

Darkhorse may choose to adjust the structure of the implementation and subscription amount to align with the unique requirements of an entity participant.

Typical implementations will be complete in 10 to 12 weeks after getting full data from the client.

The subscription fee is due upon contract signing and on the first day of each subsequent subscription year. The implementation fee will have three invoice milestones:

- (1) 20% upon contract signing
- (2) 40% after the diagnostics phase, and
- (3) 40% at the end of the implementation phase

Certificate Of Completion

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Source Envelope:	
Document Pages: 80	Signatures: 2
Certificate Pages: 6	Initials: 6
AutoNav: Enabled	Envelope Originator:
Envelope Stamping: Enabled	Lisa Littrell
Time Zone: (UTC-06:00) Central Time (US & Canada)	222 N Tennessee St
	McKinney, TX 75069
	llittrell@mckinneytexas.org
	IP Address: 50.84.129.124

Record Tracking

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Storage Appliance Status: Connected	Pool: City of McKinney	Location: DocuSign

Signer Events

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orodriguez@mckinneytexas.org		Viewed: 1/17/2024 2:17:22 PM
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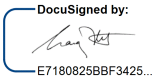
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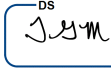
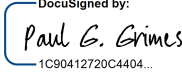
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pdow@mckinneytexas.org		Viewed: 1/17/2024 4:13:51 PM
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craig.hiltz@darkhorseemergency.com		Viewed: 1/17/2024 8:20:14 PM
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Certified Delivered	Security Checked	1/18/2024 5:38:44 PM
Signing Complete	Security Checked	1/18/2024 5:38:58 PM
Completed	Security Checked	1/18/2024 5:39:06 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, City of McKinney (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. For such copies, as long as you are an authorized user of the DocuSign system you will have the ability to download and print any documents we send to you through your DocuSign user account for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact City of McKinney:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: dbates@mckinneytexas.org

To advise City of McKinney of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at dbates@mckinneytexas.org and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

To request paper copies from City of McKinney

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to dbates@mckinneytexas.org and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with City of McKinney

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to dbates@mckinneytexas.org and in the body of such request you must state your e-mail, full name, US Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000? or WindowsXP?
Browsers (for SENDERS):	Internet Explorer 6.0? or above
Browsers (for SIGNERS):	Internet Explorer 6.0?, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	•Allow per session cookies •Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

By checking the 'I Agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC RECORD AND SIGNATURE DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify City of McKinney as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by City of McKinney during the course of my relationship with you.

CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Consideration re Assignment and Assumption of Lease Agreement, 1725 Lexington, LLC to Florida Properties DeLand, LLC.

DEPARTMENT: Legal

PREPARED BY: Darren Elkind, City Attorney

ATTACHMENTS: Recognition of Lease Assignment, Assignment of Lease TO FL Prop Deland LLC - signed PB

APPROVED BY: Michael Pleus, City Manager, March 12, 2024

SUMMARY/HIGHLIGHT:

1725 Lexington, LLC, located at 1725 Lexington Avenue, which is in the Airport Industrial Park, is selling its business to Florida Properties DeLand, LLC. As part of the sale, 1725 Lexington, LLC is assigning its lease to Florida Properties DeLand, LLC. Attached is the Recognition of Lease Assignment and Assumption which, if approved, will provide the City's required consent to the assignment.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High value government.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

This action will have no direct fiscal impact.

RECOMMENDATION:

Staff recommends approval of the Recognition of Lease Assignment and Assumption for the property located at 1725 Lexington Avenue from 1725 Lexington, LLC to Florida Properties DeLand, LLC.

BACKGROUND/DISCUSSION:

The sale of the business and assignment of the lease will take place in March. The City Attorney's office will hold the Recognition of Lease Assignment and Assumption in escrow pending notification from the title company that the transaction has closed.

RECOGNITION OF LEASE ASSIGNMENT AND ASSUMPTION

The City of DeLand, a Florida municipal corporation, does hereby consent to, accept and acknowledge the assignment by 1725 LEXINGTON, LLC and the assumption thereof by FLORIDA DELAND PROPERTIES, LLC of the rights, title, interest, and obligations in and to that certain Ground Lease Agreement dated October 15, 2012, for property located at 1725 Lexington Avenue, DeLand, and more particularly described in the attached Exhibit A, by and between the City of DeLand as Lessor and Michael Truffer, d/b/a Aerographics, as Lessee, which Ground Lease Agreement was assigned to Susan Clifton on June 2, 2021, and subsequently assigned to 1725 Lexington, LLC on January 19, 2021, and the City of DeLand hereby acknowledges FLORIDA DELAND PROPERTIES, LLC's agreement to be bound fully by all of the terms and conditions of said Ground Lease Agreement, from and after the effective date of said Ground Lease Agreement, as if it were the original Lessee.

EXECUTED this ____ day of _____, 2024.

CITY OF DELAND, LESSOR

By: _____
Christopher M. Cloudman
Mayor-Commissioner

Address: 120 South Florida Avenue
DeLand, FL 32720

ATTEST:

Julie A. Hennessy
City Clerk-Auditor

This Instrument Prepared By:

City of DeLand
120 S. Florida Avenue
DeLand, Florida 32720

Blackwell & Associates
LAND SURVEYORS, INC.

Phone: (386) 734-8050
Fax: (386) 734-7660

Office Address
995 West Volusia Avenue
DeLand, Florida 32720

EXHIBIT A

LEASE DESCRIPTION FOR THE CITY OF DeLAND
October 1, 2001

Truffer Lease (Lexington Ave.)

That part of the DeLand Municipal Airport lying in Section 34, Township 16 South, Range 30 East, Volusia County, Florida, described as follows:

Commence at the point of intersection of the centerline of Lexington Avenue with the centerline of Flightline Blvd. (formerly Albermarle Road), run thence S40°53'18"E along the centerline of said Lexington Avenue a distance of 299.64 feet; thence N49°06'38"E a distance of 35.00 feet to the **POINT OF BEGINNING**; thence continue N49°06'38"E a distance of 240.00 feet; thence S40°53'18"E a distance of 140.09 feet to a point on a curve concave northwesterly, having a central angle of 11°29'46" and a radius of 1225.32 feet; thence from a radial bearing of S58°43'38"E run southwesterly along the arc of said curve a distance of 245.86 feet to the easterly right of way line of said Lexington Avenue; thence N40°53'18"W along said right of way line a distance of 191.50 feet to the Point of Beginning; containing 0.94 acres, more or less.

ASSIGNMENT AND ASSUMPTION OF LEASE

1725 LEXINGTON, LLC hereby assigns its rights, title, and interest in and to that certain Ground Lease Agreement dated October 15, 2012, for property located at 1725 Lexington Avenue, DeLand, Volusia County, Florida and more particularly described in the attached Exhibit "A", by and between the City of DeLand ("Lessor") and Michael Truffer d/b/a Aerographics, which was assigned to Susan Clifton on June 2, 2014, and subsequently assigned to 1725 Lexington, LLC on January 19, 2021 ("Ground Lease"), to FLORIDA PROPERTIES DELAND, LLC and FLORIDA PROPERTIES DELAND, LLC, does hereby accept the assignment of rights, title, and interest in and to the Ground Lease and agrees to be bound fully by all of the terms and conditions of said Ground Lease Agreement, from and after the effective date of said Lease Agreement and any amendments thereto, as if it were the original Lessee.

IN WITNESS WHEREOF, 1725 LEXINGTON, LLC has caused these presents to be executed and is duly authorized to execute same.

EXECUTED this 1st day of MARCH, 2024.

Signed, sealed and delivered in
the presence of these witnesses:

Tom D. Bergan
Witness Signature
TONE D. BERGAN
Print Name

David G. Selnes
Witness Signature
DAVID G. SELNES
Print Name

1725 LEXINGTON, LLC
By: [Signature]
Signature
PAUL BERGAN, DIRECTOR/OWNER
Print Name and Title

Address: 1725 Lexington Avenue
DeLand, Florida 32724-2042

IN WITNESS WHEREOF, FLORIDA PROPERTIES DELAND, LLC, has caused these presents to be executed and is duly authorized to execute same.

EXECUTED this 6 day of March, 2024.

Signed, sealed and delivered in the presence of these witnesses:



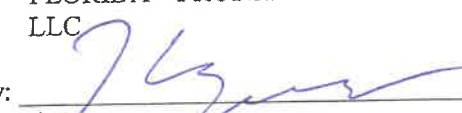
Witness Signature
Susanne Schrick

Print Name



Witness Signature
Zoe Tully

Print Name

FLORIDA PROPERTIES DELAND,
LLC
By: 

Signature
Joe Green CEO

Print name and title

Address: 990 Hazen Road
DeLand, Florida 32720

This Instrument Prepared By:

City of DeLand
120 S. Florida Avenue
DeLand, Florida 32720

Blackwell & Associates
LAND SURVEYORS, INC.

Phone: (386) 734-8050
Fax: (386) 734-7660

Office Address
995 West Volusia Avenue
DeLand, Florida 32720

EXHIBIT A

LEASE DESCRIPTION FOR THE CITY OF DeLAND
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CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Consideration re Award of Bid for Chisholm Center Gym A/C Unit Replacement.

DEPARTMENT: Parks & Recreation

PREPARED BY: rick hall, P&R Director

ATTACHMENTS: B2406Tabulation

APPROVED BY: Michael Pleus, City Manager, March 12, 2024

SUMMARY/HIGHLIGHT:

In February 2024, the project was advertised online and in the local newspaper. Bids were received from four vendors, of which three were deemed responsive. The results are presented in the attached bid tabulation.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Facilities and Infrastructure.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

Cortez Heating & Air submitted the lowest-responsive bid, valued at \$132,605.00. The FY 23/24 budget includes \$139,546 for this purchase.

RECOMMENDATION:

Staff recommends that the City Commission award Chisholm Center Gym A/C Unit Replacement to Cortez Heating & Air.

BACKGROUND/DISCUSSION:

In February 2024, the subject project was advertised online and in the local newspaper. Bids were received from four vendors, of which three were deemed responsive. The results are presented in the attached bid tabulation.



120 S. Florida Ave.
DeLand, FL 32720
Phone: 386-626-7000
Fax: 386-626-7140

BID TABULATION SHEET

Bid Title: Chisholm Center Gym A/C Unit Replacement

Bid No: B-24-06

OPENING DATE & TIME: February 13, 2024 @ 3:00 PM

POSTING DATE: February 14, 2024

POSTED BY: Corey McMillen

Vendor	City, State	Bid Price
Cortez Heating & Air	Oneco, FL	\$132,605.00
Air Mechanical & Service Corp.	Casselberry, FL	\$135,800.00
Advanced Air Systems	Fort Lauderdale, FL	\$162,200.00

***Note:** AirServ of South East Orlando was deemed non-responsive (bind bond not acceptable). All bids are subject to review and tabulation is not final.

Bid tabulations with award recommendations are posted to DemandStar at www.demandstar.com & VendorLink at www.vendorlink.com.

CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: First Reading of Ordinance Changing the Land Use for Approximately 0.35 Acres of Property, Located at 227 West Beresford Avenue, from Medium Density Residential to Mixed Commercial.

DEPARTMENT: Planning

PREPARED BY: Carol Kuhn, Planning Director

ATTACHMENTS: Ordinance, Exhibit A- Legal Description, SMLU23-273 Survey, SMLU23-273 Owner Statement, SMLU23-273 Staff Report - ADA, SMLU23-273 Map - Proposed Land Use, SMLU23-273 Map - Current Land Use, SMLU23-273 Aerial

APPROVED BY: Michael Pleus, City Manager, March 13, 2024

SUMMARY/HIGHLIGHT:

The applicant and property owner, Mr. Benjamin Thompson, is requesting to amend the future land use designation of the subject property from Medium Density Residential (MDR) to Mixed Commercial (MC), for 0.35 acres of property. The subject property is located at the northeast corner of W. Beresford Avenue and S. Clara Avenue.

The Comprehensive Plan states that, "the City of DeLand has several areas which are characterized by a mixture of primarily single family residential, office, and retail/service land uses", and "neighborhood commercial areas are frequently located in older areas of the city and may be comprised of a mixture of both residential and nonresidential land uses". A land use change to Mixed Commercial will enable the existing business to continue operating, as well as the attached apartments. The subject property has historically been used for mixed commercial/residential purposes.

On February 14, 2024, the Planning Board recommended approval of the proposed land use change.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

The land use amendment allows implementation of the City's Strategic Plan Focus Area: institute Smart Growth Principles. Action Step 3 promotes "mixed use development that localizes vehicular trips". The existing business and apartments will continue to provide services and housing within the Core area of the City, thus reducing vehicular trips.

SUSTAINABILITY:

The land use change and supplemental rezoning of the subject property will allow an existing business and apartments to continue to operate, maintaining the existing character of the property, thus supporting sustainability of the city's Core.

FISCAL IMPACT:

Amending the land use of this property will have no immediate fiscal impact on the City.

RECOMMENDATION:

Staff recommends the City Commission approve the requested land use amendment of the subject property from Medium Density Residential to Mixed Commercial, on first reading, and direct staff to transmit the amendment to the Volusia County Growth Management Commission. The second reading will be delayed until the application is reviewed by the Volusia County Growth Management Commission.

BACKGROUND/DISCUSSION:

The subject property has historically been in mixed commercial and residential use and is currently operating as a hair salon and residential apartments, which is inconsistent with the current land use designation. If the future land use were to be amended to Mixed Commercial, it would legalize the commercial use while maintaining the residential entitlements.

ORDINANCE NO. 2024 -

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING THE COMPREHENSIVE PLAN FOR THE CITY OF DELAND, BY CHANGING THE LAND USE DESIGNATION OF CERTAIN PROPERTY LOCATED AT 227 WEST BERESFORD AVENUE; FROM MEDIUM DENSITY RESIDENTIAL FUTURE LAND USE DESIGNATION TO MIXED COMMERCIAL FUTURE LAND USE DESIGNATION; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, F.S. §163.3161, et seq., creates the Community Planning Act (hereinafter the "Act"); and

WHEREAS, the Act allows each local government to approve comprehensive plan amendments related to small scale development activities at any time during the year under certain conditions; and

WHEREAS, the Act permits small area amendments to be approved without regard to statutory limits on the frequency of comprehensive plan amendments as long as:

1. The proposed amendment is a land use of 50 acres or less; and
2. The cumulative effect of the above condition does not exceed 120 acres annually; and

WHEREAS, the City Commission adopted a comprehensive plan for the future growth and development of the City pursuant to Ordinance No. 90-4, as amended, (hereinafter the "Comprehensive Plan"); and

WHEREAS, the City Commission has received a request to amend the Comprehensive Plan by changing the land use designation of approximately 0.35 +/- acres of land located at 227 West Beresford Avenue; from Medium Density Residential future land use designation to Mixed Commercial future land use designation; and

WHEREAS, the Planning Board held a public hearing, after due public notice, for the purpose of recommending the adoption of the proposed Comprehensive Plan amendment; and

WHEREAS, the City Commission held a public hearing after due public notice, in accordance with F.S. §163.3184(11), for the purpose of transmitting the proposed Comprehensive Plan amendment to the Volusia Growth Management Commission and the Florida Department of Economic Opportunity.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission hereby amends the Future Land Use Map for the incorporated area by changing the land use designation of that certain parcel of land located at 227 West Beresford Avenue; consisting of approximately 0.35 +/- acres of land from Medium Density Residential Future Land Use designation to Mixed Commercial Future Land Use designation, as more particularly described in the Exhibit "A" attached hereto and by this reference made a part hereof.

Section 2. If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, that holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 3. The effective date of this Ordinance shall be the later date of the following events: (1) the date of issuance of a certificate of consistency or conditional certificate of consistency with regard to the land use designation of the subject property by the Volusia Growth Management Commission; (2) thirty-one (31) days after its adoption by the City Commission; or (3) if properly challenged by an affected person, after the state land planning agency or the Administration Commission, respectively, issues a final order determining this adopted small scale development amendment to be in compliance. No development orders, development permits or land uses dependent on this Ordinance may be issued or commence before it has become effective.

PASSED AND DULY ADOPTED this ____ day of _____, 2024.

Christopher M. Cloudman
Mayor - Commissioner

ATTEST:

Julie A. Hennessy
City Clerk - Auditor

Passed on first reading:
Adopted on second reading:

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

Legal Description: Lots 43, 44, 45, and the West 20 feet of Lot 42, Block B, Gilliland's Subdivision of Block 211, DeLand, according to the map in Map Book 6, Page 30, Public Records of Volusia County, Florida, TOGETHER WITH the South ½ of platted 12 feet wide East-West alley, being adjacent to the above-mentioned Lots 42, 43, 44, and 45, as shown on Gilliland Subdivision Map, Block B, Map Book 6, Page 30, of Volusia County Public Records, dated March 20, 1923, being vacated in Ordinance No. 83-18, recorded in O.R. Book 2467, Page 1283, Public Records of Volusia County, Florida.

Acreage .35 +/-

Lots 43, 44, 45, and the West 20 feet of Lot 42, Block B, Gilliland's Subdivision of Block 211, DeLand, according to the map in Map Book 6, Page 30, Public Records of Volusia County, Florida, TOGETHER WITH the South 1/2 of platted 12 feet wide East-West alley, being adjacent to the above-mentioned Lots 42, 43, 44, and 45, as shown on Gilliland Subdivision Map, Block B, Map Book 6, Page 30, of Volusia County Public Records, dated March 20, 1923, being vacated in Ordinance No. 83-18, recorded in O.R. Book 2467, Page 1283, Public Records of Volusia County, Florida.

FLOOD CERTIFICATION:

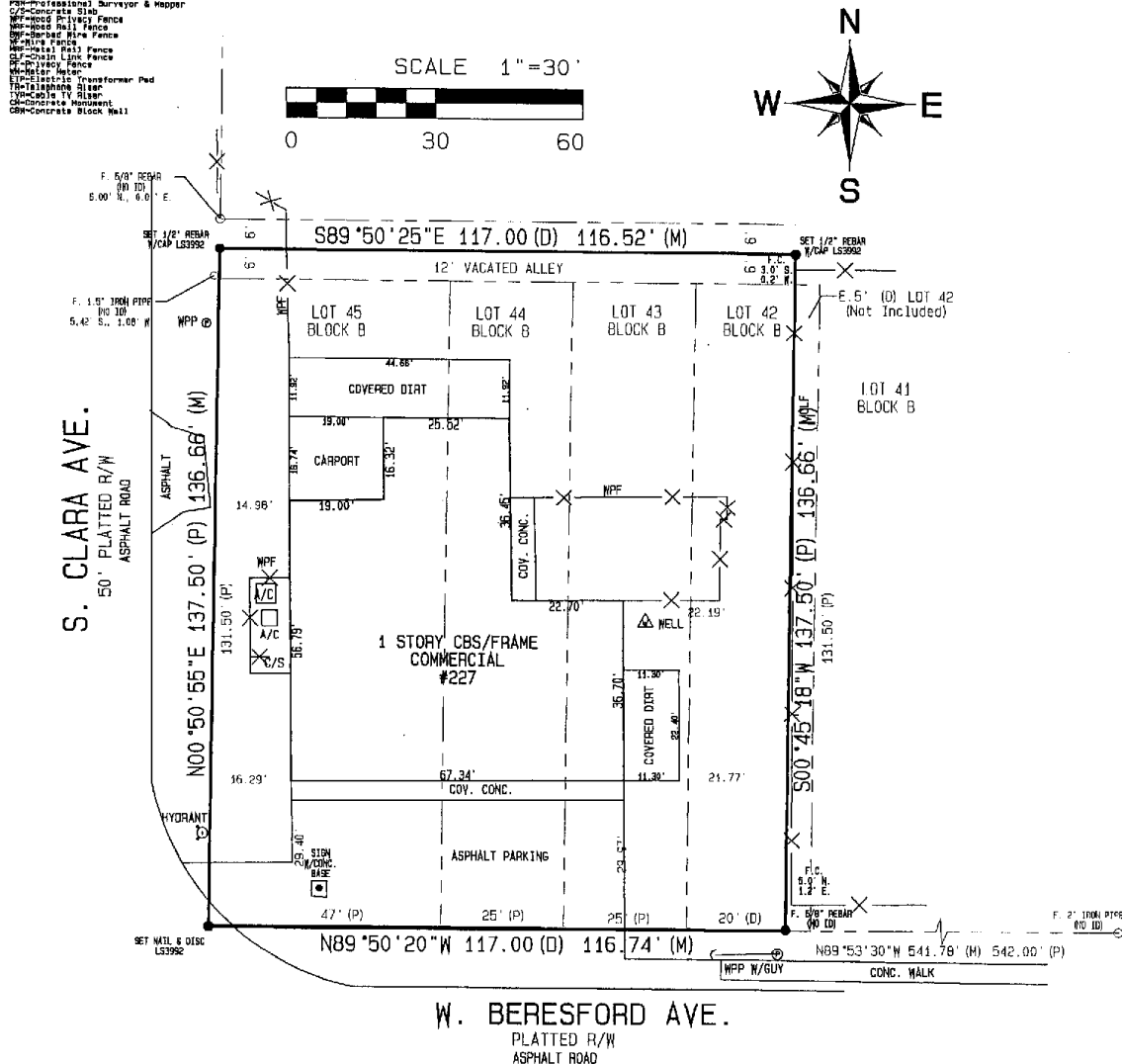
This is to certify that I have consulted the National Flood Insurance Flood Hazard Boundary Map and found the subject property is not within a special flood hazard area, according to Map No. 12127C 0650H, dated 9/29/2011. (ZONE X)

BEARINGS BASED ON ASSUMED DATUM--The Southerly line of subject property being N.89°50'20"W.

1) Subject to restrictions, reservations, easements and rights-of-way, if any, appearing of record.
2) Survey performed without the benefit of a title search.
3) Underground utilities and other below ground features, not located, other than shown.

- U.E.-Utility Easement
- D.E.-Drainage Easement
- U.D.E.-Utility & Drainage Easement
- D.D.-Dredge
- F.-Field measured data
- C.-Computed data
- P.-Found
- C.P.-Curve corner
- P.C.-Point of Curve
- P.T.-Point of Tangency
- C.C.-Point of Compound Curve
- P.A.C.-Point of Reversal Curve
- W/M-Right of way
- S.-Sewer
- L.-Landscaped Business
- S.S.-Sewer Surveyor & Mapper
- C/S-Concrete Slab
- W/H-Wood Privacy Fence
- W/H-White Rail Fence
- S/B-Barbed Wire Fence
- W/R-Wire Fence
- W/H-White Rail Fence
- C/L-Chain Link Fence
- W/H-White Privacy Fence
- W-M-Water Meter
- T/P-Electric Transformer Pad
- T-Telephone Pole
- W/C-White TV Aisle
- W-Concrete Monument
- CW-Concrete Block Wall

227 W. BERESFORD AVE., DELAND, FL 32720

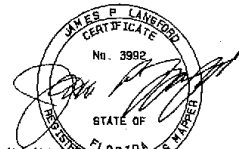


This survey is certified to and prepared for the exclusive benefit of the entitled and/or individuals shown herein, valid on the most current data shown, and shall not be relied upon by any other entity or individual whatsoever.

There may be additional restrictions and/or other matters of record not shown on this Survey that may be found in the Public Records of the County or contained within the Title Commitment.

THIS DRAWING IS THE SOLE PROPERTY OF
LANDFORM SURVEYING, C.F., INC. AND CANNOT
BE COPIED IN ANY MANNER WITHOUT THE
WRITTEN PERMISSION OF LANDFORM SURVEYING, C.F., INC.
OTHER THAN THE ORIGINAL CLIENT. REPRODUCTIONS
OF THIS MATCH ARE NOT VALID WITHOUT THE EXPRESSED
WRITTEN PERMISSION OF LANDFORM SURVEYING, C.F., INC.

NOTE:
Date of survey may differ from date of signature. If so, the date of survey is the applicable date.



DATE SIGNED: 11/30/2020
James P. Langford, P.L.S. 3992 LB7803
VALID ONLY WITH AN AUTHENTICATED ELECTRONIC
OR EMBOSSED SURVEYOR'S SEAL & SIGNATURE

File name/no.
20-11/

Benjamin Thompson
915 Fatio Rd.
Deland, FL 32720

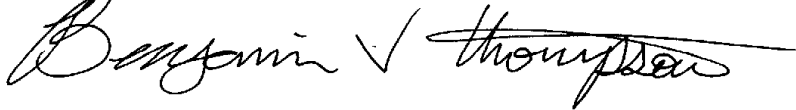
City of Deland
Developmental Services-Community Development
120 S. Florida Ave.
Deland, FL 32720

December 22, 2023

RE: 227 W. Beresford Survey

Please allow this letter to certify that no changes have been made to the site since the survey dated 11/24/2020 completed by Langford Surveying CFL, INC. The survey is still accurate today.

Thank you,

A handwritten signature in black ink that reads "Benjamin Thompson". The signature is written in a cursive, flowing style with a large initial "B" and a checkmark-like flourish above the "n" in "Thompson".

Benjamin Thompson
Property Owner
386-624-5181- Office
386-747-1124

**PLANNING DEPARTMENT STAFF REPORT
TO
THE CITY OF DELAND PLANNING BOARD**

February 14, 2024

- A. APPLICATION NO.:** SMLU23-273
- STAFF PLANNER:** Kendall Story, CNU-A
- APPLICANT:** Benjamin Thompson
- REQUEST:** To amend the land use designation MDR (Medium Density Residential) to City of DeLand MC (Mixed Commercial)

B. SITE FACTORS:

Location: 227 W. Beresford Ave.
Parcel ID: 701636020430
Parcel Size: ± 0.35 acres
Land Use: MDR
Existing Use: Hair Salon

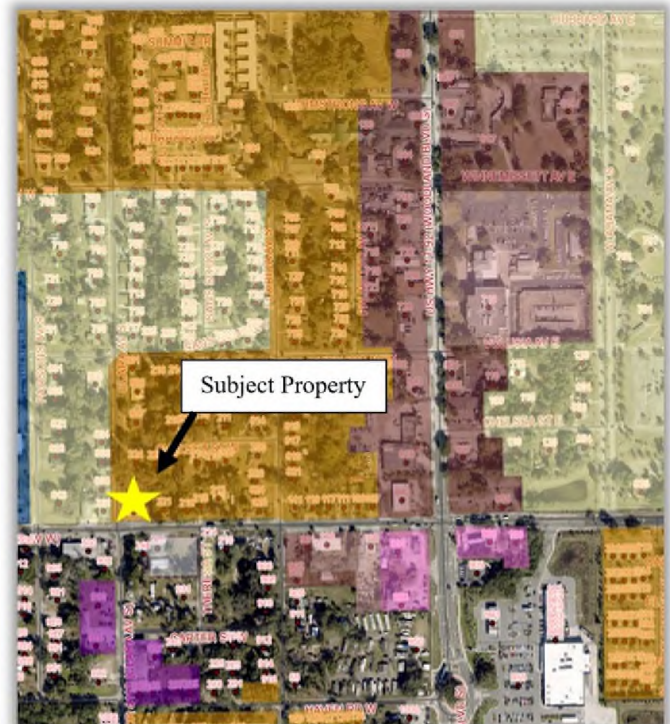
	SURROUNDING LAND USE DESIGNATIONS:	SURROUNDING USES:
North:	MDR (MEDIUM DENSITY RESIDENTIAL)	RESIDENTIAL USES
South:	VC COM (VOLUSIA CO. COMMERCIAL)	COMMERCIAL/INDUSTRIAL
East:	MDR (MEDIUM DENSITY RESIDENTIAL)	RESIDENTIAL USES
West:	LDR (LOW DENSITY RESIDENTIAL)	CHURCH

C. REQUESTED ACTION & HISTORY:

A request is being made for the future land use designation to be amended for a parcel located at 227 W. Beresford Ave. The request is to change the future land use designation from Medium Density Residential (MDR), to Mixed Commercial (MC). The parcel is currently running as a hair salon, and existing apartments, which is inconsistent with the current land use designation. There is a mix of both incorporated and unincorporated property to the south of the subject property. The adjacent uses include a metal shop, a car dealership, churches and single-family residential homes. *A concurrent application to rezone the property was also submitted.*

D. CHRONOLOGY OF PAST EVENTS:

The 0.35-acre site is owned by Benjamin Thompson. With a current future land use designation of MDR (Medium Density Residential), the density for residential uses allows up to 12 dwelling units per acre, and the maximum floor area ratio is not regulated as part of the future land use designation, being that it is currently residential. If the



land use were to change to City MC, the density for residential uses allows up to 10 dwelling units per acre but may not exceed 60% of impervious surface, and the commercial floor area ratio is a maximum of 0.75.

DENSITY & INTENSITY CALCULATIONS OF THE SUBJECT PROPERTY (0.35 ACRES = 15,312 SQ. FT.)				
MEASUREMENT	MIXED COMMERCIAL FLU	MAXIMUM	EXISTING	CONFORMING?
DENSITY	10 dwelling units/acre	4 units	3 units	YES
IMPERVIOUS	60% impervious area	9,187 sq. ft.	6,957 sq. ft.	YES
FLOOR AREA RATIO	0.75 F.A.R.	11,484 sq. ft.	5,282 sq. ft.	YES

E. ALTERNATIVES & ANALYSIS:

The purpose of this section is to analyze the reasonableness of the applicant's request for an amendment of the land use designation for the subject property. This analysis will include a description of the current and future land uses of the site and the surrounding area, potential impacts on the transportation system, and any significant adverse environmental impacts.

1. Availability of Public Facilities (water, sewer, solid waste, drainage, traffic, recreation, and schools if residential):

- a. The subject property is within the city's service area for both water and sewer and availability has been confirmed.
- b. If a Traffic Impact Analysis is required for the subject property, it will be reviewed with the site plan.
- c. The change in designation will not generate a new demand for recreational facilities.
- d. Volusia County already provides a sanitary landfill for the disposal of solid waste. The landfill has adequate capacity at this time.
- e. The City can provide an adequate LOS of Fire/Rescue & Police service.

2. Compatibility with Land Use and Other Elements: The Future Land Use element requires that the subject property be consistent with surrounding development. Per the City of DeLand Comprehensive Plan, the Mixed Commercial (MC) land use designation, "the City of DeLand has several areas which are characterized by a mixture of primarily single family residential, office, and retail/service land uses" and "neighborhood commercial areas are frequently located in older areas of the city and maybe comprised of a mixture of both residential and nonresidential land uses".

3. Future Land Use Map: The proposed change in the land use designation to Mixed Commercial will be shown on the revised Future Land Use Map.

4. Location of Lakes, Floodplains, and Wetlands: The property does not contain any bodies of water or wetlands.

5. Analysis of Natural Resources:

- a. *Soil types:* Astatula-Urban land complex, 0-8% slope
- b. *Presence of Endangered Species:* None known of at this time.

6. Existing and Future Impact upon Infrastructure Capacity:

- a. *Water* – obtained from City – availability confirmed
- b. *Sewer* – obtained from City – availability confirmed
- c. *Drainage* – The City adheres to the County's 100-year frequency, 24-hour storm event standard for landlocked basins. Stormwater capture for future development will be addressed on-site and will be reviewed with any future site plan application. At this time, there are no proposed changes.
- d. *Solid Waste* – Solid waste services are available for the property.

- e. Transportation* – Staff does not have an estimate of any future, additional traffic generations as this site has already been developed. Per 2021 Volusia County Traffic Counts, this segment of Beresford Ave. has a current Daily LOS of “C”, and an Allowable LOS of “E”.
 - f. Fire/Rescue Service* – The City can provide an adequate LOS of Fire/Rescue service.
 - g. Police Service* - The City can provide an adequate LOS of Police protection.
7. **Impact upon Recreation and Open Space:** No need for new recreational facilities is anticipated.
 8. **New Public Facilities Needed to Serve Land Use:** No need for new public facilities is anticipated as services such as water/sewer and public safety are already in place.
 9. **Impact Upon Existing Deficiencies:** As identified in the City's Comprehensive Plan, drainage is the only existing deficiency within the City. Any future development on this site will be required to manage its own stormwater mitigation and minimize any off-site stormwater impacts that the development may create.
 10. **Impact upon Ability of the City to Fund Capital Improvements:** The development should not create an additional impact upon the City's ability to fund the projects listed in the adopted Five-Year Capital Improvement Program as this is not a publicly-funded project.
 11. **Impact upon Adopted Five-Year Schedule in Capital Improvements Element:** The proposed land use amendment will not require revision to the City's adopted Five-Year Capital Improvement Program as this is not a publicly-funded project.
 12. **Compatibility with Existing Zoning Classification:** The existing zoning classification may be amended upon approval of the land use amendment to C-1 (Neighborhood Commercial) which is compatible with the MC (Mixed Commercial) future land use. The zoning request is being reviewed concurrent to the land use amendment.
 13. **Will the proposed land use change impact schools?** The proposed amendment is from Medium Density Residential, to Mixed Commercial and may require concurrency review for any future development.
 14. **How does this proposal fit with the guidelines developed for DeLand 2050**
DeLand 2050 Land Use Guidelines: “...Create activity and neighborhood centers to encourage **mixed use** and walkability; encourage mixed land uses and reduce isolated and single form land uses in order to reduce the number of miles traveled by autos”

This subject property is consistent with the DeLand 2050 Plan Land Use Guidelines, as the property provides a service-based use (salon), while also providing housing (attached apartments). The business provides services to not only the on-site apartments, but to the residential areas that are within walking distance of the facility.

- F. **CONCLUSION:** The facility analysis presented in the above sections suggests the proposed land use should not cause any of the City’s facilities to degrade below the adopted or current operational LOS. The proposed land use designation, MC (Mixed Commercial), is consistent with the surrounding area, and is not expected to create any land use incompatibilities. The subject property is situated within the surrounding neighborhood and also has frontage on W. Beresford Ave.
- G. **STAFF RECOMMENDATION:** Staff recommends that the Planning Board forward the proposed land use amendment from MDR (Medium Density Residential), to MC (Mixed Commercial) land use.

H. VGMC INFRASTRUCTURE IMPACT ASSESSMENT:

In accordance with standard practice from the Florida Department of Economic Opportunity (DEO) and other review agencies, an impact comparison analysis of the proposed amendment has been completed based upon the theoretical maximum development potential under the currently adopted future land use designation versus the proposed designation.

The following seven public facilities and services were examined: (Table 4)

1. Schools (population)
2. Transportation
3. Sanitary Sewer
4. Potable Water
5. Recreation
6. Solid Waste
7. Stormwater Drainage

Impact Analysis Table 4 (Theoretical Max.)

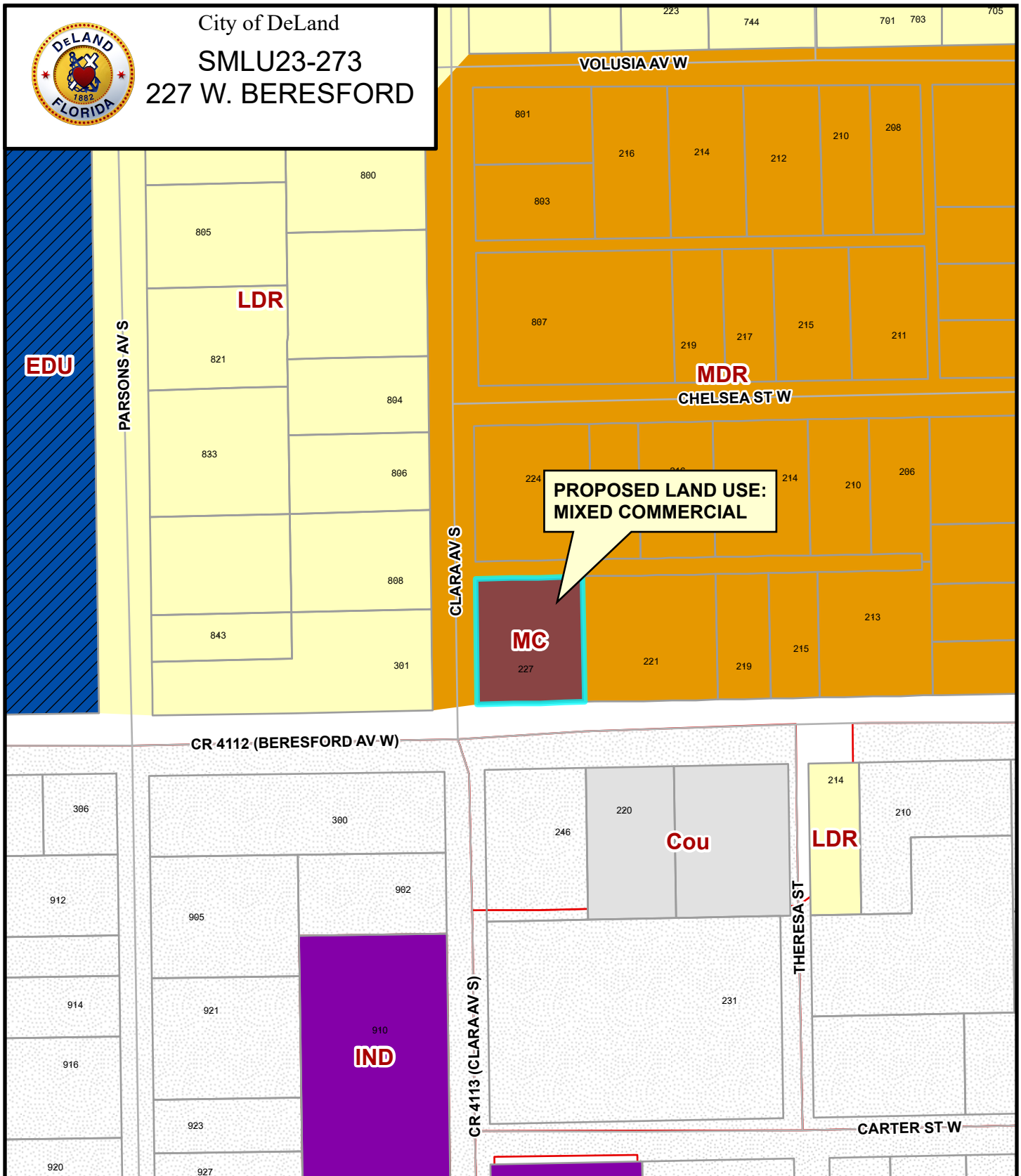
Development Variable	EXISTING Future Land Use	PROPOSED Future Land Use	Net Change
	<i>Theoretical Maximums</i>		
Permitted Density/Intensity	12 du/acre	10 du/acre; FAR .75	-2 du/acre; +0.75 FAR
Dwelling Units	4	4	same
Non-residential Sq. Ft.	None	11,484 sq. ft.	+11,484 sq. ft.
1. Population	10	10	Same
2. PM Peak Hr. Trips/Daily Trips	2 peak/27 ADT	2 peak/27 ADT; 75 peak/620 ADT	+75 peak/+620 ADT
3. Sanitary Sewer (gallons/day)	800	800 /1,143	same/+1,143
4. Potable Water (gallons/day)	1,200	1,200 /1,143	same/+1,143
5. Solid Waste (pounds/day)	32	32/11	same/+11
6. Stormwater Drainage	N/A	N/A	N/A
7. Recreation/Open Space	0.1	0.1	same

Notes:

1. Population: 2.44 persons per household (per 2020 Census)
2. Transportation: ITE Trip Generation Manual, 11th Edition: *Retail < 40k sf (822)*: 6.59 PM PEAK/1,000 sq. ft.; 54.45 AADT/1,000 sq. ft.
Multi-family Residential (226): .57 PM PEAK/6.74 AADT
3. Sanitary Sewer: 200 GPD per Equivalent Residential Unit; 0.10 GPD per sq. ft. commercial use
4. Potable Water: 300 GPD per Equivalent Residential Unit; 0.10 GPD per sq. ft. commercial use
5. Solid Waste: 3.21 pounds per person per day; 10 lbs. per 1,000 sq. ft. non-residential development per day
6. Stormwater Drainage: LOS Standard 25-yr, 24-hr event. Drainage system to be designed to meet the req. cf the LDC during subdivision or site plan review.
7. Rec. & Open Space: 7 acres/1,000 persons (0.007 acres/person)



City of DeLand
SMLU23-273
227 W. BERESFORD



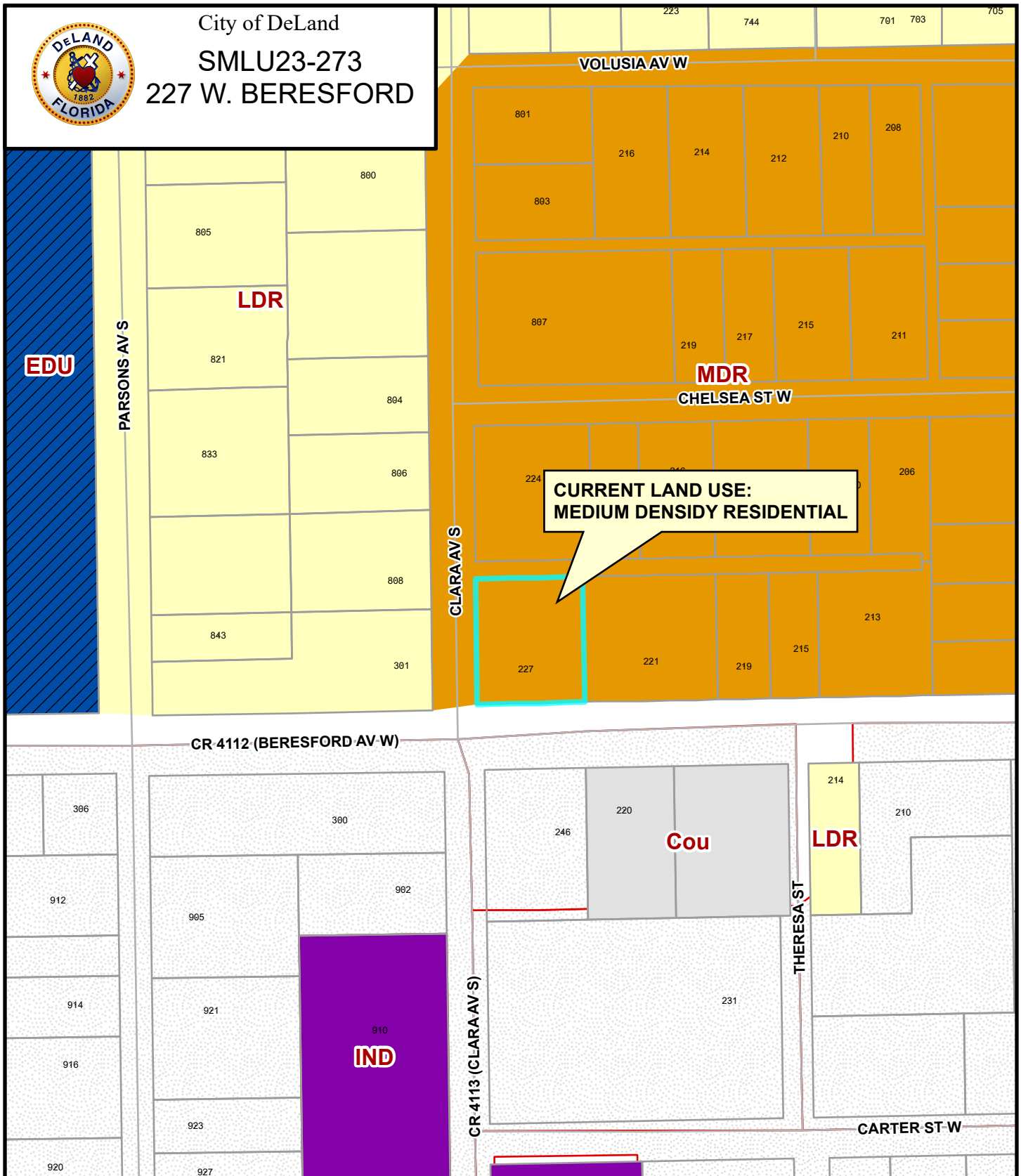
DeLand Future Land Use:

Agricultural Conservation	Educational	Downtown Commercial	New Community Development
Urban Low Intensity	Mixed Office - Residential	Redevelopment	Community
Low Density Residential	Mixed Commercial	Gateway	Commerce
Medium Density Residential	Business Retail	Rail Spur	West Central District
High Density Residential	Highway Commercial	Industrial	County





City of DeLand
SMLU23-273
227 W. BERESFORD



DeLand Future Land Use:

Agricultural Conservation	Educational	Downtown Commercial	New Community Development
Urban Low Intensity	Mixed Office - Residential	Redevelopment	Community
Low Density Residential	Mixed Commercial	Gateway	Commerce
Medium Density Residential	Business Retail	Rail Spur	West Central District
High Density Residential	Highway Commercial	Industrial	County





City of DeLand
SMLU23-273
227 W. BERESFORD



CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: First Reading of Ordinance Changing the Zoning for Approximately 0.35 Acres of Property, Located at 227 West Beresford Avenue, from Residential (R-1) to Limited Neighborhood Commercial (C-1).

DEPARTMENT: Planning

PREPARED BY: Carol Kuhn, Planning Director

ATTACHMENTS: Ordinance, Z23-275 Exhibit A - Legal Description, Z23-275 Survey, Z23-275 Owner Statement, Z23-275 Staff Report - ADA, Z23-275 Map - Existing Zoning, Z23-275 Map - Proposed Zoning, Z23-275 Aerial

APPROVED BY: Michael Pleus, City Manager, March 13, 2024

SUMMARY/HIGHLIGHT:

The applicant and property owner, Mr. Benjamin Thompson, is requesting to amend the zoning for the property located at 227 W Beresford from R-1 to C-1. The subject property is currently operating as a mixed-use hair salon and residential apartments, which is inconsistent with the current zoning designation. Amending the zoning to C-1 (Neighborhood Commercial) would allow for the legal mixed-use of commercial and residential uses to continue. The property has historically been used for mixed commercial/residential uses.

On February 14, 2024, the Planning Board recommended approval of the zoning change.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

One of the principles of the Strategic Plan is to institute Smart Growth Principles. Mixed-use development is a key component of Smart Growth because it reduces vehicular trips by encouraging walkability of an area. If the rezone were to be granted, it would allow both the business and the apartments to continue operating and serving the local community.

SUSTAINABILITY:

The rezone approval would allow the existing business and apartment units to continue to serve the local community while still maintaining their original character.

FISCAL IMPACT:

There is no fiscal impact, as the uses will not change.

RECOMMENDATION:

Staff recommends the City Commission approve the requested rezoning of the subject property from R-1 to C-1, on first reading. Second reading will be delayed until the corresponding land use amendment is adopted (SMLU23-273).

BACKGROUND/DISCUSSION:

The subject property is currently operating as a mixed-use hair salon and residential apartments, which is

inconsistent with the current zoning designation. The subject property has historically been used for mixed commercial and residential uses.

ORDINANCE NO. 2024 -

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, CHANGING THE ZONING FROM R-1, RESIDENTIAL TO C-1, LIMITED NEIGHBORHOOD COMMERCIAL ON PROPERTY LOCATED AT 227 WEST BERESFORD AVENUE; MAKING FINDINGS OF CONSISTENCY WITH THE COMPREHENSIVE LAND USE PLAN FOR THE CITY OF DELAND; DIRECTING CHANGE IN THE COMPREHENSIVE ZONING MAP; CONDITIONING FINAL DEVELOPMENT ORDERS ON A DETERMINATION OF CAPACITY; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the property located at 227 West Beresford Avenue and more particularly described in the attached Exhibit “A”, is currently zoned as R-1, Residential, pursuant to City of DeLand’s Zoning Ordinances; and

WHEREAS, the property currently has a Land Use Designation of Mixed Commercial pursuant to the City of DeLand’s Land Use Plan; and

WHEREAS, a proper and complete application has been received requesting that the zoning be changed to C-1, Limited Neighborhood Commercial; and

WHEREAS, the C-1, Limited Neighborhood Commercial zoning designation is consistent with the Comprehensive Plan of the City of DeLand.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission has held a public hearing on the application for a change of zoning from R-1, Residential to C-1, Limited Residential Commercial zoning designation, on the following described property:

See legal description attached hereto as Exhibit “A”

Tax Parcel Identification No. 701636020430

Section 2. The City Commission hereby finds that the C-1, Limited Neighborhood Commercial zoning designation is consistent with the property’s Mixed Commercial future land use designation.

Section 3. Pursuant to the determination made at public hearing, the City Commission hereby amends the Comprehensive Zoning Map of the City of DeLand and changes the zoning from R-1, Residential to C-1, Limited Neighborhood Commercial zoning designation on the parcel described in Section 1.

Section 4. The Planning Director is hereby directed to change the Comprehensive Zoning Map of the City of DeLand to conform with the change of zoning enacted in this Ordinance.

Section 5. No rights to obtain final development orders nor any rights to develop the property have been granted or implied by this Ordinance. Final development orders for the property including, but not limited to building permits and site plan approval shall be subject to a determination of capacity.

Section 6. If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, that holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 7. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this _____ day of _____, 2024.

Christopher M. Cloudman
Mayor - Commissioner

ATTEST:

Julie A. Hennessy
City Clerk - Auditor

Passed on first reading:
Adopted on second reading:

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

EXHIBIT A

Legal Description: Lots 43, 44, 45, and the West 20 feet of Lot 42, Block B, Gilliland's Subdivision of Block 211, DeLand, according to the map in Map Book 6, Page 30, Public Records of Volusia County, Florida, TOGETHER WITH the South $\frac{1}{2}$ of platted 12 feet wide East-West alley, being adjacent to the above-mentioned Lots 42, 43, 44, and 45, as shown on Gilliland Subdivision Map, Block B, Map Book 6, Page 30, of Volusia County Public Records, dated March 20, 1923, being vacated in Ordinance No. 83-18, recorded in O.R. Book 2467, Page 1283, Public Records of Volusia County, Florida.

Acreage .35 +/-

BOUNDARY SURVEY OF:

Lots 43, 44, 45, and the West 20 feet of Lot 42, Block B, Gilliland's Subdivision of Block 211, Deland, according to the map in Map Book 6, Page 30, Public Records of Volusia County, Florida, TOGETHER WITH the South 1/2 of platted 12 feet wide East-West alley, being adjacent to the above-mentioned Lots 42, 43, 44, and 45, as shown on Gilliland Subdivision Map, Block B, Map Book 6, Page 30, of Volusia County Public Records, dated March 20, 1923, being vacated in Ordinance No. 83-18, recorded in O.R. Book 2467, Page 1283, Public Records of Volusia County, Florida.

THIS SURVEY IS CERTIFIED TO:

Benjamin V. Thompson
MainStreet Community Bank of Florida
Old Republic National Title Insurance Company
Esquire Title Services, Inc.

FLOOD CERTIFICATION:

This is to certify that I have consulted the National Flood Insurance Flood Hazard Boundary Map and found the subject property is not within a special flood hazard area, according to Map No. 12127C 0650H, dated 9/29/2011. (ZONE X)

BEARINGS BASED ON ASSUMED DATUM--The Southerly line of subject property being N.89°50'20"W.

NOTES:

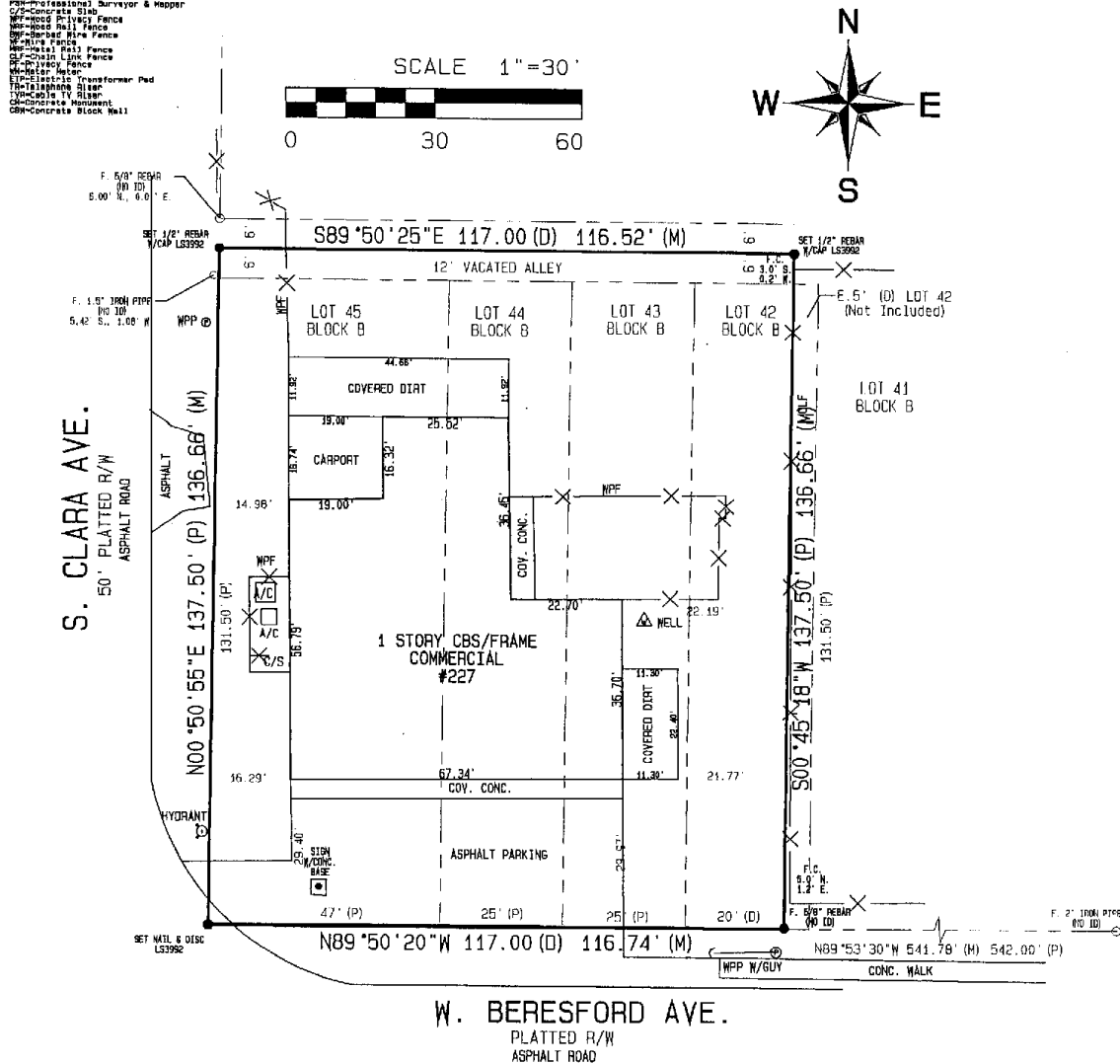
- 1) Subject to restrictions, reservations, easements and rights-of-way, if any, appearing of record.
- 2) Survey performed without the benefit of a title search.
- 3) Underground utilities and other below ground features, not located, other than shown.

LEGEND:

U.E.-Utility Easement
D.E.-Drainage Easement
U.D.E.-Utility & Drainage Easement
D.D.E.-Drainage & Drainage Easement
D.C.-Drainage Corner
D.P.-Point of Curvature
D.T.-Point of Tangency
D.C.-Point of Compound Curve
D.R.C.-Point of Reverse Curve
D.W.-Weight of way
L.S.-Licensed Surveyor
P.S.-Professional Surveyor & Mapper
C.C.-Concrete Curb
M.F.-Metal Fence
M.W.-Wood Privacy Fence
M.W.-Wood Rail Fence
M.W.-Wood Wire Fence
M.W.-Wire Fence
M.W.-Metal Rail Fence
M.W.-Chain Link Fence
M.W.-Privacy Fence
M.W.-Electric Meter
M.W.-Electric Transformer Pad
M.W.-Electric Pole
M.W.-Cable TV Pole
M.W.-Concrete Monument
C.B.M.-Concrete Block Wall

PROPERTY ADDRESS:

227 W. BERESFORD AVE., DELAND, FL 32720



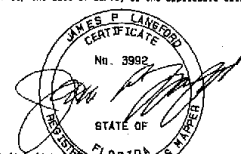
This survey is certified to and prepared for the exclusive benefit of the client and/or individuals whom herein, and shall not be relied upon by any other entity or individuals whatsoever.

There may be additional restrictions and/or other matters of record not shown on this survey that may be found in the public records of the county or contained within the title commitment.

THIS SURVEY IS THE SOLE PROPERTY OF LANGFORD SURVEYING CFL, INC. AND IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF LANGFORD SURVEYING CFL, INC. UNDER THE PENALTY OF PERJURY, ANY VIOLATION OF THIS NOTICE SHALL BE SUBJECT TO THE SEVEREST PUNISHMENT OF THE LAW.

Langford Surveying CFL, Inc.
931 N. State Road 434 Ste 1201
Altamonte Springs, FL 32714
407-332-7202 386-738-5080
www.langfordsurveying.com
jim@langfordsurveying.com

NOTE: Date of survey may differ from date of signature. If so, the date of survey is the applicable date.



DATE SIGNED: 11/30/2020
James P. Langford, P.L.S. 3992 - LB7803
VALID ONLY WITH AN AUTHENTICATED ELECTRONIC OR EMBOSSED SURVEYOR'S SEAL & SIGNATURE

Date of Survey: 11/24/2020	Drawn by: JPL	Checked by: JPL	Scale: 1"=30'	File name/no. 20-11/
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Benjamin Thompson
915 Fatio Rd.
Deland, FL 32720

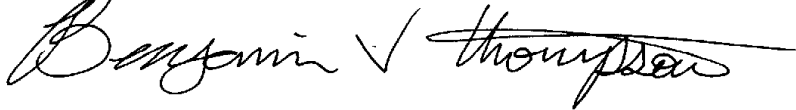
City of Deland
Developmental Services-Community Development
120 S. Florida Ave.
Deland, FL 32720

December 22, 2023

RE: 227 W. Beresford Survey

Please allow this letter to certify that no changes have been made to the site since the survey dated 11/24/2020 completed by Langford Surveying CFL, INC. The survey is still accurate today.

Thank you,

A handwritten signature in black ink that reads "Benjamin Thompson". The signature is written in a cursive style with a large, stylized "B" and a checkmark-like flourish above the "n" in "Thompson".

Benjamin Thompson
Property Owner
386-624-5181- Office
386-747-1124

**PLANNING DEPARTMENT STAFF REPORT
TO
PLANNING BOARD**

February 14, 2024

A. APPLICATION NO.: Z23-275

STAFF PLANNER: Kendall Story, CNU-A

APPLICANT: Benjamin Thompson

REQUEST: Rezone from R-1 (Residential), to C-1 (Limited Neighborhood Commercial)

APPLICABLE REGULATIONS:

Article XII ADMINISTRATION AND ENFORCEMENT

Sec. 33-135 – Procedure for text amendments & rezoning.

B. SITE FACTORS:

Location:	227 W. Beresford Ave.
Parcel ID:	701636020430
Parcel Size:	±0.35 acres
Land Use:	MC, Mixed Commercial
Existing Zoning:	R-1, Single Family Residential
Existing Use:	Hair Salon/Apartment dwellings

	SURROUNDING LAND USE:	SURROUNDING ZONING:
North:	MDR (Medium Density Residential)	R-1 (Single Family Residential)
South:	VC: COM (VC Commercial)	VC: B-4 (VC General Commercial)
East:	MDR (Medium Density Residential)	R-1 (Single Family Residential)
West:	LDR (Low Density Residential)	R-1 (Single Family Residential)

C. ANALYSIS:

The subject property is located at 227 W. Beresford Ave. and consists of 0.35 acres of property. The property neighbors both residential and commercial uses. Concurrent to this zoning application, the applicant submitted a request for a future land use amendment (SMLU23-273) from Medium Density Residential to Mixed Commercial to allow the existing salon to continue as a commercial use.

The applicant intends on maintaining the existing business and adjacent apartments. There is a mix of both incorporated and unincorporated property to the south of the subject property. The adjacent

Z23-275

1 of 3

Page 334 of 449

uses include a metal shop, a car dealership, churches and single-family residential homes. An approved site plan would be required for any future development on the site, and all applicable site plan requirements would need to be met.

Section 33-135 of the Land Development Regulations provides the following criteria, which the City Commission shall utilize in reviewing a rezoning request:

1. Is the proposed rezoning consistent with the Comprehensive Land Use Plan, the land use, zoning pattern and character of the surrounding area?

The development is consistent with the Comprehensive Plan with an underlying land use designation of MC, Mixed Commercial; the MC designation is characterized by a mixture of residential, office, and retail/service uses.

The C-1 zoning designation is consistent with the Mixed Commercial future land use and maintains the same general character of the surrounding area.

2. Will the proposed rezoning have an impact upon the environment or natural resources?

The rezoning of this property should not impact any environment or natural resources. It is already a developed site. Any future development or redevelopment would be analyzed for environmental impacts at the time of the request.

3. Will the proposed rezoning have an impact upon the economy of the affected area?

The rezoning will not have an impact upon the economy, as there is an existing business on site, and the business is already in operation.

4. Will the proposed rezoning have an impact upon governmental services?

The use of the property is anticipated to have little to no impact on governmental services, as existing services, such as police and fire, are already available.

5. Are there changes in the circumstances or conditions affecting the area since the original assignment of zoning that will support the proposed zoning?

The subject property is located within the Emerging Area Gateway Overlay District. According to section 33-36 of the land development code, the purpose of the gateway overlay districts is to:

- *Ensure that the main streets and entryways to the City of DeLand are developed into well-landscaped, scenic gateways;*
- *Provides uniform design standards to promote high quality new development;*

- *Promote redevelopment and adaptive reuse of existing properties in a manner consistent with the historic character of the city;*
- *Prevent visual pollution caused by unplanned and uncoordinated uses, buildings and structures;*
- *Utilize natural and transplanted trees to shade and soften the appearance of nonresidential parking areas; and*
- *Maximize pedestrian access and safety.*

If redeveloped, the property will be held to the gateway overlay standards, therefore meeting the intent of said section of the code. No exterior site improvements are proposed at this time.

6. Was there a mistake in the original classification?

There was no known mistake.

7. Will the proposed rezoning have any effect upon the use or value of the affected area?

The subject property lies on a main thoroughfare that includes an existing mix of residential and commercial uses. The C-1 zoning request is appropriate for its location and is supported by both the underlying land use of Mixed Commercial, as well as the city's Future Land Use Map.

If redeveloped, all applicable development regulations will apply, including the Emerging Gateway Overlay standards, as previously discussed, as well as architectural standards stated in Sec. 33-94, Community Design Standards. This will add value to the affected area.

8. Will the proposed rezoning have an impact upon public health, safety and welfare?

It is not anticipated that there will be any adverse impacts upon public health, safety or welfare as a result of this zoning change, and this rezoning would make the property consistent with the surrounding mixture of land uses.

D. CONCLUSION:

The Applicant is proposing to rezone the subject property to the C-1 zoning district which is compatible with the MC (Mixed Commercial) future land use designation, as well as the existing characteristics of the area.

E. STAFF RECOMMENDATION:

Staff recommends that the Planning Board forward the application to the City Commission with a recommendation of approval of zoning change from R-1 (Single Family Residential) to C-1 (Neighborhood Commercial).



City of DeLand
Z23-275
227 W. BERESFORD

CHELSEA ST W

806

224

220

216

R-1

808

CLARA AV S

301

227

221

CURRENT ZONING: R-1

CR 4112 (BERESFORD AV W)

B-5

300

B-4

246

220

VC:B-4

902

CR 4113 (CLARA AV S)

MH-1

Legend:

-  City Zoning
-  County Zoning





City of DeLand
Z23-275
227 W. BERESFORD

CHELSEA ST W

806

224

220

216

808

301

CLARA AV S

R-1

C-1

PROPOSED ZONING: C-1

221

227

CR 4112 (BERESFORD AV W)

300

B-5

902

CR 4113 (CLARA AV S)

B-4

246

220

VC:B-4

Legend:

-  City Zoning
-  County Zoning





City of DeLand
Z23-275
227 W. BERESFORD



CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: First Reading of Ordinance Downtown Utility Fair Share.

DEPARTMENT: Utilities

PREPARED BY: Darren Elkind, City Attorney

ATTACHMENTS: Downtown Utility Fair Share Ordinance, Ordinance Exhibit A, Downtown Fair Share Study

APPROVED BY: Michael Pleus, City Manager, March 13, 2024

SUMMARY/HIGHLIGHT:

The oldest part of the City's underground water and sewer distribution system lies, not surprisingly, within the core downtown area. The City identified in its long range planning that infill development in the core downtown area would be virtually halted due to the limitations in the distribution system in this specific area. Accordingly, the City had its utility consultants design a plan to upgrade the distribution system in this area. The consultant also performed an analysis of the cost of the improvements and the additional delivery capacity related to these improvements for the purpose of determining a charge for each additional residential unit built within the area, or in the case of non-residential development, the charge for each equivalent residential unit (ERU). The cost is \$1,750 per unit. A "fair share" charge in this amount will be charged to all new development within the area identified in the attached ordinance. This charge per unit will not pay for the entire project but will be coupled with other funds as more particularly explained below to design and construct the system. With this agenda item, the City proposes to adopt what it calls the "Downtown Utility Fair Share Ordinance" pursuant to which the City will assess this charge to new development.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High value government.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The fiscal impact will be the collection by the utility system of \$1,750.00 per new residential unit or ERU.

RECOMMENDATION:

It is recommended that the City Commission approve the ordinance.

BACKGROUND/DISCUSSION:

The City already charges connection fees to new development for connections to the water and sewer system. These charges are essentially the same as impact fees, but due to the provisions of Florida Statute are not deemed to be impact fees. All new development in the downtown area will, just like all other new development that connects to the City's utility system, pay connection charges. However, new development in the downtown area will pay an additional charge of \$1,750.00.

It is important to note that without the improvements being made to the distribution system, effectively no new development could be constructed in the downtown area. New development is being charged this fee to pay its fair share of the improvements that are necessary to support just their development. When a new subdivision gets built, the developer extends the utility lines to the site and then installs all of the utility mains under the roads. Each new home or business then pays the regular utility connection charges identified in the preceding paragraph when they connect to the system. In the downtown area, it would not realistically be possible for one property owner or developer to construct the improvements to the transmission system that are necessary. As such, the City is constructing the system, or at least the majority of it, and then charging the Downtown Utility Fair Share payment to each new connection to the system.

A small portion of the improvements have recently been constructed by the developer of new downtown apartments at the corner of Voorhis and Woodland. The developer constructed these improvements at the behest of the City during the site planning process. The apartment developer was also required to pay the \$1,750 per unit in addition to the regular utility connection charges described above. The City's utility department is in the process of obtaining preliminary design for the next portion of the downtown improvements, following which construction plans will be created, and then construction. The project will take place over multiple phases and is projected to take approximately ten years to complete, but the actual construction time (ie. when construction work is physically being done in the downtown area) will be far less. The City is in the grant process for identifying and then ultimately replacing lead and copper pipes in the City's utility system. The downtown area being amongst the oldest portion of the system, utility staff is hopeful that some of the lead and copper pipe replacement funding can be used for this project, in addition to the Downtown Utility Fair Share payments, connection charges from those users, as well as other system revenues. It is important to note that ALL of the Downtown Utility Fair Share payments will be spent on construction of the downtown distribution improvements discussed in this RCA.

ORDINANCE NO. 2024-

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA AUTHORIZING THE COLLECTION OF A CONCURRENCY AND FAIR SHARE CHARGE RELATED TO THE CITY'S PROJECT TO EXPAND SANITARY SEWER AND POTABLE WATER CAPACITY IN THE DOWNTOWN AREA IN ORDER TO ALLOW FOR ADDITIONAL DEVELOPMENT AND RE-DEVELOPMENT IN A DEFINED AREA OF THE DOWNTOWN; PROVIDING FOR IMPOSITION, COLLECTION, AND ADJUSTMENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR IMPLEMENTING ADMINISTRATIVE ACTIONS; PROVIDING FOR CONFLICTS; PROVIDING FOR A SAVINGS PROVISION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of DeLand (the "City") is a vibrant city which engages in a wide array of governmental functions and the provision of high-quality services and infrastructure to its citizens, property owners and customers; and

WHEREAS, the City desires to provide a high quality planning and development regulation process for the benefit of its citizens and property owners with development paying its proportionate fair share of costs for addressing public facility/infrastructure needs of City utility systems resulting from development as well as those addressing the impact of development; and

WHEREAS, it is and has been for many years a goal of the City to encourage infill development and redevelopment, especially to include residential development, in the core downtown area; and

WHEREAS, the core downtown area of the City has an aging utility infrastructure system which was originally constructed to meet a fairly low demand level, and although the system has been expanded over a period of many years, the system is at capacity and will not allow for any significant additional development in the core downtown area; and

WHEREAS, the City has designed, and is in the on-going process of constructing, utility system improvements in the downtown area (the "Downtown Utility Improvements") in order to create additional capacity to meet the utility needs of future infill and redevelopment within the downtown area in accordance with the City's comprehensive plan; and

WHEREAS, the City desires to collect from owners and developers of property within the area identified in the attached Exhibit "A" a charge related proportionately to the portion of the new utility capacity being created by the Downtown Utility Improvements that will be consumed by the developments for which the developer's are being charged; and

WHEREAS, the City commissioned a study by utility engineering firm Mead & Hunt to design and determine the cost of the Downtown Utility Improvements, as well as to determine the proportionate cost of the Downtown Utility Improvements on an equivalent residential unit (ERU)

basis in order to determine appropriate charges for new development based upon the portion of the new utility capacity created by the Downtown Utility Improvements being used; and

WHEREAS, Mead & Hunt issued their report entitled “CITY OF DELAND Downtown Development Area Utility Impact Fee Surcharge Study” dated March 2023, (the “Study”) and although the Study uses the term “Impact Fee,” the charges evaluated in the Study and the charges being imposed pursuant to this ordinance are not impact fees as that term is defined by law; and

WHEREAS, based upon the Study, the City will collect a charge in the amount of \$1,750.00 for every residential unit or every equivalent residential unit or percentage thereof for non-residential developments (the “Downtown Utility Fair Share Charge”); and

WHEREAS, the City may adjust the Downtown Utility Fair Share Charge upward or downward by resolution but such adjustment must be substantially equal to the percentage change in actual costs of the Downtown Utility Improvements, including design, permitting, property acquisition and construction; and

WHEREAS, without the Downtown Utility Improvements, there would not be sanitary sewer or potable water capacity in the downtown area which is subject to payment of the Downtown Utility Fair Share Charge for any additional development, and it would be virtually impossible for any one property owner or developer to construct the improvements necessary to create project capacity on a per-property basis; and

WHEREAS, collection of the Downtown Utility Fair Share Charge and the Downtown Utility Improvements that such charges will help to pay for will result in increasing the developability and therefore the value of the property in the area subject to the Downtown Utility Fair Share Charge and will not otherwise burden any property in the subject area; and

WHEREAS, Section 163.3161 (10), *Florida Statutes*, from the intent and purpose section of the *Community Planning Act* provides, in part, that it “. . . is the intent of the Legislature that all governmental entities in this state recognize and respect judicially acknowledged or constitutionally protected private property rights. It is the intent of the Legislature that all rules, ordinances, regulations, comprehensive plans and amendments thereto, and programs adopted under the authority of this act must be developed, promulgated, implemented, and applied with sensitivity for private property rights and not be unduly restrictive, and property owners must be free from actions by others which would harm their property or which would constitute an inordinate burden on property”; and

WHEREAS, Section 70.45, *Florida Statutes*, relates to governmental exactions, but the Downtown Utility Fair Share Charge has an essential nexus to a legitimate public purpose and are roughly proportionate to the utility impacts created by development, which the City seeks to avoid, minimize or mitigate and the Downtown Utility Fair Share Charge, accordingly, is not a prohibited exaction; and

WHEREAS, this Ordinance is internally consistent with the goals, objectives and policies of the *Comprehensive Plan of the City of DeLand*; and

WHEREAS, the City has complied with all requirements and procedures of Florida law in processing and advertising this Ordinance; and

WHEREAS, this Ordinance is enacted pursuant to the home rule powers of the City of DeLand as set forth at Article VIII, Section 2, of the *Constitution of the State of Florida*; Chapter 70, *Florida Statutes*; Chapter 163, *Florida Statutes*; Chapter 166, *Florida Statutes*; and other applicable controlling law; and

WHEREAS, the City Commission of the City of DeLand has determined that the enactment of this Ordinance is in the best interest of the citizens of the City of DeLand; and

WHEREAS, it is the intent of the City that this Ordinance not be codified and that the City's utility and development staff collect the Downtown Utility Fair Share Charge as part of the development review process in the area subject to such charges.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. Legislative Findings and Intent. The City Commission of the City of DeLand hereby adopts and incorporates into this Ordinance the recital (whereas clause) to this Ordinance.

Section 2. Downtown Utility Fair Share Charge. As a condition of development of any property within an area bounded on the north by Michigan Avenue, on the south by Voorhis Avenue, on the east by Garfield Avenue, and on the west by Adelle Avenue, which area is depicted in the attached Exhibit "A", the owner or developer of such property shall pay a fee equal to \$1,750.00 for every residential unit or every equivalent residential unit or percentage thereof for non-residential developments. The City may by adoption of a resolution adjust such charges upward or downward, but such adjustment must be substantially equal to the percentage change in the actual costs of the Downtown Utility Improvements, including design, permitting, property acquisition and construction. The charges will be collected prior to the provision of utility services by the City and shall be memorialized in a written agreement entitled Downtown Development Utility Fair Share Agreement, or other similar title, signed by the City and the property owner or developer.

Section 3. Savings. The prior actions of the City of DeLand relating to the imposition of the Downtown Utility Fair Share Charge, as well as any and all related matters and activities, are hereby ratified and affirmed.

Section 4. Implementing Administrative Actions. The City Manager, or his designee, is hereby authorized and directed to implement the provisions of this Ordinance and to take any and all necessary administrative actions including, but not limited to, the adoption of administrative rules, regulations, processes, procedures and forms.

Section 6. Conflicts. All Ordinances or parts of Ordinances and other actions of the City Commission in conflict with this Ordinance are hereby repealed.

Section 7. Severability. If any section, sentence, phrase, word or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word or portion of this Ordinance not otherwise determined to be invalid, unlawful or unconstitutional.

Section 8. Effective Date. This Ordinance shall become effective immediately upon enactment.

PASSED AND DULY ADOPTED this __ day of _____, 2024.

Christopher M. Cloudman
Mayor - Commissioner

ATTEST:

Julie A. Hennessy, MMC, City Clerk - Auditor

Passed on first reading: _____, 2024.
Adopted on second reading: _____, 2024.

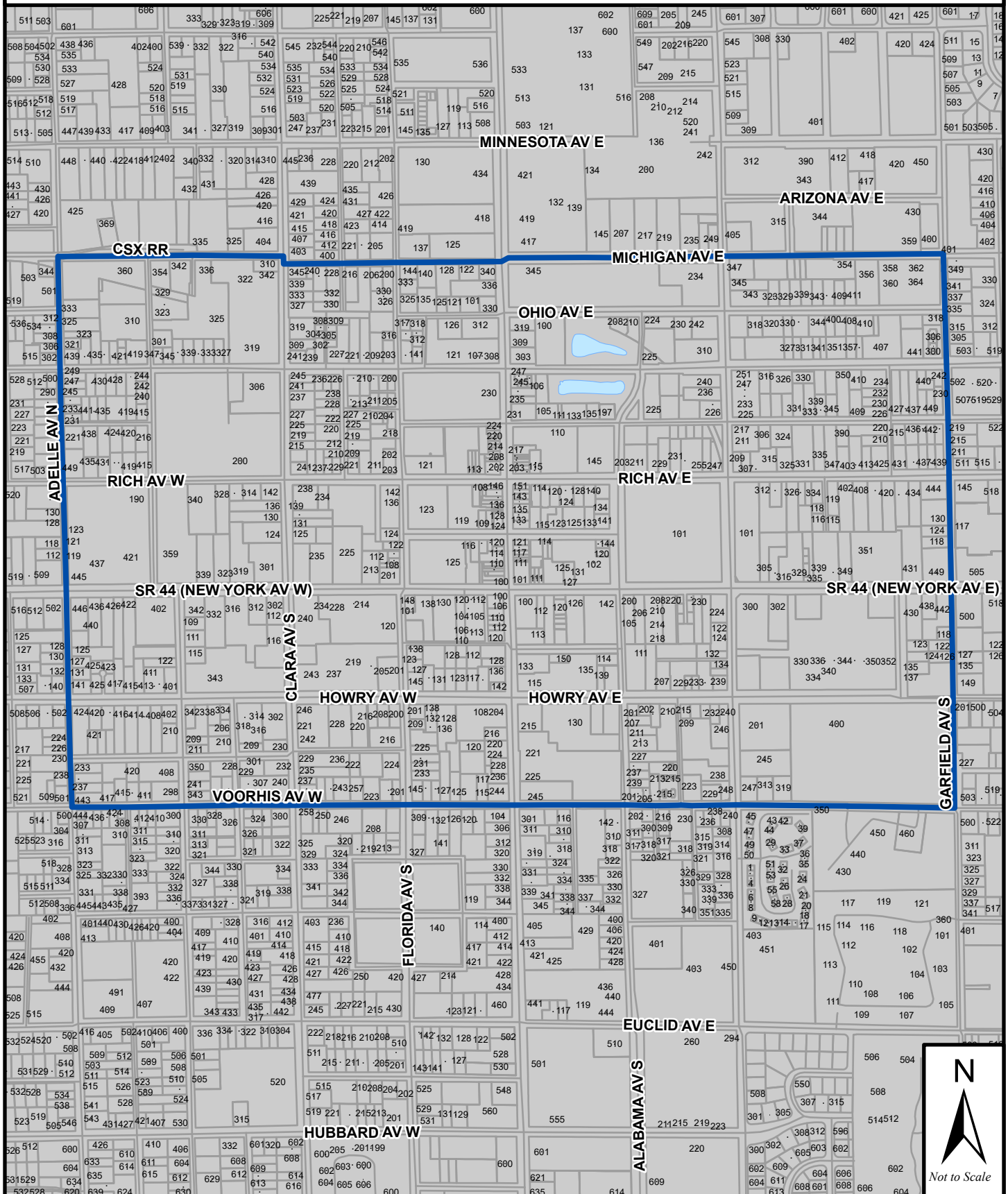
APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind, City Attorney



EXHIBIT "A"

DOWNTOWN FAIR SHARE ORDINANCE





CITY OF DELAND

Downtown Development Area Utility Impact Fee Surcharge Study

March 2023

FINAL DRAFT

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Appendix A – Downtown Flow Monitoring Study

Appendix B – Level of Service (LOS) Study

1. Introduction

The City of DeLand authorized this study to identify improvements needed to upgrade the downtown water and sewage infrastructure, to accommodate future higher density development in the existing 'core' downtown area. The Downtown Development Study Area is shown in **Figure 1**. This study will provide preliminary designs and cost estimates for requisite improvements for the water distribution system and sewage collection system. It will establish the area subject to a surcharge. It will further establish a methodology for calculating the supplemental cost for each equivalent residential unit (ERU) within the defined area.

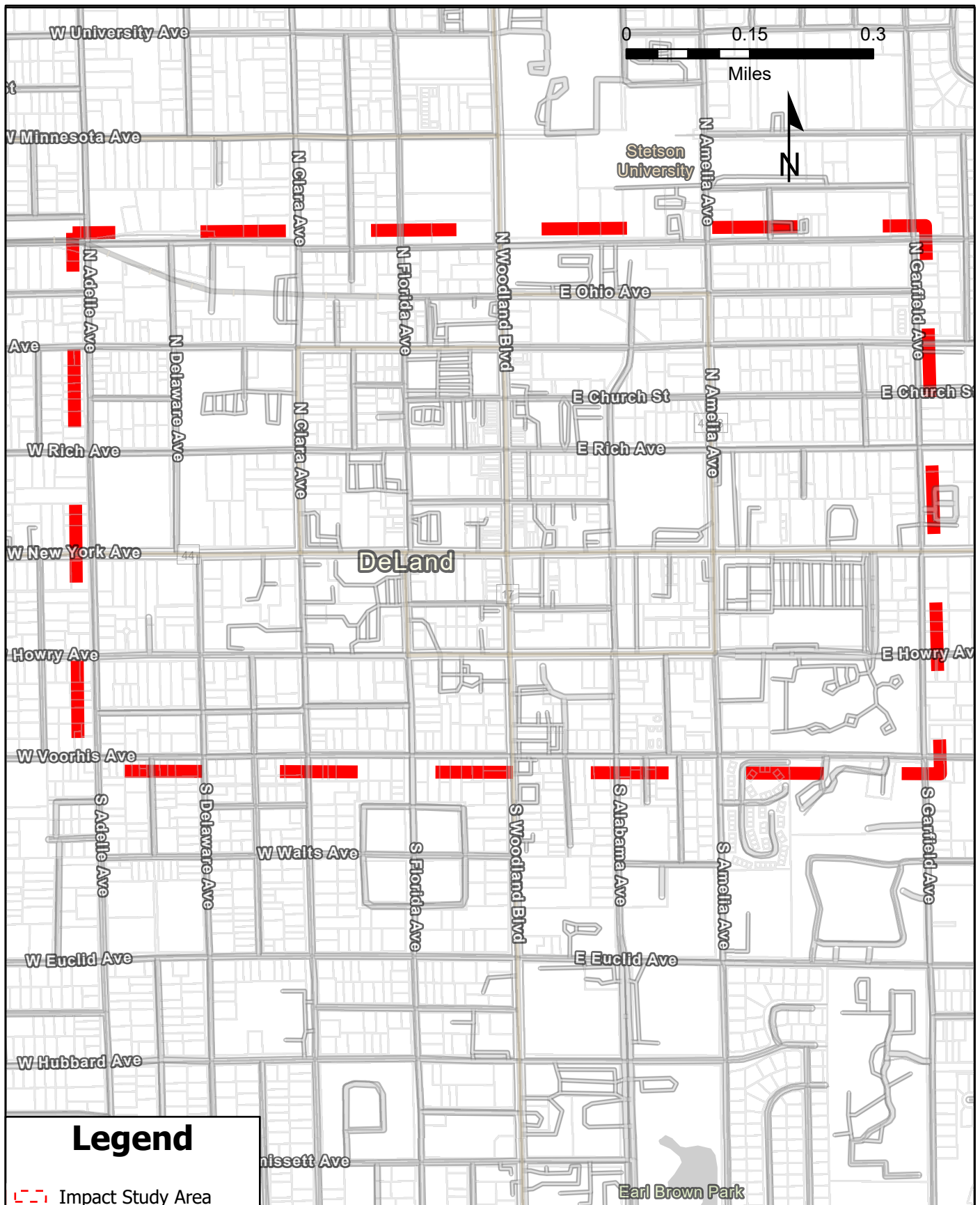
The methodology will be established; and if necessary, adjusted based upon construction costs determined during the bidding process. This methodology will be similar to that currently used for the 'Westside force Main & Master Pump Station Impact Fee Surcharge' established in 2006 and currently used to fund that project. This impact fee will fund utility projects specifically intended to support new private development projects or redevelopment projects within the Study Area (**Figure 1**) where current infrastructure will not support higher densities and increased fire flow demands and sewage generation rates associated with proposed higher density development.

2. Downtown Development Study Area Wastewater Infrastructure and Improvements

The Downtown Study Area is part of the City's Central Service Area. While the Central Service Area is currently served adequately by its network of gravity sewers and lift stations, the City recently completed the Downtown Flow Monitoring Study with the primary goals of verifying system capacity for additional projected flows and necessary hydraulic upsizing within the Downtown Residential Corridor.

The Downtown Flow Monitoring Study concluded that while the existing downtown sewers have adequate capacity, the City should consider construction of a new Downtown Regional Relief Station (Duplex Pump Station @ 1,400 gpm) to intercept flow north of Voorhis Ave. and divert that flow to the new Eastside Regional Forcemain force main currently under design. The proposed location is shown in **Figure 2**. The preliminary total cost for the Downtown Regional Relief Station is approximately \$2,153,000 and a detailed breakdown of the cost is provided in **Table 1**.

The Downtown Flow Monitoring Study is included in Appendix A.



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City of DeLand Downtown Study

Figure 1
Study Area

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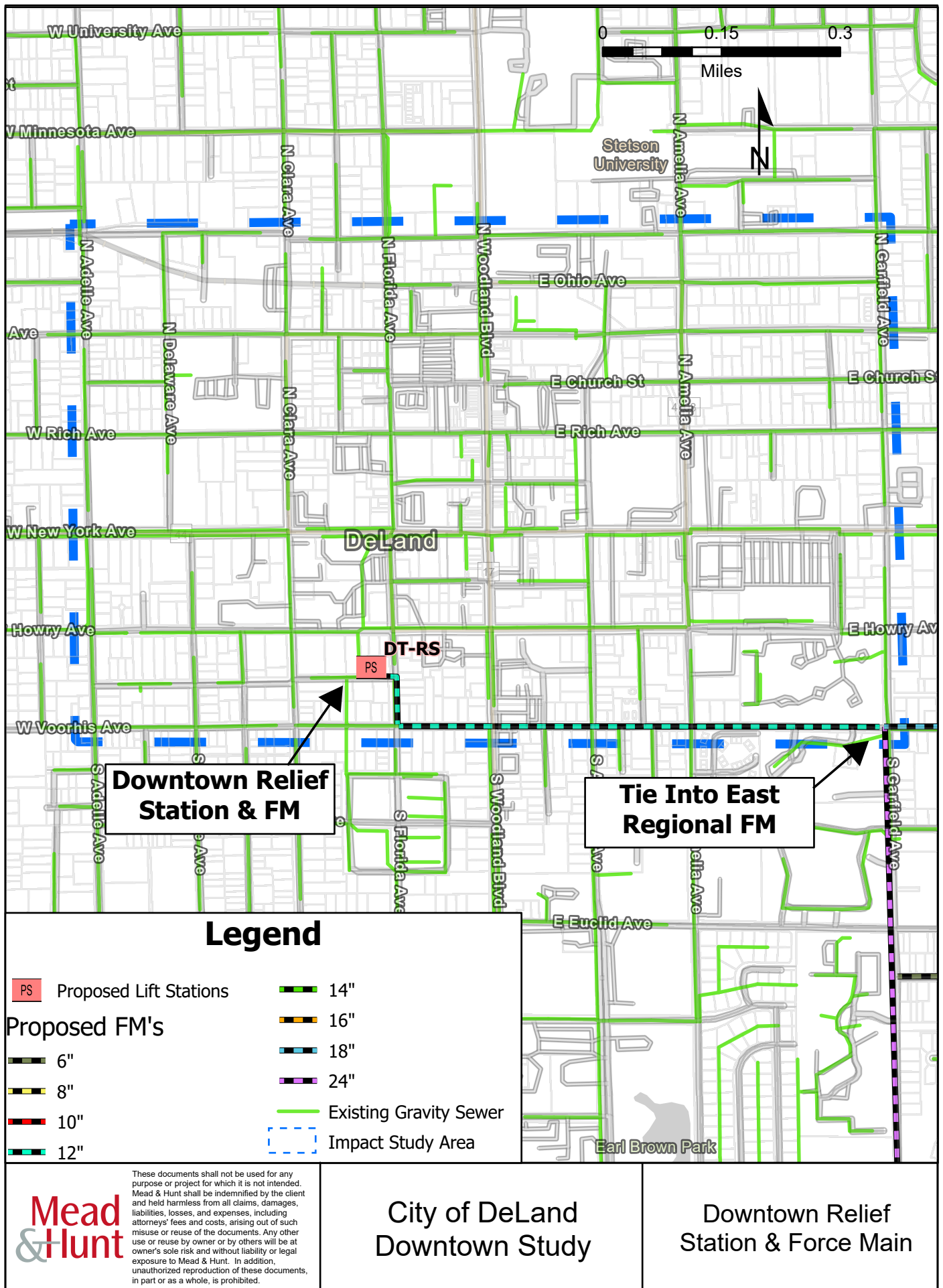


TABLE 1 - PRELIMINARY COST ESTIMATE FOR DOWNTOWN RELIEF PUMP STATION AND FORCEMAIN

Item	Description	Qty	Unit	Unit Price	Total
1	10-foot prefab wetwell	1	LS	\$250,000	\$250,000
2	New Duplex Pumps	1	LS	\$350,000	\$350,000
3	Fittings, Valves, Site Preparation	1	LS	\$75,000	\$75,000
4	Electrical System Upgrade	1	LS	\$75,000	\$75,000
5	New Backup Generator Replacement	1	LS	\$225,000	\$225,000
6	12-in Forcemain	3,800	LF	\$150	\$570,000
6	Site Improvements	1	LS	\$50,000	\$50,000
Total Estimated Construction Cost					\$1,595,000
Contingency @ 20%					\$319,000
Engineering, Construction Administration and Inspection @15%					\$239,000
TOTAL ESTIMATED PROJECT COST					\$2,153,000

3. Downtown Development Study Area Water System Infrastructure and Improvements

To determine if the existing potable water distribution can accommodate the additional water demands from downtown development, a limited boundary model has been developed for analysis using the Bentley WaterGEMS software. The software was used to verify the water distribution system hydraulics and fire flow capacities within the downtown service area and identify 'weak' points within the system which do not meet minimum pressure or velocity requirements set forth in the 10 State Standards for water distribution systems and local City of Deland Fire Code.

The Downtown Development Study Area water system infrastructure generally consists of watermains ranging from 1.5 inches to 12-inches of cast iron and PVC pipes, as shown in **Figure 3**. The current customer base is **adequately being served for residual pressure (> 35 psi)** and **barely meets the minimum pressure requirements (> 20 psi) under fire flow conditions at various locations**, as shown in **Figure 4** and **Figure 5** respectively.

To analyze the required improvements, two options were evaluated as follows:

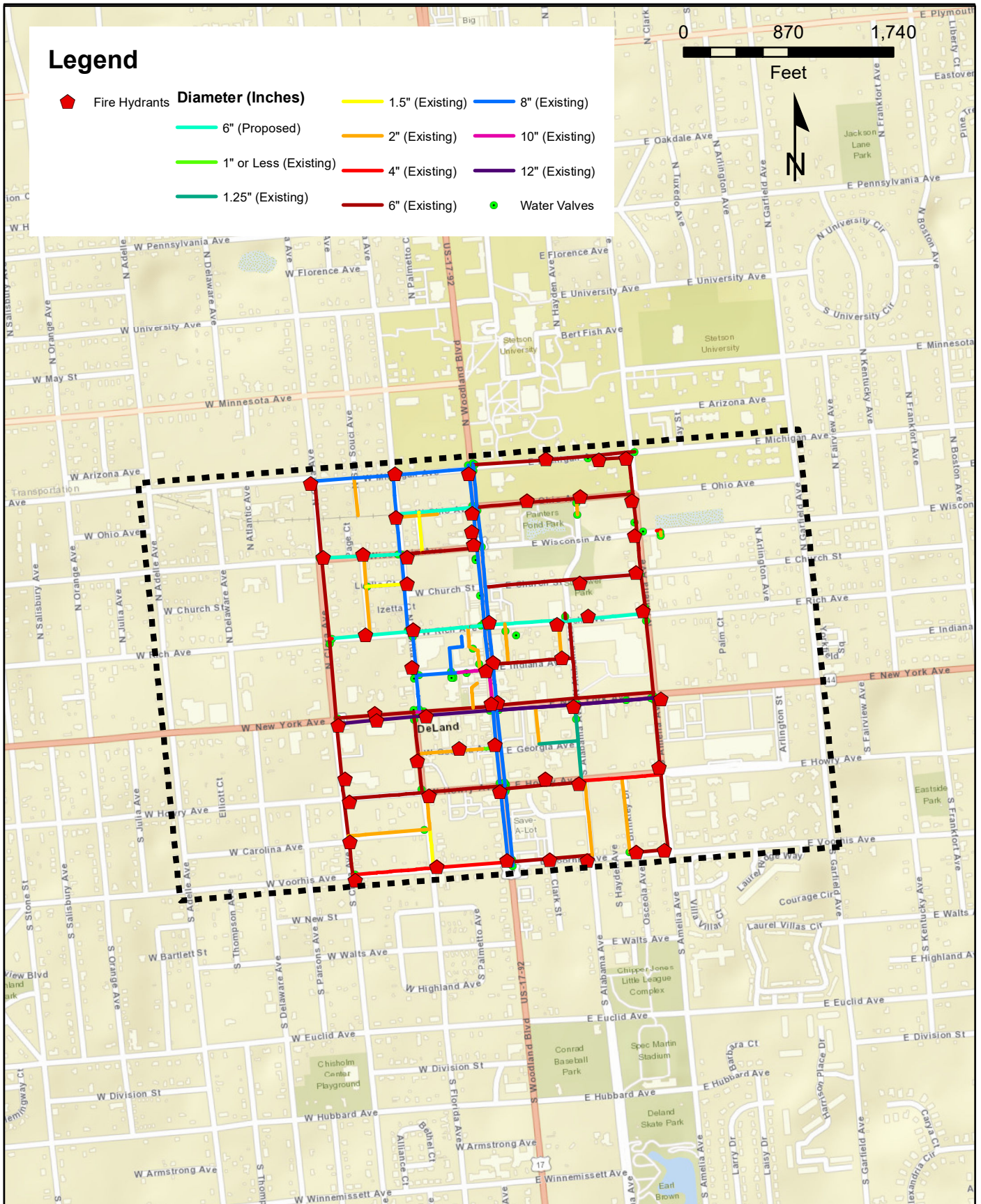
- Alternative A – Fulfilling Minimum pressure requirements (>20 psi Fireflow Conditions) Improvements Needed
- Alternative B – Optimal Water System (>35psi under Fireflow Conditions) Improvements

Legend

- | | | | |
|---|--------------------------|---|--|
|  Fire Hydrants | Diameter (Inches) |  1.5" (Existing) |  8" (Existing) |
|  6" (Proposed) | |  2" (Existing) |  10" (Existing) |
|  1" or Less (Existing) | |  4" (Existing) |  12" (Existing) |
|  1.25" (Existing) | |  6" (Existing) |  Water Valves |

0 870 1,740

Feet



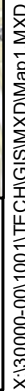
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City of DeLand Downtown Water Utility Study

Existing Water System Study Area

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31 **Alternative A – Fulfilling Minimum pressure requirements (>20 psi Fireflow Conditions)**

The Alternative A addresses the minimum system improvements recommended to improve the Downtown Development Study Area for fireflow conditions. Following improvements are proposed:

- Replacing existing 4-inch main on Rich Avenue with new 6-inch PVC piping
- Replacing existing 4-inch main on Wisconsin Avenue
- Replace all piping < 4-inch to 4-inch piping throughout the study area
- Installing New 6-inch on Voorhis Ave to complete the loop

The proposed improvements **are shown in Figure 6**. Alternative A provides much improved (compared to existing) water flow within the system and results in some improvements of residual pressure (normal operation) and minimum pressure (fire flow conditions), as shown in **Figure 7** and **Figure 8** respectively. Minimum fire flows improvements improved from 500 gpm to approximately 800 gpm.

The preliminary cost estimate for Alternative A – Fulfilling Minimum pressure requirements (>20 psi Fireflow Conditions) Improvements Needed is approximately \$1,593,000 and is summarized in **Table 2**.

TABLE 2 - PRELIMINARY COST ESTIMATE FOR ALTERNATIVE A

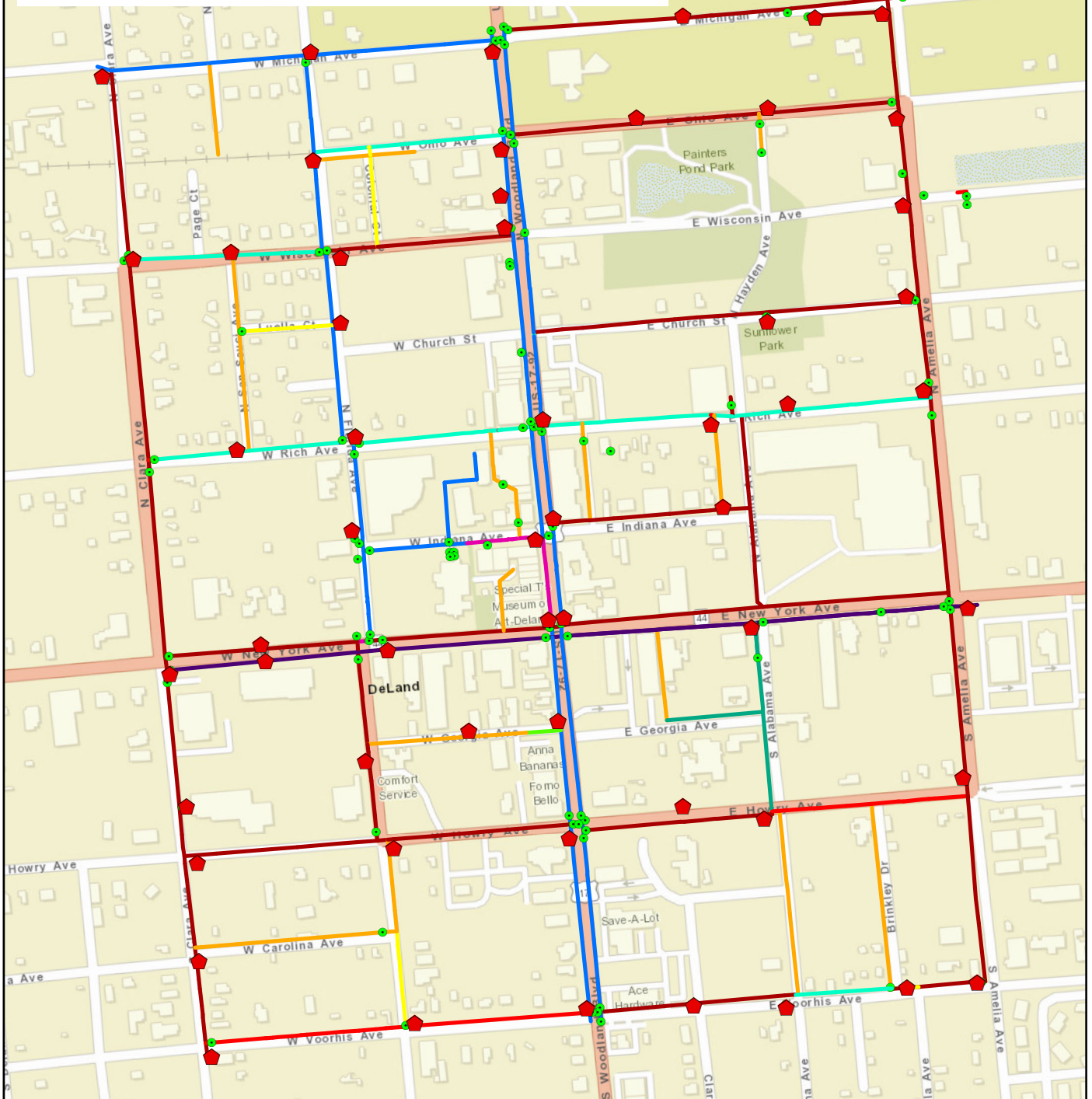
Item	Description	Quantity	Unit	Unit Price	Total Price
1	Mobilization/ Demobilization	1	LS	\$ 200,000	\$ 200,000
2	Soil/Erosion Control	1	LS	\$ 50,000	\$ 50,000
3	Maintenance of Traffic	1	LS	\$ 150,000	\$ 150,000
4	4" PVC Water Main	650	LF	\$ 55	\$ 35,800
5	6" PVC Water Main	3820	LF	\$ 60	\$ 229,200
6	6" Gate Valve	15	EA	\$ 2,000	\$ 30,000
7	Hydrants	10	EA	\$ 8,000	\$ 80,000
8	Potable Water Services	50	EA	\$ 2,000	\$ 100,000
9	Sidewalk Restoration	1	LS	\$ 200,000	\$ 200,000
10	Allowance (Miscellaneous)	1	LS	\$ 150,000	\$ 150,000
SUBTOTAL					\$ 1,225,000
Contingency (10%)					\$ 123,000
Contractor (Overhead and Profit) (20%)					\$ 245,000
Engineering, Legal and Administration (15%)					\$ 184,000
TOTAL					\$ 1,593,000

Legend

- | | | | |
|-----------------|--------------------------|-----------------|----------------|
| ◆ Fire Hydrants | Diameter (Inches) | 1.5" (Existing) | 8" (Existing) |
| ● Water Valves | 6" (Proposed) | 2" (Existing) | 10" (Existing) |
| | 1" or Less (Existing) | 4" (Existing) | 12" (Existing) |
| | 1.25" (Existing) | 6" (Existing) | |

0 410 820

Feet



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City of DeLand
Downtown Water Utility Study

Alternative A
Proposed Water System

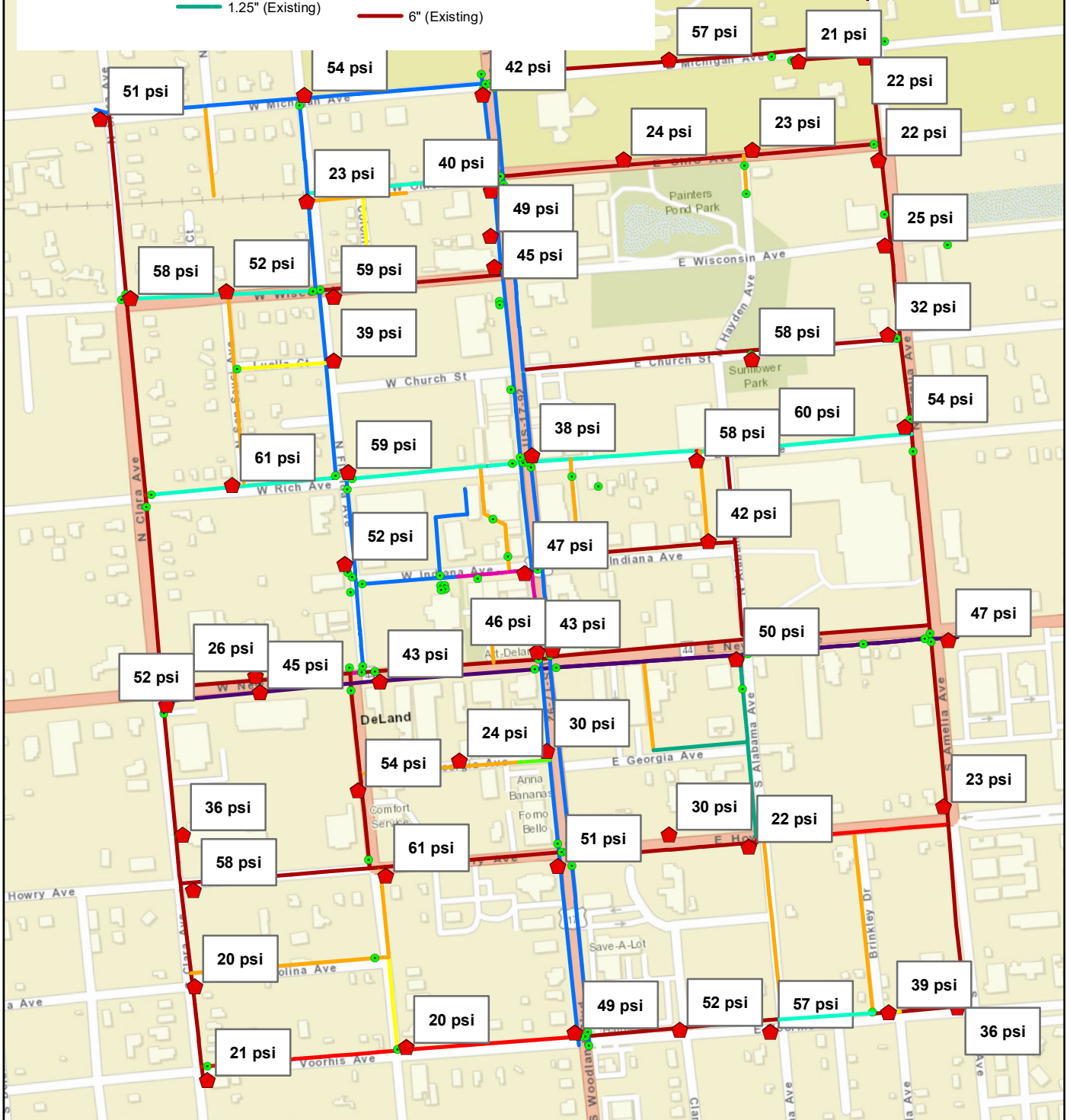
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Legend

- | | | | |
|---|---|---|--|
| <div> <div>Fire Hydrants</div> <div>Water Valves</div> </div> | Diameter (Inches)
<div>6" (Proposed)</div> <div>1" or Less (Existing)</div> <div>1.25" (Existing)</div> | <div>1.5" (Existing)</div> <div>2" (Existing)</div> <div>4" (Existing)</div> <div>6" (Existing)</div> | <div>8" (Existing)</div> <div>10" (Existing)</div> <div>12" (Existing)</div> |
|---|---|---|--|

0 410 820

Feet



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City of Deland Downtown Water Utility Study

Alternative A Proposed Pressure (Minimum Pressure)

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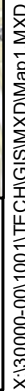
32 **Alternative B – Optimal Water System (>35psi under Fireflow Conditions) Improvements**

Alternative B – Optimal Water System (>35psi under Fireflow Conditions) Improvements addresses the following goals for the Downtown Development Study Area:

- Addressing minimum pressures (> 35 psi rather than minimum 20 psi) under fire flow conditions throughout the Study Area
- Better Looping within the system by replacing 6in piping by 8in where applicable
- Replacing all existing piping $\leq$ 4in by 6in piping

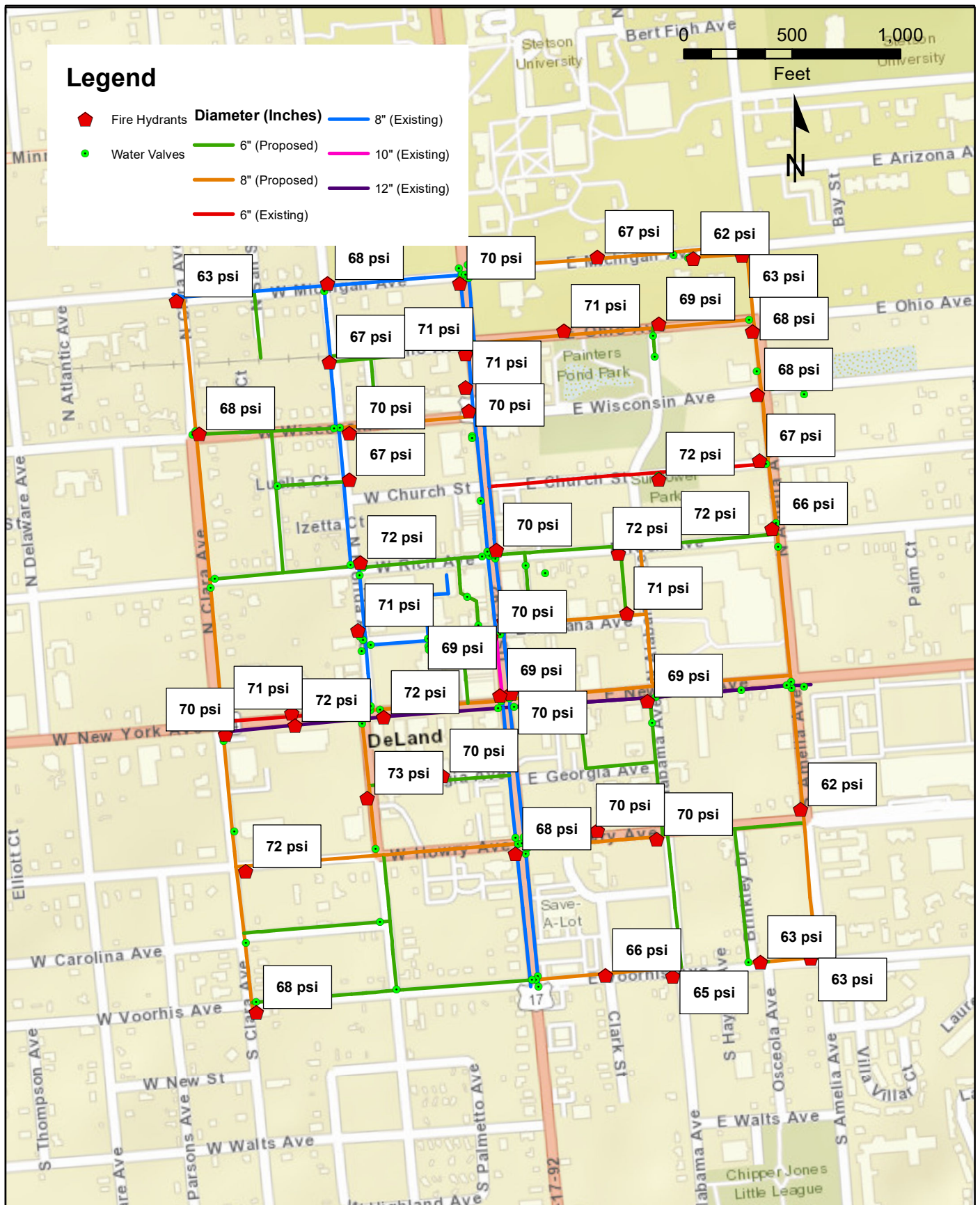
The proposed water system is shown in **Figure 9**. The residual pressure (normal operating pressure) are within the optimized zone of 60-70 psi as shown in **Figure 10**. Significant improvements were noticed in fire flow conditions in terms of both fire flow quantities and minimum pressures (>30 psi), as shown in **Figure 11**. It is assumed that water quality within the Downtown Development Study Area will not be impacted with the above mentioned improvements.

The preliminary cost estimate for Alternative B is approximately **\$6,174,000** and is summarized in **Table 3**.



Alternative B Proposed Water System

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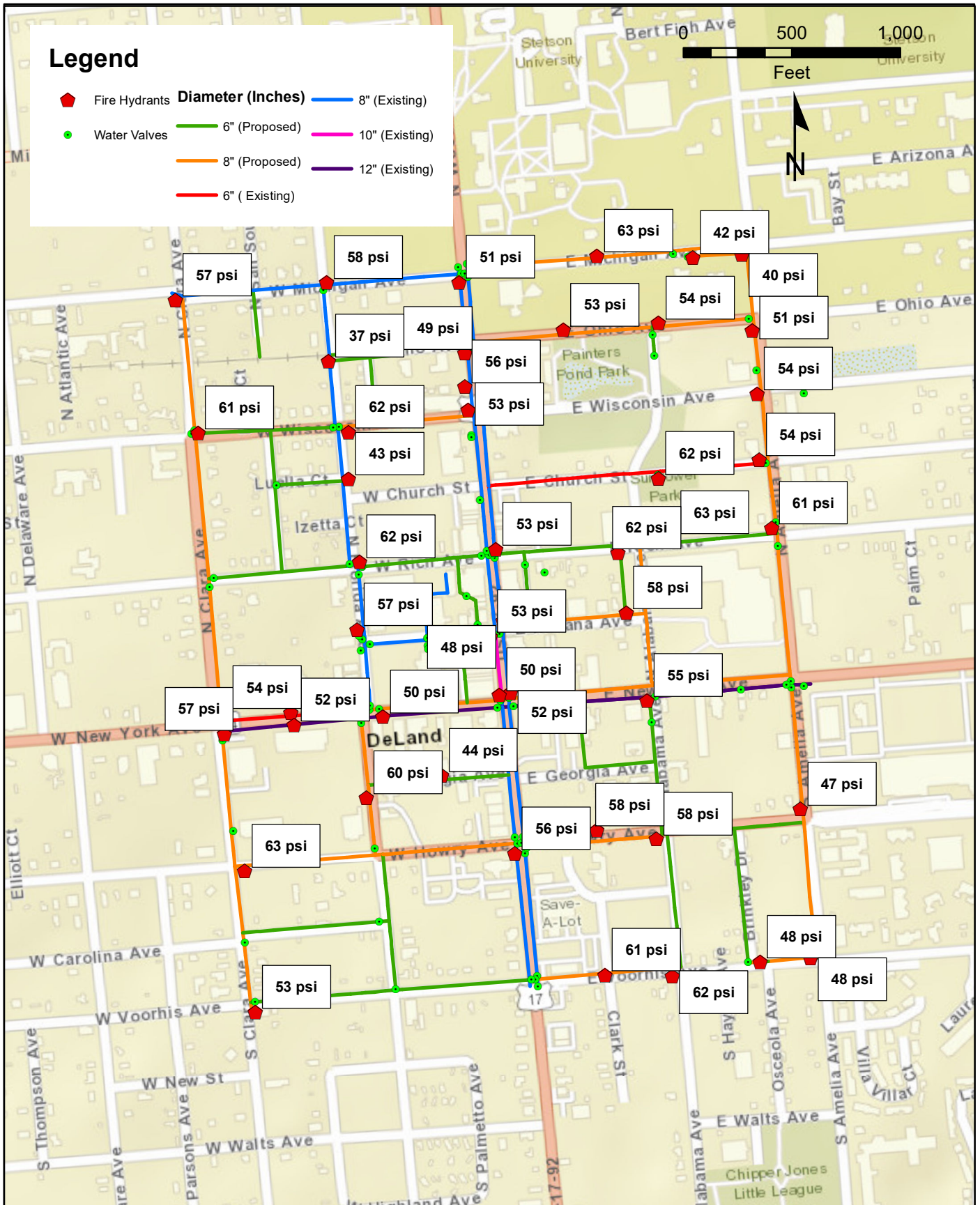


Legend

- Fire Hydrants
- Water Valves
- Diameter (Inches)
 - 8" (Existing)
 - 6" (Proposed)
 - 8" (Proposed)
 - 6" (Existing)
 - 10" (Existing)
 - 12" (Existing)

0 500 1,000

Feet



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City of Deland Downtown Water Utility Study

Alternative B
Proposed Pressure
(Minimum Pressure)

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TABLE 3 - PRELIMINARY COST ESTIMATE FOR ALTERNATIVE B

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
1	MOBILIZATION/ DEMOBILIZATION	1	LS	\$ 450,000	\$ 450,000
2	SOIL/EROSION CONTROL	1	LS	\$ 60,000	\$ 60,000
3	MAINTENANCE OF TRAFFIC	1	LS	\$ 200,000	\$ 200,000
4	6" PVC WATER MAIN	13,010	LF	\$ 60	\$ 780,600
5	8" PVC WATER MAIN	17,390	LF	\$ 80	\$ 1,391,200
6	6" GATE VALVE	41	EA	\$ 2,000	\$ 82,000
7	8" GATE VALVE	115	EA	\$ 3,000	\$ 345,000
8	HYDRANTS	30	EA	\$ 8,000	\$ 240,000
9	POTABLE WATER SERVICES	200	EA	\$ 2,000	\$ 400,000
10	SIDEWALK RESTORATION	1	LS	\$ 500,000	\$ 500,000
11	ALLOWANCE (MISCELLENIOUS)	1	LS	\$ 300,000	\$ 300,000
SUBTOTAL					\$ 4,749,000
CONTINGENCY (10%)					\$ 475,000
CONTRACTOR OH&P (20%)					\$ 950,000
ENGINEERING, LEGAL AND ADMINISTRATION (15%)					\$ 712,000
TOTAL					\$ 6,174,000

4. Downtown Development Study Area Utility Surcharge Impact Fee

4.1 Methodology

Surcharge Impact fees are charges assessed on new development to help pay for public infrastructure required to accommodate the new development/re-development. The current customer base that is currently served within the Downtown Development Study Area will not be subject to this Utility Surcharge Impact Fee, **provided the ERUs are not increased with the any redevelopment.**

The Surcharge Impact fees for water and sewer were computed based on the information derived from the following sources:

- City's 2021 Utility Rate Study
- City's 2021 Level of Service (LOS) Study
- City's 2006 Westside Force Main & Master Pump Station Impact Fee Surcharge
- Volusia County GIS Maps

It is reasonable to attribute the **increased capacity** of the proposed infrastructure (water and wastewater) improvements to increases in the capacity to serve new development/re-development with the Downtown study area.

The City's 2021 LOS Study (included in Appendix B) established a level of service of 225 gallons per day (GPD) per Equivalent Residential Unit (ERU). Based on this information, the number of available ERUs allocated to increased capacity within the Study area was calculated and provided in **Table 4**.

TABLE 4 - AVAILABLE ERUS FOR NEW DEVELOPMENT/RE-DEVELOPMENT

Category	Increased Capacity (GPD)	Available ERUs for New Development/Re-development (Based on 1 ERU@225 GPD)
Wastewater	810,000	3,600
Water	1,000,000 ¹	4,000

1. Improvements in fire flow conditions

Based on a conservative approach to available ERUs for new development/re-development, the ERU benefits for both wastewater and water shall be set at 3,600 ERUs.

The City has established a precedent with the 2006 Westside Forcemain & Master Pump Station project on how to address constructing the improvements and recovering the costs from new developers. The proposed fair share assessment is based on the need to have developers contribute towards improvements made to municipal infrastructure in order to increase capacity, measured in terms of equivalent residential units (ERU), to allow for future water and sewer customers within a defined area in

the core downtown DeLand area.

It is expected that the City of DeLand shall construct the improvements and recover a developers pro-rata share via implementation of a Surcharge Impact Fee, as established herein.

It is proposed that a benefit factor of 75% be used to associate actual costs to new or re-developed properties and 25% of the improvements are estimated to benefit existing customers. It is noted that that 25% of the project costs will not be included in by the proposed Surcharge Impact Fee calculations. This portion represents the cost of improvements assigned to existing customers, who will be benefiting with the proposed improvements.

42 Downtown Development Wastewater Surcharge Impact Fee

The Downtown Development Wastewater Surcharge Impact Fee was estimated based on the information summarized in **Table 5**.

TABLE 5 - WASTEWATER SURCHARGE IMPACT FEE

Parameters	Wastewater System Improvements
Total Cost of Downtown Development Study Area Improvements	\$ 2,153,000 ¹
Associated Total Cost for New Developments (100% Allocation)	\$ 1,614,750
Available ERUs for New Development/Re-development	3,600
Estimated Cost/ERU	\$ 448.54 (rounded off to \$450)

1. Value should be revised after construction to reflect actual costs incurred by the City During Construction

Based on the methodology established above, **the estimated Wastewater Surcharge Impact Fee for a new developer will be \$450 per ERU**

43 Downtown Development Water Surcharge Impact Fee

The Downtown Development Water Surcharge Impact Fee was estimated based on the information summarized in **Table 6**.

TABLE 6 - WATER SURCHARGE IMPACT FEE

Parameters	Alternative A	Alternative B
Total Cost of Downtown Development Study Area Improvements	\$ 1,593,000 ¹	\$ 6,174,000 ¹
Associated Total Cost for New Developments (100% Allocation)	\$ 1,194,750	\$ 4,630,500
Available ERUs for New Development/Re-development	3,600	3,600
Estimated Cost/ERU	\$ 332 (rounded off to \$340)	\$ 1,286 (rounded off to \$1,300)

1. Value should be revised after construction to reflect actual costs incurred by the City During Construction

Based on the City preferences and maximizing the benefits for all new development and re-development opportunities, **Alternative B is recommended** for the Downtown Development Study Area water system improvements.

Based on the methodology established above, **the estimated Surcharge Impact Fee for a new developer will be \$1,300 per ERU.**

44 Combined Development Wastewater and Water Surcharge Impact Fee

Based on the above recommendations, the **combined development wastewater and water Surcharge Impact Fee is \$1,750 per ERU** and summarized in Table 7.

TABLE 7 COMBINED DEVELOPMENT WASTEWATER AND WATER SURCHARGE IMPACT FEE

Category	Cost per ERU
Wastewater Surcharge Impact Fee	\$ 450
Water Surcharge Impact Fee	\$ 1,300
Combined Development Wastewater and Water Surcharge Impact Fee	\$ 1,750

APPENDIX A

DOWNTOWN FLOW MONITORING STUDY

PREPARED BY



FINAL

City of Deland Downtown Flow Monitoring Report



City of Deland Downtown Flow Monitoring Report

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3. MONTHLY FLOW MONITORING RESULTS	5
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APPENDICES

Appendix	Description
A	Trunk Line Tributary Map
B	Flow Meter Location Map
C	Flow Meter Installation Sheets
D	Monthly Flow Monitoring Report

DOWNTOWN FLOW MONITORING REPORT

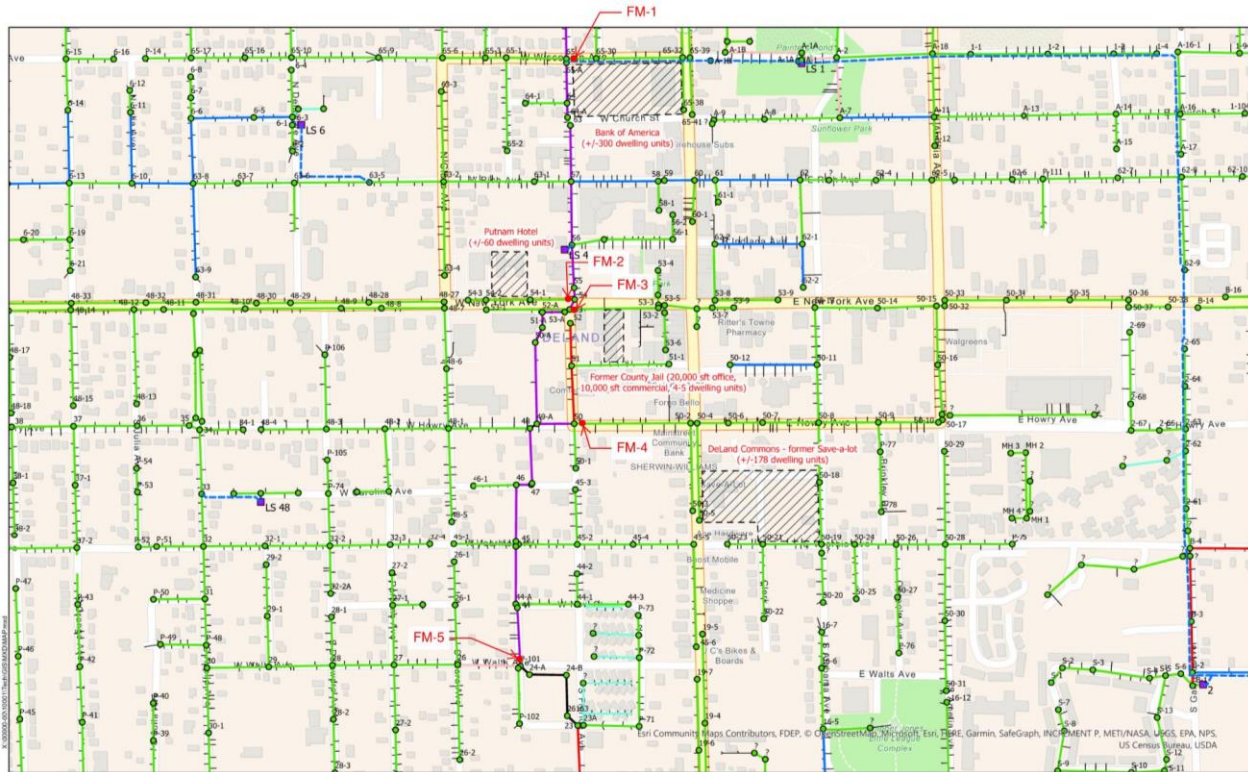
1. EXECUTIVE SUMMARY

The City of Deland (City) is planning a rapid re-development of their downtown residential corridor. These re-developments are identified in **Appendix B** and are listed in detail below:

1. Bank of America Property (+/- 300 new dwellings units)
2. Putnam Hotel Property (+/- 60 new dwelling units)
3. Former County Jail (20,000 sq ft. Office, 10,000 sq ft. Commercial, and 4-5 new dwelling units)
- DeLand Commons (+/- 178 new dwelling units)

A figure depicting the monitoring locations is included as **Figure ES.1**. As part of this re-development, the City wants to verify the existing sanitary sewer system capacity. The City requested Mead & Hunt (M&H) to perform flow monitoring services within the downtown collection system with the primary goals of verifying system capacity for additional projected flows and necessary hydraulic upsizing within the project area.

Figure ES.1 – Flow Meter Locations



As part of this project, Mead & Hunt installed four (4) temporary flow meters on December 22, 2021, for a month-long flow evaluation. During the month of January, there was one (1) significant rainfall event recorded in the area. Duration and magnitude of the event is listed below in **Table ES.1**.

Table ES.1- Recorded Rainfall

Date	Magnitude (Inches)	Duration (hr.)
January 16, 2022	0.62	3

Based on the flow data, Average Dry Weather Flow (ADWF) hydrographs were established for the periods when rainfall dependent inflow and infiltration (RDI/I) had the least impact on the baseline flow. These hydrographs can be found in **Appendix D**.

Table ES.2 summarizes the dry weather flow data, the wet weather flow data and calculated RDI/I recorded during significant rainfall events (note: due to lack of significant rainfall events and the short monitoring period, the additional wet weather event which occurred on 1/25/22 has been included in the data set). Wet vs Dry Weather hydrographs for each site can be found in **Appendix D**.

Table ES.2 - Wet Weather Flow – RDI/I Contribution

Site	Average Dry Weather (Gal)	Maximum Wet Weather Volume (Gal) 1/16/2022	Maximum Wet Weather Volume (Gal) 1/25/2022	Maximum RDI/I (GAL)
Site 1	7,800	8,800	8,600	1,000
Site 3	14,000	20,100	19,100	6,100
Site 4	24,300	26,800	26,500	2,500
Site 5	370,500	447,800	447,200	77,300

*Site 2 flow meter was not included due to low flow conditions.

Peak flows were measured based on the flow data to evaluate the capacity of the system. The **Tables ES.3** and **ES.4**, below, depict the current flows, the future peak flows and the remaining capacities of the system.

Table ES.3 Projected Peak Flows After Redevelopment

Meter Site	Current Peak Flows (mgd)	Redevelopment Peak Flows (mgd)	Projected Total Peak Flows (mgd)
Site 1	0.012	0.23	0.242
Site 2*	-	0.05	0.05
Site 3 (Residential +Commercial)	0.06	0.019	0.079
Site 4	0.05	0.014	0.064
Site 5 (Site 1+2+3+4)	0.76	0.313	1.073

* Flow Meter was not installed

Table ES.4 Remaining Capacity After Redevelopment

Sites	Calculated Full Pipe Capacity (MGD)	Total existing + Future Flows (MGD)	Calculated Peak Hour Flow (mgd)	Remaining Capacity (%)
Site 1	0.50	0.083	0.242	52%
Site 2*	0.50	x+0.015	0.050	90%
Site 3	0.50	0.021	0.079	84%
Site 4	0.50	0.069	0.064	87%
Site 5	2.20	0.497	1.073	51%

*Site 2 existing flows were not calculated as no meter was installed at this site.

From **Table ES.4**, it is concluded that the current system has the capacity to handle additional flows; however, due to the hydraulic conditions, peaking factor and d/D ratios for Site 3, it is suggested that the connections from the re-development be done to south of the Former Jail.

To assist with eliminating the direct impact of significant wet weather events on the City's collection system and to provide the city with a focus area to perform future I/I studies, it is recommended that the City perform further I/I investigations such as:

1. Smoke testing.
2. Wet Weather Flow Monitoring

Based upon the flow monitoring data presented in **Table ES.4**, the existing downtown sewers have adequate capacity; however, the incremental capacity (0.70 mgd) is nominal. Therefore, the City should consider construction of a new Downtown regional station to intercept flow north of Voorhis Ave. and divert that flow to the new Eastside interceptor force main currently under design. The approximate location is illustrated below. Specific site planning and design parameters are further defined in the Wastewater Collection System Master Plan, currently under development.



2. FLOW MONITORING APPROACH

Mead & Hunt utilized a subcontractor to install five (5) temporary open channel flow meters within the service area identified in **Appendix B**. However, only four (4) meters were installed due to the flow conditions being very low at Flow Meter #2 Site. The flow meters used the internal Remote Terminal Unit (RTU) to send data to Hach's server on a daily basis and included monitoring for a period of 1-month Refer to **Appendix C** for installation reports.

As flow data (level, velocity & discharge volumes) was acquired, M&H evaluated the various recorded flow conditions and performed data analysis to predict the associated groundwater infiltration and stormwater inflow levels within the respective service areas. The first data sets analyzed corresponded to a 24-hour dry weather average base flow which was established prior to the measurement of any significant rainfall (one half inch over 24-hour period). The next analysis performed includes identification of the minimum flow recorded during a dry weather period and the projected groundwater infiltration rate was calculated. Once the above referenced flow parameters were established, calculations were performed to determine the ratio between apparent groundwater infiltration and average dry weather base flow, as well as the impact on the recorded flows during significant wet weather events of various magnitudes and durations.

Mead & Hunt would utilize data from the existing NOAA rainfall gauge located at the WRF and the nearest USGC rainfall gauge to establish rainfall dependent inflow/infiltration (RDI/I) volumes for the flow monitoring locations.

The following flow parameters were established for the service areas.

- ADWF, Average Dry Weather Flow
- ABF, Average Base Flow, established during periods of dry weather.
- ASF, Average Daily Sanitary Sewer Flow, determined by calculation
 - $ASF = ABF - GWI$
- GWI, Non-Rainfall Groundwater Infiltration, estimated by analysis of early morning flows when the sanitary sewer contribution is very low.
- MSF, Minimum Sanitary Flow, by calculation, $MSF = 0.12 * ASF$.
- MBF, Minimum Base Flow, by calculation, $MBF = MSF + GWI$.
- Ratio of MBF/ABF.
- Ratio of GWI/ABF.
- Rainfall Amount and Intensity.
- Rainfall Dependent Infiltration/Inflow, (RDI/I), directly resulting from rainfall.
- $RDI/I = \text{Total Flow Volume} - ABF$
- Peak RDI/I, maximum difference between the ABF and Total Flow hydrographs.
- PHF, Peak Hour Flow
- Peak 15-minute Flow Depth
- Peak 15-minute Flow Velocity
- Peak 15-minute Flow Volume
- Current Full Pipe Capacity
- Total Monthly Flow

3. MONTHLY FLOW MONITORING RESULTS

The flow meters were installed December 22, 2021 and remained in the ground until February 9, 2022. During the month of January, there was only one (1) significant rainfall event recorded. The date of the event and magnitude are detailed in **Table 3.1** below. According to the EPA any rainfall event that's above 0.5-inches within a 24-hr period is considered as a significant rainfall event. Though not significant, the rainfall on January 25th-26th is analyzed to give an additional data point due to the relatively small monitoring period.

Table 3.1 – Recorded Rainfall

Date	Magnitude (Inches)	Duration (hr.)
January 16, 2022	0.62	3
January 25-26, 2022	0.41	20

*Rainfall data is based on the nearest USGS rainfall gauge

To determine the impacts of wet weather events, a single rainfall gauge was utilized to correlate the dry weather and wet weather flow rates. The data provided by the City from the NOAA rain gauge could not be used for this analysis as the reporting method of the rain gauge was not in 15-minute interval.

For this study, four (4) distinct average dry weather flow curves were established for each site location:

- Mondays – Thursdays
- Saturdays
- Sundays

Flows for many sites differ on Friday evenings compared to Mondays through Thursdays. Starting around 7 pm, the flows are often decreased (compared to Monday through Thursday). Similarly, flow patterns for Saturday and Sunday each have unique evening flow patterns. This type of differentiation can be important when determining I/I response, especially if a rain event occurs on a Friday, Saturday or Sunday evening.

Average Dry Weather Flow (ADWF) curves are generally derived from two (2) sets of “Dry Days” when Rainfall Dependent Inflow (RDI) had the least impact on the baseline flow (Monday – Thursday, Saturday-Sunday). For Site 3, Site 4, and Site 5, dry days from January 1st to January 4th were utilized. For Site 1 the first set of dry days occurred between January 1st - January 2nd and the second set of dry days occurred between January 19th- January 20th. Different dry days were utilized for Site 1 because there was a noticeable increase in the baseline flow after January 7th.

ADWF curves were established for the periods when RDI had the least impact on the baseline flow. **Table 3.2** summarizes the dry weather flow data measured for this study and the wet weather and RDI recorded during significant rainfall event. ADWF curves for each site can be found in **Appendix D**.

Table 3.2 Wet Weather Flow – RDI/I Contribution

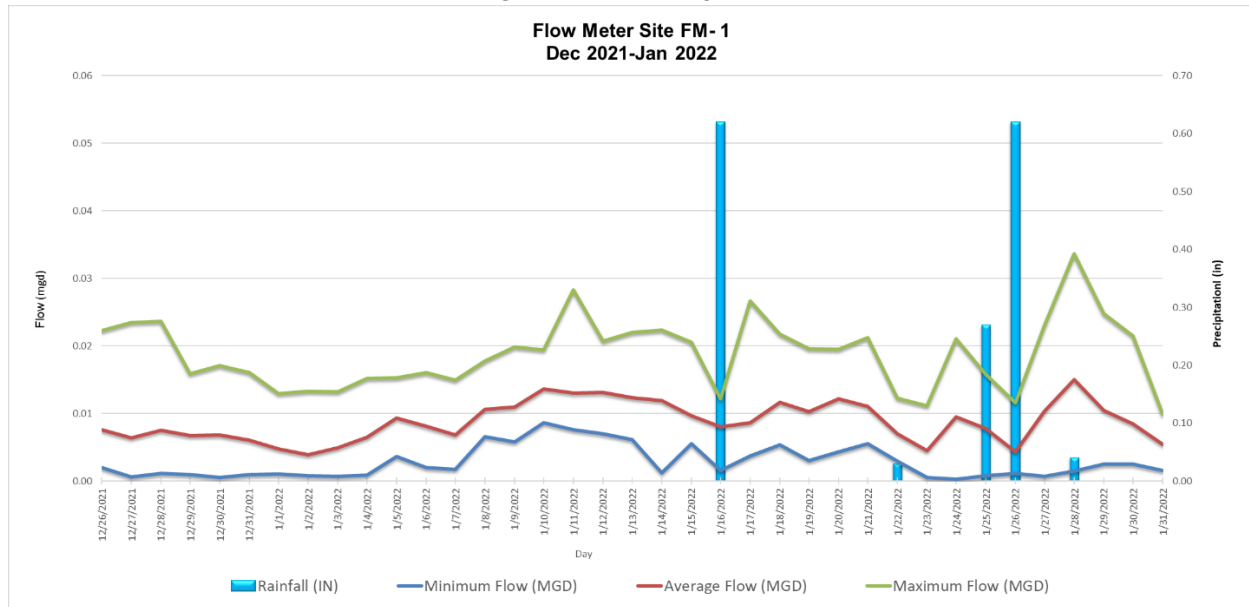
Site	Average Dry Weather (Gal)	Maximum Wet Weather Volume (Gal) 1/16/2022	Maximum Wet Weather Volume (Gal) 1/25/2022	Maximum RDI/I (GAL)
Site 1	7,800	8,800	8,600	1,000
Site 3	14,000	20,100	19,100	6,100
Site 4	24,300	26,800	26,500	2,500
Site 5	370,500	447,800	447,200	77,300

*Site 2 was not included due to low flow conditions.

Flow Meter Site 1

The flow meter in this basin was installed at the intersection of W Wisconsin Ave and N Florida Ave on a 8 inch gravity sewer. This flow meter location was selected in an effort to isolate the dry and wet weather flows that were being generated from the northern portion of the Bank of America basin. The **Figure 3.1** shows the monthly maximum and minimum flows for the site.

Figure 3.1- Monthly Flow

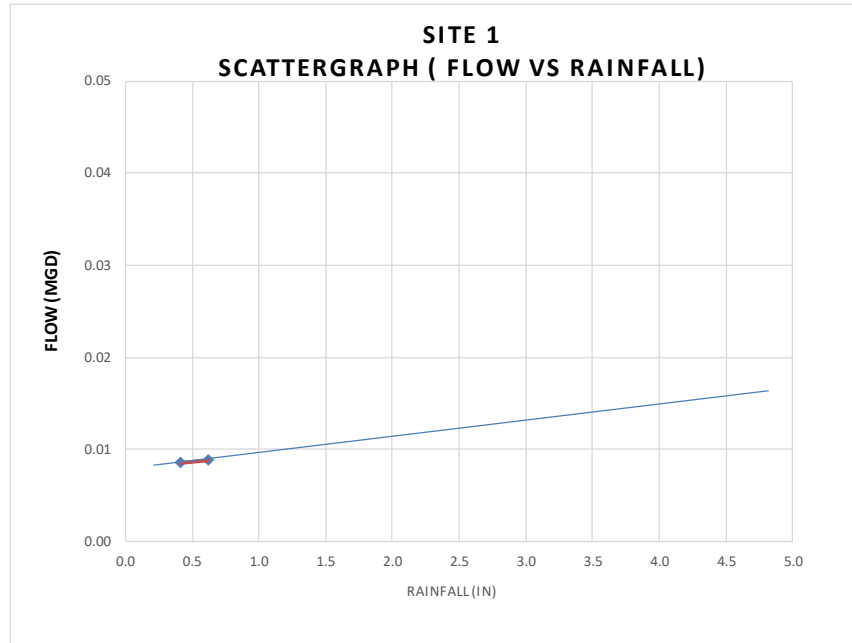


The average 24-hour dry weather flow for the month was measured at 5,000 gallons per day. There were two (2) significant rainfall events recorded (inclusive of the rain event on January 25, 2022), the more noticeable event was on January 16th, which contributed 0.62 inches of rain over a 24-hour period. It was observed that there was a rise in the flow between 1/8/2022 to 1/17/2022 which was likely due to ragging build up on the sensor due to lower velocities encountered in this pipe.

The intent of the scattergraph is to allow for the prediction of RDII volumes based on any magnitude of recorded rainfall, noting that the storm duration may affect the overall RDII volume; shorter duration storms of the same intensity will in most cases provide higher RDII volumes. Using straight line regression analyses the total flow associated with a 5-inch rainfall event is expected to reach approximately 30,000 gallons per day, which is nearly six times the average dry weather flow.

The scattergraph in **Figure 3.2** shows that the measured flow increases as the magnitude of the rain event increases. The comprehensive January flow monitoring results/data for the Site 1 has been provided in **Appendix D**.

Figure 3.2- Scattergraph



Date	Flow (MGD)	Rainfall (IN)	R ² Value
1/16/2022	0.0088	0.62	0.99
1/(25-26)/2022	0.0086	0.41	

The table below, **Table 3.3**, depicts the January Monthly Summary Report that was generated for the Site 1 basin.

Table 3.3- Monthly Summary Report

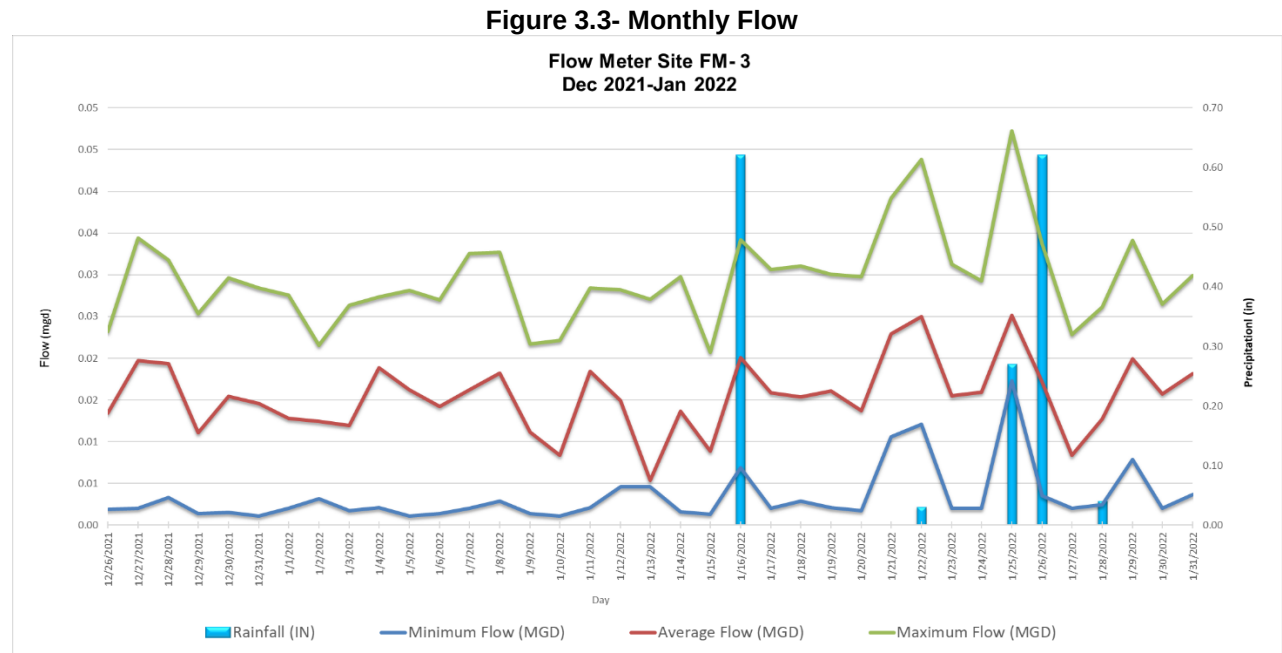
Site 1 Monthly Summary Report January 2022		
DESCRIPTION	VALUE	UNITS
Average Monthly Flow (AMF)	0.0088	MGD
Average Daily Dry Flow (ADWF)	0.0078	MGD
Minimum Sanitary Flow (MSF)	0.0005	MGD
Dry Weather Infiltration DWI = 0.9*(MSF)	0.0005	MGD
Base Sewage Flow (BSF) BSF = ADF - DWI	0.0075	MGD
Ratio of BSF/ADWF	0.939	-
Ratio of DWI/ADWF	0.095	-
Rainfall Amount for month period	1.580	IN
Rainfall Intensity	1/16/2022- 0.62, 1/25/2022 - 0.41	-
Rainfall Dependent Infiltration/Inflow (RDI/I) (RDI/I) =Total Flow Volume - ABF	(1/16/2022) 0.001, (1/25/2022) 0.0008	MGD
Peak RDI/I =Max. difference between ADWF & Total Flow Hydrographs.	0.034	MGD

Site 1 Monthly Summary Report January 2022		
DESCRIPTION	VALUE	UNITS
Peak Hour Flow (PHF)	0.012	MGD
Peak 15 min velocity (f/s)	0.84	FT/S
Peak 15 min Level (in)	3.76	IN
Peak 15 min Flow (mgd)	0.034	MGD
Calculated Full Capacity	0.50	MGD
Total Monthly Flow	272,788	GAL
Ratio of DWI/Inch - Diameter Miles of Upstream contributing Sewer Mains	88.69	GAL/IN-MI

(Typical peak flow capacity for an 8" gravity sewer at min slope is 350 gpm+/-)

Flow Meter Site 3

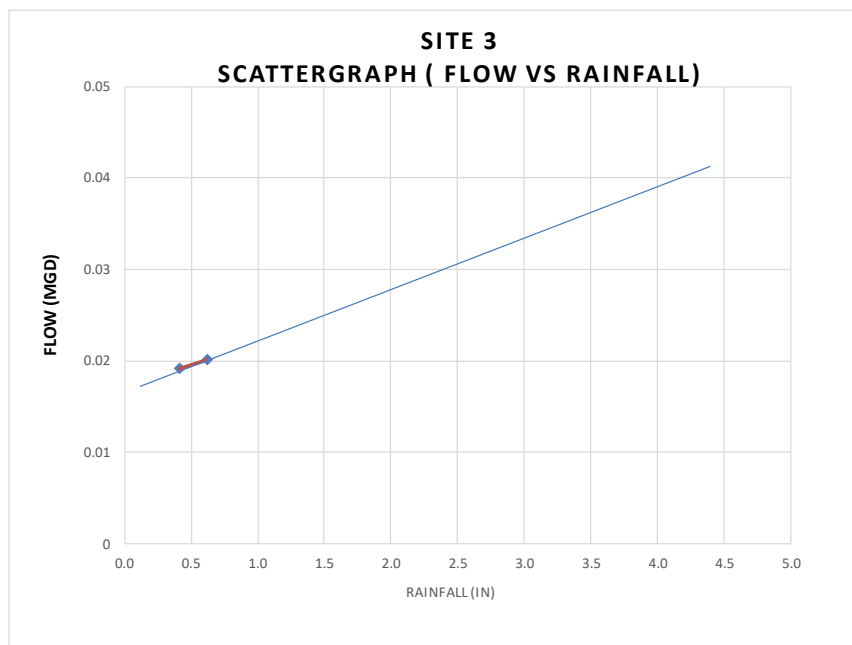
The flow meter in this basin was installed at the intersection of S Florida Ave and W New York Ave on an 8-inch diameter gravity sewer. This flow meter location was selected in an effort to isolate the dry and wet weather flows that were being generated from the eastern portion of the County Jail system. The **Figure 3.3** shows the monthly maximum and minimum flows for the site. The fluctuating peaks on the graph below are due debris and tissue accumulating on top of the sensor.



The average 24-hour dry weather flow for the month was measured at 14,000 gallons per day. There were two (2) significant rainfall events recorded (inclusive of the rain event on January 25, 2022), the more noticeable event was on January 16th, which contributed 0.62 inches of rain over a 24-hour period. The monthly flow data for the Meter 3 site has been provided in **Appendix D**.

The scattergraph in **Figure 3.4** depicts the wet weather flow to recorded rainfall comparison.

Figure 3.4- Scattergraph



Date	Flow (MGD)	Rainfall (IN)	R ² Value
1/16/2022	0.0201	0.62	0.96
1/(25-26)/2022	0.0191	0.41	

The scattergraph in **Figure 3.4** shows that the measured flow increases as the magnitude of the rain event increases. The comprehensive January flow monitoring results/data for the Site 3 has been provided in **Appendix D**.

Table 3.4- Monthly Summary Report

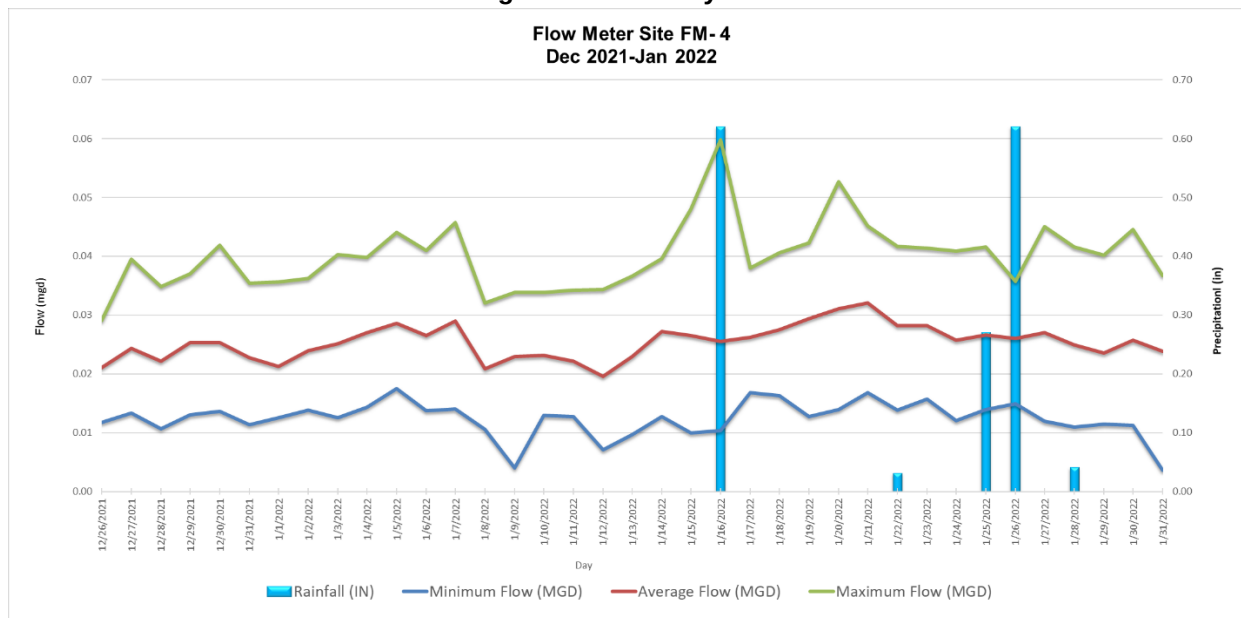
Site 3 Monthly Summary Report January 2022		
DESCRIPTION	VALUE	UNITS
Average Monthly Flow (AMF)	0.0155	MGD
Average Daily Dry Flow (ADWF)	0.0140	MGD
Minimum Sanitary Flow (MSF)	0.0011	MGD
Dry Weather Infiltration DWI = 0.9*(MSF)	0.0010	MGD
Base Sewage Flow (BSF) BSF = ADF - DWI	0.0130	MGD
Ratio of BSF/ADWF	0.932	-
Ratio of DWI/ADWF	0.068	-
Rainfall Amount for month period	1.580	IN
Rainfall Intensity	1/16/2022- 0.62, 1/25/2022 - 0.41	-
Rainfall Dependent Infiltration/Inflow (RDI/I) (RDI/I) =Total Flow Volume - ABF	(1/16/2022) 0.0061, (1/25/2022) 0.0051	MGD
Peak RDI/I =Max. difference between ADDF & Total Flow Hydrographs.	0.047	MGD

Site 3 Monthly Summary Report January 2022		
DESCRIPTION	VALUE	UNITS
Peak Hour Flow (PHF)	0.06	MGD
Peak 15 min velocity (f/s)	0.26	FT/S
Peak 15 min Level (in)	8.46	IN
Peak 15 min Flow (mgd)	0.047	MGD
Calculated Full Capacity	0.50	MGD
Total Monthly Flow	48,0217	GAL
Ratio of DWI/Inch - Diameter Miles of Upstream contributing Sewer Mains	304.78	GAL/IN-MI

Flow Meter Site 4

The flow meter in this basin was installed at intersection of S Florida Ave and W Howry Ave. on 8-inch gravity sewer This flow meter location was selected in an effort to isolate the dry and wet weather flows that were being generated from the eastern portion of S Florida Ave and W Howry Ave. The **Figure 3.5** shows the monthly maximum and minimum flows for the site. The monthly flow data for the Meter 4 site has been provided in **Appendix D**.

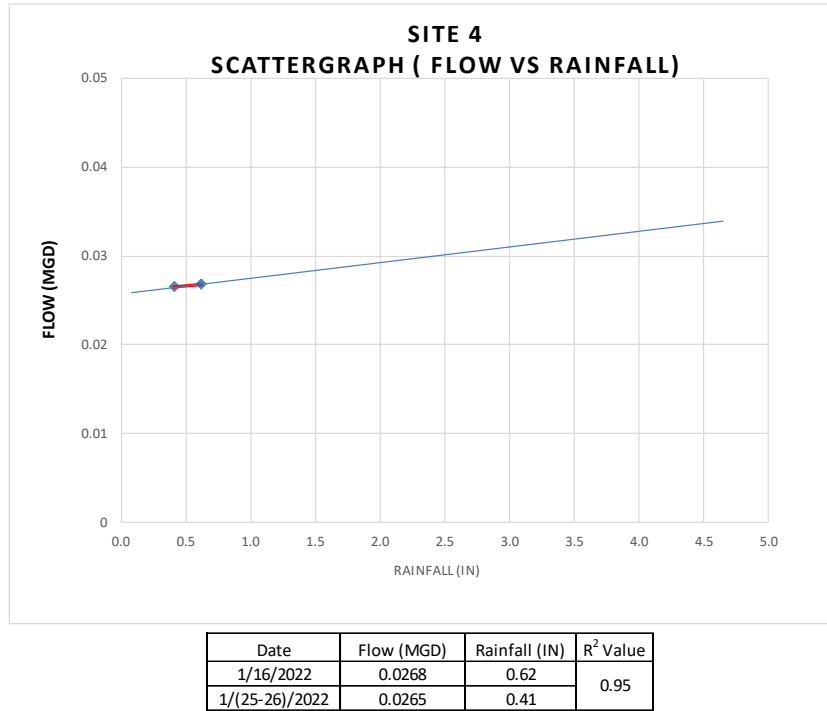
Figure 3.5- Monthly Flow



The average 24-hour dry weather flow for the month was measured at 24,300 gallons per day. There were two (2) significant rainfall events recorded (inclusive of the rain event on January 25, 2022), the more noticeable event was on January 16th, which contributed 0.62 inches of rain over a 24-hour period.

The scattergraph in **Figure 3.6** depicts the wet weather flow to recorded rainfall comparison.

Figure 3.6- Scattergraph



The scattergraph in **Figure 3.6** shows that the measured flow increases as the magnitude of the rain event increases. The comprehensive January flow monitoring results/data for the Site 4 has been provided in **Appendix D**.

Table 3.5- Monthly Summary Report

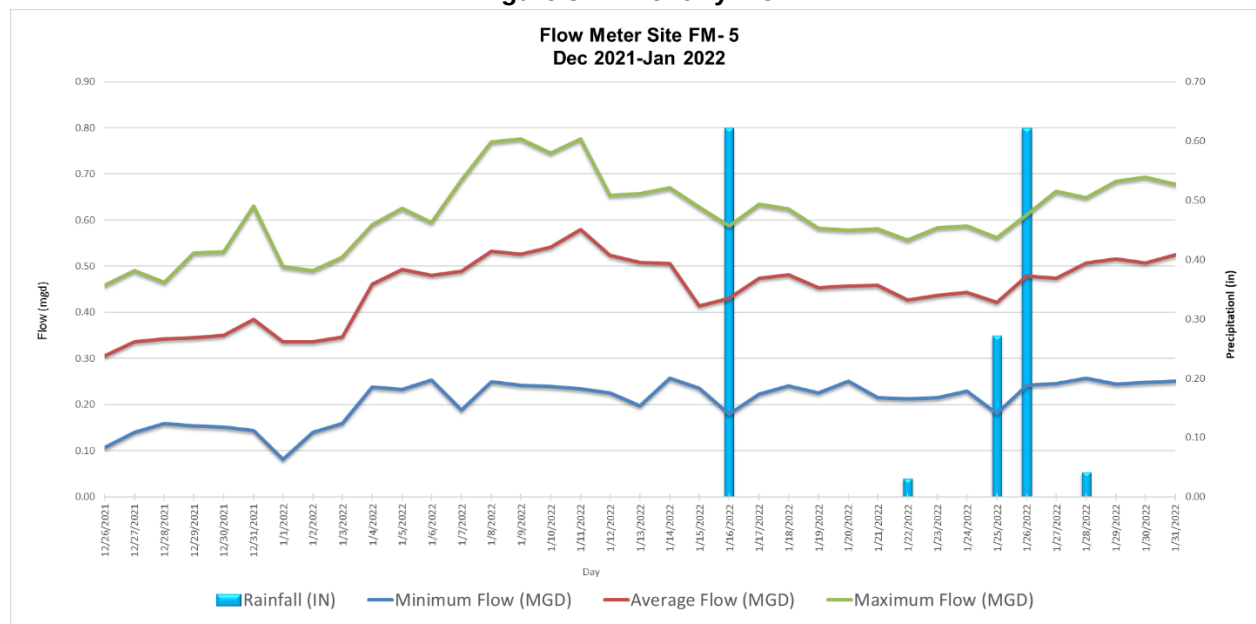
Site 4 Monthly Summary Report January 2022		
DESCRIPTION	VALUE	UNITS
Average Monthly Flow (AMF)	0.0254	MGD
Average Daily Dry Flow (ADWF)	0.0243	MGD
Minimum Sanitary Flow (MSF)	0.0037	MGD
Dry Weather Infiltration DWI = 0.9*(MSF)	0.0033	MGD
Base Sewage Flow (BSF) BSF = ADWF - DWI	0.0210	MGD
Ratio of BSF/ADWF	0.865	-
Ratio of DWI/ADWF	0.135	-
Rainfall Amount for month period	1.58	IN
Rainfall Intensity	1/16/2022- 0.62, 1/25/2022 - 0.41	-
Rainfall Dependent Infiltration/Inflow (RDI/I) (RDI/I) =Total Flow Volume - ABF	(1/16/2022) 0.0025, (1/25/2022) 0.0022	MGD
Peak RDI/I =Max. difference between ADWF & Total Flow Hydrographs.	0.060	MGD

Site 4 Monthly Summary Report January 2022		
DESCRIPTION	VALUE	UNITS
Peak Hour Flow (PHF)	0.05	MGD
Peak 15 min velocity(f/s)	1.44	FT/S
Peak 15 min Level(in)	2.29	IN
Peak 15 min Flow(mgd)	0.060	MGD
Calculated Full Capacity	0.5	MGD
Total Monthly Flow	787,154	GAL
Ratio of DWI/Inch - Diameter Miles of Upstream contributing Sewer Mains	638.31	GAL/IN-MI

Flow Meter Site 5

The flow meter in this basin was installed on the 15-inch trunk line on W Voorhis Ave. This flow meter location was selected in an effort to isolate the dry and wet weather flows that were being generated from the northern portion of downtown service area as shown in **Appendix A**. **Figure 3.7** shows the monthly maximum and minimum flows for the site. The monthly flow data for the Meter 4 site has been provided in **Appendix D**.

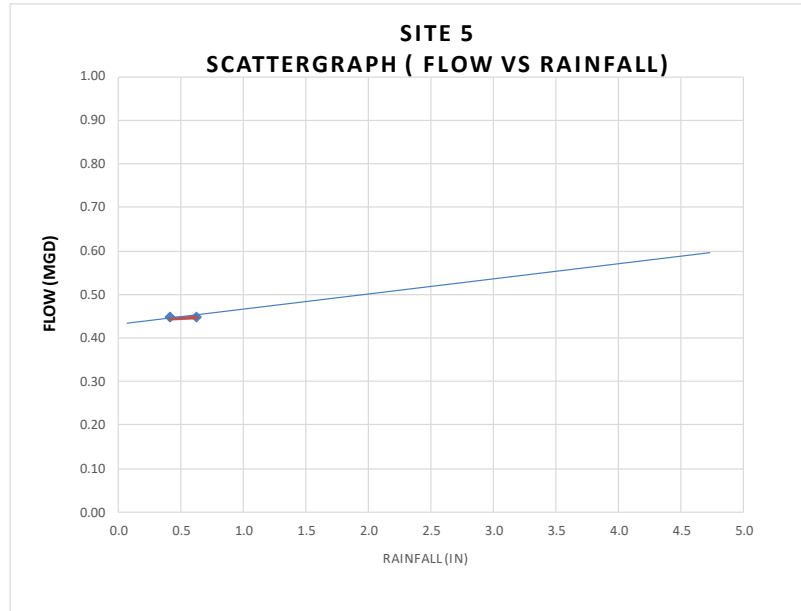
Figure 3.7 - Monthly Flow



The average 24-hour dry weather flow for the month was measured at 370,500 gallons per day. There were two (2) significant rainfall events recorded (inclusive of the rain event on January 25, 2022), the more noticeable event was on January 16th, which contributed 0.62 inches of rain over a 24-hour period.

The scattergraph in **Figure 3.8** depicts the wet weather flow to recorded rainfall comparison.

Figure 3.8- Scattergraph



Date	Flow (MGD)	Rainfall (IN)	R ² Value
1/16/2022	0.4478	0.62	0.95
1/(25-26)/2022	0.4472	0.41	

The scattergraph in **Figure 3.8** shows that the measured flow increases as the magnitude of the rain event increases. The comprehensive January flow monitoring results/data for the Site 5 has been provided in **Appendix D**.

Table 3.6- Monthly Summary Report

Site 5 Monthly Summary Report January 2022		
DESCRIPTION	VALUE	UNITS
Average Monthly Flow (AMF)	0.4493	MGD
Average Daily Dry Flow (ADWF)	0.3705	MGD
Minimum Sanitary Flow (MSF)	0.0811	MGD
Dry Weather Infiltration DWI = 0.9*(MSF)	0.0730	MGD
Base Sewage Flow (BSF) BSF = ADWF - DWI	0.2975	MGD
Ratio of BSF/ADWF	0.803	-
Ratio of DWI/ADWF	0.197	-
Rainfall Amount for month period	1.58	IN
Rainfall Intensity	1/16/2022- 0.62, 1/25/2022 - 0.41	-
Rainfall Dependent Infiltration/Inflow (RDI/I) (RDI/I) =Total Flow Volume - ABF	(1/16/2022) 0.0773, (1/25/2022) 0.0767	MGD
Peak RDI/I =Max. difference between ADWF & Total Flow Hydrographs.	0.776	MGD

Site 5 Monthly Summary Report January 2022		
DESCRIPTION	VALUE	UNITS
Peak Hour Flow (PHF)	0.76	MGD
Peak 15 min velocity(f/s)	1.12	FT/S
Peak 15 min Level(in)	13.4	IN
Peak 15 min Flow (mgd)	0.776	MGD
Calculated Full Capacity	2.2	MGD
Total Monthly Flow	13,928,393	GAL
Ratio of DWI/Inch - Diameter Miles of Upstream contributing Sewer Mains	1,491.52	GAL/IN-MI

4. CAPACITY ANALYSIS

Peak measured flows and the corresponding flow levels (depths) are important to understand the capacity limitations of a collection system. The peak flows and flow levels reported are from the peak measurements as taken across the entirety of the flow monitoring period. Peak flows and levels may not correspond to a rainfall event.

The following capacity analysis terms are defined as follows:

- **Peaking Factor:** Peaking factor is defined as the peak Peaking Factor: measured flow divided by the average dry weather flow (ADWF). Peaking factors are influenced by many factors including size and topography of tributary area, proximity to pump stations, and the amount and characteristics of I/I entering the collection system. Flow attenuation and flow restrictions will also affect the peaking factor. A peaking factor threshold value of 3.0 is commonly used for sanitary sewer design of new pipe. However, the city is noticing a peaking factor of 2.5 at the wastewater treatment plant which will be used for this evaluation.
- **d/D Ratio:** The d/D ratio is the peak measured depth d/D Ratio: of flow (d) divided by the pipe diameter (D). Standards for d/D ratio vary from agency to agency, but typically range between $d/D \leq 0.5$ and $d/D \leq 0.75$. The d/D ratio for each site was computed based on the maximum depth of flow for the flow monitoring study.

Table 4.1 summarizes the peak recorded flows, maximum levels, d/D ratios, and calculated peaking factors per site during the flow monitoring period.

Table 4.1 Capacity Analysis Summary

Meter Site	ADWF (mgd)	Additional flow (Redevelopment) mgd	Estimated Flow (mgd)	Peak Measured Flow (mgd)	Measured Peaking Factor	Pipe Diameter D (in)	Max Depth, d (in)	d/D Ratio
Site 1	0.008	0.075	0.083	0.012	1.4	8	3.758	0.47
Site 3	0.014	0.007	0.021	0.06	4.3	8	8.459	1.06
Site 4	0.024	0.045	0.069	0.05	2.5	8	2.285	0.28
Site 5	0.371	0.126	0.497	0.76	2.1	15	14.313	0.89

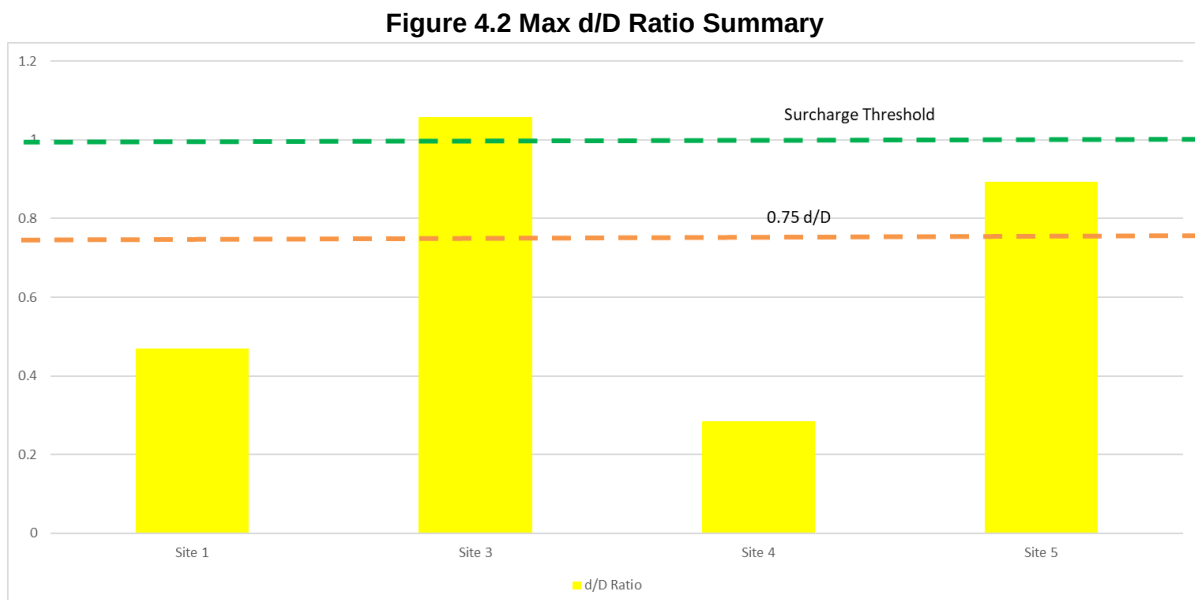
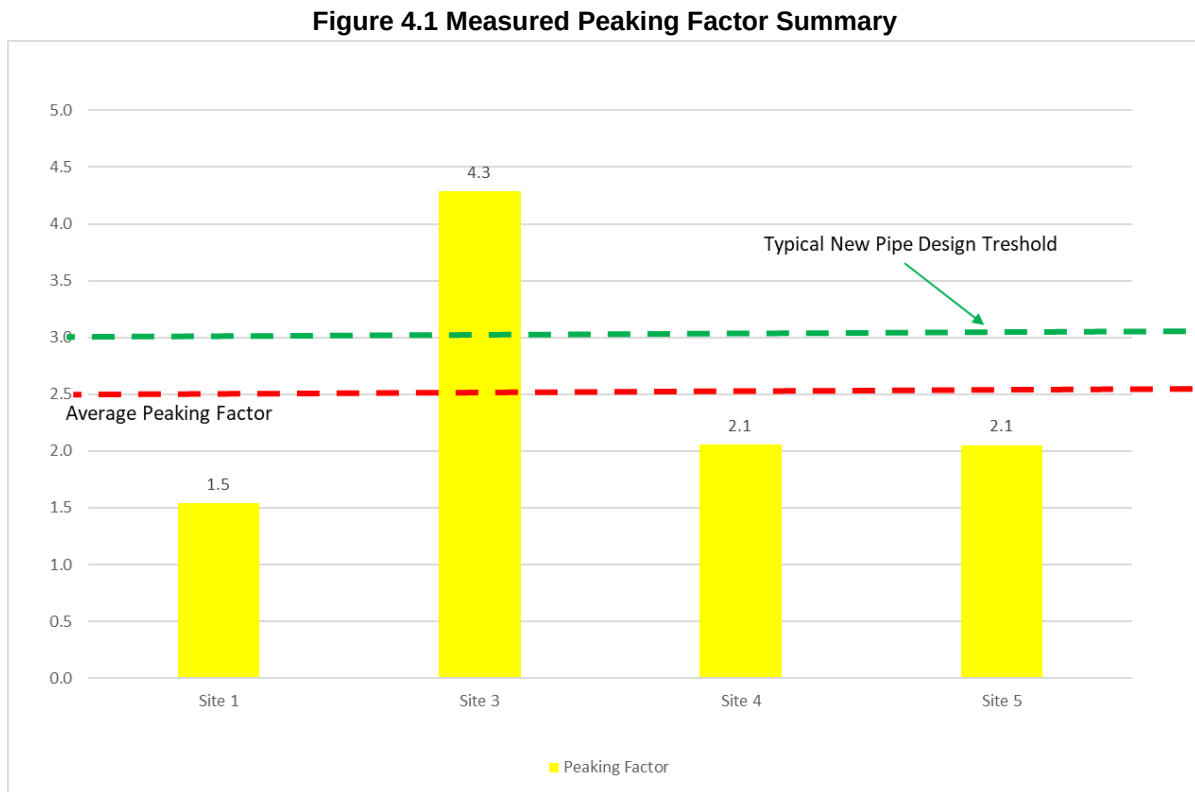
*Peaking factor based on 1 month flow data

The following capacity analysis results are noted:

- **d/D Ratio:** Site 3 and site 5 had a maximum d/D ratio that exceeded a d/D value of 0.75.
- **Peaking Factor:** Site 3 metering sites had peaking factors that exceeded typical design threshold limits for new pipe design.
- The average peaking factor for all sites is 2.5, a peak factor of 3.0 shall be used for subsequent calculations and recommendations

Capacity analysis data is presented on a site-by-site basis and represents the hydraulic conditions only at the site locations; hydraulic conditions in other areas of the collection system will differ.

Figure 4.1 and Figure 4.2 show bar graphs of the capacity results:



From **Figure 4.1** and **Figure 4.2**, it can be observed that Site 3 needs immediate attention as this has the highest peaking factor and has crossed the surcharge threshold. However, as **Figure 4.3** shows, that these flows and conditions are due to the backflow from the 15-in incoming pipe from N Florida Ave at manhole SSMH0003005.

Figure 4.3 Back Flow from the 15" incoming pipe at Site 3



The capacity analysis for the re-development areas are shown below in **Table 3.2 and 3.3.**

1. Bank of America Property (+/- 300 new dwellings units)
2. Putnam Hotel Property (+/- 60 new dwelling units)
3. Former County Jail (20,000 sq ft. Office, 10,000 sq ft. Commercial, and 4-5 new dwelling units)
4. DeLand Commons (+/- 178 new dwelling units)

Table 4.2 Projected Residential Flow (add Row for Site 5 which sums Column G)

Meter Site	Redevelopment Areas	B = Number of Units	C = Population per Unit	D = Total Population (B x C)	E = Per Capita Flow (gpd)	F = Total Average Daily Flow (gpd) (D x E)	G = Peak hour flow (mgd)
Site 1	Bank of America Property	300	2.5	750	100	75,000	0.23
Site 2**	Putnam Hotel Property	60	2.5	150	100	15,000	0.05
Site 3	Former County Jail	5	2.5	13	100	1,250	0.0037
Site 4	Save-a-lot	178	2.5	445	100	44,500	0.14
Site 5	Flows from Site 1+2+3+4	-	-	-	-	-	0.424

*100 gal/day per person and 2.5 people per household = 250 GPD per residential unit per as per 10 States standards,

** Flow meter was not installed

Table 4.3 Projected Commercial Flow

Meter Site	Office building	# Units	GPD/Unit	GPD	Peak hour flow (mgd)
Site 3	per employee per 8-hour shift or		15	0	
	per square foot of floor space, whichever is greater	20,000	0.2	4,000	
		MAXIMUM		4,000	0.012

Meter Site	Shopping center, with food or laundry	# Units	GPD/Unit	GPD	Peak hour flow (mgd)
Site 3	per square foot of floor space	10,000	0.13	1,300	
		Subtotal		1,300	0.0039

Table 4.4 Current and Projected Peak Flows

Meter Site	Current Peak Flows (mgd)	Redevelopment Peak Flows (mgd)	Projected Total Peak Flows (mgd)
Site 1	0.012	0.23	0.242
Site 2*	-	0.05	0.05
Site 3 (Residential +Commercial)	0.06	0.019	0.079
Site 4	0.05	0.014	0.064
Site 5 (Site 1+2+3+4)	0.76	0.313	1.073

* Flow meter was not installed

5. RECOMMENDATIONS

Based on the 10 state standards and City of Deland design criteria, we have projected the future flows for residential and commercial establishments. **Table 5.1** below compares the calculated pipe capacities to future flows.

Table 5.1 Current Capacity VS Future Flows

Sites	Calculated Full Pipe Capacity (MGD)	Total existing + Future Flows (MGD)	Calculated Peak Hour Flow (mgd)	Remaining Projected Capacity (mgd)	Remaining Capacity (%)
Site 1	0.50	0.083	0.242	0.258	52%
Site 2*	0.05	x+0.05	0.05	0.45	90%
Site 3	0.50	0.021	0.079	0.421	84%
Site 4	0.50	0.069	0.064	0.436	87%
Site 5	2.20	0.497	1.52	1.127	51%

*Site 2 existing flows were not calculated as no meter was installed at this site.

From **Table 5.1**, it is concluded that the current system has the capacity to handle additional flows; however, due to the hydraulic conditions, peaking factor and d/D ratios depicted in **Figure 4.1** and **Figure 4.2** for Site 3, it is suggested that the connections from the re-development be done to south of the Former Jail.

To assist with eliminating the direct impact of significant wet weather events on the City's collection system and to provide the city with a focus area to perform future I/I studies, it is recommended that the City perform further I/I investigations including:

1. Smoke testing.
2. Wet Weather Flow Monitoring

Based upon the flow monitoring data presented in **Table 5.1**, the existing downtown sewers have adequate capacity; however, the incremental capacity (0.70 mgd) is nominal. Therefore, the City should consider construction of a new Downtown regional station to intercept flow north of Voorhis Ave. and divert that flow to the new Eastside interceptor force main currently under design. The approximate location is illustrated below. Specific site planning and design parameters are further defined in the Wastewater Collection System Master Plan, currently under development.



APPENDIX B

LEVEL OF SERVICE (LOS) STUDY

CITY OF DELAND LEVEL OF SERVICE (LOS) RECONCILIATION STUDY

NOVEMBER 4, 2021



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2. Need for Level of Service Reconciliation.....	3
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1. Introduction

The City of DeLand is located in western Volusia County, see Figure 1. The City of DeLand owns and operates a utility service which provides potable water, wastewater and reclaimed water services to residents and businesses within the City of DeLand and adjoining unincorporated areas within north-western Volusia County. DeLand has a municipal boundary encompassing approximately 8.5 square miles and a utility service area encompassing approximately 80 square miles. The current utility service area has a residential population of approximately 66,484, based on U.S. Census Tract data. A utility service area map illustrating DeLand's municipal and utility service area boundaries is included as Figure 2. Utility service area boundaries were clearly defined in a 1989 Inter-local Agreement with Volusia County. There are no pending issues regarding the service area delineation.

The City of DeLand operates a municipal wastewater treatment facility at 1101 South Amelia Avenue (29.009450, -81.298140) in DeLand, Florida. The Wiley M. Nash Water Reclamation Facility (FL0020303) has a permitted capacity of 6.0 million gallons a day (MGD) based on the Annual Average Daily Flow (AADF). The City has recently completed a Facility Plan dated July 2021 and with the assistance of Florida Department of Environmental Protection (FDEP) through the Clean Water State Revolving Fund (CWSRF) the City aims to obtaining a low-interest loan to fund upgrade and expansion of the Wiley M. Nash Reclaimed Water Reclamation Facility from 6.0 MGD to 8.0 MGD. Proposed improvements include process upgrades to meet advanced wastewater treatment (AWT) effluent with limits of 5-5-3-1 for Biological Oxygen Demand-Total Suspended Solids (BOD-TSS), Total Nitrogen (TN) and Total Phosphorus (TP), respectively.

2. Need for Level of Service Reconciliation

An alternative method of assessing future flow is based upon collection system improvements approved for connection to the Wiley M Nash Water Reclamation Facility (WRF). The City keeps a record of applications submitted to the FDEP. When the permits are received, the proposed flow is estimated on the basis of a production rate of a typical 300 gallons per day (gpd) per unit.

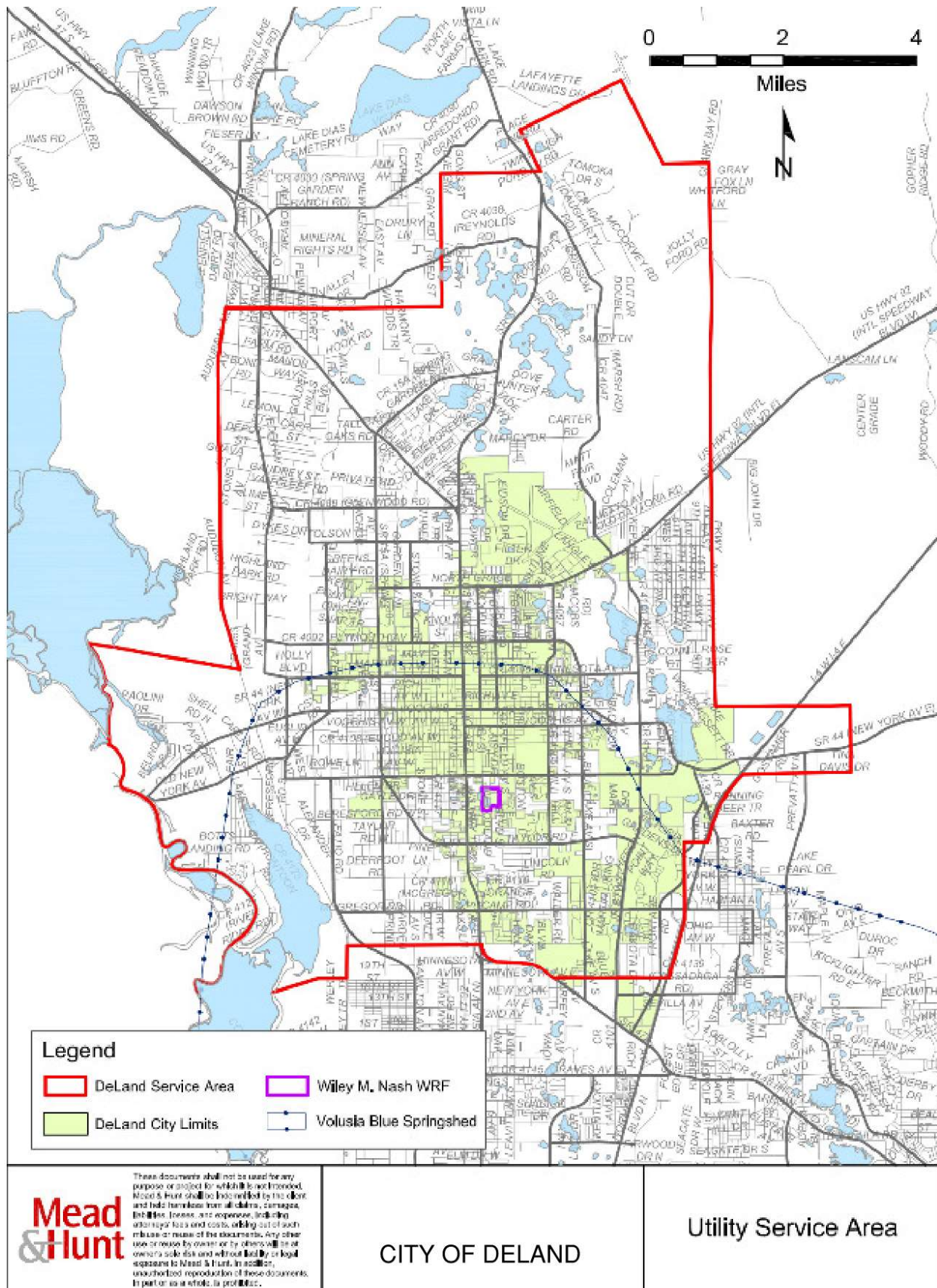
Even though the City in 2013 had established a level of service for sewer flow as 240 gpd per unit or equivalent residential unit (ERU) for future permits, the original method for calculating sewer flows based on 300 gpd per unit for new permitted developments was continued, thereby resulting in over committing of WRF already committed capacity.

The City recently conducted the 2021 Utility Rate Study based on 2020 historical sewer customer statistics. The 2021 Utility Rate Study provided data for the City to establish a new level of service for sewer flows. The resultant LOS will be applied to current commitments for permitted development.

FIGURE 1 - LOCATION MAP



FIGURE 2 – UTILITY SERVICE AREA



3. 2021 Level of Service (LOS) Reconciliation

The City of DeLand 2021 Utility Rate Study in reference to the total sewer system is summarized in Table 1.

TABLE 1 - SUMMARY OF TOTAL SEWER SYSTEM

Total Customers	15,372
Equivalent Residential Units	18,665
Annual Metered Gallons (000s)	1,177,170
Annual Revenue Gallons (000s)	1,070,208

The average daily wastewater flow during 2020 to the Wiley M. Nash Water Reclamation Facility (WRF) was **3.80 MGD**. Assuming 18,665 ERU's, the resulting level of service (LOS) per ERU is 204 gpd. This compares to a metered consumption of 1,177MG per year (3.22 MGD) and a calculated LOS of 173 gpd/ERU. The differential is approximately 14%, which is attributable to infiltration/inflow and the discrepancy between water consumption and sewage contribution. Assuming a 10% escalation factor, the recommended level of service (LOS) per ERU is **225 gpd/ERU**. This value does not affect the City's comprehensive plan, it is proposed for use strictly for overall calculation of committed capacity. This reconciliation brings the total committed flow in 2021 to **4.20 MGD**. This value will be used as a baseline going forward.

4. Current Committed Capacity

An analysis of the permit connection data as of February 2021 was conducted to determine WRF capacity already committed to developers. The City approved permits to serve approximately 4,675 units between September 2013 and February 2021. A large portion of those customers are currently being served and included in the 18,665 ERU's listed above.

Table 2 shows the total number of permitted ERUs who are currently not connected to City's collection system, but being counted towards the FDEP committed capacity. The flows pertaining to these permitted ERUs not connected have been adjusted at 225 gpd per ERU from 300 gpd per ERU.

TABLE 2 – PERMITTED ERUS- NOT CONNECTED TO COLLECTION SYSTEM

	Permitted ERU's Not Connected	Readjusted Increase in Wastewater Flow (gpd) @ 225 gpd per ERU
Total	2,300¹	520,000

1. Estimated at Approximately 50% of 4,675 Permitted ERUs since 2014 not developed or under development but not connected to the City Collection System

With this readjustment, the City currently has FDEP committed capacity of **4.7 MGD** (78%) of permitted 6.0 MGD. The WRF currently operates at 63% of its permitted flows. It is noted that the

current committed capacity includes the permitted 8,505 units City approved before 2013.

Per EPA guidelines, all wastewater treatment facilities typically operating at greater than 80% of its permitted capacity need to plan its future expansion to accommodate for all future growth within its service area.

The City has proactively addressed the need for expanded treatment capacity to match the anticipated future growth. The City recently completed a Facility Plan dated July 2021 and with the assistance of FDEP through the Clean Water State Revolving Fund (CWSRF), the City aims to obtain a low-interest loan to fund upgrade and expansion of the Wiley M. Nash Reclaimed Water Reclamation Facility from 6.0 MGD to 8.0 MGD. The City is currently in the process of choosing a consultant to start designing the WRF expansion. The expansion project is expected to be complete by summer 2025.

5. Conclusions and Recommendations

The City has a current committed capacity of **4.8 MGD** as of November 2021, with a new recommended level of service of 225 gpd per ERU for all new applications going forward.

The City has historically permitted roughly 500 ERUs per year though that rate has been higher over past few years. Assuming a takedown rate of 500-750 ERUs per year, the additional capacity should create roughly 8 years of available capacity within the existing 6.0 MGD permitted WRF. With the City being on schedule for the WRF expansion project from 6.0 MGD to 8.0 MGD with the estimated project completion of Fall 2025, the City has eliminated the potential for any future capacity reservation issues.

CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Resolution Approving Oak Hammock Reserve 2021 Final Plat, Located at Spring Garden Avenue and West Beresford Avenue.

DEPARTMENT: Planning

PREPARED BY: Carol Kuhn, Planning Director

ATTACHMENTS: Resolution, FSB23-187 Final Plat, FSB23-187 Survey, 2021-24 Oak Hammock Reserve 2021 PD, FSB23-187 Aerial, FSB23-187 Zoning

APPROVED BY: Michael Pleus, City Manager, March 13, 2024

SUMMARY/HIGHLIGHT:

The applicant, Toni Boone, with Dewberry Engineering, is seeking approval of a Final Plat for 110 single-family residential lots, stormwater tracts, tree protection areas, and right of way in the Oak Hammock Reserve 2021 subdivision.

Volusia County approved the TIA on July 1, 2022. Volusia County School Board approved the school concurrency determination on April 6, 2022. Stormwater management was also reviewed with the preliminary plat (April 2022).

On June 15, 2022, the Planning Board recommended approval of the Preliminary Plat.

On July 18, 2022, the City Commission approved the Preliminary Plat.

At the October 19, 2023 meeting, the Technical Review Committee recommended conditional approval of the Final Plat and to forward the application to the City Commission pending all staff, legal and surveyor comments being addressed. All of the comments have been addressed by the applicant save for a few minor revisions which will be made prior to plat recordation.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Institute Smart Growth Principles.

SUSTAINABILITY:

NA

FISCAL IMPACT:

Recording of the final plat will allow for the individual lots and homes to be entered into the City's tax revenue.

RECOMMENDATION:

It is recommended that the City Commission approve the Final Plat for the Oak Hammock Reserve 2021 subdivision.

BACKGROUND/DISCUSSION:

The applicant is seeking approval of the Oak Hammock Reserve 2021 Final Plat that includes stormwater tracts, tree protection areas, and right of way. The development plan allows for up to 110 residential lots that range in widths from 50' wide to 60' wide and lot sizes are a minimum of 5,750 square feet.

All lots in the proposed subdivision meet the minimum dimensions and lot area standards for the PD, which was approved in August 2021. The subdivision is also proposed to include common areas such as a community amenity center with a tot lot/gazebo & playground and a mail kiosk.

RESOLUTION NO. 2024 –

**A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA,
APPROVING THE FINAL SUBDIVISION PLAT FOR OAK HAMMOCK
RESERVE 2021, LOCATED ON SPRING GARDEN AVENUE AND WEST
BERESFORD AVENUE; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the applicant, Toni Boone of Dewberry Engineering has submitted a proper and complete application under Chapter 33, Article 13, of the City of DeLand Code of Ordinances (hereinafter the “Code”) for the final plat approval for Oak Hammock Reserve 2021, located at Spring Garden Avenue and West Beresford Avenue; and

WHEREAS, the applicant intends to develop 110 single-family residential lots, stormwater tracts, tree protection areas, and right of way in the Oak Hammock Reserve 2021 subdivision; and

WHEREAS, on October 19, 2023 the Technical Review Committee recommended conditional approval of the Final Plat and to forward the application to the City Commission pending all staff, legal and surveyor comments being addressed; and

WHEREAS, staff determined that all comments have been addressed and recommended approval of the final subdivision plat for Oak Hammock Reserve 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission hereby approves the final subdivision plat for Oak Hammock Reserve 2021, located at Spring Garden Avenue and West Beresford Avenue.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 18th day of March, 2024.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julie A. Hennessy
City Clerk – Auditor

APPROVED AS TO FORM AND LEGALITY:

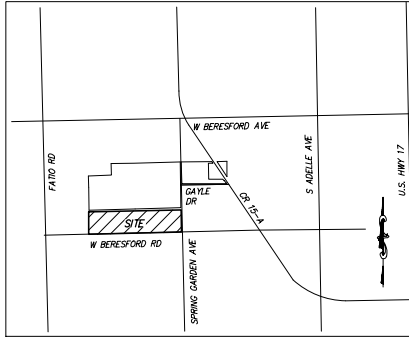
Darren J. Elkind
City Attorney

Dewberry name: C:\Users\mcc\OneDrive\Documents\12841\Survey\Oakhammock_1715_1725.dwg Sheet 1 File 12/2024 1:56am by mshah

OAK HAMMOCK RESERVE
SITUATED IN SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST,
CITY OF DELAND, VOLUSIA COUNTY, FLORIDA

GENERAL NOTES:

- BEARINGS SHOWN HEREON ARE ASSUMED AND BASED ON THE EAST LINE OF THE SOUTHEAST 1/4 OF SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA, HAVING A BEARING OF S01°11'41"E.
- ALL LOT LINES INTERSECTING CURVES ARE RADIAL UNLESS NOTED OTHERWISE.
- ALL PLATTED UTILITY EASEMENTS, EXCLUSIVE OF PRIVATE EASEMENTS GRANTED TO OR OBTAINED BY A PARTICULAR ELECTRIC, TELEPHONE, GAS OR OTHER PUBLIC UTILITY, SHALL ALSO BE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES PROVIDED, HOWEVER, NO SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES SHALL INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS OR OTHER PUBLIC UTILITY. IN THE EVENT A CABLE TELEVISION COMPANY DAMAGES THE FACILITIES OF A PUBLIC UTILITY, IT SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES PURSUANT TO SECTION 177.091(29), FLORIDA STATUTES. SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION SHALL COMPLY WITH THE NATIONAL ELECTRICAL SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION.
- TRACTS B AND C (STORMWATER RETENTION AREAS) ARE TO BE OWNED AND MAINTAINED BY OAK HAMMOCK RESERVE HOMEOWNERS ASSOCIATION.
- TRACT D (COMMUNITY AMENITY AREA) IS TO BE OWNED AND MAINTAINED BY OAK HAMMOCK RESERVE HOMEOWNERS ASSOCIATION.
- TRACTS E AND F (TREE PROTECTION AREA AND LANDSCAPE BUFFER) ARE TO BE OWNED AND MAINTAINED BY THE OAK HAMMOCK RESERVE HOMEOWNERS ASSOCIATION, INC. BUT ARE SUBJECT TO RIGHT OF ENTRY AND INSPECTION BY THE CITY OF DELAND.
- TRACTS G, H, L, AND M (COMMON AREA) ARE TO BE OWNED AND MAINTAINED BY OAK HAMMOCK RESERVE HOMEOWNERS ASSOCIATION.
- TRACTS J AND K (UTILITY MAINTENANCE AREA) ARE TO BE OWNED AND MAINTAINED BY OAK HAMMOCK RESERVE HOMEOWNERS ASSOCIATION.
- ALL SIDE AND REAR LOT LINES ARE SUBJECT TO A 5.00 FOOT DRAINAGE EASEMENT UNLESS OTHERWISE NOTED TO THE BENEFIT TO THE OAK HAMMOCK RESERVE HOMEOWNERS ASSOCIATION.
- LOTS 27-59 ARE SUBJECT TO A 5.00 FOOT DRAINAGE/ MAINTENANCE/ FENCE EASEMENT.
- ALL LOT CORNERS WILL BE SET IN ACCORDANCE WITH FLORIDA STATUTE CHAPTER 177.091 FOR PLATTING.



VICINITY MAP
(NOT TO SCALE)

LEGAL DESCRIPTION:

THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS: FOR A POINT OF BEGINNING, SAID POINT BEING A NAIL AND DISK STAMPED "PLS 3736" MARKING THE EAST 1/4 CORNER OF SAID SECTION 19; RUN THENCE SOUTH 01°11'41" EAST, ALONG THE EAST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19, A DISTANCE OF 670.57 FEET; TO THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 19; THENCE SOUTH 88°28'36" WEST, ALONG THE SOUTH LINE OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4, A DISTANCE OF 263.88 FEET; TO THE SOUTHWEST CORNER OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4; THENCE NORTH 01°34'28" WEST, ALONG THE WEST LINE OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4, A DISTANCE OF 662.93 FEET; TO THE NORTHWEST CORNER OF THE SOUTHEAST 1/4 OF SAID SECTION 19, SAID POINT ALSO BEING THE CENTER OF SECTION 19; THENCE NORTH 88°18'39" EAST, ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19, A DISTANCE OF 2636.63 FEET; TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE COUNTY OF VOLUSIA, STATE OF FLORIDA.

LESS AND EXCEPT THE MAINTAINED RIGHT OF WAY OF BERESFORD ROAD AND SOUTH SPRING GARDEN AVENUE.

ALL OF THE ABOVE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF REFERENCE BEGIN AT A NAIL AND DISK WITH NO IDENTIFICATION MARKING THE EAST 1/4 CORNER OF SAID SECTION 19; THENCE S88°18'39"W, ALONG THE NORTH LINE OF SAID SOUTHEAST 1/4 A DISTANCE OF 21.71 FEET TO A POINT ON THE COUNTY MAINTAINED RIGHT OF WAY OF SPRING GARDEN AVENUE AND THE POINT OF BEGINNING; THENCE SOUTHERLY ALONG SAID MAINTAINED LINE THE FOLLOWING FOUR (4) COURSES:

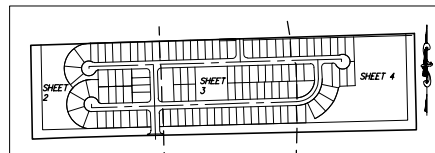
- (1) S01°02'41"E, 248.35 FEET;
- (2) S01°18'05"E, 176.69 FEET;
- (3) S01°22'58"E, 183.73 FEET;
- (4) S01°09'29"E, 44.29 FEET TO A POINT ON THE NORTHERLY MAINTAINED COUNTY RIGHT OF WAY OF BERESFORD ROAD; THENCE WESTERLY ALONG SAID MAINTAINED LINE THE FOLLOWING EIGHT (8) COURSES:

- (1) S88°47'41"W, 202.81 FEET;
- (2) S88°47'02"W, A DISTANCE OF 439.21 FEET;
- (3) S88°41'47"W, 406.08 FEET;
- (4) S88°43'46"W, 491.57 FEET;
- (5) S88°48'02"W, 417.05 FEET;
- (6) S88°36'30"W, 382.42 FEET;
- (7) S87°42'37"W, 64.40 FEET;
- (8) S87°22'44"W, 212.90 FEET TO THE WEST LINE OF THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 19; THENCE N01°04'28"W, ALONG SAID WEST LINE A DISTANCE OF 640.18 FEET TO THE CENTER OF SECTION; THENCE N88°18'39"E, ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19 A DISTANCE 2614.92 FEET TO THE POINT OF BEGINNING.

CONTAINING 38.64 ACRES MORE OR LESS.

LEGEND AND ABBREVIATIONS:

CCR	CERTIFIED CORNER RECORD	RI	POINT OF INTERSECTION
CB	CHORD BEARING	POB	POINT OF BEGINNING
CD	CENTER DISTANCE	POC	POINT OF COMMENCEMENT
CE	CENTER LINE	PRC	POINT OF REVERSE CURVATURE
CM	CORNER MONUMENT	PRM	PERMANENT REFERENCE MONUMENT
DB	DEED BOOK	PSM	PROFESSIONAL SURVEYOR MAPPER
DE	DRAINAGE EASEMENT	PT	POINT OF TANGENCY
ES	EASEMENT	PN	POINT OF NON-TANGENCY
LE	UTILITY EASEMENT	R	RADIUS
LF	FOUND	(N)	NAIL
PF	PERMANENT CONTROL POINT	(N)	RIGHT OF WAY
RF	IRON PIPE	SEC	SECTION-TOWNSHIP-RANGE
RL	ARC LENGTH	(TYP)	TYPICAL
LB	LICENSED BUSINESS	U.E.	UTILITY EASEMENT
MB	MAP BOOK	(A)	CENTRAL ANGLE
N/D	NAIL & DISK	B.L.	BREAK LINE
NO	NUMBER	SET 4"x4" ON (FROM LB 8110)	
(NR)	NON-RADIAL	FOUND 4"x4" ON (FROM LB 68)	
OR	OFFICIAL RECORDS BOOK	UNLESS OTHERWISE NOTED	
OS	POINT OF CURVATURE	SET N/D (POP LB8011)	
PC	POINT OF COMPOUND CURVATURE	FOUND N/D (POP LB 64)	
PP	PERMANENT CONTROL POINT	SET 5"x8" IRON ROD & CAP (LB8011)	
PS	PAGE/PAGES	FOUND RAIL ROAD SPIKE	
PLS	PROFESSIONAL LAND SURVEYOR		
RLS	REGISTERED LAND SURVEYOR		



KEY MAP
SCALE 1" = 400'

SHEET INDEX

SHEET 1: COVER SHEET/LEGEND
SHEETS 2 - 4: DETAIL SHEETS

NOTICE

THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVISION LANDS DESCRIBED HEREON AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

MAP BOOK:

PAGE:

OAK HAMMOCK RESERVE

DEDICATION
KNOW ALL MEN BY THESE PRESENTS, THAT THE ENTITY NAME BELOW, BEING THE OWNER IN FEE SIMPLE OF THE LAND DESCRIBED IN THIS PLAT, HEREBY DEDICATES SAID LAND AND PLAT FOR THE USES THEREIN EXPRESSED AND DEDICATES TRACTS "A" AND "N" (ROADS AND RIGHTS-OF-WAY) AND THE 20.00' MAINTENANCE EASEMENT LOCATED ON TRACT "D" TO THE PERPETUAL USE OF THE PUBLIC; AND HEREBY DEDICATES AND CONVEYS FEE SIMPLE TITLE OF TRACTS "B" AND "C" (STORMWATER RETENTION AREAS), TRACT "D" (COMMUNITY AMENITY AREA), TRACTS "E" AND "F" (TREE PROTECTION AREA AND LANDSCAPE BUFFER), TRACTS "G", "H", "I", "L" AND "M" (COMMON AREAS), AND TRACTS "J" AND "K" (UTILITY MAINTENANCE AREAS), AND TRACT "O" (ACCESS EASEMENT) TO THE OAK HAMMOCK RESERVE HOMEOWNERS ASSOCIATION, INC.

THE 1.00' NON-VEHICULAR EASEMENT IS TO BE DEDICATED TO THE COUNTY OF VOLUSIA AND THE CITY OF DELAND.

IN WITNESS WHEREOF, THE OWNER HAS CAUSED THESE PRESENTS TO BE SIGNED AND ATTESTED TO BY THE OFFICER NAMED BELOW AND ITS CORPORATE SEAL TO BE AFFIXED HERETO ON _____, A.D. 2024.

AG EHC II (LXV) MULTI STATE 3, LLC
A DELAWARE LIMITED LIABILITY COMPANY

BY: ESSENTIAL HOUSING ASSET MANAGEMENT, LLC AN ARIZONA LIMITED LIABILITY COMPANY.

BY: SIGNATURE _____

STEVEN S. BENSON

TITLE: MANAGER

SIGNED, SEALED AND DELIVERED IN THE PRESENCE OF:

WITNESS: SIGNATURE _____ PRINTED NAME _____

WITNESS: SIGNATURE _____ PRINTED NAME _____

STATE OF ARIZONA, COUNTY OF MARICOPA

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME BY MEANS OF (1) PHYSICAL PRESENCE OR (2) ONLINE NOTARIZATION THIS DAY OF _____ 2024, BY STEVEN S. BENSON, AS AUTHORIZED PERSON OF AG EHC II (LXV) MULTI STATE 3, LLC A DELAWARE LIMITED LIABILITY COMPANY LIABILITY PARTNERSHIP ON BEHALF OF THE COMPANY, IN ITS CAPACITY AS GENERAL PARTNER OF _____ SAID PERSON () IS PERSONALLY KNOWN TO ME OR () HAS PRODUCED AS IDENTIFICATION: _____

[NOTARY STAMP]

NOTARY PUBLIC, STATE OF FLORIDA

QUALIFICATION STATEMENT OF SURVEYOR AND MAPPER

KNOW ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED IS A FLORIDA REGISTERED SURVEYOR AND MAPPER, THAT THE FOREGOING PLAT WAS PREPARED UNDER HIS DIRECTION AND SUPERVISION; THAT PERMANENT REFERENCE MONUMENTS HAVE BEEN PLACED AND THAT PERMANENT CONTROL POINTS HAVE BEEN OR WILL BE PLACED AS REQUIRED BY ALL STATE AND LOCAL REGULATIONS; AND THAT THIS PLAT COMPLES WITH ALL SURVEY REQUIREMENTS OF CHAPTER 177, PART 1, FLORIDA STATUTES; THE LAND DESCRIBED HEREON LIES IN SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST, CITY OF DELAND, VOLUSIA COUNTY, FLORIDA.

(SIGNATURE) _____ DATE: _____ (SEAL)

WILLIAM P. HINKLE,
FSM NO. 4633
JENNERBY ENGINEERS, INC.
110 WEST INDIANA AVENUE, SUITE 202
DELAND, FLORIDA 32720
CERTIFICATE OF AUTHORIZATION NO. (LB) LICENSED BUSINESS 8011

CERTIFICATE OF APPROVAL

I HEREBY CERTIFY THAT THIS PLAT HAS BEEN REVIEWED FOR CONFORMITY TO THE REQUIREMENTS OF CHAPTER 177, PART 1, FLORIDA STATUTES, NO CONFORMANCE OF MATHEMATICAL CLOSURE OR THE PLACEMENT OF PRM'S AND POP'S IN THE FIELD WAS MADE IN THIS REVIEW.

CPH, LLC, L.B. #7143
500 FULTON STREET
SAFORD, FLORIDA 32771

FOR THE FIRM BY: _____ DATE _____

RANDALL L. ROBERTS, R.L.S.
FLORIDA REGISTERED NO. 3144
STATE OF FLORIDA

CERTIFICATE OF APPROVAL BY THE CITY COMMISSION

THE DELAND CITY COMMISSION DOES HEREBY APPROVE THE FINAL PLAT OF:

OAK HAMMOCK RESERVE

(SEAL)

MAYOR, DELAND _____ DATE _____

SHEET 1 OF 4



110 WEST INDIANA AVENUE, SUITE 202
DELAND, FLORIDA 32720
PHONE: 386.368.8888 FAX: 386.368.8879
WWW.DEWBERRY.COM

CERTIFICATE OF AUTHORIZATION NO. LB 8011

CERTIFICATE OF CLERK

I HEREBY CERTIFY THAT I HAVE EXAMINED THE FOREGOING PLAT AND FIND THAT IT COMPLES IN FORM WITH ALL THE REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES, AND WAS FILED FOR RECORD ON _____ 2024

AT _____ FILE NO. _____

BY: _____
CLERK OF THE CIRCUIT COURT IN AND FOR VOLUSIA COUNTY, FLORIDA

CERTIFICATE OF APPROVAL OF THE DESIGN AND INSTALLATION OF STREETS, UTILITIES AND OTHER REQUIRED IMPROVEMENTS

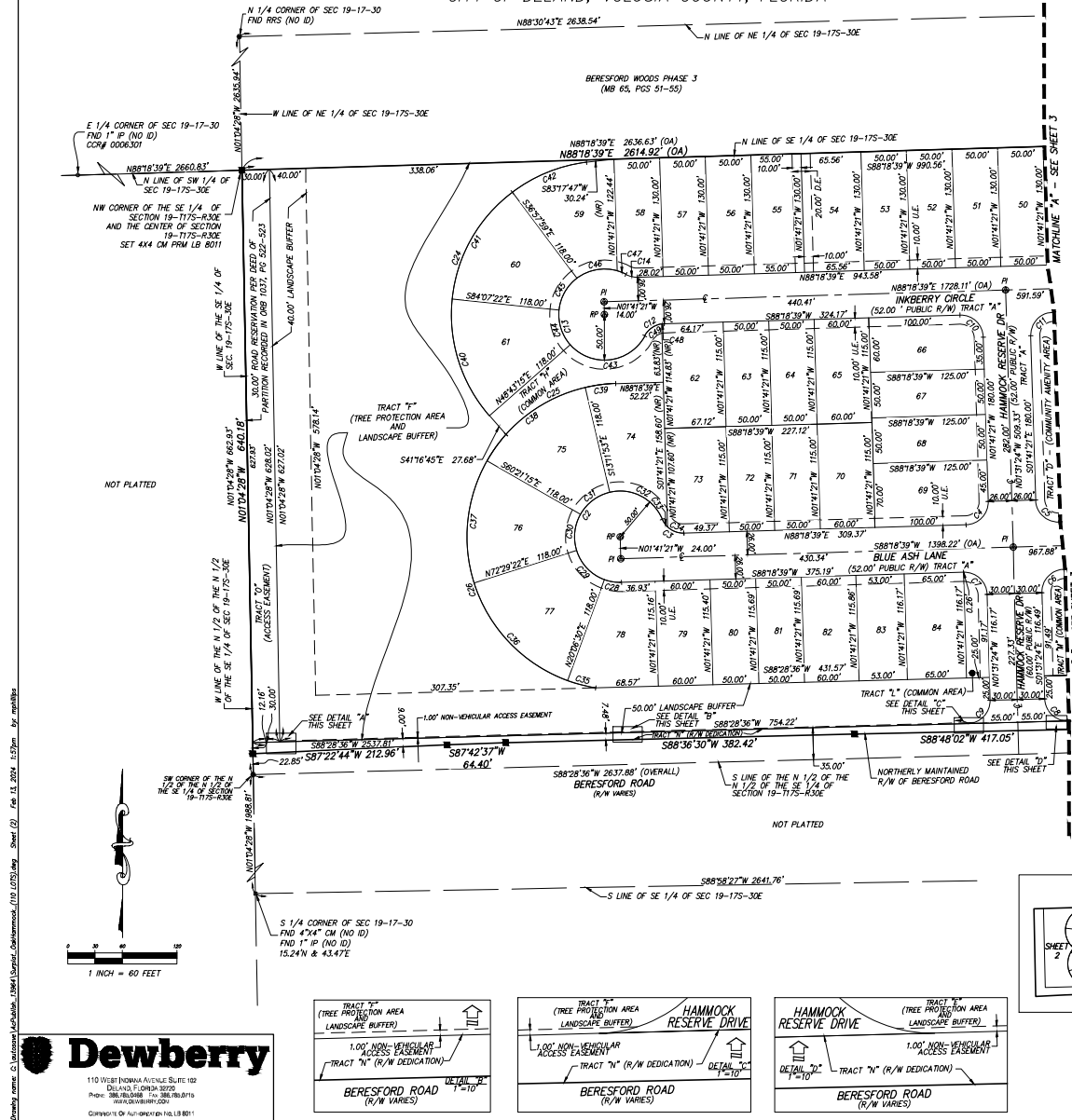
I HEREBY CERTIFY THAT ALL STREETS, UTILITIES AND OTHER REQUIRED IMPROVEMENTS HAVE BEEN INSTALLED IN AN ACCEPTABLE MANNER AND ACCORDING TO CITY SPECIFICATIONS AND STANDARDS AND ALL APPLICABLE REGULATIONS IN THE OAK HAMMOCK RESERVE SUBDIVISION, OR THAT A GUARANTEE OF THE INSTALLATION OF THE REQUIRED IMPROVEMENTS IN A MANNER ACCORDING TO SECTION 33-147 OF THE CITY CODE HAS BEEN RECEIVED.

CITY ENGINEER _____ DATE _____

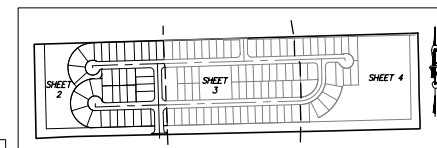
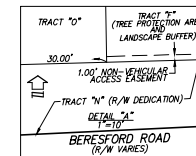
OAK HAMMOCK RESERVE SITUATED IN SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST, CITY OF DELAND, VOLUSIA COUNTY, FLORIDA

MAP BOOK:

PAGE:



CURVE	LENGTH	RADIUS	DELTA	CHORD	BEARING
C2	217.21'	50.00'	248°53'59"	82.46'	S32°45'36"W
C3	30.06'	25.00'	68°53'59"	28.28'	S57°14'22"E
C4	39.27'	25.00'	90°00'00"	35.36'	N43°18'39"E
C5	39.27'	25.00'	90°00'00"	35.36'	S46°41'21"E
C6	39.20'	25.00'	89°50'00"	35.30'	S43°23'18"W
C7	39.34'	25.00'	90°09'58"	35.41'	N46°36'22"W
C8	39.27'	25.00'	90°00'00"	35.36'	S46°31'24"E
C9	39.27'	25.00'	90°00'00"	35.36'	N43°28'36"E
C10	39.27'	25.00'	90°00'00"	35.36'	N46°41'21"W
C11	39.27'	25.00'	90°00'00"	35.36'	S43°18'39"W
C12	26.37'	25.00'	60°26'24"	25.17'	S58°05'26"W
C13	235.94'	50.00'	270°21'39"	70.48'	S16°56'46"E
C14	13.06'	25.00'	29°55'35"	12.91'	S76°43'34"E
C24	365.27'	168.00'	124°34'33"	297.46'	S21°00'51"W
C25	136.40'	168.00'	46°31'03"	132.68'	S65°03'08"W
C26	359.56'	168.00'	122°37'34"	294.76'	S19°31'11"E
C28	19.02'	50.00'	21°47'51"	18.91'	S80°47'26"E
C29	45.71'	50.00'	52°22'52"	44.14'	S43°42'14"E
C30	41.15'	50.00'	47°09'23"	40.00'	S06°04'03"W
C31	41.15'	50.00'	47°09'23"	40.00'	S53°13'26"W
C32	70.17'	50.00'	80°24'30"	64.55'	N62°59'37"W
C33	10.32'	25.00'	23°39'30"	10.25'	S34°37'07"E
C34	19.74'	25.00'	45°14'29"	18.23'	S69°04'07"E
C35	32.08'	168.00'	10°56'27"	32.03'	S75°21'44"E
C36	153.59'	168.00'	52°22'52"	148.30'	S43°42'14"E
C37	138.27'	168.00'	47°09'23"	134.40'	S06°04'03"W
C38	138.27'	168.00'	47°09'23"	134.40'	S53°13'26"W
C39	53.75'	168.00'	11°30'31"	53.69'	S82°33'23"W
C40	138.27'	168.00'	47°09'23"	134.40'	S17°42'04"E
C41	138.27'	168.00'	47°09'23"	134.40'	S29°27'19"W
C42	88.74'	168.00'	30°15'47"	87.71'	S69°09'54"W
C43	96.74'	50.00'	110°51'01"	82.34'	N83°17'45"E
C44	41.15'	50.00'	47°09'23"	40.00'	S17°42'04"E
C45	41.15'	50.00'	47°09'23"	40.00'	S29°27'19"W
C46	46.48'	50.00'	53°15'45"	44.82'	S79°39'53"W
C47	10.42'	50.00'	11°56'28"	10.40'	N67°44'00"W
C48	2.93'	25.00'	06°43'24"	2.93'	S84°56'36"W
C49	23.44'	25.00'	53°43'00"	22.59'	S54°43'44"W



KEY MAP
SCALE 1" = 400'

SHEET 2 OF 4

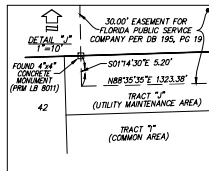
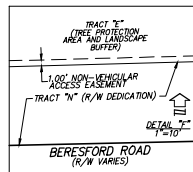
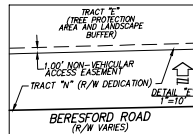
Dewberry
110 WEST INDIAN AVENUE, SUITE 100
DELAND, FLORIDA 32920
PHONE: 386.786.8888 FAX: 386.786.8875
WWW.DEWBERRY.COM
COURTESY OF: AUTOCAD 2010, LBR 8011

OAK HAMMOCK RESERVE
SITUATED IN SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST,
CITY OF DELAND, VOLUSIA COUNTY, FLORIDA

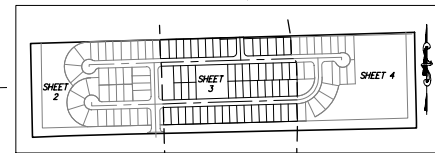
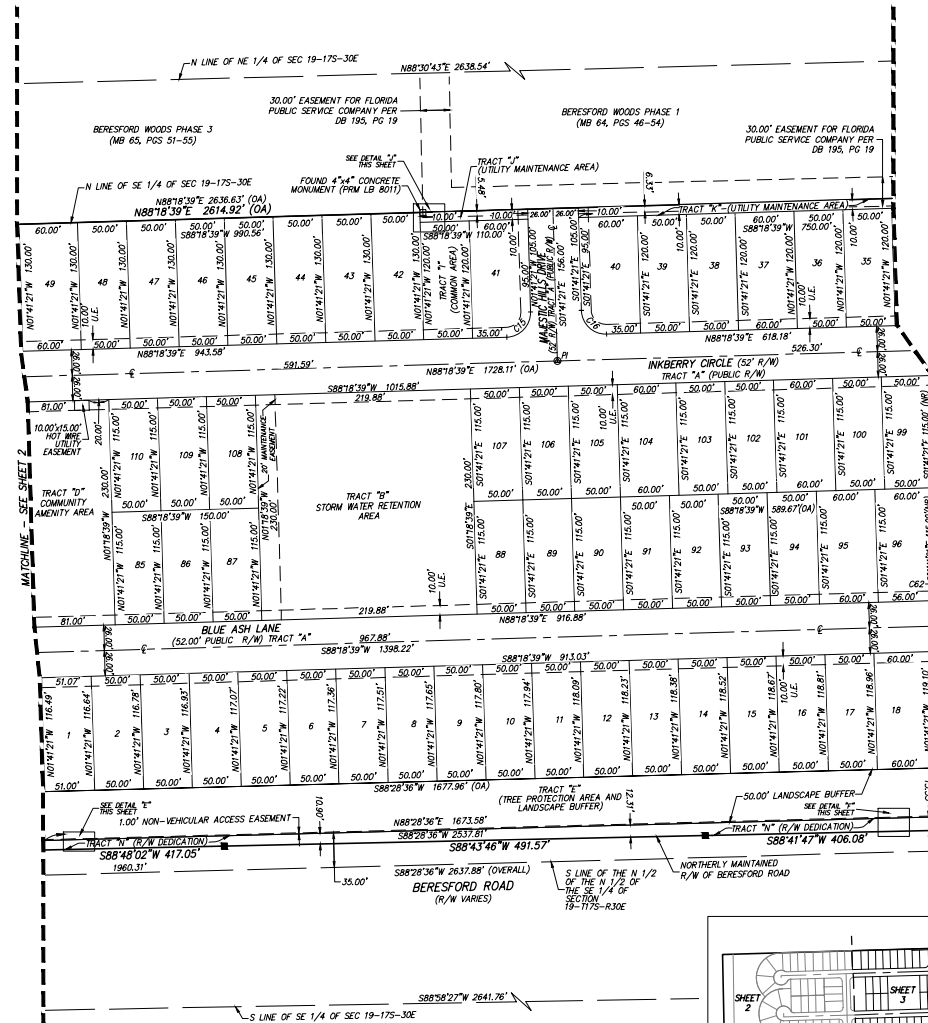
MAP BOOK:

PAGE:

CURVE	LENGTH	RADIUS	DELTA	CHORD	BEARING
C15	39.27'	25.00'	90°00'00"	35.36'	N43°18'39"E
C16	39.27'	25.00'	90°00'00"	35.36'	S46°41'21"E
C62	4.00'	124.00'	01°50'31"	4.00'	N87°23'13"E



Dewberry
110 WEST INDIANA AVENUE, SUITE 100
DELAND, FLORIDA 32920
PHONE: 386.761.8888 FAX: 386.761.8875
WWW.DEWBERRY.COM
COMPILED BY: AUTOCAD/PLT/LSB/8/11

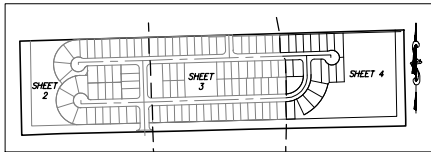


KEY MAP
SCALE 1" = 400'

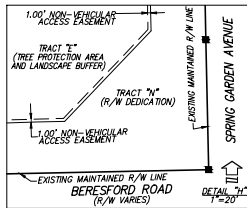
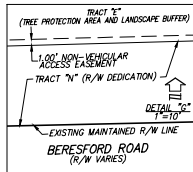
SHEET 3 OF 4

Dewberry and C. Williams Architects, 13841 S. Deland Road, Deland, FL 32922, 386.761.8888, 386.761.8875, www.dewberry.com, 11/15/2011, 1:25pm, by: mab

CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	CHORD	BEARING
C1	235.62'	150.00'	90°00'00"	212.13'	N43°18'39"E
C17	9.18'	25.00'	21°02'22"	9.13'	N77°47'27"E
C18	231.04'	50.00'	265°47'00"	73.26'	N20°09'46"E
C19	28.25'	25.00'	64°44'38"	26.77'	N59°19'03"W
C20	39.27'	25.00'	90°00'00"	35.36'	S43°18'39"W
C21	276.46'	176.00'	90°00'00"	248.90'	N43°18'39"E
C22	194.78'	124.00'	90°00'00"	175.36'	N43°18'39"E
C23	39.27'	25.00'	90°00'00"	35.36'	N46°41'21"W
C27	275.38'	294.00'	53°40'03"	265.42'	N37°29'28"E
C50	38.82'	50.00'	44°28'57"	37.85'	S89°30'45"W
C51	50.98'	50.00'	58°24'54"	48.80'	N27°31'05"E
C52	52.38'	50.00'	60°01'30"	50.02'	N86°44'17"E
C53	31.68'	50.00'	36°18'14"	31.15'	S45°08'51"E
C54	32.91'	176.00'	10°42'50"	32.86'	N03°40'03"E
C55	64.40'	176.00'	20°57'56"	64.04'	N19°30'26"E
C56	52.73'	176.00'	17°10'03"	52.54'	N39°34'25"E
C57	52.73'	176.00'	17°10'03"	52.54'	N55°44'28"E
C58	14.53'	176.00'	04°43'50"	14.53'	N66°41'24"E
C59	59.15'	176.00'	19°15'19"	58.87'	N78°40'59"E
C60	9.01'	124.00'	04°09'44"	9.01'	N00°23'31"E
C61	181.77'	124.00'	87°59'25"	165.93'	N44°28'05"E
C67	88.09'	294.00'	17°10'03"	87.76'	N55°44'28"E
C68	88.09'	294.00'	17°10'03"	87.76'	N39°34'25"E
C69	99.20'	294.00'	19°19'58"	98.73'	N20°19'25"E
C70	58.08'	50.00'	66°33'25"	54.87'	N34°58'10"W

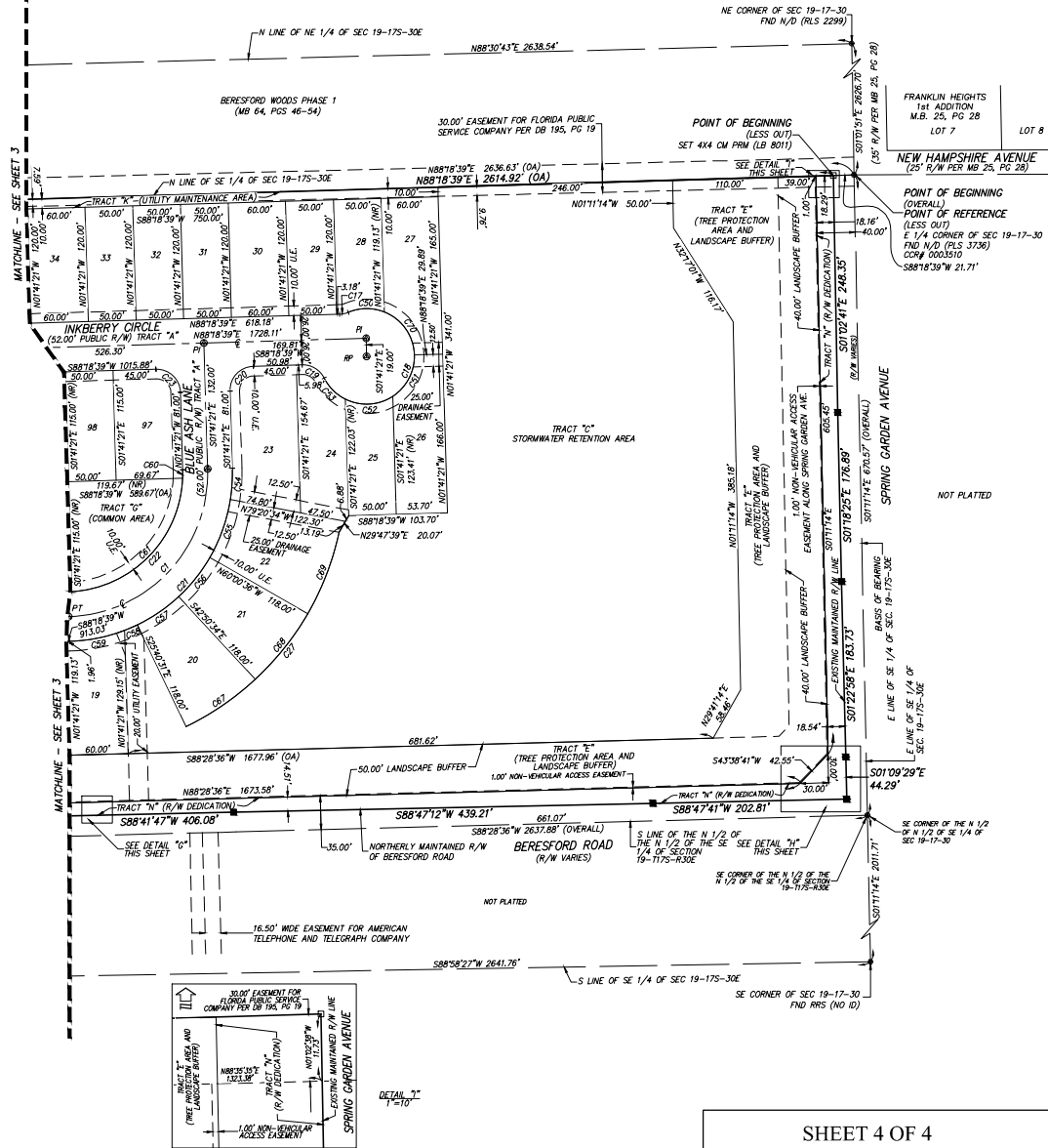


KEY MAP
SCALE 1" = 400'



OAK HAMMOCK RESERVE

SITUATED IN SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST,
CITY OF DELAND, VOLUSIA COUNTY, FLORIDA



SHEET 4 OF 4

SCHEDULE B2 EXCEPTIONS:

5. EASEMENT IN FAVOR OF FLORIDA PUBLIC SERVICE COMPANY, A FLORIDA CORPORATION RECORDED FEBRUARY 3, 1926 IN DEED BOOK 195, PAGE 19, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA. (AFFECTS – PLOTTED).
6. ORDINANCE NO. 2006-50 ANNEXING IN THE CITY OF DELAND, FLORIDA RECORDED AUGUST 9, 2006 IN OFFICIAL RECORDS BOOK 5891, PAGE 1514, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA. (AFFECTS – NOT PLOTTABLE).
7. ORDINANCE NO. 2021-24 IN REFERENCE TO ZONING RECORDED DECEMBER 14, 2021 IN OFFICIAL RECORDS BOOK 8171, PAGE 2802, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA. (AFFECTS – NOT PLOTTABLE).
8. INTENTIONALLY DELETED
9. INTENTIONALLY DELETED
10. SURVEY PREPARED BY WILLIAM P. HINKLE FOR DEWBERRY, UNDER PROJECT NO. 50147518, FIELD WORK COMPLETED MAY 3, 2023, DATED JUNE 6, 2023, REVEALS THE FOLLOWING:
- a) RIGHTS OF OTHERS TO USE THE DIRT ROADS ALONG THE NORTHERN BOUNDARY, AND EXTENDING INTO THE SUBJECT PROPERTY AT POINTS.
- b) RIGHTS OF OTHERS TO USE THE SIDEWALK APPARENTLY ORIGINATING FROM THE PROPERTY TO THE NORTH OF THE SUBJECT PROPERTY, AND EXTENDING OVER THE NORTHERN BOUNDARY INTO THE SUBJECT PROPERTY.
- c) POSSIBLE ENCROACHMENT(S) REGARDING THE FENCE, OWNERSHIP UNKNOWN, MEANDERING ALONG THE NORTHERN BOUNDARY, AND EXTENDING INTO THE SUBJECT PROPERTY AT POINTS, AND OUTSIDE THE PROPERTY AT POINTS; AND FENCES, OWNERSHIP UNKNOWN, ENCROACHING ONTO PUBLIC SERVICE EASEMENTS DB 195, PAGE 19.
- d) INTENTIONALLY DELETED
- e) RECLAIM WATER VALVE, UTILITY POLE GUY ANCHORS, WATER METER AND WATER VALVE, MONITORING WELL, WOOD UTILITY POLE, LOCATED THROUGHOUT THE PROPERTY WITHOUT THE BENEFIT OF ANY APPARENT EASEMENT.
- f) INTENTIONALLY DELETED
- g) INTENTIONALLY DELETED
- h) INTENTIONALLY DELETED

LEGEND AND ABBREVIATIONS:

ABBREVIATIONS:		SYMBOLS:	
ALTA	AMERICAN LAND TITLE ASSOCIATION	±	MORE OR LESS
ACSM	AMERICAN CONGRESS ON SURVEYING & MAPPING	⊕	CENTERLINE
BWF	BARBED WIRE FENCE	⊕	CURB INLET GRATE
(C)	CALCULATED MEASUREMENT	⊕	CATCH BASIN
CB	CHORD BEARING	⊕	SANITARY MANHOLE
CCR	CERTIFIED CORNER RECORD	⊕	SANITARY CLEANOUT
CD	CHORD LENGTH	⊕	SEWER VALVE
CIP	CAST IRON PIPE	⊕	TELEPHONE MANHOLE
CMP	CORRUGATED METAL PIPE	⊕	IRRIGATION CONTROL VALVE
C&G	CURB & GUTTER	⊕	WATER METER
DIP	DUCTILE IRON PIPE	⊕	RECLAIMED WATER METER
EL	ELEVATION	⊕	WATER VALVE
EP	EDGE OF PAVEMENT	⊕	RECLAIM WATER VALVE
ESMT	EASEMENT	⊕	FIRE HYDRANT
FDOT	FLORIDA DEPARTMENT OF TRANSPORTATION	⊕	CONCRETE UTILITY POLE
FEMA	FEDERAL EMERGENCY MANAGEMENT AGENCY	⊕	METAL UTILITY POLE
FND	FOUND	⊕	WOOD UTILITY POLE
I.D.	IDENTIFICATION	⊕	UTILITY POLE GUY ANCHOR
LB	LICENSED BUSINESS	⊕	LIGHT POLE (TYPE NOTED ON SURVEY)
LS	LAND SURVEYOR	⊕	SIGN
(M)	FIELD MEASUREMENT	•	BOLLARD
NAVD	NORTH AMERICAN VERTICAL DATUM	⊕	WIRE PULLBOX
NGVD	NATIONAL GEODETIC VERTICAL DATUM		
NO.	NUMBER		
NSPS	NATIONAL SOCIETY OF PROFESSIONAL SURVEYORS		
ORB	OFFICIAL RECORDS BOOK		
(P)	PLAT MEASUREMENT		
PB	PLAT BOOK		
PC	POINT OF CURVATURE		
PG(s)	PAGE(S)		
PI	POINT OF INTERSECTION		
P.O.B.	POINT OF BEGINNING		
POC	POINT ON CURVE		
P.O.C.	POINT OF COMMENCEMENT		
POL	POINT ON LINE		
PT	POINT OF TANGENCY		
PVC	POLYVINYL CHLORIDE		
RCP	REINFORCED CONCRETE PIPE		
REC	RECOVERED		
RLS	REGISTERED LAND SURVEYOR		
R/W	RIGHT OF WAY		
SEC	SECTION		
VCP	VITRIFIED CLAY PIPE		
CONCRETE AREA			
DIRT/GRAVEL AREA			
PAVEMENT AREA			

ALTA/NSPS LAND TITLE SURVEY
-FOR-
OAK HAMMOCK RESERVE
LOCATED IN SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST,
CITY OF DELAND, VOLUSIA COUNTY, FLORIDA



VICINITY MAP
(NOT TO SCALE)

LEGAL DESCRIPTION: PER TITLE COMMITMENT NUMBER: 11102234

THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA.

MORE PARTICULARLY DESCRIBED AS FOLLOWS: FOR A POINT OF BEGINNING, SAID POINT BEING A NAIL AND DISK STAMPED "PLS 3736" MARKING THE EAST 1/4 CORNER OF SAID SECTION 19; RUN THENCE SOUTH 0°11'14" EAST, ALONG THE EAST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19, A DISTANCE OF 670.57 FEET, TO THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 19; THENCE SOUTH 88°28'36" WEST, ALONG THE SOUTH LINE OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4, A DISTANCE OF 2637.88 FEET, TO THE SOUTHWEST CORNER OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4; THENCE NORTH 01°04'28" WEST, ALONG THE WEST LINE OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4, A DISTANCE OF 662.93 FEET; TO THE NORTHWEST CORNER OF THE SOUTHEAST 1/4 OF SAID SECTION 19; SAID POINT ALSO BEING THE CENTER OF SECTION 19; THENCE NORTH 88°18'39" EAST, ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19, A DISTANCE OF 2636.63 FEET, TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE COUNTY OF VOLUSIA, STATE OF FLORIDA.

LESS AND EXCEPT THE MAINTAINED RIGHT OF WAY OF BERESFORD ROAD AND SOUTH SPRING GARDEN AVENUE, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF REFERENCE BEGIN AT A NAIL AND DISK WITH NO IDENTIFICATION MARKING THE EAST 1/4 CORNER OF SAID SECTION 19; THENCE S88°18'39"W, ALONG THE NORTH LINE OF SAID SOUTHEAST 1/4 A DISTANCE OF 21.71 FEET TO A POINT ON THE COUNTY MAINTAINED RIGHT OF WAY OF SPRING GARDEN AVENUE AND THE POINT OF BEGINNING; THENCE SOUTHERLY ALONG SAID MAINTAINED LINE THE FOLLOWING FOUR (4) COURSES:

- (1) S01°02'38"E, 248.31 FEET;
(2) S01°18'22"E, 176.69 FEET;
(3) S01°22'54"E, 183.73 FEET;
(4) S01°08'26"E, 44.29 FEET TO A POINT ON THE NORTHERLY MAINTAINED COUNTY RIGHT OF WAY OF BERESFORD ROAD; THENCE WESTERLY ALONG SAID MAINTAINED LINE THE FOLLOWING EIGHT (8) COURSES:

- (1) S88°47'44"W, 202.81 FEET;
(2) S88°47'15"W, A DISTANCE OF 439.21 FEET;
(3) S88°41'50"W, 406.08 FEET;
(4) S88°43'49"W, 491.57 FEET;
(5) S88°48'06"W, 417.05 FEET;
(6) S88°36'33"W, 382.42 FEET;
(7) S87°42'41"W, 64.40 FEET;
(8) S87°22'47"W, 212.95 FEET TO THE WEST LINE OF THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 19; THENCE N01°04'28"W, ALONG SAID WEST LINE A DISTANCE OF 640.09 FEET TO THE CENTER OF SECTION; THENCE N88°18'39"E, ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19 A DISTANCE 2614.92 FEET TO THE POINT OF BEGINNING.

SURVEY NOTES:

1. BEARINGS SHOWN HEREON ARE ASSUMED AND BASED ON THE EAST LINE OF THE SOUTHEAST 1/4 OF SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA, HAVING A BEARING OF S01°11'14"E.
- REFERENCE MONUMENTS AS FOLLOWS:
79 91 GPS2: NGS PID:AQ2783, BEING A TRAVERSE DISC SET IN TOP OF A CONCRETE MONUMENT, STAMPED "79 91 GPS2".
- PUBLISHED N:1703700.52' E:552658.16'
2. ACCORDING TO FEDERAL EMERGENCY MANAGEMENT AGENCY'S FLOOD INSURANCE RATE MAP PANEL NO. 12127C0465H, VOLUSIA COUNTY, FLORIDA, EFFECTIVE DATE OF FEBRUARY 19, 2014, THE PROPERTY DESCRIBED HEREON LIES WITHIN ZONE "X".
3. UNDERGROUND FOUNDATIONS WERE NOT LOCATED AS PART OF THIS SURVEY.
4. THIS SURVEY WAS PREPARED WITH THE BENEFIT OF A TITLE COMMITMENT PREPARED BY FIDELITY NATIONAL TITLE INSURANCE COMPANY; COMMITMENT NO. 11102234, DATED JUNE 08, 2023.
5. NORTH-SOUTH AND EAST-WEST TIES TO FOUND MONUMENTATION AND IMPROVEMENTS ARE BASED ON CARDINAL DIRECTION.
6. THERE ARE NO GAPS, GORES, OR HIATUSES BETWEEN ADJOINING PARCELS.
7. SUBJECT PARCEL IS ADJACENT TO THE NORTH PUBLIC RIGHT OF WAY LINE OF WEST BERESFORD ROAD AND THE WEST PUBLIC RIGHT OF WAY LINE OF SPRING GARDEN AVENUE.
8. WETLAND AREAS, IF EXISTING, WERE NOT ADDRESSED AS A PART OF THIS SURVEY.
9. THE ACCURACY OF THE SURVEY MEASUREMENTS USED FOR THIS SURVEY MEETS OR EXCEEDS THE EXPECTED USE OF THE PROPERTY DESCRIBED HEREON. (COMMERCIAL/HIGH RISK) 1 FOOT IN 10,000 FEET.
10. UNDERGROUND UTILITIES SHOWN HEREON ARE BASED ON FIELD OBSERVATIONS IN CONJUNCTION WITH SITE PLANS FURNISHED BY THE CLIENT.
11. ATTENTION IS DIRECTED TO THE FACT THAT THESE MAPS MAY HAVE BEEN ALTERED IN SIZE BY REPRODUCTION. THIS MUST BE CONSIDERED WHEN OBTAINING SCALED INFORMATION.
12. SYMBOLS SHOWN ARE NOT TO SCALE.
13. FIELD SURVEY COMPLETED: 05/03/2023.
14. ADDITIONS OR DELETIONS TO THE SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES ARE PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
15. THE DATE OF THE SIGNATURE IS NOT INTENDED TO REFLECT THE DATE OF THE SURVEY.
16. THIS SURVEY MAKES NO CLAIMS REGARDING OWNERSHIP OR RIGHTS OF POSSESSION.
17. ALL BEARINGS AND DISTANCES ARE CALCULATED UNLESS OTHERWISE NOTED.
18. THIS PROPERTY MAY BE SUBJECT TO ADDITIONAL EASEMENTS, COVENANTS, AND RESTRICTIONS NOT SHOWN HEREIN, BUT FOUND IN THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA.
19. NO PARKING SPACES, LOTS, OR AREAS WERE OBSERVED.
20. LANDS SHOWN HEREON ARE CONTIGUOUS ALONG THEIR COMMON BOUNDARY LINES TO ADJOINING PROPERTIES AND RIGHTS-OF-WAY WITHOUT GAPS, GORES, OR HIATUSES. THE PROPERTY IS CONTIGUOUS TO WEST BERESFORD ROAD AND SPRING GARDEN AVENUE WITHOUT GAPS, GORES, OR HIATUSES AND THE PROPERTY HAS LEGAL AND PHYSICAL ACCESS TO SUCH RIGHT-OF-WAYS.
21. SUBJECT PARCEL CONTAINS: ±38.638 ACRES
ZONING: PD – PLANNED DEVELOPMENT
PER CITY OF DELAND, FLORIDA. LAND DEVELOPMENT REGULATIONS
- SETBACKS:
FRONT – 15'
REAR – 20'
SIDE – 5'
GARAGE – 25'
SIDE STREET – 15'
MAXIMUM BUILDING HEIGHT – 35'
PER CITY OF DELAND – LAND DEVELOPMENT CODE
(SECTION 33-17.22 – ZONING DISTRICT SUMMARY TABLES)
22. THE ELECTRONIC SIGNATURE HEREON IS IN COMPLIANCE WITH FLORIDA ADMINISTRATIVE CODE (FAC) 5J-17.062(3).
23. THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY WILLIAM P. HINKLE, PSM 4633, ON 09/19/2023 PER FAC 5J-17.062(2).

SURVEYOR'S CERTIFICATE:

TO: LENNAR HOMES, LLC, A FLORIDA LIMITED LIABILITY COMPANY; FIDELITY NATIONAL TITLE INSURANCE COMPANY; CALATLANTIC NATIONAL TITLE SOLUTIONS, LLC; OAK HAMMOCK HOLDINGS, LLC, A DELAWARE LIMITED LIABILITY COMPANY; WRIGHT & CASEY, P.A.; LML LAW, PLLC; AG EHC II (LEN) MULTI STATE, LLC; AG EHC II (LEN) MULTI STATE 3, LLC, A DELAWARE LIMITED LIABILITY COMPANY.

THIS IS TO CERTIFY THAT THIS MAP OR PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE IN ACCORDANCE WITH THE 2021 MINIMUM STANDARD DETAIL REQUIREMENTS FOR ALTA/NSPS LAND TITLE SURVEYS, JOINTLY ESTABLISHED AND ADOPTED BY ALTA AND NSPS, AND INCLUDES ITEMS – 1, 2, 3, 4, 6(b), 11(a), 11(b), 13, 16, 17, AND 18 OF TABLE A THEREOF. THE FIELD WORK WAS COMPLETED ON 05/03/2023

DATE OF PLAT OR MAP: 06/06/2023

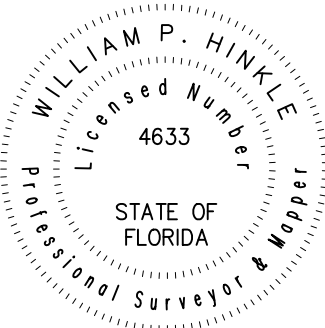
I FURTHER CERTIFY THIS SURVEY MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J17.050-.052, FLORIDA ADMINISTRATIVE CODE.

William P Hinkle Digitally signed by William P Hinkle
Date: 2023.09.19 16:12:18 -04'00'

WILLIAM P. HINKLE
FLORIDA LICENSED SURVEYOR & MAPPER NO. LS 4633

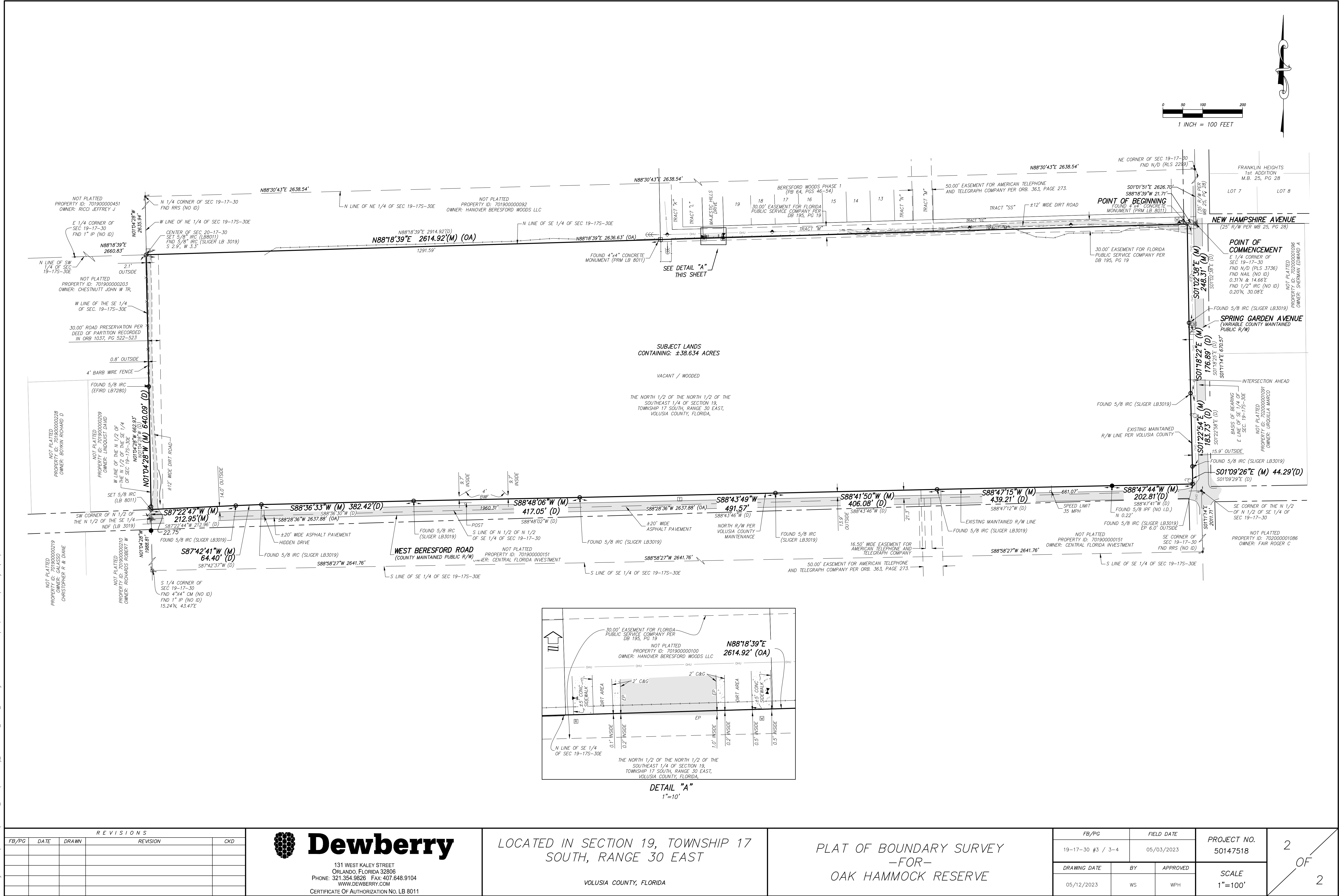
DATE

THIS SURVEY IS NOT VALID WITHOUT THE SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.



REVISIONS					 Dewberry 131 WEST KALEY STREET ORLANDO, FLORIDA 32806 PHONE: 321.354.9826 FAX: 407.648.9104 WWW.DEWBERRY.COM CERTIFICATE OF AUTHORIZATION NO. LB 8011	LOCATED IN SECTION 19, TOWNSHIP 17 SOUTH, RANGE 30 EAST	VOLUSIA COUNTY, FLORIDA	PLAT OF BOUNDARY SURVEY -FOR- OAK HAMMOCK RESERVE	FB/PG		FIELD DATE		PROJECT NO. 50147518	1 OF 2
FB/PG	DATE	DRAWN	REVISION	CKD					19-17-30 #3 / 3-4	05/03/2023				

Drawing name: C:\Users\m\Public\18482\Subboundary_OakHammock_surv\18482.dwg ALTA SHEET 2 Sep 19, 2023 1:45pm by: mphilips



ORDINANCE NO. 2021 - 24

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, CHANGING THE ZONING FROM OAK HAMMOCK RESERVE PD TO OAK HAMMOCK RESERVE 2021 PD, ON PROPERTY LOCATED ON THE NORTHWEST CORNER OF SOUTH SPRING GARDEN AVENUE AND WEST BERESFORD ROAD; APPROVING A PLANNED DEVELOPMENT PLAN CONSISTING OF APPROXIMATELY 40.37 ACRES OF PROPERTY; MAKING FINDINGS OF CONSISTENCY WITH THE COMPREHENSIVE LAND USE PLAN FOR THE CITY OF DELAND; DIRECTING CHANGE IN THE COMPREHENSIVE ZONING MAP; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the applicant, A. Joseph Posey, Esq., on behalf of owner, Oak Hammock Holdings, LLC (hereinafter referred to as "Applicant"), owns approximately 40.37 acres of land located on the northwest corner of South Spring Garden Avenue and West Beresford Road, which is more particularly described in the legal description attached hereto as Exhibit "A" and by this reference made a part hereof; and

WHEREAS, the Applicant has applied for a change of zoning designation from Oak Hammock PD, which was approved by the City Commission in 2006 to Oak Hammock Reserved 2021 PD; and

WHEREAS, a rezoning from the original PD to a new Planned Development will allow for 110 lots; and

WHEREAS, said rezoning is consistent with both the Comprehensive Plan and the purpose and intent of Section 33-32 of the Code of Ordinances of the City of DeLand (the "Code"); and

WHEREAS, the applicant has submitted an application for the approval of a development plan in order to amend the property zoning designation so as to change certain development standards for the property described in Exhibit "A" (hereinafter the "Property" or the "Project"); and

WHEREAS, the proposed development plan meets or exceeds the minimum conditions and standards for the PD District with respect to minimum development size, perimeter setbacks, comprehensive plan consistency, internal compatibility, external compatibility, open spaces, sidewalks, environmental constraints, internal access and circulation, external transportation access, off-street parking, public facilities and unified control; and

WHEREAS, the proposed development plan is consistent with the Urban Low Intensity land use designation.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission has held a public hearing to approve the change of zoning from Oak Hammock Reserve PD to Oak Hammock Reserve 2021 PD, Planned Development District, on the property located on the northwest corner of South Spring Garden Avenue and West Beresford Road.

Section 2. Pursuant to the determination made at public hearing, the City Commission hereby amends the Comprehensive Zoning Map of the City to include the land described in Exhibit "A" as Oak Hammock Reserve 2021 PD, Planned Development District.

Section 3. The zoning of the Property as PD, Planned Development District, is made pursuant to Section 33-32 of the Code and the development of the Property shall take place in accordance with that Section and in substantial compliance with the Development Plan Agreement, Maps and other supporting documentation submitted by Applicant which shall be filed and retained for public inspection in the office of the City Planning Department and constitute a supplement to the official Zoning Map of the City.

Section 4. The approved Development Plan for Oak Hammock Reserve 2021 PD, Planned Development District, including the Development Plan Agreement, Map and other supporting documentation (on file with the City Planning Department), are attached hereto as Exhibit "B" and by this reference made a part hereof.

Section 5. The failure of the approved Development Plan to address a particular permit, condition, term or restriction shall not relieve the Applicant of the necessity of complying with any law governing said permitting requirements, conditions, terms or restrictions, as same may be amended or enacted from time to time in the future. All current land development regulations of the City are applicable to the PD District except to the extent that they conflict with a specific provision of the approved Development Plan.

Section 6. At the time of development, the Applicant shall comply with all relevant building codes and development standards contained in the City's Code of Ordinances or in the Development Plan; provided, however, that the development standards contained in the adopted Development Plan shall supersede comparable standards contained in the Code of Ordinances.

Section 7. The City Commission may rezone any portion of the Project which has not obtained a site plan approval within five years from the date of adoption of this Ordinance.

Section 8. Prior to the issuance of a building permit, Applicant shall submit an easement document, acceptable to the City of DeLand, permitting additions to shared access, parking, utilities, and stormwater.

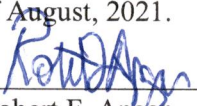
Section 9. Pursuant to Article 5 of the City's Land Development Regulations, the Applicant shall comply with all applicable infrastructure regulations.

Section 10. The City Engineer, Planning Director, and Building Department are hereby directed to change the Comprehensive Zoning Map of the City of DeLand to conform with the change of zoning enacted in this Ordinance.

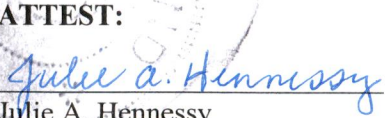
Section 11. If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, that holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 12. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 2nd day of August, 2021.


Robert F. Apgar
Mayor - Commissioner

ATTEST:


Julie A. Hennessy
City Clerk - Auditor

Passed on first reading: July 19, 2021

Adopted on second reading: August 02, 2021

APPROVED AS TO FORM AND LEGALITY:

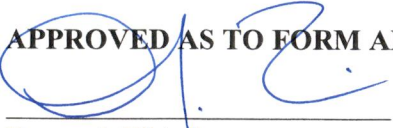

Darren J. Elkind
City Attorney

EXHIBIT A
Oak Hammock Reserve
Legal Description

PARCEL A:

THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SECTION 19,
TOWNSHIP 17 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA,

MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF BEGINNING, SAID POINT BEING A NAIL AND DISK STAMPED "PLS 3736" MARKING THE EAST 1/4 CORNER OF SAID SECTION 19; RUN THENCE SOUTH 01°11'14" EAST, ALONG THE EAST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19, A DISTANCE OF 670.57 FEET, TO THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 19; THENCE SOUTH 88°28'36" WEST, ALONG THE SOUTH LINE OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4, A DISTANCE OF 2637.88 FEET, TO THE SOUTHWEST CORNER OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4; THENCE NORTH 01°04'28" WEST, ALONG THE WEST LINE OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4, A DISTANCE OF 662.93 FEET, TO THE NORTHWEST CORNER OF THE SOUTHEAST 1/4 OF SAID SECTION 19, SAID POINT ALSO BING THE CENTER OF SAID SECTION 19; THENCE NORTH 88°18'39" EAST, ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19, A DISTANCE OF 2636.63 FEET, TO THE POINT OF BEGINNING.

40.37 ACRES

1 "EXHIBIT B"

2 PD PLANNED DEVELOPMENT AGREEMENT

3 THE CITY COMMISSION OF THE

4 CITY OF DELAND, FLORIDA

5 IN RE: Application of

6 SARASEA, LLC

7 ORDINANCE # 2021-24

8
9 ORDER AND RESOLUTION

10 GRANTING A REQUEST FOR CHANGE OF ZONING FROM OAK HAMMOCK

11 RESERVE PD (PLANNED DEVELOPMENT) TO

12 OAK HAMMOCK RESERVE 2021 PD (PLANNED DEVELOPMENT)

13
14 The application of Sarasea, LLC, a Florida limited liability company, hereinafter
15 "Applicant", for rezoning was heard by and before the City Commission, DeLand Florida,
16 on August 2, 2021. Based upon the verified Application and other supporting documents,
17 maps, charts, overlays, other evidence and instruments; the advice, report, and
18 recommendations of the Community Development Department, and other Departments
19 and agencies of DeLand, Florida; and the testimony adduced and evidence received at
20 the Public Hearing on this Application by the Planning Board on March 17, 2021, and
21 otherwise being fully advised, the City Commission does hereby find and determine as
22 follows:
23

GENERAL FINDINGS

A. That the application of Sarasea, LLC, a Florida limited liability company, was duly and properly filed herein on as required by law.

B. That all fees and costs which are by law, regulation, or Ordinance required to be borne and paid by the applicant have been paid.

C. This application relates to a 40.37 +/- acre parcel of land which is situated in DeLand, Florida. This parcel of land is described more particularly in the survey and legal description, a true copy of which is attached hereto as Exhibit "A".

D. That the Applicant has complied with the concept plan provision as required by Land Development Regulations Ordinance #2013-11, as amended.

E. That the Applicant has complied with the "Due Public Notice" requirements of the City Commission, Land Development Regulations Ordinance #2013-11, as amended.

F. That the owner of the property, OAK HAMMOCK RESERVE HOLDINGS, LLC, a/k/a OAK HAMMOCK HOLDINGS LLC, a foreign limited liability company, agrees with the provisions of the Development Agreement.

FINDINGS REGARDING REZONING

A. That the Applicant has applied for a change of zoning from the present zoning classification of the parcel described in Exhibit "A" from Oak Hammock Reserve PD (Planned Development) to Oak Hammock Reserve 2021 PD (Planned Development).

B. That the said rezoning to a PD is consistent with both the City of DeLand Comprehensive Plan Ordinance # 1990-04, as amended, and the intent and purpose of the City of DeLand Land Development Regulations Ordinance #2013-11, as amended, and does promote the public health, safety, morals, general welfare and orderly growth of the area affected by the rezoning request.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE CITY OF DELAND, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE CITY COMMISSION CHAMBERS, 120 SOUTH FLORIDA AVENUE, DELAND, FLORIDA, THIS 2nd DAY OF AUGUST, 2021, AS FOLLOWS:

A. That the Application of Sarasea, LLC, a Florida limited liability company, for the rezoning of the subject parcel is hereby granted.

B. That the zoning classification of the subject parcel described in Exhibit "A" attached hereto is hereby amended from Oak Hammock Reserve PD to the Oak Hammock Reserve 2021 PD as described in Article VII of the City of DeLand, Land Development Regulations Ordinance #2013-11, as amended.

1 C. That the Official Zoning Map of the City of DeLand, is hereby amended to
2 show the rezoning of said parcel to the Oak Hammock Reserve 2021 PD.
3

4 D. That the City of DeLand Land Development Regulations Ordinance #2013-
5 11, as amended, is consistent with the provisions of the "Development Agreement" as
6 hereinafter set forth in this Ordinance and with respect to any conflict between Land
7 Development Regulations Ordinance #2013-11, as amended, and the "Development
8 Agreement", the provisions of the "Development Agreement" shall govern. The City of
9 DeLand Land Development Regulations Ordinance #2013-11, as amended, shall govern
10 with respect to any matter not covered by the "Development Agreement." The City of
11 DeLand, will ensure overall compliance with this Ordinance.
12

13 E. Unless otherwise provided for herein the City of DeLand, Land
14 Development Regulations Ordinance #2013-11, as amended, shall apply to the PD in the
15 same manner as the R-1 zoning classification.
16

17 F. Further, except as otherwise stated herein, nothing in the Development
18 Agreement is intended to abridge the requirements of Land Development Regulations
19 Ordinance #2013-11, as amended, and any other City Ordinances.
20

21 DEVELOPMENT AGREEMENT

22 A. Development Concept. The property shall be developed as a PD
23 substantially in accordance with the Planned Development Plan. The Planned
24 Development Plan shall govern the development of the property as a PD and shall
25 regulate the future land use of this parcel.

1 1. Planned Development Plan. The Planned Development Plan shall
2 consist of the Development Plan Map prepared by Dewberry Engineers, Inc. and dated
3 June 30, 2021 and this Development Agreement. The Development Plan Map is hereby
4 approved and incorporated in this Development Agreement by reference as Exhibit "B".
5 The Planned Development Plan shall be filed and retained for public inspection in the
6 Planning Department and it shall constitute a supplement to the Official Zoning Map of
7 the City of DeLand.

8 2. Amendments. All amendments of the Planned Development Plan,
9 other than those deemed by the Planning Department to be minor amendments as set
10 out in Land Development Regulations Ordinance #2013-11, as amended, shall require
11 the review and recommendation of the Planning Board and action by the City Commission
12 in the same manner as a rezoning of the parcel.

13 3. Subdivision Approval. After the Planned Development Plan is
14 recorded, and prior to any construction, including clearing and landfill, a preliminary
15 and/or final plat of the area to be subdivided, whether a single phase or multiple phases,
16 shall be submitted for review and approval in the manner required by Article XIII of the
17 City of DeLand Land Development Regulations Ordinance #2013-11, as amended.

18
19 B. Unified Ownership. The Applicant or his successors shall maintain unified
20 ownership of the individual phases of the subject parcel until after issuance of the Final
21 Subdivision Plat Development Order for each particular phase.

22
23 C. Phases of Development. Development of the Property can be accomplished
24 in multiple phases and the ordering of specific phases are depicted on Exhibit "C", with
25 required easements for development and infrastructure servicing the phases, including

1 shared facilities such as stormwater systems and internal driveways, being constructed
2 as required for each phase. Individual phases may be developed and constructed
3 simultaneously and/or in any order, however, Final Subdivision Plat Development Order
4 shall be required for each phase and the restrictions of this Development Agreement shall
5 apply to each phase of development. Construction of the initial phase shall be
6 substantially completed within 5 years of the approval of this Agreement. Construction of
7 any other phase must be substantially completed within 3 years of completion of the prior
8 phase of development. There shall be no clearing or other development activity on any
9 phase which is not subject to a preliminary plat development order, it being the intent of
10 this Agreement that there not be large areas of cleared land which are not actively under
11 construction.

12
13 D. Land Uses Within the PD. The development of the parcel shall be
14 consistent with the uses prescribed for each area within the proposed Oak Hammock
15 Reserve 2021 PD. The location and size of said land use areas are shown on the
16 Development Plan Map, Exhibit "B". The following land uses shall be allowed as
17 permitted principal uses and structures along with their customary accessory uses and
18 structures:

- 19 1. Residential - Single-Family Dwellings
- 20 2. Parks
- 21 3. Amenities / facilities associated with single-family dwellings
- 22 4. Common accessory uses associated with single-family dwellings

23
24 E. Development Standards. All development for the property shall rely upon
25 the standards set forth below. The maximum number of units permitted for all Phases

shall be 110 units.

1. Classification Requirements.

- a. Minimum Lot Area: 5,750 sq. ft.
- b. Minimum Lot Width: 60 ft. (at least 25% of all lots)
50 ft. (maximum of 70% of all lots)
- c. Minimum Lot Depth; 115 ft.
- d. Minimum Setbacks
 - 1. Front: 15 ft. (to Structure)
25 ft. (to Garage)
 - 2. Rear: 20 ft.
 - 3. Side: 5 ft.
 - 4. Side Street: 15 ft.
- e. Building Height: 35 ft. (2 stories)
- f. Maximum Impervious Coverage: 65% (Per Lot)
45% (Entire Development)
- g. Minimum Floor Area: 850 sq. ft.

2. Accessory Structures.

a. Permitted Accessory Uses

- 1. Swimming pools, screened porch and enclosures, hot tubs, cabanas and similar structures

- a. Front: not permitted
- b. Side: 5 ft.
- c. Rear: 5 ft.

d. Side Street: not permitted

2. Storage sheds

a. Front: not permitted

b. Side: 5 ft.

c. Rear: 5 ft.

d. Side Street: not permitted

b. Unless otherwise stated herein, all accessory structures and fences shall meet the development standards of Section 33-28 of the Land Development Regulations Ordinance #2013-11, as amended.

3. Open Space. Open Space and/or Common Area shall meet the requirements of the Land Development Regulations Ordinance #2013-11.

4. Parking. Parking shall be provided in accordance with the Land Development Regulations Ordinance #2013-11, as amended. Each residential lot shall have adequate space to park two standard size vehicles within a garage and two standard size vehicles on a driveway. Driveways shall be a minimum of eighteen feet (18') wide. The homeowners association shall ensure that an individual lot owner seeking building permits shall demonstrate compliance with this paragraph as part of the construction permit submittal for a lot.

No on-street parking in excess of two (2) hours shall be permitted and the homeowners association for the subdivision shall adopt rules prohibiting on-street parking in excess of two (2) hours and shall institute a process within its governing documents to allow the homeowners association to fine residents for on-street parking. Cutouts shall be provided for parallel parking adjacent to the streets in locations disbursed throughout the development.

5. Design. Single-family homes within the development shall avoid a

1 repeating sequence of designs and shall not utilize the same façade design on lots within
2 3 single-family lots of each other on the same side of the street. Homes within the
3 development shall generally be consistent with the architectural style and quality
4 represented in the attached Exhibit "D". The homeowners association for the
5 development shall ensure that an individual lot owner seeking building permits shall
6 demonstrate compliance with this Section as part of the construction permit submittal for
7 a lot.

8 6. Model Homes and Temporary Sales Offices. The Developer may
9 designate and construct up to four (4) lots as model homes and one (1) lot as the
10 temporary sales office. Construction of a model home and/or temporary sales office for a
11 particular phase may commence in conjunction with the construction of infrastructure
12 improvements for said phase, however, a final certificate of occupancy for said model
13 home and/or temporary sales office shall not be issued until the recording of the final plat
14 for said phase.

15
16 7. Recreation. The open space area identified as "Park" on the Planned
17 Development Plan shall be provided within the initial phase of development. The Park
18 shall at a minimum include a gazebo, playground, benches, and passive recreation. A
19 homeowners association shall be responsible for the on-going maintenance of the Park.

20
21 F. Environmental Considerations. Tree preservation shall be provided in
22 accordance with the Land Development Regulations Ordinance #2013-11, as amended;
23 however, a minimum of 15% of the Property shall be designated tree protection area.
24 Natural perimeter buffers shall be maintained along the south, east and west property
25 boundaries excluding those areas necessary for stormwater system and utility installation,

1 as depicted on the Planned Development Plan. The natural buffer along the southern
2 boundary shall be a minimum of 50-feet and is designed to preserve the existing tree
3 canopy along Beresford Road. A 40-foot minimum natural buffer shall be maintained
4 along the western property boundary. The natural buffer along the eastern property
5 boundary shall be a minimum of 40 feet. All landscape buffers noted on the Planned
6 Development Plan as natural must contain an amount of plant material for the
7 corresponding buffer width as provided for Buffer Standard "D" as provided for in Table
8 33-92.02(b) of the Land Development Regulations Ordinance #2013-11 as amended. If
9 landscape buffers in their natural condition contain insufficient plant material to meet the
10 visual screening standard, appropriate Florida-friendly landscaping, as that term is
11 defined in Section 373.185, Fla. Stat. (2020) and in accordance with best Florida-friendly
12 landscape practices in the West Volusia area and berming will be utilized. Said plantings
13 and berms shall be installed at the time of infrastructure construction within that phase of
14 the development. Florida-friendly plantings shall also be utilized for all plantings on lots
15 and within retention areas and common areas, and remaining mature trees shall be
16 protected within open space areas. The property owner association for the development
17 shall ensure compliance with this Section.

18 It is recognized that the development site has outstanding natural beauty and that
19 the City and Owner desire mutual cooperation to preserve the natural vegetation of the
20 area. The Planned Development Plan shows several passive parks and recreational trails
21 which will be incorporated as part of the development to encourage the enjoyment of the
22 natural outdoor amenities of the site. The approximately 196-foot wildlife corridor along
23 the western property boundary as shown as the Planned Development Plan shall be
24 preserved through a conservation easement in favor of the City of DeLand. The only
25 permitted development within said conservation easement shall be passive trails limited

1 to an unpaved, natural surface and the homeowners association shall be responsible for
2 the maintenance of same. Low Impact Development shall be required in accordance with
3 sound engineering and site design principles. The Planned Development Plan shall be
4 interpreted and enforced so as to meet the minimum environmental standards of the Land
5 Development Regulations Ordinance #2013-11, as amended and the intent of this
6 Section F.

7
8 G. Sewage Disposal and Potable and Reclaimed Water. Provision for sewage
9 disposal and potable and reclaimed water needs of the PD will be provided in accordance
10 with the Comprehensive Plan, Ordinance No.1990-04, as amended, the Land
11 Development Regulations Ordinance No. 2013-11, as amended, and State of Florida
12 Administrative Code 64E-6.

13
14 H. Stormwater Drainage. Provision for stormwater retention shall be in
15 accordance with the Land Development Regulations Ordinance #2013-11, as amended.

16
17 I. Access and Transportation System Improvements. Unless otherwise
18 stated in this Agreement, all access and transportation system improvements shall be
19 provided in accordance with the Land Development Regulations Ordinance #2013-11, as
20 amended. The parcel shall be developed in substantial accordance with the following
21 access and transportation system improvements:

22 1. Access. Unless otherwise stated in this Agreement, all access and
23 transportation system improvements shall be provided in accordance with the Land
24 Development Regulations Ordinance #2013-11, as amended.

1 J. Internal Roadways. Internal roadways for the property shall be provided in
2 accordance with the Land Development Regulations Ordinance #2013-11, as amended,
3 and the northerly roadway connection with Beresford Woods, as show on the Planned
4 Development Plan, shall be provided as part of the first phase of development. All local
5 streets within the property shall be public and dedicated to the City of DeLand as part of
6 Final Subdivision Plat Development Order.

7
8 K. Building or Property Owners Association. The applicant shall form a
9 homeowners association for the property, and the charter and by-laws of said association
10 and any other agreements, covenants, easements or restrictions shall be furnished to the
11 City of DeLand at the time of creation. The applicant shall be responsible for recording
12 said information in the Public Records of Volusia County, Florida. Also, the applicant
13 shall bear and pay all costs for recording all of the aforementioned documents.

14 With respect to the enforcement of said agreements, covenants, easements or
15 restrictions entered into between the applicant and the owners or occupiers of property
16 within the Oak Hammock Reserve 2021 PD, the City of DeLand shall only enforce the
17 provisions of the "Development Agreement", the City of DeLand Land Development
18 Regulations Ordinance #2013-11, as amended, whichever is applicable, and the
19 conservation easement in Section F above, but not the private agreements entered into
20 between the aforementioned parties.

21
22 L. Reverter Provision: The City Commission may rezone the project in the
23 event a Final Subdivision Plat Development Order is not obtained for the initial phase of
24 development on or before 5 years from the effective date of this Development Agreement,
25 or if each subsequent phase (if the project is constructed in more than one phase) is not

1 completed as required by Section C of this Development Agreement, if necessary or
2 appropriate to protect adjoining properties or the public health, safety and welfare, unless
3 the City Commission, for good cause shown, extends the time period indicated in this
4 paragraph.

5
6 M. Binding Effect of Plans; Recording; and Effective Date. The Planned
7 Development Plan, including any and all amendments shall bind and inure to the benefit
8 of the Applicant and his successor in title or interest. The Oak Hammock Reserve 2021
9 PD zoning, provisions of the "Development Agreement," and all approved plans shall run
10 with the land and shall be administered in a manner consistent with Article 12 of the City
11 of DeLand Land Development Regulations Ordinance #2013-11, as amended.

12
13 This Ordinance and all subsequent amendments shall be filed with the Clerk of the
14 Court and recorded within forty-five (45) days following execution of the document by the
15 City Commission, in the Official Records of Volusia County, Florida. One copy of the
16 document, bearing the book and page number of the Official Record in which the
17 document was recorded, shall be submitted to the Planning Department for placement in
18 the public file. The date of recording of this document shall constitute the effective date
19 of the Oak Hammock Reserve 2021 PD or its subsequent amendments. The applicant
20 shall pay all filing costs for recording documents.

21 DONE and ORDERED by the City Commission, City of DeLand, Florida, this 2nd day of
22 August, 2021.

1 ATTEST:

City Commission of DeLand Florida

2
3 Michael P. Pleus

4 Michael P. Pleus
5 City Manager
6
7

Robert F. Apgar

Robert F. Apgar
Mayor

ATTEST:

Julie A. Hennessy
Julie A. Hennessy, MMC
City Clerk - Auditor

8 STATE OF FLORIDA
9 CITY OF DELAND
10

11 The foregoing instrument was acknowledged before me by means of ☒
12 physical presence or ☐ online notarization this 16th day of November
13 2021 by Michael P. Pleus and Robert F. Apgar, as City Manager and Mayor,
14 City of DeLand, respectively, on behalf of the City of DeLand, and who are
15 personally known to me.



NOTARY PUBLIC, STATE OF FLORIDA

Type or Print Name:

Julie M. Hewitt

Commission No.: _____

My Commission Expires: _____

WITNESSES:

OAK HAMMOCK RESERVE HOLDINGS, LLC
a/k/a OAK HAMMOCK HOLDINGS LLC

Yeshaya Steinberg By: [Signature]
Lea Steinberg Witness
Moishe Goldshmidt, Manager

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 30th day of August 2021, by Moishe Goldschmidt, Manager of OAK HAMMOCK RESERVE HOLDINGS, LLC, a foreign limited liability company also known as OAK HAMMOCK HOLDINGS LLC, who is personally known to me or who has produced a Driver's License as identification.

NOTARY PUBLIC, STATE OF ~~FLORIDA~~ NEW JERSEY

Type or Print Name:

Yeshaya Steinberg

Commission No.:

50141163

My Commission Expires:

Oct 20 2025

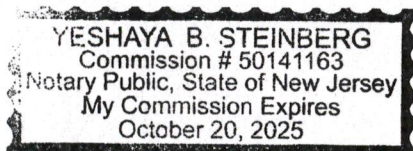


EXHIBIT A
Oak Hammock Reserve
Legal Description

PARCEL A:

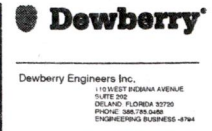
THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SECTION 19,
TOWNSHIP 17 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA,

MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF BEGINNING, SAID POINT BEING A NAIL AND DISK STAMPED "PLS 3736" MARKING THE EAST 1/4 CORNER OF SAID SECTION 19; RUN THENCE SOUTH 01°11'14" EAST, ALONG THE EAST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19, A DISTANCE OF 670.57 FEET, TO THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 19; THENCE SOUTH 88°28'36" WEST, ALONG THE SOUTH LINE OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4, A DISTANCE OF 2637.88 FEET, TO THE SOUTHWEST CORNER OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4; THENCE NORTH 01°04'28" WEST, ALONG THE WEST LINE OF SAID NORTH 1/2 OF THE NORTH 1/2 OF THE SOUTHEAST 1/4, A DISTANCE OF 662.93 FEET, TO THE NORTHWEST CORNER OF THE SOUTHEAST 1/4 OF SAID SECTION 19, SAID POINT ALSO BING THE CENTER OF SAID SECTION 19; THENCE NORTH 88°18'39" EAST, ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 19, A DISTANCE OF 2636.63 FEET, TO THE POINT OF BEGINNING.

40.37 ACRES

BERESFORD WOODS P.U.D.



OAK HAMMOCK
RESERVE

SPRING GARDEN AVE. S. (CR 4127)
& W. BERESFORD RD.
DELAND, FLORIDA 32738

SEAL

Reynolds, Malvive
FILE # 31586
Jun 30, 2021

KEY PLAN

NQ.	DATE	BY	DESCRIPTION

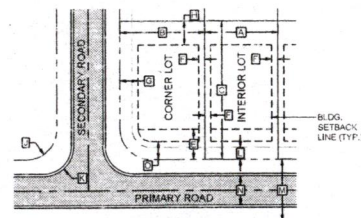
REVISIONS

DRAWN BY	TZ
APPROVED BY	RM
CHECKED BY	DC
DATE	6/30/2021
TITLE	

PROJECT NO. 50131479

1 of 1

SHEET NO.



TYPICAL LOT DIAGRAM

A	LOT WIDTH	50	60
B	CORNER LOT WIDTH	60	70
C	LOT DEPTH (MIN.)	115	
D	FRONT	25	
E	GARAGE	15	
F	SIDE	5	
G	CORNER SIDE	15	
H	REAR	20	
I	R/W RADIUS	25	
K	EOP RADIUS	25	
L	UTILITY EASEMENT WIDTH	10	
M	R/W WIDTH	52	
N	R/OAD WIDTH	24	

PROPERTY AREA: 40.37± AC.
DEDICATED R.O.W. AREA: 2.70± AC.
GROSS AREA: 37.66± AC.

PARKING PROVIDED:
8.5' x 20' ON-STREET SPS. - 50

TREE PROTECTION AREA: 6.46 AC.
(17.2% OF GROSS AREA)

OPEN AREAS: 8.61 AC.
(22.9% OF GROSS AREA)

LOT DATA:
SINGLE FAMILY 76 @ MIN. WIDTH - 50' (69%)
MIN. DEPTH - 115'
34 @ MIN. WIDTH - 60' (31%)
MIN. DEPTH - 115'

TOTAL NO. LOTS - 110 UNITS / AC. - 2.7
(BASED ON PROPERTY AREA)

UNITS / AC. - 2.9
(BASED ON GROSS AREA)

BUILDING SETBACKS: FRONT YARD
TO STRUCTURE - 15'
FRONT YARD
TO GARAGE - 25'
SIDE YARD - 5'
SIDE STREET YARD - 15'
REAR YARD - 20'

LEGEND:

	50' MIN. WIDTH LOTS
	60' MIN. WIDTH LOTS
	OPEN AREAS (INCLUDES PONDS)
	TREE PROTECTION AREA
	RIGHT-OF-WAY TO BE DEDICATED

Exhibit "C"
Phasing Plan

BERESFORD WOODS P.U.D.

LOT 6	FRANKLIN HENRI
LOT 7	M.B. 9 PG 3



Dewberry Engineers Inc.
110 WEST INDIANA AVENUE
SUITE 202
DELAND, FLORIDA 32720
PHONE: 386.785.0400
ENGINEERING BUSINESS-4794

OAK HAMMOCK
RESERVE

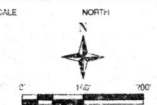
SPRING GARDEN AVE. S. (CR 4127)
/ & W. BERESFORD RD.
DELAND, FLORIDA 32735

SEAL

Reinardo Malave
F# PE# 31598
Jun 30, 2021

KEY PLAN

SCALE



<u>PHASES</u>	<u>NO. OF LOTS</u>	<u>AREA (AC.)</u>
I	47	24.10
II	34	6.66
III	29	6.47
TOTAL: 110		

NO.	DATE	BY	DESCRIPTION

REVISIONS

DRAWN BY	TZ
APPROVED BY	RM
CHECKED BY	DC
DATE	6/30/2021
TITLE	

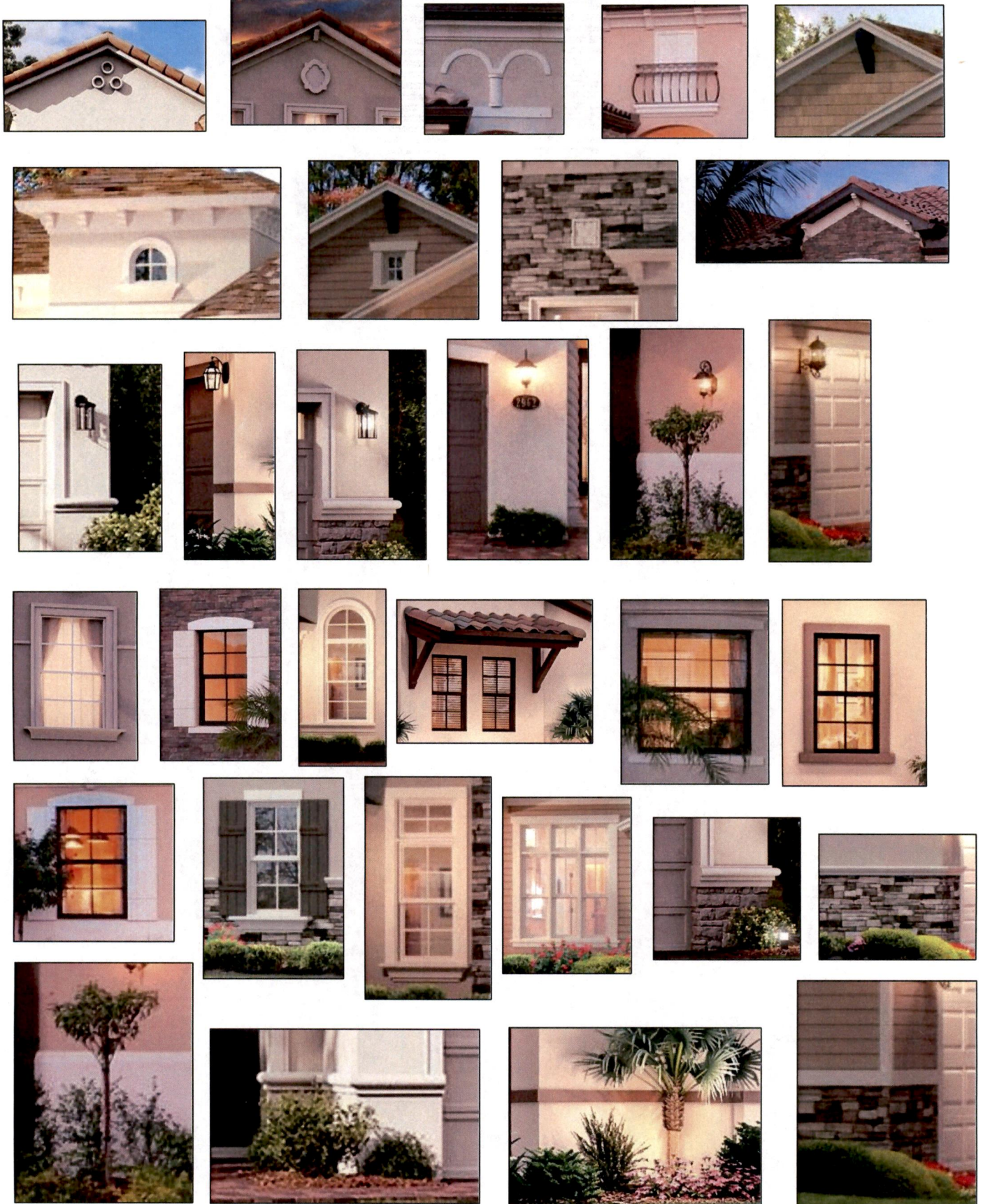
PHASING PLAN

PROJECT NO. 50131479

1 of 1

SHEET NO.

Exhibit D
Sample Architectural Design Elements



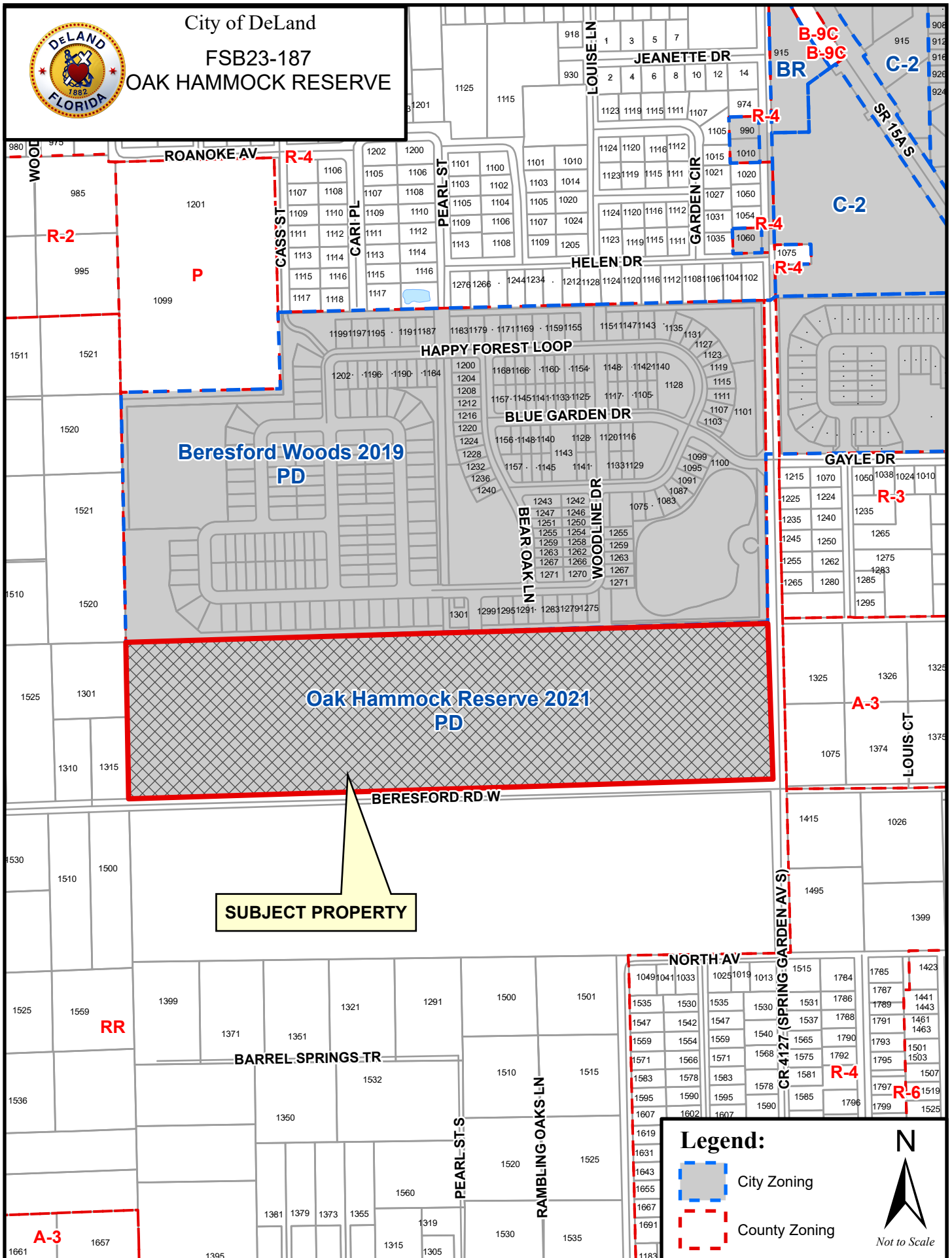


City of DeLand
FSB23-187
OAK HAMMOCK RESERVE





City of DeLand
FSB23-187
OAK HAMMOCK RESERVE



Legend:

- City Zoning
- County Zoning



CITY OF DELAND
Request for Commission Action
March 18, 2024

SUBJECT: Consideration re Request for Further Direction from the City Commission for Demolition and/or Asbestos Removal Options for the Old Jail.

DEPARTMENT: Engineering

PREPARED BY: Keith Riger, Public Services Director

ATTACHMENTS: 2024-P003_DeLand Jail Assessment_JL2 PROPOSAL_2.15.2024 (002), Order of Magnitude Estimate to Rehabilitate Old Jail - Keith, Old County Jail Demolition, Georgia Ave. View, Asbestos Containing Materials, Narrow Doors and Passageways, First Floor, Jail Cell - Typical second Floor, New York Ave. View, Tar and gravel roof condition, Water Damage, First Floor

APPROVED BY: Michael Pleus, City Manager, March 13, 2024

SUMMARY/HIGHLIGHT:

The Old Volusia County Jail, located at 130 W. New York Avenue, was constructed in 1950, expanded in 1960, remodeled in the 1980's and was replaced by a new facility around 1998. The County of Volusia used a portion of the building ground floor to house IT switchgear (without personnel based in the space) through the early 2010's until it was relocated elsewhere. While the building has been unused for a decade, approximately 34 parking spaces on the jail site have been, and continue to be, routinely used by County personnel and the public.

In 2017, the City authorized a consulting planner (CPH) to develop a Vision/Master Plan for the Georgia Avenue District. This plan included a recommendation that the old jail be demolished and the site redeveloped by a private entity to provide mixed use office, retail, and possibly residential space to enhance existing uses in the area.

The City acquired the Old Jail, the parking lot on the South side of W. Georgia Avenue, and the former County vehicle inspection site located adjacent to the City's utility campus from the County in 2018, swapping the old City Library on West Rich Avenue. At the time, both parties desired to see the Old Jail building, considered an "eyesore" and not worthy of preservation, removed and replaced with a facility which would economically enhance Downtown DeLand. The City's representatives expressly represented to the County that the City would not demolish the jail just to create a city parking lot in that location.

Shortly after acquiring the site, the City issued a Request for proposals (RFP) for redevelopment of the site. Three proposals were received and evaluated by a selection committee appointed by the Commission. Two of the proposals required removal of the old facility, while the third involved selective demolition of building components and extensive renovation over a period of time. Ultimately, the selection committee recommended, and the City Commission approved, a contract with one of the proposers to develop the site and parking lots on the south side of W. Georgia Avenue. This contract required the City to demolish the Old Jail at the City's expense of \$300,000 with the developer to pay any amount in excess of the \$300,000.00.

As part of the rezoning process for the development of the jail site, the City did not approve the PD rezoning as submitted by the developer. At this time, it appears that the selected developer is not moving forward with its plans for development of this site. The property remains an eyesore and must be frequently re-secured to

prevent occupancy by vagrants. Although constructed mostly of concrete, the building does not contain modern fire suppression equipment (it does have interior hose cabinets which have not been maintained). Currently, the building's major systems are unusable, portions of the interior have been damaged by transients and indoor air quality is considered a risk.

At the December City Commission meeting, staff asked the Commission for direction on moving forward with the demolition of the old jail. Staff had previously been working on demolition options and costs. However, at the meeting it was expressed that staff also look at asbestos removal only in the hope that the building could be rehabilitated. In order to do so, a detailed analysis of the work required to rehabilitate the old jail and develop an accurate cost estimate is beyond the capability of City Staff. The attached quote was therefore obtained from the City's Architectural consultant to perform a formal evaluation of the building and its systems. The study would include site visits and review of plans by professional architects and engineers to assess the building and its components for a proposed fee of \$23,398. Upon completion of this work, additional study would be needed to develop a conceptual building use concept and preliminary cost estimate for building rehabilitation.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Economic Development.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

Quotations for demolition of the Old Jail obtained by Staff in August, 2023 ranged from \$218,000 to more than \$500,000. Consulting services by a specialized expert to assist staff with bid specifications and seismic monitoring (to measure and document background vibration in soils around the site, prior to and during demolition), is expected to cost about \$25,000 to \$50,000. If demolition is desired in the near future, staff will obtain a firm quote for consulting services and bid the necessary work for consideration of award by the Commission.

Should further evaluation of building rehabilitation be desired, fees for initial professional services will cost \$23,398.

RECOMMENDATION:

Staff recommends that the City Commission authorize them to obtain a formal proposal for consulting assistance with bid specifications and seismic monitoring and to bid the demolition of the Old Jail. Alternatively, the Commission may elect to authorize the study proposed by JL2 Architecture for a fee of \$23,398. Additional study (with additional fee) will be needed to develop a conceptual building use concept and preliminary cost estimate for building rehabilitation. Staff notes that it's own in-house "order of magnitude" estimate to rehabilitate the building exceeds \$10 million.

BACKGROUND/DISCUSSION:

As mentioned above, one of the respondents to the City's 2018 RFP proposed to rehabilitate the existing structure. At the time, the selection committee considered this a less desirable and less economically feasible alternative to demolition and reconstruction due to several factors which included:

1. Studies of the building have documented a lot of asbestos containing materials in building pipe insulation, flooring and ceilings. This material will need to be removed by a specialized contractor during building demolition, but will be much more expensive to remove and replace (or encapsulate) to render the building safe

for reuse. Although not documented by a formal study, the building is also likely to contain lead-based paint and thought to have air quality problems, especially in the formerly conditioned space.

2. The building's life safety features and equipment are antiquated and will not meet current codes. As mentioned above, the building does not have fire suppression sprinklers or functioning alarms. It does not have standby power. Elevators, emergency lighting, backup power and communication systems are non-functional and likely will need to be removed and replaced.

3. Most of the building was constructed long before modern ADA (Americans with Disability Act) requirements were enacted. Many doorways and some passageways are too narrow for access by the disabled. Because the building has been constructed as a jail, its walls and hallways are very stoutly constructed, so that widening doors will be difficult and costly. Another area of concern is that stairway landings are not sufficient in size to serve as areas of refuge for the disabled during a fire.

4. The building frame itself is likely to limit use of the second and third floors. While the height between the ground floor slab and the bottom of the second floor is 12 ft. in most areas, the height between the slabs on the second and third floors is approximately eight ft. Only the first floor was equipped with air conditioning and ducted heating. The second and third floors will be difficult to condition and serve with power, fire sprinkler piping and lighting due to limited ceiling height and lack of insulation required by the energy codes. Since the first floor of the building contains less than 20,000 square feet of space, its economic impact would be less than a multi-story building constructed on the site having several times that conditioned space.

5. With the exception of the building frame, virtually all of the building major components will need to be replaced or extensively reconditioned including HVAC, plumbing, electrical, roofing, fire protection, ceilings, doors and windows.

6. The building exterior is not aesthetically pleasing, especially from its south and east sides. Extensive work would be required to alter its appearance.



Proposal for Professional Design Services

February 15, 2024

Mr. Ray Bahrami, PE
Deputy Public Services Director
City of DeLand
1102 S Garfield Ave
DeLand, FL 32724

Re: Proposal for Professional Design Services
City of DeLand—Jail Assessment

Commission No. 2024-P003

Dear Mr. Bahrami:

j12 Architecture appreciates the opportunity to submit our proposal for Professional Architectural & Engineering Services on the above referenced project for your consideration. The scope of work and compensation for the project is described as:

I. Description of Project Scope Items included:

A. j12 Architecture has been asked to provide a building & systems assessment for the DeLand Jail facility. See the attached below for a breakdown of the proposed design scope of work:

1. Site visit to visually observe the general condition of the facility relative to current codes, remaining serviceable life expectancy, potential need for maintenance, repairs, upgrade or replacement.
2. Architectural assessment of space, material & exterior conditions.
3. Observation of ADA conditions.
4. Engineering review of HVAC systems.
5. Engineering review of Plumbing systems.
6. Engineering review of Electrical systems.
7. Engineering review of Fire Protection systems.
8. Engineering review of Structural systems.
9. Photo documentation

II. Design Disciplines included:

A. Design services for the project include the following disciplines:

1. Architectural / j12 Architecture
2. MEPF, Security / TLC Engineering
3. Structural Engineering / BBM Structural

III. We understand that the final schedule is yet to be determined and will be finalized by the City. We have listed below a draft schedule for the j12 team's scope of work. Description of Design Phases and Draft Milestone Schedule included (billing will occur monthly & be based on the percentage of work performed at that time):

A. Phases and Deliverables for this proposal include:

1. Site Investigations—**1 week**
2. Draft Report—**4 weeks**
**includes 2 weeks for City Review*
3. Final Report—**2 weeks**

IV. Design Services Exclusions & Clarifications:

A. Items not listed in the Scope of Work and Design Services above & listed below are not included in this proposal:

1. DeLand to provide all available existing facility drawings.
2. Does not include invasive, forensic efforts including material testing or removal of finishes.
3. Does not include solutions/recommendations.
4. Does not include phase one or asbestos testing.

5. Totals include all printing and other expenses required to complete scope of work listed above.
6. All documents will be submitted electronically to the City of DeLand.

V. Compensation for Architectural / Engineering Services:

For the scope listed above, we propose a fixed lump sum fee of \$23,398.00.00 (Twenty Three Thousand Three Hundred Ninety Eight Dollars). See the attached **Exhibit A** for hourly breakdowns for the proposed design scope of work:

We hope this proposal meets with your approval and we are available to discuss with you or your staff any aspect of the information contained herein. jl2 Architecture is prepared to initiate start-up immediately at the direction of Wharton-Smith and we are committed to servicing you with our fullest capabilities. We look forward to hearing from you soon.

Sincerely,

The logo for jl2 ARCHITECTURE features a stylized 'jl2' in black and blue, with the word 'ARCHITECTURE' in a smaller, sans-serif font below it. Below the logo is a handwritten signature in black ink.

Johnnie Lohrum Jr., RA
President

EXHIBIT A--City of DeLand-Jail Building Assessment--Hourly Breakdown							
ARCHITECTURAL							
February 15, 2024							
	170	170	130	170	160	95	
	Project	Int.	Cad	Spec	Const.	Admin.	
	Arch	Designer	Designer	Writer	Admin.		
Planning Phase							
Document Collection & Review	2						
Review Site Conditions	6						
Team Coordination	4						
Prepare Draft Report	20						
Address City Draft Report Comments	4						
Prepare Final Report	20						
Subtotal hours	56	0	0	0	0	0	Total
Subtotal fees	9520	0	0	0	0	0	9520
ARCHITECTRAL TOTAL FEES							9520
MEPF							
MEPF(See attached breakdown)							8,840
Structural							
Structural(See attached breakdown)							5,038
TOTAL PROJECT FEES							23,398

City of DeLand-Jail Building Assessment--Hourly Breakdown							
STRUCTURAL							
February 15, 2024							
	170	170	130	170	137	68	
	Project	Int.	Cad	Spec	Const.	Admin.	
	Arch	Designer	Designer	Writer	Admin.		
Planning Phase							
Document Collection & Review	4						
Review Site Conditions	6				6		
Team Coordination	2						
Prepare Draft Report	6					1	
Address City Draft Report Comments	2						
Prepare Final Report	4					1	
Subtotal hours	24	0	0	0	6	2	Total
Subtotal fees	4080	0	0	0	822	136	5038
STRUCTURAL TOTAL FEES							5038

City of DeLand-Jail Building Assessment--Hourly Breakdown							
MEPF SYSTEMS							
February 15, 2024							
	170	170	130	170	160	95	
	Project	Int.	Cad	Spec	Const.	Admin.	
	Arch	Designer	Designer	Writer	Admin.		
Planning Phase							
Document Collection & Review	2						
Review Site Conditions	4						
Team Coordination	4						
Prepare Draft Report	20						
Address City Draft Report Comments	2						
Prepare Final Report	20						
Subtotal hours	52	0	0	0	0	0	Total
Subtotal fees	8840	0	0	0	0	0	8840
MEPF SYSTEMS TOTAL FEES							8840

Order of Magnitude Estimate to Rehabilitate Old Jail

Order of magnitude costs to rehabilitate the building first floor area of about 20,000 SF as conditioned retail or commercial space will likely exceed \$300 per square foot (in 2024 dollars). Due to ceiling height limitations and ADA issues, use of the second and third floors for retail, commercial or residential purposes requiring conditioned space may not be practical, however life safety requirements and environmental issues would need to be addressed on those floors at a significant additional cost. A cost of \$100 per square ft. was assumed to address the second and third floor areas. Costs are estimated based on work performed by a commercial general contractor engaged via private entity.

It must be emphasized that the costs below are preliminary and need to be verified following an architectural and engineering study of the building and its intended use when rehabilitated.

Asbestos and lead paint removal or encapsulation, mold removal	\$500,000
Selective demolition- building interior and exterior	\$400,000
Site work	\$400,000
First floor rehabilitation, 20,000 SF @ \$300/SF	\$6,000,000
Second floor rehabilitation - life safety and ADA, 7,950 SF @ \$100/SF	\$795,000
Third floor rehabilitation - life safety and ADA, 7,950 SF @ \$100/SF	\$795,000
Roof Replacement	\$450,000
Electrical service	\$100,000
Elevator replacement	\$250,000
Exterior structural and aesthetic upgrades and painting	\$1,500,000
Subtotal	\$11,190,000
General Contractor overhead and profit	\$1,000,000
Architectural and Engineering services	\$1,000,000
Permits and fees	\$250,000
Contingency	\$600,000
Total Estimate - Rehabilitation Cost	\$14,040,000

Keith Riger

March 3, 2024

Old County Jail Demolition

Findings to Date: 8-22-2023

We have received 3 preliminary quotes from recommended companies that are qualified to perform the demolition. These quotes were for budgetary investigation, and the project will need to be formally bid in the future. All of the companies were requested to provide a bid that included the cost for demolition seismic monitoring 2 months prior, and during demolition.

It appears that the only company that provided the seismic monitoring in their written quote was Samsula Demolition. I met with the rep for Samsula Demolition after receiving the quote and they stated that their costs with any foreseeable additions should be under \$300K.

We received 2 quotes from separate seismic companies that were both under \$50K.

We have been in contact with 2 companies to provide quotes for consulting on the project and have received a quote from Milburn Demolition shown below. Duane Wrecking (Consulting) is scheduled to review the site for quoting on July 17th at 9:00am.

Recommended Companies-

Demolition -

Pece of Mind Demolition

Estimated Cost - \$375,000

DESCRIPTION OF WORK:

- Taxes
- Dumpsters, trucking, and landfill fees
- All scrap salvage rights including all structures, mechanical equipment, plumbing services, and electrical equipment and wiring
- Permit fees or notification fees

Milburn Demolition

Estimated Cost - \$327,689

DESCRIPTION OF WORK: Somewhat unclear -

- Demolition of Jail and Fire Station 81

Samsula Demolition

Estimated Cost - \$218,321

DESCRIPTION OF WORK:

- Demo permit
- Chain link fencing around the site for public safety
- Abatement of asbestos shown on survey (\$57,200.00 of the total)
- Seismic monitoring before during and after demolition
- Inspection of surrounding buildings prior to and after demolition
- Mobilization of equipment
- Supervision

- Labor
- Removal of jail building
- Salvage rights
- Utility locates
- Mandatory FDEP 10-Day Notification of Demolition
- Leveling of existing soils
- Importing of fill dirt to fill holes left by footers
- Sodding of disturbed area 20 feet back from the sidewalk on New York Ave.
- Hydroseeding the remainder of the disturbed area
- Trucking of debris to a licensed disposal facility including tipping fees

Paw Demolition

Estimated Cost - \$539,477.51

DESCRIPTION OF WORK:

- NESHAP Pre Demolition Notification.
- Demolition Permitting
- Cut and Caps of water and sewer.
- Removal and proper disposal of refrigerant gases.
- Construction fences exterior perimeter of site.
- Removal of bulbs and ballasts with proper disposal.
- Demolition of entire Jail.
- Saw cut asphalt along east line for clean finish edge.
- Install fill, compact, and rough grade site to match adjacent.
- Supervision, manpower, equipment, hauling, and disposal included.
- Asbestos abatement per two provided surveys

Consulting -

Milburn Demolition Consulting

Rates -

- Demolition Superintendent Hourly \$87.31
- Demolition Project Manager Hourly \$92.40
- Fee 12% on quoted contracts

DESCRIPTION OF WORK:

- Provide Site logistics plan
 - Fencing with screening, silt fencing and access
- MOT plan
- Develop and implement a Storm Water Protection Plan
- Provide demolition specifications.
- Demolition permits & DEP notifications
- Provide a minimum of 3 asbestos abatement quotes
 - Including but not limited to asbestos, refrigerant and any other hazardous materials
- Provide abatement third party air monitoring during asbestos abatement
 - Provide all closure reports from abatement
- Engage and implement engineering protocols from engineering firm

- Provide seismic surveillance protocols
- Provide seismic surveillance of adjacent historic buildings
- Provide dust mitigation plan
- Engage plumbing contractors to price and execute water and sewer disconnects
- Coordinate all utility disconnects
- Engage and qualify a minimum of 3 competent demolition contractors to demolish structures
- Manage demolition process
- Site restoration plan
- All contracts will be shared and vetted with city management













