



CITY OF DELAND
REGULAR MEETING OF THE CITY COMMISSION
MARCH 3, 2025 AT 7:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE

AGENDA

CALL TO ORDER

INVOCATION-Pastor Wendell Raulerson, Greater Bethlehem Missionary Baptist Church

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENTATIONS

1. City of DeLand Super Star Student's of the Month.
2. Resolution No. 2025-09, Honoring the Retirement of Robert E. Walker.
3. Fire Promotions: Randy Bruce- Promotion to Lieutenant, Ross Pelletier- Promotion to Engineer.
4. Employee Years of Service Awards.
5. Presentation of the Annual Comprehensive Audit Report (ACFR) for Fiscal Year Ended September 30, 2024.
6. Presentation re Quarterly Financial Report for the Period Ending December 31, 2024.

CONSENT AGENDA

1. Resolution Authorizing the City Manager to Execute Non-Monetary Grant Related Documents with the State of Florida Department of Transportation.

Staff recommends that the City Commission approves the resolution allowing the City Manager to execute Florida Department of Transportation (FDOT) grant time extension on behalf of the City of DeLand.

2. Resolution Approving FDOT Public Transportation Grant Agreement Award for Construction of NON-AIP Eligible Items for the Airfield Markings Project.

Staff recommends that the City Commission accept FDOT Grant Number 453909-3-94-01 and also approve the accompanying resolution authorizing the Mayor to execute the grant on behalf of the City of DeLand.

3. Resolution Approving FDOT Public Transportation Grant Award for Airfield Markings Project Airport Improvement Plan (AIP) Eligible.

Staff recommends that the City Commission accept FDOT Grant Number 453909-2-94-01 and also approve the accompanying resolution authorizing the Mayor to execute the grant on behalf of the City of DeLand.

4. Consideration re Utility Service Agreement for CFB Outdoors Office.

Staff recommends that the City Commission approve the Utility Service Agreement for CFB Outdoors Office.

5. Consideration re 2026 Water Main Improvements Design Scope of Services.

Staff recommends the City Commission authorize Freese & Nichols Engineering to perform professional services outlined in Task Order Proposal dated 1/24/2025 for the total amount of \$327,703.

6. Resolution Approving FY 2024-2025 Budget Amendment.

Presentation of a budget amendment for FY 2024/2025.

7. Resolution Approving the Support of Public Records Exemption for Municipal Clerks and Employees who Perform Municipal Elections Work or Code Enforcement Functions.

It is recommended that the City Commission adopt the resolution in support of the exemption.

8. Consideration re Approval of Minutes.

It is recommended that the City Commission approve the following minutes: City Commission Regular Meeting April 17, 2023, City Commission Regular Meeting June 19, 2023, City Commission Regular Meeting July 05, 2023, City Commission Regular Meeting September 16, 2024.

PETITIONS AND REQUESTS FROM THE PUBLIC PRESENT

OLD BUSINESS

1. Second Reading of Ordinance No. 2025-01, Annexing ±21.07 Acres of Property Located on the Northwest Corner of South Blue Lake Avenue and East Beresford Avenue and Adjacent Right of Way.

This is a request to annex 21.07 acres of property into the City limits of DeLand.

2. Second Reading of Ordinance No. 2025-02, Changing the Land Use for Approximately ±15.50 Acres of Property, Located at the Northwest Corner of South Blue Lake Avenue and East Beresford Avenue, from Volusia County Urban Low Intensity (ULI) to City of DeLand Low Density Residential (LDR).

This is a request to amend the City's Future Land Use Map to designate the subject property as Low Density Residential.

NEW BUSINESS

1. First Reading of an Ordinance Amending Chapter 7 - Building and Housing Codes of the Code of Ordinances.

A comprehensive update to Chapter 7 Building and Housing Codes of the City's Codes and Ordinances.

2. First Reading of an Ordinance Repealing Chapter - 9 Construction Industry Licensing, Repealing Chapter 25 - Plumbing and Amending Chapter 10 - Electricity of the Code of Ordinances.

First Reading of an Ordinance Repealing Chapter - 9 Construction Industry Licensing, Repealing Chapter 25 - Plumbing and Amending Chapter 10 - Electricity of the Code of Ordinances.

3. First Reading of an Ordinance Amending Portions of Section 33-94 of the City of DeLand Land Development Regulations.

Text amendments to portions of Section 33-94, Community Design Standards for clarity and ease-of-use.

4. Resolution Approving the Removal of One Historic Tree Located at 1455 North McDonald Avenue.

The applicant, Tehrani Consulting Engineering, has requested that one historic tree located at 1455 North McDonald Avenue be allowed to be removed.

5. Consideration re Retention of Law Firm for PFAS Class Action Litigation.

Retention of law firm for PFAS class action litigation.

6. Consideration re Appointment of City Commission Member to LDR Update Consultant Selection Committee.

Consideration re Appointment of City Commission Member to LDR Update Consultant Selection Committee.

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.



TO: Julia Hewitt, Deputy City Clerk

FROM: Teri Byrnes, Executive Assistant to the City Manager

DATE: February 18, 2025

SUBJECT: City of DeLand Super Star Student of the Month -

For the March 3, 2025 agenda, the City of DeLand Super Star Student of the Month recognizes:

Blue Lake Elementary: Brayán Nunez-Vega

Chisholm Community Center After School Program: Kaliyah Shoemo

Citrus Grove Elementary: Larah Rodriguez Colon

DeLand High School: No submission

DeLand Middle School: Amaia Felix Vazquez

DeLand PAL: No submission

DeLand Police Cadet: Kyonna Thomas

DeLand Preparatory Academy: Cooper Olsen

Freedom Elementary: Kendal Gil

George Marks Elementary: Derwin Rodriguez-Hernandez

Southwestern Middle School: Khalil Riggins

St. Barnabas: Emma Jancsis

St. Peter's Catholic School: Hunter Smith

Starke Elementary: Morgan Metzler

Stetson Baptist: Micah Thompson

TOP Academy: No submission

Woodward Avenue: Anna Goble



The CITY OF DELAND

Volusia County, Florida

RESOLUTION NO. 2025-09

A RESOLUTION OF APPRECIATION AND RECOGNITION BY THE CITY COMMISSION OF THE CITY OF DELAND, FLORIDA, TO FIREFIGHTER ROBERT E. WALKER UPON HIS RETIREMENT AFTER 22 YEARS OF SERVICE TO THE CITY OF DELAND; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Robert E. Walker has dedicated his career to the safety and protection of our community, and after 22 years of serving well and faithfully as a member of the DeLand Fire Department has announced his retirement as of February 28, 2025; and

WHEREAS, Lieutenant Walker began working for the City of DeLand Fire Department as a Firefighter on October 7, 2002, was promoted to the position of Engineer on May 1, 2006 and again promoted to the position of Lieutenant on May 24, 2008; and

WHEREAS, Rob completed various courses during his career to enhance his skills while working diligently to promote life safety in our community. He maintained state certification as a Certified Firefighter and Emergency Medical Technician, in addition to, certification as a Confined Space Rescue Technician, Rope Rescue Technician and Trench/Excavation Rescue Technician and State of Florida Fire Officer 1; and

WHEREAS, Lieutenant Walker was a member of the DeLand Fire Department's Honor Guard, serving as Honor Guard Commander for a number of years, and a valued shift member that assisted with mentoring and training junior firefighters to ensure they were prepared for all emergency, and non-emergency responses within the City of DeLand and surrounding communities; and

WHEREAS, Robert E. Walker has distinguished himself with his professional leadership skills and performance as a Firefighter, justly earning the respect, admiration and high regard of his fellow peers and the citizens of this community.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. That the City Commission of the City of DeLand does hereby honor Lieutenant Walker for his 22 years of service to the City and for the faithful, diligent and responsible manner in which he performed his duties.

Section 2. This resolution shall be spread upon the minutes of the City Commission of the City of DeLand as part of the permanent memento of the City's thanks and appreciation to Lieutenant Robert E. Walker.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 3rd day of March 2025.

Christopher M. Cloudman
Mayor - Commissioner

Attest:

Julie Hewitt, Interim City Clerk

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Employee Years of Service Awards.

DEPARTMENT: Human Resources

PREPARED BY: Mark Hayward, HR Director

ATTACHMENTS:

APPROVED BY: Michael Pleus, City Manager, February 25, 2025

SUMMARY/HIGHLIGHT:

The City of DeLand is fortunate to have so many dedicated employees who have served the DeLand community for many years. To honor these outstanding employees, the City Commission presents them with a plaque.

25 Years of Service

Leon Swint, Jr., Public Works Department

15 Years of Service

Dan McGrath, Fire Department

10 Years of Service

Carrie Lasky, Human Resources Department

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

N/A

SUSTAINABILITY:

N/A

FISCAL IMPACT:

None

RECOMMENDATION:

It is recommended the City Commission present the service awards.

BACKGROUND/DISCUSSION:

None

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Presentation of the Annual Comprehensive Audit Report (ACFR) for Fiscal Year Ended September 30, 2024.

DEPARTMENT: Finance

PREPARED BY: Daniel Stauffer, Finance Director

ATTACHMENTS: Audit Presentation, City of DeLand Letter to Governance End of Audit 9.30.24, City of DeLand FY2024 ACFR, Downtown CRA Letter to Board, 2024 DeLand Downtown CRA Financial Statements, Spring Hill CRA Letter to Board, 2024 Spring Hill CRA Financial Statements

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

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, 2024 is the first year of the renewed contract.

The audit of the financial records for the fiscal year 2023-2024 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, 2024. 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 \$87,500, which was included in the current year's budget (FY 24-25).

RECOMMENDATION:

Staff recommends the City Commission acknowledge acceptance of the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2024 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, 2024 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, 2024, 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 \$43.7 million (a positive variance of \$3.5 million) while expenditures totaled \$38.6 million (a positive variance of \$3.8 million) and other financing sources totaled - \$0.7 million (a positive variance of \$5.0 million). The General Fund fund balance at year end increased by \$4.4 million to \$35.7 million and consists of:

Non-spendable	\$1,694,403
Restricted	\$1,172,663
Committed	\$3,628,530
Assigned	\$20,406,664
Unassigned	\$8,820,441

At September 30, 2024, the required operating reserve equals \$7,735,995 and the fund balance available equals \$8,820,443, resulting in a surplus over the reserve of \$1,084,448.

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, 2024, the restricted fund balance of Spring Hill CRA Fund was \$1,392,122, reflecting an increase of \$338,771 for planned activity. The Fund received \$902,936 in tax increment revenues in fiscal year 2024, along with grant funding totaling \$24,710. 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, 2024, the restricted fund balance of Downtown CRA Fund was \$1,545,425, reflecting a decrease of \$896,144 for planned capital improvements. The Fund received \$681,445 in tax increment revenues in fiscal year 2024. These funds are legally restricted to completing projects identified in the Downtown Master Plan.

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 2024 totaled \$1,450,917 in principal and \$459,927 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 \$589,088 in ad valorem taxes and \$3,556,244 in transfers from other funds in fiscal year 2024. At September 30, 2024, the restricted fund balance of the Capital Projects Fund was \$2,363,000, reflecting an increase of \$540,082 for planned capital improvements.

Water and Sewer Fund - Operating revenues totaled \$30.8 million while operating expenses totaled \$24.1 million. Operating expenses shown in the audit include depreciation but exclude capital outlay and transfers. Nonoperating revenues (including contributions and transfers) totaled \$26.3 million. At September 30, 2024, the net position of the Water and Sewer Fund totaled \$214.0 million, an increase of \$33.0 million from the prior fiscal year. The unrestricted net position totaled \$59.1 million.

At September 30, 2024, the required operating reserve equals \$6,518,613 and the net position available equals \$9,255,721, resulting in a surplus of \$2,737,108 above the reserve requirement.

DeLand Municipal Airport Fund - Operating revenues for the year were \$1.5 million while operating expenses were \$2.3 million. Nonoperating revenues (including contributions and transfers) totaled \$3.4 million. Net position increased \$2.6 to \$41.1 million. The unrestricted net position at September 30, 2024 was \$2.9 million. The balance of the advance from the General Fund was \$1.5 million at year end.

Refuse Collection Fund - Operating revenues for the year were \$5.5 million while operating expenses were \$5.4 million. Nonoperating expenses (including contributions and transfers) totaled -\$0.1 million. The net position increased \$16,717 to \$40,390, all of which is unrestricted at September 30, 2024.

City of DeLand, Florida

**Annual Audit for the Year Ended
September 30, 2024**

**Presented by:
Zach Chalifour, CPA**



Independent Auditors' Reports

- **Audit Report** (pages 11-13)
 - Unmodified Opinion
- **Single Audit Report** (pages 148-150)
 - Federal Single Audit – no findings
- **Internal Control and Compliance Report** (pages 151-152)
 - No internal control or compliance matters reported
- **Chapter 10.550 Auditor General Report** (pages 153-155)
 - Unexpended fund balance related to building permits over statutory limit
- **Independent Accountants' Examination Report** (page 156)
 - In compliance with specified investment statutes

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

History of Fund Balance:

<u>Fund Balance</u>	<u>9/30/2024</u>	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>
Nonspendable	\$ 1,694,403	\$ 1,841,535	\$ 1,933,569	\$ 2,070,526
Restricted	1,172,663	980,313	903,470	1,043,939
Committed	3,628,530	4,368,034	5,383,657	959,459
Assigned	20,406,664	16,379,824	17,489,423	16,682,544
Unassigned	8,820,441	7,713,486	6,815,191	6,960,128
Total	\$ 35,722,701	\$ 31,283,192	\$ 32,525,310	\$ 27,716,596

General Fund (continued)

Total Assigned/Unassigned Fund Balance	\$ 29,227,105
2024 Expenditures and Transfers Out	\$ 43,212,449
Percentage Assigned/Unassigned Fund Balance as percentage of Expenditures and Transfers out:	67.6%
GFOA Minimum Recommendation = 2 Months	At least 16.7%

Other Highlights

- **Enterprise Funds**
 - All performing well – no negative net position balances
- **Long-term debt**
 - \$17.601 million of new notes payable – all enterprise fund related.
 - \$1.411 million in other governmental note principal payments
- **Other Accomplishments and Highlights – Transmittal Letter**

Pension Funds (pages 84-90)

- Net Pension Liability – recorded in financial statements
 - Governmental Activities: \$24.4 million net pension liability
 - Proprietary Funds: \$3.8 million net pension liability
- Net pension (unfunded) liability history – amounts and % funded (reported one year in arrears):

Year	General	Police	Fire
2023	\$ 7,857,549	\$ 11,339,531	\$ 8,980,145
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

Year	General	Police	Fire
2023	77.1%	73.7%	74.1%
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%

QUESTIONS

February 24, 2025

To the Honorable Mayor and City Commission,
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, 2024, and have issued our report thereon dated February 24, 2025. 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 April 16, 2024, 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 the system 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 system of 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, as appropriate, our firm, and our network firms have 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. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. 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 and Related Disclosures

Accounting estimates and related disclosures 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 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.

Management's estimate of fair value of certain pension plan investments – Real-estate, partnership and other asset investments are valued based upon the asset category and include discounted cash flows, direct capitalization sales approach as well as cash equivalency and appraisals of underlying assets. Management reviews and evaluates the values and assesses the valuation methods and assumptions used in determining the fair value of these investments. We evaluated the key factors and assumptions used to develop the valuation methods and assumptions used in determining the fair value of these investments and determined that they are reasonable in relation to the financial statements taken as a whole.

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 and fair value disclosures.

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.

The Risk Management note summarizes the City's Workers' Compensation Self-Insurance Fund.

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 February 24, 2025.

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.

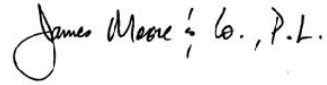
Other Matters

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.

City of DeLand, Florida
February 24, 2025
Page 5

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,

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

JAMES MOORE & CO., P.L.

City of DeLand, Florida

ANNUAL COMPREHENSIVE FINANCIAL REPORT



For the Fiscal Year Ended September 30, 2024

**CITY OF DeLAND, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**



CITY COMMISSION

Christopher M. Cloudman, Mayor

Jessica C. Davis

Richard C. 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, 2024**

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**CITY OF DELAND, FLORIDA
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2024**

Elected Officials

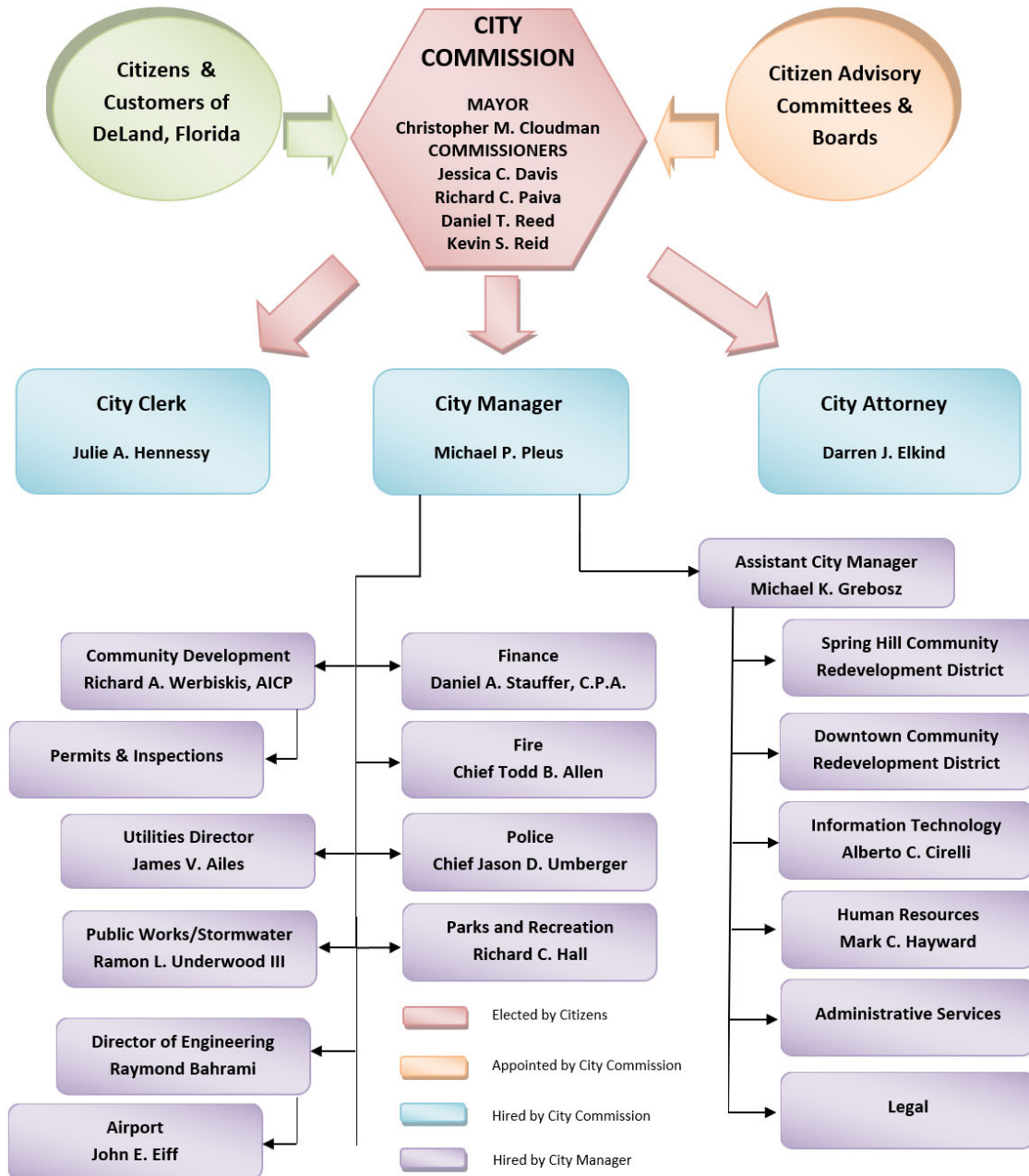
Mayor—Christopher M. Cloudman
Commissioner—Jessica C. Davis
Commissioner—Richard C. Paiva
Commissioner—Daniel T. Reed
Commissioner—Kevin S. Reid

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 – Alberto C. Cirelli
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
Engineering Director – Raymond Bahrami

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, 2023.

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, 2023

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

February 24, 2025

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, 2024. 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, 2024, 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, 2024, 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 43,185 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 45 and 46 and 1(f) on pages 49 and 50).

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 2024 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 \$27,384.50 million, placing it 13th in the state for metro output. Average annual wage will grow at a rate of 4.3%, driving the average annual real wage increase to \$62,200, which is ranked 22nd in the state. Per capita income levels will come in at \$50,500, with average per personal income growth of 5.7% annually. Expected population growth is 1.7% per year. The Deltona MSA labor market will experience an average level of annual employment growth at 1.2%, with an unemployment rate of 4.2%. The Construction and Mining sector will experience the fastest growth rate in the Deltona MSA with an annual growth rate of 3.5%. The Federal Government sector will follow at 3.2%. The Deltona MSA will see the largest contraction in growth in the Manufacturing sector at -1.1%.

Throughout FY 2023-2024 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 six hundred and three (603) single family residential building permits issued with a construction value totaling \$184,584,490 and an average unit value of \$306,110. In addition, County records show during this past year that one hundred and forty-nine (149) new commercial and industrial permits were issued with a value of \$89,580,048.

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 2024, Economic Development Quarterly Report.

Volusia County Residential "New Construction" Building Permit Data

	Oct 2023 – Dec 2023		Jan 2024 – Mar 2024		Apr 2024 – Jun 2024		Jul 2024 – Sep 2024	
	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value
Daytona Beach	178	\$ 73,720,138	356	\$ 155,345,891	227	\$ 92,842,229	196	\$ 76,366,070
Daytona Beach Shores	0	\$ 0	1	\$ 599,400	1	\$ 840,000	0	\$ 0
DeBary	32	\$ 12,973,335	25	\$ 10,663,928	18	\$ 8,793,590	70	\$ 31,321,241
DeLand	135	\$ 45,188,243	105	\$ 39,591,757	222	\$ 41,612,631	141	\$ 58,190,859
Deltona	116	\$ 49,252,370	32	\$ 13,867,320	40	\$ 17,108,927	56	\$ 24,893,661
Edgewater	49	\$ 21,604,607	86	\$ 30,272,526	66	\$ 30,218,865	40	\$ 18,198,389
Holly Hill	0	\$ 0	4	\$ 710,325	35	\$ 3,871,400	26	\$ 3,004,440
Lake Helen	2	\$ 686,317	3	\$ 1,062,043	4	\$ 1,116,034	3	\$ 1,527,541
New Smyrna Beach	66	\$ 15,513,443	48	\$ 16,447,420	24	\$ 5,184,109	31	\$ 8,868,051
Oak Hill	3	\$ 1,079,220	2	\$ 518,455	6	\$ 1,547,140	2	\$ 497,180
Orange City	26	\$ 9,218,915	32	\$ 11,730,246	6	\$ 1,886,172	16	\$ 5,431,785
Ormond Beach	10	\$ 4,924,352	39	\$ 16,591,072	35	\$ 14,792,949	38	\$ 14,606,608
Pierson	0	\$ 0	1	\$ 425,000	0	\$ 0	0	\$ 0
Ponce Inlet	4	\$ 6,233,595	4	\$ 3,297,000	1	\$ 500,000	0	\$ 0
Port Orange	23	\$ 12,580,252	27	\$ 14,892,985	33	\$ 14,766,910	21	\$ 12,237,361
South Daytona	1	\$ 390,000	17	\$ 2,051,335	8	\$ 825,000	9	\$ 1,880,101
Unincorporated	95	\$ 43,731,675	106	\$ 50,957,201	123	\$ 54,091,518	115	\$ 55,294,556
Totals	740	\$ 297,096,461	888	\$ 369,023,904	849	\$ 289,998,475	764	\$ 312,317,843

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 2024, Economic Development Quarterly Report.

Volusia County Commercial "New Construction" Building Permit Data

	Oct 2023 – Dec 2023		Jan 2024 – Mar 2024		Apr 2024 – Jun 2024		Jul 2024 – Sep 2024	
	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value
Daytona Beach	5	\$ 91,968,109	8	\$ 22,070,005	40	\$ 134,338,326	16	\$ 101,846,128
Daytona Beach Shores	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
DeBary	0	\$ 0	2	\$ 1,778,000	1	\$ 109,000	0	\$ 0
DeLand	5	\$ 12,076,768	23	\$ 32,221,057	49	\$ 21,065,331	72	\$ 24,216,892
Deltona	2	\$ 8,985,116	2	\$ 1,351,516	2	\$ 1,268,513	0	\$ 0
Edgewater	3	\$ 3,870,526	3	\$ 1,839,000	52	\$ 15,600,204	20	\$ 6,645,570
Holly Hill	1	\$ 3,375,700	2	\$ 1,237,586	1	\$ 10,000,000	3	\$ 11,070,000
Lake Helen	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
New Smyrna Beach	3	\$ 42,688,532	0	\$ 0	1	\$ 600,000	1	\$ 98,850
Oak Hill	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Orange City	0	\$ 0	0	\$ 0	2	\$ 2,297,197	0	\$ 0
Ormond Beach	4	\$ 23,061,542	1	\$ 34,000,000	2	\$ 1,813,006	1	\$ 1,600,000
Pierson	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Ponce Inlet	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Port Orange	4	\$ 20,250,838	7	\$ 16,302,411	1	\$ 1,360,000	8	\$ 21,384,144
South Daytona	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Unincorporated	1	\$ 242,312	2	\$ 14,200,302	0	\$ 0	4	\$ 31,108,000
Totals	28	\$ 206,519,443	50	\$ 124,999,877	151	\$ 188,451,577	125	\$ 197,969,584

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

Additional Economic Development Activities and Accomplishments Include:

- 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.
- Kingspan LLC is underway with their extensive renovation of their DeLand Headquarters Energy Center. The Energy Center will be a showroom for their products line and used as a demonstration space for both domestic and international clients. Kingspan is also redeveloping its usage space to be net zero, where all materials are being recycled and rainwater collection is saved for company reuse. 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.
- The City was awarded a \$20,000 Economic Development Grant from the Duke Energy Foundation for marketing. Staff is working with the Marketing Alliance in creating a subsite within the city's website focused on marketing available property at the DeLand Municipal Airport and Northwest Industrial base to the site selection community. The site will contain an interactive parcel map, video testimonials from local CEOs and information on how to start, relocate and expand a business in the city. All video 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, HCA Medical Network, Alti-2 on their 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 2024	4.2%	3.9%	3.4%
September 2023	3.6%	3.4%	3.0%
Increase (Decrease)	0.6%	0.5%	0.4%

According to the Florida Bureau of Economic and Business Research, the City’s estimated population for 2024 was 43,185. For 2023 the estimated population was 41,264.

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 comprehensive annual financial report for the fiscal year ended September 30, 2023. This was the fortieth 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 comprehensive annual 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 2024 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-one 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 and City Commission,
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, 2024, 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, 2024, 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* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 and GAS, 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.

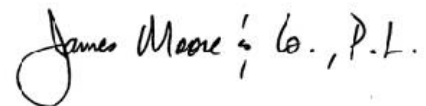
The combining and individual nonmajor fund financial statements and other schedules, and schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 February 24, 2025, 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
February 24, 2025

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, 2024. 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 10, the City's basic financial statements which begin on page 30, and the Required Supplementary Information (RSI), which can be found on pages 84 to 91.

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 \$380,208,429 (net position). Of this amount \$270,049,335 represents investment in capital assets (net of related debt) and restricted and unrestricted net position of \$20,372,160 and \$89,786,934, respectively.
- The City's total net position increased by \$42,999,998 (or 12.75%) based on current year activities. Of this amount, governmental activities produced an increase of \$6,729,122, while business-type activities produced an increase of \$36,270,876.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$48,606,371, an increase of \$4,968,335 (or 11.39%) in comparison with the prior year. Approximately 18.15% or \$8,820,441 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 \$270,604,143, an increase of \$36,333,664 (or 15.51%) during the current fiscal year. Approximately 25.52% or \$69,050,499 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 \$16,189,730 (or 87.85%) during the current fiscal year. Governmental activities debt decreased by \$1,411,321 while Business-type activities debt increased by \$17,601,051.

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 30 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 31 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 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 32 to 38 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 33 and 35. 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 39 to 41 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 custodial 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 42 to 43 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 44 to 83 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 84 to 91 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 92 to 105 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 \$380,208,429 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>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Assets:						
Current Assets	\$ 56,048,405	\$ 50,099,589	\$ 112,806,629	\$ 111,710,261	\$ 168,855,034	\$ 161,809,850
Current Restricted Assets	1,142,758	950,408	7,659,810	6,197,478	8,802,568	7,147,886
Capital Assets, Net	93,263,973	89,966,742	220,517,440	162,770,735	313,781,413	252,737,477
Total Assets	<u>\$ 150,455,136</u>	<u>\$ 141,016,739</u>	<u>\$ 340,983,879</u>	<u>\$ 280,678,474</u>	<u>\$ 491,439,015</u>	<u>\$ 421,695,213</u>
Deferred Outflows of Resources	<u>\$ 13,465,147</u>	<u>\$ 14,415,923</u>	<u>\$ 1,368,086</u>	<u>\$ 1,760,897</u>	<u>\$ 14,833,233</u>	<u>\$ 16,176,820</u>
Liabilities:						
Current Liabilities	\$ 5,008,141	\$ 3,573,168	\$ 11,806,270	\$ 5,477,377	\$ 16,814,411	\$ 9,050,545
Non-Current Liabilities	46,618,451	45,561,132	23,561,453	5,493,847	70,179,904	51,054,979
Total Liabilities	<u>\$ 51,626,592</u>	<u>\$ 49,134,300</u>	<u>\$ 35,367,723</u>	<u>\$ 10,971,224</u>	<u>\$ 86,994,315</u>	<u>\$ 60,105,524</u>
Deferred Inflows of Resources	<u>\$ 3,039,882</u>	<u>\$ 3,773,675</u>	<u>\$ 36,029,622</u>	<u>\$ 36,784,403</u>	<u>\$ 39,069,504</u>	<u>\$ 40,558,078</u>
Net Assets:						
Invested in Capital Assets	\$ 75,959,101	\$ 74,476,847	\$ 194,090,234	\$ 162,179,391	\$ 270,049,335	\$ 236,656,238
Restricted	12,908,750	9,785,139	7,463,410	6,186,448	20,372,160	15,971,587
Unrestricted	20,385,958	18,524,687	69,400,976	66,317,905	89,786,934	84,580,606
Total Net Position	<u>\$ 109,253,809</u>	<u>\$ 102,524,687</u>	<u>\$ 270,954,620</u>	<u>\$ 234,683,744</u>	<u>\$ 380,208,429</u>	<u>\$ 337,208,431</u>

By far the largest portion of the City's net position is \$270,049,335 (71.03%) 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, \$20,372,160 (5.36%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$89,786,934 (23.61%) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's overall net position increased \$42,999,998 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:

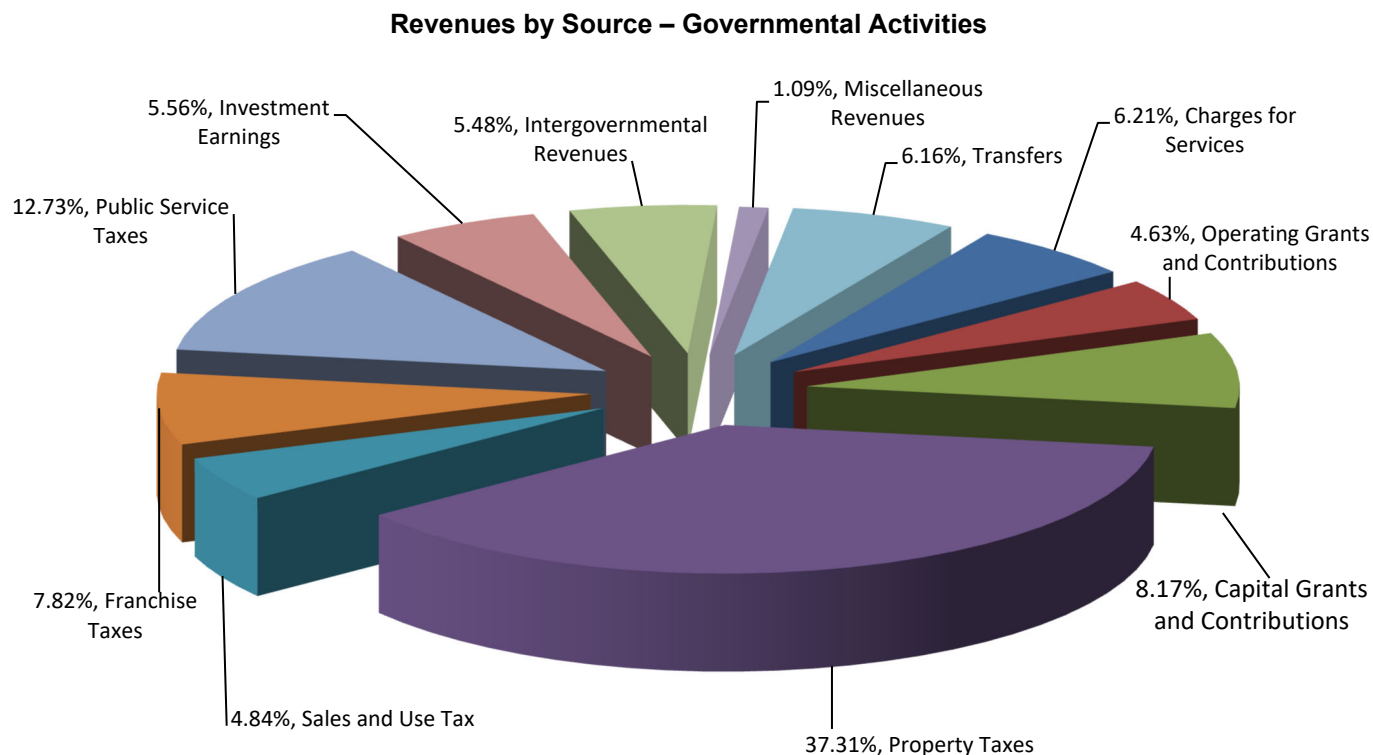
Change in Net Position As of September 30,						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
REVENUES						
Program Revenues:						
Charges for Services	\$ 3,331,659	\$ 2,597,614	\$ 44,242,882	\$ 41,204,836	\$ 47,574,541	\$ 43,802,450
Operating Grants & Contributions	2,483,801	1,285,409	-	-	2,483,801	1,285,409
Capital Grants & Contributions	4,382,990	8,794,173	27,839,788	7,702,431	32,222,778	16,496,604
General Revenues:						
Property Taxes	20,024,490	17,646,462	-	-	20,024,490	17,646,462
Sales & Use Taxes	2,597,541	2,681,853	-	-	2,597,541	2,681,853
Franchise Taxes	4,195,661	4,131,351	-	-	4,195,661	4,131,351
Public Service Taxes	6,834,835	6,593,207	-	-	6,834,835	6,593,207
Intergovernmental Revenues	2,986,585	2,952,007	-	-	2,986,585	2,952,007
Investment Earnings	2,939,363	1,591,308	5,463,079	3,932,114	8,402,442	5,523,422
Miscellaneous Revenues	587,677	874,551	580,626	585,408	1,168,303	1,459,959
Total Revenues	<u>50,364,602</u>	<u>49,147,935</u>	<u>78,126,375</u>	<u>53,424,789</u>	<u>128,490,977</u>	<u>102,572,724</u>
EXPENSES						
General Government	8,662,671	8,117,070	-	-	8,662,673	8,117,070
Community Development	2,135,572	1,952,737	-	-	2,135,572	1,952,737
Public Safety	22,387,922	21,130,916	-	-	22,387,922	21,130,916
Public Works	6,438,556	5,678,032	-	-	6,438,554	5,678,032
Parks and Recreation	5,893,397	5,059,323	-	-	5,893,397	5,059,323
Community Redevelopment	868,928	753,170	-	-	868,928	753,170
Interest on Long-term Debt	554,387	352,948	-	-	554,387	352,948
Water and Sewer	-	-	24,555,811	22,382,298	24,555,811	22,382,298
Municipal Airport	-	-	2,308,564	2,096,360	2,308,564	2,096,360
Refuse Collection	-	-	5,414,688	5,065,124	5,414,688	5,065,124
Stormwater	-	-	2,493,632	1,823,941	2,493,632	1,823,941
Permits and Inspections	-	-	3,776,851	3,100,589	3,776,851	3,100,589
Total Expenses	<u>46,941,433</u>	<u>43,044,196</u>	<u>38,549,546</u>	<u>34,468,312</u>	<u>85,490,979</u>	<u>77,512,508</u>
Excess (Deficiency) Before Transfers	3,423,169	6,103,739	39,576,829	18,956,477	42,999,998	25,060,216
Transfers	3,305,953	3,197,295	(3,305,953)	(3,197,295)	-	-
Change in Net Position	<u>6,729,122</u>	<u>9,283,034</u>	<u>36,270,876</u>	<u>15,777,182</u>	<u>42,999,998</u>	<u>25,060,216</u>
NET POSITION						
Net Position – Beginning	102,524,687	93,241,653	234,683,744	218,906,562	337,208,431	312,148,215
Net Position – Ending	<u>\$ 109,253,809</u>	<u>\$ 102,524,687</u>	<u>\$ 270,954,620</u>	<u>\$ 234,683,744</u>	<u>\$ 380,208,429</u>	<u>\$ 337,208,431</u>

The City's combined overall net position increased \$42,999,998 in the current fiscal year. Revenues increased from the prior fiscal year by \$25,918,253 (25.27%) and expenses increased by \$7,978,471 (10.29%).

Governmental Activities - Governmental activities increased the City's net position by \$6,729,122, accounting for 15.65% of the total growth in the net position of the City.

Net position of the City's governmental activities totaled \$109,253,809 at the end of the fiscal year. Of this amount, approximately 81.34% 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 \$20,385,958 or 18.66% at the end of the current fiscal year. Net pension liability of \$24,405,862 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:

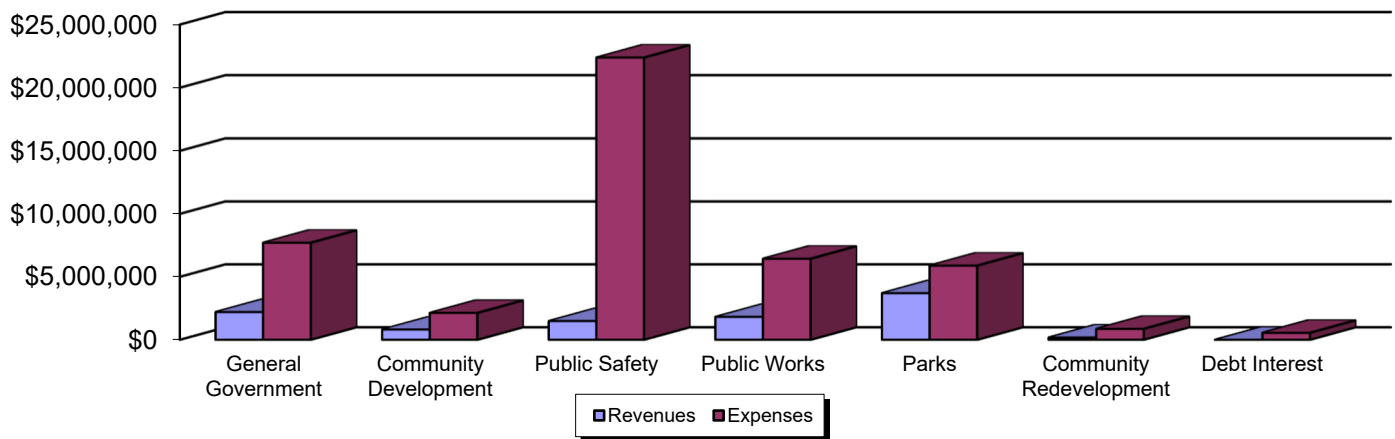


Governmental activities revenues increased by \$1,216,667 (or 2.48%) compared to the prior fiscal year. Charges for services increased \$734,045 (or 28.26%) mainly due to increases in tree replacement revenues, special events and facility rentals. Operating grants and contributions increased by \$1,198,392 (or 93.23%) mainly due to Hurricane Ian disaster recovery funds recognized as revenue in the current year. Capital grants and contributions decreased by \$4,411,183 (or -50.16%) mainly due to contributions from Stetson University for improvements to Melching Field in the prior year. Property taxes increased \$2,378,028 (or 13.48%) as the property tax values increased \$396,999,472 (or 14.95%) in the current fiscal year and included \$145,091,519 in annexations and new construction. The combined millage rate of 6.4841 (6.4841 – Operating, 0.0000 – Debt) was 0.1 mills less than the prior fiscal year. Sales and use taxes decreased \$84,312 (or -3.14%), franchise taxes increased \$64,310 (or 1.56%), public service taxes increased \$241,628 (or 3.66%) and intergovernmental revenues increased \$34,578 (or 1.17%). Investment earnings increased \$1,348,055 (or 84.71%) mainly due to increased interest earnings from increased interest rates as well as unrealized gains on investments as financial markets increased during the fiscal year, while miscellaneous revenues decreased \$286,874 (or -32.80%) due to decreases in insurance proceeds received in the current year.

Management's Discussion and Analysis – (Continued)

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

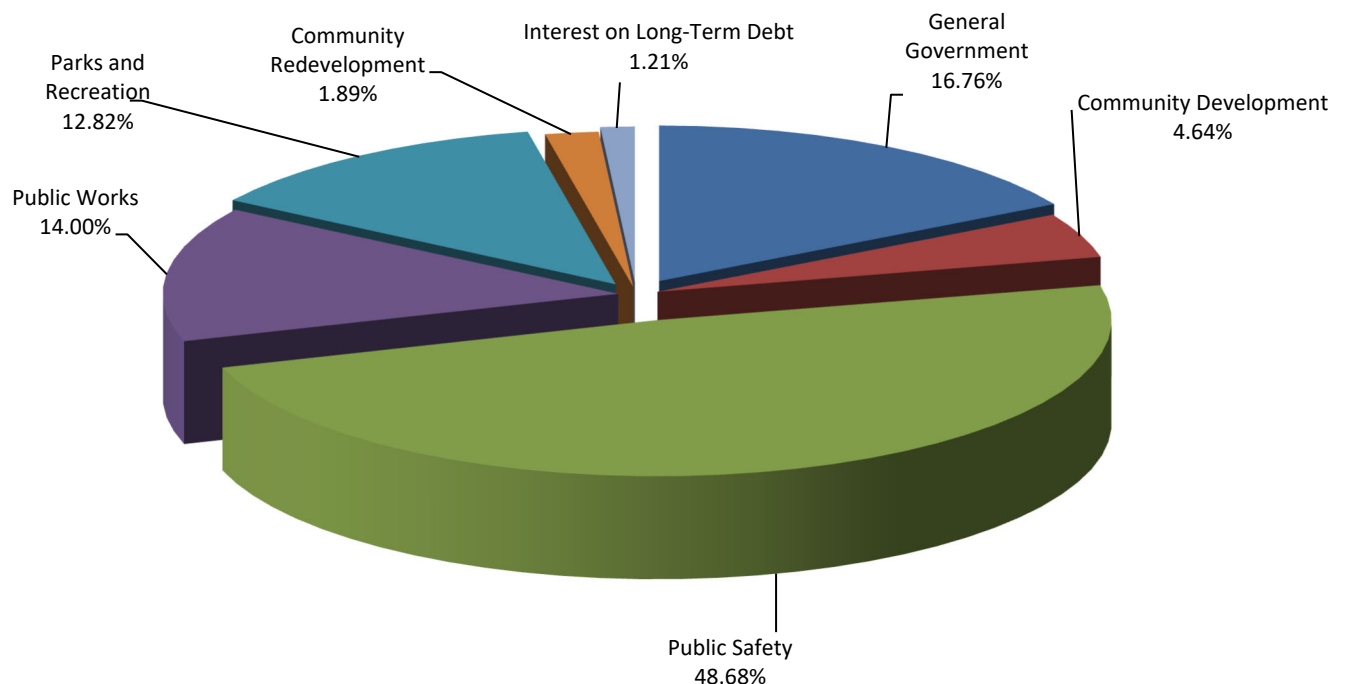
Expenses and Program Revenues – Governmental Activities



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



Governmental activities expenses increased by \$3,897,237 (or 9.05%) compared to the prior fiscal year. General Government expenses increased \$545,601 (or 6.72%) mostly due to an increase in the net pension liability in the current year, which are partially offset by a decrease in Hurricane Ian disaster relief expenses in the prior fiscal year. Community Development increased \$182,835 (or 9.36%) mainly due to increases in Homeless Shelter expenditures, as well as, increases in personnel costs. Public safety increased \$1,257,006 (or 5.95%) mainly due to increases in personnel costs,

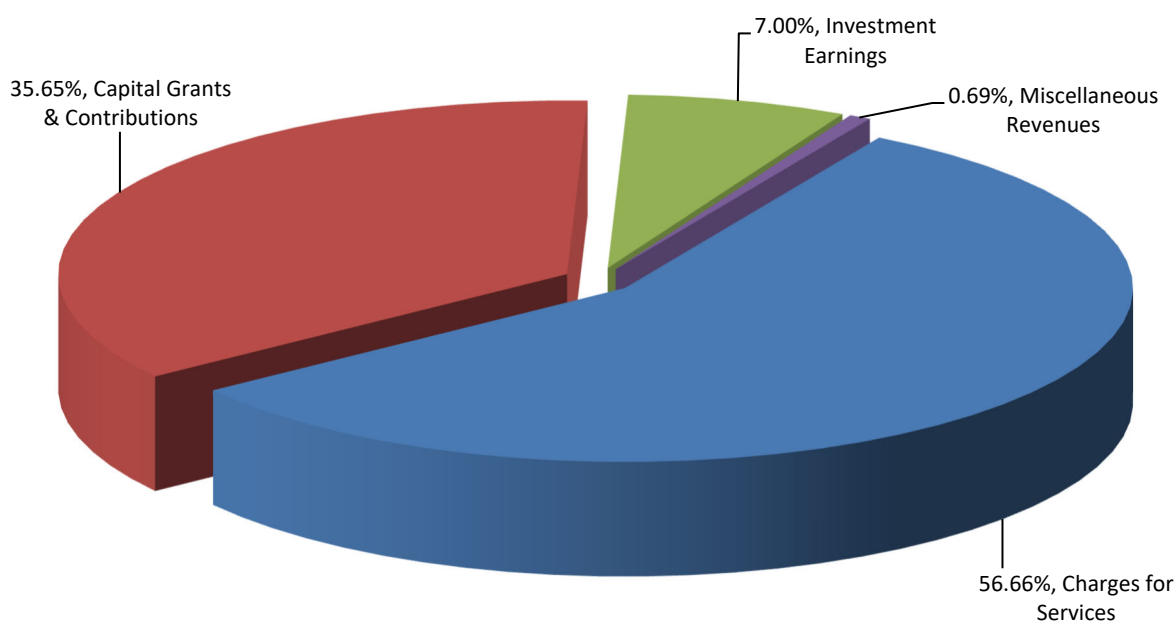
including salaries, in accordance with union contracts, as well as increases in special pay, health insurance and retirement contributions. The City also upgraded a Fire Division Chief to a Fire Deputy Chief and the Fire Marshal from a part-time to full-time position in the current fiscal year. Public Works increased \$760,524 (or 13.39%) mainly due to increases in road materials and supplies and increases to personnel costs, including adding a City Forester and a Maintenance Worker. Parks and Recreation increased \$834,074 (or 16.49%) mostly due to increases in personnel costs, including adding a foreman and a maintenance worker, as well as increases in operating capital and contractual services for the Mud Dog Music Festival. Community redevelopment increased \$115,758 (or 15.37%) mainly due to increases in personnel costs and road materials and supplies. Interest on Long-Term Debt increased \$201,439 (or 57.07%) due to new loans issued in the previous fiscal year.

Business-type Activities – Business-type activities increased the City's net position by \$36,270,876, accounting for 84.35% of the total growth in the net position of the City.

Net position of the City's business-type activities totaled \$270,954,620 at the end of the fiscal year. Of this amount, approximately 74.39% 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 \$69,400,976 or 25.61% at the end of the fiscal year.

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

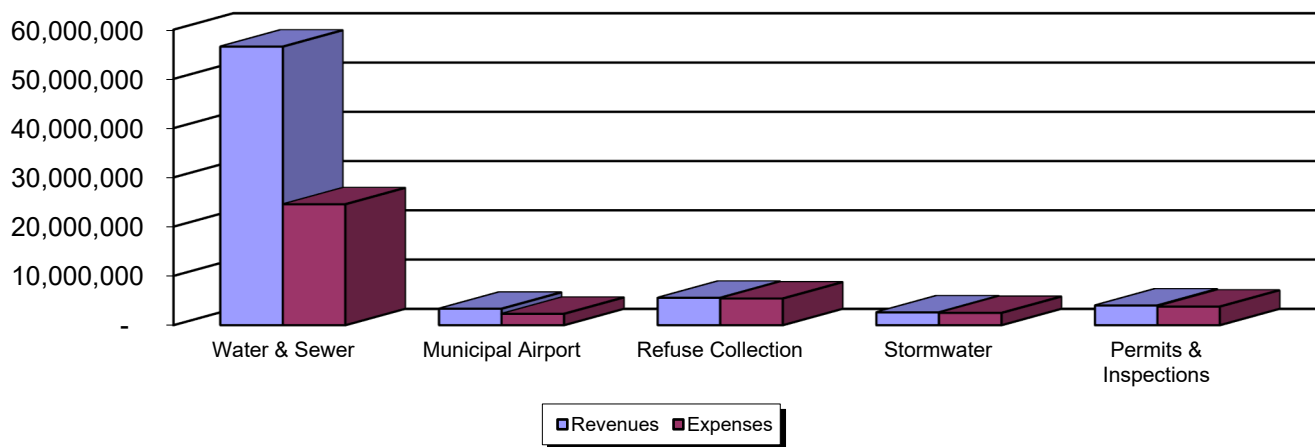
Revenues by Source – Business-type Activities



Business-type activity revenues increased \$24,701,586 (or 46.24%) compared to the prior fiscal year. Charges for services increased \$3,038,046 (or 7.37%) primarily due to increases in water and sewer service revenue and refuse collection fees. Water and sewer service revenues increased \$1,945,305 (or 6.74%) 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 \$365,470 (or 7.04%) mainly due to a 3.9% increase in garbage rates in the current year. Stormwater fees increased \$131,026 (or 5.82%) mainly due to a 4% increase in stormwater rates in the current year. Permits and inspections fees increased \$504,540 (or 14.39%) mainly due to continued growth in the City. Capital grants and contributions increased \$20,137,357 (or 261.44%) mainly due to an increase in water and sewer project grants, most notably for the upgrade and expansion of the Wiley M. Nash Reclaimed Water Treatment Plant project. Investment earnings increased \$1,530,965 (or 38.93%) 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 \$4,782 (or -0.82%) due to a decrease in fair share agreements in the current year.

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 \$38,549,546 as compared to \$34,468,312 the prior fiscal year, an increase of \$4,081,234 (or 11.84%). This increase is mainly due to increases in Water and Sewer expenses, Stormwater expenses and Permits and Inspections expenses.

Water and Sewer expenses increased \$2,173,513 (or 9.71%) partly due to an increase in personnel costs (\$1,127,758) related to a 2% merit increase, pay plan adjustment, promotions and additions to staffing, including a utility distribution technician, a utility equipment mechanic, a utility plant technician and a utility locator, health insurance and net pension liability during the current year. Increases also occurred in professional and contractual services (\$172,890), insurance (\$140,193), county connection fees (\$257,563) services provided by the general government (\$140,519), PILOT (\$193,552) and SRF loan service fees (\$344,528). These increases were partially offset by a decrease in utilities expense (-\$136,952).

Municipal Airport expenses increased by \$212,204 (or 10.12%) partly due to an increase in personnel costs (\$42,297) related to a 2% merit increase and pay plan adjustment. Increases also occurred in depreciation (\$188,946).

Refuse expenses increased by \$349,564 (or 6.90%) mainly due to an increase in contractual services (\$348,564).

Stormwater expenses increased by \$669,691 (or 36.72%) mainly due to an increase in personnel costs (\$471,473) related to a 2% merit increase, pay plan adjustment and additions to staffing, including three maintenance workers and one equipment operator. Increases also incurred in services provided by the general government (\$31,107), professional services (\$153,419) and gas and oil (\$30,928).

Permits and Inspections expenses increased by \$676,262 (or 21.81%) partly due to an increase in personnel costs (\$242,084) related to a 2% merit increase and pay plan adjustment. Increases also occurred in services provided by the general government (\$189,855), professional services (\$55,127) contractual services (\$77,738), operating capital (\$72,122) and depreciation (\$66,877).

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.

As the City completed the current fiscal year, its nine (9) governmental funds reported a combined fund balance of \$48,606,371, which was \$4,968,335 more than the \$43,638,036 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 18.15% of total fund balance, or \$8,820,441, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance (\$39,785,930 or 81.85%) consists of:

- \$1,694,403 or 3.48% is nonspendable relating to long-term lease receivables, inventories, prepaid items and advances to other funds.
- \$12,947,015 or 26.64% is restricted by enabling legislation or other legal requirements imposed by outside sources.
- \$4,737,848 or 9.75% is committed by formal action of the City Commission for community development, parks and recreation and capital improvements.
- \$20,406,664 or 41.98% 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 \$8,820,441 while total fund balance reached \$35,722,701. 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 22.85% of total General Fund expenditures (excluding transfers, capital and other financing uses) or \$38,594,571, while total fund balance of the General Fund represents 92.56% of that same amount.

Total fund balance in the General Fund increased by \$4,439,509 during the current fiscal year. Individually, nonspendable fund balance decreased by \$147,132 primarily as a result of decreases in advances to other funds. Restricted fund balance increased by \$192,350 mainly due to funds restricted for other post-employment benefits. Committed fund balance decreased by \$739,504 mainly due to committed ARPA Capital funds were either spent on capital projects or transferred to the Homeless Shelter Fund during the fiscal year. Assigned fund balance increased by \$4,026,840 and is mostly attributable to appropriations for City capital improvements. Unassigned fund balance increased by \$1,106,955 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, 2024, was 6.4841 per \$1,000 (6.4841 Operating plus 0.0000 Debt Service), which means that the City has a tax margin of 3.5159 per \$1,000 and could raise up to \$10,732,298 in additional tax revenue per year from the present assessed valuation of \$3,052,503,828 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, 2024, the required operating reserve equals \$7,735,995 and the fund balance available equals \$8,820,441 resulting in a surplus over the reserve requirements of \$1,084,446.

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, 2024, restricted fund balance of the Spring Hill Redevelopment Trust Fund was \$1,392,122. The net increase in the restricted fund balance during the current fiscal year was \$338,771 (or 32.16%) due to funds collected in advance for planned capital improvements. The Fund received \$902,936 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, 2024, restricted fund balance of the Downtown Redevelopment Trust Fund was \$1,545,425. The net decrease in the restricted fund balance during the current fiscal year was \$896,144 (or -36.70%) and represents funds spent on planned capital improvements. The Fund received \$681,445 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 Debt Service Fund is a debt service fund that reports the financial activities for Governmental debt service expenses. At September 30, 2024, 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, 2024, restricted fund balance of the Capital Projects Fund was \$2,363,600. The net increase in the restricted fund balance during the current fiscal year was \$540,082 (or 29.62%) 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 \$7,582,523. The net increase in combined fund balance during the current fiscal year in non-major governmental funds was \$546,117 (or 7.76%). 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 \$270,604,143, an increase of \$36,333,664 (or 15.51%) 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 25.52% of this total amount, or \$69,050,499, constitutes unrestricted net position, which is available for spending at the City's discretion. The remainder of net position \$201,553,644 (or 74.48%) consists of:

- \$194,090,234 or 71.72% is non-spendable related to net investment in capital assets.
- \$7,463,410 or 2.76% 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 water and wastewater services. At the end of the current fiscal year, unrestricted net position of the Water and Sewer Fund was \$59,059,250, while total net position reached \$213,992,118. The total increase in net position was \$33,005,061 (or 18.24%).

The City Commission has established an operating reserve requirement equal to three months' operating expenses in the Water and Sewer Fund. At September 30, 2024, the required operating reserve equals \$6,518,613 and the net position available equals \$9,255,721 resulting in a surplus of \$2,737,108 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 \$2,905,520, while total net position was \$41,141,686. The total increase in net position was \$2,600,290 (or 6.75%).

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 \$40,390. The total increase in net position was \$16,717 (or 70.62%).

Non-Major proprietary funds consisting of Stormwater Fund and Permits and Inspections Fund have a combined unrestricted net position of \$7,045,339 and combined total net position of \$15,429,949. The net increase in the combined net position during the current fiscal year in non-major proprietary funds was \$711,596 (or 4.83%).

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 \$1,527,682 (or 3.59%), while the difference between the original and final General Fund amended budget for expenditures (including transfers out) was an increase of \$7,116,907 (or 15.89%). Significant variances between the original budget and final amended budget are summarized as follows:

Revenues:

- \$370,515 Taxes – Increase in anticipated fire insurance premium taxes (\$175,617), casualty insurance premium taxes (\$187,166) and communication services taxes (\$7,732)
- \$38,455 Charges for general government services – Increase in charges to the Water and Sewer Fund.
- \$644,988 Investment income – Increase in anticipated interest earnings due to increases in interest rates.
- \$181,038 Miscellaneous – Mainly increases in insurance proceeds and donations.
- \$350,022 Issuance of long-term debt – Increase in subscription-based information technology agreements (SBITAs).
- (\$50,823) Transfers in – Decrease in transfers from the Airport Fund.

Expenditures:

- \$40,000 City Clerk – Mainly increases in other salaries and wages for additional part-time personnel (\$10,500) and in Municode updates (\$9,000) and newspaper advertising (\$20,000).
- \$82,860 Finance – Increase in debt issuance costs (\$62,360) and IRS arbitrage rebate (\$20,500).
- (\$504,202) City Hall – Mainly decrease in contingencies allocated to other departments.
- (\$36,987) Information Technology – Mainly decrease in equipment maintenance.
- \$20,000 Human Resources – Increase in life and health insurance.
- \$107,000 Economic Development – Increase in business improvement grants (\$87,000) and professional services (\$20,000).
- \$33,294 Planning and Zoning – Mainly increase in professional services.
- \$317,967 Fire Support – Mainly increase in overtime (\$125,000), retirement contributions (\$175,617) and operating capital (\$19,627).
- \$154,713 Police Support – Mainly increases in overtime (\$245,000), retirement contributions (\$187,166), equipment maintenance (\$33,867) and deductible billings (\$90,000), partially offset by decreases in regular salaries (-\$215,000), operating capital (-\$139,861) and gas and oil (-\$40,000).
- \$27,282 Parks Administration – Mainly increase in overtime (\$7,000), additional professional services (\$11,590) and additional contractual services (\$5,692).
- \$211,898 Parks – Mainly increase in power (\$26,000), utilities (\$25,000), operating supplies (\$10,000) and operating capital (\$148,765).
- \$37,700 Museums – Mainly increase in building maintenance.
- \$45,700 Activities Center – Mainly increase in overtime (\$28,000), building maintenance (\$6,400) and A/C maintenance (\$8,300).
- \$43,195 Stadium – Mainly increase in utilities (\$14,699) and building maintenance (\$32,726).
- \$63,600 Conrad/Melching – Mainly increase in building maintenance (\$36,373), A/C maintenance (\$10,227) and operating supplies (\$13,500).
- \$28,300 Chisholm Center – Mainly increase in other salaries (\$16,000) and building maintenance (\$11,200).
- \$581,384 Capital outlay – Increase in subscription assets.
- \$167,429 Debt service – Increase in subscription liabilities.

Management's Discussion and Analysis – (Continued)

- \$5,629,400 Transfers out – Increase in transfer to the Homeless Shelter Fund (\$78,858) to cover revenue shortfall, increases in transfers to the Downtown CRA Fund (\$4,713), the Grants and Special Revenue Fund (\$1,008,346) and the Capital Projects Fund (\$4,412,547) for various ongoing capital projects and increase in transfer to the Debt Service Fund (\$124,936) to cover annual debt service requirements.

The actual net change in fund balance in the General Fund was an increase of \$4,439,509 during the current fiscal year, while the City had budgeted use of fund balance of \$7,819,275. Actual General Fund revenues, including other financing sources, in the current year were \$3,574,528 greater than budgeted, while actual General Fund expenditures, including other financing uses, were \$8,684,256 less than budgeted. General Fund revenues realized represented 108.70% of revenues budgeted. General Fund expenditures represented 91.11% of appropriated funds. Expenditures by category as a percent of appropriated funds in that category were personnel 93%, operating 85%, grants & aids 56%, capital outlay 100%, debt service 100%, contingency 0% and transfers 48%. Significant variances between the final budget and actual amounts are summarized as follows:

Revenues:

- \$593,654 Taxes – The variance mainly reflects additional ad valorem taxes (\$210,045), local option gas taxes (\$82,207) and utility service taxes (\$307,609) received above budgeted amounts.
- \$55,720 Licenses and permits – The variance mainly reflects additional local option business taxes (\$47,973) received above budgeted amounts.
- \$1,235,596 Intergovernmental – The variance mainly reflects additional FEMA federal disaster funds (\$1,374,155) above budgeted amounts, net of deficit in state sales taxes (-\$151,277).
- \$192,499 Charges for services – The variance mainly reflects additional recreational program activity fees (\$22,578), stadium lease rentals (\$47,228) and facility rentals (\$127,470) above budgeted amounts.
- \$36,691 Fines and forfeitures – The variance mainly reflects additional court fines (\$4,488), court-imposed restitution (\$6,988), parking tickets (\$18,824) and evidence converted revenue (\$5,471) above budgeted amounts.
- \$993,421 Investment income (loss) – The variance reflects unanticipated investments earnings and gains.
- \$392,578 Miscellaneous – The variance mainly reflects additional code enforcement lien charges (\$75,451), insurance reimbursements (\$168,782), sales of surplus equipment (\$66,952) and other miscellaneous revenues (\$107,158) above budgeted amounts.
- \$74,371 Transfers in – The variance reflects transfers from the Water and Sewer Fund PILOT payments above budgeted amounts.

Expenditures:

- \$51,947 City Clerk – The variance mainly reflects savings associated with special pay (\$8,027), professional services (\$7,006) and printing and binding, including Municode updates (\$28,648).
- \$91,862 Finance – The variance mainly reflects savings associated with professional services (\$65,410), contractual services (\$5,436) and travel and training (\$12,211).
- \$146,881 City Attorney – The variance mainly reflects savings associated with professional services (\$134,779), court reporter services (\$5,500) and hardware/software (\$2,580).
- \$65,648 City Hall – The variance mainly reflects savings associated with power (\$12,448), A/C maintenance (\$44,823) and gas and oil (\$7,622).
- \$352,362 Information Technology – The variance mainly reflects savings associated with vacant positions (\$71,856), professional services (\$65,547), equipment maintenance (\$183,094), operating supplies (\$10,941), operating capital (\$5,903) and travel and training (\$8,703).
- \$70,133 Human Resources – The variance mainly reflects savings associated with personnel costs (\$39,062), professional services (\$11,900), postage (\$7,444), other obligations (\$7,500) and travel and training (\$7,397).
- \$93,028 Economic Development – The variance mainly reflects savings associated with professional services (\$32,400), travel and training (\$12,262), memberships (\$6,203) and business improvement grants (\$37,884).
- \$244,729 Planning and Zoning – The variance mainly reflects savings associated with vacant positions (\$183,467), professional services (\$45,236) and travel and training (\$10,768).
- \$54,815 Licenses and Code Enforcement – The variance mainly reflects savings associated with professional services (\$43,000) and travel and training (\$3,134).
- \$106,130 Fire Support – The variance mainly reflects savings associated with vacant positions (\$53,082), professional services (\$34,497), hardware/software (\$12,248) and operating capital (\$10,282).
- \$68,684 Fire Prevention – The variance mainly reflects savings associated with vacant positions (\$53,110), operating supplies (\$3,217), operating capital (\$3,544) and travel and training (\$3,562).

Management's Discussion and Analysis – (Continued)

- \$1,183,914 Police Support – The variance mainly reflects savings associated with vacant positions (\$990,567), cell phones (\$8,918), A/C maintenance (\$8,083), equipment maintenance (\$24,338), hardware/software (\$12,554), operating supplies (\$55,419), operating capital (\$32,404) and travel and training (\$30,577).
- \$34,331 Public Works Administration – The variance reflects savings associated with contractual services (\$5,143), utilities (\$4,229), building maintenance (\$5,141), hardware/software (\$3,983) and travel and training (\$9,591).
- \$231,229 Streets – The variance mainly reflects savings associated with vacant positions (\$102,559), professional services (\$33,364), contractual services (\$14,167), power (\$9,378), equipment maintenance (\$13,573), road material and supplies (\$26,289), sidewalk materials (\$18,953) and travel and training (\$6,839).
- \$116,243 Trees – The variance mainly reflects savings associated with vacant positions (\$110,481).
- \$276,217 Urban Beautification – The variance mainly reflects savings associated with vacant positions (\$199,370), professional services (\$44,595), utilities (\$9,055), building maintenance (\$5,692) and travel and training (\$3,411).
- \$137,308 Fleet – The variance mainly reflects savings associated with vacant positions (\$122,074), contractual services (\$3,500), building maintenance (\$5,000) and operating capital (\$4,500).
- \$201,085 Parks – The variance mainly reflects savings associated with vacant positions (\$179,257), utilities (\$9,268) and operating capital (\$7,917).
- \$58,265 Special Events – The variance reflects savings associated with contractual services for the Mud Dog Music Festival.
- \$4,916,957 Transfers out – The variance mainly reflects savings associated with transfers to the Debt Service Fund (\$70,053) to fund debt service payments and to the Grants and Special Revenue Fund (\$975,884) and the Capital Projects Fund (\$3,869,019) 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, 2024, amounts to \$313,781,413. This investment in capital assets includes land, buildings, improvements (includes infrastructure), equipment, right of use and subscription assets, 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 \$3,297,231 (or 3.66%) for governmental activities and an increase of \$57,746,705 (or 35.48%) for business-type activities.

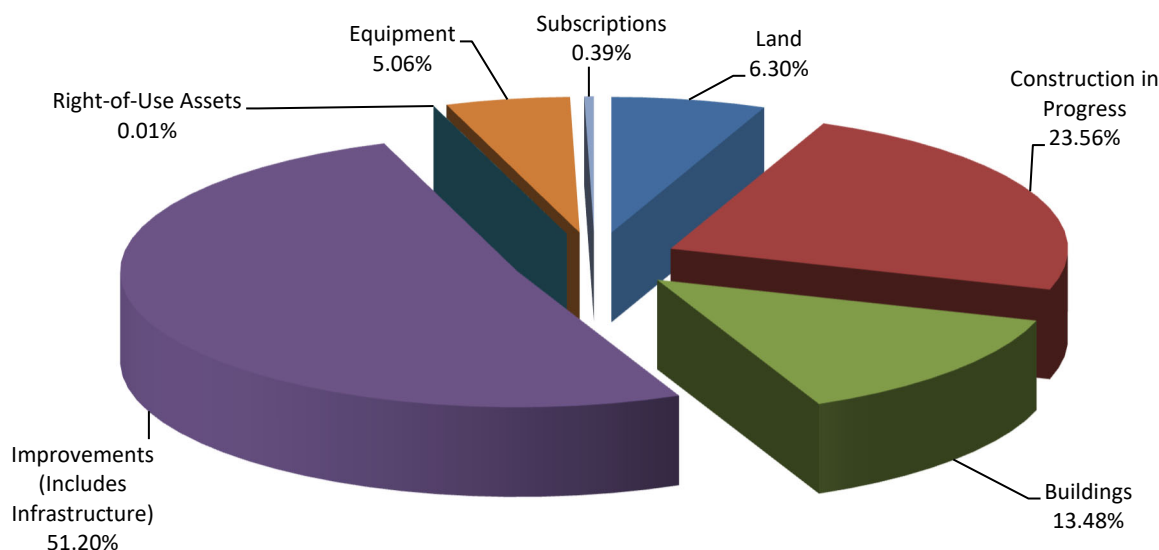
- Governmental type activities include the capital projects related to the following: Land (\$7,763), Buildings (\$176,331), Public Safety Facilities (\$77,160), Recreational Facilities (\$2,686,402), Technology (\$289,351), Streetscape (\$1,531,334), Vehicle and Equipment Renewal and Replacement (\$2,915,813) and Subscription Assets (\$581,382).
- Business-type activities include the capital projects related to the following: Land (\$12,588), Water and Wastewater System Improvements (\$59,079,063), Vehicle and Equipment Renewal and Replacement (\$2,205,126), Airport Improvements (\$2,246,404), Stormwater Improvements (\$810,051), Permits and Inspections Improvements (\$171,597) and Subscription Assets (\$128,221).

Management's Discussion and Analysis – (Continued)

The investment in capital assets, net of depreciation, for all activities is reflected at September 30, 2024 as follows:

Capital Assets (Net of Depreciation) As of September 30,						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Land	\$ 12,627,340	\$ 12,619,577	\$ 7,159,669	\$ 7,147,082	\$ 19,787,009	\$ 19,766,659
Construction in Progress	5,303,253	1,467,342	68,610,314	14,292,223	73,913,567	15,759,565
Buildings	31,502,575	32,584,306	10,793,232	7,015,716	42,295,807	39,600,022
Improvements (includes infrastructure)	35,886,359	36,456,766	124,779,792	125,350,559	160,666,151	161,807,325
Equipment	6,939,248	6,081,823	8,927,988	8,660,087	15,867,236	14,741,910
Right-of-Use Assets	42,741	143,522	-	-	42,741	143,522
Subscriptions	962,457	613,406	246,445	305,068	1,208,902	918,474
Total	<u>\$ 93,263,973</u>	<u>\$ 89,966,742</u>	<u>\$ 220,517,440</u>	<u>\$ 162,770,735</u>	<u>\$ 313,781,413</u>	<u>\$ 252,737,477</u>

Capital Assets



Additional information on the City's capital assets can be found in Note 7 to the financial statements. (See pages 64 to 65.)

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	
	2024	2023	2024	2022	2024	2023
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Bonds / Notes	17,018,048	18,429,369	17,601,051	-	34,619,099	18,429,369
Total	<u>\$ 17,018,048</u>	<u>\$ 18,429,369</u>	<u>\$ 17,601,051</u>	<u>\$ -</u>	<u>\$ 34,619,099</u>	<u>\$ 18,429,369</u>

Governmental activities debt decreased \$1,411,321 due to scheduled principal retirements in the amount of \$1,411,321 during the current fiscal year. Business-Type activities debt increased \$17,601,051 due to the issuance of long-term debt in the amount of \$17,601,051 and no scheduled principal repayments 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 66 to 68.)

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 2024	4.2%	3.9%	3.4%
September 2023	3.6%	3.4%	3.0%
Increase/(Decrease)	0.6%	0.5%	0.4%

- 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 14.63% (or \$446,444,864) in the 2025 fiscal year compared to an increase of 15.09% for the 2024 fiscal year. The increased taxable value included \$174,281,069 in annexations and new construction.

All of these factors were considered in preparing the City's budget for the 2025 fiscal year.

Based on the taxable valuation noted above, the City Commission adopted a millage rate of 6.2841 for fiscal year 2025, which was 0.3148 mills (or 5.27%) more than the roll back rate of 5.9693. The millage rate adopted for fiscal year 2025 was a .2 mil reduction for the millage rate adopted for fiscal year 2024 (6.4841).

The water rates increased 4.50%, while wastewater rates increased 1.5%, during fiscal year 2025. 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 2025. 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, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 39,590,096	\$ 37,749,033	\$ 77,339,129
Investments	8,663,816	23,214,019	31,877,835
Receivables, net	1,166,134	4,355,574	5,521,708
Internal balances	1,166,052	(1,166,052)	-
Due from other governments	3,017,975	8,922,689	11,940,664
Liens receivable	24,988	553,888	578,876
Leases receivable	2,273,755	38,306,149	40,579,904
Inventories	59,143	790	59,933
Prepays	86,446	18,507	104,953
Restricted assets:			
Equity in pooled cash and cash equivalents	-	3,137,242	3,137,242
Investments	1,142,758	5,374,600	6,517,358
Capital assets:			
Total capital assets, not being depreciated	17,930,593	75,769,983	93,700,576
Total capital assets, being depreciated, net	75,333,380	144,747,457	220,080,837
Total assets	<u>\$ 150,455,136</u>	<u>\$ 340,983,879</u>	<u>\$ 491,439,015</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	\$ 12,931,287	\$ 1,056,394	\$ 13,987,681
Deferred outflows related to OPEB	533,860	311,692	845,552
Total deferred outflows of resources	<u>\$ 13,465,147</u>	<u>\$ 1,368,086</u>	<u>\$ 14,833,233</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 2,712,380	\$ 10,929,263	\$ 13,641,643
Customer deposits	175,515	873,316	1,048,831
Unearned revenue	247,537	-	247,537
Accrued interest payable	200,709	3,691	204,400
Estimated claims payable	1,672,000	-	1,672,000
Noncurrent liabilities:			
Due within one year:			
Notes payable	1,459,309	-	1,459,309
Lease liabilities	48,756	-	48,756
Subscription liabilities	217,856	103,049	320,905
Compensated absences	1,541,764	740,865	2,282,629
Due in more than one year:			
Notes payable	15,558,739	17,601,051	33,159,790
Lease liabilities	3,322	-	3,322
Subscription liabilities	591,601	40,860	632,461
Compensated absences	1,065,558	296,738	1,362,296
Net pension liability	24,405,862	3,771,363	28,177,225
Total OPEB liability	1,725,684	1,007,527	2,733,211
Total liabilities	<u>\$ 51,626,592</u>	<u>\$ 35,367,723</u>	<u>\$ 86,994,315</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ 780,012	\$ -	\$ 780,012
Deferred inflows related to OPEB	86,375	50,430	136,805
Deferred inflows related to leases	2,173,495	35,979,192	38,152,687
Total deferred inflows of resources	<u>\$ 3,039,882</u>	<u>\$ 36,029,622</u>	<u>\$ 39,069,504</u>
NET POSITION			
Net investment in capital assets	\$ 75,959,101	\$ 194,090,234	\$ 270,049,335
Restricted for:			
Capital improvements	7,993,797	5,890,175	13,883,972
Employee benefits	1,142,758	-	1,142,758
Public safety	156,016	-	156,016
Community redevelopment	2,937,547	-	2,937,547
Transportation	610,359	-	610,359
Parks and recreation	68,203	-	68,203
Homelessness	70	-	70
Other purposes	-	1,573,235	1,573,235
Unrestricted	20,385,958	69,400,976	89,786,934
Total net position	<u>\$ 109,253,809</u>	<u>\$ 270,954,620</u>	<u>\$ 380,208,429</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, 2024**

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	\$ 8,662,671	\$ 205,671	\$ 1,468,324	\$ 529,290	\$ (6,459,386)	\$ -	\$ (6,459,386)
Community development	2,135,572	778,849	24,710	7,905	(1,324,108)	-	(1,324,108)
Public safety	22,387,922	490,744	83,374	912,184	(20,901,620)	-	(20,901,620)
Public works	6,438,556	785,633	907,393	122,991	(4,622,539)	-	(4,622,539)
Parks and recreation	5,893,397	892,357	-	2,810,620	(2,190,420)	-	(2,190,420)
Community redevelopment	868,928	178,405	-	-	(690,523)	-	(690,523)
Interest on long-term debt	554,387	-	-	-	(554,387)	-	(554,387)
Total governmental activities	46,941,433	3,331,659	2,483,801	4,382,990	(36,742,983)	-	(36,742,983)
Business-type activities:							
Water and sewer	24,555,811	30,789,098	-	25,773,155	-	32,006,442	32,006,442
DeLand Municipal Airport	2,308,564	1,501,649	-	1,839,535	-	1,032,620	1,032,620
Refuse collection	5,414,688	5,559,416	-	-	-	144,728	144,728
Stormwater	2,493,632	2,382,376	-	227,098	-	115,842	115,842
Permits and inspections	3,776,851	4,010,343	-	-	-	233,492	233,492
Total business-type activities	38,549,546	44,242,882	-	27,839,788	-	33,533,124	33,533,124
Total primary government	<u>\$ 85,490,979</u>	<u>\$ 47,574,541</u>	<u>\$ 2,483,801</u>	<u>\$ 32,222,778</u>	<u>(36,742,983)</u>	<u>33,533,124</u>	<u>(3,209,859)</u>
General revenues:							
Property taxes					20,024,490	-	20,024,490
Sales and use taxes					2,597,541	-	2,597,541
Franchise taxes					4,195,661	-	4,195,661
Public service taxes					6,834,835	-	6,834,835
Casualty and fire insurance premium taxes					829,107	-	829,107
State revenue sharing - unrestricted					1,916,892	-	1,916,892
Other intergovernmental revenues - unrestricted					240,586	-	240,586
Investment earnings					2,939,363	5,463,079	8,402,442
Miscellaneous revenues					587,677	580,626	1,168,303
Transfers					3,305,953	(3,305,953)	-
Total general revenues and transfers					43,472,105	2,737,752	46,209,857
Change in net position					6,729,122	36,270,876	42,999,998
Net position - beginning					102,524,687	234,683,744	337,208,431
Net position - ending					<u>\$ 109,253,809</u>	<u>\$ 270,954,620</u>	<u>\$ 380,208,429</u>

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

**CITY OF DELAND, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	General	Spring Hill CRA	Downtown CRA	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 24,230,738	\$ 1,734,755	\$ 1,683,384	\$ 3,300	\$ 2,646,404	\$ 6,791,467	\$ 37,090,048
Investments	8,577,737	-	-	-	-	-	8,577,737
Receivables, net	1,100,238	-	3,252	-	-	-	1,103,490
Due from other governments	1,796,021	-	-	-	-	1,221,954	3,017,975
Liens receivable	24,988	-	-	-	-	-	24,988
Leases receivable	1,556,702	-	717,053	-	-	-	2,273,755
Advances to other funds	1,516,529	-	-	-	-	-	1,516,529
Inventories	59,143	-	-	-	-	-	59,143
Prepaid items	86,446	-	-	-	-	-	86,446
Total assets	\$ 38,948,542	\$ 1,734,755	\$ 2,403,689	\$ 3,300	\$ 2,646,404	\$ 8,013,421	\$ 53,750,111
LIABILITIES							
Accounts payable and accrued liabilities	\$ 1,256,656	\$ 342,633	\$ 209,186	\$ 3,300	\$ 282,804	\$ 363,505	\$ 2,458,084
Customer deposits	175,515	-	-	-	-	-	175,515
Unearned revenue	180,144	-	-	-	-	67,393	247,537
Total liabilities	1,612,315	342,633	209,186	3,300	282,804	430,898	2,881,136
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenues	89,109	-	-	-	-	-	89,109
Deferred inflows related to leases	1,524,417	-	649,078	-	-	-	2,173,495
Total deferred inflows of resources	1,613,526	-	649,078	-	-	-	2,262,604
FUND BALANCES							
Nonspendable:							
Long-term receivables	32,285	-	-	-	-	-	32,285
Inventories	59,143	-	-	-	-	-	59,143
Prepaid items	86,446	-	-	-	-	-	86,446
Advances to other funds	1,516,529	-	-	-	-	-	1,516,529
Restricted for:							
Community redevelopment	-	1,392,122	1,545,425	-	-	-	2,937,547
Public safety	1,150	-	-	-	-	154,866	156,016
Community development	-	-	-	-	-	38,265	38,265
Construction	10,490	-	-	-	2,363,600	5,619,707	7,993,797
Employee benefits	1,142,758	-	-	-	-	-	1,142,758
Transportation	10,000	-	-	-	-	600,359	610,359
Parks and recreation	8,265	-	-	-	-	59,938	68,203
Homelessness	-	-	-	-	-	70	70
Committed to:							
Public works	14,695	-	-	-	-	-	14,695
Community development	-	-	-	-	-	1,109,318	1,109,318
Parks and recreation	104,564	-	-	-	-	-	104,564
ARPA Capital	3,509,271	-	-	-	-	-	3,509,271
Assigned to:							
City Hall art maintenance	1,084	-	-	-	-	-	1,084
Public works	171,651	-	-	-	-	-	171,651
Community development	297,651	-	-	-	-	-	297,651
Capital improvements	11,733,278	-	-	-	-	-	11,733,278
Hurricane reserve	3,200,000	-	-	-	-	-	3,200,000
Subsequent year's budget	5,003,000	-	-	-	-	-	5,003,000
Unassigned	8,820,441	-	-	-	-	-	8,820,441
Total fund balances	35,722,701	1,392,122	1,545,425	-	2,363,600	7,582,523	48,606,371
Total liabilities, deferred inflows of resources, and fund balances	\$ 38,948,542	\$ 1,734,755	\$ 2,403,689	\$ 3,300	\$ 2,646,404	\$ 8,013,421	\$ 53,750,111

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, 2024

Fund balances - total governmental funds \$ 48,606,371

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	159,068,166	
Less: accumulated depreciation/amortization	<u>(65,811,723)</u>	93,256,443

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	(24,405,862)	
Deferred outflows related to pensions	12,931,287	
Deferred inflows related to pensions	<u>(780,012)</u>	(12,254,587)

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	(1,725,684)	
Deferred outflows related to OPEB	533,860	
Deferred inflows related to OPEB	<u>(86,375)</u>	(1,278,199)

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	1,863,583	
Less: amounts attributable to business-type activities	<u>(350,477)</u>	1,513,106

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.

89,109

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	(17,018,048)	
Subscription liabilities	(809,457)	
Leases payable	(42,919)	
Accrued interest payable	(200,688)	
Compensated absences	<u>(2,607,322)</u>	(20,678,434)

Net position of governmental activities		<u><u>\$ 109,253,809</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, 2024

						Formerly Major Fund		
	General	Spring Hill CRA	Downtown CRA	Debt Service	Capital Projects	Grant & Special Revenue	Nonmajor Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 30,193,418	\$ 902,936	\$ 681,445	\$ -	\$ 589,088	\$ -	\$ 353,178	\$ 32,720,065
Licenses and permits	345,320	-	-	-	-	-	-	345,320
Intergovernmental	6,291,684	24,710	-	-	-	-	1,663,907	7,980,301
Charges for services	1,487,816	-	69,499	-	-	-	750,517	2,307,832
Charges for general government services	2,362,131	-	-	-	-	-	-	2,362,131
Fines and forfeitures	146,691	-	-	-	-	-	103,972	250,663
Impact fees	-	-	-	-	-	-	2,729,777	2,729,777
Investment income (loss)	2,038,409	79,181	127,957	-	115,544	-	379,809	2,740,900
Miscellaneous	888,089	2,623	20,076	-	2,154	-	94,101	1,007,043
Total revenues	43,753,558	1,009,450	898,977	-	706,786	-	6,075,261	52,444,032
Expenditures								
Current:								
General government	6,929,531	-	-	-	-	-	701,488	7,631,019
Community development	1,312,904	-	-	-	-	-	-	1,312,904
Public safety	20,908,349	-	-	-	-	-	60,563	20,968,912
Public works	3,979,244	-	-	-	-	-	1,460,213	5,439,457
Parks and recreation	4,715,733	-	-	-	-	-	34,731	4,750,464
Community redevelopment	-	314,524	388,500	-	-	-	-	703,024
Contingency	-	-	-	-	-	-	-	-
Capital outlay	581,380	303,769	978,898	-	3,722,948	-	2,660,621	8,247,616
Debt service:								
Principal	139,897	-	-	1,450,917	-	-	-	1,590,814
Interest and fiscal charges	27,533	-	-	459,927	-	-	-	487,460
Total expenditures	38,594,571	618,293	1,367,398	1,910,844	3,722,948	-	4,917,616	51,131,670
Excess (deficiency) of revenues over expenditures	5,158,987	391,157	(468,421)	(1,910,844)	(3,016,162)	-	1,157,645	1,312,362
Other financing sources (uses)								
Leases, SBITAs, and notes payable	350,020	-	-	-	-	-	-	350,020
Transfers in	3,548,380	-	310,712	1,910,844	3,556,244	-	759,990	10,086,170
Transfers out	(4,617,878)	(52,386)	(738,435)	-	-	-	(1,371,518)	(6,780,217)
Total other financing sources (uses)	(719,478)	(52,386)	(427,723)	1,910,844	3,556,244	-	(611,528)	3,655,973
Net change in fund balances	4,439,509	338,771	(896,144)	-	540,082	-	546,117	4,968,335
Fund balances , beginning of year, as previously reported	31,283,192	1,053,351	2,441,569	-	1,823,518	2,922,322	4,114,084	43,638,036
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-	(2,922,322)	2,922,322	-
Fund balances , beginning of year, as restated	31,283,192	1,053,351	2,441,569	-	1,823,518	-	7,036,406	43,638,036
Fund balances , end of year	\$ 35,722,701	\$ 1,392,122	\$ 1,545,425	\$ -	\$ 2,363,600	\$ -	\$ 7,582,523	\$ 48,606,371

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, 2024

Net change in fund balances - total governmental funds	\$ 4,968,335
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	8,247,616
Depreciation/amortization expense	(4,891,186)
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	(350,020)
Principal repayment of general long-term debt	1,590,814
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	10,630
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	(2,563,127)
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	(66,927)
Change in total OPEB liability	(107,481)
Change in compensated absences liability	(163,939)
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.	54,407
Change in net position of governmental activities	<u>\$ 6,729,122</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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 29,229,249	\$ 29,599,764	\$ 30,193,418	\$ 593,654
Licenses and permits	289,600	289,600	345,320	55,720
Intergovernmental	5,067,701	5,056,088	6,291,684	1,235,596
Charges for services	1,290,217	1,295,317	1,487,816	192,499
Charges for general government services	2,323,676	2,362,131	2,362,131	-
Fines and forfeitures	110,000	110,000	146,691	36,691
Investment income (loss)	400,000	1,044,988	2,038,409	993,421
Miscellaneous	314,473	495,511	888,089	392,578
Total revenues	39,024,916	40,253,399	43,753,558	3,500,159
Expenditures				
Current:				
General Government:				
Mayor and Commission	155,948	157,459	135,315	22,144
City Manager	382,910	382,910	368,665	14,245
City Clerk	449,021	489,021	437,074	51,947
Finance	1,031,944	1,114,804	1,022,942	91,862
City Attorney	541,965	541,965	395,084	146,881
City Hall	2,316,174	1,811,972	1,746,324	65,648
Information Technology	2,608,920	2,571,933	2,219,571	352,362
Human Resources	654,689	674,689	604,556	70,133
Total General Government	8,141,571	7,744,753	6,929,531	815,222
Community Development:				
Economic Development	414,327	521,327	428,299	93,028
Planning and Zoning	1,031,566	1,064,860	820,131	244,729
Licenses and Code Enforcement	114,289	119,289	64,474	54,815
Total Community Development	1,560,182	1,705,476	1,312,904	392,572
Public Safety:				
Fire:				
Support	8,579,740	8,897,707	8,791,577	106,130
Prevention	666,825	669,403	600,719	68,684
Total Fire	9,246,565	9,567,110	9,392,296	174,814
Police:				
Support	12,472,425	12,627,138	11,443,224	1,183,914
Parking	81,326	81,326	72,829	8,497
Total Police	12,553,751	12,708,464	11,516,053	1,192,411
Total Public Safety	21,800,316	22,275,574	20,908,349	1,367,225
Public Works:				
Administration	533,758	538,623	504,292	34,331
Streets	1,866,633	1,878,633	1,647,404	231,229
Trees	750,323	753,953	637,710	116,243
Urban Beautification	988,098	1,003,898	727,681	276,217
Fleet Maintenance	599,465	599,465	462,157	137,308
Total Public Works	4,738,277	4,774,572	3,979,244	795,328
Parks and Recreation:				
Administration	390,482	421,764	406,805	14,959
Recreation	461,802	469,202	443,967	25,235
Parks	2,287,418	2,499,316	2,298,231	201,085
Trailer Park	41,021	43,021	42,477	544
Museums	13,993	51,693	50,882	811
Activities Center	480,186	525,886	501,075	24,811
Stadium	159,296	202,491	177,157	25,334
Special Events	201,300	201,300	143,035	58,265
Intermodal Transportation Facility	18,626	18,626	11,352	7,274
Sperling Sports Complex	99,267	106,857	77,410	29,447
Conrad/Melching	71,875	135,475	135,147	328
Chisholm Center	408,751	437,051	428,195	8,856
Total Parks and Recreation	4,634,017	5,112,682	4,715,733	396,949
Capital outlay - non-cash SBITA	-	581,384	581,380	4
Debt Service:				
Principal	-	139,895	139,897	(2)
Interest and fiscal charges	-	27,534	27,533	1
Total expenditures	40,874,363	42,361,870	38,594,571	3,767,299
Excess (deficiency) of revenues over expenditures	(1,849,447)	(2,108,471)	5,158,987	7,267,458
Other financing sources (uses)				
Issuance of long-term debt	-	350,022	350,020	(2)
Transfers in	3,524,832	3,474,009	3,548,380	74,371
Transfers out	(3,905,435)	(9,534,835)	(4,617,878)	4,916,957
Total other financing sources (uses)	(380,603)	(5,710,804)	(719,478)	4,991,326
Net change in fund balances	(2,230,050)	(7,819,275)	4,439,509	12,258,784
Fund balances, beginning of year	31,283,192	31,283,192	31,283,192	-
Fund balances, end of year	\$ 29,053,142	\$ 23,463,917	\$ 35,722,701	\$ 12,258,784

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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	\$ 794,154	\$ 794,154	\$ 902,936	\$ 108,782
Intergovernmental	24,710	24,710	24,710	-
Investment income (loss)	-	21,400	79,181	57,781
Miscellaneous	1,200	1,200	2,623	1,423
Total revenues	820,064	841,464	1,009,450	167,986
Expenditures				
Current:				
Community redevelopment	773,253	443,836	314,524	129,312
Capital outlay	-	1,377,359	303,769	1,073,590
Total expenditures	773,253	1,821,195	618,293	1,202,902
Excess (deficiency) of revenues over expenditures	46,811	(979,731)	391,157	1,370,888
Other financing sources (uses)				
Transfers out	(46,811)	(59,884)	(52,386)	7,498
Net change in fund balances	-	(1,039,615)	338,771	1,378,386
Fund balances, beginning of year	1,053,351	1,053,351	1,053,351	-
Fund balances, end of year	<u>\$ 1,053,351</u>	<u>\$ 13,736</u>	<u>\$ 1,392,122</u>	<u>\$ 1,378,386</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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 646,434	\$ 646,434	\$ 681,445	\$ 35,011
Charges for services	58,105	58,105	69,499	11,394
Investment income (loss)	-	-	127,957	127,957
Miscellaneous	14,618	14,618	20,076	5,458
Total revenues	<u>719,157</u>	<u>719,157</u>	<u>898,977</u>	<u>179,820</u>
Expenditures				
Current:				
Community redevelopment	593,518	668,334	388,500	279,834
Capital outlay	-	1,564,809	978,898	585,911
Total expenditures	<u>593,518</u>	<u>2,233,143</u>	<u>1,367,398</u>	<u>865,745</u>
Excess (deficiency) of revenues over expenditures	<u>125,639</u>	<u>(1,513,986)</u>	<u>(468,421)</u>	<u>1,045,565</u>
Other financing sources (uses)				
Transfers in	-	310,712	310,712	-
Transfers out	(125,639)	(738,435)	(738,435)	-
Total other financing sources (uses)	<u>(125,639)</u>	<u>(427,723)</u>	<u>(427,723)</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(1,941,709)</u>	<u>(896,144)</u>	<u>1,045,565</u>
Fund balances, beginning of year	2,441,569	2,441,569	2,441,569	-
Fund balances, end of year	<u><u>\$ 2,441,569</u></u>	<u><u>\$ 499,860</u></u>	<u><u>\$ 1,545,425</u></u>	<u><u>\$ 1,045,565</u></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, 2024**

	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	\$ 32,383,331	\$ 941,355	\$ 281,149	\$ 4,143,198	\$ 37,749,033	\$ 2,500,048
Restricted cash	983,642	-	-	-	983,642	-
Investments	19,910,062	-	-	3,303,957	23,214,019	1,228,837
Accounts receivable, net	2,556,069	1,167,663	490,655	141,187	4,355,574	62,644
Due from other governments	8,268,371	534,068	-	120,250	8,922,689	-
Leases receivable	-	180,510	-	-	180,510	-
Inventory	-	790	-	-	790	-
Prepaid items	18,507	-	-	-	18,507	-
Total current assets	<u>64,119,982</u>	<u>2,824,386</u>	<u>771,804</u>	<u>7,708,592</u>	<u>75,424,764</u>	<u>3,791,529</u>
Noncurrent assets:						
Restricted cash	2,068,211	18,555	-	66,834	2,153,600	-
Restricted investments	5,374,600	-	-	-	5,374,600	-
Liens receivable	331,501	-	58,648	163,739	553,888	-
Leases receivable	-	38,125,639	-	-	38,125,639	-
Capital assets:						
Land	2,148,065	3,935,211	-	1,076,393	7,159,669	-
Construction in progress	67,187,135	565,052	-	858,127	68,610,314	-
Buildings	10,585,890	10,480,840	-	316,192	21,382,922	-
Infrastructure (other than buildings)	137,328,661	39,544,191	-	6,700,139	183,572,991	-
Equipment	21,582,920	700,358	-	3,702,486	25,985,764	9,542
Right-of-use assets	-	-	-	-	-	106,540
Subscription assets	-	-	-	591,710	591,710	-
Accumulated depreciation and amortization	(65,153,410)	(16,961,118)	-	(4,671,402)	(86,785,930)	(108,552)
Total noncurrent assets	<u>181,453,573</u>	<u>76,408,728</u>	<u>58,648</u>	<u>8,804,218</u>	<u>266,725,167</u>	<u>7,530</u>
Total assets	<u>\$ 245,573,555</u>	<u>\$ 79,233,114</u>	<u>\$ 830,452</u>	<u>\$ 16,512,810</u>	<u>\$ 342,149,931</u>	<u>\$ 3,799,059</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pensions	\$ 949,005	\$ -	\$ -	\$ 107,389	\$ 1,056,394	\$ -
Deferred outflows related to OPEB	241,166	-	-	70,526	311,692	-
Total deferred outflows of resources	<u>\$ 1,190,171</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,915</u>	<u>\$ 1,368,086</u>	<u>\$ -</u>
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 8,414,095	\$ 417,573	\$ 790,062	\$ 323,891	\$ 9,945,621	\$ 254,296
Deposits	758,364	114,952	-	-	873,316	-
Advances from other funds	-	1,516,529	-	-	1,516,529	-
Estimated claims payable	-	-	-	-	-	1,672,000
Compensated absences	582,933	42,481	-	115,451	740,865	-
Accrued interest payable	-	-	-	3,691	3,691	21
Current maturities on long-term debt	-	-	-	-	-	9,159
Subscription liabilities	-	-	-	103,049	103,049	-
Payable from restricted assets:						
Accounts payable and accrued liabilities	983,642	-	-	-	983,642	-
Total current liabilities	<u>10,739,034</u>	<u>2,091,535</u>	<u>790,062</u>	<u>546,082</u>	<u>14,166,713</u>	<u>1,935,476</u>
Noncurrent liabilities:						
Notes payable	17,601,051	-	-	-	17,601,051	-
Subscription liabilities	-	-	-	40,860	40,860	-
Compensated absences	224,966	20,701	-	51,071	296,738	-
Net pension liability	3,387,980	-	-	383,383	3,771,363	-
Total OPEB liability	779,558	-	-	227,969	1,007,527	-
Total noncurrent liabilities	<u>21,993,555</u>	<u>20,701</u>	<u>-</u>	<u>703,283</u>	<u>22,717,539</u>	<u>-</u>
Total liabilities	<u>\$ 32,732,589</u>	<u>\$ 2,112,236</u>	<u>\$ 790,062</u>	<u>\$ 1,249,365</u>	<u>\$ 36,884,252</u>	<u>\$ 1,935,476</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to OPEB	\$ 39,019	\$ -	\$ -	\$ 11,411	\$ 50,430	\$ -
Deferred inflows related to leases	-	35,979,192	-	-	35,979,192	-
Total deferred inflows of resources	<u>\$ 39,019</u>	<u>\$ 35,979,192</u>	<u>\$ -</u>	<u>\$ 11,411</u>	<u>\$ 36,029,622</u>	<u>\$ -</u>
NET POSITION						
Net investment in capital assets	\$ 147,554,847	\$ 38,217,611	\$ -	\$ 8,317,776	\$ 194,090,234	\$ (1,629)
Restricted for:						
Capital improvements	5,871,620	18,555	-	-	5,890,175	-
Fair share agreements	1,506,401	-	-	-	1,506,401	-
Building code enforcement	-	-	-	66,834	66,834	-
Unrestricted	59,059,250	2,905,520	40,390	7,045,339	69,050,499	1,865,212
Total net position	<u>\$ 213,992,118</u>	<u>\$ 41,141,686</u>	<u>\$ 40,390</u>	<u>\$ 15,429,949</u>	<u>\$ 270,604,143</u>	<u>\$ 1,863,583</u>
Cumulative adjustment to reflect consolidation of internal service fund activities related to enterprise funds					350,477	
Net position, business-type activities					<u>\$ 270,954,620</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, 2024

	Business-type Activities - Enterprise Funds					Governmental
	Water and Sewer	DeLand Municipal Airport	Refuse Collection	Nonmajor Proprietary Funds	Total	Activities - Internal Service Funds
Operating revenues						
Charges for services	\$ 30,789,098	\$ -	\$ 5,559,416	\$ 6,392,719	\$ 42,741,233	\$ 1,174,979
Lease income	-	1,501,649	-	-	1,501,649	-
Total operating revenues	30,789,098	1,501,649	5,559,416	6,392,719	44,242,882	1,174,979
Operating expenses						
Personnel services	10,801,521	552,367	-	3,299,023	14,652,911	655,467
Contractual services	1,644,652	39,497	5,411,488	510,682	7,606,319	563,745
Repairs and maintenance	515,555	78,469	-	81,698	675,722	-
Supplies	2,758,501	19,068	-	229,518	3,007,087	106,549
Utilities	1,435,040	75,070	-	23,091	1,533,201	-
Other expenses	1,250,437	135,650	3,200	217,665	1,606,952	-
Services provided by general government	842,046	318,392	-	1,105,488	2,265,926	96,205
Depreciation	4,804,118	1,090,051	-	850,778	6,744,947	32,282
Total operating expenses	24,051,870	2,308,564	5,414,688	6,317,943	38,093,065	1,454,248
Operating income (loss)	6,737,228	(806,915)	144,728	74,776	6,149,817	(279,269)
Nonoperating revenues (expenses)						
Investment income (loss)	3,432,074	1,579,577	18,524	432,904	5,463,079	198,463
Other income (expense)	560,047	64,262	151	18,954	643,414	73,608
Gain (loss) on disposal of capital assets	(159,413)	-	-	55,881	(103,532)	-
Interest and amortization expense	(344,528)	-	-	(8,421)	(352,949)	(1,183)
Total nonoperating revenues (expenses)	3,488,180	1,643,839	18,675	499,318	5,650,012	270,888
Income (loss) before contributions and transfers	10,225,408	836,924	163,403	574,094	11,799,829	(8,381)
Capital grants	19,587,156	1,839,535	-	227,098	21,653,789	-
Capital contributions and impact fees	6,185,999	-	-	-	6,185,999	-
Transfers in	162,686	-	-	-	162,686	-
Transfers out	(3,156,188)	(76,169)	(146,686)	(89,596)	(3,468,639)	-
Change in net position	33,005,061	2,600,290	16,717	711,596	36,333,664	(8,381)
Net position , beginning of year	180,987,057	38,541,396	23,673	14,718,353	234,270,479	1,871,964
Net position , end of year	\$ 213,992,118	\$ 41,141,686	\$ 40,390	\$ 15,429,949	\$ 270,604,143	\$ 1,863,583
Change in proprietary funds net position					\$ 36,333,664	
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds					(62,788)	
Change in net position of business-type activities					\$ 36,270,876	

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, 2024**

	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	\$ 30,905,030	\$ 357,400	\$ 5,531,202	\$ 6,367,071	\$ 43,160,703	\$ 1,113,995
Cash paid to employees	(10,026,260)	(544,409)	-	(3,133,296)	(13,703,965)	(655,467)
Cash paid to suppliers	(2,385,910)	(662,335)	(5,399,477)	(1,988,253)	(10,435,975)	(543,288)
Other receipts	560,047	64,262	151	18,954	643,414	73,608
Net cash provided by (used in) operating activities	19,052,907	(785,082)	131,876	1,264,476	19,664,177	(11,152)
Cash flows from noncapital financing activities						
Interfund transfers in	162,686	-	-	-	162,686	-
Interfund transfers out	(3,156,188)	(76,169)	(146,686)	(89,596)	(3,468,639)	-
Interfund loans	-	(203,292)	-	-	(203,292)	-
Net cash provided by (used in) noncapital financing activities	(2,993,502)	(279,461)	(146,686)	(89,596)	(3,509,245)	-
Cash flows from capital and related financing activities						
Impact fees and capital contributions	6,185,999	-	-	-	6,185,999	-
Acquisition and construction of capital assets	(60,849,020)	(2,281,841)	-	(1,441,647)	(64,572,508)	26,917
Capital grants	11,326,275	2,707,255	-	106,848	14,140,378	-
Principal payments of long-term debt	-	-	-	(210,847)	(210,847)	(61,318)
Proceeds from issuance of long-term debt	17,601,051	-	-	89,456	17,690,507	-
Interest paid	(344,528)	-	-	(12,187)	(356,715)	(1,324)
Net cash provided by (used in) capital and related financing activities	(26,080,223)	425,414	-	(1,468,377)	(27,123,186)	(35,725)
Cash flows from investing activities						
Interest received	1,985,353	1,579,577	18,524	246,595	3,830,049	129,169
Purchases of investments	673,734	-	-	54,032	727,766	20,097
Net cash provided by (used in) investing activities	2,659,087	1,579,577	18,524	300,627	4,557,815	149,266
Net increase (decrease) in cash and cash equivalents	(7,361,731)	940,448	3,714	7,130	(6,410,439)	102,389
Cash and cash equivalents, beginning of year	42,796,915	19,462	277,435	4,202,902	47,296,714	2,397,659
Cash and cash equivalents, end of year	<u>\$ 35,435,184</u>	<u>\$ 959,910</u>	<u>\$ 281,149</u>	<u>\$ 4,210,032</u>	<u>\$ 40,886,275</u>	<u>\$ 2,500,048</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	\$ 6,737,228	\$ (806,915)	\$ 144,728	74,776	\$ 6,149,817	\$ (279,269)
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	4,804,118	1,090,051	-	850,778	6,744,947	32,282
Other income (expense)	560,047	64,262	151	18,954	643,414	73,608
Changes in assets and liabilities:						
Accounts and liens receivable	89,903	(349,092)	(28,214)	(25,648)	(313,051)	(60,984)
Lease receivable	-	(820,363)	-	-	(820,363)	-
Inventories and prepaids	(322)	806	-	-	484	-
Accounts payable and accrued liabilities	6,060,643	3,005	15,211	179,889	6,258,748	123,211
Deposits	26,029	25,206	-	-	51,235	-
Compensated absences	101,617	7,958	-	57,770	167,345	-
Net pension liability	424,985	-	-	9,489	434,474	-
Total OPEB liability	248,659	-	-	98,468	347,127	-
Estimated claims payable	-	-	-	-	-	100,000
Net cash provided by (used in) operating activities	<u>\$ 19,052,907</u>	<u>\$ (785,082)</u>	<u>\$ 131,876</u>	<u>\$ 1,264,476</u>	<u>\$ 19,664,177</u>	<u>\$ (11,152)</u>
Cash and cash equivalents classified as:						
Unrestricted	\$ 32,383,331	\$ 941,355	\$ 281,149	\$ 4,143,198	\$ 37,749,033	\$ 2,500,048
Restricted	3,051,853	18,555	-	66,834	3,137,242	-
Total cash and cash equivalents	<u>\$ 35,435,184</u>	<u>\$ 959,910</u>	<u>\$ 281,149</u>	<u>\$ 4,210,032</u>	<u>\$ 40,886,275</u>	<u>\$ 2,500,048</u>

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, 2024

	Pension Trust Funds
ASSETS	
Cash and cash equivalents with trustee	\$ 778,498
Receivables	
Employer contributions receivable	3,416,843
Interest and dividends receivable	210,520
Total receivables	<u>3,627,363</u>
Prepaid benefit payments	<u>86,873</u>
Investments, at fair value	
Money market funds	1,323,423
U.S. government obligations	12,721,058
Corporate and municipal bonds	14,139,563
Preferred/convertible securities	426,677
Common stocks	44,711,235
Mutual funds	15,851,184
Other assets	6,409,271
Total investments	<u>95,582,411</u>
Total assets	<u><u>\$ 100,075,145</u></u>
NET POSITION	
Restricted for pensions	<u><u>\$ 100,075,145</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, 2024

	Pension Trust Funds
Additions	
Contributions:	
Employer	\$ 4,714,241
Plan members	788,349
State of Florida*	829,119
Total contributions	<u>6,331,709</u>
Investment earnings:	
Interest and dividends	1,964,056
Other income	205,434
Net appreciation (depreciation) in fair value of investments	14,669,818
Total investment earnings	<u>16,839,308</u>
Less: investment expense	<u>(456,181)</u>
Net investment income (loss)	<u>16,383,127</u>
Total additions	<u>22,714,836</u>
Deductions	
Benefit payments	5,596,015
Refunds	834,220
Administrative expenses	203,733
Total deductions	<u>6,633,968</u>
Change in net position	<u>16,080,868</u>
Net position, beginning of year	83,994,277
Net position, end of year	<u><u>\$ 100,075,145</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, 2024

(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, 2024

(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, 2024

(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, 2024

(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, and Capital Projects Funds are reported as major funds. Due to the decreased amount of funding being received, the City decided that the Grants and Special Revenue Fund should be reported as a nonmajor fund. This fund was previously reported as a major governmental fund. The effect of the change within the financial reporting entity is summarized in the Statement of Revenues, Expenditures and Changes in Fund Balances.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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.

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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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.

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 unearned 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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

- 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.
- 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, 2024, 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, 2024

(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 represent 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, 2024

(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, 2024

(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, 2024

(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. 99, *Omnibus 2022* addresses various practice issues identified during the implementation and application of certain GASB Statements. GASB Statement No. 100, *Accounting Changes and Error Corrections* establishes accounting and financial reporting standards for accounting changes and error corrections. Both were effective for fiscal years beginning after June 15, 2023. The City has implemented both statements in the current fiscal year with no significant impact to its financial statements.

(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, 2024

(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, 2024, was 6.4841 per \$1,000 (operating), which means that the City has a tax margin of 3.5159 per \$1,000 and could raise up to \$10,732,298 in additional tax revenue per year from the present assessed valuation of \$3,052,503,838 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, 2023
Levy Date:	November 1, 2023
Due Date:	March 31, 2024
Lien Date:	June 1, 2024

At September 30, 2024, the City has recorded property taxes receivable of \$64,122.

(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, 2024

(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, 2024, 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. The City has not changed valuation techniques since the prior year. 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, 2024, the City's only investments consisted of mutual funds, commercial paper, and Step up/callable bonds. Mutual funds were measured using Level 1 inputs. Money market and bonds 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, 2024, 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	\$ 72,194,709	\$ 72,194,709	\$ -	\$ -
Money market	NR	8,281,662	8,281,662	-	-
Step up/callable bonds	AAA	37,252,435	-	30,573,905	6,678,530
Mutual Funds	NR	1,142,758	1,142,758	-	-
Total Portfolio		<u>\$ 118,871,564</u>	<u>\$ 81,619,129</u>	<u>\$ 30,573,905</u>	<u>\$ 6,678,530</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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, 2024.

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, 2024, 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, 2024

(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 of September 30, 2024, the Retirement Plans held 18.7606 units for the Police Officers' Retirement Trust Fund. The value on that date was \$2,244,369. 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, 2024, 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 days 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, 2024, there were no unfunded commitments.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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, 2024, the General and Firefighters' Retirement Plans held 2,046,094.65 and 999,986.34 units, respectively. The value on that date was \$2,135,906, and \$1,050,386, 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, 2024, 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	\$ 98,754	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	4,001,058	7.22	AAA	-	4,001,058	-
Real Estate Fund / Partnership Investments	2,224,508	N/A	NR	-	-	2,224,508
Corporate Bonds	4,291,978	7.85	BBB-AAA	-	4,291,978	-
Municipal Bonds	23,939	18.26	A+	-	23,939	-
Common Stock	17,115,323	N/A	NR	17,115,323	-	-
Mutual Funds	996,090	N/A	NR	996,090	-	-
Total Portfolio	\$ 28,751,650			\$ 18,111,413	\$ 8,316,975	\$ 2,224,508

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	\$ 667,017	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	3,516,898	9.17	AA+	-	3,516,898	-
Corporate Bonds	7,729,158	0.22	A-, AA+	-	7,729,158	-
Common Stock	8,203,902	N/A	NR	8,203,902	-	-
Preferred / Convertible Securities	426,677	N/A	NR	-	426,677	-
Mutual Funds	13,543,930	N/A	NR	13,543,930	-	-
Real Estate Fund/ Other Assets	3,215,194	N/A	NR	-	-	3,215,194
Total Portfolio	\$ 37,302,776			\$ 21,747,832	\$ 11,672,733	\$ 3,215,194

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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	\$ 12,727	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	5,203,102	4.19	AAA	-	5,203,102	-
Real Estate Fund / Partnership Investments	969,569	N/A	NR	-	-	969,569
Corporate Bonds	2,094,488	5.11	Baa3 to Aaa	-	2,094,488	-
Common Stock	19,392,010	N/A	NR	19,392,010	-	-
Mutual Funds	1,311,164	N/A	NR	1,311,164	-	-
Money Market	1,323,423	N/A	NR	-	1,323,423	-
Total Portfolio	\$ 30,306,483			\$ 20,703,174	\$ 8,621,013	\$ 969,569

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, 2024, 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, 2024.

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, 2024, 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, 2024, the investment portfolios met the foreign securities limitations.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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	\$118,871,564
Pension Investment Portfolio	96,360,909
Total	<u>\$215,232,473</u>
Government-Wide Statement of Net Position:	
Equity in pooled cash and cash equivalents	\$ 77,339,129
Investments	31,877,835
Restricted equity in pooled cash and cash equivalents	3,137,242
Restricted investments	6,517,358
Statement of Plan Net Position:	
Cash and cash equivalents with trustee	778,498
Investments	95,582,411
Total	<u>\$215,232,473</u>

(5) Accounts Receivable:

The City's receivables consist of the following at September 30, 2024:

	Gross Receivable	Allowance for Doubtful Accounts	Net Receivable
Governmental Activities:			
General Fund			
Delinquent taxes receivable	\$ 64,122	\$ -	\$ 64,122
Accounts receivable	1,063,195	(27,079)	1,036,116
Downtown CRA Fund			
Accounts and interest receivable	3,252	-	3,252
Workers' Compensation Self-Insurance Fund			
Interest receivable	1,637	-	1,637
Health Insurance Cost Containment Fund			
Accounts receivable	61,007	-	61,007
Totals – Governmental Activities	<u>1,193,213</u>	<u>(27,079)</u>	<u>1,166,134</u>
Business-Type Activities			
Water and Sewer Fund			
Accounts receivable	3,327,575	(771,506)	2,556,069
Municipal Airport Fund			
Accounts receivable	1,175,527	(7,864)	1,167,663
Refuse Fund			
Accounts receivable	529,079	(38,424)	490,655
Nonmajor Proprietary Funds			
Accounts receivable	246,284	(105,097)	141,187
Totals – Business-Type Activities	<u>5,278,465</u>	<u>(922,891)</u>	<u>4,355,574</u>
Totals	<u>\$ 6,471,678</u>	<u>\$ (949,970)</u>	<u>\$ 5,521,708</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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, 2024, is as follows:

	General Fund	Downtown CRA Fund	Governmental Activities	Municipal Airport Fund / Business-Type Activities
Lease revenue	\$ 170,090	\$ 57,801	\$ 227,891	\$ 1,071,267
Interest revenue	73,521	29,139	102,660	1,555,844
Lease receivable	1,556,702	717,053	2,273,755	38,306,149
Deferred inflows	1,524,417	649,078	2,173,495	35,979,192

Future minimum payments under non-cancelable operating General Fund leases to be received as of September 30, 2024, are as follows:

Year Ending September 30,	Principal	Interest	Total
2025	\$ 88,431	\$ 69,516	\$ 157,947
2026	81,716	66,285	148,001
2027	88,162	62,938	151,100
2028	94,951	59,312	154,263
2029	101,099	55,392	156,491
2030-2034	447,152	211,132	658,284
2035-2039	357,583	127,322	484,905
2040-2044	297,608	29,659	327,267
Total	\$ 1,556,702	\$ 681,556	\$ 2,238,258

Future minimum payments under non-cancelable operating Downtown CRA Fund leases to be received as of September 30, 2024, are as follows:

Year Ending September 30,	Principal	Interest	Total
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	40,310	21,712	62,022
2030-2034	258,778	80,383	339,161
2035-2039	261,850	20,470	282,320
Total	\$ 717,053	\$ 224,487	\$ 941,540

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(6) Leases Receivable: (Continued)

Future minimum payments under non-cancelable operating Municipal Airport Fund leases to be received as of September 30, 2024, are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 180,509	\$ 1,236,712	\$ 1,417,221
2026	191,396	1,267,242	1,458,638
2027	206,572	1,287,222	1,493,794
2028	225,968	1,304,253	1,530,221
2029	243,809	1,324,939	1,568,748
2030-2034	1,188,837	6,939,600	8,128,437
2035-2039	925,614	7,525,776	8,451,390
2040-2044	1,589,669	7,867,560	9,457,229
2045-2049	2,557,718	7,706,964	10,264,682
2050-2054	4,718,740	7,042,910	11,761,650
2055-2059	6,981,368	5,633,166	12,614,534
2060-2064	6,904,206	4,100,879	11,005,085
2065-2069	5,366,174	2,347,799	7,713,973
2070-2074	3,262,344	1,457,740	4,720,084
2075-2079	1,870,743	1,024,340	2,895,083
2080-2084	222,637	977,628	1,200,265
2085-2089	288,573	833,874	1,122,447
2090-2094	1,128,990	172,234	1,301,224
2095-2099	252,282	6,452	258,734
Total	<u>\$ 38,306,149</u>	<u>\$ 60,057,290</u>	<u>\$ 98,363,439</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(7) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2024, is as follows:

	Beginning Balance, as restated	Increases	Decreases	Ending Balance
<i>Governmental activities:</i>				
Capital assets not being depreciated:				
Land	\$ 12,619,577	\$ 7,763	\$ -	\$ 12,627,340
Construction in progress	1,467,342	5,031,204	(1,195,293)	5,303,253
Total assets not being depreciated	14,086,919	5,038,967	(1,195,293)	17,930,593
Capital assets being depreciated:				
Building & improvements	49,783,850	101,565	-	49,885,415
Machinery and equipment	18,373,291	2,249,787	(187,281)	20,435,797
Infrastructure	67,798,645	1,471,208	-	69,269,853
Subscription assets	766,758	581,382	-	1,348,140
Right of use building	133,457	-	(26,917)	106,540
Right of use equipment	207,910	-	-	207,910
Total assets being depreciated	137,063,911	4,403,942	(214,198)	141,253,655
Less accumulated depreciation/amortization for:				
Building & improvements	(17,199,544)	(1,183,296)	-	(18,382,840)
Machinery and equipment	(12,291,468)	(1,392,362)	187,281	(13,496,549)
Infrastructure	(31,341,879)	(2,041,615)	-	(33,383,494)
Subscription assets	(153,352)	(232,331)	-	(385,683)
Right of use building	(66,728)	(32,282)	-	(99,010)
Right of use equipment	(131,117)	(41,582)	-	(172,699)
Total accumulated depreciation/amortization	(61,184,088)	(4,923,468)	187,281	(65,920,275)
Total capital assets being depreciated, net	75,879,823	(519,526)	(26,917)	75,333,380
Governmental activities capital assets, net	\$ 89,966,742	\$ 4,519,441	\$ (1,222,210)	\$ 93,263,973
<i>Business-type activities:</i>				
Capital assets not being depreciated:				
Land	\$ 7,147,082	\$ 12,587	\$ -	\$ 7,159,669
Construction in progress	14,292,223	60,383,851	(6,065,760)	68,610,314
Total assets not being depreciated	21,439,305	60,396,438	(6,065,760)	75,769,983
Capital assets being depreciated:				
Building & improvements	17,258,824	4,124,098	-	21,382,922
Machinery and equipment	25,155,830	1,876,462	(1,046,528)	25,985,764
Subscription assets	463,489	128,221	-	591,710
Infrastructure	179,382,685	4,190,306	-	183,572,991
Total assets being depreciated	222,260,828	10,319,087	(1,046,528)	231,533,387
Less accumulated depreciation/amortization for:				
Building & improvements	(10,243,108)	(346,582)	-	(10,589,690)
Machinery and equipment	(16,495,743)	(1,450,448)	888,415	(17,057,776)
Subscription assets	(158,421)	(186,844)	-	(345,265)
Infrastructure	(54,032,126)	(4,761,073)	-	(58,793,199)
Total accumulated depreciation/amortization	(80,929,398)	(6,744,947)	888,415	(86,785,930)
Total capital assets being depreciated, net	141,331,430	3,574,140	(158,113)	144,747,457
Business-type activities capital assets, net	\$ 162,770,735	\$ 63,970,578	\$ (6,223,873)	\$ 220,517,440

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(7) Capital Assets: (Continued)

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

Governmental activities:	
General governmental	\$ 1,075,342
Community development	121,180
Public safety	1,419,010
Public works	999,099
Culture and recreation	1,142,933
Community redevelopment	165,904
Total depreciation/amortization expense - governmental activities	<u>\$ 4,923,468</u>
Business-type activities:	
Water and sewer	\$ 4,804,118
Municipal airport	1,090,051
Stormwater	385,826
Permits and inspections	464,952
Total depreciation/amortization expense - business-type activities	<u>\$ 6,744,947</u>

(8) Commitments:

The City has active construction projects as of September 30, 2024. The projects include construction of utility improvements, road and right-of-way improvements, recreational facilities, and drainage improvements. At September 30, 2024, the City's commitments with contractors are as follows:

<u>Projects</u>	<u>Total Project Amount</u>	<u>Amounts Expended</u>	<u>Remaining Commitment</u>
Infrastructure Improvements	\$ 6,132,321	\$ 5,303,253	\$ 829,068
Water & Sewer Utility Improvements	123,527,925	67,187,135	56,340,790
Airport Improvements	3,618,420	565,052	3,053,368
Stormwater Improvements	890,173	792,896	97,277
Permits & Inspections Improvements	65,231	65,231	-
	<u>\$134,234,070</u>	<u>\$ 73,913,567</u>	<u>\$ 60,320,503</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, 2024

(9) Long-term Liabilities:

A summary of the long-term liabilities for the City for the fiscal year ended September 30, 2024, 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	\$ 18,429,369	\$ -	\$ (1,411,321)	\$ 17,018,048	\$ 1,459,309
Lease liabilities	152,995	-	(100,917)	52,078	48,756
Subscription liabilities	599,331	350,020	(139,894)	809,457	217,856
Compensated absences	2,443,383	1,259,761	(1,095,822)	2,607,322	1,541,764
Governmental activities – Total long-term liabilities	<u>\$ 21,625,078</u>	<u>\$ 1,609,781</u>	<u>\$ (2,747,954)</u>	<u>\$ 20,486,905</u>	<u>\$ 3,267,685</u>
Business-type activities:					
Notes payable	\$ -	\$ 17,601,051	\$ -	\$ 17,601,051	\$ -
Subscription liabilities	265,300	89,456	(210,847)	143,909	103,049
Compensated absences	870,258	743,220	(575,875)	1,037,603	740,865
Business-type activities – Total long-term liabilities	<u>\$ 1,135,558</u>	<u>\$ 18,433,727</u>	<u>\$ (786,722)</u>	<u>\$ 18,782,563</u>	<u>\$ 843,914</u>

The City has leases for use of 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, 2024:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2025	48,756	42	48,798
2026	3,322	-	3,322
Total	<u>\$ 52,078</u>	<u>\$ 42</u>	<u>\$ 52,120</u>

The City's governmental activities has subscription liabilities for body camera and license plate reader software in the police department. The subscription liabilities also include licenses for emergency software in the fire department, as well as licenses for Telemesssage. Subscription liabilities in the business-type activities include licenses for various software products and platforms. 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>	
2025	217,856	36,349	254,205
2026	199,083	26,453	225,536
2027	209,073	17,427	226,500
2028	52,119	7,950	60,069
2029	24,085	5,691	29,776
2030-2034	107,241	11,865	119,106
Total	<u>\$ 809,457</u>	<u>\$ 105,735</u>	<u>\$ 915,192</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

Year Ending September 30,	Business-type Activities		Total
	Principal	Interest	
2025	103,049	6,611	109,660
2026	40,860	1,877	42,737
Total	<u>\$ 143,909</u>	<u>\$ 8,488</u>	<u>\$ 152,397</u>

Notes payable in the City's governmental activities at September 30, 2024, 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.	\$1,320,197
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.	499,778
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.	1,787,706
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.	737,252
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.	7,176,196
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.	595,919
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.	4,901,000
	<u>\$ 17,018,048</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(9) Long-term Liabilities: (Continued)

Notes payable in the City's business-type activities at September 30, 2024, are comprised of the following obligations:

State Revolving Fund note payable, dated September 18, 2023, 20-year term from May 15, 2027 through November 15, 2046, due in semiannual payments of \$1,126,419 once the full amount has been drawn, including interest at 0.88%. Repayment of loan balance is secured by a pledge of water & sewer utility revenues.	\$17,405,616
State Revolving Fund note payable, dated September 23, 2024, 10-year term from April 15, 2028 through October 15, 2037, due in semiannual payments of \$36,570 once the full amount has been drawn. Repayment of loan balance is secured by a pledge of water & sewer utility revenues.	195,435
	<u>\$ 17,601,051</u>

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

Year Ending September 30,	Governmental Activities		Total
	Principal	Interest	
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	1,229,644	336,487	1,566,131
2030-2034	5,263,131	1,167,661	6,430,792
2035-2039	3,432,292	552,466	3,984,758
2040-2044	1,221,904	132,254	1,354,158
Total	<u>\$ 17,018,048</u>	<u>\$ 3,931,111</u>	<u>\$ 20,949,159</u>

Year Ending September 30,	Business-type Activities		Total
	Principal	Interest	
2025	-	-	-
2026	-	-	-
2027	416,753	38,292	455,045
2028	872,829	73,832	946,661
2029	913,083	70,149	983,232
2030-2034	4,341,261	294,919	4,636,180
2035-2039	4,350,091	200,364	4,550,455
2040-2044	4,446,745	103,709	4,550,454
2045-2049	2,260,289	14,940	2,275,229
Total	<u>\$ 17,601,051</u>	<u>\$ 796,205</u>	<u>\$ 18,397,256</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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, 2024, interfund transfers consisted of the following:

Description	Transfers Out	Transfers In						
		Governmental Funds					Proprietary Funds	
		General Fund	Downtown CRA	Debt Service	Capital Projects	Nonmajor Governmental	Water and Sewer	Refuse Collection
Governmental Funds								
General Fund	\$ 4,617,878	\$ -	\$ 4,712	\$ 1,265,483	\$ 2,688,363	\$ 659,320	\$ -	\$ -
Spring Hill CRA	52,386	-	-	36,386	16,000	-	-	-
Downtown CRA	738,435	-	-	38,435	700,000	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Nonmajor Governmental	1,371,518	411,000	306,000	553,848	-	100,670	-	-
Total – Governmental Funds	6,780,217	411,000	310,712	1,894,152	3,404,363	759,990	-	-
Proprietary Funds								
Water and Sewer	3,156,188	3,078,510	-	7,680	69,998	-	-	-
DeLand Municipal Airport	76,169	58,870	-	3,060	14,239	-	-	-
Refuse Collection	146,686	-	-	-	-	-	146,686	-
Nonmajor Proprietary	89,596	-	-	5,952	67,644	-	16,000	-
Total – Proprietary Funds	3,468,639	3,137,380	-	16,692	151,881	-	162,686	-
Total	\$ 10,248,856	\$ 3,548,380	\$ 310,712	\$ 1,910,844	\$ 3,556,244	\$ 759,990	\$ 162,686	\$ -

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, 2024, individual fund advances to and from other funds for the primary government were comprised of the following:

	Advance To	Advance From
Governmental Activities		
General Fund:		
Airport Fund	\$ 1,516,529	\$ -
	1,516,529	-
Business-type Activities		
Airport Fund:		
General Fund	-	1,516,529
	-	1,516,529
Totals – All Funds	\$ 1,516,529	\$ 1,516,529

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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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, 2024 of the City's self-insurance program. The claims liability was approximately \$1,672,000 at September 30, 2024, 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.

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

Fiscal Year	Liability at Beginning of Fiscal Year	Current Year Claims and Changes in Estimate	Claim Payments	Liability at End of Fiscal Year
2024	\$ 1,572,000	\$ 387,152	\$ (287,152)	\$ 1,672,000
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

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, 2024. Certain other suits are indeterminable as to the probability or estimability of the potential liability to the City at September 30, 2024.

(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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(12) Employees' Retirement Plans: (Continued)

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, 2024, total City and employee contributions to the 401(a) plan were \$1,215,071 and \$810,048, respectively.

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.

**CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

(12) Employees' Retirement Plans: (Continued)

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, 2023:

	<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	130	57	30
Vested terminated employees	1	4	4
Active participants	14	60	57
Total current membership	<u>145</u>	<u>121</u>	<u>91</u>

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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(12) Employees' Retirement Plans: (Continued)

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.

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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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, 2022 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.

Contributions to the City's pension plans for the year ended September 30, 2024, were as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total Contributions
Employee contributions	\$ 64,950	\$ 421,574	\$ 301,825	\$ 788,349
City contributions	994,561	1,297,398	2,422,282	4,714,241
State contributions	-	453,078	376,041	829,119
Total contributions	<u>\$ 1,059,511</u>	<u>\$ 2,172,050</u>	<u>\$ 3,100,148</u>	<u>\$ 6,331,709</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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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, 2023 measurement date:

Asset Class	Target Asset Allocation		
	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%	22.0%	20.0%
Real estate	8.5%	8.0%	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, 2024, based upon a measurement date of September 30, 2023, were as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total
Total pension liability	\$ 34,385,637	\$ 43,075,998	\$ 34,710,657	\$ 112,172,292
Plan fiduciary net position	(26,528,088)	(31,736,467)	(25,730,512)	(83,995,067)
Net pension liability	<u>\$ 7,857,549</u>	<u>\$ 11,339,531</u>	<u>\$ 8,980,145</u>	<u>\$ 28,177,225</u>

Plan fiduciary net position as percentage of total pension liability	77.15%	73.68%	74.13%	74.88%
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The total pension liability was determined by an actuarial valuation as of October 1, 2022, updated to the measurement date of September 30, 2023, 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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(12) Employees' Retirement Plans: (Continued)

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, 2023, are summarized in the following table:

Asset Class	Long Term Expected Real Rate of Return		
	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund
Domestic equity	6.07%	10.70%	5.60%
International equity	6.00%	5.84%	4.50%
Convertible securities	n/a	9.00%	n/a
Fixed income	1.50%	4.70%	1.23%
Real estate	4.53%	8.00%	4.26%
Infrastructure funds	n/a	9.00%	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.

Changes in net pension liability:

Changes in each plan's net pension liability, based upon a measurement date of September 30, 2023, were as follows:

	General Employees' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 34,174,824	\$ 26,059,705	\$ 8,115,119
Changes for year			
Service cost	145,035	-	145,035
Interest	2,337,535	-	2,337,535
Differences between actual/expected experience	546,217	-	546,217
Contributions - employer	-	831,924	(831,924)
Contributions - employee	-	63,318	(63,318)
Net investment income	-	2,461,146	(2,461,146)
Benefit payments, including refunds	(2,817,974)	(2,817,974)	-
Administrative expenses		(70,031)	70,031
Net changes	210,813	468,383	(257,570)
Ending Balance	\$ 34,385,637	\$ 26,528,088	\$ 7,857,549

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

	Police Officers' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 40,123,414	\$ 29,759,099	\$ 10,364,315
Changes for year			
Service cost	1,210,661	-	1,210,661
Interest	3,080,955	-	3,080,955
Differences between actual/expected experience	881,601	-	881,601
Contributions - employer	-	1,092,985	(1,092,985)
Contributions - state	-	453,078	(453,078)
Contributions - employee	-	423,906	(423,906)
Net investment income	-	2,334,181	(2,334,181)
Benefit payments, including refunds	(2,220,633)	(2,220,633)	-
Administrative expenses	-	(99,714)	99,714
Other	-	(6,435)	6,435
Net changes	2,952,584	1,977,368	975,216
Ending Balance	\$ 43,075,998	\$ 31,736,467	\$ 11,339,531

	Firefighters' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 29,969,780	\$ 21,942,479	\$ 8,027,301
Changes for year			
Service cost	1,393,990	-	1,393,990
Interest	2,154,538	-	2,154,538
Share plan allocation	96,777	-	96,777
Differences between actual/expected experience	2,230,672	-	2,230,672
Contributions - employer	-	2,162,965	(2,162,965)
Contributions - state	-	343,554	(343,554)
Contributions - employee	-	214,734	(214,734)
Contributions - buy back	34,217	34,217	-
Net investment income	-	2,237,078	(2,237,078)
Benefit payments, including refunds	(1,169,317)	(1,169,317)	-
Administrative expenses	-	(35,198)	35,198
Net changes	4,740,877	3,788,033	952,844
Ending Balance	\$ 34,710,657	\$ 25,730,512	\$ 8,980,145

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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%	\$ 11,066,952	\$ 7,857,549	\$ 5,118,387
Police Officers' Retirement Trust Fund	7.50%	16,771,730	11,339,531	6,873,570
Firefighters' Retirement Trust Fund	7.00%	13,760,810	8,980,145	5,055,787
Total		<u>\$ 41,599,492</u>	<u>\$ 28,177,225</u>	<u>\$ 17,047,744</u>

For the year ended September 30, 2023, 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	20.01%	20.39%	10.61%

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

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

For the year ended September 30, 2024, the City recognized pension expense of \$2,113,176, \$2,922,448, and \$3,328,880 in the General Employees, Police Officers, and Firefighters pension plans, respectively, for a grand total of \$8,364,504. When added to OPEB expense of \$326,187, total City pension/OPEB expense was \$8,690,691.

At September 30, 2024, 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	\$ -	\$ -	\$ 1,025,780	\$ (56,910)	\$ 2,752,153	\$ (552,290)
Changes of assumptions	-	-	75,122	(170,812)	956,994	-
Net difference between projected and actual investment earnings	2,200,974	-	3,716,890	-	1,766,725	-
Contributions made subsequent to measurement date	-	-	1,493,044	-	-	-
	<u>\$ 2,200,974</u>	<u>\$ -</u>	<u>\$ 6,310,836</u>	<u>\$ (227,722)</u>	<u>\$ 5,475,872</u>	<u>\$ (552,290)</u>

While all plans report based on a measurement date of September 30, 2023, 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, 2024, were not made until fiscal year 2025).

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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
2025	\$ 543,000	\$ 1,110,377	\$ 1,206,007	\$ 2,859,384
2026	585,741	1,338,269	1,002,193	2,926,203
2027	1,213,574	2,122,617	1,433,943	4,770,134
2028	(141,341)	18,807	407,192	284,658
2029	-	-	316,579	316,579
Thereafter	-	-	557,668	557,668

A. 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.

A combining balance sheet for the fiduciary funds as of September 30, 2024, follows:

	General	Police	Fire	Total
ASSETS				
Cash and cash equivalents with trustee	\$ 98,754	\$ 667,017	\$ 12,727	\$ 778,498
Receivables				
Employer contributions receivable	994,561	-	2,422,282	3,416,843
Interest and dividends receivable	86,182	52,195	72,143	210,520
Total receivables	1,080,743	52,195	2,494,425	3,627,363
Prepaid benefit payments	-	-	86,873	86,873
Investments, at fair value				
Money market funds	-	-	1,323,423	1,323,423
U.S. government obligations	4,001,058	3,516,898	5,203,102	12,721,058
Corporate and municipal bonds	4,315,917	7,729,158	2,094,488	14,139,563
Preferred/convertible securities	-	426,677	-	426,677
Common stocks	17,115,323	8,203,902	19,392,010	44,711,235
Mutual funds	996,090	13,543,930	1,311,164	15,851,184
Other assets	2,224,508	3,215,194	969,569	6,409,271
Total investments	28,652,896	36,635,759	30,293,756	95,582,411
Total assets	\$ 29,832,393	\$ 37,354,971	\$ 32,887,781	\$100,075,145
NET POSITION				
Restricted for pensions	\$ 29,832,393	\$ 37,354,971	\$ 32,887,781	\$100,075,145

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(12) Employees' Retirement Plans: (Continued)

A combining schedule of changes in fiduciary net position for the fiduciary funds as of September 30, 2024, follows:

	<u>General</u>	<u>Police</u>	<u>Fire</u>	<u>Total</u>
Additions				
Contributions:				
Employer	\$ 994,561	\$ 1,297,398	\$ 2,422,282	\$ 4,714,241
Plan members	64,950	421,574	301,825	788,349
State of Florida	-	453,078	376,041	829,119
Total contributions	<u>1,059,511</u>	<u>2,172,050</u>	<u>3,100,148</u>	<u>6,331,709</u>
Investment earnings:				
Interest and dividends	598,041	751,686	614,329	1,964,056
Other income	147,237	12,293	45,904	205,434
Net change in fair value of investments	<u>4,264,742</u>	<u>5,736,525</u>	<u>4,668,551</u>	<u>14,669,818</u>
Total investment earnings	5,010,020	6,500,504	5,328,784	16,839,308
Less: investment expense	<u>(156,927)</u>	<u>(153,078)</u>	<u>(146,176)</u>	<u>(456,181)</u>
Net investment income (loss)	4,853,093	6,347,426	5,182,608	16,383,127
Total additions	<u>5,912,604</u>	<u>8,519,476</u>	<u>8,282,756</u>	<u>22,714,836</u>
Deductions				
Benefit payments	2,436,614	2,135,778	1,023,623	5,596,015
Refunds	126,767	663,497	43,956	834,220
Administrative expenses	<u>44,918</u>	<u>101,697</u>	<u>57,118</u>	<u>203,733</u>
Total deductions	2,608,299	2,900,972	1,124,697	6,633,968
Change in net position	<u>3,304,305</u>	<u>5,618,504</u>	<u>7,158,059</u>	<u>16,080,868</u>
Net position, beginning	26,528,088	31,736,467	25,729,722	83,994,277
Net position, ending	<u>\$ 29,832,393</u>	<u>\$ 37,354,971</u>	<u>\$ 32,887,781</u>	<u>\$ 100,075,145</u>

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

Plan Description—The Other Post-Employment Benefit Plan is a single-employer benefit plan administered by the City. 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, 2024

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

Benefits Provided—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 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. This is known as the “implicit rate subsidy.”

Plan Membership—At October 1, 2023, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Employees	458
Inactive Employees	56
	<u>514</u>

Total OPEB Liability—The City’s total OPEB liability of \$2,733,211 was measured as of September 30, 2024, and was determined by an actuarial valuation at October 1, 2023. The current portion of the OPEB liability is minimal and not presented separately on the face of the financial statements.

Actuarial Assumptions and Other Inputs—The total OPEB liability at the September 30, 2024, 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	4.06%
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, 2024.

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, 2024, were as follows:

	<u>Total OPEB Liability</u>
Balance at September 30, 2023	\$ 1,787,608
Changes for a year:	
Service cost	85,110
Interest	83,202
Difference between expected and actual experience	343,069
Changes of assumptions	592,554
Benefit payments – implicit rate subsidy	<u>(158,332)</u>
Net changes	<u>945,603</u>
Balance at September 30, 2024	<u><u>\$ 2,733,211</u></u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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

The following presents the OPEB liability of the City calculated using the discount rate of 4.06%, as well as what the City's 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>
OPEB Liability	\$ 2,958,973	\$ 2,733,211	\$ 2,533,235

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

The following presents the OPEB liability of the City as well as what the City's 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>
OPEB Liability	\$ 2,513,755	\$ 2,733,211	\$ 2,984,967

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

For the year ended September 30, 2024, the City recognized OPEB expense of \$326,187. At September 30, 2024, 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	\$ 338,170	\$ -
Changes of assumptions	507,382	136,805
Total	<u>\$ 845,552</u>	<u>\$ 136,805</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>
2025	\$ 126,724
2026	134,796
2027	160,433
2028	162,207
2029	124,587

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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 various provisions regarding the calculation methodology and required disclosures related to 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 Statement No. 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.
- c) GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of GASB 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The effective date for implementation is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.
- d) GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB 104 requires governments to provide detailed information about certain types of capital assets, including lease assets, intangible right-to-use assets, and subscription assets, in the notes to financial statements. The provisions for GASB 104 are effective for fiscal years beginning after June 15, 2025.

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
GENERAL EMPLOYEES' RETIREMENT TRUST FUND
SEPTEMBER 30, 2024
(UNAUDITED)

Reporting period ended September 30: Measurement date ended September 30:	2024 2023	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Total Pension Liability										
Service cost	\$ 145,035	\$ 147,268	\$ 150,043	\$ 172,650	\$ 194,796	\$ 235,928	\$ 250,784	\$ 273,020	\$ 291,773	\$ 310,280
Interest	2,337,535	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	546,217	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	(2,817,974)	(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	210,813	534,557	332,378	(96,530)	66,353	378,700	1,083,029	508,174	536,718	756,613
Total pension liability - beginning	34,174,824	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)	\$ 34,385,637	\$ 34,174,824	\$ 33,640,267	\$ 33,307,889	\$ 33,404,419	\$ 33,338,066	\$ 32,959,366	\$ 31,876,337	\$ 31,368,163	\$ 30,831,445
Total Fiduciary Net Position										
Contributions - employer	\$ 831,924	\$ 656,370	\$ 603,731	\$ 646,846	\$ 619,990	\$ 626,403	\$ 665,870	\$ 633,943	\$ 608,582	\$ 676,540
Contributions - employee	63,318	75,338	79,517	98,183	108,158	123,455	139,754	147,864	163,219	171,079
Net investment income	2,461,146	(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	(2,817,974)	(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	(70,031)	(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	468,383	(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	26,059,705	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)	\$ 26,528,088	\$ 26,059,705	\$ 32,644,890	\$ 29,118,809	\$ 28,774,678	\$ 30,098,047	\$ 29,301,888	\$ 27,653,135	\$ 27,204,099	\$ 28,199,816
Net pension liability - ending (a) - (b)	\$ 7,857,549	\$ 8,115,119	\$ 995,377	\$ 4,189,080	\$ 4,629,741	\$ 3,240,019	\$ 3,657,478	\$ 4,223,202	\$ 4,164,064	\$ 2,631,629
Plan fiduciary net position as a percentage of the total pension liability	77.15%	76.25%	97.04%	87.42%	86.14%	90.28%	88.90%	86.75%	86.73%	91.46%
Covered payroll	\$ 904,550	\$ 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	868.67%	754.02%	87.62%	298.66%	299.64%	191.83%	183.58%	192.75%	178.66%	107.43%

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
POLICE OFFICERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2024
(UNAUDITED)

Reporting period ended September 30: Measurement date ended September 30:	2024 2023	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Total Pension Liability										
Service cost	\$ 1,210,661	\$ 1,087,162	\$ 872,467	\$ 820,712	\$ 815,340	\$ 781,239	\$ 671,583	\$ 613,544	\$ 597,810	\$ 518,327
Interest	3,080,955	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	881,601	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	(2,220,633)	(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	2,952,584	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	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	27,233,274
Total pension liability - ending (a)	\$ 43,075,998	\$ 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	\$ 1,092,985	\$ 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	453,078	400,359	351,046	293,656	278,528	252,492	217,535	212,226	180,302	167,254
Contributions - employee	423,906	393,800	321,092	307,888	319,772	278,334	240,502	230,475	222,582	209,027
Net investment income	2,334,181	(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	(2,220,633)	(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	(99,714)	(112,604)	(96,507)	(110,445)	(100,345)	(87,090)	(61,209)	(51,495)	(65,616)	(74,437)
Other	(6,435)	-	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	1,977,368	(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	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	19,380,883
Plan fiduciary net position - ending (b)	\$ 31,736,467	\$ 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)	\$ 11,339,531	\$ 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	73.68%	74.17%	97.83%	84.74%	80.08%	79.06%	76.59%	74.27%	71.38%	77.16%
Covered payroll	\$ 5,178,080	\$ 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	218.99%	217.33%	21.36%	148.62%	178.60%	207.20%	259.60%	281.30%	324.25%	250.30%

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2024
(UNAUDITED)

Reporting period ended September 30: Measurement date ended September 30:	2024 2023	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Total Pension Liability										
Service cost	\$ 1,393,990	\$ 1,113,175	\$ 995,681	\$ 702,633	\$ 635,333	\$ 595,986	\$ 536,575	\$ 497,848	\$ 493,277	\$ 470,653
Interest	2,154,538	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	96,777	50,424	30,580	21,036	16,759	16,377	324,564	-	-	-
Changes of benefit terms	-	-	-	-	(6,006)	-	-	-	-	-
Difference between actual and expected experience	2,230,672	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	34,217	25,050	15,628	19,457	32,519	-	-	-	-	-
Benefit payments including refunds of contributions	(1,169,317)	(935,467)	(960,977)	(846,305)	(804,172)	(825,384)	(872,117)	(705,578)	(643,921)	(624,493)
Net change in total pension liability	4,740,877	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	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	13,015,191
Total pension liability - ending (a)	\$ 34,710,657	\$ 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	\$ 2,162,965	\$ 1,710,117	\$ 1,626,948	\$ 1,050,131	\$ 962,553	\$ 838,197	\$ 828,703	\$ 664,829	\$ 652,166	\$ 685,846
Contributions - state	343,554	250,847	211,159	192,072	183,517	182,754	170,857	186,330	185,435	185,269
Contributions - employee	214,734	191,267	158,709	149,653	140,883	130,263	121,179	117,490	112,343	107,978
Contributions - buy back	34,217	25,050	15,628	19,457	32,519	-	-	-	-	-
Net investment income	2,237,078	(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	(1,169,317)	(935,467)	(960,977)	(846,305)	(804,172)	(825,384)	(872,117)	(705,578)	(643,921)	(624,493)
Administrative expense	(35,198)	(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	3,788,033	(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	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	11,238,822
Plan fiduciary net position - ending (b)	\$ 25,730,512	\$ 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)	\$ 8,980,145	\$ 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	74.13%	73.22%	87.93%	76.39%	80.83%	85.14%	84.70%	79.41%	82.69%	89.68%
Covered payroll	\$ 4,294,674	\$ 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	209.10%	209.84%	104.31%	201.36%	150.89%	113.96%	115.81%	151.82%	116.51%	66.25%

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
GENERAL EMPLOYEES' RETIREMENT TRUST FUND
SEPTEMBER 30, 2024
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2024	\$ 994,561	\$ 994,561	\$ -	\$ 946,868	105.04%
2023	831,924	831,924	-	904,550	91.97%
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%

Notes to Schedule:

Valuation Date: 10/1/2022

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, 2024
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2024	\$ 1,624,215	\$ 1,750,476	\$ (126,261)	\$ 4,658,726	37.57%
2023	1,538,393	1,546,063	(7,670)	5,178,080	29.86%
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%

Notes to Schedule:

Valuation Date: 10/1/2022

Methods and assumptions used to determine contribution rates:

Funding Method: Entry Age Normal Actuarial Cost Method
Amortization Method: Level Payment, Closed
Remaining Amortization Period: 30 Years
Asset Valuation Method: Smoothed fair value
Inflation: 2.50% per year
Salary Increases: 6.5%-9.75%
Investment Rate of Return: 7.50%
Cost of Living Adjustment: 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: 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, 2024
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2024	\$ 2,798,323	\$ 2,798,323	\$ -	\$ 4,828,788	57.95%
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: 10/1/2022

Methods and assumptions used to determine contribution rates:

Funding Method: Entry Age Normal Actuarial Cost Method. Loads: interest 1.25 years, 7% assumption
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, 2024

	Annual Money-Weighted Rate of Return, Net of Investment Expense		
	General	Police	
	Employees'	Officers'	Firefighters'
	Retirement Trust Fund	Retirement Trust Fund	Retirement Trust Fund
For the year ended September 30,			
2024	20.01%	20.39%	10.61%
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%

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

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	\$ 85,110	\$ 34,960	\$ 55,572	\$ 55,399	\$ 39,356	\$ 41,049	\$ 38,636
Interest	83,201	83,269	46,076	41,557	60,355	60,028	54,272
Difference between expected and actual experience	343,069	-	141,372	-	(48,113)	-	207,526
Changes of assumptions	592,554	(11,794)	(278,659)	(44,945)	241,290	34,022	(255,755)
Benefit payments - implicit rate subsidy	(158,332)	(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	945,602	(22,596)	(136,214)	(43,016)	256,424	32,047	24,979
Total OPEB liability - beginning of year	1,787,608	1,810,204	1,946,418	1,989,434	1,733,010	1,700,963	1,675,984
Total OPEB liability - end of year	\$ 2,733,210	\$ 1,787,608	\$ 1,810,204	\$ 1,946,418	\$ 1,989,434	\$ 1,733,010	\$ 1,700,963
Covered-employee payroll	\$ 26,281,142	\$ 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	10.40%	7.38%	7.77%	10.52%	10.75%	10.13%	9.94%

Notes to Schedule:

Valuation date:	10/1/2023	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%	4.87%	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, 2024**

	<u>Confiscated</u>	<u>Homelessness</u>	<u>Governmental Impact Fees Trust</u>	<u>Grant & Special Revenue</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 154,866	\$ 1,075	\$ 5,620,292	\$ 1,015,234	\$ 6,791,467
Due from other governments	-	-	-	1,221,954	1,221,954
Total assets	<u><u>\$ 154,866</u></u>	<u><u>\$ 1,075</u></u>	<u><u>\$ 5,620,292</u></u>	<u><u>\$ 2,237,188</u></u>	<u><u>\$ 8,013,421</u></u>
LIABILITIES					
Accounts payable	\$ -	\$ 1,005	\$ 585	\$ 361,915	\$ 363,505
Unearned revenue	-	-	-	67,393	67,393
Total liabilities	<u><u>-</u></u>	<u><u>1,005</u></u>	<u><u>585</u></u>	<u><u>429,308</u></u>	<u><u>430,898</u></u>
FUND BALANCES					
Restricted for:					
Community development	-	-	-	38,265	38,265
Public safety	154,866	-	-	-	154,866
Construction	-	-	5,619,707	-	5,619,707
Transportation	-	-	-	600,359	600,359
Parks and recreation	-	-	-	59,938	59,938
Homelessness	-	70	-	-	70
Committed to:					
Community development	-	-	-	1,109,318	1,109,318
Assigned to:					
Unassigned	-	-	-	-	-
Total fund balances	<u><u>154,866</u></u>	<u><u>70</u></u>	<u><u>5,619,707</u></u>	<u><u>1,807,880</u></u>	<u><u>7,582,523</u></u>
Total liabilities and fund balances	<u><u>\$ 154,866</u></u>	<u><u>\$ 1,075</u></u>	<u><u>\$ 5,620,292</u></u>	<u><u>\$ 2,237,188</u></u>	<u><u>\$ 8,013,421</u></u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Confiscated	Homelessness	Governmental Impact Fees Trust	Grant & Special Revenue	Total Nonmajor Governmental Funds
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 353,178	\$ 353,178
Intergovernmental	-	-	-	1,663,907	1,663,907
Charges for services	-	-	-	750,517	750,517
Fines and forfeitures	103,972	-	-	-	103,972
Impact fees	-	-	2,729,777	-	2,729,777
Investment income (loss)	2,894	-	239,889	137,026	379,809
Miscellaneous	-	74,700	130	19,271	94,101
Total revenues	<u>106,866</u>	<u>74,700</u>	<u>2,969,796</u>	<u>2,923,899</u>	<u>6,075,261</u>
Expenditures					
Current:					
General government	-	701,488	-	-	701,488
Public safety	-	-	5,452	55,111	60,563
Public works	-	-	-	1,460,213	1,460,213
Parks and recreation	-	-	-	34,731	34,731
Capital outlay	-	-	39,203	2,621,418	2,660,621
Total expenditures	<u>-</u>	<u>701,488</u>	<u>44,655</u>	<u>4,171,473</u>	<u>4,917,616</u>
Excess (deficiency) of revenues over expenditures	<u>106,866</u>	<u>(626,788)</u>	<u>2,925,141</u>	<u>(1,247,574)</u>	<u>1,157,645</u>
Other financing sources (uses)					
Transfers in	-	626,858	-	133,132	759,990
Transfers out	-	-	(1,371,518)	-	(1,371,518)
Total other financing sources (uses)	<u>-</u>	<u>626,858</u>	<u>(1,371,518)</u>	<u>133,132</u>	<u>(611,528)</u>
Net change in fund balances	<u>106,866</u>	<u>70</u>	<u>1,553,623</u>	<u>(1,114,442)</u>	<u>546,117</u>
Fund balances, beginning of year	<u>48,000</u>	<u>-</u>	<u>4,066,084</u>	<u>2,922,322</u>	<u>7,036,406</u>
Fund balances, end of year	<u>\$ 154,866</u>	<u>\$ 70</u>	<u>\$ 5,619,707</u>	<u>\$ 1,807,880</u>	<u>\$ 7,582,523</u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CONFISCATED
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fines and forfeitures	\$ 3,000	\$ 3,000	\$ 103,972	\$ 100,972
Investment income (loss)	-	-	2,894	2,894
Total revenues	3,000	3,000	106,866	103,866
Expenditures				
Current:				
Public safety:				
Police	3,000	3,000	-	3,000
Total expenditures	3,000	3,000	-	3,000
Net change in fund balances	-	-	106,866	106,866
Fund balances, beginning of year	48,000	48,000	48,000	-
Fund balances, end of year	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 154,866</u>	<u>\$ 106,866</u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HOMELESSNESS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Miscellaneous	\$ 109,766	\$ 74,700	\$ 74,700	\$ -
Total revenues	109,766	74,700	74,700	-
Expenditures				
Current:				
Community development				
Homelessness	659,766	703,558	701,488	2,070
Total expenditures	659,766	703,558	701,488	2,070
Excess (deficiency) of revenues over expenditures	(550,000)	(628,858)	(626,788)	2,070
Other financing sources (uses)				
Transfers in	550,000	628,858	626,858	(2,000)
Net change in fund balances	-	-	70	70
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ 70	\$ 70

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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Impact fees	\$ 1,396,132	\$ 1,396,132	\$ 2,729,777	\$ 1,333,645
Investment income (loss)	-	-	239,889	239,889
Miscellaneous	-	-	130	130
Total revenues	<u>1,396,132</u>	<u>1,396,132</u>	<u>2,969,796</u>	<u>1,573,664</u>
Expenditures				
Current:				
Public safety:				
Police	8,000	8,000	5,452	2,548
Capital outlay	<u>75,287</u>	<u>116,006</u>	<u>39,203</u>	<u>76,803</u>
Total expenditures	<u>83,287</u>	<u>124,006</u>	<u>44,655</u>	<u>79,351</u>
Excess (deficiency) of revenues over expenditures	<u>1,312,845</u>	<u>1,272,126</u>	<u>2,925,141</u>	<u>1,653,015</u>
Other financing sources (uses)				
Transfers out	(1,312,845)	(1,974,595)	(1,371,518)	603,077
Net change in fund balances	<u>-</u>	<u>(702,469)</u>	<u>1,553,623</u>	<u>2,256,092</u>
Fund balances, beginning of year	4,066,084	4,066,084	4,066,084	-
Fund balances, end of year	<u><u>\$ 4,066,084</u></u>	<u><u>\$ 3,363,615</u></u>	<u><u>\$ 5,619,707</u></u>	<u><u>\$ 2,256,092</u></u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GRANT AND SPECIAL REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 300,004	\$ 300,004	\$ 353,178	\$ 53,174
Intergovernmental	85,024	1,945,705	1,663,907	(281,798)
Charges for services	25,000	26,896	750,517	723,621
Investment income (loss)	-	-	137,026	137,026
Miscellaneous	-	-	19,271	19,271
Total revenues	<u>410,028</u>	<u>2,272,605</u>	<u>2,923,899</u>	<u>651,294</u>
Expenditures				
Public safety:				
Fire	-	53,416	53,416	-
Police	-	1,700	1,695	5
Total public safety	<u>-</u>	<u>55,116</u>	<u>55,111</u>	<u>5</u>
Public works	325,004	3,143,032	1,460,213	1,682,819
Parks and recreation	-	35,116	34,731	385
Capital outlay	85,024	3,505,884	2,621,418	884,466
Total expenditures	<u>410,028</u>	<u>6,739,148</u>	<u>4,171,473</u>	<u>2,567,675</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(4,466,543)</u>	<u>(1,247,574)</u>	<u>3,218,969</u>
Other financing sources (uses)				
Issuance of long-term debt	-	500,000	-	(500,000)
Transfers in	-	1,401,261	133,132	(1,268,129)
Total other financing sources (uses)	<u>-</u>	<u>1,901,261</u>	<u>133,132</u>	<u>(1,768,129)</u>
Net change in fund balances	<u>-</u>	<u>(2,565,282)</u>	<u>(1,114,442)</u>	<u>1,450,840</u>
Fund balances, beginning of year	2,922,322	2,922,322	2,922,322	-
Fund balances, end of year	<u>\$ 2,922,322</u>	<u>\$ 357,040</u>	<u>\$ 1,807,880</u>	<u>\$ 1,450,840</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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures				
Debt service				
Principal	\$ 1,666,752	\$ 1,666,754	\$ 1,450,917	\$ 215,837
Interest and fiscal charges	624,410	624,975	459,927	165,048
Total expenditures	<u>2,291,162</u>	<u>2,291,729</u>	<u>1,910,844</u>	<u>380,885</u>
Other financing sources (uses)				
Transfers in	2,291,162	2,291,729	1,910,844	(380,885)
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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	\$ 560,491	\$ 560,491	\$ 589,088	\$ 28,597
Investment income (loss)	-	-	115,544	115,544
Miscellaneous	-	30,000	2,154	(27,846)
Total revenues	<u>560,491</u>	<u>590,491</u>	<u>706,786</u>	<u>116,295</u>
Expenditures				
Capital outlay	2,799,833	13,041,336	3,722,948	9,318,388
Excess (deficiency) of revenues over expenditures	<u>(2,239,342)</u>	<u>(12,450,845)</u>	<u>(3,016,162)</u>	<u>9,434,683</u>
Other financing sources (uses)				
Issuance of long-term debt	-	3,000,000	-	(3,000,000)
Transfers in	2,239,342	7,585,996	3,556,244	(4,029,752)
Total other financing sources (uses)	<u>2,239,342</u>	<u>10,585,996</u>	<u>3,556,244</u>	<u>(7,029,752)</u>
Net change in fund balances	<u>-</u>	<u>(1,864,849)</u>	<u>540,082</u>	<u>2,404,931</u>
Fund balances, beginning of year	1,823,518	1,823,518	1,823,518	-
Fund balances, end of year	<u>\$ 1,823,518</u>	<u>\$ (41,331)</u>	<u>\$ 2,363,600</u>	<u>\$ 2,404,931</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
ASSETS			
Current assets:			
Equity in pooled cash	\$ 813,411	\$ 3,329,787	\$ 4,143,198
Investments	1,293,874	2,010,083	3,303,957
Accounts receivable, net	138,509	2,678	141,187
Due from other governments	120,250	-	120,250
Total current assets	<u>2,366,044</u>	<u>5,342,548</u>	<u>7,708,592</u>
Noncurrent assets:			
Restricted cash	-	66,834	66,834
Liens receivable	163,739	-	163,739
Capital assets:			
Land	1,076,393	-	1,076,393
Construction in progress	792,896	65,231	858,127
Buildings	316,192	-	316,192
Infrastructure (other than buildings)	5,531,788	1,168,351	6,700,139
Equipment	3,218,308	484,178	3,702,486
Subscription assets	-	591,710	591,710
Accumulated depreciation and amortization	(3,216,101)	(1,455,301)	(4,671,402)
Total noncurrent assets	<u>7,883,215</u>	<u>921,003</u>	<u>8,804,218</u>
Total assets	<u>\$ 10,249,259</u>	<u>\$ 6,263,551</u>	<u>\$ 16,512,810</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	\$ 107,389	\$ -	\$ 107,389
Deferred outflows related to OPEB	35,273	35,253	70,526
Total deferred outflows of resources	<u>\$ 142,662</u>	<u>\$ 35,253</u>	<u>\$ 177,915</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 162,089	\$ 88,393	\$ 250,482
Accrued liabilities	30,293	43,116	73,409
Subscription liabilities	-	103,049	103,049
Compensated absences	38,702	76,749	115,451
Accrued interest payable	-	3,691	3,691
Total current liabilities	<u>231,084</u>	<u>314,998</u>	<u>546,082</u>
Noncurrent liabilities:			
Compensated absences	20,482	30,589	51,071
Net pension liability	383,383	-	383,383
Total OPEB liability	114,016	113,953	227,969
Subscription liabilities	-	40,860	40,860
Total noncurrent liabilities	<u>517,881</u>	<u>185,402</u>	<u>703,283</u>
Total liabilities	<u>\$ 748,965</u>	<u>\$ 500,400</u>	<u>\$ 1,249,365</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to OPEB	<u>\$ 5,707</u>	<u>\$ 5,704</u>	<u>\$ 11,411</u>
NET POSITION			
Net investment in capital assets	\$ 7,609,181	\$ 708,595	\$ 8,317,776
Restricted for:			
Building code enforcement	-	66,834	66,834
Unrestricted	2,028,068	5,017,271	7,045,339
Total net position	<u>\$ 9,637,249</u>	<u>\$ 5,792,700</u>	<u>\$ 15,429,949</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 2,382,376	\$ 4,010,343	\$ 6,392,719
Total operating revenues	<u>2,382,376</u>	<u>4,010,343</u>	<u>6,392,719</u>
Operating expenses			
Personal services	1,399,728	1,899,295	3,299,023
Contractual services	204,177	306,505	510,682
Repairs and maintenance	78,252	3,446	81,698
Supplies	58,059	171,459	229,518
Utilities	23,091	-	23,091
Other expenses	89,109	128,556	217,665
Services provided by general government	311,271	794,217	1,105,488
Depreciation	385,826	464,952	850,778
Total operating expenses	<u>2,549,513</u>	<u>3,768,430</u>	<u>6,317,943</u>
Operating income (loss)	<u>(167,137)</u>	<u>241,913</u>	<u>74,776</u>
Nonoperating revenues (expenses)			
Investment income (loss)	152,267	280,637	432,904
Gain (loss) on disposal of capital assets	55,881	-	55,881
Other income (expense)	4,201	14,753	18,954
Interest and amortization expense	-	(8,421)	(8,421)
Total nonoperating revenues (expenses)	<u>212,349</u>	<u>286,969</u>	<u>499,318</u>
Income (loss) before contributions and transfers	<u>45,212</u>	<u>528,882</u>	<u>574,094</u>
Capital grants	227,098	-	227,098
Transfers out	(30,996)	(58,600)	(89,596)
Change in net position	<u>241,314</u>	<u>470,282</u>	<u>711,596</u>
Net position, beginning of year	9,395,935	5,322,418	14,718,353
Net position, end of year	<u><u>\$ 9,637,249</u></u>	<u><u>\$ 5,792,700</u></u>	<u><u>\$ 15,429,949</u></u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
Cash flows from operating activities			
Cash received from customers	\$ 2,356,691	\$ 4,010,380	\$ 6,367,071
Cash paid to employees	(1,270,498)	(1,862,798)	(3,133,296)
Cash paid to suppliers	(624,370)	(1,363,883)	(1,988,253)
Other receipts	4,201	14,753	18,954
Net cash provided by (used in) operating activities	<u>466,024</u>	<u>798,452</u>	<u>1,264,476</u>
Cash flows from noncapital financing activities			
Interfund transfers out	(30,996)	(58,600)	(89,596)
Net cash provided by (used in) noncapital financing activities	<u>(30,996)</u>	<u>(58,600)</u>	<u>(89,596)</u>
Cash flows from capital and related financing activities			
Acquisition and construction of capital assets	(983,821)	(457,826)	(1,441,647)
Capital grants	106,848	-	106,848
Principal payments of long-term debt	-	(210,847)	(210,847)
Proceeds from issuance of long-term debt	-	89,456	89,456
Interest paid	-	(12,187)	(12,187)
Net cash provided by (used in) capital and related financing activities	<u>(876,973)</u>	<u>(591,404)</u>	<u>(1,468,377)</u>
Cash flows from investing activities			
Interest received	79,306	167,289	246,595
Purchases of investments	21,160	32,872	54,032
Net cash provided by (used in) investing activities	<u>100,466</u>	<u>200,161</u>	<u>300,627</u>
Net change in cash and cash equivalents	<u>(341,479)</u>	<u>348,609</u>	<u>7,130</u>
Cash and cash equivalents, beginning of year	1,154,890	3,048,012	4,202,902
Cash and cash equivalents, end of year	<u>\$ 813,411</u>	<u>\$ 3,396,621</u>	<u>\$ 4,210,032</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (167,137)	\$ 241,913	\$ 74,776
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	385,826	464,952	850,778
Other income (expense)	4,201	14,753	18,954
Changes in assets and liabilities:			
Accounts and liens receivable	(25,685)	37	(25,648)
Accounts payable and accrued liabilities	139,589	40,300	179,889
Compensated absences	26,559	31,211	57,770
Net pension liability	41,977	(32,488)	9,489
Total OPEB liability	60,694	37,774	98,468
Net cash provided by (used in) operating activities	<u>\$ 466,024</u>	<u>\$ 798,452</u>	<u>\$ 1,264,476</u>
Cash and cash equivalents classified as:			
Unrestricted	\$ 813,411	\$ 3,329,787	\$ 4,143,198
Restricted	-	66,834	66,834
Total cash and cash equivalents	<u>\$ 813,411</u>	<u>\$ 3,396,621</u>	<u>\$ 4,210,032</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2024

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
ASSETS			
Current assets:			
Equity in pooled cash	\$ 2,237,614	\$ 262,434	\$ 2,500,048
Investments	1,228,837	-	1,228,837
Accounts receivable, net	1,637	61,007	62,644
Total current assets	<u>3,468,088</u>	<u>323,441</u>	<u>3,791,529</u>
Noncurrent assets:			
Capital assets:			
Equipment	-	9,542	9,542
Right-of-use assets	-	106,540	106,540
Accumulated depreciation and amortization	-	(108,552)	(108,552)
Total noncurrent assets	<u>-</u>	<u>7,530</u>	<u>7,530</u>
Total assets	<u><u>\$ 3,468,088</u></u>	<u><u>\$ 330,971</u></u>	<u><u>\$ 3,799,059</u></u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 113,578	\$ 140,718	\$ 254,296
Estimated claims payable	1,672,000	-	1,672,000
Current maturities on long-term debt	-	9,159	9,159
Accrued interest payable	-	21	21
Total liabilities	<u><u>\$ 1,785,578</u></u>	<u><u>\$ 149,898</u></u>	<u><u>\$ 1,935,476</u></u>
NET POSITION			
Net investment in capital assets	\$ -	\$ (1,629)	\$ (1,629)
Unrestricted	1,682,510	182,702	1,865,212
Total net position	<u><u>\$ 1,682,510</u></u>	<u><u>\$ 181,073</u></u>	<u><u>\$ 1,863,583</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, 2024

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
Operating revenues			
Charges for services	\$ 519,008	\$ 655,971	\$ 1,174,979
Total operating revenues	<u>519,008</u>	<u>655,971</u>	<u>1,174,979</u>
Operating expenses			
Personnel services	655,467	-	655,467
Contractual services	68,992	494,753	563,745
Supplies	1,474	105,075	106,549
Services provided by general government	64,000	32,205	96,205
Depreciation	-	32,282	32,282
Total operating expenses	<u>789,933</u>	<u>664,315</u>	<u>1,454,248</u>
Operating income (loss)	<u>(270,925)</u>	<u>(8,344)</u>	<u>(279,269)</u>
Nonoperating revenues (expenses)			
Investment income (loss)	187,676	10,787	198,463
Other income (expense)	73,608	-	73,608
Interest and amortization expense	-	(1,183)	(1,183)
Total nonoperating revenues (expenses)	<u>261,284</u>	<u>9,604</u>	<u>270,888</u>
Change in net position	<u>(9,641)</u>	<u>1,260</u>	<u>(8,381)</u>
Net position, beginning of year	1,692,151	179,813	1,871,964
Net position, end of year	<u><u>\$ 1,682,510</u></u>	<u><u>\$ 181,073</u></u>	<u><u>\$ 1,863,583</u></u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
Cash flows from operating activities			
Cash received from customers	\$ 519,031	\$ 594,964	\$ 1,113,995
Cash paid to employees	(655,467)	-	(655,467)
Cash paid to suppliers	7,027	(550,315)	(543,288)
Other receipts	73,608	-	73,608
Net cash provided by (used in) operating activities	<u>(55,801)</u>	<u>44,649</u>	<u>(11,152)</u>
Cash flows from capital and related financing activities			
Acquisition and construction of capital assets	-	26,917	26,917
Principal payments of long-term debt	-	(61,318)	(61,318)
Interest paid	-	(1,324)	(1,324)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(35,725)</u>	<u>(35,725)</u>
Cash flows from investing activities			
Interest received	118,382	10,787	129,169
Purchases of investments	20,097	-	20,097
Net cash provided by (used in) investing activities	<u>138,479</u>	<u>10,787</u>	<u>149,266</u>
Net change in cash and cash equivalents	<u>82,678</u>	<u>19,711</u>	<u>102,389</u>
Cash and cash equivalents, beginning of year	2,154,936	242,723	2,397,659
Cash and cash equivalents, end of year	<u><u>\$ 2,237,614</u></u>	<u><u>\$ 262,434</u></u>	<u><u>\$ 2,500,048</u></u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (270,925)	\$ (8,344)	\$ (279,269)
Adjustments to reconcile net operating income (loss) to net cash provided by operating activities:			
Depreciation	-	32,282	32,282
Other income (expense)	73,608	-	73,608
Changes in assets and liabilities:			
Accounts and liens receivable	23	(61,007)	(60,984)
Accounts payable and accrued liabilities	41,493	81,718	123,211
Estimated claims payable	100,000	-	100,000
Net cash provided by (used in) operating activities	<u><u>\$ (55,801)</u></u>	<u><u>\$ 44,649</u></u>	<u><u>\$ (11,152)</u></u>
Cash and cash equivalents classified as:			
Unrestricted	\$ 2,237,614	\$ 262,434	\$ 2,500,048
Total cash and cash equivalents	<u><u>\$ 2,237,614</u></u>	<u><u>\$ 262,434</u></u>	<u><u>\$ 2,500,048</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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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.....	134
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.....	137
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, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities										
Net Investment in Capital Assets	\$ 75,959,101	\$ 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
Restricted	12,908,750	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
Unrestricted	20,385,958	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)
Total Governmental Activities Net Position	<u>\$ 109,253,809</u>	<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>
Business-Type Activities										
Net Investment in Capital Assets	\$ 194,090,234	\$ 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
Restricted	7,463,410	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
Unrestricted	69,400,976	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
Total Business-Type Activities Net Position	<u>\$ 270,954,620</u>	<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>
Primary Government										
Net Investment in Capital Assets	\$ 270,049,335	\$ 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
Restricted	20,372,160	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
Unrestricted	89,786,934	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
Total Primary Government Net Position	<u>\$ 380,208,429</u>	<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>

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, 2024**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses										
Governmental Activities:										
General Government	\$ 8,662,671	\$ 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
Community Development	2,135,572	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
Public Safety	22,387,922	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
Public Works	6,438,556	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
Parks and Recreation	5,893,397	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
Community Redevelopment	868,928	753,170	648,551	518,872	512,328	498,518	485,934	409,132	335,276	315,734
Interest on Long-Term Debt	554,387	352,948	352,771	451,102	487,208	370,179	336,113	226,139	319,198	305,935
Total Governmental Activities Expenses	46,941,433	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
Business-Type Activities:										
Water and Sewer	24,555,811	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
Municipal Airport	2,308,564	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
Refuse Collection	5,414,688	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
Stormwater	2,493,632	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
Permits & Inspection	3,776,851	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
Total Business-Type Activities Expenses	38,549,546	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
Total Primary Government Expenses	\$ 85,490,979	\$ 77,512,508	\$ 65,172,279	\$ 57,753,900	\$ 56,593,238	\$ 52,924,845	\$ 51,048,663	\$ 47,545,264	\$ 44,007,789	\$ 40,185,831
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	205,671	184,757	36,876	34,221	398,938	244,790	262,048	292,682	362,097	293,120
Community Development	778,849	823,447	695,652	603,538	569,016	332,493	99,842	434,755	502,875	382,764
Public Safety	490,744	433,611	370,254	288,339	317,112	283,187	301,899	230,035	281,917	240,336
Public Works	785,633	380,699	890,221	540,481	326,879	103,757	153,930	389,989	92,037	64,127
Parks and Recreation	892,357	650,733	587,894	384,305	390,797	442,062	429,254	455,529	443,317	342,041
Community Redevelopment	178,405	124,367	144,068	78,696	111,183	121,948	109,389	89,074	90,359	50,611
Operating Grants and Contributions	2,483,801	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
Capital Grants and Contributions	4,382,990	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
Total Governmental Activities Program Revenues	10,198,450	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
Business-Type Activities:										
Charges for Services:										
Water and Sewer	30,789,098	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
Municipal Airport	1,501,649	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
Refuse Collection	5,559,416	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
Stormwater	2,382,376	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
Permits & Inspection	4,010,343	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
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	18,870
Capital Grants and Contributions	27,839,788	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
Total Business-Type Activities Program Revenues	72,082,670	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
Total Primary Government Program Revenues	\$ 82,281,120	\$ 61,584,463	\$ 56,515,289	\$ 49,626,087	\$ 44,175,594	\$ 42,206,398	\$ 44,409,345	\$ 38,495,119	\$ 39,254,586	\$ 36,926,474

(Continued on next page)

SCHEDULE 2
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
SEPTEMBER 30, 2024
(Continued)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Net (Expense) Revenue										
Governmental Activities	\$ (36,742,983)	\$ (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)
Business-Type Activities	33,533,124	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
Total Primary Government Net Expense	<u>\$ (3,209,859)</u>	<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>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 20,024,490	\$ 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
Sales and Use Taxes	2,597,541	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
Franchise Taxes	4,195,661	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
Public Service Taxes	6,834,835	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
Casualty & Fire Insurance Premium Taxes	829,107	753,913	601,893	523,658	485,728	462,045	435,246	388,392	398,556	365,737
Intergovernmental Revenues	2,157,478	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
Investment Earnings	2,939,363	1,591,308	(859,537)	210,236	323,667	482,358	123,471	47,515	59,239	141,094
Miscellaneous Revenues	587,677	874,551	737,641	414,424	395,525	269,847	488,417	249,329	215,782	446,394
Transfers	3,305,953	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
Total Governmental Activities	<u>43,472,105</u>	<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>
Business-Type Activities:										
Investment Earnings	5,463,079	3,932,114	(1,223,042)	10,952	549,639	1,298,843	172,826	149,939	288,991	308,618
Miscellaneous Revenues	580,626	585,408	632,169	391,285	628,823	228,651	281,429	408,620	358,276	321,754
Transfers	(3,305,953)	(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)
Total Business-Type Activities	<u>2,737,752</u>	<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>
Total Primary Government	<u>\$ 46,209,857</u>	<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>
Change in Net Position										
Governmental Activities	\$ 6,729,122	\$ 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
Business-Type Activities	36,270,876	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
Total Primary Government	<u>\$ 42,999,998</u>	<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>

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, 2024**

	<u>2024</u>	<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>
General Fund										
Nonspendable	\$ 1,694,403	\$ 1,841,535	\$ 1,933,569	\$ 2,070,526	\$ 2,204,127	\$ 2,361,663	\$ 2,064,934	\$ 42,573	\$ 300,217	\$ 42,861
Restricted	1,172,663	980,313	903,470	1,043,939	936,069	872,144	1,281,800	786,430	72,435	66,905
Committed	3,628,530	4,368,034	5,383,657	959,459	443,212	291,786	682,840	572,078	229,752	189,017
Assigned	20,406,664	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
Unassigned	8,820,441	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
Total General Fund	<u>\$ 35,722,701</u>	<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>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,546	\$ -
Restricted	11,774,352	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
Committed	1,109,318	457,549	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(8,281)	-
Total All Other Governmental Funds	<u>\$ 12,883,670</u>	<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>

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, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues										
Taxes	\$ 32,720,065	\$ 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
Licenses and Permits	345,320	272,349	265,030	244,191	319,860	283,152	285,409	290,652	293,923	288,611
Intergovernmental & State Grants	7,980,301	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
Charges for Services	2,307,832	1,674,473	2,124,408	1,409,117	1,166,640	998,049	879,677	1,041,689	768,562	589,360
Charges for General Government	2,362,131	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
Fines and Forfeitures	250,663	189,587	151,521	118,144	106,771	97,643	117,382	120,646	174,460	151,297
Impact Fees	2,729,777	2,578,276	2,144,901	2,133,086	1,374,709	806,696	1,115,106	747,459	772,430	424,795
Interest Revenues	2,740,900	1,478,657	(746,609)	207,614	-	-	-	-	-	-
Miscellaneous	1,007,043	2,712,837	2,010,746	751,581	1,350,176	1,005,718	802,534	1,255,724	659,944	642,871
Total Revenues	52,444,032	46,350,609	43,673,852	38,877,995	35,778,244	31,402,467	30,722,681	28,527,409	25,505,389	23,678,131
Expenditures										
General Government	7,631,019	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
Community Development	1,312,904	1,831,557	1,209,777	980,243	989,090	1,077,116	1,032,877	1,085,804	1,054,415	941,013
Public Safety	20,968,912	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
Public Works	5,439,457	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
Parks and Recreation	4,750,464	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
Community Redevelopment	703,024	566,747	458,347	382,147	398,426	422,543	386,572	319,284	452,448	222,252
Grant & Special Revenue	-	-	-	-	-	-	-	-	-	-
Capital Outlay	8,247,616	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
Debt Service:										
Principal	1,590,814	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
Interest	487,460	329,759	362,491	503,750	451,245	379,888	290,866	269,400	295,697	330,155
Total Expenditures	51,131,670	48,756,125	42,285,760	44,530,071	36,516,269	32,941,136	31,673,288	28,170,058	26,804,612	25,106,733
Excess of Revenues Over (Under)	1,312,362	(2,405,516)	1,388,092	(5,652,076)	(738,025)	(1,538,669)	(950,607)	357,351	(1,299,223)	(1,428,602)
Other Financing Sources (Uses):										
Capital leases and notes payable	350,020	5,594,331	-	-	1,560,692	9,970,000	4,978,200	-	-	925,000
Transfers In	10,086,170	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
Transfers Out	(6,780,217)	(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)
Total Other Financing Sources (Uses)	3,655,973	8,773,626	2,975,688	3,113,168	4,768,108	13,083,975	7,275,194	2,139,512	1,979,248	2,748,738
Net Change in Fund	\$ 4,968,335	\$ 6,368,110	\$ 4,363,780	\$ (2,538,908)	\$ 4,030,083	\$ 11,545,306	\$ 6,324,587	\$ 2,496,863	\$ 680,025	\$ 1,320,136
Debt Service as a Percentage of Noncapital Expenditures										
	4.85%	4.46%	4.91%	14.85%	6.72%	6.38%	4.81%	4.88%	5.21%	9.27%

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, 2024

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)	
2024	47,651,958	30,193,418	64%	345,320	1%	6,291,684	13%	1,487,816	3%	2,362,131	5%	146,691	-%	-	-%	2,926,498	6%	3,898,400	8%
2023	42,772,166	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%	4,002,532	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)	-%	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%

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)		
2024	15,228,264	2,526,647	17%	-	-%	1,688,617	11%	820,016	5%	-	-%	103,972	1%	2,729,777	18%	821,445	5%	6,537,790	43%
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%

(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, 2024

Fiscal Year	Property	Local Option Gas (6 cents)	Local Option Gas (5 cents)	Franchise and Utilities	Fire Insurance Premium	Casualty Insurance Premium	Total
2024	20,024,490	482,794	353,178	11,030,496	376,041	453,066	32,720,065
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
Percent Change 2015 - 2024	124.32%	56.03%	54.00%	46.86%	102.79%	151.28%	88.67%

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, 2024**

Fiscal Year Ended	Total Tax	Electric Utilities	Communications Tax	Water Utilities	Gas Utilities	Electric Franchise Fees	Gas Franchise Fees	Solid Waste Franchise Fees
2024	11,030,496	4,330,561	1,112,562	1,047,210	344,502	3,437,008	147,677	610,976
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
Percent Change 2015 - 2024	46.86%	55.79%	11.09%	84.64%	59.77%	33.58%	65.45%	114.61%

Source: City of DeLand Finance Department

**SCHEDULE 8
CITY OF DELAND, FLORIDA
IMPACT FEES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024**

Fiscal Year	Police	Fire	Parks & Recreation	General Government	Water	Sewer
2024	610,579	294,820	1,295,088	529,290	2,917,512	3,558,647
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

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, 2024**

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	
2024	43,212,449	6,929,531	16%	1,312,904	3%	20,908,349	49%	3,979,244	9%	4,715,733	11%	-	-%	-	-%	581,380	1%	167,430	-%	4,617,878	11%
2023	44,014,284	7,732,574	17%	1,237,380	3%	19,627,284	45%	3,475,870	8%	3,877,857	9%	-	-%	-	-%	766,758	2%	-	-%	7,296,561	16%
2022	36,724,384	6,511,169	18%	1,053,792	3%	17,982,950	49%	3,517,383	9%	3,631,976	10%	-	-%	-	-%	-	-%	-	-%	4,027,114	11%
2021	32,709,128	5,488,910	17%	954,330	3%	14,934,662	46%	3,121,232	9%	3,009,277	9%	-	-%	-	-%	77,400	-%	-	-%	5,123,317	16%
2020	30,286,571	5,879,323	19%	967,781	3%	14,169,929	47%	3,192,884	11%	2,846,607	9%	-	-%	-	-%	344,786	1%	-	-%	2,885,261	10%
2019	29,446,971	5,465,033	19%	1,042,844	3%	14,110,501	48%	3,208,150	11%	2,944,785	10%	-	-%	-	-%	-	-%	1,519,682	5%	1,155,976	4%
2018	30,908,034	6,253,537	20%	945,888	3%	13,121,101	43%	3,188,137	10%	2,711,022	9%	-	-%	4,387	-%	-	-%	866,395	3%	3,817,567	12%
2017	26,598,750	5,783,932	22%	992,901	4%	12,365,554	47%	2,972,296	11%	2,526,081	9%	-	-%	8,258	-%	-	-%	876,661	3%	1,073,067	4%
2016	24,700,821	4,357,749	18%	1,054,415	4%	11,960,936	48%	2,890,710	12%	2,447,690	10%	-	-%	4,545	-%	-	-%	810,681	3%	1,174,095	5%
2015	24,064,733	4,085,700	17%	882,633	4%	11,526,406	48%	2,788,071	11%	2,382,590	10%	-	-%	-	-%	-	-%	1,946,554	8%	452,779	2%
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	
2024	14,699,438	701,488	5%	-	-%	60,563	-%	1,460,213	10%	34,731	-%	703,024	5%	-	-%	7,666,236	52%	1,910,844	13%	2,162,339	15%
2023	13,108,029	-	-%	594,177	-%	19,657	-%	1,213,301	14%	-	-%	566,747	4%	-	-%	7,853,163	60%	1,791,357	14%	1,069,627	8%
2022	11,081,816	543,151	5%	155,985	1%	47,494	-%	824,168	8%	-	-%	458,347	4%	-	-%	5,767,987	52%	1,791,358	16%	1,493,326	14%
2021	18,525,548	423,672	2%	25,913	-%	38,461	-%	475,117	3%	-	-%	382,147	2%	-	-%	10,565,355	57%	5,033,595	27%	1,581,288	9%
2020	10,125,735	87,117	1%	21,309	-%	3,701	-%	332,876	3%	-	-%	398,426	4%	-	-%	6,261,899	62%	2,009,631	20%	1,010,776	10%
2019	5,368,845	110,381	2%	34,272	1%	-	-%	231,941	4%	-	-%	422,543	8%	-	-%	3,490,574	65%	360,430	7%	718,704	13%
2018	4,814,612	-	-%	86,989	2%	2,522	-%	206,168	4%	-	-%	386,572	8%	-	-%	3,407,684	71%	492,886	10%	231,791	5%
2017	2,889,581	-	-%	92,903	3%	30,573	1%	258,112	9%	-	-%	319,284	11%	-	-%	1,520,599	53%	422,904	15%	245,206	8%
2016	3,617,776	-	-%	-	-%	30,527	1%	224,371	6%	-	-%	452,448	13%	-	-%	2,092,615	58%	477,925	13%	339,890	9%
2015	1,494,779	10,628	1%	58,380	4%	3,243	-%	185,352	12%	-	-%	222,252	15%	-	-%	698,999	47%	315,925	21%	-	-%

Source: City of DeLand Finance Department

SCHEDULE 10
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Operating revenues										
Charges for services:										
Water and Sewer	\$ 30,789,098	\$ 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
Municipal Airport	-	-	55,566	29,000	58,586	90,441	90,349	125,682	28,441	-
Refuse Collection	5,559,416	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
Stormwater	2,382,376	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
Permits & Inspections	4,010,343	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
Lease Income	1,501,649	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
Total operating revenues	44,242,882	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
Operating expenses										
Personal services	14,652,911	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
Contractual services	7,606,319	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
Repairs and maintenance	675,722	684,788	605,119	546,550	589,913	428,154	422,124	461,131	364,009	320,257
Supplies	3,007,087	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
Utilities	1,533,201	1,662,095	1,230,593	1,027,158	1,032,169	1,040,062	942,909	856,250	750,583	788,019
Other expenses	1,606,952	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
Services provided by general gov't	2,265,926	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
Depreciation	6,744,947	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
Total operating expenses	38,093,065	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
Operating income	6,149,817	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
Nonoperating income (expenses)										
Interest earnings	5,463,079	3,932,114	(1,223,042)	10,952	549,639	1,298,843	172,826	149,939	288,991	308,618
Operating grants	-	-	-	-	-	-	-	-	-	18,870
Other income (expense)	643,414	547,012	768,906	305,716	569,832	235,291	253,392	343,620	258,073	205,932
Gain (Loss) on disposal of fixed assets	(103,532)	(36,675)	(15,095)	28	(291,647)	-	-	-	(54,404)	-
Interest and amortization expense	(352,949)	(14,664)	-	-	-	-	-	-	(182,379)	(256,898)
Total nonoperating revenues (expenses)	5,650,012	4,427,787	(469,231)	316,696	827,824	1,534,134	426,218	493,559	310,281	276,522
Income before contributions, grants and transfers	11,799,829	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
Capital contributions and grants	27,839,788	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
Transfers in	803,911	152,793	58,677	72,877	120,798	261,708	116,893	90,858	71,385	69,417
Transfers out	(4,109,864)	(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)
Change in net position	<u>\$ 36,333,664</u>	<u>\$ 15,738,786</u>	<u>\$ 11,980,597</u>	<u>\$ 11,504,421</u>	<u>\$ 8,432,889</u>	<u>\$ 12,619,332</u>	<u>\$ 14,027,261</u>	<u>\$ 11,096,680</u>	<u>\$ 14,399,143</u>	<u>\$ 15,670,997</u>

Source: City of DeLand Finance Department

**SCHEDULE 11
CITY OF DELAND, FLORIDA
OPERATING REVENUES BY SOURCE, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024**

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
2024	12,735,163	2,107,244	14,101,909	5,561,008	2,388,142	3,401,076	605,750	1,840,940	1,501,649	44,242,882
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

Source: City of DeLand Finance Department

**SCHEDULE 12
CITY OF DELAND, FLORIDA
OPERATING EXPENSES, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024**

Fiscal Year	Personal Services				Contractual Services						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	Other Expenses		Depreciation	Depreciation	
2024	10,801,521	552,367	1,399,728	1,899,295	5,411,488	2,194,831	675,722	3,007,087	1,533,201	1,606,952	2,265,926	31,348,118	6,744,947	38,093,065
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

Source: City of DeLand Finance Department

SCHEDULE 13
CITY OF DELAND, FLORIDA
PROPERTY VALUES AND PROPERTY TAX MILLAGE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024

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
2024	4,330,954,540	1,278,450,702	29.52%	3,052,503,838	70.48%	3,052,504	6.4841	-	6.4841
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

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, 2024**

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
2024	2,003,197,056	65.6%	569,145,598	18.7%	119,772,405	3.9%	82,643,487	2.7%	67,954,128	2.2%	209,791,164	6.9%	3,052,503,838	15.0%	6.4841
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

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, 2024

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	
2024	6.4841	-	6.4841	0.1793	5.4090	5.6708	0.9806	0.0288	12.2685	18.7526
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

Source: Volusia County Property Appraiser

**SCHEDULE 16
CITY OF DELAND, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024**

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
2024	19,792,740	18,724,247	94.6%	N/A	18,724,247	94.6%
2023	17,484,106	16,474,014	94.2%	372,826	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%

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, 2024**

Taxpayer	Type of Business	2024		Percentage of Total City Taxable Assessed Value	2015		Percentage of Total City Taxable Assessed Value
		Taxable Assessed Value	Rank		Taxable Assessed Value	Rank	
KPR US LLC	Industry	\$ 50,375,277	1	1.65%			
DeLand Healthcare Investors LLC	Healthcare	17,970,752	2	0.59%			
Duke Energy Florida INC	Utility	17,345,806	3	0.57%	\$ 13,568,325	2	1.10%
DeLand Land Holdings	Real Estate	16,361,212	4	0.54%			
Capri Equity Enterprises LLC	Real Estate	16,307,145	5	0.53%			
West Volusia Investors LLC	Shopping Center	15,477,162	6	0.51%	10,710,871	5	0.87%
Home Rent 2 LLC	Real Estate	15,458,466	7	0.51%			
TKG DeLand Perm LLC	Shopping Center	14,330,383	8	0.47%			
Wal-Mart Stores East L.P.	Retail	13,439,208	9	0.44%	11,568,398	3	0.94%
BRE Retail NP Owner 1 LLC	Retail	12,687,765	10	0.42%	8,138,554	10	0.66%
Covidien LTD	Industry				56,093,688	1	4.56%
Kingspan Insulated Panels Inc	Industry				10,712,050	4	0.87%
Bright House Networks LLC	Communications				9,829,172	6	0.80%
OK Victoria Park LLP	Real Estate				9,676,757	7	0.79%
Carrington Place Property	Real Estate				9,009,112	8	0.73%
Tyco Healthcare Group LP	Healthcare				8,530,862	9	0.69%
		<u>\$ 189,753,176</u>		<u>6.21%</u>	<u>\$ 147,837,789</u>		<u>12.00%</u>

Source: Volusia County Property Appraiser

**SCHEDULE 18
CITY OF DELAND, FLORIDA
WATER AND SEWER RATES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024**

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
2024	4.99	9.08	2.62	4.34	6.84	8.15	26.16		5.17
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	

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
2024	4.99	6.36	2.62	4.34	6.84	8.15	18.31		5.17
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	-

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	
2024	4.99	9.08 - 1044.62	2.62	4.34	6.84	8.15	26.16 - 3,007.68	5.17	
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	

** 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, 2024**

Governmental Activities									
Fiscal Year	General Fund Multipurpose Loan Payable	Lease Liabilities	Subscription Liabilities	Grants and Special Revenue Multipurpose Loan payable	Total Governmental Activities (4)				
2024	15,198,073	52,078	809,457	1,819,975	17,879,583				
2023	16,427,223	152,995	599,331	2,002,146	19,181,695				
2022	12,678,022	224,867	-	2,178,346	15,081,236				
2021	13,896,866	161,714	-	2,348,772	16,407,352				
2020	18,222,272	201,311	-	2,513,614	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				

Business - Type Activities									
Fiscal Year	Water & Sewer Refunding Revenue Note Payable	Water & Sewer Florida Clean Water Revolving Loan Payable	Water & Sewer Florida Drinking Water Facilities Revolving Loan Payable	Lease Liabilities	Subscription Liabilities	Total Business-Type Activities	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita (3)
2024	-	17,405,616	195,435	-	143,909	17,744,960	35,624,543	1.48%	825
2023	-	-	-	-	265,300	265,300	19,446,995	0.88%	471
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

Note: Details regarding the city's outstanding debt can be found in Note 9 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

**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, 2024**

Fiscal Year	Population (1)	Taxable Value (2)	General Obligation Bonded Debt (3)	Percentage of GOB Debt to Assessed Value	Net Bonded Debt Per Capita
2024	43,185	3,052,503,838	-	0.00%	-
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

(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 of the Notes to the Financial Statements.

**SCHEDULE 21
CITY OF DELAND, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2024**

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)	\$ 263,975,407	4.82%	12,717,400
Volusia County (3)	60,076,334	5.55%	<u>\$ 3,332,584</u>
Subtotal, Overlapping Debt			16,049,984
City Direct Debt			<u>17,879,583</u>
Total Direct and Overlapping Debt			<u><u>\$ 33,929,567</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 \$3,052,503,838 and dividing it by School District's taxable value of \$63,360,900,788.

(3) For Volusia County overlapping debt, the percentage applicable to DeLand was determined by taking the City's taxable value of \$3,052,503,838 and dividing it by Volusia County's taxable value of \$55,027,348,227.

**SCHEDULE 22
CITY OF DELAND, FLORIDA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024**

	<u>2024</u>	<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>
Debt Limit	\$ 610,500,768	\$ 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
Total Net Debt Applicable to Limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>385,377</u>	<u>756,265</u>	<u>1,108,143</u>	<u>1,441,471</u>
Legal Debt Margin	<u>\$ 610,500,768</u>	<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>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.26%	0.41%	0.58%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value	\$ 3,052,503,838
Debt Limit (20% of Assessed Value)	610,500,768
Debt Applicable to Limit:	
General Obligation Bonded Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>\$ 610,500,768</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, 2024

Fiscal Year	Principal	Interest	Total General Obligation Debt Service	Total General Fund Expenditures	Ratio of GO Debt Service to General Fund Expenditures
2024	-	-	-	38,595	0.0%
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%

Note: Details regarding the city's outstanding debt can be found in Note 9 of the Notes to 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, 2024

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
2024	25,902,537	14,945,948	10,956,589	1,910,843	5.73	1.50
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

Note: Details regarding the city's outstanding debt can be found in Note 9 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, 2024

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
2024	30,789,098	560,047	31,349,145	19,247,752	12,101,393	-	-	1.10
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

(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

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, 2024

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
2024	30,789,098	560,047	31,349,145	19,247,752	-	12,101,393	-	-	1.15
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

(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.

Source: City of DeLand Finance Department

**SCHEDULE 27
CITY OF DELAND, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024**

Year	DeLand Population (1)	Volusia County Personal Income (2)	Per Capita Personal Income (3)	DeLand School Enrollment (4)	DeLand Unemployment Rate (5)
2024	43,185	32,955,808,000	55,824	8,328	4.2%
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%

Sources:

- (1) BEBR - Bureau of Economic and Business Research 2024
- (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, 2024**

Year	DeLand Population (1)	% Change During the Period	Volusia County Population (2)	% Change During the Period
2024	43,185	4.7%	594,643	1.9%
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%
2011	27,330	0.7%	515,563	1.3%
2001	20,904	13.6%	443,343	1.7%
1991	16,798	1.1%	376,695	1.6%
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) *BEER - Bureau of Economic and Business Research 2023*

**SCHEDULE 29
CITY OF DELAND, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2024**

Taxpayer	Type of Business	Total City - 2024			Total City - 2015		
		Employees	Rank	Percentage of Employment	Employees	Rank	Percentage of Employment
Volusia County School Board	School System	8,197	1	3.0%	7,506	1	2.9%
Adventhealth System	Hospital	7,794	2	2.9%			
Halifax Community Health	Hospital	4,312	3	1.6%	4,090	2	1.6%
Publix Supermarkets, Inc.	Retail	4,069	4	1.5%	3,046	5	1.2%
Walmart Associates, Inc.	Retail	3,403	5	1.3%	1,873	7	0.7%
State of Florida	Government	2,662	6	1.0%	2,661	6	1.0%
County of Volusia	Government	2,464	7	0.9%	3,285	3	1.3%
Embry Riddle Aeronautical University	University	1,973	8	0.7%	1,465	9	0.6%
Daytona State College	University	1,424	9	0.5%	1,558	8	0.6%
Amazon	Retail	1,300	10	0.5%			
Florida Hospital - All Divisions	Hospital				3,834	4	1.5%
U.S Government	Government				1,450	10	0.6%
Total:		<u>37,598</u>		<u>13.9%</u>	<u>30,768</u>		<u>11.9%</u>
Estimated total workforce - DeLand		271,044			258,685		

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, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<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	2.00	2.90	2.90	2.90
City Clerk	4.00	4.00	4.25	3.25	3.25	3.25	3.00	3.00	3.00	3.00
Finance	8.73	8.73	8.73	8.73	8.73	9.00	9.00	8.00	8.00	7.00
Legal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administration Services	5.50	5.00	4.75	4.75	5.65	7.65	7.40	5.45	5.45	4.45
Information Technology	8.00	8.00	7.73	6.73	6.73	6.23	5.00	5.00	5.00	5.00
Human Resources	5.00	5.00	5.00	5.00	5.00	4.73	4.73	4.00	4.00	4.00
Community Development:										
Economic Development	2.60	3.20	3.20	2.60	2.60	2.65	2.65	2.50	2.50	2.50
Planning	9.15	6.55	6.55	6.60	6.65	6.25	6.25	6.73	6.73	6.73
Licenses and Enforcement	0.75	1.20	1.20	1.20	1.20	2.55	2.55	2.85	3.35	2.85
Public Safety:										
Fire	55.23	59.73	56.48	48.62	49.48	47.23	47.23	46.60	46.60	46.13
Police-Administration	5.90	0.00	0.00	0.00	0.00	5.00	3.00	3.00	3.00	3.00
Police-Support	98.82	95.82	95.55	95.78	95.22	29.42	33.32	36.96	36.96	35.67
Police-Operations	0.00	0.00	0.00	0.00	0.00	59.13	53.73	49.73	49.73	49.50
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	4.45	3.95	3.95	3.95	3.87	3.87	3.87	3.87	3.87
Streets	13.50	13.50	13.50	11.50	11.50	11.50	11.50	13.25	13.25	12.25
Trees	9.50	7.50	8.00	8.00	8.50	7.50	7.50	7.00	7.00	7.00
Urban Beautification	12.50	12.50	10.50	10.50	10.50	10.50	10.50	8.00	8.00	8.00
Vehicle Maintenance	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	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	4.50	3.50	3.50	3.50	3.50	3.50	2.50	2.50	2.50
Parks	28.22	26.22	24.22	22.59	22.84	20.84	20.84	19.97	19.84	19.97
Activities Center	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	4.00
Chisholm Center	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.46	5.46	5.46
Spring Hill CRA	3.00	3.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Water & Sewer:										
Administration	10.45	9.45	9.45	10.45	9.45	8.00	7.37	7.37	7.37	7.37
Engineering	9.00	9.00	9.00	8.00	7.00	7.00	7.00	5.40	6.00	5.00
Water Production	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water Distribution	31.00	30.00	30.00	28.00	26.00	23.00	22.00	19.00	19.00	18.00
Wastewater Treatment	18.00	16.00	15.00	14.00	14.00	14.00	14.00	15.13	15.13	14.13
Wastewater Collection	10.00	10.00	9.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00
Utilities Maintenance	27.00	26.00	25.00	23.00	21.00	19.00	17.00	15.00	15.00	14.00
Facilities Maintenance	13.25	13.25	13.25	12.25	11.25	11.50	10.50	10.50	10.50	10.00
Customer Service	20.00	20.00	20.00	20.00	19.00	19.00	19.00	18.00	18.00	17.00
Municipal Airport	7.10	7.10	8.10	8.10	7.10	8.00	8.00	6.00	6.00	5.50
Refuse										
Stormwater	21.25	17.25	13.25	11.25	9.75	9.50	9.50	8.75	8.75	8.75
Permits & Inspection	23.50	24.05	20.90	20.52	19.80	16.55	14.55	12.13	12.13	10.13
Total	507.40	488.50	469.56	445.37	436.15	419.85	407.99	389.55	389.55	374.66

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, 2024**

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police										
Citations Issued	2,518	3,168	2,684	2,042	1,439	2,198	2,288	2,653	2,913	4,323
Murders	2	1	2	3	1	2	2	3	2	2
Forcible Sex Offenses	2	3	6	8	8	1	2	1	0	3
Robbery	27	21	14	13	16	33	43	44	46	30
Aggravated Assaults	114	99	115	135	163	157	135	135	110	99
Burglary	123	113	99	97	111	162	185	189	303	210
Larceny (Theft)	513	548	527	539	697	960	993	809	1,064	1,045
Motor Vehicle Theft	56	65	66	54	62	76	78	106	87	67
Fire										
Residential Fires	47	27	26	23	23	19	20	49	38	31
Structure Fires	54	33	36	6	29	27	22	60	49	37
Highway Vehicles	16	20	11	14	13	14	25	26	17	19
Other Vehicles	2	3	2	1	2	2	2	0	2	1
Non-Structure/Non-Vehicle	4	0	5	7	8	8	3	7	9	16
Brush/Grass/Wildland	16	39	10	16	11	5	10	24	18	20
Rubbish/Dumpsters	25	52	50	24	49	50	36	52	29	27
Other Fires	0	3	3	1	3	10	3	9	9	4
Rescue/Emergency Medical	5,892	5,020	5,097	4,587	4,528	4,696	5,596	5,778	5,660	5,229
False Alarms	521	577	485	477	451	391	437	436	417	420
Mutual Aid (Given)	1,015	1,091	354	584	468	285	405	83	82	76
Hazmat Responses	60	45	36	35	31	39	39	41	83	46
Other Hazardous Responses	81	120	165	118	138	120	105	166	137	109
All Other Reponses	1,152	1,399	1,841	1,722	1,462	1,483	1,789	1,836	1,652	1,515
Parking										
Citations Issued	2,465	3,220	2,142	1,153	2,377	2,346	2,443	2,637	2,177	2,239
Water										
Water Accounts	23,781	23,068	22,310	21,525	21,095	20,547 *	20,095 *	19,478 *	18,958	18,510
Irrigation Accounts	1,427	1,447	1,474	1,518	1,516	1,610	1,571 *	1,740 *	1,768	1,813
Reclaim Accounts	1,522	1,429	1,324	1,285	1,210	1,035 *	829 *	637 *	525	413
Average Daily Water Consumption (millions of gallons)	5.4	5.4	5.2	5.0	4.8	4.8	4.8	5.1	5.1	5.0
Wastewater										
Sewer Accounts	18,115	17,454	16,753	16,115	15,593	15,073	14,516	13,921	13,623	13,269
Average Daily Sewage Treatment (millions of gallons)	4.7	4.7	4.0	3.8	3.5	3.5	3.5	3.1	3.1	2.9
Airport										
Based Aircraft	131	149	173	175	239	239	240	240	240	223
T Hangers	114	90	93	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, 2024

	<u>2024</u>	<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>Function/Program</u>										
General Government										
Area in Miles	19.5	19.4	19.4	19.3	19.1	18.9	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	101	103	95	93	93	93	83	86	86	86
Motorcycles	4	4	4	4	4	4	4	4	4	4
Public Works										
Miles Paved Streets	168.9	168.9	161.3	143.0	138.03	133.53	130.5	130.5	130.5	122.0
Miles Unpaved Streets	0	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.3	0.3
Street Lights	3,941	3,936	3,753	3,468	3,454	3454	3479	3479	3,443	3,441
Water & Sewer										
Miles Primary Water Mains	412	379	358	344	334	324 *	281	264	249	233
Miles Primary Sewer Mains	282	260	247	235	229	223 *	211	201	191	186
Miles Reclaimed Water Lines	107	88	81	68	67	65 *	58	47	42	32
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	9	8	8	8	8	8	8	8	8
Tennis Courts	6	6	6	6	6	8	8	8	8	8
Shuffleboard Courts	20	20	20	20	20	20	20	20	20	20
Recreation Centers	2	2	2	2	2	3	2	2	2	2
Gymnasiums	1	1	1	1	1	1	1	1	1	1
Parks & Playgrounds	13	13	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	9	8	8	8	7	7	7	7	7
Acres of Recreation Land	234	234	114	114	114	114	114	114	114	114
Historical/Museum Sites	3	3	3	3	3	0	0	0	0	0
Pickleball Courts	6	6	6	6	6	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, 2024**

Revenues by Source				
Fiscal Year	Employee Contributions	Employer Contributions	Investment Income	Total
2024	\$ 64,950	\$ 994,561	\$ 4,853,093	\$ 5,912,604
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

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Expenses	Total
2024	\$ 2,436,614	\$ 126,767	\$ 44,918	\$ 2,608,299
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

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, 2024**

Revenues by Source					
Fiscal Year	Employee Contributions	Employer Contributions	State Contributions	Investment Income	Total
2024	\$ 421,574	\$ 1,297,398	\$ 453,078	\$ 6,347,426	\$ 8,519,476
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

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Services	Total
2024	\$ 2,135,778	\$ 663,497	\$ 101,697	\$ 2,900,972
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

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, 2024**

Revenues by Source					
Fiscal Year	Employee Contributions	Employer Contributions	State Contributions	Investment Income	Total
2024	\$ 301,825	\$ 2,422,282	\$ 376,041	\$ 5,182,608	\$ 8,282,756
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

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Expenses	Total
2024	\$ 1,023,623	\$ 43,956	\$ 57,118	\$ 1,124,697
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

Source: City of DeLand Finance Department

**SCHEDULE 36
CITY OF DELAND, FLORIDA
OTHER POST EMPLOYMENT BENEFITS (OPEB)
STATISTICAL INFORMATION
CURRENT FISCAL YEAR
SEPTEMBER 30, 2024**

Participant Data

Census Date September 2024

Participants

Active Employees	458
Inactive Employees Entitled to But Not Receiving Benefits	-
Inactive Employees Currently Receiving Benefits	56
Total	514

Average Ages

Active Employees	42.2
Inactive Employees Entitled to But Not Receiving Benefits	N/A
Inactive Employees Currently Receiving Benefits	64.0

Average Service

Active Employees	6.7
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Source: Based on 10/1/2024 OPEB Actuarial Valuation Report.

**CITY OF DELAND, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Federal / State Agency Pass-Through Entity Federal Program / State Project	ALN/ CSFA Number	Contract / Grant Number	Expenditures
FEDERAL AWARDS			
<u>Center of Disease Control and Prevention</u>			
Passed through State of Florida Department of Health Emergency Medical Services (EMS)	93.366	M236401	\$ 33,505
Total Center of Disease Control and Prevention			<u>33,505</u>
<u>U.S. Federal Environmental Protection Agency</u>			
Passed through State of Florida Department of Environmental Protection Drinking Water State Revolving Fund Planning, Design & Construction Loan	66.468	LS641130	191,603
Total U.S. Federal Environmental Protection Agency			<u>191,603</u>
<u>U.S. Department of Homeland Security</u>			
Passed-through Federal Emergency Management Agency:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hurricane Matthew	97.036	FEMA-DR-4283-FL	19,469
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hurricane Ian	97.036	FEMA-DR-4673-FL	1,355,538
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hurricane Idalia	97.036	FEMA-DR-4734-FL	106,620
Total U.S. Department of Homeland Security			<u>1,481,627</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through County of Volusia, Florida:			
Community Development Block Grant 2023	14.218	CDBG 2023	99,639
Community Development Block Grant 2024	14.218	CDBG 2024	69,867
Total U.S. Department of Housing and Urban Development / CDBG - Entitlement Grants Cluster			<u>169,506</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-23-GG-03239-JAGX	17,479
Bulletproof Vest Partnership	16.607	2023	6,785
Passed-through State of Florida Office of the Attorney General			
Victims of Crime Act 2023 - Victims Assistance Program	16.575	DEP-00026	45,894
Total U.S. Department of Justice			<u>70,158</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	G23CF0003A	1,108
High Intensity Drug Trafficking Area	95.001	G24CF0003A	13,375
Total U.S. Office of National Drug Control Policy			<u>14,483</u>
<u>U.S. Department of Transportation Federal Aviation Administration</u>			
Direct Programs:			
Airport Improvement Program - Airport West Apron Rehab Construction	20.106	3-12-0019-029-2023	11,189
Airport Improvement Program - Taxiway A (Mid-Section) Rehab and Widening	20.106	3-12-0019-031-2024	220,438
Airport Improvement Program - Master Plan Update	20.106	3-12-0019-033-2024	2,700
Total U.S. Department of Transportation Federal Aviation Admin			<u>234,327</u>
<u>U.S. Department of Treasury</u>			
Passed through Florida Department of Environmental Protection			
COVID-19 Coronavirus State and Local FRF - Wiley M. Nash Water Reclamation Facility	21.027	WG124	16,696,317
Total US Dept of Treasury			<u>16,696,317</u>
Total Federal Awards			<u><u>\$ 18,891,526</u></u>
STATE FINANCIAL ASSISTANCE			
<u>State of Florida Department of Transportation</u>			
Direct Programs:			
Aviation Grant Programs - Rehabilitate Runway 5-23 Design	55.004	437023-1-94-01	\$ 69,600
Aviation Grant Programs - Design & Construct Hangars	55.004	438416-1-94-01	1,444,235
Aviation Grant Programs - East Hangar Complex Phase 1b	55.004	438416-2-94-01	31,744
Aviation Grant Programs - Hangar Electrical Improvements Design	55.004	454340-1-94-01	13,120
Aviation Grant Programs - South-Central Apron Rehabilitation	55.004	454591-1-94-01	24,800
Total State of Florida Department of Transportation			<u>1,583,499</u>
<u>State of Florida Department of Environmental Protection</u>			
Direct Programs:			
Clean Water State Revolving Fund Construction Loan	37.077	WW641120	17,034,777
Resilient Florida Program - City of DeLand Vulnerability Assessment and Adaptation Plan	37.098	24PLN11	120,250
Passed through St. John's River Water Management District			
Alternative Water Supply - Reclaimed Water Ext Phase 5	37.100	38137	1,062,012
Total State of Florida Department of Environmental Protection			<u>18,217,039</u>
Total State Financial Assistance			<u><u>\$ 19,800,538</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, 2024

(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, 2024, 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, 2024**

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:

<u>ALN Number</u>	<u>Program Name</u>
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
97.036	Disaster Grants – Public Assistance

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: \$750,000

Identification of major State programs:

<u>CSFA Number</u>	<u>Program Name</u>
37.077	SRF Wastewater Treatment Facility Construction

- 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 and City Commission,
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 identified as subject to audit 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, 2024. 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, 2024.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 and state project. 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

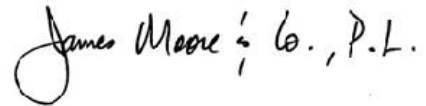
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 in internal control over compliance.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance 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, Esq., P.L.". The signature is written in a cursive style with a large initial "J" and "M".

Daytona Beach, Florida
February 24, 2025

**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 and City Commission,
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 (*Government Auditing Standards*), 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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 24, 2025.

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.

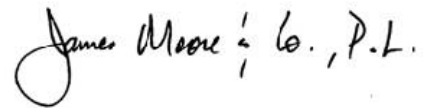
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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
February 24, 2025

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

To the Honorable Mayor and City Commission,
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, 2024, and have issued our report thereon dated February 24, 2025.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations (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.

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 February 24, 2025, 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 had the following recommendations.

2024-01 Unexpended Fund Balance – Building Permits

Section 553.80(7)(a), Florida Statutes, limits the amount of unexpended building permit funds carried forward to future fiscal years to no more than the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years. A local government must use any funds in excess of this limitation to rebate or reduce fees. The City's unexpended building permit funds in the Community Development Building Fund at September 30, 2024, exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years by substantial amounts. We recommend the City develop its plan of utilizing accumulated building code fund balances in order to comply with Section 553.80(7)(a) of Florida Statutes.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the recommendations identified in our audit and described in the accompanying Management's Response to Findings. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Property Assessed Clean Energy (PACE) Programs

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

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the City did not have a property assessed clean energy (PACE) program that finances qualifying improvements authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, operated within its geographical boundaries during the fiscal year under audit.

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.

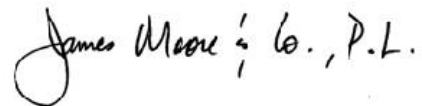
The required reporting items in accordance with Section 218.39(3)(c), Florida Statutes for the City of DeLand Downtown Tax Increment District and the Spring Hill Community Redevelopment Agency (the CRAs) have been reported in the separately issued audited financial statements of each CRA.

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.

A handwritten signature in black ink that reads "James Moore, Jr., P.L." The signature is written in a cursive style with a large initial 'J'.

Daytona Beach, Florida
February 24, 2025

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

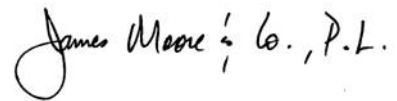
To the Honorable Mayor and City Commission,
City of DeLand, Florida

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, 2024. The City's management is responsible for the City's compliance with the Statute. Our responsibility is to obtain reasonable assurance by evaluating the City's compliance with the Statute and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the 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 by evaluating the City's compliance with the Statute for the year ended September 30, 2024, 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 for the year then ended. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the 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 of the City, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the City of DeLand, Florida complied with the Statute for the year ended September 30, 2024, in all material respects.



Daytona Beach, Florida
February 24, 2025



City of DeLand

www.DeLand.org

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

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 24 day of February, 2025 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 Carolyn Lasky

My Commission Expires:

12/26/2028



CAROLYN LASKY
Commission # HH 614857
Expires December 26, 2028



City of DeLand

www.DeLand.org

120 South Florida Avenue
DeLand, Florida 32720-5481
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

N/A as there were no prior year audit findings.

MANAGEMENT'S RESPONSE TO CURRENT AUDIT FINDINGS

2024-001 Unexpended Fund Balance – Building Permits – Management concurs with the comment. The City will review and continue to reduce fees and upgrade technology hardware and software systems to enhance service delivery.

February 24, 2025

To the Governing Board,
City of DeLand Downtown Tax Increment District:

We have audited the financial statements of the City of DeLand Downtown Tax Increment District (the CRA) as of and for the year ended September 30, 2024, and have issued our report thereon dated February 24, 2025. 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 February 13, 2025, 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 the system 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 system of internal control of the CRA 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, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

We have applied safeguards related to our preparation of the CRA's financial statements, including, but not limited to, an assessment of management's skill, knowledge, and experience.

Significant Risks Identified

We have identified the following significant risks:

- Management override of internal controls by management is a significant risk due to its potential to impact all financial statement accounts and disclosures and facilitate fraud. Our responses to the significant risk included incorporating an element of unpredictability in designing audit procedures, obtaining an understanding of the process and related controls over journal entries and other adjustments, testing journal entries and other adjustments, reviewing significant accounting estimates for evidence of management bias, and obtaining an understanding of management's rationale for any significant and unusual transactions. No audit findings noted in this area.
- Improper revenue recognition due to fraud is a significant risk due to the susceptibility of contribution revenue being misstated due to fraud or not properly recognizing restrictions on revenue and support. Our responses to the significant risk included substantive testing and examination of support for selected transactions as well as performing an analytical review of revenue balances at year end. No audit findings noted in this area.
- Improper use of restricted resources is a risk that funds restricted for a specific purpose are used for undesignated purposes. No audit findings noted in this area.

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 CRA is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. 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 and Related Disclosures

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. There were no such sensitive accounting estimates affecting the financial statements.

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 CRA's financial statements relate to:

Note 3 to the financial statements summarizes the CRA's deposits and investments.

Note 5 discusses leases receivable

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 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. A summary of the uncorrected misstatements of the financial statements follows:

- 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 list summarizes the corrected misstatements that have been recorded 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 CRA's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated February 24, 2025.

Management's Consultations with Other Accountants

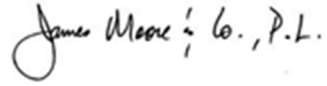
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the CRA, 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 CRA's auditors.

This report is intended solely for the information and use of the governing board and management of the CRA and of the City of DeLand, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in cursive script that reads "James Moore & Co., P.L.".

JAMES MOORE & CO., P.L.



City of DeLand Downtown Tax Increment District

FINANCIAL STATEMENTS



For the Fiscal Year Ended September 30, 2024

**CITY OF DELAND DOWNTOWN TAX INCREMENT
DISTRICT
FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

**CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
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SEPTEMBER 30, 2024**

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INDEPENDENT AUDITORS' REPORT

To the Governing Board,
City of DeLand Downtown Tax Increment District:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the City of DeLand Downtown Tax Increment District (the CRA), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA'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 CRA as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), 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 CRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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 CRA'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 and GAS 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 and GAS, 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 CRA'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 CRA's ability to continue as a going concern for a reasonable period of time.

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

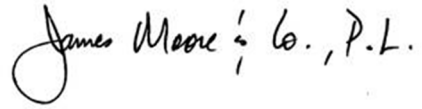
Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2025, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.

Daytona Beach, Florida
February 24, 2025

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

The City of DeLand Downtown Tax Increment District's (the CRA) management's discussion and analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the CRA's financial activity, (c) identify changes in the CRA's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the MD&A is designed to focus on current year activities, resulting changes, and currently known facts, it should be read in conjunction with the CRA's financial statements which follow this section.

Financial Highlights

- The assets of the CRA exceeded its liabilities at September 30, 2024, by \$1,545,425 (net position). Of this amount, the entire balance was restricted for redevelopment purposes.
- As of September 30, 2024, the CRA's reported ending fund balances of \$1,545,425. Fund balance saw an increase (decrease) of \$(896,144) when compared to the prior year.

The MD&A is intended to serve as an introduction to the CRA's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Overview of the Financial Statements

This annual report consists of four components: 1) management's discussion and analysis (this section), 2) government-wide and fund financial statements, 3) notes to the financial statements, and 4) required supplementary information.

Government-wide Financial Statements

Government-wide financial statements provide readers with a broad overview of the CRA's finances in a manner similar to a private-sector business. The governmental activities of the CRA include reinvesting within the community redevelopment district.

The statement of net position presents information on all of the CRA's assets and liabilities, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decreases in net position may serve as one indicator of whether the financial position of the CRA is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported using the modified cash basis of accounting.

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.

Government-wide Financial Analysis

Statement of Net Position

The following is a summary of the CRA's governmental activities net position for each of the past two years:

	Governmental Activities	
	2024	2023
ASSETS		
Current and other assets	\$ 2,403,689	\$ 3,169,053
Total assets	<u>\$ 2,403,689</u>	<u>\$ 3,169,053</u>
LIABILITIES		
Current liabilities	\$ 209,186	\$ 20,605
Total liabilities	<u>\$ 209,186</u>	<u>\$ 20,605</u>
DEFERRED INFLOWS	<u>\$ 649,078</u>	<u>\$ 706,879</u>
NET POSITION		
Restricted	\$ 1,545,425	\$ 2,441,569
Total net position	<u>\$ 1,545,425</u>	<u>\$ 2,441,569</u>

The most notable changes between the two years were a significant decrease in current assets, specifically cash and cash equivalents and increase in current liabilities related to infrastructure improvements.

Statement of Activities

The following is a summary of the changes in the CRA's governmental activities net position for each of the past two years:

	Governmental Activities	
	2024	2023
REVENUES		
Property taxes	\$ 681,445	\$ 599,264
Charges for services	69,499	66,315
Other revenues	148,033	136,632
Total revenues	<u>898,977</u>	<u>802,211</u>
EXPENSES		
Community redevelopment	388,500	367,899
Capital outlay	978,898	15,380
Total expenses	<u>1,367,398</u>	<u>383,279</u>
Net change before transfers	(468,421)	418,932
Transfer of debt proceeds	-	700,000
Transfers to primary government	(738,435)	(38,434)
Change in net position	(896,144)	1,080,498
Net position, beginning of year	<u>2,441,569</u>	<u>1,361,071</u>
Net position, end of year	<u>\$ 1,545,425</u>	<u>\$ 2,441,569</u>

Financial Analysis of the General Fund

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

As of the end of the current fiscal year, the CRA's general fund reported an ending fund balance of \$1,545,425, an increase (decrease) of \$(896,144), in comparison with the prior year.

At the end of the current fiscal year, the entire fund balance was restricted for community redevelopment. As the CRA is focused on reinvestment revenues into the CRA district and does not have significant annual operational costs, the CRA does not maintain specific reserve levels for operations.

General Fund Budgetary Highlights

Significant variations between original and final budget expenditure amounts were mainly due to carryover of capital projects from the previous year.

Actual expenditures in the general fund were \$865,745 less than final budget amounts. The main reason for this is due to the timing of capital projects and other one-time expenditures.

Budgetary comparisons between the final budget and actual results can be found on page 15 of this report.

Economic Factors and Next Year's Budget

There are many challenges facing local governments today. Property values have continued to increase in recent years, contributing to related growth in the revenues of the CRA. While property values for the subsequent fiscal year have increased, the future outlook of property values, and any potential impact they will have on the CRA's finances, are unknown.

Requests for Information

This report is designed to provide an overview of the CRA's finances for those with an interest in this area. Questions concerning any of the information found in this report, or requests for additional information, should be addressed to the Finance Director, City of DeLand, Florida, 120 S. Florida Avenue, DeLand, FL 32720.

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
BALANCE SHEET / STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	<u>Balance Sheet</u> <u>General</u> <u>Fund</u>	<u>Adjustments</u>	<u>Statement of</u> <u>Net Position</u> <u>Governmental</u> <u>Activities</u>
ASSETS			
Cash and cash equivalents	\$ 1,683,384	\$ -	\$ 1,683,384
Receivables, net	878	-	878
Due from other governments	2,374	-	2,374
Leases receivable	717,053	-	717,053
Total assets	<u>\$ 2,403,689</u>	<u>\$ -</u>	<u>\$ 2,403,689</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 209,186	\$ -	\$ 209,186
Total liabilities	<u>209,186</u>	<u>-</u>	<u>209,186</u>
DEFERRED INFLOWS OF RESOURCES			
Related to leases	<u>649,078</u>	<u>-</u>	<u>649,078</u>
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted for:			
Community redevelopment	1,545,425	(1,545,425)	-
Net Position:			
Restricted for:			
Community redevelopment	-	1,545,425	1,545,425
Total fund balance / net position	<u>1,545,425</u>	<u>-</u>	<u>1,545,425</u>
Total liabilities and fund balance / net position	<u>\$ 2,403,689</u>	<u>\$ -</u>	<u>\$ 2,403,689</u>

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

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ,
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Statement of Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities
	General		Governmental
	Fund	Adjustments	Activities
Revenues			
Taxes	\$ 681,445	\$ -	\$ 681,445
Charges for services	69,499	-	69,499
Investment income (loss)	127,957	-	127,957
Miscellaneous	20,076	-	20,076
Total revenues	<u>898,977</u>	<u>-</u>	<u>898,977</u>
Expenditures / expenses			
Current:			
Community redevelopment	388,500	-	388,500
Capital outlay	978,898	-	978,898
Total expenditures / expenses	<u>1,367,398</u>	<u>-</u>	<u>1,367,398</u>
Excess (deficiency) of revenues over expenditures / operating income (loss)	<u>(468,421)</u>	<u>-</u>	<u>(468,421)</u>
Other financing sources (uses)			
Transfers in from primary government	310,712	-	310,712
Transfers out to primary government	(738,435)	-	(738,435)
Total other financing sources (uses)	<u>(427,723)</u>	<u>-</u>	<u>(427,723)</u>
Net change in fund balance / net position	<u>(896,144)</u>	<u>-</u>	<u>(896,144)</u>
Fund balance / net position, beginning of year	2,441,569	-	2,441,569
Fund balance / net position, end of year	<u><u>\$ 1,545,425</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,545,425</u></u>

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

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(1) Summary of Significant Accounting Policies:

The financial statements of the City of DeLand Downtown Tax Increment District (the CRA), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles and the CRA has adopted the GASB Codification. The following is a summary of the CRA's significant accounting policies:

(a) **Reporting entity**—The City of DeLand Downtown Tax Increment District was created in 1984 by City Resolution 1984-13 of the City of DeLand, Florida (the City), pursuant to Florida Statute 163.387, to account for the receipt and expenditure of property tax revenues from the tax increment financing district to support redevelopment in the designated community redevelopment area. Since the City is financially accountable for the activities of the CRA, its governing board is the same, and its relationship to the CRA is significant, the CRA is considered to be a blended component unit in the City's financial statements, where it is also reported as a major special revenue fund.

The CRA has determined there are no component units that meet criteria for inclusion in the CRA's financial statements.

(b) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the CRA. The CRA only has governmental activities and does not engage in any business-type activity. Direct expenses are those that are clearly identifiable with a specific function or segment. General revenues include ad valorem taxes and interest income. Fund financial statements are presented for the CRA's General Fund. The General Fund, which accounts for all financial operations of the CRA, is considered to be a major fund and is the only fund of the CRA.

(c) **Measurement focus, basis of accounting, and financial statement presentation**—The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the grantor 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 when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the CRA considers property revenues to be available if they are collected within 60 days of the end of the current period. Grants, other intergovernmental revenues, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, expenditures related to long-term agreements are recorded only when payment is due.

(d) **Budgets and budgetary accounting**—The governing board of the CRA adopts an annual operating budget, which is prepared on a modified accrual basis and can be amended by the board throughout the year. At the fund level, actual expenditures cannot exceed the budgeted amounts. The accompanying budgeted financial statements for the General Fund reflect the final budget authorization amounts, including all amendments.

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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

(f) **Receivables and payables**—Activity between the CRA and the City has been classified as amount due to/from the primary government on the balance sheet and statement of net position. All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of outstanding balances and historical trends. At September 30, 2024, all of the CRA’s receivables were considered fully collectible.

(g) **Leases receivable**—When engaged in long-term leasing activity as the lessor, the CRA 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 CRA 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 CRA 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 noncancellable 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.

(h) **Prepaid items**—When present, 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.

(i) **Capital assets**—The CRA does not own any capital assets. Any capital outlay expenditures made by the CRA are deemed to be on behalf of the City who takes ownership of the assets along with the perpetual maintenance obligation for those assets.

(j) **Long-term obligations**—The CRA does not have any legal indebtedness. Any use of funds for debt service represents payments toward long-term debt issued in the name of the City for which CRA revenues have been pledged.

The CRA does not have any employees. Any employees who provide services to the CRA are employees of the primary government and do so at either no charge to the CRA, or any allocations made to the CRA represent reimbursements by the CRA to the primary government for services rendered (any items recorded to personnel expense accounts are only for ease of tracking the reimbursement amounts). As a result, there is no compensated absences, other post-employment benefits (OPEB), or pension liabilities recorded on the CRA’s financial statements.

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

(k) **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 CRA is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable – amounts not available to be spent or not in spendable form, such as inventory and prepaid items.

Restricted – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions or by enabling legislation.

Committed – amounts constrained to specific purposes based on actions taken by the CRA governing board through ordinance.

Assigned – amounts the CRA intends to use for a specific purpose. Intent can be expressed by the CRA governing board or by an official or body which the Board delegates authority.

Unassigned – amounts that are available for any purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available; the CRA considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the CRA considers amounts to have been spent first out of committed funds, then assigned funds and finally, unassigned funds, as needed.

(l) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The CRA has no items that meet this reporting criteria.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The CRA has one type of deferred inflows: deferred inflows related to leases.

(m) **Net position flow assumption**—Sometimes the CRA 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 CRA's policy to consider restricted net position to have been used before unrestricted net position is applied.

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

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(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. The CRA has no items reported differently between these two statements.

(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. The CRA has no items reported differently between these two statements.

(3) Deposits and Investments:

The CRA is subject to the investment policy of the primary government and maintains interest-bearing banking accounts for substantially all CRA funds. Additional accounts are held for various other purposes, or to segregate cash balances for amounts which are restricted or held on behalf of others. State statutes authorize the CRA to invest excess funds in time deposits, or obligations of 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.

As of September 30, 2024, all CRA 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, and/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.

All of the CRA's deposits are held with public depositories and as of September 30, 2024, the CRA's deposits and investments were not subject to any substantial interest rate, credit, or concentration risks.

(4) Commitments and Contingencies:

The CRA is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2024. The outcomes of established claims are included in these financial statements. In the opinion of the CRA and the primary government's legal counsel, no legal proceedings are pending or threatened against the CRA which are not covered by applicable insurance which would inhibit its ability to perform its operations or materially affect its financial condition.

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(4) Commitments and Contingencies: (Continued)

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

(5) Leases Receivable:

The CRA has two ongoing lease agreements with third parties related to rentals of building space. A summary of the CRA's activity surrounding leases receivable as of and for the year ending September 30, 2024, is as follows:

	<u>Downtown CRA</u>
Lease Revenue	\$ 57,801
Interest Revenue	29,139
Lease Receivable	717,053
Deferred Inflows	649,078

(6) 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 CRA's financial statements:

- (a) GASB issued Statement No. 102, *Certain Risk Disclosures*, in June 2022. GASB 102 requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. The provisions for GASB 102 are effective for fiscal years beginning after June 15, 2024.
- (b) GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. GASB 103 aims to enhance the effectiveness of the financial reporting model by improving key components to provide essential information for decision-making and assessing a government's accountability. The provisions for GASB 103 are effective for fiscal years beginning after June 15, 2025.
- (c) GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB 104 requires governments to provide detailed information about certain types of capital assets, including lease assets, intangible right-to-use assets, and subscription assets, in the notes to financial statements. The provisions for GASB 104 are effective for fiscal years beginning after June 15, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 646,434	\$ 646,434	\$ 681,445	\$ 35,011
Charges for services	58,105	58,105	69,499	11,394
Investment income (loss)	-	-	127,957	127,957
Miscellaneous	14,618	14,618	20,076	5,458
Total revenues	<u>719,157</u>	<u>719,157</u>	<u>898,977</u>	<u>179,820</u>
Expenditures				
Current:				
Community redevelopment	593,518	668,334	388,500	279,834
Capital outlay	-	1,564,809	978,898	585,911
Total expenditures	<u>593,518</u>	<u>2,233,143</u>	<u>1,367,398</u>	<u>865,745</u>
Excess (deficiency) of revenues over expenditures	<u>125,639</u>	<u>(1,513,986)</u>	<u>(468,421)</u>	<u>1,045,565</u>
Other financing sources (uses)				
Transfers in from primary government	-	310,712	310,712	-
Transfers out to primary government	(125,639)	(738,435)	(738,435)	-
Total other financing sources (uses)	<u>(125,639)</u>	<u>(427,723)</u>	<u>(427,723)</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(1,941,709)</u>	<u>(896,144)</u>	<u>1,045,565</u>
Fund balances, beginning of year	2,441,569	2,441,569	2,441,569	-
Fund balances, end of year	<u>\$ 2,441,569</u>	<u>\$ 499,860</u>	<u>\$ 1,545,425</u>	<u>\$ 1,045,565</u>

**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 Governing Board,
City of DeLand Downtown Tax Increment District:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of the City of DeLand Downtown Tax Increment District (the CRA), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated February 24, 2025.

Report on Internal Control over Financial Reporting

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

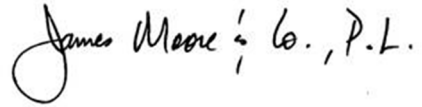
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 CRA'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
February 24, 2025

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

To the Governing Board,
City of DeLand Downtown Tax Increment District:

Report on the Financial Statements

We have audited the basic financial statements of the City of DeLand Downtown Tax Increment District (the CRA), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated February 24, 2025.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 24, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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 CRA 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 CRA met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the CRA, did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the CRA. It is management's responsibility to monitor the CRA'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 recommendations.

Property Assessed Clean Energy (PACE) Programs

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

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the City of DeLand Downtown Tax Increment District did not have a property assessed clean energy (PACE) program that finances qualifying improvements authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, operated within its geographical boundaries during the fiscal year under audit.

Special District Component Units

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

Specific Special District Information – City of DeLand Downtown Tax Increment District

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

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the City of DeLand Downtown Tax Increment District reported the following unaudited data:

- a) The total number of district employees compensated in the last pay period of the district's fiscal year: -0-
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: -0-.

c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$-0-

d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$-0-.

e) Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:

a. Two projects totaling \$978,898.

f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled \$719,157 and was amended by the total amount of \$2,252,422, for final budgeted expenditures of \$2,971,579.

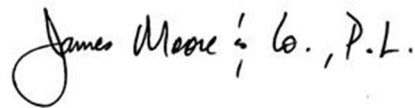
Additional Matters

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 warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

Daytona Beach, Florida
February 24, 2025



INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

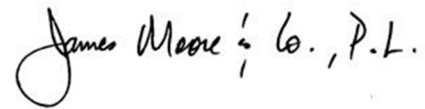
To the Governing Board,
City of DeLand Downtown Tax Increment District:

We have examined the City of DeLand Downtown Tax Increment District's (the CRA) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, and Sections 163.387(6) and (7), Florida Statutes, *Redevelopment Trust Fund* (collectively, the "Statutes"), for the year ended September 30, 2024. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating the CRA's compliance with those requirements and performing other procedures to obtain sufficient appropriate audit 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. Those standards require that we obtain reasonable assurance by evaluating the CRA's compliance with the Statutes for the year ended September 30, 2024, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the CRA's compliance with those requirements for the year then ended in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that the CRA was not in compliance with those requirements 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 of the CRA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the City of DeLand Downtown Tax Increment District complied with the Statutes for the year ended September 30, 2024, in all material respects.



Daytona Beach, Florida
February 24, 2025

February 24, 2025

To the Governing Board,
Spring Hill Community Redevelopment Agency:

We have audited the financial statements of the Spring Hill Community Redevelopment Agency (the CRA) as of and for the year ended September 30, 2024, and have issued our report thereon dated February 24, 2025. 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 February 13, 2025, 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 the system 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 system of internal control of the CRA 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, as appropriate, our firm has complied with all relevant ethical requirements regarding independence.

We have applied safeguards related to our preparation of the CRA's financial statements, including, but not limited to, an assessment of management's skill, knowledge, and experience

Significant Risks Identified

We have identified the following significant risks:

- Management override of internal controls by management is a significant risk due to its potential to impact all financial statement accounts and disclosures and facilitate fraud. Our responses to the significant risk included incorporating an element of unpredictability in designing audit procedures, obtaining an understanding of the process and related controls over journal entries and other adjustments, testing journal entries and other adjustments, reviewing significant accounting estimates for evidence of management bias, and obtaining an understanding of management's rationale for any significant and unusual transactions. No audit findings noted in this area.
- Improper revenue recognition due to fraud is a significant risk due to the susceptibility of contribution revenue being misstated due to fraud or not properly recognizing restrictions on revenue and support. Our responses to the significant risk included substantive testing and examination of support for selected transactions as well as performing an analytical review of revenue balances at year end. No audit findings noted in this area.
- Improper use of restricted resources is a risk that funds restricted for a specific purpose are used for undesignated purposes. No audit findings noted in this area.

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 CRA is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. 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 and Related Disclosures

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. There were no such sensitive accounting estimates affecting the financial statements.

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 CRA's financial statements relate to:

Note 3 to the financial statements summarizes the CRA's deposits and investments.

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 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. A summary of the uncorrected misstatements of the financial statements follows:

- 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 list summarizes the corrected misstatements that have been recorded 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 CRA's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated February 24, 2025.

Management's Consultations with Other Accountants

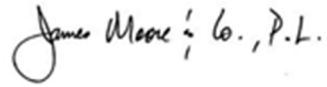
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

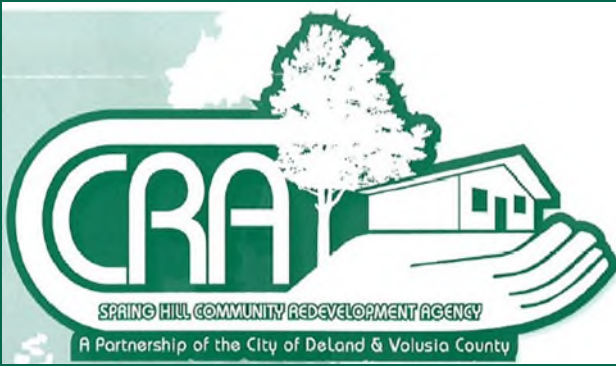
In the normal course of our professional association with the CRA, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the 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 CRA's auditors.

This report is intended solely for the information and use of the governing board and management of the CRA and of the City of DeLand, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

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

JAMES MOORE & CO., P.L.



Spring Hill Community Redevelopment Agency

FINANCIAL STATEMENTS



For the Fiscal Year Ended September 30, 2024

**SPRING HILL COMMUNITY REDEVELOPMENT
AGENCY**

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

**SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
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INDEPENDENT AUDITORS' REPORT

To the Governing Board,
Spring Hill Community Redevelopment Agency:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Spring Hill Community Redevelopment Agency (the CRA), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA'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 CRA as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), 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 CRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 CRA'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 opinion. 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 and GAS 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 and GAS, 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 CRA'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 CRA's ability to continue as a going concern for a reasonable period of time.

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

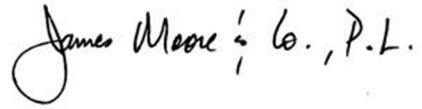
Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2025, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.

Daytona Beach, Florida
February 24, 2025

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

The Spring Hill Community Redevelopment Agency's (the CRA) management's discussion and analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the CRA's financial activity, (c) identify changes in the CRA's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the MD&A is designed to focus on current year activities, resulting changes, and currently known facts, it should be read in conjunction with the CRA's financial statements which follow this section.

Financial Highlights

- The assets of the CRA exceeded its liabilities at September 30, 2024, by \$3,670,084 (net position). Of this amount, \$2,227,962 represented the CRA's net investment in capital assets and \$1,392,122 was restricted for redevelopment purposes.
- As of September 30, 2024, the CRA's reported ending fund balances of \$1,392,122. Fund balance saw a increase (decrease) of \$338,771 when compared to the prior year.

The MD&A is intended to serve as an introduction to the CRA's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Overview of the Financial Statements

This annual report consists of four components: 1) management's discussion and analysis (this section), 2) government-wide and fund financial statements, 3) notes to the financial statements, and 4) required supplementary information.

Government-wide Financial Statements

Government-wide financial statements provide readers with a broad overview of the CRA's finances in a manner similar to a private-sector business. The governmental activities of the CRA include reinvesting within the community redevelopment area.

The statement of net position presents information on all of the CRA's assets and liabilities, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decreases in net position may serve as one indicator of whether the financial position of the CRA is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported using the modified cash basis of accounting.

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.

Government-wide Financial Analysis

Statement of Net Position

The following is a summary of the CRA's governmental activities net position for each of the past two years:

	Governmental Activities	
	2024	2023
ASSETS		
Current and other assets	\$ 1,734,755	\$ 1,066,922
Capital assets	2,277,962	2,027,477
Total assets	<u>\$ 4,012,717</u>	<u>\$ 3,094,399</u>
LIABILITIES		
Current liabilities	\$ 342,633	\$ 13,571
Total liabilities	<u>\$ 342,633</u>	<u>\$ 13,571</u>
NET POSITION		
Net investment in capital assets	\$ 2,277,962	\$ 2,027,477
Restricted	1,392,122	1,053,351
Total net position	<u>\$ 3,670,084</u>	<u>\$ 3,080,828</u>

The most notable changes between the two years were a significant increase in current assets, specifically cash and cash equivalents, and increase in current liabilities related to infrastructure improvements.

Statement of Activities

The following is a summary of the changes in the CRA's governmental activities net position for each of the past two years:

	Governmental Activities	
	2024	2023
REVENUES		
Property taxes	\$ 902,936	\$ 719,115
Intergovernmental and grants	24,710	31,449
Other revenues	81,804	45,323
Total revenues	<u>1,009,450</u>	<u>795,887</u>
EXPENSES		
Community redevelopment	314,524	198,848
Depreciation	53,284	45,690
Total expenses	<u>367,808</u>	<u>244,538</u>
Net change before transfers	641,642	551,349
Transfers to primary government	(52,386)	(53,249)
Change in net position	589,256	498,100
Net position, beginning of year	3,080,828	2,582,728
Net position, end of year	<u>\$ 3,670,084</u>	<u>\$ 3,080,828</u>

Financial Analysis of the General Fund

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

As of the end of the current fiscal year, the CRA's general fund reported an ending fund balance of \$1,392,122, an increase (decrease) of \$338,771, in comparison with the prior year due to timing of expenditure activity.

At the end of the current fiscal year, the entire fund balance was restricted for community redevelopment. As the CRA is focused on reinvestment revenues into the CRA district and does not have significant annual operational costs, the CRA does not maintain specific reserve levels for operations.

General Fund Budgetary Highlights

Significant variations between original and final budget amounts were due to additional capital outlays and fewer other planned expenditures.

Actual expenditures in the general fund were \$1,202,902 less than final budget amounts. The main reason for this is due to the timing of capital project and other one-time expenditures.

Budgetary comparisons between the final budget and actual results can be found on page 16 of this report.

Capital Assets

The CRA's investment in capital assets for its governmental activities as of September 30, 2024, amounts to \$2,277,962 (net of accumulated depreciation). This investment in capital assets includes land, buildings, and infrastructure. Additional information on the CRA's capital assets can be found in Note (4) on page 13 of this report.

Economic Factors and Next Year's Budget

There are many challenges facing local governments today. Property values have continued to increase in recent years, contributing to related growth in the revenues of the CRA. While property values for the subsequent fiscal year have increased, the future outlook of property values, and any potential impact they will have on the CRA's finances, are unknown.

Requests for Information

This report is designed to provide an overview of the CRA's finances for those with an interest in this area. Questions concerning any of the information found in this report, or requests for additional information, should be addressed to the Finance Director, City of DeLand, Florida, 120 S. Florida Avenue, DeLand, FL 32720.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
BALANCE SHEET / STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	<u>Balance Sheet</u> <u>General</u> <u>Fund</u>	<u>Adjustments</u>	<u>Statement of</u> <u>Net Position</u> <u>Governmental</u> <u>Activities</u>
ASSETS			
Cash and cash equivalents	\$ 1,734,755	\$ -	\$ 1,734,755
Capital assets:			
Non-depreciable	-	406,193	406,193
Depreciable, net	-	1,871,769	1,871,769
Total assets	<u>\$ 1,734,755</u>	<u>\$ 2,277,962</u>	<u>\$ 4,012,717</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 342,633	\$ -	\$ 342,633
Total liabilities	<u>342,633</u>	<u>-</u>	<u>342,633</u>
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted for:			
Community redevelopment	1,392,122	(1,392,122)	-
Net Position:			
Net investment in capital assets	-	2,277,962	2,277,962
Restricted for:			
Community redevelopment	-	1,392,122	1,392,122
Total fund balance / net position	<u>1,392,122</u>	<u>2,277,962</u>	<u>3,670,084</u>
Total liabilities and fund balance / net position	<u>\$ 1,734,755</u>	<u>\$ 2,277,962</u>	<u>\$ 4,012,717</u>

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

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE /
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Statement of Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities
	General Fund	Adjustments	Governmental Activities
Revenues			
Taxes	\$ 902,936	\$ -	\$ 902,936
Intergovernmental	24,710	-	24,710
Investment income (loss)	79,181	-	79,181
Miscellaneous	2,623	-	2,623
Total revenues	1,009,450	-	1,009,450
Expenditures / expenses			
Current:			
Community redevelopment	314,524	-	314,524
Capital outlay	303,769	(303,769)	-
Depreciation	-	53,284	53,284
Total expenditures / expenses	618,293	(250,485)	367,808
Excess (deficiency) of revenues over expenditures / operating income (loss)	391,157	250,485	641,642
Other financing sources (uses)			
Transfers out to primary government	(52,386)	-	(52,386)
Net change in fund balance / net position	338,771	250,485	589,256
Fund balance / net position, beginning of year	1,053,351	2,027,477	3,080,828
Fund balance / net position, end of year	<u>\$ 1,392,122</u>	<u>\$ 2,277,962</u>	<u>\$ 3,670,084</u>

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

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(1) Summary of Significant Accounting Policies:

The financial statements of the Spring Hill Community Redevelopment Agency (the CRA), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles and the CRA has adopted the GASB Codification. The following is a summary of the CRA's significant accounting policies:

(a) **Reporting entity**—The Spring Hill Community Redevelopment Agency was created on September 9, 2004, by the City of DeLand, Florida (the City) and Ordinance 2004-13 of the County of Volusia, Florida (the County), pursuant to Florida Statute 163.387, to account for the receipt and expenditure of property tax revenues from the tax increment financing district to support redevelopment in the designated community redevelopment area. While the CRA is jointly-governed by certain City, County, and appointed representatives, since the City is financially accountable for the activities of the CRA and the CRA provides services entirely, or almost entirely to the City or otherwise exclusively, or almost exclusively, benefits the City, the CRA is considered to be a blended component unit in the City's financial statements, where it is also reported as a major special revenue fund.

The CRA has determined there are no component units that meet criteria for inclusion in the CRA's financial statements.

(b) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the CRA. The CRA only has governmental activities and does not engage in any business-type activity. Direct expenses are those that are clearly identifiable with a specific function or segment. General revenues include ad valorem taxes and interest income. Fund financial statements are presented for the CRA's General Fund. The General Fund, which accounts for all financial operations of the CRA, is considered to be a major fund and is the only fund of the CRA.

(c) **Measurement focus, basis of accounting, and financial statement presentation**—The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the grantor 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 when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the CRA considers property revenues to be available if they are collected within 60 days of the end of the current period. Grants, other intergovernmental revenues, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, expenditures related to long-term agreements are recorded only when payment is due.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

(d) **Budgets and budgetary accounting**—The governing board of the CRA adopts an annual operating budget, which is prepared on a modified accrual basis and can be amended by the board throughout the year. At the fund level, actual expenditures cannot exceed the budgeted amounts. The accompanying budgeted financial statements for the General Fund reflect the final budget authorization amounts, including all amendments.

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

(f) **Receivables and payables**—Activity between the CRA and the City has been classified as amount due to/from the primary government on the balance sheet and statement of net position. All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of outstanding balances and historical trends. At September 30, 2024, all of the CRA’s receivables were considered fully collectible.

(g) **Prepaid items**—When present, 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.

(h) **Capital assets**—Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized, but charged to operating expense as incurred. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

(i) **Long-term obligations**—The CRA does not have any legal indebtedness. Any use of funds for debt service represents payments toward long-term debt issued in the name of the City for which CRA revenues have been pledged.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

The CRA does not have any employees. Any employees who provide services to the CRA are employees of the primary government and do so at either no charge to the CRA, or any allocations made to the CRA represent reimbursements by the CRA to the primary government for services rendered (any items recorded to personnel expense accounts are only for ease of tracking the reimbursement amounts). As a result, there is no compensated absences, other post-employment benefits (OPEB), or pension liabilities recorded on the CRA's financial statements.

(j) **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 CRA is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable – amounts not available to be spent or not in spendable form, such as inventory and prepaid items.

Restricted – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions or by enabling legislation.

Committed – amounts constrained to specific purposes based on actions taken by the CRA governing board through ordinance.

Assigned – amounts the CRA intends to use for a specific purpose. Intent can be expressed by the CRA governing board or by an official or body which the Board delegates authority.

Unassigned – amounts that are available for any purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available; the CRA considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the CRA considers amounts to have been spent first out of committed funds, then assigned funds and finally, unassigned funds, as needed.

(k) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The CRA has no items that meet this reporting criteria.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The CRA has no items that meet this reporting criteria.

(l) **Net position flow assumption**—Sometimes the CRA 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 CRA's policy to consider restricted net position to have been used before unrestricted net position is applied.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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

(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 as follows: capital assets used in governmental activities are not financial resources and, therefore, not reported in the governmental funds.

(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 as follows: governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

(3) **Deposits and Investments:**

The CRA is subject to the investment policy of the primary government and maintains interest-bearing banking accounts for substantially all CRA funds. Additional accounts are held for various other purposes, or to segregate cash balances for amounts which are restricted or held on behalf of others. State statutes authorize the CRA to invest excess funds in time deposits, or obligations of 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.

As of September 30, 2024, all CRA 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, and/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.

All of the CRA's deposits are held with public depositories and as of September 30, 2024, the CRA's deposits and investments were not subject to any substantial interest rate, credit, or concentration risks.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(4) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2024, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated –				
Land	\$ 406,193	\$ -	\$ -	\$ 406,193
Total capital assets, not being depreciated	<u>406,193</u>	<u>-</u>	<u>-</u>	<u>406,193</u>
Capital assets, being depreciated –				
Buildings and improvements	1,710,752	-	-	1,710,752
Infrastructure	116,869	303,769	-	420,638
Less accumulated depreciation for–				
Buildings and improvements	(206,337)	(53,284)	-	(259,621)
Total capital assets, being depreciated, net	<u>1,621,284</u>	<u>250,485</u>	<u>-</u>	<u>1,871,769</u>
Governmental activities capital assets, net	<u><u>\$ 2,027,477</u></u>	<u><u>\$ 250,485</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,277,962</u></u>

Depreciation expense of \$53,284 was charged to the community redevelopment function.

(5) Commitments and Contingencies:

The CRA is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2024. The outcomes of established claims are included in these financial statements. In the opinion of the CRA and the primary government's legal counsel, no legal proceedings are pending or threatened against the CRA which are not covered by applicable insurance which would inhibit its ability to perform its operations or materially affect its financial condition.

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

(6) 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 CRA's financial statements:

- (a) 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.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(6) **Recent Accounting Pronouncements:** (Continued)

- (b) GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. GASB 103 aims to enhance the effectiveness of the financial reporting model by improving key components to provide essential information for decision-making and assessing a government's accountability. The provisions for GASB 103 are effective for fiscal years beginning after June 15, 2025.
- (c) GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB 104 requires governments to provide detailed information about certain types of capital assets, including lease assets, intangible right-to-use assets, and subscription assets, in the notes to financial statements. The provisions for GASB 104 are effective for fiscal years beginning after June 15, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 794,154	\$ 794,154	\$ 902,936	\$ 108,782
Intergovernmental	24,710	24,710	24,710	-
Investment income (loss)	-	21,400	79,181	57,781
Miscellaneous	1,200	1,200	2,623	1,423
Total revenues	<u>820,064</u>	<u>841,464</u>	<u>1,009,450</u>	<u>167,986</u>
Expenditures				
Current:				
Community redevelopment	773,253	443,836	314,524	129,312
Capital outlay	-	1,377,359	303,769	1,073,590
Total expenditures	<u>773,253</u>	<u>1,821,195</u>	<u>618,293</u>	<u>1,202,902</u>
Excess (deficiency) of revenues over expenditures	<u>46,811</u>	<u>(979,731)</u>	<u>391,157</u>	<u>1,370,888</u>
Other financing sources (uses)				
Transfers out to primary government	(46,811)	(59,884)	(52,386)	7,498
Net change in fund balances	<u>-</u>	<u>(1,039,615)</u>	<u>338,771</u>	<u>1,378,386</u>
Fund balances, beginning of year	1,053,351	1,053,351	1,053,351	-
Fund balances, end of year	<u><u>\$ 1,053,351</u></u>	<u><u>\$ 13,736</u></u>	<u><u>\$ 1,392,122</u></u>	<u><u>\$ 1,378,386</u></u>

**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 Governing Board,
Spring Hill Community Redevelopment Agency:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of the Spring Hill Community Redevelopment Agency (the CRA), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated February 24, 2025.

Report on Internal Control over Financial Reporting

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

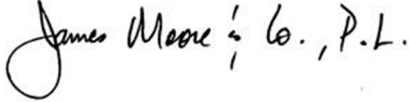
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 CRA'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
February 24, 2025

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

To the Governing Board,
Spring Hill Community Redevelopment Agency:

Report on the Financial Statements

We have audited the basic financial statements of the Spring Hill Community Redevelopment Agency (the CRA), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated February 24, 2025.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 24, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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 CRA 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 CRA has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the CRA, did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the CRA. It is management's responsibility to monitor the CRA'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 recommendations.

Property Assessed Clean Energy (PACE) Programs

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

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the Spring Hill Community Redevelopment Agency did not have a property assessed clean energy (PACE) program that finances qualifying improvements authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, operated within its geographical boundaries during the fiscal year under audit.

Special District Component Units

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

Specific Special District Information – Spring Hill Community Redevelopment Agency

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

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Spring Hill Community Redevelopment Agency reported the following unaudited data:

- a) The total number of district employees compensated in the last pay period of the district's fiscal year: -0-

- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: -0-.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$-0-
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$-0-.
- e) Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
 - a. One project totaling \$303,769
- f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled \$820,064 and was amended by the total amount of \$1,061,015, for final budgeted expenditures of \$1,881,079.

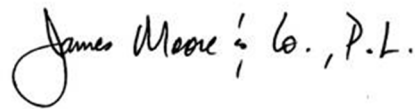
Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

Daytona Beach, Florida
February 24, 2025

 James Moore & Co., P.L.



INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

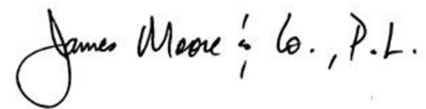
To the Governing Board,
Spring Hill Community Redevelopment Agency:

We have examined the Spring Hill Community Redevelopment Agency's (the CRA) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, and Sections 163.387(6) and (7), Florida Statutes, *Redevelopment Trust Fund* (collectively, the "Statutes"), for the year ended September 30, 2024. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating the CRA's compliance with those requirements and performing other procedures to obtain sufficient appropriate audit 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 established by the American Institute of Certified Public Accountants. Those standards require that we obtain reasonable assurance by evaluating the CRA's compliance with the Statutes for the year ended September 30, 2024, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the CRA's compliance with those requirements for the year then ended in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that the CRA was not in compliance with those requirements 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 of the CRA, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the CRA complied with the Statutes for the year ended September 30, 2024, in all material respects.



Daytona Beach, Florida
February 24, 2025

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Presentation re Quarterly Financial Report for the Period Ending December 31, 2024.

DEPARTMENT: Finance

PREPARED BY: Daniel Stauffer, Finance Director

ATTACHMENTS: Quarterly Financial Report 12-31-24

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

Attached is a copy of the City's Quarterly Financial Report for the period ending December 31, 2024. The Quarterly Financial Report is a supplemental report intended to provide information regarding the financial position of each fund and includes a review of balance sheets and schedules on revenues and expenditures.

The Quarterly Financial Report is an attempt to bring to you a concise and readable interim report, and is not a substitute for the Annual Comprehensive Financial Report issued at the end of each fiscal year after the independent audit of the City's financial records. This Quarterly Financial Report covers three (3) months of the fiscal year, a representation of twenty-five percent (25%) of the year. A brief presentation will be made regarding the financial position of each of the major funds of the City.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

N/A

SUSTAINABILITY:

N/A

FISCAL IMPACT:

None

RECOMMENDATION:

Staff recommends the City Commission acknowledge acceptance of the Quarterly Financial Report as presented.

BACKGROUND/DISCUSSION:

General Fund - Revenues of the General Fund are \$20,852,924 as of December 31, 2024 and represent 46% of revenues budgeted exclusive of those revenues considered non-revenues.

Property taxes are 76% realized this quarter, as most property owners take advantage of discounts for early payment. This is slightly lower than the same quarter last year, which saw a realization of 86%. Other taxes include the first local option gas tax, which is 25% realized, while fire and casualty insurance premiums are not expected to be collected until later in the fiscal year. Permits, fees, and special assessments are 67% realized,

primarily due to special lighting assessments collected early in the year with property tax collections. Charges for services are at 21% realized, largely impacted by seasonal revenues from Parks & Recreation, which do not always align with typical quarterly benchmarks. Operating grants include VOCA and FEMA grant revenue, which are reimbursed as expenses are incurred. Intergovernmental revenue includes sales tax which are 22% realized by the end of the first quarter. Likewise, Fines & Forfeits include parking revenue which is 7% realized at the end of the quarter. Other significant revenues are within expected ranges.

General Fund expenditures are at 19% of budgeted funds as of December 31, 2024. Expenditures by category as a percentage of appropriated funds are personnel 21%, operating 19%, grants and aid 39%, contingencies 0% and transfers to other funds 11%.

Contingencies include planned savings of \$200,000 for the Hurricane Reserve and \$12,500 for the Sanborn Center Reserve.

Undesignated Fund Balance - The City will manage its fiscal resources to ensure funding for the operation of the City is not disrupted. A reserve equivalent to two months' operating needs shall be maintained in the General Fund. The funds available for this reserve are estimated to be \$8,820,441, which represents a reserve surplus of \$1,011,251 above the required two-month Undesignated Reserve of \$7,809,190 at December 31, 2024.

Confiscated Trust Fund - Confiscated Trust Fund revenues are \$1,023 or 34% of budget, excluding reserves, while expenditures are \$45,605 or 94% of budget as of December 31, 2024. Reserve funds were budgeted this fiscal year for red dot sights/holsters for the police department.

Homeless Shelter Fund - Revenues realized at December 31, 2024 are \$187,452 or 23% of budgeted revenues. Revenues include \$173,549 or 25% of budgeted transfers from the General Fund and \$13,900 or 13% of budgeted donations. Expenditures are \$187,936 or 23% of budget as of December 31, 2024. Expenditures include payments to the West Volusia Neighborhood Center for operation of the shelter, payments to First Step Shelter, property insurance and building maintenance for the facility.

Spring Hill Community Redevelopment Trust Fund - Revenues realized at December 31, 2024 are \$1,095,932, or 106% of budget. Revenues from all taxing agencies have been billed and collected through the end of the first quarter.

Spring Hill Community Redevelopment Trust Fund expenditures are 18% of budgeted funds as of December 31, 2024. Expenditures by category as a percentage of appropriated funds are personnel 20%, operating 29%, grants and aid 0%, services provided by general government 0%, contingencies 0% and transfers to other funds 51%. Capital budgets will be carried over at the next Spring Hill CRA meeting.

Governmental Impact Fees Trust Fund - Revenues realized at December 31, 2024 are \$448,929, which represents 32% of budget. The Governmental Impact Fees Trust Fund was established to budget and account for projects using revenue collected from Police, Fire, Parks and Recreation, and General Government Building Impact Fees paid for new construction. Recreational impact fees are 19% realized as of December 31, 2024, which is slightly lower than the first quarter benchmark of 25%,

Governmental Impact Fees Trust Fund expenditures are 32% of budgeted funds as of December 31, 2024. 92% of budgeted expenditures are transfers to other funds to cover project expenses that are funded by more than impact fees and debt payments for debt funded impact projects such as Earl Brown Park, Sperling Sports Complex, Fire Station #81 and the Police Evidence Building. Transfers are made when expenses are incurred and will not always follow normal quarterly benchmarks.

Downtown Community Redevelopment Trust Fund - Revenues realized at December 31, 2024 are

\$909,921, which represents 109% of budget. Revenues from all taxing agencies have been billed and collected as of December 31, 2024. Donations for Winter Wonder DeLand totaling \$89,500 are included in revenue this quarter.

Downtown Community Redevelopment Trust Fund expenditures are 28% of budgeted funds as of December 31, 2024. Expenditures by category as a percentage of appropriated funds are operating 31%, grants and aid 0%, services provided by general government 0%, transfers 50%, capital outlay 1% and contingencies 0%.

Grant & Special Revenues Fund - Revenues realized at December 31, 2024 are \$739,281, or 37% of budget. The Grant & Special Revenues Fund was established to budget and account for all capital projects and expenditures relating to grants which fund non-payroll operating expenses. As of December 31, 2024, 6% was transferred from other funds to cover matching expenses of grant related projects. Transfers are recorded when expenses are incurred and will not always follow normal benchmarks for a given quarter. Tree revenues totaling \$556,350 are also included in revenues this quarter.

The Grant & Special Revenues Fund expenditures are at 3% of budget as of December 31, 2024. The majority of expenditures in this fund are based on the timing of projects and will not always follow the normal benchmarks for a given quarter.

Debt Service Fund - Revenues for this fund consists of transfers from other funds used to pay debt payments for the current fiscal year. As of December 31, 2024, \$888,585 has been transferred, which represents 37% of the budgeted amounts. Likewise, expenditures are at 37% as of December 31, 2024.

Capital Projects Fund - Revenues for this fund are \$1,260,372 or 18% of budgeted funds. Revenues include 4 mills of Ad Valorem tax revenue, interest earnings, debt proceeds, and transfers from other funds which are recognized when expenses are incurred for each project and will not always follow normal benchmarks for the quarter.

Capital Projects Fund expenditures are \$768,663 or 5% of budgeted funds as of December 31, 2024.

Water & Sewer Fund - Revenues realized at December 31, 2024 are \$9,262,476, representing 26% of the operating budget for this quarter. Operating revenues include charges for services, miscellaneous revenues and interest revenues. Other sources of revenue include budgeted use of reserves, capital grant revenue and SRF debt proceeds which will be used for the construction of the wastewater treatment facility.

Water & Sewer Fund expenditures are \$11,841,342 or 18% of budgeted funds as of December 31, 2024. Expenditures by category as a percentage of appropriated funds are personnel 19%, operating 15%, capital outlay 8%, services provided by the general government 25%, contingencies 0% and transfers to other funds 4%.

Undesignated Reserves - The City will manage its fiscal resources to ensure funding for the operation of the City is not disrupted. A reserve equivalent to three months' operating needs shall be maintained in the Water & Sewer Fund. The funds available for this reserve are estimated to be \$9,203,412 which represents a reserve surplus of \$2,562,499 above the required three-month Undesignated Reserve of \$6,640,913 at December 31, 2024.

Municipal Airport Fund - Revenues realized at December 31, 2024 are \$744,155, which represents 36% of the operating budget. As of December 31, 2024, no Federal or State grant monies have been received because grant related projects are either in their very early stages or have not started yet. Most grant funds are requested quarterly and will not follow normal benchmarks for any given quarter. Rental revenues are 36% of budget due to 4 months of bills (or 33% of annual bills) being recorded in the first quarter.

Municipal Airport Fund expenditures are \$1,811,857 or 18% of budgeted funds as of December 31, 2024.

Expenditures by category as a percentage of appropriated funds are personnel 21%, operating 11%, capital outlay 18%, services provided by the general government 25%, and transfers to other funds 12%. Operating expenses include \$623,368 of budgeted funds for the master plan update which have not been spent as of December 31, 2024.

Refuse Collection Fund - Revenues realized at December 31, 2024 are \$1,501,442, which represents 27% of the budget.

Refuse Collection Fund expenditures are 18% of budgeted funds as of December 31, 2024. This includes the contractual payments made to our solid waste hauler. Expenditures are less than 25% due to the timing of contractual payments made to date.

Stormwater Fund - Revenues realized at December 31, 2024 are \$1,324,272, which represents 53% of budgeted funds. In addition to billing stormwater fees monthly for property owners of property that have separate water/sewer accounts, an annual stormwater fee is billed at the end of each calendar year for property within the City limits to owners of property that is leased, or developed parcels that do not have separate water/sewer accounts.

Stormwater Fund expenditures are \$538,781 or 20% of budgeted funds as of December 31, 2024. Expenditures by category as a percentage of appropriated funds are personnel 21%, operating 18%, capital outlay 4%, services provided by the general government 25% and transfers to other funds 4%.

Permits & Inspections Fund - Revenues realized at December 31, 2024 are \$612,608, which represents 26% of the budget. Permits and Inspections exceeded the statutory maximum allowed reserve balance at the end of FY 2024. In an effort to comply with Section 553.80(7)(a), management is considering an additional reduction of fees during FY 2025.

Permits & Inspections Fund expenditures are \$868,967 or 19% of budgeted funds as of December 31, 2024. Expenditures by category as a percentage of appropriated funds are personnel 19%, operating 16%, capital outlay 0%, services provided by the general government 25% and transfers to other funds 4%.

Cash Management - The investments held by the City at December 31, 2024 have a book value of \$36,493,000, a par value of \$36,500,000 and a market value of \$35,435,885. The blended rate of return as of December 31, 2023 was 0.68% with a weighted average maturity for the portfolio of 0.86. The Investment Policy sets a performance measurement for the City's portfolio with the objective of exceeding the average return on three-month US Treasury Bills or the average rate on federal funds, whichever is higher. The average return on three-month US Treasury Bills was 4.27%, while the average rate on federal funds was 4.48%. As of December 31, 2024, the City has an unrealized loss of \$1,057,115.

At December 31, 2024, 71% of the City's portfolio was in liquid assets (cash and commercial paper). The primary liquid investments include the Wells Fargo Pooled Cash account, money market account at United Community Bank, and a money market account at US Bank.

The City of DeLand, Florida

QUARTERLY FINANCIAL REPORT



FOR THE PERIOD ENDING
December 31, 2024

MEMORANDUM

DATE: 03/03/2025

TO: HONORABLE MAYOR, CITY COMMISSIONERS AND CITY MANAGER

FROM: FINANCE DIRECTOR

SUBJECT: FINANCIAL REPORT, QUARTER ENDING DECEMBER 31, 2024

The Financial Report for quarter ending December 31, 2024, for the City of DeLand is submitted herewith. The quarterly financial report is a supplemental report intended to provide information regarding the financial position of each fund and includes a review of balance sheets and schedules on revenues and expenditures.

The quarterly financial report is an attempt to bring to you a concise and readable interim report, and is not a substitute for the Annual Comprehensive Financial Report issued at the end of each fiscal year after the independent audit of the City's financial records. This quarterly report covers three months of the fiscal year, a representation of twenty-five percent of the year.

To provide a more comparable and consistent presentation of fund balance reporting, the Governmental Accounting Standards Board Statement Number 54 – *Fund Balance Reporting and Government Fund Type Definitions* (Statement 54) has been implemented. Previously, fund balance for governmental funds was displayed in two broad components – Reserved and Unreserved. GASB 54 established five classifications comprising a hierarchy based primarily on the extent to which the government is bound to honor constraints for which monies can be spent. The classifications are: Non-spendable, Restricted, Committed, Assigned and Unassigned. This presentation only applies to Governmental Funds. The Proprietary Funds are presented in compliance with the GASB 34 balance sheet format: assets plus deferred outflows of resources equal liabilities plus deferred inflows of resources plus net investment in capital assets where net assets are displayed as Invested in Capital Assets – net of related liabilities, Restricted and Unrestricted.

Non-spendable Fund Balance includes amounts that cannot be spent because they are either not in a spendable form or contractually must be maintained intact. Inventories, prepaid amounts, property acquired for resale, and the principal of a permanent fund are all examples of this type of classification.

Restricted Fund Balance reflects amounts that have externally or legally imposed constraints on their use. This category naturally would include resources subject to externally imposed restrictions (creditors, grantors, contributors, laws/regulations of other governments, constitutional provisions). It also would normally, but not always, include resources resulting from enabling legislation (i.e., legislation authorizing the raising of resources for a specific purpose).

Committed Fund Balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Commission, the highest level of decision making in the City. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use.

Assigned Fund Balance includes amounts that are constrained by the government's intent, but are neither restricted nor committed. The assignment conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the governmental fund. Intent is not imposed by a formal commission action. Unassigned Fund Balance is the residual classification for the general fund. The General Fund should be the only fund that reports a positive unassigned fund balance, since expenditures associated with other funds are incurred for the specific activity for which the fund is reporting.

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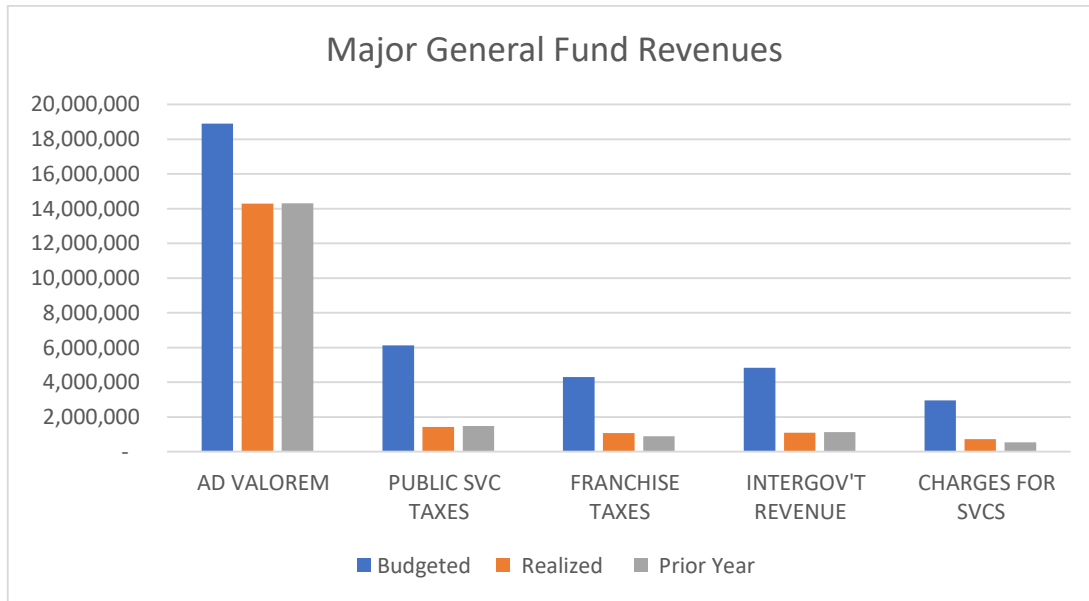
GENERAL FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Revenues of the General Fund are \$20,852,924 as of December 31, 2024 and represent 46% of operating revenues budgeted this fiscal year. Charges for government services represent allocated administrative costs charged out to other funds for governmental services provided. Transfers from other funds include transfers from the GIFT Fund for repayment of Hurricane Reserves and transfers from the Airport Fund for the repayment of debt.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 001 - GENERAL FUND				
AD VALOREM	18,888,671	14,278,893	75.60	14,308,357
OTHER TAXES	1,052,044	126,520	12.03	116,188
PUBLIC SERVICE TAXES	6,131,992	1,430,876	23.33	1,478,959
COMMUNICATION SVC TAX	1,155,888	304,480	26.34	266,676
LOCAL BUSINESS TAXES	240,000	112,577	46.91	232,808
FRANCHISE TAXES	4,296,385	1,072,723	24.97	895,619
PERMITS, FEES, & SPECIAL ASSESSMENTS	50,420	33,899	67.23	21,309
OPERATING GRANTS	50,000	4,248	8.50	56,489
INTERGOVERNMENTAL REVENUE	4,842,222	1,097,543	22.67	1,134,125
PAYMENT IN LIEU OF TAXES	3,098,039	807,754	26.07	763,787
CHARGES FOR SERVICES	918,013	191,490	20.86	221,246
FINES & FORFEITS	130,000	23,068	17.74	30,106
MISCELLANEOUS REVENUES	515,127	152,637	29.63	426,295
INTEREST REVENUES	550,000	286,749	52.14	230,322
RENTAL INCOME	284,186	68,302	24.03	69,644
CHARGES FOR GOVT SERVICES	2,959,654	731,176	24.70	548,983
TRANSFERS FROM OTHER FUNDS	636,162	129,992	20.43	132,916
	45,798,803	20,852,924	45.53	20,933,827
USE OF RESERVES	9,481,529	-		-
TOTAL REVENUES	55,280,332	20,852,924	37.72	20,933,827

- Property taxes are 76% realized due to property owners that take advantage of discounts associated with payment their property taxes before the due date and timing of cash receipts posted in the second quarter.
- Other taxes include 1st Local Option Gas Tax at 25% realized this quarter. Fire and casualty insurance premium taxes are both at 0% realized due to timing of payments which come in later in the fiscal year.
- Permits, fees and special assessments are at 67% realized mainly due to special lighting assessments which are collected early in the fiscal year on property tax bills.
- Operating grants include VOCA and FEMA grant revenue which are reimbursements for expenses incurred and will not follow normal benchmarks for any given quarter.
- Intergovernmental revenues include state sales tax which are 22% realized at the end of the first quarter.
- Charges for services include seasonal revenues for parks and recreation events which do not always follow normal benchmarks for any given quarter.
- Fines and forfeits include parking ticket revenue which is 7% of budget at the end of the first quarter.

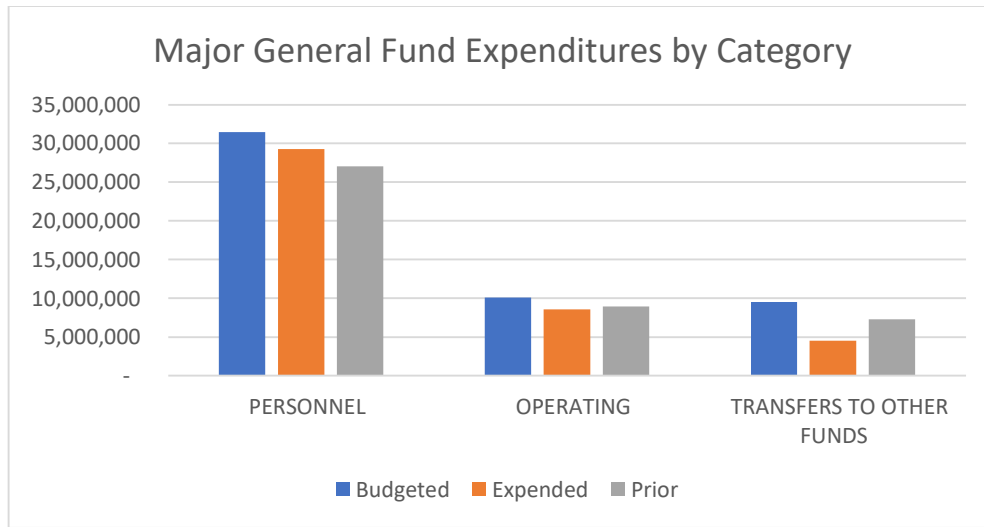


EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

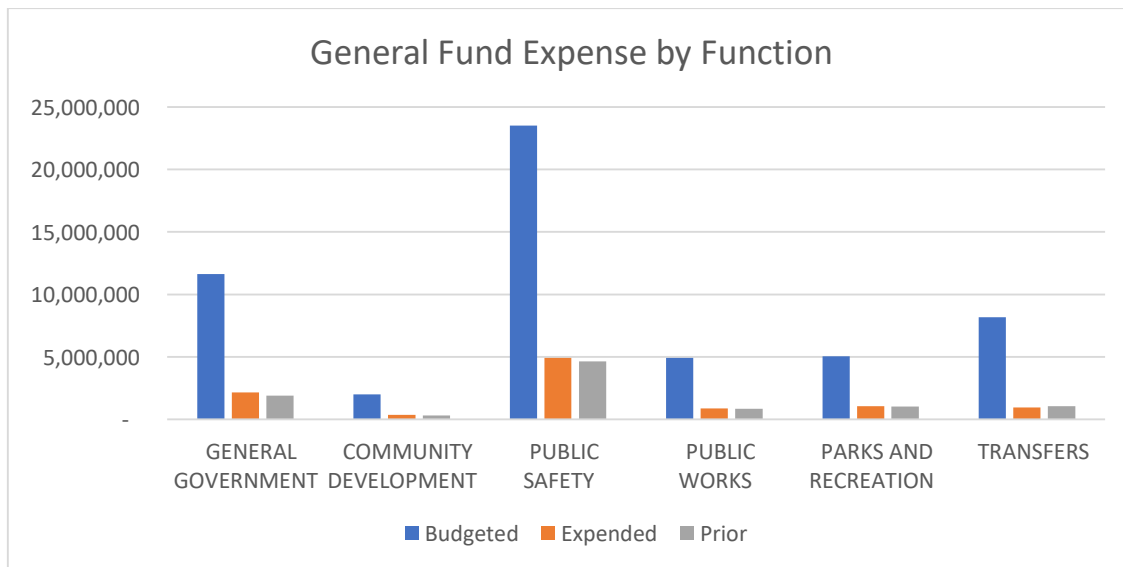
General Fund expenditures are \$10,275,614 or 19% of budgeted funds as of December 31, 2024. Expenditures by category as a percent of appropriated funds are personnel 21%, operating 19%, grants and aid 39%, contingency 0%, transfers to other funds 11%.

EXPENDITURES BY CATEGORY	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 001 - GENERAL FUND				
PERSONNEL	33,589,300	6,957,330	20.71	6,190,737
OPERATING	12,293,552	2,345,126	19.08	2,520,961
GRANTS & AID	87,884	34,000	38.69	-
CONTINGENCY	1,130,794	-	0.00	-
TRANSFERS TO OTHER FUNDS	8,178,802	939,159	11.48	1,046,119
TOTAL EXPENDITURES	55,280,332	10,275,614	18.59	9,757,816

- Contingencies include funds for emergency purchases (\$918,294) and planned savings for the Hurricane Reserve (\$200,000) and Sanborn Center Reserves (\$12,500).
- Budgeted transfers to other funds include transfers to Homelessness Fund (\$695,395), transfers to the Grants & Special Revenue Fund (\$928,628), transfers to the Debt Service Fund (\$1,400,717), and transfers to the Capital Projects Fund (\$5,154,062). Transfers are recorded when capital expenses are incurred which do not always follow normal benchmarks for any given quarter.



Expense by Function	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 001 - GENERAL FUND				
GENERAL GOVERNMENT	11,631,056	2,134,732	18.35	1,882,737
COMMUNITY DEVELOPMENT	1,986,430	346,711	17.45	311,657
PUBLIC SAFETY	23,496,262	4,925,153	20.96	4,659,909
PUBLIC WORKS	4,931,995	876,049	17.76	835,181
PARKS AND RECREATION	5,055,787	1,053,810	20.84	1,022,213
TRANSFERS	8,178,802	939,159	11.48	1,046,119
Fund 001 - GENERAL FUND: TOTAL EXPENDITURES	55,280,332	10,275,614	18.59	9,757,816



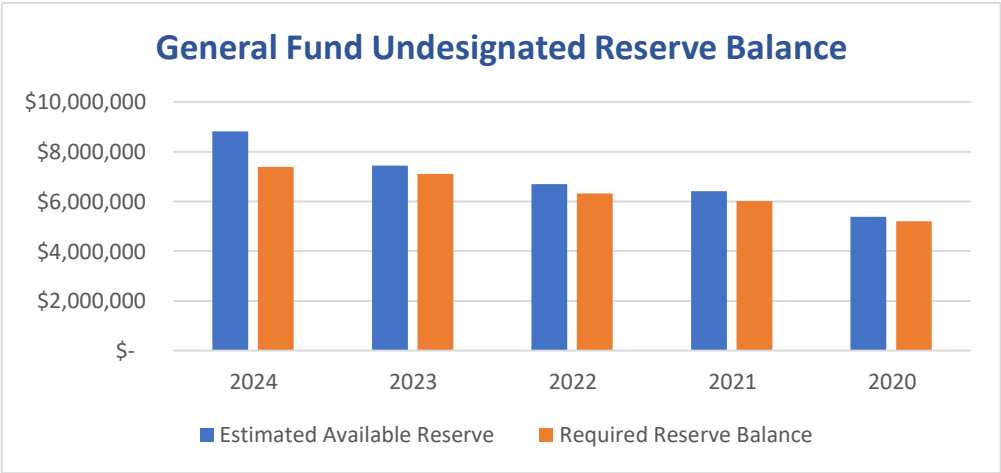
GENERAL FUND CAPITAL PROJECTS

Capital projects other than Subscription Based Information Technology Assets (SBITA's) for the General Fund are recorded in the Grants & Special Revenues Fund and the Capital Projects Fund which are included in a separate section of this report.

GENERAL FUND RESERVE ANALYSIS

According to City policy, the City will manage its fiscal resources to ensure funding for City operations is not disrupted. A reserve equivalent to two month’s operating needs shall be maintained in the General Fund. The funds available for this reserve are estimated to be \$8,820,441 which represents a reserve balance of \$1,011,251 above the two-month required Undesignated Reserve of \$7,809,190 at December 31, 2024.

General Fund				
Fiscal Year 2025 Undesignated Reserve Analysis				
	1st QTR	2nd QTR	3rd QTR	4th QTR
Estimated Available Reserve Funds	\$ 8,820,441			
Required 2 Month Undesignated Reserve	7,809,190			
Surplus/Deficit	\$ 1,011,251			



CONFISCATED TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Confiscated Trust Fund revenues are \$1,023 or 34% of operating budget, excluding use of reserves, this fiscal year. Revenues are budgeted to cover expenses and not based on revenue projections.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Confiscated Trust Fund operating expenditures are at \$45,605 or 94% of budget. Reserve funds were budgeted in the first quarter for red dot sights/holsters for the police department.

HOMELESS SHELTER FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

The Homeless Shelter Fund revenues are \$187,452 or 23% of total revenues budgeted this fiscal year. Operating revenues are comprised of private donations totaling \$13,900 and transfers from the General Fund totaling \$173,549 or 25% of budgeted funds which will be used towards operations of the facility.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

The Homeless Shelter expenses are \$187,936 or 23% of budgeted expenses this fiscal year. Expenses include payments to the West Volusia Neighborhood Center for operation of the shelter, payments to the First Step Shelter, and property insurance and building maintenance for the facility. The Homeless Shelter Fund has depleted all reserve funds and relies on donations and transfers from the General Fund to cover expenses this year.

SPRING HILL COMMUNITY REDEVELOPMENT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Spring Hill Community Redevelopment Fund revenues realized at December 31, 2024 are \$1,095,932 or 106% of budgeted revenues. CRA revenues are comprised of ad valorem taxes, federal grants, miscellaneous revenues, and interest revenue.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 160 - SPRING HILL CRA FUND				
AD VALOREM	348,944	349,613	100.19	309,044
INTERGOVERNMENTAL REVENUE	656,259	721,555	109.95	593,892
MISCELLANEOUS REVENUES	1,200	5,400	450.00	1,723
INTEREST REVENUES	-	19,364	100.00	12,865
OPERATING GRANTS	27,802	-	0.00	-
TOTAL REVENUES	1,034,205	1,095,932	105.97	917,523

- Ad Valorem and Intergovernmental revenues are 100% and 110% realized due to revenues from all taxing agencies billed and collected in the first quarter.
- Miscellaneous Revenues are 450% realized mainly due to donations for Winter Wonder DeLand.
- Operating grants include \$27,802 of budgeted CDBG funds to cover approximately 13% of budgeted personnel expenses. Grant revenues are received when expenses are incurred and do not always follow normal benchmarks any given quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Spring Hill Community Redevelopment Fund expenditures are \$76,103 or 18% of operating budget, excluding contingency, as of December 31, 2024. Expenditures by category as a percent of appropriated funds are personnel 20%, operating 29%, grants & aid 0%, transfers to other funds 51%, services provided by general government 0%, and contingency 0%.

EXPENDITURES BY CATEGORY	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 160 - SPRING HILL CRA FUND				
PERSONNEL	215,876	42,598	19.73	39,759
OPERATING	49,446	14,535	29.40	14,660
GRANTS & AID	110,000	-	0.00	-
TRANSFERS TO OTHER FUNDS	37,511	18,970	50.57	24,421
SERVICES PROVIDED BY GEN GOVT	17,476	-	0.00	-
	430,309	76,103	17.69	78,840
CONTINGENCY	603,896	-		-
TOTAL EXPENDITURES	1,034,205	76,103	7.36	78,840

- Services provided by general government represents allocated expenses for services provided by other funds and will be trued up on the next quarterly report.

- Budgeted transfers include transfers to the debt service fund to cover loan payments for construction of the Spring Hill Resource Center (\$36,386) and transfers to the capital project fund for shared cost of projects (\$1,125).

SPRINGHILL CRA FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
CANDLELIGHT PARK IMPROVEMENTS	-	-	15,561	(15,561)	100.00
ADELLE STREETScape REFURBISH	-	-	97,604	(97,604)	100.00
	-	-	113,165	(113,165)	100.00

- The capital project carryover budget amendment will be presented at the next Springhill CRA Meeting.

GOVERNMENTAL IMPACT FEES TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Governmental Impact Fees Trust Fund revenues realized at December 31, 2024 are \$448,929 or 32% of budgeted operating revenues, excluding use of reserves. The Governmental Impact Fees Trust Fund was established to budget and account for projects using revenue collected from Police, Fire, Parks and Recreation, and General Government Building Impact Fees paid by new customers. Revenues are budgeted to match expenses and do not reflect planned savings for the fiscal year.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 170 - GIFT FUND				
PERMITS, FEES, & SPECIAL ASSESSMENTS				
IMPACT FEES - POLICE RESIDENTIAL	58,305	77,694	133.25	74,547
IMPACT FEES - FIRE RESIDENTIAL	186,550	37,881	20.31	36,036
IMPACT FEES - POLICE COMMERCIAL	-	9,588	100.00	-
IMPACT FEES - FIRE COMMERCIAL	-	4,263	100.00	-
IMPACT FEES - RECREATION RESIDENTIAL	920,608	174,512	18.96	167,112
IMPACT FEES - GEN GOVT RESIDENTIAL	227,550	67,355	29.60	64,647
IMPACT FEES - GEN GOV'T COMMERCIAL	-	8,308	100.00	-
INTEREST REVENUES	-	69,327	100.00	52,792
	1,393,013	448,929	32.23	395,134
USE OF RESERVES	369,049	-		-
TOTAL REVENUES	1,762,062	448,929	25.48	395,134

- Budgeted Use of Parks & Rec Reserves is to fund the Alabama Greenway Trail (\$293,762).
- Budgeted Use of PD Reserves is to fund equipment for a new position (\$75,287).

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Governmental Impact Fees Trust Fund expenses as of December 31, 2024 are \$563,700 or 32% of budgeted funds. 92% of budgeted expenditures are transfers to other funds to cover project expenses that are funded by more than impact fees.

EXPENDITURES BY CATEGORY	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 170 - GIFT FUND				
OPERATING	66,200	-	0.00	5,452
TRANSFERS TO OTHER FUNDS	1,619,059	562,335	34.73	452,883
CAPITAL OUTLAY	76,803	1,365	1.78	9,805
TOTAL EXPENDITURES	<u>1,762,062</u>	<u>563,700</u>	31.99	<u>468,140</u>

- Operating includes funding for an updated impact fee study for FY-2025.
- Budgeted transfers to the General Fund include \$200,000 to repay Hurricane Reserves and \$211,000 for the early repayment of Revenue Notes 2004A & B. Budgeted transfers to the Grants & Special Revenue Fund include \$292,246 for Alabama Greenway Trail. Budgeted transfers to the Debt Service Fund include \$915,813 for debt funded impact projects such as Earl Brown Park, Sperling Sports Complex, construction of Fire Station #81 and Police Evidence Building.
- Capital Outlay is at 2% of budget due to timing of capital purchases and will not follow normal benchmarks each quarter. Detailed expenditures for capital projects are included below.

GOVERNMENTAL IMPACT FEES TRUST FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
NEW POLICE CAR FOR NEW OFFICER	75,287	-	-	75,287	100.00
ECHO - ALABAMA GREENWAY TRAIL DESIGN	1,516	1,365	150	1	0.07
	<u>76,803</u>	<u>1,365</u>	<u>150</u>	<u>75,288</u>	<u>98.03</u>

DOWNTOWN COMMUNITY REDEVELOPMENT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Downtown Community Redevelopment Fund revenues are at \$909,921 or 109% of budgeted operating revenues, excluding use of reserves, this quarter. CRA revenues are comprised of ad valorem taxes, charges for services, miscellaneous revenues, and interest revenues.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 180 - DOWNTOWN CRA FUND				
AD VALOREM	398,797	398,797	100.00	347,919
INTERGOVERNMENTAL REVENUE	365,914	404,921	110.66	334,310
CHARGES FOR SERVICES	58,105	(6,369)	(10.96)	22,921
MISCELLANEOUS REVENUES	14,618	95,201	651.26	11,055
INTEREST REVENUES	-	17,371	100.00	29,840
	<u>837,434</u>	<u>909,921</u>	108.66	<u>746,045</u>
USE OF RESERVES	585,912	-		-
TOTAL REVENUES	<u>1,423,346</u>	<u>909,921</u>	63.93	<u>746,045</u>

- Ad Valorem and Intergovernmental revenues are 100% and 110% realized due to revenues from all taxing agencies collected in the first quarter.
- Charges for services includes (\$30,000) account credit provided to Museum of Arts for waived lease payments this year.

- Miscellaneous revenues include \$89,500 in donations for Christmas lighting.
- Budgeted use of reserves is to fund the construction of Voorhis Avenue Streetscape (\$566,196), replacement doors at Fish Building (\$16,509), and the new parking lot downtown (\$3,207).

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Downtown Community Redevelopment Fund expenditures are \$205,236 or 28% of budgeted operating funds. Expenses by category as a percent of appropriated funds are operating expenses 31%, grants and aid 0%, services provided by general government 0%, transfers to other funds 50%, capital outlay 1%, and contingency 0%.

EXPENDITURES BY CATEGORY	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 180 - DOWNTOWN CRA FUND				
OPERATING	571,888	178,617	31.23	114,402
GRANTS & AID	67,500	-	0.00	-
SERVICES PROVIDED BY GEN GOVT	17,476	-	0.00	-
TRANSFERS TO OTHER FUNDS	38,435	19,284	50.17	25,670
	695,299	197,901	28.46	140,073
CAPITAL OUTLAY	585,912	7,335	1.25	331
CONTINGENCY	142,135	-		-
TOTAL EXPENDITURES	1,423,346	205,236	14.42	140,404

- Services provided by general government represents allocated expenses for services provided by other funds and will be trued up on the next quarterly report.
- Budgeted transfers include transfers to the debt service fund to cover loan payments for Downtown Parking Improvements (\$38,435).
- Capital Outlay is 1% of budget due to timing of capital project expenditures and will not follow normal benchmarks each quarter. Detailed expenditures for capital projects are included below.

DOWNTOWN COMMUNITY REDEVELOPMENT FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
REPLACE FRONT DOORS AT FISH BUILDING	16,509	-	15,247	1,262	7.64
PARKING LOT - 201 W. HOWRY AVE	3,207	5,306	-	(2,099)	(65.44)
VOOHRIS AVENUE STREETScape	566,196	2,029	100,021	464,146	81.98
	585,912	7,335	115,269	463,309	79.07

GRANTS & SPECIAL REVENUES FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Grants and Special Revenues Fund revenues realized at December 31, 2024 are \$739,281 or 37% of budgeted operating revenues. The Grants and Special Revenues Fund was established to budget and account for all capital projects and expenditures relating to grants and other specific revenues that fund non-payroll operating expenses. Revenues in this fund are based on timing of projects and will not always follow the normal benchmarks for each quarter.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 190 - GRANT & SPECIAL REVENUE FUND				
OTHER TAXES	382,279	92,326	24.15	84,837
CHARGES FOR SERVICES	25,000	556,350	2,225.40	348,893
MISCELLANEOUS REVENUES	-	-	0.00	48,767
INTEREST REVENUES	-	14,208	100.00	37,798
TRANSFERS FROM OTHER FUNDS	1,220,874	75,692	6.20	19,911
CAPITAL GRANTS	382,010	705	0.18	33,505
	2,010,163	739,281	36.78	573,710
DEBT PROCEEDS	500,000	-		-
USE OF RESERVES	520,486	-		-
TOTAL REVENUES	3,030,649	739,281	24.39	573,710

- Charges for Services include Tree Replacement revenue which is significantly higher than budget.
- Budgeted transfers include transfers from the General Fund \$928,628 (road resurfacing \$725,833, CDBG ROW Improvements 40,648, Tra Thomas Park \$149,327, and Chisholm marquee board \$12,820, and transfers from the GIFT Fund of \$292,246 for the Alabama Greenway Trail. Transfers are recorded when expenses are incurred and will not always follow quarterly benchmarks.
- Federal grant revenues include JAG funds for parking enforcement golf cart and CDBG funds for ADA right of way improvements, Tra Thomas Park, and Chisholm Center marquee board.
- Debt proceeds include \$500,000 budgeted for a 2024 debt issue to pay for road resurfacing which was carried over to FY 2025.
- Use of Reserves is budgeted for road materials and supplies (\$456,986) and tree revenue projects (\$63,500).

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Grants and Special Revenue Fund expenditures as of December 31, 2024 are \$103,806 or 3% of budgeted funds. Expenses by category are operating 1% and capital outlay 8%. Operating expenses include road materials and supplies and tree department operating supplies. Expenditures in this fund are based on timing of projects and will not always follow normal benchmarks for a given quarter.

GRANTS & SPECIAL REVENUES FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
CDBG 2023 - ROW ADA SIDEWALK IMPROV	76,616	705	20,163	55,749	72.76
CDBG 2024 - ROW ADA IMPROV	108,783	287	108,783	(287)	(0.26)
CDBG 2025 - ADA IMPROVEMENTS	89,220	-	-	89,220	100.00
SCAG ZTURN 48' REPLACE 133-MO-27	9,038	-	-	9,038	100.00
ELECTRIC F150 FOR NURSERY	48,462	-	-	48,462	100.00
ECHO - ALABAMA GREENWAY TRAIL	292,246	75,692	31,570	184,984	63.30
CDBG 2023 - CHISHOLM MARQUEE BOARD	14,778	-	14,774	5	0.03
	639,143	76,684	175,289	387,170	60.58

DEBT SERVICE FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Revenues for the Debt Service Fund consists of transfers from other funds which are used to pay debt payments for the current fiscal year. As of December 31, 2024, \$888,585 or 37% of budgeted funds were transferred from other funds to cover debt payments made by the end of the first quarter. Transfers occur as debt payments are due which will not always follow normal benchmarks each quarter.

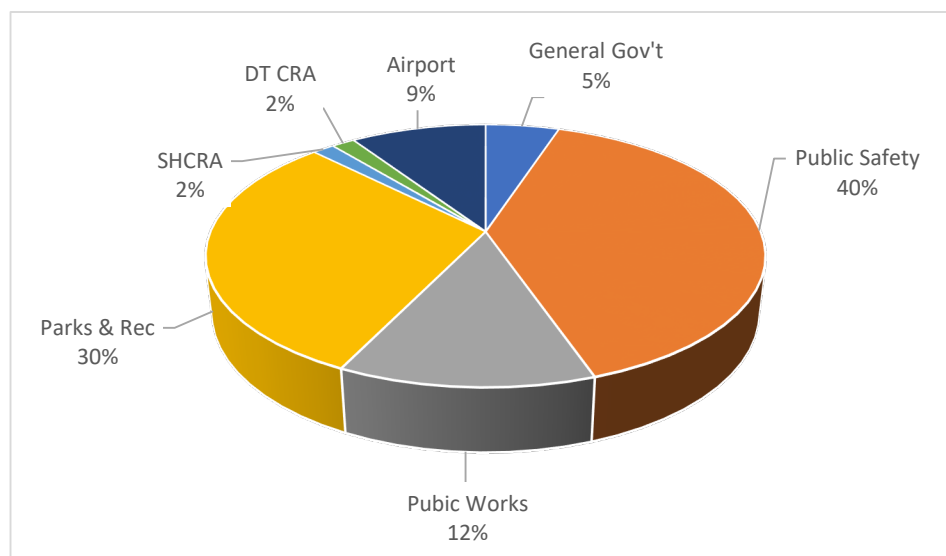
EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Debt Service Fund expenditures are \$888,585 or 37% of budgeted funds at the end of the first quarter. Budgeted expenditures by department for governmental related debt payments include General Government (\$122,056), Public Safety (\$954,197), Public Works (\$301,166), Parks and Recreation (\$730,639), Airport (\$225,164), Downtown CRA (\$38,435), and Springhill CRA (\$36,386).

Annual Debt Service Schedule – FY 2025

FY 2025				
Governmental Funds Debt		From Amortization Schedules		
Debt Instrument	Principal Payments	Interest Payments	Total Payment Due	Principal Bal Due
2013A Note BB&T - EB Park	136,623	43,221	179,843	1,183,574
2013B Note BB&T - EB Park	51,720	16,362	68,082	448,058
2018A Revenue Note BB&T - Non-taxable	271,260	54,349	325,609	1,516,446
2018B Revenue Note BB&T - Taxable	69,405	29,156	98,561	667,847
2019 Revenue Note - Chase Bank	538,312	116,046	654,358	6,637,884
2020 Truist Bank Lease - Ladder Truck	195,884	8,343	204,227	400,034
2023 Revenue Note - Webster Bank	196,100	227,559	423,659	4,704,900
	1,459,304	495,034	1,954,339	15,558,743

Debt Service by Function – FY 2025



CAPITAL PROJECTS FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Revenues for the Capital Projects Fund total \$1,260,372 or 18% of budgeted funds, excluding use of reserves and debt proceeds. Revenue includes .4 mills of ad valorem taxes dedicated for capital expenses, interest earnings, debt proceeds and transfers from other funds which are recognized when expenses are incurred for each project and will not always follow normal benchmarks each quarter.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 300 - CAPITAL PROJECTS FUND				
AD VALOREM	1,282,005	879,622	68.61	476,291
MISCELLANEOUS REVENUES	20,000	290	1.45	-
INTEREST REVENUES	-	24,510	100.00	15,083
TRANSFERS FROM OTHER FUNDS	5,526,837	355,949	6.44	713,479
	6,828,842	1,260,372	18.46	1,204,853
DEBT PROCEEDS	6,189,000	-		-
USE OF RESERVES	2,265,586	-		-
TOTAL REVENUES	15,283,428	1,260,372	8.25	1,204,853

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Capital fund expenditures total \$768,663 or 5% of budgeted expenses. All expenses in this fund are for capital projects which are detailed in the section below.

CAPITAL PROJECTS FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR- TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
CLARA CONCEPT & W VOORHIS STREETScape	7,128	220	6,908	1	0.01
CITY HALL MONUMENT SIGNS	23,192	-	-	23,192	100.00
REPLACE ERP SYSTEM	76,513	-	-	76,513	100.00
FORTIGATE ENTERPRISE BUNDLE SERVICE PACK	19,164	-	-	19,164	100.00
P&R CIVICREC SOFTWARE	4,718	-	-	4,718	100.00
NETWORK MONITORING AND PERFORMANCE MGMT	19,000	-	-	19,000	100.00
MICROSOFT OFFICE 2021 STANDARD UPGRADE	225,000	143,550	-	81,450	36.20
COPIER FOR PUBLIC SERVICES	14,154	-	-	14,154	100.00
FIJUTSU FI-7700 SCANNER FOR CLERK	12,000	-	-	12,000	100.00
CAMERA SYSTEM FOR LITTLE LEAGUE FIELDS	12,251	12,250	-	1	0.01
CAMERA SYSTEM FOR EBP SKATE & BB COURTS	5,251	5,250	-	1	0.02
CJIS REQUIRED PD SERVER SEPARATION	65,000	46,425	-	18,575	28.58
NEW WINDOWS SERVER - PHONE SERVER	6,300	-	-	6,300	100.00
VEHICLE FOR CODE ENFORCEMENT MANAGER	33,000	-	-	33,000	100.00
VEHICLE FOR CODE ENFORCEMENT MANAGER	42,602	-	29,151	13,451	31.57
VEHICLE REPLACEMENT CODE OFFICER 1 OF 2	42,602	-	29,151	13,451	31.57
VEHICLE REPLACEMENT CODE OFFICER 2 OF 2	42,602	-	29,151	13,451	31.57
FIRE STATION 82/83 IMPROVEMENTS	10,666	2,927	-	7,739	72.55
FIRE STATION 83 ADDITION	1,292,132	-	74,339	1,217,793	94.25
ENGINE REPLACEMENT 2007 CONTENDER	783,776	-	-	783,776	100.00
LADDER APPARATUS 75' PIERCE ENFORCER	1,288,603	-	-	1,288,603	100.00
HEAVY RESCUE	23,649	12,621	-	11,028	46.63
ZOLL X SERIES ADV MONITOR DEFIB	67,000	60,533	1,713	4,754	7.10
MACH ALERT 81-82-83	75,515	37,758	37,758	-	0.00
EXTRICATION EQUIPMENT HURST E-DRAULIC 83	65,000	-	63,164	1,836	2.82
6 PORTABLE RADIOS XL185, 10 FIRE MICS	62,000	10,526	46,947	4,527	7.30
A/V UPGRADES AT FIRE DEPARTMENT	23,264	-	-	23,264	100.00
CRESTLINER JONBOAT	10,000	8,029	-	1,971	19.71
GETAC TABLETS FOR FIRE ADMIN VEHICLES	44,000	30,276	3,221	10,502	23.87
SALLY PORT DOOR	40,000	11,536	-	28,464	71.16
PD PERIMETER SECURITY FENCING AND WALL	179,800	-	-	179,800	100.00
BRONZE MEMORIAL MONUMENT	20,000	-	-	20,000	100.00

FIRE ALARM SYSTEM PANEL & EQUIP REPLACE	70,528	-	-	70,528	100.00
HVAC CONTROL SYSTEM AND CHILLERS	116,966	-	116,965	1	0.00
CID - CHEVY MALIBU OR SIMILAR SEDAN	37,943	-	-	37,943	100.00
DRONE	5,903	296	5,605	2	0.03
10-YEAR REFRESH OF UNINTERRUPTIBLE POWER	21,950	-	-	21,950	100.00
REPLACE FAULTY HVAC CHILLER WATER VALVES	29,473	-	-	29,473	100.00
PATROL SERGEANT SUV 1 OF 2	78,196	-	67,723	10,473	13.39
PATROL SERGEANT SUV 2 OF 2	78,196	-	67,723	10,473	13.39
PATROL SUV 1 OF 6	81,078	-	73,741	7,337	9.05
PATROL SUV 2 OF 6	81,078	-	73,741	7,337	9.05
PATROL SUV 3 OF 6	81,078	-	73,741	7,337	9.05
PATROL SUV 4 OF 6	81,078	-	73,741	7,337	9.05
PATROL SUV 5 OF 6	81,078	-	73,741	7,337	9.05
PATROL SUV 6 OF 6	81,078	-	73,741	7,337	9.05
AXON CAMERAS FOR 2ND INTERVIEW ROOM	28,750	-	-	28,750	100.00
422 E BERESFORD LAND PURCHASE	8,738	-	8,738	1	0.01
PUBLIC WORKS BUILDING REHAB	153,800	2,637	-	151,163	98.29
CITY ENTRY FEATURE - DESIGN	79,053	1,807	48,759	28,487	36.04
BERESFORD EXT. MULTI USE PATH WITH VOLUS	120,000	-	-	120,000	100.00
ARLINGTON SIDEWALK - PLYMOUTH TO OAKDALE	50,000	-	-	50,000	100.00
NEW BOXER 700DX MINI SKID STEER	47,300	-	-	47,300	100.00
REPLACE 132S-THERMO-1 PRE MELTER	59,175	-	-	59,175	100.00
REPLACE 132S-LAM-002 LAMINATOR	19,090	-	-	19,090	100.00
REPLACE 11320124- STERLING DUMP	268,743	-	-	268,743	100.00
NEW VEHICLE FOR CITY FORESTER	73,342	50,614	-	22,728	30.99
REPLACE 133142A-FOREMAN TRUCK	74,128	56,704	-	17,424	23.51
NEW F150 HYBRID	74,129	58,257	-	15,872	21.41
REPLACE 2015 ELECTRIC SCRUBBER	20,095	-	-	20,095	100.00
REPLACE 134-GAT-001 UTILITY VEHICLE-CRA	31,050	20,527	-	10,523	33.89
NEW FOUR POST LIFT WITH JACK	44,356	-	44,050	306	0.69
FUEL MASTER LIVE	41,131	-	-	41,131	100.00
REPLACE ROOF MAIN ADMIN PARKS & REC DEPT	80,000	-	-	80,000	100.00
REPLACE ROOF ON CENTRAL PART - CHISHOLM	80,790	-	80,790	-	0.00
REPLACE ROOF ON MAIN HALL - CHISHOLM CEN	39,745	-	39,745	-	0.00
DEVELOP ADDITIONAL PARKING AT SPERLING	142,500	-	-	142,500	100.00
RECREATION FIELDS AT VICTORIA PARK	3,879,464	-	-	3,879,464	100.00
SPEC MARTIN IMPROVEMENTS	239,831	14,788	-	225,043	93.83
ALUMINUM DOUBLE WALK GATES	6,179	6,178	-	1	0.01
PICKLEBALL/TENNIS COURTS - EARL BROWN	3,189,000	-	392,273	2,796,727	87.70
MODERNIZE ELEVATOR AT MELCHING FIELD	114,109	1,165	112,943	1	0.00
MODERNIZE ELEVATOR AT BILL DREGGORS	169,805	1,211	168,589	5	0.00
REPLACE WACKPACKER/ROLLER 143-WR-001	7,217	6,500	-	717	9.94
HVAC UNIT 1 OF 3 AT SPEC MARTIN	65,358	-	-	65,358	100.00
HVAC UNIT 2 OF 3 AT SPEC MARTIN	65,358	-	-	65,358	100.00
HVAC UNIT 3 OF 3 AT SPEC MARTIN	65,359	-	-	65,359	100.00
HOT WATER TANK - LOCKER ROOM - MELCHING	49,500	-	49,500	-	0.00
REPLACE BANQUET CHAIRS - SANBORN	73,794	-	-	73,794	100.00
REPLACE VEHICLE #19	30,000	29,151	-	849	2.83
REPLACE VEHICLE #44	71,462	56,965	-	14,497	20.29
REPLACE MOWER 143-MOW-018	10,724	10,724	-	0	0.00
REPLACE MOWER 143-MOW-010	10,724	10,724	-	0	0.00
REPLACE MOWER 143-MOW-009	10,256	10,256	-	0	0.00
REPLACE MOWER 143-MOW-011	10,256	10,256	-	0	0.00
NEW TANDEM AXLE CARGO TRAILER	9,200	9,200	-	-	0.00
NEW 10X24 FLATBED TANDEM TRAILER	8,000	8,000	-	-	0.00
NEW UTILITY VEHICLE	20,805	20,804	-	1	0.00
HAULER GAS OPERATED 1 OF 3	12,344	-	12,344	0	0.00
HAULER GAS OPERATED 2 OF 3	12,344	-	12,344	0	0.00
HAULER GAS OPERATED 3 OF 3	12,344	-	12,344	0	0.00
	15,240,853	768,663	2,004,381	12,467,809	81.81

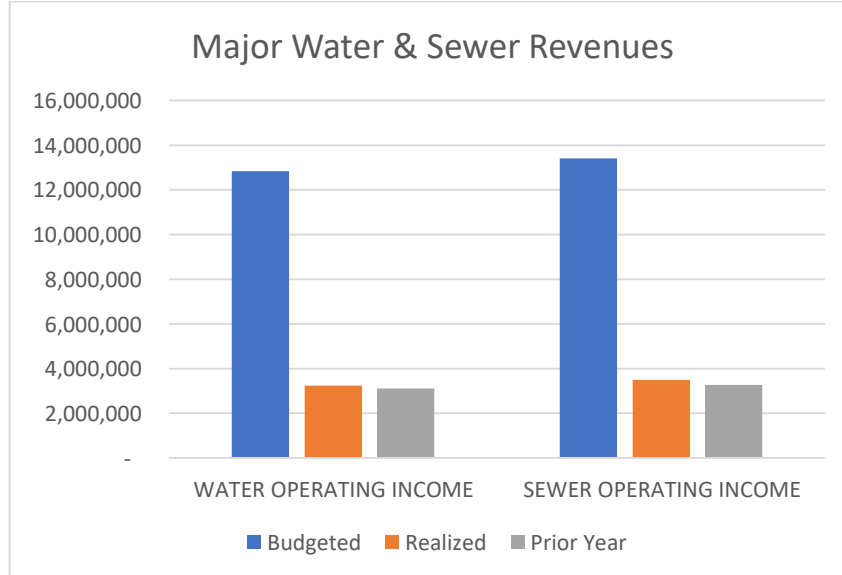
WATER & SEWER FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Water & Sewer operating revenues are \$9,262,476 or 26% of budgeted operating revenues, excluding capital grants, debt proceeds and use of reserves, as of December 31, 2024. Revenue by category as a percent of budget realized is charges for services 25%, miscellaneous revenues 137%, interest revenues 50%, charges for government services 18%, debt proceeds 3%, and capital grants 0%.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 401 - WATER & SEWER FUND				
CHARGES FOR SERVICES	29,954,115	7,529,630	25.14	7,213,718
MISCELLANEOUS REVENUES	128,000	174,826	136.58	561,993
INTEREST REVENUES	600,000	298,701	49.78	405,348
CHARGES FOR GOVT SERVICES	165,735	30,434	18.36	27,431
	30,847,850	8,033,591	26.04	8,208,489
CAPITAL GRANTS	29,421,738	-		-
DEBT PROCEEDS	41,153,621	1,228,885	2.99	-
USE OF RESERVES	14,509,954	-		-
TOTAL REVENUES	115,933,163	9,262,476	7.99	8,208,489

- Miscellaneous revenues are 137% realized mainly due to realized and unrealized gains on investments which fluctuate with market value each quarter.
- Debt proceeds are the city's portion of SRF funds received this fiscal year. The first semi-annual loan payment will be due in May 2027.
- Capital grants include funding from federal, state and local agencies for approved grant funded projects. Reimbursements are requested when project expenses are incurred and will not always follow normal benchmarks for any given quarter.
- Charges for services includes contributions from Refuse and Stormwater funds for administrative fees provided by those departments. Contributions are based on timing of invoice payments and will not always follow normal benchmarks for any given quarter.



As of December 31, 2024, there are 26,923 water customers and 18,284 sewer customers billed each month. As reclaim lines are installed, irrigation accounts will decrease while reclaim accounts increase. There are 1,436 irrigation meters one year ago compared to 1,417 this quarter.

Based on the last water rate study performed by Raftelis, water rates will increase 4.5% a year and wastewater rates will increase 4.0% a year through FY 2026.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Water and Sewer Fund expenditures are at \$11,841,342 or 18% of budgeted operating expenses, excluding contingency and capital outlay, as of December 31, 2024. Expenditures by category as a percent of appropriated funds are personnel 19%, operating 15%, transfers to other funds 4%, services provided by general government 25%, capital outlay 8%, and contingency 0%.

EXPENDITURES BY CATEGORY	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 401 - WATER & SEWER FUND				
PERSONNEL	12,228,884	2,348,488	19.20	2,190,805
OPERATING	9,845,834	1,436,738	14.59	1,591,518
TRANSFERS TO OTHER FUNDS	1,108,377	47,138	4.25	42,076
SERVICES PROVIDED BY GEN GOVT	4,096,091	1,024,023	25.00	910,359
	27,279,186	4,856,386	17.80	4,734,759
CONTINGENCY	385,164	-		-
CAPITAL OUTLAY	88,268,813	6,984,956	7.91	2,352,668
TOTAL EXPENDITURES	115,933,163	11,841,342	10.21	7,087,427

- Operating is 15% of budgeted funds mainly due to chemicals, contractual services, meter supplies and power bills which are significantly below budget at the end of the first quarter. Timing of invoice payments will not always follow benchmarks for any given quarter.
- Budgeted transfers to other funds include transfers to the debt service fund for printer leases (\$7,680), transfers to the capital project fund to cover allocated costs of governmental capital projects (\$148,537) and transfers to the water trust fund for capital projects not fully funded by impact fees (\$952,160). Transfers are recorded when expenses are incurred and will not always follow normal benchmarks for any given quarter.

EXPENDITURES BY DEPARTMENT	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
4201 - UTILITIES ADMIN	6,556,103	1,309,655	19.98	1,330,767
4202 - ENGINEERING	1,675,592	264,625	15.79	229,644
4203 - WATER PRODUCTION	1,937,632	282,650	14.59	396,812
4204 - WATER DISTRIBUTION	5,015,898	729,761	14.55	627,577
4205 - WASTEWATER TREATMENT	3,375,166	671,857	19.91	742,622
4206 - UTILITIES MAINTENANCE	2,645,009	489,056	18.49	471,365
4208 - FACILITIES MAINTENANCE	1,209,727	235,165	19.44	225,688
4209 - CUSTOMER SERVICE	1,776,659	365,719	20.58	335,051
4210 - WASTEWATER COLLECTION	896,646	190,167	21.21	132,260
6666 - CAPITAL OUTLAY	88,268,813	6,984,956	7.91	2,352,668
9990 - CONTINGENCY	385,164	-	0.00	-
9998 - CONTRIBUTIONS	1,082,377	270,594	25.00	200,898
9999 - TRANSFERS	1,108,377	47,138	4.25	42,076
TOTAL EXPENDITURES - FUND 401	115,933,163	11,841,342	10.21	7,087,427

WATER & SEWER FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
UTILITIES ADMIN BUILDING CONSTRUCTION	1,196,234	377,580	637,670	180,984	15.13
UTILITY ADMIN BLDG FFE	600,000	262,393	23,115	314,492	52.42
PICKUP TRUCK 4X4	51,840	-	44,850	6,990	13.48
WTP #10 PROJECT A WELL SITE	438,845	2,427	98,359	338,059	77.03
WTP#10 SUPPLY WELLS FG1-2	89,069	-	89,068	1	0.00
WTP#4 WELL#6 PUMP REPLACEMENT	81,000	-	72,557	8,443	10.42
WP#1 WELL #5 PUMP HOUSE FENCING	22,884	-	-	22,884	100.00
WATER PLANT #10 WELL FIELD & PLANT UPGRA	13,600,000	-	-	13,600,000	100.00
#281 VEHICLE REPLACEMENT - FORD F250 3/4	85,000	-	68,228	16,772	19.73
WTP#2 HIGH SERVICE PUMP REPLACEMENT	276,120	-	233,400	42,720	15.47
WATER PLANT SECURITY CAMERA REPLACEMENTS	39,374	-	-	39,374	100.00
WATER PLANT #1 A/C REPLACEMENT	22,900	-	-	22,900	100.00
WATER PLANT #3 A/C REPLACEMENT	22,900	4,519	-	18,381	80.27
AMELIA AVE ROUNDABOUT UTILITY RELOCATION	28,295	-	-	28,295	100.00
COUNTRY PURE WATER MAIN EXTENSION	72,150	-	-	72,150	100.00
SR44/KEPLER ROUNDABOUT UTIL RELOCATION	73,916	-	-	73,916	100.00
DOWNTOWN WATER IMPROVEMENTS PHASE 1	238,911	10,788	228,123	0	0.00
SRF LEAD SERVICE LINE REPLACEMENT	1,188,398	77,692	265,291	845,416	71.14
#61 VEHICLE REPLACEMENT - FORD F250 3/4	75,400	-	68,228	7,172	9.51
#97 VEHICLE REPLACEMENT - FORD F250 3/4	76,238	-	68,228	8,010	10.51
20" HYDRAULIC PIPE CHAIN SAW	17,504	5,604	8,982	2,918	16.67
HYDRAULIC 6" DIESEL PUMP ON TRAILER (ONE	73,512	-	65,464	8,048	10.95
TRIMBLE GPS DEVICE 1 OF 2	16,000	-	13,256	2,744	17.15
TRIMBLE GPS DEVICE 2 OF 2	16,000	-	13,256	2,744	17.15
NEW VEHICLE SILVERADO PICKUP TRUCK	72,307	-	51,007	21,300	29.46
NEW PICKUP FLAT DUMP TRUCK	93,548	-	69,532	24,016	25.67
UTILITY CABLE & PIPE LOCATOR	10,756	8,314	-	2,442	22.70
PICKUP TRUCK REPLACE #89	81,872	-	66,993	14,879	81.83
HANDHELD RADIO 1 OF 3	5,100	-	-	5,100	100.00
HANDHELD RADIO 2 OF 3	5,100	-	-	5,100	100.00
HANDHELD RADIO 3 OF 3	5,100	-	-	5,100	100.00
NASH WRF S. RECLAIM STATION CONST	229,436	142	1,200	228,094	99.42
NASH WRF ENG, PLANNING & CONSTRUCTION	82,297	35,089	41,997	5,211	6.33
SOUTH LAB DOOR REPLACEMENT	10,935	-	-	10,935	100.00
WMN CAPACITY EXPAN & AWT IMPR CONSTRUCT	61,360,095	5,841,126	38,591,213	16,927,756	27.59
RECLAIM WATER EXPANSION PHASE 6 DESIGN	118,071	38,427	79,642	2	0.00
RECLAIM JOCKEY PUMP REPLACEMENT	31,100	-	-	31,100	100.00
LAB/CONFERENCE ROOM A/C UNIT	7,500	-	-	7,500	100.00
SLUDGE PRESS #1 ONSITE REBUILD	18,781	-	-	18,781	100.00
DUMP TRUCK REPLACEMENT	206,400	-	206,400	-	0.00
RECLAIM BUILDING A/C REPLACEMENT	12,408	4,316	-	8,092	65.22
AQUA DIAMOND FILTER CLOTH REPLACEMENT	32,832	-	-	32,832	100.00
WWTP ADMINISTRATION BLDG ROOF A/C REPLAC	17,980	-	-	17,980	100.00
GENERATOR SWITCH HOUSE A/C UNIT REPLACEMENT	12,408	-	-	12,408	100.00
FIALYZER-FLEX 2 CHANNEL FLOW INJECTION A	81,816	-	68,180	13,636	16.67
REFURBISHED 1600 AMP MAIN BREAKER	13,440	-	-	13,440	100.00
BOD INCUBATOR	7,312	-	-	7,312	100.00
5800 REFRIGERATOR SAMPLER (1 OF 2)	12,385	-	8,520	3,865	31.21
5800 REFRIGERATOR SAMPLER (2 OF 2)	12,385	-	8,520	3,865	31.21

FULL SIZE PORTABLE SAMPLER	8,629	-	-	8,629	100.00
GENERATOR MUFFLER REPLACEMENT	41,831	-	11,711	30,120	72.00
ELECTRIC VALVE ACUATOR REPLACEMENT	14,388	-	-	14,388	100.00
UPGRADE TO LACHAT SYSTEM	60,000	2,411	-	57,589	95.98
930 COMPACT IC FLEX	105,300	-	78,091	27,209	25.84
L/S #79 REHABILITATION PROJECT	2,342,290	2,459	1,526,051	813,780	34.74
L/S #1 REPLACEMENT & PANEL BOX	94,872	-	83,190	11,682	12.31
L/S #12 REPLACEMENT & PANEL BOX	72,787	-	72,787	-	0.00
L/S #20 REPLACEMENT & PANEL BOX	76,834	76,831	-	3	0.00
L/S #80 REPLACEMENT & PANEL BOX	74,007	74,005	-	2	0.00
L/S#79 STANDBY GENERATOR & TRANSFER SWIT	79,866	69,206	-	10,660	13.35
LS#6 GENERATOR TRANSFER SWITCH REPLACE	9,888	3,730	-	6,159	62.28
LS#1 REHABILITATION DESIGN & REPLACEMENT	1,795,314	3,312	217,106	1,574,896	87.72
LS#82 REPLACEMENT & PANEL BOX	91,714	-	76,506	15,208	16.58
LS#84 REPLACEMENT & PANEL BOX	92,919	-	77,751	15,168	16.32
LS#86 REPLACEMENT & PANEL BOX	91,714	-	76,506	15,208	16.58
LS#111 REPLACEMENT & PANEL BOX	290,487	-	-	290,487	100.00
PICKUP TRUCK REPLACE #280	90,000	-	66,993	23,007	25.56
PORTABLE HANDHELD RADIO 800MHZ (1 OF 3)	5,100	-	-	5,100	100.00
PORTABLE HANDHELD RADIO 800MHZ (2 OF 3)	5,100	-	-	5,100	100.00
PORTABLE HANDHELD RADIO 800MHZ (3 OF 3)	5,100	-	-	5,100	100.00
LS#16 (HILL / BERESFORD) - CDBG FUNDED	70,000	-	-	70,000	100.00
ENCLOSE EXISTING POLE BARN	11,020	-	-	11,020	100.00
NEW TZ50 TOW BEHIND	73,862	-	-	73,862	100.00
NEW PRESSURE WASHER WITH TRAILER	13,498	9,500	-	3,998	29.62
REPLACE 2080111-F550 AERIAL BUCKET TRUCK	202,741	-	167,409	35,332	17.43
NEW PANEL SAW	5,897	4,996	-	901	15.27
REPLACE 208-TL-003-DROP DECK TRAILER	33,750	22,195	-	11,555	34.24
REPLACE BULB EATER (CRUSHER)	9,480	-	6,041	3,439	36.28
NEPTUNE AMI PILOT	213,664	-	213,663	1	0.00
EAST REGIONAL FORCE MAIN PART B DESIGN	400,000	-	-	400,000	100.00
DOWNTOWN LIFT STATION & FM DESIGN	230,000	-	-	230,000	100.00
SEWER LINE REHABILITATION 23/24	15,235	-	14,073	1,162	7.63
SEWER LINE REHABILITATION	250,000	34,492	214,970	537	0.21
24/25 MANHOLE REHABILITATION	100,000	-	99,930	70	0.07
WESTSIDE SEWER INTERCEPTOR 1 OF 4	36,668	-	-	36,668	100.00
WESTSIDE SEWER INTERCEPTOR 2 OF 4	36,668	-	-	36,668	100.00
WESTSIDE SEWER INTERCEPTOR 3 OF 4	36,668	-	-	36,668	100.00
WESTSIDE SEWER INTERCEPTOR 4 OF 4	36,668	-	-	36,668	100.00
#282 VEHICLE REPLACEMENT	85,000	-	68,228	16,772	19.73
TRIMBLE GPS DEVICE	16,000	13,256	-	2,744	17.15
	88,268,813	6,984,956	44,262,284	37,021,573	41.94

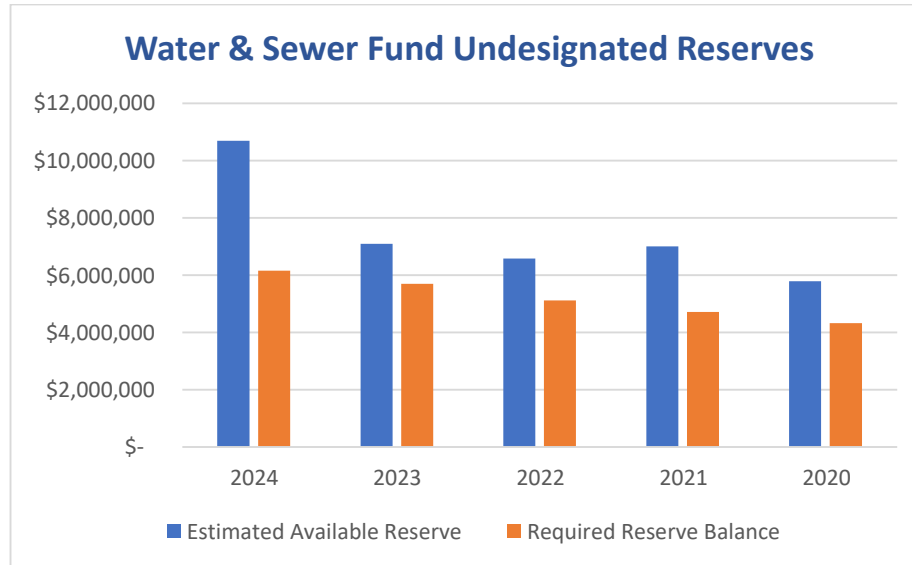
WATER & SEWER FUND RESERVE ANALYSIS

According to city policy, the city will manage its fiscal resources to ensure funding for city operations is not disrupted. A reserve equivalent to three months' operating needs shall be maintained in the Water & Sewer Fund. The funds available for this reserve are estimated to be \$9,203,412 which represents a reserve balance of \$2,562,499 above the three-month required Undesignated Reserve of \$6,640,913 at December 31, 2024.

Water & Sewer Fund

Fiscal Year 2025 Undesignated Reserve Analysis

	1st QTR	2nd QTR	3rd QTR	4th QTR
Estimated Available Reserve Funds	\$ 9,203,412			
Required 3 Month Undesignated Reserve	6,640,913			
Surplus/Deficit	\$ 2,562,499			



WATER TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Water Trust Fund revenues realized are \$453,356 or 28% of budget, excluding use of reserves and transfers, as of December 31, 2024. Revenues include impact fees 24%, miscellaneous revenue 100%, interest revenue 100%, and transfers from other funds 0%.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Water Trust Fund expenditures are \$389,600 or 6% of budget as of December 31, 2024. Expenses by category are operating 100% and capital outlay 6%.

WATER TRUST FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
NORTHFIELD WELLFIELD ACQUISITION	983,601	2,550	4,200	976,851	99.31
2024 WATER MAIN IMPROVEMENTS	1,125,102	369,764	442,461	312,878	27.81
DOWNTOWN WATER IMPROVEMENTS DESIGN	913,845	-	-	913,845	100.00
BLUE SPRING WATER MAIN EXTENSION	43,695	-	-	43,695	100.00
2025 WATER MAIN IMPROVEMENTS	2,630,967	16,739	310,357	2,303,871	87.57
2026 WATER MAIN IMPROVEMENTS DESIGN	366,600	-	-	366,600	100.00
2022 WATER MAIN IMPROVEMENTS	474,045	460	96,974	376,611	79.45
2022 DELEON SPRINGS WATER MAIN IMPROV	509,017	-	-	509,017	100.00
	7,046,872	389,513	853,992	5,803,367	82.35

WASTEWATER TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Wastewater Trust Fund revenues realized are \$684,540 or 38% of budget, excluding use of reserves and capital grant revenues. Revenues include impact fees 32%, miscellaneous revenue 100%, interest revenue 100%, and capital grant revenue 0%.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Waste Water Trust Fund expenditures are \$5,323 or 0% of budget as of December 31, 2024. Expenses by category are operating 100%, capital outlay 0%, and contingency savings 0%.

WASTEWATER TRUST FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
RECLAIM WATER EXPANSION PHASE #5 DESIGN	6,526	-	-	6,526	100.00
SJRWMD - RECLAIM WATER EXP CONST PHASE 5	1,624,017	3,881	1,618,136	2,001	0.12
EAST REGIONAL FORCE MAIN PART A1 & A2	4,439,195	1,388	4,437,807	0	0.00
900 COMPACT IC FLEX WITH AUTOSAMPLER	99,125	-	-	99,125	100.00
NEW PICKUP TRUCK 4X4	72,307	-	51,007	21,300	29.46
LS#80 GENERATOR & TRANSFER SWITCH	62,376	-	49,022	13,354	21.41
	6,303,546	5,269	6,101,193	197,084	3.13

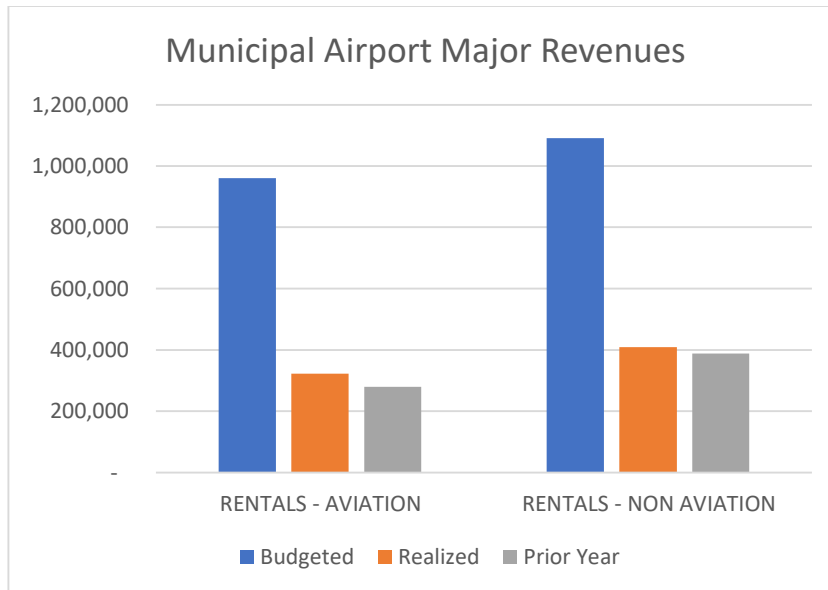
MUNICIPAL AIRPORT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Municipal Airport revenues realized as of December 31, 2024 are \$744,155 or 36% of operating revenues budgeted this year. Revenues by category are miscellaneous revenues 26%, interest revenues 94%, rental income 36%, and capital grant revenue 0%.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 430 - AIRPORT FUND				
MISCELLANEOUS REVENUES	5,000	1,316	26.32	4,344
INTEREST REVENUES	12,000	11,316	94.30	6,261
RENTAL INCOME	2,050,594	731,522	35.67	668,237
	2,067,594	744,155	35.99	678,842
USE OF RESERVES	267,853	-		-
CAPITAL GRANTS	8,003,902	-		-
TOTAL REVENUES	10,339,349	744,155	7.20	678,842

- Rental income includes four months of billed revenue or 33% of annual revenue through the end of the first quarter.
- Capital grant revenues are 0% realized due to the timing of grant funded revenues. Grant revenues are collected after expenses are incurred and eligible for reimbursement which do not always follow normal benchmarks for any given quarter.



EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Municipal Airport Fund expenditures are \$1,811,857 or 18% of budget for fiscal year ending December 31, 2024. Expenditures by category are personnel 21%, operating expenses 11%, capital outlay 18%, transfers to other funds 12%, and services provided by general government 25%.

EXPENDITURES BY CATEGORY	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 430 - AIRPORT FUND				
PERSONNEL	619,076	132,062	21.33	123,775
OPERATING	1,111,668	117,381	10.56	91,029
CONTINGENCY	161,960	-	0.00	-
TRANSFERS TO OTHER FUNDS	242,274	29,084	12.00	35,361
SERVICES PROVIDED BY GEN GOVT	399,914	99,979	25.00	79,598
CAPITAL OUTLAY	7,804,457	1,433,352	18.37	632,647
TOTAL EXPENDITURES	<u>10,339,349</u>	<u>1,811,857</u>	17.52	<u>962,410</u>

- Operating expenses are at 11% of budget mainly due to professional services, including \$623,368 budgeted for the master plan update which is significantly under budget at the end of the first quarter.
- Budgeted transfers to other funds include transfers to the general fund for repayment of debt (\$225,162), transfers to the debt service fund for copier lease (\$3,060) and transfers to the capital project fund for shared project costs of IT projects (\$14,052). Transfers are recorded when expenses are incurred and will not always follow normal benchmarks for any given period.
- Capital Outlay is at 18% of budget due to timing of capital projects which occur over multiple budget years and will not follow normal benchmarks for any given period. Most capital projects are funded by grant revenues for the airport.

MUNICIPAL AIRPORT FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
FDOT - EAST HANGAR COMPLEX - PHASE 1B	183,570	8,500	175,070	-	0.00
FAA/FDOT - AIRFIELD MARKINGS	247,832	328	245,000	2,504	1.01
FAA/FDOT - WEST APRON CONSTRUCTION	2,502,780	1,400,387	1,102,388	4	0.00
FAA/FDOT-CONSTRUCT MID SECTION TAXIWAY A	44,520	2,500	19,960	22,060	49.55
NEW DIRECTIONAL SIGNS	10,186	-	-	10,186	100.00
FAA/FDOT - W APRON REHAB CONST (NON-AIP)	94,819	-	94,819	0	0.00
FDOT - HANGAR ELECTRICAL IMPROV DESIGN	3,600	336	2,115	1,149	31.91
FDOT - SOUTH CENTRAL APRON REHAB	79,298	6,500	72,528	270	0.34
FDOT - DESIGN RUNWAY 5/23 REHAB	255,100	14,800	240,300	-	0.00
FDOT - T-HANGARS GUTTERS	81,968	-	-	81,968	100.00
FDOT - DESIGN TAXIWAY E LIGHTING	100,000	-	-	100,000	100.00
FDOT - LED LIGHTING AND SIGN UPGRADES	61,500	-	60,992	508	0.83
FAA/FDOT - CONST REHAB OF RUNWAY 5/23	3,500,000	-	-	3,500,000	100.00
FDOT - CONST T-HANGAR UPGRADES A, B & C	200,000	-	-	200,000	100.00
FAA/FDOT - RESTRIPE AIRFIELD MARKINGS	350,000	-	-	350,000	100.00
NEW SCHULTE BATWING	6,183	-	-	6,183	100.00
JOHN DEERE ZERO TURN MOWER	25,000	-	-	25,000	100.00
JOHN DEERE Z994R 60-INCH ZERO TURN MOWER	24,050	-	24,000	50	0.21
FUEL MASTER	19,503	-	-	19,503	100.00
NEW EOC RADIO SET	14,548	-	14,548	0	0.00
	7,804,457	1,433,352	2,051,719	4,319,386	55.35

REFUSE COLLECTION FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Refuse Collection Fund revenues realized on December 31, 2024 are \$1,501,442 or 27% of budgeted revenues. A 5-year solid waste and recycling contract was negotiated with GFL Corporation in FY 2023. A 3.0% CIP rate increase was approved by Resolution in July 2024 to be effective October 1, 2025.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Refuse Collection Fund expenditures are \$995,665 or 18% of budgeted funds. Operating expenses are paid when invoices are received during the year and the timing of payments does not always follow benchmarks for any given quarter.

STORMWATER FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Stormwater Fund revenues are \$1,324,272 or 53% of budgeted operating revenues. An annual stormwater fee is billed each year for property within the City limits to owners of property that is leased or developed parcels that do not have separate water/sewer accounts. Stormwater fees are typically billed at the end of the calendar year. Beginning in FY 2022, stormwater rates will increase 4% annually through fiscal year 2026. A new rate study was completed in FY 2024.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 450 - STORMWATER FUND				
CHARGES FOR SERVICES	2,441,500	1,301,404	53.30	1,220,217
MISCELLANEOUS REVENUES	-	7,095	100.00	35,243
INTEREST REVENUES	35,000	15,773	45.07	21,391
	2,476,500	1,324,272	53.47	1,276,851
USE OF RESERVES	1,363,151	-		-
TOTAL REVENUES	3,839,651	1,324,272	34.49	1,276,851

- Charges for services are 53% of budget mainly due to timing of annual stormwater bills for property owners which occur early in the fiscal year.
- Miscellaneous revenue is 100% of budget mainly due to realized and unrealized gains on investments. Investments are recorded at fair value which fluctuates with current market conditions.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Stormwater Fund expenditures are \$538,781 or 20% of budgeted funds, excluding capital, for the year. Expenses by category are personnel 21%, operating 18%, transfers to other funds 4%, capital outlay 4%, and services provided by general government 25%.

EXPENDITURES BY CATEGORY	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 450 - STORMWATER FUND				
PERSONNEL	1,467,151	303,976	20.72	260,743
OPERATING	463,084	84,799	18.31	74,715
TRANSFERS TO OTHER FUNDS	80,132	2,837	3.54	3,822
SERVICES PROVIDED BY GEN GOVT	386,306	96,577	25.00	81,818
	2,396,673	488,189	20.37	421,099
CAPITAL OUTLAY	1,442,978	50,593	3.51	319,008
TOTAL EXPENDITURES	3,839,651	538,781	14.03	740,107

- Operating expenses are 18% of budget mainly due to professional and contractual services which are under budget at the end of the first quarter.
- Budgeted transfers to other funds include \$78,236 of shared costs in the Capital Fund and \$1,896 for the copier lease in the Debt Service fund which will not always follow benchmarks for any given quarter.
- Services Provided by General Government represent shared administrative costs in the General Fund and Water & Sewer Fund.

STORMWATER FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
CITY HALL DRAINAGE PIPE 24"	6,711	222	6,488	1	0.01
BOSTON/RICH AVE DRAINAGE IMPRO	15,392	-	-	15,392	100.00
HUBBARD AVE & HIGH ST DRAINAGE IMPROV	57,130	-	-	57,130	100.00
BOSTON AVE & RICH AVE DRAINAGE IMPROV	107,000	-	-	107,000	100.00
JACOBS ROAD DRAINAGE IMPROVEMENTS	9,563	-	-	9,563	100.00
MISC CITYWIDE PIPELINING REPLACEMENT	81,808	-	78,818	2,990	3.65
GEORGIA AVENUE DRAINAGE	2,147	71	2,075	1	0.04
MISC CITYWIDE PIPE LINING REPLACEMENT	300,000	-	-	300,000	100.00
WISCONSIN AVE PIPELINE IMPROVEMENTS	281,250	-	-	281,250	100.00
NEW HAMPSHIRE AVE & S GARFIELD DRAINAGE	25,000	-	-	25,000	100.00
DESIGN OF EARL BROWN POND IMPROVEMENTS	225,000	-	-	225,000	100.00
MISC SW IMPROVEMENTS - NEIGHBORHOOD	150,000	-	-	150,000	100.00
MISC SW IMPROVEMENTS - POND	25,000	-	-	25,000	100.00
MISC SW POND FENCE MAINTENANCE	30,000	1,750	-	28,250	94.17
NEW MANUAL INTAKE GATE-EARL BROWN	34,745	-	9,602	25,143	72.36
NEW TRIMBLE GPS	16,245	-	-	16,245	100.00
NEW FLAIL MOWING HEAD	27,437	-	21,590	5,847	21.31
SANDBAG MACHINE	48,550	48,550	-	-	0.00
	1,442,978	50,593	118,574	1,273,812	88.28

PERMITS & INSPECTIONS FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Permits & Inspections Fund revenue as of December 31, 2024 is \$612,608 or 26% of operating revenues budgeted this fiscal year. Revenues by category are permits, fees & special assessments 23%, charges for services 31%, miscellaneous revenues 220%, and interest revenue 164%.

REVENUES BY CATEGORY	2024-2025 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 480 - PERMITS & INSPECTIONS FUND				
PERMITS, FEES, & SPECIAL ASSESSMENTS	2,005,000	458,345	22.86	443,267
CHARGES FOR SERVICES	330,000	102,284	31.00	96,065
MISCELLANEOUS REVENUES	5,000	11,023	220.46	53,943
INTEREST REVENUES	25,000	40,956	163.83	34,023
	2,365,000	612,608	25.90	627,298
USE OF RESERVES	2,460,442	-		-
TOTAL REVENUES	4,825,442	612,608	12.70	627,298

- Charges for services are higher than budget mainly due to building and fire plan reviews which are significantly over budget at the end of the first quarter.
- Miscellaneous revenues are 220% realized at the end of the first quarter mainly due to realized and unrealized gains on investments. Investments are recorded at market value and fluctuate with changes in market conditions.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Permits & Inspections Fund expenditures are \$868,967 or 19% of budgeted funds, excluding capital, at the end of the first quarter. Expenditures by category as a percentage of appropriated funds are personnel 19%, operating expenses 16%, transfers to other funds 4%, services provided by general government 25%, and capital outlay 0%.

EXPENDITURES BY CATEGORY	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	% BDGT USED	YTD QTR BALANCE 12/31/2023
Fund 480 - PERMITS & INSPECTIONS FUND				
PERSONNEL	2,174,025	405,221	18.64	388,093
OPERATING	1,352,987	214,809	15.88	253,129
TRANSFERS TO OTHER FUNDS	134,779	4,962	3.68	11,711
SERVICES PROVIDED BY GEN GOVT	975,900	243,975	25.00	166,618
	4,637,691	868,967	18.74	819,551
CAPITAL OUTLAY	187,751	-		79,903
TOTAL EXPENDITURES	4,825,442	868,967	18.01	899,454

- Operating expenses are 16% of budgeted funds mainly due to professional service expenses which are only 1% by the end of the first quarter. Professional services budget includes \$344,775 for demolitions and \$129,000 for Accela enhancements which were 0% expended at the end of the first quarter
- Budgeted transfers to other funds include \$130,723 of shared costs in the Capital Fund and \$4,056 for the copier lease in the Debt Service fund which will not always follow benchmarks for any given quarter.
- Capital Outlay is at 0% of budget due to timing of capital projects below.

PERMITS & INSPECTIONS FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2024-25 AMENDED BUDGET	YTD QTR BALANCE 12/31/2024	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
ACCELA CIVIC PLATFORM ENHANCEMENTS	125,751	-	-	125,751	100.00
AGENCY COUNTER	30,000	-	-	30,000	100.00
TRUCK FOR FIRE PREVENTION	32,000	-	-	32,000	100.00
	187,751	-	-	187,751	100.00

HEALTH INSURANCE COST CONTAINMENT FUND

The Health Insurance Cost Containment Fund (HICC) was created to account for the operation of a health center in an attempt to defray the rising costs of health insurance. The center provides free health care to all employees and dependents who are currently insured through the City's health plan. The HICC Fund results in reduced costs compared to regular health provider services and benefits employees by minimizing the annual increase in health insurance.

Total revenue as of December 31, 2024 is \$186,505 or 24% of budgeted revenues. The majority of revenue reflected in this fund represents transfers made from all other funds and totals \$183,676 or 25% of budget at the end of the first quarter.

Expended funds are \$147,571 or 19% of budget at the end of the first quarter. Expenditures by category as a percentage of appropriated funds are operating expenses 91% and services provided by general government 25%.

WORKERS' COMPENSATION SELF-INSURANCE FUND

Worker's Comp Revenue as of December 31, 2024 totals \$271,189 or 30% of budgeted revenues. Premium revenues reflected in the Workers' Compensation Self-Insurance Fund represent transfers made from all other funds and totals \$221,609 or 25% at the end of the first quarter. Miscellaneous revenue from excess recovery checks is \$21,850 and interest income is \$27,731.

Expended funds are \$108,016 or 12% of budget at the end of the first quarter. Expenditures by category as a percentage of appropriated funds are operating 11% and services provided by general government 25%.

The City received an updated actuarial report in July 2023 which increased the necessary reserve amount to \$1,672,000 to maintain a confidence level of 90% with a \$100,000 deductible, as determined by the City's actuary, Cornerstone Actuarial Solutions. As of December 31, 2024, the fund had a recorded liability in the amount of \$1,199,639 for claims incurred but not reported, and a liability for reported losses of \$472,361.

CASH MANAGEMENT

The primary objectives of the City's investment activities are defined in the Investment Policy adopted by the City Commission. Those objectives are safety of principal, diversification to avoid incurring unreasonable risks and maintaining a portfolio sufficiently liquid to enable the City to meet all operating requirements, which may be reasonably anticipated.

The City's cash balance is \$85,552,169 which is 71% of the total cash and investment portfolio. December's annualized yield on pooled cash sweep balances is 4.36%. The investments held by the City as of this reporting period have a par value of \$36,500,000, a book value of \$36,493,000 and a fair value of \$35,435,885. The blended rate of return at the end of this reporting period was .68% with a weighted average maturity for the portfolio of 0.86. The Investment Policy sets

a performance measurement for the City's portfolio with the objective of exceeding the average return on three-month US Treasury Bills or the average rate on federal funds, whichever is higher. The average three-month Treasury bill rate was 4.27% and the average rate on federal funds was 4.48%.

The City’s investment portfolio is managed by Morgan Stanley. The primary liquid investments of the City are the Wells Fargo pooled cash account, money market account at United Community Bank, and a money market account at US Bank.

Governmental Accounting Standards Board (GASB) Statement No. 31 Accounting and Financial Reporting for Certain Investments and for External Investment Pools establish the accounting and financial reporting standards for governmental investments. Investments should be reported at fair value in the balance sheet and changes in the fair value of investments should be reported in the operating statement. As of December 31, 2024, the City has an unrealized loss of (\$1,057,115). An unrealized loss is defined as the decrease in fair value of investments under the book value. The investment policy requires investments be structured within portfolio percentage limitations. Below are those limitations, along with comparisons of investments held in the City's portfolio at December 31, 2024:

	Policy Limitations	Investment Percentages	Mkt Value of Investments
Us Treasuries & Agencies	70 - 80%	0%	-
Step Up / Callable Notes & Bonds	60 - 70%	29%	35,435,885
Single Index Variable Rate	20 - 30%	0%	-
Banker's Acceptances	15 - 25%	0%	-
Commercial Paper	15 - 25%	0%	-
CD's, CDARS and Other Time Deposits	60 - 70%	71%	85,552,169
Mutual Funds	20 - 30%	0%	-
Local Government Surplus Fund (SBA)	65 - 75%	0%	-
		100%	\$ 120,988,054

A list of the City ‘s investment portfolio as of December 31, 2024 is included in this report.

CONCLUSION

The attached Financial Report is a presentation of the City's financial position and results of operation through December 31, 2024. Revenues for all funds are within an acceptable range for this reporting period except for those where concern was specifically expressed in this report. Expenditures for all funds are in line with what we would anticipate for this reporting period except for those where concern was specifically expressed in this report.

Please contact Daniel Stauffer, Finance Director, at 386-626-7079 or staufferd@deland.org should you have any questions or comments regarding this memorandum or the enclosed financial report.

Cash & Investments Portfolio Summary
December 2024

Investment	Type	Callable Date	Maturity Date	Current Yield to Maturity	Par Value/ Face Value	Book Value	Fair Value	Market Adjustment	Interest Receivable
General Investments:									
Pooled Interest Bearing Checking Account			Next Day	4.65%	75,159,344	75,159,344	75,159,344	-	-
Money Market - United Community Bank			Next Day	4.34%	6,065,058	6,065,058	6,065,058	-	-
Money Market - US Bank			Next Day	4.34%	4,327,767	4,327,767	4,327,767	-	-
Total General Investments					85,552,169	85,552,169	85,552,169	-	-
Short Term Operating Investments:									
FNMA	Call	05/25/25	3135GA4V0	11/25/25	0.646%	2,000,000.00	2,000,000.00	1,935,800.00	1,232.88
FNMA	Call	01/30/25	3136G4ZP1	07/30/25	0.664%	2,000,000.00	2,000,000.00	1,958,080.00	5,484.93
FNMA	Call	02/27/25	3136G4S87	08/27/25	0.666%	2,000,000.00	2,000,000.00	1,952,300.00	4,487.67
FFCB	Call	03/02/25	3133EMSK9	03/02/26	0.875%	2,000,000.00	1,999,500.00	1,919,960.00	5,523.29
FFCB	Call	02/10/25	3133EMZ70	02/10/25	0.482%	2,000,000.00	1,998,000.00	1,991,380.00	3,761.10
FFCB	Call	02/04/25	3133EMP00	02/04/26	0.521%	2,000,000.00	2,000,000.00	1,918,140.00	4,082.19
FFCB	Call	02/25/25	3133EL4W1	08/25/25	0.625%	2,000,000.00	1,999,500.00	1,952,340.00	4,278.36
FFCB	Call	02/04/25	3133EL2S2	08/04/25	0.685%	2,000,000.00	2,000,000.00	1,957,400.00	5,470.14
FFCB	Call	02/04/25	3133EL2U7	08/04/25	0.695%	2,000,000.00	2,000,000.00	1,957,520.00	5,551.78
FFCB	Call	05/17/25	3133ENDV9	11/17/25	1.060%	500,000.00	498,000.00	485,915.00	620.82
FHLB	Call	04/29/25	3130ALZA5	04/29/26	1.021%	2,000,000.00	2,000,000.00	1,958,600.00	3,452.05
FHLB	Call	03/24/25	3130AKA55	09/24/25	0.534%	2,000,000.00	2,000,000.00	1,946,500.00	2,792.33
FHLB	Call	04/29/25	3130AKC95	10/29/25	0.567%	2,000,000.00	2,000,000.00	1,939,280.00	1,898.63
FNMA	Call	03/28/25	3130AP4L6	03/28/25	0.605%	2,000,000.00	1,998,000.00	1,982,660.00	3,090.41
FHLB	Call	03/17/25	3130ANRU6	09/17/26	1.078%	1,000,000.00	1,000,000.00	946,170.00	2,934.25
FNMA	Call	04/27/25	3136G45P4	10/27/25	0.567%	2,000,000.00	2,000,000.00	1,939,520.00	1,958.90
Total Short Term Operating Investments					0.674%	29,500,000.00	29,493,000.00	28,741,565.00	56,619.73
Long Term Operating Reserve Investments:									
FNMA	Call	06/30/25	3136G4XV0	06/30/25	0.743%	1,000,000.00	1,000,000.00	982,480.00	20.00
FFCB	Call	02/25/25	3133EL4W1	08/25/25	0.625%	2,000,000.00	2,000,000.00	1,952,340.00	4,278.36
FFCB	Call	03/11/25	3133EL7D0	09/11/26	0.786%	2,000,000.00	2,000,000.00	1,883,180.00	4,500.82
FHLB	Call	04/19/25	3130AKC46	10/19/26	0.767%	2,000,000.00	2,000,000.00	1,876,320.00	2,880.00
Total Long Term Operating Reserve Investments					0.727%	7,000,000.00	7,000,000.00	6,694,320.00	11,679.18
Total Investments including cash & paper						122,052,168.60	122,045,168.60	120,988,053.60	68,298.90
Total L/T & S/T Investments Only						36,500,000.00	36,493,000.00	35,435,885.00	68,298.90
Total Value - Morgan Stanley Assets								39,831,950.45	
Average Call/Maturity:				0.23					
Blended Investment Portfolio Rate of Return				0.68%					
3 Mnth T Bill				4.27%					
Fed Funds				4.48%					

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GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

Fund 001 GENERAL FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
102.000	CASH ON HAND	9,125.00	9,125.00
104.000	EQUITY IN POOLED CASH	26,183,474.05	28,348,538.76
105.000	TAXES RECEIVABLE	6,591.47	0.00
107.000	DELINQUENT TAXES RECEIVABLE	52,856.62	64,121.79
115.100	ACCOUNTS RECEIVABLE	1,088,154.73	1,026,690.99
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(24,962.97)	(27,077.64)
121.000	ASSESSMENTS RECEIVABLE	21,763.66	19,639.52
131.000	DUE FROM OTHER FUNDS	0.00	0.00
132.000	ADVANCES TO OTHER FUNDS	1,599,674.58	1,430,432.17
133.000	DUE FROM OTHER GOVERNMENTS	680,607.07	1,237,392.47
135.000	INTEREST & DIVIDENDS REC	43,780.02	42,820.07
141.000	INVENTORIES	43,908.92	25,385.70
142.000	INVENTORIES - FOR SALE	614.74	614.74
151.900	INVESTMENTS - NON-CURRENT	8,408,889.91	8,281,375.04
155.000	PREPAID ITEMS	2,893,183.32	3,296,214.35
156.900	OTHER ASSETS - NONCURRENT	1,720,684.30	1,556,702.08
101.000	CASH IN BANK	2,391,600.79	3,209,306.24
Total Assets		45,119,946.21	48,521,281.28
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
201.000	VOUCHERS PAYABLE	0.00	2,659.46
202.000	ACCOUNTS PAYABLE	701,752.34	252,855.44
205.000	CONTRACTS PAYABLE	0.00	0.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	591.79	20,217.64
216.000	ACCRUED SALARIES & WAGES	0.00	0.00
220.000	DEPOSITS	155,172.58	171,866.53
223.000	DEFERRED REVENUE	78,478.86	249,251.84
229.000	OTHER CURRENT LIABILITIES	0.00	0.00
290.000	DEFERRED INFLOW	1,724,748.62	1,524,417.48
Total Liabilities		2,660,744.19	2,221,268.39
*** Fund Balance ***			
251.000	PRIOR PERIOD ADJUSTMENT	0.00	0.00
280.000	FUND BALANCE - NONSPENDABLE	1,841,536.28	1,694,402.42
281.000	FUND BALANCE - RESTRICTED	980,313.00	1,172,663.78
282.000	FUND BALANCE - COMMITTED	4,368,033.91	3,628,530.05
283.000	FUND BALANCE - ASSIGNED	16,384,378.97	20,414,948.05
284.000	FUND BALANCE - UNASSIGNED	7,708,929.49	4,372,647.35
Total Fund Balance		31,283,191.65	31,283,191.65
Beginning Fund Balance		31,283,191.65	31,283,191.65
Net of Revenues VS Expenditures - 23-24			4,439,511.46
*23-24 End FB/24-25 Beg FB		35,722,703.11	
Net of Revenues VS Expenditures - Current Year		11,176,010.37	10,577,309.78
Ending Fund Balance		42,459,202.02	46,300,012.89
Total Liabilities And Fund Balance		45,119,946.21	48,521,281.28

* Year Not Closed

PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPARISON WITH BUDGET AND FY 2023 ACTUAL

ACCOUNT DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
AD VALOREM	18,888,671.00	18,888,671.00	14,278,892.75	75.60	4,609,778.25	14,308,356.60
OTHER TAXES	1,052,044.00	1,052,044.00	126,519.94	12.03	925,524.06	116,187.58
PUBLIC SERVICE TAXES	6,131,992.00	6,131,992.00	1,430,876.05	23.33	4,701,115.95	1,478,958.57
COMMUNICATION SVC TAX	1,155,888.00	1,155,888.00	304,479.61	26.34	851,408.39	266,675.76
LOCAL BUSINESS TAXES	240,000.00	240,000.00	112,577.04	46.91	127,422.96	232,808.11
FRANCHISE TAXES	4,296,385.00	4,296,385.00	1,072,722.56	24.97	3,223,662.44	895,618.90
PERMITS. FEES, & SPECIAL ASSESSMENTS	50,420.00	50,420.00	33,898.93	67.23	16,521.07	21,309.19
OPERATING GRANTS	50,000.00	50,000.00	4,247.84	8.50	45,752.16	56,489.01
INTERGOVERNMENTAL REVENUE	4,842,222.00	4,842,222.00	1,097,543.07	22.67	3,744,678.93	1,134,125.06
PAYMENT IN LIEU OF TAXES	3,098,039.00	3,098,039.00	807,753.50	26.07	2,290,285.50	763,786.50
CHARGES FOR SERVICES	918,013.00	918,013.00	191,490.27	20.86	726,522.73	221,246.20
FINES & FORFEITS	130,000.00	130,000.00	23,067.89	17.74	106,932.11	30,106.20
MISCELLANEOUS REVENUES	495,127.00	515,127.00	152,636.74	29.63	362,490.26	426,294.61
INTEREST REVENUES	550,000.00	550,000.00	286,748.80	52.14	263,251.20	230,321.98
RENTAL INCOME	284,186.00	284,186.00	68,301.61	24.03	215,884.39	69,643.64
USE OF RESERVES	2,452,838.00	9,481,529.00	0.00	0.00	9,481,529.00	0.00
0000	44,635,825.00	51,684,516.00	19,991,756.60	38.68	31,692,759.40	20,251,927.91
CHARGES FOR GOVT SERVICES	2,959,654.00	2,959,654.00	731,175.50	24.70	2,228,478.50	548,982.71
9998 - CONTRIBUTIONS	2,959,654.00	2,959,654.00	731,175.50	24.70	2,228,478.50	548,982.71
TRANSFERS FROM OTHER FUNDS	636,162.00	636,162.00	129,991.96	20.43	506,170.04	132,916.07
9999 - TRANSFERS	636,162.00	636,162.00	129,991.96	20.43	506,170.04	132,916.07
TOTAL REVENUES	48,231,641.00	55,280,332.00	20,852,924.06	37.72	34,427,407.94	20,933,826.69
PERSONNEL	88,795.00	88,795.00	15,633.09	17.61	73,161.91	14,917.07
OPERATING	87,057.00	87,057.00	14,852.01	17.06	72,204.99	20,241.97
0100 - CITY COMMISSION	175,852.00	175,852.00	30,485.10	17.34	145,366.90	35,159.04
PERSONNEL	376,479.00	376,479.00	75,909.62	20.16	300,569.38	73,645.52
OPERATING	20,691.00	20,691.00	4,141.62	20.02	16,549.38	6,396.48
0101 - CITY MANAGER	397,170.00	397,170.00	80,051.24	20.16	317,118.76	80,042.00
PERSONNEL	390,291.00	390,291.00	83,243.28	21.33	307,047.72	79,272.23
OPERATING	77,089.00	77,089.00	4,599.72	5.97	72,489.28	20,373.19
0102 - CITY CLERK	467,380.00	467,380.00	87,843.00	18.79	379,537.00	99,645.42
PERSONNEL	989,739.00	989,739.00	208,081.84	21.02	781,657.16	200,262.24
OPERATING	104,749.00	125,250.00	15,774.74	12.59	109,475.26	10,956.38
0103 - FINANCE	1,094,488.00	1,114,989.00	223,856.58	20.08	891,132.42	211,218.62
PERSONNEL	98,588.00	98,588.00	19,989.74	20.28	78,598.26	19,178.59
OPERATING	408,950.00	506,334.00	52,767.41	10.42	453,566.59	79,806.26
0104 - LEGAL	507,538.00	604,922.00	72,757.15	12.03	532,164.85	98,984.85
PERSONNEL	826,285.00	1,026,285.00	422,449.89	41.16	603,835.11	212,149.82
OPERATING	1,013,023.00	3,143,023.00	367,464.47	11.69	2,775,558.53	253,874.27
0106 - ADMINISTRATIVE SERVICES	1,839,308.00	4,169,308.00	789,914.36	18.95	3,379,393.64	466,024.09

PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPARISON WITH BUDGET AND FY 2023 ACTUAL

ACCOUNT DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
PERSONNEL	886,060.00	886,060.00	170,486.57	19.24	715,573.43	149,582.42
OPERATING	1,931,630.00	1,943,600.00	503,154.02	25.89	1,440,445.98	593,260.16
0110 - INFORMATION TECHNOLOGY	2,817,690.00	2,829,660.00	673,640.59	23.81	2,156,019.41	742,842.58
PERSONNEL	560,081.00	560,081.00	112,309.19	20.05	447,771.81	107,675.93
OPERATING	180,900.00	180,900.00	63,874.93	35.31	117,025.07	41,144.62
0115 - HUMAN RESOURCES	740,981.00	740,981.00	176,184.12	23.78	564,796.88	148,820.55
PERSONNEL	326,202.00	326,202.00	67,173.88	20.59	259,028.12	69,126.84
OPERATING	93,631.00	117,601.00	56,072.62	47.68	61,528.38	58,410.57
GRANTS & AID	50,000.00	87,884.00	34,000.00	38.69	53,884.00	0.00
1117 - COMMUNITY DEVELOPMENT	469,833.00	531,687.00	157,246.50	29.58	374,440.50	127,537.41
PERSONNEL	945,989.00	945,989.00	175,153.21	18.52	770,835.79	165,692.46
OPERATING	407,915.00	412,020.00	(1,273.86)	(0.31)	413,293.86	4,728.19
1118 - PLANNING	1,353,904.00	1,358,009.00	173,879.35	12.80	1,184,129.65	170,420.65
PERSONNEL	61,843.00	61,843.00	13,701.00	22.15	48,142.00	12,325.39
OPERATING	34,891.00	34,891.00	1,884.57	5.40	33,006.43	1,373.38
1119 - LICENCES & ENFORCEMENT	96,734.00	96,734.00	15,585.57	16.11	81,148.43	13,698.77
PERSONNEL	8,440,677.00	8,440,677.00	1,833,656.68	21.72	6,607,020.32	1,726,287.81
OPERATING	824,303.00	844,869.00	231,029.97	27.35	613,839.03	272,444.93
1222 - FIRE	9,264,980.00	9,285,546.00	2,064,686.65	22.24	7,220,859.35	1,998,732.74
PERSONNEL	687,421.00	687,421.00	106,523.49	15.50	580,897.51	95,350.48
OPERATING	67,467.00	67,467.00	11,143.43	16.52	56,323.57	7,486.24
1223 - FIRE PREVENTION	754,888.00	754,888.00	117,666.92	15.59	637,221.08	102,836.72
PERSONNEL	11,616,588.00	11,616,588.00	2,268,257.36	19.53	9,348,330.64	2,072,446.24
OPERATING	1,695,256.00	1,754,456.00	466,342.42	26.58	1,288,113.58	470,250.18
1226 - POLICE	13,311,844.00	13,371,044.00	2,734,599.78	20.45	10,636,444.22	2,542,696.42
PERSONNEL	65,089.00	65,089.00	7,108.05	10.92	57,980.95	13,135.56
OPERATING	19,695.00	19,695.00	1,091.51	5.54	18,603.49	2,507.73
1228 - PARKING SERVICES	84,784.00	84,784.00	8,199.56	9.67	76,584.44	15,643.29
PERSONNEL	418,968.00	418,968.00	89,810.72	21.44	329,157.28	90,183.62
OPERATING	160,514.00	160,514.00	24,871.80	15.50	135,642.20	27,759.86
1301 - PUBLIC WORKS ADMIN	579,482.00	579,482.00	114,682.52	19.79	464,799.48	117,943.48
PERSONNEL	965,073.00	965,073.00	201,608.03	20.89	763,464.97	166,790.50
OPERATING	943,899.00	943,899.00	135,262.78	14.33	808,636.22	175,983.54
1302 - STREETS	1,908,972.00	1,908,972.00	336,870.81	17.65	1,572,101.19	342,774.04
PERSONNEL	698,207.00	698,207.00	128,748.64	18.44	569,458.36	93,793.88
OPERATING	149,659.00	149,659.00	27,272.00	18.22	122,387.00	23,693.21
1303 - TREES	847,866.00	847,866.00	156,020.64	18.40	691,845.36	117,487.09

PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPARISON WITH BUDGET AND FY 2023 ACTUAL

ACCOUNT DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
PERSONNEL	840,163.00	840,163.00	133,923.00	15.94	706,240.00	124,800.27
OPERATING	137,863.00	137,863.00	25,858.11	18.76	112,004.89	30,686.87
1304 - URBAN BEAUTIFICATION	978,026.00	978,026.00	159,781.11	16.34	818,244.89	155,487.14
PERSONNEL	544,821.00	544,821.00	95,232.70	17.48	449,588.30	89,585.38
OPERATING	72,828.00	72,828.00	13,461.58	18.48	59,366.42	11,904.19
1306 - VEHICLE MAINTENANCE	617,649.00	617,649.00	108,694.28	17.60	508,954.72	101,489.57
PERSONNEL	381,852.00	381,852.00	78,791.34	20.63	303,060.66	66,854.60
OPERATING	86,348.00	86,348.00	25,430.92	29.45	60,917.08	8,792.26
1401 - PARKS & REC ADMIN	468,200.00	468,200.00	104,222.26	22.26	363,977.74	75,646.86
PERSONNEL	422,247.00	422,247.00	73,688.18	17.45	348,558.82	67,605.81
OPERATING	131,450.00	131,450.00	25,932.63	19.73	105,517.37	30,564.84
1402 - RECREATION	553,697.00	553,697.00	99,620.81	17.99	454,076.19	98,170.65
PERSONNEL	2,030,027.00	2,030,027.00	431,861.00	21.27	1,598,166.00	341,477.84
OPERATING	508,092.00	508,092.00	100,317.73	19.74	407,774.27	157,031.41
1403 - PARKS	2,538,119.00	2,538,119.00	532,178.73	20.97	2,005,940.27	498,509.25
OPERATING	16,698.00	16,698.00	2,283.93	13.68	14,414.07	3,079.93
1404 - INTERMODAL TRANSPORTATION	16,698.00	16,698.00	2,283.93	13.68	14,414.07	3,079.93
OPERATING	43,942.00	43,942.00	14,935.18	33.99	29,006.82	14,711.54
1405 - TRAILER PARK	43,942.00	43,942.00	14,935.18	33.99	29,006.82	14,711.54
OPERATING	13,898.00	13,898.00	2,360.42	16.98	11,537.58	6,070.95
1406 - DELAND HOUSE	13,898.00	13,898.00	2,360.42	16.98	11,537.58	6,070.95
PERSONNEL	368,069.00	368,069.00	76,571.92	20.80	291,497.08	77,682.23
OPERATING	137,049.00	137,049.00	21,151.62	15.43	115,897.38	32,517.12
1407 - SANBORN ACTIVITY CENTER	505,118.00	505,118.00	97,723.54	19.35	407,394.46	110,199.35
OPERATING	171,631.00	173,771.00	40,917.16	23.55	132,853.84	37,245.23
1408 - STADIUM	171,631.00	173,771.00	40,917.16	23.55	132,853.84	37,245.23
OPERATING	52,000.00	52,000.00	1,517.21	2.92	50,482.79	29,256.12
1409 - SPECIAL EVENTS	52,000.00	52,000.00	1,517.21	2.92	50,482.79	29,256.12
PERSONNEL	359,746.00	359,746.00	67,417.61	18.74	292,328.39	60,913.92
OPERATING	151,691.00	151,691.00	26,312.60	17.35	125,378.40	30,008.29
1410 - CHISHOLM CENTER	511,437.00	511,437.00	93,730.21	18.33	417,706.79	90,922.21
OPERATING	97,067.00	97,067.00	33,713.12	34.73	63,353.88	33,811.10
1411 - SPERLING SPORTS COMPLEX	97,067.00	97,067.00	33,713.12	34.73	63,353.88	33,811.10
OPERATING	80,875.00	81,840.00	30,607.28	37.40	51,232.72	24,590.11
1412 - CONRAD/MELCHING	80,875.00	81,840.00	30,607.28	37.40	51,232.72	24,590.11

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES						
COMPARISON WITH BUDGET AND FY 2023 ACTUAL						
ACCOUNT DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
CONTINGENCY	1,134,477.00	1,130,794.00	0.00	0.00	1,130,794.00	0.00
9990 - CONTINGENCY	1,134,477.00	1,130,794.00	0.00	0.00	1,130,794.00	0.00
TRANSFERS TO OTHER FUNDS	3,735,113.00	8,178,802.00	939,158.60	11.48	7,239,643.40	1,046,118.55
9999 - TRANSFERS	3,735,113.00	8,178,802.00	939,158.60	11.48	7,239,643.40	1,046,118.55
TOTAL EXPENDITURES	48,231,641.00	55,280,332.00	10,275,614.28	18.59	45,004,717.72	9,757,816.32
TOTAL REVENUES - FUND 001	48,231,641.00	55,280,332.00	20,852,924.06	37.72	34,427,407.94	20,933,826.69
TOTAL EXPENDITURES - FUND 001	48,231,641.00	55,280,332.00	10,275,614.28	18.59	45,004,717.72	9,757,816.32
NET OF REVENUES & EXPENDITURES	0.00	0.00	10,577,309.78	100.00	(10,577,309.78)	11,176,010.37

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS

A special revenue fund is used when legal requirements restrict specific resources to be expended for specified purposes, with the exception of trust, capital projects or debt service. The confiscated Fund accounts for the receipts and disbursements of forfeited funds for law enforcement purposes. The Spring Hill Community Redevelopment Fund accounts for the revenues and expenditures of the Spring Hill Tax Increment District. The Downtown Community Redevelopment Fund accounts for the revenues and expenditures of the Downtown Tax Increment District. The Governmental Impact Fees Trust Fund accounts for projects using revenue collected from Police, Fire, Parks & Recreation and General Government Building Impact Fees paid by new construction. The Grant & Other Special Revenues Fund accounts for all capital projects and expenditures relating to grants which fund non-payroll operating expenses.

Fund 109 CONFISCATED FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	61,737.05	110,283.93
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
156.900	OTHER ASSETS - NONCURRENT	0.00	0.00
Total Assets		61,737.05	110,283.93
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	0.00	0.00
Total Liabilities		0.00	0.00
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	48,000.49	48,000.49
Total Fund Balance		48,000.49	48,000.49
Beginning Fund Balance		48,000.49	48,000.49
Net of Revenues VS Expenditures - 23-24			106,865.69
*23-24 End FB/24-25 Beg FB		154,866.18	
Net of Revenues VS Expenditures - Current Year		13,736.56	(44,582.25)
Ending Fund Balance		61,737.05	110,283.93
Total Liabilities And Fund Balance		61,737.05	110,283.93

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2024	USED	BALANCE	12/31/2023
Fund 109 - CONFISCATED FUND							
FINES & FORFEITS		3,000.00	3,000.00	0.00	0.00	3,000.00	13,018.15
INTEREST REVENUES		0.00	0.00	1,022.95	100.00	(1,022.95)	718.41
USE OF RESERVES		0.00	45,606.00	0.00	0.00	45,606.00	0.00
TOTAL REVENUES		<u>3,000.00</u>	<u>48,606.00</u>	<u>1,022.95</u>	<u>2.10</u>	<u>47,583.05</u>	<u>13,736.56</u>
OPERATING		3,000.00	48,606.00	45,605.20	93.83	3,000.80	0.00
TOTAL EXPENDITURES		<u>3,000.00</u>	<u>48,606.00</u>	<u>45,605.20</u>	<u>93.83</u>	<u>3,000.80</u>	<u>0.00</u>
Fund 109 - CONFISCATED FUND:							
TOTAL REVENUES		3,000.00	48,606.00	1,022.95	2.10	47,583.05	13,736.56
TOTAL EXPENDITURES		<u>3,000.00</u>	<u>48,606.00</u>	<u>45,605.20</u>	<u>93.83</u>	<u>3,000.80</u>	<u>0.00</u>
NET OF REVENUES & EXPENDITURES		0.00	0.00	(44,582.25)	100.00	44,582.25	13,736.56

Fund 120 HOMELESSNESS FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	(98,576.79)	(363.74)
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
	Total Assets	(98,576.79)	(363.74)
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	874.48	49.20
	Total Liabilities	874.48	49.20
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	0.02	0.02
	Total Fund Balance	0.02	0.02
	Beginning Fund Balance	0.02	0.02
	Net of Revenues VS Expenditures - 23-24		70.90
	*23-24 End FB/24-25 Beg FB	70.92	
	Net of Revenues VS Expenditures - Current Year	(99,451.29)	(483.86)
	Ending Fund Balance	(99,451.27)	(412.94)
	Total Liabilities And Fund Balance	(98,576.79)	(363.74)

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2024	USED	BALANCE	12/31/2023
Fund 120 - HOMELESSNESS FUND							
	INTEREST REVENUES	0.00	0.00	2.92	100.00	(2.92)	0.00
	MISCELLANEOUS REVENUES	109,185.00	109,185.00	13,900.00	12.73	95,285.00	53,700.00
	TRANSFERS FROM OTHER FUNDS	694,195.00	695,395.00	173,548.75	24.96	521,846.25	12,500.00
	TOTAL REVENUES	803,380.00	804,580.00	187,451.67	23.30	617,128.33	66,200.00
	OPERATING	803,380.00	804,580.00	187,935.53	23.36	616,644.47	165,651.29
	TOTAL EXPENDITURES	803,380.00	804,580.00	187,935.53	23.36	616,644.47	165,651.29
Fund 120 - HOMELESSNESS FUND:							
	TOTAL REVENUES	803,380.00	804,580.00	187,451.67	23.30	617,128.33	66,200.00
	TOTAL EXPENDITURES	803,380.00	804,580.00	187,935.53	23.36	616,644.47	165,651.29
	NET OF REVENUES & EXPENDITURES	0.00	0.00	(483.86)	100.00	483.86	(99,451.29)

Fund 160 SPRING HILL CRA FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	1,822,079.56	1,691,918.12
115.100	ACCOUNTS RECEIVABLE	71,588.14	721,661.30
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
155.000	PREPAID ITEMS	0.00	0.00
Total Assets		1,893,667.70	2,413,579.42
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	1,626.84	1,622.27
205.000	CONTRACTS PAYABLE	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	6.61	6.56
216.000	ACCRUED SALARIES & WAGES	0.00	0.00
236.900	ADVANCES FROM OTHER FUNDS	0.00	0.00
Total Liabilities		1,633.45	1,628.83
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	1,053,350.76	1,053,350.76
Total Fund Balance		1,053,350.76	1,053,350.76
Beginning Fund Balance		1,053,350.76	1,053,350.76
Net of Revenues VS Expenditures - 23-24			338,770.62
*23-24 End FB/24-25 Beg FB		1,392,121.38	
Net of Revenues VS Expenditures - Current Year		838,683.49	1,019,829.21
Ending Fund Balance		1,892,034.25	2,411,950.59
Total Liabilities And Fund Balance		1,893,667.70	2,413,579.42

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 160 - SPRING HILL CRA FUND							
	INTEREST REVENUES	0.00	0.00	19,364.41	100.00	(19,364.41)	12,864.54
	MISCELLANEOUS REVENUES	1,200.00	1,200.00	5,400.00	450.00	(4,200.00)	1,722.96
	AD VALOREM	348,944.00	348,944.00	349,613.00	100.19	(669.00)	309,044.00
	CAPITAL GRANTS	27,802.00	27,802.00	0.00	0.00	27,802.00	0.00
	INTERGOVERNMENTAL REVENUE	656,259.00	656,259.00	721,554.80	109.95	(65,295.80)	593,891.90
	TOTAL REVENUES	1,034,205.00	1,034,205.00	1,095,932.21	105.97	(61,727.21)	917,523.40
	OPERATING	49,446.00	49,446.00	14,535.14	29.40	34,910.86	14,660.00
	PERSONNEL	215,876.00	215,876.00	42,598.15	19.73	173,277.85	39,759.16
	GRANTS & AID	110,000.00	110,000.00	0.00	0.00	110,000.00	0.00
	CONTINGENCY	603,896.00	603,896.00	0.00	0.00	603,896.00	0.00
	SERVICES PROVIDED BY GEN GOVT	17,476.00	17,476.00	0.00	0.00	17,476.00	0.00
	TRANSFERS TO OTHER FUNDS	37,511.00	37,511.00	18,969.71	50.57	18,541.29	24,420.75
	TOTAL EXPENDITURES	1,034,205.00	1,034,205.00	76,103.00	7.36	958,102.00	78,839.91
Fund 160 - SPRING HILL CRA FUND:							
	TOTAL REVENUES	1,034,205.00	1,034,205.00	1,095,932.21	105.97	(61,727.21)	917,523.40
	TOTAL EXPENDITURES	1,034,205.00	1,034,205.00	76,103.00	7.36	958,102.00	78,839.91
	NET OF REVENUES & EXPENDITURES	0.00	0.00	1,019,829.21	100.00	(1,019,829.21)	838,683.49

Fund 170 GIFT FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	3,998,530.81	5,504,936.04
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
131.000	DUE FROM OTHER FUNDS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
155.000	PREPAID ITEMS	0.00	0.00
Total Assets		3,998,530.81	5,504,936.04
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	5,452.20	0.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
Total Liabilities		5,452.20	0.00
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	4,066,084.03	4,066,084.03
Total Fund Balance		4,066,084.03	4,066,084.03
Beginning Fund Balance		4,066,084.03	4,066,084.03
Net of Revenues VS Expenditures - 23-24			
*23-24 End FB/24-25 Beg FB		5,619,706.69	1,553,622.66
Net of Revenues VS Expenditures - Current Year		(73,005.42)	(114,770.65)
Ending Fund Balance		3,993,078.61	5,504,936.04
Total Liabilities And Fund Balance		3,998,530.81	5,504,936.04

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 170 - GIFT FUND							
INTEREST REVENUES		0.00	0.00	69,327.39	100.00	(69,327.39)	52,792.08
USE OF RESERVES		0.00	369,049.00	0.00	0.00	369,049.00	0.00
PERMITS. FEES, & SPECIAL ASSESSMENTS		1,381,813.00	1,393,013.00	379,601.70	27.25	1,013,411.30	342,342.00
TOTAL REVENUES		1,381,813.00	1,762,062.00	448,929.09	25.48	1,313,132.91	395,134.08
OPERATING		55,000.00	66,200.00	0.00	0.00	66,200.00	5,452.20
TRANSFERS TO OTHER FUNDS		1,326,813.00	1,619,059.00	562,334.74	34.73	1,056,724.26	452,882.54
CAPITAL OUTLAY		0.00	76,803.00	1,365.00	1.78	75,438.00	9,804.76
TOTAL EXPENDITURES		1,381,813.00	1,762,062.00	563,699.74	31.99	1,198,362.26	468,139.50
Fund 170 - GIFT FUND:							
TOTAL REVENUES		1,381,813.00	1,762,062.00	448,929.09	25.48	1,313,132.91	395,134.08
TOTAL EXPENDITURES		1,381,813.00	1,762,062.00	563,699.74	31.99	1,198,362.26	468,139.50
NET OF REVENUES & EXPENDITURES		0.00	0.00	(114,770.65)	100.00	114,770.65	(73,005.42)

Fund 180 DOWNTOWN CRA FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	2,940,543.26	1,776,128.36
115.100	ACCOUNTS RECEIVABLE	59,387.45	406,444.73
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	2,490.81	2,373.58
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
156.900	OTHER ASSETS - NONCURRENT	754,494.54	717,052.57
101.000	CASH IN BANK	0.00	0.00
Total Assets		3,756,916.06	2,901,999.24
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	2,827.54	2,811.29
205.000	CONTRACTS PAYABLE	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	0.00	1.25
216.000	ACCRUED SALARIES & WAGES	0.00	0.00
220.000	DEPOSITS	0.00	0.00
223.000	DEFERRED REVENUE	0.00	0.00
290.000	DEFERRED INFLOW	706,878.53	649,077.77
Total Liabilities		709,706.07	651,890.31
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	2,441,569.00	2,441,569.00
Total Fund Balance		2,441,569.00	2,441,569.00
Beginning Fund Balance		2,441,569.00	2,441,569.00
Net of Revenues VS Expenditures - 23-24			(896,145.17)
*23-24 End FB/24-25 Beg FB		1,545,423.83	
Net of Revenues VS Expenditures - Current Year		605,640.99	704,685.10
Ending Fund Balance		3,047,209.99	2,250,108.93
Total Liabilities And Fund Balance		3,756,916.06	2,901,999.24

* Year Not Closed

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REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024
*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.
SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
COMPARED WITH BUDGET AND FY 2023 ACTUAL

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 180 - DOWNTOWN CRA FUND							
INTEREST REVENUES		0.00	0.00	17,370.92	100.00	(17,370.92)	29,839.97
USE OF RESERVES		0.00	585,912.00	0.00	0.00	585,912.00	0.00
MISCELLANEOUS REVENUES		14,618.00	14,618.00	95,200.96	651.26	(80,582.96)	11,055.24
AD VALOREM		398,797.00	398,797.00	398,797.00	100.00	0.00	347,919.00
INTERGOVERNMENTAL REVENUE		365,914.00	365,914.00	404,921.00	110.66	(39,007.00)	334,310.00
CHARGES FOR SERVICES		58,105.00	58,105.00	(6,369.24)	(10.96)	64,474.24	22,920.74
TOTAL REVENUES		837,434.00	1,423,346.00	909,920.64	63.93	513,425.36	746,044.95
OPERATING		571,888.00	571,888.00	178,617.03	31.23	393,270.97	114,402.46
GRANTS & AID		67,500.00	67,500.00	0.00	0.00	67,500.00	0.00
CONTINGENCY		142,135.00	142,135.00	0.00	0.00	142,135.00	0.00
SERVICES PROVIDED BY GEN GOVT		17,476.00	17,476.00	0.00	0.00	17,476.00	0.00
TRANSFERS TO OTHER FUNDS		38,435.00	38,435.00	19,283.87	50.17	19,151.13	25,670.46
CAPITAL OUTLAY		0.00	585,912.00	7,334.64	1.25	578,577.36	331.04
TOTAL EXPENDITURES		837,434.00	1,423,346.00	205,235.54	14.42	1,218,110.46	140,403.96
Fund 180 - DOWNTOWN CRA FUND:							
TOTAL REVENUES		837,434.00	1,423,346.00	909,920.64	63.93	513,425.36	746,044.95
TOTAL EXPENDITURES		837,434.00	1,423,346.00	205,235.54	14.42	1,218,110.46	140,403.96
NET OF REVENUES & EXPENDITURES		0.00	0.00	704,685.10	100.00	(704,685.10)	605,640.99

Fund 190 GRANT & SPECIAL REVENUE FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	3,376,044.76	1,437,006.90
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	65,041.77	1,193,462.25
101.000	CASH IN BANK	0.00	0.00
Total Assets		3,441,086.53	2,630,469.15
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	980.00	0.00
205.000	CONTRACTS PAYABLE	0.00	119,720.49
207.000	DUE TO OTHER FUNDS	0.00	0.00
223.000	DEFERRED REVENUE	0.00	67,392.86
Total Liabilities		980.00	187,113.35
*** Fund Balance ***			
251.000	PRIOR PERIOD ADJUSTMENT	0.00	0.00
281.000	FUND BALANCE - RESTRICTED	2,108,470.46	1,246,915.59
282.000	FUND BALANCE - COMMITTED	813,852.64	1,675,407.51
Total Fund Balance		2,922,323.10	2,922,323.10
Beginning Fund Balance		2,922,323.10	2,922,323.10
Net of Revenues VS Expenditures - 23-24			(1,114,442.90)
*23-24 End FB/24-25 Beg FB		1,807,880.20	
Net of Revenues VS Expenditures - Current Year		517,783.43	635,475.60
Ending Fund Balance		3,440,106.53	2,443,355.80
Total Liabilities And Fund Balance		3,441,086.53	2,630,469.15

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 190 - GRANT & SPECIAL REVENUE FUND							
	INTEREST REVENUES	0.00	0.00	14,208.16	100.00	(14,208.16)	37,797.62
	USE OF RESERVES	6,000.00	520,486.00	0.00	0.00	520,486.00	0.00
	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	48,767.42
	TRANSFERS FROM OTHER FUNDS	0.00	1,220,874.00	75,692.34	6.20	1,145,181.66	19,910.85
	CAPITAL GRANTS	89,220.00	382,010.00	705.00	0.18	381,305.00	33,504.75
	CHARGES FOR SERVICES	25,000.00	25,000.00	556,350.00	2,225.40	(531,350.00)	348,892.50
	OTHER TAXES	382,279.00	382,279.00	92,325.89	24.15	289,953.11	84,836.98
	DEBT PROCEEDS	0.00	500,000.00	0.00	0.00	500,000.00	0.00
	TOTAL REVENUES	502,499.00	3,030,649.00	739,281.39	24.39	2,291,367.61	573,710.12
	OPERATING	413,279.00	2,097,548.00	26,642.93	1.27	2,070,905.07	54,946.69
	CAPITAL OUTLAY	89,220.00	933,101.00	77,162.86	8.27	855,938.14	980.00
	TOTAL EXPENDITURES	502,499.00	3,030,649.00	103,805.79	3.43	2,926,843.21	55,926.69
Fund 190 - GRANT & SPECIAL REVENUE FUND:							
	TOTAL REVENUES	502,499.00	3,030,649.00	739,281.39	24.39	2,291,367.61	573,710.12
	TOTAL EXPENDITURES	502,499.00	3,030,649.00	103,805.79	3.43	2,926,843.21	55,926.69
	NET OF REVENUES & EXPENDITURES	0.00	0.00	635,475.60	100.00	(635,475.60)	517,783.43

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GOVERNMENTAL FUND TYPES

DEBT SERVICE FUND

A debt service fund is used to account for the accumulation of financial resources to be used the payment of general long-term debt principal and interest. The Debt Service Fund accounts for the revenues and expenditures for all Governmental Fund payments on long-term debt and is funded through transfers from other funds.

Fund 200 DEBT SERVICE FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	3,299.77	3,299.78
	Total Assets	3,299.77	3,299.78
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	3,299.78	3,299.78
	Total Liabilities	3,299.78	3,299.78
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	0.00	0.00
	Total Fund Balance	0.00	0.00
	Beginning Fund Balance	0.00	0.00
	Net of Revenues VS Expenditures - 23-24		0.00
	*23-24 End FB/24-25 Beg FB	0.00	
	Net of Revenues VS Expenditures - Current Year	(0.01)	0.00
	Ending Fund Balance	(0.01)	0.00
	Total Liabilities And Fund Balance	3,299.77	3,299.78

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2024	USED	BALANCE	12/31/2023
Fund 200 - DEBT SERVICE FUND							
	TRANSFERS FROM OTHER FUNDS	2,445,075.00	2,408,043.00	888,585.39	36.90	1,519,457.61	763,256.59
	TOTAL REVENUES	2,445,075.00	2,408,043.00	888,585.39	36.90	1,519,457.61	763,256.59
	PRINCIPAL & INTEREST	2,445,075.00	2,408,043.00	888,585.39	36.90	1,519,457.61	763,256.60
	TOTAL EXPENDITURES	2,445,075.00	2,408,043.00	888,585.39	36.90	1,519,457.61	763,256.60
Fund 200 - DEBT SERVICE FUND:							
	TOTAL REVENUES	2,445,075.00	2,408,043.00	888,585.39	36.90	1,519,457.61	763,256.59
	TOTAL EXPENDITURES	2,445,075.00	2,408,043.00	888,585.39	36.90	1,519,457.61	763,256.60
	NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	(0.01)

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GOVERNMENTAL FUND TYPES

CAPITAL PROJECTS FUNDS

A capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds or trust funds. The Capital Projects Fund accounts for the revenues and expenditures for all General Fund capital projects.

Fund 300 CAPITAL PROJECTS FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	2,200,525.17	2,959,432.21
131.000	DUE FROM OTHER FUNDS	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
101.000	CASH IN BANK	0.00	0.00
Total Assets		2,200,525.17	2,959,432.21
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	129,258.44	104,123.98
205.000	CONTRACTS PAYABLE	0.00	0.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
Total Liabilities		129,258.44	104,123.98
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	1,823,517.61	1,823,517.61
283.000	FUND BALANCE - ASSIGNED	0.00	0.00
Total Fund Balance		1,823,517.61	1,823,517.61
Beginning Fund Balance		1,823,517.61	1,823,517.61
Net of Revenues VS Expenditures - 23-24			540,081.87
*23-24 End FB/24-25 Beg FB		2,363,599.48	
Net of Revenues VS Expenditures - Current Year		247,749.12	491,708.75
Ending Fund Balance		2,071,266.73	2,855,308.23
Total Liabilities And Fund Balance		2,200,525.17	2,959,432.21

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 300 - CAPITAL PROJECTS FUND							
	INTEREST REVENUES	0.00	0.00	24,510.48	100.00	(24,510.48)	15,082.76
	USE OF RESERVES	0.00	2,265,586.00	0.00	0.00	2,265,586.00	0.00
	MISCELLANEOUS REVENUES	0.00	20,000.00	290.00	1.45	19,710.00	0.00
	TRANSFERS FROM OTHER FUNDS	1,877,993.00	5,526,837.00	355,949.44	6.44	5,170,887.56	713,478.86
	AD VALOREM	1,282,005.00	1,282,005.00	879,622.21	68.61	402,382.79	476,291.04
	DEBT PROCEEDS	3,189,000.00	6,189,000.00	0.00	0.00	6,189,000.00	0.00
	TOTAL REVENUES	6,348,998.00	15,283,428.00	1,260,372.13	8.25	14,023,055.87	1,204,852.66
	CAPITAL OUTLAY	6,348,998.00	15,283,428.00	768,663.38	5.03	14,514,764.62	957,103.54
	TOTAL EXPENDITURES	6,348,998.00	15,283,428.00	768,663.38	5.03	14,514,764.62	957,103.54
Fund 300 - CAPITAL PROJECTS FUND:							
	TOTAL REVENUES	6,348,998.00	15,283,428.00	1,260,372.13	8.25	14,023,055.87	1,204,852.66
	TOTAL EXPENDITURES	6,348,998.00	15,283,428.00	768,663.38	5.03	14,514,764.62	957,103.54
	NET OF REVENUES & EXPENDITURES	0.00	0.00	491,708.75	100.00	(491,708.75)	247,749.12

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PROPRIETARY FUND TYPES

ENTERPRISE FUNDS

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 & Sewer Revenue Fund, Municipal Airport Fund, Refuse Collection Fund, Stormwater Revenue Fund and Permits & Inspections Fund.

Fund 401 WATER & SEWER FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
102.000	CASH ON HAND	3,300.00	3,300.00
104.000	EQUITY IN POOLED CASH	29,007,232.28	18,997,404.17
115.100	ACCOUNTS RECEIVABLE	3,707,522.09	3,806,616.59
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(882,506.20)	(771,505.79)
121.000	ASSESSMENTS RECEIVABLE	0.00	0.00
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
131.000	DUE FROM OTHER FUNDS	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	0.00	788,010.34
135.000	INTEREST & DIVIDENDS REC	27,699.45	27,417.63
151.900	INVESTMENTS - NON-CURRENT	19,845,932.39	18,983,639.47
155.000	PREPAID ITEMS	282,712.49	339,010.49
161.900	LAND	2,135,739.53	2,148,064.53
162.900	BUILDINGS	11,626,315.29	10,585,889.57
163.900	ACCUM DEPREC - BUILDINGS	(8,036,926.49)	(8,125,164.40)
164.900	INFRASTRUCTURE	137,415,700.58	137,328,661.12
165.900	ACCUM DEPREC - INFRASTRUCTURE	(39,136,071.58)	(42,749,759.87)
166.900	EQUIPMENT & FURNITURE	21,037,128.71	21,582,920.29
167.900	ACCUM DEPREC - EQUIPMENT	(13,785,616.98)	(14,278,486.30)
169.900	CONSTRUCTION WORK IN PROGRESS	9,536,589.03	67,187,134.68
190.000	DEFERRED OUTFLOW	1,576,775.00	1,190,171.00
101.000	CASH IN BANK	2,731,985.41	4,667,021.42
Total Assets		177,093,511.00	221,710,344.94
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	472,758.24	375,250.94
203.900	NOTES & LOANS PAYABLE - LT	0.00	17,601,050.73
205.000	CONTRACTS PAYABLE	290,567.48	2,658,757.70
207.000	DUE TO OTHER FUNDS	0.00	0.00
215.000	ACCRUED INTEREST PAYABLE	0.00	0.00
216.000	ACCRUED SALARIES & WAGES	706,281.74	807,898.76
220.000	DEPOSITS	0.00	0.00
223.000	DEFERRED REVENUE	0.00	0.00
229.000	OTHER CURRENT LIABILITIES	3,853,403.00	779,558.00
238.000	PENSION LIABILITIES	0.00	3,387,980.00
290.000	DEFERRED INFLOW	66,114.00	39,019.00
Total Liabilities		5,389,124.46	25,649,515.13
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	120,836,726.44	173,679,259.62
275.000	NET ASSETS, RESTRICTED	0.00	0.00
276.000	NET ASSETS, UNRESTRICTED	49,790,466.37	26,786,203.47
Total Fund Balance		170,627,192.81	200,465,463.09
Beginning Fund Balance		167,584,234.97	173,609,031.11
Net of Revenues VS Expenditures - 23-24			25,030,665.05
Fund Balance Adjustments - 23-24		3,042,957.84	
*23-24 End FB/24-25 Beg FB		225,496,128.14	
Net of Revenues VS Expenditures - Current Year		1,077,193.73	(2,578,866.35)
Fund Balance Adjustments		3,042,957.84	26,856,431.98
Ending Fund Balance		171,704,386.54	222,917,261.79
Total Liabilities And Fund Balance		177,093,511.00	221,710,344.94

* Year Not Closed

PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMPARISON WITH BUDGET AND FY 2023

GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2024	USED	BALANCE	12/31/2023
Fund 401 - WATER & SEWER FUND							
CAPITAL GRANTS		6,068,323.00	29,421,738.00	(0.01)	0.00	29,421,738.01	0.00
CHARGES FOR SERVICES		29,954,115.00	29,954,115.00	7,529,629.95	25.14	22,424,485.05	7,213,717.97
INTEREST REVENUES		600,000.00	600,000.00	298,701.45	49.78	301,298.55	405,347.51
MISCELLANEOUS REVENUES		128,000.00	128,000.00	174,825.82	136.58	(46,825.82)	561,993.20
USE OF RESERVES		7,466,165.00	14,509,954.00	0.00	0.00	14,509,954.00	0.00
DEBT PROCEEDS		0.00	41,153,621.00	1,228,885.00	2.99	39,924,736.00	0.00
0000		44,216,603.00	115,767,428.00	9,232,042.21	7.97	106,535,385.79	8,181,058.68
CHARGES FOR GOVT SERVICES		165,735.00	165,735.00	30,433.60	18.36	135,301.40	27,430.55
9998 - CONTRIBUTIONS		165,735.00	165,735.00	30,433.60	18.36	135,301.40	27,430.55
TOTAL REVENUES		44,382,338.00	115,933,163.00	9,262,475.81	7.99	106,670,687.19	8,208,489.23
PERSONNEL		1,152,778.00	1,152,778.00	231,446.71	20.08	921,331.29	203,735.96
OPERATING		2,336,766.00	2,389,611.00	324,779.43	13.59	2,064,831.57	417,569.94
SERVICES PROVIDED BY GEN GOVT		3,013,714.00	3,013,714.00	753,428.50	25.00	2,260,285.50	709,461.50
CAPITAL OUTLAY		51,840.00	1,848,074.00	639,972.83	34.63	1,208,101.17	898,167.48
4201 - UTILITIES ADMIN		6,555,098.00	8,404,177.00	1,949,627.47	23.20	6,454,549.53	2,228,934.88
PERSONNEL		1,409,544.00	1,409,544.00	248,991.18	17.66	1,160,552.82	213,503.03
OPERATING		71,177.00	266,048.00	15,633.61	5.88	250,414.39	16,140.53
4202 - ENGINEERING		1,480,721.00	1,675,592.00	264,624.79	15.79	1,410,967.21	229,643.56
PERSONNEL		700,466.00	700,466.00	137,908.01	19.69	562,557.99	154,904.22
OPERATING		1,230,166.00	1,237,166.00	144,741.85	11.70	1,092,424.15	241,907.79
CAPITAL OUTLAY		13,645,800.00	14,678,092.00	7,091.51	0.05	14,671,000.49	4,904.26
4203 - WATER PRODUCTION		15,576,432.00	16,615,724.00	289,741.37	1.74	16,325,982.63	401,716.27
PERSONNEL		2,362,465.00	2,362,465.00	445,674.97	18.86	1,916,790.03	422,135.52
OPERATING		2,439,661.00	2,653,433.00	284,086.29	10.71	2,369,346.71	205,441.52
CAPITAL OUTLAY		396,799.00	2,150,107.00	102,397.49	4.76	2,047,709.51	10,000.00
4204 - WATER DISTRIBUTION		5,198,925.00	7,166,005.00	832,158.75	11.61	6,333,846.25	637,577.04
PERSONNEL		1,412,257.00	1,412,257.00	280,452.33	19.86	1,131,804.67	284,690.79
OPERATING		1,952,259.00	1,962,909.00	391,404.84	19.94	1,571,504.16	457,931.59
CAPITAL OUTLAY		444,049.00	62,497,729.00	5,921,511.24	9.47	56,576,217.76	1,166,463.31
4205 - WASTEWATER TREATMENT		3,808,565.00	65,872,895.00	6,593,368.41	10.01	59,279,526.59	1,909,085.69
PERSONNEL		2,027,961.00	2,027,961.00	374,824.40	18.48	1,653,136.60	347,995.49
OPERATING		617,048.00	617,048.00	114,231.25	18.51	502,816.75	123,369.30
CAPITAL OUTLAY		2,547,336.00	5,287,992.00	229,543.36	4.34	5,058,448.64	178,684.24
4206 - UTILITIES MAINTENANCE		5,192,345.00	7,933,001.00	718,599.01	9.06	7,214,401.99	650,049.03
PERSONNEL		1,139,039.00	1,139,039.00	223,405.91	19.61	915,633.09	205,966.08
OPERATING		70,688.00	70,688.00	11,759.47	16.64	58,928.53	19,721.44
CAPITAL OUTLAY		265,366.00	350,248.00	36,691.23	10.48	313,556.77	0.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES							
COMPARISON WITH BUDGET AND FY 2023							
GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2024	USED	BALANCE	12/31/2023
Fund 401 - WATER & SEWER FUND							
4208 - FACILITIES MAINTENANCE		1,475,093.00	1,559,975.00	271,856.61	17.43	1,288,118.39	225,687.52
PERSONNEL		1,353,052.00	1,353,052.00	264,950.55	19.58	1,088,101.45	255,639.19
OPERATING		398,709.00	423,607.00	100,768.12	23.79	322,838.88	79,411.87
CAPITAL OUTLAY		0.00	213,664.00	0.00	0.00	213,664.00	79,062.59
4209 - CUSTOMER SERVICE		1,751,761.00	1,990,323.00	365,718.67	18.37	1,624,604.33	414,113.65
PERSONNEL		671,322.00	671,322.00	140,833.71	20.98	530,488.29	102,235.03
OPERATING		225,324.00	225,324.00	49,332.88	21.89	175,991.12	30,024.50
CAPITAL OUTLAY		512,672.00	1,242,907.00	47,748.24	3.84	1,195,158.76	15,386.23
4210 - WASTEWATER COLLECTION		1,409,318.00	2,139,553.00	237,914.83	11.12	1,901,638.17	147,645.76
CONTINGENCY		400,000.00	385,164.00	0.00	0.00	385,164.00	0.00
9990 - CONTINGENCY		400,000.00	385,164.00	0.00	0.00	385,164.00	0.00
SERVICES PROVIDED BY GEN GOVT		1,082,377.00	1,082,377.00	270,594.25	25.00	811,782.75	200,897.75
9998 - CONTRIBUTIONS		1,082,377.00	1,082,377.00	270,594.25	25.00	811,782.75	200,897.75
TRANSFERS TO OTHER FUNDS		451,703.00	1,108,377.00	47,138.00	4.25	1,061,239.00	42,076.00
9999 - TRANSFERS		451,703.00	1,108,377.00	47,138.00	4.25	1,061,239.00	42,076.00
TOTAL EXPENDITURES		44,382,338.00	115,933,163.00	11,841,342.16	10.21	104,091,820.84	7,087,427.15
Fund 401 - WATER & SEWER FUND:							
TOTAL REVENUES		44,382,338.00	115,933,163.00	9,262,475.81	7.99	106,670,687.19	8,208,489.23
TOTAL EXPENDITURES		44,382,338.00	115,933,163.00	11,841,342.16	10.21	104,091,820.84	7,087,427.15
NET OF REVENUES & EXPENDITURES		0.00	0.00	(2,578,866.35)	100.00	2,578,866.35	1,121,062.08

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Fund 403 WATER TRUST FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	3,613,286.29	2,880,776.79
115.100	ACCOUNTS RECEIVABLE	221.65	212.21
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	316.63	256.81
151.900	INVESTMENTS - NON-CURRENT	3,263,961.79	3,118,379.20
161.900	LAND	0.00	0.00
162.900	BUILDINGS	0.00	0.00
163.900	ACCUM DEPREC - BUILDINGS	0.00	0.00
164.900	INFRASTRUCTURE	0.00	0.00
165.900	ACCUM DEPREC - INFRASTRUCTURE	0.00	0.00
166.900	EQUIPMENT & FURNITURE	0.00	0.00
167.900	ACCUM DEPREC - EQUIPMENT	0.00	0.00
169.900	CONSTRUCTION WORK IN PROGRESS	0.00	0.00
101.000	CASH IN BANK	192,304.47	501,141.29
Total Assets		7,070,090.83	6,500,766.30
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	25,605.11	0.00
205.000	CONTRACTS PAYABLE	39,772.90	82,974.91
Total Liabilities		65,378.01	82,974.91
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	(1,275,207.24)	(1,593,010.90)
275.000	NET ASSETS, RESTRICTED	7,292,721.54	5,076,828.92
276.000	NET ASSETS, UNRESTRICTED	1,275,207.24	0.00
Total Fund Balance		7,292,721.54	3,483,818.02
Beginning Fund Balance		7,292,721.54	3,483,818.02
Net of Revenues VS Expenditures - 23-24			2,870,217.21
*23-24 End FB/24-25 Beg FB		6,354,035.23	
Net of Revenues VS Expenditures - Current Year		(288,008.72)	63,756.16
Ending Fund Balance		7,004,712.82	6,417,791.39
Total Liabilities And Fund Balance		7,070,090.83	6,500,766.30

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2024	USED	BALANCE	12/31/2023
Fund 403 - WATER TRUST FUND							
	INTEREST REVENUES	0.00	0.00	45,587.88	100.00	(45,587.88)	43,749.26
	USE OF RESERVES	700,000.00	4,494,712.00	0.00	0.00	4,494,712.00	0.00
	MISCELLANEOUS REVENUES	0.00	0.00	18,190.65	100.00	(18,190.65)	79,585.41
	TRANSFERS FROM OTHER FUNDS	366,600.00	952,160.00	0.00	0.00	952,160.00	0.00
	PERMITS. FEES, & SPECIAL ASSESSMENTS	1,600,000.00	1,600,000.00	389,577.52	24.35	1,210,422.48	411,888.10
	TOTAL REVENUES	2,666,600.00	7,046,872.00	453,356.05	6.43	6,593,515.95	535,222.77
	OPERATING	0.00	0.00	87.39	100.00	(87.39)	82.40
	CAPITAL OUTLAY	2,666,600.00	7,046,872.00	389,512.50	5.53	6,657,359.50	823,149.09
	TOTAL EXPENDITURES	2,666,600.00	7,046,872.00	389,599.89	5.53	6,657,272.11	823,231.49
Fund 403 - WATER TRUST FUND:							
	TOTAL REVENUES	2,666,600.00	7,046,872.00	453,356.05	6.43	6,593,515.95	535,222.77
	TOTAL EXPENDITURES	2,666,600.00	7,046,872.00	389,599.89	5.53	6,657,272.11	823,231.49
	NET OF REVENUES & EXPENDITURES	0.00	0.00	63,756.16	100.00	(63,756.16)	(288,008.72)

Fund 404 WASTEWATER TRUST FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	3,806,053.38	7,583,647.56
115.100	ACCOUNTS RECEIVABLE	101,668.90	320,125.90
133.000	DUE FROM OTHER GOVERNMENTS	7,489.58	0.00
135.000	INTEREST & DIVIDENDS REC	6,941.74	6,904.64
151.900	INVESTMENTS - NON-CURRENT	2,024,407.53	1,934,112.79
161.900	LAND	0.00	0.00
162.900	BUILDINGS	0.00	0.00
163.900	ACCUM DEPREC - BUILDINGS	0.00	0.00
164.900	INFRASTRUCTURE	0.00	0.00
165.900	ACCUM DEPREC - INFRASTRUCTURE	0.00	0.00
166.900	EQUIPMENT & FURNITURE	0.00	0.00
167.900	ACCUM DEPREC - EQUIPMENT	0.00	0.00
169.900	CONSTRUCTION WORK IN PROGRESS	0.00	0.00
101.000	CASH IN BANK	119,273.03	310,611.02
Total Assets		6,065,834.16	10,155,401.91
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
202.000	ACCOUNTS PAYABLE	26,178.69	0.00
205.000	CONTRACTS PAYABLE	25,867.46	0.00
223.000	DEFERRED REVENUE	101,587.00	474,672.00
Total Liabilities		153,633.15	474,672.00
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	(286,796.69)	1,593,010.90
275.000	NET ASSETS, RESTRICTED	6,110,095.64	2,301,192.12
276.000	NET ASSETS, UNRESTRICTED	286,796.69	0.00
Total Fund Balance		6,110,095.64	3,894,203.02
Beginning Fund Balance		6,110,095.64	3,894,203.02
Net of Revenues VS Expenditures - 23-24			5,107,309.38
*23-24 End FB/24-25 Beg FB		9,001,512.40	
Net of Revenues VS Expenditures - Current Year		(197,894.63)	679,217.51
Ending Fund Balance		5,912,201.01	9,680,729.91
Total Liabilities And Fund Balance		6,065,834.16	10,155,401.91

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2024	USED	BALANCE	12/31/2023
Fund 404 - WASTEWATER TRUST FUND							
INTEREST REVENUES		0.00	0.00	89,309.18	100.00	(89,309.18)	65,061.59
USE OF RESERVES		0.00	5,393,948.00	0.00	0.00	5,393,948.00	0.00
MISCELLANEOUS REVENUES		0.00	0.00	11,282.38	100.00	(11,282.38)	49,361.27
CAPITAL GRANTS		0.00	675,790.00	0.00	0.00	675,790.00	0.00
PERMITS. FEES, & SPECIAL ASSESSMENTS		1,800,000.00	1,800,000.00	583,948.64	32.44	1,216,051.36	246,003.60
TOTAL REVENUES		1,800,000.00	7,869,738.00	684,540.20	8.70	7,185,197.80	360,426.46
OPERATING		0.00	0.00	54.19	100.00	(54.19)	51.11
CONTINGENCY		1,566,192.00	1,566,192.00	0.00	0.00	1,566,192.00	0.00
CAPITAL OUTLAY		233,808.00	6,303,546.00	5,268.50	0.08	6,298,277.50	558,269.98
TOTAL EXPENDITURES		1,800,000.00	7,869,738.00	5,322.69	0.07	7,864,415.31	558,321.09
Fund 404 - WASTEWATER TRUST FUND:							
TOTAL REVENUES		1,800,000.00	7,869,738.00	684,540.20	8.70	7,185,197.80	360,426.46
TOTAL EXPENDITURES		1,800,000.00	7,869,738.00	5,322.69	0.07	7,864,415.31	558,321.09
NET OF REVENUES & EXPENDITURES		0.00	0.00	679,217.51	100.00	(679,217.51)	(197,894.63)

Fund 430 AIRPORT FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
102.000	CASH ON HAND	0.00	0.00
104.000	EQUITY IN POOLED CASH	487,281.20	(386,970.31)
115.100	ACCOUNTS RECEIVABLE	120,724.62	180,056.87
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(4,787.25)	(7,863.86)
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	158,181.97	199,982.64
135.000	INTEREST & DIVIDENDS REC	813,574.78	1,160,146.93
141.000	INVENTORIES	906.63	1,086.31
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
155.000	PREPAID ITEMS	41,816.25	49,754.25
156.900	OTHER ASSETS - NONCURRENT	38,208,756.30	38,306,149.02
161.900	LAND	3,935,210.59	3,935,210.59
162.900	BUILDINGS	6,999,598.54	10,480,839.96
163.900	ACCUM DEPREC - BUILDINGS	(2,167,558.06)	(2,417,996.68)
164.900	INFRASTRUCTURE	37,265,277.84	39,544,191.33
165.900	ACCUM DEPREC - INFRASTRUCTURE	(13,133,743.72)	(13,944,281.47)
166.900	EQUIPMENT & FURNITURE	683,457.65	700,357.65
167.900	ACCUM DEPREC - EQUIPMENT	(571,116.01)	(598,840.22)
169.900	CONSTRUCTION WORK IN PROGRESS	4,670,236.87	565,052.26
101.000	CASH IN BANK	0.00	0.00
Total Assets		77,507,818.20	77,766,875.27
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
201.000	VOUCHERS PAYABLE	0.00	0.00
202.000	ACCOUNTS PAYABLE	9,427.65	6,940.93
203.900	NOTES & LOANS PAYABLE - LT	0.00	0.00
205.000	CONTRACTS PAYABLE	148,241.77	86,368.14
207.000	DUE TO OTHER FUNDS	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	13,536.49	6,521.27
215.000	ACCRUED INTEREST PAYABLE	0.00	0.00
216.000	ACCRUED SALARIES & WAGES	55,221.47	63,181.70
220.000	DEPOSITS	90,428.51	120,256.72
223.000	DEFERRED REVENUE	0.00	0.00
225.900	CAPITAL LEASES - LONG TERM	0.00	0.00
236.900	ADVANCES FROM OTHER FUNDS	1,599,674.58	1,430,432.17
290.000	DEFERRED INFLOW	36,702,161.74	35,979,192.41
Total Liabilities		38,618,692.21	37,692,893.34
*** Fund Balance ***			
273.000	DEBT USED TO ACQUIRE FA	0.00	(1,880,263.67)
274.000	NET ASSETS, INVEST IN CAPITAL	37,682,713.70	38,264,533.42
275.000	NET ASSETS, RESTRICTED	18,555.14	18,555.14
276.000	NET ASSETS, UNRESTRICTED	1,472,775.09	2,138,572.12
Total Fund Balance		39,174,043.93	38,541,397.01
Beginning Fund Balance		38,541,397.01	38,541,397.01
Net of Revenues VS Expenditures - 23-24			2,600,286.97
Fund Balance Adjustments - 23-24		632,646.92	
*23-24 End FB/24-25 Beg FB		41,141,683.98	
Net of Revenues VS Expenditures - Current Year		(284,917.94)	(1,067,702.05)
Fund Balance Adjustments		632,646.92	0.00
Ending Fund Balance		38,889,125.99	40,073,981.93
Total Liabilities And Fund Balance		77,507,818.20	77,766,875.27

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 430 - AIRPORT FUND							
	INTEREST REVENUES	12,000.00	12,000.00	11,316.32	94.30	683.68	6,260.95
	USE OF RESERVES	0.00	267,853.00	0.00	0.00	267,853.00	0.00
	MISCELLANEOUS REVENUES	5,000.00	5,000.00	1,316.20	26.32	3,683.80	4,344.05
	CAPITAL GRANTS	3,933,000.00	8,003,902.00	0.00	0.00	8,003,902.00	0.00
	RENTAL INCOME	2,050,594.00	2,050,594.00	731,522.42	35.67	1,319,071.58	668,237.20
	TOTAL REVENUES	6,000,594.00	10,339,349.00	744,154.94	7.20	9,595,194.06	678,842.20
	OPERATING	473,137.00	1,111,668.00	117,380.59	10.56	994,287.41	91,029.14
	PERSONNEL	619,076.00	619,076.00	132,062.02	21.33	487,013.98	123,775.01
	CONTINGENCY	179,508.00	161,960.00	0.00	0.00	161,960.00	0.00
	SERVICES PROVIDED BY GEN GOVT	399,914.00	399,914.00	99,978.50	25.00	299,935.50	79,598.00
	TRANSFERS TO OTHER FUNDS	241,306.00	242,274.00	29,083.96	12.00	213,190.04	35,361.07
	CAPITAL OUTLAY	4,087,653.00	7,804,457.00	1,433,351.92	18.37	6,371,105.08	632,646.92
	TOTAL EXPENDITURES	6,000,594.00	10,339,349.00	1,811,856.99	17.52	8,527,492.01	962,410.14
Fund 430 - AIRPORT FUND:							
	TOTAL REVENUES	6,000,594.00	10,339,349.00	744,154.94	7.20	9,595,194.06	678,842.20
	TOTAL EXPENDITURES	6,000,594.00	10,339,349.00	1,811,856.99	17.52	8,527,492.01	962,410.14
	NET OF REVENUES & EXPENDITURES	0.00	0.00	(1,067,702.05)	100.00	1,067,702.05	(283,567.94)

Fund 440 REFUSE COLLECTION FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	305,271.91	235,762.55
115.100	ACCOUNTS RECEIVABLE	582,114.11	657,472.44
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(37,039.08)	(38,420.88)
121.000	ASSESSMENTS RECEIVABLE	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
Total Assets		850,346.94	854,814.11
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	352,035.08	308,646.73
207.000	DUE TO OTHER FUNDS	0.00	0.00
220.000	DEPOSITS	0.00	0.00
Total Liabilities		352,035.08	308,646.73
*** Fund Balance ***			
276.000	NET ASSETS, UNRESTRICTED	23,673.43	23,673.43
Total Fund Balance		23,673.43	23,673.43
Beginning Fund Balance		23,673.43	23,673.43
Net of Revenues VS Expenditures - 23-24			16,716.85
*23-24 End FB/24-25 Beg FB		40,390.28	
Net of Revenues VS Expenditures - Current Year		474,638.43	505,777.10
Ending Fund Balance		498,311.86	546,167.38
Total Liabilities And Fund Balance		850,346.94	854,814.11

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 440 - REFUSE COLLECTION FUND							
INTEREST REVENUES		0.00	0.00	3,109.63	100.00	(3,109.63)	4,306.79
CHARGES FOR SERVICES		5,640,000.00	5,640,000.00	1,498,332.82	26.57	4,141,667.18	1,352,882.19
TOTAL REVENUES		5,640,000.00	5,640,000.00	1,501,442.45	26.62	4,138,557.55	1,357,188.98
OPERATING		5,490,265.00	5,490,265.00	969,231.75	17.65	4,521,033.25	859,120.00
SERVICES PROVIDED BY GEN GOVT		149,735.00	149,735.00	26,433.60	17.65	123,301.40	23,430.55
TOTAL EXPENDITURES		5,640,000.00	5,640,000.00	995,665.35	17.65	4,644,334.65	882,550.55
Fund 440 - REFUSE COLLECTION FUND:							
TOTAL REVENUES		5,640,000.00	5,640,000.00	1,501,442.45	26.62	4,138,557.55	1,357,188.98
TOTAL EXPENDITURES		5,640,000.00	5,640,000.00	995,665.35	17.65	4,644,334.65	882,550.55
NET OF REVENUES & EXPENDITURES		0.00	0.00	505,777.10	100.00	(505,777.10)	474,638.43

Fund 450 STORMWATER FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	1,485,528.46	1,198,457.82
115.100	ACCOUNTS RECEIVABLE	413,084.25	465,580.69
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(94,579.94)	(105,097.32)
121.000	ASSESSMENTS RECEIVABLE	0.00	0.00
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
132.000	ADVANCES TO OTHER FUNDS	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	0.00	120,250.00
135.000	INTEREST & DIVIDENDS REC	39,868.55	40,731.64
151.900	INVESTMENTS - NON-CURRENT	1,273,115.06	1,216,330.25
155.000	PREPAID ITEMS	30,443.26	35,997.75
161.900	LAND	1,076,393.39	1,076,393.39
162.900	BUILDINGS	316,191.74	316,191.74
163.900	ACCUM DEPREC - BUILDINGS	(38,624.31)	(46,529.10)
164.900	INFRASTRUCTURE	5,513,911.49	5,531,787.96
165.900	ACCUM DEPREC - INFRASTRUCTURE	(1,128,812.21)	(1,260,086.15)
166.900	EQUIPMENT & FURNITURE	3,373,541.37	3,218,308.12
167.900	ACCUM DEPREC - EQUIPMENT	(1,943,328.75)	(1,909,485.53)
169.900	CONSTRUCTION WORK IN PROGRESS	60,328.03	792,896.23
190.000	DEFERRED OUTFLOW	177,575.00	142,662.00
101.000	CASH IN BANK	36,460.41	154,905.80
Total Assets		10,591,095.80	10,989,295.29
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	19,609.11	4,265.83
203.900	NOTES & LOANS PAYABLE - LT	0.00	0.00
205.000	CONTRACTS PAYABLE	6,835.00	0.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
215.000	ACCRUED INTEREST PAYABLE	0.00	0.00
216.000	ACCRUED SALARIES & WAGES	32,625.82	59,183.69
220.000	DEPOSITS	0.00	0.00
223.000	DEFERRED REVENUE	0.00	0.00
225.900	CAPITAL LEASES - LONG TERM	0.00	0.00
229.000	OTHER CURRENT LIABILITIES	428,707.00	114,016.00
236.900	ADVANCES FROM OTHER FUNDS	0.00	0.00
238.000	PENSION LIABILITIES	0.00	383,383.00
290.000	DEFERRED INFLOW	6,641.00	5,707.00
Total Liabilities		494,417.93	566,555.52
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	7,246,434.08	7,719,476.66
276.000	NET ASSETS, UNRESTRICTED	2,330,333.32	1,784,795.85
Total Fund Balance		9,576,767.40	9,504,272.51
Beginning Fund Balance		9,395,934.15	9,395,934.15
Net of Revenues VS Expenditures - 23-24			241,315.02
Fund Balance Adjustments - 23-24		180,833.25	
*23-24 End FB/24-25 Beg FB		9,745,587.53	
Net of Revenues VS Expenditures - Current Year		519,910.47	785,490.60
Fund Balance Adjustments		180,833.25	108,338.36
Ending Fund Balance		10,096,677.87	10,531,078.13
Total Liabilities And Fund Balance		10,591,095.80	10,989,295.29

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2024	USED	BALANCE	12/31/2023
Fund 450 - STORMWATER FUND							
	INTEREST REVENUES	35,000.00	35,000.00	15,773.05	45.07	19,226.95	21,390.65
	USE OF RESERVES	932,037.00	1,363,151.00	0.00	0.00	1,363,151.00	0.00
	MISCELLANEOUS REVENUES	0.00	0.00	7,095.30	100.00	(7,095.30)	35,243.27
	CHARGES FOR SERVICES	2,441,500.00	2,441,500.00	1,301,403.65	53.30	1,140,096.35	1,220,216.80
	TOTAL REVENUES	3,408,537.00	3,839,651.00	1,324,272.00	34.49	2,515,379.00	1,276,850.72
	OPERATING	395,934.00	463,084.00	84,799.13	18.31	378,284.87	74,715.46
	PERSONNEL	1,467,151.00	1,467,151.00	303,976.27	20.72	1,163,174.73	260,743.46
	SERVICES PROVIDED BY GEN GOVT	386,306.00	386,306.00	96,576.50	25.00	289,729.50	81,817.75
	TRANSFERS TO OTHER FUNDS	79,214.00	80,132.00	2,837.00	3.54	77,295.00	3,822.00
	CAPITAL OUTLAY	1,079,932.00	1,442,978.00	50,592.50	3.51	1,392,385.50	319,008.25
	TOTAL EXPENDITURES	3,408,537.00	3,839,651.00	538,781.40	14.03	3,300,869.60	740,106.92
Fund 450 - STORMWATER FUND:							
	TOTAL REVENUES	3,408,537.00	3,839,651.00	1,324,272.00	34.49	2,515,379.00	1,276,850.72
	TOTAL EXPENDITURES	3,408,537.00	3,839,651.00	538,781.40	14.03	3,300,869.60	740,106.92
	NET OF REVENUES & EXPENDITURES	0.00	0.00	785,490.60	100.00	(785,490.60)	536,743.80

Fund 480 PERMITS & INSPECTIONS FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
102.000	CASH ON HAND	100.00	100.00
104.000	EQUITY IN POOLED CASH	2,124,525.60	2,407,754.34
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	2,714.61	2,678.36
151.900	INVESTMENTS - NON-CURRENT	1,977,832.97	1,889,615.60
155.000	PREPAID ITEMS	0.00	0.00
164.900	INFRASTRUCTURE	1,116,819.57	1,168,350.63
165.900	ACCUM DEPREC - INFRASTRUCTURE	(637,373.72)	(839,071.90)
166.900	EQUIPMENT & FURNITURE	344,089.61	484,178.06
167.900	ACCUM DEPREC - EQUIPMENT	(212,473.51)	(270,964.42)
168.950	ACCUM DEPREC - CAPITAL LEASES	305,068.10	246,444.98
169.900	CONSTRUCTION WORK IN PROGRESS	25,067.50	65,231.06
190.000	DEFERRED OUTFLOW	6,547.00	35,253.00
101.000	CASH IN BANK	543,956.02	753,464.31
Total Assets		5,596,873.75	5,943,034.02
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	3,101.18	5,014.45
205.000	CONTRACTS PAYABLE	17,042.95	14,557.95
208.000	DUE TO OTHER GOVERNMENTS	12,015.65	12,526.60
215.000	ACCRUED INTEREST PAYABLE	7,457.14	3,690.81
216.000	ACCRUED SALARIES & WAGES	76,128.51	107,337.36
225.900	CAPITAL LEASES - LONG TERM	265,299.66	143,909.69
229.000	OTHER CURRENT LIABILITIES	76,179.00	113,953.00
290.000	DEFERRED INFLOW	9,486.00	5,704.00
Total Liabilities		466,710.09	406,693.86
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	675,897.89	854,168.41
275.000	NET ASSETS, RESTRICTED	57,798.17	66,833.98
276.000	NET ASSETS, UNRESTRICTED	4,668,623.77	4,546,989.49
Total Fund Balance		5,402,319.83	5,467,991.88
Beginning Fund Balance		5,322,417.19	5,322,417.19
Net of Revenues VS Expenditures - 23-24			470,281.85
Fund Balance Adjustments - 23-24		79,902.64	
*23-24 End FB/24-25 Beg FB		5,938,273.73	
Net of Revenues VS Expenditures - Current Year		(272,156.17)	(256,358.88)
Fund Balance Adjustments		79,902.64	145,574.69
Ending Fund Balance		5,130,163.66	5,681,914.85
Total Liabilities And Fund Balance		5,596,873.75	5,943,034.02

* Year Not Closed

PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES

COMPARED WITH BUDGET AND FY 2023 ACTUAL

GL NUMBER	DESCRIPTION	2024-25	2024-25	YTD BALANCE	% BDGT	AVAILABLE	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET				
Fund 480 - PERMITS & INSPECTIONS FUND							
INTEREST REVENUES		25,000.00	25,000.00	40,956.37	163.83	(15,956.37)	34,022.69
USE OF RESERVES		1,935,067.00	2,460,442.00	0.00	0.00	2,460,442.00	0.00
MISCELLANEOUS REVENUES		5,000.00	5,000.00	11,022.81	220.46	(6,022.81)	53,942.70
PERMITS. FEES, & SPECIAL ASSESSMENTS		2,005,000.00	2,005,000.00	458,345.36	22.86	1,546,654.64	443,267.10
CHARGES FOR SERVICES		330,000.00	330,000.00	102,283.95	31.00	227,716.05	96,065.13
TOTAL REVENUES		4,300,067.00	4,825,442.00	612,608.49	12.70	4,212,833.51	627,297.62
OPERATING		1,008,212.00	1,352,987.00	214,809.49	15.88	1,138,177.51	253,129.48
PERSONNEL		2,174,025.00	2,174,025.00	405,220.88	18.64	1,768,804.12	388,092.71
SERVICES PROVIDED BY GEN GOVT		975,900.00	975,900.00	243,975.00	25.00	731,925.00	166,617.96
TRANSFERS TO OTHER FUNDS		109,930.00	134,779.00	4,962.00	3.68	129,817.00	11,711.00
CAPITAL OUTLAY		32,000.00	187,751.00	0.00	0.00	187,751.00	79,902.64
TOTAL EXPENDITURES		4,300,067.00	4,825,442.00	868,967.37	18.01	3,956,474.63	899,453.79
Fund 480 - PERMITS & INSPECTIONS FUND:							
TOTAL REVENUES		4,300,067.00	4,825,442.00	612,608.49	12.70	4,212,833.51	627,297.62
TOTAL EXPENDITURES		4,300,067.00	4,825,442.00	868,967.37	18.01	3,956,474.63	899,453.79
NET OF REVENUES & EXPENDITURES		0.00	0.00	(256,358.88)	100.00	256,358.88	(272,156.17)

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PROPRIETARY FUND TYPES

INTERNAL SERVICE FUNDS

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. Currently there are two internal service funds which consists of the Health Insurance Cost Containment Fund and the Workers' Compensation Self-Insurance Fund.

Fund 500 HEALTH INSUR COST CONTAINMENT

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	250,564.04	231,725.71
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
156.900	OTHER ASSETS - NONCURRENT	0.00	5,000.00
166.900	EQUIPMENT & FURNITURE	9,542.00	9,542.00
167.900	ACCUM DEPREC - EQUIPMENT	(9,542.00)	(9,542.00)
168.950	ACCUM DEPREC - CAPITAL LEASES	66,728.40	7,529.38
Total Assets		317,292.44	244,255.09
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	36,321.08	15,067.99
215.000	ACCRUED INTEREST PAYABLE	161.51	20.99
225.900	CAPITAL LEASES - LONG TERM	70,477.18	9,158.96
Total Liabilities		106,959.77	24,247.94
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	(3,748.78)	7,529.38
284.000	FUND BALANCE - UNASSIGNED	183,561.77	181,442.57
Total Fund Balance		179,812.99	188,971.95
Beginning Fund Balance		179,812.99	179,812.99
Net of Revenues VS Expenditures - 23-24			1,259.42
Net of Revenues VS Expenditures - Current Year		30,519.68	38,934.74
Fund Balance Adjustments		0.00	9,158.96
*23-24 End FB/24-25 Beg FB		190,231.37	
Ending Fund Balance		210,332.67	229,166.11
Total Liabilities And Fund Balance		317,292.44	244,255.09

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 500 - HEALTH INSUR COST CONTAINMENT							
INTEREST REVENUES		0.00	0.00	2,829.61	100.00	(2,829.61)	2,282.28
USE OF RESERVES		0.00	42,000.00	0.00	0.00	42,000.00	0.00
CHARGES FOR GOVT SERVICES		734,705.00	734,705.00	183,675.78	25.00	551,029.22	178,901.19
TOTAL REVENUES		734,705.00	776,705.00	186,505.39	24.01	590,199.61	181,183.47
OPERATING		702,500.00	744,500.00	139,519.40	18.74	604,980.60	142,612.54
SERVICES PROVIDED BY GEN GOVT		32,205.00	32,205.00	8,051.25	25.00	24,153.75	8,051.25
TOTAL EXPENDITURES		734,705.00	776,705.00	147,570.65	19.00	629,134.35	150,663.79
Fund 500 - HEALTH INSUR COST CONTAINMENT:							
TOTAL REVENUES		734,705.00	776,705.00	186,505.39	24.01	590,199.61	181,183.47
TOTAL EXPENDITURES		734,705.00	776,705.00	147,570.65	19.00	629,134.35	150,663.79
NET OF REVENUES & EXPENDITURES		0.00	0.00	38,934.74	100.00	(38,934.74)	30,519.68

Fund 510 WORK COMP SELF INS FUND

GL Number	Description	PERIOD ENDED 12/31/2023	PERIOD ENDED 12/31/2024
*** Assets ***			
104.000	EQUITY IN POOLED CASH	1,611,866.59	1,517,405.62
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	1,659.54	1,637.38
151.900	INVESTMENTS - NON-CURRENT	1,209,121.66	1,155,191.14
155.000	PREPAID ITEMS	0.00	0.00
101.000	CASH IN BANK	698,390.42	843,449.08
Total Assets		3,521,038.21	3,517,683.22
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	913.80	0.00
205.000	CONTRACTS PAYABLE	0.00	0.00
229.000	OTHER CURRENT LIABILITIES	1,672,000.00	1,672,000.00
Total Liabilities		1,672,913.80	1,672,000.00
*** Fund Balance ***			
282.000	FUND BALANCE - COMMITTED	300,000.00	300,000.00
284.000	FUND BALANCE - UNASSIGNED	1,392,151.66	1,392,151.66
Total Fund Balance		1,692,151.66	1,692,151.66
Beginning Fund Balance		1,692,151.66	1,692,151.66
Net of Revenues VS Expenditures - 23-24			(9,641.74)
*23-24 End FB/24-25 Beg FB		1,682,509.92	
Net of Revenues VS Expenditures - Current Year		155,972.75	163,173.30
Ending Fund Balance		1,848,124.41	1,845,683.22
Total Liabilities And Fund Balance		3,521,038.21	3,517,683.22

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF DELAND
PERIOD ENDING 12/31/2024

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

SCH OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES							
COMPARED WITH BUDGET AND FY 2023 ACTUAL							
GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	% BDGT USED	AVAILABLE BALANCE	YTD BALANCE 12/31/2023
Fund 510 - WORK COMP SELF INS FUND							
	INTEREST REVENUES	0.00	0.00	27,730.73	100.00	(27,730.73)	19,410.55
	MISCELLANEOUS REVENUES	0.00	0.00	21,849.90	100.00	(21,849.90)	124,456.39
	CHARGES FOR GOVT SERVICES	913,300.00	913,300.00	221,608.50	24.26	691,691.50	215,184.03
	TOTAL REVENUES	913,300.00	913,300.00	271,189.13	29.69	642,110.87	359,050.97
	OPERATING	849,300.00	849,300.00	92,015.83	10.83	757,284.17	187,078.22
	SERVICES PROVIDED BY GEN GOVT	64,000.00	64,000.00	16,000.00	25.00	48,000.00	16,000.00
	TOTAL EXPENDITURES	913,300.00	913,300.00	108,015.83	11.83	805,284.17	203,078.22
Fund 510 - WORK COMP SELF INS FUND:							
	TOTAL REVENUES	913,300.00	913,300.00	271,189.13	29.69	642,110.87	359,050.97
	TOTAL EXPENDITURES	913,300.00	913,300.00	108,015.83	11.83	805,284.17	203,078.22
	NET OF REVENUES & EXPENDITURES	0.00	0.00	163,173.30	100.00	(163,173.30)	155,972.75
	TOTAL REVENUES - ALL FUNDS	38,820,207.00	67,045,976.00	11,309,564.12	16.87	55,736,411.88	10,056,521.55
	TOTAL EXPENDITURES - ALL FUNDS	38,820,207.00	67,045,976.00	7,705,413.74	11.49	59,340,562.26	7,849,137.48
	NET OF REVENUES & EXPENDITURES	0.00	0.00	3,604,150.38	100.00	(3,604,150.38)	2,207,384.07

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CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Resolution Authorizing the City Manager to Execute Non-Monetary Grant Related Documents with the State of Florida Department of Transportation.

DEPARTMENT: Airport

PREPARED BY: Mindy Considine, Admin Coordinator

ATTACHMENTS: Resolution

APPROVED BY: Michael Pleus, City Manager, February 25, 2025

SUMMARY/HIGHLIGHT:

This resolution would give the Mayor and the City Clerk the authority to provide the City Manager with signatory rights on non-monetary document revisions associated with Florida Department of Transportation (FDOT) grants. An example of a non-monetary document would be a grant extension request. All original grant requests and monetary related grant revisions would still come before the City Commission for review and approval.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Sustainability

SUSTAINABILITY:

N/A

FISCAL IMPACT:

N/A

RECOMMENDATION:

Staff recommends that the City Commission approves the resolution allowing the City Manager to execute Florida Department of Transportation (FDOT) grant time extension on behalf of the City of DeLand.

BACKGROUND/DISCUSSION:

N/A

RESOLUTION NO. 2025 -

**A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA,
AUTHORIZING THE CITY MANAGER TO EXECUTE NON-MONETARY GRANT
RELATED DOCUMENTS WITH THE STATE OF FLORIDA DEPARTMENT OF
TRANSPORTATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the State of Florida Department of Transportation offer grants to the City of DeLand Municipal Airport to aid in funding for aviation-related projects at the airport; and

WHEREAS, this resolution will allow the City Manager to execute non-monetary grant related documents from the State of Florida Department of Transportation for aviation-related projects at the City of DeLand Municipal Airport.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission hereby authorizes the City Manager to execute non-monetary grant related documents from the State of Florida Department of Transportation for aviation related projects at the City of DeLand Municipal Airport.

Section 2. This Resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED this 3rd day of March 2025.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julia M. Hewitt
Interim City Clerk – Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Resolution Approving FDOT Public Transportation Grant Agreement Award for Construction of NON-AIP Eligible Items for the Airfield Markings Project.

DEPARTMENT: Airport

PREPARED BY: John Eiff, Airport Manager

ATTACHMENTS: Resolution , Exhibit A

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The airfield markings are over 10 years old. They are faded and in need of new paint. Pursuant to applications made by staff and our consultants, the Florida Department of Transportation (FDOT) has agreed to fund 80% of the costs to repaint the airfield markings. Majority of the Airfield Markings will be funded 95% by the Federal Aviation Administration (FAA), but this project also includes a several areas of markings that the FAA will not fund. The FDOT has agreed to cover the non-AIP (Airport Improvement Plan) eligible airfield marking needs at 80%.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Sustainability.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

If approved, the attached FDOT grant agreement will provide a maximum of \$32,160 in funding for the non-AIP airfield markings. This amount represents approximately 80% of the cost and 20% (\$8,039) will be covered by the Airport Fund. The Airport Fund has contingency funds available to cover the City's portion. A future budget amendment will be presented to the City Commission for approval to allocate the contingency funds.

RECOMMENDATION:

Staff recommends that the City Commission accept FDOT Grant Number 453909-3-94-01 and also approve the accompanying resolution authorizing the Mayor to execute the grant on behalf of the City of DeLand.

BACKGROUND/DISCUSSION:

Completion of the Airfield Markings is scheduled for summer 2025.

RESOLUTION NO. 2025 -

**A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA,
AUTHORIZING THE EXECUTION OF A STATE OF FLORIDA DEPARTMENT OF
PUBLIC TRANSPORTATION GRANT AGREEMENT FINANCIAL
MANAGEMENT NO. 453909-3-94-01 AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the State of Florida Department of Transportation has offered the City a Public Transportation Grant Agreement, a copy of which is attached hereto as Exhibit “A”, which will provide funding for construction of Painting Airfield Markings at the DeLand Municipal Airport; and

WHEREAS, the aforesaid agreement requires the City of DeLand to pay 20% of the anticipated project cost; and

WHEREAS, this project is necessary to provide for the needs of the aviation-related businesses and public users at DeLand Municipal Airport.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission hereby sets aside the additional amount of \$8,039 pay for its share (20%) of the anticipated cost.

Section 2. The Mayor-Commissioner is authorized to execute the State of Florida Department of Transportation Public Grant Agreement for this project.

Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED this 3rd day of March 2025.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julia M. Hewitt, CMC
Interim City Clerk – Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

**PUBLIC TRANSPORTATION
GRANT AGREEMENT**

Financial Project Number(s): (item-segment-phase-sequence) 453909-3-94-01	Fund(s): Work Activity Code/Function: Federal Award Identification Number (FAIN) – Transit only:	DDR 215 N/A	FLAIR Category: 088719 Object Code: 751000 Org. Code: 55052000531 Vendor Number: VF596000307028
Contract Number:	Federal Award Date:	N/A	
CFDA Number: N/A	Agency UEI Number:		
CFDA Title: N/A			
CSFA Number: 55.004			
CSFA Title: Aviation Grant Program			

THIS PUBLIC TRANSPORTATION GRANT AGREEMENT ("Agreement") is entered into _____, by and between the State of Florida, Department of Transportation, ("Department"), and City of DeLand, ("Agency"). The Department and the Agency are sometimes referred to in this Agreement as a "Party" and collectively as the "Parties."

NOW, THEREFORE, in consideration of the mutual benefits to be derived from joint participation on the Project, the Parties agree to the following:

- 1. Authority.** The Agency, by Resolution or other form of official authorization, a copy of which is attached as **Exhibit "D", Agency Resolution** and made a part of this Agreement, has authorized its officers to execute this Agreement on its behalf. The Department has the authority pursuant to Section(s) 332.007, Florida Statutes, to enter into this Agreement.
- 2. Purpose of Agreement.** The purpose of this Agreement is to provide for the Department's participation in airfield markings (Non-AIP) at Deland Municipal Airport, as further described in **Exhibit "A", Project Description and Responsibilities**, attached and incorporated into this Agreement ("Project"), to provide Department financial assistance to the Agency, state the terms and conditions upon which Department funds will be provided, and to set forth the manner in which the Project will be undertaken and completed.
- 3. Program Area.** For identification purposes only, this Agreement is implemented as part of the Department program area selected below (select all programs that apply):

- ☒ **Aviation**
- ☐ **Seaports**
- ☐ **Transit**
- ☐ **Intermodal**
- ☐ **Rail Crossing Closure**
- ☐ **Match to Direct Federal Funding** (Aviation or Transit)
- ☐ (Note: Section 15 and Exhibit G do not apply to federally matched funding)
- ☐ **Other**

- 4. Exhibits.** The following Exhibits are attached and incorporated into this Agreement:

- ☒ Exhibit A: Project Description and Responsibilities
- ☒ Exhibit B: Schedule of Financial Assistance
- ☐ *Exhibit B1: Deferred Reimbursement Financial Provisions
- ☐ *Exhibit B2: Advance Payment Financial Provisions
- ☐ *Exhibit B3: Alternative Advanced Pay (Transit Bus Program)
- ☒ *Exhibit C: Terms and Conditions of Construction
- ☒ Exhibit D: Agency Resolution
- ☒ Exhibit E: Program Specific Terms and Conditions
- ☒ Exhibit E1: Prohibition Based on Health Care Choices
- ☐ Exhibit E2: Exterior Vehicle Wrap, Tinting, Paint, Marketing and Advertising (Transit)

**PUBLIC TRANSPORTATION
GRANT AGREEMENT**

- ☒ Exhibit F: Contract Payment Requirements
☒ *Exhibit G: Audit Requirements for Awards of State Financial Assistance
☐ *Exhibit H: Audit Requirements for Awards of Federal Financial Assistance
☐ *Exhibit I: Certification of Disbursement of Payment to Vehicle and/or Equipment Vendor
☐ *Additional Exhibit(s):

*Indicates that the Exhibit is only attached and incorporated if applicable box is selected.

5. Time. Unless specified otherwise, all references to “days” within this Agreement refer to calendar days.

6. Term of Agreement. This Agreement shall commence upon full execution by both Parties (“Effective Date”) and continue through June 1, 2027. If the Agency does not complete the Project within this time period, this Agreement will expire unless an extension of the time period is requested by the Agency and granted in writing by the Department prior to the expiration of this Agreement. Expiration of this Agreement will be considered termination of the Project. The cost of any work performed prior to the Effective Date or after the expiration date of this Agreement will not be reimbursed by the Department.

a. ☐ If this box is checked the following provision applies:

Unless terminated earlier, work on the Project shall commence no later than the day of , or within days of the issuance of the Notice to Proceed for the construction phase of the Project (if the Project involves construction), whichever date is earlier. The Department shall have the option to immediately terminate this Agreement should the Agency fail to meet the above-required dates.

7. Amendments, Extensions, and Assignment. This Agreement may be amended or extended upon mutual written agreement of the Parties. This Agreement shall not be renewed. This Agreement shall not be assigned, transferred, or otherwise encumbered by the Agency under any circumstances without the prior written consent of the Department.

8. Termination or Suspension of Project. The Department may, by written notice to the Agency, suspend any or all of the Department's obligations under this Agreement for the Agency's failure to comply with applicable law or the terms of this Agreement until such time as the event or condition resulting in such suspension has ceased or been corrected.

a. Notwithstanding any other provision of this Agreement, if the Department intends to terminate the Agreement, the Department shall notify the Agency of such termination in writing at least thirty (30) days prior to the termination of the Agreement, with instructions to the effective date of termination or specify the stage of work at which the Agreement is to be terminated.

b. The Parties to this Agreement may terminate this Agreement when its continuation would not produce beneficial results commensurate with the further expenditure of funds. In this event, the Parties shall agree upon the termination conditions.

c. If the Agreement is terminated before performance is completed, the Agency shall be paid only for that work satisfactorily performed for which costs can be substantiated. Such payment, however, may not exceed the equivalent percentage of the Department's maximum financial assistance. If any portion of the Project is located on the Department's right-of-way, then all work in progress on the Department right-of-way will become the property of the Department and will be turned over promptly by the Agency.

d. In the event the Agency fails to perform or honor the requirements and provisions of this Agreement, the Agency shall promptly refund in full to the Department within thirty (30) days of the termination of the Agreement any funds that were determined by the Department to have been expended in violation of the Agreement.

**PUBLIC TRANSPORTATION
GRANT AGREEMENT**

- e. The Department reserves the right to unilaterally cancel this Agreement for failure by the Agency to comply with the Public Records provisions of Chapter 119, Florida Statutes.

9. Project Cost:

- a. The estimated total cost of the Project is \$40,199. This amount is based upon **Exhibit "B", Schedule of Financial Assistance**. The timeline for deliverables and distribution of estimated amounts between deliverables within a grant phase, as outlined in **Exhibit "B", Schedule of Financial Assistance**, may be modified by mutual written agreement of the Parties and does not require execution of an **Amendment to the Public Transportation Grant Agreement**. The timeline for deliverables and distribution of estimated amounts between grant phases requires an amendment executed by both Parties in the same form as this Agreement.
- b. The Department agrees to participate in the Project cost up to the maximum amount of \$32,160 and, the Department's participation in the Project shall not exceed 80.00% of the total eligible cost of the Project, and as more fully described in **Exhibit "B", Schedule of Financial Assistance**. The Agency agrees to bear all expenses in excess of the amount of the Department's participation and any cost overruns or deficits involved.

10. Compensation and Payment:

- a. **Eligible Cost.** The Department shall reimburse the Agency for allowable costs incurred as described in **Exhibit "A", Project Description and Responsibilities**, and as set forth in **Exhibit "B", Schedule of Financial Assistance**.
- b. **Deliverables.** The Agency shall provide quantifiable, measurable, and verifiable units of deliverables. Each deliverable must specify the required minimum level of service to be performed and the criteria for evaluating successful completion. The Project and the quantifiable, measurable, and verifiable units of deliverables are described more fully in **Exhibit "A", Project Description and Responsibilities**. Modifications to the deliverables in **Exhibit "A", Project Description and Responsibilities** requires a formal written amendment.
- c. **Invoicing.** Invoices shall be submitted no more often than monthly by the Agency in detail sufficient for a proper pre-audit and post-audit, based on the quantifiable, measurable, and verifiable deliverables as established in **Exhibit "A", Project Description and Responsibilities**. Deliverables and costs incurred must be received and approved by the Department prior to reimbursement. Requests for reimbursement by the Agency shall include an invoice, progress report, and supporting documentation for the deliverables being billed that are acceptable to the Department. The Agency shall use the format for the invoice and progress report that is approved by the Department.
- d. **Supporting Documentation.** Supporting documentation must establish that the deliverables were received and accepted in writing by the Agency and must also establish that the required minimum standards or level of service to be performed based on the criteria for evaluating successful completion as specified in **Exhibit "A", Project Description and Responsibilities** has been met. All costs invoiced shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of charges as described in **Exhibit "F", Contract Payment Requirements**.
- e. **Travel Expenses.** The selected provision below is controlling regarding travel expenses:
- ☒ Travel expenses are NOT eligible for reimbursement under this Agreement.
- ☐ Travel expenses ARE eligible for reimbursement under this Agreement. Bills for travel expenses specifically authorized in this Agreement shall be submitted on the Department's

**PUBLIC TRANSPORTATION
GRANT AGREEMENT**

Contractor Travel Form No. 300-000-06 and will be paid in accordance with Section 112.061, Florida Statutes, and the most current version of the Department's Disbursement Handbook for Employees and Managers.

- f. Financial Consequences.** Payment shall be made only after receipt and approval of deliverables and costs incurred unless advance payments are authorized by the Chief Financial Officer of the State of Florida under Chapters 215 and 216, Florida Statutes, or the Department's Comptroller under Section 334.044(29), Florida Statutes. If the Department determines that the performance of the Agency is unsatisfactory, the Department shall notify the Agency of the deficiency to be corrected, which correction shall be made within a time-frame to be specified by the Department. The Agency shall, within thirty (30) days after notice from the Department, provide the Department with a corrective action plan describing how the Agency will address all issues of contract non-performance, unacceptable performance, failure to meet the minimum performance levels, deliverable deficiencies, or contract non-compliance. If the corrective action plan is unacceptable to the Department, the Agency will not be reimbursed. If the deficiency is subsequently resolved, the Agency may bill the Department for the amount that was previously not reimbursed during the next billing period. If the Agency is unable to resolve the deficiency, the funds shall be forfeited at the end of the Agreement's term.
- g. Invoice Processing.** An Agency receiving financial assistance from the Department should be aware of the following time frames. Inspection or verification and approval of deliverables shall take no longer than 20 days from the Department's receipt of the invoice. The Department has 20 days to deliver a request for payment (voucher) to the Department of Financial Services. The 20 days are measured from the latter of the date the invoice is received or the deliverables are received, inspected or verified, and approved.

If a payment is not available within 40 days, a separate interest penalty at a rate as established pursuant to Section 55.03(1), Florida Statutes, will be due and payable, in addition to the invoice amount, to the Agency. Interest penalties of less than one (1) dollar will not be enforced unless the Agency requests payment. Invoices that have to be returned to an Agency because of Agency preparation errors will result in a delay in the payment. The invoice payment requirements do not start until a properly completed invoice is provided to the Department.

A Vendor Ombudsman has been established within the Department of Financial Services. The duties of this individual include acting as an advocate for Agency who may be experiencing problems in obtaining timely payment(s) from a state agency. The Vendor Ombudsman may be contacted at (850) 413-5516.

- h. Records Retention.** The Agency shall maintain an accounting system or separate accounts to ensure funds and projects are tracked separately. Records of costs incurred under the terms of this Agreement shall be maintained and made available upon request to the Department at all times during the period of this Agreement and for five years after final payment is made. Copies of these records shall be furnished to the Department upon request. Records of costs incurred include the Agency's general accounting records and the Project records, together with supporting documents and records, of the Contractor and all subcontractors performing work on the Project, and all other records of the Contractor and subcontractors considered necessary by the Department for a proper audit of costs.
- i. Progress Reports.** Upon request, the Agency agrees to provide progress reports to the Department in the standard format used by the Department and at intervals established by the Department. The Department will be entitled at all times to be advised, at its request, as to the status of the Project and of details thereof.

**PUBLIC TRANSPORTATION
GRANT AGREEMENT**

- j. **Submission of Other Documents.** The Agency shall submit to the Department such data, reports, records, contracts, and other documents relating to the Project as the Department may require as listed in **Exhibit "E", Program Specific Terms and Conditions** attached to and incorporated into this Agreement.
- k. **Offsets for Claims.** If, after Project completion, any claim is made by the Department resulting from an audit or for work or services performed pursuant to this Agreement, the Department may offset such amount from payments due for work or services done under any agreement that it has with the Agency owing such amount if, upon written demand, payment of the amount is not made within 60 days to the Department. Offsetting any amount pursuant to this paragraph shall not be considered a breach of contract by the Department.
- l. **Final Invoice.** The Agency must submit the final invoice on the Project to the Department within 120 days after the completion of the Project. Invoices submitted after the 120-day time period may not be paid.
- m. **Department's Performance and Payment Contingent Upon Annual Appropriation by the Legislature.** The Department's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. If the Department's funding for this Project is in multiple fiscal years, a notice of availability of funds from the Department's project manager must be received prior to costs being incurred by the Agency. See **Exhibit "B", Schedule of Financial Assistance** for funding levels by fiscal year. Project costs utilizing any fiscal year funds are not eligible for reimbursement if incurred prior to funds approval being received. The Department will notify the Agency, in writing, when funds are available.
- n. **Limits on Contracts Exceeding \$25,000 and Term more than 1 Year.** In the event this Agreement is in excess of \$25,000 and has a term for a period of more than one year, the provisions of Section 339.135(6)(a), Florida Statutes, are hereby incorporated:
- "The Department, during any fiscal year, shall not expend money, incur any liability, or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this subsection is null and void, and no money may be paid on such contract. The Department shall require a statement from the comptroller of the Department that funds are available prior to entering into any such contract or other binding commitment of funds. Nothing herein contained shall prevent the making of contracts for periods exceeding 1 year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years; and this paragraph shall be incorporated verbatim in all contracts of the Department which are for an amount in excess of \$25,000 and which have a term for a period of more than 1 year."
- o. **Agency Obligation to Refund Department.** Any Project funds made available by the Department pursuant to this Agreement that are determined by the Department to have been expended by the Agency in violation of this Agreement or any other applicable law or regulation shall be promptly refunded in full to the Department. Acceptance by the Department of any documentation or certifications, mandatory or otherwise permitted, that the Agency files shall not constitute a waiver of the Department's rights as the funding agency to verify all information at a later date by audit or investigation.
- p. **Non-Eligible Costs.** In determining the amount of the payment, the Department will exclude all Project costs incurred by the Agency prior to the execution of this Agreement, costs incurred after the expiration of the Agreement, costs that are not provided for in **Exhibit "A", Project**

**PUBLIC TRANSPORTATION
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Description and Responsibilities, and as set forth in **Exhibit “B”, Schedule of Financial Assistance**, costs agreed to be borne by the Agency or its contractors and subcontractors for not meeting the Project commencement and final invoice time lines, and costs attributable to goods or services received under a contract or other arrangement that has not been approved in writing by the Department. Specific unallowable costs may be listed in **Exhibit “A”, Project Description and Responsibilities**.

11. General Requirements. The Agency shall complete the Project with all practical dispatch in a sound, economical, and efficient manner, and in accordance with the provisions in this Agreement and all applicable laws.

- a. **Necessary Permits Certification.** The Agency shall certify to the Department that the Agency’s design consultant and/or construction contractor has secured the necessary permits.
- b. **Right-of-Way Certification.** If the Project involves construction, then the Agency shall provide to the Department certification and a copy of appropriate documentation substantiating that all required right-of-way necessary for the Project has been obtained. Certification is required prior to authorization for advertisement for or solicitation of bids for construction of the Project, even if no right-of-way is required.
- c. **Notification Requirements When Performing Construction on Department’s Right-of-Way.** In the event the cost of the Project is greater than \$250,000.00, and the Project involves construction on the Department’s right-of-way, the Agency shall provide the Department with written notification of either its intent to:
 - i. Require the construction work of the Project that is on the Department’s right-of-way to be performed by a Department prequalified contractor, or
 - ii. Construct the Project utilizing existing Agency employees, if the Agency can complete said Project within the time frame set forth in this Agreement.
- d. ☐ If this box is checked, then the Agency is permitted to utilize its own forces and the following provision applies: **Use of Agency Workforce.** In the event the Agency proceeds with any phase of the Project utilizing its own forces, the Agency will only be reimbursed for direct costs (this excludes general overhead).
- e. ☐ If this box is checked, then the Agency is permitted to utilize **Indirect Costs: Reimbursement for Indirect Program Expenses** (select one):
 - i. ☐ Agency has selected to seek reimbursement from the Department for actual indirect expenses (no rate).
 - ii. ☐ Agency has selected to apply a de minimus rate of 10% to modified total direct costs. Note: The de minimus rate is available only to entities that have never had a negotiated indirect cost rate. When selected, the de minimus rate must be used consistently for all federal awards until such time the agency chooses to negotiate a rate. A cost policy statement and de minimis certification form must be submitted to the Department for review and approval.
 - iii. ☐ Agency has selected to apply a state or federally approved indirect cost rate. A federally approved rate agreement or indirect cost allocation plan (ICAP) must be submitted annually.
- f. **Agency Compliance with Laws, Rules, and Regulations, Guidelines, and Standards.** The Agency shall comply and require its contractors and subcontractors to comply with all terms

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and conditions of this Agreement and all federal, state, and local laws and regulations applicable to this Project.

- g. Claims and Requests for Additional Work.** The Agency shall have the sole responsibility for resolving claims and requests for additional work for the Project. The Agency will make best efforts to obtain the Department's input in its decisions. The Department is not obligated to reimburse for claims or requests for additional work.

12. Contracts of the Agency:

- a. Approval of Third Party Contracts.** The Department specifically reserves the right to review and approve any and all third party contracts with respect to the Project before the Agency executes or obligates itself in any manner requiring the disbursement of Department funds, including consultant and purchase of commodities contracts, or amendments thereto. If the Department chooses to review and approve third party contracts for this Project and the Agency fails to obtain such approval, that shall be sufficient cause for nonpayment by the Department. The Department specifically reserves unto itself the right to review the qualifications of any consultant or contractor and to approve or disapprove the employment of the same. If Federal Transit Administration (FTA) funds are used in the Project, the Department must exercise the right to third party contract review.
- b. Procurement of Commodities or Contractual Services.** It is understood and agreed by the Parties hereto that participation by the Department in a project with the Agency, where said project involves the purchase of commodities or contractual services where purchases or costs exceed the Threshold Amount for CATEGORY TWO per Section 287.017, Florida Statutes, is contingent on the Agency complying in full with the provisions of Section 287.057, Florida Statutes. The Agency's Authorized Official shall certify to the Department that the Agency's purchase of commodities or contractual services has been accomplished in compliance with Section 287.057, Florida Statutes. It shall be the sole responsibility of the Agency to ensure that any obligations made in accordance with this Section comply with the current threshold limits. Contracts, purchase orders, task orders, construction change orders, or any other agreement that would result in exceeding the current budget contained in **Exhibit "B", Schedule of Financial Assistance**, or that is not consistent with the Project description and scope of services contained in **Exhibit "A", Project Description and Responsibilities** must be approved by the Department prior to Agency execution. Failure to obtain such approval, and subsequent execution of an amendment to the Agreement if required, shall be sufficient cause for nonpayment by the Department, in accordance with this Agreement.
- c. Consultants' Competitive Negotiation Act.** It is understood and agreed by the Parties to this Agreement that participation by the Department in a project with the Agency, where said project involves a consultant contract for professional services, is contingent on the Agency's full compliance with provisions of Section 287.055, Florida Statutes, Consultants' Competitive Negotiation Act. In all cases, the Agency's Authorized Official shall certify to the Department that selection has been accomplished in compliance with the Consultants' Competitive Negotiation Act.
- d. Disadvantaged Business Enterprise (DBE) Policy and Obligation.** It is the policy of the Department that DBEs, as defined in 49 C.F.R. Part 26, as amended, shall have the opportunity to participate in the performance of contracts financed in whole or in part with Department funds under this Agreement. The DBE requirements of applicable federal and state laws and regulations apply to this Agreement. The Agency and its contractors agree to ensure that DBEs have the opportunity to participate in the performance of this Agreement. In this regard, all recipients and contractors shall take all necessary and reasonable steps in accordance with applicable federal and state laws and regulations to ensure that the DBEs have the opportunity to compete for and perform contracts. The Agency and its contractors

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and subcontractors shall not discriminate on the basis of race, color, national origin or sex in the award and performance of contracts, entered pursuant to this Agreement.

13. Maintenance Obligations. In the event the Project includes construction or the acquisition of commodities then the following provisions are incorporated into this Agreement:

- a. The Agency agrees to accept all future maintenance and other attendant costs occurring after completion of the Project for all improvements constructed or commodities acquired as part of the Project. The terms of this provision shall survive the termination of this Agreement.

14. Sale, Transfer, or Disposal of Department-funded Property:

- a. The Agency will not sell or otherwise transfer or dispose of any part of its title or other interests in real property, facilities, or equipment funded in any part by the Department under this Agreement without prior written approval by the Department.
- b. If a sale, transfer, or disposal by the Agency of all or a portion of Department-funded real property, facilities, or equipment is approved by the Department, the following provisions will apply:
 - i. The Agency shall reimburse the Department a proportional amount of the proceeds of the sale of any Department-funded property.
 - ii. The proportional amount shall be determined on the basis of the ratio of the Department funding of the development or acquisition of the property multiplied against the sale amount, and shall be remitted to the Department within ninety (90) days of closing of sale.
 - iii. Sale of property developed or acquired with Department funds shall be at market value as determined by appraisal or public bidding process, and the contract and process for sale must be approved in advance by the Department.
 - iv. If any portion of the proceeds from the sale to the Agency are non-cash considerations, reimbursement to the Department shall include a proportional amount based on the value of the non-cash considerations.
- c. The terms of provisions "a" and "b" above shall survive the termination of this Agreement.
 - i. The terms shall remain in full force and effect throughout the useful life of facilities developed, equipment acquired, or Project items installed within a facility, but shall not exceed twenty (20) years from the effective date of this Agreement.
 - ii. There shall be no limit on the duration of the terms with respect to real property acquired with Department funds.

15. Single Audit. The administration of Federal or State resources awarded through the Department to the Agency by this Agreement may be subject to audits and/or monitoring by the Department. The following requirements do not limit the authority of the Department to conduct or arrange for the conduct of additional audits or evaluations of Federal awards or State financial assistance or limit the authority of any state agency inspector general, the State of Florida Auditor General, or any other state official. The Agency shall comply with all audit and audit reporting requirements as specified below.

Federal Funded:

- a. In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F – Audit Requirements, monitoring procedures may include but not be limited to on-site visits by

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Department staff and/or other procedures, including reviewing any required performance and financial reports, following up, ensuring corrective action, and issuing management decisions on weaknesses found through audits when those findings pertain to Federal awards provided through the Department by this Agreement. By entering into this Agreement, the Agency agrees to comply and cooperate fully with any monitoring procedures/processes deemed appropriate by the Department. The Agency further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Department, State of Florida Chief Financial Officer (CFO), or State of Florida Auditor General.

- b. The Agency, a non-Federal entity as defined by 2 CFR Part 200, Subpart F – Audit Requirements, as a subrecipient of a Federal award awarded by the Department through this Agreement, is subject to the following requirements:
- i. In the event the Agency expends a total amount of Federal awards equal to or in excess of the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, the Agency must have a Federal single or program-specific audit conducted for such fiscal year in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements. **Exhibit “H”, Audit Requirements for Awards of Federal Financial Assistance**, to this Agreement provides the required Federal award identification information needed by the Agency to further comply with the requirements of 2 CFR Part 200, Subpart F – Audit Requirements. In determining Federal awards expended in a fiscal year, the Agency must consider all sources of Federal awards based on when the activity related to the Federal award occurs, including the Federal award provided through the Department by this Agreement. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 CFR Part 200, Subpart F – Audit Requirements. An audit conducted by the State of Florida Auditor General in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements, will meet the requirements of this part.
 - ii. In connection with the audit requirements, the Agency shall fulfill the requirements relative to the auditee responsibilities as provided in 2 CFR Part 200, Subpart F – Audit Requirements.
 - iii. In the event the Agency expends less than the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, in Federal awards, the Agency is exempt from Federal audit requirements for that fiscal year. However, the Agency must provide a single audit exemption statement to the Department at FDOTSingleAudit@dot.state.fl.us no later than nine months after the end of the Agency’s audit period for each applicable audit year. In the event the Agency expends less than the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, in Federal awards in a fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements, the cost of the audit must be paid from non-Federal resources (*i.e.*, the cost of such an audit must be paid from the Agency’s resources obtained from other than Federal entities).
 - iv. The Agency must electronically submit to the Federal Audit Clearinghouse (FAC) at <https://harvester.census.gov/facweb/> the audit reporting package as required by 2 CFR Part 200, Subpart F – Audit Requirements, within the earlier of 30 calendar days after receipt of the auditor’s report(s) or nine months after the end of the audit period. The FAC is the repository of record for audits required by 2 CFR Part 200, Subpart F – Audit Requirements. However, the Department requires a copy of the audit reporting package also be submitted to FDOTSingleAudit@dot.state.fl.us within the earlier of 30 calendar days after receipt of the auditor’s report(s) or nine months after the end of the audit period as required by 2 CFR Part 200, Subpart F – Audit Requirements.

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v. Within six months of acceptance of the audit report by the FAC, the Department will review the Agency's audit reporting package, including corrective action plans and management letters, to the extent necessary to determine whether timely and appropriate action on all deficiencies has been taken pertaining to the Federal award provided through the Department by this Agreement. If the Agency fails to have an audit conducted in accordance with 2 CFR Part 200, Subpart F – Audit Requirements, the Department may impose additional conditions to remedy noncompliance. If the Department determines that noncompliance cannot be remedied by imposing additional conditions, the Department may take appropriate actions to enforce compliance, which actions may include but not be limited to the following:

1. Temporarily withhold cash payments pending correction of the deficiency by the Agency or more severe enforcement action by the Department;
2. Disallow (deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance;
3. Wholly or partly suspend or terminate the Federal award;
4. Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and Federal awarding agency regulations (or in the case of the Department, recommend such a proceeding be initiated by the Federal awarding agency);
5. Withhold further Federal awards for the Project or program;
6. Take other remedies that may be legally available.

vi. As a condition of receiving this Federal award, the Agency shall permit the Department or its designee, the CFO, or State of Florida Auditor General access to the Agency's records, including financial statements, the independent auditor's working papers, and project records as necessary. Records related to unresolved audit findings, appeals, or litigation shall be retained until the action is complete or the dispute is resolved.

vii. The Department's contact information for requirements under this part is as follows:

Office of Comptroller, MS 24
605 Suwannee Street
Tallahassee, Florida 32399-0450
FDOTSingleAudit@dot.state.fl.us

State Funded:

- a. In addition to reviews of audits conducted in accordance with Section 215.97, Florida Statutes, monitoring procedures to monitor the Agency's use of state financial assistance may include but not be limited to on-site visits by Department staff and/or other procedures, including reviewing any required performance and financial reports, following up, ensuring corrective action, and issuing management decisions on weaknesses found through audits when those findings pertain to state financial assistance awarded through the Department by this Agreement. By entering into this Agreement, the Agency agrees to comply and cooperate fully with any monitoring procedures/processes deemed appropriate by the Department. The Agency further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Department, the Department of Financial Services (DFS), or State of Florida Auditor General.
- b. The Agency, a "nonstate entity" as defined by Section 215.97, Florida Statutes, as a recipient of state financial assistance awarded by the Department through this Agreement, is subject to the following requirements:

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- i. In the event the Agency meets the audit threshold requirements established by Section 215.97, Florida Statutes, the Agency must have a State single or project-specific audit conducted for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. **Exhibit "G", Audit Requirements for Awards of State Financial Assistance**, to this Agreement indicates state financial assistance awarded through the Department by this Agreement needed by the Agency to further comply with the requirements of Section 215.97, Florida Statutes. In determining the state financial assistance expended in a fiscal year, the Agency shall consider all sources of state financial assistance, including state financial assistance received from the Department by this Agreement, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.
- ii. In connection with the audit requirements, the Agency shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2)(e), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
- iii. In the event the Agency does not meet the audit threshold requirements established by Section 215.97, Florida Statutes, the Agency is exempt for such fiscal year from the state single audit requirements of Section 215.97, Florida Statutes. However, the Agency must provide a single audit exemption statement to the Department at FDOTSingleAudit@dot.state.fl.us no later than nine months after the end of the Agency's audit period for each applicable audit year. In the event the Agency does not meet the audit threshold requirements established by Section 215.97, Florida Statutes, in a fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the Agency's resources (*i.e.*, the cost of such an audit must be paid from the Agency's resources obtained from other than State entities).
- iv. In accordance with Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, copies of financial reporting packages required by this Agreement shall be submitted to:

Florida Department of Transportation
Office of Comptroller, MS 24
605 Suwannee Street
Tallahassee, Florida 32399-0405
FDOTSingleAudit@dot.state.fl.us

And

State of Florida Auditor General
Local Government Audits/342
111 West Madison Street, Room 401
Tallahassee, FL 32399-1450
Email: flaudgen_localgovt@aud.state.fl.us

- v. Any copies of financial reporting packages, reports, or other information required to be submitted to the Department shall be submitted timely in accordance with Section 215.97, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as

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applicable.

- vi. The Agency, when submitting financial reporting packages to the Department for audits done in accordance with Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date the reporting package was delivered to the Agency in correspondence accompanying the reporting package.
 - vii. Upon receipt, and within six months, the Department will review the Agency's financial reporting package, including corrective action plans and management letters, to the extent necessary to determine whether timely and appropriate corrective action on all deficiencies has been taken pertaining to the state financial assistance provided through the Department by this Agreement. If the Agency fails to have an audit conducted consistent with Section 215.97, Florida Statutes, the Department may take appropriate corrective action to enforce compliance.
 - viii. As a condition of receiving state financial assistance, the Agency shall permit the Department or its designee, DFS, or the Auditor General access to the Agency's records, including financial statements, the independent auditor's working papers, and project records as necessary. Records related to unresolved audit findings, appeals, or litigation shall be retained until the action is complete or the dispute is resolved.
- c. The Agency shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of five years from the date the audit report is issued and shall allow the Department or its designee, DFS, or State of Florida Auditor General access to such records upon request. The Agency shall ensure that the audit working papers are made available to the Department or its designee, DFS, or State of Florida Auditor General upon request for a period of five years from the date the audit report is issued, unless extended in writing by the Department.

16. Notices and Approvals. Notices and approvals referenced in this Agreement must be obtained in writing from the Parties' respective Administrators or their designees.

17. Restrictions, Prohibitions, Controls and Labor Provisions:

- a. **Convicted Vendor List.** 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 36 months from the date of being placed on the convicted vendor list.
- b. **Discriminatory Vendor List.** In accordance with Section 287.134, Florida Statutes, an entity or affiliate who has been placed on the Discriminatory Vendor List, kept by the Florida Department of Management Services, may not submit a bid on a contract to provide 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.

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- c. **Non-Responsible Contractors.** An entity or affiliate who has had its Certificate of Qualification suspended, revoked, denied, or have further been determined by the Department to be a non-responsible contractor, may not submit a bid or perform work for the construction or repair of a public building or public work on a contract with the Agency.
- d. **Prohibition on Using Funds for Lobbying.** No funds received pursuant to this Agreement may be expended for lobbying the Florida Legislature, judicial branch, or any state agency, in accordance with Section 216.347, Florida Statutes.
- e. **Unauthorized Aliens.** The Department shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If the contractor knowingly employs unauthorized aliens, such violation will be cause for unilateral cancellation of this Agreement.
- f. **Procurement of Construction Services.** If the Project is procured pursuant to Chapter 255, Florida Statutes, for construction services and at the time of the competitive solicitation for the Project, 50 percent or more of the cost of the Project is to be paid from state-appropriated funds, then the Agency must comply with the requirements of Section 255.0991, Florida Statutes.
- g. **E-Verify.** The Agency shall:
 - i. Utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Agency during the term of the contract; and
 - ii. Expressly require any subcontractors performing work or providing services pursuant to the state contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.
- h. **Projects with Non-profit Organizations.** Pursuant to Section 216.1366, Florida Statutes, if the Agency is a nonprofit organization as defined in Section 215.97(2)(m), Florida Statutes, the Agency shall provide documentation to indicate the amount of state funds:
 - i. Allocated to be used during the full term of this Agreement for remuneration to any member of the board of directors or an officer of the Agency
 - ii. Allocated under each payment by the Department to be used for remuneration of any member of the board of directors or an officer of the Agency. The documentation must indicate the amounts and recipients of the remuneration.

Such information will be posted by the Department to the Florida Accountability Contract Tracking System maintained pursuant to Section 215.985, F.S., and must additionally be posted to the Agency's website, if the Agency is a non-profit organization and maintains a website. The Agency shall utilize the Department's Form 350-090-19, Compensation to Non-Profits Using State Funds, for purposes of documenting the compensation. The subject Form is required for every contract for services executed, amended, or extended on or after July 1, 2023, with non-profit organizations.

Pursuant to Section 216.1366, F.S., the term:

- iii. "Officer" means a chief executive officer, chief financial officer, chief operating officer, or any other position performing and equivalent function.
- iv. "Remuneration" means all compensation earned by or awarded to personnel, whether paid or accrued, regardless of contingency, including bonuses, accrued paid time off,

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severance payments, incentive payments, contributions to a retirement plan or in-kind payments, reimbursements, or allowances for moving expenses, vehicles and other transportation, telephone services, medical services, housing and meals.

- v. "State Funds" means funds paid from the General Revenue Fund or any state trust fund, funds allocated by the Federal Government and distributed by the state, or funds appropriated by the Federal Government and distributed by the state, or funds appropriated by the state for distribution through any grant program. The term does not include funds used for the Medicaid program.

- i. **Design Services and Construction Engineering and Inspection Services.** If the Project is wholly or partially funded by the Department and administered by a local governmental entity, except for a seaport listed in Section 311.09, Florida Statutes, or an airport as defined in Section 332.004, Florida Statutes, the entity performing design and construction engineering and inspection services may not be the same entity.

18. Indemnification and Insurance:

- a. It is specifically agreed between the Parties executing this Agreement that it is not intended by any of the provisions of any part of this Agreement to create in the public or any member thereof, a third party beneficiary under this Agreement, or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement. The Agency guarantees the payment of all just claims for materials, supplies, tools, or labor and other just claims against the Agency or any subcontractor, in connection with this Agreement. Additionally, to the extent permitted by law and as limited by and pursuant to the provisions of Section 768.28, Florida Statutes, the Agency shall indemnify, defend, and hold harmless the State of Florida, Department of Transportation, including the Department's officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the Agency and persons employed or utilized by the Agency in the performance of this Agreement. Nothing contained in this paragraph is intended to nor shall it constitute a waiver of the Department's or the Agency's sovereign immunity. Nothing contained in this paragraph is intended to nor shall it constitute a waiver of the Department's or the Agency's sovereign immunity. This indemnification shall survive the termination of this Agreement. Additionally, the Agency agrees to include the following indemnification in all contracts with contractors/subcontractors and consultants/subconsultants who perform work in connection with this Agreement:

"To the fullest extent permitted by law, the Agency's contractor/consultant shall indemnify, defend, and hold harmless the Agency and the State of Florida, Department of Transportation, including the Department's officers and employees, from liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness or intentional wrongful misconduct of the contractor/consultant and persons employed or utilized by the contractor/consultant in the performance of this Agreement.

This indemnification shall survive the termination of this Agreement."

- b. The Agency shall provide Workers' Compensation Insurance in accordance with Florida's Workers' Compensation law for all employees. If subletting any of the work, ensure that the subcontractor(s) and subconsultant(s) have Workers' Compensation Insurance for their employees in accordance with Florida's Workers' Compensation law. If using "leased employees" or employees obtained through professional employer organizations ("PEO's"), ensure that such employees are covered by Workers' Compensation Insurance through the PEO's or other leasing entities. Ensure that any equipment rental agreements that include

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operators or other personnel who are employees of independent contractors, sole proprietorships, or partners are covered by insurance required under Florida's Workers' Compensation law.

- c. If the Agency elects to self-perform the Project, then the Agency may self-insure. If the Agency elects to hire a contractor or consultant to perform the Project, then the Agency shall carry, or cause its contractor or consultant to carry, Commercial General Liability insurance providing continuous coverage for all work or operations performed under this Agreement. Such insurance shall be no more restrictive than that provided by the latest occurrence form edition of the standard Commercial General Liability Coverage Form (ISO Form CG 00 01) as filed for use in the State of Florida. The Agency shall cause, or cause its contractor or consultant to cause, the Department to be made an Additional Insured as to such insurance. Such coverage shall be on an "occurrence" basis and shall include Products/Completed Operations coverage. The coverage afforded to the Department as an Additional Insured shall be primary as to any other available insurance and shall not be more restrictive than the coverage afforded to the Named Insured. The limits of coverage shall not be less than \$1,000,000 for each occurrence and not less than a \$5,000,000 annual general aggregate, inclusive of amounts provided by an umbrella or excess policy. The limits of coverage described herein shall apply fully to the work or operations performed under the Agreement, and may not be shared with or diminished by claims unrelated to the Agreement. The policy/ies and coverage described herein may be subject to a deductible and such deductibles shall be paid by the Named Insured. No policy/ies or coverage described herein may contain or be subject to a Retention or a Self-Insured Retention unless the Agency is a state agency or subdivision of the State of Florida that elects to self-perform the Project. Prior to the execution of the Agreement, and at all renewal periods which occur prior to final acceptance of the work, the Department shall be provided with an ACORD Certificate of Liability Insurance reflecting the coverage described herein. The Department shall be notified in writing within ten days of any cancellation, notice of cancellation, lapse, renewal, or proposed change to any policy or coverage described herein. The Department's approval or failure to disapprove any policy/ies, coverage, or ACORD Certificates shall not relieve or excuse any obligation to procure and maintain the insurance required herein, nor serve as a waiver of any rights or defenses the Department may have.
- d. When the Agreement includes the construction of a railroad grade crossing, railroad overpass or underpass structure, or any other work or operations within the limits of the railroad right-of-way, including any encroachments thereon from work or operations in the vicinity of the railroad right-of-way, the Agency shall, or cause its contractor to, in addition to the insurance coverage required above, procure and maintain Railroad Protective Liability Coverage (ISO Form CG 00 35) where the railroad is the Named Insured and where the limits are not less than \$2,000,000 combined single limit for bodily injury and/or property damage per occurrence, and with an annual aggregate limit of not less than \$6,000,000. The railroad shall also be added along with the Department as an Additional Insured on the policy/ies procured pursuant to the paragraph above. Prior to the execution of the Agreement, and at all renewal periods which occur prior to final acceptance of the work, both the Department and the railroad shall be provided with an ACORD Certificate of Liability Insurance reflecting the coverage described herein. The insurance described herein shall be maintained through final acceptance of the work. Both the Department and the railroad shall be notified in writing within ten days of any cancellation, notice of cancellation, renewal, or proposed change to any policy or coverage described herein. The Department's approval or failure to disapprove any policy/ies, coverage, or ACORD Certificates shall not relieve or excuse any obligation to procure and maintain the insurance required herein, nor serve as a waiver of any rights the Department may have.
- e. When the Agreement involves work on or in the vicinity of utility-owned property or facilities, the utility shall be added along with the Department as an Additional Insured on the Commercial General Liability policy/ies procured above.

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- a. **Environmental Regulations.** The Agency will be solely responsible for compliance with all applicable environmental regulations and for any liability arising from non-compliance with these regulations, and will reimburse the Department for any loss incurred in connection therewith.
- b. **Non-Admission of Liability.** In no event shall the making by the Department of any payment to the Agency constitute or be construed as a waiver by the Department of any breach of covenant or any default which may then exist on the part of the Agency and the making of such payment by the Department, while any such breach or default shall exist, shall in no way impair or prejudice any right or remedy available to the Department with respect to such breach or default.
- c. **Severability.** If any provision of this Agreement is held invalid, the remainder of this Agreement shall not be affected. In such an instance, the remainder would then continue to conform to the terms and requirements of applicable law.
- d. **Agency not an agent of Department.** 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. **Bonus or Commission.** By execution of the Agreement, the Agency represents that it has not paid and, also agrees not to pay, any bonus or commission for the purpose of obtaining an approval of its application for the financing hereunder.
- f. **Non-Contravention of State Law.** Nothing in the Agreement shall require the Agency to observe or enforce compliance with any provision or perform any act or do any other thing in contravention of any applicable state law. If any of the provisions of the Agreement violate any applicable state law, the Agency will at once notify the Department in writing so that appropriate changes and modifications may be made by the Department and the Agency to the end that the Agency may proceed as soon as possible with the Project.
- g. **Execution of Agreement.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute the same Agreement. A facsimile or electronic transmission of this Agreement with a signature on behalf of a party will be legal and binding on such party.
- h. **Federal Award Identification Number (FAIN).** If the FAIN is not available prior to execution of the Agreement, the Department may unilaterally add the FAIN to the Agreement without approval of the Agency and without an amendment to the Agreement. If this occurs, an updated Agreement that includes the FAIN will be provided to the Agency and uploaded to the Department of Financial Services' Florida Accountability Contract Tracking System (FACTS).
- i. **Inspector General Cooperation.** The Agency agrees to comply with Section 20.055(5), Florida Statutes, and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), Florida Statutes.
- j. **Law, Forum, and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. In the event of a conflict between any portion of the contract and Florida law, the laws of Florida shall prevail. The Agency agrees to waive forum and venue and that the Department shall determine the forum and venue in which any dispute under this Agreement is decided.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year written above.

**PUBLIC TRANSPORTATION
GRANT AGREEMENT**

AGENCY City of DeLand

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION

By: _____

By: _____

Name: _____

Name: C. Jack Adkins

Title: _____

Title: Director of Transportation Development

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION
Legal Review:

Daniel L. McDermott

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
**PUBLIC TRANSPORTATION
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EXHIBIT A

Project Description and Responsibilities

A. Project Description (description of Agency's project to provide context, description of project components funded via this Agreement (if not the entire project)): Restripe Airfield Markings due to fading existing paint. This is for the Non-Airport Improvement Plan (Non-AIP) portion of the project.

B. Project Location (limits, city, county, map): DeLand Municipal - Sidney H Taylor Field/Deland, FL/Volusia

C. Project Scope (allowable costs: describe project components, improvement type/service type, approximate timeline, project schedule, project size): Airfield Markings: As required by 215.971, F.S., this scope of work includes but is not limited to consultant fees, survey costs, construction inspection costs, mobilization and demobilization, pavement marking removal, surface preparation, pavement markings, and safety barricades, including all materials, equipment, labor, and incidentals required to mark the airfield.

The specifics of the Project Scope for construction are described in and limited by the 100% Project Construction Plans identified as "Airfield Markings at DeLand Municipal Airport" prepared by AVCON, Inc., dated July 2023, together with all plan updates, necessary design variation, exceptions, and change orders approved by the Agency." The Sponsor will comply with Aviation Program Assurances.

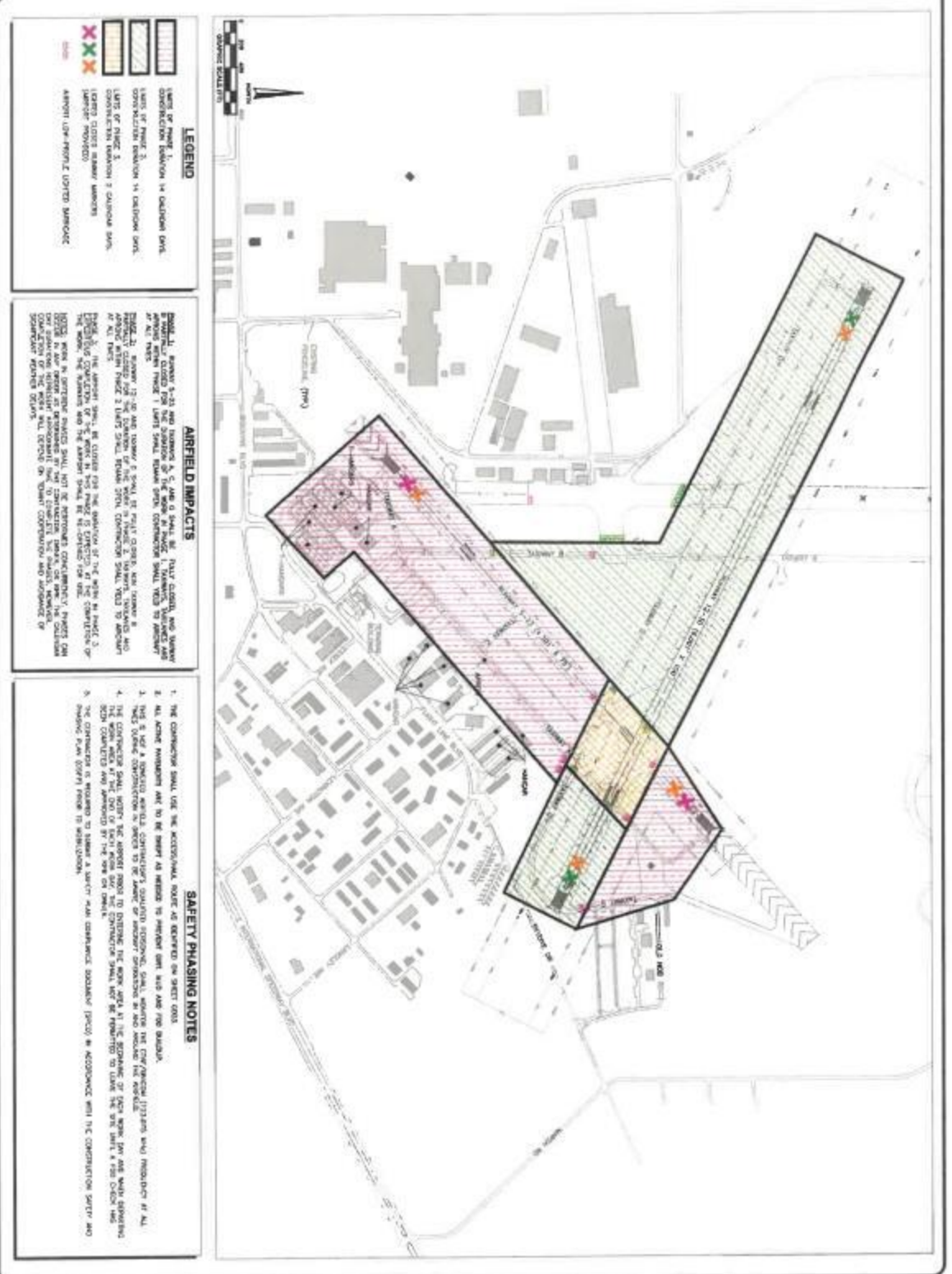
D. Deliverable(s): Final closeout documents to be uploaded into JACIP.

The project scope identifies the ultimate project deliverables. Deliverables for requisition, payment and invoice purposes will be the incremental progress made toward completion of project scope elements. Supporting documentation will be quantifiable, measurable, and verifiable, to allow for a determination of the amount of incremental progress that has been made, and provide evidence that the payment requested is commensurate with the accomplished incremental progress and costs incurred by the Agency.

E. Unallowable Costs (including but not limited to): Stored materials unless prior written approval from FDOT is granted.

F. Transit Operating Grant Requirements (Transit Only):

Transit Operating Grants billed as an operational subsidy will require an expenditure detail report from the Agency that matches the invoice period. The expenditure detail, along with the progress report, will be the required deliverables for Transit Operating Grants. Operating grants may be issued for a term not to exceed three years from execution. The original grant agreement will include funding for year one. Funding for years two and three will be added by amendment as long as the grantee has submitted all invoices on schedule and the project deliverables for the year have been met.



DELAND MUNICIPAL AIRPORT

CONSTRUCTION PHASING PLAN (1 OF 2)

AVCON

AVCON, INC.
1000 S. W. 10th Ave., Suite 100
Fort Lauderdale, FL 33315
Phone: (954) 571-1000
Fax: (954) 571-1001
www.avcon.com

ISSUED FOR CONSTRUCTION

DRAWING G101

DESIGNED BY: D.M.
CHECKED BY: D.M.
APPROVED BY: D.M.
DATE: JUNE 2014

FOOTING NO. 3000X3000
PAA AIR NO. 313600X3000
AVCON PROJECT NO. 3000-101
CAAD: 2014060001

DELAND MUNICIPAL AIRPORT

CONSTRUCTION PHASING PLAN (1 OF 2)

SCALE (US BY FT) GRAPHIC

NO.	DATE	BY	DESCRIPTION
1			
2			
3			
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STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
**PUBLIC TRANSPORTATION
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EXHIBIT B

Schedule of Financial Assistance

FUNDS AWARDED TO THE AGENCY AND REQUIRED MATCHING FUNDS PURSUANT TO THIS AGREEMENT
CONSIST OF THE FOLLOWING:

A. Fund Type and Fiscal Year:

Financial Management Number	Fund Type	FLAIR Category	State Fiscal Year	Object Code	CSFA/CFDA Number	CSFA/CFDA Title or Funding Source Description	Funding Amount
453909-3-94-01	DDR	088719	2025	751000	55.004	Aviation Grant Program	\$32,160.00
453909-3-94-01	LF	088719	2025	751000	55.004	Aviation Grant Program	\$8,039.00
Total Financial Assistance							\$40,199.00

B. Estimate of Project Costs by Grant Phase:

Phases*	State	Local	Federal	Totals	State %	Local %	Federal %
Land Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Planning	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Environmental/Design/Construction	\$32,160.00	\$8,039.00	\$0.00	\$40,199.00	80.00	20.00	0.00
Capital Equipment/ Preventative Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Match to Direct Federal Funding	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Mobility Management (Transit Only)	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Totals	\$32,160.00	\$8,039.00	\$0.00	\$40,199.00			

*Shifting items between these grant phases requires execution of an Amendment to the Public Transportation Grant Agreement.

Scope Code and/or Activity Line Item (ALI) (Transit Only)	
---	--

BUDGET/COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:

I certify that the cost for each line item budget category (grant phase) has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Joseph A. Jerkins

Department Grant Manager Name

Signature

Date

**PUBLIC TRANSPORTATION
GRANT AGREEMENT EXHIBITS****EXHIBIT C****TERMS AND CONDITIONS OF CONSTRUCTION****1. Design and Construction Standards and Required Approvals.**

- a. The Agency understands that it is responsible for the preparation and certification of all design plans for the Project. The Agency shall hire a qualified consultant for the design phase of the Project or, if applicable, the Agency shall require their design-build contractor or construction management contractor to hire a qualified consultant for the design phase of the Project.
- b. Execution of this Agreement by both Parties shall be deemed a Notice to Proceed to the Agency for the design phase or other non-construction phases of the Project. If the Project involves a construction phase, the Agency shall not begin the construction phase of the Project until the Department issues a Notice to Proceed for the construction phase. Prior to commencing the construction work described in this Agreement, the Agency shall request a Notice to Proceed from the Department's Project Manager, Joseph A. Jerkins (email: joseph.jerkins@dot.state.fl.us) or from an appointed designee. Any construction phase work performed prior to the execution of this required Notice to Proceed is not subject to reimbursement.
- c. The Agency will provide one (1) copy of the final design plans and specifications and final bid documents to the Department's Project Manager prior to bidding or commencing construction of the Project.
- d. The Agency shall require the Agency's contractor to post a payment and performance bond in accordance with applicable law(s).
- e. The Agency shall be responsible to ensure that the construction work under this Agreement is performed in accordance with the approved construction documents, and that the construction work will meet all applicable Agency and Department standards.
- f. Upon completion of the work authorized by this Agreement, the Agency shall notify the Department in writing of the completion of construction of the Project; and for all design work that originally required certification by a Professional Engineer, this notification shall contain an Engineer's Certification of Compliance, signed and sealed by a Professional Engineer, the form of which is attached to this Exhibit. 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 or specifications, the certification shall include a list of all deviations along with an explanation that justifies the reason to accept each deviation.

2. Construction on the Department's Right of Way. If the Project involves construction on the Department's right-of-way, then the following provisions apply to any and all portions of the Project that are constructed on the Department's right-of-way:

- a. The Agency shall hire a qualified contractor using the Agency's normal bid procedures to perform the construction work for the Project. The Agency must certify that the installation of the Project is completed by a Contractor prequalified by the Department as required by Section 2 of the Standard Specifications for Road and Bridge Construction (2016), as amended, unless otherwise approved by the Department in writing or the Contractor exhibits past project experience in the last five years that are comparable in scale, composition, and overall quality to the site characterized within the scope of services of this Project.

**PUBLIC TRANSPORTATION
GRANT AGREEMENT EXHIBITS**

- b. Construction Engineering Inspection (CEI) services will be provided by the Agency by hiring a Department prequalified consultant firm including one individual that has completed the Advanced Maintenance of Traffic Level Training, unless otherwise approved by the Department in writing. The CEI staff shall be present on the Project at all times that the contractor is working. Administration of the CEI staff shall be under the responsible charge of a State of Florida Licensed Professional Engineer who shall provide the certification that all design and construction for the Project meets the minimum construction standards established by Department. The Department shall approve all CEI personnel. The CEI firm shall not be the same firm as that of the Engineer of Record for the Project. The Department shall have the right, but not the obligation, to perform independent assurance testing during the course of construction of the Project. Notwithstanding the foregoing, the Department may issue a written waiver of the CEI requirement for portions of Projects involving the construction of bus shelters, stops, or pads.
- c. The Project shall be designed and constructed in accordance with the latest edition of the Department's Standard Specifications for Road and Bridge Construction, the Department Design Standards, and the Manual of Uniform Traffic Control Devices (MUTCD). The following guidelines shall apply as deemed appropriate by the Department: the Department Structures Design Manual, AASHTO Guide Specifications for the Design of Pedestrian Bridges, AASHTO LRFD Bridge Design Specifications, Florida Design Manual, Manual for Uniform Minimum Standards for Design, Construction and Maintenance for Streets and Highways (the "Florida Green Book"), and the Department Traffic Engineering Manual. The Agency will be required to submit any construction plans required by the Department for review and approval prior to any work being commenced. Should any changes to the plans be required during construction of the Project, the Agency shall be required to notify the Department of the changes and receive approval from the Department prior to the changes being constructed. The Agency shall maintain the area of the Project at all times and coordinate any work needs of the Department during construction of the Project.
- d. The Agency shall notify the Department a minimum of 48 hours before beginning construction within Department right-of-way. The Agency shall notify the Department should construction be suspended for more than 5 working days. The Department contact person for construction is Joseph A. Jerkins.
- e. 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 the Department 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 the Department Design Standards, Index 600 series. Any MOT plan developed by the Agency that deviates from the Department Design Standards must be signed and sealed by a professional engineer. MOT plans will require approval by the Department prior to implementation.
- f. 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.
- g. The Agency will be responsible for obtaining all permits that may be required by other agencies or local governmental entities.
- h. It is hereby agreed by the Parties that this Agreement creates a permissive use only and all improvements located on the Department's right-of-way resulting from this Agreement shall become the property of the Department. Neither the granting of the permission to use the Department right of way nor the placing of facilities upon the Department property shall operate to create or vest any property right to or in the Agency, except as may otherwise be provided in separate agreements. The Agency shall not acquire any right, title, interest or

**PUBLIC TRANSPORTATION
GRANT AGREEMENT EXHIBITS**

estate in Department 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 Department right of way. The Parties agree that this Agreement does not, and shall not be construed to, grant credit for any future transportation concurrency requirements pursuant to Chapter 163, F.S.

- i. The Agency shall not cause any liens or encumbrances to attach to any portion of the Department's property, including but not limited to, the Department's right-of-way.
- j. The Agency shall perform all required testing associated with the design and construction of the Project. Testing results shall be made available to the Department upon request. The Department shall have the right to perform its own independent testing during the course of the Project.
- k. The Agency shall exercise the rights granted herein and shall otherwise perform this Agreement in a good and workmanlike manner, with reasonable care, in accordance with the terms and provisions of this Agreement and all applicable federal, state, local, administrative, regulatory, safety and environmental laws, codes, rules, regulations, policies, procedures, guidelines, standards and permits, as the same may be constituted and amended from time to time, including, but not limited to, those of the Department, applicable Water Management District, Florida Department of Environmental Protection, the United States Environmental Protection Agency, the United States Army Corps of Engineers, the United States Coast Guard and local governmental entities.
- l. If the Department determines a condition exists which threatens the public's safety, the Department may, at its discretion, cause construction operations to cease and immediately have any potential hazards removed from its right-of-way at the sole cost, expense, and effort of the Agency. The Agency shall bear all construction delay costs incurred by the Department.
- m. The Agency shall be responsible to maintain and restore all features that might require relocation within the Department right-of-way.
- n. The Agency will be solely responsible for clean up or restoration required to correct any environmental or health hazards that may result from construction operations.
- o. The acceptance procedure will include a final "walk-through" by Agency and Department personnel. Upon completion of construction, the Agency will be required to submit to the Department final as-built plans and an engineering certification that construction was completed in accordance to the plans. Submittal of the final as-built plans shall include one complete set of the signed and sealed plans on 11" X 17" plan sheets and an electronic copy prepared in Portable Document Format (PDF). Prior to the termination of this Agreement, the Agency shall remove its presence, including, but not limited to, all of the Agency's property, machinery, and equipment from Department right-of-way and shall restore those portions of Department 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.
- p. If the Department determines that the Project is not completed in accordance with the provisions of this Agreement, the Department shall deliver written notification of such to the Agency. The Agency shall have thirty (30) days from the date of receipt of the Department's written notice, or such other time as the Agency and the Department mutually agree to in writing, to complete the Project and provide the Department with written notice of the same (the "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, within its discretion may: 1) provide the Agency with written authorization granting such 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,

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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.

- q. The Agency shall implement best management practices for erosion and pollution control to prevent violation of state water quality standards. The Agency shall be responsible for the correction of any erosion, shoaling, or water quality problems that result from the construction of the Project.
- r. Portable Traffic Monitoring Site (PTMS) or a Telemetry Traffic Monitoring Site (TTMS) may exist within the vicinity of your proposed work. It is the responsibility of the Agency to locate and avoid damage to these sites. If a PTMS or TTMS is encountered during construction, the Department must be contacted immediately.
- s. During construction, highest priority must be given to pedestrian safety. If permission is granted to temporarily close a sidewalk, it should be done with the express condition that an alternate route will be provided, and shall continuously maintain pedestrian features to meet Americans Disability Act (ADA) standards.
- t. Restricted hours of operation will be as follows, unless otherwise approved by the Department's District Construction Engineer or designee (insert hours and days of the week for restricted operation): N/A
- u. Lane closures on the state road system must be coordinated with the Public Information Office at least two weeks prior to the closure. The contact information for the Department's Public Information Office is:

Insert District PIO contact info:

800-780-7102

Note: (Highlighted sections indicate need to confirm information with District Office or appropriate DOT person managing the Agreement)

3. **Engineer's Certification of Compliance.** The Agency shall complete and submit and if applicable Engineer's Certification of Compliance to the Department upon completion of the construction phase of the Project.

**PUBLIC TRANSPORTATION
GRANT AGREEMENT EXHIBITS****ENGINEER'S CERTIFICATION OF COMPLIANCE**

PUBLIC TRANSPORTATION GRANT AGREEMENT
BETWEEN
THE STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION
and _____

PROJECT DESCRIPTION: _____

DEPARTMENT CONTRACT NO.: _____

FINANCIAL MANAGEMENT NO.: _____

In accordance with the Terms and Conditions of the Public Transportation Grant 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 for construction on the Department's Right of Way certified by the Engineer of Record/CEI.

By: _____, P.E.

SEAL:

Name: _____

Date: _____

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EXHIBIT D

AGENCY RESOLUTION

PLEASE SEE ATTACHED

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
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EXHIBIT E

**PROGRAM SPECIFIC TERMS AND CONDITIONS - AVIATION
AVIATION PROGRAM ASSURANCES**

A. General.

1. The assurances herein shall form an integral part of the Agreement between the Department and the Agency.
2. These assurances delineate the obligations of the Parties to this Agreement to ensure their commitment and compliance with specific provisions of **Exhibit “A”, Project Description and Responsibilities**, and **Exhibit “B”, Schedule of Financial Assistance**, as well as serving to protect public investment in public-use airports and the continued viability of the Florida Aviation System.
3. The Agency shall comply with the assurances as specified in this Agreement.
4. The terms and assurances of this Agreement shall remain in full force and effect throughout the useful life of a facility developed; equipment acquired; or Project items installed within a facility for an airport development or noise compatibility program project, but shall not exceed 20 years from the effective date of this Agreement.
5. There shall be no limit on the duration of the terms and assurances of this Agreement regarding Exclusive Rights and Airport Revenue so long as the property is used as a public airport.
6. There shall be no limit on the duration of the terms and assurances of this Agreement with respect to real property acquired with funds provided by this Agreement.
7. Subject to appropriations, the Department shall continue to comply with its financial commitment to this Project under the terms of this Agreement, until such time as the Department may determine that the Agency has failed to comply with the terms and assurances of this Agreement.
8. An Agency that has been determined by the Department to have failed to comply with either the terms of these Assurances, or the terms of the Agreement, or both, shall be notified, in writing, by the Department, identifying the specifics of the non-compliance and any corrective action by the Agency to remedy the failure.
9. Failure by the Agency to satisfactorily remedy the non-compliance shall absolve the Department's continued financial commitment to this Project and immediately require the Agency to repay the Department the full amount of funds expended by the Department on this Project.
10. Any history of failure to comply with the terms and assurances of an Agreement will jeopardize the Agency's eligibility for further state funding of airport projects by the Department.

B. Agency Compliance Certification.

1. **General Certification.** The Agency hereby certifies, with respect to this Project, it will comply, within its authority, with all applicable, current laws and rules of the State of Florida and applicable local governments, as well as Department policies, guidelines, and requirements, including but not limited to, the following (latest version of each document):
 - a. **Florida Statutes (F.S.)**
 - Chapter 163, F.S., Intergovernmental Programs
 - Chapter 329, F.S., Aircraft: Title; Liens; Registration; Liens
 - Chapter 330, F.S., Regulation of Aircraft, Pilots, and Airports
 - Chapter 331, F.S., Aviation and Aerospace Facilities and Commerce
 - Chapter 332, F.S., Airports and Other Air Navigation Facilities
 - Chapter 333, F.S., Airport Zoning

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b. Florida Administrative Code (FAC)

- Chapter 73C-41, FAC, Community Planning; Governing the Procedure for the Submittal and Review of Local Government Comprehensive Plans and Amendments
- Chapter 14-60, FAC, Airport Licensing, Registration, and Airspace Protection
- Section 62-256.300, FAC, Open Burning, Prohibitions
- Section 62-701.320(13), FAC, Solid Waste Management Facility Permit Requirements, General, Airport Safety

c. Local Government Requirements

- Airport Zoning Ordinance
- Local Comprehensive Plan

d. Department Requirements

- Eight Steps of Building a New Airport
- Florida Airport Revenue Use Guide
- Florida Aviation Project Handbook
- Guidebook for Airport Master Planning
- Airport Compatible Land Use Guidebook

- 2. Construction Certification.** The Agency hereby certifies, with respect to a construction-related project, that all design plans and specifications will comply with applicable federal, state, local, and professional standards, as well as Federal Aviation Administration (FAA) Advisory Circulars (AC's) and FAA issued waivers thereto, including but not limited to, the following:

a. Federal Requirements

- FAA AC 70/7460-1, Obstruction Marking and Lighting
- FAA AC 150/5300-13, Airport Design
- FAA AC 150/5370-2, Operational Safety on Airports During Construction
- FAA AC 150/5370-10, Standards for Specifying Construction of Airports

b. Local Government Requirements

- Local Building Codes
- Local Zoning Codes

c. Department Requirements

- Manual of Uniform Minimum Standards for Design, Construction and Maintenance for Streets and Highways (Commonly Referred to as the "Florida Green Book")
- Manual on Uniform Traffic Control Devices
- Section 14-60.007, FAC, Airfield Standards for Licensed Airports
- Standard Specifications for Construction of General Aviation Airports
- Design Guidelines & Minimum Standard Requirements for T-Hangar Projects

- 3. Land Acquisition Certification.** The Agency hereby certifies, regarding land acquisition, that it will comply with applicable federal and/or state policies, regulations, and laws, including but not limited to the following:

a. Federal Requirements

- Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970
- National Environmental Policy of 1969
- FAA Order 5050.4, National Environmental Policy Act Implementing Instructions for Airport Projects
- FAA Order 5100.37B, Land Acquisition and Relocation Assistance for Airport Projects

b. Florida Requirements

- Chapter 73, F.S., Eminent Domain (re: Property Acquired Through Condemnation)
- Chapter 74, F.S., Proceedings Supplemental to Eminent Domain (re: Condemnation)
- Section 286.23, F.S., Public Business: Miscellaneous Provisions

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C. Agency Authority.

1. **Legal Authority.** The Agency hereby certifies, with respect to this Agreement, that it has the legal authority to enter into this Agreement and commit to this Project; that a resolution, motion, or similar action has been duly adopted or passed as an official act of the airport sponsor's governing body authorizing this Agreement, including assurances contained therein, and directing and authorizing the person identified as the official representative of the governing body to act on its behalf with respect to this Agreement and to provide any additional information as may be required.
2. **Financial Authority.** The Agency hereby certifies, with respect to this Agreement, that it has sufficient funds available for that portion of the Project costs which are not paid by the U.S. Government or the State of Florida; that it has sufficient funds available to assure future operation and maintenance of items funded by this Project, which it will control; and that authority has been granted by the airport sponsor governing body to commit those funds to this Project.

D. Agency Responsibilities. The Agency hereby certifies it currently complies with or will comply with the following responsibilities:

1. Accounting System.

- a. The Agency shall create and maintain a separate account to document all of the financial transactions related to the airport as a distinct entity.
- b. The accounting records shall be kept by the Agency or its authorized representative in accordance with Generally Accepted Accounting Principles and in an accounting system that will facilitate an effective audit in accordance with the 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Section 215.97, F.S., Florida Single Audit Act.
- c. The Department has the right to audit and inspect all financial records of the Agency upon reasonable notice.

2. Good Title.

- a. The Agency holds good title, satisfactory to the Department, to the airport or site thereof, or gives assurance, satisfactory to the Department, that good title will be obtained.
- b. For noise compatibility program projects undertaken on the airport sponsor's property, the Agency holds good title, satisfactory to the Department, to that portion of the property upon which state funds will be expended, or gives assurance, satisfactory to the Department, that good title will be obtained.

3. Preserving Rights and Powers.

- a. The Agency shall not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms and assurances of this Agreement without the written approval of the Department. Further, the Agency shall act promptly to acquire, extinguish, or modify, in a manner acceptable to the Department, any outstanding rights or claims of right of others which would interfere with such performance by the Agency.
- b. If an arrangement is made for management and operation of the airport by any entity or person other than the Agency or an employee of the Agency, the Agency shall reserve sufficient rights and authority to ensure that the airport will be operated and maintained in accordance with the terms and assurances of this Agreement.

4. Hazard Removal and Mitigation.

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- a. For airport hazards located on airport controlled property, the Agency shall clear and protect terminal airspace required for instrument and visual operations at the airport (including established minimum flight altitudes) by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards.
- b. For airport hazards not located on airport controlled property, the Agency shall work in conjunction with the governing public authority or private land owner of the property to clear and protect terminal airspace required for instrument and visual operations at the airport (including established minimum flight altitudes) by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards. The Agency may enter into an agreement with surrounding property owners or pursue available legal remedies to remove potential hazards to air navigation.

5. Airport Compatible Land Use.

- a. The Agency assures that appropriate airport zoning ordinances are in place consistent with Section 333.03, F.S., or if not in place, that it will take appropriate action necessary to ensure local government adoption of an airport zoning ordinance or execution of an interlocal agreement with another local government body having an airport zoning ordinance, consistent with the provisions of Section 333.03, F.S.
- b. The Agency assures that it will disapprove or oppose any attempted alteration or creation of objects, natural or man-made, dangerous to navigable airspace or that would adversely affect the current or future levels of airport operations.
- c. The Agency assures that it will disapprove or oppose any attempted change in local land use development regulations that would adversely affect the current or future levels of airport operations by creation or expansion of airport incompatible land use areas.

6. Consistency with Local Government Plans.

- a. The Agency assures the Project is consistent with the currently existing and planned future land use development plans approved by the local government having jurisdictional responsibility for the area surrounding the airport.
- b. The Agency assures that it has given fair consideration to the interest of local communities and has had reasonable consultation with those parties affected by the Project.
- c. The Agency shall consider and take appropriate actions, if deemed warranted by the Agency, to adopt the current, approved Airport Master Plan into the local government comprehensive plan.

7. Consistency with Airport Master Plan and Airport Layout Plan.

- a. The Agency assures that the project, covered by the terms and assurances of this Agreement, is consistent with the most current Airport Master Plan.
- b. The Agency assures that the Project, covered by the terms and assurances of this Agreement, is consistent with the most current, approved Airport Layout Plan (ALP), which shows:
 - 1) The boundaries of the airport and all proposed additions thereto, together with the boundaries of all offsite areas owned or controlled by the Agency for airport purposes and proposed additions thereto;
 - 2) The location and nature of all existing and proposed airport facilities and structures (such as runways, taxiways, aprons, terminal buildings, hangars, and roads), including all proposed extensions and reductions of existing airport facilities; and
 - 3) The location of all existing and proposed non-aviation areas on airport property and of all existing improvements thereon.

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- c. The Agency assures that it will not make or permit any changes or alterations on the airport or any of its facilities that are not consistent with the Airport Master Plan and the Airport Layout Plan, as approved by the Department.
- d. Original Airport Master Plans and Airport Layout Plans and each amendment, revision, or modification thereof, will be subject to the approval of the Department.

8. Airport Financial Plan.

- a. The Agency assures that it will develop and maintain a cost-feasible Airport financial plan to accomplish the projects necessary to achieve the proposed airport improvements identified in the Airport Master Plan and depicted in the Airport Layout Plan, and any updates thereto. The Agency's Airport financial plan must comply with the following conditions:
 - 1) The Airport financial plan will be a part of the Airport Master Plan.
 - 2) The Airport financial plan will realistically assess project phasing considering availability of state and local funding and likelihood of federal funding under the FAA's priority system.
 - 3) The Airport financial plan will not include Department funding for projects that are inconsistent with the local government comprehensive plan.
- b. All Project cost estimates contained in the Airport financial plan shall be entered into and kept current in the Florida Aviation Database (FAD) Joint Automated Capital Improvement Program (JACIP) website.

- 9. Airport Revenue.** The Agency assures that all revenue generated by the airport will be expended for capital improvement or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport and which are directly and substantially related to the air transportation of passengers or property, or for environmental or noise mitigation purposes on or off the airport.

10. Fee and Rental Structure.

- a. The Agency assures that it will maintain a fee and rental structure for facilities and services at the airport that it will make the airport as self-sustaining as possible under the circumstances existing at the particular airport.
- b. If this Agreement results in a facility that will be leased or otherwise produce revenue, the Agency assures that the price charged for that facility will be based on the market value.

11. Public-Private Partnership for Aeronautical Uses.

- a. If the airport owner or operator and a person or entity that owns an aircraft or an airport tenant or potential tenant agree that an aircraft hangar or tenant-specific facility, respectively, is to be constructed on airport property for aircraft storage or tenant use at the expense of the aircraft owner or tenant, the airport owner or operator may grant to the aircraft owner or tenant of the facility a lease that is subject to such terms and conditions on the facility as the airport owner or operator may impose, subject to approval by the Department.
- b. The price charged for said lease will be based on market value, unless otherwise approved by the Department.

12. Economic Nondiscrimination.

- a. The Agency assures that it will make the airport available as an airport for public use on reasonable terms without unjust discrimination to all types, kinds and classes of aeronautical activities, including commercial aeronautical activities offering services to the public.
 - 1) The Agency may establish such reasonable, and not unjustly discriminatory, conditions to be met by all users of the airport as may be necessary for the safe and efficient operation of the airport.

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- 2) The Agency may prohibit or limit any given type, kind or class of aeronautical use of the airport if such action is necessary for the safe operation of the airport or necessary to serve the civil aviation needs of the public.

- b. The Agency assures that each airport Fixed-Based Operator (FBO) shall be subject to the same rates, fees, rentals, and other charges as are uniformly applicable to all other FBOs making the same or similar uses of such airport and utilizing the same or similar facilities.

13. Air and Water Quality Standards. The Agency assures that all projects involving airport location, major runway extension, or runway location will be located, designed, constructed, and operated so as to comply with applicable air and water quality standards.

14. Operations and Maintenance.

- a. The Agency assures that the airport and all facilities, which are necessary to serve the aeronautical users of the airport, shall be operated at all times in a safe and serviceable condition and in accordance with the minimum standards as may be required or prescribed by applicable federal and state agencies for maintenance and operation, as well as minimum standards established by the Department for State of Florida licensing as a public-use airport.
 - 1) The Agency assures that it will not cause or permit any activity or action thereon which would interfere with its use for airport purposes.
 - 2) Except in emergency situations, any proposal to temporarily close the airport for non-aeronautical purposes must first be approved by the Department.
 - 3) The Agency assures that it will have arrangements for promptly notifying airmen of any condition affecting aeronautical use of the airport.
- b. Nothing contained herein shall be construed to require that the airport be operated for aeronautical use during temporary periods when adverse weather conditions interfere with safe airport operations.

15. Federal Funding Eligibility.

- a. The Agency assures it will take appropriate actions to maintain federal funding eligibility for the airport and it will avoid any action that renders the airport ineligible for federal funding.
- b. If the Agency becomes ineligible for federal funding of airport projects, such determination will render the Agency ineligible for state funding of airport projects.

16. Project Implementation.

- a. The Agency assures that it will begin making expenditures or incurring obligations pertaining to this Project within one year after the effective date of this Agreement.
- b. The Agency may request a one-year extension of this one-year time period, subject to approval by the Department District Secretary or designee.
- c. Failure of the Agency to make expenditures, incur obligations or receive an approved extension may allow the Department to terminate this Agreement.

17. Exclusive Rights. The Agency assures that it will not permit any exclusive right for use of the airport by any person providing, or intending to provide, aeronautical services to the public.

18. Airfield Access.

- a. The Agency assures that it will not grant or allow general easement or public access that opens onto or crosses the airport runways, taxiways, flight line, passenger facilities, or any area used for emergency

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equipment, fuel, supplies, passengers, mail and freight, radar, communications, utilities, and landing systems, including but not limited to flight operations, ground services, emergency services, terminal facilities, maintenance, repair, or storage, except for those normal airport providers responsible for standard airport daily services or during special events at the airport open to the public with limited and controlled access.

- b. The Agency assures that it will not grant or allow general easement or public access to any portion of the airfield from adjacent real property which is not owned, operated, or otherwise controlled by the Agency without prior Department approval.

19. Retention of Rights and Interests. The Agency will not sell, lease, encumber, or otherwise transfer or dispose of any part of its title or other interests in the real property shown as airport owned or controlled on the current airport layout plan without prior written approval by the Department. It will not sell, lease, encumber, terminate, waive, or otherwise transfer or dispose of any part of its title, rights, or other interest in existing noise easements or aviation easements on any property, airport or non-airport, without prior written approval by the Department. These assurances shall not limit the Agency's right to lease airport property for airport-compatible purposes.

20. Consultant, Contractor, Scope, and Costs.

- a. The Department has the right to disapprove the Agency's employment of consultants, contractors, and subcontractors for all or any part of this Project if the specific consultants, contractors, or subcontractors have a record of poor project performance with the Department.
- b. Further, the Department maintains the right to disapprove the proposed Project scope and cost of professional services.

21. Planning Projects. For all planning projects or other aviation studies, the Agency assures that it will:

- a. Execute the project per the approved project narrative or with approved modifications.
- b. Furnish the Department with such periodic project and work activity reports as indicated in the approved scope of services.
- c. Make such project materials available for public review, unless exempt from public disclosure.
 - 1) Information related to airport security is considered restricted information and is exempt from public dissemination per Sections 119.071(3) and 331.22 F.S.
 - 2) No materials prepared under this Agreement shall be subject to copyright in the United States or any other country.
- d. Grant the Department unrestricted authority to publish, disclose, distribute, and otherwise use any of the material prepared in connection with this Agreement.
- e. If the Project involves developing an Airport Master Plan or an Airport Layout Plan, and any updates thereto, it will be consistent with provisions of the Florida Aviation System Plan, will identify reasonable future growth of the airport and the Agency will comply with the Department airport master planning guidebook, including:
 - 1) Provide copies, in electronic and editable format, of final Project materials to the Department, including computer-aided drafting (CAD) files of the Airport Layout Plan.
 - 2) Develop a cost-feasible financial plan, approved by the Department, to accomplish the projects described in the Airport Master Plan or depicted in the Airport Layout Plan, and any updates thereto. The cost-feasible financial plan shall realistically assess Project phasing considering availability of state and local funding and federal funding under the FAA's priority system.
 - 3) Enter all projects contained in the cost-feasible plan in the Joint Automated Capital Improvement Program (JACIP).

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- f. The Agency understands and agrees that Department approval of this Agreement or any planning material developed as part of this Agreement does not constitute or imply any assurance or commitment on the part of the Department to approve any pending or future application for state aviation funding.
- g. The Agency will submit master planning draft and final deliverables for Department and, if required, FAA approval prior to submitting any invoices to the Department for payment.

22. Land Acquisition Projects. For the purchase of real property, the Agency assures that it will:

- a. **Laws.** Acquire the land in accordance with federal and/or state laws governing such action.
- b. **Administration.** Maintain direct control of Project administration, including:
 - 1) Maintain responsibility for all related contract letting and administrative procedures related to the purchase of real property.
 - 2) Secure written Department approval to execute each agreement for the purchase of real property with any third party.
 - 3) Ensure a qualified, State-certified general appraiser provides all necessary services and documentation.
 - 4) Furnish the Department with a projected schedule of events and a cash flow projection within 20 calendar days after completion of the review appraisal.
 - 5) Establish a Project account for the purchase of the land.
 - 6) Collect and disburse federal, state, and local project funds.
- c. **Reimbursable Funds.** If funding conveyed by this Agreement is reimbursable for land purchase in accordance with Chapter 332, F.S., the Agency shall comply with the following requirements:
 - 1) The Agency shall apply for a FAA Airport Improvement Program grant for the land purchase within 60 days of executing this Agreement.
 - 2) If federal funds are received for the land purchase, the Agency shall notify the Department, in writing, within 14 calendar days of receiving the federal funds and is responsible for reimbursing the Department within 30 calendar days to achieve normal project federal, state, and local funding shares per Chapter 332, F.S.
 - 3) If federal funds are not received for the land purchase, the Agency shall reimburse the Department within 30 calendar days after the reimbursable funds are due in order to achieve normal project state and local funding shares as described in Chapter 332, F.S.
 - 4) If federal funds are not received for the land purchase and the state share of the purchase is less than or equal to normal state and local funding shares per Chapter 332, F.S., when reimbursable funds are due, no reimbursement to the Department shall be required.
- d. **New Airport.** If this Project involves the purchase of real property for the development of a new airport, the Agency assures that it will:
 - 1) Apply for federal and state funding to construct a paved runway, associated aircraft parking apron, and connecting taxiway within one year of the date of land purchase.
 - 2) Complete an Airport Master Plan within two years of land purchase.
 - 3) Complete airport construction for basic operation within 10 years of land purchase.
- e. **Use of Land.** The Agency assures that it shall use the land for aviation purposes in accordance with the terms and assurances of this Agreement within 10 years of acquisition.
- f. **Disposal of Land.** For the disposal of real property the Agency assures that it will comply with the following:
 - 1) For land purchased for airport development or noise compatibility purposes, the Agency shall, when the land is no longer needed for such purposes, dispose of such land at fair market value and/or make available to the Department an amount equal to the state's proportionate share of its market value.

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- 2) Land will be considered to be needed for airport purposes under this assurance if:
 - a) It serves aeronautical purposes such as a runway protection zone or as a noise buffer.
 - b) Revenue from uses of such land contributes to airport financial self-sufficiency.
- 3) Disposition of land under Sections D.22.f.1. or D.22.f.2. of this Exhibit, above, shall be subject to retention or reservation of any interest or right therein needed to ensure such land will only be used for purposes compatible with noise levels related to airport operations.
- 4) Revenues from the sale of such land must be accounted for as outlined in Section D.1. of this Exhibit, and expended as outlined in Section D.9. of this Exhibit.

23. Construction Projects. The Agency assures that it will:**a. Project Certifications.** Certify Project compliances, including:

- 1) Consultant and contractor selection comply with all applicable federal, state and local laws, rules, regulations, and policies.
- 2) All design plans and specifications comply with federal, state, and professional standards and applicable FAA advisory circulars, as well as the minimum standards established by the Department for State of Florida licensing as a public-use airport.
- 3) Completed construction complies with all applicable local building codes.
- 4) Completed construction complies with the Project plans and specifications with certification of that fact by the Project Engineer.

b. Design Development. For the plans, specifications, construction contract documents, and any and all other engineering, construction, and contractual documents produced by the Engineer, which are hereinafter collectively referred to as "plans", the Engineer will certify that:

- 1) The plans shall be developed in accordance with sound engineering and design principles, and with generally accepted professional standards.
- 2) The plans shall be consistent with the intent of the Project as defined in Exhibit A and Exhibit B of this Agreement.
- 3) The Project Engineer shall perform a review of the certification requirements listed in Section B.2. of this Exhibit, Construction Certification, and make a determination as to their applicability to this Project.
- 4) Development of the plans shall comply with all applicable laws, ordinances, zoning and permitting requirements, public notice requirements, and other similar regulations.

c. Inspection and Approval. The Agency assures that:

- 1) The Agency will provide and maintain competent technical supervision at the construction site throughout the Project to assure that the work conforms to the plans, specifications, and schedules approved by the Department, as applicable, for the Project.
- 2) The Agency assures that it will allow the Department to inspect the work and that it will provide any cost and progress reporting, as may be required by the Department.
- 3) The Agency assures that it will take the appropriate corrective action necessary, as required by the Department, for work which does not conform to the Department standards.

d. Pavement Preventive Maintenance. The Agency assures that for a project involving replacement or reconstruction of runway or taxiway pavement it has implemented an airport pavement maintenance management program and that it will use such program for the useful life of any pavement constructed, reconstructed, or repaired with state financial assistance at the airport.

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24. Noise Mitigation Projects. The Agency assures that it will:

- a. Government Agreements.** For all noise compatibility projects that are carried out by another unit of local government or are on property owned by a unit of local government other than the Agency, the Agency shall enter into an agreement with that government body.
 - 1)** The local agreement, satisfactory to the Department, shall obligate the unit of local government to the same terms and assurances that apply to the Agency.
 - 2)** The Agency assures that it will take steps to enforce the local agreement if there is substantial non-compliance with the terms of the local agreement.
- b. Private Agreements.** For noise compatibility projects on privately owned property:
 - 1)** The Agency shall enter into an agreement with the owner of that property to exclude future actions against the airport.
 - 2)** The Agency assures that it will take steps to enforce such agreement if there is substantial non-compliance with the terms of the agreement.

- End of Exhibit E -

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Exhibit E1

PROGRAM SPECIFIC TERMS AND CONDITIONS

(Prohibition on Discrimination Based on Health Care Choices)

This exhibit forms an integral part of the Agreement between the Department and the Agency.

1. **Statutory Reference.** Section 339.08, F.S. and Section 381.00316, F.S.
2. **Statutory Compliance.** Pursuant to Section 339.08, F.S., the Department may not expend state funds to support a project or program of certain entities if the entity is found to be in violation of Section 381.00316, F.S. The Department shall withhold state funds until the entity is found to be in compliance with Section 381.00316, F.S. This shall apply to any of the following entities:
 - a. A public transit provider as defined in s. 341.031(1), F.S.;
 - b. An authority created pursuant to chapter 343, F.S., chapter 348, F.S., or chapter 349, F.S.; c. A public-use airport as defined in s. 332.004, F.S.; or
 - d. A port listed in s. 311.09(1), F.S.

- End of Exhibit E1 -

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EXHIBIT F

**Contract Payment Requirements
Florida Department of Financial Services, Reference Guide for State Expenditures
Cost Reimbursement Contracts**

Invoices for cost reimbursement contracts must be supported by an itemized listing of expenditures by category (salary, travel, expenses, etc.). Supporting documentation shall be submitted for each amount for which reimbursement is being claimed indicating that the item has been paid. Documentation for each amount for which reimbursement is being claimed must indicate that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures for categories in the approved agreement budget may be reimbursed. These expenditures must be allowable (pursuant to law) and directly related to the services being provided.

Listed below are types and examples of supporting documentation for cost reimbursement agreements:

(1) Salaries: A payroll register or similar documentation should be submitted. The payroll register should show gross salary charges, fringe benefits, other deductions and net pay. If an individual for whom reimbursement is being claimed is paid by the hour, a document reflecting the hours worked times the rate of pay will be acceptable.

(2) Fringe Benefits: Fringe Benefits should be supported by invoices showing the amount paid on behalf of the employee (e.g., insurance premiums paid). If the contract specifically states that fringe benefits will be based on a specified percentage rather than the actual cost of fringe benefits, then the calculation for the fringe benefits amount must be shown.

Exception: Governmental entities are not required to provide check numbers or copies of checks for fringe benefits.

(3) Travel: Reimbursement for travel must be in accordance with Section 112.061, Florida Statutes, which includes submission of the claim on the approved State travel voucher or electronic means.

(4) Other direct costs: Reimbursement will be made based on paid invoices/receipts. If nonexpendable property is purchased using State funds, the contract should include a provision for the transfer of the property to the State when services are terminated. Documentation must be provided to show compliance with Department of Management Services Rule 60A-1.017, Florida Administrative Code, regarding the requirements for contracts which include services and that provide for the contractor to purchase tangible personal property as defined in Section 273.02, Florida Statutes, for subsequent transfer to the State.

(5) In-house charges: Charges which may be of an internal nature (e.g., postage, copies, etc.) may be reimbursed on a usage log which shows the units times the rate being charged. The rates must be reasonable.

(6) Indirect costs: If the contract specifies that indirect costs will be paid based on a specified rate, then the calculation should be shown.

Contracts between state agencies, and/or contracts between universities may submit alternative documentation to substantiate the reimbursement request that may be in the form of FLAIR reports or other detailed reports.

The Florida Department of Financial Services, online Reference Guide for State Expenditures can be found at this web address <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>.

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EXHIBIT G

AUDIT REQUIREMENTS FOR AWARDS OF STATE FINANCIAL ASSISTANCE

THE STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:~

Awarding Agency: Florida Department of Transportation

State Project Title: Aviation Grant Program

CSFA Number: 55.004

***Award Amount:** \$32,160

*The award amount may change with amendments

Specific project information for CSFA Number 55.004 is provided at: <https://apps.fldfs.com/fsaa/searchCatalog.aspx>

COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT:

State Project Compliance Requirements for CSFA Number 55.004 are provided at:
<https://apps.fldfs.com/fsaa/searchCompliance.aspx>

The State Projects Compliance Supplement is provided at: <https://apps.fldfs.com/fsaa/compliance.aspx>

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Resolution Approving FDOT Public Transportation Grant Award for Airfield Markings Project Airport Improvement Plan (AIP) Eligible.

DEPARTMENT: Airport

PREPARED BY: John Eiff, Airport Manager

ATTACHMENTS: Resolution , Exhibit A

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The airfield markings are over 10 years old. They are faded and in need of new paint. Pursuant to applications made by staff and our consultant, the Florida Department of Transportation (FDOT) has agreed to fund 4% of the costs to repaint the airfield markings.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Sustainability.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

If approved, the attached grant agreement will provide a maximum of \$3,938 in FDOT funding. This amount represents approximately 4% of the cost for the repainting of the airfield markings project. The Federal Aviation Administration (FAA) has agreed to fund 95% (\$93,521) of the costs with the remaining funds 1% or \$985 to be provided by the Airport Enterprise Fund.

RECOMMENDATION:

Staff recommends that the City Commission accept FDOT Grant Number 453909-2-94-01 and also approve the accompanying resolution authorizing the Mayor to execute the grant on behalf of the City of DeLand.

BACKGROUND/DISCUSSION:

Construction is expected to be completed in summer of 2025.

RESOLUTION NO. 2025 -

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, AUTHORIZING THE EXECUTION OF A STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION PUBLIC TRANSPORTATION GRANT AGREEMENT, FINANCIAL MANAGEMENT NO. 453909-2-94-01 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the State of Florida Department of Transportation has offered the City a Public Transportation Grant Agreement, a copy of which is attached hereto as Exhibit “A”, which will provide funding for construction of Painting Airfield Markings at the DeLand Municipal Airport; and

WHEREAS, the aforesaid agreement requires the City of DeLand to pay 1% of the anticipated project cost; and

WHEREAS, this project is necessary to provide for the needs of the aviation-related businesses and public users at DeLand Municipal Airport.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission hereby sets aside the additional amount of \$985 pay for its share (1%) of the anticipated cost.

Section 2. The Mayor-Commissioner is authorized to execute the State of Florida Department of Transportation Public Transportation Grant Agreement for this project.

Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED this 3rd day of March 2025.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julia M. Hewitt, CMC
Interim City Clerk – Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

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Financial Project Number(s): (item-segment-phase-sequence) 453909-2-94-01	Fund(s): Work Activity Code/Function: Federal Award Identification Number (FAIN) – Transit only:	DDR 215 N/A	FLAIR Category: 088719 Object Code: 740100 Org. Code: 55052000531 Vendor Number: VF596000307028
Contract Number:	Federal Award Date:	N/A	
CFDA Number: N/A	Agency UEI Number:		
CFDA Title: N/A			
CSFA Number: N/A			
CSFA Title: N/A			

THIS PUBLIC TRANSPORTATION GRANT AGREEMENT ("Agreement") is entered into _____, by and between the State of Florida, Department of Transportation, ("Department"), and City of DeLand, ("Agency"). The Department and the Agency are sometimes referred to in this Agreement as a "Party" and collectively as the "Parties."

NOW, THEREFORE, in consideration of the mutual benefits to be derived from joint participation on the Project, the Parties agree to the following:

- 1. Authority.** The Agency, by Resolution or other form of official authorization, a copy of which is attached as **Exhibit "D", Agency Resolution** and made a part of this Agreement, has authorized its officers to execute this Agreement on its behalf. The Department has the authority pursuant to Section(s) 332.007, Florida Statutes, to enter into this Agreement.
- 2. Purpose of Agreement.** The purpose of this Agreement is to provide for the Department's participation in airfield markings Airport Improvement Plan (AIP) portion at Deland Municipal Airport, as further described in **Exhibit "A", Project Description and Responsibilities**, attached and incorporated into this Agreement ("Project"), to provide Department financial assistance to the Agency, state the terms and conditions upon which Department funds will be provided, and to set forth the manner in which the Project will be undertaken and completed.
- 3. Program Area.** For identification purposes only, this Agreement is implemented as part of the Department program area selected below (select all programs that apply):

- ☐ Aviation
- ☐ Seaports
- ☐ Transit
- ☐ Intermodal
- ☐ Rail Crossing Closure
- ☒ **Match to Direct Federal Funding** (Aviation or Transit)
- (Note: Section 15 and Exhibit G do not apply to federally matched funding)
- ☐ Other

- 4. Exhibits.** The following Exhibits are attached and incorporated into this Agreement:

- ☒ Exhibit A: Project Description and Responsibilities
- ☒ Exhibit B: Schedule of Financial Assistance
- ☐ *Exhibit B1: Deferred Reimbursement Financial Provisions
- ☐ *Exhibit B2: Advance Payment Financial Provisions
- ☐ *Exhibit B3: Alternative Advanced Pay (Transit Bus Program)
- ☒ *Exhibit C: Terms and Conditions of Construction
- ☒ Exhibit D: Agency Resolution
- ☒ Exhibit E: Program Specific Terms and Conditions
- ☒ Exhibit E1: Prohibition Based on Health Care Choices
- ☐ Exhibit E2: Exterior Vehicle Wrap, Tinting, Paint, Marketing and Advertising (Transit)

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GRANT AGREEMENT**

- ☒ Exhibit F: Contract Payment Requirements
☐ *Exhibit G: Audit Requirements for Awards of State Financial Assistance
☐ *Exhibit H: Audit Requirements for Awards of Federal Financial Assistance
☐ *Exhibit I: Certification of Disbursement of Payment to Vehicle and/or Equipment Vendor
☐ *Additional Exhibit(s):

*Indicates that the Exhibit is only attached and incorporated if applicable box is selected.

5. Time. Unless specified otherwise, all references to “days” within this Agreement refer to calendar days.

6. Term of Agreement. This Agreement shall commence upon full execution by both Parties (“Effective Date”) and continue through June 1, 2027. If the Agency does not complete the Project within this time period, this Agreement will expire unless an extension of the time period is requested by the Agency and granted in writing by the Department prior to the expiration of this Agreement. Expiration of this Agreement will be considered termination of the Project. The cost of any work performed prior to the Effective Date or after the expiration date of this Agreement will not be reimbursed by the Department.

a. ☐ If this box is checked the following provision applies:

Unless terminated earlier, work on the Project shall commence no later than the day of , or within days of the issuance of the Notice to Proceed for the construction phase of the Project (if the Project involves construction), whichever date is earlier. The Department shall have the option to immediately terminate this Agreement should the Agency fail to meet the above-required dates.

7. Amendments, Extensions, and Assignment. This Agreement may be amended or extended upon mutual written agreement of the Parties. This Agreement shall not be renewed. This Agreement shall not be assigned, transferred, or otherwise encumbered by the Agency under any circumstances without the prior written consent of the Department.

8. Termination or Suspension of Project. The Department may, by written notice to the Agency, suspend any or all of the Department's obligations under this Agreement for the Agency's failure to comply with applicable law or the terms of this Agreement until such time as the event or condition resulting in such suspension has ceased or been corrected.

a. Notwithstanding any other provision of this Agreement, if the Department intends to terminate the Agreement, the Department shall notify the Agency of such termination in writing at least thirty (30) days prior to the termination of the Agreement, with instructions to the effective date of termination or specify the stage of work at which the Agreement is to be terminated.

b. The Parties to this Agreement may terminate this Agreement when its continuation would not produce beneficial results commensurate with the further expenditure of funds. In this event, the Parties shall agree upon the termination conditions.

c. If the Agreement is terminated before performance is completed, the Agency shall be paid only for that work satisfactorily performed for which costs can be substantiated. Such payment, however, may not exceed the equivalent percentage of the Department's maximum financial assistance. If any portion of the Project is located on the Department's right-of-way, then all work in progress on the Department right-of-way will become the property of the Department and will be turned over promptly by the Agency.

d. In the event the Agency fails to perform or honor the requirements and provisions of this Agreement, the Agency shall promptly refund in full to the Department within thirty (30) days of the termination of the Agreement any funds that were determined by the Department to have been expended in violation of the Agreement.

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- e. The Department reserves the right to unilaterally cancel this Agreement for failure by the Agency to comply with the Public Records provisions of Chapter 119, Florida Statutes.

9. Project Cost:

- a. The estimated total cost of the Project is \$98,444. This amount is based upon **Exhibit "B", Schedule of Financial Assistance**. The timeline for deliverables and distribution of estimated amounts between deliverables within a grant phase, as outlined in **Exhibit "B", Schedule of Financial Assistance**, may be modified by mutual written agreement of the Parties and does not require execution of an **Amendment to the Public Transportation Grant Agreement**. The timeline for deliverables and distribution of estimated amounts between grant phases requires an amendment executed by both Parties in the same form as this Agreement.
- b. The Department agrees to participate in the Project cost up to the maximum amount of \$3,938 and, the Department's participation in the Project shall not exceed 4.00% of the total eligible cost of the Project, and as more fully described in **Exhibit "B", Schedule of Financial Assistance**. The Agency agrees to bear all expenses in excess of the amount of the Department's participation and any cost overruns or deficits involved.

10. Compensation and Payment:

- a. **Eligible Cost.** The Department shall reimburse the Agency for allowable costs incurred as described in **Exhibit "A", Project Description and Responsibilities**, and as set forth in **Exhibit "B", Schedule of Financial Assistance**.
- b. **Deliverables.** The Agency shall provide quantifiable, measurable, and verifiable units of deliverables. Each deliverable must specify the required minimum level of service to be performed and the criteria for evaluating successful completion. The Project and the quantifiable, measurable, and verifiable units of deliverables are described more fully in **Exhibit "A", Project Description and Responsibilities**. Modifications to the deliverables in **Exhibit "A", Project Description and Responsibilities** requires a formal written amendment.
- c. **Invoicing.** Invoices shall be submitted no more often than monthly by the Agency in detail sufficient for a proper pre-audit and post-audit, based on the quantifiable, measurable, and verifiable deliverables as established in **Exhibit "A", Project Description and Responsibilities**. Deliverables and costs incurred must be received and approved by the Department prior to reimbursement. Requests for reimbursement by the Agency shall include an invoice, progress report, and supporting documentation for the deliverables being billed that are acceptable to the Department. The Agency shall use the format for the invoice and progress report that is approved by the Department.
- d. **Supporting Documentation.** Supporting documentation must establish that the deliverables were received and accepted in writing by the Agency and must also establish that the required minimum standards or level of service to be performed based on the criteria for evaluating successful completion as specified in **Exhibit "A", Project Description and Responsibilities** has been met. All costs invoiced shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of charges as described in **Exhibit "F", Contract Payment Requirements**.
- e. **Travel Expenses.** The selected provision below is controlling regarding travel expenses:
- ☒ Travel expenses are NOT eligible for reimbursement under this Agreement.
- ☐ Travel expenses ARE eligible for reimbursement under this Agreement. Bills for travel expenses specifically authorized in this Agreement shall be submitted on the Department's

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Contractor Travel Form No. 300-000-06 and will be paid in accordance with Section 112.061, Florida Statutes, and the most current version of the Department's Disbursement Handbook for Employees and Managers.

- f. Financial Consequences.** Payment shall be made only after receipt and approval of deliverables and costs incurred unless advance payments are authorized by the Chief Financial Officer of the State of Florida under Chapters 215 and 216, Florida Statutes, or the Department's Comptroller under Section 334.044(29), Florida Statutes. If the Department determines that the performance of the Agency is unsatisfactory, the Department shall notify the Agency of the deficiency to be corrected, which correction shall be made within a time-frame to be specified by the Department. The Agency shall, within thirty (30) days after notice from the Department, provide the Department with a corrective action plan describing how the Agency will address all issues of contract non-performance, unacceptable performance, failure to meet the minimum performance levels, deliverable deficiencies, or contract non-compliance. If the corrective action plan is unacceptable to the Department, the Agency will not be reimbursed. If the deficiency is subsequently resolved, the Agency may bill the Department for the amount that was previously not reimbursed during the next billing period. If the Agency is unable to resolve the deficiency, the funds shall be forfeited at the end of the Agreement's term.
- g. Invoice Processing.** An Agency receiving financial assistance from the Department should be aware of the following time frames. Inspection or verification and approval of deliverables shall take no longer than 20 days from the Department's receipt of the invoice. The Department has 20 days to deliver a request for payment (voucher) to the Department of Financial Services. The 20 days are measured from the latter of the date the invoice is received or the deliverables are received, inspected or verified, and approved.

If a payment is not available within 40 days, a separate interest penalty at a rate as established pursuant to Section 55.03(1), Florida Statutes, will be due and payable, in addition to the invoice amount, to the Agency. Interest penalties of less than one (1) dollar will not be enforced unless the Agency requests payment. Invoices that have to be returned to an Agency because of Agency preparation errors will result in a delay in the payment. The invoice payment requirements do not start until a properly completed invoice is provided to the Department.

A Vendor Ombudsman has been established within the Department of Financial Services. The duties of this individual include acting as an advocate for Agency who may be experiencing problems in obtaining timely payment(s) from a state agency. The Vendor Ombudsman may be contacted at (850) 413-5516.

- h. Records Retention.** The Agency shall maintain an accounting system or separate accounts to ensure funds and projects are tracked separately. Records of costs incurred under the terms of this Agreement shall be maintained and made available upon request to the Department at all times during the period of this Agreement and for five years after final payment is made. Copies of these records shall be furnished to the Department upon request. Records of costs incurred include the Agency's general accounting records and the Project records, together with supporting documents and records, of the Contractor and all subcontractors performing work on the Project, and all other records of the Contractor and subcontractors considered necessary by the Department for a proper audit of costs.
- i. Progress Reports.** Upon request, the Agency agrees to provide progress reports to the Department in the standard format used by the Department and at intervals established by the Department. The Department will be entitled at all times to be advised, at its request, as to the status of the Project and of details thereof.

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- j. **Submission of Other Documents.** The Agency shall submit to the Department such data, reports, records, contracts, and other documents relating to the Project as the Department may require as listed in **Exhibit "E", Program Specific Terms and Conditions** attached to and incorporated into this Agreement.
- k. **Offsets for Claims.** If, after Project completion, any claim is made by the Department resulting from an audit or for work or services performed pursuant to this Agreement, the Department may offset such amount from payments due for work or services done under any agreement that it has with the Agency owing such amount if, upon written demand, payment of the amount is not made within 60 days to the Department. Offsetting any amount pursuant to this paragraph shall not be considered a breach of contract by the Department.
- l. **Final Invoice.** The Agency must submit the final invoice on the Project to the Department within 120 days after the completion of the Project. Invoices submitted after the 120-day time period may not be paid.
- m. **Department's Performance and Payment Contingent Upon Annual Appropriation by the Legislature.** The Department's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. If the Department's funding for this Project is in multiple fiscal years, a notice of availability of funds from the Department's project manager must be received prior to costs being incurred by the Agency. See **Exhibit "B", Schedule of Financial Assistance** for funding levels by fiscal year. Project costs utilizing any fiscal year funds are not eligible for reimbursement if incurred prior to funds approval being received. The Department will notify the Agency, in writing, when funds are available.
- n. **Limits on Contracts Exceeding \$25,000 and Term more than 1 Year.** In the event this Agreement is in excess of \$25,000 and has a term for a period of more than one year, the provisions of Section 339.135(6)(a), Florida Statutes, are hereby incorporated:
- "The Department, during any fiscal year, shall not expend money, incur any liability, or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this subsection is null and void, and no money may be paid on such contract. The Department shall require a statement from the comptroller of the Department that funds are available prior to entering into any such contract or other binding commitment of funds. Nothing herein contained shall prevent the making of contracts for periods exceeding 1 year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years; and this paragraph shall be incorporated verbatim in all contracts of the Department which are for an amount in excess of \$25,000 and which have a term for a period of more than 1 year."
- o. **Agency Obligation to Refund Department.** Any Project funds made available by the Department pursuant to this Agreement that are determined by the Department to have been expended by the Agency in violation of this Agreement or any other applicable law or regulation shall be promptly refunded in full to the Department. Acceptance by the Department of any documentation or certifications, mandatory or otherwise permitted, that the Agency files shall not constitute a waiver of the Department's rights as the funding agency to verify all information at a later date by audit or investigation.
- p. **Non-Eligible Costs.** In determining the amount of the payment, the Department will exclude all Project costs incurred by the Agency prior to the execution of this Agreement, costs incurred after the expiration of the Agreement, costs that are not provided for in **Exhibit "A", Project**

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Description and Responsibilities, and as set forth in **Exhibit “B”, Schedule of Financial Assistance**, costs agreed to be borne by the Agency or its contractors and subcontractors for not meeting the Project commencement and final invoice time lines, and costs attributable to goods or services received under a contract or other arrangement that has not been approved in writing by the Department. Specific unallowable costs may be listed in **Exhibit “A”, Project Description and Responsibilities**.

11. General Requirements. The Agency shall complete the Project with all practical dispatch in a sound, economical, and efficient manner, and in accordance with the provisions in this Agreement and all applicable laws.

- a. Necessary Permits Certification.** The Agency shall certify to the Department that the Agency’s design consultant and/or construction contractor has secured the necessary permits.
- b. Right-of-Way Certification.** If the Project involves construction, then the Agency shall provide to the Department certification and a copy of appropriate documentation substantiating that all required right-of-way necessary for the Project has been obtained. Certification is required prior to authorization for advertisement for or solicitation of bids for construction of the Project, even if no right-of-way is required.
- c. Notification Requirements When Performing Construction on Department’s Right-of-Way.** In the event the cost of the Project is greater than \$250,000.00, and the Project involves construction on the Department’s right-of-way, the Agency shall provide the Department with written notification of either its intent to:
 - i.** Require the construction work of the Project that is on the Department’s right-of-way to be performed by a Department prequalified contractor, or
 - ii.** Construct the Project utilizing existing Agency employees, if the Agency can complete said Project within the time frame set forth in this Agreement.
- d.** ☐ If this box is checked, then the Agency is permitted to utilize its own forces and the following provision applies: **Use of Agency Workforce.** In the event the Agency proceeds with any phase of the Project utilizing its own forces, the Agency will only be reimbursed for direct costs (this excludes general overhead).
- e.** ☐ If this box is checked, then the Agency is permitted to utilize **Indirect Costs: Reimbursement for Indirect Program Expenses** (select one):
 - i.** ☐ Agency has selected to seek reimbursement from the Department for actual indirect expenses (no rate).
 - ii.** ☐ Agency has selected to apply a de minimus rate of 10% to modified total direct costs. Note: The de minimus rate is available only to entities that have never had a negotiated indirect cost rate. When selected, the de minimus rate must be used consistently for all federal awards until such time the agency chooses to negotiate a rate. A cost policy statement and de minimis certification form must be submitted to the Department for review and approval.
 - iii.** ☐ Agency has selected to apply a state or federally approved indirect cost rate. A federally approved rate agreement or indirect cost allocation plan (ICAP) must be submitted annually.
- f. Agency Compliance with Laws, Rules, and Regulations, Guidelines, and Standards.** The Agency shall comply and require its contractors and subcontractors to comply with all terms

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and conditions of this Agreement and all federal, state, and local laws and regulations applicable to this Project.

- g. Claims and Requests for Additional Work.** The Agency shall have the sole responsibility for resolving claims and requests for additional work for the Project. The Agency will make best efforts to obtain the Department's input in its decisions. The Department is not obligated to reimburse for claims or requests for additional work.

12. Contracts of the Agency:

- a. Approval of Third Party Contracts.** The Department specifically reserves the right to review and approve any and all third party contracts with respect to the Project before the Agency executes or obligates itself in any manner requiring the disbursement of Department funds, including consultant and purchase of commodities contracts, or amendments thereto. If the Department chooses to review and approve third party contracts for this Project and the Agency fails to obtain such approval, that shall be sufficient cause for nonpayment by the Department. The Department specifically reserves unto itself the right to review the qualifications of any consultant or contractor and to approve or disapprove the employment of the same. If Federal Transit Administration (FTA) funds are used in the Project, the Department must exercise the right to third party contract review.
- b. Procurement of Commodities or Contractual Services.** It is understood and agreed by the Parties hereto that participation by the Department in a project with the Agency, where said project involves the purchase of commodities or contractual services where purchases or costs exceed the Threshold Amount for CATEGORY TWO per Section 287.017, Florida Statutes, is contingent on the Agency complying in full with the provisions of Section 287.057, Florida Statutes. The Agency's Authorized Official shall certify to the Department that the Agency's purchase of commodities or contractual services has been accomplished in compliance with Section 287.057, Florida Statutes. It shall be the sole responsibility of the Agency to ensure that any obligations made in accordance with this Section comply with the current threshold limits. Contracts, purchase orders, task orders, construction change orders, or any other agreement that would result in exceeding the current budget contained in **Exhibit "B", Schedule of Financial Assistance**, or that is not consistent with the Project description and scope of services contained in **Exhibit "A", Project Description and Responsibilities** must be approved by the Department prior to Agency execution. Failure to obtain such approval, and subsequent execution of an amendment to the Agreement if required, shall be sufficient cause for nonpayment by the Department, in accordance with this Agreement.
- c. Consultants' Competitive Negotiation Act.** It is understood and agreed by the Parties to this Agreement that participation by the Department in a project with the Agency, where said project involves a consultant contract for professional services, is contingent on the Agency's full compliance with provisions of Section 287.055, Florida Statutes, Consultants' Competitive Negotiation Act. In all cases, the Agency's Authorized Official shall certify to the Department that selection has been accomplished in compliance with the Consultants' Competitive Negotiation Act.
- d. Disadvantaged Business Enterprise (DBE) Policy and Obligation.** It is the policy of the Department that DBEs, as defined in 49 C.F.R. Part 26, as amended, shall have the opportunity to participate in the performance of contracts financed in whole or in part with Department funds under this Agreement. The DBE requirements of applicable federal and state laws and regulations apply to this Agreement. The Agency and its contractors agree to ensure that DBEs have the opportunity to participate in the performance of this Agreement. In this regard, all recipients and contractors shall take all necessary and reasonable steps in accordance with applicable federal and state laws and regulations to ensure that the DBEs have the opportunity to compete for and perform contracts. The Agency and its contractors

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and subcontractors shall not discriminate on the basis of race, color, national origin or sex in the award and performance of contracts, entered pursuant to this Agreement.

13. Maintenance Obligations. In the event the Project includes construction or the acquisition of commodities then the following provisions are incorporated into this Agreement:

- a. The Agency agrees to accept all future maintenance and other attendant costs occurring after completion of the Project for all improvements constructed or commodities acquired as part of the Project. The terms of this provision shall survive the termination of this Agreement.

14. Sale, Transfer, or Disposal of Department-funded Property:

- a. The Agency will not sell or otherwise transfer or dispose of any part of its title or other interests in real property, facilities, or equipment funded in any part by the Department under this Agreement without prior written approval by the Department.
- b. If a sale, transfer, or disposal by the Agency of all or a portion of Department-funded real property, facilities, or equipment is approved by the Department, the following provisions will apply:
 - i. The Agency shall reimburse the Department a proportional amount of the proceeds of the sale of any Department-funded property.
 - ii. The proportional amount shall be determined on the basis of the ratio of the Department funding of the development or acquisition of the property multiplied against the sale amount, and shall be remitted to the Department within ninety (90) days of closing of sale.
 - iii. Sale of property developed or acquired with Department funds shall be at market value as determined by appraisal or public bidding process, and the contract and process for sale must be approved in advance by the Department.
 - iv. If any portion of the proceeds from the sale to the Agency are non-cash considerations, reimbursement to the Department shall include a proportional amount based on the value of the non-cash considerations.
- c. The terms of provisions "a" and "b" above shall survive the termination of this Agreement.
 - i. The terms shall remain in full force and effect throughout the useful life of facilities developed, equipment acquired, or Project items installed within a facility, but shall not exceed twenty (20) years from the effective date of this Agreement.
 - ii. There shall be no limit on the duration of the terms with respect to real property acquired with Department funds.

15. Single Audit. The administration of Federal or State resources awarded through the Department to the Agency by this Agreement may be subject to audits and/or monitoring by the Department. The following requirements do not limit the authority of the Department to conduct or arrange for the conduct of additional audits or evaluations of Federal awards or State financial assistance or limit the authority of any state agency inspector general, the State of Florida Auditor General, or any other state official. The Agency shall comply with all audit and audit reporting requirements as specified below.

Federal Funded:

- a. In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F – Audit Requirements, monitoring procedures may include but not be limited to on-site visits by

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Department staff and/or other procedures, including reviewing any required performance and financial reports, following up, ensuring corrective action, and issuing management decisions on weaknesses found through audits when those findings pertain to Federal awards provided through the Department by this Agreement. By entering into this Agreement, the Agency agrees to comply and cooperate fully with any monitoring procedures/processes deemed appropriate by the Department. The Agency further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Department, State of Florida Chief Financial Officer (CFO), or State of Florida Auditor General.

- b. The Agency, a non-Federal entity as defined by 2 CFR Part 200, Subpart F – Audit Requirements, as a subrecipient of a Federal award awarded by the Department through this Agreement, is subject to the following requirements:
- i. In the event the Agency expends a total amount of Federal awards equal to or in excess of the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, the Agency must have a Federal single or program-specific audit conducted for such fiscal year in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements. **Exhibit “H”, Audit Requirements for Awards of Federal Financial Assistance**, to this Agreement provides the required Federal award identification information needed by the Agency to further comply with the requirements of 2 CFR Part 200, Subpart F – Audit Requirements. In determining Federal awards expended in a fiscal year, the Agency must consider all sources of Federal awards based on when the activity related to the Federal award occurs, including the Federal award provided through the Department by this Agreement. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 CFR Part 200, Subpart F – Audit Requirements. An audit conducted by the State of Florida Auditor General in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements, will meet the requirements of this part.
 - ii. In connection with the audit requirements, the Agency shall fulfill the requirements relative to the auditee responsibilities as provided in 2 CFR Part 200, Subpart F – Audit Requirements.
 - iii. In the event the Agency expends less than the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, in Federal awards, the Agency is exempt from Federal audit requirements for that fiscal year. However, the Agency must provide a single audit exemption statement to the Department at FDOTSingleAudit@dot.state.fl.us no later than nine months after the end of the Agency’s audit period for each applicable audit year. In the event the Agency expends less than the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, in Federal awards in a fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements, the cost of the audit must be paid from non-Federal resources (*i.e.*, the cost of such an audit must be paid from the Agency’s resources obtained from other than Federal entities).
 - iv. The Agency must electronically submit to the Federal Audit Clearinghouse (FAC) at <https://harvester.census.gov/facweb/> the audit reporting package as required by 2 CFR Part 200, Subpart F – Audit Requirements, within the earlier of 30 calendar days after receipt of the auditor’s report(s) or nine months after the end of the audit period. The FAC is the repository of record for audits required by 2 CFR Part 200, Subpart F – Audit Requirements. However, the Department requires a copy of the audit reporting package also be submitted to FDOTSingleAudit@dot.state.fl.us within the earlier of 30 calendar days after receipt of the auditor’s report(s) or nine months after the end of the audit period as required by 2 CFR Part 200, Subpart F – Audit Requirements.

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v. Within six months of acceptance of the audit report by the FAC, the Department will review the Agency's audit reporting package, including corrective action plans and management letters, to the extent necessary to determine whether timely and appropriate action on all deficiencies has been taken pertaining to the Federal award provided through the Department by this Agreement. If the Agency fails to have an audit conducted in accordance with 2 CFR Part 200, Subpart F – Audit Requirements, the Department may impose additional conditions to remedy noncompliance. If the Department determines that noncompliance cannot be remedied by imposing additional conditions, the Department may take appropriate actions to enforce compliance, which actions may include but not be limited to the following:

1. Temporarily withhold cash payments pending correction of the deficiency by the Agency or more severe enforcement action by the Department;
2. Disallow (deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance;
3. Wholly or partly suspend or terminate the Federal award;
4. Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and Federal awarding agency regulations (or in the case of the Department, recommend such a proceeding be initiated by the Federal awarding agency);
5. Withhold further Federal awards for the Project or program;
6. Take other remedies that may be legally available.

vi. As a condition of receiving this Federal award, the Agency shall permit the Department or its designee, the CFO, or State of Florida Auditor General access to the Agency's records, including financial statements, the independent auditor's working papers, and project records as necessary. Records related to unresolved audit findings, appeals, or litigation shall be retained until the action is complete or the dispute is resolved.

vii. The Department's contact information for requirements under this part is as follows:

Office of Comptroller, MS 24
605 Suwannee Street
Tallahassee, Florida 32399-0450
FDOTSingleAudit@dot.state.fl.us

State Funded:

- a. In addition to reviews of audits conducted in accordance with Section 215.97, Florida Statutes, monitoring procedures to monitor the Agency's use of state financial assistance may include but not be limited to on-site visits by Department staff and/or other procedures, including reviewing any required performance and financial reports, following up, ensuring corrective action, and issuing management decisions on weaknesses found through audits when those findings pertain to state financial assistance awarded through the Department by this Agreement. By entering into this Agreement, the Agency agrees to comply and cooperate fully with any monitoring procedures/processes deemed appropriate by the Department. The Agency further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Department, the Department of Financial Services (DFS), or State of Florida Auditor General.
- b. The Agency, a "nonstate entity" as defined by Section 215.97, Florida Statutes, as a recipient of state financial assistance awarded by the Department through this Agreement, is subject to the following requirements:

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- i. In the event the Agency meets the audit threshold requirements established by Section 215.97, Florida Statutes, the Agency must have a State single or project-specific audit conducted for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. **Exhibit "G", Audit Requirements for Awards of State Financial Assistance**, to this Agreement indicates state financial assistance awarded through the Department by this Agreement needed by the Agency to further comply with the requirements of Section 215.97, Florida Statutes. In determining the state financial assistance expended in a fiscal year, the Agency shall consider all sources of state financial assistance, including state financial assistance received from the Department by this Agreement, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.
- ii. In connection with the audit requirements, the Agency shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2)(e), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
- iii. In the event the Agency does not meet the audit threshold requirements established by Section 215.97, Florida Statutes, the Agency is exempt for such fiscal year from the state single audit requirements of Section 215.97, Florida Statutes. However, the Agency must provide a single audit exemption statement to the Department at FDOTSingleAudit@dot.state.fl.us no later than nine months after the end of the Agency's audit period for each applicable audit year. In the event the Agency does not meet the audit threshold requirements established by Section 215.97, Florida Statutes, in a fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the Agency's resources (*i.e.*, the cost of such an audit must be paid from the Agency's resources obtained from other than State entities).
- iv. In accordance with Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, copies of financial reporting packages required by this Agreement shall be submitted to:

Florida Department of Transportation
Office of Comptroller, MS 24
605 Suwannee Street
Tallahassee, Florida 32399-0405
FDOTSingleAudit@dot.state.fl.us

And

State of Florida Auditor General
Local Government Audits/342
111 West Madison Street, Room 401
Tallahassee, FL 32399-1450
Email: flaudgen_localgovt@aud.state.fl.us

- v. Any copies of financial reporting packages, reports, or other information required to be submitted to the Department shall be submitted timely in accordance with Section 215.97, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as

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applicable.

- vi. The Agency, when submitting financial reporting packages to the Department for audits done in accordance with Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date the reporting package was delivered to the Agency in correspondence accompanying the reporting package.
 - vii. Upon receipt, and within six months, the Department will review the Agency's financial reporting package, including corrective action plans and management letters, to the extent necessary to determine whether timely and appropriate corrective action on all deficiencies has been taken pertaining to the state financial assistance provided through the Department by this Agreement. If the Agency fails to have an audit conducted consistent with Section 215.97, Florida Statutes, the Department may take appropriate corrective action to enforce compliance.
 - viii. As a condition of receiving state financial assistance, the Agency shall permit the Department or its designee, DFS, or the Auditor General access to the Agency's records, including financial statements, the independent auditor's working papers, and project records as necessary. Records related to unresolved audit findings, appeals, or litigation shall be retained until the action is complete or the dispute is resolved.
- c. The Agency shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of five years from the date the audit report is issued and shall allow the Department or its designee, DFS, or State of Florida Auditor General access to such records upon request. The Agency shall ensure that the audit working papers are made available to the Department or its designee, DFS, or State of Florida Auditor General upon request for a period of five years from the date the audit report is issued, unless extended in writing by the Department.

16. Notices and Approvals. Notices and approvals referenced in this Agreement must be obtained in writing from the Parties' respective Administrators or their designees.

17. Restrictions, Prohibitions, Controls and Labor Provisions:

- a. **Convicted Vendor List.** 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 36 months from the date of being placed on the convicted vendor list.
- b. **Discriminatory Vendor List.** In accordance with Section 287.134, Florida Statutes, an entity or affiliate who has been placed on the Discriminatory Vendor List, kept by the Florida Department of Management Services, may not submit a bid on a contract to provide 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.

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- c. **Non-Responsible Contractors.** An entity or affiliate who has had its Certificate of Qualification suspended, revoked, denied, or have further been determined by the Department to be a non-responsible contractor, may not submit a bid or perform work for the construction or repair of a public building or public work on a contract with the Agency.
- d. **Prohibition on Using Funds for Lobbying.** No funds received pursuant to this Agreement may be expended for lobbying the Florida Legislature, judicial branch, or any state agency, in accordance with Section 216.347, Florida Statutes.
- e. **Unauthorized Aliens.** The Department shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If the contractor knowingly employs unauthorized aliens, such violation will be cause for unilateral cancellation of this Agreement.
- f. **Procurement of Construction Services.** If the Project is procured pursuant to Chapter 255, Florida Statutes, for construction services and at the time of the competitive solicitation for the Project, 50 percent or more of the cost of the Project is to be paid from state-appropriated funds, then the Agency must comply with the requirements of Section 255.0991, Florida Statutes.
- g. **E-Verify.** The Agency shall:
 - i. Utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Agency during the term of the contract; and
 - ii. Expressly require any subcontractors performing work or providing services pursuant to the state contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.
- h. **Projects with Non-profit Organizations.** Pursuant to Section 216.1366, Florida Statutes, if the Agency is a nonprofit organization as defined in Section 215.97(2)(m), Florida Statutes, the Agency shall provide documentation to indicate the amount of state funds:
 - i. Allocated to be used during the full term of this Agreement for remuneration to any member of the board of directors or an officer of the Agency
 - ii. Allocated under each payment by the Department to be used for remuneration of any member of the board of directors or an officer of the Agency. The documentation must indicate the amounts and recipients of the remuneration.

Such information will be posted by the Department to the Florida Accountability Contract Tracking System maintained pursuant to Section 215.985, F.S., and must additionally be posted to the Agency's website, if the Agency is a non-profit organization and maintains a website. The Agency shall utilize the Department's Form 350-090-19, Compensation to Non-Profits Using State Funds, for purposes of documenting the compensation. The subject Form is required for every contract for services executed, amended, or extended on or after July 1, 2023, with non-profit organizations.

Pursuant to Section 216.1366, F.S., the term:

- iii. "Officer" means a chief executive officer, chief financial officer, chief operating officer, or any other position performing and equivalent function.
- iv. "Remuneration" means all compensation earned by or awarded to personnel, whether paid or accrued, regardless of contingency, including bonuses, accrued paid time off,

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severance payments, incentive payments, contributions to a retirement plan or in-kind payments, reimbursements, or allowances for moving expenses, vehicles and other transportation, telephone services, medical services, housing and meals.

- v. "State Funds" means funds paid from the General Revenue Fund or any state trust fund, funds allocated by the Federal Government and distributed by the state, or funds appropriated by the Federal Government and distributed by the state, or funds appropriated by the state for distribution through any grant program. The term does not include funds used for the Medicaid program.

- i. **Design Services and Construction Engineering and Inspection Services.** If the Project is wholly or partially funded by the Department and administered by a local governmental entity, except for a seaport listed in Section 311.09, Florida Statutes, or an airport as defined in Section 332.004, Florida Statutes, the entity performing design and construction engineering and inspection services may not be the same entity.

18. Indemnification and Insurance:

- a. It is specifically agreed between the Parties executing this Agreement that it is not intended by any of the provisions of any part of this Agreement to create in the public or any member thereof, a third party beneficiary under this Agreement, or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement. The Agency guarantees the payment of all just claims for materials, supplies, tools, or labor and other just claims against the Agency or any subcontractor, in connection with this Agreement. Additionally, to the extent permitted by law and as limited by and pursuant to the provisions of Section 768.28, Florida Statutes, the Agency shall indemnify, defend, and hold harmless the State of Florida, Department of Transportation, including the Department's officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the Agency and persons employed or utilized by the Agency in the performance of this Agreement. Nothing contained in this paragraph is intended to nor shall it constitute a waiver of the Department's or the Agency's sovereign immunity. Nothing contained in this paragraph is intended to nor shall it constitute a waiver of the Department's or the Agency's sovereign immunity. This indemnification shall survive the termination of this Agreement. Additionally, the Agency agrees to include the following indemnification in all contracts with contractors/subcontractors and consultants/subconsultants who perform work in connection with this Agreement:

"To the fullest extent permitted by law, the Agency's contractor/consultant shall indemnify, defend, and hold harmless the Agency and the State of Florida, Department of Transportation, including the Department's officers and employees, from liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness or intentional wrongful misconduct of the contractor/consultant and persons employed or utilized by the contractor/consultant in the performance of this Agreement.

This indemnification shall survive the termination of this Agreement."

- b. The Agency shall provide Workers' Compensation Insurance in accordance with Florida's Workers' Compensation law for all employees. If subletting any of the work, ensure that the subcontractor(s) and subconsultant(s) have Workers' Compensation Insurance for their employees in accordance with Florida's Workers' Compensation law. If using "leased employees" or employees obtained through professional employer organizations ("PEO's"), ensure that such employees are covered by Workers' Compensation Insurance through the PEO's or other leasing entities. Ensure that any equipment rental agreements that include

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operators or other personnel who are employees of independent contractors, sole proprietorships, or partners are covered by insurance required under Florida's Workers' Compensation law.

- c. If the Agency elects to self-perform the Project, then the Agency may self-insure. If the Agency elects to hire a contractor or consultant to perform the Project, then the Agency shall carry, or cause its contractor or consultant to carry, Commercial General Liability insurance providing continuous coverage for all work or operations performed under this Agreement. Such insurance shall be no more restrictive than that provided by the latest occurrence form edition of the standard Commercial General Liability Coverage Form (ISO Form CG 00 01) as filed for use in the State of Florida. The Agency shall cause, or cause its contractor or consultant to cause, the Department to be made an Additional Insured as to such insurance. Such coverage shall be on an "occurrence" basis and shall include Products/Completed Operations coverage. The coverage afforded to the Department as an Additional Insured shall be primary as to any other available insurance and shall not be more restrictive than the coverage afforded to the Named Insured. The limits of coverage shall not be less than \$1,000,000 for each occurrence and not less than a \$5,000,000 annual general aggregate, inclusive of amounts provided by an umbrella or excess policy. The limits of coverage described herein shall apply fully to the work or operations performed under the Agreement, and may not be shared with or diminished by claims unrelated to the Agreement. The policy/ies and coverage described herein may be subject to a deductible and such deductibles shall be paid by the Named Insured. No policy/ies or coverage described herein may contain or be subject to a Retention or a Self-Insured Retention unless the Agency is a state agency or subdivision of the State of Florida that elects to self-perform the Project. Prior to the execution of the Agreement, and at all renewal periods which occur prior to final acceptance of the work, the Department shall be provided with an ACORD Certificate of Liability Insurance reflecting the coverage described herein. The Department shall be notified in writing within ten days of any cancellation, notice of cancellation, lapse, renewal, or proposed change to any policy or coverage described herein. The Department's approval or failure to disapprove any policy/ies, coverage, or ACORD Certificates shall not relieve or excuse any obligation to procure and maintain the insurance required herein, nor serve as a waiver of any rights or defenses the Department may have.
- d. When the Agreement includes the construction of a railroad grade crossing, railroad overpass or underpass structure, or any other work or operations within the limits of the railroad right-of-way, including any encroachments thereon from work or operations in the vicinity of the railroad right-of-way, the Agency shall, or cause its contractor to, in addition to the insurance coverage required above, procure and maintain Railroad Protective Liability Coverage (ISO Form CG 00 35) where the railroad is the Named Insured and where the limits are not less than \$2,000,000 combined single limit for bodily injury and/or property damage per occurrence, and with an annual aggregate limit of not less than \$6,000,000. The railroad shall also be added along with the Department as an Additional Insured on the policy/ies procured pursuant to the paragraph above. Prior to the execution of the Agreement, and at all renewal periods which occur prior to final acceptance of the work, both the Department and the railroad shall be provided with an ACORD Certificate of Liability Insurance reflecting the coverage described herein. The insurance described herein shall be maintained through final acceptance of the work. Both the Department and the railroad shall be notified in writing within ten days of any cancellation, notice of cancellation, renewal, or proposed change to any policy or coverage described herein. The Department's approval or failure to disapprove any policy/ies, coverage, or ACORD Certificates shall not relieve or excuse any obligation to procure and maintain the insurance required herein, nor serve as a waiver of any rights the Department may have.
- e. When the Agreement involves work on or in the vicinity of utility-owned property or facilities, the utility shall be added along with the Department as an Additional Insured on the Commercial General Liability policy/ies procured above.

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19. Miscellaneous:

- a. **Environmental Regulations.** The Agency will be solely responsible for compliance with all applicable environmental regulations and for any liability arising from non-compliance with these regulations, and will reimburse the Department for any loss incurred in connection therewith.
- b. **Non-Admission of Liability.** In no event shall the making by the Department of any payment to the Agency constitute or be construed as a waiver by the Department of any breach of covenant or any default which may then exist on the part of the Agency and the making of such payment by the Department, while any such breach or default shall exist, shall in no way impair or prejudice any right or remedy available to the Department with respect to such breach or default.
- c. **Severability.** If any provision of this Agreement is held invalid, the remainder of this Agreement shall not be affected. In such an instance, the remainder would then continue to conform to the terms and requirements of applicable law.
- d. **Agency not an agent of Department.** 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. **Bonus or Commission.** By execution of the Agreement, the Agency represents that it has not paid and, also agrees not to pay, any bonus or commission for the purpose of obtaining an approval of its application for the financing hereunder.
- f. **Non-Contravention of State Law.** Nothing in the Agreement shall require the Agency to observe or enforce compliance with any provision or perform any act or do any other thing in contravention of any applicable state law. If any of the provisions of the Agreement violate any applicable state law, the Agency will at once notify the Department in writing so that appropriate changes and modifications may be made by the Department and the Agency to the end that the Agency may proceed as soon as possible with the Project.
- g. **Execution of Agreement.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute the same Agreement. A facsimile or electronic transmission of this Agreement with a signature on behalf of a party will be legal and binding on such party.
- h. **Federal Award Identification Number (FAIN).** If the FAIN is not available prior to execution of the Agreement, the Department may unilaterally add the FAIN to the Agreement without approval of the Agency and without an amendment to the Agreement. If this occurs, an updated Agreement that includes the FAIN will be provided to the Agency and uploaded to the Department of Financial Services' Florida Accountability Contract Tracking System (FACTS).
- i. **Inspector General Cooperation.** The Agency agrees to comply with Section 20.055(5), Florida Statutes, and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), Florida Statutes.
- j. **Law, Forum, and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. In the event of a conflict between any portion of the contract and Florida law, the laws of Florida shall prevail. The Agency agrees to waive forum and venue and that the Department shall determine the forum and venue in which any dispute under this Agreement is decided.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year written above.

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AGENCY City of DeLand

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION

By: _____

By: _____

Name: _____

Name: C. Jack Adkins

Title: _____

Title: Director of Transportation Development

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION
Legal Review:

Daniel L. McDermott

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
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EXHIBIT A

Project Description and Responsibilities

A. Project Description (description of Agency's project to provide context, description of project components funded via this Agreement (if not the entire project)): Restripe Airfield Markings due to fading existing paint. This match is for the Federal Aviation Administration (FAA) Airport Improvement Plan (AIP) portion of the project.

B. Project Location (limits, city, county, map): DeLand Municipal - Sidney H Taylor Field/Deland, FL/Volusia

C. Project Scope (allowable costs: describe project components, improvement type/service type, approximate timeline, project schedule, project size): Airfield Markings: As required by 215.971, F.S., this scope of work includes but is not limited to consultant fees, survey costs, construction inspection costs, mobilization and demobilization, pavement marking removal, surface preparation, pavement markings, and safety barricades, including all materials, equipment, labor, and incidentals required to mark the airfield.

The specifics of the Project Scope for construction are described in and limited by the 100% Project Construction Plans identified as "Airfield Markings at DeLand Municipal Airport" prepared by AVCON, Inc., dated July 2023, together with all plan updates, necessary design variation, exceptions, and change orders approved by the Agency." The Sponsor will comply with Aviation Program Assurances.

D. Deliverable(s): Final closeout documents to be uploaded into JACIP.

The project scope identifies the ultimate project deliverables. Deliverables for requisition, payment and invoice purposes will be the incremental progress made toward completion of project scope elements. Supporting documentation will be quantifiable, measurable, and verifiable, to allow for a determination of the amount of incremental progress that has been made, and provide evidence that the payment requested is commensurate with the accomplished incremental progress and costs incurred by the Agency.

E. Unallowable Costs (including but not limited to): Stored materials unless prior written approval from FDOT is granted.

F. Transit Operating Grant Requirements (Transit Only):

Transit Operating Grants billed as an operational subsidy will require an expenditure detail report from the Agency that matches the invoice period. The expenditure detail, along with the progress report, will be the required deliverables for Transit Operating Grants. Operating grants may be issued for a term not to exceed three years from execution. The original grant agreement will include funding for year one. Funding for years two and three will be added by amendment as long as the grantee has submitted all invoices on schedule and the project deliverables for the year have been met.

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EXHIBIT B

Schedule of Financial Assistance

FUNDS AWARDED TO THE AGENCY AND REQUIRED MATCHING FUNDS PURSUANT TO THIS AGREEMENT
CONSIST OF THE FOLLOWING:

A. Fund Type and Fiscal Year:

Financial Management Number	Fund Type	FLAIR Category	State Fiscal Year	Object Code	CSFA/CFDA Number	CSFA/CFDA Title or Funding Source Description	Funding Amount
453909-2-94-01	BIL	088719	2025	740100	N/A	N/A	\$93,521.00
453909-2-94-01	DDR	088719	2025	740100	N/A	N/A	\$3,938.00
453909-2-94-01	LF	088719	2025	740100	N/A	N/A	\$985.00
Total Financial Assistance							\$98,444.00

B. Estimate of Project Costs by Grant Phase:

Phases*	State	Local	Federal	Totals	State %	Local %	Federal %
Land Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Planning	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Environmental/Design/Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Capital Equipment/ Preventative Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Match to Direct Federal Funding	\$3,938.00	\$985.00	\$93,521.00	\$98,444.00	4.00	1.00	95.00
Mobility Management (Transit Only)	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
Totals	\$3,938.00	\$985.00	\$93,521.00	\$98,444.00			

*Shifting items between these grant phases requires execution of an Amendment to the Public Transportation Grant Agreement.

Scope Code and/or Activity Line Item (ALI) (Transit Only)	
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BUDGET/COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:

I certify that the cost for each line item budget category (grant phase) has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Joseph A Jerkins

Department Grant Manager Name

Signature

Date

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EXHIBIT C

TERMS AND CONDITIONS OF CONSTRUCTION

1. Design and Construction Standards and Required Approvals.

- a. The Agency understands that it is responsible for the preparation and certification of all design plans for the Project. The Agency shall hire a qualified consultant for the design phase of the Project or, if applicable, the Agency shall require their design-build contractor or construction management contractor to hire a qualified consultant for the design phase of the Project.
- b. Execution of this Agreement by both Parties shall be deemed a Notice to Proceed to the Agency for the design phase or other non-construction phases of the Project. If the Project involves a construction phase, the Agency shall not begin the construction phase of the Project until the Department issues a Notice to Proceed for the construction phase. Prior to commencing the construction work described in this Agreement, the Agency shall request a Notice to Proceed from the Department's Project Manager, Joseph A Jerkins (email: joseph.jerkins@dot.state.fl.us) or from an appointed designee. Any construction phase work performed prior to the execution of this required Notice to Proceed is not subject to reimbursement.
- c. The Agency will provide one (1) copy of the final design plans and specifications and final bid documents to the Department's Project Manager prior to bidding or commencing construction of the Project.
- d. The Agency shall require the Agency's contractor to post a payment and performance bond in accordance with applicable law(s).
- e. The Agency shall be responsible to ensure that the construction work under this Agreement is performed in accordance with the approved construction documents, and that the construction work will meet all applicable Agency and Department standards.
- f. Upon completion of the work authorized by this Agreement, the Agency shall notify the Department in writing of the completion of construction of the Project; and for all design work that originally required certification by a Professional Engineer, this notification shall contain an Engineer's Certification of Compliance, signed and sealed by a Professional Engineer, the form of which is attached to this Exhibit. 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 or specifications, the certification shall include a list of all deviations along with an explanation that justifies the reason to accept each deviation.

2. Construction on the Department's Right of Way. If the Project involves construction on the Department's right-of-way, then the following provisions apply to any and all portions of the Project that are constructed on the Department's right-of-way:

- a. The Agency shall hire a qualified contractor using the Agency's normal bid procedures to perform the construction work for the Project. The Agency must certify that the installation of the Project is completed by a Contractor prequalified by the Department as required by Section 2 of the Standard Specifications for Road and Bridge Construction (2016), as amended, unless otherwise approved by the Department in writing or the Contractor exhibits past project experience in the last five years that are comparable in scale, composition, and overall quality to the site characterized within the scope of services of this Project.

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- b. Construction Engineering Inspection (CEI) services will be provided by the Agency by hiring a Department prequalified consultant firm including one individual that has completed the Advanced Maintenance of Traffic Level Training, unless otherwise approved by the Department in writing. The CEI staff shall be present on the Project at all times that the contractor is working. Administration of the CEI staff shall be under the responsible charge of a State of Florida Licensed Professional Engineer who shall provide the certification that all design and construction for the Project meets the minimum construction standards established by Department. The Department shall approve all CEI personnel. The CEI firm shall not be the same firm as that of the Engineer of Record for the Project. The Department shall have the right, but not the obligation, to perform independent assurance testing during the course of construction of the Project. Notwithstanding the foregoing, the Department may issue a written waiver of the CEI requirement for portions of Projects involving the construction of bus shelters, stops, or pads.
- c. The Project shall be designed and constructed in accordance with the latest edition of the Department's Standard Specifications for Road and Bridge Construction, the Department Design Standards, and the Manual of Uniform Traffic Control Devices (MUTCD). The following guidelines shall apply as deemed appropriate by the Department: the Department Structures Design Manual, AASHTO Guide Specifications for the Design of Pedestrian Bridges, AASHTO LRFD Bridge Design Specifications, Florida Design Manual, Manual for Uniform Minimum Standards for Design, Construction and Maintenance for Streets and Highways (the "Florida Green Book"), and the Department Traffic Engineering Manual. The Agency will be required to submit any construction plans required by the Department for review and approval prior to any work being commenced. Should any changes to the plans be required during construction of the Project, the Agency shall be required to notify the Department of the changes and receive approval from the Department prior to the changes being constructed. The Agency shall maintain the area of the Project at all times and coordinate any work needs of the Department during construction of the Project.
- d. The Agency shall notify the Department a minimum of 48 hours before beginning construction within Department right-of-way. The Agency shall notify the Department should construction be suspended for more than 5 working days. The Department contact person for construction is Joseph A Jerkins.
- e. 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 the Department 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 the Department Design Standards, Index 600 series. Any MOT plan developed by the Agency that deviates from the Department Design Standards must be signed and sealed by a professional engineer. MOT plans will require approval by the Department prior to implementation.
- f. 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.
- g. The Agency will be responsible for obtaining all permits that may be required by other agencies or local governmental entities.
- h. It is hereby agreed by the Parties that this Agreement creates a permissive use only and all improvements located on the Department's right-of-way resulting from this Agreement shall become the property of the Department. Neither the granting of the permission to use the Department right of way nor the placing of facilities upon the Department property shall operate to create or vest any property right to or in the Agency, except as may otherwise be provided in separate agreements. The Agency shall not acquire any right, title, interest or

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estate in Department 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 Department right of way. The Parties agree that this Agreement does not, and shall not be construed to, grant credit for any future transportation concurrency requirements pursuant to Chapter 163, F.S.

- i. The Agency shall not cause any liens or encumbrances to attach to any portion of the Department's property, including but not limited to, the Department's right-of-way.
- j. The Agency shall perform all required testing associated with the design and construction of the Project. Testing results shall be made available to the Department upon request. The Department shall have the right to perform its own independent testing during the course of the Project.
- k. The Agency shall exercise the rights granted herein and shall otherwise perform this Agreement in a good and workmanlike manner, with reasonable care, in accordance with the terms and provisions of this Agreement and all applicable federal, state, local, administrative, regulatory, safety and environmental laws, codes, rules, regulations, policies, procedures, guidelines, standards and permits, as the same may be constituted and amended from time to time, including, but not limited to, those of the Department, applicable Water Management District, Florida Department of Environmental Protection, the United States Environmental Protection Agency, the United States Army Corps of Engineers, the United States Coast Guard and local governmental entities.
- l. If the Department determines a condition exists which threatens the public's safety, the Department may, at its discretion, cause construction operations to cease and immediately have any potential hazards removed from its right-of-way at the sole cost, expense, and effort of the Agency. The Agency shall bear all construction delay costs incurred by the Department.
- m. The Agency shall be responsible to maintain and restore all features that might require relocation within the Department right-of-way.
- n. The Agency will be solely responsible for clean up or restoration required to correct any environmental or health hazards that may result from construction operations.
- o. The acceptance procedure will include a final "walk-through" by Agency and Department personnel. Upon completion of construction, the Agency will be required to submit to the Department final as-built plans and an engineering certification that construction was completed in accordance to the plans. Submittal of the final as-built plans shall include one complete set of the signed and sealed plans on 11" X 17" plan sheets and an electronic copy prepared in Portable Document Format (PDF). Prior to the termination of this Agreement, the Agency shall remove its presence, including, but not limited to, all of the Agency's property, machinery, and equipment from Department right-of-way and shall restore those portions of Department 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.
- p. If the Department determines that the Project is not completed in accordance with the provisions of this Agreement, the Department shall deliver written notification of such to the Agency. The Agency shall have thirty (30) days from the date of receipt of the Department's written notice, or such other time as the Agency and the Department mutually agree to in writing, to complete the Project and provide the Department with written notice of the same (the "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, within its discretion may: 1) provide the Agency with written authorization granting such 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,

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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.

- q. The Agency shall implement best management practices for erosion and pollution control to prevent violation of state water quality standards. The Agency shall be responsible for the correction of any erosion, shoaling, or water quality problems that result from the construction of the Project.
- r. Portable Traffic Monitoring Site (PTMS) or a Telemetry Traffic Monitoring Site (TTMS) may exist within the vicinity of your proposed work. It is the responsibility of the Agency to locate and avoid damage to these sites. If a PTMS or TTMS is encountered during construction, the Department must be contacted immediately.
- s. During construction, highest priority must be given to pedestrian safety. If permission is granted to temporarily close a sidewalk, it should be done with the express condition that an alternate route will be provided, and shall continuously maintain pedestrian features to meet Americans Disability Act (ADA) standards.
- t. Restricted hours of operation will be as follows, unless otherwise approved by the Department's District Construction Engineer or designee (insert hours and days of the week for restricted operation): N/A
- u. Lane closures on the state road system must be coordinated with the Public Information Office at least two weeks prior to the closure. The contact information for the Department's Public Information Office is:

Insert District PIO contact info:

800-780-7102

Note: (Highlighted sections indicate need to confirm information with District Office or appropriate DOT person managing the Agreement)

3. **Engineer's Certification of Compliance.** The Agency shall complete and submit and if applicable Engineer's Certification of Compliance to the Department upon completion of the construction phase of the Project.

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PUBLIC TRANSPORTATION GRANT AGREEMENT
BETWEEN
THE STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION
and _____

PROJECT DESCRIPTION: _____

DEPARTMENT CONTRACT NO.: _____

FINANCIAL MANAGEMENT NO.: _____

In accordance with the Terms and Conditions of the Public Transportation Grant 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 for construction on the Department's Right of Way certified by the Engineer of Record/CEI.

By: _____, P.E.

SEAL:

Name: _____

Date: _____

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EXHIBIT D

AGENCY RESOLUTION

PLEASE SEE ATTACHED

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EXHIBIT E

**PROGRAM SPECIFIC TERMS AND CONDITIONS - AVIATION
AVIATION PROGRAM ASSURANCES**

A. General.

1. The assurances herein shall form an integral part of the Agreement between the Department and the Agency.
2. These assurances delineate the obligations of the Parties to this Agreement to ensure their commitment and compliance with specific provisions of **Exhibit "A", Project Description and Responsibilities**, and **Exhibit "B", Schedule of Financial Assistance**, as well as serving to protect public investment in public-use airports and the continued viability of the Florida Aviation System.
3. The Agency shall comply with the assurances as specified in this Agreement.
4. The terms and assurances of this Agreement shall remain in full force and effect throughout the useful life of a facility developed; equipment acquired; or Project items installed within a facility for an airport development or noise compatibility program project, but shall not exceed 20 years from the effective date of this Agreement.
5. There shall be no limit on the duration of the terms and assurances of this Agreement regarding Exclusive Rights and Airport Revenue so long as the property is used as a public airport.
6. There shall be no limit on the duration of the terms and assurances of this Agreement with respect to real property acquired with funds provided by this Agreement.
7. Subject to appropriations, the Department shall continue to comply with its financial commitment to this Project under the terms of this Agreement, until such time as the Department may determine that the Agency has failed to comply with the terms and assurances of this Agreement.
8. An Agency that has been determined by the Department to have failed to comply with either the terms of these Assurances, or the terms of the Agreement, or both, shall be notified, in writing, by the Department, identifying the specifics of the non-compliance and any corrective action by the Agency to remedy the failure.
9. Failure by the Agency to satisfactorily remedy the non-compliance shall absolve the Department's continued financial commitment to this Project and immediately require the Agency to repay the Department the full amount of funds expended by the Department on this Project.
10. Any history of failure to comply with the terms and assurances of an Agreement will jeopardize the Agency's eligibility for further state funding of airport projects by the Department.

B. Agency Compliance Certification.

1. **General Certification.** The Agency hereby certifies, with respect to this Project, it will comply, within its authority, with all applicable, current laws and rules of the State of Florida and applicable local governments, as well as Department policies, guidelines, and requirements, including but not limited to, the following (latest version of each document):
 - a. **Florida Statutes (F.S.)**
 - Chapter 163, F.S., Intergovernmental Programs
 - Chapter 329, F.S., Aircraft: Title; Liens; Registration; Liens
 - Chapter 330, F.S., Regulation of Aircraft, Pilots, and Airports
 - Chapter 331, F.S., Aviation and Aerospace Facilities and Commerce
 - Chapter 332, F.S., Airports and Other Air Navigation Facilities
 - Chapter 333, F.S., Airport Zoning

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b. Florida Administrative Code (FAC)

- Chapter 73C-41, FAC, Community Planning; Governing the Procedure for the Submittal and Review of Local Government Comprehensive Plans and Amendments
- Chapter 14-60, FAC, Airport Licensing, Registration, and Airspace Protection
- Section 62-256.300, FAC, Open Burning, Prohibitions
- Section 62-701.320(13), FAC, Solid Waste Management Facility Permit Requirements, General, Airport Safety

c. Local Government Requirements

- Airport Zoning Ordinance
- Local Comprehensive Plan

d. Department Requirements

- Eight Steps of Building a New Airport
- Florida Airport Revenue Use Guide
- Florida Aviation Project Handbook
- Guidebook for Airport Master Planning
- Airport Compatible Land Use Guidebook

- 2. Construction Certification.** The Agency hereby certifies, with respect to a construction-related project, that all design plans and specifications will comply with applicable federal, state, local, and professional standards, as well as Federal Aviation Administration (FAA) Advisory Circulars (AC's) and FAA issued waivers thereto, including but not limited to, the following:

a. Federal Requirements

- FAA AC 70/7460-1, Obstruction Marking and Lighting
- FAA AC 150/5300-13, Airport Design
- FAA AC 150/5370-2, Operational Safety on Airports During Construction
- FAA AC 150/5370-10, Standards for Specifying Construction of Airports

b. Local Government Requirements

- Local Building Codes
- Local Zoning Codes

c. Department Requirements

- Manual of Uniform Minimum Standards for Design, Construction and Maintenance for Streets and Highways (Commonly Referred to as the "Florida Green Book")
- Manual on Uniform Traffic Control Devices
- Section 14-60.007, FAC, Airfield Standards for Licensed Airports
- Standard Specifications for Construction of General Aviation Airports
- Design Guidelines & Minimum Standard Requirements for T-Hangar Projects

- 3. Land Acquisition Certification.** The Agency hereby certifies, regarding land acquisition, that it will comply with applicable federal and/or state policies, regulations, and laws, including but not limited to the following:

a. Federal Requirements

- Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970
- National Environmental Policy of 1969
- FAA Order 5050.4, National Environmental Policy Act Implementing Instructions for Airport Projects
- FAA Order 5100.37B, Land Acquisition and Relocation Assistance for Airport Projects

b. Florida Requirements

- Chapter 73, F.S., Eminent Domain (re: Property Acquired Through Condemnation)
- Chapter 74, F.S., Proceedings Supplemental to Eminent Domain (re: Condemnation)
- Section 286.23, F.S., Public Business: Miscellaneous Provisions

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C. Agency Authority.

1. **Legal Authority.** The Agency hereby certifies, with respect to this Agreement, that it has the legal authority to enter into this Agreement and commit to this Project; that a resolution, motion, or similar action has been duly adopted or passed as an official act of the airport sponsor's governing body authorizing this Agreement, including assurances contained therein, and directing and authorizing the person identified as the official representative of the governing body to act on its behalf with respect to this Agreement and to provide any additional information as may be required.
2. **Financial Authority.** The Agency hereby certifies, with respect to this Agreement, that it has sufficient funds available for that portion of the Project costs which are not paid by the U.S. Government or the State of Florida; that it has sufficient funds available to assure future operation and maintenance of items funded by this Project, which it will control; and that authority has been granted by the airport sponsor governing body to commit those funds to this Project.

D. Agency Responsibilities. The Agency hereby certifies it currently complies with or will comply with the following responsibilities:

1. Accounting System.

- a. The Agency shall create and maintain a separate account to document all of the financial transactions related to the airport as a distinct entity.
- b. The accounting records shall be kept by the Agency or its authorized representative in accordance with Generally Accepted Accounting Principles and in an accounting system that will facilitate an effective audit in accordance with the 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Section 215.97, F.S., Florida Single Audit Act.
- c. The Department has the right to audit and inspect all financial records of the Agency upon reasonable notice.

2. Good Title.

- a. The Agency holds good title, satisfactory to the Department, to the airport or site thereof, or gives assurance, satisfactory to the Department, that good title will be obtained.
- b. For noise compatibility program projects undertaken on the airport sponsor's property, the Agency holds good title, satisfactory to the Department, to that portion of the property upon which state funds will be expended, or gives assurance, satisfactory to the Department, that good title will be obtained.

3. Preserving Rights and Powers.

- a. The Agency shall not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms and assurances of this Agreement without the written approval of the Department. Further, the Agency shall act promptly to acquire, extinguish, or modify, in a manner acceptable to the Department, any outstanding rights or claims of right of others which would interfere with such performance by the Agency.
- b. If an arrangement is made for management and operation of the airport by any entity or person other than the Agency or an employee of the Agency, the Agency shall reserve sufficient rights and authority to ensure that the airport will be operated and maintained in accordance with the terms and assurances of this Agreement.

4. Hazard Removal and Mitigation.

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- a. For airport hazards located on airport controlled property, the Agency shall clear and protect terminal airspace required for instrument and visual operations at the airport (including established minimum flight altitudes) by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards.
- b. For airport hazards not located on airport controlled property, the Agency shall work in conjunction with the governing public authority or private land owner of the property to clear and protect terminal airspace required for instrument and visual operations at the airport (including established minimum flight altitudes) by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards. The Agency may enter into an agreement with surrounding property owners or pursue available legal remedies to remove potential hazards to air navigation.

5. Airport Compatible Land Use.

- a. The Agency assures that appropriate airport zoning ordinances are in place consistent with Section 333.03, F.S., or if not in place, that it will take appropriate action necessary to ensure local government adoption of an airport zoning ordinance or execution of an interlocal agreement with another local government body having an airport zoning ordinance, consistent with the provisions of Section 333.03, F.S.
- b. The Agency assures that it will disapprove or oppose any attempted alteration or creation of objects, natural or man-made, dangerous to navigable airspace or that would adversely affect the current or future levels of airport operations.
- c. The Agency assures that it will disapprove or oppose any attempted change in local land use development regulations that would adversely affect the current or future levels of airport operations by creation or expansion of airport incompatible land use areas.

6. Consistency with Local Government Plans.

- a. The Agency assures the Project is consistent with the currently existing and planned future land use development plans approved by the local government having jurisdictional responsibility for the area surrounding the airport.
- b. The Agency assures that it has given fair consideration to the interest of local communities and has had reasonable consultation with those parties affected by the Project.
- c. The Agency shall consider and take appropriate actions, if deemed warranted by the Agency, to adopt the current, approved Airport Master Plan into the local government comprehensive plan.

7. Consistency with Airport Master Plan and Airport Layout Plan.

- a. The Agency assures that the project, covered by the terms and assurances of this Agreement, is consistent with the most current Airport Master Plan.
- b. The Agency assures that the Project, covered by the terms and assurances of this Agreement, is consistent with the most current, approved Airport Layout Plan (ALP), which shows:
 - 1) The boundaries of the airport and all proposed additions thereto, together with the boundaries of all offsite areas owned or controlled by the Agency for airport purposes and proposed additions thereto;
 - 2) The location and nature of all existing and proposed airport facilities and structures (such as runways, taxiways, aprons, terminal buildings, hangars, and roads), including all proposed extensions and reductions of existing airport facilities; and
 - 3) The location of all existing and proposed non-aviation areas on airport property and of all existing improvements thereon.

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- c. The Agency assures that it will not make or permit any changes or alterations on the airport or any of its facilities that are not consistent with the Airport Master Plan and the Airport Layout Plan, as approved by the Department.
- d. Original Airport Master Plans and Airport Layout Plans and each amendment, revision, or modification thereof, will be subject to the approval of the Department.

8. Airport Financial Plan.

- a. The Agency assures that it will develop and maintain a cost-feasible Airport financial plan to accomplish the projects necessary to achieve the proposed airport improvements identified in the Airport Master Plan and depicted in the Airport Layout Plan, and any updates thereto. The Agency's Airport financial plan must comply with the following conditions:
 - 1) The Airport financial plan will be a part of the Airport Master Plan.
 - 2) The Airport financial plan will realistically assess project phasing considering availability of state and local funding and likelihood of federal funding under the FAA's priority system.
 - 3) The Airport financial plan will not include Department funding for projects that are inconsistent with the local government comprehensive plan.
- b. All Project cost estimates contained in the Airport financial plan shall be entered into and kept current in the Florida Aviation Database (FAD) Joint Automated Capital Improvement Program (JACIP) website.

- 9. Airport Revenue.** The Agency assures that all revenue generated by the airport will be expended for capital improvement or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport and which are directly and substantially related to the air transportation of passengers or property, or for environmental or noise mitigation purposes on or off the airport.

10. Fee and Rental Structure.

- a. The Agency assures that it will maintain a fee and rental structure for facilities and services at the airport that it will make the airport as self-sustaining as possible under the circumstances existing at the particular airport.
- b. If this Agreement results in a facility that will be leased or otherwise produce revenue, the Agency assures that the price charged for that facility will be based on the market value.

11. Public-Private Partnership for Aeronautical Uses.

- a. If the airport owner or operator and a person or entity that owns an aircraft or an airport tenant or potential tenant agree that an aircraft hangar or tenant-specific facility, respectively, is to be constructed on airport property for aircraft storage or tenant use at the expense of the aircraft owner or tenant, the airport owner or operator may grant to the aircraft owner or tenant of the facility a lease that is subject to such terms and conditions on the facility as the airport owner or operator may impose, subject to approval by the Department.
- b. The price charged for said lease will be based on market value, unless otherwise approved by the Department.

12. Economic Nondiscrimination.

- a. The Agency assures that it will make the airport available as an airport for public use on reasonable terms without unjust discrimination to all types, kinds and classes of aeronautical activities, including commercial aeronautical activities offering services to the public.
 - 1) The Agency may establish such reasonable, and not unjustly discriminatory, conditions to be met by all users of the airport as may be necessary for the safe and efficient operation of the airport.

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- 2) The Agency may prohibit or limit any given type, kind or class of aeronautical use of the airport if such action is necessary for the safe operation of the airport or necessary to serve the civil aviation needs of the public.

- b. The Agency assures that each airport Fixed-Based Operator (FBO) shall be subject to the same rates, fees, rentals, and other charges as are uniformly applicable to all other FBOs making the same or similar uses of such airport and utilizing the same or similar facilities.

13. Air and Water Quality Standards. The Agency assures that all projects involving airport location, major runway extension, or runway location will be located, designed, constructed, and operated so as to comply with applicable air and water quality standards.

14. Operations and Maintenance.

- a. The Agency assures that the airport and all facilities, which are necessary to serve the aeronautical users of the airport, shall be operated at all times in a safe and serviceable condition and in accordance with the minimum standards as may be required or prescribed by applicable federal and state agencies for maintenance and operation, as well as minimum standards established by the Department for State of Florida licensing as a public-use airport.
 - 1) The Agency assures that it will not cause or permit any activity or action thereon which would interfere with its use for airport purposes.
 - 2) Except in emergency situations, any proposal to temporarily close the airport for non-aeronautical purposes must first be approved by the Department.
 - 3) The Agency assures that it will have arrangements for promptly notifying airmen of any condition affecting aeronautical use of the airport.
- b. Nothing contained herein shall be construed to require that the airport be operated for aeronautical use during temporary periods when adverse weather conditions interfere with safe airport operations.

15. Federal Funding Eligibility.

- a. The Agency assures it will take appropriate actions to maintain federal funding eligibility for the airport and it will avoid any action that renders the airport ineligible for federal funding.
- b. If the Agency becomes ineligible for federal funding of airport projects, such determination will render the Agency ineligible for state funding of airport projects.

16. Project Implementation.

- a. The Agency assures that it will begin making expenditures or incurring obligations pertaining to this Project within one year after the effective date of this Agreement.
- b. The Agency may request a one-year extension of this one-year time period, subject to approval by the Department District Secretary or designee.
- c. Failure of the Agency to make expenditures, incur obligations or receive an approved extension may allow the Department to terminate this Agreement.

17. Exclusive Rights. The Agency assures that it will not permit any exclusive right for use of the airport by any person providing, or intending to provide, aeronautical services to the public.

18. Airfield Access.

- a. The Agency assures that it will not grant or allow general easement or public access that opens onto or crosses the airport runways, taxiways, flight line, passenger facilities, or any area used for emergency

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equipment, fuel, supplies, passengers, mail and freight, radar, communications, utilities, and landing systems, including but not limited to flight operations, ground services, emergency services, terminal facilities, maintenance, repair, or storage, except for those normal airport providers responsible for standard airport daily services or during special events at the airport open to the public with limited and controlled access.

- b. The Agency assures that it will not grant or allow general easement or public access to any portion of the airfield from adjacent real property which is not owned, operated, or otherwise controlled by the Agency without prior Department approval.

19. Retention of Rights and Interests. The Agency will not sell, lease, encumber, or otherwise transfer or dispose of any part of its title or other interests in the real property shown as airport owned or controlled on the current airport layout plan without prior written approval by the Department. It will not sell, lease, encumber, terminate, waive, or otherwise transfer or dispose of any part of its title, rights, or other interest in existing noise easements or aviation easements on any property, airport or non-airport, without prior written approval by the Department. These assurances shall not limit the Agency's right to lease airport property for airport-compatible purposes.

20. Consultant, Contractor, Scope, and Costs.

- a. The Department has the right to disapprove the Agency's employment of consultants, contractors, and subcontractors for all or any part of this Project if the specific consultants, contractors, or subcontractors have a record of poor project performance with the Department.
- b. Further, the Department maintains the right to disapprove the proposed Project scope and cost of professional services.

21. Planning Projects. For all planning projects or other aviation studies, the Agency assures that it will:

- a. Execute the project per the approved project narrative or with approved modifications.
- b. Furnish the Department with such periodic project and work activity reports as indicated in the approved scope of services.
- c. Make such project materials available for public review, unless exempt from public disclosure.
 - 1) Information related to airport security is considered restricted information and is exempt from public dissemination per Sections 119.071(3) and 331.22 F.S.
 - 2) No materials prepared under this Agreement shall be subject to copyright in the United States or any other country.
- d. Grant the Department unrestricted authority to publish, disclose, distribute, and otherwise use any of the material prepared in connection with this Agreement.
- e. If the Project involves developing an Airport Master Plan or an Airport Layout Plan, and any updates thereto, it will be consistent with provisions of the Florida Aviation System Plan, will identify reasonable future growth of the airport and the Agency will comply with the Department airport master planning guidebook, including:
 - 1) Provide copies, in electronic and editable format, of final Project materials to the Department, including computer-aided drafting (CAD) files of the Airport Layout Plan.
 - 2) Develop a cost-feasible financial plan, approved by the Department, to accomplish the projects described in the Airport Master Plan or depicted in the Airport Layout Plan, and any updates thereto. The cost-feasible financial plan shall realistically assess Project phasing considering availability of state and local funding and federal funding under the FAA's priority system.
 - 3) Enter all projects contained in the cost-feasible plan in the Joint Automated Capital Improvement Program (JACIP).

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- f. The Agency understands and agrees that Department approval of this Agreement or any planning material developed as part of this Agreement does not constitute or imply any assurance or commitment on the part of the Department to approve any pending or future application for state aviation funding.
- g. The Agency will submit master planning draft and final deliverables for Department and, if required, FAA approval prior to submitting any invoices to the Department for payment.

22. Land Acquisition Projects. For the purchase of real property, the Agency assures that it will:

- a. **Laws.** Acquire the land in accordance with federal and/or state laws governing such action.
- b. **Administration.** Maintain direct control of Project administration, including:
 - 1) Maintain responsibility for all related contract letting and administrative procedures related to the purchase of real property.
 - 2) Secure written Department approval to execute each agreement for the purchase of real property with any third party.
 - 3) Ensure a qualified, State-certified general appraiser provides all necessary services and documentation.
 - 4) Furnish the Department with a projected schedule of events and a cash flow projection within 20 calendar days after completion of the review appraisal.
 - 5) Establish a Project account for the purchase of the land.
 - 6) Collect and disburse federal, state, and local project funds.
- c. **Reimbursable Funds.** If funding conveyed by this Agreement is reimbursable for land purchase in accordance with Chapter 332, F.S., the Agency shall comply with the following requirements:
 - 1) The Agency shall apply for a FAA Airport Improvement Program grant for the land purchase within 60 days of executing this Agreement.
 - 2) If federal funds are received for the land purchase, the Agency shall notify the Department, in writing, within 14 calendar days of receiving the federal funds and is responsible for reimbursing the Department within 30 calendar days to achieve normal project federal, state, and local funding shares per Chapter 332, F.S.
 - 3) If federal funds are not received for the land purchase, the Agency shall reimburse the Department within 30 calendar days after the reimbursable funds are due in order to achieve normal project state and local funding shares as described in Chapter 332, F.S.
 - 4) If federal funds are not received for the land purchase and the state share of the purchase is less than or equal to normal state and local funding shares per Chapter 332, F.S., when reimbursable funds are due, no reimbursement to the Department shall be required.
- d. **New Airport.** If this Project involves the purchase of real property for the development of a new airport, the Agency assures that it will:
 - 1) Apply for federal and state funding to construct a paved runway, associated aircraft parking apron, and connecting taxiway within one year of the date of land purchase.
 - 2) Complete an Airport Master Plan within two years of land purchase.
 - 3) Complete airport construction for basic operation within 10 years of land purchase.
- e. **Use of Land.** The Agency assures that it shall use the land for aviation purposes in accordance with the terms and assurances of this Agreement within 10 years of acquisition.
- f. **Disposal of Land.** For the disposal of real property the Agency assures that it will comply with the following:
 - 1) For land purchased for airport development or noise compatibility purposes, the Agency shall, when the land is no longer needed for such purposes, dispose of such land at fair market value and/or make available to the Department an amount equal to the state's proportionate share of its market value.

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- 2) Land will be considered to be needed for airport purposes under this assurance if:
 - a) It serves aeronautical purposes such as a runway protection zone or as a noise buffer.
 - b) Revenue from uses of such land contributes to airport financial self-sufficiency.
- 3) Disposition of land under Sections D.22.f.1. or D.22.f.2. of this Exhibit, above, shall be subject to retention or reservation of any interest or right therein needed to ensure such land will only be used for purposes compatible with noise levels related to airport operations.
- 4) Revenues from the sale of such land must be accounted for as outlined in Section D.1. of this Exhibit, and expended as outlined in Section D.9. of this Exhibit.

23. Construction Projects. The Agency assures that it will:

a. Project Certifications. Certify Project compliances, including:

- 1) Consultant and contractor selection comply with all applicable federal, state and local laws, rules, regulations, and policies.
- 2) All design plans and specifications comply with federal, state, and professional standards and applicable FAA advisory circulars, as well as the minimum standards established by the Department for State of Florida licensing as a public-use airport.
- 3) Completed construction complies with all applicable local building codes.
- 4) Completed construction complies with the Project plans and specifications with certification of that fact by the Project Engineer.

b. Design Development. For the plans, specifications, construction contract documents, and any and all other engineering, construction, and contractual documents produced by the Engineer, which are hereinafter collectively referred to as "plans", the Engineer will certify that:

- 1) The plans shall be developed in accordance with sound engineering and design principles, and with generally accepted professional standards.
- 2) The plans shall be consistent with the intent of the Project as defined in Exhibit A and Exhibit B of this Agreement.
- 3) The Project Engineer shall perform a review of the certification requirements listed in Section B.2. of this Exhibit, Construction Certification, and make a determination as to their applicability to this Project.
- 4) Development of the plans shall comply with all applicable laws, ordinances, zoning and permitting requirements, public notice requirements, and other similar regulations.

c. Inspection and Approval. The Agency assures that:

- 1) The Agency will provide and maintain competent technical supervision at the construction site throughout the Project to assure that the work conforms to the plans, specifications, and schedules approved by the Department, as applicable, for the Project.
- 2) The Agency assures that it will allow the Department to inspect the work and that it will provide any cost and progress reporting, as may be required by the Department.
- 3) The Agency assures that it will take the appropriate corrective action necessary, as required by the Department, for work which does not conform to the Department standards.

d. Pavement Preventive Maintenance. The Agency assures that for a project involving replacement or reconstruction of runway or taxiway pavement it has implemented an airport pavement maintenance management program and that it will use such program for the useful life of any pavement constructed, reconstructed, or repaired with state financial assistance at the airport.

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24. Noise Mitigation Projects. The Agency assures that it will:

- a. Government Agreements.** For all noise compatibility projects that are carried out by another unit of local government or are on property owned by a unit of local government other than the Agency, the Agency shall enter into an agreement with that government body.
 - 1)** The local agreement, satisfactory to the Department, shall obligate the unit of local government to the same terms and assurances that apply to the Agency.
 - 2)** The Agency assures that it will take steps to enforce the local agreement if there is substantial non-compliance with the terms of the local agreement.
- b. Private Agreements.** For noise compatibility projects on privately owned property:
 - 1)** The Agency shall enter into an agreement with the owner of that property to exclude future actions against the airport.
 - 2)** The Agency assures that it will take steps to enforce such agreement if there is substantial non-compliance with the terms of the agreement.

- End of Exhibit E -

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Exhibit E1

PROGRAM SPECIFIC TERMS AND CONDITIONS

(Prohibition on Discrimination Based on Health Care Choices)

This exhibit forms an integral part of the Agreement between the Department and the Agency.

1. **Statutory Reference.** Section 339.08, F.S. and Section 381.00316, F.S.
2. **Statutory Compliance.** Pursuant to Section 339.08, F.S., the Department may not expend state funds to support a project or program of certain entities if the entity is found to be in violation of Section 381.00316, F.S. The Department shall withhold state funds until the entity is found to be in compliance with Section 381.00316, F.S. This shall apply to any of the following entities:
 - a. A public transit provider as defined in s. 341.031(1), F.S.;
 - b. An authority created pursuant to chapter 343, F.S., chapter 348, F.S., or chapter 349, F.S.; c. A public-use airport as defined in s. 332.004, F.S.; or
 - d. A port listed in s. 311.09(1), F.S.

- End of Exhibit E1 -

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EXHIBIT F

**Contract Payment Requirements
Florida Department of Financial Services, Reference Guide for State Expenditures
Cost Reimbursement Contracts**

Invoices for cost reimbursement contracts must be supported by an itemized listing of expenditures by category (salary, travel, expenses, etc.). Supporting documentation shall be submitted for each amount for which reimbursement is being claimed indicating that the item has been paid. Documentation for each amount for which reimbursement is being claimed must indicate that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures for categories in the approved agreement budget may be reimbursed. These expenditures must be allowable (pursuant to law) and directly related to the services being provided.

Listed below are types and examples of supporting documentation for cost reimbursement agreements:

(1) Salaries: A payroll register or similar documentation should be submitted. The payroll register should show gross salary charges, fringe benefits, other deductions and net pay. If an individual for whom reimbursement is being claimed is paid by the hour, a document reflecting the hours worked times the rate of pay will be acceptable.

(2) Fringe Benefits: Fringe Benefits should be supported by invoices showing the amount paid on behalf of the employee (e.g., insurance premiums paid). If the contract specifically states that fringe benefits will be based on a specified percentage rather than the actual cost of fringe benefits, then the calculation for the fringe benefits amount must be shown.

Exception: Governmental entities are not required to provide check numbers or copies of checks for fringe benefits.

(3) Travel: Reimbursement for travel must be in accordance with Section 112.061, Florida Statutes, which includes submission of the claim on the approved State travel voucher or electronic means.

(4) Other direct costs: Reimbursement will be made based on paid invoices/receipts. If nonexpendable property is purchased using State funds, the contract should include a provision for the transfer of the property to the State when services are terminated. Documentation must be provided to show compliance with Department of Management Services Rule 60A-1.017, Florida Administrative Code, regarding the requirements for contracts which include services and that provide for the contractor to purchase tangible personal property as defined in Section 273.02, Florida Statutes, for subsequent transfer to the State.

(5) In-house charges: Charges which may be of an internal nature (e.g., postage, copies, etc.) may be reimbursed on a usage log which shows the units times the rate being charged. The rates must be reasonable.

(6) Indirect costs: If the contract specifies that indirect costs will be paid based on a specified rate, then the calculation should be shown.

Contracts between state agencies, and/or contracts between universities may submit alternative documentation to substantiate the reimbursement request that may be in the form of FLAIR reports or other detailed reports.

The Florida Department of Financial Services, online Reference Guide for State Expenditures can be found at this web address <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>.

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Consideration re Utility Service Agreement for CFB Outdoors Office.

DEPARTMENT: Utilities

PREPARED BY: Jim Ailes, Deputy Public Serv. Director/Utilities Director

ATTACHMENTS: Utility Service Agreement

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The CFB Outdoors Office commercial project will be located at 1605 North Kepler east of the FDOT Offices in DeLand. The proposed commercial project will provide for an expansion of the existing facility and lay down yard when completed. The attached Utility Service Agreement contains the usual terms and conditions required by the city for utility service. No reimbursement for oversizing of offsite utilities is provided.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

Infrastructure.

FISCAL IMPACT:

At buildout, the city will receive water impact fees and ongoing utility revenue from the commercial project once constructed.

RECOMMENDATION:

Staff recommends that the City Commission approve the attached Utility Service Agreement for CFB Outdoors Office.

BACKGROUND/DISCUSSION:

N/A

**UTILITY SERVICE AGREEMENT
FOR
CFB OUTDOORS OFFICE**

THIS AGREEMENT is entered into this 13 day of February 2025, between the City of DeLand (City) and CFB OUTDOORS, INC (Developer) regarding utility service for the, CFB Outdoors Office project. In consideration of the mutual covenants and conditions in this Agreement, and subject to any necessary approval by any other governmental agency having jurisdiction, the parties agree as follows:

Section 1. City to furnish service. Upon the terms and conditions in this Agreement, and in accordance with the City's rules and regulations, the City shall provide and shall have the exclusive right to furnish potable water, domestic sewer and reuse irrigation services to the real property located at 1605 North Kepler Road DeLand, FL and described as:

TAX PARCEL NUMBERS
602601000690

2-17-30 LOT 69 BLUE LAKE CELERY CO SUB MB 4 PG 171 PER OR 46 11 PG 0591 PER OR 5535 PG 1733 PER OR 5646 PG 1160 PER OR 56 46 PG 1116 PER OR 6304 PGS 2331-2332 PER OR 7765 PG 1387

Section 2. Service conditioned on construction and acceptance of systems. No water, wastewater or reuse service shall be provided to any part of the property, and no connections to such systems shall be allowed, until the Developer has installed system facilities and improvements in accordance with approved plans and specifications and the City has accepted the conveyance of the systems in writing. The Developer shall apply in writing to the City Engineer for acceptance of the systems. Upon acceptance of the systems, all construction guarantees in favor of the City shall be released.

Section 3. Installation of improvements. The Developer shall install, at its own initial cost and expense (including engineering costs), all lines, pipes, manholes, lift stations, generators, RTU, machinery and other facilities which may be required on and off Developer's property to provide the buildings and occupants with water, wastewater or reuse service and to connect the property to existing City facilities and systems. Upon completion, all off-site utility improvements shall be conveyed and dedicated to the City. The improvements to be constructed by the Developer off the Developer's property (off-site improvements) shall include:

- One connection to an existing water main with a 12" X 12" X 8" stainless steel tapping sleeve, (1) 8" Gate Valve, (1) fire hydrant assembly, and approximately 926 LF +/- of 8" HDPE or PVC piping.
- One connection to new 8" water main with an 8" X 1" tap and 5 LF +/- 1" poly line up to meter connection.
- All onsite piping, valves, backflow check valve, all potable mains and services beyond meter, all sewer gravity lines, septic tank system and irrigation water piping shall be installed by the developer and will remain privately owned, operated and maintained in perpetuity by the property owner.
- All connections to City facilities shall be made at Developer's expense. All water and reuse meters 2" and below will be installed by the city at the Developer's expense.

- Any other installations required in accordance with the plans and specifications for the subject development or which are otherwise required in accordance with sound utility engineering practices.

Section 4. Approval of design and plans. The design and construction of all facilities to be transferred to and owned and operated by the City shall be subject to prior approval by the City Engineer. The Developer's engineer shall incorporate all applicable standards and specifications of the City into the Developer's engineering design, plans and specifications. The City shall provide assistance to the Developer's engineers as to design and construction requirements and must approve all construction plans and specifications in writing prior to any construction being commenced. The Developer shall obtain all necessary state, county and local permits required for construction, acceptance and operation of the improvements.

Section 5. Access to construction; approval of work and materials. The City may inspect the construction to ensure compliance with the approved plans and specifications and shall retain the power of final approval of work and materials.

Section 6. Testing during and after construction. The Developer's engineer shall properly supervise construction and shall certify to the City Engineer that the systems are installed in accordance with the approved design plans and specifications. The Developer shall conduct at its own expense whatever tests are deemed by the City Engineer to be necessary and reasonable to ensure that the systems are being constructed in accordance with the approved engineering plans and specifications.

Section 7. Conveyance of easements and improvements. The Developer shall at its expense grant to the City adequate transferable easements for water, sewer and reuse lines, for access to lift stations and water stations and related appurtenances as may be deemed necessary by the City. The City shall have absolutely no responsibility whatsoever for the maintenance of any utility lines within the project.

Section 8. Evidence of conveyance of facilities. By this Agreement Developer hereby transfers to the City the title to the water, wastewater and reuse systems, facilities and improvements to be installed pursuant to this Agreement, effective without further action upon the completion and acceptance by the City of the installation of those systems. As further evidence of this transfer of title, the Developer shall provide to the City a copy of the recorded plat, if any; a bill of sale for the facilities; written easements; deeds to the land on which lift stations, water stations or similar facilities are located; and other evidences of conveyance required by the City.

Section 9. Additional documents to be provided before acceptance of facilities. In addition to the documents of title listed in the previous paragraph, the Developer shall provide to the City the following documents prior to acceptance of the facilities: As-built drawings of utility improvements, (one hard copy signed and sealed, one PDF and one AUTOCAD delivered on a USB drive) furnished one week prior to final inspection; an accounting of the actual costs (schedule of values) for on-site and off-site construction; letters of acceptance from the appropriate regulatory agency for the systems; certification by the design engineer that the system was constructed as designed; and right-of-way use permits and other permits and licenses obtained from applicable government agencies.

Section 10. Uninterrupted supply not guaranteed. The City does not guarantee an uninterrupted supply of water or reuse at any particular pressure, nor does it assume any duty or obligation to furnish water for extinguishing fires. The City reserves the right to shut off the water in its mains

temporarily for necessary purposes. The City shall not be responsible for any damage caused by low pressure, interruption of service or variations in water quality or content.

Section 11. Connections subject to rates and fees. All connections to the water, wastewater and reuse systems shall be subject to the continuing operating rules and regulations of the City including, without limitation, the periodic payment of water, wastewater and reuse charges and fees as provided in the City's rate schedule, and payment of all deposits, meter charges and other fees, rates and charges, including development fees. The rates charged by the City for water, sewer, or reuse service shall be in accordance with its rate schedule, which shall be subject to change from time to time.

Section 12. Reimbursement for oversizing of off-site improvements. This Section Not Used

Section 13. Surcharge for non-domestic waste. The terms wastewater or sanitary sewage used in this agreement are meant to include only human waste, including liquids and solid matter carried from plumbing fixtures normally carried off by drains and sewers, and, except where specifically excluded, bath and toilet wastes, laundry wastes, kitchen wastes and other similar wastes. This service agreement, and any charges contained in this agreement, is based on normal domestic sewage, defined herein as containing not more than two hundred (200) parts per million biochemical oxygen demand or two hundred (200) parts per million suspended solids. Whenever water which contains more than these amounts is to be admitted to the sewers the City and all other pollution control agencies must specifically agree to the connection and an additional charge shall be imposed in accordance with City regulations.

Section 14. Developer to obtain permits. The Developer shall obtain all governmental approvals, licenses and permits necessary for the design, routing, construction, connection and use of the water, wastewater and reuse systems to be installed under this agreement. The City shall render assistance to the Developer in obtaining these approvals, licenses and permits.

Section 15. Service of other properties. The City reserves the right to service other properties through the facilities conveyed by the Developer, and nothing in this Agreement shall be deemed to prohibit or prevent the City from extending its water, wastewater or reuse facilities to any other area.

Section 16. Default by Developer. The Developer's failure to carry out any provision in this agreement shall relieve the City from its obligation to provide water, wastewater or reuse service to the property.

Section 17. Covenant to support annexation. As a condition of supplying potable water, sanitary sewer or reuse service to the proposed CFB Outdoors Office, Developer agrees to sign a covenant to support annexation to the City of DeLand. This covenant shall be recorded and shall be binding upon all successors and assigns.

Section 18. Entire Agreement; amendment. It is expressly agreed and understood that this is the entire Agreement between the Developer and the City, and that there are no other written or verbal agreements applicable to the subject of this Agreement between the Developer and the City. This Agreement may be amended and modified from time to time by written agreement of the parties.

Section 19. Miscellaneous.

A. Successors. This Agreement shall be binding on the parties hereto, their heirs, administrators, executors, successors in interest and assigns.

B. Binding Nature and Covenants Running with the Land. The provisions of this Agreement shall be binding upon the parties hereto, and upon all successors in interest in the subject real property. And further, the provisions of this Agreement shall constitute covenants running with the land applicable to all of the subject real property comprising the Project.

C. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original but all of which together shall constitute one and the same instrument. The delivery by email copy of an executed copy of this Agreement shall be deemed valid as if an original signature was delivered.

D. Governing Law; Venue. This Agreement shall be construed and interpreted according to the laws of the State of Florida, and all duly adopted ordinances, regulations, and policies of the City now in effect and those hereinafter adopted. The location for settlement of any and all claims, controversies, or disputes, arising out of or relating to any part of this Agreement, or any breach hereof, shall be Volusia County, Florida.

E. Severability. If any word, phrase, sentence, paragraph or other portion of this Agreement is finally determined by a court of competent jurisdiction to be void or unenforceable then such word, phrase, sentence, paragraph or other portion shall be severed from this Agreement and the balance shall remain in full force and effect to the greatest extent permitted by law.

F. Effective Date. The effective date of this agreement shall be the date that it is last executed by a party as set forth below.

CFB OUTDOORS, INC.

B
Name: Ben Hester
Title: President

ATTEST:

Amanda Hester
Name: Amanda Hester
Secretary

Richardson
Witness

W
Witness

CITY OF DELAND

Christopher M. Cloudman
Mayor

ATTEST:

Julie A. Hennessy
City Clerk - Auditor

Witness

Witness

STATE OF FLORIDA
COUNTY OF VOLUSIA

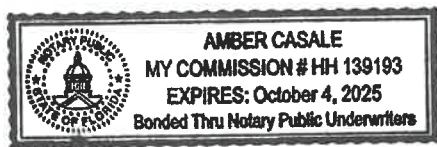
The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2025 by Christopher M. Cloudman, Mayor-Commissioner of the City of DeLand, Florida who is ☐ personally known to me or ☐ who has produced, _____ as identification

Notary Public - State of Florida

Name: _____
My Commission expires: _____

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 13 day of February, 2025 by Ben Hester, the President of CFB Outdoor, Inc. who is ☒ personally known to me or ☐ who has produced, _____ as identification.



Amber Casale
Notary Public - State of Florida

Name: Amber Casale
My Commission expires: 10-04-25

CONTACT INFORMATION:

OWNER:	CFB OUTDOORS INC. 2160 SONNY OPAL LN. DELAND FL 32724 TEL: (386) 804-1280	GAS:	TECO PEOPLES GAS 1722 RIDGEWOOD AVE, DAYTONA BEACH, FL 32117 (877) 832-6747
CIVIL ENGINEER:	CHRISTOPHER CASEY, PE ZAHN ENGINEERING, INC. 150 S. PALMETTO AVE. DAYTONA BEACH, FL 32114 TEL: (386) 252-0020 FAX: (386) 252-6050 info@zahneng.com	WATER/SEWER:	CITY OF DELAND 1101 S. AMELIA AVE. DELAND, FL 32724 (386) 626-7253
SURVEYOR:	EFIRD SURVEYING 475 BLUE LAKE AVE, DELAND, FL 32724 386-740-4144	CABLE/TELEPHONE:	SPECTRUM 2565 ENTERPRSE RD ORANGE CITY, FL 32763 866-874-2389
		ELECTRIC:	DUKE ENERGY. 400 N. SPRING GARDEN AVE. DELAND, FL 32720 800-700-8744

Utility Contact

Water / Sewer
Jim Ailes
1102 South Amelia Ave
DeLand, FL 32724
(386) 626-7250

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Consideration re 2026 Water Main Improvements Design Scope of Services.

DEPARTMENT: Utilities

PREPARED BY: Jim Ailes, Deputy Public Serv. Director/Utilities Director

ATTACHMENTS: 2026 Water Main Improvements Proposal, 241283 - 2026 Parts A-C & F Water Main Imp Locations final 250206

APPROVED BY: Michael Pleus, City Manager, February 25, 2025

SUMMARY/HIGHLIGHT:

The FY 24/25 budget contains several water pipeline construction projects which have been identified as necessary to loop existing water mains and replace undersized lines in order to provide better water circulation and pressure or to extend lines to areas previously underserved. When completed, these projects are expected to improve the water system's performance and increase customer satisfaction with the potable water product they receive.

In December 2023, the City Commission approved a continuing professional services contract with Freese & Nichols Engineering, who provided the attached proposal dated January 24, 2025, for survey and subsurface investigation to locate and identify underground piping, design, permitting, as well as bid phase. A separate task for construction administration, and (limited) construction phase inspection services will be provided in the future.

The proposed water main reinforcement projects include pipelines throughout our service area. They are identified verbally by sketches in the attached Task Order Proposal dated 1/24/2025.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government

SUSTAINABILITY:

Facilities and Infrastructures

FISCAL IMPACT:

A total of \$366,600 is included in the current fiscal year budget to design and permit these projects. Proposed fees for professional services associated with this project, including project management, design, permitting, bid phase services, subsurface investigations, and surveying total \$327,703.

RECOMMENDATION:

Staff recommends the City Commission authorize Freese & Nichols Engineering to perform professional services outlined in Task Order Proposal dated 1/24/2025 for the total amount of \$327,703.

BACKGROUND/DISCUSSION:

Staff has reviewed and negotiated the proposed professional services fee for Task Order Proposal. Staff believes that the fees proposed are consistent with those paid in the past for similar projects to this and other utility consultants.



January 24, 2025

Whitney Zittle
City of DeLand
1102 S Amelia Ave
DeLand, FL 32724

RE: SCOPE AND FEE PROPOSAL FOR 2026 WATER MAIN IMPROVEMENTS

Dear Ms. Zittle:

Freese and Nichols is pleased to provide the attached proposed scope and fee, dated January 24, 2025, for the design of the approximately 17,800-feet of replacement potable water pipeline through four project areas.

The major tasks in the proposed scope of work are as follows:

- A. Project and Quality Management
- B. Preliminary Design Phase
- C. Final Design Phase
- D. Permitting
- E. Bid Phase

We are ready to initiate work upon execution of a work order. If you have any questions, please do not hesitate to call us at (813) 710-9322 or via e-mail at charles.cullen@freese.com. Thank you for considering Freese and Nichols; we are looking forward to working with you on this project.

Sincerely,



Charles Cullen, P.E. BCEE
Associate
Freese and Nichols, Inc.

CITY OF DELAND
2026 WATER MAIN IMPROVEMENTS
SCOPE OF SERVICES

This scope of services is entered into pursuant to the terms of the Agreement for Consulting Services (Utilities) dated January 24, 2025, by and between the City of DeLand, Florida (the "City") and Freese and Nichols, Inc. (FNI).

PROJECT UNDERSTANDING:

The City of DeLand has several segments of its water distribution network in need of replacement. This project includes 4 focus areas shown on Attachment A, with the replacement pipe diameter and approximate linear footage listed in Table 1 below.

Table 1: Pipe Size and Replacement Quantities

Approximate Length of Water Main by Pipe Diameter					
Replacement Area	2"	6"	8"	12"	Total (ft)
Zone A (W Lake Dr)		1,350		2,250	3,600
Zone B (Melodie Ln/Poinsettia Dr)			6,690		6,690
Zone C (N Clara Ave)	600	2,980			3,580
Zone F (Evergreen Terr)		3,935			3,935
Grand Total	600	8,835	6,690	2,250	17,775

As part of the Continuing Services with City of DeLand (City), FNI was contacted to provide the scope of work outline below for the design of the replacement of the water distribution mains in the designated areas. This scope of services includes preliminary design, final design, permitting, and bid phase services. Engineering services during construction are not included in this scope.

A summary of the tasks that FNI will conduct as part of this project are shown in **Table 1**. Details of each task are included in the following sections.

Table 2: Project Phases and Tasks

TASK	DESCRIPTION
1	Project and Quality Management
2	Preliminary Design Phase
3	Final Design Phase
4	Permitting
5	Bid Phase

TASK 1 | PROJECT AND QUALITY MANAGEMENT

1.1. Project Kickoff Meeting

FNI will conduct a project kickoff meeting with the City to review project scope, schedule, and critical milestones. This meeting will be in-person with a virtual option. FNI will provide the City with a data request memorandum listing data and information received to date and identifying data needs.

1.2. Monthly Invoicing and Project Updates

Throughout the project, monthly status reports will be submitted with invoices that summarize the progress and document upcoming tasks. The monthly status updates will outline any upcoming key decisions which require input from or discussion with the City staff.

1.3. Project Team Coordination

Direct and coordinate FNI and Subconsultant staff for initiation of contracts, completion of required tasks, deliverables, scheduling, and QA/QC management. The Subconsultant teams involved in this project will be:

- Surveying assistance to provide mapping.

1.4. Client Coordination Meetings

FNI will conduct monthly client coordination and updates meetings with the City throughout the Preliminary Design and Design Phases. FNI will prepare and submit meeting agendas and minutes for each meeting held.

TASK 2 | DATA COLLECTION AND REVIEW

2.1. Data Collection and Review

FNI will coordinate with City staff on obtaining data required prior to conducting the Site Visits identified in Task 3 and the data needed to complete the Preliminary and Final Design Phases identified in Tasks 3 and 4.

Data collection will include the following:

- Any record drawing drawings applicable to the project
- GIS data applicable to the project
- City of DeLand Utility Standards

TASK 3 | Survey

3.1 Survey

Provide surveying services as mandated by the local governments, as well as regulations and laws of the Project's State Standards of Practice for Professional Land Surveying Services. The survey will include the following:

1. Locate all improvements and utilities, as evidenced by above-ground features or if designated and marked by the Utility Owners, their designated representative, or a contracted service at the original time of field visit.
2. Obtain spot elevations on natural ground and existing improvements suitable for interpolating one-foot contours to be shown on the final drawing.
3. Establish a minimum of two (2) site benchmarks.
4. Right-of-Way Topographic coverage will be limited to the areas shown in red in Attachment A and will include drive aprons, sidewalks, curb, asphalt, trees, and all above ground visible utilities within the specified rights-of-way (including sanitary and storm sewer structure details).
5. Right-of-way corridor surveying to establish as-monumented apparent rights-of-way.

3.2 SUE

SUE investigations are not included. Contractor will rely on field utility marking/locates. Pipe will generally be designed for 3-foot of cover with potential conflicts illustrated with only surface level survey information. Contractor will be directed to field verify potential conflicts and adjust pipe alignment/depth as appropriate.

TASK 4 | PRELIMINARY DESIGN PHASE

4.1. Site Visit

FNI will conduct up to two (2) site visits/investigations to confirm any visible as-built conditions not on available drawings, coordinate with subconsultant providing field work, ground-truth subconsultant and record data for incorporation in the design plans, and evaluate improvements necessary.

4.2. Preliminary (30%) Design Phase

Preliminary pipe alignment drawings will be developed based on the general pipe locations and sizes provided by the City. No hydraulic analysis to verify pipe sizing is included in this scope of services. A list of technical specifications will be developed. FNI will also prepare an opinion of probable construction cost (OPCC) to a 30% level using information from the preliminary design documents and information from manufacturers.

Following submittal of the preliminary design package to the City, FNI will attend one (1) in-person review meeting to gather comments. FNI will provide meeting minutes and a decision log based on the discussion held during the review meeting.

Deliverables: Preliminary Design Phase Package

- a. Drawings (PDF)
- b. List of Technical Specifications (PDF)

TASK 5 | FINAL DESIGN PHASE

5.1. 90% Design Phase

Prepare 90% Drawings: Based on the City's 30% review comments and discussions at the 30% Design Review Meeting, FNI will advance the 30% design drawings to a 90% completion level.

Prepare 90% Technical Specifications: FNI will advance the 30% technical specifications to 90% complete. All the specifications anticipated for Bidding and Construction will be included at this design level.

Prepare Engineer's 90% OPCC: The Engineer's 30% OPCC will be updated for the 90% Submittal.

Deliverables: 90% Submittal Package

- a. Drawings
- b. Technical specifications
- c. OPCC.

Following the City's review and comment period, one (1) in-person 90% Design Review Meeting will be held with City staff. FNI will prepare and submit meeting minutes for the review of the City and will submit an updated decision log based on the review meeting.

5.2. Issued for Bid

Prepare Issued for Bid Drawings: Based on the City's 90% review comments and discussions at the 90% Design Review Meeting, FNI will advance the 90% design drawings to Issued for Bid Documents.

Prepare Issued for Bid Technical Specifications: FNI will advance the 90% technical specifications to Issued for Bid Documents .

Prepare Engineer's 100% OPCC: The Engineer's 90% OPCC will be updated for the Issued for Bid Documents.

Deliverables: Issued for Bid Submittal Package

- a. Drawings
- b. Technical specifications
- c. Opinion of probable construction cost.

Following the City's review and comment period, one (1) in-person IFB Design Review Meeting will be held with City staff. FNI will prepare and submit meeting minutes for the review of the City and will submit a final decision log based on the review meeting.

TASK 6 | PERMITTING

6.1. FDEP Permitting

Following the 90% Submittal, FNI will prepare the Florida Department of Environmental Protection's (FDEP) Permit to Construct PWS Components. The City will pay any permit application fees. It is assumed that FNI will support one request for additional information for this permit.

6.2. FDOT Permitting

Following the 90% Submittal, FNI will prepare the Florida Department of Transportation (FDOT) Utility Permit. The City will pay any permit application fees. It is assumed that FNI will support one request for additional information for this permit.

All additional site and construction permitting will be handled by the City, including all reviews, preparation of applications, processing and completion of permits and associated tasks. All costs and fees associated with all necessary permit applications shall be responsibility of the City.

TASK 7 | BID PHASE

7.1. Bid Phase

Upon completion of the design services and approval of Issued for Bid drawings and specifications by City, FNI shall provide professional services during the bid phase as follows:

- a. Provide the City's procurement personnel with project-specific information needed to complete City's standard bidding documents.
- b. Assist City by responding to bid questions and interpreting bid documents. Prepare addenda to the bid documents if necessary, which shall be submitted to the City for subsequent distribution to plan holders.
- c. At City request, FNI will assist City in the analyzing the bids received. Review the qualification information provided by the apparent low bidder to determine if, based on the information

available, they appear to be qualified to construct the project. Recommend award of contracts or other actions as appropriate to be taken by City. Pre-qualification of all prospective bidders and issuing a list of eligible bidders prior to the bid opening is an additional service.

- d. Assist the City in conducting a pre-bid conference remotely and coordinate responses with City. Response to the pre-bid conference will be in the form of addenda issued after the conference. Attend the tour of the project sites after the pre-bid conference.
- e. Prepare and submit one (1) set of “Conformed” drawings and specifications that include any changes made to the documents during the Bid Phase. These documents will be provided electronically (.pdf format).

Deliverables: Bid Phase

- a. Updates to drawings and technical specifications for addenda as needed (PDF)
- b. Conformed drawings (PDF and five full size 22”x34” printed and bound hard copies)
- c. Conformed technical specifications (PDF and five printed and bound hard copies)

Summary of Meetings

- Project Kickoff Meeting
- Monthly Design Status Meetings
- 30% Review Meeting
- 90% Review Meeting
- IFB Review Meeting
- Pre-Bid Conference

Summary of Deliverables

All deliverable packages assumed to include drawings, technical specifications, and OPCC delivered in electronic PDF format unless otherwise specified.

- 30% Design Package
 - Pipeline Alignment Drawings
 - List of Specifications
- 90% Design Package
- Issued for Bid Package
- Conformed Documents

SCHEDULE:

FNI is authorized to commence work on the Project upon execution of this Task Order and estimates the work included in this task order will be completed in accordance with schedule shown in **Table 3**.

Table 3: Project Schedule

Milestone/Deliverable	Calendar Days
Anticipated Notice to Proceed	TBD
Preliminary Design Phase Submittal	120 days from Notice to Proceed
City Review	14 days
90% Design Phase Submittal	60 days following receipt of comments from City on 60% Design Submittal
City Review	14 days
Issued for Bid Phase Submittal	45 days following receipt of comments from City on 90% Design Submittal
Bid Phase – Conformed Drawings and Specifications Submittal	30 days following issuance of the last addendum during bidding.

If FNI's services are delayed through no fault of FNI, FNI shall be entitled to adjust contract schedule consistent with the number of days of delay. These delays may include but are not limited to delays in City or regulatory reviews, delays on the flow of information to be provided to FNI, governmental approvals, etc. These delays may result in an adjustment to compensation for services.

COMPENSATION:

For performance of the services described in this Scope of Services, the City will compensate FNI in the lump sum amount of \$327,703 for Tasks 1 through 7 as shown in **Table 4**. FNI will be paid for services performed per task as set forth herein, covering the work-in-progress expressed as a percentage of the total cost of the service and work required for each task involved.

Table 4: Compensation for Basic Services and Allowance for Additional Services

Task No.	Description	Fee
1	Project and Quality Management	\$ 26,513
2	Data Collection and Review	\$ 2,633
3	Survey	\$ 59,547
4	Preliminary Design Phase	\$52,693
5	Final Design Phase	\$155,359
6	Permitting	\$13,166
7	Bid Phase	\$17,791
Lump Sum Total		\$327,703

ADDITIONAL SERVICES: Any services performed by FNI that are not included in the services described above are considered Additional Services. Additional Services will only be performed if requested and authorized by the City as set forth in the Continuing Professional Service Agreement.

FNI may render the following additional services to the City in connection with the project, described as:

1. Providing design engineering services for additional potable water lines or line segments than those established in this proposal, including upsizing of pipelines in proximity to project limits.
2. Survey work outside the defined scope limits, including tree survey.

3. SUE work for the pipeline alignments.
4. City Building Department submittals.
5. Field layouts or the furnishing of construction line and grade surveys.
6. GIS mapping services or assistance with these services.
7. Making property, boundary and right-of-way surveys, preparation of easement and deed descriptions, including title search and examination of deed records.
8. Providing services to investigate existing conditions or facilities, or to make measured drawings thereof, or to extensively verify the accuracy of drawings or other information furnished by the City.
9. Providing renderings, model, and mock-ups requested by the City.
10. Revisions to drawings, specifications or other documents when such revisions are 1) not consistent with approvals or instructions previously given by City or 2) due to other causes not solely within the control of FNI.
11. Revisions to drawings, specifications or other documents after completion of the design phase, including tasks under the Construction Phase.
12. Investigations involving consideration of operation, maintenance and overhead expenses, and the preparation of rate schedules, earnings and expense statements, feasibility studies, appraisals, evaluations, assessment schedules, and material audits or inventories required for certification of force account construction performed by City.
13. Preparing applications and supporting documents for government grants, loans, or planning advances and providing data for detailed applications.
14. Providing shop, mill, field or laboratory inspection of materials and equipment. Observe factory tests of equipment at any site remote to the project or observing tests required as a result of equipment failing the initial test.
15. Preparing Operation and Maintenance Manuals or conducting operator training.
16. Preparing data and reports for assistance to City in preparation for hearings before regulatory agencies, courts, arbitration panels or any mediator, giving testimony, personally or by deposition, and preparations therefore before any regulatory agency, court, arbitration panel or mediator.
17. Performing investigations, studies and analyses of substitutions of equipment and/or materials or deviations from the drawings and specifications.
18. Assisting City in the defense or prosecution of litigation in connection with or in addition to those services contemplated by this Agreement. Such services, if any, shall be furnished by FNI on a fee basis negotiated by the respective parties outside of and in addition to this Agreement.
19. Providing environmental support services including the design and implementation of ecological baseline studies, environmental monitoring, impact assessment and analyses, permitting assistance, and other assistance required to address environmental or protected wildlife issues.
20. Design, contract modifications, studies or analysis required to comply with local, State, Federal or other regulatory agencies that become effective after the date of this agreement.
21. Services required to resolve bid protests or to rebid the projects for any reason.
22. Visits to the site in excess of the number of trips included herein for periodic site visits, coordination meetings, or contract completion activities.
23. Providing basic or additional services on an accelerated time schedule. The scope of this service include cost for overtime wages of employees and consultants, inefficiencies in work sequence and plotting or reproduction costs directly attributable to an accelerated time schedule directed by the City.
24. Providing services made necessary because of unforeseen, concealed, or differing site conditions or due to the presence of hazardous substances in any form.

25. Preparing statements for invoicing or other documentation for billing other than for the standard invoice for services attached to this professional services agreement.
26. Maintenance of Traffic and Pedestrian Control Plan
27. Providing public outreach support services including the development of supporting materials, presentations, and assisting to public meetings.

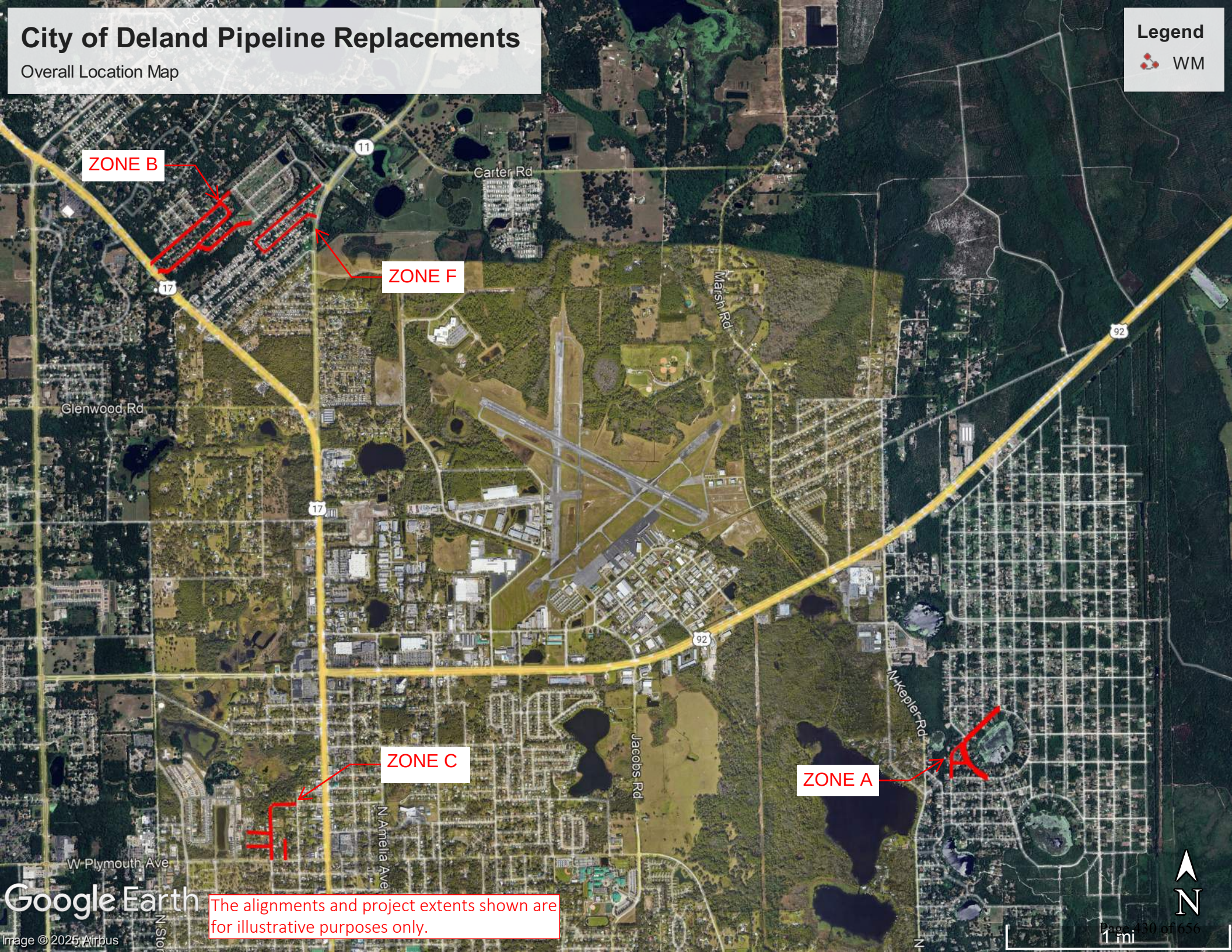
ATTACHMENT A – LOCATION MAPS

City of Deland Pipeline Replacements

Overall Location Map

Legend

 WM



ZONE B

ZONE F

ZONE C

ZONE A

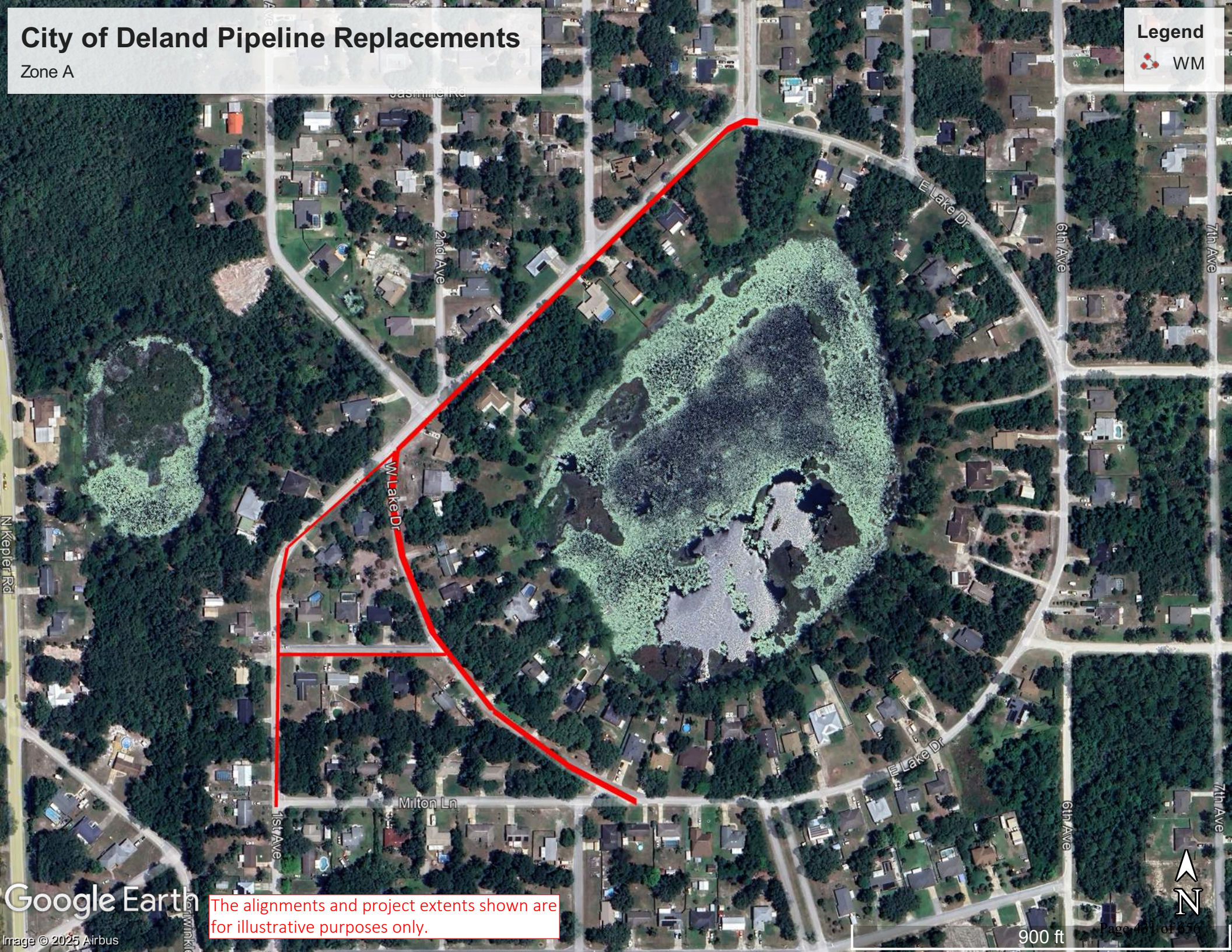
The alignments and project extents shown are for illustrative purposes only.

City of Deland Pipeline Replacements

Zone A

Legend

 WM



Google Earth

Image © 2025 Airbus

The alignments and project extents shown are for illustrative purposes only.

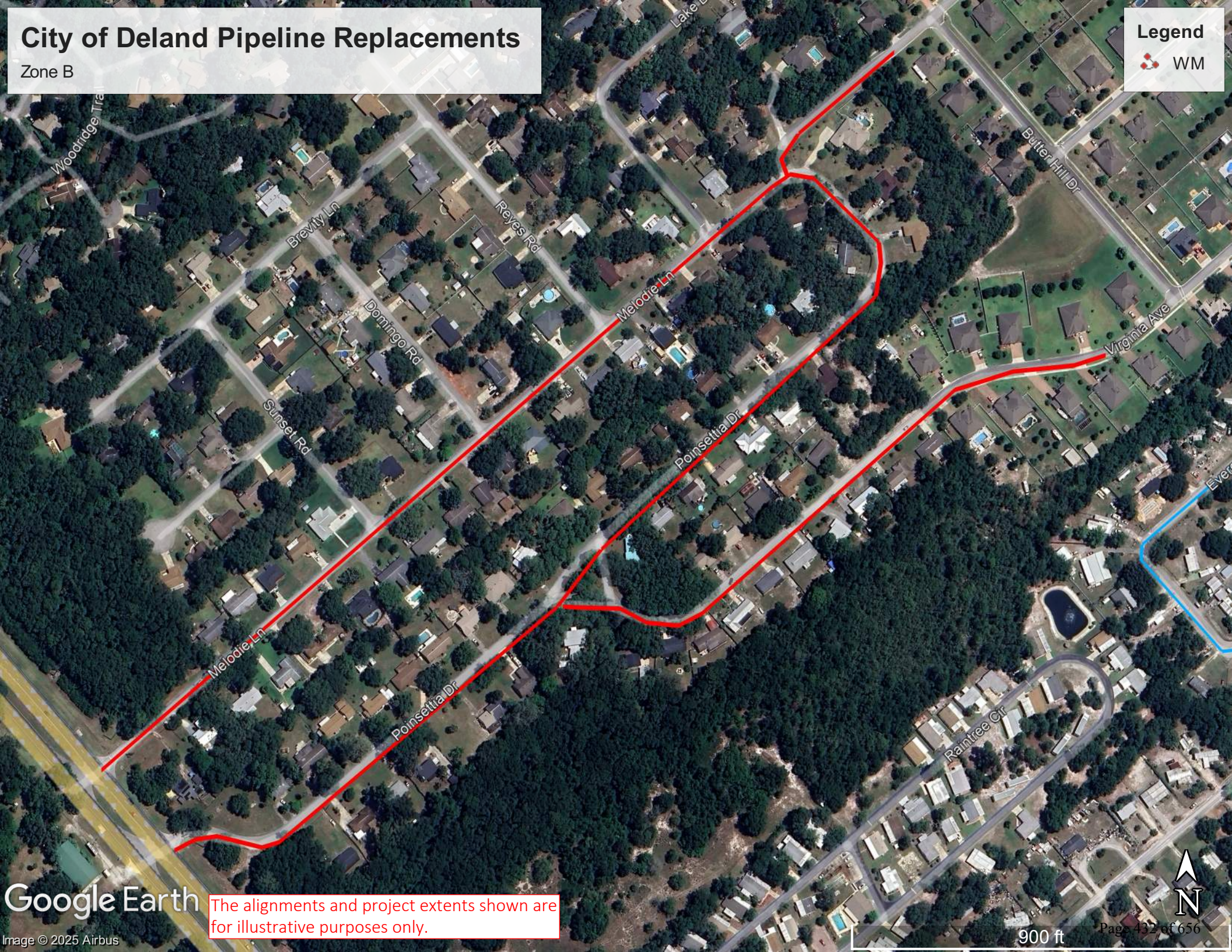
900 ft

City of Deland Pipeline Replacements

Zone B

Legend

 WM

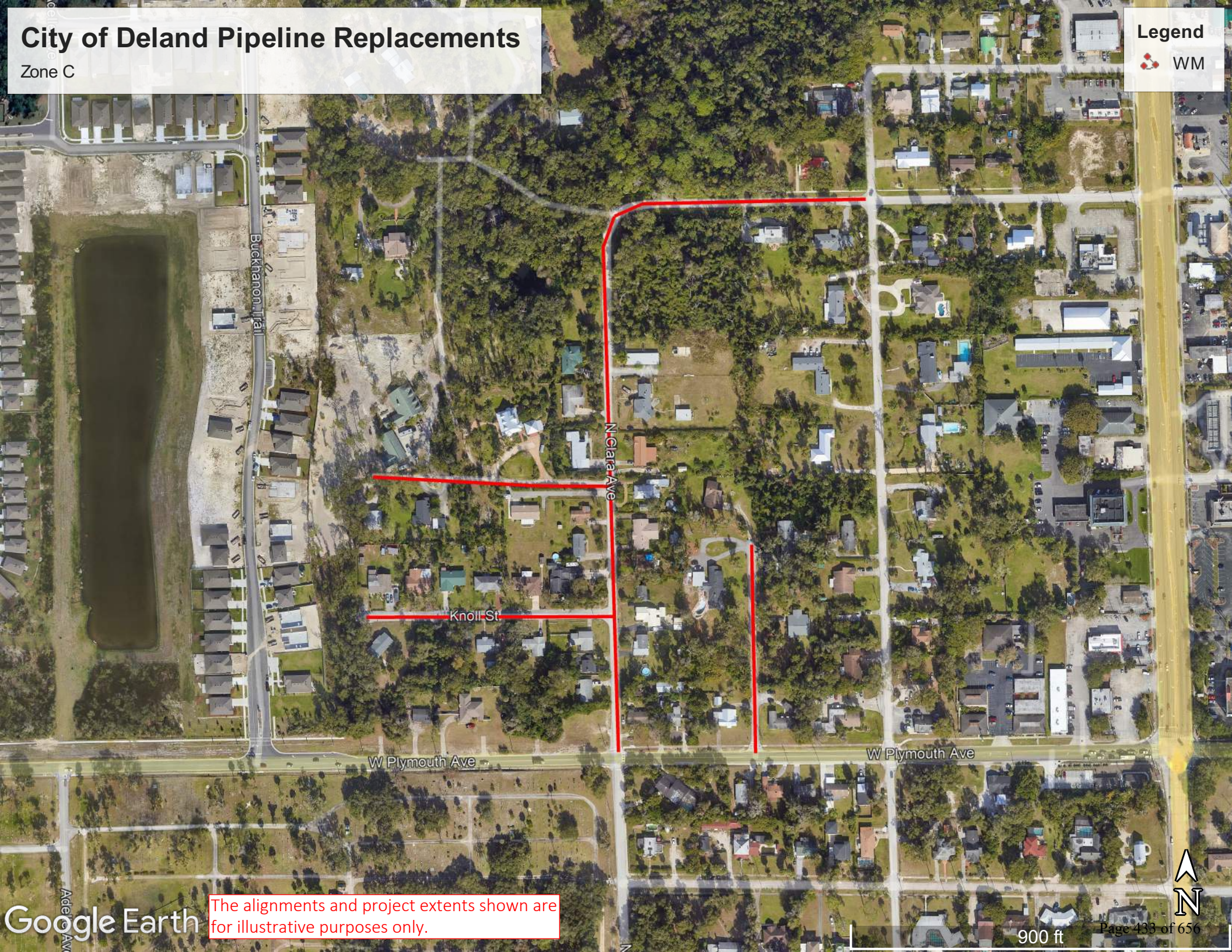
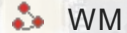


The alignments and project extents shown are for illustrative purposes only.

City of Deland Pipeline Replacements

Zone C

Legend



The alignments and project extents shown are for illustrative purposes only.

City of Deland Pipeline Replacements

Zone F

Legend

 WM



Google Earth

Image © 2025 Airbus

The alignments and project extents shown are for illustrative purposes only.



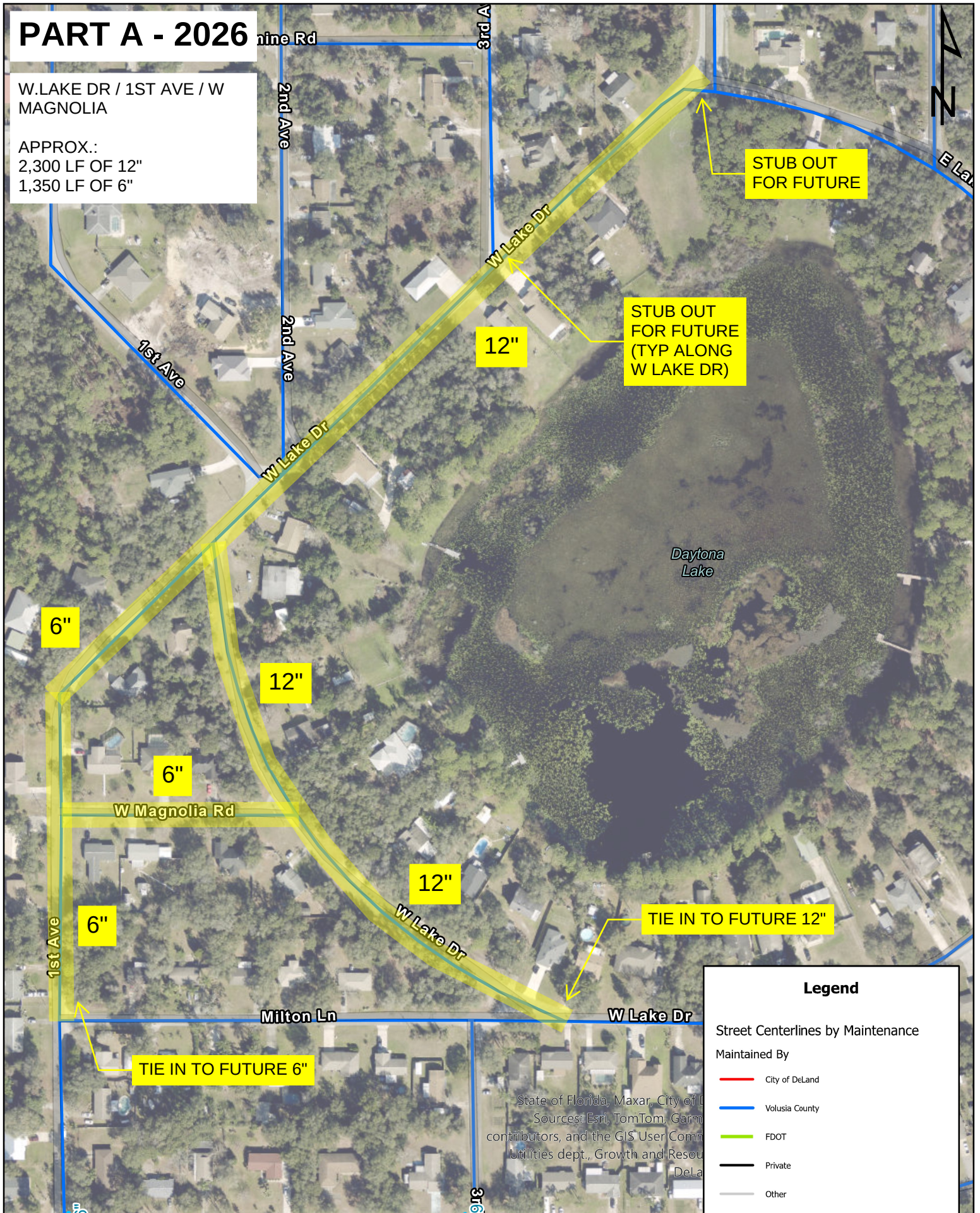
City of DeLand 2026 WM Improvements	Project Fee Summary		
	Basic Services	\$	327,703
	Special Services	\$	-
	Total Project	\$	327,703

Tasks			Labor										Subconsultants				Total
Activity	Basic or Special	Task Description	Adriell Shrikissoun	Dale Pearson	Deven Brown	Charles Cullen	Justin Riddle	Kim Cruz	Kristen Laramore	Tony Pevac	Scott Maughn		Total Hours	Total Labor Effort	Blackwell & Assoc. (Survey)	Total Sub Effort	Total Effort
			PM	PE	EI	SA	CAD	QA	Project Support	QA	QC						
			\$228	\$228	\$174	\$175	\$174	\$188	\$188	\$303	\$303						
		Task 1 Project Management												\$ -		\$ -	\$ -
PM / Production		Project Management, One Page Reports, Internal Coordination	36	24	24		9	8					101	\$ 21,763		\$ -	\$ 21,763
PM / Production		External kickoff meeting	2	1	1								4	\$ 892		\$ -	\$ 892
		Quality Management												\$ -		\$ -	\$ -
		Senior Advisor				16							16	\$ 2,912		\$ -	\$ 2,912
SA / QA		Quality Control reviews												\$ -		\$ -	\$ -
Quality Control		Quality Assurance reviews								3			3	\$ 945		\$ -	\$ 945
SA / QA		Constructability reviews												\$ -		\$ -	\$ -
Quality Control														\$ -		\$ -	\$ -
		Task 2 Data Gathering												\$ -		\$ -	\$ -
		Data Collection and Review	1	4	8								13	\$ 2,633		\$ -	\$ 2,633
		Survey												\$ -		\$ -	\$ -
Quality Control		Review of Submittal	1	4		2	24						31	\$ 5,893		\$ -	\$ 5,893
		Survey Subcontractor												\$ -	48,777	\$ 53,654	\$ 53,654
		30%												\$ -		\$ -	\$ -
														\$ -		\$ -	\$ -
PM / Production		Site Visits		8	8								16	\$ 3,345		\$ -	\$ 3,345
PM / Production		Pipe alignment	4	16	48		180						248	\$ 46,001		\$ -	\$ 46,001
Quality Control		QC									6		6	\$ 1,891		\$ -	\$ 1,891
SA / QA		SA				8							8	\$ 1,456		\$ -	\$ 1,456
														\$ -		\$ -	\$ -
		90%												\$ -		\$ -	\$ -
														\$ -		\$ -	\$ -
PM / Production		Drawings	4	80	160		250						494	\$ 94,112		\$ -	\$ 94,112
PM / Production		Specs		28	66								94	\$ 18,583		\$ -	\$ 18,583
Quality Control		QC		10	20							10	10	\$ 3,151		\$ -	\$ 3,151
SA / QA		SA				8							8	\$ 1,456		\$ -	\$ 1,456
		Review Meeting	4	2	4								10	\$ 2,147		\$ -	\$ 2,147
														\$ -		\$ -	\$ -
		Issue For Bid												\$ -		\$ -	\$ -
														\$ -		\$ -	\$ -
PM / Production		Drawings	4	20	40		66						150	\$ 24,873		\$ -	\$ 24,873
PM / Production		Specs		10	20								30	\$ 5,990		\$ -	\$ 5,990
Quality Control		QC											8	\$ 2,521		\$ -	\$ 2,521
SA / QA		SA				6							6	\$ 1,092		\$ -	\$ 1,092
PM / Production		Review Meeting	1	2	4								7	\$ 1,435		\$ -	\$ 1,435
														\$ -		\$ -	\$ -
		Permitting												\$ -		\$ -	\$ -
PM / Production		FDEP Permit	1	12	16		4						33	\$ 6,702		\$ -	\$ 6,702
PM / Production		FDOT Permitting		12	16		4						32	\$ 6,465		\$ -	\$ 6,465
														\$ -		\$ -	\$ -
		Support During Bidding												\$ -		\$ -	\$ -
														\$ -		\$ -	\$ -
PM / Production		Prebid Conference	4	8									12	\$ 2,845		\$ -	\$ 2,845
SA / QA		SA				7							7	\$ 1,274		\$ -	\$ 1,274
PM / Production		Addenda	4	6	12								22	\$ 4,543		\$ -	\$ 4,543
PM / Production		Conformed Documents	4	12	6		20						42	\$ 8,499		\$ -	\$ 8,499
Quality Control												2	2	\$ 630		\$ -	\$ 630
														\$ -		\$ -	\$ -
														\$ -		\$ -	\$ -
Total Hours / Quantity			70	249	433	47	557	8	-	3	26		1,393	\$ 48,777			
Total Effort			\$ 16,598	\$ 59,043	\$ 78,356	\$ 8,654	\$ 100,795	\$ 1,564	\$ -	\$ 945	\$ 8,193	\$ -		\$ 274,048	\$ 53,654	\$ 53,654	\$ 327,703

PART A - 2026

W.LAKE DR / 1ST AVE / W
MAGNOLIA

APPROX.:
2,300 LF OF 12"
1,350 LF OF 6"



PART B - 2026

MELODIE LN / LOS ARBOR
DR / POINSETTIA DR /
VIRGINIA AVE

APPROX.:
6,800 LF OF 8"

STUB OUT FOR
FUTURE (TYP ALONG
MELODIE LN)

TIE IN TO EXISTING 8"

8"

8"

8"

8"

TIE IN TO EXISTING 8"

TIE IN TO EXISTING
(LOCATION TBD)

8"

8"

TIE IN TO EXISTING
(LOCATION TBD)

Legend

Street Centerlines by Maintenance

Maintained By

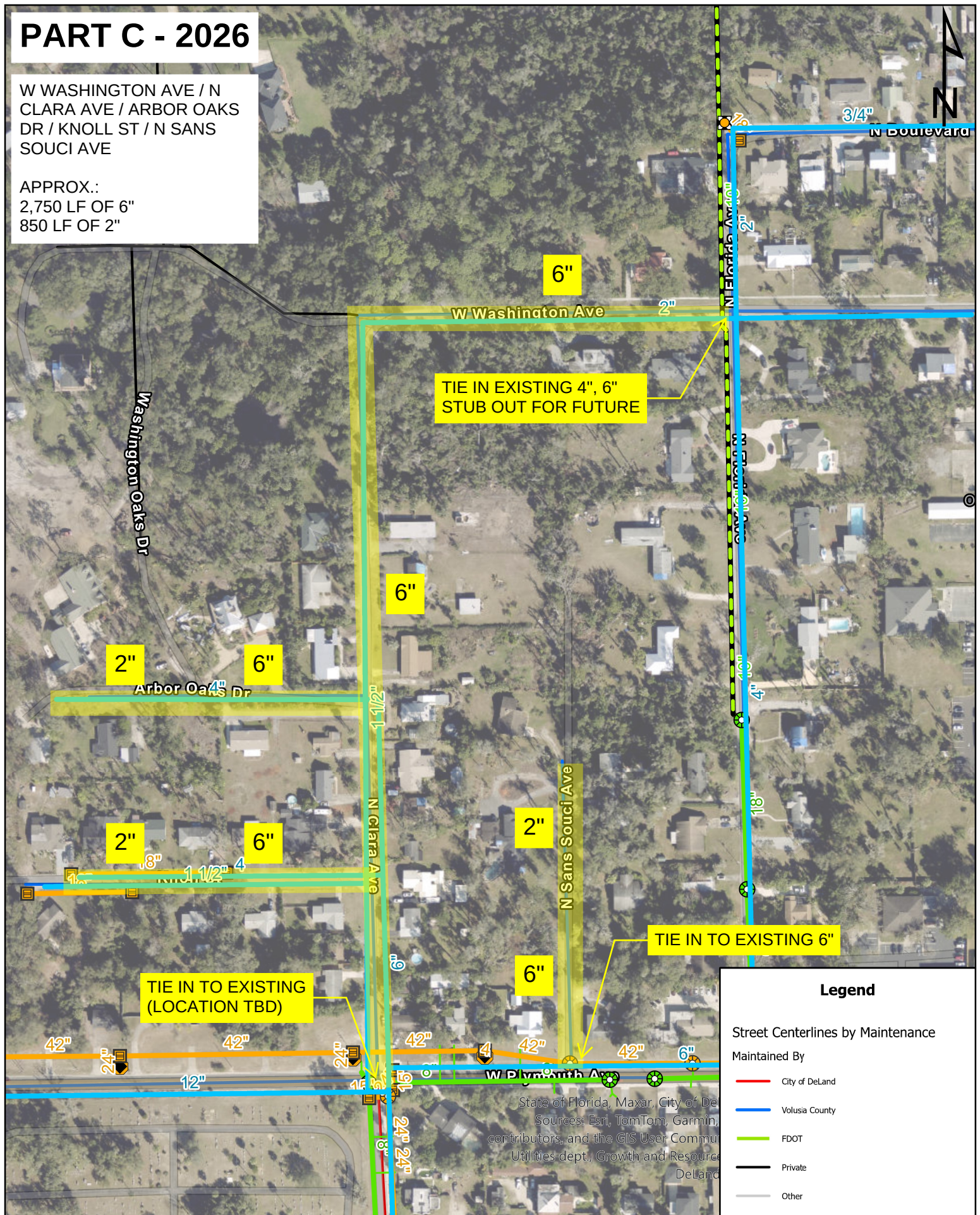
- City of DeLand
- Volusia County
- FDOT
- Private
- Other

City of DeLand Engineering, Public
Garmin, FAO, NOAA, USGS, © OpenStreet
Community, City of DeLand Engineering
Resource Management, Volusia County
Public Works Department

PART C - 2026

W WASHINGTON AVE / N
CLARA AVE / ARBOR OAKS
DR / KNOLL ST / N SANS
SOUCI AVE

APPROX.:
2,750 LF OF 6"
850 LF OF 2"



Legend

Street Centerlines by Maintenance

Maintained By

- City of DeLand
- Volusia County
- FDOT
- Private
- Other

PART F - 2026

EVERGREEN TERRACE

APPROX.:
4,000 LF OF 6"

TIE IN TO EXISTING 10"

TIE IN TO
EXISTING 12"

Legend

Street Centerlines by Maintenance

Maintained By

- City of DeLand
- Volusia County
- FDOT
- Private
- Other

City of DeLand Engineering, Public
Garmin, FAO, NOAA, USGS, © OpenSt
Community, City of DeLand Engine
Resource Management, Volusia Cou
Public Works D

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Resolution Approving FY 2024-2025 Budget Amendment.

DEPARTMENT: Finance

PREPARED BY: Daniel Stauffer, Finance Director

ATTACHMENTS: Resolution, FY24-25 March Budget Amendment - Details

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

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	\$458,605
Water & Sewer Fund	\$335,164
Airport Fund	\$161,960
Stormwater Fund	\$0
Permits & Inspections Fund	\$0

RECOMMENDATION:

Staff recommends the City Commission adopt the Resolution amending the FY 24/25 budget as presented.

BACKGROUND/DISCUSSION:

The most significant budget amendment in the General Fund is for Deductible Billing due to accidents (\$37,425). There are also amendments for Hurricane Milton expenses (\$20,000) and a Transfer to the Capital Project Fund (\$16,563). The Transfer to the Capital Project is for A/V Upgrades at the Fire Department (\$11,159) and the Amelia Ave Exit Gate Repair/Replacement (\$5,404)

The significant budget amendment in the Water & Sewer Fund is for Hurricane Milton repairs (\$250,185).

The significant budget amendment in both the Water Trust Fund (\$40,415) and the Wastewater Trust Fund (\$102,698) is for Utility Connections.

The significant budget amendment in the Stormwater Fund is for additional CDL training (\$18,626).

The significant budget amendment in the Permits & Inspections Fund is for Hurricane Helene expenses (\$5,426).

The significant budget amendment in the Health Insurance Cost Containment Fund is for Janitorial Services (\$7,000) that we now need to provide to the new Clinic location.

RESOLUTION NO. 2025 -

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING THE BUDGET FOR THE GENERAL FUND, GRANT AND SPECIAL REVENUE FUND, CAPITAL FUND, WATER AND SEWER FUND, WATER TRUST FUND, WASTEWATER TRUST FUND, STORMWATER FUND, PERMITS & INSPECTIONS FUND, AND HEALTH INSURANCE COST CONTAINMENT FUND FOR THE FISCAL YEAR 2024-2025; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary to amend the budget for the City of DeLand for fiscal year 2024-2025; 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 2024-2025 is amended in the following manner:

GENERAL FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		55,280,332	66,453	0	55,346,785
	Other Sources				
001-0000-380-000	USE OF RESERVES	3,857,818	66,453	0	3,924,271
EXPENDITURES		55,280,332	152,165	85,712	55,346,785
	Administrative Services				
001-0106-599-100-MILTON	HURRICANE MILTON - 10/07/2024	2,130,000	20,000	0	2,150,000
	Fire				
001-1222-549-100	OTHER OBLIGATIONS	17,525	28,634	0	46,159
001-1222-552-200	OPERATING CAPITAL	63,000	44,000	0	107,000
	Public Works Admin				
001-1301-540-100	TRAVEL & TRAINING	20,235	4,000	0	24,235
001-1301-549-100	OTHER OBLIGATIONS	4,700	0	4,000	700
	Streets				
001-1302-549-100	OTHER OBLIGATIONS	0	8,791	0	8,791
	Contingency				
001-9990-999-100	CONTINGENCY	496,317	0	37,712	458,605
	Transfers				
001-9999-991-190	TRANSFER TO GRANTS & SPEC REV	928,628	287	0	928,915
001-9999-991-300	TRANSFER TO CAPITAL PROJECT FUND	5,154,062	46,453	44,000	5,156,515

GRANT AND SPECIAL REVENUE FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		3,030,649	40,662	0	3,071,311
	Grant Revenue				
190-1118-334-900-CD2504	DOWNTOWN SUPPORT HISTORIC RESOURCE SURVE	0	40,375	0	40,375
	Transfers				
190-9999-381-001	TRANSFER FROM GENERAL FUND	779,301	287	0	779,588
EXPENDITURES		3,030,649	40,662	0	3,071,311
	Planning				
190-1118-531-100-CD2504	DOWNTOWN SUPPORT HISTORIC RESOURCE SURVE	0	40,375	0	40,375
	Streets				
190-1302-663-000-PW2401	CDBG 2024 - ROW ADA IMPROV	108,783	287	0	109,070

CAPITAL FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		15,283,428	46,453	44,000	15,285,881
	Other Sources				
300-9999-381-001	TRANSFER FROM GENERAL FUND	5,154,062	46,453	44,000	5,156,515
EXPENDITURES		15,283,428	200,253	197,800	15,285,881
	Fire				
300-1222-664-000-FR2508	A/V UPGRADES AT FIRE DEPARTMENT	23,264	11,159	0	34,423
300-1222-664-110-FR2507	GETAC TABLETS FOR FIRE ADMIN VEHICLES	44,000	0	44,000	0
	Public Works				
300-1301-662-000-PW2502	PUBLIC WORKS BUILDING REHAB	0	153,800	0	153,800
300-1301-664-000-PW2502	PUBLIC WORKS BUILDING REHAB	153,800	0	153,800	0
	Streets				
300-1302-663-000-PW2516	REPAIR/REPLACE AMELIA AVE EXIT GATE	0	5,404	0	5,404
	Parks and Recreation				
300-1403-662-000-PR2502	REPLACE ROOF ON MAIN HALL - CHISHOLM CEN	39,745	29,890	0	69,635

WATER AND SEWER FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		115,933,163	250,185	0	116,183,348
401-0000-380-000	USE OF RESERVES	7,466,165	250,185	0	7,716,350
EXPENDITURES		115,933,163	421,728	171,543	116,183,348
	Water Production				
401-4203-552-200	OPERATING CAPITAL	52,081	4,999	0	57,080
401-4203-663-000-UT2401	WTP#4 WELL#6 PUMP REPLACEMENT	81,000	0	69,307	11,693
401-4203-664-000-UT2401	WTP#4 WELL#6 PUMP REPLACEMENT	0	104,644	0	104,644
401-4203-664-000-UT2503	WATER PLANT #1 A/C REPLACEMENT	22,900	0	4,999	17,901
	Water Distribution				
401-4204-552-200	OPERATING CAPITAL	0	15,300	0	15,300
401-4204-664-000-UT2509	NEW VEHICLE SILVERADO PICKUP TRUCK	72,307	0	15,000	57,307
401-4204-664-000-UT2510	NEW PICKUP FLAT DUMP TRUCK	93,548	0	15,000	78,548
401-4204-664-000-UT2512	PICKUP TRUCK REPLACE #89	81,872	0	5,337	76,535
401-4204-664-000-UT2513	HANDHELD RADIO 1 OF 3	5,100	0	5,100	0
401-4204-664-000-UT2514	HANDHELD RADIO 2 OF 3	5,100	0	5,100	0
401-4204-664-000-UT2515	HANDHELD RADIO 3 OF 3	5,100	0	5,100	0

WATER AND SEWER FUND (continued)

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
Wastewater Treatment					
401-4205-546-400	EQUIPMENT MAINTENANCE	157,490	281,285	0	438,775
401-4205-664-000-UT2318	RECLAIM JOCKEY PUMP REPLACEMENT	31,100	0	31,100	0
Utilities Maintenance					
401-4206-552-200	OPERATING CAPITAL	0	15,300	0	15,300
401-4206-664-000-UT2423	L/S #80 REPLACEMENT & PANEL BOX	74,007	200	0	74,207
401-4206-664-000-UT2538	PORTABLE HANDHELD RADIO 800MHZ (1 OF 3)	5,100	0	5,100	0
401-4206-664-000-UT2539	PORTABLE HANDHELD RADIO 800MHZ (2 OF 3)	5,100	0	5,100	0
401-4206-664-000-UT2540	PORTABLE HANDHELD RADIO 800MHZ (3 OF 3)	5,100	0	5,100	0
Contingency					
401-9990-999-100	CONTINGENCY	335,164	0	200	334,964

WATER TRUST FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		7,046,872	40,415	0	7,087,287
403-0000-380-000	USE OF RESERVES	700,000	40,415	0	740,415
EXPENDITURES		7,046,872	40,415	0	7,087,287
403-4230-549-100	OTHER OBLIGATIONS	0	40,415	0	40,415

WASTEWATER TRUST FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		7,869,738	102,698	0	7,972,436
Other Sources					
404-0000-380-000	USE OF RESERVES	0	102,698	0	102,698
EXPENDITURES		7,869,738	102,698	0	7,972,436
404-4240-549-100	OTHER OBLIGATIONS	0	102,698	0	102,698

STORMWATER FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		3,839,651	64,750	64,750	3,839,651
Other Sources Revenue					
450-0000-380-200	FUNDS C/O FROM PRIOR YEAR	382,564	0	64,750	317,814
450-0000-389-310	FDEP GRANT REVENUE	0	64,750	0	64,750
EXPENDITURES		3,839,651	18,626	18,626	3,839,651
450-4500-555-100	TRAINING	0	18,626	0	18,626
450-4500-663-000-SW2505	MISC SW IMPROVEMENTS - NEIGHBORHOOD	150,000	0	18,626	131,374

PERMITS AND INSPECTIONS FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		4,825,442	25,426	0	4,850,868
	Other Sources				
480-0000-380-000	USE OF RESERVES	1,935,067	25,426	0	1,960,493
EXPENDITURES		4,825,442	25,426	0	4,850,868
480-4800-599-100-HELENE	HURRICANE HELENE - 9/26/24	0	5,426	0	5,426
480-4800-663-000-PI2103	P&I OFFICE RENOVATIONS	0	20,000	0	20,000

HEALTH INSURANCE COST CONTAINMENT FUND

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		776,705	7,000	0	783,705
	Miscellaneous Revenue				
500-0000-380-000	USE OF RESERVES	42,000	7,000	0	49,000
EXPENDITURES		776,705	7,000	0	783,705
500-5000-534-300	JANITORIAL SERVICES	0	7,000	0	7,000

Section 2. In all other respects the Budget of the City of DeLand, Florida for fiscal year 2024-2025 is hereby ratified and confirmed as adopted by Resolutions 2024-85, 2024-113 and 2025-05.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 3rd day of March, 2025.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julia M. Hewitt, CMC
Interim City Clerk-Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

FY 24-25 Budget Amendment Details

Account Description		Increase	Decrease	Description
GENERAL FUND				
REVENUES		66,453	0	
001-0000-380-000	USE OF RESERVES	66,453		increase funding for Hurricane Milton expenses (\$20,000), A/V upgrades at Fire Department (\$11,159), Amelia Ave Exit Gate Repair/Replace (\$5,404), and Roof Replacement at Chisholm Center (\$29,890)
EXPENDITURES		152,165	85,712	
001-0106-599-100-MILTON	HURRICANE MILTON - 10/07/2024	20,000		increase appropriation for Hurricane Milton expenses
001-1222-549-100	OTHER OBLIGATIONS	28,634		increase appropriation for Deductible Billing
001-1222-552-200	OPERATING CAPITAL	44,000		increase appropriation for Getac laptops (reclass)
001-1301-540-100	TRAVEL & TRAINING	4,000		increase appropriation for department luncheons (reclass)
001-1301-549-100	OTHER OBLIGATIONS		4,000	decrease appropriation for department luncheons (reclass)
001-1302-549-100	OTHER OBLIGATIONS	8,791		increase appropriation for Deductible Billing
001-9990-999-100	CONTINGENCY		37,712	decrease appropriation for Deductible Billing (\$37,425) and ROW ADA Improvements (\$287)
001-9999-991-190	TRANSFER TO GRANTS & SPEC REV	287		increase appropriation for ROW ADA Improvements
001-9999-991-300	TRANSFER TO CAPITAL PROJECT FUND		44,000	decrease appropriation for Getac laptops (reclass)
001-9999-991-300	TRANSFER TO CAPITAL PROJECT FUND	46,453		increase appropriation for A/V upgrades at Fire Department (\$11,159), Amelia Ave Exit Gate Repair/Replace (\$5,404), and Roof Replacement at Chisholm Center (\$29,890)
GRANTS & SPECIAL REVENUE FUND				
REVENUES		40,662	0	
190-1118-334-900-CD2504	DOWNTOWN SUPPORT HISTORIC RESOURCE SURVE	40,375		increase funding for Downtown Support Historic Resource Survey
190-9999-381-001	TRANSFER FROM GENERAL FUND	287		increase funding for ROW ADA Improvements
EXPENDITURES		40,662	0	
190-1118-531-100-CD2504	DOWNTOWN SUPPORT HISTORIC RESOURCE SURVE	40,375		increase appropriation for Downtown Support Historic Resource Survey
190-1302-663-000-PW2401	CDBG 2024 - ROW ADA IMPROV	287		increase appropriation for ROW ADA Improvements
CAPITAL PROJECT FUND				
REVENUES		46,453	44,000	
300-9999-381-001	TRANSFER FROM GENERAL FUND		44,000	decrease funding for Getac laptops (reclass)
300-9999-381-001	TRANSFER FROM GENERAL FUND	46,453		increase funding for A/V upgrades at Fire Department (\$11,159), Amelia Ave Exit Gate Repair/Replace (\$5,404), Roof Replacement at Chisholm Center
EXPENDITURES		200,253	197,800	
300-1222-664-000-FR2508	A/V UPGRADES AT FIRE DEPARTMENT	11,159		increase appropriation for A/V upgrades at Fire Department
300-1222-664-110-FR2507	GETAC TABLETS FOR FIRE ADMIN VEHICLES		44,000	decrease appropriation for Getac laptops (reclass)
300-1301-662-000-PW2502	PUBLIC WORKS BUILDING REHAB	153,800		increase appropriation for Public Works Building Rehab (reclass)
300-1301-664-000-PW2502	PUBLIC WORKS BUILDING REHAB		153,800	decrease appropriation for Public Works Building Rehab (reclass)
300-1302-663-000-PW2516	REPAIR/REPLACE AMELIA AVE EXIT GATE	5,404		increase appropriation for Amelia Ave Exit Gate Repair/Replace
300-1403-662-000-PR2502	REPLACE ROOF ON MAIN HALL - CHISHOLM CEN	29,890		increase appropriation for Roof Replacement at Chisholm Center

FY 24-25 Budget Amendment Details

Account Description		Increase	Decrease	Description
WATER & SEWER FUND				
REVENUES		250,185	0	
401-0000-380-000	USE OF RESERVES	250,185		increase funding for Hurricane Milton repairs
EXPENDITURES		421,728	171,543	
401-4203-552-200	OPERATING CAPITAL	4,999		increase appropriation for new A/C unit
401-4203-663-000-UT2401	WTP#4 WELL#6 PUMP REPLACEMENT		69,307	decrease appropriation for Well #6 replacement (reclass)
401-4203-664-000-UT2401	WTP#4 WELL#6 PUMP REPLACEMENT	104,644		increase appropriation for Well #6 replacement (reclass) and additional repairs
401-4203-664-000-UT2503	WATER PLANT #1 A/C REPLACEMENT		4,999	decrease appropriation for new A/C unit
401-4204-552-200	OPERATING CAPITAL	15,300		increase appropriation for Handheld Radios (reclass)
401-4204-664-000-UT2509	NEW VEHICLE SILVERADO PICKUP TRUCK		15,000	decrease appropriation for Silverado Pickup Truck
401-4204-664-000-UT2510	NEW PICKUP FLAT DUMP TRUCK		15,000	decrease appropriation for Flat Dump Truck
401-4204-664-000-UT2512	PICKUP TRUCK REPLACE #89		5,337	decrease appropriation for new Pickup Truck replacement
401-4204-664-000-UT2513	HANDHELD RADIO 1 OF 3		5,100	decrease appropriation for Handheld Radio (reclass)
401-4204-664-000-UT2514	HANDHELD RADIO 2 OF 3		5,100	decrease appropriation for Handheld Radio (reclass)
401-4204-664-000-UT2515	HANDHELD RADIO 3 OF 3		5,100	decrease appropriation for Handheld Radio (reclass)
401-4205-546-400	EQUIPMENT MAINTENANCE	31,100		increase appropriation for reclaim Jockey Pump replacement (reclass)
401-4205-546-400	EQUIPMENT MAINTENANCE	250,185		increase appropriation for Hurricane Milton repairs
401-4205-664-000-UT2318	RECLAIM JOCKEY PUMP REPLACEMENT		31,100	decrease appropriation for reclaim Jockey Pump replacement (reclass)
401-4206-552-200	OPERATING CAPITAL	15,300		increase appropriation for Handheld Radios (reclass)
401-4206-664-000-UT2423	L/S #80 REPLACEMENT & PANEL BOX	200		increase appropriation for L/S #80 Replacement and Panel Box
401-4206-664-000-UT2538	PORTABLE HANDHELD RADIO 800MHZ (1 OF 3)		5,100	decrease appropriation for Handheld Radio (reclass)
401-4206-664-000-UT2539	PORTABLE HANDHELD RADIO 800MHZ (2 OF 3)		5,100	decrease appropriation for Handheld Radio (reclass)
401-4206-664-000-UT2540	PORTABLE HANDHELD RADIO 800MHZ (3 OF 3)		5,100	decrease appropriation for Handheld Radio (reclass)
401-9990-999-100	CONTINGENCY		200	decrease appropriation for L/S #80
WATER TRUST FUND				
REVENUES		0	0	
403-0000-380-000	USE OF RESERVES	40,415		increase funding for Utility Connections
EXPENDITURES		40,415	0	
403-4230-549-100	OTHER OBLIGATIONS	40,415		increase appropriation for Utility Connections
WASTEWATER TRUST FUND				
REVENUES				
404-0000-380-000	USE OF RESERVES	102,698		increase appropriation for Utility Connections
EXPENDITURES				
404-4240-549-100	OTHER OBLIGATIONS	102,698		increase appropriation for Utility Connections
STORMWATER FUND				
REVENUES		64,750	64,750	
450-0000-380-200	FUNDS C/O FROM PRIOR YEAR		64,750	Reduction in funds carried over from FY 23-24
450-0000-389-310	FDEP GRANT REVENUE	64,750		CARRY OVER: to fund Vulnerability Assessment/Adaptation Plan (grant funding)
EXPENDITURES		18,626	18,626	
450-4500-555-100	TRAINING	18,626		increase appropriation for CDL Training
450-4500-663-000-SW2505	MISC SW IMPROVEMENTS - NEIGHBORHOOD		18,626	decrease appropriation for Misc SW Improvements
PERMITS & INSPECTIONS FUND				
REVENUES		25,426	0	
480-0000-380-000	USE OF RESERVES	25,426		increase funding for Hurricane Helene expenses and office renovations
EXPENDITURES		25,426	0	
480-4800-599-100-HELENE	HURRICANE HELENE - 9/26/24	5,426		increase appropriation for Hurricane Helene expenses
480-4800-663-000-PI2103	P&I OFFICE RENOVATIONS	20,000		increase appropriation for office renovations

FY 24-25 Budget Amendment Details

Account Description		Increase	Decrease	Description
HEALTH INSURNACE COST CONTAINMENT FUND				
REVENUES		7,000	0	
500-0000-380-000	USE OF RESERVES	7,000		increase funding for Janitorial Services
EXPENDITURES		7,000	0	
500-5000-534-300	JANITORIAL SERVICES	7,000		increase appropriation for Janitorial Services

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Resolution Approving the Support of Public Records Exemption for Municipal Clerks and Employees who Perform Municipal Elections Work or Code Enforcement Functions.

DEPARTMENT: City Clerk

PREPARED BY: Julia Hewitt, Deputy City Clerk

ATTACHMENTS: Resolution

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The FACC Board of Directors is considering how to pursue state legislation to provide a public records exemption for the personal information of current Municipal Clerks and employees who perform municipal elections work.

The City Commission of the City of Sanford, Florida, recently adopted a resolution urging the Florida State Legislature to enact legislation to provide a public records exemption for Municipal Clerks and employees who perform municipal elections work or have any part in code enforcement functions of a city and providing for an effective date.

Many municipal staff who perform duties that include, or result in, investigations into complaints regarding election fraud, legal enforcement of hearings related to neglect or abuse, or other activities that could lead to a criminal prosecution are exposed to threats and other acts of violence.

Municipal Clerks often administer elections. Some election workers have been targeted for threats and violence due to the nature of materials they are responsible for. Further, Clerks are often involved in legal enforcement proceedings in actions related to violations of codes and ordinances. Occasionally, these proceedings have led to retaliation and threats by defendants.

Please note, there are currently 27 public record exemptions for specific roles, one of which applies to Code Enforcement Officers. Code Officers are covered by the exemption, but not Municipal Clerks. There is language referencing code enforcement work in the resolution template for the purpose of including Municipal Clerks and employees who perform work related to code enforcement proceedings to be included as part of the public record exemption.

The Florida Association of City Clerks is asking The City of DeLand to adopt the resolution in support of the exemption.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

None

RECOMMENDATION:

It is recommended that the City Commission adopt the resolution in support of the exemption.

BACKGROUND/DISCUSSION:

N/A

RESOLUTION NO. 2025 -

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELAND, FLORIDA, URGING THE FLORIDA STATE LEGISLATURE TO ENACT LEGISLATION TO PROVIDE A PUBLIC RECORDS EXEMPTION FOR MUNICIPAL CLERKS AND EMPLOYEES WHO PERFORM MUNICIPAL ELECTIONS WORK OR HAVE ANY PART IN CODE ENFORCEMENT FUNCTIONS OF A CITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, many municipal staff who perform duties that include, or result in, investigations into complaints regarding election fraud, legal enforcement of hearings that could lead to a criminal prosecution or code enforcement actions are exposed to threats and other acts of violence; and

WHEREAS, municipal clerks often administer elections and some election workers have been targeted for threats and violence due to the nature of materials they are responsible for

WHEREAS, municipal clerks are often involved in legal enforcement proceedings in actions related to violations of codes and ordinances and, occasionally, these proceedings have led to retaliation and threats by defendants; and

WHEREAS, currently public records exemptions in Florida include those for local personnel who either investigate, enforce or otherwise provide a service that can result in contentious interactions when action is taken and municipal clerks and their staffs fall within the need for a window for greater protection; and

WHEREAS, the Florida Association of City Clerks is very concerned for the safety and well-being of the municipal clerks and their staffs who serve the public on a daily basis and are, oftentimes, the first contact of citizens with cities; and

WHEREAS, the City of DeLand has complied with all requirements and procedures of Florida law in processing and adopting this Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF
DELAND, FLORIDA:**

Section 1. The City Commission of the City of DeLand hereby adopts the recitals set forth in this Resolution (whereas clauses) as the legislative findings of the City Commission of DeLand.

Section 2. The Mayor-Commissioner of the City of DeLand, Florida, hereby urges and encourages the Florida State Legislature to enact legislation to provide a public records exemption for municipal clerks and employees who perform municipal elections work or have any part in code enforcement functions of a municipality.

Section 3. The City Clerk is hereby directed and authorized to send a certified copy of this Resolution to Governor Ron DeSantis, Senator Tom A. Wright and Representative Webster Barnaby, the Volusia League of Cities, and the Florida League of Cities (FLC).

Section 4. This Resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED on this 3rd day of March, 2025.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julia M. Hewitt, CMC
Interim City Clerk-Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Consideration re Approval of Minutes.

DEPARTMENT: City Clerk

PREPARED BY: Julia Hewitt, Deputy City Clerk

ATTACHMENTS: April 17, 2023, June 19, 2023, July 05, 2023, September 16, 2024

APPROVED BY: Michael Pleus, City Manager, February 27, 2025

SUMMARY/HIGHLIGHT:

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

SUSTAINABILITY:

FISCAL IMPACT:

RECOMMENDATION:

It is recommended that the City Commission approve the following minutes:City Commission Regular Meeting April 17, 2023, City Commission Regular Meeting June 19, 2023, City Commission Regular Meeting July 05, 2023, City Commission Regular Meeting September 16, 2024.

BACKGROUND/DISCUSSION:

**MINUTES FOR A REGULAR MEETING OF
THE CITY COMMISSION OF THE CITY OF DELAND
HELD ON MONDAY, APRIL 17, 2023, AT 7:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE**

CALL TO ORDER

The meeting was called to order by Mayor Cloudman at 7:00 p.m.

Mayor Cloudman requested that anyone present who wishes to address the City Commission on an item appearing on tonight's agenda, or with regard to an item not on the agenda, please fill out a Speaker's Card and give it to the City Clerk. The public has a right to speak with regard to any item on which the City Commission is to take action.

INVOCATION:

Pastor Reggie Williams, Emmanuel Christian Church, gave the Invocation.

PLEDGE OF ALLEGIANCE: Mayor Cloudman led the Pledge of Allegiance.

ROLL CALL

Commissioner Charles Paiva	Present
Commissioner Jessica Davis	Present
Commissioner Dan Reed	Present
Commissioner Kevin Reid	Present
Mayor Chris Cloudman	Present

ALSO PRESENT: Michael Pleus, City Manager; Darren J. Elkind, City Attorney; Julie Hennessy, City Clerk-Auditor; Michael Grebosz, Assistant City Manager; Adam Kisthardt, Deputy Police Chief; Todd Allen, Fire Chief; Dan Stauffer, Finance Director; Rick Werbiskis, Community Development Director; Chad Gamble, Public Services Director; Jim Ailes, Deputy Public Service/Utilities Director; Greg Whidden, Information Technology Director; Carol Kuhn, Planning Director; and members of the public and press.

PRESENTATIONS

1. Resolution No. 2023-25, Honoring the Retirement of Mike Holmes

Commissioner Paiva read Resolution No. 2023-25, and Commissioner Kevin Reid presented the Resolution to Mr. Holmes.

RESOLUTION NO. 2023-25

A RESOLUTION OF APPRECIATION AND RECOGNITION BY THE CITY COMMISSION OF THE CITY OF DELAND FLORIDA, TO MIKE HOLMES ON HIS RETIREMENT AFTER 25 YEARS OF SERVICE TO THE CITY OF DELAND; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Mike Holmes joined the Community Development Department – Planning Division on August 24, 1998, as Planning Director and has been a dedicated and dependable leader of the department during a time when the city’s population doubled from approximately 20,000 to 40,000 residents, and more than 4,180 acres were annexed into the city; and

WHEREAS, He was the city’s emergency management liaison with Volusia County through 8 major hurricanes and several floods, tornadoes, and forest fires; and

WHEREAS, Mike led a Florida Planning & Zoning Association (FPZA) award winning team on the revitalization of Georgia Avenue; and

WHEREAS, He created or reviewed over 2900 agenda items for the Planning Board and City Commission, including the annexation, comprehensive plan amendments and rezoning of Victoria Park; and

WHEREAS, Mike led the Planning Department on the creation of the City’s 2050 Vision Plan in 2010; and

WHEREAS, He acted as the City’s technical representative to the River to Sea Transportation Planning Organization, keeping city staff informed of proposals and projects that impacted the city; and

WHEREAS, Mike will continue his involvement in the planning profession through his research on the impacts of micro-breweries on local economies; and

WHEREAS, we join the residents of DeLand, Florida, in congratulating Mike Holmes as he retires from a lifetime of hard work and public service as the City’s Planning Director, we wish him continued health, happiness and success in the years to come.

WHEREAS, NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. That the City Commission of the City of DeLand does hereby honor Mike Holmes for his 25 years of service to the City and for the faithful, diligent and responsible manner in which he performed his duties.

Section 2. This resolution shall be spread upon the minutes of the City Commission of the City of DeLand as part of the permanent memento of the City’s thanks and appreciation to Mike Holmes.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 17th day of April, 2023.

/s/ Chris Cloudman
Mayor

Attest:

/s/ Julie A. Hennessy
City Clerk-Auditor

Commissioner Paiva made a motion to approve Resolution No. 2023-25. Commissioner Davis seconded the motion, which carried by a unanimous vote.

2. Resolution No. 2023-23, Honoring the Retirement of Larry Howard

Commissioner Dan Reed read Resolution No. 2023-23. Commissioner Davis presented the Resolution to Mr. Howard.

RESOLUTION NO. 2023-23

A RESOLUTION OF APPRECIATION AND RECOGNITION BY THE CITY COMMISSION OF THE CITY OF DELAND FLORIDA, TO LARRY HOWARD ON HIS RETIREMENT AFTER 25 YEARS OF SERVICE TO THE CITY OF DELAND; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Larry Howard joined the Parks & Recreation Department on March 9, 1998, as a Maintenance Worker and has been a dedicated and dependable staff member; and

WHEREAS, Larry has single-handedly maintained the Chisholm Community Center, which includes five acres of land and infrastructure such as a commercial sized pool, gymnasium, and a community garden; and

WHEREAS, while honoring the notable African-Americans of the DeLand community as the foundation of the Chisolm Community Center's objectives, he was able to create the "History Hallway" at the Center which highlights notable African-American musicians, first responders, military personnel, politicians and career professionals; and

WHEREAS, Larry has become a staple of the community through his activism and exemplary service, specifically with our DeLand youth; and

WHEREAS, we join the residents of DeLand, Florida, in congratulating Larry Howard as he retires from a lifetime of hard work and public service as the Maintenance Specialist at the Chisholm Community Center, we wish him continued health, happiness, and success in the years to come.

WHEREAS, NOW THEREFORE, BE IT RESOLVED BY THE CITY COMISSION OF DELAND, FLORIDA:

Section 1. That the City Commission of the City of DeLand does hereby honor Larry Howard for his 25 years of service to the City and for the faithful, diligent and responsible manner in which he performed his duties.

Section 2. This resolution shall be spread upon the minutes of the City Commission of the City of DeLand as part of the permanent memento of the City's thanks and appreciation to Mike Holmes.

Section 3. This Resolution shall become effective immediately upon its adoption.
PASSED AND DULY ADOPTED this 17th day of April, 2023.

/s/ Chris Cloudman
Mayor

Attest:

/s/ Julie A. Hennessy
City Clerk-Auditor

Commissioner Dan Reed made a motion to approve Resolution No. 2023-23. Commissioner Paiva seconded the motion, which carried by a unanimous vote.

3. Resolution No. 2023-24, Honoring the Retirement of Craig Leonard

Mayor Cloudman read Resolution No. 2023-24. Commissioner Paiva presented the Resolution to Mr. Leonard.

RESOLUTION NO. 2023-24

A RESOLUTION OF APPRECIATION AND RECOGNITION BY THE CITY COMMISSION OF THE CITY OF DELAND, FLORIDA, TO CRAIG LEONARD ON HIS RETIREMENT AFTER 41 YEARS OF SERVICE TO THE CITY OF DELAND; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in 1974, Craig Leonard started part-time in the summer activities program and then was hired full-time as a Maintenance Worker at Conrad Park on October 1, 1982; and

WHEREAS, in 1986, after the Sperling Sports Complex was completed, Craig transferred there as a Maintenance Worker to maintain the ball fields; and

WHEREAS, During his employment, "CL" also worked after hours coaching T-Ball, Babe Ruth Baseball and Youth Basketball and played softball for many years with the American Legion Baseball players and many former part-time workers in the Parks and Recreation Department; and

WHEREAS, "CL" has been one of the most dedicated Parks and Recreation staff members, has always been passionate about providing the best services to the DeLand Community and has been an encyclopedia when anyone has needed information regarding the Parks and Recreation Department; and

WHEREAS, Craig is one of the longest serving Parks and Recreation Employees, and his 41 years of service is second only to former Director Tom Sperling's 44 years; and

WHEREAS, we join the residents of DeLand, Florida, in congratulating Craig Leonard as he retires from a lifetime of hard work and public service as the Maintenance Special at the Sperling Sports Complex, we wish him continued health, happiness and success in the years to come.

WHEREAS, NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. That the City Commission of the City of DeLand does hereby honor Craig Leonard for his 41 years of service to the City and for the faithful, diligent and responsible manner in which he performed his duties.

Section 2. This resolution shall be spread upon the minutes of the City Commission of the City of DeLand as part of the permanent memento of the City's thanks and appreciation to Mike Holmes.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 17th day of April, 2023.

/s/ Chris Cloudman

Mayor

Attest:

/s/ Julie A. Hennessy

City Clerk-Auditor

Commissioner Paiva made a motion to approve Resolution No. 2023-24. Commissioner Davis seconded the motion, which carried by a unanimous vote.

4. Employee Years of Service Award

Commissioner Dan Reed presented a plaque to Luis Nunez, Public Works, recognizing and appreciating ten (10) years of service in the City of DeLand.

5. Battalion Chief Pinning Ceremony: Jon Hollman, Harry Taylor, Brad Cory, Deputy Fire Marshal Jamie Lunsford

Todd Allen, Fire Chief, invited the Battalion Chiefs and the Deputy Fire Marshal to be recognized for their promotions.

Jamie Lunsford was recognized for his promotion to Deputy Fire Marshal on February 13, 2023. His badge was pinned by his wife, Sara.

Jon Hollman was recognized for his promotion to Battalion Chief on March 24, 2023. His badge was pinned by his wife, Jenna.

Harry Taylor was recognized for his promotion to Battalion Chief on March 24, 2023. His badge was pinned by his daughters Reece and Roxy, and was joined by his wife, Brittany.

Brad Cory was recognized for his promotion to Battalion Chief on March 24, 2023. His badge was pinned by his wife, Kelly.

6. Firefighter Introductions: Crystal Hayes, Sebastian McCormick, William “Bill” Mathis

Chief Allen introduced Firefighters Sebastian McCormick and Bill Mathis. Crystal Hayes was unable to attend the meeting.

7. Certificate of Recognition to Isaac Garrison

Commissioner Kevin Reid read a Certificate of Recognition to Isaac Garrison for crafting the City Seal out of felt and researched the history of the City for the 2023 Volusia County Schools Social Studies Fair. Commissioner Paiva presented the certificate to Mr. Garrison.

8. Certificate of Recognition to Kenneth Jackson

Commissioner Davis read a Certificate of Recognition to Kenneth Jackson, Youth of the Year for the Lacy Family Spring Hill Boys and Girls Club. Mayor Cloudman presented the certificate to Mr. Jackson.

CONSENT AGENDA

1. Resolution Approving FY 2022-2023 Budget Amendment
2. Consideration re Collective Bargaining Agreement with the International Union of Police Association (IUPA) for Fiscal Year 2022-2023
3. Resolution Approving the Sole Source Purchase of a Landoll Trailer to Haul Equipment
4. Resolution Approving City Works Enterprise Annual Sole Source License Agreement
5. Consideration re Award of Bid for the 2022 Water Main Improvements
6. Consideration re Grant of Easement to Duke Energy, DeLeon Springs Master Pump Station
7. Consideration re Change Order No. 4, WRF Digester Upgrades & Improvement

Mayor Cloudman pulled item 2 from the Consent Agenda for discussion.

Commissioner Paiva made a motion to approve Consent Agenda Items 1 and 3-7. Commissioner Davis seconded the motion, which carried by a unanimous vote.

Mayor Cloudman thanked everyone who was involved in the collective bargaining process.

Commissioner Paiva made a motion to approve Consent Agenda Item 2. Commissioner Dan Reed seconded the motion, which carried by a unanimous vote.

PETITIONS AND REQUESTS FROM THE PUBLIC PRESENT

Susie Lawrence, 432 Glenwood Road, asked that ordinances be revised to include a provision for tattoo shops in the downtown area. She stated that her family strongly supports Always Anchored Tattoo, owned by Brittany Arizona. She stated that tattooing is about the art.

Brittany Ford, 1300 Jacobs Road, spoke in support of tattoo shops being allowed in the downtown area. She advocated for Always Anchored Tattoo, and shared some of the standards by which her business operates. She shared some large companies that have changed their personnel policies concerning tattoos.

Eli Wittick, 116 South Boundary, spoke in support of tattoo businesses. He felt the opposition to tattoo studios had changed significantly since the inception of ordinances that prohibit this use in the downtown art district.

Mr. Pleus, City Manager, addressed the timing for staff to prepare the ordinance. He stated it is anticipated to be presented to the City Commission for consideration in approximately four (4) months.

Commissioner Dan Reed asked about alternatives for Ms. Ford if she were ready to move her shop before a revised ordinance is adopted. He specifically asked if a variance could be used to allow the tattoo shop. Ms. Kuhn responded that, presently, the business would not meet any of the criteria in the code, and a Variance would not be a tool to help Ms. Ford.

NEW BUSINESS

1. First Reading of Ordinance Annexing 0.76 Acre of Property located at 230 East International Speedway Boulevard

Mr. Elkind read the Ordinance by title only.

**AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA,
ANNEXING A PAREL OF LAND TOTALING APPROXIMATELY +/- 0.76
ACRES OF PROPERTY LOCATED AT 230 EAST INTERNATIONAL**

SPEEDWAY BOULEVARD; AMENDING CITY BOUNDARIES TO INCLUDE THE ANNEXED PROPERTIES; AFFIRMING COMPLIANCE WITH STATUTORY PROCEDURE; AND PROVIDING AN EFFECTIVE DATE.

Mayor Cloudman opened the Public Hearing.

Carol Kuhn, Planning Department, requested to address the three companion ordinances pertaining to the 230 East International Speedway Boulevard property. She provided the staff report and stated that the Planning Board unanimously recommended annexation approval.

Mayor Cloudman closed the Public Hearing.

Commissioner Paiva made a motion to approve the Ordinance upon first reading. Commissioner Kevin Reid seconded the motion which carried by the following roll call vote:

COMMISSIONER PAIVA	YES
COMMISSIONER DAVIS	YES
COMMISSIONER DAN REED	YES
COMMISSIONER KEVIN REID	YES
MAYOR CLOUDMAN	YES

2. First Reading of Ordinance Changing the Land Use of 0.76 Acre of Property from Volusia County's Urban Medium Intensity (UMI) to City of DeLand Highway Commercial (HC) located at 230 East International Speedway Boulevard

Mr. Elkind read the Ordinance by title only.

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 230 EAST INTERNATIONAL SPEEDWAY BOULEVARD FROM VOLUSIA COUNTY'S URBAN MEDIUM INTENSITY FUTURE LAND USE DESIGNATION TO CITY OF DELAND'S HIGHWAY COMMERCIAL FUTURE LAND USE DESIGNATION, PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

Mayor Cloudman opened the Public Hearing. The Public Hearing was closed.

Commissioner Paiva made a motion to approve the Ordinance upon first reading. Commissioner Dan Reed seconded the motion, which carried by the following roll call vote:

COMMISSIONER PAIVA	YES
COMMISSIONER DAVIS	YES
COMMISSIONER DAN REED	YES
COMMISSIONER KEVIN REID	YES
MAYOR CLOUDMAN	YES

3. First Reading of Ordinance Changing the Zoning from Volusia County B-4/B-4CA (General Commercial) to City of DeLand C-2 (General Commercial), for Approximately 2.32 Acres of Property located at 210 and 230 East International Speedway Boulevard

Mr. Elkind read the Ordinance by title only.

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, CHANGING THE ZONING FROM VOLUSIA COUNTY'S B-4/B-4CA, GENERAL COMMERCIAL TO CITY OF DELAND'S C-2, GENERAL COMMERCIAL ON PROPERTIES LOCATED AT 210 AND 230 EAST INTERNATIONAL SPEEDWAY BOULEVARD; 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 APACITY; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

Mayor Cloudman opened the Public Hearing.

Ms. Kuhn mentioned that this property is related to the previous two ordinances but brings in an additional parcel of land for a total of 2.32 Acres.

The Public Hearing was closed.

Commissioner Paiva made a motion to approve the Ordinance upon first reading. Commissioner Dan Reed seconded the motion, which carried by the following roll call vote:

COMMISSIONER PAIVA	YES
COMMISSIONER DAVIS	YES
COMMISSIONER DAN REED	YES
COMMISSIONER KEVIN REID	YES
MAYOR CLOUDMAN	YES

4. Resolution Approving Final Plat for the Woodland Crossings Subdivision located at the West Side of Woodland Boulevard, North of Violetwood Road-Replat of Lot 2

Ms. Kuhn presented the final plat for the Woodland Crossings Subdivision.

Commissioner Kevin Reid pointed out that the lot does not have a lot of trees. He asked what would be required of the developer in this situation. Ms. Kuhn said the developer is required to plant trees.

Commissioner Paiva made a motion to approve the Resolution. Commissioner Kevin Reid seconded the motion, which carried by a unanimous vote.

CITY COMMISSION REPORTS

1. Report re Elected Officials Round Table – No report given.
2. Report re River-to-Sea TPO – Mayor Cloudman gave a report.
3. Report re River of Lakes Heritage Corridor – Commissioner Dan Reed gave a report.

CITY MANAGER REPORT

Mr. Pleus reported on the following topics.

- The Charles P. Bailey Road sign ribbon cutting is being coordinated.
- Bethel A.M.E. Church Road renaming.

CITY ATTORNEY REPORT

Mr. Elkind reported on the following topics.

- Update on Senate Bill 102, Live Local Act.

CITY CLERK REPORT

Ms. Hennessy reported on the status of volunteer boards.

CITY COMMISSION

Commissioner Dan Reed shared comments.

Commissioner Paiva - nothing to report.

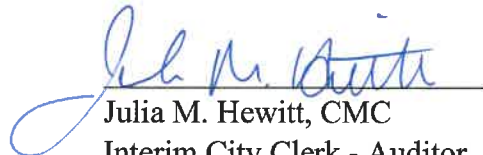
Commissioner Kevin Reid - nothing to report.

Commissioner Davis shared comments.

Mayor Cloudman shared comments and announcements.

ADJOURNMENT

There being no further business, the meeting was adjourned at 8:48 p.m.


Julia M. Hewitt, CMC
Interim City Clerk - Auditor

**City MINUTES FOR A REGULAR MEETING OF
THE CITY COMMISSION OF THE CITY OF DELAND
HELD ON MONDAY, JUNE 19, 2023, AT 7:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE**

CALL TO ORDER

The meeting was called to order by Mayor Cloudman at 7:00 p.m.

Mayor Cloudman requested that anyone present who wishes to address the City Commission on an item appearing on tonight's agenda, or with regard to an item not on the agenda, please fill out a Speaker's Card and give it to the City Clerk. The public has a right to speak with regard to any item on which the City Commission is to take action.

INVOCATION:

Pastor t. l. Jackson, DeLand Community Church, gave the Invocation.

PLEDGE OF ALLEGIANCE: Mayor Cloudman led the Pledge of Allegiance.

ROLL CALL

Commissioner Charles Paiva	Present
Commissioner Jessica Davis	Absent (Excused)
Commissioner Dan Reed	Present
Commissioner Kevin Reid	Present
Mayor Chris Cloudman	Present

ALSO PRESENT: Michael Grebosz, Assistant City Manager; Darren J. Elkind, City Attorney; Julia Hewitt, Deputy City Clerk; Adam Kisthardt, Deputy Police Chief; Todd Allen, Fire Chief; Dan Stauffer, Finance Director; Chad Gamble, Public Services Director; Ray Underwood, Public Works Director; Carol Kuhn, Planning Director; Deborah Glick, Land Development Manager; Chris Graham, Community Information Manager, and members of the public and press.

PRESENTATIONS

1. Proclamation, DeLand Elks Lodge #1463 Day

Vice Mayor Paiva read the Proclamation, and Commissioner Kevin Reid presented the Proclamation celebrating the 100th Anniversary of the DeLand Elks Lodge #1463.

2. Presentation re: Winter Wonder DeLand

Chris Graham, Community Information Officer, was joined by Melisa Reed and Stephanie Mullins from Main Street DeLand. He presented some updates proposed for the Winter Wonder DeLand

event in December. The tree lighting ceremony will be a focal point for the 2024 event. The proposed event would require the purchase of a panel Christmas tree from a third-party vendor who would also install and tear-down the tree. Volusia County has granted the City permission to use space outside of the historic Volusia County Court House located on Indian Avenue. Roughly \$35,000 in corporate sponsorships has been secured, which would cover the cost of the tree. The City had already contemplated the need for a new Christmas Tree and \$13,000 has been designated in budgetary funds. The goal of this event is to continue expanding the footprint and lighting in the future.

Melisa Reed addressed the City Commission about moving the entire Winter Wonder DeLand event into one area. She highlighted activities that would be offered during the event. She also spoke about how funding would be raised to offset the cost of expanding the event.

Mayor Cloudman and the City Commission expressed their support.

CONSENT AGENDA

1. Consideration re: Grant of Easement to Duke Energy, East Hangar Complex, Hangar Construction
2. Consideration re: Recognition of "Ground Lease" between RCH Realty, LLC (HEINZ) and the City of DeLand

Vice Mayor Paiva made a motion to approve Consent Agenda Items 1 and 2. Commissioner Dan Reed seconded the motion, which was carried by a unanimous vote.

PETITIONS AND REQUESTS FROM THE PUBLIC PRESENT

Joan Carter, 122 W. Michigan Avenue, spoke about potential future multi-unit housing developments in DeLand. Ms. Carter shared images of what she thought an excellent multi-level, multi-unit development could look like with individualized visualization and architecture.

Michael Prelec, 994 Highland Grove, the applicant for Glass House Project Development, requested reconsideration of the Glass House project that began in 2018, and was denied by the City Commission on June 5, 2023.

Alex Ford, Attorney at 145 E. Rich Ave, #C, also discussed the Glass House Project development. He advised the Commission that the developer thought a solution had been reached that would be acceptable to the City Commission, based on guidance from September. He requested the opportunity to provide a specific, alternate plan for the development, which would include paying for parking spaces. He stated that his client had a tremendous investment in the Glass House project and would like the opportunity to continue working with the City.

Mayor Cloudman stated that the Commission, if desired, could reconsider the Glass House development. He said a motion would have to be made by an originally dissenting member of the Commission, accompanied by a second and majority vote. There was no motion to reconsider.

OLD BUSINESS

1. Second Reading of Ordinance No. 2023-10, Annexing 0.76 Acres of Property Located at 230 East International Speedway Boulevard (First Reading 4-17-2023)

Mr. Elkind read the ordinance by title only.

ORDINANCE NO. 2023-10

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, ANNEXING A PARCEL OF LAND TOTALING APPROXIMATELY +/- 0.76 ACRES OF PROPERTY LOCATED AT 230 EAST INTERNATIONAL SPEEDWAY BOULEVARD; AMENDING CITY BOUNDARIES TO INCLUDE THE ANNEXED PROPERTIES; AFFIRMING COMPLIANCE WITH STATUTORY PROCEDURE; AND PROVIDING AN EFFECTIVE DATE.

Mayor Cloudman opened the public hearing.

Carol Kuhn, Planning Director, stated that Ordinances No. 2023-10, 2023-11 and 2023-12 were related. She presented all three of the ordinances.

The public hearing was closed.

Vice Mayor Paiva made a motion to approve the second reading of Ordinance No. 2023-10. Commissioner Kevin Reid seconded the motion, which was carried by a unanimous vote, 4-0. Commissioner Davis was not present.

2. Second Reading of Ordinance No. 2023-11, Changing the Land Use of 0.76 Acres of Property from Volusia County's Urban Medium Intensity (UMI) to City of DeLand Highway Commercial (HC), Located at 230 East International Speedway Boulevard (First Reading 3-17-2023)

Mr. Elkind read the ordinance by title only.

ORDINANCE NO. 2023-11

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 230 EAST

INTERNATIONAL SPEEDWAY BOULEVARD FROM VOLUSIA COUNTY'S URBAN MEDIUM INTENSITY FUTURE LAND USE DESIGNATION TO CITY OF DELAND'S HIGHWAY COMMERCIAL FUTURE LAND USE DESIGNATION; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

Mayor Cloudman opened the public hearing. The public hearing was closed.

Vice Mayor Paiva made a motion to approve the second reading of Ordinance No. 2023-11. Commissioner Dan Reed seconded the motion, which was carried by a unanimous vote, 4-0. Commissioner Davis was not present.

3. Second Reading of Ordinance No. 2023-12, Changing the Zoning from Volusia County B-3/B-4CA (General Commercial) to City of DeLand C-2 (General Commercial), for Approximately 2.32 Acres of Property Located at 210 and 230 East International Speedway Boulevard (First Reading 4-17-2023)

Mr. Elkind read the ordinance by title only.

ORDINANCE NO. 2023-12

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, CHANGING THE ZONING FROM VOLUSIA COUNTY'S B-4/B-4CA, GENERAL COMMERCIAL TO CITY OF DELAND'S C-2 GENERAL COMMERCIAL ON PROPERTIES LOCATED AT 210 AND 230 EAST INTERNATIONAL SPEEDWAY BOULEVARD, 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.

Mayor Cloudman opened the public hearing. The public hearing was closed.

Vice Mayor Paiva made a motion to approve the second reading of Ordinance No. 2023-12. Commissioner Dan Reed seconded the motion, which was carried by a unanimous vote, 4-0. Commissioner Davis was not present.

4. Second Reading of Ordinance No. 2023-13, Amending Section 33-91.03 of the Code of Ordinances re: Indoor Parking Requirements in the Core Gateway District

Mr. Elkind read the ordinance by title only.

ORDINANCE NO. 2023-13

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING SECTION 33-91.03 OF THE CODE OF ORDINANCES OF THE CITY OF DELAND RELATED TO INDOOR PARKING REQUIREMENTS IN THE CORE GATEWAY DISTRICT; PROVIDING FOR SEVERABILITY, CODIFICATION AND AN EFFECTIVE DATE.

Mayor Cloudman opened the public hearing.

Mr. Elkind presented the background, which led to the request to amend Section 33-91.03 of the Code as it pertains to indoor parking requirements in the Core Gateway District. Mayor Cloudman said this amendment would allow affordable housing developers not to construct a garage or carport on the home in the core gateway district.

The public hearing was closed.

Vice Mayor Paiva made a motion to approve the second reading of Ordinance No. 2023-13. Commissioner Kevin Reid seconded the motion, which was carried by a unanimous vote, 4-0. Commissioner Davis was not present.

NEW BUSINESS

1. First Reading of Ordinance Amending Section 33-57.05 of the Code of Ordinances – Tree Replacement Reserve Account

Mr. Elkind read the ordinance by title only.

ORDINANCE NO. 2023-__

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING CHAPTER 33 “LAND DEVELOPMENT REGULATIONS” OF THE CODE OF ORDINANCES FOR THE CITY OF DELAND BY AMENDING SECTION 33-57.05 “PROTECTED TREES REMOVAL AND REPLACEMENT” PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY AND AN EFFECTIVE DATE.

Mayor Cloudman opened the public hearing.

Mr. Elkind explained the request for an amendment to the Code of Ordinances as it pertains to the tree replacement reserve account. Dan Stauffer, Finance Director, stated that putting the tree replacement funds in a special revenue fund will decrease fluctuation in the general fund.

The public hearing was closed.

Vice Mayor Paiva made a motion to approve the ordinance on first reading. Commissioner Dan Reed seconded the motion, which carried by a unanimous roll call vote, 4-0. Commissioner Davis was not present.

2. Consideration re: City of DeLand and Burke Construction Group Settlement

Mr. Elkind presented a summary of the problems that arose along the way during improvements to the Melching Field. He said the contractors used recycled crushed concrete instead of rock. The concern was that the sediments would negatively impact the system in a way that may eventually require excavation and new rock installation. Chad Gamble, Public Services Director, provided additional details about the situation.

Mr. Reid asked about the warranty for the construction job. Mr. Elkind said there is a function of how much time goes by before a warranty claim is filed. In theory, a problem with the work that comes up after the punch list items are done is a warranty claim. He stated that by making this payment in accordance with the settlement agreement, the city is waiving any warranty claims against Burke Construction.

Vice Mayor Paiva made a motion to approve the City of DeLand and Burke Construction Group Settlement payment. Commissioner Dan Reed seconded the motion, which was carried by a unanimous vote of 4-0. Commissioner Davis was not present.

3. Consideration re: Country Pure Payment Agreement

Mr. Gamble presented a summary of the Country Pure Payment Agreement. The City staff wanted to receive a substantial payment within the current fiscal year to account for charges booked this fiscal year from the utility fund.

Mayor Cloudman felt the payment offer was a good compromise toward keeping a long-term business in the community.

Commissioner Kevin Reid commented that because there were still improvements that would be necessary at the plant, that there would be potential for additional surcharges. He asked if this agreement negated anything in the future, and Mr. Gamble said no. He said the 2023 calendar year brought back the plant's performance to within its historical operating parameters. He said that getting the plant back into a properly functioning facility required significant capital investment. Mr. Gamble said this agreement would cause fines to be paid in cash to the City Utility Fund in the amount of \$505,373.46, and require the same amount of long-term and short-term improvements to CP's on-site treatment processes.

Vice Mayor Paiva made a motion to approve the County Pure Payment Agreement. Commissioner Dan Reed seconded the motion, which carried by a unanimous vote, 4-0. Commissioner Davis was not present.

4. Consideration re: Designating Voting Delegate for Florida League of Cities Annual Meeting

Vice Mayor Paiva made a motion to appoint Mayor Cloudman as the voting delegate for the Florida League of Cities Annual Meeting. Commissioner Dan Reed seconded the motion, which carried by a unanimous vote, 4-0.

CITY COMMISSION REPORTS

1. Report re Elected Officials Round Table – Mayor Cloudman said there was no meeting.
2. Report re River-to-Sea TPO – Mayor Cloudman gave a report.
3. Report re River of Lakes Heritage Corridor – Commissioner Dan Reid gave a report.

CITY MANAGER REPORT

Mr. Grebosz reported on the following:

- Utility Building Ground Breaking Ceremony
- Pedestrian Upgrades along Woodland
- Firecracker Festival
- Letter from Volusia County about Veteran’s Memorial Parkway Extension options

CITY ATTORNEY REPORT

No report given.

CITY CLERK REPORT

No report given.

CITY COMMISSION

Commissioner Dan Davis mentioned some market lights are out at Georgia Avenue. Mr. Grebosz will research what the agreement states in terms of maintenance/replacement. Commissioner Kevin Reid had nothing to report.

Vice Mayor Paiva had nothing to report.

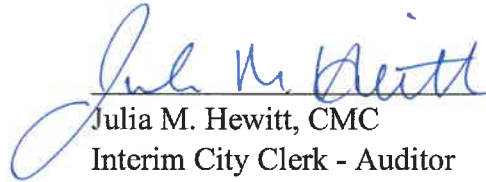
Mayor Cloudman noted recent vetoes made by the Governor. He said the request for \$500,000 to help with the operations of the Bridge was one of the items cut out of the budget. He said this is

something the City Commission will need to look at because of the agreement with Volusia County, which requires the City of DeLand to assist with fully funding the facility.

Mayor Cloudman asked Commissioners to reply to invites they receive from the DeLand Chamber of Commerce.

ADJOURNMENT

There being no further business, the meeting was adjourned at 8:24 p.m.



Julia M. Hewitt, CMC
Interim City Clerk - Auditor

**MINUTES FOR A REGULAR MEETING OF
THE CITY COMMISSION OF THE CITY OF DELAND
HELD ON MONDAY, JULY 5, 2023, AT 7:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE**

CALL TO ORDER

The meeting was called to order by Mayor Cloudman at 7:00 p.m.

Mayor Cloudman requested that anyone present who wishes to address the City Commission on an item appearing on tonight's agenda, or with regard to an item not on the agenda, please fill out a Speaker's Card and give it to the City Clerk. The public has a right to speak with regard to any item on which the City Commission is to take action.

INVOCATION:

Angelo Parra, Central Florida Freethought Community, gave the Invocation.

PLEDGE OF ALLEGIANCE: Mayor Cloudman led the Pledge of Allegiance.

ROLL CALL

Commissioner Charles Paiva	Present
Commissioner Jessica Davis	Present
Commissioner Dan Reed	Present
Commissioner Kevin Reid	Present
Mayor Roberts	Present
Mayor Chris Cloudman	Present

ALSO PRESENT: Michael Pleus, City Manager; Darren J. Elkind, City Attorney; Julia Hewitt, Deputy City Clerk; Jason Umberger, Police Chief; Todd Allen, Fire Chief; Michael Grebosz, Assistant City Manager; Heidi VanEtten, Assistant Finance Director; Rick Werbiskis, Community Development Director; Jim Ailes, Deputy Public Service/Utilities Director; Ray Bahrami, City Engineer, Rick Hall, Parks and Recreation Director; Ray Underwood, Public Works Director; Chris Graham, Community Information Manager; Vicki Karr, Community Information Specialist; members of the public and press.

PRESENTATIONS

1. Introduction of Two new Police Officers – Conor Newton and Christopher Renda

Chief Umberger introduced the two newest Police Officers on the DeLand Police Force. He shared a brief biography for each of the new officers.

John Newton, Conor Newton's father, pinned his badge.

Leonard Renda, Christopher Renda's father, pinned his badge.

The City Commission welcomed Officer Newton and Officer Renda.

2. Fire Department Badge Pinning Ceremony: Morgan Fambrough, Malik Alexander-Dunham and Julen Fernandez

Chief Allen announced the new officers have been through one year of probation, during which time they have completed numerous tests. They will start paramedic school in January.

Morgan Fambrough was pinned by her parents, Rusty and Brenda Fambrough.

Malik Alexander-Dunham was pinned by his mother, Natasha Alexander.

Julen Fernandez was pinned by his father, Jose Fernandez.

The City Commission congratulated the firefighters.

3. Resolution No. 2023-38, Honoring the Retirement of Firefighter John O'Connor

Commissioner Davis read Resolution No. 2023-38 and Vice Mayor Paiva presented the Resolution to Engineer John O'Connor.

RESOLUTION NO. 2023-38

A RESOLUTION OF APPRECIATION AND RECOGNITION BY THE CITY COMMISSION OF THE CITY OF DELAND, FLORIDA, TO FIREFIGHTER JOHN C. O'CONNOR UPON HIS RETIREMENT AFTER 20 YEARS OF SERVICE TO THE CITY OF DELAND; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, John C. O'Connor has dedicated his career to the safety and protection of our community, and after over 20 years of serving well and faithfully as a member of the DeLand Fire Department has announced his retirement as of June 30th, 2023; and

WHEREAS, John C. O'Connor began working for the City of DeLand Fire Department as a Firefighter on November 22nd, 2002; and was promoted to the rank of Engineer on December 9th, 2006; and

WHEREAS, during his career, John completed various courses to enhance his career skills and diligently worked to promote life safety in our community. John maintained state certification as a Certified Firefighter and Emergency Medical Technician in addition to certification as a Confined Space Rescue Technician, Rope Rescue Technician, Vehicle and Machinery Rescue Technician, Trench/Excavation Rescue Technician and as a CPR Instructor; and

WHEREAS, John was a valued shift member that assisted with mentoring and training junior firefighters assigned to his shift, ensuring they were prepared for all emergency and non-emergency responses within the City of DeLand and surrounding communities. John truly embodied what it meant to be the “Senior Man”; and

WHEREAS, John O’Connor has distinguished himself with his professional leadership skills and performance as a Firefighter, and he has justly earned the respect, admiration and high regard of his fellow peers, as well as that of the citizens of his community.

WHEREAS, NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. That the City Commission of the City of DeLand does hereby honor John O’Connor for his 20 plus years of service to the City and for the faithful, diligent, and responsible manner in which he performed his duties.

Section 2. This resolution shall be spread upon the minutes of the City Commission of the City of DeLand as part of the permanent memento of the City’s thanks and appreciation to Engineer John O’Connor.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 5th day of July, 2023.

/s/ Chris Cloudman

Mayor

Attest:

/s/ Julie A. Hennessy

City Clerk-Auditor

Vice Mayor Paiva made a motion to approve the Resolution. Commissioner Davis seconded the motion, which carried by a unanimous vote.

CONSENT AGENDA

1. Resolution Approving FY 2022-2023 Budget Amendment
2. Resolution Approving the Support of Implementation of State Road 472 Signalized Intersection
3. Consideration re Utility Service Agreement for the Yardly DeLand Crossing
4. Consideration re Automatic Aid Interlocal Agreement between Orange City, Deltona, and DeLand

5. Consideration re Renewal to Deltona, Orange City and DeLand Fire Department Technical Rescue Team Agreement

Vice Mayor Paiva made a motion to approve items 1-5 on the consent agenda. Commissioner Dan Reed seconded the motion, which carried by a unanimous vote.

PETITIONS AND REQUESTS FROM THE PUBLIC PRESENT

Alex Ford, Attorney, 145 E Rich Avenue, stated the City Commission still has an opportunity to reconsider the Glass House project. He asked the commission to reconsider. There was no motion to reconsider the project.

Stephen Chuzas, 414 West Howry, addressed the City Commission about a golf cart program that would inspect the carts and allow more golf cart use in the downtown area. Mayor Cloudman said the City has a golf cart ordinance in place that authorizes golf cart use on city roads. Mr. Elkind said there is a graphic published by the Florida Department of Highway Safety and Motor Vehicles, that explains the difference between low-speed vehicles and golf carts. He said the City of DeLand does have an ordinance and inspection program that is consistent with the state statute that gives local governments the authority to allow golf carts on certain streets. In order to allow golf carts, a study has to be conducted by the Police Department to determine safety and signage has to be provided as required by the state. He said part of the problem with the DeLand downtown area is that there are major state roads that may have to be crossed for a golf cart to get into the downtown area. Mr. Pleus said in looking at allowing golf carts in the past, the state roads did present some challenges. He said if it is the desire of the City Commission, a narrowly defined area that is controlled by the City may be determined and presented for approval. The City currently has an inspection program and registration fee for golf carts.

OLD BUSINESS

1. Second Reading of Ordinance No. 2023-14, Amending Section 33-57.05 of the Code of Ordinances – Tree Replacement Reserve Account

Mr. Elkind, City Attorney, read the Ordinance by title only.

ORDINANCE NO. 2023-14

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING CHAPTER 33 “LAND DEVELOPMENT REGULATIONS” OF THE CODE OF ORDINANCES FOR THE CITY OF DELAND; BY AMENDING SECTION 33-57.05 “PROTECTED TREES REMOVAL AND REPLACEMENT”; PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY AND AN EFFECTIVE DATE.

Mayor Cloudman opened the public hearing. The public hearing was closed.

Vice Mayor Paiva made a motion to approve Ordinance No. 2023-14. Commissioner Kevin Reid seconded the motion, which carried by a unanimous vote.

Vice Mayor Paiva	YES
Commissioner Davis	YES
Commissioner Dan Reed	YES
Commissioner Kevin Reid	YES
Mayor Cloudman	YES

NEW BUSINESS

1. Consideration re Approval of Seven New Caterers for the Sanborn Center

Rick Hall, Parks & Recreation Director, presented the item. He said the committee was recommending the following caterers for the Sanborn Center: Puff and Stuff, Venue 142, John Michaels Events, Magic Occasions, Monica's Comfort Food, River City Catering, and Spring Garden Foods, Inc. (Brian's BBQ).

Commissioner Davis learned a lot through her service on the committee. She stated the committee has discussed and staff will be scheduling a pre-application meeting to explain how to properly submit a proposal to help with the submittal process, which can be difficult for those who have not gone through it previously.

Vice Mayor Paiva thought going to RFP again would be a great idea.

Vice Mayor Paiva made a motion to approve the seven new caterers for the Sanborn Center. Commissioner Kevin Reid seconded the motion, which carried by a unanimous vote.

CITY MANAGER REPORT

Mr. Pleus reported on the following items:

- Budget Workshops begin next week

CITY ATTORNEY REPORT

Mr. Elkind had nothing to report.

CITY CLERK REPORT

Ms. Hewitt had nothing to report.

CITY COMMISSION

Commissioner Davis reported on her attendance at recent events. She also mentioned that she had spoken with Mr. Pleus about making Juneteenth an employee holiday since it is nationally recognized.

Commissioner Dan Reed shared some comments. He enjoyed the July 4th events.

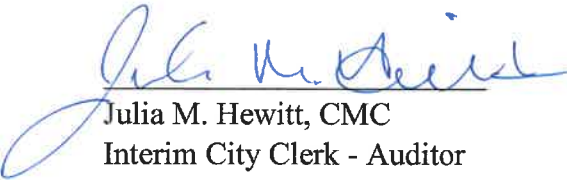
Vice Mayor Paiva spoke about GFL service for bulk-item pick-ups. He suggested additional education for residents.

Commissioner Kevin Reid thanked everyone who planned and facilitated the Firecracker Festival. He also spoke about the demolition of the jailhouse building.

Mayor Cloudman shared comments and made some announcements.

ADJOURNMENT

There being no further business, the meeting was adjourned at 7:53 P.M.



Julia M. Hewitt, CMC
Interim City Clerk - Auditor

**MINUTES FOR A REGULAR MEETING OF
THE CITY COMMISSION OF THE CITY OF DELAND
HELD ON MONDAY, SEPTEMBER 16, 2024, AT 7:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE**

CALL TO ORDER

The meeting was called to order by Mayor Cloudman at 7:00 p.m.

Mayor Cloudman noted that there were three items on the agenda that would be continued.

Mayor Cloudman requested that anyone present who wishes to address the City Commission on an item appearing on tonight's agenda, or with regard to an item not on the agenda, please fill out a Speaker's Card and give it to the City Clerk. The public has a right to speak with regard to any item on which the City Commission is to take action.

INVOCATION:

Pastor Mark Britner, First Church of DeLand, gave the Invocation.

PLEDGE OF ALLEGIANCE: Mayor Cloudman led the Pledge of Allegiance.

ROLL CALL

Commissioner Charles Paiva	Present
Commissioner Jessica Davis	Present
Commissioner Dan Reed	Present
Commissioner Kevin Reid	Present
Mayor Chris Cloudman	Present

ALSO PRESENT: Michael Pleus, City Manager; Darren J. Elkind, City Attorney; Julie A. Hennessy, City Clerk-Auditor; Jason Umberger, Police Chief; Todd Allen, Fire Chief; Michael Grebosz, Assistant City Manager; Dan Stauffer, Finance Director; Jim Ailes, Utilities Director; Nick Segel, Budget Manager; Rick Hall, Parks and Recreation Director; Ray Underwood, Public Works Director; Alberto Cirelli, Interim Information Technology Director; Carol Kuhn, Planning Director; Mark Hayward, Human Resources Director; Kieu Moses, Events Planner; Chris Graham, Community Information Manager; members of the public and press.

PUBLIC HEARING

1. Resolution Approving FY 24-25 Final Millage Rate.

RESOLUTION NO. 2024 - 84

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR FISCAL YEAR 2024-25; REPEALING RESOLUTION 2024-76 WHICH ADOPTED A TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2024-25; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of DeLand is required by Florida Statute Section 200.065(2) to adopt a Resolution setting the millage rate to be levied; and

WHEREAS, the Statute further requires that the Resolution shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate as computed by the Office of the Property Appraiser of Volusia County; and

WHEREAS, the City Commission of the City of DeLand does intend to adopt a final operating millage rate of 6.2841 mills which is 5.27% more than the rolled-back rate of 5.9693 mills; and

WHEREAS, the gross taxable value for operating purpose does not exempt from taxation within Volusia County has been certified by the County Property Appraiser to the City of DeLand as \$3,324,667,633; and

WHEREAS, each taxpayer within the corporate limits of DeLand has been or will be sent notice by first class mail by the Property Appraiser of the public hearing setting the tentative budget and proposed millage rate; and

WHEREAS, a final public hearing was held at 7:00 p.m. at the City Hall Commission Chambers on September 16, 2024; and

WHEREAS, it is necessary for the City to approve and adopt its final millage rate for the fiscal year 2024-25.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELAND:

Section 1. Resolution 2024-76 adopted September 4, 2024 following a public hearing which set a tentative millage rate, is hereby repealed in its entirety.

Section 2. The City Commission of the City of DeLand hereby adopts a 6.2841 final operating millage rate.

Section 3. Any resolution or part of resolution in conflict herewith is hereby repealed.

Section 4. This Resolution shall become effective upon its adoption.

PASSED AND DULY ADOPTED this 16th day of September 2024.

/s/ Christopher M. Cloudman
Mayor - Commissioner

ATTEST:

/s/ Julie A. Hennessy
City Clerk – Auditor

APPROVED IN FORM AND LEGALITY:

/s/ Darren J. Elkind
City Attorney

Michael Pleus, City Manager, provided a summary/highlight of the 2024-2025 final millage rate and the final budget. He reviewed the strategic plan, which was updated based on current resident expectations, needs, and values. He gave an overview of some of the major funds, which total \$131,434,186.

Mayor Cloudman opened the public hearing. The public hearing was closed.

Dan Stauffer, Finance Director, stated that the final operating millage rate for the City of DeLand, necessary to fund the final fiscal year 2024-2025 budget, is 6.2841 mills. This rate is 5.27% above the rolled-back rate of 5.9693 mills.

Vice Mayor Paiva made a motion to approve the Resolution. Commissioner Davis seconded the motion, which carried by a unanimous vote.

Commissioner Paiva	YES
Commissioner Davis	YES
Commissioner Dan Reed	YES
Commissioner Kevin Reid	YES
Mayor Cloudman	YES

2. Resolution Approving FY 24-25 Final Budget.

RESOLUTION NO. 2024 - 85

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2024-25; REPEALING RESOLUTION 2024-77 WHICH ADOPTED A TENTATIVE BUDGET FOR FISCAL YEAR 2024-25; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of DeLand, after holding several budget sessions and carefully considering the financial needs of the City of DeLand and the sources of revenue available to the City to meet such needs, are ready to adopt a final budget; and

WHEREAS, a public hearing to finalize the final budget was held on September 16, 2024;
and

WHEREAS, it is necessary for the City to approve and adopt its budget for the fiscal year 2024-25; and

WHEREAS, the City Manager recommends approval of the budget.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELAND:

Section 1. Resolution 2024-77 adopted September 4, 2024 which set a tentative budget, is hereby repealed in its entirety.

Section 2. The following budgets are hereby adopted: General Fund at \$48,231,641, Confiscated Trust Fund at \$3,000, Homelessness Fund at \$803,380, Governmental Impact Fees Trust Fund at \$1,381,813, Grants and Special Revenue Fund at \$502,499, Debt Service Fund at \$2,445,075, Capital Fund at \$6,348,998, Water and Sewer Revenue Fund at \$44,382,338, Water Trust Fund at \$2,666,600, Wastewater Trust Fund at \$1,800,000, Airport Fund at \$6,000,594, Refuse Collection Fund at \$5,640,000, Stormwater Fund at \$3,408,537, Permits and Inspections Fund at \$4,300,067, Health Insurance Cost Containment Fund at \$734,705, and Workers Compensation Self-Insurance Fund \$913,300 for fiscal year 2024-25 as detailed on Attachment 'A', in accordance with Section 166.241, Florida Statutes as amended, and the Capital Improvement Program for fiscal years 2024-2025 through 2028-2029, as submitted, are hereby approved.

Section 3. Any resolution or part of resolution in conflict herewith is hereby repealed.

Section 4. This resolution shall become effective upon its adoption.

PASSED AND DULY ADOPTED this 16th day of September 2024.

/s/ Christopher M. Cloudman
Mayor – Commissioner

ATTEST:

/s/ Julie A. Hennessy
City Clerk – Auditor

APPROVED IN FORM AND LEGALITY:

/s/ Darren J. Elkind
City Attorney

Vice Mayor Paiva made a motion to approve the Resolution. Commissioner Dan Reed seconded the motion, which carried by a unanimous vote.

Commissioner Paiva	YES
Commissioner Davis	YES
Commissioner Dan Reed	YES
Commissioner Kevin Reid	YES
Mayor Cloudman	YES

PRESENTATIONS

1. Presentation re Lead and Copper.

Jim Ailes, Utilities Director, introduced Allyson M. Mauck from McKim & Creed Engineers, Surveyors & Planners, who has been working on the Lead and Copper Rule for the City of DeLand. Ms. Mauck explained the federal initiative aimed at protecting public health by reducing lead and copper levels in potable water. She noted that city staff had been instrumental in helping her team investigate water service lines. The federal compliance date for submitting the inventory under the Lead and Copper Rule is October 16, 2024. The two required components are the inventory and a replacement plan. To date, no lead service lines have been found in the City of DeLand's service lines. Ms. Mauck stated there is a survey for the public to complete and it may be accessed through www.deland.org/utilities-lcrr.

CONSENT AGENDA

1. Consideration re Renewal of Contract Agreement with the DeLand Area Chamber of Commerce, FY 2024-2025.
2. Consideration re Utility Service Agreement for Extra Space Storage.
3. Consideration re Surplus Equipment.
4. Consideration re Approval of Property/Casualty, General Liability, Auto Insurance, Worker's Compensation and Ancillary Coverage Renewal
5. Consideration re Recommend Top Ranked Contractors for Disaster Debris Monitoring Services.
6. Consideration re Recommend Top Ranked Contractors for Disaster Debris Collection, Reduction & Disposal Services.

Vice Mayor Paiva made a motion to approve items 1- 6 on the consent agenda. Commissioner Davis seconded the motion, which carried by a unanimous vote, 5-0.

PETITIONS AND REQUESTS FROM THE PUBLIC PRESENT

There were none.

NEW BUSINESS

1. Consideration re Rental Increases for DeLand Municipal Mobile Home Park

Mr. Pleus discussed the rental increases for DeLand Municipal Mobile Home Park, noting that there had been previous discussions about how low the rates were and the need to make adjustments.

Vice Mayor Paiva made a motion to approve the Rental Increases. Commissioner Davis seconded the motion, which carried by a unanimous vote.

2. Consideration re Exceptional Grant, African American Museum of the Arts, 325 South Clara Avenue.

Carol Kuhn, Planning Director, presented the request for a gateway grant for the African American Museum of the Arts. She stated the museum was founded in 1994. She stated they had submitted a site plan that had been approved for a renovation project to be completed in two phases. Ms. Kuhn noted that the applicant has received \$1.2 million in funding from the State, Volusia County, ECHO Grant, and private donors.

Reggie Williams, expressed his appreciation for the support of the City. He gave a quick overview of the project.

Commissioner Davis thanked Mr. Williams for the benefit that he and the African American Museum of the Arts bring to the City of DeLand.

Vice Mayor Paiva made a motion to approve the Grant. Commissioner Kevin Reid seconded the motion, which carried by a unanimous vote.

3. Resolution Approving Tax Equity and Fiscal Responsibility Act (TEFRA) for the Florida Municipal Loan Council.

Mr. Pleus stated that David Crews from the Florida Municipal Loan Council, Florida League of Cities, was present. He explained this public hearing, which will enable the issuance of tax-exempt bonds for the Shingle Creek Transit and Utility CDD project. It will fund \$60 million in wastewater and waste order improvements.

Mr. Crews mentioned that Jason Breth, Bond Council for the Florida Municipal Loan Council, was also present. Mr. Crews provided a brief presentation. He noted the Resolution is related to TEFRA of 1982. This resolution would approve the private activity bond, and in order for it to be exempt, a public meeting is required. He stated that the City of DeLand would have no responsibility or obligation to this project. The purpose of this Resolution is for the allowance of public comments. Mr. Breth stated that the public hearing required by the tax code had already been held.

Vice Mayor Paiva made a motion to approve the Resolution. Commissioner Davis seconded the motion, which carried by a unanimous vote.

4. Resolution Approving Historic Property Tax Exemption for Property Located at 306 West Wisconsin Avenue.

Carol Kuhn, Planning Director, presented the Resolution. She explained the purpose of the request, the third part of a tax abatement application.

Vice Mayor Paiva made a motion to approve the Resolution. Commissioner Kevin Reid seconded the motion, which carried by a unanimous vote.

CITY COMMISSION REPORTS

1. Report re Elected Officials Round Table – Mayor Cloudman gave a report.
2. Report re River-to-Sea TPO – Mayor Cloudman gave a report and stated that the name of the River-to-Sea TPO has been changed to the Volusia-Flagler TPO.
3. Report re River of Lakes Heritage Corridor – No report given.

CITY MANAGER REPORT

Mr. Pleus reported on the following:

- Making the parking lot (#14) near Trilogy a 3-hour lot.
- Mr. Grebosz talked about the parking lot paving project

CITY ATTORNEY REPORT

Mr. Elkind had nothing to report.

CITY CLERK REPORT

Ms. Hennessy stated that the Volunteer of the Year Program Nomination Application for 2024 should be live on the website on Tuesday, September 17, 2024. She noted that the application would be pushed out through social media.

CITY COMMISSION

Commissioner Davis shared about her participation in local events.
Vice Mayor Paiva had nothing to report.

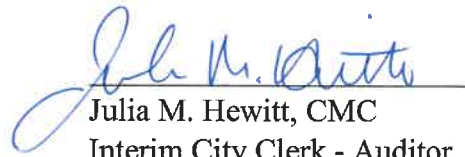
Commissioner Dan Reed had nothing to report.

Commissioner Kevin Reid thanked Police/Fire for the 911 ceremony.

Mayor Cloudman mentioned the T.U.R.N festival, the 911 memorial, and the West Volusia NAACP Freedom Fund Banquet and made some announcements.

ADJOURNMENT

There being no further business, the meeting was adjourned at 8:16 p.m.


Julia M. Hewitt, CMC
Interim City Clerk - Auditor

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Second Reading of Ordinance No. 2025-01, Annexing ±21.07 Acres of Property Located on the Northwest Corner of South Blue Lake Avenue and East Beresford Avenue and Adjacent Right of Way.

DEPARTMENT: Planning

PREPARED BY: Carol Kuhn, Planning Director

ATTACHMENTS: ORD-2025-01 , Exhibit A - Legal Description, Exhibit B-Map, ROW and Parent Metes and Bounds SURVEY, AN24-092 Staff Report Blue Lake Cove, AN24-092 Aerial

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The subject property is located in unincorporated Volusia County and is currently zoned VC: R-3 (Volusia County Urban Single Family), with a future land use designation of VC: ULI (Volusia County Urban Low Intensity). It is owned by Clark Van Hooten, and the property is currently vacant, with a 100' wide FPL easement that runs down the center of the property, then east.

On December 11, 2024, the Planning Board unanimously voted to recommend approval of the annexation request.

On January 22, 2025, the City Commission voted unanimously to approve the land use amendment request, on first reading.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Smart Growth Principles.

SUSTAINABILITY:

Strategic Plan Focus Area: Preparing for Future Sustainability - Annexing the property into the city's jurisdiction will subject it to the city's adopted policies and allow implementation of the city's Sustainability Action Plan.

FISCAL IMPACT:

Inclusion of this property into the city's tax roll will increase funds for city services.

RECOMMENDATION:

Staff recommends that the City Commission to approve the annexation of property into the city limits, on second reading.

BACKGROUND/DISCUSSION:

The applicant also applied for a land use amendment for the subject property but has not yet decided on a

requested zoning designation. Once a zoning designation is determined, the applicant will be required to bring the request to the Planning Board and two readings with the City Commission.

ORDINANCE NO. 2025 – 01

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, ANNEXING A PARCEL OF LAND TOTALING APPROXIMATELY +/- 21.07 ACRES OF PROPERTY LOCATED ON THE NORTHWEST CORNER OF SOUTH BLUE LAKE AVENUE AND EAST BERESFORD AVENUE AND ADJACENT RIGHT-OF-WAY; AMENDING CITY BOUNDARIES TO INCLUDE THE ANNEXED PROPERTIES; AFFIRMING COMPLIANCE WITH STATUTORY PROCEDURE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Petitioner, Scott Banta, submitted a petition for annexation of approximately +/- 21.07 acres of land located on the northwest corner of South Blue Lake Avenue and East Beresford Avenue and adjacent right-of-way; and

WHEREAS, the subject property to be annexed is currently vacant; and

WHEREAS, the area to be annexed is contiguous to the boundaries of the City of DeLand on the east, will not create an enclave if annexed, is reasonably compact, is not circuitous, and otherwise meets the requirements of *Chapter 171, Florida Statutes*.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The following described parcel of land in Volusia County, Florida, for which a petition for annexation has been received from the Petitioner, Scott Banta, totaling approximately +/- 21.07 acres, located on the northwest corner of South Blue Lake Avenue and East Beresford Avenue and adjacent right-of-way, is hereby annexed and made part of the City of DeLand, subject to the jurisdiction, obligations, benefits and privileges of property within the municipality:

See legal description(s) attached hereto as Exhibit “A”

Parcel Identification No. 701500000720

Section 2. The boundary lines of the City of DeLand are hereby changed and redefined to include the lands described in Section 1 above and depicted on the map attached hereto as Exhibit “B” and by this reference made a part hereof.

Section 3. The City Commission finds that a public hearing has been held on this Ordinance prior to adoption in the Commission Chambers, City Hall, 120 S. Florida Avenue, DeLand, Florida, at 7:00 P.M., on March 3, 2025, after notice published in accordance with Florida Statutes Section 171.044.

Section 4. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 3rd day of March, 2025.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julia M. Hewitt
Interim City Clerk - Auditor

Passed on first reading: January 22, 2025
Adopted on second reading: March 3, 2025

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

EXHIBIT "A"

DESCRIPTION: METES AND BOUNDS DESCRIPTION FOR PARENT PARCEL

FOR ANNEXING (CREATED BY SURVEYOR)

THE SOUTH HALF (S 1/2) OF THE SOUTHEAST QUARTER (SE 1/4) OF THE SOUTHEAST QUARTER (SE 1/4) OF SECTION 15, TOWNSHIP 17 SOUTH, RANGE 30 EAST, SUBJECT TO THE RIGHT OF WAY OF PUBLIC ROADS AND OF EASEMENTS TO HOUSTON TEXAS GAS AND OIL CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 421, PAGE 668 AND TO FLORIDA POWER CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 899, PAGE 470, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGIN AT A 5/8" IRON BAR AND CAP #3019 MARKING THE NORTHEAST CORNER OF THOSE LANDS RECORDED IN OFFICIAL RECORDS BOOK 7109, PAGE 363, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN S01°03'59"E, ALONG THE WEST RIGHT OF WAY LINE OF SOUTH BLUE LAKE AVENUE, (A 200.00 FOOT RIGHT OF WAY) A DISTANCE OF 495.84 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF EAST BERESFORD AVENUE FOR VOLKUSIA COUNTY RIGHT OF WAY AQUISITION PROJECT NUMBER 5779; THENCE RUN S88°50'48"W, ALONG SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 57.24 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 1590.00 FEET; THENCE CONTINUE ALONG SAID RIGHT OF WAY LINE AND ALONG SAID CURVE PASSING TRHROUGH A CENTRAL ANGLE OF 15°37'47", AND HASVING AN ARC LENGTH OF 433.74 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF S81°01'54"W, 432.39 FEET, TO A POINT OF REVERSE CURVE; THENCE CONTINUE ALONG SAID NORTH RIGHT OF WAY LINE AND ALONG THE ARC OF SAID CURVE CONCAVE NORTHWESTERLY HAVING A RADIUS OF 1520.00 FEET; THENCE RUN SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, PASSING THROUGH A CENTRAL ANGLE OF 02°57'45" AND HAVING AN ARC LENGTH OF 78.59 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF S74°51'53"W, 78.59 FEET TO A POINT ON THE EAST

LINE OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15; THENCE RUN S01°14'18"E, ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15, A DISTANCE OF 7.21 FEET TO THE INTERSECTION WITH THE NORTH LINE OF A 30.00 FOOT EASEMENT RECORDED IN OFFICIAL RECORDS BOOK 421, PAGE 668, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN S88°57'54"W, ALONG THE NORTH LINE OF SAID EASEMENT, A DISTANCE OF 38.39 FEET; THENCE RUN S01°09'46"E, A DISTANCE OF 25.68 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF SAID EAST BERESFORD AVENUE; THENCE RUN S89°08'15"W, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 598.30 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE SOUTH MASSACHUSETTE AVENUE; THENCE RUN N00°56'02"W, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 602.08 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15; THENCE RUN N88°46'23"E, ALONG THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15, A DISTANCE OF 1196.93 FEET TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINS 15.50 ACRES.

DESCRIPTION: EAST BERESFORD AVENUE, S. BLUE LAKE AVENUE AND S. MASSACHUSETTS AVENUE
FOR ANNEXING (CREATED BY SURVEYOR)

A PORTION OF RIGHT OF WAYS FOR ANNEXATION, LYING IN AND BEING A PORTION OF SECTIONS 14 AND 15, TOWNSHIP 17 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

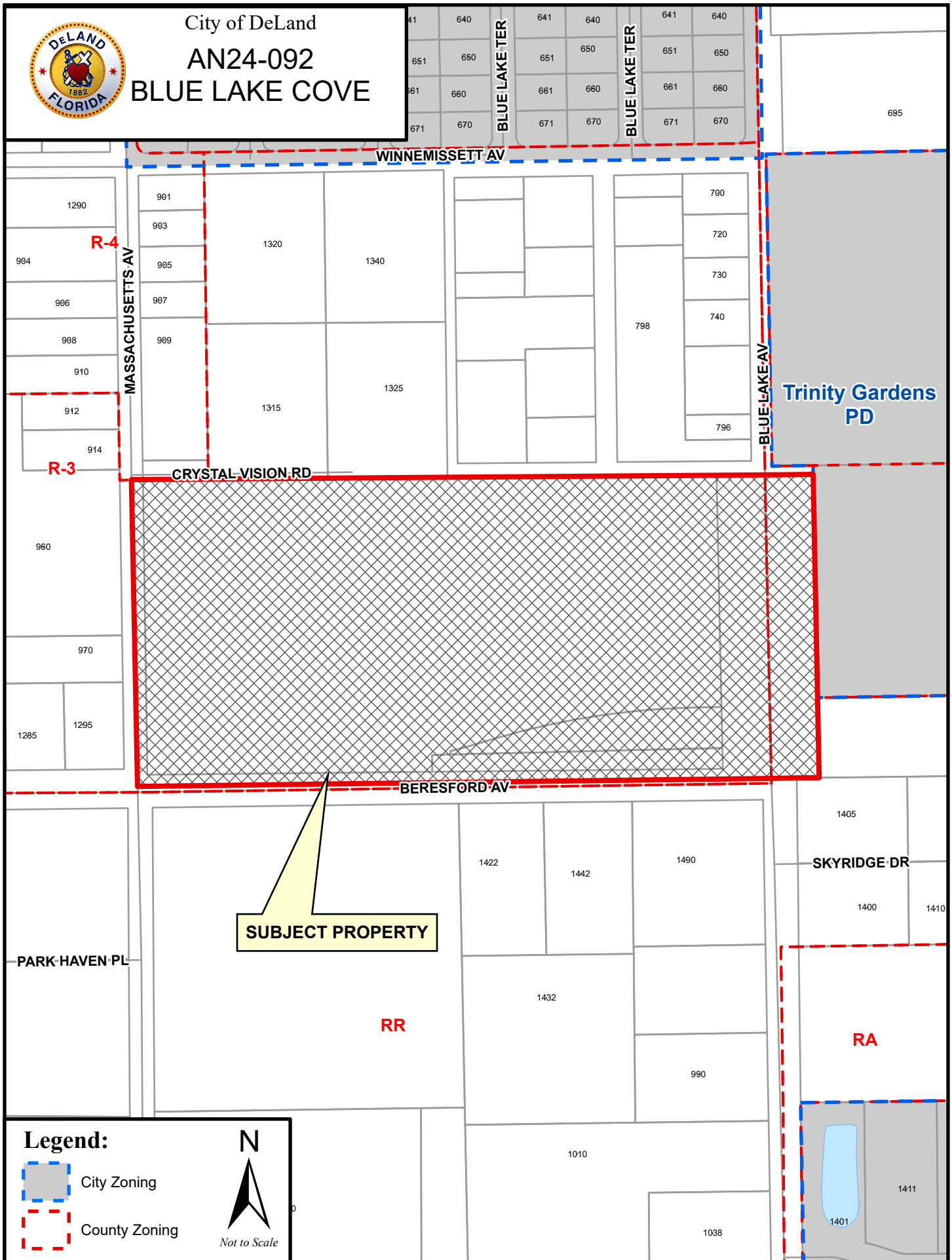
BEGIN AT A 5/8" IRON BAR AND CAP #3019 MARKING THE NORTHEAST CORNER OF THOSE LANDS RECORDED IN OFFICIAL RECORDS BOOK 7109, PAGE 363, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN N88°50'19"E, ALONG AN EASTERLY PROJECTION OF THE NORTH LINE OF THOSE LANDS RECORDED IN SAID OFFICIAL RECORDS BOOK 7109,

PAGE 363, A DISTANCE OF 200.05 FEET, TO A 5/8" IRON BAR AND CAP #LB 1, MARKING THE EAST RIGHT OF WAY LINE OF SOUTH BLUE LAKE AVENUE; THENCE RUN S01°03'45"E, ALONG THE EAST RIGHT OF WAY LINE OF SAID SOUTH BLUE LAKE AVENUE, A DISTANCE OF 646.03 FEET TO THE INTERSECTION WITH THE EASTERLY PROJECTION OF THE CENTERLINE OF EAST BERESFORD AVENUE; THENCE RUN S88°51'11"W, ALONG THE CENTERLINE OF SAID EAST BERESFORD AVENUE, A DISTANCE OF 1423.27 FEET TO THE INTERSECTION WITH THE CENTERLINE OF SOUTH MASSACHUSETTS AVENUE; THENCE RUN N00°56'02"W, ALONG THE CENTERLINE OF SAID SOUTH MASSACHUSETTS AVENUE, A DISTANCE OF 644.27 FEET; THENCE RUN N88°46'23"E, ALONG AN EASTERLY EXTENSION OF THE NORTH LINE OF THOSE LANDS RECORDED IN SAID OFFICIAL RECORDS BOOK 7109, PAGE 363, A DISTANCE OF 24.80 FEET TO THE INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF SAID SOUTH MASSACHUSETTS AVENUE; THENCE RUN S00°56'02"E, ALONG THE EAST RIGHT OF WAY LINE OF SAID SOUTH MASSACHUSETTS AVENUE, A DISTANCE OF 602.08 FEET TO A 5/8" IRON BAR AND CAP #3019 MARKING THE INTERSECTION WITH THE NORTH RIGHT OF WAY LINE OF EAST BERESFORD AVENUE; THENCE RUN N89°08'15"E, ALONG THE NORTH RIGHT OF WAY LINE OF SAID EAST BERESFORD AVENUE, A DISTANCE OF 598.30 FEET, TO A 5/8" IRON BAR AND CAP 3019; THENCE CONTINUE ALONG THE NORTH RIGHT OF WAY LINE OF SAID EAST BERESFORD AVENUE N01°09'46"W, A DISTANCE OF 25.68 FEET TO A 5/8" IRON BAR AND CAP #3019; THENCE CONTINUE ALONG SAID NORTH RIGHT OF WAY LINE OF SAID EAST BERESFORD AVENUE, A DISTANCE OF 38.39 FEET; THENCE CONTINUE ALONG SAID NORTH RIGHT OF WAY LINE OF EAST BERESFORD AVENUE, N01°14'18"W, A DISTANCE OF 7.22 FEET TO A POINT ON THE ARC OF A CURVE CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 1520.00 FEET; THENCE CONTINUE ALONG THE NORTH RIGHT OF WAY LINE OF SAID EAST BERESFORD AVENUE AND ALONG THE ARC OF SAID CURVE, PASSING THROUGH A CENTRAL ANGLE OF 02°57'45" AND HAVING AN ARC LENGTH OF 78.59 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF N74°41'53"E, 78.58 FEET TO A POINT OF REVERSE CURVE CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 1590.00 FEET;

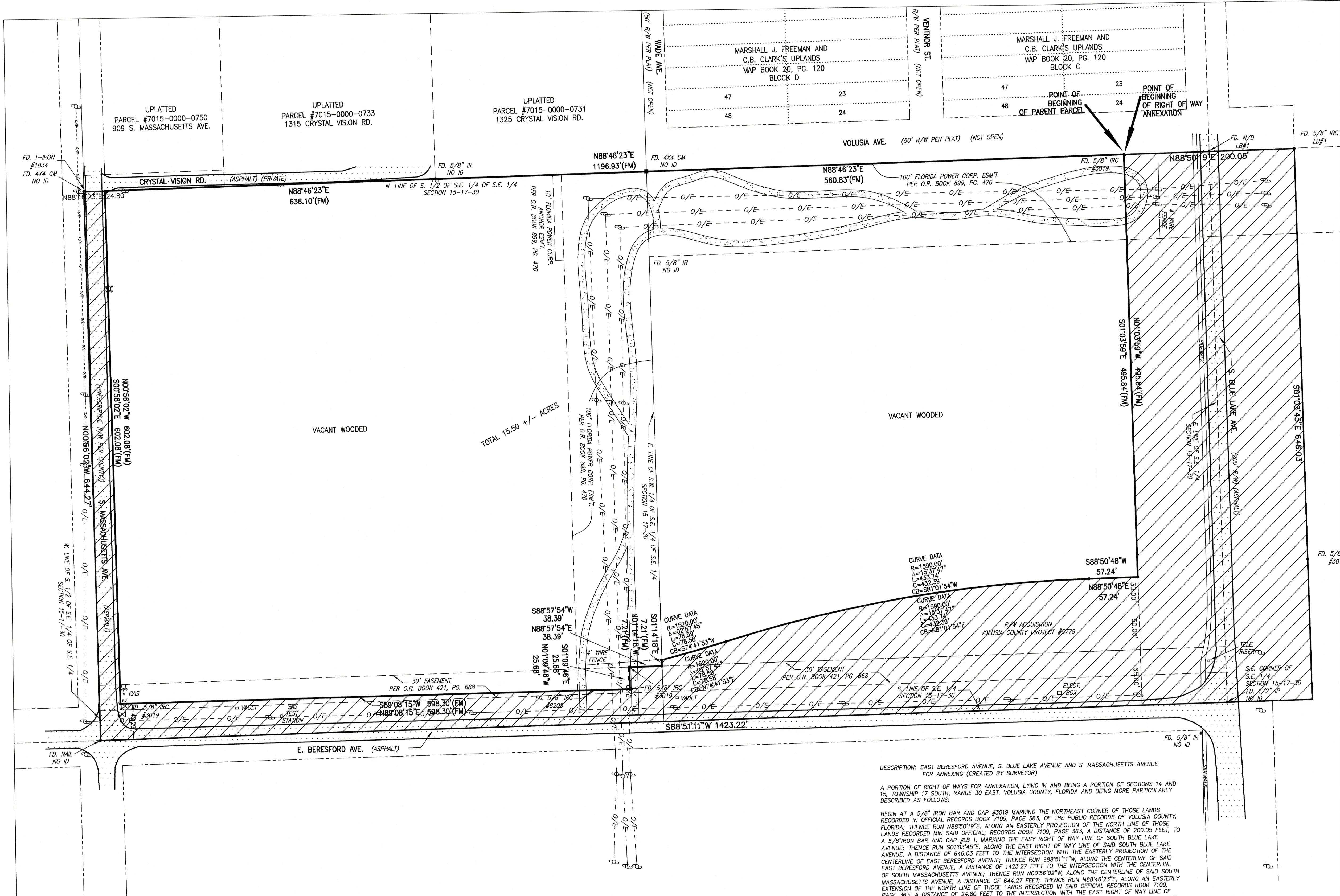
THENCE CONTINUE ALONG SAID NORTH RIGHT OF WAY LINE AND ALONG THE ARC OF SAID CURVE, PASSING THROUGH A CENTRAL ANGLE OF $15^{\circ}37'47''$ AND HAVING AN ARC LENGTH OF 433.74 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF $N81^{\circ}01'54''$, 432.39 FEET TO THE POINT OF TANGENCY; THENCE CONTINUE ALONG SAID NORTH RIGHT OF WAY LINE $N88^{\circ}50'48''E$, 57.24 FEET TO A POINT OF INTERSECTION WITH THE WEST RIGHT OF WAY LINE OF SAID SOUTH BLUE LAKE AVENUE; THENCE RUN $N01^{\circ}03'59''W$, ALONG THE WEST RIGHT OF WAY LINE OF SAID SOUTH BLUE LAKE AVENUE, A DISTANCE OF 495.84 FEET TO THE POINT OF BEGINNING.

SAID RIGHT OF WAY CONTAINS 5.57 ACRES

TOTAL 21.07 ACRES



DeLAND
VOLUSIA COUNTY, FLORIDA



- | | |
|------|-----------------------------------|
| A/C | AIR CONDITION |
| B | BALANCE |
| C | CENTRINE |
| CL | CHAIN LINK FENCE |
| CM | CONCRETE |
| CML | CONCRETE SLAB |
| CMS | CONCRETE MONUMENT |
| D | DEVELOPMENT |
| E | EROSION/DRAINAGE/UTILITY EASEMENT |
| ES | EAST |
| ESMT | EASEMENT |
| LEV | LEVEL |
| F | FEET |
| FM | FINISHED FLOOR |
| FD | FEET MEASURED |
| IN | IDENTIFICATION |
| IR | IRON |
| IR | IRON ROD |
| IR&C | IRON ROD AND CAP |
| L | LICENSED SURVEYOR |
| N/D | LICENSED SURVEY BUSINESS |
| N | NORTH |
| N/B | NORTH DISK |
| N/W | NAIL AND WASHER |
| O/R | OFFICIAL RECORDS |
| O/V | OVERHEAD |
| O/E | OVERHEAD ELECTRICAL LINE |
| P | PLAT |
| P/M | PLAT (MAP) DIMENSION |
| P/L | POWER POLE |
| P/W | POWER WIRE |
| F/F | FINISHED FLOOR |
| R | RIGHT-OF-WAY |
| R/W | RIGHT-OF-WAY |
| P/R | PROPERTY LINE |
| S | SOIL |
| S/T | SEPTIC TANK |
| S/F | SQUARE FEET |
| Y | TYPICAL |
| UGE | UNDER GROUND ELECTRIC |
| W/F | WOOD FENCE |
| W | WATER |
| N | NORTH |
| L | LENGTH OF CURVE |
| W | WATER |
| T | TANGENT DISTANCE |
| CH | CHORD DISTANCE |
| CH | CHORD DISTANCE |

 = FIRE HYDRANT
 = SEWER VALVE
 = WATER VALVE
 = POWER POLE

DESCRIPTION: OVERALL PARENT PARCEL (PER ORB 7109 PG. 363)

THE SOUTH HALF (S 1/2) OF THE SOUTHEAST QUARTER (SE 1/4) OF THE SOUTHEAST QUARTER (SE 1/4) OF SECTION 15, TOWNSHIP 17 SOUTH, RANGE 30 EAST, SUBJECT TO THE RIGHT OF WAY OF PUBLIC ROADS AND OF EASEMENTS TO HOUSTON TEXAS GAS AND OIL CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 421, PAGE 668 AND TO FLORIDA POWER CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 899, PAGE 470, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

DESCRIPTION: METES AND BOUNDS DESCRIPTION FOR PARENT PARCE
FOR ANNEXING (CREATED BY SURVEYOR)

THE SOUTH HALF (S 1/2) OF THE SOUTHEAST QUARTER (SE 1/4) OF THE SOUTHEAST QUARTER (SE 1/4) OF SECTION 15, TOWNSHIP 17 SOUTH, RANGE 30 EAST, SUBJECT TO THE RIGHT OF WAY OF PUBLIC ROADS AND OF EASEMENTS TO HOUSTON TEXAS GAS AND OIL CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 421, PAGE 668 AND TO FLORIDA POWER CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 889, PAGE 470, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT A 5/8" IRON PIN AND CAP #3019 MARKING THE NORTHEAST CORNER OF THOSE LANDS RECORDED IN OFFICIAL RECORDS BOOK PAGE 363, OF THE PUBLIC RECORDS OF VOLusia COUNTY FLORIDA; THENCE RUN S01°03'59"E, ALONG THE WEST RIGHT OF WAY LINE OF LANE AVENUE NORTH AVENUE, (A 20.000 FOOT WIDE ROAD) TO THE POINT OF BEGINNING; THENCE RUN N74°50'00"W, ALONG BERESFORD AVENUE FOR VOLUSIA COUNTY RIGHT OF WAY ACQUISITION PROJECT NUMBER 5778; THENCE RUN S88°50'48"N, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 57.24 FEET TO THE POINT OF CURVATURE; THENCE FOLLOW CURVE HAVING AN ARC LENGTH OF 57.24 FEET TO THE POINT OF TANGENCY; THENCE RUN S01°03'59"E, ALONG SAID RIGHT OF WAY LINE AND ALSO SAID CURE CURVE PASSING THROUGH A CENTRAL ANGLE OF 153°74", AND HAVING AN ARC LENGTH OF 433.74 FEET, SAID CURE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF S81°01'54", 432.39 FEET, TO A POINT OF REVERSE CURVATURE; THENCE FOLLOW CURVE HAVING AN ARC LENGTH OF 150.20 FEET, TO A POINT OF TANGENCY; THENCE RUN N00°56'02"W, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 602.08 FEET, TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF LANCASTER AVENUE, HAVING A RADIUS OF 1520.00 FEET, THEN RUN SOUTHWESTERLY ALONG THE ARC OF SAID CURE, PASSING THROUGH A CENTRAL ANGLE OF 102°34'54" AND HAVING AN ARC LENGTH OF 78.59 FEET, SAGGING FROM THE POINT OF BEGINNING BEARING AND DISTANCE OF S01°03'59"E, 78.59 FEET TO THE POINT OF BEGINNING; THENCE RUN N00°56'02"W, ALONG THE SOUTHWEST 1/4 OF SAID SECTION 15; THENCE RUN S01°04'18"E, ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 15, A DISTANCE OF 7.21 FEET TO THE INTERSECTION WITH THE NORTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 15; THENCE RUN E42°14'00"W, ALONG THE NORTH LINE OF VOLUSIA COUNTY, FLORIDA; THENCE RUN S88°57'54"N, ALONG THE NORTH LINE OF SAID EASEMENT, A DISTANCE OF 38.39 FEET; THENCE RUN S01°09'46"E, A DISTANCE OF 25.68 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF SAID EARL BERESFORD AVENUE; THENCE RUN S89°08'15"W, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 11.00 FEET TO THE INTERSECTION WITH THE SOUTH MASSACHUSETTS AVENUE; THENCE RUN N00°56'02"W, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 602.08 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15; THENCE RUN N88°46'23"E, ALONG THE NORTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 15, A DISTANCE OF 118.93 FEET TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINS 15.50 ACRES

THIS SURVEY IS CERTIFIED TO AND PREPARED FOR THE SOLE AND EXCLUSIVE BENEFIT OF THE ENTITIES AND/OR INDIVIDUALS SHOWN HEREON, ON THE MOST CURRENT DATE SHOWN, AND SHALL NOT BE RELIED UPON BY ANY OTHER ENTITY OR INDIVIDUAL WHOMSOEVER.

Boundary Survey

Survey Date: 4/15/2024	Drawing Number: 23-0412 ROW	Scale: 1"=60' Drawn By: JRE/JM/LE
For: DREAMQUEST TINY NEIGHBORHOODS, INC.		

XXXX S. BLUE LAKE AVE., DeLAND

EFIRD SURVEYING GROUP, INC.

475 S. BLUE LAKE AVENUE
DELAND, FLORIDA 32724
PHONE: (386) 740-4144 FAX: (386) 740-4155
WEBSITE: www.efirdsurveying.com
e-mail: larry@efirdsurveying.com
Certificate Of Authorization Licensed Business Number 7230

NOTES

1. NO INSTRUMENTS OF RECORD REFLECTING EASEMENTS, RIGHT OF WAY AND/OR OWNERSHIP WERE FURNISHED TO THIS SURVEYOR EXCEPT AS SHOWN.
2. NOT VALID WITHOUT THE SIGNATURE AND RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.
3. ALL UNDESIRABLE BUILDINGS, STRUCTURES OR IMPROVEMENTS ARE INDICATED BY SYMBOLS AND IMPROVEMENTS HAVE BEEN LOCATED, EXCEPT AS SHOWN, AS PER THE REQUEST OF THE CLIENT.
4. UNLESS NOTED, LEGAL DESCRIPTION FURNISHED BY CLIENT.
5. ALL DISTANCES GIVEN BY SYMBOL, AS INDICATED BY THE FIELD NOTES, ARE TO SCALE.
6. THIS SURVEY WAS PERFORMED WITHOUT BENEFIT OF A TITLE SEARCH, A TITLE SEARCH MAY REVEAL ADDITIONAL INFORMATION AFFECTING THE PARCEL AS SHOWN.
7. WHERE NECESSARY, MEASUREMENT DIAMETERS, ETC. AND/OR LGS OR LB NUMBERS ARE SHOWN WITH RESPECTIVE SYMBOL ABOVE, UNLESS SHOWN IN LEGEND.
8. BEARINGS AND GEOMETRY SHOWN HEREIN BASED ON GPS OBSERVATIONS, FLORIDA STATE PLANE COORDINATE SYSTEM, NAD 83, ZONE 18N, UTM, EPC 83, DATUM 1983, 2011 ADJUSTMENT.
9. UNLESS SHOWN, ONLY THOSE VISIBLE FEATURES IN THE IMMEDIATE VICINITY OF THE ABOVE DESCRIBED PARCEL BOUNDARY HAVE BEEN LOCATED.
10. SUBJECT PROPERTY LIES WITHIN ONE (1) "A" AREAS DETERMINED TO BE OUTSIDE 500 YEAR FLOOD PLAIN ZONING. ON THE FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD INSURANCE RATE MAP, VOLusia COUNTY COMMUNITY #125155, PANEL #1212702470 H, DATED FEBRUARY 19, 2014. THIS FLOOD INSURANCE RATE MAP IS NOT A SURVEY AND NO RESPONSIBILITY IS TAKEN FOR THE ACCURACY OF SAID MAP.

NOTE:

THIS SURVEY IS CERTIFIED TO AND PREPARED FOR THE SOLE AND EXCLUSIVE BENEFIT OF THE ENTITIES AND/OR INDIVIDUALS SHOWN HEREON, ON THE MOST CURRENT DATE SHOWN, AND SHALL NOT BE RELIED UPON BY ANY OTHER ENTITY OR INDIVIDUAL. THE SURVEY HEREON IS NOT TO BE USED FOR ANY OTHER PURPOSES, AND THE PARTIES HERETO CERTIFY THAT THEY ARE NOT TO SHOW HEREON THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THE COUNTY. THIS SURVEY IS PREPARED WITHOUT BENEFIT OF ABSTRACT OR TITLE SEARCH UNLESS OTHERWISE NOTED. THE SURVEY HEREON IS NOT TO BE USED FOR ANY OTHER THAN THE INTENDED PURPOSE. THE PARTIES ARE PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES. THIS SURVEY DRAWING IS THE PROFESSIONAL OPINION OF THIS SURVEYOR AND MAPPER AND DOES NOT CONSTITUTE A GUARANTEE OR WARRANTY, EITHER EXPRESSED OR IMPLIED. FURTHERMORE, THIS SURVEYOR AND FIRM DOES NOT ASSUME RESPONSIBILITY AND SHALL NOT BE HELD LIABLE FOR CLAIMS OF NEGLIGENCE OR OTHERWISE, IN THE PREPARATION OF THIS SURVEY DRAWING.

Page 496 of 656

**PLANNING DEPARTMENT STAFF REPORT
TO
PLANNING BOARD**

December 11, 2024

APPLICATION: AN24-092

1. **Requested Action:** Annexation of 21.07 acres of property into the City limits of DeLand
2. **Location:** Northwest corner of E. Beresford Ave. and S. Blue Lake Ave.
3. **Petitioner:** Mr. Scott Banta
4. **Staff:** Kendall Story
5. **Owner:** Clark Van Hooten
6. **Size of parcel(s):** ± 21.07 acres
7. **Parcel ID:** 701500000720
8. **Land Use Designation & Zoning of Subject Property:**

Future Land Use: Volusia County: Urban Low Intensity (ULI)

Existing Zoning: Volusia County: R-3

Existing Use: Wooded/Undeveloped

9. **Surrounding Land Use & Zoning:**

	LAND USE	ZONING
North:	VC: URBAN LOW INTENSITY	VC: R-3
South:	VC: RURAL	VC: RR
East:	URBAN LOW INTENSITY	TRINITY GARDENS PLANNED DEVELOPMENT
West:	VC: URBAN LOW INTENSITY	VC: R-3

10. Physical Characteristics: The subject property is ± 21.07 acres in size and is wooded and undeveloped. It does not appear to contain any wetlands and does not lie within the 100-year flood zone.

The subject property is located in unincorporated Volusia County and is currently zoned VC: R-3 (Volusia County Urban Single Family), with a future land use designation of VC: ULI (Volusia County Urban Low Intensity). It is owned by Clark Van Hooten, and the property is currently vacant, with a 100' wide FPL easement that runs down the center of the property, then east. This application is accompanied by a request for a future land use amendment (SMLU24-093) to LDR (Low Density Residential). If the requests are approved, any future site improvements will first require a rezone of the subject property to a City zoning district, followed by review and approval of a separate development application.

11. Public Services & Utilities: The City's Utilities Department determined the closest City water main is a 8" & 12" main along the south and east of the property, and the closest city sewer main is also located on the south side of the property, with an 8" force main.

12. Growth Management Plan Consistency:

North, south, and west of the property is mostly rural, with residential homes, located in unincorporated Volusia County. The Trinity Gardens Planned Development, once constructed, will be located east of the subject property.

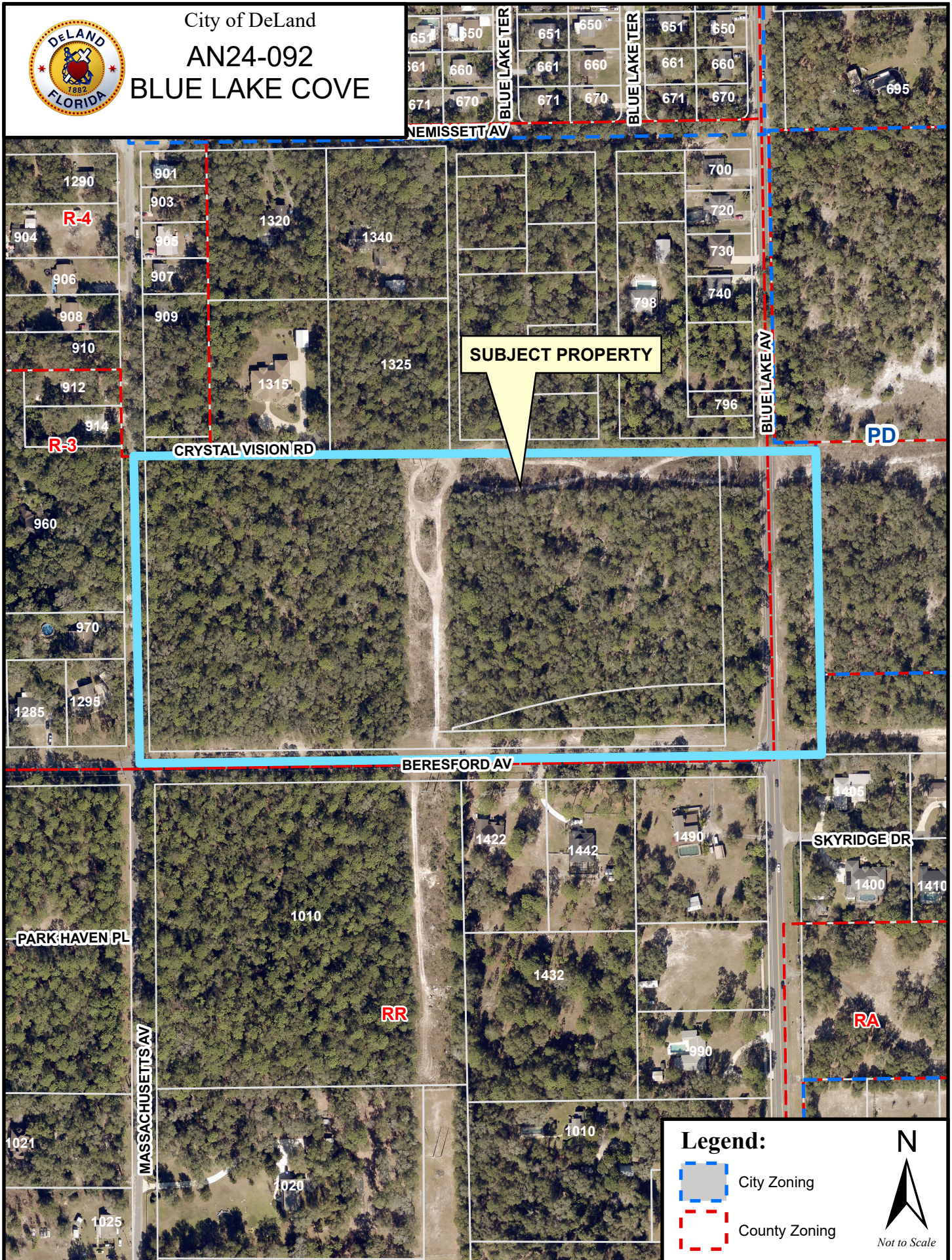
13. Analysis: The City's guidelines for annexation require a property be sufficiently contiguous to property already within the city limits and to be accessible to public services provided. In addition, the State requires the property be reasonably compact, not circuitous, and does not create an enclave. The subject property does not create an enclave, is contiguous to the City of DeLand, is reasonably compact and is not circuitous. The parcel is contiguous to the city to the east, by ± 495 ft.

Recommendation: Staff recommends that the Planning Board forward this annexation petition to the City Commission, with a recommendation for approval.

Based upon the concurrency requirements of the State of Florida and the City's concurrency management plan, as adopted in Article 5, Sec. 33-41 of the Land Development Regulations, approval of the proposed annexation does not automatically provide vested development rights. At the time the developer applies for a development permit, adequate infrastructure must exist to support the proposed development. If such infrastructure does not exist, the developer may be required to incur additional expense to ensure that the necessary infrastructure is provided.



City of DeLand
AN24-092
BLUE LAKE COVE



CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Second Reading of Ordinance No. 2025-02, Changing the Land Use for Approximately ±15.50 Acres of Property, Located at the Northwest Corner of South Blue Lake Avenue and East Beresford Avenue, from Volusia County Urban Low Intensity (ULI) to City of DeLand Low Density Residential (LDR).

DEPARTMENT: Planning

PREPARED BY: Carol Kuhn, Planning Director

ATTACHMENTS: ORD-2025-02 , Exhibit A - Legal Description, Boundary Survey, SMLU24-093 Staff Report Blue Lake Cove Future Land Use, SMLU24-093 Current Land Use, SMLU24-093 Proposed with Density, SMLU24-093 Zoning, SMLU24-093 Aerial, SMLU24-093 VGMC Consistency Certification 25-003

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The applicant is requesting the future land use designation be amended for a ±15.50-acre parcel located on the northwest corner of S. Blue Lake Ave. & E. Beresford Ave. from Volusia County's Urban Low-Intensity (VC: ULI) land use designation to the City of DeLand's Low-Density Residential (LDR) land use designation.

On December 11, 2024, the Planning Board voted 6-1 to recommend approval of the land use amendment request.

On January 22, 2025, the City Commission voted 3-1 to approve the land use amendment request, on first reading.

On February 18, 2025, Volusia County Growth Management Commission (VGMC) sent a letter of no objection.

At first reading, discussion ensued regarding the appropriateness of the Low Density Residential (LDR) land use designation versus the Transitional Residential Development (TRD) designation.

The TRD land use designation is intended for areas on the outskirts of the City to act as a transitional land use between larger-lot development or existing agricultural uses, and lower-density development. The allotted density within the TRD designation is up to 2 dwelling units per acre. The density may be increased up to as much as 3.25 dwelling units per acre if certain performance-based criteria are met, such as enhanced amenities and cluster-development.

In this case, the subject property is located in an area that is predominately residential, with multiple residential subdivisions nearby and well within the City's Urban Core. The current County land use designation of the subject property is Urban Low Intensity (ULI), allowing for density up to 4 dwelling units per acre. The proposed LDR designation with an allotted density of 5.8 units per acre is most appropriate and is compatible and in harmony with the surrounding area. Alternatively, the TRD land use designation would reduce the density entitlements that already exist on the property and would not be in line with development in the immediate area. It is the opinion of staff that the land use change to LDR is the most appropriate land use designation for the subject property, as it will fit in best with the surrounding area, while still maintaining the existing entitlements.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Smart Growth Principles.

SUSTAINABILITY:

Strategic Plan Focus Area: Preparing for Future Sustainability - adopting the future land use designation of Low Density Residential (LDR) is in line with the City's policies and long-term goals, as the City grows.

FISCAL IMPACT:

Inclusion of the subject property in the City's tax rolls will increase funds towards City services.

RECOMMENDATION:

Staff recommends that the City Commission approve the proposed land use amendment, on second reading.

BACKGROUND/DISCUSSION:

The applicant has not yet decided on a requested zoning designation. Once a zoning designation is determined, the applicant will be required to bring the request to the Planning Board, followed by two readings with the City Commission.

ORDINANCE NO. 2025 - 02

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 ON THE NORTHWEST CORNER OF SOUTH BLUE LAKE AVENUE AND EAST BERESFORD AVENUE FROM VOLUSIA COUNTY'S URBAN LOW INTENSITY FUTURE LAND USE DESIGNATION TO CITY OF DELAND'S LOW-DENSITY RESIDENTIAL 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 involves the change to the land use designation of a parcel of property that is 50 acres or less; and
2. The cumulative effect of the above amendment 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 +/- 15.50 acres of land located on the northwest corner of South Blue Lake Avenue and East Beresford Avenue; from Volusia County's Urban Low Intensity future land use designation to City of DeLand's Low-Density Residential 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); and

WHEREAS, this land use amendment has been transmitted to and reviewed by the Volusia Growth Management Commission.

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 on the northwest corner of South Blue Lake Avenue and East Beresford Avenue; consisting of

approximately +/- 15.50 acres of land from Volusia County's Urban Low Intensity Future Land Use designation to City of DeLand's Low-Density Residential 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 3rd day of March, 2025.

Christopher M. Cloudman
Mayor - Commissioner

ATTEST:

Julia M. Hewitt
Interim City Clerk - Auditor

Passed on first reading: January 22, 2025
Adopted on second reading: March 3, 2025

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

EXHIBIT "A"

DESCRIPTION: METES AND BOUNDS DESCRIPTION FOR PARENT PARCEL

(CREATED BY SURVEYOR)

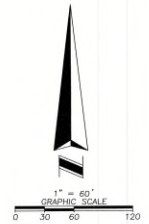
THE SOUTH HALF (S 1/2) OF THE SOUTHEAST QUARTER (SE 1/4) OF THE SOUTHEAST QUARTER (SE 1/4) OF SECTION 15, TOWNSHIP 17 SOUTH, RANGE 30 EAST, SUBJECT TO THE RIGHT OF WAY OF PUBLIC ROADS AND OF EASEMENTS TO HOUSTON TEXAS GAS AND OIL CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 421, PAGE 668 AND TO FLORIDA POWER CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 899, PAGE 470, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGIN AT A 5/8" IRON BAR AND CAP #3019 MARKING THE NORTHEAST CORNER OF THOSE LANDS RECORDED IN OFFICIAL RECORDS BOOK 7109, PAGE 363, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN S01°03'59"E, ALONG THE WEST RIGHT OF WAY LINE OF SOUTH BLUE LAKE AVENUE, (A 200.00 FOOT RIGHT OF WAY) A DISTANCE OF 495.84 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF EAST BERESFORD AVENUE FOR VOLKUSIA COUNTY RIGHT OF WAY AQUISITION PROJECT NUMBER 5779; THENCE RUN S88°50'48"W, ALONG SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 57.24 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 1590.00 FEET; THENCE CONTINUE ALONG SAID RIGHT OF WAY LINE AND ALONG SAID CURVE PASSING TRHROUGH A CENTRAL ANGLE OF 15°37'47", AND HASVING AN ARC LENGTH OF 433.74 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF S81°01'54"W, 432.39 FEET, TO A POINT OF REVERSE CURVE; THENCE CONTINUE ALONG SAID NORTH RIGHT OF WAY LINE AND ALONG THE ARC OF SAID CURVE CONCAVE NORTHWESTERLY HAVING A RADIUS OF 1520.00 FEET; THENCE RUN SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, PASSING THROUGH A CENTRAL ANGLE OF 02°57'45" AND HAVING AN ARC LENGTH OF 78.59 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND

DISTANCE OF S74°51'53"W, 78.59 FEET TO A POINT ON THE EAST LINE OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15; THENCE RUN S01°14'18"E, ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15, A DISTANCE OF 7.21 FEET TO THE INTERSECTION WITH THE NORTH LINE OF A 30.00 FOOT EASEMENT RECORDED IN OFFICIAL RECORDS BOOK 421, PAGE 668, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN S88°57'54"W, ALONG THE NORTH LINE OF SAID EASEMENT, A DISTANCE OF 38.39 FEET; THENCE RUN S01°09'46"E, A DISTANCE OF 25.68 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF SAID EAST BERESFORD AVENUE; THENCE RUN S89°08'15"W, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 598.30 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE SOUTH MASSACHUSETTE AVENUE; THENCE RUN N00°56'02"W, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 602.08 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15; THENCE RUN N88°46'23"E, ALONG THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 15, A DISTANCE OF 1196.93 FEET TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINS 15.50 ACRES.

SECTION 15, TOWNSHIP 17 SOUTH, RANGE 30 EAST
DeLAND
VOLUSIA COUNTY, FLORIDA



- [illegible]

NOTES:

1. NO INSTRUMENTS OF RECORD REFLECTING EASEMENTS, RIGHTS OF WAY AND/OR OWNERSHIP
 WERE FURNISHED TO THIS SURVEYOR AS SET FORTH.
 2. ALL LOTS WITHIN THE SURVEY ARE BEING SURVEYED BY A FLORIDA LICENSED SURVEYOR AND MAPPER.
 3. NO UNDESIRABLE IMPROVEMENTS OR INSTALLATIONS OF OTHER INTERIOR
 IMPROVEMENTS HAVE BEEN LOCATED, EXCEPT AS SHOWN, AS PER THE REQUEST OF THE CLIENT.
 4. ALL EXISTING, LEGAL, RECORDING, EASEMENTS, RIGHTS OF WAY, ETC., HAVE BEEN LOCATED.
 5. FEATURES SHOWN BY SYMBOL AS INDICATED IN THE LEGEND ARE NOT TO SCALE.
 6. THE SURVEYOR HAS CONDUCTED A VISUAL SEARCH OF THE AREA FOR ANY OTHER INFORMATION RELEVANT TO THE PARCEL AS SHOWN.
 7. ALL APPLICABLE MONUMENTS, ETC., HAVE BEEN LOCATED AND NO LOTS OR NUMBERS ARE SHOWN
 NEAR RESPECTIVE SYMBOLS ABOVE, UNLESS SHOWN IN LEGEND.
 8. BEARING AND DISTANCE SHOWN ARE BASED ON THE FOLLOWING COORDINATES: 1983, 21ST ANGLE COORDINATE
 NORTH, 1983, EAST COORDINATE, 1983, 1983, NORTH ANGLE COORDINATE, 1983, 21ST ANGLE COORDINATE.
 9. UNLESS SHOWN, ONLY THOSE VISIBLE FEATURES IN THE IMMEDIATE VICINITY OF THE AREAS DESCRIBED
 ARE SHOWN.
 10. SUBJECT PROPERTY LIES WITHIN ZONE "C", AREAS DESIGNATED TO BE OUTSIDE 500 YEAR FLOOD
 PROTECTION ZONE. THE SURVEYOR HAS CONDUCTED A VISUAL SEARCH OF THE AREA FOR ANY OTHER
 VULNERA COORDINATE #25555, PANEL 1272704740, 14 FEBRUARY 1993, 1983, 21ST ANGLE COORDINATE.
 11. FLOOD INSURANCE RATE MAP IS NOT A SURVEY AND NO RESPONSIBILITY IS TAKEN
 FOR THE ACCURACY OF SAME MAP.

NOTE:

THIS SURVEY IS CONDUCTED TO AND PREPARED FOR THE SOLE AND EXCLUSIVE BENEFIT OF THE ENTITIES AND/OR INDIVIDUALS SHOWN HEREON, ON THE MOST CURRENT DATE SHOWN, AND SHALL NOT BE RELIED UPON BY ANY OTHER ENTITY OR INDIVIDUAL. FURTHERMORE, THERE MAY BE ADDITIONAL RESTRICTIONS ON THE USE OF THIS SURVEY. IF ANY SUCH ADDITIONAL RESTRICTIONS OR LIMITATIONS ARE APPLICABLE TO THIS SURVEY, THEY ARE HEREBY INCORPORATED BY REFERENCE INTO THIS SURVEY. THIS SURVEY IS PREPARED WITHOUT BENEFIT OF ABSTRACT OR TITLE SEARCH UNLESS OTHERWISE NOTED HEREON OR ELSEWHERE. THE SURVEY IS FOR INFORMATION OTHER THAN THE BOUNDARY OF THE PARTIES. IT IS NOT GUARANTEED WITHOUT WRITTEN CONSENT OF THE SPOUSAL PARTY OR PARTIES. THIS SURVEY DRAWING IS THE PROFESSIONAL OPINION OF THIS SURVEYOR AND SHALL NOT BE USED AS A BASIS FOR ANY OTHER TYPE OF ANALYSIS, INFORMATION AND/OR AS SUCH DOES NOT CONSTITUTE A GUARANTEE OR WARRANTY, EITHER EXPRESSED OR IMPLIED. FURTHERMORE, THIS SURVEYOR AND FIRM DOES NOT ASSUME RESPONSIBILITY AND SHALL NOT BE HELD LIABLE FOR ANY CLAIMS OR DAMAGES OF ANY KIND, INCLUDING REASONABLE ATTORNEY'S FEES, THAT MAY BE ASSERTED AGAINST OR INCURRED BY ANY PARTY. THIS SURVEY DRAWING IS THE PROPERTY OF THE SURVEYOR, WHICH WAS USED AS A BASIS IN THE PREPARATION OF THIS SURVEY DRAWING.

DESCRIPTION: (PER ORB 7109 PG. 363)

THE SOUTH HALF (S 1/2) OF THE SOUTHEAST QUARTER (SE 1/4) OF THE SOUTHEAST QUARTER (SE 1/4) OF SECTION 15, TOWNSHIP 17 SOUTH, RANGE 30 EAST, SUBJECT TO THE RIGHT OF WAY OF PUBLIC ROADS AND OF EASEMENTS TO HOUSTON TEXAS GAS AND OIL CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 421, PAGE 668 AND TO FLORIDA POWER CORPORATION, RECORDED IN OFFICIAL RECORDS BOOK 899, PAGE 470, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

THIS SURVEY IS CERTIFIED TO AND PREPARED FOR THE SOLE AND EXCLUSIVE BENEFIT OF THE ENTITIES AND/OR INDIVIDUALS SHOWN HEREON, ON THE MOST CURRENT DATE SHOWN, AND SHALL NOT BE RELIED UPON BY ANY OTHER ENTITY OR INDIVIDUAL, WHOMSOEVER.

EFIRD SURVEYING GROUP, INC.

475 S. BLUE LAKE AVENUE
DELAND, FLORIDA 32724

E: (386) 740-4144 FAX: (386) 7

WEBSITE: www.efirdsurveying.com
e-mail: larry@efirdsurveying.com
Certificate Of Authorization Licensed Business Number 7230

Boundary Survey

Survey Date: 1/10/2024	Drawing Number: 23-0412	Scale: 1"=60' Drawn By: JRE/JM/LE
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DREAMQUEST TINY NEIGHBORHOODS, INC.

4444 S. BLUE LAKE AVE., DENVER

I HEREBY CERTIFY, THE ABOVE DRAWING TO BE CORRECT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, AND, COMPLY WITH WITH THE STANDARDS OF PRACTICE AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN-CHARGE 2-17, P.A.C. PURSUANT TO SECTION 472.028, FLORIDA STATUTES.

NO. 584
STATE OF FLORIDA
LARRY H. BYRD, JR.
Professional Engineer & Mechanic

**PLANNING DEPARTMENT STAFF REPORT
TO
THE CITY OF DELAND PLANNING BOARD**

December 11, 2024

A. APPLICATION NO.: SMLU24-093

APPLICANT: Scott Banta, Telesis Services, LLC

STAFF PLANNER: Kendall Story

REQUEST: To amend the land use designation from Volusia County Urban Low-Intensity to City of DeLand Low-Density Residential

B. SITE FACTORS:

Location: Northwest corner of S. Blue Lake Ave. & E. Beresford Ave.
Parcel ID #: 701500000720
Parcel Size: ± 15.50 acres
Land Use: Volusia County Urban Low-Intensity
Existing Use: Vacant, undeveloped

	SURROUNDING USE:
North:	VC: Urban Low-Intensity
South:	VC: Rural
East:	Low-Density Residential
West:	VC: Urban Low-Intensity

C. REQUESTED ACTION & HISTORY:

1. REQUEST: The applicant is requesting the future land use designation be amended for a ±15.50-acre parcel located on the northwest corner of S. Blue Lake Ave. & E. Beresford Ave. from Volusia County's Urban Low-Intensity (VC: ULI) land use designation to the City of DeLand's Low-Density Residential (LDR) land use designation. *The Applicant has petitioned for annexation (#AN24-092),*

2. CHRONOLOGY OF PAST EVENTS: The southeast portion of the subject property includes a portion of property owned by Volusia County. A current survey of the property includes a 100' wide Florida Power & Light easement that runs north to south, and then east to S. Blue Lake Ave.

D. 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. Florida Statute 163.3187 allows for a Future Land Use Map amendment for area of use under 50 acres, and are not an area of critical state concern.

1. Availability of Public Facilities (water, sewer, solid waste, drainage, traffic, recreation, and schools if residential):

The City's Utilities Department states that the closest city water main is found on the south and east sides of the property. The closest sewer main is an 8" force main that runs along the south side of the property.

Due to the proposed use and size, a Traffic Impact Analysis was not required, as the proposed density would not trigger more than 1,000 average daily trips.

Future residential development of the site will have a demand for new recreation that will be addressed with the rezoning application, once a final development is submitted.

Volusia County already provides a sanitary landfill for the disposal of solid waste. The landfill has adequate capacity at this time.

2. Compatibility with Land Use and Other Elements: The Future Land Use element requires that the subject property be consistent with surrounding development. The Comprehensive Plan describes the Low-Density Residential land use designation as being typified by detached single-family dwelling units and both agricultural and conservation land uses, with a maximum density of 5.8 units per acre. It should be located in areas where more intense uses would not be compatible with the surrounding area.

To the north and west of the subject property is Volusia County Urban Low-Intensity which allows as many as 4 dwelling units per acre. To the south is property with a land use designation of Volusia County Rural, which is restricted to no more than 1 unit per acre. And, to the east is Low-Density Residential and the location of Trinity Gardens, which allows up to 4.59 dwelling units per acre.

3. Future Land Use Map: The proposed change in the land use designation to Low-Density Residential (LDR) will be shown on the revised Future Land Use Map.

4. Location of Lakes, Floodplains, and Wetlands: The property does not contain bodies of water, nor is it located within a floodplain.

5. Analysis of Natural Resources:

a. Soil types:

Tavares Fine Sand, 0-5% slope

b. Presence of Endangered Species: None known of at this time. A full report will be required with the submittal of an application for development of the property.

6. Existing and Future Impact upon Infrastructure Capacity:

a. Water – The City's Utility Department indicates sufficient water supply is available for the proposed land use designation.

b. Sewer – The City's Utility Department has indicated sufficient existing capacity.

- 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 further evaluated at the time of preliminary plat.
- d. *Solid Waste* – Solid waste services are available for the property.
- e. *Transportation* – The proposed use of the property is for residential use.

In order to estimate traffic generation by development on the subject property, Staff must make projections for the most intense type of development allowed under the existing and proposed land use designations. Development under the most intensive of the uses allowed under the current land use designation of Volusia County Rural must be compared with the most intensive use proposed under the City’s Low-Density Residential designation.

The Volusia County Urban Low-Intensity land use designation allows a maximum density of 4 dwelling unit per acre; and with the most-intense allowable residential use, the property would currently be permitted to yield up to 62 units and would generate **441** calculated trips per day according to Trip Generation by the Institute of Transportation Engineers. (11th ed.)

DeLand’s Low-Density Residential land use designation allows for a maximum residential density up to 5.8 dwelling units per acre. If the land use amendment is approved, the 15.50 acres of property could yield as many as 90 units. Therefore, the traffic generation will be calculated based on the DeLand Comprehensive Plan. Assuming the maximum density, the 15.50 acres of property would generate **641** calculated trips per day at build-out, according to Trip Generation.

- 7. **Impact upon Recreation and Open Space:** Future residential development of the site will have a demand for new recreation that will be addressed with the rezoning application, once a final development is submitted.
- 8. **New Public Facilities Needed to Serve Land Use:** No need for new public facilities is anticipated.
- 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, based on the 100 year/24-hour storm event, and it will be further reviewed as part of the development plan submittal.
- 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.
- 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.

12. **Compatibility with Existing Zoning Classification:** The existing zoning classification will be amended upon approval of the land use amendment to a classification permitted by the new land use designation.
13. **Will the proposed land use change impact schools?** The applicant will need to provide a current Finding of Adequate Capacity letter from the Volusia County School Board as part of the approval of this request.
14. **How does this proposal fit with the guidelines developed for DeLand 2050 and the City's Strategic Plan?**
- a. Located in the Urban Core (Category 2) – i.e. “where the majority of the new, higher intensity growth will take place.” Based on these criteria, a significant increase in density is not appropriate but changes in keeping with the surrounding development pattern would be acceptable. – *Consistent; the increase in density is appropriate based on the surrounding properties and location.*
 - b. DeLand 2050 Land Use Guidelines: “Concentrate development at the core of the city or at transit-oriented sites and corridors. The urban core is the key area to focus development, maintaining a strong job base and taking advantage of existing infrastructure. Locating higher intensity along select corridors or major centers will encourage transit and lessen traffic congestion.” – *Consistent; subject property is located at the intersection of E. Beresford Ave. and S. Blue Lake Ave., and provides easy access to both Interstate 4 and the Downtown.*

E. **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, Low-Density Residential, is consistent with the surrounding area, and is not expected to create any land use incompatibilities.

F. **STAFF RECOMMENDATION:** Staff recommends approval of the proposed amendment of the subject property's future land use designation to the City's Low-Density Residential.

G. **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. Transportation | 5. Stormwater Drainage |
| 2. Sanitary Sewer | 6. Recreation |
| 3. Potable Water | 7. Schools |
| 4. Solid Waste | |

Table 4. Impact Analysis (Theoretical Max.)

Development Variable	EXISTING Future Land Use	PROPOSED Future Land Use	Net Change
	<i>Theoretical Maximums</i>		
Permitted Density/Intensity	4 du/acre	5.8 du/acre	+1.8 du/acre
Dwelling Units	62	90	+28
Non-residential Sq. Ft.	N/A	N/A	N/A
1. Population	151	220	+49
2. PM Peak Hr. Trips/Daily Trips	35 peak/441 ADT	51 peak/641 ADT	+16/+100
3. Sanitary Sewer (gallons/day)	12,400	18,000	+5,600
4. Potable Water (gallons/day)	18,600	27,000	+8,400
5. Solid Waste (pounds/day)	485	706	+221
6. Stormwater Drainage	N/A	N/A	N/A
7. Recreation/Open Space	1.06	1.54	+.48

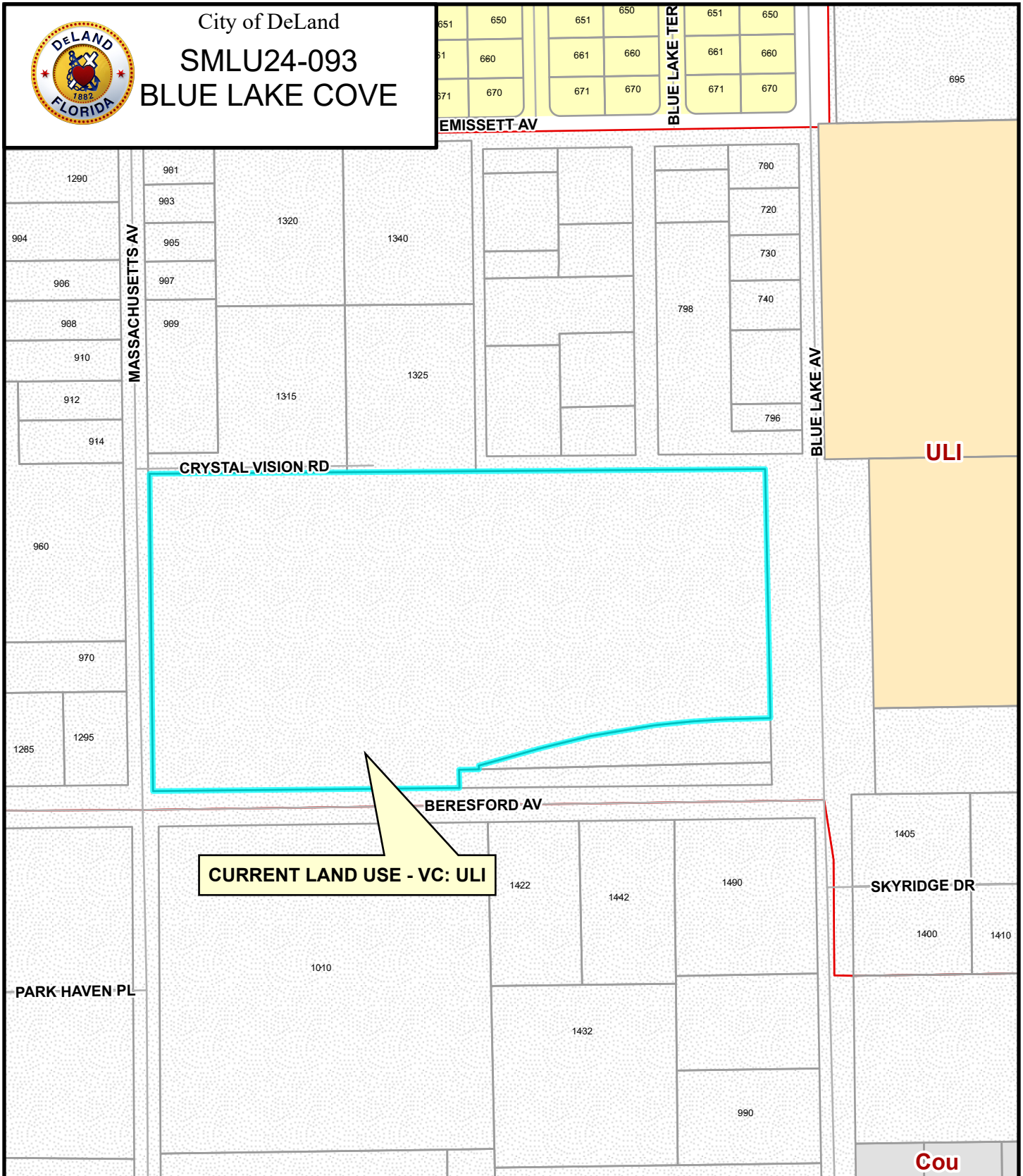
Notes:

1. Population: 2.44 persons per household (per 2020 Census)
2. Transportation: ITE Trip Generation Manual, 11th Edition: PM PEAK HR rate *RM* (240): 0.57 trips per unit; ADT rate *RM* (240): 7.12 trips per day per unit
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. of the LDC during subdivision or site plan review.
7. Rec. & Open Space: 7 acres/1,000 persons (0.007 acres/person)

The proposed amendment results in increased impacts to all public infrastructure and services based on the theoretical maximum impact analysis.



City of DeLand
SMLU24-093
BLUE LAKE COVE



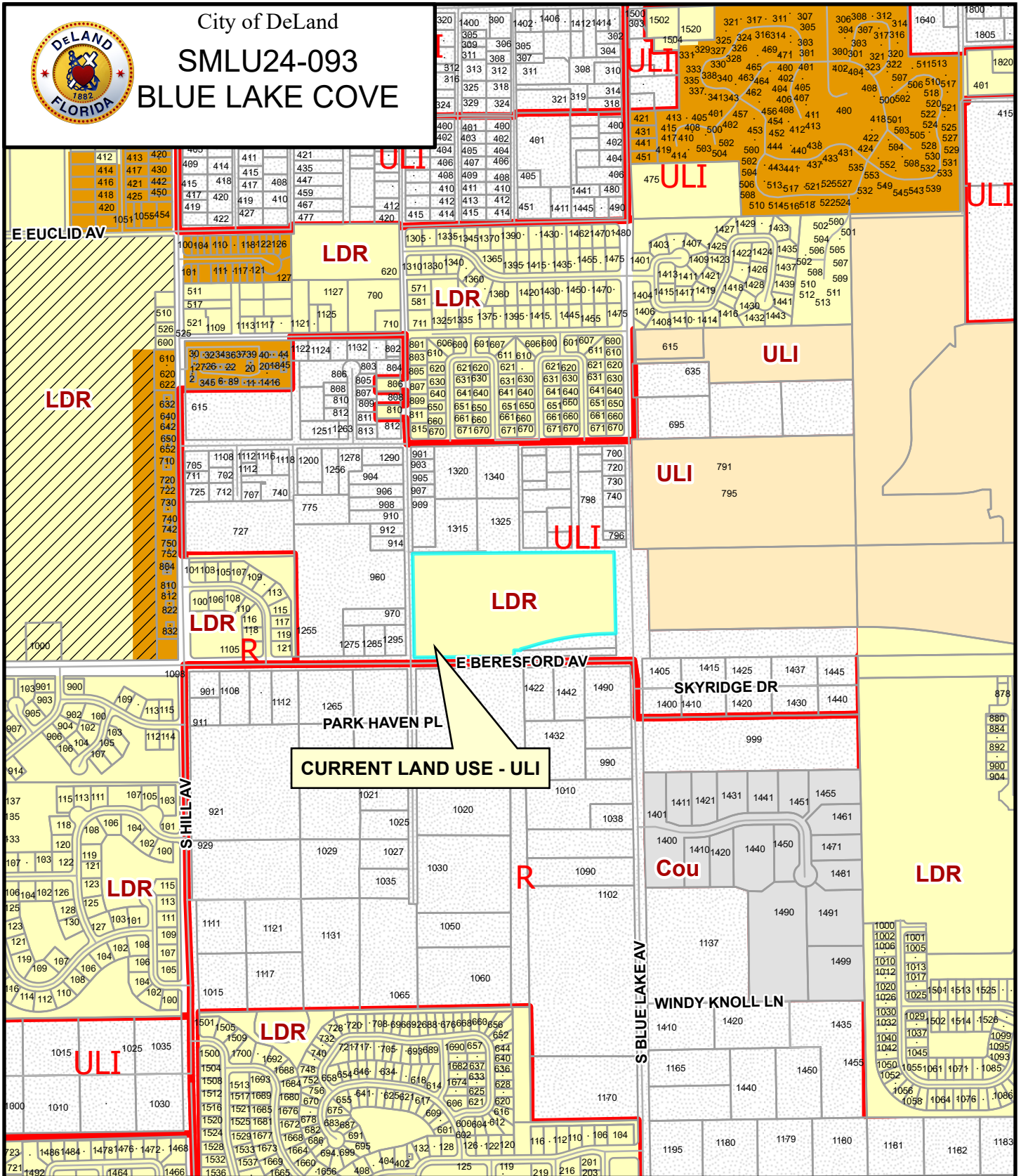
DeLand Future Land Use:

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
SMLU24-093
BLUE LAKE COVE



DeLand Future Land Use:

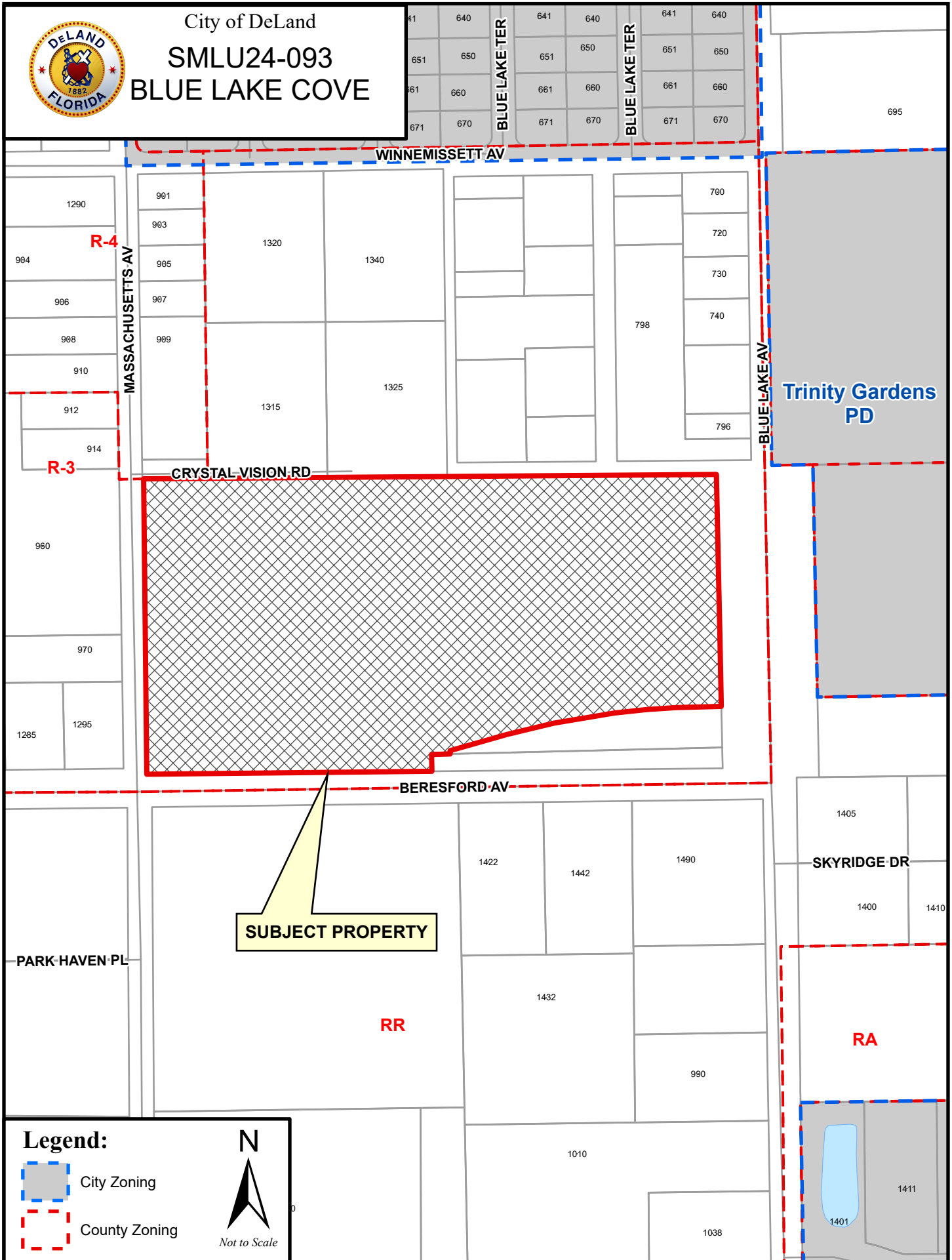
Agricultural Conservation	Educational	Downtown Commercial
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Low Density Residential	Mixed Commercial	Gateway
Medium Density Residential	Business Retail	Rail Spur
High Density Residential	Highway Commercial	Industrial

Maximum Permitted Density
ULI - 4 du/ac
LDR - 5.8 du/ac
MDR - 12 du/ac
VC: ULI - 4 du/ac
VC: R - 1 du / 5 acres



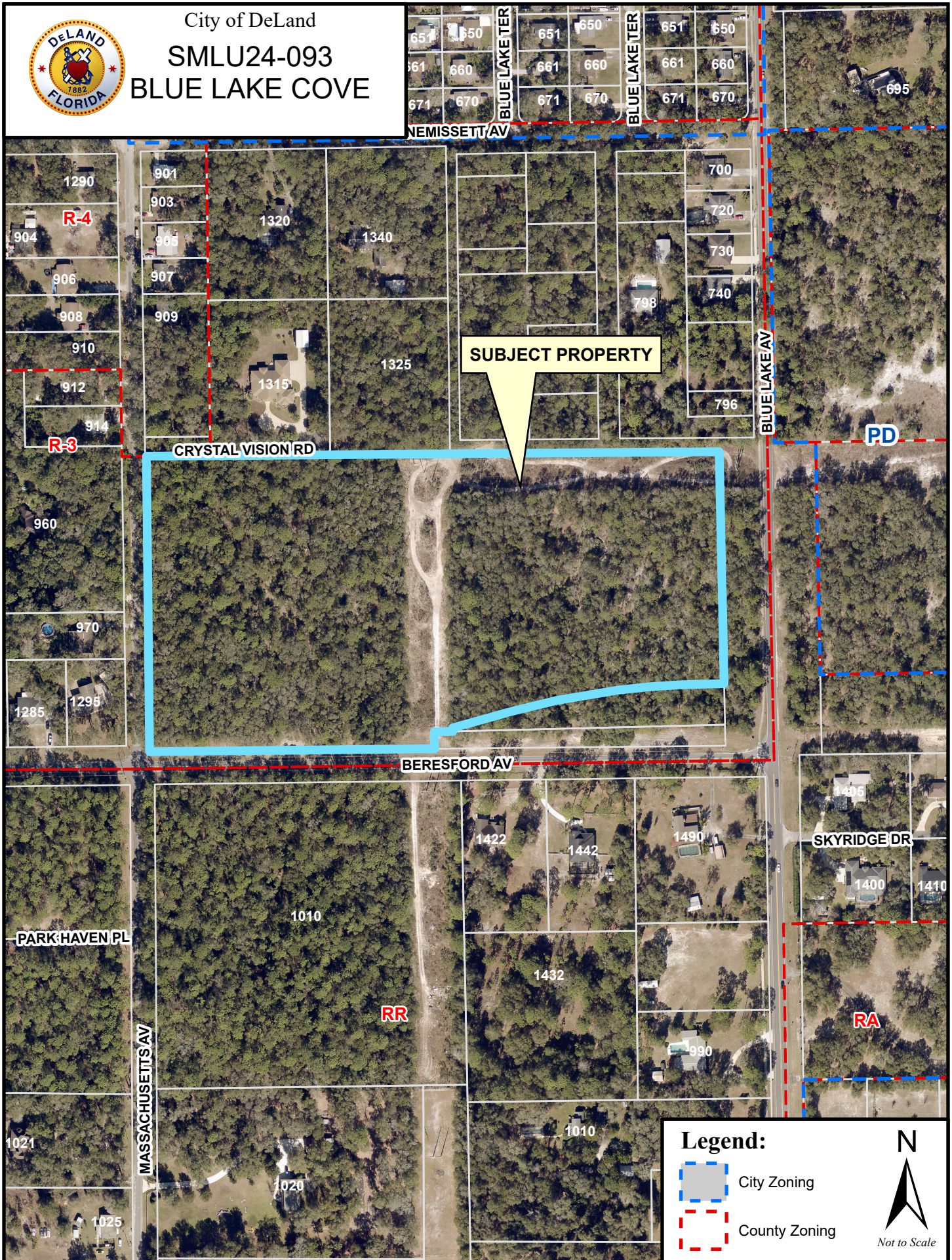


City of DeLand
SMLU24-093
BLUE LAKE COVE





City of DeLand
SMLU24-093
BLUE LAKE COVE



SUBJECT PROPERTY

Legend:

-  City Zoning
-  County Zoning





Volusia Growth Management Commission

February 18, 2025

Carol Kuhn, Planning Director
City of DeLand
120 S. Florida Avenue
DeLand, FL 32720

**RE: VGMC Case #25-003 – City of DeLand
Small Scale Comprehensive Plan Amendment – SMLU24-093
Certificate of Consistency**

Dear Ms. Kuhn,

VGMC Case No. 25-003 qualifies for certification in accordance with Chapter 90, Article II. of the Volusia County Code of Ordinances, Volusia Growth Management Commission Consistency Certification Rules and Organization. Based upon the lack of objection filed by another unit of local government, VGMC Case No. 25-003 is hereby deemed certified as consistent effective February 17, 2025 without the need for a public hearing.

The Volusia Growth Management Commission appreciates the efforts of the City of DeLand to further intergovernmental cooperation and coordination in Volusia County. If you have any questions regarding this matter, please do not hesitate to call me.

Sincerely,

Debbie Connors

Debbie Connors
VGMC Chair

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: First Reading of an Ordinance Amending Chapter 7 - Building and Housing Codes of the Code of Ordinances.

DEPARTMENT: Community Development

PREPARED BY: Rick Werbiskis, Community Dev. Director

ATTACHMENTS: Ordinance - Chapter 7 Building and Housing Codes, Exhibit A - Chapter 7 Ordinance

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

Chapter 7 Building and Housing Codes of the City's Codes and Ordinances has not had a comprehensive update since 2007. Since that time, there have been substantial changes to the Florida Building Code which necessitates the proposed updates. The Model Administrative Code, Chapter 1 for the Eight Edition (2023) Florida Building Code was used as the format for the updated language. Enforcement standards and procedures were also updated.

There is also a companion RCA related to Chapters 9, 10 and 25.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

There is no fiscal impact on the city through the adoption of the proposed ordinance.

RECOMMENDATION:

It is recommended that the City Commission approve the proposed ordinance on first reading.

BACKGROUND/DISCUSSION:

Chapter 7 Building and Housing Codes of the City's Codes and Ordinances has not had a comprehensive update since 2007. Since that time, there have been substantial changes to the Florida Building Code which necessitates the proposed updates.

ORDINANCE NO. 2025 -

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, REPEALING THE CURRENT CHAPTER 7, BUILDING AND HOUSING CODES, OF THE CITY OF DELAND CODE OF ORDINANCES AND REPLACING IT WITH A NEW CHAPTER 7, BUILDING AND HOUSING CODES, IN ORDER TO UPDATE CHAPTER 7 TO BE CONSISTENT WITH CURRENT STATE LAW AND BEST PRACTICES; AND PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, it is necessary to revise Chapter 7 “Building and Housing Codes” of the Code of Ordinances of the City of DeLand in order to update the regulations and standards contained therein to be consistent with current state law and best practices; and

WHEREAS, staff has undertaken a comprehensive review of Chapter 7 and it has been determined that given the number of changes it was most efficient to repeal the existing Chapter 7 and replace it with a new Chapter 7 which is set forth in the Exhibit A attached hereto; and

WHEREASE, the City Commission finds that the adoption of this Ordinance is in the best interests of the citizens of the City of DeLand.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. Chapter 7 Building and Housing Codes of the Code of Ordinances of the City of DeLand is hereby deleted in its entirety and replaced with a new Chapter 7 as set forth in and the attached Exhibit A.

Section 2. Conflicts. All Ordinances or parts of Ordinances and other actions of the City Commission in conflict with this Ordinance are hereby repealed.

Section 3. 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 4. Codification; Directions to Code Codifier; Correction of Scrivener's Errors.

(a). The provisions of Section 1 of this Ordinance shall become and be made a part of the Code of Ordinances of the City of DeLand but Sections 2 through 5 shall not be codified.

(b). The Code codifier shall instruct the Municipal Code Corporation to make all changes necessary in the Code of Ordinances of the City of DeLand to implement the provisions of this Ordinance and is granted liberal authority to codify the provisions of the attached Exhibit A to this Ordinance in such manner and in such places as deemed advisable.

(c). In accordance with the City's ongoing codification program; the City Clerk, in conjunction with the City Attorney, may make corrections to the provisions of this Ordinance relative to Scrivener's errors of whatever type or nature.

Section 5. Effective Date. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this ___ day of _____, 2025.

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

Chapter 7 BUILDING AND HOUSING CODES

Sec. 7-1. Fees and penalty for violation of chapter.

- (a) *Fees for new construction.* Fees for permits and other related charges relating to new construction shall be determined by using the then current edition of the building valuation data table published by the International Code Council (ICC) multiplied by a percentage set by resolution of the city commission from time to time.
- (b) *Fees for all permits other than new construction.* Fees for all permits other than those set forth in subsection (a) above shall be set forth in a fee schedule adopted by resolution of the city commission from time to time.
- (c) *Reinspection fee.* An additional fee of \$50.00 shall be charged for each reinspection. A third failed inspection for the same violation(s) shall cause a \$200 fee to be assessed. A fourth failed inspection for the same violation(s) will necessitate a meeting with the Chief Building Official.
- (d) *Penalty.* Violations of this chapter are punishable as provided in section 1-6 of the Code of Ordinances for the city.

Sec. 7-2. Local supplement to the Florida Building Code, administration.

Section 101 General.

101.1 Title. These regulations shall be known as the City of DeLand's Administrative Section of the Florida Building Code, hereinafter referred to as "this code".

101.2 Scope. The provisions of this code shall apply to the construction, alteration, movement, enlargement, replacement, repair, equipment, use and occupancy, location, maintenance, removal and demolition of every building or structure or any appurtenances connected or attached to such buildings or structures

101.2.1 Specific Code References

- 1. Detached one-and two-family dwellings and multiple single-family dwellings (townhouses) not more than three stories above grade plane in height with a separate means of egress and their accessory structures not more than three stories above grade plane in height, shall comply with the Florida Building Code, Residential.
- 2. Existing buildings undergoing repair, alterations or additions and change of occupancy shall be permitted to comply with the current edition of the Florida Existing Building Code.
- 3. Abatement, condemnation, and demolition procedures for unsanitary premises, unsafe buildings and structures shall be addressed by the City of DeLand Code of Ordinances, Chapter 16, Section 3.
- 4. Fire Damaged Buildings and Structures shall be secured within 24 hours after the fire incident and a permit for repair, reconstruction or demolition shall be applied for within 60 days. The Chief Building Official may determine that a report be submitted by a Florida licensed professional engineer regarding the structural integrity of the structure.

101.2.2 Appendices. Provisions in the appendices to the Florida Building Code shall not apply unless specifically adopted by the City of DeLand.

101.2.3 There are hereby adopted the following appendices:

- 1. Existing Building Code:

Appendix B: Standard for Rehabilitation, the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings.

2. Fuel Gas Code:

Appendix A: Sizing and Capacities of Gas Piping

Appendix B: Sizing of Venting Systems Serving Appliances Equipped with Draft Hoods, Category I Appliances, and Appliances Listed for Use with Type B Vents.

Appendix C: Exit Terminals of Mechanical Draft and Direct-Vent Venting Systems.

Appendix D: Recommended Procedure for Safety Inspection of an Existing Appliance Installation.

3. Plumbing Code:

Appendix D: Degree Day Design Temperatures

Appendix E: Sizing of Water Piping System

4. Residential Code:

Appendix A: (IFGS): Sizing and Capacities of Gas Piping

Appendix B: Sizing of Venting Systems Serving Appliances Equipped with Draft Hoods, Category I Appliances, and Appliances Listed for Use with Type B Vents.

Appendix C: (IFGS): Exit Terminals of Mechanical Draft and Direct- Vent Venting Systems.

5. Mechanical Code:

Appendix A: Chimney Connector Pass-Throughs

101.2.4 Florida Building Code, Residential construction standards or practices which are not covered by the Florida Building Code, Residential volume shall be in accordance with the Florida Building Code, Building.

101.3 Intent. The purpose of this code is to establish the minimum requirements to safeguard the public health, safety and general welfare through structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to fire fighters and emergency responders during emergency operations.

101.3.1 Quality control. Quality control of materials and workmanship is not within the purview of this code except as it relates to the purposes stated herein.

101.3.2 Warranty and Liability: The permitting, plan review or inspection of any building, system or plan by this jurisdiction, under the requirements of this code, shall not be construed in any court as a warranty of the physical condition of such building, system or plan or their adequacy. The City of DeLand shall not be liable in tort for damages or hazardous or illegal condition or inadequacy in such building, system or plan, nor for any failure of any component of such, which may occur subsequent to such inspection or permitting.

101.4 Referenced codes. The other codes listed in Sections 101.4.1 through 101.4.8 and referenced elsewhere in this code shall be considered part of the requirements of this code to the prescribed extent of each such reference.

101.4.1 Electrical. The provisions of the (NFPA 70) National Electric Code (See Chapter 10-2, DeLand Code of Ordinances), shall apply to the installation of electrical systems, including alterations, repairs, replacement, equipment, appliances, fixtures, fittings and appurtenances thereto.

101.4.2 Gas. The provisions of the Florida Building Code, Fuel Gas shall apply to the installation of gas piping from the point of delivery, gas appliances and related accessories as covered in this code. These requirements

apply to gas piping systems extending from the point of delivery to the inlet connections of appliances and the installation and operation of residential and commercial gas appliances and related accessories.

101.4.3 Mechanical. The provisions of the Florida Building Code, Mechanical shall apply to the installation, alterations, repairs and replacement of mechanical systems, including equipment, appliances, fixtures, fittings and/or appurtenances, including ventilating, heating, cooling, air-conditioning and refrigeration systems, incinerators and other energy-related systems.

101.4.4 Plumbing. The provisions of the Florida Building Code, Plumbing shall apply to the installation, alteration, repair and replacement of plumbing systems, including equipment, appliances, fixtures, fittings and appurtenances, and where connected to a water or sewage system and all aspects of a medical gas system.

101.4.5 Property maintenance. The provisions of Section 102.10 of this Code shall regulate and govern the conditions and maintenance of all property, buildings, and structures to ensure that structures are safe, sanitary, and fit for occupancy and use.

101.4.6 Fire prevention. For provisions related to fire prevention, refer to the Florida Fire Prevention Code. The Florida Fire Prevention Code shall apply to matters affecting or relating to structures, processes and premises from the hazard of fire and explosion arising from the storage, handling or use of structures, materials or devices; from conditions hazardous to life, property or public welfare in the occupancy of structures or premises; and from the construction, extension, repair, alteration or removal of fire suppression and alarm systems or fire hazards in the structure or on the premises from occupancy or operation.

101.4.7 Energy. The provisions of the Florida Building Code, Energy Conservation shall apply to all matters governing the design and construction of buildings for energy efficiency.

101.4.8 Accessibility. For provisions related to accessibility, refer to the Florida Building Code, Accessibility.

101.4.8 Manufactured buildings. For additional administrative and special code requirements, see Section 458, Florida Building Code, Building and Rule 61-41 Florida Administrative Code.

Section 102 Applicability.

102.1 General. Where, in any specific case, different sections of this code specify different materials, methods of construction or other requirements, the most restrictive shall govern. Where there is a conflict between a general requirement and a specific requirement, the specific requirement shall be applicable. References in this code to the “local enforcing agency” shall mean the City of DeLand unless the context indicates otherwise.

102.1.1. The Florida Building Code does not apply to, and no code enforcement action shall be brought with respect to, zoning requirements, land use requirements and owner specifications or programmatic requirements which do not pertain to and govern the design, construction, erection, alteration, modification, repair or demolition of public or private buildings, structures or facilities or to programmatic requirements that do not pertain to enforcement of the Florida Building Code. Additionally, a local code enforcement agency may not administer or enforce the Florida Building Code, Building to prevent the siting of any publicly owned facility, including, but not limited to, correctional facilities, juvenile justice facilities, or state universities, community colleges, or public education facilities, as provided by law.

102.2 Building. The provisions of the Florida Building Code shall apply to the construction, erection, alteration, modification, repair, equipment, use and occupancy, location, maintenance, removal and demolition of every public and private building, structure or facility or floating residential structure, or any appurtenances connected or attached to such buildings, structures or facilities. Additions, alterations, repairs and changes of use or occupancy group in all buildings and structures shall comply with the provisions provided in Florida Building Code, Existing Building. The following buildings, structures, and facilities are exempt from the Florida Building Code as provided by law, and any further exemptions shall be as determined by the Legislature and provided by law:

- (a) Building and structures specifically regulated and preempted by the federal government.

- (b) Railroads and ancillary facilities associated with the railroad.
- (c) Nonresidential farm buildings on farms.
- (d) Temporary buildings or sheds used exclusively for construction purposes.
- (e) Mobile or modular structures used as temporary offices, except that the provisions of Part V (§§ 553.501-553.513, FS) relating to accessibility by persons with disabilities and permits shall be required for structural support and tie down, electric supply and all other such utility connections to such mobile or modular structures as required by the City of DeLand.
- (f) Those structures or facilities of electric utilities, as defined in § 366.02 Florida Statutes, which are directly involved in the generation, transmission, or distribution of electricity.
- (g) Temporary sets, assemblies, or structures used in commercial motion picture or television production, or any sound-recording equipment used in such production, on or off the premises.
- (h) Chickees constructed by the Miccosukee Tribe of Indians of Florida or the Seminole Tribe of Florida. As used in this paragraph, the term "chickee" means an open-sided wooden hut that has a thatched roof of palm or palmetto or other traditional materials, and that does not incorporate any electrical, plumbing, or other non-wood features.
- (i) Family mausoleums not exceeding 250 square feet in area which are prefabricated and assembled on site or preassembled and delivered on site and have walls, roofs, and a floor constructed of granite, marble, or reinforced concrete.
- (j) Temporary housing provided by the Department of Corrections to any prisoner in the state correction system.
- (k) A building or structure having less than 1,000 square feet which is constructed and owned by a natural person for hunting and which is repaired or reconstructed to the same dimension and condition as existed on January 1, 2011, if the building or structure:
 - 1. Is not rented or leased or used as a principle residence.
 - 2. Is not located within the 100-year flood plain according to the Federal Emergency Management Agency's current Flood Insurance Rate Map; and
 - 3. Is not connected to an off-site electric power or water supply.

102.2.1 In addition to the requirements of §§ 553.79 and 553.80 Florida Statutes, facilities subject to the provisions of chapter 395 Florida Statutes and part II of Chapter 400 Florida Statutes shall have facility plans reviewed and construction surveyed by the state agency authorized to do so under the requirements of Chapter 395, Florida Statutes, and part II of Chapter 400, Florida Statutes, and the certification requirements of the federal government.

102.2.2 Residential buildings or structures moved into or within a county or municipality shall not be required to be brought into compliance with the state minimum building code in force at the time the building or structure is moved, provided:

- 1. The building or structure is structurally sound, meeting the wind speed requirements of the new location and is in occupiable condition for its intended use;
- 2. The occupancy use classification for the building or structure is not changed as a result of the move;
- 3. The building is not substantially remodeled;
- 4. Current fire code requirements for ingress and egress are met;

5. Electrical, gas and plumbing systems meet the codes in force at the time of construction and are operational and safe for reconnection; and
6. Foundation plans are sealed by a professional engineer or architect licensed to practice in this state, if required by the Florida Building Code, Building for all residential buildings or structures of the same occupancy class.

102.2.3 The building official shall apply the same standard to a moved residential building or structure as that applied to the remodeling of any comparable residential building or structure to determine whether the moved structure is substantially remodeled. The cost of the foundation on which the moved building or structure is placed shall not be included in the cost of remodeling for purposes of determining whether a moved building or structure has been substantially remodeled.

102.2.4 This section does not apply to the jurisdiction and authority of the Department of Agriculture and Consumer Services to inspect amusement rides or the Department of Financial Services to inspect state-owned buildings and boilers.

102.2.5 *Reserved.*

102.2.6 This section does not apply to swings and other playground equipment accessory to a one- or two-family dwelling.

Exception: Electrical service to such playground equipment shall be in accordance with the (NFPA 70) National Electric Code (See Chapter 10-2, DeLand Code of Ordinances).

102.3 *Application of references.* References to chapter or section numbers, or to provisions not specifically identified by number, shall be construed to refer to such chapter, section or provision of this code.

102.4 *Referenced codes and standards.* The codes and standards referenced in this code shall be considered part of the requirements of this code to the prescribed extent of each such reference. Where differences occur between provisions of this code and referenced codes and standards, the provisions of this code shall apply.

102.5 *Partial invalidity.* In the event that any part or provision of this code is held to be illegal or void, this shall not have the effect of making void or illegal any of the other parts or provisions.

102.6 *Existing structures.* The legal occupancy of any structure existing on the date of adoption of this code shall be permitted to continue without change, except as is specifically covered in this code, or the Florida Fire Prevention Code, or as is deemed necessary by the building official for the general safety and welfare of the occupants and the public.

102.7 *Relocation of manufactured buildings.*

- (1) Relocation of an existing manufactured building does not constitute an alteration.
- (2) A relocated building shall comply with wind speed requirements of the new location, using the appropriate wind speed map. If the existing building was manufactured in compliance with the Standard Building Code (prior to March 1, 2002), the wind speed map of the Standard Building Code shall be applicable. If the existing building was manufactured in compliance with the Florida Building Code (after March 1, 2002), the wind speed map of the Florida Building Code shall be applicable.
- (3) A relocated building shall comply with the flood hazard area requirements of the new location, if applicable.

102.7.1 *Existing Mechanical Equipment.* An agency or local government may not require that existing mechanical equipment located on or above the surface of a roof be installed in compliance with the requirements of the Florida Building Code except during reroofing when the equipment is being replaced or moved and is not in compliance with the provisions of the Florida Building Code relating to roof-mounted mechanical units.

102.8 Rules of Construction. The rules set out in this section shall be observed, unless such construction is inconsistent with the manifest intent of this chapter. The rules of construction and definitions set out here shall not be applied to any section of the Code of Ordinance of the City of DeLand which contains any express provisions excluding such construction, or where the subject matter or content of such section would be inconsistent with this section.

102.8.1 Generally. All provisions, terms, phrases and expressions contained in this code shall be liberally construed in order that the intent of this Code may be fully carried out. Terms used in this Code, unless otherwise specifically provided, shall have the meanings prescribed by Florida statutes, the Florida Administrative Code, and any other laws or adopted regulations of this state for the same terms.

102.8.2 Text. In case of any difference of meaning or implication between the text of this code and any figure, the text shall control.

102.8.3 Delegation of authority. Whenever a provision appears requiring the Chief Building Official or some other officer or employee to do some act or perform some duty, it is to be construed to authorize the Chief Building Official or other officer to designate, delegate and authorize professional level subordinates to perform the required act or duty unless the terms of the provision or section specify otherwise.

102.8.4 Month. The word "month" shall mean a calendar month.

102.8.5 Shall, may. The word "shall" is mandatory; "may" is permissive. The word "shall" takes precedence over "may."

102.8.6 Written or in writing. The term "written" or "in writing" shall be construed to include any representation of words, letters or figures whether by printing, electronic communication or otherwise.

102.8.7 Year. The word "year" shall mean a calendar year, unless a fiscal year is indicated.

102.8.8 Interpretation. Interpretations of this chapter shall be made by the Chief Building Official or his or her designee.

102.8.8.1 Construction hours of operation. Construction and Demolition. It is hereby authorized to operate or cause the operation of any tools used in construction, drilling, repair, alteration or demolition work between the hours of 7:00 a.m. and 10:00 p.m. Monday through Saturday and 10:00 a.m. and 6:00 p.m. on Sundays or holidays, except for emergency work by public service utilities or by special authorization of the Chief Building Official.

102.9 Words Defined

Appraised value. For the purpose of this section, appraised value is defined as either (1) one hundred and twenty (115) percent of the assessed value of the structure as indicated by the Volusia County Property Appraiser's Office or (2) the value as indicated in a certified Appraisal from a certified appraiser.

Assessed value. The value of real property and improvements thereon as established by the County Property Appraiser.

Authorized agent. A person legally authorized by an owner and having written proof of such authorization to obtain permits or take other actions in the owner's stead.

Board. For complaints regarding Volusia County issued specialty licenses, "Board" shall mean the Volusia County Contractor Licensing & Construction Appeals Board. For all other complaints and appeals, "Board" shall mean a hearing officer appointed by the City of DeLand..

Building shell. The structural components that completely enclose a building, including, but not limited to, the foundation, structural frame, floor slabs, exterior walls and roof system.

Building system. A functionally related group of elements, components and/or equipment, such as the electrical, plumbing and mechanical systems of a building.

Certificate of occupancy (C.O.). An official document evidencing that a building satisfies the requirements of the City of DeLand for the occupancy of a building.

Certificate of Completion (C. of C.). An official document evidencing that the structure(s) and relevant appurtenances satisfies the requirements of the City of DeLand for the completion of a permit.

Change of occupancy. A change from one Building Code occupancy classification or sub-classification to another.

Commercial building. Any building, structure, improvement or accessory thereto, other than a one- or two-family dwelling.

Demolition. The act of razing, dismantling or removal of a building or structure, or portion thereof, to the ground level.

Examination. An exam prepared, proctored and graded by a recognized testing agency unless otherwise implied in context or specifically stated otherwise.

Imminent Danger.

1. Structurally unsound conditions of a structure or portion thereof that is likely to cause physical injury to a person entering the structure;
2. Structurally unsound conditions will likely cause the structure to fall, be carried by the wind, or otherwise detach or move, and in doing so cause physical injury or damage to any person on the property or to any person or property nearby; or
3. The condition of the property is such that it harbors or is inhabited by pests, vermin, or organisms injurious to human health, the presence of which constitutes an immediate hazard to people in the vicinity.

Inspection warrant. A court order authorizing the Chief Building Official or his designee to perform an inspection of a particular property named in the warrant.

Intensification of use. An increase in capacity or number of units of a residential or commercial building.

Permit. An official document authorizing performance of a specific activity regulated by this chapter.

Permit card or placard. A document issued by the City of DeLand evidencing the issuance of a permit and recording of inspections.

Site. The physical clearing of the site in preparation for foundation work including, but not limited to, site clearing, excavation, de-watering, pilings and soil testing activities.

Stop work order. An order by the building official, or his designee which requires the immediate cessation of all work and work activities described in the order.

Wind Speed Lines. The basic wind speed lines for Risk Category 1 through Risk Category IV buildings are determined by Section 1609 in the Florida Building Code, Building.

102.10 International Property Maintenance Code and Local Amendments.

- (a) *International Property Maintenance Code Adopted.* The International Property Maintenance Code, 2015 edition, with local amendments as set forth in subsection (b) below, is hereby adopted, and all references in this Section 102.10 to the "code" shall refer to the adopted provisions of the International Property Maintenance Code.
- (b) *Local Amendments to International Property Maintenance Code.*
 - (1) City staff shall administer the International Property Maintenance Code and all codes incorporated therein. All references in the International Property Maintenance Code to the "code official" shall be deemed to refer to City staff except the for purposes of sections 108 of the International

Property Maintenance Code, the "code official" shall be the City's building official or designee. All references in the International Property Maintenance Code to the International Building Code shall be deemed references to the Florida Building Code, with any local amendments thereto adopted by the City of DeLand. The owner of the subject structure is responsible for compliance with the requirements of this code.

- (2) All expenses incurred by the City in abating building conditions in accordance with section 108 of the International Property Maintenance Code shall constitute a lien against the property until paid, including statutory interest. The City may recover such expenses by any means authorized by law or equity. "Expenses" shall include, but not be limited to, costs incurred in ascertaining ownership, architectural or engineer consultation, mailing or delivery of notices, costs for closing, repair, or demolition of structures, and recording fees.
- (3) Section 103.5 of the International Property Maintenance Code is hereby deleted in its entirety.
- (4) Section 107 of the International Property Maintenance Code is hereby deleted in its entirety and replaced with a new Section 107.1 to read, in full, as follows:

Section 107.1 Violation procedures. Violations of this code shall be subject to enforcement via Chapter 7-A of Code of Ordinances or any of the methods set forth in the Code of Ordinances of the City of DeLand or state law.
- (5) Section 108.3 of the International Property Maintenance Code is hereby amended by changing the references to notices to refer to Chapter 7-A of the Code of Ordinances of the City of DeLand.
- (6) Sections 109 through 112 of the International Property Maintenance Code are hereby deleted in their entirety.
- (7) Section 302.4 of the International Property Maintenance Code is hereby deleted in its entirety.
- (8) Section 304.3 of the International Property Maintenance Code is hereby amended by changing the height requirement to 3 inches for one and two family residential structures and 6 inches for all other structures.
- (9) Section 304.14 of the International Property Maintenance Code is hereby deleted in its entirety and replaced with a new Section 304.14 to read, in full, as follows:

Year-round, every door, window and other outside opening required for ventilation of habitable rooms, food preparation areas, food service areas or any areas where products to be included or utilized in food for human consumption are processed, manufactured, packaged, or stored, shall be supplied with approved, tightly fitting screens of not less than 16 mesh per inch (16 mesh per 25 mm), and every screen door used for insect control shall have a self-closing device in good working condition.
- (10) Section 304.15 of the International Property Maintenance Code is hereby deleted in its entirety and replaced with a new Section 304.15 to read, in full, as follows:

Exterior doors, door assemblies, operator systems if provided, and hardware shall be maintained in good condition.
- (11) Sections 304.2, 304.16, 304.17, 304.18.3, and 304.19 of the International Property Maintenance Code are hereby deleted in their entirety.
- (12) Section 305 of the International Property Maintenance Code is hereby deleted in its entirety.
- (13) Section 306 of the International Property Maintenance Code is hereby deleted in its entirety.
- (14) Section 307.1 of the International Property Maintenance Code is hereby deleted in its entirety and replaced with a new Section 307.1 to read, in full, as follows:

Every exterior and interior flight of stairs and every elevated walking surface shall have rails or guards as required by the Florida Building Code and the same shall be maintained in good repair.

- (15) Section 308 and Section 309.5 of the International Property Maintenance Code are hereby deleted in their entirety.
- (16) Chapter 4 of the International Property Maintenance Code is hereby deleted in its entirety and replaced with a new Section 401 to read, in full, as follows:

The owner of the structure shall provide and maintain light, ventilation and space conditions in accordance with the building code provision applicable to the structure at the time the structure was built.
- (17) Sections 502.2, 502.3, 502.4, 502.4.1 and 503 of the International Property Maintenance Code are hereby deleted in their entirety.
- (18) Section 602.3 of the International Property Maintenance Code is hereby amended by removing the references to dates.
- (19) Section 602.4 of the International Property Maintenance Code is hereby deleted in its entirety.
- (20) Chapter 7 of the International Property Maintenance Code is hereby deleted in its entirety.
- (21) Chapter 8 of the International Property Maintenance Code is hereby amended to change references from the ICC to the Florida Building Code and local amendments thereto adopted by the City of DeLand, and to also include NFPA 70.
- (22) Appendix A of the International Property Maintenance Code regarding Boarding Standards is specifically adopted by the City of DeLand, but such standards do not apply to storm-related boarding.
- (23) Whenever in the enforcement of this code, the area of responsibility of more than one code official of the City is involved, it shall be the duty of the code officials involved to coordinate their inspections and administrative orders as fully as practicable so that the owners and occupants of the structure shall not be subjected to separate visits by different inspectors or conflicting orders from the City. Whenever an inspector from any City department observes an apparent or actual violation of some provision of this code not within the inspector's authority to enforce, the inspector shall report the findings to the code official having jurisdiction thereof.
- (24) Nothing in this code shall be construed to cancel, modify or set aside any provision of the City of DeLand Land Development Code or any other provision of the Code of Ordinances of the City of DeLand. To the extent of any conflict between this code and any other provision of the Code of Ordinances of the City of DeLand, such other provision shall control over the provision of this code, but only to the extent of such conflict.

Section 103 Building Department.

103.1 Establishment. There is hereby established a department to be called the building department and the person in charge shall be known as the building official. All code officials employed by the department shall be certified in accordance with Chapter 468, Part XII, Florida Statutes.

103.2 Reserved.

103.3 Restrictions on employees. An officer or employee connected with the department, shall not be financially interested (except as a property owner) in the furnishing of labor, material, or appliances, alteration, or maintenance of a building, structure, service, system or in the making of plans or of specifications thereof, within the City of DeLand, unless he is the owner of such, if such financial interest is inconsistent with his duties or conflict with the interest of the department.

103.4 Records. The Building Official shall keep, or cause to be kept, a record of the business of the department. The records of the department shall be open to public inspection.

103.5 Liability. Any officer or employee charged with the enforcement of this code, acting for the City of DeLand in the discharge of his duties, shall not thereby render himself personally liable, and is hereby relieved from all personal liability, for any damage that may occur to persons or property as a result of any act required or permitted in the discharge of his duties. Any suit brought against any officer or employee or member because of such act performed by him in the enforcement of any provisions of this code shall be defended by the City of DeLand's Legal Department until the final termination of the proceedings, unless such person is found to have acted in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard for the safety, health, and welfare of the public.

Section 104 Duties and Powers of the Chief Building Official.

104.1 General. The Chief Building Official is hereby authorized and directed to enforce the provisions of this code. The building official shall have the authority to render interpretations of this code and to adopt policies and procedures in order to clarify the application of its provisions. Such interpretations, policies and procedures shall be in compliance with the intent and purpose of this code, and shall not have the effect of waiving requirements specifically provided for in this code.

104.1.1 Applications and permits. The Chief Building Official shall receive applications, review construction documents and issue permits for the erection, and alteration, demolition and moving of buildings and structures, inspect the premises for which such permits have been issued and enforce compliance with the provisions of this code.

104.2 Right of entry.

104.2.1 First attempt. Whenever necessary to make an inspection to enforce any of the provisions of this code, or whenever the building official has reasonable cause to believe that there exists in any building or upon any premises any condition or code violation which makes such building, structure, premises, electrical, gas, mechanical or plumbing systems unsafe, dangerous or hazardous, the building official may enter such building, structure or premises at all reasonable times to inspect the same or to perform any duty imposed upon the building official by this code. If such building or premises are occupied, he shall first present proper credentials and request entry. If such building, structure, or premises are unoccupied, he shall first make a reasonable effort to locate the owner or other persons having charge or control of such and request entry. If entry is refused, the building official shall have recourse to every remedy provided by law to secure entry.

104.2.2 Inspection warrant. When the building official has obtained a proper inspection warrant pursuant to Chapter 933, Florida Statutes, or other remedy provided by law to secure entry, no owner or occupant or any other persons having charge, care or control of any building, structure, or premises shall fail or neglect, after proper request is made as herein provided, to promptly permit entry therein by the building official for the purpose of inspection and examination pursuant to this code.

104.3 Stop work orders. Where the building official finds any work regulated by this code being performed in a manner either contrary to the provisions of this code or dangerous or unsafe, the building official is authorized to issue a stop work order. Such notice shall be in writing and shall be given to the owner of the property involved, the owner's authorized agent, or to the person doing the work. Upon issuance of a stop work order, the cited work shall immediately cease. The stop work order shall state the reason for the order and the conditions under which the cited work will be permitted to resume. Any person who shall continue any work after having been served with a stop work order, except such work as that person has been directed to perform to remove a violation or unsafe condition, shall be subject to penalties as prescribed by law.

104.4 Denial or Revocation of permits.

Whenever a permit required under this section is denied or revoked because the plan, or the construction, erection, alteration, modification, repair, or demolition of a building, is found by the local enforcing agency to be not in compliance with the Florida Building Code, the local enforcing agency shall identify the specific

plan or project features that do not comply with the applicable codes, identify the specific code chapters and sections upon which the finding is based, and provide this information to the permit applicant. If the local building code administrator or inspector finds that the plans are not in compliance with the Florida Building Code, the Chief Building Official or his or her designee, shall identify the specific plan features that do not comply with the applicable codes, identify the specific code chapters and sections upon which the finding is based, and provide this information to the local enforcing agency. The local enforcing agency shall provide this information to the permit applicant.

Pursuant to Section 553.79(16), Florida Statutes, a local enforcement agency may not deny issuance of a building permit to; or fine, penalize, sanction or assess fees against an arm's-length purchaser of a property for value solely because a building permit applied for by a previous owner of a property was not closed. The local enforcement agency shall maintain all rights and remedies against the property owner and contractor listed on the permit.

Pursuant to Section 553.79(16), Florida Statutes, a local enforcement agency may not deny issuance of a building permit to a contractor solely because the contractor is listed on other building permits that were not closed.

104.9 Approved materials and equipment. Materials, equipment and devices approved by the building official shall be constructed and installed in accordance with such approval.

104.9.1 Used materials and equipment. The use of used materials which meet the requirements of this code for new materials is permitted. Used equipment and devices shall not be reused unless approved by the building official.

104.10 Reserved.

104.11 Alternative materials, design and methods of construction and equipment. The provisions of this code are not intended to prevent the installation of any material or to prohibit any design or method of construction not specifically prescribed by this code, provided that any such alternative has been approved. An alternative material, design or method of construction shall be approved where the building official finds that the proposed alternative meets all of the following:

1. The alternative material, design or method of construction is satisfactory and complies with the intent of the provisions of this code.

2. The material, method or work offered is, for the purpose intended, not less than the equivalent of that prescribed in this code as it pertains to the following:

2.1 Quality.

2.2 Strength.

2.3 Effectiveness.

2.4 Fire resistance.

2.5 Durability.

2.6 Safety.

Where the alternative material, design or method of construction is not approved, the building official shall respond in writing, stating the reasons why the alternative was not approved.

104.11.1 Research reports. Supporting data, where necessary to assist in the approval of materials or assemblies not specifically provided for in this code, shall consist of valid research reports from approved sources.

104.11.2 Tests. Whenever there is insufficient evidence of compliance with the provisions of this code, or evidence that a material or method does not conform to the requirements of this code, or in order to substantiate claims for alternative materials or methods, the building official shall have the authority to require

tests as evidence of compliance to be made at no expense to the jurisdiction. Test methods shall be as specified in this code or by other recognized test standards. In the absence of recognized and accepted test methods, the building official shall approve the testing procedures. Tests shall be performed by an approved agency. Reports of such tests shall be retained by the building official for the period required for retention of public records.

104.12 Requirements not covered by code. Any requirements necessary for the strength, stability or proper operation of an existing or proposed building, structure, electrical, gas, mechanical or plumbing system, or for the public safety, health and general welfare, not specifically covered by this or the other technical codes, shall be determined by the building official.

Section 105 Permits.

105.1 Required. Any owner or owner's authorized agent who intends to construct, enlarge, alter, repair, move, demolish, or change the occupancy of a building or structure, or to erect, install, enlarge, alter, repair, remove, convert or replace any impact-resistant coverings, electrical, gas, mechanical or plumbing system, the installation of which is regulated by this code, or to cause any such work to be performed, shall first make application to the building official and obtain the required permit.

105.1.1 Annual facility permit. In lieu of an individual permit for each alteration to an existing electrical, gas, mechanical, plumbing or interior nonstructural office system(s), the building official is authorized to issue an annual permit for any occupancy to facilitate routine or emergency service, repair, refurbishing, minor renovations of service systems or manufacturing equipment installations/relocations. The building official shall be notified of major changes and shall retain the right to make inspections at the facility site as deemed necessary. An annual facility permit shall be assessed an annual fee and shall be valid for one year from date of issuance. A separate permit shall be obtained for each facility and for each construction trade, as applicable. The permit application shall contain a general description of the parameters of work intended to be performed during the year.

105.1.2 Annual facility permit records. The person to whom an annual facility permit is issued shall keep a detailed record of alterations made under such annual permit. The building official shall have access to such records at all times or such records shall be filed with the building official as designated.

105.1.3 Reserved.

105.1.4 Public swimming pool. The local enforcing agency may not issue a building permit to construct, develop, or modify a public swimming pool without proof of application, whether complete or incomplete, for an operating permit pursuant to F.S. § 514.031. A certificate of completion or occupancy may not be issued until such operating permit is issued. The local enforcing agency shall conduct their review of the building permit application upon filing and in accordance with F.S. ch. 553. The local enforcing agency may confer with the Department of Health, if necessary, but may not delay the building permit application review while awaiting comment from the Department of Health.

105.2 Work exempt from permit. Exemptions from permit requirements of this code shall not be deemed to grant authorization for any work to be done in any manner in violation of the provisions of this code. Permits shall not be required for the following:

Building:

1. Retaining walls that are not over 2 feet (1,219 mm) in height measured from the bottom of the footing to the top of the wall, unless supporting a surcharge or impounding Class I, II or IIIA liquids.
2. Painting, papering, tiling, carpeting, cabinets, counter tops and similar finish work.
3. Temporary motion picture, television and theater stage sets and scenery.

4. Prefabricated swimming pools accessory to a Group R-3 occupancy that are less than 24 inches (610 mm) deep and are installed entirely above ground.

5. Swings and other playground equipment accessory to detached one- and two-family dwellings.

6. Non fixed and movable fixtures, cases, racks, counters and partitions not over 5 feet 9 inches (1,753 mm) in height.

Electrical:

1. *Repairs and maintenance:* Minor repair work, including the replacement of lamps or the connection of approved portable electrical equipment to approved permanently installed receptacles.

2. *Radio and television transmitting stations:* The provisions of this code shall not apply to electrical equipment used for radio and television transmissions, but do apply to equipment and wiring for a power supply and the installations of towers and antennas.

3. *Temporary testing systems:* A permit shall not be required for the installation of any temporary system required for the testing or servicing of electrical equipment or apparatus. Gas:

1. Portable heating appliance.
2. Replacement of any minor part that does not alter approval of equipment or make such equipment unsafe.

Mechanical:

1. Portable heating appliance.
2. Portable ventilation equipment.
3. Portable cooling unit.
4. Steam, hot or chilled water piping within any heating or cooling equipment regulated by this code.
5. Replacement of any part which does not alter its approval or make it unsafe.
6. Portable evaporative cooler.
7. Self-contained refrigeration system containing 10 pounds (4.54 kg) or less of refrigerant and actuated by motors of 1 horsepower (746 W) or less.
8. The installation, replacement, removal, or metering of any load management control device.

Plumbing:

1. The stopping of leaks in drains, water, soil, waste or vent pipe provided, however, that if any concealed trap, drain pipe, water, soil, waste or vent pipe becomes defective and it becomes necessary to remove and replace the same with new material, such work shall be considered as new work and a permit shall be obtained and inspection made as provided in this code.
2. The clearing of stoppages or the repairing of leaks in pipes, valves or fixtures, and the removal and reinstallation of water closets, provided such repairs do not involve or require the replacement or rearrangement of valves, pipes or fixtures.

105.2.1 Emergency repairs. Where equipment replacements and repairs must be performed in an emergency situation, the permit application shall be submitted within the next working business day to the building official.

105.2.2 Minor repairs. Ordinary minor repairs or installation of replacement parts may be made with the approval of the building official without a permit, provided the repairs do not include the cutting away of any wall, partition or portion thereof, the removal or cutting of any structural beam or load-bearing support, or the removal or change of any required means of egress, or rearrangement of parts of a structure affecting the egress requirements; additionally, ordinary minor repairs shall not include addition to, alteration of, replacement or relocation of any standpipe, water supply, sewer, drainage, drain leader, gas, soil, waste, vent or similar piping, electric wiring systems or mechanical equipment or other work affecting public health or general safety, and such repairs shall not violate any of the provisions of the technical codes.

105.3 Application for permit. To obtain a permit, the applicant shall first file an application therefore in writing on a form furnished by the Building department for that purpose. Permit application forms shall comply with the requirements of Section 713.135(5) and (6) Florida Statutes.

Each application shall be inscribed with the date of application, and the code in effect as of that date. For a building permit for which an application is submitted prior to the effective date of the Florida Building Code, the state minimum building code in effect in the permitting jurisdiction on the date of the application governs the permitted work for the life of the permit and any extension granted to the permit.

Effective October 1, 2017, a local enforcement agency shall post each type of building permit application on its website. Completed applications must be able to be submitted electronically to the appropriate building department. Accepted methods of electronic submission include, but are not limited to, e-mail submission of applications in portable document format or submission of applications through an electronic fill-in form available on the building department's website or through a third-party submission management software. Payments, attachments, or drawings required as part of the permit application may be submitted in person in a nonelectronic format, at the discretion of the building official.

105.3.1 Action on application. The building official shall examine or cause to be examined applications for permits and amendments thereto within a reasonable time after filing. If the application or the construction documents do not conform to the requirements of pertinent laws, the building official shall reject such application in writing, stating the reasons therefore. If the building official is satisfied that the proposed work conforms to the requirements of this code and laws and ordinances applicable hereto, the building official shall issue a permit therefore as soon as practicable. When authorized through contractual agreement with school board, in acting on applications for permits, the building official shall give first priority to any applications for the construction of, or addition or renovation to, any school or educational facility.

105.3.1.1 If a state university, Florida college, or public school district elects to use a local government's code enforcement offices, fees charged by counties and municipalities for enforcement of the Florida Building Code on buildings, structures, and facilities of state universities, state colleges, and public school districts shall not be more than the actual labor and administrative costs incurred for plans review and inspections to ensure compliance with the code.

105.3.1.2 No permit may be issued for any building construction, erection, alteration, modification, repair, or addition unless the applicant for such permit provides to the enforcing agency which issues the permit any of the following documents which apply to the construction for which the permit is to be issued and which shall be prepared by or under the direction of an engineer registered under chapter 471 Florida Statutes:

1. Plumbing documents for any new building or addition which requires a plumbing system with more than 250 fixture units or which costs more than \$125,000.
2. Fire sprinkler documents for any new building or addition which includes a fire sprinkler system which contains 50 or more sprinkler heads. Personnel, as authorized by chapter 633 Florida Statutes, , may design a new fire sprinkler system of 49 or fewer heads; may design the alteration of an existing fire sprinkler system if the alteration consists of the relocation, addition or deletion of 49 heads or fewer, notwithstanding the size of the existing fire sprinkler system; or may design the alteration of an existing fire sprinkler system if the alteration consists of the relocation or deletion of 249 or fewer sprinklers, notwithstanding the size of the existing fire sprinkler system, if there is no change of occupancy of the affected areas, as defined in this code and the Florida Fire Prevention Code, and there is no change in the water demand as defined in NFPA 13, "Standard for the Installation of Sprinkler Systems," and if the occupancy hazard classification as defined in NFPA 13 is reduced or remains the same as a result of the alteration.
3. Heating, ventilation, and air-conditioning documents for any new building or addition which requires more than a 15-ton-per-system capacity which is designed to accommodate 100 or more persons or for which the system costs more than \$125,000. This paragraph does not include any document for the replacement or repair of an existing system in which the work does not require altering a structural part of the building or for work on a residential one-family, two-family, three-family or four-family structure. An air-conditioning system may be designed by an installing air-conditioning contractor certified under Chapter 489, Florida Statutes to serve any building or addition which is designed to accommodate fewer than 100 persons and requires an air-conditioning system with value of \$125,000 or less; and when a 15-ton-per system or less is designed for a singular space of a building and each 15-ton system or less has an independent duct system. Systems not complying with the above require design documents that are to be sealed by a professional engineer.

Example 1: When a space has two 10-ton systems with each having an independent duct system, the contractor may design these two systems since each unit (system) is less than 15 tons.

Example 2: Consider a small single story office building which consists of 6 individual offices where each office has a single three-ton package air conditioning heat pump. The six heat pumps are connected to a single water cooling tower. The cost of the entire heating, ventilation and air conditioning work is \$47,000 and the office building accommodates fewer than 100 persons. Because the six mechanical units are connected to a common water tower this is considered to be an 18-ton system. It therefore could not be designed by a mechanical or air conditioning contractor.

Note: The limiting criteria of 100 persons and \$125,000 apply to the building occupancy load and the cost for the total air-conditioning system of the building.

4. Any specialized mechanical, electrical, or plumbing document for any new building or addition which includes a medical gas, oxygen, steam, vacuum, toxic air filtration, halon, or fire detection and alarm system which costs more than \$5,000.
5. Electrical documents. See Florida Statutes 471.003(2)(h).

Any electrical system that meets the following thresholds is required to be designed by a Florida Registered Engineer: an electrical system with a value of over \$125,000 with an aggregate reserve capacity of over 600 amperes (240 volts) on a residential electrical system or over 800 amperes (240 volts) on a commercial or industrial electrical system.

NOTE: The limiting factor of 240 volts or over is required to be designed by an Engineer.

Documents requiring an engineer seal by this part shall not be valid unless a professional engineer who possesses a valid certificate of registration has signed, dated, and stamped such document as provided in § 471.025 Florida Statutes.

6. All public swimming pools and public bathing places defined by and regulated under Chapter 514, Florida Statutes.

105.3.1.3 Reviewing application for building permit.

1. When reviewing an application for a building permit, a local government may not request additional information from the applicant more than three times, unless the applicant waives such limitation in writing.

2. If a local government requests additional information from an applicant and the applicant submits the requested additional information to the local government within 30 days after receiving the request, the local government must, within 15 days after receiving such information:

- a. Determine if the application is properly completed;
- b. Approve the application;
- c. Approve the application with conditions;
- d. Deny the application; or
- e. Advise the applicant of information, if any, that is needed to deem the application properly completed or to determine the sufficiency of the application.

3. If a local government makes a second request for additional information from the applicant and the applicant submits the requested additional information to the local government within 30 days after receiving the request, the local government must, within 10 days after receiving such information:

- a. Determine if the application is properly completed;
- b. Approve the application;
- c. Approve the application with conditions;
- d. Deny the application; or
- e. Advise the applicant of information, if any, that is needed to deem the application properly completed or to determine the sufficiency of the application.

4. Before a third request for additional information may be made, the applicant must be offered an opportunity to meet with the local government to attempt to resolve outstanding issues. If a local government makes a third request for additional information from the applicant and the applicant submits the requested additional information to the local government within 30 days after receiving the request, the local government must, within 10 days after receiving such information unless the applicant waived the local government's limitation in writing, determine that the application is complete and:

- a. Approve the application;
- b. Approve the application with conditions; or
- c. Deny the application.

5. If the applicant believes the request for additional information is not authorized by ordinance, rule, statute, or other legal authority, the local government, at the applicant's request, must process the application and either approve the application, approve the application with conditions, or deny the application.

105.3.2 Time limitation of application. An application for a permit for any proposed work shall be deemed to have been abandoned, becoming null and void 180 days after the date of filing, unless such application has been pursued in good faith or a permit has been issued; except that the building official is authorized to grant one or more extensions of time for additional periods not exceeding 90 days each. The extension shall be requested in writing prior to the abandonment date and justifiable cause demonstrated.

105.3.3 An enforcing authority may not issue a building permit for any building construction, erection, alteration, modification, repair or addition unless the permit either includes on its face or there is attached to the permit the following statement: "NOTICE: In addition to the requirements of this permit, there may be additional restrictions applicable to this property that may be found in the public records of this county, and there may be additional permits required from other governmental entities such as water management districts, state agencies, or federal agencies."

105.3.4 A building permit for a single-family residential dwelling must be issued within 30 working days of application therefor unless unusual circumstances require a longer time for processing the application or unless the permit application fails to satisfy the Florida Building Code or the enforcing agency's laws or ordinances.

105.3.5 Identification of minimum premium policy. Except as otherwise provided in Chapter 440, Workers' Compensation, every employer shall, as a condition to receiving a building permit, show proof that it has secured compensation for its employees as provided in §§ 440.10 and 440.38, Florida Statutes.

105.3.6 Asbestos removal. Moving, removal or disposal of asbestos-containing materials on a residential building where the owner occupies the building, the building is not for sale or lease, and the work is performed according to the owner-builder limitations provided in this paragraph. To qualify for exemption under this paragraph, an owner must personally appear and sign the building permit application. The permitting agency shall provide the person with a disclosure statement in substantially the following form:

Disclosure Statement: State law requires asbestos abatement to be done by licensed contractors. You have applied for a permit under an exemption to that law. The exemption allows you, as the owner of your property, to act as your own asbestos abatement contractor even though you do not have a license. You must supervise the construction yourself. You may move, remove or dispose of asbestos-containing materials on a residential building where you occupy the building and the building is not for sale or lease, or the building is a farm outbuilding on your property. If you sell or lease such building within 1 year after the asbestos abatement is complete, the law will presume that you intended to sell or lease the property at the time the work was done, which is a violation of this exemption. You may not hire an unlicensed person as your contractor. Your work must be done according to all local, state and federal laws and regulations which apply to asbestos abatement projects. It is your responsibility to make sure that people employed by you have licenses required by state law and by county or municipal licensing ordinances.

105.3.7 Special foundation permit. When application for permit to erect or enlarge a building has been filed and pending issuance of such permit, the building official may, at his discretion, issue a special permit for the foundation only. The holder of such a special permit is proceeding at their own risk and without assurance that a permit for the remainder of the work will be granted nor that corrections will not be required in order to meet provisions of the technical codes.

105.3.8 Public right of way. A permit shall not be given by the building official for the construction of any building, or for the alteration of any building where said building is to be changed and such change will affect the exterior walls, bays, balconies, or other appendages or projections fronting on any street, alley or public lane, or for the placing on any lot or premises of any building or structure removed from another lot or premises, unless the applicant has made application for right of way permits from the authority having jurisdiction over the street, alley or public lane.

105.3.9 A local government may not require a contract between a builder and an owner for the issuance of a building permit or as a requirement for the submission of a building permit application.

105.4 Conditions of the permit.

105.4.1 Permit intent. A permit issued shall be construed to be a license to proceed with the work and not as authority to violate, cancel, alter or set aside any of the provisions of the technical codes, nor shall issuance of a permit prevent the building official from thereafter requiring a correction of errors in plans, construction or violations of this code. Every permit issued shall become invalid unless the work authorized by such permit is

commenced within six months after its issuance, or if the work authorized by such permit is suspended or abandoned for a period of six months after the time the work is commenced.

105.4.1.1 If work has commenced and the permit is revoked, becomes null and void, or expires because of lack of progress or abandonment, a new permit covering the proposed construction shall be obtained before proceeding with the work.

105.4.1.2 If a new permit is not obtained within 180 days from the date the initial permit became null and void, the building official is authorized to require that any work which has been commenced or completed be removed from the building site. Alternately, a new permit may be issued on application, providing the work in place and required to complete the structure meets all applicable regulations in effect at the time the initial permit became null and void and any regulations which may have become effective between the date of expiration and the date of issuance of the new permit.

105.4.1.3 Work shall be considered to be in active progress when the permit has received an approved inspection within 180 days. This provision shall not be applicable in case of civil commotion or strike or when the building work is halted due directly to judicial injunction, order or similar process.

105.4.1.4 The fee for renewal reissuance and extension of a permit shall be set by the City Commission for the City of DeLand.

105.5 Expiration. Every permit issued shall become invalid unless the work on the site authorized by such permit is commenced within 180 days after its issuance, or if the work authorized on the site by such permit is suspended or abandoned for a period of 180 days after the time the work is commenced. Failure to obtain an approved inspection within 180 days of the previous approved inspection shall constitute suspension or abandonment of the work. The building official is authorized to grant, in writing, one or more extensions of time, for periods not more than 180 days each. The extension shall be requested in writing and justifiable cause demonstrated and received in the Building Department before the expiration of the permit. Permits issued for the demolition of a structure shall expire sixty (60) days from the date of issuance. For a justifiable cause, one (1) extension of time for a period not exceeding thirty (30) days may be allowed. Such request shall be in writing and received by the building official before the expiration of the permit.

105.5.1 Additional options for closing a permit.

Pursuant to Section 553.79(15), Florida Statutes, a property owner, regardless of whether the property owner is the one listed on the application for the building permit, may close a building permit by complying with the following requirements:

1. The property owner may retain the original contractor listed on the permit or hire a different contractor appropriately licensed in this state to perform the work necessary to satisfy the conditions of the permit and to obtain any necessary inspection in order to close the permit. If a contractor other than the original contractor listed on the permit is hired by the property owner to close the permit, such contractor is not liable for any defects in the work performed by the original contractor and is only liable for the work that he or she performs.
2. The property owner may assume the role of an owner builder, in accordance with Sections 489.103(7) and 489.503(6), Florida Statutes.
3. If a building permit is expired and its requirements have been substantially completed, as determined by the Chief Building Official, the permit may be closed without having to obtain a new building permit, and the work required to close the permit may be done pursuant to the building code in effect at the time the local enforcement agency received the application for the permit, unless the contractor has sought and received approval from the local enforcement agency for an alternative material, design or method of construction.

4. A local enforcement agency may close a building permit 6 years after the issuance of the permit, even in the absence of a final inspection, if the local enforcement agency determines that no apparent safety hazard exists.

For purposes of this section, the term “close” means that the requirements of the permit have been satisfied.

105.6 Denial or revocation. Whenever a permit required under this section is denied or revoked because the plan, or the construction, erection, alteration, modification, repair, or demolition of a building, is found by the local enforcing agency to be not in compliance with the Florida Building Code, the local enforcing agency shall identify the specific plan or project features that do not comply with the applicable codes, identify the specific code chapters and sections upon which the finding is based, and provide this information to the permit applicant. If the local building code administrator or inspector finds that the plans are not in compliance with the Florida Building Code, the local building code administrator or inspector shall identify the specific plan features that do not comply with the applicable codes, identify the specific code chapters and sections upon which the finding is based, and provide this information to the local enforcing agency. The local enforcing agency shall provide this information to the permit applicant.

Pursuant to Section 553.79(16), Florida Statutes, a local enforcement agency may not deny issuance of a building permit to; issue a notice of violation to; or fine, penalize, sanction or assess fees against an arm’s-length purchaser of a property for value solely because a building permit applied for by a previous owner of the property was not closed. The local enforcement agency shall maintain all rights and remedies against the property owner and contractor listed on the permit.

Pursuant to Section 553.79(16), Florida Statutes, a local enforcement agency may not deny issuance of a building permit to a contractor solely because the contractor is listed on other building permits that were not closed.

105.7 Placement of permit. The building permit or copy shall be kept on the site of the work until the completion of the project.

105.8 Notice of commencement. As per § 713.135 Florida Statutes, when any person applies for a building permit, the City when issuing such permit shall print on the face of each permit card in no less than 18-point, capitalized, boldfaced type: "WARNING TO OWNER: YOUR FAILURE TO RECORD A NOTICE OF COMMENCEMENT MAY RESULT IN YOUR PAYING TWICE FOR IMPROVEMENTS TO YOUR PROPERTY. IF YOU INTEND TO OBTAIN FINANCING, CONSULT WITH YOUR LENDER OR AN ATTORNEY BEFORE RECORDING YOUR NOTICE OF COMMENCEMENT."

105.9 Asbestos. The City shall require each building permit for the demolition or renovation of an existing structure to contain an asbestos notification statement which indicates the owner's or operator's responsibility to comply with the provisions of § 469.003 Florida Statutes and to notify the Department of Environmental Protection of her or his intentions to remove asbestos, when applicable, in accordance with state and federal law.

105.10 Certificate of protective treatment for prevention of termites. A weather resistant jobsite posting board shall be provided to receive duplicate Treatment Certificates as each required protective treatment is completed, providing a copy for the person the permit is issued to and another copy for the building permit files. The Treatment Certificate shall provide the product used, identity of the applicator, time and date of the treatment, site location, area treated, chemical used, percent concentration and number of gallons used, to establish a verifiable record of protective treatment. If the soil chemical barrier method for termite prevention is used, final exterior treatment shall be completed prior to final building approval.

105.11 Notice of termite protection. A permanent sign which identifies the termite treatment provider and need for reinspection and treatment contract renewal shall be provided. The sign shall be posted near the water heater or electric panel.

105.12 Work starting before permit issuance. Upon approval of the building official, the scope of work delineated in the building permit application and plan may be started prior to the final approval and issuance of the permit, provided any work completed is entirely at risk of the permit applicant and the work does not proceed past the first required inspection.

105.13 Phased permit approval. After submittal of the appropriate construction documents, the building official is authorized to issue a permit for the construction of foundations or any other part of a building or structure before the construction documents for the whole building or structure have been submitted. The holder of such permit for the foundation or other parts of a building or structure shall proceed at the holder's own risk with the building operation and without assurance that a permit for the entire structure will be granted. Corrections may be required to meet the requirements of the technical codes.

105.14 Permit issued on basis of an affidavit. Whenever a permit is issued in reliance upon an affidavit or whenever the work to be covered by a permit involves installation under conditions which, in the opinion of the building official, are hazardous or complex, the building official shall require that the architect or engineer who signed the affidavit or prepared the drawings or computations shall supervise such work. In addition, they shall be responsible for conformity to the permit, provide copies of inspection reports as inspections are performed, and upon completion make and file with the building official written affidavit that the work has been done in conformity to the reviewed plans and with the structural provisions of the technical codes. In the event such architect or engineer is not available, the owner shall employ in his stead a competent person or agency whose qualifications are reviewed by the building official. The building official shall ensure that any person conducting plans review is qualified as a plans examiner under part XII of chapter 468, Florida Statutes and that any person conducting inspections is qualified as a building inspector under Part III of chapter 468, Florida Statutes.

105.14.1 Affidavits in flood hazard areas. Permit issued on basis of an affidavit shall not extend to the flood load and flood resistance requirements of the Florida Building Code and the building official shall review and inspect those requirements.

Section 106 Submittal Documents.

106.1 Submittal documents. Submittal documents consisting of construction documents, statement of special inspections, geotechnical report and other data shall be submitted in two or more sets with each permit application. The construction documents shall be prepared by a registered design professional where required by Chapter 471, Florida Statutes or Chapter 481, Florida Statutes. Where special conditions exist, the building official is authorized to require additional construction documents to be prepared by a registered design professional.

Exception: The building official is authorized to waive the submission of construction documents and other data not required to be prepared by a registered design professional if it is found that the nature of the work applied for is such that review of construction documents is not necessary to obtain compliance with this code.

106.1.1 Information on construction documents. Construction documents shall be dimensioned and drawn upon suitable material. Electronic media documents are permitted to be submitted when approved by the building official. Construction documents shall be of sufficient clarity to indicate the location, nature and extent of the work proposed and show in detail that it will conform to the provisions of this code and relevant laws, ordinances, rules and regulations, as determined by the building official. See also Section 106.3.5).

106.1.1.1 Fire protection system shop drawings. Shop drawings for the fire protection system(s) shall be submitted to indicate conformance with this code and the construction documents and shall be approved prior to the start of system installation. Shop drawings shall contain all information as required by the referenced installation standards in Chapter 9 of the Florida Building Code.

106.1.1.2 Means of egress.

The *construction documents* shall show in sufficient detail the location, construction, size and character of all portions of the *means of egress* including the path of the *exit discharge* to the *public way* in

compliance with the provisions of this code. In other than occupancies in Groups R-2, R-3, and I-1, the *construction documents* shall designate the number of occupants to be accommodated on every floor, and in all rooms and spaces.

106.1.1.3 Exterior wall envelope.

Construction documents for all buildings shall describe the *exterior wall envelope* in sufficient detail to determine compliance with this code. The *construction documents* shall provide details of the *exterior wall envelope* as required, including flashing, intersections with dissimilar materials, corners, end details, control joints, intersections at roof, eaves or parapets, means of drainage, water-resistive membrane and details around openings.

The *construction documents* shall include manufacturer's installation instructions that provide supporting documentation that the proposed penetration and opening details described in the *construction documents* maintain the weather resistance of the *exterior wall envelope*. The supporting documentation shall fully describe the *exterior wall* system that was tested, where applicable

106.1.2 Additional data. The building official may require details, computations, stress diagrams, and other data necessary to describe the construction or installation and the basis of calculations. All drawings, specifications and accompanying data required by the building official to be prepared by an architect or engineer shall be affixed with their official seal, signature and date as state law requires.

106.1.3 Quality of building plans. The building official may establish through departmental policy, standards for plans and specifications, in order to provide conformity to its record retention program. This policy may include such things as minimum size, shape, contrast, clarity, or other items related to records management, such as Building plans shall be drawn to a minimum 1/8 inch scale.

106.1.4 Site plan. The construction documents submitted with the application for *permit* shall be accompanied by a site plan showing to scale the size and location of new construction and existing structures on the site, distances from *lot lines*, the established street grades and the proposed finished grades and, as applicable, flood hazard areas, floodways, and design flood elevations; and it shall be drawn in accordance with an accurate boundary line survey. In the case of demolition, the site plan shall show construction to be demolished and the location and size of existing structures and construction that are to remain on the site or plot. The *building official* is authorized to waive or modify the requirement for a site plan where the application for *permit* is for *alteration* or *repair* or where otherwise warranted, except where a site plan is otherwise required by the City of DeLand Land Development Code or other provision of law.

106.1.5 Hazardous occupancies. The building official may require the following:

1. **General site plan.** A general site plan drawn at a legible scale which shall include, but not be limited to, the location of all buildings, exterior storage facilities, permanent access ways, evacuation routes, parking lots, internal roads, chemical loading areas, equipment cleaning areas, storm and sanitary sewer accesses, emergency equipment and adjacent property uses. The exterior storage areas shall be identified with the hazard classes and the maximum quantities per hazard class of hazardous materials stored.
2. **Building floor plan.** A building floor plan drawn to a legible scale, which shall include, but not be limited to, all hazardous materials storage facilities within the building and shall indicate rooms, doorways, corridors, exits, fire rated assemblies with their hourly rating, location of liquid tight rooms, and evacuation routes. Each hazardous materials storage facility shall be identified on the plan with the hazard classes and quantity range per hazard class of the hazardous materials stored.

106.2 Reserved.

106.3 Examination of documents. The building official shall examine or cause to be examined the accompanying construction documents and shall ascertain by such examinations whether the construction indicated and described is in accordance with the requirements of this code and other pertinent laws or ordinances with the exception of the following:

1. Building plans approved pursuant to § 553.77(5) Florida Statutes and state-approved manufactured buildings are exempt from local codes enforcing agency plan reviews except for provisions of the code relating to erection, assembly or construction at the site. Erection, assembly (including utility crossover connections) and construction at the site are subject to local permitting and inspections. Photocopies of plans approved according to Rule 61-41.009, Florida Administrative Code, shall be sufficient for local permit application documents of record for the modular building portion of the permitted project.
2. Industrial construction on sites where design, construction and fire safety are supervised by licensed design and inspection professionals and which contain adequate in-house fire departments and rescue squads is exempt, subject to approval of the building official, from review of plans and inspections, providing the appropriate licensed design and inspection professionals certify that applicable codes and standards have been met and supply appropriate approved drawings to local building and fire-safety inspectors.

106.3.1 Approval of construction documents. When the building official issues a permit, the construction documents shall be endorsed, in writing or by stamp, as "Reviewed for Code Compliance." One set of construction documents so reviewed shall be retained by the building official. The other set shall be returned to the applicant, shall be kept at the site of work and shall be open to inspection by the building official or a duly authorized representative.

106.3.2 Previous approvals. This code shall not require changes in the construction documents, construction or designated occupancy of a structure for which a lawful permit has been heretofore issued or otherwise lawfully authorized, and the construction of which has been pursued in good faith within 180 days after the effective date of this code and has not been abandoned.

106.3.3 Reserved.

106.3.4 Reserved.

106.3.4.1 Reserved.

106.3.4.2 Reserved.

106.3.4.3 Certifications by contractors authorized under the provisions of § 489.115(4)(b) Florida Statutes shall be considered equivalent to sealed plans and specifications by a person licensed under chapter 471 Florida Statutes or chapter 481 Florida Statutes by local enforcement agencies for plans review for permitting purposes relating to compliance with the wind resistance provisions of the code or alternate methodologies approved by the Florida Building Commission for one-and two-family dwellings. Local enforcement agencies may rely upon such certification by contractors that the plans and specifications submitted conform to the requirements of the code for wind resistance. Upon good cause shown, local government code enforcement agencies may accept or reject plans sealed by persons licensed under chapters 471, 481 or 489, Florida Statutes.

106.3.5 Minimum plan review criteria for buildings. The examination of the documents by the building official shall include the following minimum criteria and documents; a floor plan, site plan, foundation plan, floor/roof framing plan or truss layout; all fenestration penetrations; flashing; and rough opening dimensions; and all exterior elevations:

Commercial Buildings:

Building

1. Site Requirements
 - Parking
 - Fire access
 - Vehicle loading
 - Driving/turning radius
 - Fire hydrant/water supply/Post Indicator Valve (PIV)
 - Set back/separation (assumed property lines)
 - Location of specific tanks, water lines and sewer lines
 - Flood hazard areas, flood zones, and design flood elevations
2. Occupancy group and special occupancy requirements shall be determined.
3. Minimum type of construction shall be determined per Table 503a) of the Florida Building Code, Building.
4. Fire resistant construction requirements shall include the following components:
 - Fire resistant separations
 - Fire resistant protection for type of construction protection of openings and penetrations of rated walls.
 - Fire blocking and draftstopping and calculated fire resistance.
5. Fire suppression systems shall include:
 - Early warning smoke evacuation systems
 - Schematic fire sprinklers
 - Standpipes
 - Pre-engineered systems
 - Riser diagram
6. Life safety systems shall be determined and shall include the following requirements:
 - Occupant load and egress capacities
 - Early warning
 - Smoke control
 - Stair pressurization
 - Systems schematic
7. Occupancy load/egress requirements shall include
 - Occupancy load
 - Gross
 - Net
 - Means of egress
 - Exit access

Exit
Exit discharge
Stairs construction/geometry and protection
Doors
Emergency lighting and exit signs
Specific occupancy requirements
Construction requirements
Horizontal exits/exit passageways

8. Structural requirements shall include:

Soil conditions/analysis
Termite protection
Design loads
Wind requirements
Building envelope
Structural calculations (if required)
Foundation
Flood requirements in accordance with Section 1612 of the Florida Building Code, Building, including lowest floor elevations, enclosures, flood damage-resistant materials
Wall systems
Floor systems
Roof systems
Threshold inspection plan
Stair systems

9. Materials shall be reviewed and shall at a minimum include the following:

Wood
Steel
Aluminum
Concrete
Plastic
Glass
Masonry
Gypsum board and plaster
Insulating (mechanical)
Roofing
Insulation

10. Accessibility requirements shall include the following:

- Site requirements
- Accessible route
- Vertical accessibility
- Toilet and bathing facilities
- Drinking fountains
- Equipment
- Special occupancy requirements
- Fair housing requirements

11. Interior requirements shall include the following:
 - Interior finishes (flame spread/smoke development)
 - Light and ventilation
 - Sanitation

12. Special systems
 - Elevators
 - Escalators
 - Lifts

13. Swimming Pools
 - Barrier requirements
 - Spas
 - Wading pools

14. Location and installation details. The specific location and installation details of each fire door, fire damper, ceiling damper and smoke damper shall be shown and properly identified on the building plans by the designer.

Electrical

1. Electrical
 - Wiring
 - Services
 - Feeders and branch circuits
 - Overcurrent protection
 - Grounding
 - Wiring methods and materials
 - GFCIs
2. Equipment
3. Special Occupancies
4. Emergency Systems
5. Communication Systems

6. Low voltage
7. Load calculations
8. Design flood elevation

Plumbing

1. Minimum plumbing facilities
2. Fixture requirements
3. Water supply piping
4. Sanitary drainage
5. Water heaters
6. Vents
7. Roof drainage
8. Back flow prevention
9. Irrigation
10. Location of water supply line
11. Grease traps
12. Environmental requirements
13. Plumbing riser
14. Design flood elevation

Mechanical

1. Energy calculations
2. Exhaust systems
 - Clothes dryer exhaust
 - Kitchen equipment exhaust
 - Specialty exhaust systems
3. Equipment
4. Equipment location
5. Make-up air
6. Roof-mounted equipment
7. Duct systems
8. Ventilation
9. Combustion air
10. Chimneys, fireplaces and vents
11. Appliances
12. Boilers
13. Refrigeration

14. Bathroom ventilation
15. Laboratory
16. Design flood elevation

Gas

1. Gas piping
2. Venting
3. Combustion air
4. Chimneys and vents
5. Appliances
6. Type of gas
7. Fireplaces
8. LP tank location
9. Riser diagram/shutoffs
10. Design flood elevation

Demolition

1. Asbestos removal
2. Receipt of rodent abatement

Residential (one- and two-family)

1. Site requirements
 - Set back/separation (assumed property lines)
 - Location of septic tanks
2. Fire-resistant construction (if required)
3. Fire
4. Smoke detector locations
5. Egress
 - Egress window size and location stairs construction requirements
6. Structural requirements shall include:
 - Wall section from foundation through roof, including assembly and materials connector tables wind requirements structural calculations (if required)
 - Flood hazard areas, flood zones, design flood elevations, lowest floor elevations, enclosures, equipment, and flood damage-resistant materials
 - Termite protection
 - Design loads
 - Building envelope
 - Foundation

7. Accessibility requirements:
Show/identify accessible bath
8. Impact resistant coverings or systems

106.3.6 Exemptions. Plans examination by the building official shall not be required for the following work:

1. Replacing existing equipment such as mechanical units, water heaters, etc.
2. Minor electrical, plumbing and mechanical repairs
3. Annual maintenance permits.
4. Prototype plans, except for local site adoptions, siding, foundations and/or modifications; except for structures that require waiver.
5. Manufactured buildings plan except for foundations and modifications of buildings on site.
6. Reroofs

106.4 Amended construction documents. Work shall be installed in accordance with the approved construction documents, and any changes made during construction that are not in compliance with the approved construction documents shall be resubmitted for approval as an amended set of construction documents.

106.5 Retention of construction documents. One set of approved construction documents shall be retained by the building official for a period of not less than 180 days from date of completion of the permitted work, or as required by state or local laws.

106.6 Affidavits. The building official may accept a sworn affidavit from a registered architect or engineer stating that the plans submitted conform to the technical codes. For buildings and structures, the affidavit shall state that the plans conform to the laws as to egress, type of construction and general arrangement and, if accompanied by drawings, show the structural design and that the plans and design conform to the requirements of the technical codes as to strength, stresses, strains, loads and stability. The building official may without any examination or inspection accept such affidavit, provided the architect or engineer who made such affidavit agrees to submit to the building official copies of inspection reports as inspections are performed and upon completion of the structure, electrical, gas, mechanical or plumbing systems a certification that the structure, electrical, gas, mechanical or plumbing system has been erected in accordance with the requirements of the technical codes. Where the building official relies upon such affidavit, the architect or engineer shall assume full responsibility for compliance with all provisions of the technical codes and other pertinent laws or ordinances. The building official shall ensure that any person conducting plans review is qualified as a plans examiner under part XII of Chapter 468, Florida Statutes, and that any person conducting inspections is qualified as a building inspector under part XII of Chapter 468, Florida Statutes.

106.6.1 Building permits issued in flood hazard areas on the basis of an affidavit. Pursuant to the requirements of federal regulation for participation in the National Flood Insurance Program (44 CFR 59 and 60), the authority granted to the building official to issue permits, to rely on inspections, and to accept plans and construction documents on the basis of affidavits and plans submitted pursuant to Section 105.14 this Code and Section 107.6, of the Florida Building Code, Building, shall not extend to the flood load and flood resistance construction requirements of the Florida Building Code.

106.6.2 Affidavits provided pursuant to Section 553.791, Florida Statutes.

For a building or structure in a flood hazard area, the building official shall review any affidavit certifying compliance with the flood load and flood-resistant construction requirements of the Florida Building Code.

Section 107 Temporary Structures and Uses.

107.1 General. The building official is authorized to issue a permit for temporary structures and temporary uses. Such permits shall be limited as to time of service, but shall not be permitted for more than 180 days. The building official is authorized to grant extensions for demonstrated cause.

107.2 Conformance. Temporary structures and uses shall comply with Section 3103 in the Florida Building Code, Building.

107.3 Temporary power. The building official is authorized to give permission to temporarily supply and use power in part of an electric installation before such installation has been fully completed and the final certificate of completion has been issued. The part covered by the temporary certificate shall comply with the requirements specified for temporary lighting, heat or power in NFPA 70.

107.4 Termination of approval. The building official is authorized to terminate such permit for a temporary structure or use and to order the temporary structure or use to be discontinued.

Section 108 Fees.

108.1 Payment of fees. A permit shall not be valid until the fees prescribed by law have been paid, nor shall an amendment to a permit be released until the additional fee, if any, has been paid.

108.2 Schedule of permit fees. On buildings, structures, electrical, gas, technical, and plumbing systems or alterations requiring a permit, a fee for each permit shall be paid as required, in accordance with the schedule as established by the City Commission.

108.2.1 Types of Fees Enumerated. Fees may be charged for but not limited to the following:

- Permits;
- Plans examination;
- Re-inspections;
- Administrative fees (including fees for investigative and legal costs incurred in the context of certain disciplinary cases heard by the special magistrate);
- Variance requests;
- Administrative appeals;
- Violations; and
- Other fees as established by local ordinance.

108.3 Building permit valuation. The applicant for a permit shall provide an estimated permit value at time of application. Permit valuations shall include total value of work, including materials and labor, for which the permit is being issued, such as electrical, gas, mechanical, plumbing equipment and permanent systems. If, in the opinion of the building official, the valuation is underestimated on the application, the permit shall be denied, unless the applicant can show detailed estimates to meet the approval of the building Official. Final building permit valuation shall be set by the building official.

108.4 Work commencing before permit issuance. Any person who commences any work on a building, structure, electrical, gas, mechanical or plumbing system before obtaining the building official's approval or the necessary permits shall be subject to a penalty of 100 percent of the usual permit fee in addition to the required permit fees or such greater sum as may be provided by local ordinance. This provision shall not apply to emergency work when delay would clearly have placed life or property in imminent danger. But in all such cases the required permit(s) must be applied for within three (3) business days and any unreasonable delay in obtaining those permit(s) shall result in the charge of a double fee. The payment of a double fee shall not preclude or be deemed a substitute for prosecution for commencing work without first obtaining a permit. The building official may grant extensions of time when justifiable cause has been demonstrated in writing.

108.5 Reserved.

108.6 Reserved.

Section 109 Inspections.

109.1 General. Construction or work for which a permit is required shall be subject to inspection by the building official and such construction or work shall remain accessible and exposed for inspection purposes until approved. Approval as a result of an inspection shall not be construed to be an approval of a violation of the provisions of this code or of other ordinances of the City of DeLand.

Inspections presuming to give authority to violate or cancel the provisions of this code or of other ordinances of the City of DeLand shall not be valid. It shall be the duty of the permit applicant to cause the work to remain accessible and exposed for inspection purposes. The building official shall be permitted to require a boundary line survey prepared by a qualified surveyor whenever the boundary lines cannot be readily determined in the field. Neither the building official nor the City of DeLand shall be liable for expense entailed in the removal or replacement of any material required to allow inspection.

109.1.1 Reserved.

109.1.2 Inspection service. The building official may make, or cause to be made, the inspections required by this Section 109 of this code. He or she may accept reports of recognized inspection services, provided that after investigation he/she is satisfied as to their licensure, qualifications and reliability. A certificate required by any provision of this code shall not be based on such reports unless the same are recorded by the building code inspector or the architect or engineer performing building code inspections in a manner specified by the building official. The building official shall ensure that all persons making such inspections shall be certified in accordance to Chapter 468 Florida Statutes.

109.2 Preliminary inspection. Before issuing a permit, the building official is authorized to examine or cause to be examined buildings, structures and sites for which an application has been filed.

109.3 Required inspections. The building official upon notification from the permit holder or his agent shall make the following inspections, and such other inspections as deemed necessary, and shall either release that portion of the construction or shall notify the permit holder or his agent of any violations which must be corrected in order to comply with the technical codes. The building official shall determine the timing and sequencing of when inspections occur and what elements are inspected at each inspection.

Building

1. **Foundation inspection.** To be made after trenches are excavated and forms erected and shall at a minimum include the following building components:

stem-wall

monolithic slab-on-grade

piling/pile caps

footers/grade beam

In flood hazard areas, upon placement of the lowest floor, including basement, and prior to further vertical construction, the elevation certification shall be submitted to the authority having jurisdiction.

1.1. Slab Inspection: To be made after the reinforcement is in place, all concealed conduit, piping, ducts and vents are installed and the electrical, plumbing and mechanical work is complete. Slab shall not be placed until all required inspections have been made and passed.

A foundation/Form board survey prepared and certified by a registered surveyor shall be required for all new construction prior to approval of the slab inspection. The survey shall certify placement of the building on the site, illustrate all surrounding setback dimensions and shall be available at

the job site for review by the building inspector. At the discretion of the building official, in lieu of providing a survey, the contractor may elect to uncover all property line markers and string-up all property lines in preparation for inspection.

2. *Framing inspection.* To be made after the roof, all framing, fireblocking and bracing is in place, all concealing wiring, all pipes, chimneys, ducts and vents are complete and shall at a minimum include the following building components:

window/door framing and installation

vertical cells/columns

lintel/tie beams

framing/trusses/bracing/connectors (including truss layout & engineered drawings)

draft stopping/fire blocking

curtain wall framing

energy insulation

accessibility.

verify rough opening dimensions are within tolerances.

2.1. Insulation Inspection: To be made after the framing inspection is approved and the insulation is in place.

2.2 Gypsum board nail/screw inspection.

3. *Sheathing inspection.* To be made either as part of a dry-in inspection or done separately at the request of the contractor after all roof and wall sheathing and fasteners are complete and shall at a minimum include the following building components:

roof sheathing

wall sheathing

sheathing fasteners

roof/wall dry-in.

sheathing/cladding inspection

window/door buck attachment

NOTE: Sheathing fasteners installed and found to be missing the structural member (shiners) shall be removed and properly reinstalled prior to installation of the dry-in material.

4. Exterior wall coverings. Shall at a minimum include the following building components in progress inspections:

exterior wall coverings and veneers

soffit coverings

5. *Roofing inspection:* To be made as two inspections and shall at a minimum include the following building components:

dry-in

insulation

roof coverings (including In Progress)

flashing

6. *Final inspection.* To be made after the building is completed and ready for occupancy.
 - 6.1. In flood hazard areas, as part of the final inspection, a final certification of the lowest floor elevation or the elevation to which a building is dry floodproofed, as applicable, shall be submitted.
7. *Swimming pool inspection.*

First inspection to be made after excavation and installation of reinforcing steel, bonding and main drain and prior to placing of concrete shell.

Underground electric inspection.

Underground plumbing inspection including a pressure test

Deck inspection: to be made prior to installation of the deck material (with forms, deck drains, and any reinforcement in place

Final inspection to be made when the swimming pool is complete, all required enclosure requirements are in place, and an Engineering Inspector has inspected the sidewalks where the pool construction took place to ensure that any damaged City sidewalks have been repaired to City Standards if they were damaged by the swimming pool contractor or a sub-contractor of the swimming pool contractor.

In order to pass final inspection and receive a certificate of completion, a residential swimming pool must meet the requirements relating to pool safety features as described in § 454.2.17 of the Florida Building Code, Building.
8. *Demolition Inspections.*

Before the first inspection is completed, a building inspector will need to visit the structure to obtain a fixture count of the existing fixtures that use water or are connected to the City sewer so that a credit could be determined for use towards a future permit to rebuild. _First inspection to be made after all utility connections have been disconnected and secured in such manner that no unsafe or unsanitary conditions shall exist during or after demolition operations, and to verify that required rodent abatement had been conducted.

Final inspection to be made after all demolition work is completed.
9. *Manufactured building Inspections.* The building department shall inspect construction of foundations; connecting buildings to foundations; installation of parts identified on plans as site installed items, joining the modules, including utility crossovers; utility connections from the building to utility lines on site; and any other work done on site which requires compliance with the Florida Building Code.

Additional inspections may be required for public educational facilities. See § 423.27.20 of the Florida Building Code.

Electrical

1. *Underground inspection.* (including bonding and ground.) To be made after trenches or ditches are excavated, conduit or cable installed, and before any backfill is put in place.
2. *Rough-In inspection.* To be made after the roof, framing, fireblocking and bracing is in place and prior to the installation of wall or ceiling membranes.
3. *Final inspection.* To be made after the building is complete, all required electrical fixtures are in place and properly connected or protected, and the structure is ready for occupancy.
4. *Temporary power inspection.* To be made after temporary power pole is in place and properly supported

5. *Replacement electrical service inspection.* To be made after all electrical work is complete and prior to energizing the electrical service.
6. Existing Swimming Pools. To be made after all repairs or alterations are complete, all required electrical equipment, GFCI protection, and equipotential bonding are in place on said alterations or repairs.

Plumbing

1. *Underground inspection.* To be made after trenches or ditches are excavated, piping installed, and before any backfill is put in place.
2. *Rough-in inspection.* To be made after the roof, framing, fireblocking and bracing is in place and all soil, waste and vent piping is complete, and prior to this installation of wall or ceiling membranes.
3. *Final inspection.* To be made after the building is complete, all plumbing fixtures are in place and properly connected, and the structure is ready for occupancy.

Note: See Section 312 of the Florida Building Code, Plumbing for required tests.

Mechanical

1. *Underground inspection.* To be made after trenches or ditches are excavated, underground duct and fuel piping installed, and before any backfill is put in place.
2. *Rough-in inspection.* To be made after the roof, framing, fire blocking and bracing are in place and all ducting, and other concealed components are complete, and prior to the installation of wall or ceiling membranes.
3. *Final inspection.* To be made after the building is complete, the mechanical system is in place and properly connected, and the structure is ready for occupancy.

Gas

1. *Rough piping inspection.* To be made after all new piping authorized by the permit has been installed, and before any such piping has been covered or concealed or any fixtures or gas appliances have been connected.
2. *Final piping inspection.* To be made after all piping authorized by the permit has been installed and after all portions which are to be concealed by plastering or otherwise have been so concealed, and before any fixtures or gas appliances have been connected. This inspection shall include a pressure test.
3. *Final inspection.* To be made on all new gas work authorized by the permit and such portions of existing systems as may be affected by new work or any changes, to insure compliance with all the requirements of this code and to assure that the installation and construction of the gas system is in accordance with reviewed plans.

Site Debris

1. The contractor and/or owner of any active or inactive construction project shall be responsible for the clean-up and removal of all construction debris or any other miscellaneous discarded articles prior to receiving final inspection approval.

Construction job sites must be kept clean, such that accumulation of construction debris must not remain on the property for a period of time exceeding 14 days.

2. All debris shall be kept in such a manner as to prevent it from being spread by any means.

109.3.1 Reserved.

109.3.2. Reserved.

109.3.3 Reinforcing steel and structural frames. Reinforcing steel or structural frame work of any part of any building or structure shall not be covered or concealed without first obtaining a release from the building official.

109.3.4 Termites. Building components and building surroundings required to be protected from termite damage in accordance with the following sections of the Florida Building Code, Buildings, Section 1503.7, Section 2304.12.6 or Section 2304.12.2.8, specifically required to be inspected for termites in accordance with Section 2114, or required to have chemical soil treatment in accordance with Section 1816 shall not be covered or concealed until the release from the building official has been received.

109.3.5 Shoring. For threshold buildings, shoring and associated formwork or falsework shall be designed and inspected by a Florida licensed professional engineer, employed by the permit holder or subcontractor, prior to any required mandatory inspections by the threshold building inspector.

109.3.6 Threshold building.

109.3.6.1 During new construction or during repair or restoration projects in which the structural system or structural loading of a building is being modified, the enforcing agency shall require a special inspector to perform structural inspections on a threshold building pursuant to a structural inspection plan prepared by the engineer or architect of record. The structural inspection plan must be submitted to the enforcing agency prior to the issuance of a building permit for the construction of a threshold building. The purpose of the structural inspection plans is to provide specific inspection procedures and schedules so that the building can be adequately inspected for compliance with the permitted documents. The special inspector may not serve as a surrogate in carrying out the responsibilities of the building official, the architect, or the engineer of record. The contractor's contractual or statutory obligations are not relieved by any action of the special inspector.

109.3.6.2 The special inspector shall determine that a professional engineer who specializes in shoring design has inspected the shoring and re-shoring for conformance to the shoring and re-shoring plans submitted to the enforcing agency. A fee simple title owner of a building which does not meet the minimum size, height, occupancy, occupancy classification or number-of-stories criteria which would result in classification as a threshold building under § 553.71(7) Florida Statutes, may designate such building as a threshold building, subject to more than the minimum number of inspections required by the Florida Building Code.

109.3.6.3 The fee owner of a threshold building shall select and pay all costs of employing a special inspector, but the special inspector shall be responsible to the enforcement agency. The inspector shall be a person certified, licensed or registered under chapter 471 Florida Statutes as an engineer or under chapter 481 Florida Statutes as an architect.

109.3.6.4 Each enforcement agency shall require that, on every threshold building:

109.3.6.4.1 The special inspector, upon completion of the building and prior to the issuance of a certificate of occupancy, file a signed and sealed statement with the enforcement agency in substantially the following form: "To the best of my knowledge and belief, the above described construction of all structural load-bearing components complies with the permitted documents, and the shoring and re-shoring conforms to the shoring and re-shoring plans submitted to the enforcement agency."

109.3.6.4.2 Any proposal to install an alternate structural product or system to which building codes apply be submitted to the enforcement agency for review for compliance with the codes and made part of the enforcement agency's recorded set of permit documents.

109.3.6.4.3 All shoring and re-shoring procedures, plans and details be submitted to the enforcement agency for recordkeeping. Each shoring and re-shoring installation shall be supervised, inspected and certified to be in compliance with the shoring documents by the contractor.

109.3.6.4.4 All plans for the building which are required to be signed and sealed by the architect or engineer of record contain a statement that, to the best of the architect's or engineer's knowledge, the plans and specifications comply with the applicable minimum building codes and the applicable fire-safety standards as determined by the local authority in accordance with this section and 633 Florida Statutes.

109.3.6.5 No enforcing agency may issue a building permit for construction of any threshold building except to a licensed general contractor, as defined in § 489.105(3)(a) Florida Statutes, , within the scope of her or his license. The named contractor to whom the building permit is issued shall have the responsibility for supervision, direction, management and control of the construction activities on the project for which the building permit was issued.

109.3.6.6 The building department may allow a special inspector to conduct the minimum structural inspection of threshold buildings required by this code, § 553.73, FS., without duplicative inspection by the building department. The building official is responsible for ensuring that any person conducting inspections is qualified as a building inspector under part XII of Chapter 468, Florida Statutes, or certified as a special inspector under Chapter 471 or Chapter 481, Florida Statutes. Inspections of threshold buildings required by § 553.79(5), Florida Statute, are in addition to the minimum inspections required by this code.

109.3.7 Reserved.

109.3.8 Reserved.

109.3.9 Reserved.

109.3.10 Reserved.

109.4 Reserved.

109.5 Inspection requests. It shall be the duty of the holder of the building permit or their duly authorized agent to notify the building official when work is ready for inspection. It shall be the duty of the permit holder to provide access to and means for inspections of such work that are required by this code.

109.6 Approval required. Work shall not be done beyond the point indicated in each successive inspection without first obtaining the approval of the building official. The building official, upon notification, shall make the requested inspections and shall either indicate the portion of the construction that is satisfactory as completed, or notify the permit holder or his or her agent wherein the same fails to comply with this code. Any portions that do not comply shall be corrected and such portion shall not be covered or concealed until authorized by the building official.

109.7 Mandatory structural inspections for condominium and cooperative buildings.

109.7.1 General.

The Legislature finds that maintaining the structural integrity of a building throughout its service life is of paramount importance in order to ensure that buildings are structurally sound so as to not pose a threat to the public health, safety, or welfare. As such, the Legislature finds that the imposition of a statewide structural inspection program for aging condominium and cooperative buildings in this state is necessary to ensure that such buildings are safe for continued use.

109.7.2

As used in this section, the terms:

- (a) "Milestone inspection" means a structural inspection of a building, including an inspection of load-bearing walls and the primary structural members and primary structural systems as those terms are defined in s. 627.706, Florida Statutes, by a licensed architect or engineer authorized to practice in this state for the purposes of attesting to the life safety and adequacy of the structural components of the building and, to the extent reasonably possible, determining the general structural condition

of the building as it affects the safety of such building, including a determination of any necessary maintenance, repair, or replacement of any structural component of the building. The purpose of such inspection is not to determine if the condition of an existing building is in compliance with the Florida Building Code or the fire safety code.

- (b) “Substantial structural deterioration” means substantial structural distress that negatively affects a building’s general structural condition and integrity. The term does not include surface imperfections such as cracks, distortion, sagging, deflections, misalignment, signs of leakage, or peeling of finishes unless the licensed engineer or architect performing the phase one or phase two inspection determines that such surface imperfections are a sign of substantial structural deterioration.

109.7.3

A condominium association under Chapter 718, Florida Statutes, and a cooperative association under Chapter 719, Florida Statutes, must have a milestone inspection performed for each building that is three stories or more in height by December 31 of the year in which the building reaches 30 years of age, based on the date the certificate of occupancy for the building was issued, and every 10 years thereafter. If the building is located within 3 miles of a coastline as defined in s. 376.031, Florida Statutes, the condominium association or cooperative association must have a milestone inspection performed by December 31 of the year in which the building reaches 25 years of age, based on the date the certificate of occupancy for the building was issued, and every 10 years thereafter. The condominium association or cooperative association must arrange for the milestone inspection to be performed and is responsible for ensuring compliance with the requirements of this section. The condominium association or cooperative association is responsible for all costs associated with the inspection. This subsection does not apply to a single-family, two-family, or three-family dwelling with three or fewer habitable stories above ground.

109.7.4

If a milestone inspection is required under this section and the building’s certificate of occupancy was issued on or before July 1, 1992, the building’s initial milestone inspection must be performed before December 31, 2024. If the date of issuance for the certificate of occupancy is not available, the date of issuance of the building’s certificate of occupancy shall be the date of occupancy evidenced in any record of the local building official.

109.7.5

Upon determining that a building must have a milestone inspection, the local enforcement agency must provide written notice of such required inspection to the condominium association or cooperative association by certified mail, return receipt requested.

109.7.6

Within 180 days after receiving the written notice under Section 110.9.5, the condominium association or cooperative association must complete phase one of the milestone inspection. For purposes of this section, completion of phase one of the milestone inspection means the licensed engineer or architect who performed the phase one inspection submitted the inspection report by e-mail, United States Postal Service, or commercial delivery service to the local enforcement agency.

109.7.7

A milestone inspection consists of two phases:

For phase one of the milestone inspection, a licensed architect or engineer authorized to practice in this state shall perform a visual examination of habitable and nonhabitable areas of a building, including the major structural components of a building, and provide a qualitative assessment of the structural conditions of the building. If the architect or engineer finds no signs of substantial structural deterioration to any building components under visual examination, phase two of the inspection, as provided in Section 110.9.7.2, is not required. An architect or engineer who completes a phase one milestone inspection shall prepare and submit an inspection report pursuant to Section 110.9.8.

A phase two of the milestone inspection must be performed if any substantial structural deterioration is identified during phase one. A phase two inspection may involve destructive or nondestructive testing at the inspector's direction. The inspection may be as extensive or as limited as necessary to fully assess areas of structural distress in order to confirm that the building is structurally sound and safe for its intended use and to recommend a program for fully assessing and repairing distressed and damaged portions of the building. When determining testing locations, the inspector must give preference to locations that are the least disruptive and most easily repairable while still being representative of the structure. An inspector who completes a phase two milestone inspection shall prepare and submit an inspection report pursuant to Section 110.9.8.

109.7.8

Upon completion of a phase one or phase two milestone inspection, the architect or engineer who performed the inspection must submit a sealed copy of the inspection report with a separate summary of, at minimum, the material findings and recommendations in the inspection report to the condominium association or cooperative association, and to the building official of the local government which has jurisdiction. The inspection report must, at a minimum, meet all of the following criteria:

- (a) Bear the seal and signature, or the electronic signature, of the licensed engineer or architect who performed the inspection.
- (b) Indicate the manner and type of inspection forming the basis for the inspection report.
 - (c) Identify any substantial structural deterioration, within a reasonable professional probability based on the scope of the inspection, describe the extent of such deterioration, and identify any recommended repairs for such deterioration.
- (d) State whether unsafe or dangerous conditions, as those terms are defined in the Florida Building Code, were observed.
- (e) Recommend any remedial or preventive repair for any items that are damaged but are not substantial structural deterioration.
- (f) Identify and describe any items requiring further inspection.

109.7.9

The association must distribute a copy of the inspector-prepared summary of the inspection report to each condominium unit owner or cooperative unit owner, regardless of the findings or recommendations in the report, by United States mail or personal delivery and by electronic transmission to unit owners who previously consented to received notice by electronic transmission; must post a copy of the inspector-prepared summary in a conspicuous place on the condominium or cooperative property; and must publish the full report and inspector-prepared summary on the association's website, if the association is required to have a website.

109.7.10

A local enforcement agency may prescribe timelines and penalties with respect to compliance with this section.

109.10.11

A board of county commissioners may adopt an ordinance requiring that a condominium or cooperative association schedule or commence repairs for substantial structural deterioration within a specified timeframe after the local enforcement agency receives a phase two inspection report; however, such repairs must be commenced within 365 days after receiving such report. If an association fails to submit proof to the local enforcement agency that repairs have been scheduled or have commenced for substantial structural deterioration identified in a phase two inspection report within the required timeframe, the local enforcement agency must review and determine if the building is unsafe for human occupancy.

Section 110 Certificate of Occupancy.

110.1 Use and occupancy. A building or structure shall not be used or occupied, and a change in the existing use or occupancy classification of a building or structure or portion thereof shall not be made, until the building official has issued a certificate of occupancy therefore as provided herein. Issuance of a certificate of occupancy shall not be construed as an approval of a violation of the provisions of this code or of other ordinances of the City of DeLand.

110.2 Certificate issued. After the building official inspects the building or structure and does not find violations of the provisions of this code or other laws that are enforced by the department of building safety, the building official shall issue a certificate of occupancy that contains the following:

1. The building permit number.
2. The address of the structure.
3. The name and address of the owner.
4. A description of that portion of the structure for which the certificate is issued.
5. A statement that the described portion of the structure has been inspected for compliance with the requirements of this code for the occupancy and division of occupancy and the use for which the proposed occupancy is classified.
6. The name of the building official.
7. The edition of the code under which the permit was issued.
8. The use and occupancy, in accordance with the provisions of Chapter 3.
9. The type of construction as defined in Chapter 6.
10. The design occupant load.
11. If an automatic sprinkler system is provided, whether the sprinkler system is required.
12. Any special stipulations and conditions of the building permit.
13. For buildings and structures in flood hazard areas, a statement that documentation of the as-built lowest floor elevation has been provided and is retained in the records of the City of DeLand.

110.3 Temporary occupancy. The building official is authorized to issue a temporary certificate of occupancy before the completion of the entire work covered by the permit, provided that such portion or portions shall be occupied safely. The building official shall set a time period during which the temporary certificate of occupancy is valid.

110.4 Revocation. The building official is authorized to, in writing, suspend or revoke a certificate of occupancy or completion issued under the provisions of this code wherever the certificate is issued in error, or on the

basis of incorrect information supplied, or where it is determined that the building or structure or portion thereof is in violation of any ordinance or regulation or any of the provisions of this code.

110.5 Certificate of completion. A certificate of completion is proof that a structure or system is complete and for certain types of permits is released for use and may be connected to a utility system. This certificate does not grant authority to occupy a building, such as a shell building, prior to the issuance of a certificate of occupancy.

Section 111 Service Utilities.

111.1 Connection of service utilities. No person shall make connections from a utility, source of energy, fuel or power to any building or system that is regulated by this code for which a permit is required, until released by the building official.

111.2 Temporary connection. The building official shall have the authority to authorize the temporary connection of the building or system to the utility source of energy, fuel or power.

111.3 Authority to disconnect service utilities. The building official shall have the authority to authorize disconnection of utility service to the building, structure or system regulated by this code and the referenced codes and standards set forth in Section 101.4 in case of emergency where necessary to eliminate an immediate hazard to life or property or where such utility connection has been made without the approval required by Section 111.1 or 111.2.. The building official shall notify the serving utility, and wherever possible the owner and occupant of the building, structure or service system of the decision to disconnect prior to taking such action. If not notified prior to disconnecting, the owner or occupant of the building, structure or service system shall be notified in writing, as soon as practical thereafter.

Section 112 Reserved.

Section 113 Reserved.

Section 114 Stop Work Order.

114.1 Authority. Where the building official finds any work regulated by this code being performed in a manner either contrary to the provisions of this code or dangerous or unsafe, the building official is authorized to issue a stop work order.

114.2 Issuance. The stop work order shall be in writing and shall be given to the owner of the property involved, the owner's authorized agent, or the person performing the work. Upon issuance of a stop work order, the cited work shall immediately cease. The stop work order shall state the reason for the order, and the conditions under which the cited work will be permitted to resume.

114.3 Unlawful continuance. Any person who shall continue any work after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be guilty of a misdemeanor punishable as provided in Section 1-6 and shall otherwise be subject to any other penalties as prescribed by law.

Section 115 Reserved.

Section 116 Tests.

116.1 For products not covered under the statewide product evaluation and approval system, the building official may require tests or test reports as proof of compliance. Required tests are to be made at the expense of the owner, or his agent, by an approved testing laboratory or other approved agency.

Section 117 Variances in Flood Hazard Areas.

117.1 Flood hazard areas. Pursuant to section 553.73(5), Florida Statutes, the variance procedures adopted in the local floodplain management ordinance shall apply to requests submitted to the building official for variances to the provisions of Section 1612.4 of the Florida Building Code, Building, or, as applicable, the

provisions of R322 of the Florida Building Code, Residential. This section shall not apply to Section 3109 of the Florida Building Code, Building.

Section 118 Violations and Penalties.

118.1 Any person, firm, corporation or agent who shall violate a provision of this code, or fail to comply therewith, or with any of the requirements thereof, or who shall erect, construct, alter, install, demolish or move any structure, electrical, gas, mechanical or plumbing system, or has erected, constructed, altered, repaired, moved or demolished a building, structure, electrical, gas, mechanical or plumbing system, in violation of a detailed statement or drawing submitted and permitted there under, shall be guilty of a misdemeanor of the second degree. Each such person shall be considered guilty of a separate offense for each and every day or portion thereof during which any violation of any of the provisions of this code is committed or continued. Upon conviction of any such violation such person shall be punished within the limits as provided by section 1-6 of the Code of Ordinances of the City of DeLand.

Sec. 7-3. Opening protectives on vacant structures and temporary storm protection.

- (a) *Vacant structures.* Damaged openings such as doors, windows or other apertures or holes in the building envelope shall be allowed to be protected for a period of time not to exceed 365 days unless such time period is extended for good cause by the Chief Building Official. Materials used to protect or cover the opening can be any material approved for use by the then current edition of the Florida Building Code. If using wood structural panels, Oriented Strand Board (OSB), plywood or any other natural wood product, the material used to enclose the building must be neatly fitted to protect the opening and shall be painted to blend in or match the rest of the building.
- (b) *Inhabited structures.* Damaged openings such as doors, windows or other apertures or holes in the building envelope shall be allowed to be temporarily protected, but repairs or replacement of the damaged doors, windows or other apertures must take place within 90 days. Materials used to temporarily protect, cover or replace the opening can be any material approved for use by the then current edition of the Florida Building Code.
- (c) *Temporary storm protection.* Openings such as doors, windows or other apertures may be temporarily protected up to 14 days prior to the projected landfall of any named storm or weather system. Temporary protection must be removed within 14 days after the storm threat has passed. Materials used to protect or cover the opening can be any material approved for use by the then current edition of the Florida Building Code.
- (d) *Existing opening protectives.* Any opening protectives in place on the adoption date of this section shall be removed within 90 days of the enactment of this section.
- (e) *Violations.* Enforcement actions shall follow the procedures outlined in chapter 7A and/or article II of chapter 1 of the Code of Ordinances of the City of DeLand. Any person found guilty of a violation of any provision of this section shall be punished in accordance with law with a fine not to exceed \$500.00 and/or incarceration not to exceed 60 days. Each day the violation occurs shall be deemed a separate offense.

Sec. 7-4. Reserved.

Sec. 7-5. Appeals of the decision of the building official.

- (a) The owner of a building, structure or service system, or his duly authorized agent, may appeal a decision of the building official to a hearing officer appointed by the City whenever any one of the following conditions is claimed to exist:
 - (1) The building official rejected or refused to approve the mode or manner of construction proposed to be followed or materials to be used in the installation or alteration of a building, structure or service system.

- (2) The provisions of this Code do not apply to his specific case.
- (b) Appeals relating to provisions of the Florida Building Code, other than local amendments, or that the true intent and meaning of the Florida Building Codes have been misconstrued or incorrectly interpreted by the building official, shall not be heard by a hearing officer appointed by the City but may be appealed to the Florida Building Commission, pursuant to section 120.569, Florida Statutes, regarding the local government's action. Notice of administrative rights may be obtained from the building department.
 - (c) A notice of appeal shall be in writing and filed with the Chief Building Official and a copy provided to the City Clerk within thirty (30) calendar days after the decision is rendered by the building official and shall set forth specifically the basis for the appeal. Only those issues specifically raised in the notice of appeal shall be considered by the hearing officer.

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: First Reading of an Ordinance Repealing Chapter - 9 Construction Industry Licensing, Repealing Chapter 25 - Plumbing and Amending Chapter 10 - Electricity of the Code of Ordinances.

DEPARTMENT: Community Development

PREPARED BY: Rick Werbiskis, Community Dev. Director

ATTACHMENTS: Chapters 9 10 and 25 Ordinance, Contractor Interlocal

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The provisions of Chapter 9 which were adopted in 1991 are obsolete. In November 2007, the City entered into an interlocal agreement with the County to establish a centralized and uniform system for local registration and discipline of registered contractors, a listing and discipline of state certified contractors pursuant to Parts I and II, Chapter 489, Florida Statutes and the regulation and discipline of local specialty contractors pursuant to Chapter 33 Volusia County Code of Ordinances.

The provisions of Chapter 25, which were adopted in 1991 and subject to multiple amendments, are obsolete. The State of Florida has not used this code since 2001 and all current plumbing code references are contained in the 2023 Florida Plumbing Code.

The provisions of Chapter 10 which were adopted in 2000 have not been amended to reflect subsequent national code changes. The proposed amendments reflect these changes so that it is up-to-date with the current National Electric Code. The fee schedule has also been removed as it has been incorporated into our current permitting fee schedule.

There is also a companion RCA related to Chapter 7.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

NA

FISCAL IMPACT:

There is no fiscal impact on the city through the adoption of the proposed ordinance.

RECOMMENDATION:

It is recommended that the City Commission approve the first reading for the proposed amendment.

BACKGROUND/DISCUSSION:

The provisions of Chapter 9 which was adopted in 1991 are obsolete. In November 2007, the City entered into an interlocal agreement with the County to establish a centralized and uniform system for local registration and discipline of registered contractors, a listing and discipline of state certified contractors pursuant to Parts I and II, Chapter 489, Florida Statutes and the regulation and discipline of local specialty contractors pursuant to Chapter 33 Volusia County Code of Ordinances.

The provisions of Chapter 25, which were adopted in 1991 and subject to multiple amendments, are obsolete. The State of Florida has not used this code since 2001 and all current plumbing code references are contained in the 2023 Florida Plumbing Code.

The provisions of Chapter 10 which were adopted in 2000 have not been amended to reflect subsequent national code changes. The proposed amendments reflect these changes so that it is up-to-date with the current National Electric Code. The fee schedule has also been removed as it has been incorporated into our current permitting fee schedule.

ORDINANCE NO. 2025 -

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE CITY OF DELAND BY DELETING CHAPTER 9 “CONSTRUCTION INDUSTRY”, DELETING CHAPTER 25 “PLUMBING”, AND AMENDING CHAPTER 10 “ELECTRICITY”; AND PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City of DeLand’s building officials have undertaken a comprehensive review of the City’s local provisions relating to building and construction and contemporaneously herewith have submitted a separate ordinance to the City Commission with a major rewrite of Chapter 7 of the DeLand Code of Ordinances; and

WHEREAS, it is necessary to delete Chapter 9 “Construction Industry” of the Code of Ordinances of the City of DeLand, as the provisions currently contained therein are unnecessary and outdated given that the regulations are administered by other governmental entities; and

WHEREAS, it is necessary to delete Chapter 25 “Plumbing” of the Code of Ordinances of the City of DeLand, as the provisions currently contained therein are outdated and otherwise unnecessary in that these regulations are now addressed by the Florida Building Code; and

WHEREAS, it is necessary to amend Chapter 10 “Electricity” of the Code of Ordinances of the City of DeLand, in order to update the procedures and requirements for submitting an application for and obtaining a permit related to electrical work; and

WHEREAS, staff has undertaken a comprehensive review of the City’s electricity regulations and it has been determined that the revisions set forth in this ordinance will be beneficial to the citizens of the City of DeLand.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. Chapter 9 “*Construction Industry*” of the Code of Ordinances of the City of DeLand is hereby repealed in its entirety and the retitled with words “*Reserved for Future Use.*”

Section 2. Chapter 25 “*Plumbing*” of the Code of Ordinances of the City of DeLand is hereby repealed in its entirety and the retitled with words “*Reserved for Future Use.*”

Section 3. Chapter 10 “*Electricity*” of the Code of Ordinances of the City of DeLand is hereby amended by adding the new underlined language and by deleting the ~~strike-through~~ language, as follows:

Chapter 10 Electricity Number and type of parking spaces required.

Sec. 10-1. - Purpose of chapter.

There is hereby adopted by the City of DeLand for the purpose of protecting the public health and safety the following rules and regulations for the sale, installation, use, maintenance and repair of electrical wiring, apparatus or equipment for light, heat, power or advertising within the City of DeLand, Florida.

Sec. 10-2. - National Electrical Code, adopted by reference.

The city hereby adopts and incorporates by reference the 1996 Edition of the National Electrical Code of the National Fire Protection Association, as if fully set forth herein, together with all appendices and any future editions, revisions, amendments and appendices thereto, save and except such portions that are deleted, modified or amended by this chapter. No fewer than two copies of any future editions, revisions, amendments and appendices shall be kept on file in the office of the building official and made available for public use, inspection and examination for not less than ten days, and shall take effect ten days after filing with the building official unless all or part are ~~superseded~~ superseded by action of the city commission. The building official shall have no fewer than two copies of the current code to be enforced available for public use, inspection and examination.

Sec. 10-3. – Modifications to National Electrical Code.

Reserved.

Sec. 10-4. – Plans and specifications.

The electrical wiring and installation of electrical apparatus or equipment for light, heat, power or advertising within or attached to all buildings or structures, both public or private, shall be done in accordance with plans and specifications submitted to and approved by the building official at the time of filing the application. Drawings and complete descriptions of proposed work shall be ~~furnished and filed~~ submitted by the owner or contractor in charge of the work, ~~in~~ to the office of the building official. Plans must be legibly drawn on and printed to a definite scale and may include all or part of the system depending on the complexity of the system as determined by the building official. Alterations for existing work must be shown by separate indications for the old and the new work and as much of the old work must be shown as may be necessary to show the rules and regulations are being complied with. Plans must be approved or rejected ~~within a reasonable time~~ after the time of filing and work shall not commence or proceed until said plans have been so filed and a permit to do the work authorized is issued by the building official.

Sec. 10-5. – Permits.

(a)*Required; exceptions.* A permit will be required to do any electrical construction of any character, install any electrical wiring, apparatus, or equipment or make any extensions or changes to existing ~~electrical systems of wiring for light, heat, power or advertising~~ within the City of DeLand, except for the repairing of damaged or broken fixtures, ~~apparatus or equipment~~ and the ordinary work necessary for the proper maintenance of the same; provided, however, that no permit will be required for the replacement of lamps or the connection of portable devices to suitable receptacles which have been permanently installed. Further, energy management devices installed in residential or commercial establishments by the electric utility company ~~Florida Power Corporation~~ shall not require permits or inspections provided that the installations are performed by certified contractors or other duly authorized agents of the ~~Power Utility~~ Electric utility company.

(b)*To whom issued; homeowner.* Permits to do electrical work will be issued only to a properly licensed master electrician, except that a homeowner, after obtaining a proper permit, may do electrical work within his own property boundaries, provided that such electrical work is done by himself and is used exclusively by him or his family.

(c)*Issuance; fees.* Permits shall be issued digitally or in the office of the building official and no electrical work shall be done until a proper permit is issued and the ~~following~~ required fees have been paid to the ~~general fund of the City of DeLand.~~

Type of Building

New Building Fee

60-80 amp services.....\$20.00

100-140 amp services.....30.00

150-190 amp services.....40.00

200 and above.....50.00

Old Buildings Fee

60-90 amp services.....15.00

100-140 amp services.....20.00

150-190 amp services.....25.00

200 and above.....30.00

All commercial per 100 sq. ft.....50

Minimum permit.....30.00

Sec. 10-6. — Permit for temporary systems. Reserved.

The building official may issue special permits for the installation and use of temporary wiring and/or equipment provided that the use of such temporary wiring and/or equipment shall be limited to a period of not more than 30 days after the date of the permit. If reasonable necessity is established for an extension of time in the use of such temporary wiring and/or equipment, the permit for its use may be extended by the building official for an additional period of 30 days from the original date of expiration, but the permission for the use of such temporary installation shall not be extended for a total greater period of time than 90 days after the date of issue of the original permit.

Sec. 10-7. – Inspections.

(a) When electrical work for which a permit has been issued is ready for inspection, notice in writing properly filled in upon blanks furnished at the office of the building official, stating the permit number, location of the work, the name of the owner and the name of the electrician to whom the permit was issued, shall be given to the building official.

(a) Within a period of ~~48~~ 24 hours (not including Saturday, Sunday or holidays), after he shall have received an inspection request, the building official shall cause to be inspected the work indicated on the permit. The equipment, material, power and labor necessary for the inspection and test shall be furnished by the electrician.

(b) The electrical system or parts thereof shall not be covered before being inspected, tested and notice of approval given by the building official.

(c) In large or complicated installations, the work may be inspected and tested in sections at the option of the building official.

(d) When it is necessary that the building official return to reinspect any work whether from defect or the work not being ready, the building official will be required to return only on another written notice and an additional payment of \$ ~~25~~ 50.00 as an added inspection fee.

Sec. 10-8. – Unsafe Installations.

(a) All electrical installations, regardless of type, which constitute a hazard to human life, health or welfare are hereby declared illegal and shall be abated by repair and rehabilitation or by demolition. ~~in accordance with the procedures as outlined in section 102.5 Unsafe buildings, of the standard building code.~~

(b) Immediate notice of unsafe installations will be given by the building official to the persons, firm or corporation supplying electric current to the installation and the owner of the property.

Sec. 10-9. - Reserved.

Sec. 10-10. - Signs.

(a) When a sign is indicated in the construction plans of any installation, a separate sign circuit shall be installed.

(b) A separate disconnect, safety switch or circuit breaker shall be installed in the sign circuit, at the sign location.

(c) Sign transformers shall not be placed in an unfinished attic space.

~~(d) Drain holes shall be provided in metal transformer boxes and when exposed to the weather, the boxes shall be reamed or otherwise trimmed to remove burrs on rims that would hold water in the enclosure. If mounted on the roof, the transformer enclosure shall be elevated at least two inches above the roof. Wood shall not be used to mount or elevate the transformer enclosure. The transformer shall be rigidly fastened to the metal enclosure.~~

~~(e) All neon signs must have a ground which is common with the ground of the supply system.~~

~~(f) Neon signs may be inspected and approved by the building official before the sign is erected, or in case of emergency, a sign may be inspected after the erection provided that safe and adequate means are available for the building official to inspect the sign.~~

Section 4. Conflicts. All Ordinances or parts of Ordinances and other actions of the City Commission in conflict with this Ordinance are hereby repealed.

Section 5. 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 6. Codification; Directions to Code Codifier; Correction of Scrivener's Errors.

(a). The provisions of Sections 1, 2 and 3 of this Ordinance shall become and be made a part of the Code of Ordinances of the City of DeLand and the Sections of this Ordinance may be renumbered or re-lettered to accomplish such intention and the word "Ordinance", or similar words, may be changed to "Section," "Article", or other appropriate word; provided, however, that Sections 4 through 7 shall not be codified.

(b). The Code codifier shall instruct the Municipal Code Corporation to make all changes necessary in the Code of Ordinances of the City of DeLand to implement the provisions of this Ordinance and is granted liberal authority to codify the provisions of this Ordinance in such manner and in such places as deemed advisable.

(c). In accordance with the City's ongoing codification program; the City Clerk, in conjunction with the City Attorney, may make corrections to the provisions of this Ordinance relative to Scrivener's errors of whatever type or nature.

Section 7. Effective Date. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this __ day of _____, 2025.

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

INTERLOCAL AGREEMENT

THIS AGREEMENT, made and entered into this 5th day of November, 2007, by and between the City of DeLand, a Florida municipal corporation organized and existing under the laws of the State of Florida (hereinafter "CITY") and the County of Volusia, a political subdivision of the State of Florida (hereinafter "COUNTY").

WITNESSETH:

WHEREAS, the parties in this agreement are authorized pursuant to the Florida Interlocal Cooperation Act of 1969 (163.01, *Florida Statutes*) to make the most efficient use of their respective powers, resources, authority and capabilities by enabling them to cooperate on the basis of mutual advantage and thereby provide the facilities and efforts provided for herein in the manner that will best utilize existing resources, powers, and authority available to each of them; and

WHEREAS, it is the purpose of the Cooperation Act to provide a means by which the COUNTY and the CITY may exercise their respective powers, privileges and authority which they may have separately, but which pursuant to this Interlocal Agreement and the Cooperation Act they may exercise collectively; and

WHEREAS, the COUNTY and the CITY desire to establish a uniform system for local registration, licensing and discipline of registered contractors, and listing and discipline of state certified contractors pursuant to Parts I and II, *Chapter 489, Florida Statutes*, and for regulation and discipline of local specialty contractors pursuant to Chapter 22 of the Volusia County Code of Ordinances; and

WHEREAS, entering into this Interlocal Agreement is in the best interests of the citizens of Volusia County as it will benefit the health, safety and welfare of said citizens.

NOW THEREFORE, in consideration of the premises, mutual covenants, provisions and representations contained herein, the parties hereto agree as follows:

1. **STATEMENT OF PURPOSE.** The purpose of this Interlocal Agreement is to establish a centralized and uniform system for local regulation and discipline of registered contractors, a listing and discipline of state certified contractors pursuant to Parts I and II, *Chapter 489, Florida Statutes* and a regulation and discipline of local specialty contractors pursuant to Chapter 22 of the Volusia Count Code of Ordinances within Volusia County, Florida.
2. **DURATION AND MODIFICATIONS.** This Interlocal Agreement shall become effective upon being filed with the Clerk of the Circuit Court of Volusia County, Florida. This Interlocal Agreement shall remain in effect for three (3) years and shall be automatically renewed for successive three (3) year periods unless one party notifies the other party in writing, more than sixty (60) days before each three (3) year anniversary of their wish to terminate this Interlocal Agreement.

Otherwise, any Member may terminate as a party to this Agreement upon one hundred 180 days written notice.

This Interlocal Agreement may be amended by mutual written agreement of the parties. Any amendments to this Interlocal Agreement shall be effective upon being filed with the Clerk of the Circuit Court of Volusia County, Florida.

3. DUTIES.

A. COUNTY shall establish a local construction regulation board in accordance with Parts I and II, *Chapter 489, Florida Statutes*, for the regulation and discipline of state certified contractors, local registered contractors, and local specialty contractors. The COUNTY board shall act for both parties as the disciplinary authority for contractors pursuant to Parts I and II, *Chapter 489, Florida Statutes*.

B. COUNTY shall, in accordance with state and COUNTY ordinances, review the qualifications of registered and local specialty contractors desiring to provide services within the CITY. COUNTY shall issue written evidence of this review and approval.

C. CITY shall recognize the list of qualified registered, local specialty and state certified contractors maintained exclusively by the COUNTY. The COUNTY shall charge a reasonable fee to said contractors for such listing in order to defray the cost of the program. The CITY shall not create or in anyway charge or impose a fee on said contractors for such a program.

D. COUNTY shall process complaints regarding registered, certified, and local specialty contractors regulated by the COUNTY program in accordance with Parts I and II, *Chapter 489, Florida Statutes*, and COUNTY ordinances.

E. CITY shall assume at no cost to the COUNTY responsibility for investigating complaints filed with COUNTY involving alleged violations occurring within CITY and shall provide written reports and support at disciplinary hearings for purposes of giving expert testimony and other evidence or exhibits for those same cases. CITY and COUNTY shall mutually cooperate in carrying out this function.

F. COUNTY will provide CITY with regular reports containing information regarding contractors which have been reviewed and approved to provide services within the CITY.

4. DISPUTE RESOLUTION. Any dispute as to the terms of this Interlocal Agreement shall be resolved by the Chief Building Officials of the CITY and the COUNTY.

5. LIABILITIES. Each party shall be solely responsible for its performance under this Interlocal Agreement, and no liability shall inure to the other party from such performance or lack of performance. This provision shall not be construed as any waiver of Sovereign Immunity by either party. No private cause of action shall arise based on Section 3 of this Agreement.

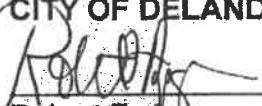
6. **RECORDING.** The County Manager of Volusia County is hereby authorized and directed after approval of this Interlocal Agreement by the respective governing bodies of COUNTY and CITY and the execution thereof by the duly qualified and authorized officers of each of the parties hereto, to file this Interlocal Agreement with the Clerk of the Circuit Court of Volusia County, Florida, for recording in the public records of Volusia County, Florida.

7. **MEMBERS LIABILITY.** No covenant, stipulation, obligation or agreement contained herein shall be deemed to be a covenant, stipulation, obligation or agreement of any present or future member of the governing body or agent or employee of COUNTY or CITY in its, his, her or their individual capacity, and neither the members of the governing body shall be liable personally or shall be subject to any accountability for reasons of the execution by COUNTY or CITY of this Interlocal Agreement or any act pertaining thereto.

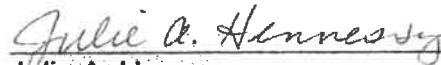
8. **SEVERABILITY.** If any one or more of the covenants, agreements or provisions of this Interlocal Agreement shall be held contrary to any express provision of law or contrary to any policy of express law, although not expressly prohibited contrary to any express provision of public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements, or provisions shall be null and void and shall be deemed separate from the remaining covenants, agreements or provisions of this Interlocal Agreement.

IN WITNESS WHEREOF, the parties hereto, by and through the undersigned have entered into this Interlocal Agreement on the date and year first written.

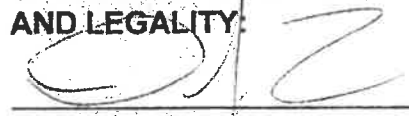
CITY OF DELAND


Robert F. Apgar
Mayor - Commissioner

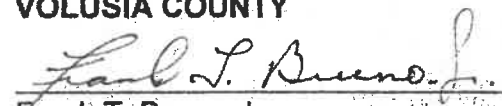
ATTEST:


Julie A. Hennessy 11.5.07
City Clerk - Auditor

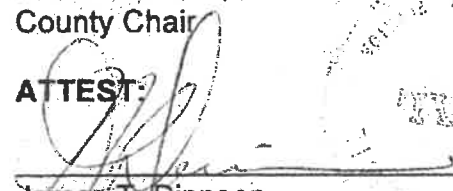
**APPROVED AS TO FORM
AND LEGALITY:**


Darren J. Elkind
City Attorney

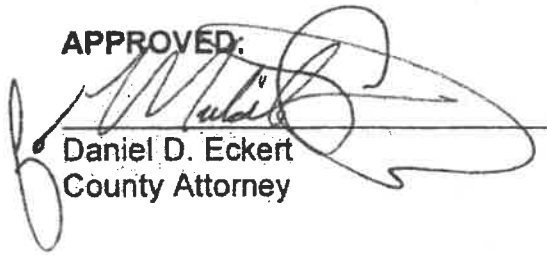
VOLUSIA COUNTY


Frank T. Bruno, Jr.
County Chair

ATTEST:


James T. Dinneen
County Manager

APPROVED:


Daniel D. Eckert
County Attorney

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: First Reading of an Ordinance Amending Portions of Section 33-94 of the City of DeLand Land Development Regulations.

DEPARTMENT: Planning

PREPARED BY: Carol Kuhn, Planning Director

ATTACHMENTS: Ordinance, Proposed LDR Amendments - Section 33-94, LDR24-244 Staff Report - Community Design Standards 33-94, LDR24-244 Zoning Map

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The current Land Development Regulations (LDR) include community design standards (33-94) which apply to commercial, industrial, and multi-family residential projects throughout the City. These requirements provide standards for architectural elevations and site design. The current standards require the oversight of an architect; allow for an exception for chain link fencing if wire-coated and landscaped; and discourage monotonous repetition of structures, but without providing standards or criteria. Staff is proposing several updates to Section 33-94 to include criteria and a prohibition against the monotonous repetition of structures within a development or project area, Section 33-94.03(a)5.; to revise the requirement for oversight by an architect from “will” to “may”, Section 33-94.06(a)5.; to include detailed and dimensioned architectural elevations to demonstrate consistency with the community design standards and criteria, Section 33-94.02(c)2.; to remove the exception for landscaped, vinyl coated chain link fencing, Section 33-94.03 (h)4.; and to add a provision to exclude governmentally-owned properties within the Historic Design District and the Downtown Design District from Historic Preservation Board review, while still requiring governmentally-owned properties to meet the design criteria within 33-94.04(b).

On February 13, 2025, the Planning Board recommended approval of the proposed amendments, with a vote of 6-0.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Institute Smart Growth Principles.

SUSTAINABILITY:

NA

FISCAL IMPACT:

There is no fiscal impact to the city through adoption of these proposed amendments.

RECOMMENDATION:

Staff recommends that the City Commission approve the proposed LDR amendments to Section 33-94 on First Reading.

BACKGROUND/DISCUSSION:

Staff finds that these revisions will add clarity to the regulations and allow for easier administration of the Land Development Code. By allowing planning staff to review applications using the detailed architectural drawings, applicant costs could be reduced for commercial, industrial, and multi-family residential projects. For complicated, larger, or more impactful projects, planning staff would still have the option for the oversight and review by a contracted architect, but smaller and less complicated projects would not be required to be reviewed by an outside architect. Further, the existing code language for the vinyl coated chain link fencing exception was unclear, especially for larger or irregularly shaped lots fronting on an arterial roadway. The requirement for landscaping to screen the chain link fencing to meet the exception resulted in conflicts with utility and drainage easements.

ORDINANCE NO. 2025 -

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE CITY OF DELAND LAND DEVELOPMENT REGULATIONS BY AMENDING SECTION 33-94.01; BY AMENDING SECTION 33-94.02(C); BY AMENDING SECTION 33-94.03(A)5; BY AMENDING SECTION 33-94.03 (H)4; BY AMENDING SECTION 33.94.04; BY AMENDING SECTION 33.94.04(B); BY AMENDING SECTION 33-94.06(A)(5); PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the current Land Development Regulations (LDR) include community design standards (Section 33-94) which apply to commercial, industrial, and multi-family residential projects throughout the City; and

WHEREAS, staff has undertaken a comprehensive review of community design standards (Section 33-94) and finds that is necessary to amend this section and that the revisions will add clarity to the regulations and allow for easier administration of the Land Development code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. Chapter 33 of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 33-94.01 “Purpose and intent.” by adding the new underlined language and by deleting the ~~strike-through~~ language, to be read in full as follows:

33-94.01. *Purpose and intent.* The purpose of these standards is to ensure quality commercial, ~~and industrial,~~ and multi-family development and enhance an attractive physical environment compatible with the historic resources within the City of DeLand. Their intent is to:

Section 2. Chapter 33 of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 33-94.02 (c) “Required submittal items. Minimum submittal requirements are:” by adding the new underlined language and by deleting the ~~strike-through~~ language, to be read in full as follows:

(c) *Required submittal items.* Minimum submittal requirements are:

1. Full color ~~a~~Architectural building elevations, ~~in color,~~ of all facades of buildings with material and texture indications, and with any exterior building signage illustrated, together with color swatches corresponding to the actual colors of the proposed building.

2. A set of clearly-labeled and dimensioned architectural building elevations which demonstrate consistency and compliance with the required design standards. Such elevations shall include dimensions, manufacturers colors, and materials for all building façade lengths; building heights; window, door, and entryway openings and features; fenestrations; wall articulations; façade features; vertical and horizontal transitions; building heights; roof heights, profiles, materials, and appearance; and historical styles clearly dimensioned and illustrated through the use of call-outs, dimensions, labeling, and other methods.
- ~~3.2.~~ In addition to the above building elevation requirements, the following must also be submitted, if applicable: exterior lighting scheme, lighting photometric design, fences and walls, landscaping, site furnishings, building landscaping design, specified pedestrian access paving and/or marking details and building signage.
- ~~4.3.~~ The applicant may submit additional documentation in support of the proposed design, including but not limited to: information regarding adjacent and surrounding properties, the overall architectural style of the surrounding area or other documents referenced in the "Creating a DeLand Vision Through Architecture Report."

Section 3. Chapter 33 of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 33-94.03 (a) 5.; by adding the new underlined language and by deleting the ~~strike-through language~~, to be read in full as follows:

33-94.03. *General design criteria.* The following shall apply to all development projects within the City of DeLand:

(a) *Relationship of the structures to the site.*

5. Spacing and siting of multiple buildings on a single site, development, or project area shall provide include for variety of varied spacing, orientation, and location of structures, with varied setbacks and distances between structures. between structures. While architectural design continuity for multiple structures on a single site, development, or project area is encouraged, monotonous repetition of identical structures, roof lines, ridge lines, building facades, colors, setbacks, and architectural features on a single site, development, or project area shall be avoided is prohibited.

Section 4. Chapter 33 of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 33-94.03 (h) 4.; by adding the new underlined language and by deleting the ~~strike-through language~~, to be read in full as follows:

33-94.03 (h) *Fences, walls, screens and landscape buffers.*

4. The use of chain link fencing is prohibited except for industrial and governmental owned uses that do not front on an arterial roadway. ~~An exception may be made from this requirement, where existing vegetation or proposed landscaping will effectively screen the fence from view and vinyl or other permanently coated chain link is used. Vinyl webbing, shade screen or slats may not be used to provide the required screening.~~

5. Chapter 33 of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 33-94.04 “Design criteria for Historic Design and Downtown Support District”; by adding the new underlined language and by deleting the ~~strike-through language~~, to be read in full as follows:

33-94.04. *Design criteria for Historic Design and Downtown Support District.*

Within the Historic Design District and the Downtown Support District, Aall development except single-family and two-family dwellings, ~~within the Historic Design District and the Downtown Support District~~ shall comply with the standards set forth in the ~~most current revision of~~ Design Guidelines for Commercial Building in Downtown DeLand, as revised, which is ~~incorporated~~ adopted herein by reference, as well as the following standards:-

Section 6. Chapter 33 of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 33-94.04 (b); by adding the new underlined language and by deleting the ~~strike-through language~~, to be read in full as follows:

33-94.04

- (b) With the exception of single-family and two-family dwellings and their accessory structures, and accessory structures on government owned properties or properties operated for a government purpose, construction of a new structure, Substantial Improvement of an existing structure, or a Substantial Façade Change within the Historic Design District shall require review by the City's Historic Preservation Board. The hearing shall be for the purpose of reviewing the proposed work for compliance with the requirements of this Section 94.04. Notice of the hearing shall be provided by posting of a conspicuous notice on the property no less than seven (7) days prior to the hearing in accordance with the sign posting provisions of Section 33-34.03(c)4.b.

The Historic Preservation Board shall make a recommendation to the City's Planning Director, TRC or Planning Board as to whether the proposed work complies with the requirements of this Section 33-94.04.

If the Historic Preservation Board finds that the proposed work does not comply with the requirements of this Section 33-94.04, the Board shall set forth the reasons that the proposed work does not comply with such requirements. Any property which is otherwise required to obtain a certificate of appropriateness

(COA) in accordance with section 33-34 shall not be required to be reviewed by the Historic Preservation Board pursuant to this Section 33-94.04(b).

Section 7. Chapter 33 of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 33-94.06 (a)5.; by adding the new underlined language and by deleting the ~~strike-through~~ language, to be read in full as follows:

33-94.06. *Administration.*

(a) *Application process.*

5. Applications shall be approved, approved with specific conditions or modifications, or denied, based upon their conformance or nonconformance with the requirements of this section as reviewed by the city. The review ~~will~~ may include the oversight of an architect. Upon denial of an application, the city shall provide the applicant with specific objections to the design.

Section 8. Chapter 33 of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 33-94.06 (b)1.; by adding the new underlined language and by deleting the ~~strike-through~~ language, to be read in full as follows:

33-94.06. *Administration.*

(b) *Approval.* Final approval of all architectural designs shall be determined by the city as part of the development plan approval process per section 33-132.07 and as provided for below. Such approval shall include as a minimum: site plans, building elevations, roof type, construction materials, lighting, screening and colors. All projects should be consistent with the Creating a DeLand Vision through Architecture (a.k.a. "DeLand Vision") Report.

1. *Class I developments.* In instances where a Final Development Plan is not required the building official shall be the decision making authority, after receiving an architectural compliance-determination by the city's architect, or the planning director.

Section 9. 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 10. Codification; Directions to Code Codifier; Correction of Scrivener's Errors.

(a). The provisions of Sections of this Ordinance shall become and be made a part of the Code of Ordinances of the City of DeLand and the Sections of this Ordinance may be renumbered or re-lettered to accomplish such intention and the word "Ordinance", or similar

words, may be changed to "Section," "Article", or other appropriate word; provided, however, that Sections 9 through 11 shall not be codified.

(b). The Code codifier shall instruct the Municipal Code Corporation to make all changes necessary in the Code of Ordinances of the City of DeLand to implement the provisions of this Ordinance and is granted liberal authority to codify the provisions of this Ordinance in such manner and in such places as deemed advisable.

(c). In accordance with the City's ongoing codification program; the City Clerk, in conjunction with the City Attorney, may make corrections to the provisions of this Ordinance relative to Scrivener's errors of whatever type or nature.

Section 11. Effective Date. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this ____ day of _____, 2025.

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

TITLE:

City-Initiated Text Amendment to Modify Sections within the City's Land Development Regulations – Section 33-94 - Community Design Standards as Follows: Revise Section 33-94.01 to Clarify Applicability to Multi-Family; Revise Section 33-94.02(c) to Require Detailed Architectural Elevations with Submittals Demonstrating Consistency with the Design Standards; Revise Section 33-94.03(A)5 to Prohibit The Monotonous Repetition of Structures within a Development and to Require Varied Rooflines and Architecture within a Site Or Development; Revise Section 33-94.03(H)4 to Remove Exception for Vinyl Webbing on Chain Link Fencing; Revise Section 33-94.04 to Clarify Standards; Revise Section 33-94.04(A)7 for Renumbering; Revise Section 33-94.04(B) to Clarify Exemption for Accessory Structures on Governmentally-Owned Properties; Revise Section 33-94.06(A)5 to Revise the Requirement for Oversight of an Architect; and Revise Section 33-94.06(B)1 to Clarify Architectural Compliance Requirement for Class I Developments.

Proposed Revisions

Sec. 33-94. Community design standards.

33-94.01. *Purpose and intent.* The purpose of these standards is to ensure quality commercial, ~~and~~ industrial, ~~and multi-family~~ development and enhance an attractive physical environment compatible with the historic resources within the City of DeLand.

33-94.02(c) *Required submittal items.* Minimum submittal requirements are:

1. ~~Full-color architectural building elevations, in color,~~ of all facades of buildings with material and texture indications, and with any exterior building signage illustrated, together with color swatches corresponding to the actual colors of the proposed building.
2. ~~A set of clearly-labeled and dimensioned architectural building elevations which demonstrate consistency and compliance with the required design standards. Such elevations shall include dimensions, manufacturers colors, and materials for all building façade lengths; building heights; window, door, and entryway openings and features; fenestrations; wall articulations; façade features; vertical and horizontal transitions; building heights; roof heights, profiles, materials, and appearance; and historical styles clearly dimensioned and illustrated through the use of call-outs, dimensions, labeling, and other methods.~~
- 23.. In addition to the above building elevation requirements, the following must also be submitted, if applicable: exterior lighting scheme, lighting photometric design, fences and walls, landscaping, site furnishings, building landscaping design, specified pedestrian access paving and/or marking details and building signage.
- 34.. The applicant may submit additional documentation in support of the proposed design, including but not limited to: information regarding adjacent and surrounding properties, the overall architectural style of the surrounding area or other documents referenced in the "Creating a DeLand Vision Through Architecture Report."

33-94.03. *General design criteria.* The following shall apply to all development projects within the City of DeLand:

(a) *Relationship of the structures to the site.*

5. Spacing and siting of multiple buildings on a single site, development, or project area shall provide include for variety of varied spacing, orientation, and location of structures, with varied setbacks and distances between structures. between structures. While architectural design continuity for multiple structures on a single site, development, or project area is encouraged, monotonous repetition of identical structures, roof lines, ridge lines, building facades, colors, setbacks, and architectural features on a single site, development, or project area shall be avoided is prohibited.

33-94.03 (h) *Fences, walls, screens and landscape buffers.*

1. Any fence, wall or visual screen which is visible from any public right-of-way shall be designed as an integral feature of the design of the principal structure, expressing similar character through the use of materials, colors, or textures, excluding the use of shade cloth and woven slats.
2. Long stretches of fence, wall, or screen shall be relieved through use of offsets, bends, breaks, landscaping, or other design device.
3. Landscaped berms may be utilized in lieu of a fence or wall when specifically approved by the city.
4. The use of chain link fencing is prohibited except for industrial and governmental owned uses that do not front on an arterial roadway. An exception may be made from this requirement, where existing vegetation or proposed landscaping will effectively screen the fence from view and vinyl or other permanently coated chain link is used. Vinyl webbing, shade screen or slats may not be used to provide the required screening.
5. Visual screens such as walls or landscaping are required to block the view between single-family residential and nonresidential uses. In lieu of the extensive visual screen, scaled down buildings or greater setbacks may be used to achieve compatibility.

33-94.04. *Design criteria for Historic Design and Downtown Support District.*

Within the Historic Design District and the Downtown Support District, All development except single-family and two-family dwellings, within the Historic Design District and the Downtown Support District shall comply with the standards set forth in the most current revision of Design Guidelines for Commercial Building in Downtown DeLand, as revised, which is incorporated adopted herein by reference, as well as the following standards:-

(a) *General architectural design.*

1. Structures within these districts shall specifically reflect and/or enhance the historic character of this part of the community and should complement the architecture of the existing historic structures. Architectural design of structures shall bear a complementary relationship to the existing architectural context of the surrounding area through the use of the following methods:
 - a. Similar or related architectural styling or character.

- b. Similar or related massing, proportions and scale, along with the repetition of the relationship of solids and voids in the architectural design.
 - c. Similar or related fenestration treatment, relating to the repetition and rhythm of openings in exterior walls.
 - d. Similar or related architectural details and decorative treatments, such as cornices and moldings, awnings, parapets, columns, colonnades, arcades, and arches.
 - e. Glazing at street level may be tinted, but shall not utilize reflective glass, Plexiglas or similar.
2. Use of appropriate materials and treatments.
 - a. Similar or related materials and textures.
 - b. A color palette which includes all colors which are deemed appropriate for use shall be approved by the Historic Preservation Board and the City's planning staff may approve any color on the approved palette. Any color which is proposed for use on any particular structure and which is not on the approved color palette must be approved specifically for that structure by the Historic Preservation Board in accordance with the procedures set forth in Section 33-34.03(c).
 3. Structures should be located as close to the street as possible, as long as it remains compatible with adjacent buildings.
 4. Modifications and additions to existing structures shall be consistent with the style and character of the existing structure. Structures within the Downtown Support District shall result in a consistent and uniform treatment for the entire building.
 5. Structures in these districts shall be designed to extend and to enhance the attractiveness of the city's streetscape. Building design shall have characteristics and elements that relate favorably to the predominantly pedestrian scale of the district.

33-94.04

- (b) With the exception of single-family and two-family dwellings and their accessory structures; and accessory structures on government owned properties or properties operated for a government purpose, construction of a new structure, Substantial Improvement of an existing structure, or a Substantial Façade Change within the Historic Design District shall require review by the City's Historic Preservation Board. The hearing shall be for the purpose of reviewing the proposed work for compliance with the requirements of this Section 94.04. Notice of the hearing shall be provided by posting of a conspicuous notice on the property no less than seven (7) days prior to the hearing in accordance with the sign posting provisions of Section 33-34.03(c)4.b.

The Historic Preservation Board shall make a recommendation to the City's Planning Director, TRC or Planning Board as to whether the proposed work complies with the requirements of this Section 33-94.04.

If the Historic Preservation Board finds that the proposed work does not comply with the requirements of this Section 33-94.04, the Board shall set forth the reasons that the proposed work does not comply with such requirements. Any property which is otherwise required to obtain a certificate of appropriateness (COA) in accordance with section 33-34 shall not be required to be reviewed by the Historic Preservation Board pursuant to this Section 33-94.04(b).

33-94.06. *Administration.*

(a) *Application process.*

1. Design review shall be conducted by the City of DeLand for the purpose of determining compliance with this section.
2. A predesign conference with the city is recommended, prior to the beginning of design work on any project subject to regulation by this ordinance.
3. No building permits shall be issued without prior approval of the building design by the city.
4. Whichever is applicable, required submittals for design review shall be submitted at the time of an application for:
 - a. *Final Development Plan review.* Architectural designs shall be submitted with the site plan application for review by the TRC; or
 - b. *Building permit.* Architectural designs shall be submitted with building permit applications if a site plan is not required.
5. Applications shall be approved, approved with specific conditions or modifications, or denied, based upon their conformance or nonconformance with the requirements of this section as reviewed by the city. The review **will may** include the oversight of an architect. Upon denial of an application, the city shall provide the applicant with specific objections to the design.

(b) *Approval.* Final approval of all architectural designs shall be determined by the city as part of the development plan approval process per section 33-132.07 and as provided for below. Such approval shall include as a minimum: site plans, building elevations, roof type, construction materials, lighting, screening and colors. All projects should be consistent with the Creating a DeLand Vision through Architecture (a.k.a. "DeLand Vision") Report.

1. *Class I developments.* In instances where a Final Development Plan is not required the building official shall be the decision making authority, after receiving **an architectural** compliance-determination by the city's architect, **or the planning director.**
2. *Class II developments.* The TRC will be the final decision making authority for Final Development Plans having 40,000 square feet or less of total floor area or multifamily development with 40 or fewer units.
3. *Class III developments.* The planning board will be the final decision-making authority for site plans with a total floor area greater than 40,000 but not more than 80,000 square feet or multifamily developments with 41 to 80 units.

4. *Class IV developments.* The city commission will be the final decision-making authority for site plans with a total floor area greater than 80,000 square feet or multifamily developments with more than 80 units.

PLANNING STAFF REPORT
CITY OF DELAND PLANNING BOARD
February 12, 2025

APPLICATION NO: LDR24-244 Text Amendment to Land Development Regulations

APPLICANT: City of DeLand

STAFF PLANNER: Carol Kuhn, AICP, Planning Director

REQUEST: City-Initiated Land Development Regulations Text Amendment to Modify Sections within 33-94 - Community Design Standards as Follows: Revise Section 33-94.01 to Clarify Applicability to Multi-Family; Revise Section 33-94.02(c) to Require Detailed Architectural Elevations with Submittals Demonstrating Consistency with the Design Standards; Revise Section 33-94.03(A)5 to Prohibit The Monotonous Repetition of Structures within a Development and to Require Varied Rooflines and Architecture within a Site Or Development; Revise Section 33-94.03(H)4 to Remove Exception for Vinyl Webbing on Chain Link Fencing; Revise Section 33-94.04 to Clarify Standards; Revise Section 33-94.04(A)7 for Renumbering; Revise Section 33-94.04(B) to Clarify Exemption for Accessory Structures on Governmentally-Owned Properties; Revise Section 33-94.06(A)5 to Revise the Requirement for Oversight of an Architect; and Revise Section 33-94.06(B)1 to Clarify Architectural Compliance Requirement for Class I Developments.

APPLICABLE ORDINANCES: *Sec. 33-135. Procedure for text amendments.*

33-135.01(a) Amendments to the text of this chapter may be initiated by the city or upon application of any interested person.

33-135.12(b) The Planning Board shall review proposed changes in this chapter, which shall make a recommendation to the City Commission prior to final action adopting or not adopting the amendment. However, at the request of the Planning Board or the City Commission, or in the discretion of the City Manager, proposed amendments may be taken directly to the City Commission for action.

LOCATION: City-wide

STAFF SUMMARY:

The current Land Development Regulations (LDR) include community design standards (33-94) which apply to commercial, industrial, and multi-family residential projects throughout the City. These requirements provide standards for architectural elevations and site design.

The current standards require the oversight of an architect; allow for an exception for chain link fencing if wire-coated and landscaped; and discourage monotonous repetition of structures, but without providing standards or criteria. Staff is proposing several updates to Section 33-94 to include criteria and a prohibition against the monotonous repetition of structures within a development or project area, Section 33-94.03(a)5.; to revise the requirement for oversight by an architect from “will” to “may”, Section 33-94.06(a)5.; to include detailed and dimensioned architectural elevations to demonstrate consistency with the community design standards and criteria, Section 33-94.02(c)2.; to remove the exception for landscaped, vinyl coated chain link fencing, Section 33-94.03 (h)4.; and to add a provision to exclude governmentally-owned properties within the Historic Design District and the Downtown Design District from Historic Preservation Board review, while still requiring governmentally-owned properties to meet the design criteria within 33-94.04(b). For clarity and ease-of-use, staff is proposing the following revisions:

Sec. 33-94. Community design standards.

33-94.01. *Purpose and intent.* The purpose of these standards is to ensure quality commercial, and industrial, and multi-family development and enhance an attractive physical environment compatible with the historic resources within the City of DeLand.

33-94.02(c) *Required submittal items.* Minimum submittal requirements are:

1. Full color architectural building elevations, in color, of all facades of buildings with material and texture indications, and with any exterior building signage illustrated, together with color swatches corresponding to the actual colors of the proposed building.
2. A set of clearly-labeled and dimensioned architectural building elevations which demonstrate consistency and compliance with the required design standards. Such elevations shall include dimensions, manufacturers colors, and materials for all building façade lengths; building heights; window, door, and entryway openings and features; fenestrations; wall articulations; façade features; vertical and horizontal transitions; building heights; roof heights, profiles, materials, and appearance; and historical styles clearly dimensioned and illustrated through the use of call-outs, dimensions, labeling, and other methods.
- 23.. In addition to the above building elevation requirements, the following must also be submitted, if applicable: exterior lighting scheme, lighting photometric design, fences and walls, landscaping, site furnishings, building landscaping design, specified pedestrian access paving and/or marking details and building signage.
- 34.. The applicant may submit additional documentation in support of the proposed design, including but not limited to: information regarding adjacent and surrounding properties, the overall architectural style of the surrounding area or other documents referenced in the "Creating a DeLand Vision Through Architecture Report."

33-94.03. *General design criteria.* The following shall apply to all development projects within the City of DeLand:

(a) *Relationship of the structures to the site.*

5. Spacing and siting of multiple buildings on a single site, development, or project area shall ~~provide~~ include for variety of varied spacing, orientation, and location of structures, with varied setbacks and distances between structures. between structures. While architectural design continuity for multiple structures on a single site, development, or project area is encouraged, monotonous repetition of identical structures, roof lines, ridge lines, building facades, colors, setbacks, and architectural features on a single site, development, or project area shall be avoided is prohibited.

33-94.03 (h) *Fences, walls, screens and landscape buffers.*

1. Any fence, wall or visual screen which is visible from any public right-of-way shall be designed as an integral feature of the design of the principal structure, expressing similar character through the use of materials, colors, or textures, excluding the use of shade cloth and woven slats.
2. Long stretches of fence, wall, or screen shall be relieved through use of offsets, bends, breaks, landscaping, or other design device.
3. Landscaped berms may be utilized in lieu of a fence or wall when specifically approved by the city.
4. The use of chain link fencing is prohibited except for industrial and governmental owned uses that do not front on an arterial roadway. An exception may be made from this requirement, where existing vegetation or proposed landscaping will effectively screen the fence from view and vinyl or other permanently coated chain link is used. Vinyl webbing, shade screen or slats may not be used to provide the required screening.
5. Visual screens such as walls or landscaping are required to block the view between single-family residential and nonresidential uses. In lieu of the extensive visual screen, scaled down buildings or greater setbacks may be used to achieve compatibility.

33-94.04. *Design criteria for Historic Design and Downtown Support District.*

Within the Historic Design District and the Downtown Support District, Aall development except single-family and two-family dwellings; within the Historic Design District and the Downtown Support District shall comply with the standards set forth in the most current revision of Design Guidelines for Commercial Building in Downtown DeLand, as revised, which is incorporated adopted herein by reference, as well as the following standards:-

(a) *General architectural design.*

1. Structures within these districts shall specifically reflect and/or enhance the historic character of this part of the community and should complement the architecture of the existing historic structures. Architectural design of structures shall bear a complementary relationship to the existing architectural context of the surrounding area through the use of the following methods:

- a. Similar or related architectural styling or character.
 - b. Similar or related massing, proportions and scale, along with the repetition of the relationship of solids and voids in the architectural design.
 - c. Similar or related fenestration treatment, relating to the repetition and rhythm of openings in exterior walls.
 - d. Similar or related architectural details and decorative treatments, such as cornices and moldings, awnings, parapets, columns, colonnades, arcades, and arches.
 - e. Glazing at street level may be tinted, but shall not utilize reflective glass, Plexiglas or similar.
2. Use of appropriate materials and treatments.
 - a. Similar or related materials and textures.
 - b. A color palette which includes all colors which are deemed appropriate for use shall be approved by the Historic Preservation Board and the City's planning staff may approve any color on the approved palette. Any color which is proposed for use on any particular structure and which is not on the approved color palette must be approved specifically for that structure by the Historic Preservation Board in accordance with the procedures set forth in Section 33-34.03(c).
 3. Structures should be located as close to the street as possible, as long as it remains compatible with adjacent buildings.
 4. Modifications and additions to existing structures shall be consistent with the style and character of the existing structure. Structures within the Downtown Support District shall result in a consistent and uniform treatment for the entire building.
 5. Structures in these districts shall be designed to extend and to enhance the attractiveness of the city's streetscape. Building design shall have characteristics and elements that relate favorably to the predominantly pedestrian scale of the district.

33-94.04

- (b) With the exception of single-family and two-family dwellings and their accessory structures; and accessory structures on government owned properties or properties operated for a government purpose, construction of a new structure, Substantial Improvement of an existing structure, or a Substantial Façade Change within the Historic Design District shall require review by the City's Historic Preservation Board. The hearing shall be for the purpose of reviewing the proposed work for compliance with the requirements of this Section 94.04. Notice of the hearing shall be provided by posting of a conspicuous notice on the property no less than seven (7) days prior to the hearing in accordance with the sign posting provisions of Section 33-34.03(c)4.b.

The Historic Preservation Board shall make a recommendation to the City's Planning Director, TRC or Planning Board as to whether the proposed work complies with the requirements of this Section 33-94.04.

If the Historic Preservation Board finds that the proposed work does not comply with the requirements of this Section 33-94.04, the Board shall set forth the reasons that the proposed work does not comply with such requirements. Any property which is otherwise required to obtain a certificate of appropriateness (COA) in accordance with section 33-34 shall not be required to be reviewed by the Historic Preservation Board pursuant to this Section 33-94.04(b).

33-94.06. *Administration.*

(a) *Application process.*

1. Design review shall be conducted by the City of DeLand for the purpose of determining compliance with this section.
2. A predesign conference with the city is recommended, prior to the beginning of design work on any project subject to regulation by this ordinance.
3. No building permits shall be issued without prior approval of the building design by the city.
4. Whichever is applicable, required submittals for design review shall be submitted at the time of an application for:
 - a. *Final Development Plan review.* Architectural designs shall be submitted with the site plan application for review by the TRC; or
 - b. *Building permit.* Architectural designs shall be submitted with building permit applications if a site plan is not required.
5. Applications shall be approved, approved with specific conditions or modifications, or denied, based upon their conformance or nonconformance with the requirements of this section as reviewed by the city. The review will may include the oversight of an architect. Upon denial of an application, the city shall provide the applicant with specific objections to the design.

(b) *Approval.* Final approval of all architectural designs shall be determined by the city as part of the development plan approval process per section 33-132.07 and as provided for below. Such approval shall include as a minimum: site plans, building elevations, roof type, construction materials, lighting, screening and colors. All projects should be consistent with the Creating a DeLand Vision through Architecture (a.k.a. "DeLand Vision") Report.

1. *Class I developments.* In instances where a Final Development Plan is not required the building official shall be the decision making authority, after receiving an architectural compliance-determination by the city's architect, or the planning director.

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4. *Class IV developments.* The city commission will be the final decision-making authority for site plans with a total floor area greater than 80,000 square feet or multifamily developments with more than 80 units.

STAFF ANALYSIS AND FINDINGS: Staff finds that these revisions will add clarity to the regulations and allow for easier administration of the Land Development Code. By allowing planning staff to review applications using the detailed architectural drawings, applicant costs could be reduced for commercial, industrial, and multi-family residential projects. For complicated, larger, or more impactful projects, planning staff would still have the option for the oversight and review by a contracted architect, but smaller and less complicated projects would not be required to be reviewed by an outside architect. Further, the existing code language for the vinyl coated chain link fencing exception was unclear, especially for larger or irregularly shaped lots fronting on an arterial roadway. The requirement for landscaping to screen the chain link fencing to meet the exception resulted in conflicts with utility and drainage easements.

STAFF RECOMMENDATION: Staff recommends that the Planning Board forward this proposed text amendment, project number LDR24-244, Text Amendment to Modify Section 33-94, to modify sections within 33-94 - Community Design Standards as Follows: Revise Section 33-94.01 to Clarify Applicability to Multi-Family; Revise Section 33-94.02(c) to Require Detailed Architectural Elevations with Submittals Demonstrating Consistency with the Design Standards; Revise Section 33-94.03(A)5 to Prohibit The Monotonous Repetition of Structures within a Development and to Require Varied Rooflines and Architecture within a Site Or Development; Revise Section 33-94.03(H)4 to Remove Exception for Vinyl Webbing on Chain Link Fencing; Revise Section 33-94.04 to Clarify Standards; Revise Section 33-94.04(A)7 for Renumbering; Revise Section 33-94.04(B) to Clarify Exemption for Accessory Structures on Governmentally-Owned Properties; Revise Section 33-94.06(A)5 to Revise the Requirement for Oversight of an Architect; and Revise Section 33-94.06(B)1 to Clarify Architectural Compliance Requirement for Class I Developments; to the City Commission for review and approval.

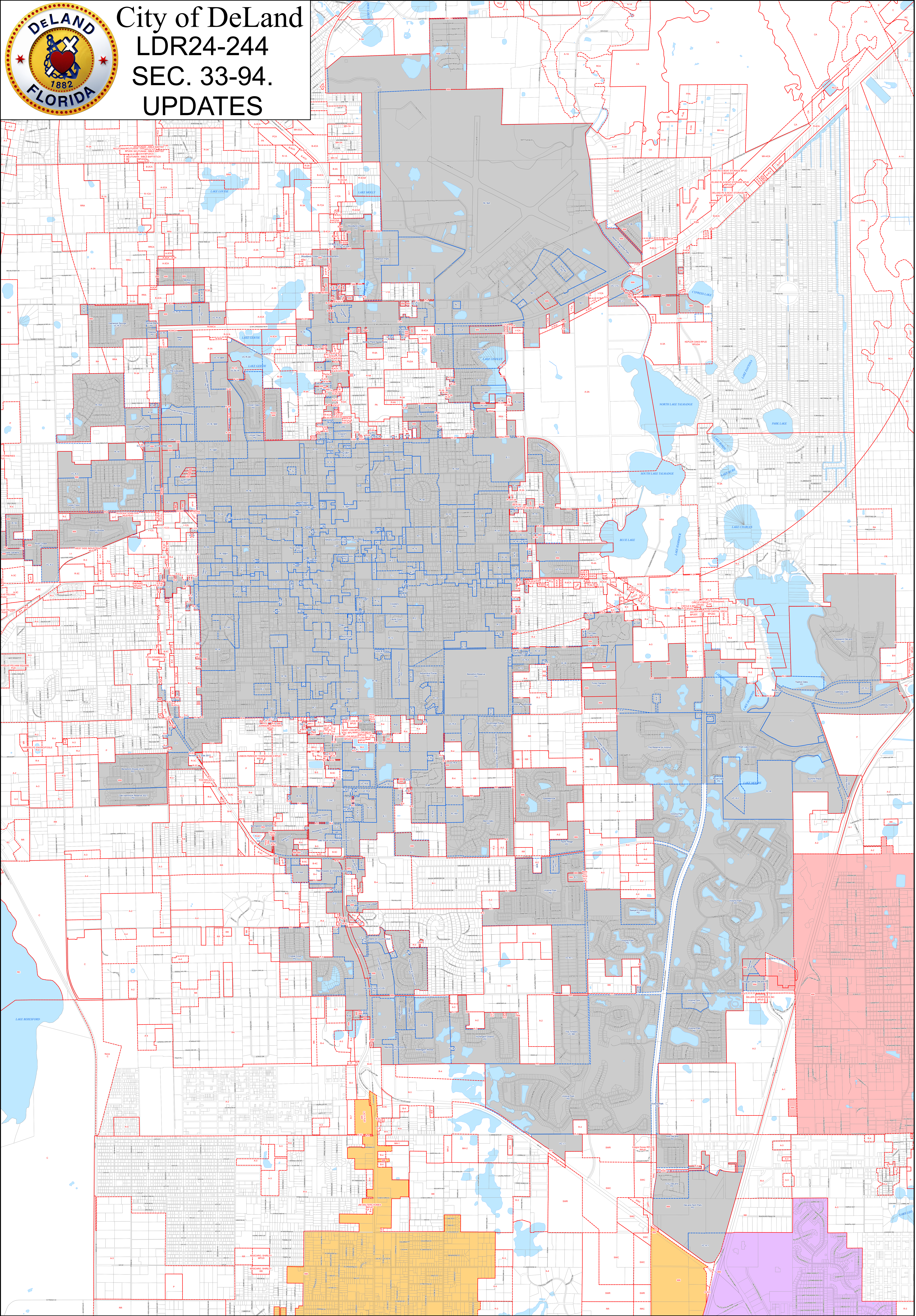


City of DeLand

LDR24-244

SEC. 33-94.

UPDATES



City of DeLand Address & Zoning Map

Source: County of Volusia GIS
City of DeLand Planning Dept.
Prepared by the City of DeLand Planning Department. This map is a generalized representation and is not intended to be used for any engineering, surveying, or legal purposes. The City of DeLand is not liable for any decisions made on the basis of this map or on the information contained within the map. To verify the zoning of a property, please call the City of DeLand Planning Department.

Current as of September 27, 2024

Zoning Districts

- VC

VOLUSIA ZONING (Refer to County Zoning Ordinance)
- R-R

RURAL RESIDENTIAL DISTRICT
- R-R1

SUBURBAN SINGLE FAMILY RESIDENTIAL DISTRICT
- R-1A

SINGLE FAMILY DWELLING DISTRICT
- R-1A

SINGLE FAMILY DWELLING DISTRICT
- R-1B

SINGLE FAMILY DWELLING DISTRICT
- R-1C

SINGLE FAMILY DWELLING DISTRICT
- R-1

SINGLE FAMILY DWELLING DISTRICT
- R-2

TWO-FAMILY DWELLING DISTRICT
- R-8

MULTIPLE FAMILY DWELLING DISTRICT
- R-12

MULTIPLE FAMILY DWELLING DISTRICT
- R-16

MULTIPLE FAMILY DWELLING DISTRICT

R-M

RESIDENTIAL MOBILE HOME DISTRICT

P-1

PROFESSIONAL RESIDENTIAL DISTRICT

E-1

EDUCATIONAL DISTRICT

C-1

LIMITED NEIGHBORHOOD COMMERCIAL DISTRICT

C-2

GENERAL COMMERCIAL DISTRICT

C-2A

DOWNTOWN COMMERCIAL DISTRICT

C-2AC

COMMERCIAL ACTIVITY CORE ZONING CATEGORY

C-3

RAIL SPUR COMMERCIAL DISTRICT

C-4

WHOLESALE COMMERCIAL DISTRICT

M-1

INDUSTRIAL DISTRICT

BR

BUSINESS RETAIL

Legend

Streets

City Zoning

County Zoning

Map Index Grid

Cities:

DeLand

Lake Helen

Orange City

Deltona

1:12,000

Sources: Volusia County GIS
City of DeLand Planning Dept.

Page 389 of 656

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Resolution Approving the Removal of One Historic Tree Located at 1455 North McDonald Avenue.

DEPARTMENT: Public Works

PREPARED BY: Mariellen Calabro

ATTACHMENTS: Resolution , Inspectors PowerPoint Including Location, Tree Advisory Committee Meeting Minutes

APPROVED BY: Michael Pleus, City Manager, February 27, 2025

SUMMARY/HIGHLIGHT:

Tehrani Consulting Engineering has requested permission to remove one historic tree located at 1455 N McDonald Avenue. The Land Development Regulations require that, before the removal of any historic trees should occur, it must be approved by the City Commission. Section 33-57.05(d) states that there must be a finding that the tree is a hazard (due to health or natural damage) or that it is not economically or practically feasible to develop the parcel without removing the tree.

The City Forester has determined that the tree proposed for removal is a 31” DBH historic Red Cedar in fair condition. The applicant requested the removal because construction of the project cannot be accomplished without removing the tree.

At their February 11, 2025 meeting, the Tree Advisory Committee recommended APPROVAL of the removal of the 31” DBH Red Cedar tree because the applicant had demonstrated that construction of the project could not be accomplished without removing the tree.

The Tree Advisory Committee recommended that one hundred percent DBH replacement be required for the historic tree approved for removal. The minimum size for replacement trees is six inch caliper and seventeen feet height.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

This tree removal and required replacement support the Strategic Plan Focus Areas of Maintaining a Safe Community and Preparing for the Future/Sustainability.

SUSTAINABILITY:

The required replacement for this tree removal will help maintain the City’s urban canopy coverage.

FISCAL IMPACT:

This item does not have a fiscal impact on the City.

RECOMMENDATION:

At their February 11, 2025 meeting, the Tree Advisory Committee recommended APPROVAL of the removal of one 31” DBH Red Cedar tree located at 1455 N McDonald Avenue due to the applicant having demonstrated

that construction of the project could not be accomplished without removing the tree. The Tree Advisory Committee recommended that one hundred percent DBH replacement be required for this historic tree. The minimum size for replacement trees is six inch caliper and seventeen feet height.

Staff recommends that the City Commission APPROVE the removal of the 31” DBH historic tree with the requirement that the applicant replace the tree with trees of a minimum six-inch caliper and seventeen feet height such that 31 total inches DBH of replacement trees are provided.

BACKGROUND/DISCUSSION:

Attached is a copy of the Arborist Inspectors PowerPoint with Location Map. The Minutes from the February 11, 2025 Tree Advisory Committee meeting are also attached.

RESOLUTION NO. 2025 –

**A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA,
APPROVING THE REMOVAL OF ONE HISTORIC TREE LOCATED AT 1455
NORTH MCDONALD AVENUE; AND PROVIDING FOR AN EFFECTIVE
DATE.**

WHEREAS, the applicant, Tehrani Consulting Engineering, is requesting permission to remove one (1) historic tree located at 1455 N. McDonald Avenue; and

WHEREAS, the City's Forester has determined that the 31" DBH tree is historic and in fair condition; and

WHEREAS, on February 11, 2025, the Tree Advisory Committee recommended approval for the removal of the historic tree due to the applicant indicating that construction of the project could not be accomplished without the removal of the tree; and

WHEREAS, on February 11, 2025, the Tree Advisory Committee recommended that one hundred percent DBH replacement be required for the historic tree with a minimum size for replacement trees of six (6) inch caliper and seventeen (17) feet height.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF DELAND, FLORIDA:

Section 1. The City Commission hereby approves the request for removal of one historic tree located at 1455 N. McDonald Avenue having a replacement requirement of one hundred percent DBH.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 3rd day of March, 2025.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julia M. Hewitt, CMC
Interim City Clerk-Auditor

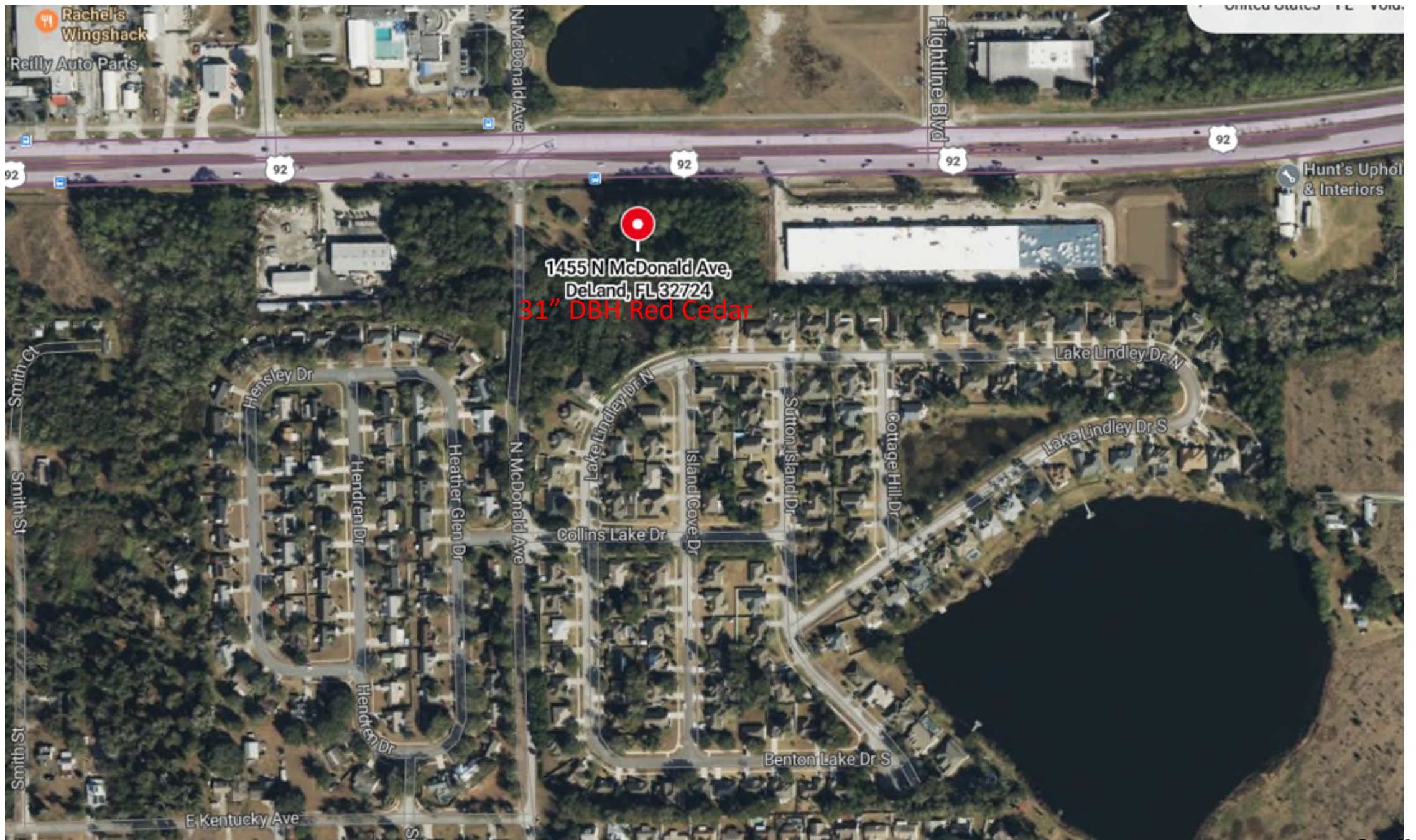
APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

1455 N McDonald Ave
Parcel #7003000000040
Tree25-002

Located on the Southeast corner of International Speedway Blvd and N McDonald Ave

31" DBH Red Cedar









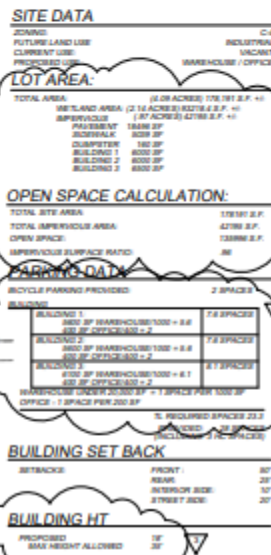




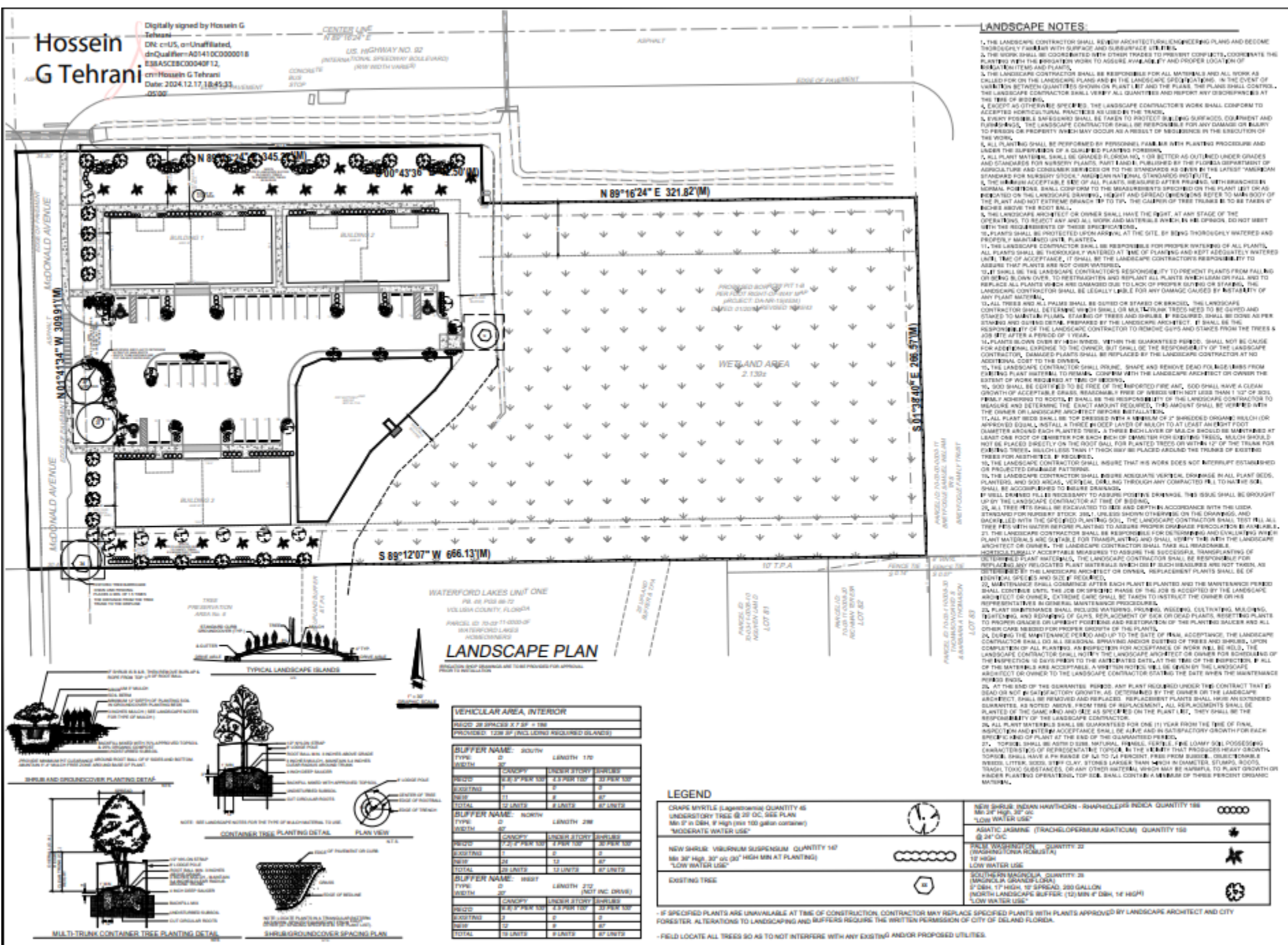


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Tree Advisory Committee Meeting Minutes

February 11, 2025

Call to Order:

Roll Call: **Members:** Steve Edgar, Dana Venrick, Dani Keller, and Suze Peace
 City Staff: Chris Jackson and Kit Dennis

Approval of the Minutes of the Previous Meeting: Suze Peace made a motion to approve the minutes of the last meeting and Dani Keller seconded the motion.

Old Business:

Arbor Day at Woodward Avenue Elementary- The city of DeLand celebrated Arbor day with a ceremony at Woodward Avenue Elementary on Friday, January 17, 2025.

New Business:

1455 N McDonald Ave Historic Removal – Kit Dennis described the location and condition of a 31" DBH Red Cedar that the builders of a multi-use facility are requesting approval to remove. The tree has been determined to be in fair condition by the City Forester. Two additional historic trees will be preserved, along with the trees contained in the portion of the lot that is wetland. The tree that the builders are proposing removal of is located directly in line with one of the structures on the site plan. After member discussion, Dani Keller made a motion to approve the removal, with the condition of the 100% DBH replacement that builders have proposed to plant on-site. Dana Venrick seconded the motion, all members in attendance were in favor, and the motion carried.

Tree Giveaway 2025 – The Tree Giveaway will take place at Public Works on Saturday, April 12th. Tree Advisory Committee members, volunteers, and city workers will arrive by 7:30 AM, gates will open to begin the event at 8:00 AM. Three-gallon sized saplings of each of the following varieties were ordered this year, for a total of 1000 trees:

- River Birch
- Persimmon
- Live Oak
- Southern Magnolia
- Chicksaw Plum

Comments from Members: Kit Dennis informed members that several terms on the Tree Advisory Committee were currently expired. The seat vacancies are expected to be on the City Commission's agenda for their meeting on Monday, March 3rd. Members wishing to keep their seat and prospective members applying for a seat are encouraged to attend. Suze Peace will contact the City Clerk's office to confirm that the item would indeed be on the agenda for this meeting date. Members discussed area roundabout constructions underway and recently completed, and the planned plantings and signage. Steve Edgar and Dani Keller commented on the plantings and lighting done for the newly completed 'Welcome to DeLand' signs. Additional ongoing or planned developments and road alterations were also briefly discussed.

Adjourn: Suze Peace made a motion to adjourn, Dana Venrick seconded the motion, and the meeting adjourned at 5:45 PM.

Next Meeting: March 11, 2025

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Consideration re Retention of Law Firm for PFAS Class Action Litigation.

DEPARTMENT: Legal

PREPARED BY: Darren Elkind, City Attorney

ATTACHMENTS: Proposed PFAS Retainer Agreement (DeLand, FL), PFAS Addendum, DeLand, FL
PFAS Presentation 1.14.2025

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

A class action lawsuit is currently pending against various manufacturers of Per- and polyfluoroalkyl substances (PFAS) chemicals. There are settlements that have been entered into on behalf of all public water systems and the City of DeLand is automatically a member of the class and entitled to proceeds from the settlements. In order to partake in the settlement distribution, a significant amount of data needs to be provided to the court by each supplier seeking a distribution of settlement proceeds. It will be impractical to have City staff undertake this effort and, more importantly, there are a number of procedural pitfalls that could jeopardize obtaining the full amount of the settlement proceeds. As such, City staff, based upon the advice of the City Attorney, recommends hiring a law firm to handle this for the City. Additionally, in the event that there are future PFAS-related settlements, it is recommended that the City Manager, acting with the advice and consent of the City Attorney, be authorized to execute documents necessary to effectuate recovery of the settlement funds and to authorize the retained law firm to attempt to collect monies for the City in other cases that have not yet been settled.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High value government.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The law firm will be retained on a purely contingent fee basis. For the settlements that have already occurred, there will be an effective contingent attorney fee of 7% (together with up to an additional 1% of the total recovery for the reimbursement of costs incurred by the law firm). This is due to an 8% common benefit fee that has been applied to the current settlements by the court overseeing the litigation. For any additional recoveries in any case that has not already been settled in the class action litigation, the law firm would be paid the contingent fee rates set forth in the attached agreement, unless there was a court ordered reduction in the fee amount.

RECOMMENDATION:

Execute the attached retainer agreement with the Ferraro Law Firm and addendum.

BACKGROUND/DISCUSSION:

PFAS are commonly referred to as “forever chemicals” and have been used in various products such as firefighting foam, industrial operations and even consumer products. These chemicals have seeped into the groundwater and affected the drinking water supply. Nationwide class action litigation has been instituted against multiple manufacturers of PFAS and there have already been settlements, with the plaintiff classes being public water supply systems, like the City of DeLand. There is an immense amount of data collection and input that needs to be done to participate in the settlements by each class member. While the city has the raw data available, coordinating all of that data and inputting it in compliance with the requirements of the class action litigation would not only be immensely time consuming and likely require the hiring of additional personnel to do the work, and there is a large potential for errors because the persons undertaking this task would not be trained to do so. It therefore makes economic sense to retain the services of a law firm that is familiar with the process to perform this function on behalf of the City. The Ferraro Law Firm is part of the Plaintiff’s executive committee in this PFAS class action litigation and represents a number of other cities both in and outside of Florida, to include the City of Deltona here in Volusia County.

PFAS LITIGATION RETAINER AGREEMENT

The City of DeLand, Florida ("Client") and The Ferraro Law Firm ("Law Firm"), hereby agree that the Law Firm shall serve as attorneys for Client to investigate and pursue civil remedies against parties, individuals and/or corporations for wrongs and injuries suffered by Client arising out of groundwater supply and soil contamination by Per- and Polyfluoroalkyl Substances ("PFAS") containing with any and all products including, but not limited to, Aqueous Film Forming Foam ("AFFF"), including the submission and processing of claims in currently pending class action lawsuit settlements.

The Law Firm has both the financial and legal resources to provide Client with the highest level of representation. The Law Firm is prepared to investigate PFAS contamination of groundwater and soil on behalf of Client upon the signing of this Retainer Agreement ("Agreement"). If upon the conclusion of the Law Firm's initial investigation it is determined there are actionable claims for PFAS contamination, the Law Firm shall bring suit on behalf of Client. The Law Firm is prepared to finance the entire litigation including all out-of-pocket expenses and disbursements and handle the lawsuit on a contingent fee basis. This guarantees that Client will not be responsible for any costs of this litigation whether the Law Firm is successful or not.

The purpose of this litigation is to seek reimbursement of the costs incurred and to be incurred to investigate and remediate soil, groundwater and surface water and design, construct and operate drinking water treatment systems arising out of contamination caused by the conduct of the defendants in this litigation. By way of example, the aim of this litigation is to seek reimbursement of costs including, but not limited to, those associated with potential soil and groundwater contamination at any fire training facilities or airports, and the installation and continued maintenance of filtration systems at Client's water treatment plant.

1. CONTINGENCY FEE PERCENTAGE, COSTS, FEE/COST CAPS: In consideration, Client agrees the gross recovery shall be calculated on the amount obtained before the deduction of costs and expenses. The agreed contingency fee percentage and fee/cost caps shall be determined by the stage of litigation, as set forth in the Schedule below:

- 15% upon execution of the Agreement. Total fees and expenses shall not exceed 16% of any gross recovery.
- 18% of any gross recovery obtained following disclosure of expert reports. Total fees and expenses shall not exceed 20% of any gross recovery.
- 19% of any gross recovery obtained following briefing of summary judgment or *Daubert* after expert discovery. Total fees and expenses shall not exceed 20% of any gross recovery.
- Total fees and expenses shall not exceed 20% of any gross recovery after jury selection begins.

Total fees and expenses shall not exceed twenty percent (20%) of the gross recovery. Client grants the Law Firm an interest in a fee based on the gross recovery. If a court awards attorneys' fees, the Law Firm shall receive the "greater of" the gross recovery-based contingent fee or the attorneys' fees awarded. **There is no fee if there is no recovery.**

The Law Firm agrees to advance all necessary litigation expenses necessary to prosecute these claims. The litigation expenses may include, but will not be limited to, court costs and filing fees, process serving fees, investigators' fees, product investigation and testing fees, trial related expenses, including but not limited to, audiovisual, court reporter, exhibits, expert witnesses, demonstrative aids, and computer research charges. **These Litigation expenses will only be incurred if they pertain directly to Client's claim. Additionally, there is no reimbursement of litigation expenses if there is no recovery.**

With respect to travel costs and travel-related expenses, the Law Firm agrees to adhere to Section 112.061 of the Florida Statutes as they pertain to out-of-pocket expenses, including employee lodging, transportation, per diem, and all miscellaneous travel related costs and fees.

At the conclusion of the matter, Client will have the right to receive and approve a closing statement before a fee is deducted. The statement will list all of the financial details of the entire case, including the amount recovered, an itemized list of all expenses incurred, and a precise statement of the Law Firm's fees.

To be clear, the Law Firm shall not be paid nor receive reimbursement from public funds. However, any judgment arising from successful prosecution of the case, or any consideration arising from a settlement of the matter, whether monetary or equitable, shall not be considered public funds for purposes of calculating the contingent fee. Client and the Law Firm agree to make a good faith effort to seek a monetary payment in any settlement that includes a non-monetary equitable remedy.

2. FEDERAL MULTIDISTRICT LITIGATION: The litigation authorized by this Agreement may become part of a Federal Multidistrict Litigation ("MDL") docket, on which one or more attorneys from the Law Firm currently serve on plaintiff management or executive committees, performing work that benefits multiple clients of the Law Firm, as well as clients of other attorneys involved in similar litigation. As a result, the court where an MDL is pending may order that one or more Law Firms is to receive additional compensation for time and effort which has benefitted all claimants in the MDL. Compensation for this work and effort, known as "common benefit work," may be awarded to the Law Firm and paid out of the MDL court's assessments against settlements, including settlements on behalf of Client and others who have filed claims that are pending in the MDL court. This common benefit compensation is separate and distinct from any fees or costs owed under this Agreement.

3. CONTACT COUNSEL AND COMMUNICATION WITH CLIENT: The Law Firm shall appoint a contact person to keep Client reasonably informed about the status of the matter in a manner deemed appropriate by Client. The identity of the contact person designated by the Law Firm may change over the course of the investigation and litigation to best match the contact person

with the stage of investigation and litigation and to best meet the needs of Client. Client at all times shall retain the authority to decide the disposition of the case and personally oversee and maintain absolute control of the litigation. Client, acting through its City Attorney, shall be the ultimate decision maker on all matters relating to the investigation and/or litigation, including whether to file litigation and whether and what terms to settle such litigation. The Law Firm shall consult with and obtain the approval of Client, acting through its City Attorney, concerning all important issues regarding the investigation, litigation, and any settlement, including but not limited to the complaint and all dispositive motions, selection of consultants, experts and other professional services, discovery, pre-trial proceedings, trial, and settlement offers, demands, or negotiations. The Law Firm shall consult with and obtain the approval of the City Attorney, or the City Attorney's designated alternate contact, prior to making or releasing any press release, news release, media release, press statement or public statements regarding Client's role in or position on this litigation or any matters related thereto.

4. CLOSING STATEMENT: Upon conclusion of this matter, the Law Firm shall provide Client with a written statement stating the outcome of the matter and, if there is a recovery, showing the remittance to Client and the method of its determination. The closing statement shall specify the matter in which the compensation was determined under the Agreement, any costs and expenses deducted by the Law Firm from the judgment or settlement involved, and, if applicable, the actual division of the lawyers' fees with a lawyer not in the same firm, as required in Rule 4-1.5 (f)(5) of the Florida Rules of Professional Conduct. The closing statement shall be signed by Client and each attorney among whom the fee is being divided.

5. ASSOCIATION WITH ADDITIONAL ASSOCIATE COUNSEL: The Law Firm may retain additional associate counsel to assist with litigation pursuant to this Agreement. Any additional associate counsel selected by the Law Firm shall be subject to Client's approval. Client shall not be responsible for any additional costs or fees for any associate counsel, all of whom shall be compensated by Law Firm out of the contingency fee described in Section 1 of this Retainer Agreement.

6. STATUTE OF LIMITATIONS: I understand that the Statute of Limitations period for the case must be investigated, and that this Agreement is made subject to that investigation as well as an investigation of the entire case.

7. RESULTS NOT GUARANTEED: No attorney can accurately predict the outcome of any legal matter, accordingly, no representations are made, either expressly or impliedly, as to the final outcome of this matter.

8. INSURANCE: During the performance of services under this Agreement, the Law Firm shall maintain the following insurance coverage. All insurance policies shall be written by an insurance company authorized to do business in the state of Florida. The Law Firm shall procure and maintain, for the life of this Agreement either Professional Liability Insurance or equivalent Errors and Omissions Insurance. This coverage is for damages arising out of the insured's negligence, mistakes or failure to take appropriate action in the performance of business or professional duties. This coverage shall be on an "Occurrence" basis, however, if the Law Firm's coverage is on a "Claims Made" basis, Client will accept such coverage as long as the Law Firm shall maintain a

“retroactive date” prior to or equal to the effective date of this Agreement. The Certificate of Insurance shall evidence whether the coverage is on an “Occurrence” or “Claims Made” basis, and if the coverage is on a “Claims Made” basis, the Certificate of Insurance must also evidence the “retroactive date” of coverage. The minimum limits of coverage shall be \$1,000,000 per occurrence with a deductible of no more than \$10,000. A Certificate of Insurance shall be forwarded by the Law Firm to the City Attorney.

9. LOCAL GOVERNMENT REQUIREMENTS:

I. Scrutinized Companies

- A. Pursuant to Section 287.135, the Law Firm is ineligible to enter into, or renew, this Agreement if the Law Firm is on the Scrutinized Companies that Boycott Israel List (as identified in Section 215.4725, Florida Statutes), or is engaged in a boycott of Israel.
- B. By entering into this Agreement, the Law Firm certifies that the Law Firm is not on the Scrutinized Companies that Boycott Israel List, and that the Law Firm is not engaged in a boycott of Israel.
- C. The Law Firm shall notify Client if, at any time during the term of this Agreement, the Law Firm is placed on the Scrutinized Companies that Boycott Israel List, or that the Law Firm is engaged in a boycott of Israel. Such notification shall be in writing and provided by the Law Firm to Client within ten (10) days of the date of such occurrence.
- D. In the event Client determines, using credible information available to the public, that the Law Firm has submitted a false certification or the Law Firm is found to have been placed on the Scrutinized Companies that Boycott Israel List or engaged in a boycott of Israel, Client may, in its sole discretion, terminate this Agreement and seek a civil penalty, and other damages and relief, against the Law Firm, pursuant to Section 287.135, Florida Statutes. In addition, Client may pursue any and all other legal remedies against the Law Firm.
- E. The Law Firm shall not seek damages, fees, or costs against Client in the event Client terminates the Agreement pursuant to this provision.

II. E-Verify

By entering into this Agreement, the Law Firm becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility." This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all employees hired after January 1, 2021 (as well as contractual employees whose contract is renewed after January 1, 2021) and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. Failure to comply will lead to termination of this Agreement, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than 20 calendar days after the date of termination. If this Agreement is

terminated for a violation of the statute by the Law Firm, the Law Firm may not be awarded a public contract for a period of 1 year after the date of termination. Should the Law Firm violate the requirements of Section 448.095, Fla. Stat., they shall be liable for any additional costs incurred by Client as a result of the termination of the Agreement.

III. Public Records

A. Client is a public agency subject to Chapter 119, Florida Statutes. This Agreement requires The Law Firm to provide services, and therefore the Law Firm shall comply with Section 119.0701, Florida Statutes. Specifically, the Law Firm shall:

- 1) Keep and maintain all public records related to the performance of the services.
- 2) Upon request from Client's custodian of public records, provide Client 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 that provided in chapter 119, Florida Statutes, 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 Agreement term and following completion of the Agreement.
- 4) Upon completion or other termination of the Agreement, keep and maintain the public records required by Client to perform the services. The Law Firm shall meet all applicable requirements for retaining public records set out in Florida law.
- 5) In addition to maintaining the records pursuant to Paragraph Number 4 above, provide to Client all records that were stored electronically by the Law Firm, upon request from Client's custodian of public records, in a format that is compatible with the information technology systems of Client.

B. The failure of the Law Firm to comply with the provisions set forth in this Article, or to comply with Client's request for records, shall constitute a default and breach of this Agreement, and Client shall, in its discretion, pursue any and all remedies against the Law Firm provided for under this Agreement or at law.

IF THE LAW FIRM HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE LAW FIRM'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (xxx) xxx-xxxx, (EMAIL) OR BY MAIL AT (ADDRESS).

I certify and acknowledge that I have had the opportunity to read this Agreement and have answered any questions pertaining thereto. I further state that I have voluntarily entered into this Agreement fully aware of the terms and conditions. This contract may be cancelled by written

notification to the attorney at any time within 3 business days of the date the contract was signed, as shown below, and if cancelled the client shall not be obligated to pay any fees to the attorneys for the work performed during that time. If the Law Firm has advanced funds to others in representation of Client, the firm is entitled to be reimbursed for such amounts as the attorneys have reasonably advanced on behalf of the client.

SIGNED AND ACCEPTED ON THIS _____ day of March, 2025.

DELAND, FLORIDA

By: _____

Name:

Position:

THE FERRARO LAW FIRM, P.A.

By: _____

Name:

Position:

ADDENDUM TO PFAS LITIGATION RETAINER AGREEMENT
BETWEEN THE FERRARO LAW FIRM AND
THE CITY OF DELAND

This Addendum (the “Addendum”) is made and entered into on the 3rd day of March, 2025 amends and forms a part of the PFAS Litigation Retainer Agreement Between the Ferraro Law Firm (the “Law Firm”) and the City of DeLand (the “Client”) of even date herewith (the “Retainer Agreement”).

WHEREAS, the Client is at this point in time only authorizing the Law Firm to represent the Client with respect to collecting settlement funds in class action litigation against defendants that that have already settled (the “Existing Settlements”); and

WHEREAS, the time and complexity involved in performing the analysis and submitting the required documentation necessary for the Client to collect its share of the settlement funds from the Existing Settlements make it far more practical to retain the Law Firm to manage this effort with and on behalf of the Client; and

WHEREAS, the Existing Settlements provide that for every class member participating in the Existing Settlements, to include the Client, said class member’s attorney fee is reduced by eight percent (8%) due to a common benefit consideration applied by the Court; and

WHEREAS, the Retainer Agreement provides for a fifteen percent (15%) contingent attorney fee based upon the gross amount awarded to the Client, which amount will be reduced by eight percent (8%) on account of the common benefit consideration addressed in the preceding paragraph, for a net contingent attorney fee of seven percent (7%); and

WHEREAS, the Client recognizes that there may in the future be additional settlements in addition to the Existing Settlements which do not employ a common benefit fee reduction and the percentages in Section 1 of the Retainer Agreement shall continue to control in those cases; and

WHEREAS, the Client has authorized its City Manager, with the advice and consent of its City Attorney, to authorize the Law Firm to attempt to obtain funds in connection with any future settlements as well as to authorize the Law Firm to represent the City in other PFAS-related litigation, but only upon the express written permission of the City Manager.

Now, Therefore, the Law Firm and the Client agree as follows:

1. The foregoing recitals are true and are incorporated herein by reference.

2. The effective contingency fee payable to the Law Firm from any recoveries made by the Client in the Existing Settlements is seven percent (7%). Nothing in this Addendum is intended to affect the reimbursable expenses to a maximum of one percent (1%) of such settlement recovery as set forth in Section 1 of the Retainer Agreement.

3. The City Manager of the City of DeLand is authorized to execute any and all documentation required for the processing of the claims and the recovery of settlement funds in the Existing Settlements (unless otherwise required by law or court order to be approved by the City Commission). The City Manager is further authorized to authorize the Law Firm to attempt to obtain funds in connection with any future settlements as well as to authorize the Law Firm to represent the City in other PFAS-related litigation, but only upon the express written permission of the City Manager. The percentages set forth in Section 1 of the Retainer Agreement shall control in any such settlements or matters other than the Existing Settlements.

FERRARO LAW FIRM

CITY OF DELAND

By: _____
Signature

By: _____
Christopher M. Cloudman
Mayor-Commissioner

Print Name and Title

ATTEST:

APPROVED AS TO FORM AND LEGALITY

Julie A. Hennessy
City Clerk-Auditor

By: _____
Darren J. Elkind, City Attorney

PFAS Litigation

DeLand, Florida



January 14, 2025

THE
FERRARO
LAW FIRM

THE FERRARO LAW FIRM

- Founded in 1985; based in South Florida but handle cases nationwide
- 2nd office in Cleveland, Ohio
- 30+ attorneys
- Primary practice area: Toxic tort litigation
- Toxic tort jury verdicts in the past 10 years:
 - \$70,102,000; \$36,984,000; \$28,000,000; \$20,646,000; \$17,175,000
- Appellate practice:
 - In-house appellate team and handle other firms' appeals
 - Over 26 successful toxic tort appeals in the Florida appellate courts and Florida Supreme Court
 - 4 for 4 at the Florida Supreme Court (all toxic tort cases)
 - *Castillo v. E.I. DuPont* (Fla. 2003), *Aubin v. Union Carbide* (Fla. 2015), *Delisle v. Crane* (Fla. 2018), *Ripple v. CBS Corp.* (Fla. 2024)



- AFFF Plaintiffs' Executive Committee
 - *In re Aqueous Film-Forming Foams Products Liability Litigation* (MDL 2873)
 - Since its formation in 2018

- Extensive experience representing municipalities in other plaintiff-side litigation
 - Opioids (e.g., Palm Beach County, FL, San Juan, PR)
 - Insulin Price Fixing (e.g., Cleveland, OH, Cuyahoga County, OH, Cobb County, GA, Broward County, FL, Boca Raton, FL)

➤ **Florida PFAS Clients:**

- Fort Lauderdale, FL
- Boca Raton, FL
- Hollywood, FL
- North Miami Beach, FL
- North Miami, FL
- Hialeah, FL
- Hallandale Beach, FL
- Cooper City, FL
- Tamarac, FL
- Dania Beach, FL
- Homestead, FL
- Marco Island, FL
- Sunrise, FL
- Port St. Lucie, FL
- Fort Pierce, FL
- Deltona, FL

➤ **Non-FL PFAS Clients:**

- Fulton County, GA
- DeKalb County, GA
- Cobb County Marietta Water Authority (Georgia)
- Columbus Water Works (Georgia)
- Athens-Clarke County, GA
- Upper Oconee Basin Water Authority (Georgia)
- Ellijay-Gilmer County Water & Sewerage Authority (Georgia)
- Harris County, GA
- Nolta Water Authority (Georgia)
- Martha's Vineyard Airport Commission (Massachusetts)
- West Tisbury, MA
- Oak Bluffs Water District (Massachusetts)
- Duplin County, NC

What are PFAS chemicals?

Common Items with PFAS



FOOD PACKAGING
microwave popcorn bags, sandwich wrappers, takeout containers, fast food wrappers



HOUSEHOLD ITEMS
makeup, floss, waxes, paints, stains



STAIN-RESISTANT
carpets, rugs, and furniture



NONSTICK COOKWARE



OUTDOOR GEAR
with a "durable water repellent" coating



FIREFIGHTING FOAM

- Not organic (man-made chemicals)
- Used for decades in industrial settings and in the production of thousands of household and commercial products that are heat resistant, stain resistant or repel water and oil
- In the blood of >97% of U.S. population
- Bioaccumulate (stay in the body for ~5 years)
- Highly mobile, do not readily biodegrade in the environment ("forever chemicals")
- Costly to remove
- Most problematic in AFFF (class B foam used for petroleum liquid fires)

Why are PFAS dangerous?



Examples of PFAS-related Injuries:

- Kidney cancer
- Testicular cancer
- Ulcerative colitis
- Thyroid disease
- Preeclampsia (hypertension during pregnancy)
- Lower chance of pregnancy

PFAS Defendants



3M™



Dupont™



Chemguard™



Tyco Fire Products™



Kidde-Fenwal™



Buckeye Fire Equipment





AFFF MDL 2873

2018 - Present

- Administrative orders in place:
 - ESI; Confidentiality; Preservation
- Work Accomplished
 - PEC has reviewed millions of documents
 - PEC has taken more than 100 depositions
 - 13 expert witnesses retained (e.g., fate and transport, toxicologists, industrial hygienists, hydrologists)
- Bellwether trial (City of Stuart, FL) dismissed due to DuPont and 3M settlements

EPA PFAS Regulations



**U.S. ENVIRONMENTAL
PROTECTION AGENCY**

- ✓ On April 10, 2024, EPA announced its final National Primary Drinking Water Regulation (NPDWR) for 6 PFAS
- ✓ NPDWR includes a MCL of 4 ppt
- ✓ In April 2024, EPA also designated PFOA and PFOS as a hazardous substances

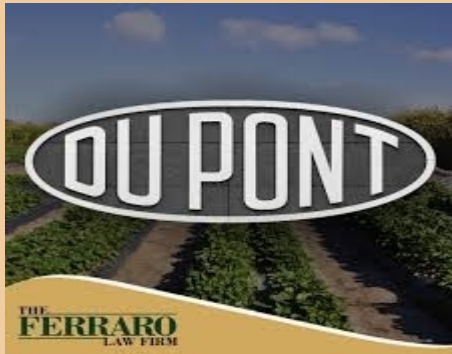
How to Solve the PFAS Problem



- **Baseline Testing**
 - Different from UCRM5 testing
 - UCRM5 testing reflected in 2023 water quality report
- **Treating PFAS in drinking water**
 - Granular activated carbon (GAC)
 - Ion Exchange
 - Reverse Osmosis
 - Initial capital expenditures + yearly maintenance for well over a decade
- **Soil treatment: Contain, excavate, off-site disposal**
 - Off-site disposal usually performed via incineration (e.g., Florida Fire College)
- **File a lawsuit against PFAS defendants to recover current and future PFAS-related costs**



Current Settlement Status



➤ 1st Settlement announced 6/2/2023 with DuPont, Chemours and Corteva for \$1.185 billion for affected public water systems

➤ 2nd Settlement announced 6/22/2023 with 3M for between \$10 billion - \$12.5 billion for affected public water systems

➤ Only cover drinking water claims, not soil (e.g., City of Hialeah)

➤ 3 recent settlements: Tyco/Chemguard, BASF, Carrier (and Kidde Bankruptcy)

➤ DuPont & 3M Phase Two deadlines: January 2026 (testing fund) and June 2026 (claims form deadline)

CITY OF DELAND
Request for Commission Action
March 3, 2025

SUBJECT: Consideration re Appointment of City Commission Member to LDR Update Consultant Selection Committee.

DEPARTMENT: Community Development

PREPARED BY: Rick Werbiskis, Community Dev. Director

ATTACHMENTS: RFP2501Draft

APPROVED BY: Michael Pleus, City Manager, February 26, 2025

SUMMARY/HIGHLIGHT:

The City has issued a Request For Proposal (RFP) associated with the comprehensive update of the City's Land Development Regulations (LDRs). Proposals will be reviewed, scored and ranked by a Selection Committee using the evaluation criteria as outlined within the RFP, and the committee may conduct interviews from short-listed firms. The Selection Committee will make recommendations to the City Commission, which has the sole authority to rank the firms and ultimately to make the final determination to award, revise, or reject a contract with the selected firm.

In the past, the City Commission has expressed its desire to appoint a member of the Commission to serve on the Selection Committee with members of the city staff. The purpose of this RCA is to request this Commission appointment.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The appointment of a Commission member to serve on the selection committee for an LDR Update consultant has no immediate fiscal impact.

RECOMMENDATION:

Staff recommends that the City Commission select a member of the commission to serve on the Selection Committee for LDR Update consulting services.

BACKGROUND/DISCUSSION:

The City's Land Development Regulations (LDRs) have been subject to multiple minor amendments over the past 12 years and are in need of a comprehensive update. The City has issued a Request For Proposal (RFP) associated with the comprehensive update of the City's Land Development Regulations (LDRs). Proposals will be reviewed, scored and ranked by a Selection Committee using the evaluation criteria as outlined within the RFP

SUBMIT TO: CITY OF DELAND FINANCE DEPT., 2 ND FLOOR PURCHASING COORDINATOR 120 SOUTH FLORIDA AVENUE DELAND, FLORIDA 32720		REQUEST FOR PROPOSAL
CONTACT: Corey McMillen mcmillenc@deland.org purchasing@deland.org		
PHONE: 386-626-7078	RFP-25-01	<i>SUBMITTALS RECEIVED AFTER SPECIFIED DATE AND TIME WILL NOT BE CONSIDERED</i>
RFP TITLE: Land Development Regulations Update		SUBMITTAL DEADLINE: February 27, 2025 @ 2:00 P.M.
PRE-PROPOSAL CONFERENCE DATE, TIME AND LOCATION: N/A		PROPOSAL BOND REQUIRED: 5%
RESPONDENT NAME:		FEDERAL ID # OR SOCIAL SECURITY #:
MAILING ADDRESS:		TELEPHONE #:
CITY – STATE – ZIP:		FAX #:
X		EMAIL:
<i>AUTHORIZED SIGNATURE</i>		Title
Printed Name		Date
By my signature I certify that this offer is made without prior understanding, agreement, or connection with any corporation, firm, business entity, or person submitting an offer for the same materials, supplies, equipment, or service(s), and is in all respects fair and without collusion or fraud. I further agree that if the offer is accepted, the offeror will convey, sell, assign, or transfer to the City of DeLand all right, title, and interest in and to all causes of action it may now or hereafter acquire under the Antitrust laws of the United States and the State of Florida for price fixing relating to the particular commodity(s) or services(s) purchased or acquired by the City of DeLand. At the City's discretion, such assignment shall be made and become effective at the time the City tenders final payment to the vendor.		
THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR RESPONSE		
GENERAL CONDITIONS AND INSTRUCTIONS ****PLEASE READ CAREFULLY****		

1. **SUBMISSION OF OFFERS:** All offers shall be submitted in a sealed envelope or package. The invitation numbers, title, and opening date shall be clearly displayed on the outside of the sealed envelope or package. The delivery of responses to the receptionist located on the 2nd floor of City Hall prior to the specified date and time is solely and strictly the responsibility of the offeror. Any submittal received after the specified date and time will not be considered.

Responses shall be submitted on forms provided by the City. Additional information may be attached to the submittal. Facsimile submissions are NOT acceptable. No offer may be modified after acceptance. No offer may be withdrawn after opening for a period of sixty (60) days unless otherwise specified.

2. **EXECUTION OF OFFER:** Offer shall contain a manual signature in the space(s) provided of a representative authorized to legally bind the offeror to the provisions therein. All spaces requesting information from the offeror

shall be completed. Responses shall be typed or printed in ink. Use of erasable ink or pencil is not permitted. Any correction made by the offeror to any entry must be initiated.

3. **OPENING:** Pursuant to Section 119.071(1)(b) Florida Statutes no further information regarding proposals submitted will be made public until such time of intended award or thirty (30) days, whichever is earlier.
4. **PUBLIC RECORD:** The City of DeLand, Florida, is governed by the Public Record Law, Chapter 119, Florida Statutes.
5. **TABULATION:** This section intentionally left blank but the paragraph and heading has been preserved to maintain numbering.
6. **CLARIFICATION/CORRECTION OF ENTRY:** The City of DeLand reserves the right to allow for the clarification of questionable entries and the correction of OBVIOUS MISTAKES.
7. **INTERPRETATION/ADDENDA:** Any questions concerning conditions and specifications shall be directed to the designated contact person. Those interpretations which may affect the eventual outcome of the invitation/offer shall be furnished in writing to prospective offerors.

No interpretation shall be considered binding unless provided in writing by the City of DeLand in the form of an addendum. Any addenda issued shall be acknowledged by signature and returned with offeror's response. Failure to acknowledge addenda may result in the offer not being considered.
8. **INCURRED EXPENSES:** This invitation does not commit the City to make an award nor shall the City be responsible for any cost or expense which may be incurred by any respondent in preparing and submitting a reply, or any cost or expense incurred by any respondent prior to the execution of a purchase order or contract agreement.
9. **PRICING:** This section intentionally left blank but the paragraph and heading has been preserved to maintain numbering.
10. **ADDITIONAL TERMS & CONDITIONS:** The City of DeLand reserves the right to reject offers containing terms or conditions contradictory to those requested in the invitation specifications.
11. **TAXES:** The City of DeLand is exempt from Federal Excise Taxes and all sales taxes. Florida State Exemption Certificate No. 85-8013842706C-2.
12. **DISCOUNTS:** All discounts, except those for prompt payment, shall be considered in determining the lowest net cost for evaluation purposes.
13. **MEETS SPECIFICATIONS:** The offeror represents that all offers to this invitation shall meet or exceed the minimum requirements specified.
14. **SAMPLES:** When required, samples of products shall be furnished with response to the City at no charge. Samples may be tested and will not be returned to the offeror. The result of any and all testing shall be made available upon written request.
15. **SILENCE OF SPECIFICATIONS:** The apparent silence of these specifications or any supplemental specifications as to details or the omission from same of any detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail and that only materials of first quality and correct type, size, and design are to be used. All workmanship shall be first quality. All interpretations of specifications shall be made upon the basis of this statement.
16. **GOVERNING LAWS:** Any agreement to purchase resulting from this invitation shall be governed by the laws, regulations, and ordinances of the State of Florida and the City of DeLand, Florida. Venue shall be non-jury in the Circuit Court of Volusia County, Florida.
17. **ASSIGNMENT:** Any agreement to purchase issued pursuant to this invitation and award thereof and the monies which may become due hereunder are not assignable except with the prior written approval of the City.
18. **CONTENT OF INVITATION/RESPONSE:** The contents of this invitation, all terms, conditions, specifications, and requirements included herein and the accepted and awarded response thereto may be incorporated into an agreement to purchase and become legally binding. Any terms, conditions, specifications, and/or requirements specific to the item or service requested herein shall supersede the requirements of the "GENERAL CONDITIONS AND INSTRUCTIONS".
19. **LIABILITY:** The supplier/provider shall hold and save the City of DeLand, its officers, agents, and employees harmless against claims by third parties resulting from breach of contract or negligence by the supplier/provider.

20. **PATENTS, COPYRIGHT, AND ROYALTIES:** The supplier/provider, without exception, shall indemnify and save harmless the City of DeLand, its officers, agents and employees, from liability of any nature or kind, including cost and expenses for or on account of any copyrighted, registered, patented, or unpatented invention, process, or article manufactured or used in the provision of goods and/or services, including use by the City of DeLand. If the supplier/provider uses any design, device, or materials covered by letters, patent, copyright, or registration, it is mutually agreed and understood without exception that the quoted price shall include all royalties or costs arising from the use of such design, device, or materials in any way involved.
21. **TRAINING:** Unless otherwise specified, suppliers/providers may be required at the convenience of and at no expense to the City to provide training to City personnel in the operation and maintenance of any item purchased as a result of this invitation.
22. **ACCEPTANCE:** Products purchased as a result of this invitation may be tested for compliance with specifications. Items delivered not conforming to specifications may be rejected and returned at bidder's expense. Those items and items not delivered by the delivery date specified in accepted offer and/or purchase order may be purchased on the open market. Any increase in cost may be charged against the bidder.
23. **SAFETY WARRANTY:** Any awarded supplier/provider including dealers, distributors, and/or manufacturers shall be responsible for having complied with all Federal, State, and local standards, regulations, and laws concerning the product or service specified, and the use hereof, applicable and effective on the date of manufacture or use or date in service including safety and environmental standards as apply to both private industry and governmental agencies.
24. **WARRANTY:** The offeror agrees that, unless otherwise specified, the product and/or service furnished as a result of this invitation and award thereto shall be covered by the most favorable commercial warranty the offeror gives to any customer for comparable quantities of such products and/or services and that the right and remedies provided herein are in addition to and do not limit any rights afforded to the City of DeLand by any other provision of the invitation/offer.
25. **AWARD:** As the best interest of the City may require, the City reserves the right to make award(s) by individual item, group of items, all or none, or a combination thereof, on a geographical basis and/or on a Citywide basis with one or more supplier(s) or provider(s); to reject any and all offers or waive any irregularity or technicality in offers received. Offerors are cautioned to make no assumptions unless their offer has been evaluated as being responsive. Any or all award(s), made as a result of this invitation, shall conform to applicable ordinances of the City of DeLand, Florida.
26. **VIOLATIONS:** Any violation of any of the stipulations, terms, and/or conditions listed and/or included herein may result in the offeror/bidder being disqualified from doing business with the City for a period of time to be determined on a case-by-case basis.
27. **UNIT PRICING:** For purposes of this Invitation and evaluation of responses hereto the following shall apply: unit prices shall prevail over extended prices; written matter shall prevail over typed matters; numbers spelled in word form shall prevail over Arabic numerals ("one" over "1"). When not inconsistent with context words used in the present tense include the future, words in the plural number include the singular number, and words in the singular number include the plural number. The word "shall" is always mandatory and not merely directory.
28. **INSURANCE:** Vendor/Contractor shall defend, indemnify and hold harmless the City of DeLand from and against any and all liability, losses, damages, claims, demands, expenses, fees, fines, penalties, suits, proceedings, actions, and costs of actions (including attorneys' fees), of whatsoever kind or nature arising out of or in any way arising out of the agreement or any act or omission of Vendor/Contractor or its agents, servants, employees, independent contractors, customers, patrons or invitees, unless such claims are as a result of the City's sole negligence.

The Vendor/Contractor shall secure and maintain, at its own expense at all times during the term of this contract, a comprehensive public liability insurance policy issued by a responsible insurance company, and in a form acceptable to the City, protecting and insuring against all of the following: claims, demands, damages, fees, fines, penalties, suits, proceedings, actions, and costs of actions, etc. coverage limits of not less than \$1,000,000 for bodily injury to or death to one or more person(s), and \$1,000,000 for damage to any property, or a combined single limit of \$2,000,000 for any

occurrence of bodily injury to persons or damage to property, which insurance shall be issued on the occurrence basis. This policy shall name the City of DeLand as additionally insured.

The Vendor/Contractor shall secure and maintain, at its own expense at all times during the term of this contract an automobile liability coverage policy with a minimum of a \$1,000,000 combined single limit per occurrence.

The Vendor/Contractor shall secure and maintain, at its own expense at all times during the term of this contract, Worker's Compensation and Employer's Liability Insurance covering all the persons employed by the Vendor/Contractor in connection with this contract. Worker's Compensation shall be the Statutory Limits.

The Vendor/Contractor shall not commence work under this contract until he has obtained all insurance required and submitted proof thereof to the City's Risk Manager for approval. Certificates shall provide for thirty (30) day cancellation notice to the City. Referenced Certificate to be mailed to Risk Manager, City of DeLand, 120 South Florida Avenue, DeLand, Florida, 32720-5481.

The Vendor/Contractor shall either cover any sub-contractors on its policy or require the sub-contractors to conform to all requirement for insurance contained herein.

Vendor/Contractor agrees that the City of DeLand will make no payments pursuant to the terms of the contract until all required proof or evidence of insurance has been provided to the City's Risk Manager.

If the contract negotiated as a result of this RFP has different insurance requirements, the insurance requirements in such contract shall control.

29. DEFINITIONS:

CITY – The term "City" herein refers to the City of DeLand, Florida, and its duly authorized representatives.

OFFEROR - The term "offeror" used herein refers to any dealer, manufacturer, representative, distributor, or business organization submitting an offer to the City in response to this invitation.

BIDDER – The term "bidder" used herein refers to any dealer, manufacturer, representative, distributor, or business organization that will be or has been awarded a contract and/or purchase order pursuant to the terms and conditions of the invitation and accepted offer.

30. **PUBLIC ENTITY CRIMES INFORMATION STATEMENT:** 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, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.
31. **PERMITS:** Contractor shall be responsible for payment of all applicable permit fees.
32. **PAYMENT:** Payment will be made in accordance with the Local Government Prompt Payment Act (Chapter 218, Part VII, Florida Statutes).
33. **BONDING:** See Section 13 of Draft Contract (Exhibit A)
34. **AVAILABILITY OF FUNDS:** A contract shall be deemed executory only to the extent of appropriations available to each department for the purchase of such articles. The City's extended obligation on these contracts, which envision extended funding through successive fiscal periods, shall be contingent upon actual appropriations for the following fiscal year.
35. **OTHER AGENCIES:** All Respondents awarded Contracts from this solicitation may, upon mutual agreement, permit any municipality or other governmental agency to participate in the Contract under the same prices, terms, and conditions. It is understood that at no time will any city or municipality or other agency be obligated for placing an order for any other city, municipality, or agency, nor will any city, municipality, or agency be obligated for any bills incurred by any other city, municipality, or agency. Further it is understood that each agency will issue its own purchase order to the awarded Respondent(s).

36. **E-VERIFY:** In accordance with Florida State Law, Executive Order 11-116, any vendor or company that the City enters into contract with, or issues a purchase order, must utilize the E-Verify system.
37. **INCONSISTENT TERMS IN RESULTING CONTRACT:** In the event that the terms of any contract ultimately negotiated as a result of this RFP vary from any provision of this RFP, the terms of such contract shall control over the terms set forth in this RFP.
38. **CONE OF SILENCE:** All proposers/firms and their agents are hereby placed on notice that they are not to contact members of the Deland City Commissions or staff regarding this RFP, with the exception of the designated liaison. Public meetings of the Selection Committee are the only acceptable forum for the discussion of merits of products/services requested by this Request for Proposals and written correspondence in regards to this Request for Proposals is to be submitted to the designated liaison.

THE CITY OF DELAND RESERVES THE RIGHT TO REJECT ANY OR ALL OFFERS, TO WAIVE INFORMALITIES, AND TO ACCEPT ALL OR ANY PART OF ANY OFFER AS MAY BE DEEMED TO BE IN THE BEST INTEREST OF THE CITY.

**LAND DEVELOPMENT REGULATIONS UPDATE
RFP-25-01
SPECIAL CONDITIONS**

1. INTRODUCTION/PURPOSE:

The City of DeLand seeks to select a licensed/certified professional consultant to research and draft a new set of Land Development Regulations (LDR) meant to supersede the present LDR and other local land development regulations that apply to the City of DeLand, Florida.

Specifically, the 2025 LDR Update would overhaul, reformat, reorganize, and modernize the City's thirteen-article LDR (reorganize the table of contents, update and modernize the definitions, include a glossary of common architectural and planning terms, and provide a history of revision); remove conflicts; add, refine, and streamline processes; create an easy-to-use and easy-to-administer code; and address other major issues, content problems, or weaknesses.

Contract Length

Contract length for services described herein shall be for 16-months or until project is deemed completed by the City.

General Goals:

1. Incorporate any recent LDR updates into the new version of the LDR.
2. Create an LDR that achieves the goals, objectives, and policies of the City's newly-updated Comprehensive Plan and the newly updated 2050 Vision Plan.
3. Maintain Municode formatting requirements.
4. Correct unclear, contradictory language, including standards or requirements that are obsolete.
5. Consolidate sections into clear tables, wherever possible.
6. Create clear, concise, plain language regulations.
7. Modernize and expand definitions.
8. Update and streamline review procedures and permitting requirements.
9. Revise requirements to comply with Florida Statutes and Federal Regulations.
10. Combine similar sections of the LDR for ease-of-use and to streamline and clarify processes.
11. Provide clear, concise regulations with easy-to-understand processes, procedures, criteria, and standards.
12. Include intent statements for Articles and Sections.
13. Use the Oxford Comma (also known as a serial comma) in sentences for clarity and ease-of-use.
14. Ensure conformance with Chapter 50 of Volusia County Code of Ordinances.

Specific Goals:

1. Update development design standards, and gateway and corridor standards, especially in the Core Overlay District.
2. Update outdated permitted uses within the zone districts and consolidate zone districts (i.e. residential and commercial zone districts) whenever possible (while minimizing nonconformities).
3. Create a new light industrial zone district; the city currently has one industrial zone (M-1) district and believes a two-tiered option for industrial zoning is appropriate.
4. Update and clarify the Allowed Uses, conditional uses, special exceptions, and provide clear standards and criteria for any conditional uses or special exceptions.
5. Provide options for Alternative Compliance and Administrative Adjustments, complete with performance standards and criteria, to expand options for infill and redevelopment, especially in the Core Overlay District.
6. Create Infill and Redevelopment Standards and provide performance standards and criteria for infill projects and redevelopment throughout the city.
7. Evaluate and recommend options for reduced residential lot sizes and include graphic illustrations and criteria to support options for reduced residential lot sizes.
8. Explore options and opportunities for missing-middle housing and clarify the city's existing townhome regulations.
9. Preserve the City's established grid network and include standards to maintain and expand the existing the grid network.
10. Evaluate the benefits of a public facilities zone district and include options if warranted.
11. Update and modernize the sign regulations and the wireless regulations.
12. Update the Planned Development (PD) standards and create an administrative amendment process with performance standards and criteria and move the PD standards from the overlay and floating zones section to Zoning Districts article.
13. Update drainage, stormwater, floodplain standards, and low impact development standards, and explore options and opportunities to reduce maximum levels of impervious areas in subdivisions and developments.
14. Update the subdivision standards and include regulations for replats, lot consolidations, lot line adjustments, and other minor subdivision processes.
15. Include a decision- making authority table in the procedures Article, and include public notice requirements.
16. Create a hybrid code with form-based code standards in the Downtown Commercial Land Use Designation area.
17. Provide color graphics to illustrate key standards, such as parking lot landscaping standards; overall landscaping standards; buffer standards; bulk, mass, and scale for buildings; residential standards; street cross sections and roadway design standards; sign standards; community design standards; etc.
18. Reformat the development regulations into clear, concise groupings (such as the preferred format, below):

- a. Article I – General Provisions

- b. Article II – Procedures
- c. Article III – Subdivision Standards
- d. Article IV – Zoning Districts and Standards
- e. Article V – Residential Development Standards
- f. Article VI – Non-Residential Development Standards
- g. Article VII – Access and Parking Standards
- h. Article VIII – Landscape Standards
- i. Article IX – Sign Standards
- j. Article X – Overlay and Floating Zones
- k. Article XI – Facilities and Services Concurrency, Impact Fees, Exactions, Guarantees and Sureties (possibly move this to subdivision standards)
- l. Article XII – Resource Protection Standards
- m. Article XIII – Definitions and Common Architectural Terms

Timeline (Tentative)

- 1. Kick-off meeting – April, 2025
- 2. Initial Workshop with Planning Board – May 14, 2025
- 3. Initial Workshop with City Commission – May 19, 2025
- 4. Topical Workshops - TBD
- 5. Adoption hearings:
 - a. Planning Board
 - i. June 10, 2026
 - b. City Commission
 - i. First Reading – July 6, 2026
 - ii. Second Reading – August 17, 2026

2. PROPOSAL SUBMITTAL:

Proposals must be submitted no later than 2:00 P.M. local time on February 27, 2025. Seven (7) copies, with the original marked “Original” must be provided, and must be accompanied by an equivalent electronic PDF file on a universal serial bus drive (USB). Sealed proposals must be clearly marked as follows:

“RFP-25-01, Land Development Regulations Update” and returned to:

Purchasing Manager
DeLand City Hall, 2nd Floor
120 S. Florida Ave.
DeLand, FL 32720

All proposals received on or before the due date and time will be opened after 2:00 P.M. local time on February 27, 2025, at which time, the names of the firms submitting proposals will be read. No details of the proposals or the contents shall be disclosed until notice of intent to award or thirty (30) days after opening of the proposals, whichever occurs first, in accordance with Chapter 119.071 (1)(b)2, Florida Statutes.

***Note:** Please ensure that if you use a third-party carrier (DHL Express, FedEx, UPS, USPS, etc.) that they are properly instructed to deliver your proposal only to the Purchasing Coordinator on the second (2nd) floor at the above address. **Firms submitting proposals are advised that U.S. Postal Service 1st Class and Express mail is delivered to a P.O. Box and is not delivered to the Purchasing Coordinator. Delivery via the USPS is at the Contractor's risk. To be considered, a proposal must be accepted by the Purchasing Coordinator no later than the RFP closing date and time.** If the proposal is delivered anywhere else, it may not reach the Purchasing Manager in time.

3. **PRE-PROPOSAL MEETING DATE AND TIME:**

N/A

4. **INFORMATION OR CLARIFICATION:**

For information concerning procedures for responding to this proposal, contact Corey McMillen, Purchasing Manager at (386)-626-7078, or by email at mcmillenc@deland.org or purchasing@deland.org. Such contact shall be for clarification purposes only. Material changes, if any, to the specifications will be transmitted by written addendum through the Purchasing Coordinator. No interpretation of the meaning of a proposal, any correction of any apparent ambiguity, inconsistency or error therein, will be made by any firm submitting a proposal orally. Every request for an interpretation of this RFP must be in writing addressed to the Purchasing Manager at 120 S. Florida Ave., 2nd Floor, DeLand, FL 32720, or emailed to the attention of Corey McMillen at mcmillenc@deland.org or purchasing@deland.org. To be given consideration, such requests must be received in writing no later than five (5) business days prior to the date for opening of the proposals. All such interpretations and supplemental instructions will be in the form of written Addenda to the Proposal. Only the interpretation or correction so given by the Purchasing Manager in writing shall be binding.

Any addenda will be transmitted by written addendum through the Purchasing Manager and posted to the DemandStar website <http://www.demandstar.com> and on VendorLink at www.myvendorlink.com. The City will not notify Contractors of addenda. It is the sole responsibility of the Contractor to check the website prior to submitting a proposal to verify receipt of all documents to include written addenda.

Proposals will be reviewed, scored and ranked by a Selection Committee using the evaluation criteria as outlined herein, and the committee may conduct interviews from short-listed firms. The Selection Committee will make recommendations to the DeLand City Commission, which has the sole authority to rank the firms and ultimately to make the final determination to award, revise, or reject a contract with the selected firm.

The City will not be bound by oral explanations or instructions given at any time during the competitive process or afterward.

Rights to Submitting Material: All responses, inquiries or correspondence relating to or in

reference to this RFP, and all other reports, charts, displays, schedules, exhibits and other documentation submitted by the Contractors will become the property of the City of Deland.

Contract Negotiation: The City at its sole discretion, reserves the right to enter into contract negotiations with the highest ranked, responsive, responsible firm. If the City and said firm cannot negotiate a contract, the City may terminate said negotiations and begin negotiations with the next highest ranked, responsive, responsible firm. This process will continue until a Contract acceptable to the City has been executed or all Proposals are rejected. No firm submitting a proposal shall have any rights against the City arising from such negotiations or termination thereof.

Attachments

**LAND DEVELOPMENT REGULATIONS UPDATE
RFP-25-01
SCOPE OF SERVICES AND SPECIFICATIONS**

This contract will result in an updated, modernized, reorganized, and reformatted Land Development Regulations (LDR), meant to supersede the present LDR that applies to the City of DeLand. The city desires an innovative and highly-illustrated and adaptive approach to achieve an attractive, competitive, and sustainable LDR that maintains the unique characteristics of the city, while allowing for new development and redevelopment. The contractor must also demonstrate prior experience in developing land regulations within the State of Florida.

Expectations (this is not an exhaustive list and is in no particular order of importance)

The New LDR's should:

1. Encourage creative and efficient development and redevelopment opportunities with clear standards and criteria.
2. Address transportation constraints, capitalize on existing infrastructure, and incorporate forward-looking parking and complete street standards, and expand on the current grid network.
3. Create standards to protect and beautify corridor and gateway areas in the form of zoning, overlays, and development standards.
4. Eliminate duplicated and/or conflicting LDR provisions and standards.
5. Be easy to read and understandable for a wider audience including citizens, staff, developers, businesses, and elected/appointed officials.
6. Incorporate lasting design principles and best planning practices to improve citizens' quality of life.
7. Respect the established appearance, quality, and density of development throughout the City while preserving the charm, character, values, and small-town feel of the City of DeLand.
8. Ensure compliance with all applicable state and federal regulations, especially related to environmental protection, affordable housing, drainage/stormwater, Florida Live Local Act, processes and procedures, public notices, and expedited timelines.

The Consulting Team should:

1. Facilitate discussions with representatives from the City's business community, residents, elected/appointed officials, advisory committees, focus groups, and the City staff in the formulation of regulations.
2. Provide all meeting materials, drafts, and final drafts in electronic format to the City of DeLand in Word and PDF versions for reproduction at meetings and printing of the final LDR.
3. City of DeLand shall retain ownership of all data, work product, and deliverables generated.
4. Divide the 16-month project into distinct phases and conduct focused, topical workshops with applicable boards, commissions, committees, and citizens.

5. Prepare public outreach materials for open houses, advisory committee meetings, citizen meetings, and social media posts
6. Attend workshops, public open houses, advisory committee meetings, Planning Board, and City Commission meetings to cooperatively develop regulations with elected/appointed officials, staff, the development community, and the citizens of the City of DeLand. The following meetings will be coordinated by the consultant and City staff:
 - a. One (1) advertised workshop with the Planning Board and one (1) advertised workshop with the City Commission to define project expectations and workplan for the LDR update.
 - b. One (1) advertised topical workshops (i.e. residential development standards, commercial development standards, form-based code concepts within the Downtown Core) with Planning Board and one (1) advertised workshops with City Commission.
 - c. Once in draft form, a minimum of one (1) advertised workshops with the City of DeLand Planning Board and one (1) advertised workshops with the City Commission.

Sample Timeline to meet the 16-month timeframe (Workshop materials provided 3 weeks prior to each of the workshops)

1. Project Schedule and outline of new code format – April 2025
2. Breakdown of topical focus areas and schedule for workshops
 - a. Residential development standards – July 2025
 - b. Commercial development standards – August 2025
 - c. Form-based code in Downtown Core – October 2025
3. Consolidated zoning district recommendations and updated zoning district table
4. New residential standards – Article V - TBD
5. New commercial standards – Article VI - TBD
6. New downtown standards – Article X - TBD
7. Proposed parking revisions, small lot sizes, and PD revisions - TBD
8. Updated sign code regulations - TBD
9. Updated wireless regulations - TBD
10. Updated subdivision standards - TBD
11. Initial draft of full LDR – March 13, 2026
12. Final Draft of full LDR – May 1, 2026

Deliverables

1. Social media/public outreach materials
2. Workshop and advisory committee materials
3. 12 hard copies of the final LDR's, once adopted

4. Final LDR's in both PDF and Word format

PROPOSAL FORMAT

Interested Contractors who would like to be considered for this project should submit a Proposal accompanied by pertinent information relating to the company's experience, qualifications, personnel, availability, and capability to provide and perform all of the professional services necessary to complete this project in an effective and timely manner. The Contractor's Proposal shall include:

Tab 1. Letter of Introduction and Executive Summary

The letter shall contain a summary of Contractor's ability to perform the services described in the RFP, and confirm that the Proposer is willing to perform these services and enter into a Contract with the City. This letter must provide the names, title, phone, fax and email address for the person authorized to provide technical clarification regarding the proposal. This letter must be signed by an officer authorized to contractually obligate the submitting Contractor.

Tab 2. Table of Contents

The table of contents should outline in sequential order the major areas of the proposal.

Tab 3: Qualifications and Experience

Contractor should clearly and succinctly demonstrate its qualifications and experience to provide the services requested in this RFP. This section of the proposal should be no more than twenty (20) numbered pages and, at a minimum, should include the following information.

- Firm background and experience: Contractor should provide a brief description of the firm's background and history, including the number of years in business, size, range of activities, strength, stability, awards, and other recognition. Contractor should describe its past and ongoing experience providing services of a similar nature to those requested herein. The contractor shall demonstrate experience with municipal Land Development Code updates and rewrites in the State of Florida within the past five (5) years. The contact person listed for each reference shall be someone who has a personal knowledge of the Contractor's performance for the types of services required in this RFP. Current e-mail address/contact information must be provided.
- Organizational Chart
- Customer Service
- Staff experience
- Satisfactory past performance & any awards or recognitions

Tab 4: Project Approach

Contractor should clearly and succinctly describe how it will perform the services requested in this RFP. The City is looking for proposals that maintain a high level of customer service. This section of the proposal should be no more than twenty (20) numbered pages, excluding any financial statements, and, at a minimum, should include the following information:

- Sample project Timeline
- Sample of Florida LDRs (within the past five (5) years, will not go towards page count)

Tab 5: Price Form

Proposer shall submit a lumpsum price for the services described herein (price shall include all labor, materials, delivery/shipping, and equipment to perform all requirements and meet all specifications). The final selection of which residential service option to implement will be a policy decision made by the City, and at its sole discretion, and may not be based solely on price.

Tab 6. Required Proposal Forms (not included in page count):

- Signed Request for Proposals
- Acknowledgment of Terms, Conditions, and Addenda
- Sample LDR (Florida preferred)
- Reference Form (must be within the past **five (5)** years)
- Licenses & Certifications
- W-9 Form
- Human Trafficking Affidavit
- Contractor Affidavit Regarding Scrutinized Company List
- Public-Entity Crimes Form
- Conflict of Interest Affidavit
- Non-Collusion Affidavit
- Drug-Free Workplace Form
- Proposal Bond

**LAND DEVELOPMENT REGULATIONS UPDATE
RFP-25-01
ACKNOWLEDGMENT OF TERMS, CONDITIONS, AND ADDENDA**

PROMPT PAYMENT DISCOUNT

The City of DeLand shall remit payment in accordance with the Florida Prompt Payment Act, Florida Statutes section 218.70. Contractors may offer cash discounts for prompt payment but they will not be considered in determination of award. If a bidder offers a discount, it is understood that the discount time will be from the date of satisfactory delivery, at the place of acceptance, and receipt of correct invoice, at the office specified, whichever occurs last.

* If Prompt Payment Discount is offered please state discount and terms:

ADDENDUM ACKNOWLEDGMENT:

Add. No. _____ Dated _____ / Add. No. _____ Dated _____

Add. No. _____ Dated _____ / Add. No. _____ Dated _____

I hereby acknowledge that I have read, understand, and agree to all terms, conditions, insurance, scope of work, specifications and pricing for Proposal # RFP-25-01/ Land Development Regulations Update.

VENDOR NAME _____

ADDRESS _____

AUTHORIZED

SIGNATURE _____

PRINTED

SIGNATURE _____ DATE _____

TELEPHONE# _____ FAX # _____

EMAIL: _____

LAND DEVELOPMENT REGULATIONS UPDATE
RFP-25-01
EVALUATION AND SELECTION PROCESS

Evaluation of proposals will be conducted by a Selection Committee comprised of qualified City staff. The committee will evaluate, score and rank all responsive proposals based upon the information and references contained in the proposals submitted. Once each member of the Selection Committee has rated each proposal and completed a rating sheet, a composite is developed which indicates the Committee's collective ranking of proposals in a descending order. Based on the response to this RFP, the Selection Committee will select and/or recommend to the City Commission a firm(s) qualified to provide to the City the services required under this RFP.

The following criteria will be used for evaluating Proposals for City of DeLand and will be based on certain objective and subjective considerations as listed below:

Price	up to 40 points
Project Approach	up to 30 points
Qualifications and experience	up to 30 points
Maximum points	100 points

Award of this contract will be based on the evaluation criteria stated above.

CITY OF DeLAND COMMISSION
INDEMNIFICATION AND INSURANCE REQUIREMENTS
LAND DEVELOPMENT REGULATIONS UPDATE
RFP-25-01

INDEMNIFICATION

The City shall be held harmless against any and all claims for bodily injury, sickness, disease, death, personal injury, damage to property or loss of use of any property or assets resulting therefrom, arising out of or resulting from the performance of the products or from the services for which the City is contracting hereunder, provided such is caused in whole or in part by any negligent act or omission of the Contractor, or any subcontractor or any of their agents or employees, or arises from a job-related injury.

The Contractor agrees to indemnify the City and pay the cost of the City's legal defenses, including fees of attorneys as may be selected by the City, for all claims described in the hold harmless clause herein. Such payment on behalf of the City shall be in addition to any and all other legal remedies available to the City and shall not be considered to be the City's exclusive remedy.

It is agreed by the parties hereto that specific consideration has been received by the Contractor under this Contract for this hold harmless/indemnification provision.

INSURANCE REQUIREMENTS

The Contractor providing services under this Contract will be required to procure and maintain, at their own expense and without cost to the City, until final acceptance by the City of all products or services covered by the purchase order or contract, the following types of insurance. The policy limits required are to be considered minimum amounts:

General Liability Insurance policy with a \$1,000,000 combined single limit for each occurrence to include the following coverage: Operations, Products and Completed Operations, Personal Injury, Contractual Liability covering this contract, "X-C-U" hazards, and Errors & Omissions.

Auto Liability Insurance which includes coverage for all owned, non-owned and rented vehicles with a \$1,000,000 combined single limit for each occurrence.

Workers' Compensation and Employers Liability Insurance Workers Compensation insurance providing statutory benefits as required in the State of Florida. The Contractor shall require any subcontractor to provide evidence of this coverage. Additionally, if the contract requires working on or around a navigable waterway, the Contractor and all subcontractors shall provide evidence of United States Longshoremen's and Harbor Workers (USL&H) coverage and contingent coverage of Jones Act (Marine Employers Liability) in compliance with Federal statutes or proof of exemption. The Contractor shall be responsible for compliance with these requirements by each subcontractor, Contractor or supplier when applicable.

In the event that the contract involves professional or consulting services, in addition to the aforementioned insurance requirements, the Contractor shall also be protected by a Professional Liability Insurance Policy in the amount of \$1,000,000 per claim.

In the event the contract involves services related to construction projects, the Contractor shall also procure and maintain a Builders Risk Insurance Policy or Installation Floater with loss limits equal to the value of the construction project.

In addition to the above, Specialty Insurance policies covering specific risks of loss (including but not limited to, for example; Longshore coverage, Crane and Rigging, Inland Marine, etc.) may be required by City of Deland Risk Management. Any additional specialty insurance coverage requirement will be dictated by the specific goods, products or services provided under the subject contract and insurance underwriting standards, practices, procedures or products available in the commercial insurance market at the time of the contract inception. The Contractor is required to procure and maintain all such specialty coverage in accordance with prudent business practices within the Contractors industry.

The Contractor shall have five (5) days to provide certificates of insurance to the City demonstrating that the aforementioned insurance requirements have been met prior to the commencement of work under this contract. **The certificate(s) of insurance (COI) shall indicate that the General Liability Insurance and Auto Liability Insurance policies have been endorsed to cover the City of Deland City Commissioners as an additional insured (a waiver of subrogation in lieu of additional insured status on the workers compensation policy is acceptable)** and that these policies may not be canceled or modified without thirty (30) days prior written notice to the City.

The insurance coverage enumerated above constitutes the minimum requirements and shall in no way lessen or limit the liability of the Contractor under the terms of the contract. Subcontractor's insurance shall be the responsibility of the Contractor.

CONTRACTOR AFFIDAVIT REGARDING SCRUTINIZED COMPANY LIST

Awarded Contractor shall certify that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List. Pursuant to Section 287.135, F.S. If the Contract is for more than \$1,000,000 the Contractor further certifies that it and its subcontractors are also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, F.S.

For Contracts of any amount, if the City determines the Contractor submitted a false certification under Section 287.135(5) of the Florida Statutes, or if the Contractor has been placed on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, the City shall either terminate the Contract after it has given the Contractor notice and an opportunity to demonstrate the City's determination of false certification was in error pursuant to Section 287.135(5)(a) of the Florida Statutes, or on a case-by-case basis the City may choose to maintain the Contract if the conditions of Section 287.135(4) of the Florida Statutes are met. For Contracts \$1,000,000 and greater, if the City determines the Contractor submitted a false certification under Section 287.135(5) of the Florida Statutes, or if the Contractor has been placed on the Scrutinized Companies with Activities in the Sudan List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, the City shall either terminate the Contract after it has given the Contractor notice and an opportunity to demonstrate the City's determination of false certification was in error pursuant to Section 287.135(5)(a) of the Florida Statutes, or on a case-by-case basis the City may choose to maintain the Contract if the conditions of Section 287.135(4) of the Florida Statutes are met.

STATE OF FLORIDA

CITY OF _____

BEFORE ME, the undersigned authority, personally appeared

_____, who, being by me first duly sworn, made the following statement:

1. The Business address of _____ (name of bidder or Contractor) is _____.
2. My relationship to _____ (name of bidder or Contractor) is _____ (relationship such as sole proprietor, partner, president, vice president).
3. I understand that "Boycott of Israel" has the same meaning as defined in §215.4725, Florida Statutes, and means refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner. A statement by a

company that it is participating in a boycott of Israel, or that it has initiated a boycott in response to a request for a boycott of Israel or in compliance with, or in furtherance of, calls for a boycott of Israel, may be considered by the State Board of Administration to be evidence that a company is participating in a boycott of Israel. The term does not include restrictive trade practices or boycotts fostered or imposed by foreign countries against Israel.

4. I understand that "business operations" means, for purposes specifically related to Cuba or Syria, engaging in commerce in any form in Cuba or Syria, including, but not limited to, acquiring, developing, maintaining, owning, selling, possessing, leasing, or operating equipment, facilities, personnel, products, services, personal property, real property, military equipment, or any other apparatus of business or commerce.
5. _____ (name of the bidder or Contractor) is not on the Scrutinized Companies that Boycott Israel List, created pursuant to s. 215.4725, Florida Statutes, or is engaged in a boycott of Israel.
6. _____ (name of the bidder or Contractor) is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to s. 215.473, Florida Statutes.
7. _____ (name of the bidder or Contractor) is not engaged in business operations in Cuba or Syria.

Signature

Sworn to and subscribed before me in the state and City first mentioned above on the _____ day of _____, 20____.

Notary Public

My commission expires:

(AFFIX SEAL or STAMP)

CONFLICT OF INTEREST AFFIDAVIT

By the signature below, the firm (employees, officers and/or agents) certifies, and hereby discloses, that, to the best of their knowledge and belief, all relevant facts concerning past, present, or currently planned interest or activity (financial, contractual, organizational, or otherwise) which relates to the proposed work; and bear on whether the firm (employees, officers and/or agents) has a possible conflict have been fully disclosed.

Additionally, the firm (employees, officers and/or agents) agrees to immediately notify in writing the Finance Director, or designee, if any actual or potential conflict of interest arises during the contract and/or project duration.

Company

Address

Authorized Signature

City, State, Zip Code

Printed Name & Title

Telephone No.

Email

Fax No.

State of _____)

City of _____)

SUBSCRIBED AND SWORN to before me this ____ day of _____, 2025, by

_____, who is personally known to me to be the

_____ for the Firm, OR who produced the following

identification: _____

Notary Public

My Commission Expires: _____

NON-COLLUSION AFFIDAVIT

State of _____)

City of _____)

_____ being first duly sworn, deposes and says that:

- (1) He/she is the _____, (Owner, Partner, Officer, Representative or Agent) of _____, the Contractor that has submitted the attached Proposal;
- (2) He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- (3) Such Proposal is genuine and is not a collusive or sham Proposal;
- (4) Neither the said Contractor nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Contractor, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from bidding in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Contractor, firm, or person to fix the price or prices in the attached Proposal or of any other Contractor, or to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price of any other Contractor, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Work;
- (5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Contractor or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

By: _____
Signature of Individual

Printed Name of Individual

Title of Individual

Signed, sealed and delivered in the presence of:

Witness

Witness

State of _____

County of _____

The foregoing instrument was acknowledged before me this _____ day of _____, 2025 by _____, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

NOTARY PUBLIC

(Name of Notary Public: Print, Stamp,
or Type as Commissioned)

FORM OF BID BOND

KNOW ALL MEN BY THESE PRESENTS, that we,

(CONTRACTOR)

(PRINCIPAL CONTRACTOR ADDRESS)

(PRINCIPAL CONTRACTOR ADDRESS 2)

(TELEPHONE NUMBER)

(hereinafter called the "Principal"), whose principal business address and telephone number is as stated above; and

(SURETY)

(SURETY ADDRESS)

(SURETY ADDRESS 2)

(TELEPHONE NUMBER)

(AM BEST, NAIC, OR FEIN NUMBER)

(hereinafter called the "Surety"), whose principal address and telephone number is as stated above, a surety insurer chartered and existing under the laws of the State of _____ and authorized to do business in the State of Florida;

are held and firmly bound unto the City of DeLand , (hereinafter called "Obligee"), in the penal sum of

_____ Dollars and no cents (\$_____),

good and lawful money of the United States of America, for the payment of which the Principal and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents. The Condition of this Obligation is such, that, should Obligee accept the bid of the Principal for the Land Development Regulations Update, RFP No. RFP-25-01, and the Principal shall enter into a contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the Bidding or Contract Documents with good, qualified and sufficient surety for the faithful performance of such construction for the prompt payment of labor and material furnished in the prosecution thereof, then this obligation shall be null and void; otherwise this bid is to remain in full force and effect for the payment to Obligee of the stated penal sum hereof.

IN WITNESS WHEREOF, we have hereunto set our signatures and seal this _____ day of _____, 20____, all pursuant to due authorization.

Principal (Seal)

By_____
Surety

By_____
As Attorney-in-Fact (Attach Power of Attorney)

STATE OF _____)
COUNTY OF _____) S.S.

IN WITNESS WHEREOF, the above-bounden parties have executed this instrument under their several seals this _____ day of _____, 20____, the name and corporate seal of each corporate party being hereto affixed and these presents duly signed by its undersigned representative pursuant to authority of its governing body.

NAME OF NOTARY PUBLIC (*PRINTED*)

SIGNATURE OF NOTARY PUBLIC STATE

COMMISSION NUMBER

MY COMMISSION EXPIRES : _____

(AFFIX SEAL or STAMP)

PUBLIC ENTITY CRIME FORM

Section 287.133(3)(a), Florida Statutes, on Public Entity Crimes:

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/quote/proposal on a contract to provide goods or services to a public entity, may not submit a bid/quote/proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids/quotes/proposals on leases of rental 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, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

Acknowledged: _____

Date: _____

CITY OF DeLAND
CONFIRMATION OF DRUG-FREE WORKPLACE FORM

In accordance with Section 287.087, Florida Statutes, "[w]henver two or more bids are equal with respect to price, quality, and service which are received by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

- (1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- (2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
- (3) Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection one (1).
- (4) In the statement specified in subsection one (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
- (5) Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by, any employee who is so convicted.
- (6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section."

As the person authorized to sign the statement, I certify that this firm complies with the above requirements and the Florida Statutes Section 287.087. This form is in conjunction with The City of DeLand's General Conditions, Drug-Free Workplace.

Business Name

Bid Number and Name

Authorized Representative's Signature

Date

Name

Position

REFERENCE FORM

List a minimum of three (3) / maximum five (5) customers for the services specified in the solicitation in the spaces provided.

Note: A contact person shall be someone who has personal knowledge of the Contractor's performance for the specific requirement listed. Contact person must have been informed that they are being used as a reference and that the County may be calling them. Do not list persons who will be unable to answer specific questions regarding the requirements.

Ref #1. Customer/Client: _____
Date of Services: _____
Description of Services: _____
Street Address: _____
City, State, ZIP Code: _____
Telephone #: _____ Fax #: _____
Contact Person: _____ Email: _____

Ref #2. Customer/Client: _____
Date of Services: _____
Description of Services: _____
Street Address: _____
City, State, ZIP Code: _____
Telephone #: _____ Fax #: _____
Contact Person: _____ Email: _____

Ref #3. Customer/Client: _____
Date of Services: _____
Description of Services: _____
Street Address: _____
City, State, ZIP Code: _____
Telephone #: _____ Fax #: _____
Contact Person: _____ Email: _____

Ref #4. Customer/Client: _____
Date of Services: _____
Description of Services: _____
Street Address: _____
City, State, ZIP Code: _____
Telephone #: _____ Fax #: _____
Contact Person: _____ Email: _____

Ref #5. Customer/Client: _____
Date of Services: _____
Description of Services: _____
Street Address: _____
City, State, ZIP Code: _____
Telephone #: _____ Fax #: _____
Contact Person: _____ Email: _____

CONTRACTOR NAME _____

ADDRESS _____

PRINTED SIGNATURE _____

AUTHORIZED SIGNATURE _____

TELEPHONE # _____ FAX# _____ DATE _____

EMAIL: _____

HUMAN TRAFFICKING AFFIDAVIT

1. I am over the age of 18 and I have personal knowledge of the matters set forth herein and execute this affidavit in order to comply with the requirements of Section 787.06(13), Florida Statutes.

2. I currently serve in the capacity listed below on behalf of the company listed below.

3. The company listed below does not use coercion for labor or services, as those terms are defined in Florida Statute 787.06.

4. This declaration is made in accordance with Florida Statute 92.525. I understand that making a false statement in this declaration may subject me to criminal penalties.

Under penalties of perjury, I declare that I have read the foregoing Human Trafficking Affidavit and that the facts stated in it are true.

Further Affiant sayeth naught.

Date executed _____.

COMPANY

NAME OF BUSINESS ENTITY

SIGNATURE

NAME AND TITLE