



CITY OF DELAND
REGULAR MEETING OF THE CITY COMMISSION
MARCH 21, 2022 AT 7:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE

AGENDA

CALL TO ORDER

INVOCATION-Pastor Johnny Long, First Baptist DeLand

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENTATIONS

1. Presentation of the Annual Comprehensive Annual Report (CAFR) for Fiscal Year Ended September 30, 2021.

CONSENT AGENDA

1. Consideration re Contract Agreement with Florida Department of Health for Fluoride and Equipment.

Staff recommends that the City Commission approve the final Contract Agreement for a grant between the Florida Department of Health and the City of DeLand for purchase of liquid fluoride and equipment.

2. Consideration re Award of Bid, DeLand Airport Northwest Industrial Business Access Road.

Staff recommends that the City Commission award of base and Alternate Bid items 1, 3, 4 and 5 to GPS Civil Construction, Inc. to construct DeLand Airport Northwest Industrial Business Access Road in the amount of \$2,480,108.20.

3. Consideration re Construction Engineering Inspection (CEI) and Material Testing – DeLand Airport Northwest Industrial Business Park Access Road Proposal.

Staff recommends the City Commission approve the Construction Engineering Inspection (CEI) and material testing proposal by CPH, Inc. for DeLand Airport Northwest Industrial Park Access Road in the amount of \$52,505.00.

4. Consideration re Construction Administration Services – DeLand Airport Northwest Industrial Business Park Access Road Agreement.

Staff recommends the City Commission approve the Construction Administration Services proposal by Zev-Cohen & Associates for DeLand Airport Northwest Industrial Park Access Road in the amount of \$14,000.

5. Consideration re Change Order No.1, 2021 Water Main Improvements.

Staff recommends that the City Commission approve Change Order No. 1 to approve installation an additional water main on Green Street for the 2021 Water Mains project.

6. Consideration re Volusia County Joint Participation Agreement, Amelia Avenue (Voorhis Avenue to East Ohio Avenue).

It is recommended the Commission approve the City executing the attached Joint Participation Agreement between Volusia County and the City of DeLand.

7. Consideration re Subordination Agreement, Prospect Real Estate DeLand, LLC.

It is recommended that the City Commission approve and execute the Subordination Agreement.

PETITIONS AND REQUESTS FROM THE PUBLIC PRESENT

OLD BUSINESS

1. Second Reading of Ordinance No.2022-03, Amending Chapter 4 of the Code Relating to the Tethering of Dogs and Cats.

Approval of an Ordinance on second reading relating to a prohibition against the tethering of dogs and cats.

NEW BUSINESS

1. First Reading of Ordinance Changing the Zoning from Volusia County's R-4, Urban Single-Family, to City of DeLand Park's Toyota PD, Located at 230 East Taylor Road, for Approximately 2.36 Acres of Property.

The applicant, Michael Wojtuniak, P.E., is requesting to amend the zoning designation of the subject properties from Volusia County's – R-4, Urban Single-Family, to City of DeLand Park's Toyota PD, as the second amendment to the existing PD.

2. First Reading of Ordinance Amending Chapter 33 "Land Development Regulations" Amending Section 33-17.23 "Allowed Uses in Commercial and Industrial Zoning Districts to Allow Veterinary Services use in a P-1 Classification.

The applicant, Lisa Mason of Florida Veterinary Rehabilitation, is requesting that the Land Development Regulations (LDR) be amended to allow veterinary services to be a permitted use in the P-1, Profession-Residential District.

3. Resolution Approving Special Exception for Car Sales, Located at 2308 South Woodland Boulevard.

The applicant, Angela Rauber, attorney for owner, Asbury DeLand Hund, LLC, applied for a Special Exception to bring the existing Coggin Hyundai car dealership into compliance and to expand their operations. The existing dealership and the new expansion, if approved, will total 7.15 acres in area.

4. Resolution Approving Temporary Slow Down on Future Residential Annexations.

Provide the opportunity for the City Commission to evaluate options for regulating detached single-family residential development of undeveloped lands, including but not limited to adding a new future land use category or amending an existing future land use category to provide for lower densities that may be more appropriate in certain areas of the City.

CITY COMMISSION REPORTS

1. Report re Elected Officials Rounds Table.
2. Report re River-to-Sea TPO.
3. Report re River of Lakes Heritage Corridor.

CITY MANAGER REPORT

CITY ATTORNEY REPORT

CITY CLERK REPORT

CITY COMMISSION

ADJOURNMENT

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

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

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

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

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

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

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

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

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

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Presentation of the Annual Comprehensive Annual Report (CAFR) for Fiscal Year Ended September 30, 2021.

DEPARTMENT: Finance

PREPARED BY: Daniel Stauffer, Finance Director

ATTACHMENTS: Audit Presentation, Annual Comprehensive Financial Report (ACFR) for 9/30/2021

APPROVED BY: Michael Grebosz, Asst. City Manager, March 16, 2022

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, 2021 is the third year of the contract.

The audit of the financial records for the fiscal year 2020-2021 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 (GAPP that represent the financial position of the City and results of operations as of September 30, 2021. 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 \$62,300, which was included in the current year's budget (FY 21-22).

RECOMMENDATION:

Staff recommends the City Commission acknowledge acceptance of the Annual Comprehensive Financial Report (CAFR) for the fiscal year ended September 30, 2021 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, 2021 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, 2021, 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 \$34.2 million (a positive variance of \$5.1 million) while expenditures totaled \$27.6 million (a positive variance of \$2.7 million) and other financing sources totaled - \$2.4 million (a positive variance of \$0.4 million). General Fund fund balance at year end increased by \$4.2 million to \$27.7 million and consists of:

Non-spendable	\$2,070,526
Restricted	\$1,043,939
Committed	\$959,459
Assigned	\$16,682,544
Unassigned	\$6,960,128

At September 30, 2021, the required operating reserve equals \$6,010,246 and the fund balance available equals \$6,371,119, resulting in a surplus over the reserve of \$360,873.

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, 2021, restricted fund balance of Spring Hill CRA Fund was \$389,203, reflecting an increase of \$69,391 for planned activity. The Fund received \$290,476 in tax increment revenues in fiscal year 2021, along with grant funding totaling \$49,517. 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, 2021, restricted fund balance of Downtown CRA Fund was \$1,272,519, reflecting an increase of \$202,053 for planned capital improvements. The Fund received \$524,983 in tax increment revenues in fiscal year 2021. 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, including the payoff of two 2004 General Fund multipurpose loans, in fiscal year 2021 totaled \$4,529,845 in principal and \$503,750 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 \$407,244 in dedicated property taxes and \$1,687,623 in transfers from other funds in fiscal year 2021. At September 30, 2021, restricted fund balance of the Capital Projects Fund was \$425,957, reflecting a decrease of \$7,080,953 for planned capital improvements, including the construction of the new Fire Station #81 and Police Evidence Building.

Water and Sewer Fund - Operating revenues totaled \$24.3 million while operating expenses totaled \$17.1 million. Operating expenses shown in the audit include depreciation but exclude capital outlay and transfers. Nonoperating revenues (including contributions and transfers) totaled \$3.9 million. Net position of the Water and Sewer Fund totaled \$159.3 million, an increase of \$11.1 million from the prior fiscal year. Unrestricted net position totaled \$48.2 million.

At September 30, 2021, the required operating reserve equals \$4,713,374 and the net position available equals \$6,810,132, resulting in a surplus of \$2,096,758 above the reserve requirement.

DeLand Municipal Airport Fund - Operating revenues for the year were \$1.6 million while operating expenses were \$2.1 million. Nonoperating revenues (including contributions and transfers) totaled 0.2 million. Net position decreased \$286,517 to \$33.8 million. Unrestricted net position at September 30, 2021 was \$9,418. The balance of the advance from the General Fund was \$2.0 million at year end.

Refuse Collection Fund - Operating revenues for the year were \$4.1 million while operating expenses were \$4.0 million. Nonoperating expenses (including contributions and transfers) totaled (\$0.1) million. Net position decreased \$5,623 to \$1,176, all of which is unrestricted at September 30, 2021.

Presentation To: City of DeLand, Florida



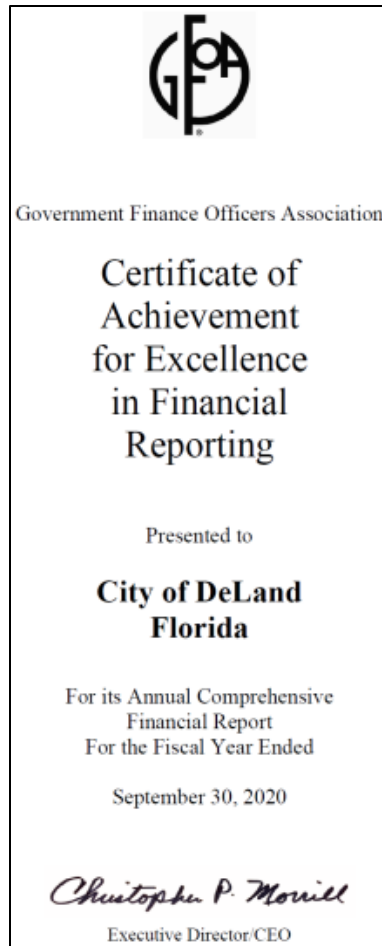
Annual Audit for the Year Ended September 30, 2021

Presented by: Zach Chalifour, CPA

March 21, 2022



Certificate of Achievement for Excellence in Financial Reporting



Auditors' Reports

- **Audit Report (pages 12-14)**
 - Unmodified opinion
- **Single Audit Report (pages 145-146)**
 - Federal Single Audit - No findings
- **Internal Control and Compliance Report (pages 147-148)**
 - No deficiencies or findings
- **Auditor General Management Letter (pages 149-150)**
 - 2 other recommendations
- **Independent Accountants' Examination Report (page 151)**
 - City in compliance with specified investment statutes

General Fund

(Page 32)

<u>Fund Balance</u>	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>
Nonspendable	\$ 2,070,526	\$ 2,204,127	\$ 2,361,663
Restricted	1,043,939	936,069	872,144
Committed	959,459	443,212	291,786
Assigned	16,682,544	14,042,756	10,738,786
Unassigned	<u>6,960,128</u>	<u>5,877,709</u>	<u>6,025,159</u>
Total	<u>\$ 27,716,596</u>	<u>\$ 23,503,873</u>	<u>\$ 20,289,538</u>

General Fund

(continued)

- GFOA Recommendation:
 - Minimum of 2 Months (16.7%) of recurring expenditures and transfers out in assigned + unassigned fund balance.
- Total Assigned/Unassigned Fund Bal. \$23,642,672
- FY21 Expenditures and Transfers Out \$32,709,128
- Percentage Assigned/Unassigned Fund Balance as a percentage of FY21 Expenditures and Transfers out 72.3%
- FY20 Assigned/Unassigned Fund Balance as % 65.8%

Other Highlights

- Long-term debt
 - \$4.5 million in other governmental debt principal payments
- ARPA
 - \$2.4 million recognized under revenue replacement criteria
 - Remainder expected to be recognized in FY22
- CRA Audits
 - Separate audit reports issued for Downtown and Spring Hill CRAs
- Other Accomplishments - Transmittal Letter

Pension Funds

- Net (Unfunded) Pension Liabilities*:

*reported one year in arrears

<u>9/30/20 Measurement</u>	<u>General</u>	<u>Police</u>	<u>Fire</u>
Total pension liability	\$ 33,307,889	\$ 35,830,236	\$ 25,524,342
Plan fiduciary net position	<u>(29,118,809)</u>	<u>(30,363,845)</u>	<u>(19,497,459)</u>
Net pension liability	<u>\$ 4,189,080</u>	<u>\$ 5,466,391</u>	<u>\$ 6,026,883</u>
2020 % Funded	87.42%	84.74%	76.39%
2019 % Funded	86.14%	80.08%	80.83%
2018 % Funded	90.28%	79.06%	85.14%

Questions?



City of DeLand, Florida

ANNUAL COMPREHENSIVE FINANCIAL REPORT



Fiscal Year Ended September 30, 2021

**CITY OF DeLAND, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**



CITY COMMISSION

Robert F. Apgar, Mayor

Christopher M. Cloudman

Jessica C. Davis

Charles D. Paiva

Kevin S. Reid

CITY MANAGER

Michael P. Pleus

CITY CLERK – AUDITOR

Julie A. Hennessy

FINANCE DIRECTOR

Daniel A. Stauffer, Jr., CPA

Prepared by:
City of DeLand Finance Department

**CITY OF DELAND, FLORIDA
TABLE OF CONTENTS
SEPTEMBER 30, 2021**

Introductory Section

Table of Contents	i - iii
Principal City Officials	1
Organizational Chart	2
Certificate of Achievement for Excellence in Financial Reporting	3 - 4
Letter of Transmittal	5 - 11

Financial Section

Independent Auditors' Report	12 - 14
Management's Discussion and Analysis	15 - 29
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	30
Statement of Activities	31
Fund Financial Statements	
Balance Sheet—Governmental Funds	32
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	33
Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds	34
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	35
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	36
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Spring Hill CRA	37
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Downtown CRA	38
Statement of Net Position – Proprietary Funds	39
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	40
Statement of Cash Flows – Proprietary Funds	41
Statement of Fiduciary Net Position – Fiduciary Funds	42
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	43
Notes to Financial Statements	44 - 79
Required Supplementary Information	
Schedules of Changes in Net Pension Liability and Related Ratios	80 - 82
Schedules of Contributions	83 - 85
Schedules of Investment Returns	86
Schedule of Other Post-Employment Benefits Funding Progress	87
Combining Nonmajor Governmental Funds Financial Statements and Other Schedules	
Combining Balance Sheet – Nonmajor Governmental Funds	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	89

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual –	
Confiscated.....	90
Homelessness	91
Governmental Impact Fees Trust	92
Grants and Special Revenue.....	93
Debt Service	94
Capital Projects	95
Combining Statement of Net Position – Nonmajor Proprietary Funds	96
Combining Statement of Revenues, Expenses and Changes in Net Position –	
Nonmajor Proprietary Funds	97
Combining Statement of Cash Flows – Nonmajor Proprietary Funds	98
Combining Statement of Net Position – Internal Service Funds.....	99
Combining Statement of Revenues, Expenses and Changes in Net Position –	
Internal Service Funds.....	100
Combining Statement of Cash Flows – Internal Service Funds.....	101

Statistical Section

Table 1	Net Position by Component – Last Ten Fiscal Years	103
Table 2	Changes in Net Position – Last Ten Fiscal Years.....	104 - 105
Table 3	Fund Balances – Governmental Funds – Last Ten Fiscal Years	106
Table 4	Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years	107
Table 5	General Governmental Revenues and Other Sources by Function	
	Last Ten Fiscal Years	108
Table 6	Tax Revenues by Source, Governmental Funds – Last Ten Fiscal Years	109
Table 7	Franchise and Utilities Service Tax Revenues by Source	
	Last Ten Fiscal Years	110
Table 8	Impact Fees – Last Ten Fiscal Years	111
Table 9	General Governmental Expenditures and Other Uses by Function	
	Last Ten Fiscal Years	112
Table 10	Changes in Net Position, Enterprise Funds – Last Ten Fiscal Years	113
Table 11	Operating Revenues by Source, Enterprise Funds – Last Ten Fiscal Years.....	114
Table 12	Operating Expenses, Enterprise Funds – Last Ten Fiscal Years	115
Table 13	Property Values and Property Tax Millage – Last Ten Fiscal Years	116
Table 14	Gross Taxable Value and Composition by Major Property Classification	
	Last Ten Fiscal Years	117
Table 15	Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years.....	118
Table 16	Property Tax Levies and Collections – Last Ten Fiscal Years.....	119
Table 17	Principal Property Taxpayers – Current Fiscal Year and Nine Years Ago	120
Table 18	Water and Sewer Rates – Last Ten Fiscal Years.....	121
Table 19	Principal Water Customers – Current Fiscal Year and Nine Years Ago	122
Table 20	Principal Sewer Customers – Current Fiscal Year and Nine Years Ago.....	122
Table 21	Ratio of Outstanding Debt by Type – Last Ten Fiscal Years.....	123
Table 22	Ratio of General Obligation Bonded Debt to Assessed Value and General	
	Obligation Bonded Debt Per Capita – Last Ten Fiscal Years	124
Table 23	Direct and Overlapping Debt.....	125
Table 24	Legal Debt Margin Information – Last Ten Fiscal Years.....	126

Table 25	Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Fund Expenditures – Last Ten Fiscal Years	127
Table 26	Debt Service Coverage – Notes Payable, General Fund – Last Ten Fiscal Years.....	128
Table 27	Refunding Revenue Note Debt Service Coverage, Water and Sewer Fund Last Ten Fiscal Years	129
Table 28	State Revolving Loan and Wells Fargo Bank Revenue Note Debt Service Coverage, Water and Sewer Fund – Last Ten Fiscal Years	130
Table 29	Demographic and Economic Statistics – Last Ten Fiscal Years	131
Table 30	Population Statistics	132
Table 31	Principal Employers – Current Fiscal Year and Nine Years Ago	133
Table 32	Full-Time Equivalent City Government Employees by Function/Program Last Ten Fiscal Years	134
Table 33	Operating Indicators by Function/Program – Last Ten Fiscal Years	135
Table 34	Capital Asset Statistics by Function/Program – Last Ten Fiscal Years.....	136
Table 35	General Employees’ Pension Revenues by Source and Expense by Type Last Ten Fiscal Years	137
Table 36	Municipal Police Officers’ Retirement Trust Revenues by Source and Expense by Type – Last Ten Fiscal Years	138
Table 37	Municipal Firefighters’ Retirement Trust Revenues by Source and Expense by Type – Last Ten Fiscal Years	139
Table 38	Other Post-Employment Benefits (OPEB) Statistical Information Current Fiscal Year.....	140

Single Audit and Other Reports

Schedule of Expenditures of Federal Awards and State Financial Assistance	141
Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance	142
Schedule of Findings and Questioned Costs.....	143
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	145 - 146
Independent Auditors’ Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with <i>Government Auditing Standards</i>	147 - 148
Independent Auditors’ Management Letter Required by Chapter 10.550, Rules of the State of Florida Office of the Auditor General	149 - 151
Independent Accountants’ Examination Report.....	152
Impact Fee Affidavit.....	153
Management’s Response to Findings.....	154

**CITY OF DELAND, FLORIDA
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2021**

Elected Officials

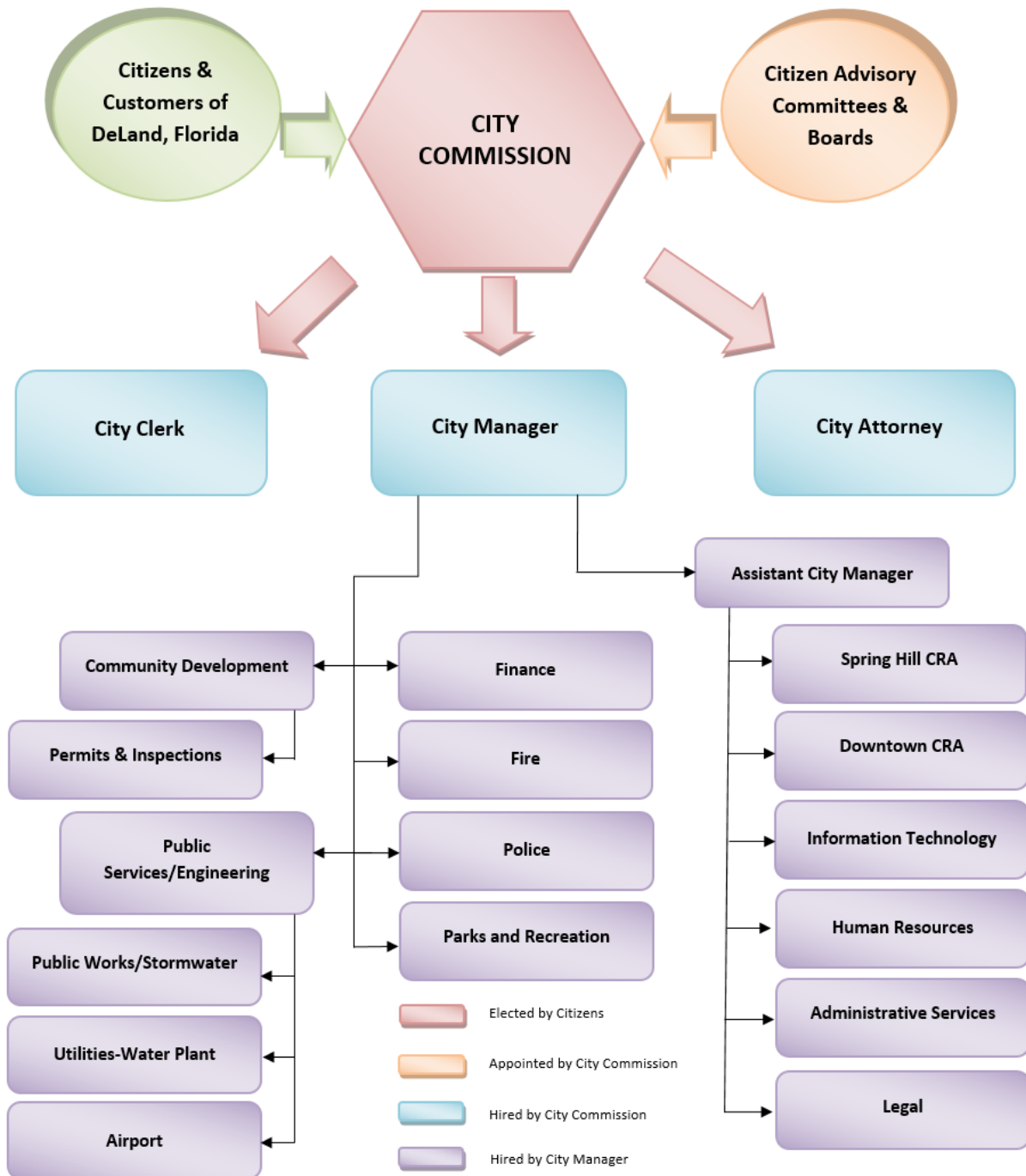
Mayor—Robert F. Apgar
Commissioner—Charles D. Paiva
Commissioner—Jessica C. Davis
Commissioner—Christopher M. Cloudman
Commissioner—Kevin S. Reid

Appointed Officials

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

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

ORGANIZATIONAL CHART



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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of DeLand, Florida for its annual comprehensive financial report for the fiscal year ended September 30, 2020.

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, 2020

Christopher P. Morill

Executive Director/CEO



City of DeLand

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

March 11, 2022

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

It is our pleasure to submit this Comprehensive Annual Financial Report for the City of DeLand, Florida (the City), for the fiscal year ended September 30, 2021. 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, 2021, 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, 2021, 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 38,342 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 November 2021 forecast for the Deltona-Daytona-Ormond metropolitan statistical area (MSA) comprised of Volusia and Flagler Counties is expected to be around the state averages of growth in the economic indicators measured in this forecast relative to other MSAs studied. Personal income is expected to average 3.4 percent growth. Real per capita income level will average \$44,800. The average annual wage will be \$52,700. Average annual wage growth is expected to be 3.7 percent. Population growth will average 1.1 percent. Gross Metro Product will be at an average level of \$20,320.97 million. The employment growth rate is expected to average 1.8 percent each year. Unemployment will average 5.2 percent, the sixth highest in the state. The Deltona MSA will experience the most growth in the Leisure sector, with an average growth rate of 7.3 percent annually. The Other Services sector will see the second highest average growth in the Deltona MSA at 5.3 percent annually. The Information Services sector follows with an average annual growth rate of 3.9 percent.

Throughout FY 2020-2021 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 twenty-four (624) single family residential building permits issued with a construction value totaling \$148,899,840 and an average unit value of \$238,622. In addition, County records show during this past year that seven (7) new commercial and industrial permits were issued with a value of \$9,350,191.

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 2021, Economic Development Quarterly Report.

Volusia County Residential "New Construction" Building Permit Data

	Oct 2020 – Dec 2020		Jan 2021 – Mar 2021		Apr 2021 – Jun 2021		Jul 2021 – Sep 2021	
	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value
Daytona Beach	239	\$ 73,575,023	230	\$ 71,525,490	437	\$ 109,349,144	256	\$ 78,747,083
Daytona Beach Shores	0	\$ 0	3	\$ 3,409,576	0	\$ 0	0	\$ 0
DeBary	91	\$ 31,744,851	23	\$ 8,475,260	24	\$ 10,372,934	18	\$ 6,839,992
DeLand	139	\$ 38,854,954	128	\$ 37,128,053	158	\$ 41,527,585	199	\$ 31,389,248
Deltona	117	\$ 33,384,709	122	\$ 35,079,820	82	\$ 15,097,409	102	\$ 30,780,273
Edgewater	37	\$ 5,597,175	69	\$ 12,432,140	107	\$ 17,676,315	108	\$ 19,056,455
Holly Hill	0	\$ 0	1	\$ 120,000	0	\$ 0	0	\$ 0
Lake Helen	11	\$ 4,103,504	3	\$ 1,027,243	5	\$ 1,227,327	13	\$ 3,542,222
New Smyrna Beach	116	\$ 37,425,557	65	\$ 26,391,070	91	\$ 22,697,620	169	\$ 116,735,953
Oak Hill	3	\$ 324,735	5	\$ 727,715	3	\$ 539,940	0	\$ 0
Orange City	49	\$ 14,154,486	36	\$ 10,136,643	37	\$ 16,019,146	28	\$ 19,028,534
Ormond Beach	37	\$ 12,931,438	41	\$ 14,688,273	30	\$ 10,963,433	34	\$ 12,076,405
Pierson	3	\$ 218,000	1	\$ 213,370	0	\$ 0	1	\$ 252,202
Ponce Inlet	7	\$ 3,353,637	5	\$ 3,347,961	3	\$ 1,775,150	4	\$ 1,520,000
Port Orange	61	\$ 27,655,142	73	\$ 23,450,176	131	\$ 39,723,296	42	\$ 16,662,693
South Daytona	0	\$ 0	0	\$ 0	2	\$ 634,198	0	\$ 0
Unincorporated	78	\$ 22,253,334	156	\$ 46,190,730	142	\$ 45,160,301	163	\$ 55,587,873
Totals	988	\$ 305,576,545	961	\$ 294,343,520	1,252	\$ 332,763,798	1,137	\$ 392,218,933

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 2021, Economic Development Quarterly Report.

Volusia County Commercial "New Construction" Building Permit Data

	Oct 2020 – Dec 2020		Jan 2021 – Mar 2021		Apr 2021 – Jun 2021		Jul 2021 – Sep 2021	
	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value
Daytona Beach	17	\$ 55,405,895	11	\$ 30,872,588	15	\$ 37,934,364	7	\$ 1,955,347
Daytona Beach Shores	2	\$ 6,215,000	0	\$ 0	0	\$ 0	0	\$ 0
DeBary	0	\$ 0	0	\$ 0	0	\$ 0	1	\$ 550,000
DeLand	2	\$ 1,200,000	4	\$ 7,550,191	1	\$ 600,000	0	\$ 0
Deltona	0	\$ 0	2	\$ 3,265,607	1	\$ 800,000	4	\$ 9,721,245
Edgewater	3	\$ 359,793	5	\$ 1,289,000	0	\$ 0	1	\$ 639,000
Holly Hill	0	\$ 0	0	\$ 0	1	\$ 649,987	0	\$ 0
Lake Helen	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
New Smyrna Beach	2	\$ 2,350,000	1	\$ 1,144,359	0	\$ 0	6	\$ 3,270,000
Oak Hill	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Orange City	1	\$ 6,250,000	5	\$ 6,991,345	1	\$ 5,000,000	1	\$ 1,224,183
Ormond Beach	1	\$ 5,977,267	3	\$ 2,476,241	0	\$ 0	4	\$ 4,629,939
Pierson	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Ponce Inlet	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Port Orange	5	\$ 11,839,722	6	\$ 3,475,022	22	\$ 26,095,594	5	\$ 3,642,946
South Daytona	1	\$ 180,000	0	\$ 0	0	\$ 0	0	\$ 0
Unincorporated	10	\$ 3,197,362	1	\$ 2,238,534	0	\$ 0	18	\$ 1,280,000
Totals	44	\$ 92,975,039	38	\$ 59,302,887	41	\$ 71,079,945	37	\$ 26,912,660

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

Additional Economic Development Activities and Accomplishments Include:

- At the 2021 DeLand Sport Aviation Showcase (DSAS), aircraft and related products sold on-site exceeded \$1.7 million in sales. The show has established itself as the "go-to" show for all that sport aviation has to offer. An annual event, DSAS has grown into one of the most respected aviation events in the U.S., attracting exhibitors and enthusiasts from around the world. The event also provides a positive economic impact for local hotels, equipment rentals, food, production costs, with total attendance at 7,000 for the event.
- As part of Phase 1.0 development of the Sport Aviation Village, staff has continued to recruit potential sport aircraft manufacturers and related service providers, as well as host tours for brokers and potential investors.
- In the Northwest Industrial Park, the City is moving forward with plans to engineer and construct a new road that will extend to Eidson Drive from its current terminus in the City's North West Business Park, out to Highway 11. When completed in 2023, this road will provide a north entrance to the City's business park and open additional public and private land up for commercial/industrial development.
- MainStreet DeLand is a nationally accredited main street for 2020/2021. They continue to fulfill their obligations to Florida Main Street and to Main Street America. DeLand and MainStreet DeLand are well respected throughout the state and nation.
- MainStreet DeLand continues to promote DeLand in a variety of ways. The Definitely DeLand image campaign continues in print, television, and on-line. Merchants are reporting increased business from throughout central Florida. Special events continue to bring large numbers of people to the downtown area. Merchant targeted events such as Small Business Saturday and Wine, Women, and Chocolate continue to grow in popularity.
- MainStreet DeLand continues to enhance and upgrade their website (www.MainStreetDeLand.org) to improve performance and to better reflect their Mission. In addition to being much more user friendly, the site offers a variety of business resources, including a business toolkit that links to DeLand.org to provide historic district information and other business links. The website also provides a DeLand connection for motion picture and video production as well as a link to assist someone looking for downtown commercial space.

- Cookies LLC, one of the world's leading medical and recreational cannabis providers, has located its Florida headquarters in DeLand's airport industrial area. They project a \$100 million capital investment and eventually bringing 400 jobs to our community. The company is in the process of building out the smaller of the existing buildings within their Brunswick facility to accommodate growing rooms, processing and administrative offices.
- Spectre Powerboats, a high-performance pleasure boat design and manufacturing company, has relocated from central Ohio to an existing building within the airport industrial area and hopes to commence operations before year's end. The average annual wage for its staff will be \$40,000, totaling an annual payroll of \$1.6 million. Configuring their plant is commanding a capital expenditure of about \$3 million.
- Alcom USA, a Maine-based company's is refurbishing a plant west of DeLand to build and distribute a number of commercial and recreational specialty trailers for haul equipment, building materials, motorcycles or horses. The company's new plant is expected to create up to 100 new jobs in the coming year.
- Staff is working with TVEDC, Chamber of Commerce, West Volusia Tourism and Main Street DeLand to produce new economic marketing materials.
- City staff will be working with TVEDC to identify potential investors with the goal of marketing vacant airport property for construction of speculative industrial buildings, which is currently non-existent and in high demand.
- DeLand's J.W. Wright Building, the 101-year-old building located at 258 W. Voorhis Ave. in the City's Downtown Redevelopment District, was officially named to the National Register of Historic Places. Upon completion, the main floor will serve as a business incubator and host displays of African-American history throughout the year.
- The City continued its 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. Additionally, the viability of surveyed businesses, their needs, complaints, etc. are brought to city attention for appropriate action.
- 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.
- The City's Economic Development Manager continues to work with a number of local manufacturers including Kingspan Panels, MT-Propeller, Persimmon Hollow Brewing and others to help identify resources to assist them in their expansion plans.

In 2019 the City of DeLand launched the Accela Civic Platform electronic permitting software which allows customers 24-hour online access to submit, track, schedule and coordinate permitting and inspection activities. 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 has also implemented the ePermitHub electronic plan review interface that will allow builders and developers to submit plans online and for staff to review and track them electronically. The city continues to enhance and expand the functionality of the permitting system to meet customer service needs and expectations.

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 Economic Opportunity. Their estimated unemployment rates are as follows:

	<u>DeLand</u>	<u>Volusia</u> <u>County</u>	<u>State of</u> <u>Florida</u>
September 2021	4.9%	4.3%	4.3%
September 2020	6.3%	5.9%	7.2%
Increase (Decrease)	-1.4%	-1.6%	-2.9%

According to the Florida Bureau of Economic and Business Research, the City's estimated population for 2021 was 38,342. For 2020 the estimated population was 37,043.

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, 2020. This was the thirty-seventh 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 2021 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 eighteen consecutive years.

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

ACKNOWLEDGMENTS

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

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



Michael P. Pleus
City Manager



Daniel A. Stauffer, Jr.
Finance Director

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of DeLand, Florida, (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparison for the General, Spring Hill CRA, and Downtown CRA funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The introductory section, combining and individual nonmajor fund financial statements and other schedules, fiduciary fund schedules, supporting schedules, the schedule for water and sewer bond covenants, statistical section, 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.

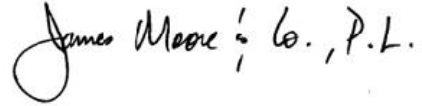
The combining and individual nonmajor fund financial statements and other schedules, and schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2022, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Daytona Beach, Florida
March 11, 2022

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

Management's Discussion and Analysis

As management of the City of DeLand, Florida, (the "City"), we offer the readers of these basic financial statements this narrative overview and analysis of the City's financial activities for the fiscal year that ended on September 30, 2021. This discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position, (d) identify any material deviations from the financial plan (the approved budget), and (e) to identify individual fund issues and/or concerns.

As with other sections of this financial report, the information contained within the Management's Discussion and Analysis (MD&A) should be considered only a part of a greater whole. The reader of this statement should take time to read and evaluate all sections of this report, including our letter of transmittal, which can be found on pages 5 to 11, the City's basic financial statements which begin on page 30, and the Required Supplementary Information (RSI), which can be found on pages 80 to 87.

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 \$290,957,413 (net position). Of this amount \$205,381,130 represents investment in capital assets (net of related debt) and restricted and unrestricted net position of \$15,921,701 and \$69,654,582, respectively.
- The City's total net position increased by \$20,633,983 (or 7.63%) based on current year activities. Of this amount, governmental activities produced an increase of \$9,043,993, while business-type activities produced an increase of \$11,589,990.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$32,906,146, a decrease of \$2,538,908 (or -7.16%) in comparison with the prior year. Approximately 21.15% or \$6,960,128 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 \$206,551,096, an increase of \$11,504,421 (or 5.90%) during the current fiscal year. Approximately 26.48% or \$54,694,137 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 decreased by \$4,490,248 (or -21.65%) during the current fiscal year. Governmental activities debt decreased by \$4,490,248 while Business-type activities debt had no increase.

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 eight 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, 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 Revenue 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 agency funds. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. Rather, the City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

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

The Fiduciary Fund Financial Statements can be found on pages 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.

The Notes to the Financial Statements can be found on pages 44 to 79 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 80 to 87 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 88 to 101 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 \$290,957,413 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	
	2021	2020	2021	2020	2021	2020
Assets:						
Current Assets	\$ 37,688,524	\$ 39,955,498	\$ 59,914,276	\$ 53,275,221	\$ 97,602,800	\$ 93,230,719
Current Restricted Assets	1,014,034	874,679	11,690,023	11,515,568	12,704,057	12,390,247
Capital Assets, Net	79,619,735	72,667,644	143,318,644	137,553,643	222,938,379	210,221,287
Total Assets	<u>\$ 118,322,293</u>	<u>\$ 113,497,821</u>	<u>\$ 214,922,943</u>	<u>\$ 202,344,432</u>	<u>\$ 333,245,236</u>	<u>\$ 315,842,253</u>
Deferred Outflows of Resources	<u>\$ 5,517,272</u>	<u>\$ 4,340,996</u>	<u>\$ 259,188</u>	<u>\$ 341,826</u>	<u>\$ 5,776,460</u>	<u>\$ 4,682,822</u>
Liabilities:						
Current Liabilities	\$ 4,203,939	\$ 3,959,844	\$ 4,705,007	\$ 3,812,872	\$ 8,908,946	\$ 7,772,716
Non Current Liabilities	33,868,182	38,134,777	3,372,461	3,350,689	37,240,643	41,485,466
Total Liabilities	<u>\$ 38,072,121</u>	<u>\$ 42,094,621</u>	<u>\$ 8,077,468</u>	<u>\$ 7,163,561</u>	<u>\$ 46,149,589</u>	<u>\$ 49,258,182</u>
Deferred Inflows of Resources	<u>\$ 1,872,733</u>	<u>\$ 893,478</u>	<u>\$ 41,961</u>	<u>\$ 49,985</u>	<u>\$ 1,914,694</u>	<u>\$ 943,463</u>
Net Assets:						
Invested in Capital Assets	\$ 63,638,340	\$ 59,237,357	\$ 141,742,790	\$ 137,553,643	\$ 205,381,130	\$ 196,791,000
Restricted	5,807,532	5,370,340	10,114,169	11,086,412	15,921,701	16,456,752
Unrestricted	14,448,839	10,243,021	55,205,743	46,832,657	69,654,582	57,075,678
Total Net Position	<u>\$ 83,894,711</u>	<u>\$ 74,850,718</u>	<u>\$ 207,062,702</u>	<u>\$ 195,472,712</u>	<u>\$ 290,957,413</u>	<u>\$ 270,323,430</u>

Management's Discussion and Analysis – (Continued)

By far the largest portion of the City's net position is \$205,381,130 (70.59%) which reflects its investment in capital assets (e.g., land, buildings, infrastructure, equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$15,921,701 (5.47%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$69,654,582 (23.94%) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's overall net position increased \$20,633,983 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.

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	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program Revenues:						
Charges for Services	\$ 1,929,580	\$ 2,113,925	\$ 34,310,133	\$ 32,376,503	\$ 36,239,713	\$ 34,490,428
Operating Grants & Contributions	3,805,317	2,589,259	-	-	3,805,317	2,589,259
Capital Grants & Contributions	2,872,926	3,080,627	6,708,131	4,015,280	9,581,057	7,095,907
General Revenues:						
Property Taxes	14,311,358	13,055,677	-	-	14,311,358	13,055,677
Sales & Use Taxes	2,323,584	1,927,443	-	-	2,323,584	1,927,443
Franchise Taxes	3,376,676	3,268,543	-	-	3,376,676	3,268,543
Public Service Taxes	5,588,218	5,398,634	-	-	5,588,218	5,398,634
Intergovernmental Revenues	2,135,063	1,822,523	-	-	2,135,063	1,822,523
Investment Earnings	210,236	323,667	10,952	549,639	221,188	873,306
Miscellaneous Revenues	414,424	395,525	391,285	628,823	805,709	1,024,348
Total Revenues	36,967,382	33,975,823	41,420,501	37,570,245	78,387,883	71,546,068
EXPENSES						
General Government	4,660,057	4,546,548	-	-	4,660,057	4,546,548
Community Development	1,101,423	1,147,242	-	-	1,101,423	1,147,242
Public Safety	16,016,973	15,768,310	-	-	16,016,973	15,768,310
Public Works	4,444,235	4,543,162	-	-	4,444,235	4,543,162
Parks and Recreation	3,843,895	3,717,491	-	-	3,843,895	3,717,491
Community Redevelopment	518,872	512,328	-	-	518,872	512,328
Interest on Long-term Debt	451,102	487,208	-	-	451,102	487,208
Water and Sewer	-	-	17,062,528	16,367,441	17,062,528	16,367,441
Municipal Airport	-	-	2,077,204	2,178,261	2,077,204	2,178,261
Refuse Collection	-	-	4,001,278	3,889,371	4,001,278	3,889,371
Stormwater	-	-	1,371,107	1,502,878	1,371,107	1,502,878
Permits and Inspections	-	-	2,205,226	1,932,998	2,205,226	1,932,998
Total Expenses	31,036,557	30,722,289	26,717,343	25,870,949	57,753,900	56,593,238
Excess (Deficiency) Before Transfers	5,930,825	3,253,534	14,703,158	11,699,296	20,633,983	14,952,830
Transfers	3,113,168	3,207,416	(3,113,168)	(3,207,416)	-	-
Change in Net Position	9,043,993	6,460,950	11,589,990	8,491,880	20,633,983	14,952,830
NET POSITION						
Net Position – Beginning	74,850,718	68,389,768	195,472,712	186,980,832	270,323,430	255,370,600
Net Position – Ending	<u>\$ 83,894,711</u>	<u>\$ 74,850,718</u>	<u>\$ 207,062,702</u>	<u>\$ 195,472,712</u>	<u>\$ 290,957,413</u>	<u>\$ 270,323,430</u>

Management's Discussion and Analysis – (Continued)

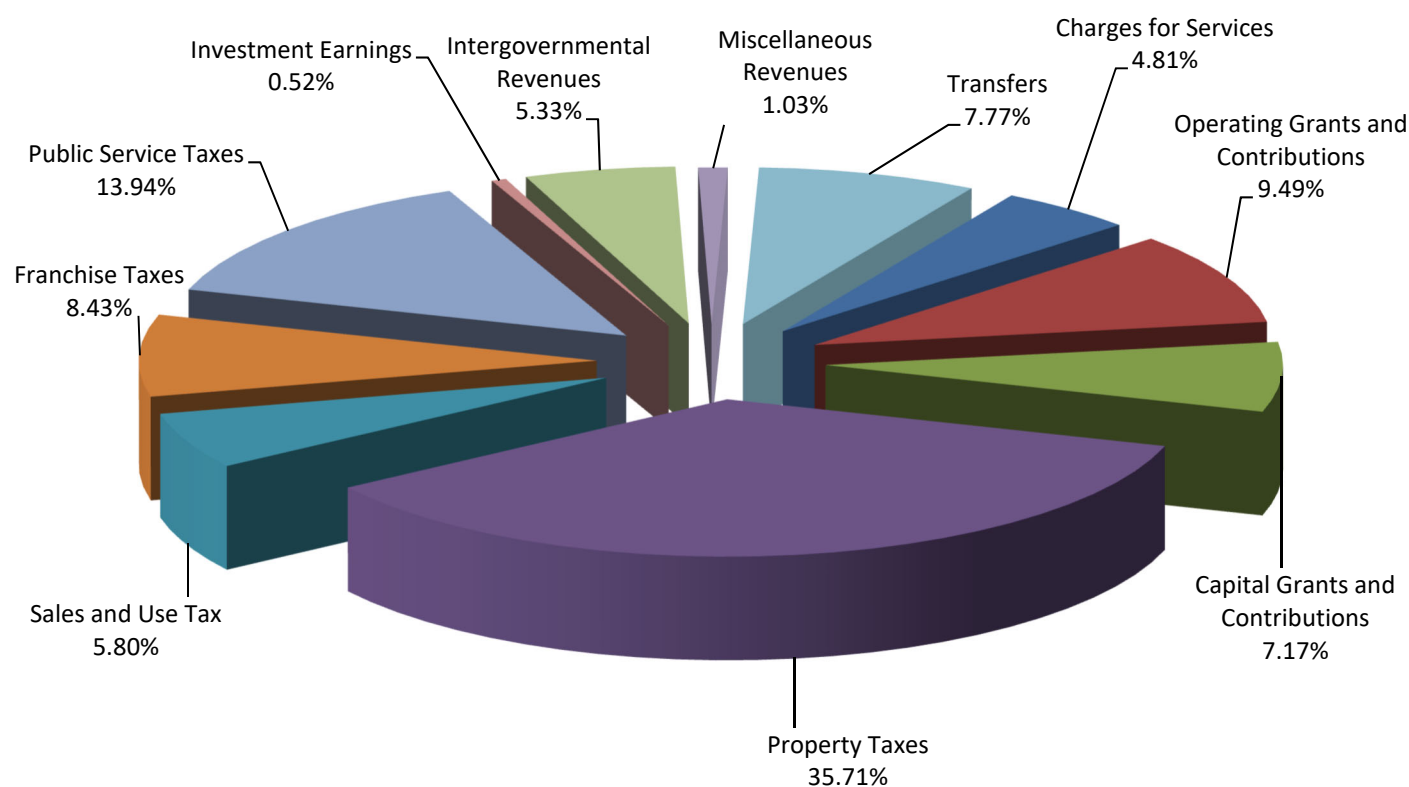
The City's combined overall net position increased \$20,633,983 in the current fiscal year. Revenues increased from the prior fiscal year by \$6,841,815 (9.56%) and expenses increased by \$1,160,662 (2.05%).

Governmental Activities - Governmental activities increased the City's net position by \$9,043,993, accounting for 43.83% of the total growth in the net position of the City.

Net position of the City's governmental activities totaled \$83,894,711 at the end of the fiscal year. Of this amount, approximately 82.78% 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 \$14,448,839 at the end of the current fiscal year. Net pension liability of \$13,778,891 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:

Revenues by Source – Governmental Activities

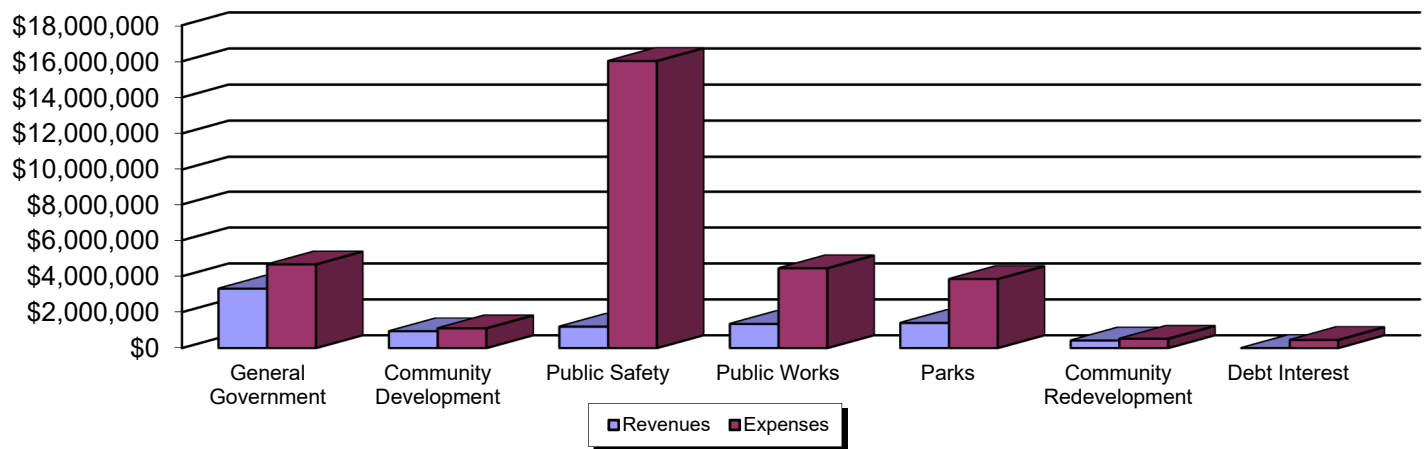


Governmental activities revenues increased by \$2,991,559 (or 8.80%) compared to the prior fiscal year. Charges for services decreased \$184,345 (or -8.72%) mainly due to a current year reclassification of revenues from charges for services to miscellaneous revenues of \$228,444. Without the reclassification, miscellaneous revenues would have shown a decrease for the current fiscal year due to excess workers compensation recoveries in the prior fiscal year. Operating grants and contributions increased by \$1,216,058 (or 46.97%) mainly due to Coronavirus State and Local Fiscal Recovery Funds received in the current year. Capital grants and contributions decreased by \$207,701 (or -6.74%) mainly due to Volusia County grants for the new Spring Hill Resource Center and the new Homeless Shelter in the prior year. Property taxes increased \$1,255,681 (or 9.62%) as the property tax values increased \$178,674,620 or 9.26% in the current fiscal year and included \$78,442,076 in annexations and new construction. The combined millage rate of 6.7841 (6.7841 – Operating, 0.0000 – Debt) was the same rate as the prior fiscal year (6.7841 – Operating, 0.0000 – Debt). Sales and use taxes increased \$396,141 (or 20.55%) while intergovernmental revenues increased \$312,540 (or 17.15%).

Management's Discussion and Analysis – (Continued)

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

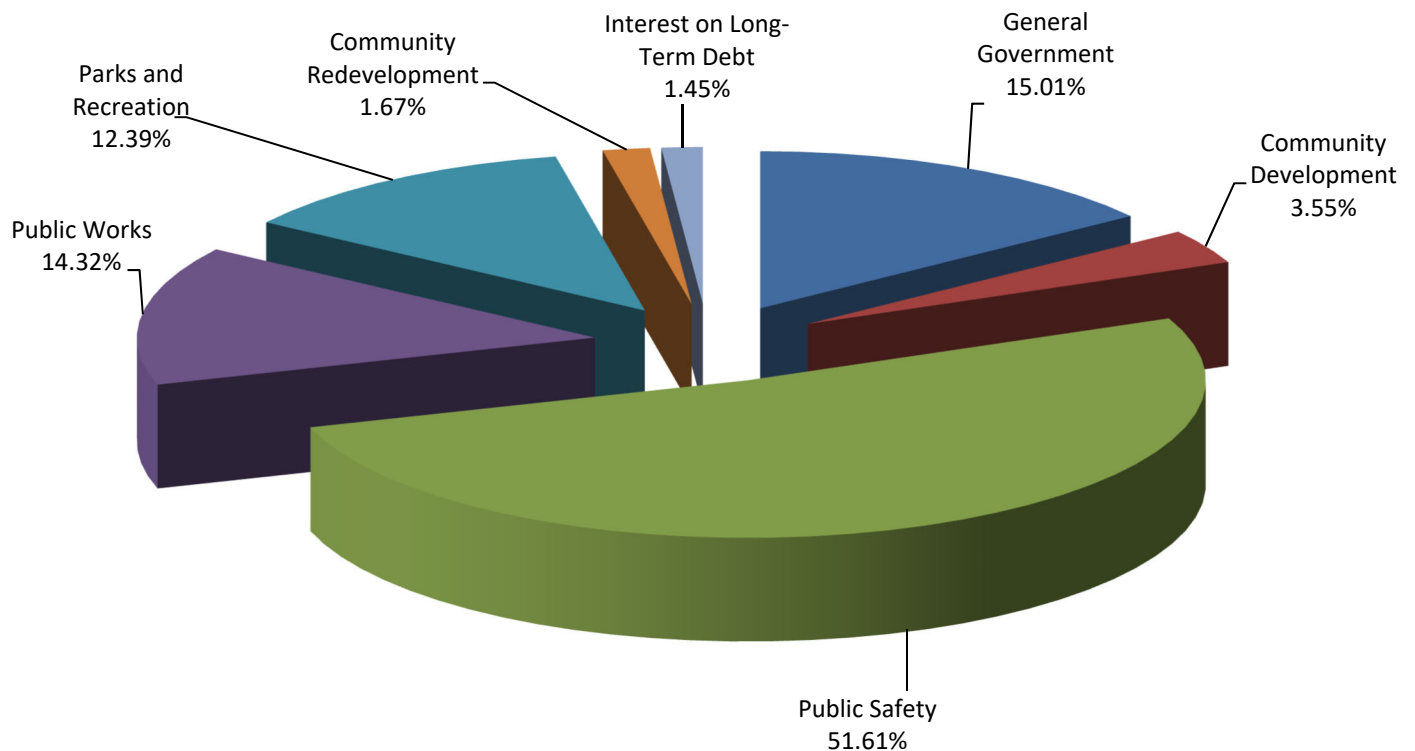
Expenses and Program Revenues – Governmental Activities



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



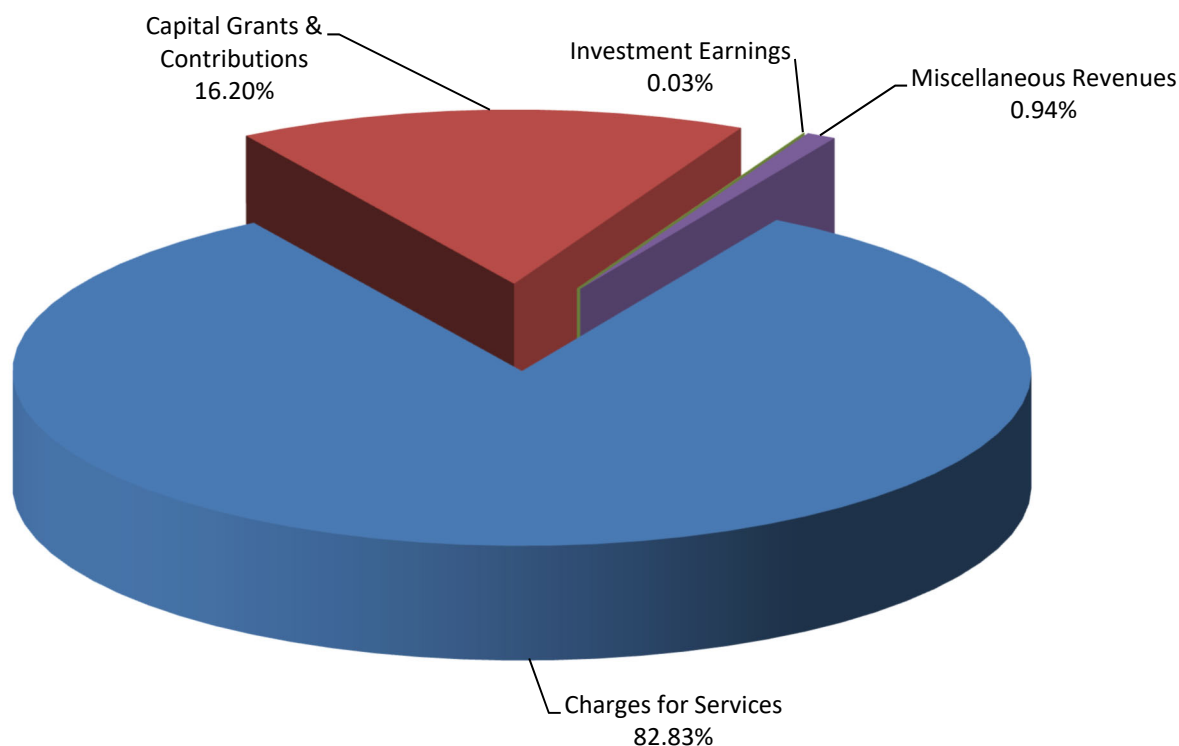
Governmental activities expenses increased by \$113,509 (or 2.50%) compared to the prior fiscal year. This was mainly due to increases in personnel costs, including a 3% merit increase. Public safety increased \$248,663 (or 1.58%) mainly due to increases in personnel costs, including salaries, in accordance with union contracts, as well as increases in overtime and retirement contributions. Parks and Recreation increased \$126,404 (or 3.40%) mainly due to increases in personnel costs, including a 3% merit increase, and increases in overtime.

Business-type Activities – Business-type activities increased the City's net position by \$11,589,990, accounting for 56.17% of the total growth in the net position of the City.

Net position of the City's business-type activities totaled \$207,062,702 at the end of the fiscal year. Of this amount, approximately 73.34% 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 \$55,205,743 or 26.66% 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

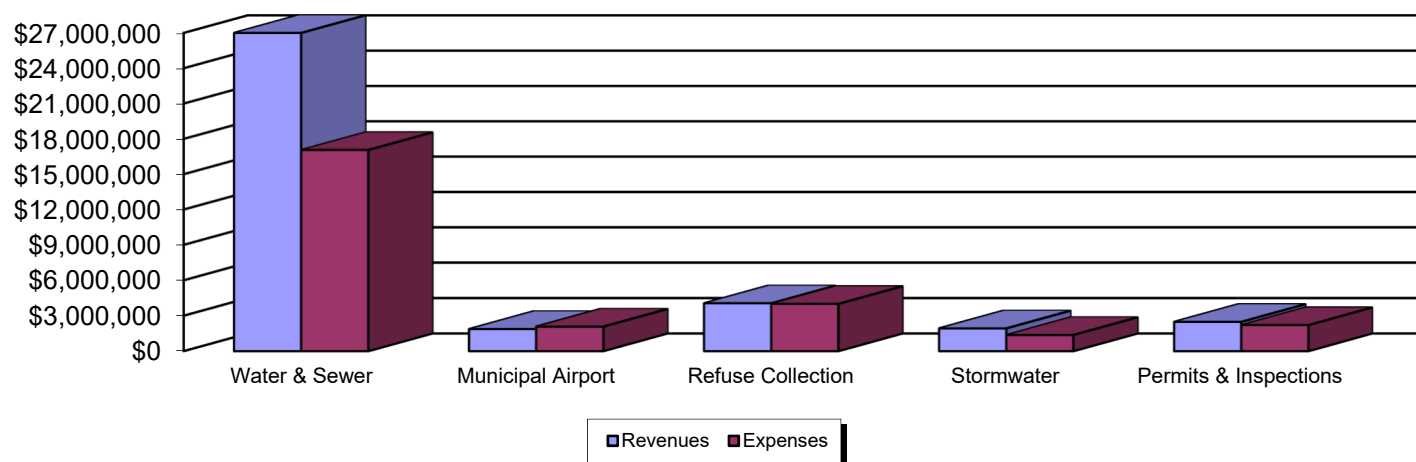


Business-type activity revenues increased \$3,850,256 (or 10.25%) compared to the prior fiscal year. Charges for services increased \$1,933,630 (or 5.97%) primarily due to increases in water and sewer service revenues. Water and sewer service revenues increased \$963,010 (or 4.13%) over the prior year mainly due to a 4.50% increase to the water rates in the current year. Refuse collection fees increased \$75,110 (or 1.89%) and stormwater fees increased \$92,592 (or 5.04%) mainly due to continued growth in the City. Likewise, permits and inspections fees increased \$838,008 (or 51.01%) due to fee increases and continued growth in the City. Capital grants and contributions increased \$2,692,851 (or 67.07%) due to increases in water and sewer impact fees collected due to increased growth in the City, as well various grants for water and sewer projects, most notably reclaim expansion.

Management's Discussion and Analysis – (Continued)

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

Expenses and Program Revenues – Business-type Activities



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

Operating expenses of the business-type activities increased to \$26,717,343 as compared to \$25,870,949 the prior fiscal year. This increase is mainly due to increases in Water and Sewer expenses and Permits and Inspections expenses.

Water and Sewer expenses increased \$695,087 (or 4.25%) partly due to an increase in personnel costs related to the 3% merit increase, promotions and additions to staffing, including one deputy city engineer, one utility technician, one utility backflow technician, one chief chemist, one wastewater collection foreman, one utility collection technician, one journeyman electrician and one utility billing meter supervisor during the current year. Increases also occurred in professional and contractual services.

Municipal Airport expenses decreased by \$101,057 (or -4.64%) partly due to the decrease in airport showcase expenses as well as COVID-19 related expenses.

Stormwater expenses decreased by \$131,771 (or -8.77%) mainly due to large losses on capital asset disposals in the prior year.

Permits and Inspections expenses increased by \$272,228 (or 14.08%) partly due to an increase in personnel costs, related to the 3% merit increase. Increases were also incurred in contractual services (merchant fees associated with new software system) and depreciation.

Financial Analysis of the City's Funds

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

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

Management's Discussion and Analysis – (Continued)

As the City completed the current fiscal year, its eight (8) governmental funds reported a combined fund balance of \$32,906,146, which was \$2,538,908 less than the \$35,445,054 reported last fiscal year. The decrease is primarily due to the use of restricted fund balances for capital outlay, such as the construction of the new Fire Station 81 and new Police Evidence Building, during the current fiscal year. Approximately 21.15% of total fund balance, or \$6,960,128, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance (\$25,946,018 or 78.85%) consists of:

- \$2,070,526 or 6.29% is nonspendable relating to inventories, prepaid items and advances to other funds.
- \$6,233,489 or 18.94% is restricted by enabling legislation or other legal requirements imposed by outside sources.
- \$959,459 or 2.92% is committed by formal action of the City Commission for community development and parks and recreation.
- \$16,682,544 or 50.70% 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 \$6,960,128 while total fund balance reached \$27,716,596. 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 25.30% of total General Fund expenditures (excluding transfers, capital and other financing uses) or \$27,508,411, while total fund balance of the General Fund represents 100.76% of that same amount.

Total fund balance in the General Fund increased by \$4,212,723 during the current fiscal year. Individually, nonspendable fund balance decreased by \$133,601 primarily as a result of decreases in advances to other funds. Restricted fund balance increased by \$107,870 mainly due to funds restricted for other post-employment benefits. Committed fund balance increased by \$516,247 which are committed to community development and parks and recreation. Assigned fund balance increased by \$2,639,788 and is mostly attributable to appropriations for capital improvements and for the City's subsequent year budget. Unassigned fund balance increased by \$1,082,419.

The millage rate assessed by the City of DeLand for the fiscal year ended September 30, 2021, was 6.7841 per \$1,000 (6.7841 Operating plus 0.0000 Debt Service), which means that the City has a tax margin of 3.2159 per \$1,000 and could raise up to \$6,777,911 in additional tax revenue per year from the present assessed valuation of \$2,107,625,053 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, 2021, the required operating reserve equals \$6,010,246 and the fund balance available equals \$6,371,119 resulting in a surplus over the reserve requirements of \$360,873.

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, 2021, restricted fund balance of the Spring Hill Redevelopment Trust Fund was \$389,203. The net increase in the restricted fund balance during the current fiscal year was \$69,391 (or 21.70%) due to funds collected in advance for planned capital improvements. The Fund received \$290,476 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, 2021, restricted fund balance of the Downtown Redevelopment Trust Fund was \$1,272,519. The net increase in the restricted fund balance during the current fiscal year was \$202,053 (or 18.88%) due to funds collected in advance for planned capital improvements. The Fund received \$524,983 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, 2021, 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, 2021, restricted fund balance of the Capital Projects Fund was \$425,957. The net decrease in the restricted fund balance during the current fiscal year was \$7,080,953 (or -94.33%) due to funds spent on planned capital improvements.

Non-major governmental funds consisting of special revenue funds have a combined fund balance of \$3,101,871. The net increase in combined fund balance during the current fiscal year in non-major governmental funds was \$57,878 (or 1.90%).

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 \$206,551,096, an increase of \$11,504,421 (or 5.90%) 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 26.48% of this total amount, or \$54,694,137, constitutes unrestricted net position, which is available for spending at the City's discretion. The remainder of net position \$151,856,959 (or 73.52%) consists of:

- \$141,742,790 or 68.62% is non-spendable relating to net investment in capital assets.
- \$10,114,169 or 4.90% is restricted by enabling legislation or other legal requirement imposed by outside sources.

The Water and Sewer Fund reports the financial activities for the City's provided water and wastewater services. At the end of the current fiscal year, unrestricted net position of the Water and Sewer Fund was \$48,169,415, while total net position reached \$159,295,992. The total increase in net position was \$11,097,082 (or 7.49%).

The City Commission has established an operating reserve requirement equal to three months' operating expenses in the Water and Sewer Fund. At September 30, 2021, the required operating reserve equals \$4,713,374 and the net position available equals \$6,810,132 resulting in a surplus of \$2,096,758 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 \$9,418, while total net position was \$33,790,928. The total decrease in net position was \$286,517 (or -0.84%).

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 \$1,176. The total decrease in net position was \$5,623 (or -82.70%).

Non-Major proprietary funds consisting of Stormwater Fund and Permits and Inspections Fund have a combined unrestricted net position of \$6,514,128 and combined total net position of \$13,463,000. The net increase in the combined net position during the current fiscal year in non-major proprietary funds was \$699,479 (or 5.48%).

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 \$729,663 (or 2.35%), while the difference between the original and final General Fund amended budget for expenditures (including transfers out) was an increase of \$3,766,474 (or 11.79%). Significant variances between the original budget and final amended budget are summarized as follows:

Management's Discussion and Analysis – (Continued)

Revenues:

- \$68,159 Taxes – Increase in anticipated Fire Insurance Premium Taxes collected.
- \$576,964 Intergovernmental – Increase in anticipated state revenue sharing and state sales taxes.
- \$53,084 Charges for general government services – Increase in charges to the Water and Sewer Fund (\$8,492), the Airport Fund (\$4,805), the Stormwater Fund (\$5,030) and the Permits and Inspections Fund (\$34,757).
- \$10,450 Miscellaneous – Increase in insurance proceeds received.
- \$21,006 Transfers in – Increase in transfers in from the Permits and Inspections Fund..

Expenditures:

- \$35,631 Finance – Increase in executive and regular salaries (\$32,960) and payroll taxes (\$2,671).
- \$172,710 City Attorney – Mainly increase in additional professional services (\$167,500) for legal services and additional court reporter services (\$3,235).
- (\$340,923) City Hall – Mainly decrease in contingencies allocated to other departments.
- \$208,306 Information Technology – Mainly increase in additional professional services (\$110,732) and equipment maintenance (\$80,769).
- \$31,633 Planning and Zoning – Mainly increase in executive and regular salaries (\$13,181) and additional professional services (\$16,450).
- \$434,325 Fire – Mainly increase in executive, regular and overtime salaries (\$226,429) and additional retirement contributions (\$158,093), additional professional services (\$13,235) and operating capital (\$17,980).
- (\$62,797) Police Support – Mainly decrease in regular salaries (-\$115,226) for vacancies and increase in executive salaries (\$13,388) and operating supplies (\$38,511).
- \$30,561 Public Works Administration – Mainly increase in professional services (\$23,400).
- \$29,401 Streets – Mainly increase in regular salaries (\$12,327) and equipment maintenance (\$14,000).
- \$34,355 Parks – Mainly increase in regular salaries (\$10,361) and building and A/C maintenance (\$17,000).
- \$3,076,676 Transfers out – Increase in transfers to the Grant and Special Revenue Fund (\$80,080) and the Capital Projects Fund (\$423,117) for various ongoing capital projects and the Debt Service Fund (\$2,573,479) for the early retirement of certain long-term debt.

The actual net change in fund balance in the General Fund was \$4,212,723 during the current fiscal year, while the City had budgeted use of fund balance of \$3,967,877. Actual General Fund revenues in the current year were \$5,166,794 greater than budgeted, while actual General Fund expenditures were \$3,013,806 less than budgeted. General Fund revenues realized represented 117.59% of revenues budgeted exclusive of those revenues considered non-revenues. General Fund expenditures represented 91.23% of appropriated funds. Expenditures by category as a percent of appropriated funds in that category were personnel 95%, operating 85%, grants & aids 8%, and contingency 0%. Significant variances between the final budget and actual amounts are summarized as follows:

Revenues:

- \$844,847 Taxes – The variance reflects additional delinquent ad valorem taxes, casualty insurance premium taxes and utility service taxes received above budgeted amounts.
- \$3,320,275 Intergovernmental – The variance reflects additional Coronavirus State and Local Recovery Funds and FEMA disaster funds, as well as state revenue sharing and state sales taxes above budgeted amounts.
- \$630,793 Charges for Services – The variance reflects additional tree replacement and planning services above budgeted amounts.
- \$99,958 Interest Revenues – The variance reflects additional investments returns above budgeted amounts.
- \$205,546 Miscellaneous – The variance reflects additional revenue from lien search and code enforcement lien charges, insurance reimbursements and sales of surplus equipment above budgeted amounts.
- \$53,642 Transfers in – The variance mainly reflects transfers from the Water and Sewer Fund PILOT payments above budgeted amounts.

Expenditures:

- \$72,403 City Clerk – The variance reflects savings associated with vacant positions and printing and binding costs.
- \$797,345 City Hall – The variance reflects savings associated with vacant positions, special events cancelled due to COVID-19, insurance and unspent contingencies.

Management's Discussion and Analysis – (Continued)

- \$347,492 Information Technology – The variance reflects savings associated with professional services, contractual services, equipment maintenance and operating capital.
- \$44,587 Human Resources – The variance reflects savings associated with operating supplies and training.
- \$41,291 Planning and Zoning – The variance reflects savings associated with vacant positions and professional services.
- \$131,936 Fire – The variance reflects savings associated with special pay, health insurance and equipment maintenance.
- \$232,438 Police Support – The variance reflects savings associated with vacant positions and operating supplies.
- \$247,492 Streets – The variance reflects savings associated with vacant positions, professional services, contractual services, utilities and road material and supplies.
- \$173,358 Trees – The variance reflects savings associated with vacant positions.
- \$93,112 Urban Beautification – The variance reflects savings associated with vacant positions.
- \$87,650 Parks – The variance reflects savings associated with vacant positions and utilities.
- \$82,595 Activities Center – The variance reflects savings associated with vacant positions and utilities.
- \$41,837 Special Events – The variance reflects savings associated with vacant positions, as well as savings associated with professional and contractual services.
- \$360,590 Transfers out – The variance reflects savings associated with transfers to the Debt Service Fund and Capital Projects Fund.

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, 2021, amounts to \$222,938,379. This investment in capital assets includes land, buildings, improvements (includes infrastructure), equipment and construction in progress.

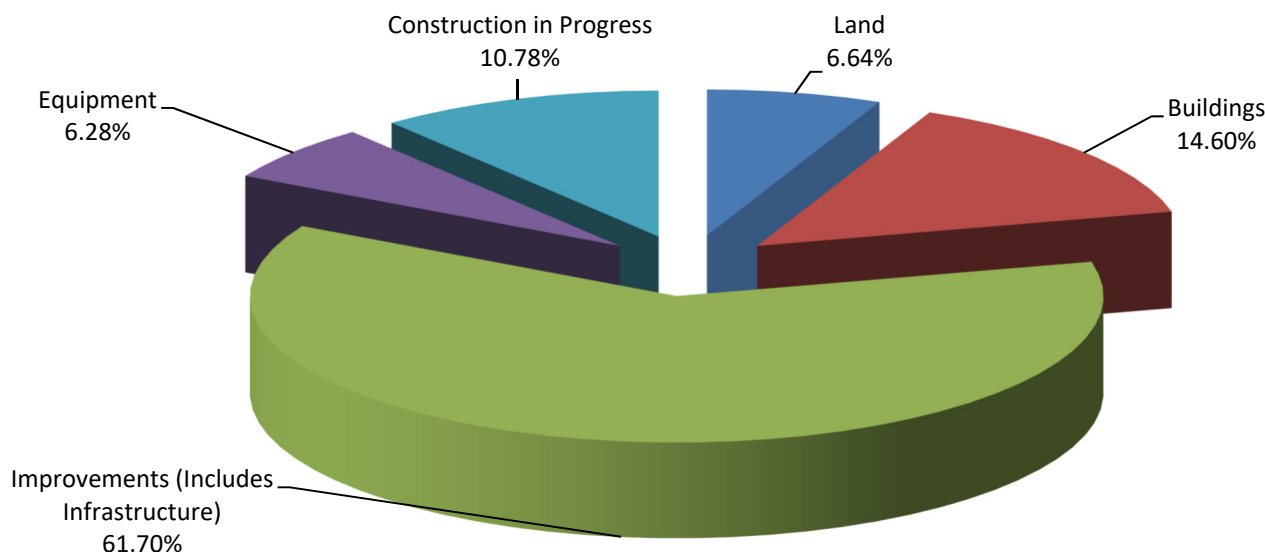
The total change in the City's capital assets, net of depreciation, for the current fiscal year was an increase of \$6,952,091 (or 9.57%) for governmental activities and an increase of \$5,765,001 (or 4.19%) for business-type activities.

- Governmental type activities include the capital projects related to the following: Recreational Facilities (\$1,079,151), Technology (\$777,647), Streetscape (\$117,914), Vehicle and Equipment Renewal and Replacement (\$2,203,554) and Buildings (\$6,640,328).
- Business-type activities include the capital projects related to the following: Water and Wastewater System Improvements (\$9,358,887), Vehicle and Equipment Renewal and Replacement (\$890,870), Airport Improvements (\$291,727), Stormwater Improvements (\$558,944) and Permits and Inspections Improvements (\$25,705).

This investment in capital assets, net of depreciation, for all activities is reflected at September 30, 2021 as follows:

Capital Assets (Net of Depreciation) As of September 30, 2021						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 8,105,887	\$ 8,105,887	\$ 6,689,940	\$ 6,689,940	\$ 14,795,827	\$ 14,795,827
Buildings	25,811,409	24,653,791	6,733,693	6,833,272	32,545,102	31,487,063
Improvements (includes infrastructure)	29,016,276	29,055,191	108,546,662	105,073,782	137,562,938	134,128,973
Equipment	6,178,270	4,959,427	7,817,245	8,409,122	13,995,515	13,368,549
Construction in Progress	10,507,893	5,893,348	13,531,104	10,547,527	24,038,997	16,440,875
Total	<u>\$ 79,619,735</u>	<u>\$ 72,667,644</u>	<u>\$ 143,318,644</u>	<u>\$ 137,553,643</u>	<u>\$ 222,938,379</u>	<u>\$ 210,221,287</u>

Capital Assets



Additional information on the City's capital assets can be found in Note 6 to the financial statements. (See pages 61 to 62.)

Long-Term Debt - At fiscal year end, the City had \$16,245,638 in debt outstanding compared to \$20,735,886 the previous fiscal year as shown in the table below:

Outstanding Debt As of September 30,					
	Governmental Activities		Business-Type Activities		Total Primary Government
	2021	2020	2021	2020	2021 2020
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
Revenues Bonds / Notes	16,245,638	20,735,886	-	-	16,245,638 20,735,886
Total	<u>\$ 16,245,638</u>	<u>\$ 20,735,886</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,245,638</u> <u>\$ 20,735,886</u>

Governmental activities debt decreased \$4,490,248 due to the scheduled and early principal retirements in the amount of \$4,490,248 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.

More detailed information about the City's lease and long-term debt is presented in Note 8 to the financial statements. (See pages 63 to 64.)

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:

	DeLand	Volusia County	State of Florida
September 2021	4.9%	4.3%	4.3%
September 2020	6.3%	5.9%	7.2%
Increase/(Decrease)	-1.4%	-1.6%	-2.9%

- Inflationary trends for Volusia County are comparable with those trends experienced at the state and national levels.
- The economy is showing continued signs of improvement, as revenues appear to be stabilizing and increasing in some areas, and are expected to improve over the long run.
- The City's taxable value of commercial and residential property increased by 8.49% (or \$179,028,591) in the 2022 fiscal year compared to an increase of 9.26% for the 2021 fiscal year. The increased taxable value included \$89,053,496 in annexations and new construction.

All of these factors were considered in preparing the City's budget for the 2022 fiscal year.

Based on the taxable valuation noted above, the City Commission adopted a millage rate of 6.7841 for fiscal year 2022, which was 0.2641 mills (or 4.05%) more than the roll back rate of 6.5200. The millage rate adopted for fiscal year 2022 was the same millage rate adopted for fiscal year 2021.

The water rates increased 4.50%, while wastewater rates increased 1.5%, during the fiscal year 2022. 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 2022. 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, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 25,099,993	\$ 32,517,593	\$ 57,617,586
Investments	8,807,330	23,534,928	32,342,258
Receivables, net	1,027,756	2,926,335	3,954,091
Internal balances	1,486,910	(1,486,910)	-
Due from other governments	1,144,047	1,863,251	3,007,298
Inventories	36,743	524	37,267
Prepays	35,267	2,369	37,636
Liens receivable	50,478	556,186	606,664
Restricted assets:			
Equity in pooled cash	-	6,270,670	6,270,670
Investments	1,014,034	5,419,353	6,433,387
Capital assets:			
Land	8,105,887	6,689,940	14,795,827
Construction in progress	10,507,893	13,531,104	24,038,997
Buildings	40,529,057	16,503,175	57,032,232
Infrastructure (other than buildings)	56,944,515	153,793,642	210,738,157
Equipment	16,224,458	22,581,770	38,806,228
Accumulated depreciation	(52,692,075)	(69,780,987)	(122,473,062)
Total assets	<u>\$ 118,322,293</u>	<u>\$ 214,922,943</u>	<u>\$ 333,245,236</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	\$ 5,360,565	\$ 169,611	\$ 5,530,176
Deferred outflows related to OPEB	156,707	89,577	246,284
Total deferred outflows of resources	<u>\$ 5,517,272</u>	<u>\$ 259,188</u>	<u>\$ 5,776,460</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 2,360,150	\$ 3,879,534	\$ 6,239,684
Customer deposits	170,671	733,487	904,158
Unearned revenue	696,826	91,986	788,812
Accrued interest payable	120,292	-	120,292
Estimated claims payable	856,000	-	856,000
Noncurrent liabilities:			
Due within one year:			
Notes payable	1,389,274	-	1,389,274
Capital leases	39,597	-	39,597
Compensated absences	324,882	91,025	415,907
Due in more than one year:			
Notes payable	14,856,364	-	14,856,364
Capital leases	122,117	-	122,117
Compensated absences	2,118,576	670,036	2,788,612
Net pension liability	13,778,891	1,903,463	15,682,354
Total OPEB liability	1,238,481	707,937	1,946,418
Total liabilities	<u>\$ 38,072,121</u>	<u>\$ 8,077,468</u>	<u>\$ 46,149,589</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ 1,799,326	\$ -	\$ 1,799,326
Deferred inflows related to OPEB	73,407	41,961	115,368
Total deferred inflows of resources	<u>\$ 1,872,733</u>	<u>\$ 41,961</u>	<u>\$ 1,914,694</u>
NET POSITION			
Net investment in capital assets	\$ 63,638,340	\$ 141,742,790	\$ 205,381,130
Restricted for:			
Capital improvements	1,841,157	9,646,181	11,487,338
Employee benefits	1,014,034	-	1,014,034
Public safety	90,027	-	90,027
Community redevelopment	1,661,722	-	1,661,722
Transportation	486,809	-	486,809
Parks and recreation	86,349	-	86,349
Homelessness	627,434	-	627,434
Other purposes	-	467,988	467,988
Unrestricted	14,448,839	55,205,743	69,654,582
Total net position	<u>\$ 83,894,711</u>	<u>\$ 207,062,702</u>	<u>\$ 290,957,413</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, 2021**

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	\$ 4,660,057	\$ 34,221	\$ 2,806,222	\$ 468,390	\$ (1,351,224)	\$ -	\$ (1,351,224)
Community development	1,101,423	603,538	-	333,698	(164,187)	-	(164,187)
Public safety	16,016,973	288,339	194,392	711,377	(14,822,865)	-	(14,822,865)
Public works	4,444,235	540,481	804,703	75	(3,098,976)	-	(3,098,976)
Parks and recreation	3,843,895	384,305	-	1,016,482	(2,443,108)	-	(2,443,108)
Community redevelopment	518,872	78,696	-	342,904	(97,272)	-	(97,272)
Interest on long-term debt	451,102	-	-	-	(451,102)	-	(451,102)
Total governmental activities	31,036,557	1,929,580	3,805,317	2,872,926	(22,428,734)	-	(22,428,734)
Business-type activities:							
Water and sewer	17,062,528	24,256,763	-	6,429,794	-	13,624,029	13,624,029
DeLand Municipal Airport	2,077,204	1,591,446	-	278,337	-	(207,421)	(207,421)
Refuse collection	4,001,278	4,052,162	-	-	-	50,884	50,884
Stormwater	1,371,107	1,928,796	-	-	-	557,689	557,689
Permits and inspections	2,205,226	2,480,966	-	-	-	275,740	275,740
Total business-type activities	26,717,343	34,310,133	-	6,708,131	-	14,300,921	14,300,921
Total primary government	\$ 57,753,900	\$ 36,239,713	\$ 3,805,317	\$ 9,581,057	(22,428,734)	14,300,921	(8,127,813)
General revenues:							
Property taxes					14,311,358	-	14,311,358
Sales and use taxes					2,323,584	-	2,323,584
Franchise taxes					3,376,676	-	3,376,676
Public service taxes					5,588,218	-	5,588,218
Casualty and fire insurance premium taxes					523,658	-	523,658
State revenue sharing					1,412,171	-	1,412,171
Other intergovernmental revenues					199,234	-	199,234
Investment earnings					210,236	10,952	221,188
Miscellaneous revenues					414,424	391,285	805,709
Transfers					3,113,168	(3,113,168)	-
Total general revenues and transfers					31,472,727	(2,710,931)	28,761,796
Change in net position					9,043,993	11,589,990	20,633,983
Net position - beginning					74,850,718	195,472,712	270,323,430
Net position - ending					\$ 83,894,711	\$ 207,062,702	\$ 290,957,413

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

**CITY OF DELAND, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	General	Spring Hill CRA	Downtown CRA	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 17,201,529	\$ 368,155	\$ 1,279,847	\$ 3,300	\$ 1,493,609	\$ 2,871,169	\$ 23,217,609
Investments	8,582,294	-	-	-	-	-	8,582,294
Receivables, net	1,025,795	-	580	-	-	-	1,026,375
Liens receivable	50,478	-	-	-	-	-	50,478
Due from other governments	727,950	31,029	-	-	-	385,068	1,144,047
Advances to other funds	1,998,516	-	-	-	-	-	1,998,516
Inventories	36,743	-	-	-	-	-	36,743
Prepaid items	35,267	-	-	-	-	-	35,267
Total assets	\$ 29,658,572	\$ 399,184	\$ 1,280,427	\$ 3,300	\$ 1,493,609	\$ 3,256,237	\$ 36,091,329
LIABILITIES							
Accounts payable	\$ 713,434	\$ 8,355	\$ 7,908	\$ 3,300	\$ 1,067,652	\$ 154,366	\$ 1,955,015
Accrued expenditures	283,965	1,626	-	-	-	-	285,591
Customer deposits	152,463	-	-	-	-	-	152,463
Unearned revenue	696,826	-	-	-	-	-	696,826
Total liabilities	1,846,688	9,981	7,908	3,300	1,067,652	154,366	3,089,895
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenues	95,288	-	-	-	-	-	95,288
FUND BALANCES							
Nonspendable:							
Inventories	36,743	-	-	-	-	-	36,743
Prepaid items	35,267	-	-	-	-	-	35,267
Advances to other funds	1,998,516	-	-	-	-	-	1,998,516
Restricted for:							
Community Redevelopment	-	389,203	1,272,519	-	-	-	1,661,722
Public Safety	1,150	-	-	-	-	88,877	90,027
Construction	10,490	-	-	-	425,957	1,830,667	2,267,114
Employee benefits	1,014,034	-	-	-	-	-	1,014,034
Transportation	10,000	-	-	-	-	476,809	486,809
Parks and Recreation	8,265	-	-	-	-	78,084	86,349
Homelessness	-	-	-	-	-	627,434	627,434
Committed to:							
Community Development	892,395	-	-	-	-	-	892,395
Parks and Recreation	67,064	-	-	-	-	-	67,064
Assigned to:							
City Hall art maintenance	1,084	-	-	-	-	-	1,084
Public Works	363,751	-	-	-	-	-	363,751
Capital Improvements	6,934,115	-	-	-	-	-	6,934,115
Hurricane Reserve	2,600,000	-	-	-	-	-	2,600,000
ARPA Capital	2,402,929	-	-	-	-	-	2,402,929
Subsequent year's budget	4,380,665	-	-	-	-	-	4,380,665
Unassigned	6,960,128	-	-	-	-	-	6,960,128
Total fund balances	27,716,596	389,203	1,272,519	-	425,957	3,101,871	32,906,146
Total liabilities, deferred inflows of resources, and fund balances	\$ 29,658,572	\$ 399,184	\$ 1,280,427	\$ 3,300	\$ 1,493,609	\$ 3,256,237	\$ 36,091,329

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, 2021

Fund balances - total governmental funds \$ 32,906,146

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	132,302,268	
Less: accumulated depreciation	<u>(52,682,533)</u>	79,619,735

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	(13,778,891)	
Deferred outflows related to pensions	5,360,565	
Deferred inflows related to pensions	<u>(1,799,326)</u>	(10,217,652)

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	(1,238,481)	
Deferred outflows related to OPEB	156,707	
Deferred inflows related to OPEB	<u>(73,407)</u>	(1,155,181)

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	2,129,083	
Less: amounts attributable to business-type activities	<u>(511,606)</u>	1,617,477

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.

95,288

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	(16,245,638)	
Capital leases payable	(161,714)	
Accrued interest payable	(120,292)	
Compensated absences	<u>(2,443,458)</u>	(18,971,102)

Net position of governmental activities	<u><u>\$ 83,894,711</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, 2021

	General	Spring Hill CRA	Downtown CRA	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 22,948,754	\$ 290,476	\$ 524,983	\$ -	\$ 407,244	\$ 272,958	\$ 24,444,415
Licenses and permits	244,191	-	-	-	-	-	244,191
Intergovernmental	6,839,400	49,517	-	-	-	689,898	7,578,815
Charges for services	1,348,940	-	60,177	-	-	-	1,409,117
Charges for general government services	1,991,032	-	-	-	-	-	1,991,032
Fines and forfeitures	110,456	-	-	-	-	7,688	118,144
Impact fees	-	-	-	-	-	2,133,086	2,133,086
Interest revenues	189,958	796	2,775	-	8,133	5,952	207,614
Miscellaneous	506,871	9,493	14,712	-	-	220,505	751,581
Total revenues	<u>34,179,602</u>	<u>350,282</u>	<u>602,647</u>	<u>-</u>	<u>415,377</u>	<u>3,330,087</u>	<u>38,877,995</u>
Expenditures							
Current:							
General Government	5,488,910	-	-	-	-	423,672	5,912,582
Community Development	954,330	-	-	-	-	25,913	980,243
Public Safety	14,934,662	-	-	-	-	38,461	14,973,123
Public Works	3,121,232	-	-	-	-	475,117	3,596,349
Parks and Recreation	3,009,277	-	-	-	-	-	3,009,277
Community Redevelopment	-	182,662	199,485	-	-	-	382,147
Capital Outlay	77,400	59,373	162,674	-	9,183,953	1,159,355	10,642,755
Debt Service:							
Principal	-	-	-	4,529,845	-	-	4,529,845
Interest and fiscal charges	-	-	-	503,750	-	-	503,750
Total expenditures	<u>27,585,811</u>	<u>242,035</u>	<u>362,159</u>	<u>5,033,595</u>	<u>9,183,953</u>	<u>2,122,518</u>	<u>44,530,071</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,593,791</u>	<u>108,247</u>	<u>240,488</u>	<u>(5,033,595)</u>	<u>(8,768,576)</u>	<u>1,207,569</u>	<u>(5,652,076)</u>
Other financing sources (uses)							
Transfers in	2,742,249	-	-	5,033,595	1,687,623	354,306	9,817,773
Transfers out	(5,123,317)	(38,856)	(38,435)	-	-	(1,503,997)	(6,704,605)
Total other financing sources (uses)	<u>(2,381,068)</u>	<u>(38,856)</u>	<u>(38,435)</u>	<u>5,033,595</u>	<u>1,687,623</u>	<u>(1,149,691)</u>	<u>3,113,168</u>
Net change in fund balances	<u>4,212,723</u>	<u>69,391</u>	<u>202,053</u>	<u>-</u>	<u>(7,080,953)</u>	<u>57,878</u>	<u>(2,538,908)</u>
Fund balances, beginning of year	<u>23,503,873</u>	<u>319,812</u>	<u>1,070,466</u>	<u>-</u>	<u>7,506,910</u>	<u>3,043,993</u>	<u>35,445,054</u>
Fund balances, end of year	<u>\$ 27,716,596</u>	<u>\$ 389,203</u>	<u>\$ 1,272,519</u>	<u>\$ -</u>	<u>\$ 425,957</u>	<u>\$ 3,101,871</u>	<u>\$ 32,906,146</u>

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

CITY OF DELAND, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances - total governmental funds \$ (2,538,908)

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	10,642,755
Depreciation expense	(3,723,842)
Contributed capital assets	33,178

Bond and loan proceeds are reported as financing sources in the governmental funds. However, the issuance of debt is reported as long-term debt payable in the statement of net position.

Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment of debt principal reduces long-term liabilities in the statement of net position.

These amounts are as follows:

Principal repayment of general long-term debt	4,529,845
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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	10,743
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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	390,695
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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	52,648
Change in total OPEB liability	(21,023)
Change in compensated absences liability	(435,901)

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.

103,803

Change in net position of governmental activities	\$ 9,043,993
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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
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 22,035,748	\$ 22,103,907	\$ 22,948,754	\$ 844,847
Licenses and permits	257,914	257,914	244,191	(13,723)
Intergovernmental	2,942,161	3,519,125	6,839,400	3,320,275
Charges for services	718,147	718,147	1,348,940	630,793
Charges for general government services	1,937,948	1,991,032	1,991,032	-
Fines and forfeitures	85,000	85,000	110,456	25,456
Interest revenues	90,000	90,000	189,958	99,958
Miscellaneous	290,875	301,325	506,871	205,546
Total revenues	28,357,793	29,066,450	34,179,602	5,113,152
Expenditures				
Current:				
General Government:				
Mayor and Commission	108,502	108,502	90,530	17,972
City Manager	326,520	334,825	325,914	8,911
City Clerk	306,753	313,738	241,335	72,403
Finance	839,601	875,232	863,443	11,789
City Attorney	312,386	485,096	459,856	25,240
City Hall	2,326,818	1,985,895	1,188,550	797,345
Information Technology	2,060,509	2,268,815	1,921,323	347,492
Human Resources	509,701	519,946	475,359	44,587
Total General Government	6,790,790	6,892,049	5,566,310	1,325,739
Community Development:				
Economic Development	346,055	353,147	318,808	34,339
Planning and Zoning	581,258	612,891	571,600	41,291
Licenses and Code Enforcement	89,004	90,480	63,922	26,558
Total Community Development	1,016,317	1,056,518	954,330	102,188
Public Safety:				
Fire	5,396,127	5,830,452	5,698,516	131,936
Police:				
Support	9,482,119	9,419,322	9,186,884	232,438
Parking	48,022	50,546	49,262	1,284
Total Police	9,530,141	9,469,868	9,236,146	233,722
Total Public Safety	14,926,268	15,300,320	14,934,662	365,658
Public Works:				
Administration	389,368	419,929	389,926	30,003
Streets	1,512,623	1,542,028	1,294,536	247,492
Trees	530,163	547,690	374,332	173,358
Urban Beautification	652,471	665,022	571,910	93,112
Fleet Maintenance	505,336	511,339	490,528	20,811
Total Public Works	3,589,961	3,686,008	3,121,232	564,776
Parks and Recreation:				
Administration	276,818	298,957	292,240	6,717
Recreation	321,084	323,760	301,499	22,261
Parks	1,645,810	1,680,165	1,592,515	87,650
Trailer Park	15,261	16,261	15,046	1,215
Museums	27,202	27,202	15,116	12,086
Activities Center	374,582	380,980	298,385	82,595
Stadium	115,770	123,058	116,904	6,154
Special Events	58,765	58,540	16,703	41,837
Intermodal Transportation Facility	19,767	19,767	15,431	4,336
Chisholm Center	370,834	375,442	345,438	30,004
Total Parks and Recreation	3,225,893	3,304,132	3,009,277	294,855
Total expenditures	29,549,229	30,239,027	27,585,811	2,653,216
Excess (deficiency) of revenues over (under) expenditures	(1,191,436)	(1,172,577)	6,593,791	7,766,368
Other financing sources (uses)				
Transfers in	2,667,601	2,688,607	2,742,249	53,642
Transfers out	(2,407,231)	(5,483,907)	(5,123,317)	360,590
Total other financing sources (uses)	260,370	(2,795,300)	(2,381,068)	414,232
Net change in fund balances	(931,066)	(3,967,877)	4,212,723	8,180,600
Fund balances, beginning of year	23,503,873	23,503,873	23,503,873	-
Fund balances, end of year	\$ 22,572,807	\$ 19,535,996	\$ 27,716,596	\$ 8,180,600

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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 228,980	\$ 228,980	\$ 290,476	\$ 61,496
Intergovernmental	132,881	158,458	49,517	(108,941)
Interest revenues	-	-	796	796
Miscellaneous	1,200	1,200	9,493	8,293
Total revenues	<u>363,061</u>	<u>388,638</u>	<u>350,282</u>	<u>(38,356)</u>
Expenditures				
Current:				
Community Redevelopment	323,490	349,607	182,662	166,945
Capital Outlay	-	66,554	59,373	7,181
Total expenditures	<u>323,490</u>	<u>416,161</u>	<u>242,035</u>	<u>174,126</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,571</u>	<u>(27,523)</u>	<u>108,247</u>	<u>135,770</u>
Other financing sources (uses)				
Transfers out	(39,571)	(39,031)	(38,856)	175
Net change in fund balances	<u>-</u>	<u>(66,554)</u>	<u>69,391</u>	<u>135,945</u>
Fund balances, beginning of year	319,812	319,812	319,812	-
Fund balances, end of year	<u>\$ 319,812</u>	<u>\$ 253,258</u>	<u>\$ 389,203</u>	<u>\$ 135,945</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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 526,705	\$ 526,705	\$ 524,983	\$ (1,722)
Charges for services	58,105	58,105	60,177	2,072
Interest revenues	-	-	2,775	2,775
Miscellaneous	14,604	14,604	14,712	108
Total revenues	599,414	599,414	602,647	3,233
Expenditures				
Current:				
Community Redevelopment	560,979	396,321	199,485	196,836
Capital outlay	-	882,934	162,674	720,260
Total expenditures	560,979	1,279,255	362,159	917,096
Excess (deficiency) of revenues over (under) expenditures	38,435	(679,841)	240,488	920,329
Other financing sources (uses)				
Transfers out	(38,435)	(38,435)	(38,435)	-
Net change in fund balances	-	(718,276)	202,053	920,329
Fund balances, beginning of year	1,070,466	1,070,466	1,070,466	-
Fund balances, end of year	<u>\$ 1,070,466</u>	<u>\$ 352,190</u>	<u>\$ 1,272,519</u>	<u>\$ 920,329</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, 2021**

	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	\$ 26,843,561	\$ 2,180,020	\$ 153,954	\$ 3,340,058	\$ 32,517,593	\$ 1,882,384
Restricted cash	1,575,854	-	-	-	1,575,854	-
Investments	20,203,459	-	-	3,331,469	23,534,928	1,239,070
Accounts receivable, net	2,354,706	8,109	367,178	196,342	2,926,335	1,381
Due from other governments	1,740,388	122,863	-	-	1,863,251	-
Inventory	-	524	-	-	524	-
Prepaid items	-	2,135	-	234	2,369	-
Total current assets	<u>52,717,968</u>	<u>2,313,651</u>	<u>521,132</u>	<u>6,868,103</u>	<u>62,420,854</u>	<u>3,122,835</u>
Noncurrent assets:						
Restricted cash	4,633,050	18,555	-	43,211	4,694,816	-
Restricted investments	5,419,353	-	-	-	5,419,353	-
Liens receivable	376,958	-	45,011	134,217	556,186	-
Capital assets:						
Land	1,678,336	3,935,211	-	1,076,393	6,689,940	-
Buildings	10,006,710	6,372,051	-	124,414	16,503,175	-
Infrastructure (other than buildings)	112,244,940	36,443,371	-	5,105,331	153,793,642	-
Equipment	18,725,391	684,786	-	3,171,593	22,581,770	9,542
Construction in progress	12,456,489	504,055	-	570,560	13,531,104	-
Accumulated depreciation	(52,461,838)	(14,176,519)	-	(3,142,630)	(69,780,987)	(9,542)
Total noncurrent assets	<u>113,079,389</u>	<u>33,781,510</u>	<u>45,011</u>	<u>7,083,089</u>	<u>153,988,999</u>	<u>-</u>
Total assets	<u>\$ 165,797,357</u>	<u>\$ 36,095,161</u>	<u>\$ 566,143</u>	<u>\$ 13,951,192</u>	<u>\$ 216,409,853</u>	<u>\$ 3,122,835</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pensions	\$ 157,279	\$ -	\$ -	\$ 12,332	\$ 169,611	\$ -
Deferred outflows related to OPEB	72,175	-	-	17,402	89,577	-
Total deferred outflows of resources	<u>\$ 229,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,734</u>	<u>\$ 259,188</u>	<u>\$ -</u>
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 1,337,384	\$ 150,432	\$ 564,967	\$ 112,775	\$ 2,165,558	\$ 137,752
Accrued liabilities	102,267	7,228	-	28,627	138,122	-
Deposits	650,867	82,620	-	-	733,487	-
Unearned revenue	91,986	-	-	-	91,986	-
Advances from other funds	-	1,998,516	-	-	1,998,516	-
Estimated claims payable	-	-	-	-	-	856,000
Compensated absences	83,157	7,868	-	-	91,025	-
Payable from restricted assets:						
Accounts payable and accrued liabilities	1,575,854	-	-	-	1,575,854	-
Total current liabilities	<u>3,841,515</u>	<u>2,246,664</u>	<u>564,967</u>	<u>141,402</u>	<u>6,794,548</u>	<u>993,752</u>
Noncurrent liabilities:						
Compensated absences	520,016	57,569	-	92,451	670,036	-
Net pension liability	1,765,067	-	-	138,396	1,903,463	-
Total OPEB liability	570,412	-	-	137,525	707,937	-
Total noncurrent liabilities	<u>2,855,495</u>	<u>57,569</u>	<u>-</u>	<u>368,372</u>	<u>3,281,436</u>	<u>-</u>
Total liabilities	<u>\$ 6,697,010</u>	<u>\$ 2,304,233</u>	<u>\$ 564,967</u>	<u>\$ 509,774</u>	<u>\$ 10,075,984</u>	<u>\$ 993,752</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to OPEB	<u>\$ 33,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,152</u>	<u>\$ 41,961</u>	<u>\$ -</u>
NET POSITION						
Net investment in capital assets	\$ 101,074,174	\$ 33,762,955	\$ -	\$ 6,905,661	\$ 141,742,790	\$ -
Restricted for:						
Capital improvements	9,627,626	18,555	-	-	9,646,181	-
Fair share agreements	424,777	-	-	-	424,777	-
Building code enforcement	-	-	-	43,211	43,211	-
Unrestricted	48,169,415	9,418	1,176	6,514,128	54,694,137	2,129,083
Total net position	<u>\$ 159,295,992</u>	<u>\$ 33,790,928</u>	<u>\$ 1,176</u>	<u>\$ 13,463,000</u>	<u>206,551,096</u>	<u>\$ 2,129,083</u>
Cumulative adjustment to reflect consolidation of internal service fund activities related to enterprise funds					511,606	
Net position, business-type activities					<u>\$ 207,062,702</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, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water and Sewer	DeLand Municipal Airport	Refuse Collection	Nonmajor Proprietary Funds	Total
Operating revenues					
Charges for services	\$ 24,256,763	\$ 29,000	\$ 4,052,162	\$ 4,409,762	\$ 32,747,687
Rental income	-	1,562,446	-	-	1,562,446
Total operating revenues	24,256,763	1,591,446	4,052,162	4,409,762	34,310,133
Operating expenses					
Personal services	7,199,978	523,635	-	1,833,115	9,556,728
Contractual services	1,244,120	69,334	3,998,779	160,032	5,472,265
Repairs and maintenance	420,961	102,348	-	23,241	546,550
Supplies	1,679,879	17,396	-	67,339	1,764,614
Utilities	943,951	66,287	-	16,920	1,027,158
Other expenses	864,231	177,621	2,499	84,777	1,129,128
Services provided by general government	836,448	239,206	-	819,173	1,894,827
Depreciation	3,877,052	880,802	-	568,247	5,326,101
Total operating expenses	17,066,620	2,076,629	4,001,278	3,572,844	26,717,371
Operating income (loss)	7,190,143	(485,183)	50,884	836,918	7,592,762
Nonoperating revenues (expenses)					
Interest earnings	2,030	4,357	369	4,196	10,952
Other income (expense)	264,725	2,880	1	38,110	305,716
Gain (loss) on disposal of capital assets	4,092	(575)	-	(3,489)	28
Total nonoperating revenues (expenses)	270,847	6,662	370	38,817	316,696
Income (loss) before contributions and transfers	7,460,990	(478,521)	51,254	875,735	7,909,458
Capital grants	2,329,876	278,337	-	-	2,608,213
Capital contributions and impact fees	4,099,918	-	-	-	4,099,918
Transfers in	72,877	-	-	-	72,877
Transfers out	(2,866,579)	(86,333)	(56,877)	(176,256)	(3,186,045)
Change in net position	11,097,082	(286,517)	(5,623)	699,479	11,504,421
Net position, beginning of year	148,198,910	34,077,445	6,799	12,763,521	195,046,675
Net position, end of year	<u>\$ 159,295,992</u>	<u>\$ 33,790,928</u>	<u>\$ 1,176</u>	<u>\$ 13,463,000</u>	<u>\$ 206,551,096</u>
Change in proprietary funds net position					\$ 11,504,421
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds					85,569
Change in net position of business-type activities					<u>\$ 11,589,990</u>

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

**CITY OF DELAND, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	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	\$ 24,050,900	\$ 1,612,895	\$ 3,995,638	\$ 4,376,804	\$ 34,036,237	\$ 1,341,602
Cash paid to employees	(7,201,511)	(514,385)	-	(1,744,446)	(9,460,342)	(212,870)
Cash paid to suppliers	(4,561,740)	(684,380)	(3,984,861)	(1,452,783)	(10,683,764)	(900,104)
Other receipts	264,725	2,880	1	38,110	305,716	506
Net cash provided by (used in) operating activities	12,552,374	417,010	10,778	1,217,685	14,197,847	229,134
Cash flows from noncapital financing activities						
Interfund transfers in	72,877	-	-	-	72,877	-
Interfund transfers out	(2,866,579)	(86,333)	(56,877)	(176,256)	(3,186,045)	-
Interfund loans	-	(149,792)	-	-	(149,792)	-
Net cash provided by (used in) noncapital financing activities	(2,793,702)	(236,125)	(56,877)	(176,256)	(3,262,960)	-
Cash flows from capital and related financing activities						
Impact fees and capital contributions	4,099,918	-	-	-	4,099,918	-
Acquisition and construction of capital assets	(10,106,073)	(337,311)	-	(686,458)	(11,129,842)	-
Capital grants	617,376	685,209	-	-	1,302,585	-
Net cash provided by (used in) capital and related financing activities	(5,388,779)	347,898	-	(686,458)	(5,727,339)	-
Cash flows from investing activities						
Interest received	2,030	4,357	369	4,196	10,952	2,697
Purchases of investments	(5,935,939)	-	-	(738,236)	(6,674,175)	(274,572)
Net cash provided by (used in) investing activities	(5,933,909)	4,357	369	(734,040)	(6,663,223)	(271,875)
Net increase (decrease) in cash and cash equivalents	(1,564,016)	533,140	(45,730)	(379,069)	(1,455,675)	(42,741)
Cash and cash equivalents, beginning of year	34,616,481	1,665,435	199,684	3,762,338	40,243,938	1,925,125
Cash and cash equivalents, end of year	<u>\$ 33,052,465</u>	<u>\$ 2,198,575</u>	<u>\$ 153,954</u>	<u>\$ 3,383,269</u>	<u>\$ 38,788,263</u>	<u>\$ 1,882,384</u>
Reconciliation of operating income to net cash provided by operating activities:						
Operating income (loss)	\$ 7,190,143	\$ (485,183)	\$ 50,884	836,918	\$ 7,592,762	\$ 186,169
Adjustments to reconcile net operating income (loss) to net cash provided by operating activities:						
Depreciation	3,877,052	880,802	-	568,247	5,326,101	-
Other income (expense)	264,725	2,880	1	38,110	305,716	506
Changes in assets and liabilities:						
Accounts and liens receivable	(104,891)	37,034	18,871	(7,953)	(56,939)	98
Inventories and prepaids	1,414	840	-	664	2,918	-
Accounts payable and accrued liabilities	1,426,436	(13,028)	16,417	(281,965)	1,147,860	29,361
Deposits	131,421	12,153	(75,395)	(25,005)	43,174	-
Unearned revenue	(232,393)	(27,738)	-	-	(260,131)	-
Compensated absences	26,211	9,250	-	11,173	46,634	-
Net pension liability	(28,004)	-	-	72,901	44,897	-
Total OPEB liability	260	-	-	4,595	4,855	-
Estimated claims payable	-	-	-	-	-	13,000
Net cash provided by (used in) operating activities	<u>\$ 12,552,374</u>	<u>\$ 417,010</u>	<u>\$ 10,778</u>	<u>\$ 1,217,685</u>	<u>\$ 14,197,847</u>	<u>\$ 229,134</u>
Cash and cash equivalents classified as:						
Unrestricted	\$ 26,843,561	\$ 2,180,020	\$ 153,954	\$ 3,340,058	\$ 32,517,593	\$ 1,882,384
Restricted	6,208,904	18,555	-	43,211	6,270,670	-
Total cash and cash equivalents	<u>\$ 33,052,465</u>	<u>\$ 2,198,575</u>	<u>\$ 153,954</u>	<u>\$ 3,383,269</u>	<u>\$ 38,788,263</u>	<u>\$ 1,882,384</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, 2021**

	Pension Trust Funds
ASSETS	
Cash and cash equivalents with trustee	\$ 1,937,136
Receivables	
Employer contributions receivable	2,230,679
Interest and dividends receivable	139,308
Total receivables	2,369,987
Prepaid benefit payments	72,830
Investments, at fair value	
Money market funds	498,506
U.S. government obligations	6,291,722
Corporate bonds	12,738,738
Preferred/convertible securities	919,944
Common stocks	43,366,850
Mutual funds	18,484,570
Other assets	6,994,084
Total investments	89,294,414
Total assets	\$ 93,674,367
NET POSITION	
Restricted for pensions	\$ 93,674,367

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, 2021

	Pension Trust Funds
Additions	
Contributions:	
Employer	\$ 3,300,140
Plan members	574,946
State - insurance premium taxes	523,658
Total contributions	<u>4,398,744</u>
Investment earnings:	
Interest and dividends	1,438,346
Other income	129,874
Net appreciation (depreciation) in fair value of investments	14,506,883
Total investment earnings	<u>16,075,103</u>
Less: investment expense	(504,526)
Net investment income (loss)	<u>15,570,577</u>
Total additions	<u>19,969,321</u>
Deductions	
Benefit payments	4,952,422
Refunds	143,123
Administrative expenses	179,523
Total deductions	<u>5,275,068</u>
Change in net position	<u>14,694,253</u>
Net position, beginning of year	78,980,114
Net position, end of year	<u><u>\$ 93,674,367</u></u>

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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 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, 2021

(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 by the County of Volusia 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 City has the ability to control the Spring Hill CRA's action, the Spring Hill CRA is considered a 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, 2021

(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 agency) 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, 2021

(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.

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

The City operates the following enterprise funds:

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

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

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

- (i) Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost recovery basis. The City operates two (2) Internal Service Funds, the *Workers' Compensation Self-Insurance Fund* which accounts for the revenues and expenditures of risk management program for workers' compensation, and the *Health Insurance Cost Containment Fund* which accounts for the operation of a "health center", in an attempt to defray the rising costs of health insurance.
- (ii) Trust and Agency 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

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

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

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

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

For this purpose, the City considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period for property taxes. Other revenues, such as grant revenues, are considered earned when the related expenditure is made. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

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

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

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

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

- iv. The budget is finally adopted not later than thirty days after certification to the City by the County Tax Assessor of the total assessed valuation on all taxable properties located within the City.
- v. At the request of the City Manager, the Commission may at any time, by resolution, transfer any unused appropriation balance or portion thereof between general classifications or expenditures within an office, department or agency, or transfer any unused appropriation balance or portion thereof from one office, department or agency to another.
- vi. All appropriations lapse at the end of the budget year to the extent that they shall not have been expended.
- vii. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
- viii. Budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with GAAP, except that carryover surplus and transfers from 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.
- xi. Budgets are legally controlled at the department level.

(g) **Over-expenditure of budgeted amounts**—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, 2021, actual expenditures did not exceed the budgeted amounts.

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

(i) **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.

(j) **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.”

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of historical trends. Utility operating sales are generally recognized on the basis of cycle billings rendered monthly. Unbilled accounts receivable are accrued by the City at September 30th, to recognize the sales revenues earned between the last meter reading and bill dates in mid-September through the end of the fiscal year.

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

(k) **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.

(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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

(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.

(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 position 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 (11); and deferred inflows of resources related to OPEB, as discussed further in Note (12).

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 financial position or fund balance 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 of resources related to pensions, as discussed further in Note (11); and deferred inflows of resources related to OPEB, as discussed further in Note (12).

(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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

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.

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.

(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, 2021

(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, 2021, was 6.7841 per \$1,000 (operating), which means that the City has a tax margin of 3.2159 per \$1,000 and could raise up to \$6,777,911 in additional tax revenue per year from the present assessed valuation of \$2,107,625,053 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, 2020
Levy Date:	November 1, 2020
Due Date:	March 31, 2021
Lien Date:	June 1, 2021

At September 30, 2021, the City has recorded property taxes receivable of \$65,682.

(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, 2021

(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, 2021, all City deposits were covered by private bank acquired insurance, Securities Investor Protection Corporation (SIPC) insurance, private broker/dealer acquired insurance, Federal Depository Insurance Corporation (FDIC) insurance, or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act). The Act established guidelines for qualification and participation by banks and savings associations, procedures for administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified depository must pledge at least 50% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral, up to 125% may be required, if deemed necessary under the conditions set forth in the Act. Obligations pledged to secure deposits must be delivered to the State Treasurer, or with the approval of the State Treasurer to a bank, savings association, or trust company provided a power of attorney is delivered to the Treasurer. Under the Act, the City of DeLand is authorized to deposit funds only in Qualified Public Depositories.

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

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

At September 30, 2021, the City's only investments consisted of mutual funds, commercial paper, and Step up/callable bonds and were measured using Level 2 inputs. Step up/callable bonds were valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer. Commercial paper was valued using broker quotes that utilize observable market inputs. Mutual funds were valued at fair value based on a valuation of the pooled assets invested in by the mutual fund.

As of September 30, 2021, 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	\$ 51,313,419	\$ 51,313,419	\$ -	\$ -
Money market	NR	12,574,838	12,574,838	-	-
Step up/callable bonds	AAA	37,761,610	-	30,828,490	6,933,120
Mutual Funds	NR	1,014,034	1,014,034	-	-
Total Portfolio		<u>\$ 102,663,901</u>	<u>\$ 64,902,291</u>	<u>\$ 30,828,490</u>	<u>\$ 6,933,120</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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, 2021.

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, 2021, 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, 2021

(4) Deposits and Investments: (Continued)

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

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

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

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

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

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

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

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

Money Market Funds—Valued at the underlying fund balance.

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

Units in the American Core Realty Fund (the Core Fund) are offered and sold by means of a private placement offering conducted in compliance with Rule 506 of Regulation D under the Securities Act of 1933, as amended. The Core Fund is an open-end diversified core commingled real estate fund that invests in private real estate and is structured as a Delaware limited partnership. As a result, the Police Officers' Retirement Trust Fund owns units in the Core Fund, and the Core Fund holds no securities on behalf of the Retirement Plan's account in the Core Fund. As of September 30, 2021, the Retirement Plans held 18,760 units for the Police Officers' Retirement Trust Fund. The value on that date was \$2,501,953. 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, 2021, all of the Core Fund's investments were categorized as Level 3. Valuation techniques used to determine fair value for the assets in the Core Fund vary based on the asset category and include discounted cash flow, direct capitalization sales approach, and cash equivalency.

Requests for redemptions of units in the American Core Realty Fund may be made at any time, with 10 business day's notification by submitting a Redemption Notice form signed by a representative of the City of DeLand's Police Officers' Retirement Plan, and are effective at the end of the calendar quarter in which the request is received by American Realty Advisors (ARA). The units that are subject to a redemption notice may be redeemed in full or in installments on a pro-rata basis as funds become available for such purpose and the redemption price will be the value per unit based on ARA's estimate of the fair value of the Core Fund's net assets as computed under generally accepted accounting principles at such time that each payment is made. Although ARA is required to use reasonable efforts to cause the Core Fund to pay the redemption price as soon as practicable after the effective date of the request, redemptions are subject to the availability of cash flow arising from investment transactions, sales and other fund operations occurring in the normal course of business. ARA is not required to liquidate or encumber assets or defer investments in order to satisfy redemption requests. As of September 30, 2021, there were no unfunded commitments.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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, 2021, the General and Firefighters' Retirement Plans held 2,046,094.65 and 999,986.34 units, respectively. The value on that date was \$2,477,682, and \$1,198,326, 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, 2021, 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	\$ 288,094	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	1,951,291	17.37	AAA	-	1,951,291	-
Other Trust / Partnership Investments	2,477,682	N/A	NR	-	-	2,477,682
Corporate Bonds	4,246,458	5.79	BBB, AAA	-	4,246,458	-
Municipal Bonds	39,736	21.27	A+	-	39,736	-
Common Stock	19,568,961	N/A	NR	19,568,961	-	-
Mutual Funds	3,403,507	N/A	NR	3,403,507	-	-
Total Portfolio	<u>\$ 31,975,729</u>			<u>\$ 22,972,468</u>	<u>\$ 6,237,485</u>	<u>\$ 2,477,682</u>

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	\$ 1,491,880	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	2,516,863	9.17	AA+	-	2,516,863	-
Corporate Bonds	6,830,875	0.22	A-, AA+	-	6,830,875	-
Common Stock	9,452,033	N/A	NR	9,452,033	-	-
Preferred / Convertible Securities	919,944	N/A	NR	-	919,944	-
Mutual Funds	12,367,184	N/A	NR	12,367,184	-	-
Real Estate / Other Assets	3,278,340	N/A	NR	-	-	3,278,340
Total Portfolio	<u>\$ 36,857,119</u>			<u>\$ 21,819,217</u>	<u>\$ 10,267,682</u>	<u>\$ 3,278,340</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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	\$ 157,162	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	1,823,568	3.50	AAA	-	1,823,568	-
Other Trust / Partnership Investments	1,198,326	N/A	NR	-	-	1,198,326
Corporate Bonds	1,661,405	2.32	Baa3, Aaa	-	1,661,405	-
Common Stock	14,345,856	N/A	NR	14,345,856	-	-
Mutual Funds	2,713,879	N/A	NR	2,713,879	-	-
Money Market	498,506	N/A	NR	-	498,506	-
Total Portfolio	\$ 22,398,702			\$ 17,059,735	\$ 3,983,479	\$ 1,198,326

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, 2021, 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, 2021.

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, 2021, 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, 2021, the investment portfolios met the foreign securities limitations.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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	\$102,663,901
Pension Investment Portfolio	91,231,550
Total	<u>\$193,895,451</u>
Government-Wide Statement of Net Position:	
Equity in pooled cash and cash equivalents	\$ 63,888,256
Investments	32,342,258
Restricted investments	6,433,387
Statement of Plan Net Position:	
Cash and cash equivalents with trustee	1,937,136
Investments	89,294,414
Total	<u>\$193,895,451</u>

(5) Accounts Receivable:

The City's receivables consist of the following at September 30, 2021:

	<u>Gross Receivable</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Receivable</u>
Governmental Activities:			
General Fund			
Delinquent taxes receivable	\$ 65,682	\$ -	\$ 65,682
Accounts receivable	1,008,911	(48,798)	960,113
Downtown CRA Fund			
Accounts and interest receivable	580	-	580
Workers' Compensation Self-Insurance Fund			
Interest receivable	1,381	-	1,381
Totals – Governmental Activities	<u>1,076,554</u>	<u>(48,798)</u>	<u>1,027,756</u>
Business-Type Activities			
Water and Sewer Fund			
Accounts receivable	2,741,273	(386,567)	2,354,706
Municipal Airport Fund			
Accounts receivable	12,505	(4,396)	8,109
Refuse Fund			
Accounts receivable	430,795	(63,617)	367,178
Nonmajor Proprietary Funds			
Accounts receivable	258,530	(62,188)	196,342
Totals – Business-Type Activities	<u>3,443,103</u>	<u>(516,768)</u>	<u>2,926,335</u>
Totals	<u>\$ 4,519,657</u>	<u>\$ (565,566)</u>	<u>\$ 3,954,091</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(6) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2021, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated –				
Land	\$ 8,105,887	\$ -	\$ -	\$ 8,105,887
Construction in progress	5,893,348	9,486,843	(4,872,298)	10,507,893
Total capital assets, not being depreciated	13,999,235	9,486,843	(4,872,298)	18,613,780
Capital assets, being depreciated –				
Buildings and improvements	38,361,400	2,167,657	-	40,529,057
Equipment	14,107,443	2,503,957	(386,942)	16,224,458
Infrastructure	55,587,919	1,356,596	-	56,944,515
Total capital assets, being depreciated	108,056,762	6,028,210	(386,942)	113,698,030
Less accumulated depreciation for–				
Buildings and improvements	(13,707,609)	(1,010,039)	-	(14,717,648)
Equipment	(9,148,016)	(1,318,292)	420,120	(10,046,188)
Infrastructure	(26,532,728)	(1,395,511)	-	(27,928,239)
Total accumulated depreciation	(49,388,353)	(3,723,842)	420,120	(52,692,075)
Total capital assets, being depreciated, net	58,668,409	(2,304,368)	33,178	61,005,955
Governmental activities capital assets, net	<u>\$ 72,667,644</u>	<u>\$ 11,791,211</u>	<u>\$ (4,839,120)</u>	<u>\$ 79,619,735</u>
Business-type activities:				
Capital assets, not being depreciated –				
Land	\$ 6,689,940	\$ -	\$ -	\$ 6,689,940
Construction in progress	10,547,527	10,106,756	(7,123,179)	13,531,104
Total capital assets, not being depreciated	17,237,467	10,106,756	(7,123,179)	20,221,044
Capital assets, being depreciated –				
Buildings and improvements	16,377,783	125,392	-	16,503,175
Equipment	21,988,626	804,432	(211,288)	22,581,770
Infrastructure	146,704,646	7,088,996	-	153,793,642
Total capital assets, being depreciated	185,071,055	8,018,820	(211,288)	192,878,587
Less accumulated depreciation for –				
Buildings and improvements	(9,544,511)	(224,971)	-	(9,769,482)
Equipment	(13,579,504)	(1,485,014)	299,993	(14,764,525)
Infrastructure	(41,630,864)	(3,616,116)	-	(45,246,980)
Total accumulated depreciation	(64,754,879)	(5,326,101)	299,993	(69,780,987)
Total capital assets, being depreciated, net	120,316,176	2,692,719	88,705	123,097,600
Business-type activities capital assets, net	<u>\$ 137,553,643</u>	<u>\$ 12,799,475</u>	<u>\$ (7,034,474)</u>	<u>\$ 143,318,644</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(6) Capital Assets: (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General governmental	\$ 739,583
Community development	121,180
Public safety	1,043,850
Public works	847,886
Culture and recreation	834,618
Community redevelopment	136,725
Total depreciation expense - governmental activities	<u>\$ 3,723,842</u>
Business-type activities:	
Water and sewer	\$ 3,877,052
Municipal airport	880,802
Stormwater	355,608
Permits and inspections	212,639
Total depreciation expense - business-type activities	<u>\$ 5,326,101</u>

(7) Commitments:

The City has active construction projects as of September 30, 2021. The projects include construction of utility improvements, road and right-of-way improvements, recreational facilities, and drainage improvements. At September 30, 2021, the City's commitments with contractors are as follows:

Projects	Total Project Amount	Amounts Expended	Remaining Commitment
Infrastructure Improvements	\$ 11,281,891	\$ 10,507,893	\$ 773,998
Water & Sewer Utility Improvements	21,084,751	12,456,489	8,628,262
Airport Improvements	580,680	504,055	76,625
Stormwater Improvements	971,736	570,560	401,176
Permits & Inspections Improvements	89,242	-	89,242
	<u>\$ 34,008,300</u>	<u>\$ 24,038,997</u>	<u>\$ 9,969,303</u>

Construction of transportation infrastructure improvements is being funded from gas tax revenues, grant proceeds, and fair share funds. The commitment for water and sewer utility improvements is being funded from water and sewer equity and water and sewer revenues and impact fees. Airport improvements are being funded from airport fund equity and grant proceeds. The commitment for stormwater improvements is being funded from grant proceeds, drainage revenues, and deferred construction funds. Permits and inspections improvements are funded from permit and inspection fund equity.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(8) Long-Term Debt:

A summary of the debt transactions for the City for the fiscal year ended September 30, 2021, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Notes payable	\$ 20,735,886	\$ -	\$ (4,490,248)	\$ 16,245,638	\$ 1,389,274
Capital leases	201,311	-	(39,597)	161,714	39,597
Compensated absences	2,007,557	865,198	(429,297)	2,443,458	324,882
Governmental activities – Total long-term liabilities	<u>\$ 22,944,754</u>	<u>\$ 865,198</u>	<u>\$ (4,959,142)</u>	<u>\$ 18,850,810</u>	<u>\$ 1,753,753</u>
Business-type activities:					
Compensated absences	\$ 714,427	\$ 465,262	\$ (418,628)	\$ 761,061	\$ 91,025
Business-type activities – Total long-term liabilities	<u>\$ 714,427</u>	<u>\$ 465,262</u>	<u>\$ (418,628)</u>	<u>\$ 761,061</u>	<u>\$ 91,025</u>

In July 2020, the City entered into a capital lease for office equipment with a cost of \$207,910. The lease bears no interest with monthly payments of \$3,300.

The following is a schedule of future minimum lease payments for the lease listed above for each of the next five years and in the aggregate as of September 30, 2021:

Fiscal Year Ending September 30,	Governmental Activities
2022	\$ 39,597
2023	39,597
2024	39,597
2025	39,597
2026	3,326
2027	-
Total minimum lease payments	161,714
Less: amount representing interest	-
Present value of net minimum capital lease payments	<u>\$ 161,714</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 1,389,274	\$ 362,493	\$ 1,751,767
2023	1,422,005	329,762	1,751,767
2024	1,317,325	297,242	1,614,567
2025	1,263,209	267,478	1,530,687
2026	1,292,720	237,965	1,530,685
2027-2031	5,207,042	762,085	5,969,127
2032-2036	3,017,648	241,591	3,259,239
2037-2039	1,336,415	38,784	1,375,199
Total	<u>\$ 16,245,638</u>	<u>\$ 2,537,400</u>	<u>\$ 18,783,038</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(8) Long-Term Debt: (Continued)

Notes payable in the City's governmental activities at September 30, 2021, 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.	1,703,782
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.	644,990
General Fund multipurpose loan in the original amount of \$3,878,200 dated February 21, 2018, due in escalating semi-annual principal installments of \$60,962 to \$194,398 plus interest at 3.16% with a final maturity date of June 1, 2033. Repayment of year-end loan balance is collateralized by pledge of non-ad valorem revenues.	2,816,180
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.	929,523
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.	8,983,669
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.	1,167,494
	<u>\$ 16,245,638</u>

(9) 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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

For the year ended September 30, 2021, interfund transfers consisted of the following:

Description	Total Transfers Out	Total Transfers In				
		Governmental Funds				Proprietary Funds
		General Fund	Debt Service	Capital Projects	Nonmajor Governmental	Water and Sewer
Governmental Funds						
General Fund	\$ 5,123,317	\$ -	\$ 4,319,925	\$ 449,086	\$ 354,306	\$ -
Spring Hill CRA	38,856	-	36,386	2,470	-	-
Downtown CRA	38,435	-	38,435	-	-	-
Capital Projects	-	-	-	-	-	-
Nonmajor Governmental	1,503,997	200,000	622,157	681,840	-	-
Total – Governmental Funds	6,704,605	200,000	5,016,903	1,133,396	354,306	-
Proprietary Funds						
Water and Sewer	2,866,579	2,445,872	7,680	413,027	-	-
DeLand Municipal Airport	86,333	75,371	3,060	7,902	-	-
Refuse Collection	56,877	-	-	-	-	56,877
Nonmajor Proprietary	176,256	21,006	5,952	133,298	-	16,000
Total – Proprietary Funds	3,186,045	2,542,249	16,692	554,227	-	72,877
Total	\$ 9,890,650	\$ 2,742,249	\$ 5,033,595	\$ 1,687,623	\$ 354,306	\$ 72,877

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. The transfer from the Airport Fund to the General Fund represent payments on the advance of funding.

At September 30, 2021, individual fund advances to and from other funds for the primary government were comprised of the following:

	<u>Advance To</u>	<u>Advance From</u>
Governmental Activities		
General Fund:		
Airport Fund	\$ 1,998,516	\$ -
	<u>1,998,516</u>	<u>-</u>
Business-type Activities		
Airport Fund:		
General Fund	-	1,998,516
	<u>-</u>	<u>1,998,516</u>
Totals – All Funds	<u>\$ 1,998,516</u>	<u>\$ 1,998,516</u>

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(10) Risk Management:

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; 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, 2021 of the City's self-insurance program. The claims liability was approximately \$856,000 at September 30, 2021, 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
2021	\$ 843,000	\$ 298,568	\$ (285,568)	\$ 856,000
2020	722,000	391,396	(270,396)	843,000
2019	649,000	741,201	(668,201)	722,000
2018	590,000	287,420	(228,420)	649,000
2017	598,000	77,832	(85,832)	590,000

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, 2021. Certain other suits are indeterminable as to the probability or estimability of the potential liability to the City at September 30, 2021.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(11) Employees' Retirement Plans:

A. Defined Contribution Plan

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

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

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

The funds are invested in the manner directed by the employee. The plan has a five (5) year graduated vesting schedule for eligible general employees, 20% a year, with partial vesting after one (1) year of service. The City Manager and Departments Heads are immediately 100% vested. All amounts deferred under this plan are held in trust for the exclusive benefit of the participants and beneficiaries. These assets are held in trust, not subject to the claims of the City's general creditors, and therefore are not included in the financial records of the City. For the year ended September 30, 2021, total City and employee contributions to the 401(a) plan were \$774,724 and \$516,483, 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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(11) Employees' Retirement Plans: (Continued)

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

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

Benefits Provided and Employees Covered

Each Plan provides retirement, disability and death benefits to plan participants and beneficiaries. Cost of living adjustments are provided to retirees and beneficiaries at the discretion of the City Commission. Benefits vest after ten years of full-time employment. Each of the Retirement Committees has contracted with an actuary to provide an actuarial valuation of each plan as of October 1 (changed from January 1 to October 1 effective October 1, 2002) of each year. Current membership in the employee retirement plans was composed of the following at October 1, 2020:

	<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	54	28
Vested terminated employees	1	4	2
Active participants	21	52	47
Total current membership	<u>152</u>	<u>110</u>	<u>77</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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(11) Employees' Retirement Plans: (Continued)

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

Firefighters' Retirement Trust Fund,

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

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

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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(11) Employees' Retirement Plans: (Continued)

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

Financial Statements

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

Contributions

The participant contribution rates are established by and may be amended by the City Commission. Participant contribution rates for the Police Officers' Retirement Trust Fund, Firefighters' Retirement Trust Fund, and General Employees' Retirement Trust Fund are 7.75%, 5.00%, and 7.00%, respectively, of covered payroll. The City's annual required contribution for the current year was determined as part of the October 1, 2019 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, 2021, were as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total Contributions
Employee contributions	\$ 79,517	\$ 321,092	\$ 174,337	\$ 574,946
City contributions	603,731	1,069,461	1,626,948	3,300,140
State contributions	-	312,499	211,159	523,658
Total contributions	<u>\$ 683,248</u>	<u>\$ 1,703,052</u>	<u>\$ 2,012,444</u>	<u>\$ 4,398,744</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, 2021

(11) **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, 2020 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	21.5%	25.0%	20.0%
Real estate	8.5%	5.0%	10.0%
Hedge funds	10.0%	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, 2021, based upon a measurement date of September 30, 2020, were as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total
Total pension liability	\$ 33,307,889	\$ 35,830,236	\$ 25,524,342	\$ 94,662,467
Plan fiduciary net position	(29,118,809)	(30,363,845)	(19,497,459)	(78,980,113)
Net pension liability	<u>\$ 4,189,080</u>	<u>\$ 5,466,391</u>	<u>\$ 6,026,883</u>	<u>\$ 15,682,354</u>
Plan fiduciary net position as percentage of total pension liability	87.42%	84.74%	76.39%	83.43%

The total pension liability was determined by an actuarial valuation as of October 1, 2019, updated to the measurement date of September 30, 2020, 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	3.25-4.25%	4.75-6.25%	5.00-5.50%
Investment rate of return	7.25%	7.50%	7.25%

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, 2021

(11) 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, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Long Term Expected Real Rate of Return</u>		
	<u>General Employees' Retirement Trust Fund</u>	<u>Police Officers' Retirement Trust Fund</u>	<u>Firefighters' Retirement Trust Fund</u>
Domestic equity	7.12%	10.70%	5.70%
International equity	6.05%	6.40%	5.93%
Convertible securities	0.00%	10.10%	0.00%
Fixed income	1.75%	5.50%	5.20%
Real estate	5.65%	7.90%	1.80%
Hedge funds	4.35%	0.00%	6.00%
Infrastructure funds	0.00%	9.30%	0.00%

Discount rate:

The discount rate used to measure the total pension liability for each pension plan was 7.25% for the September 30, 2020, measurement date for the General and Fire plans and 7.5% for the Police Employees plan. 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, 2020, were as follows:

	<u>General Employees' Retirement Trust Fund</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (a - b)</u>
Beginning Balance	\$ 33,404,419	\$ 28,774,678	\$ 4,629,741
Changes for year:			
Service cost	172,650	-	172,650
Interest	2,339,027	-	2,339,027
Differences between actual/expected experience	320,868	-	320,868
Changes in assumptions	(336,346)	-	(336,346)
Contributions – employer	-	646,846	(646,846)
Contributions – employee	-	98,183	(98,183)
Net investment income	-	2,231,456	(2,231,456)
Benefit payments, including refunds	(2,592,729)	(2,592,729)	-
Administrative expenses	-	(39,625)	39,625
Net changes	<u>(96,530)</u>	<u>344,131</u>	<u>440,661</u>
Ending Balance	<u>\$ 33,307,889</u>	<u>\$ 29,118,809</u>	<u>\$ 4,189,080</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(11) **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	\$ 34,917,371	\$ 27,961,714	\$ 6,955,657
Changes for year:			
Service cost	820,712	-	820,712
Interest	2,578,831	-	2,578,831
Differences between actual/expected experience	521,308	-	521,308
Changes in assumptions	(791,948)	-	(791,948)
Contributions – employer	-	1,063,055	(1,063,055)
Contributions – state	-	293,656	(293,656)
Contributions – employee	-	307,888	(307,888)
Net investment income	-	3,064,015	(3,064,015)
Benefit payments, including refunds	(2,216,038)	(2,216,038)	-
Administrative expenses	-	(110,445)	110,445
Net changes	912,865	2,402,131	(1,489,266)
Ending Balance	\$ 35,830,236	\$ 30,363,845	\$ 5,466,391

	Firefighters' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 22,183,014	\$ 17,931,562	\$ 4,251,452
Changes for year:			
Service cost	702,633	-	702,633
Interest	1,684,687	-	1,684,687
Changes of assumptions	876,369	-	876,369
Share plan allocation	21,036	-	21,036
Change of benefit terms	-	-	-
Differences between expected/actual experience	883,451	-	883,451
Contributions – employer	-	1,050,131	(1,050,131)
Contributions – state	-	192,072	(192,072)
Contributions – employee	-	149,653	(149,653)
Contributions – buy back	19,457	19,457	-
Net investment income	-	1,027,900	(1,027,900)
Benefit payments, including refunds	(846,305)	(846,305)	-
Administrative expenses	-	(27,011)	27,011
New changes	3,341,328	1,565,897	1,775,431
Ending Balance	\$ 25,524,342	\$ 19,497,459	\$ 6,026,883

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(11) 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	7.25%	\$ 7,318,035	\$ 4,189,080	\$ 1,518,407
Police Officers' Retirement Trust Fund	7.50%	9,816,986	5,466,391	1,878,529
Firefighters' Retirement Trust Fund	7.25%	9,524,887	6,026,883	3,150,044
Total		<u>\$ 26,659,908</u>	<u>\$ 15,682,354</u>	<u>\$ 6,546,980</u>

For the year ended September 30, 2020, 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	8.02%	11.10%	5.93%

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, 2021, the City recognized pension expense of \$332,613, \$693,490, and \$1,808,743 in the General Employees, Police Officers, and Firefighters pension plans, respectively, for a grand total of \$2,834,846. When added to OPEB expense of \$156,476, total City pension/OPEB expense was \$2,991,322.

At September 30, 2021, 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	\$ -	\$ -	\$ 549,708	\$ (300,378)	\$1,869,069	\$ -
Changes of assumptions	-	-	28,876	(636,664)	952,456	-
Net difference between projected and actual investment earnings	373,275	-	-	(862,284)	679,768	-
Contributions made subsequent to measurement date	-	-	1,077,024	-	-	-
	<u>\$ 373,275</u>	<u>\$ -</u>	<u>\$1,655,608</u>	<u>\$ (1,799,326)</u>	<u>\$3,501,293</u>	<u>\$ -</u>

While all plans report based on a measurement date of September 30, 2020, 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, 2021, were not made until fiscal year 2022).

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(11) 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
2022	\$ (24,823)	\$ (417,798)	\$ 863,253	\$ 420,632
2023	194,475	(324,983)	883,165	752,657
2024	246,366	(211,556)	671,153	705,963
2025	(42,743)	(261,100)	423,791	119,948
2026	-	(5,305)	219,977	214,672
Thereafter	-	-	439,954	439,954

C. Pension Fund Financial Statements:

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

A combining balance sheet for the fiduciary funds as of September 30, 2021, follows:

	General	Police	Fire	Total
ASSETS				
Cash and cash equivalents with trustee	\$ 288,094	\$ 1,491,880	\$ 157,162	\$ 1,937,136
Receivables				
Employer contributions receivable	603,731	-	1,626,948	2,230,679
Interest and dividends receivable	65,430	43,291	30,587	139,308
Total receivables	669,161	43,291	1,657,535	2,369,987
Prepaid benefit payments	-	-	72,830	72,830
Investments, at fair value				
Money market funds	-	-	498,506	498,506
U.S. government obligations	1,951,291	2,516,863	1,823,568	6,291,722
Corporate bonds	4,246,458	6,830,875	1,661,405	12,738,738
Preferred/convertible securities	-	919,944	-	919,944
Common stocks	19,568,961	9,452,033	14,345,856	43,366,850
Mutual funds	3,403,507	12,367,184	2,713,879	18,484,570
Other assets	2,517,418	3,278,340	1,198,326	6,994,084
Total investments	31,687,635	35,365,239	22,241,540	89,294,414
Total assets	<u>\$ 32,644,890</u>	<u>\$ 36,900,410</u>	<u>\$ 24,129,067</u>	<u>\$ 93,674,367</u>
NET POSITION				
Restricted for pensions	<u>\$ 32,644,890</u>	<u>\$ 36,900,410</u>	<u>\$ 24,129,067</u>	<u>\$ 93,674,367</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(11) Employees' Retirement Plans: (Continued)

A combining schedule of changes in fiduciary net position for the fiduciary funds as of September 30, 2021, follows:

	<u>General</u>	<u>Police</u>	<u>Fire</u>	<u>Total</u>
Additions				
Contributions:				
Employer	\$ 603,731	\$ 1,069,461	\$ 1,626,948	\$ 3,300,140
Plan members	79,517	321,092	174,337	574,946
State - insurance premium taxes	-	312,499	211,159	523,658
Total contributions	<u>683,248</u>	<u>1,703,052</u>	<u>2,012,444</u>	<u>4,398,744</u>
Investment earnings:				
Interest and dividends	555,771	523,277	359,298	1,438,346
Other income	84,191	4,688	40,995	129,874
Net appreciation (depreciation) in fair value of investments	4,739,477	6,393,280	3,374,126	14,506,883
Total investment earnings	<u>5,379,439</u>	<u>6,921,245</u>	<u>3,774,419</u>	<u>16,075,103</u>
Less: investment expense	<u>(189,493)</u>	<u>(153,317)</u>	<u>(161,716)</u>	<u>(504,526)</u>
Net investment income (loss)	<u>5,189,946</u>	<u>6,767,928</u>	<u>3,612,703</u>	<u>15,570,577</u>
Total additions	<u>5,873,194</u>	<u>8,470,980</u>	<u>5,625,147</u>	<u>19,969,321</u>
Deductions				
Benefit payments	2,295,314	1,792,212	864,896	4,952,422
Refunds	1,749	45,696	95,678	143,123
Administrative expenses	50,050	96,507	32,966	179,523
Total deductions	<u>2,347,113</u>	<u>1,934,415</u>	<u>993,540</u>	<u>5,275,068</u>
Change in net position	<u>3,526,081</u>	<u>6,536,565</u>	<u>4,631,607</u>	<u>14,694,253</u>
Net position, beginning	29,118,809	30,363,845	19,497,460	78,980,114
Net position, ending	<u>\$ 32,644,890</u>	<u>\$ 36,900,410</u>	<u>\$ 24,129,067</u>	<u>\$ 93,674,367</u>

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

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

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

Benefits Provided—The Other Post-Employment Benefit Plan is a single-employer benefit plan administered by the City. Retirees are charged whatever the insurance company charges for the type of coverage elected, however, the premiums charged by the insurance company are based on a blending of the experience among younger active employees and older retired employees. The older retirees actually have a higher cost which means the City is actually subsidizing the cost of the retiree coverage because it pays all or a significant portion of the premium on behalf of the active employee. GASB No. 75 calls this the "implicit rate subsidy."

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(12) **Other Post-Employment Benefits (OPEB):** (Continued)

Plan Membership—At November 30, 2020, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Employees	385
Inactive Employees	50
	<u>435</u>

Total OPEB Liability—The City's total OPEB liability of \$1,946,418 was measured as of September 30, 2021, and was determined by an actuarial valuation at November 30, 2020.

Actuarial Assumptions and Other Inputs—The total OPEB liability at the September 30, 2021 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	2.14%
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, 2020.

Mortality rates were based on the RP-2014 Combined Mortality Table for males and females with mortality improvement projected to PubG.H-2010 Mortality Table-General for males and females.

Changes in the OPEB liability for the fiscal year ended September 30, 2021, were as follows:

	<u>Total OPEB Liability</u>
Balance at September 30, 2020	\$ 1,989,435
Changes for a year:	
Service cost	55,399
Interest	41,557
Changes of assumptions	(44,945)
Benefit payments – implicit rate subsidy	(95,028)
Net changes	<u>(43,017)</u>
Balance at September 30, 2021	<u>\$ 1,946,418</u>

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

The following presents the total OPEB liability of the City calculated using the discount rate of 2.14%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.14%) or 1% higher (3.14%) than the current rate:

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(12) **Other Post-Employment Benefits (OPEB):** (Continued)

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 2,108,290	\$ 1,946,418	\$ 1,802,997

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

The following presents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (2.50%-3.50%) or 1% higher (4.50%-5.50%) than the current healthcare cost trend rates (3.50%-4.50%):

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,786,481	\$ 1,946,418	\$ 2,130,656

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

For the year ended September 30, 2021, the City recognized OPEB expense of \$156,476. At September 30, 2021, 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	\$ 42,927	\$ 27,535
Changes of assumptions	203,357	87,833
Total	<u>\$ 246,284</u>	<u>\$ 115,368</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>
2022	\$ 59,521
2023	50,010
2024	26,268
2025	(4,883)
2026	-

(13) **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.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(14) 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.

During the year ended September 30, 2021, local, U.S., and world governments have continued to be impacted by the global pandemic, coronavirus disease (COVID-19). There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the City as of March 11, 2022, management believes that an impact on the City's financial position and results of future operations is reasonably possible.

(15) 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. 87, *Leases*, in June 2017. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.
- (b) GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, in May 2020. provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
GENERAL EMPLOYEES' RETIREMENT TRUST FUND
SEPTEMBER 30, 2021
(UNAUDITED)

Reporting period ended September 30: Measurement date ended September 30:	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Total Pension Liability							
Service cost	\$ 172,650	\$ 194,796	\$ 235,928	\$ 250,784	\$ 273,020	\$ 291,773	\$ 310,280
Interest	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	320,868	37,301	(93,942)	311,862	361,324	174,308	77,014
Changes in assumptions	(336,346)	150,358	148,413	375,355	141,991	-	-
Benefit payments including refunds of contributions	(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	(96,530)	66,353	378,700	1,083,029	508,174	536,718	756,613
Total pension liability - beginning	33,404,419	33,338,066	32,959,366	31,876,337	31,368,163	30,831,445	30,074,832
Total pension liability - ending (a)	<u>\$ 33,307,889</u>	<u>\$ 33,404,419</u>	<u>\$ 33,338,066</u>	<u>\$ 32,959,366</u>	<u>\$ 31,876,337</u>	<u>\$ 31,368,163</u>	<u>\$ 30,831,445</u>
Total Fiduciary Net Position							
Contributions - employer	\$ 646,846	\$ 619,990	\$ 626,403	\$ 665,870	\$ 633,943	\$ 608,582	\$ 676,540
Contributions - employee	98,183	108,158	123,455	139,754	147,864	163,219	171,079
Net investment income	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	(2,592,729)	(2,679,768)	(2,272,646)	(2,202,224)	(2,567,071)	(2,195,086)	(1,846,672)
Administrative expense	(39,625)	(50,301)	(36,887)	(44,155)	(36,804)	(31,282)	(39,287)
Net change in plan fiduciary net position	344,131	(1,323,369)	796,159	1,648,753	449,036	(995,717)	1,040,150
Plan fiduciary net position - beginning	28,774,678	30,098,047	29,301,888	27,653,135	27,204,099	28,199,816	27,159,666
Plan fiduciary net position - ending (b)	<u>\$ 29,118,809</u>	<u>\$ 28,774,678</u>	<u>\$ 30,098,047</u>	<u>\$ 29,301,888</u>	<u>\$ 27,653,135</u>	<u>\$ 27,204,099</u>	<u>\$ 28,199,816</u>
Net pension liability - ending (a) - (b)	<u>\$ 4,189,080</u>	<u>\$ 4,629,741</u>	<u>\$ 3,240,019</u>	<u>\$ 3,657,478</u>	<u>\$ 4,223,202</u>	<u>\$ 4,164,064</u>	<u>\$ 2,631,629</u>
Plan fiduciary net position as a percentage of the total pension liability	87.42%	86.14%	90.28%	88.90%	86.75%	86.73%	91.46%
Covered payroll	\$ 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	298.66%	299.64%	191.83%	183.58%	192.75%	178.66%	107.43%

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
POLICE OFFICERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2021
(UNAUDITED)

Reporting period ended September 30:	2021	2020	2019	2018	2017	2016	2015
Measurement date ended September 30:	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 820,712	\$ 815,340	\$ 781,239	\$ 671,583	\$ 613,544	\$ 597,810	\$ 518,327
Interest	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	521,308	(494,170)	142,773	576,943	301,484	594,013	(563,009)
Changes in assumptions	(791,948)	-	-	221,380	-	-	-
Benefit payments including refunds of contributions	(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	912,865	1,044,883	643,265	1,948,075	1,526,990	1,939,601	581,283
Total pension liability - beginning	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)	\$ 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	\$ 1,063,055	\$ 1,134,320	\$ 1,064,184	\$ 1,006,060	\$ 981,365	\$ 920,335	\$ 1,061,626
Contributions - state	293,656	278,528	252,492	217,535	212,226	180,302	167,254
Contributions - employee	307,888	319,772	278,334	240,502	230,475	222,582	209,027
Net investment income	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	(2,216,038)	(1,770,402)	(2,739,195)	(1,908,113)	(1,627,723)	(1,377,040)	(1,362,409)
Administrative expense	(110,445)	(100,345)	(87,090)	(61,209)	(51,495)	(65,616)	(74,437)
Net change in plan fiduciary net position	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	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)	\$ 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)	\$ 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	84.74%	80.08%	79.06%	76.59%	74.27%	71.38%	77.16%
Covered payroll	\$ 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	148.62%	178.60%	207.20%	259.60%	281.30%	324.25%	250.30%

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2021
(UNAUDITED)

Reporting period ended September 30: Measurement date ended September 30:	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
Total Pension Liability							
Service cost	\$ 702,633	\$ 635,333	\$ 595,986	\$ 536,575	\$ 497,848	\$ 493,277	\$ 470,653
Interest	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	21,036	16,759	16,377	324,564	-	-	-
Changes of benefit terms	-	(6,006)	-	-	-	-	-
Difference between actual and expected experience	883,451	818,313	458,190	403,418	366,689	575,210	-
Changes in assumptions	876,369	-	-	-	649,720	-	-
Contributions - buy back	19,457	32,519	-	-	-	-	-
Benefit payments including refunds of contributions	(846,305)	(804,172)	(825,384)	(872,117)	(705,578)	(643,921)	(624,493)
Net change in total pension liability	3,341,328	2,207,921	1,634,463	1,002,525	1,981,292	1,490,492	851,130
Total pension liability - beginning	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)	\$ 25,524,342	\$ 22,183,014	\$ 19,975,093	\$ 18,340,630	\$ 17,338,105	\$ 15,356,813	\$ 13,866,321
Total Fiduciary Net Position							
Contributions - employer	\$ 1,050,131	\$ 962,553	\$ 838,197	\$ 828,703	\$ 664,829	\$ 652,166	\$ 685,846
Contributions - state	192,072	183,517	182,754	170,857	186,330	185,435	185,269
Contributions - employee	149,653	140,883	130,263	121,179	117,490	112,343	107,978
Contributions - buy back	19,457	32,519	-	-	-	-	-
Net investment income	1,027,900	438,725	1,178,194	1,551,098	837,060	(13,662)	874,639
Benefit payments, including refunds of contributions	(846,305)	(804,172)	(825,384)	(872,117)	(705,578)	(643,921)	(624,493)
Administrative expense	(27,011)	(28,561)	(31,871)	(34,210)	(30,132)	(29,636)	(32,350)
Net change in plan fiduciary net position	1,565,897	925,464	1,472,153	1,765,510	1,069,999	262,725	1,196,889
Plan fiduciary net position - beginning	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)	\$ 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)	\$ 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	76.39%	80.83%	85.14%	84.70%	79.41%	82.69%	89.68%
Covered payroll	\$ 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	201.36%	150.89%	113.96%	115.81%	151.82%	116.51%	66.25%

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
GENERAL EMPLOYEES' RETIREMENT TRUST FUND
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2021	\$ 603,731	\$ 603,731	\$ -	\$ 1,279,717	47.18%
2020	646,846	646,846	-	1,402,609	46.12%
2019	619,990	619,990	-	1,545,092	40.13%
2018	626,403	626,403	-	1,689,032	37.09%
2017	665,870	665,870	-	1,992,342	33.42%
2016	633,943	633,943	-	2,191,072	28.93%
2015	608,582	608,582	-	2,330,682	26.11%
2014	676,540	676,540	-	2,449,665	27.62%
2013	883,314	883,314	-	2,559,718	34.51%
2012	918,821	918,821	-	2,888,353	31.81%

Notes to Schedule:

Valuation Date: 10/1/2019

Methods and assumptions used to determine contribution rates:

Funding Method: Entry Age Normal Actuarial Cost Method
Amortization Method: Level Dollar, Closed
Remaining Amortization Period: 15 Years
Asset Valuation Method: 5-year smoothed fair value rate
Inflation: 2.50% per year
Salary Increases: 3.25%-4.25%
Investment Rate of Return: 7.25%
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, 2021
(UNAUDITED)**

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2021	\$ 1,306,666	\$ 1,306,666	\$ -	\$ 3,411,934	38.30%
2020	1,379,643	1,356,711	22,932	3,678,175	36.89%
2019	1,399,829	1,412,848	(13,019)	3,894,544	36.28%
2018	1,318,040	1,316,676	1,364	3,422,845	38.47%
2017	1,220,941	1,223,595	(2,654)	2,996,390	40.84%
2016	1,177,403	1,193,591	(16,188)	2,861,008	41.72%
2015	1,087,589	1,100,637	(13,048)	2,625,931	41.91%
2014	1,228,682	1,228,880	(198)	2,537,987	48.42%
2013	1,096,191	1,096,989	(798)	2,527,223	43.41%
2012	808,134	808,134	-	2,536,454	31.86%

Notes to Schedule:

Valuation Date: 10/1/2019

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:	4.75%-6.25%
Investment Rate of Return:	7.50%
Cost of Living Adjustment:	0.50%/1.50%
Retirement Age:	5% - first year eligible for early retirement and 2% thereafter until 100% upon attaining normal retirement date, or age on the valuation date, if later - minimum one year of future service.
Mortality:	For healthy participants during employment, RP 2000 Combined Healthy Participant Mortality Tables, separate rates for males and females, with 90% Blue Collar Adjustment / 10% White Collar Adjustment and fully generational mortality improvements projected to each future decrement date with Scale BB. For healthy participants post employment, RP 2000 Annuitant Mortality Tables, separate rates for males and females, with 90% Blue Collar Adjustment / 10% White Collar Adjustment and fully generational mortality improvements projected to each future decrement date with Scale BB. For disabled male participants, 60% RP 2000 Disabled Male Mortality Table setback four years / 40% RP 2000 Annuitant Male Mortality Table with White Collar Adjustment with no setback, without projected mortality improvements. For disabled female participants, 60% RP 2000 Disabled Female Mortality Table set forward two years / 40% RP 2000 Annuitant Female Mortality Table with White Collar Adjustment with no setback, without projected mortality improvements.

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FIREFIGHTERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
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%
2013	695,049	695,049	-	2,124,000	32.72%
2012	664,196	664,196	-	2,044,000	32.49%

Notes to Schedule:

Valuation Date: 10/1/2019

Methods and assumptions used to determine contribution rates:

Funding Method: Entry Age Normal Actuarial Cost Method
Amortization Method: New UAAL amortization bases are amortized over 15 years.
Inflation: 2.30% per year
Mortality: Mortality Rate Healthy Active Lives:
PubS.H-2010 (Below Median) for Employees, set forward one year.
Mortality Rate Retiree Lives:
PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year.
Mortality Rate Beneficiary Lives:
Female: PubG.H-2010 (Below Median) for Healthy Retirees.
Male: PubG.H-2010 (Below Median) for Healthy Retirees, set back one year.
Mortality Rate Disabled Lives:
80% PubG.H-2010 for Disabled Retirees / 20% PubS.H-2010 for Disabled Retirees.

Retirement Age: Earlier of age 58 and 10 years of service or the completion of 25 years of service. Members with less than 20 years of service are assumed to retire early at a rate of 10% per year.

Early Retirement Rate: None assumed

Termination Rates: Service based, less than 5 years service 2.0%, 5-14 years service 1.0%, greater than 14 years service 0.0%

Salary Increases: Service based, less than 10 years service 5.50%, 10-20 years service 7.00%, greater than 20 years service 3.00%

Asset Valuation Method: The Actuarial Value of Assets is brought forward using the historical 4-year geometric average market value return (net of fees). Over time, this may produce an insignificant bias above or below the Market Value of Assets.

Interest Rate: 7.25% 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.

Age	% Becoming Disabled During the Year
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, 2021**

	Annual Money-Weighted Rate of Return, Net of Investment Expense		
	General	Police	Firefighters'
For the year ended September 30,	Employees' Retirement Trust Fund	Officers' Retirement Trust Fund	Retirement Trust Fund
2021	19.40%	22.75%	19.20%
2020	8.02%	11.10%	5.93%
2019	2.33%	4.90%	2.67%
2018	8.26%	10.30%	7.89%
2017	11.42%	11.80%	11.74%
2016	8.64%	10.70%	6.86%
2015	1.70%	-0.50%	-0.11%
2014	7.80%	10.70%	8.04%
2013	11.90%	13.80%	11.65%
2012	16.00%	15.90%	17.01%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	55,399	\$ 39,356	\$ 41,049	\$ 38,636
Interest	41,557	60,355	60,028	54,272
Difference between expected and actual experience	-	(48,113)	-	207,526
Changes of assumptions	(44,945)	241,290	34,022	(255,755)
Benefit payments - implicit rate subsidy	(95,027)	(94,207)	(103,690)	(111,853)
Other changes	-	57,743	638	92,153
Net change in total OPEB liability	(43,016)	256,424	32,047	24,979
Total OPEB liability - beginning of year	1,989,434	1,733,010	1,700,963	1,675,984
Total OPEB liability - end of year	<u><u>\$ 1,946,418</u></u>	<u><u>\$ 1,989,434</u></u>	<u><u>\$ 1,733,010</u></u>	<u><u>\$ 1,700,963</u></u>
 Covered payroll	 \$ 18,510,209	 \$ 18,510,209	 \$ 17,107,609	 \$ 17,107,609
Total OPEB liability as a percentage of covered payroll	10.52%	10.75%	10.13%	9.94%

Notes to Schedule:

Valuation date:	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	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, 2021**

	<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	\$ 88,877	\$ 630,164	\$ 1,830,667	\$ 321,461	\$ 2,871,169
Due from other governments	-	-	-	385,068	385,068
Total assets	<u>\$ 88,877</u>	<u>\$ 630,164</u>	<u>\$ 1,830,667</u>	<u>\$ 706,529</u>	<u>\$ 3,256,237</u>
LIABILITIES					
Accounts payable	\$ -	\$ 2,730	\$ -	\$ 151,636	\$ 154,366
Total liabilities	<u>-</u>	<u>2,730</u>	<u>-</u>	<u>151,636</u>	<u>154,366</u>
FUND BALANCES					
Restricted for:					
Public safety	88,877	-	-	-	88,877
Construction	-	-	1,830,667	-	1,830,667
Transportation	-	-	-	476,809	476,809
Parks and recreation	-	-	-	78,084	78,084
Homelessness	-	627,434	-	-	627,434
Total fund balances	<u>88,877</u>	<u>627,434</u>	<u>1,830,667</u>	<u>554,893</u>	<u>3,101,871</u>
Total liabilities and fund balances	<u>\$ 88,877</u>	<u>\$ 630,164</u>	<u>\$ 1,830,667</u>	<u>\$ 706,529</u>	<u>\$ 3,256,237</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Confiscated	Homelessness	Governmental Impact Fees Trust	Grant & Special Revenue	Total Nonmajor Governmental Funds
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 272,958	\$ 272,958
Intergovernmental	-	125,000	-	564,898	689,898
Fines and forfeitures	7,688	-	-	-	7,688
Impact fees	-	-	2,133,086	-	2,133,086
Interest revenues	177	1,348	3,193	1,234	5,952
Miscellaneous	-	220,505	-	-	220,505
Total revenues	<u>7,865</u>	<u>346,853</u>	<u>2,136,279</u>	<u>839,090</u>	<u>3,330,087</u>
Expenditures					
Current:					
General Government	-	423,672	-	-	423,672
Community Development	-	-	-	25,913	25,913
Public Safety	96	-	1,480	36,885	38,461
Public Works	-	-	-	475,117	475,117
Parks and Recreation	-	-	-	-	-
Capital outlay	-	-	-	1,159,355	1,159,355
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>96</u>	<u>423,672</u>	<u>1,480</u>	<u>1,697,270</u>	<u>2,122,518</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,769</u>	<u>(76,819)</u>	<u>2,134,799</u>	<u>(858,180)</u>	<u>1,207,569</u>
Other financing sources (uses)					
Transfers in	-	50,000	-	304,306	354,306
Transfers out	-	-	(1,503,997)	-	(1,503,997)
Total other financing sources (uses)	<u>-</u>	<u>50,000</u>	<u>(1,503,997)</u>	<u>304,306</u>	<u>(1,149,691)</u>
Net change in fund balances	<u>7,769</u>	<u>(26,819)</u>	<u>630,802</u>	<u>(553,874)</u>	<u>57,878</u>
Fund balances, beginning of year	81,108	654,253	1,199,865	1,108,767	3,043,993
Fund balances, end of year	<u>\$ 88,877</u>	<u>\$ 627,434</u>	<u>\$ 1,830,667</u>	<u>\$ 554,893</u>	<u>\$ 3,101,871</u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CONFISCATED
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and forfeitures	\$ 3,000	\$ 3,000	\$ 7,688	\$ 4,688
Interest revenues	-	-	177	177
Total revenues	3,000	3,000	7,865	4,865
Expenditures				
Current:				
Police	3,000	3,000	96	2,904
Net change in fund balances	-	-	7,769	7,769
Fund balances, beginning of year	81,108	81,108	81,108	-
Fund balances, end of year	<u>\$ 81,108</u>	<u>\$ 81,108</u>	<u>\$ 88,877</u>	<u>\$ 7,769</u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HOMELESSNESS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 125,000	\$ 125,000
Interest revenues	-	-	1,348	1,348
Miscellaneous	404,330	404,330	220,505	(183,825)
Total revenues	404,330	404,330	346,853	(57,477)
Expenditures				
Current:				
General Government:				
Homelessness	479,330	479,330	423,672	55,658
Excess (deficiency) of revenues over (under) expenditures	<u>(75,000)</u>	<u>(75,000)</u>	<u>(76,819)</u>	<u>(1,819)</u>
Other financing sources (uses)				
Transfers in	50,000	50,000	50,000	-
Net change in fund balances	<u>(25,000)</u>	<u>(25,000)</u>	<u>(26,819)</u>	<u>(1,819)</u>
Fund balances, beginning of year	654,253	654,253	654,253	-
Fund balances, end of year	<u>\$ 629,253</u>	<u>\$ 629,253</u>	<u>\$ 627,434</u>	<u>\$ (1,819)</u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL IMPACT FEES TRUST
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Impact fees	\$ 822,157	\$ 1,403,638	\$ 2,133,086	\$ 729,448
Interest revenues	-	-	3,193	3,193
Total revenues	<u>822,157</u>	<u>1,403,638</u>	<u>2,136,279</u>	<u>732,641</u>
Expenditures				
Current:				
Police	-	1,481	1,480	1
Excess (deficiency) of revenues over (under) expenditures	<u>822,157</u>	<u>1,402,157</u>	<u>2,134,799</u>	<u>732,642</u>
Other financing sources (uses)				
Transfers out	(822,157)	(1,683,997)	(1,503,997)	180,000
Net change in fund balances	<u>-</u>	<u>(281,840)</u>	<u>630,802</u>	<u>912,642</u>
Fund balances, beginning of year	1,199,865	1,199,865	1,199,865	-
Fund balances, end of year	<u>\$ 1,199,865</u>	<u>\$ 918,025</u>	<u>\$ 1,830,667</u>	<u>\$ 912,642</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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 255,331	\$ 255,331	\$ 272,958	\$ 17,627
Intergovernmental	186,328	1,255,946	564,898	(691,048)
Interest revenues	-	-	1,234	1,234
Total revenues	<u>441,659</u>	<u>1,511,277</u>	<u>839,090</u>	<u>(672,187)</u>
Expenditures				
Current:				
Community Development:				
Planning and Zoning	-	184,419	25,913	158,506
Public safety:				
Police	-	36,905	36,885	20
Public Works:				
Streets	479,575	503,083	475,117	27,966
Capital Outlay	<u>186,328</u>	<u>1,741,196</u>	<u>1,159,355</u>	<u>581,841</u>
Total expenditures	<u>665,903</u>	<u>2,465,603</u>	<u>1,697,270</u>	<u>768,333</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(224,244)</u>	<u>(954,326)</u>	<u>(858,180)</u>	<u>96,146</u>
Other financing sources (uses)				
Transfers in	224,244	304,324	304,306	(18)
Net change in fund balances	<u>-</u>	<u>(650,002)</u>	<u>(553,874)</u>	<u>96,128</u>
Fund balances, beginning of year	1,108,767	1,108,767	1,108,767	-
Fund balances, end of year	<u>\$ 1,108,767</u>	<u>\$ 458,765</u>	<u>\$ 554,893</u>	<u>\$ 96,128</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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Expenditures				
Debt service				
Principal	\$ 1,991,487	\$ 4,530,561	\$ 4,529,845	\$ 716
Interest and fiscal charges	475,333	509,738	503,750	5,988
Total expenditures	2,466,820	5,040,299	5,033,595	6,704
Excess (deficiency) of revenues over (under) expenditures	(2,466,820)	(5,040,299)	(5,033,595)	6,704
Other financing sources (uses)				
Transfers in	2,466,820	5,040,299	5,033,595	(6,704)
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CAPITAL PROJECTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 391,446	\$ 391,446	\$ 407,244	\$ 15,798
Interest revenues	-	-	8,133	8,133
Total revenues	<u>391,446</u>	<u>391,446</u>	<u>415,377</u>	<u>23,931</u>
Expenditures				
Capital Outlay	941,988	10,451,377	9,183,953	1,267,424
Excess (deficiency) of revenues over (under) expenditures	<u>(550,542)</u>	<u>(10,059,931)</u>	<u>(8,768,576)</u>	<u>1,291,355</u>
Other financing sources (uses)				
Transfers in	550,542	2,566,476	1,687,623	(878,853)
Net change in fund balances	<u>-</u>	<u>(7,493,455)</u>	<u>(7,080,953)</u>	<u>412,502</u>
Fund balances, beginning of year	7,506,910	7,506,910	7,506,910	-
Fund balances, end of year	<u>\$ 7,506,910</u>	<u>\$ 13,455</u>	<u>\$ 425,957</u>	<u>\$ 412,502</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
ASSETS			
Current assets:			
Equity in pooled cash	\$ 1,127,680	\$ 2,212,378	\$ 3,340,058
Investments	1,304,648	2,026,821	3,331,469
Accounts receivable, net	194,082	2,260	196,342
Prepaid items	-	234	234
Total current assets	<u>2,626,410</u>	<u>4,241,693</u>	<u>6,868,103</u>
Noncurrent assets:			
Restricted cash	-	43,211	43,211
Liens receivable	134,217	-	134,217
Capital assets:			
Land	1,076,393	-	1,076,393
Buildings	124,414	-	124,414
Infrastructure (other than buildings)	4,121,358	983,973	5,105,331
Equipment	2,962,992	208,601	3,171,593
Construction in progress	570,560	-	570,560
Accumulated depreciation	<u>(2,741,058)</u>	<u>(401,572)</u>	<u>(3,142,630)</u>
Total noncurrent assets	<u>6,248,876</u>	<u>834,213</u>	<u>7,083,089</u>
Total assets	<u><u>\$ 8,875,286</u></u>	<u><u>\$ 5,075,906</u></u>	<u><u>\$ 13,951,192</u></u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	\$ 12,332	\$ -	\$ 12,332
Deferred outflows related to OPEB	5,812	11,590	17,402
Total deferred outflows of resources	<u><u>\$ 18,144</u></u>	<u><u>\$ 11,590</u></u>	<u><u>\$ 29,734</u></u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 83,505	\$ 29,270	\$ 112,775
Accrued liabilities	7,586	21,041	28,627
Total current liabilities	<u>91,091</u>	<u>50,311</u>	<u>141,402</u>
Noncurrent liabilities:			
Compensated absences	24,980	67,471	92,451
Net pension liability	138,396	-	138,396
Total OPEB liability	45,930	91,595	137,525
Total noncurrent liabilities	<u>209,306</u>	<u>159,066</u>	<u>368,372</u>
Total liabilities	<u><u>\$ 300,397</u></u>	<u><u>\$ 209,377</u></u>	<u><u>\$ 509,774</u></u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to OPEB	<u><u>\$ 2,723</u></u>	<u><u>\$ 5,429</u></u>	<u><u>\$ 8,152</u></u>
NET POSITION			
Net investment in capital assets	\$ 6,114,659	\$ 791,002	\$ 6,905,661
Restricted for:			
Building code enforcement	-	43,211	43,211
Unrestricted	2,475,651	4,038,477	6,514,128
Total net position	<u><u>\$ 8,590,310</u></u>	<u><u>\$ 4,872,690</u></u>	<u><u>\$ 13,463,000</u></u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 1,928,796	\$ 2,480,966	\$ 4,409,762
Total operating revenues	<u>1,928,796</u>	<u>2,480,966</u>	<u>4,409,762</u>
Operating expenses			
Personal services	543,037	1,290,078	1,833,115
Contractual services	91,010	69,022	160,032
Repairs and maintenance	20,638	2,603	23,241
Supplies	46,991	20,348	67,339
Utilities	16,920	-	16,920
Other expenses	52,357	32,420	84,777
Services provided by general government	241,057	578,116	819,173
Depreciation	355,608	212,639	568,247
Total operating expenses	<u>1,367,618</u>	<u>2,205,226</u>	<u>3,572,844</u>
Operating income (loss)	<u>561,178</u>	<u>275,740</u>	<u>836,918</u>
Nonoperating revenues (expenses)			
Interest earnings	2,482	1,714	4,196
Loss on disposal of capital assets	(3,489)	-	(3,489)
Other income (expense)	29,954	8,156	38,110
Total nonoperating revenues (expenses)	<u>28,947</u>	<u>9,870</u>	<u>38,817</u>
Income (loss) before contributions and transfers	<u>590,125</u>	<u>285,610</u>	<u>875,735</u>
Transfers out	(25,798)	(150,458)	(176,256)
Change in net position	<u>564,327</u>	<u>135,152</u>	<u>699,479</u>
Net position, beginning of year	8,025,983	4,737,538	12,763,521
Net position, end of year	<u><u>\$ 8,590,310</u></u>	<u><u>\$ 4,872,690</u></u>	<u><u>\$ 13,463,000</u></u>

**CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
Cash flows from operating activities			
Cash received from customers	\$ 1,895,678	\$ 2,481,126	\$ 4,376,804
Cash paid to employees	(465,752)	(1,278,694)	(1,744,446)
Cash paid to suppliers	(712,603)	(740,180)	(1,452,783)
Other receipts	29,954	8,156	38,110
Net cash provided by (used in) operating activities	<u>747,277</u>	<u>470,408</u>	<u>1,217,685</u>
Cash flows from noncapital financing activities			
Interfund transfers out	(25,798)	(150,458)	(176,256)
Net cash provided by (used in) noncapital financing activities	<u>(25,798)</u>	<u>(150,458)</u>	<u>(176,256)</u>
Cash flows from capital and related financing activities			
Acquisition and construction of capital assets	(637,872)	(48,586)	(686,458)
Net cash provided by (used in) capital and related financing activities	<u>(637,872)</u>	<u>(48,586)</u>	<u>(686,458)</u>
Cash flows from investing activities			
Interest received	2,482	1,714	4,196
Purchases of investments	(289,103)	(449,133)	(738,236)
Net cash provided by (used in) investing activities	<u>(286,621)</u>	<u>(447,419)</u>	<u>(734,040)</u>
Net increase (decrease) in cash and cash equivalents	<u>(203,014)</u>	<u>(176,055)</u>	<u>(379,069)</u>
Cash and cash equivalents, beginning of year	1,330,694	2,431,644	3,762,338
Cash and cash equivalents, end of year	<u>\$ 1,127,680</u>	<u>\$ 2,255,589</u>	<u>\$ 3,383,269</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 561,178	\$ 275,740	\$ 836,918
Adjustments to reconcile net operating income to net cash provided by (used in) operating activities:			
Depreciation	355,608	212,639	568,247
Other income (expense)	29,954	8,156	38,110
Changes in assets and liabilities:			
Accounts and liens receivable	(8,113)	160	(7,953)
Inventories and prepaids	-	664	664
Accounts payable and accrued liabilities	(243,630)	(38,335)	(281,965)
Deposits	(25,005)	-	(25,005)
Unearned revenue	-	-	-
Compensated absences	8,148	3,025	11,173
Net pension liability	68,719	4,182	72,901
Total OPEB liability	418	4,177	4,595
Net cash provided by (used in) operating activities	<u>\$ 747,277</u>	<u>\$ 470,408</u>	<u>\$ 1,217,685</u>
Cash and cash equivalents classified as:			
Unrestricted	\$ 1,127,680	\$ 2,212,378	\$ 3,340,058
Restricted	-	43,211	43,211
Total cash and cash equivalents	<u>\$ 1,127,680</u>	<u>\$ 2,255,589</u>	<u>\$ 3,383,269</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
ASSETS			
Current assets:			
Equity in pooled cash	\$ 1,728,456	\$ 153,928	\$ 1,882,384
Investments	1,239,070	-	1,239,070
Accounts receivable, net	1,381	-	1,381
Total current assets	<u>2,968,907</u>	<u>153,928</u>	<u>3,122,835</u>
Noncurrent assets:			
Capital assets:			
Equipment	-	9,542	9,542
Accumulated depreciation	-	(9,542)	(9,542)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>\$ 2,968,907</u></u>	<u><u>\$ 153,928</u></u>	<u><u>\$ 3,122,835</u></u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 86,266	\$ 51,486	\$ 137,752
Estimated claims payable	856,000	-	856,000
Total liabilities	<u><u>\$ 942,266</u></u>	<u><u>\$ 51,486</u></u>	<u><u>\$ 993,752</u></u>
NET POSITION			
Unrestricted	\$ 2,026,641	\$ 102,442	\$ 2,129,083
Total net position	<u><u>\$ 2,026,641</u></u>	<u><u>\$ 102,442</u></u>	<u><u>\$ 2,129,083</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, 2021

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
Operating revenues			
Charges for services	\$ 794,268	\$ 547,236	\$ 1,341,504
Total operating revenues	<u>794,268</u>	<u>547,236</u>	<u>1,341,504</u>
Operating expenses			
Personal services	212,870	-	212,870
Contractual services	61,484	382,845	444,329
Supplies	285,568	116,363	401,931
Services provided by general government	64,000	32,205	96,205
Total operating expenses	<u>623,922</u>	<u>531,413</u>	<u>1,155,335</u>
Operating income (loss)	<u>170,346</u>	<u>15,823</u>	<u>186,169</u>
Nonoperating revenues (expenses)			
Interest earnings	2,390	307	2,697
Other income (expense)	506	-	506
Total nonoperating revenues (expenses)	<u>2,896</u>	<u>307</u>	<u>3,203</u>
Change in net position	<u>173,242</u>	<u>16,130</u>	<u>189,372</u>
Net position, beginning of year	1,853,399	86,312	1,939,711
Net position, end of year	<u><u>\$ 2,026,641</u></u>	<u><u>\$ 102,442</u></u>	<u><u>\$ 2,129,083</u></u>

**CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
Cash flows from operating activities			
Cash received from customers	\$ 794,366	\$ 547,236	\$ 1,341,602
Cash paid to employees	(212,870)	-	(212,870)
Cash paid to suppliers	(355,528)	(544,576)	(900,104)
Other receipts	506	-	506
Net cash provided by (used in) operating activities	<u>226,474</u>	<u>2,660</u>	<u>229,134</u>
Cash flows from investing activities			
Interest received	2,390	307	2,697
Purchases of investments	(274,572)	-	(274,572)
Net cash provided by (used in) investing activities	<u>(272,182)</u>	<u>307</u>	<u>(271,875)</u>
Net increase (decrease) in cash and cash equivalents	<u>(45,708)</u>	<u>2,967</u>	<u>(42,741)</u>
Cash and cash equivalents, beginning of year	1,774,164	150,961	1,925,125
Cash and cash equivalents, end of year	<u><u>\$ 1,728,456</u></u>	<u><u>\$ 153,928</u></u>	<u><u>\$ 1,882,384</u></u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 170,346	\$ 15,823	\$ 186,169
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Other income (expense)	506	-	506
Changes in assets and liabilities:			
Accounts and liens receivable	98	-	98
Accounts payable and accrued liabilities	42,524	(13,163)	29,361
Estimated claims payable	13,000	-	13,000
Net cash provided by (used in) operating activities	<u><u>\$ 226,474</u></u>	<u><u>\$ 2,660</u></u>	<u><u>\$ 229,134</u></u>
Cash and cash equivalents classsified as:			
Unrestricted	<u>\$ 1,728,456</u>	<u>\$ 153,928</u>	<u>\$ 1,882,384</u>
Total cash and cash equivalents	<u><u>\$ 1,728,456</u></u>	<u><u>\$ 153,928</u></u>	<u><u>\$ 1,882,384</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.

<u>Contents</u>	<u>Page</u>
Financial Trends.....	103
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Revenue Capacity.....	116
These schedules contain information to help the reader assess the factors affecting the City's local revenue sources, property taxes, and charges for water and sewer.	
Debt Capacity.....	123
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.....	131
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.....	134
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, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
Net Investment in Capital Assets	\$ 63,638,340	\$ 59,237,357	\$ 55,509,924	\$ 59,373,684	\$ 58,789,111	\$ 59,050,328	\$ 57,882,181	\$ 58,961,301	\$ 52,599,391	\$ 52,875,861
Restricted	5,807,532	5,370,340	4,994,377	6,201,219	2,043,875	1,703,196	2,113,624	1,740,191	2,935,465	644,627
Unrestricted	14,448,839	10,243,021	7,885,467	(624,828)	1,303,444	(243,032)	(1,240,699)	5,489,293	11,716,811	11,904,628
Total Governmental Activities Net Position	<u>\$ 83,894,711</u>	<u>\$ 74,850,718</u>	<u>\$ 68,389,768</u>	<u>\$ 64,950,075</u>	<u>\$ 62,136,430</u>	<u>\$ 60,510,492</u>	<u>\$ 58,755,106</u>	<u>\$ 66,190,785</u>	<u>\$ 67,251,667</u>	<u>\$ 65,425,116</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 141,742,790	\$ 137,553,643	\$ 133,199,673	\$ 125,348,283	\$ 119,327,324	\$ 117,611,598	\$ 102,307,722	\$ 93,573,815	\$ 88,094,151	\$ 79,382,367
Restricted	10,114,169	11,086,412	12,161,270	11,226,462	8,842,005	7,396,580	8,562,139	8,394,089	6,778,843	6,997,058
Unrestricted	55,205,743	46,832,657	41,619,889	37,793,395	32,695,992	24,695,463	24,334,434	18,510,739	13,429,194	13,953,617
Total Business-Type Activities Net Position	<u>\$ 207,062,702</u>	<u>\$ 195,472,712</u>	<u>\$ 186,980,832</u>	<u>\$ 174,368,140</u>	<u>\$ 160,865,321</u>	<u>\$ 149,703,641</u>	<u>\$ 135,204,295</u>	<u>\$ 120,478,643</u>	<u>\$ 108,302,188</u>	<u>\$ 100,333,042</u>
Primary Government										
Net Investment in Capital Assets	\$ 205,381,130	\$ 196,791,000	\$ 188,709,597	\$ 184,721,967	\$ 178,116,435	\$ 176,661,926	\$ 160,189,903	\$ 152,535,116	\$ 140,693,542	\$ 132,258,228
Restricted	15,921,701	16,456,752	17,155,647	17,427,681	10,885,880	9,099,776	10,675,763	10,134,280	9,714,308	7,641,685
Unrestricted	69,654,582	57,075,678	49,505,356	37,168,567	33,999,436	24,452,431	23,093,735	24,000,032	25,146,005	25,858,245
Total Primary Government Net Position	<u>\$ 290,957,413</u>	<u>\$ 270,323,430</u>	<u>\$ 255,370,600</u>	<u>\$ 239,318,215</u>	<u>\$ 223,001,751</u>	<u>\$ 210,214,133</u>	<u>\$ 193,959,401</u>	<u>\$ 186,669,428</u>	<u>\$ 175,553,855</u>	<u>\$ 165,758,158</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, 2021**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses										
Governmental Activities:										
General Government	\$ 4,660,057	\$ 4,546,548	\$ 4,643,641	\$ 5,111,275	\$ 4,751,846	\$ 3,419,165	\$ 3,329,161	\$ 3,679,877	\$ 3,511,308	\$ 3,322,617
Community Development	1,101,423	1,147,242	1,193,010	1,148,074	1,208,826	1,351,464	1,025,381	971,635	894,474	948,743
Public Safety	16,016,973	15,768,310	14,673,283	13,778,762	13,321,468	12,666,686	11,243,748	11,915,346	11,287,460	10,992,229
Public Works	4,444,235	4,543,162	4,205,124	4,199,861	3,982,863	3,836,050	3,688,510	3,665,166	3,488,878	3,449,017
Parks and Recreation	3,843,895	3,717,491	3,749,298	3,541,819	3,310,729	3,216,746	3,200,031	2,859,126	1,961,621	2,334,575
Community Redevelopment	518,872	512,328	498,518	485,934	409,132	335,276	315,734	346,598	341,938	388,015
Interest on Long-Term Debt	451,102	487,208	370,179	336,113	226,139	319,198	305,935	370,990	378,590	427,594
Total Governmental Activities Expenses	31,036,557	30,722,289	29,333,053	28,601,838	27,211,003	25,144,585	23,108,500	23,808,738	21,864,269	21,862,790
Business-Type Activities:										
Water and Sewer	17,062,528	16,367,441	15,061,368	14,326,231	13,657,258	12,383,092	11,475,879	11,686,141	11,526,708	10,658,322
Municipal Airport	2,077,204	2,178,261	1,884,546	1,868,607	1,778,983	1,892,178	1,256,071	1,145,907	1,097,340	1,185,011
Refuse Collection	4,001,278	3,889,371	3,756,562	3,701,927	2,747,292	2,617,440	2,545,278	2,482,663	2,443,228	2,462,149
Stormwater	1,371,107	1,502,878	1,314,260	1,277,090	1,023,798	1,009,010	955,295	927,201	842,115	851,418
Permits & Inspection	2,205,226	1,932,998	1,575,056	1,272,970	1,126,930	961,484	844,808	839,568	806,709	811,942
Total Business-Type Activities Expenses	26,717,343	25,870,949	23,591,792	22,446,825	20,334,261	18,863,204	17,077,331	17,081,480	16,716,100	15,968,842
Total Primary Government Expenses	\$ 57,753,900	\$ 56,593,238	\$ 52,924,845	\$ 51,048,663	\$ 47,545,264	\$ 44,007,789	\$ 40,185,831	\$ 40,890,218	\$ 38,580,369	\$ 37,831,632
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	34,221	398,938	244,790	262,048	292,682	362,097	293,120	469,434	-	-
Community Development	603,538	569,016	332,493	99,842	434,755	502,875	382,764	311,288	363,729	288,986
Public Safety	288,339	317,112	283,187	301,899	230,035	281,917	240,336	233,682	208,501	260,703
Public Works	540,481	326,879	103,757	153,930	389,989	92,037	64,127	75,775	24,397	40,550
Parks and Recreation	384,305	390,797	442,062	429,254	455,529	443,317	342,041	211,678	220,906	224,050
Community Redevelopment	78,696	111,183	121,948	109,389	89,074	90,359	50,611	49,224	47,855	46,434
Operating Grants and Contributions	3,805,317	2,589,259	1,177,384	2,512,611	1,974,871	760,300	696,543	613,287	255,850	1,036,104
Capital Grants and Contributions	2,872,926	3,080,627	1,709,812	2,195,510	1,551,290	2,027,153	799,416	970,695	2,097,753	1,058,211
Total Governmental Activities Program Revenues	8,607,823	7,783,811	4,415,433	6,064,483	5,418,225	4,560,055	2,868,958	2,935,063	3,218,991	2,955,038
Business-Type Activities:										
Charges for Services:										
Water and Sewer	24,256,763	23,293,753	22,153,910	21,767,733	20,975,133	20,015,885	19,232,847	17,970,110	17,270,949	16,349,006
Municipal Airport	1,591,446	1,626,536	1,590,383	1,551,891	1,450,275	1,325,366	1,257,163	1,241,198	1,224,339	1,207,610
Refuse Collection	4,052,162	3,977,052	3,857,280	3,804,313	2,821,303	2,694,525	2,621,219	2,550,885	2,516,940	2,507,673
Stormwater	1,928,796	1,836,204	1,737,025	1,668,908	1,580,931	1,513,418	1,450,706	1,421,263	1,343,634	1,289,195
Permits & Inspection	2,480,966	1,642,958	1,761,249	2,068,247	1,816,362	1,953,127	1,567,935	1,516,064	1,285,000	816,936
Operating Grants and Contributions	-	-	-	-	-	-	18,870	233,608	281,917	-
Capital Grants and Contributions	6,708,131	4,015,280	6,691,118	7,483,770	4,432,890	7,192,210	7,908,776	6,205,510	2,258,642	2,375,913
Total Business-Type Activities Program Revenues	41,018,264	36,391,783	37,790,965	38,344,862	33,076,894	34,694,531	34,057,516	31,138,638	26,181,421	24,546,333
Total Primary Government Program Revenues	\$ 49,626,087	\$ 44,175,594	\$ 42,206,398	\$ 44,409,345	\$ 38,495,119	\$ 39,254,586	\$ 36,926,474	\$ 34,073,701	\$ 29,400,412	\$ 27,501,371

(Continued on next page)

SCHEDULE 2
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
SEPTEMBER 30, 2020
(Continued)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net (Expense) Revenue										
Governmental Activities	\$ (22,428,734)	\$ (22,938,478)	\$ (24,917,620)	\$ (22,537,355)	\$ (21,792,778)	\$ (20,584,530)	\$ (20,239,542)	\$ (20,873,675)	\$ (18,645,278)	\$ (18,907,752)
Business-Type Activities	14,300,921	10,520,834	14,199,173	15,898,037	12,742,633	15,831,327	16,980,185	14,057,158	9,465,321	8,577,491
Total Primary Government Net Expense	<u>\$ (8,127,813)</u>	<u>\$ (12,417,644)</u>	<u>\$ (10,718,447)</u>	<u>\$ (6,639,318)</u>	<u>\$ (9,050,145)</u>	<u>\$ (4,753,203)</u>	<u>\$ (3,259,357)</u>	<u>\$ (6,816,517)</u>	<u>\$ (9,179,957)</u>	<u>\$ (10,330,261)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 14,311,358	\$ 13,055,677	\$ 12,154,023	\$ 11,535,511	\$ 10,144,219	\$ 9,504,219	\$ 8,926,793	\$ 8,466,489	\$ 8,077,322	\$ 8,048,262
Sales and Use Taxes	2,323,584	1,927,443	1,913,605	1,856,486	1,706,385	1,601,790	1,479,995	1,339,684	867,109	873,618
Franchise Taxes	3,376,676	3,268,543	3,365,033	3,149,547	2,819,863	2,790,527	2,946,925	2,828,154	2,618,664	2,718,382
Public Service Taxes	5,588,218	5,398,634	5,181,391	4,921,111	4,686,649	4,663,287	4,564,033	4,550,177	4,477,025	4,209,090
Casualty & Fire Insurance Premium Taxes	523,658	485,728	462,045	435,246	388,392	398,556	365,737	352,523	-	-
Intergovernmental Revenues	1,611,405	1,336,795	1,415,036	1,327,369	1,236,852	1,127,268	1,068,729	948,638	2,143,875	1,967,168
Investment Earnings	210,236	323,667	482,358	123,471	47,515	59,239	141,094	95,686	(2,642)	204,322
Miscellaneous Revenues	414,424	395,525	269,847	488,417	249,329	215,782	446,394	511,067	612,879	605,896
Transfers	3,113,168	3,207,416	3,113,975	2,296,994	2,139,512	1,979,248	1,823,738	1,814,695	1,623,653	1,438,406
Total Governmental Activities	<u>31,472,727</u>	<u>29,399,428</u>	<u>28,357,313</u>	<u>26,134,152</u>	<u>23,418,716</u>	<u>22,339,916</u>	<u>21,763,438</u>	<u>20,907,113</u>	<u>20,417,885</u>	<u>20,065,144</u>
Business-Type Activities:										
Investment Earnings	10,952	549,639	1,298,843	172,826	149,939	288,991	308,618	166,548	(3,117)	126,189
Miscellaneous Revenues	391,285	628,823	228,651	281,429	408,620	358,276	321,754	235,711	169,710	140,578
Transfers	(3,113,168)	(3,207,416)	(3,113,975)	(2,296,994)	(2,139,512)	(1,979,248)	(1,823,738)	(1,814,695)	(1,623,653)	(1,438,406)
Total Business-Type Activities	<u>(2,710,931)</u>	<u>(2,028,954)</u>	<u>(1,586,481)</u>	<u>(1,842,739)</u>	<u>(1,580,953)</u>	<u>(1,331,981)</u>	<u>(1,193,366)</u>	<u>(1,412,436)</u>	<u>(1,457,060)</u>	<u>(1,171,639)</u>
Total Primary Government	<u>\$ 28,761,796</u>	<u>\$ 27,370,474</u>	<u>\$ 26,770,832</u>	<u>\$ 24,291,413</u>	<u>\$ 21,837,763</u>	<u>\$ 21,007,935</u>	<u>\$ 20,570,072</u>	<u>\$ 19,494,677</u>	<u>\$ 18,960,825</u>	<u>\$ 18,893,505</u>
Change in Net Position										
Governmental Activities	\$ 9,043,993	\$ 6,460,950	\$ 3,439,693	\$ 3,596,797	\$ 1,625,938	\$ 1,755,386	\$ 1,523,896	\$ 33,438	\$ 1,772,607	\$ 1,157,392
Business-Type Activities	11,589,990	8,491,880	12,612,692	14,055,298	11,161,680	14,499,346	15,786,819	12,644,722	8,008,261	7,405,852
Total Primary Government	<u>\$ 20,633,983</u>	<u>\$ 14,952,830</u>	<u>\$ 16,052,385</u>	<u>\$ 17,652,095</u>	<u>\$ 12,787,618</u>	<u>\$ 16,254,732</u>	<u>\$ 17,310,715</u>	<u>\$ 12,678,160</u>	<u>\$ 9,780,868</u>	<u>\$ 8,563,244</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, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund										
Nonspendable	\$ 2,070,526	\$ 2,204,127	\$ 2,361,663	\$ 2,064,934	\$ 42,573	\$ 300,217	\$ 42,861	\$ 53,020	\$ 45,519	\$ 785,323
Restricted	1,043,939	936,069	872,144	1,281,800	786,430	72,435	66,905	72,043	122,700	131,893
Committed	959,459	443,212	291,786	682,840	572,078	229,752	189,017	148,078	35,133	35,133
Assigned	16,682,544	14,042,756	10,738,786	7,139,069	5,542,623	4,564,992	3,496,438	3,362,210	5,898,754	6,449,621
Unassigned	6,960,128	5,877,709	6,025,159	5,781,603	5,003,576	4,589,826	4,986,250	4,068,361	2,745,163	4,914,062
Total General Fund	<u>\$ 27,716,596</u>	<u>\$ 23,503,873</u>	<u>\$ 20,289,538</u>	<u>\$ 16,950,246</u>	<u>\$ 11,947,280</u>	<u>\$ 9,757,222</u>	<u>\$ 8,781,471</u>	<u>\$ 7,703,712</u>	<u>\$ 8,847,269</u>	<u>\$ 12,316,032</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,546	\$ -	\$ -	\$ -	\$ -
Restricted	5,189,550	11,941,181	11,125,433	2,919,419	1,597,798	1,220,728	1,586,719	1,168,360	2,821,876	512,734
Committed	-	-	-	-	-	-	-	-	-	3,463
Assigned	-	-	-	-	-	-	-	-	813,893	970,143
Unassigned	-	-	-	-	-	(8,281)	-	-	(182,187)	(431,941)
Total All Other Governmental Funds	<u>\$ 5,189,550</u>	<u>\$ 11,941,181</u>	<u>\$ 11,125,433</u>	<u>\$ 2,919,419</u>	<u>\$ 1,597,798</u>	<u>\$ 1,290,993</u>	<u>\$ 1,586,719</u>	<u>\$ 1,168,360</u>	<u>\$ 3,453,582</u>	<u>\$ 1,054,399</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, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues										
Taxes	\$ 24,444,415	\$ 22,891,920	\$ 21,806,540	\$ 20,690,079	\$ 18,656,345	\$ 17,777,760	\$ 17,342,239	\$ 16,711,742	\$ 16,051,324	\$ 15,842,662
Licenses and Permits	244,191	319,860	283,152	285,409	290,652	293,923	288,611	286,402	290,365	295,368
Intergovernmental & State Grants	7,578,815	6,583,034	4,648,238	5,169,302	4,897,385	3,725,591	3,131,748	3,492,712	4,460,081	4,109,124
Charges for Services	1,409,117	1,166,640	998,049	879,677	1,041,689	768,562	589,360	423,665	435,404	416,464
Charges for General Government	1,991,032	1,985,134	1,756,431	1,663,192	1,517,509	1,332,719	1,107,210	1,044,808	970,019	1,008,976
Fines and Forfeitures	118,144	106,771	97,643	117,382	120,646	174,460	151,297	122,356	139,619	148,891
Impact Fees	2,133,086	1,374,709	806,696	1,115,106	747,459	772,430	424,795	207,531	1,856	3,632
Interest Revenues	207,614	-	-	-	-	-	-	-	-	-
Miscellaneous	751,581	1,350,176	1,005,718	802,534	1,255,724	659,944	642,871	681,159	600,198	798,694
Total Revenues	38,877,995	35,778,244	31,402,467	30,722,681	28,527,409	25,505,389	23,678,131	22,970,375	22,948,866	22,623,811
Expenditures										
General Government	5,912,582	5,966,440	5,575,414	6,257,924	5,792,190	4,362,294	4,096,328	4,021,248	3,642,613	3,420,470
Community Development	980,243	989,090	1,077,116	1,032,877	1,085,804	1,054,415	941,013	891,921	804,276	820,533
Public Safety	14,973,123	14,173,630	14,110,501	13,123,623	12,396,127	11,991,463	11,529,649	11,315,216	10,652,542	10,396,485
Public Works	3,596,349	3,525,760	3,440,091	3,394,305	3,230,408	3,115,081	2,973,423	2,863,762	2,552,734	2,555,943
Parks and Recreation	3,009,277	2,846,607	2,944,785	2,711,022	2,526,081	2,447,690	2,382,590	2,179,249	1,884,809	1,852,070
Community Redevelopment	382,147	398,426	422,543	386,572	319,284	452,448	222,252	254,772	270,888	331,938
Grant & Special Revenue	-	-	-	-	-	-	-	-	334,946	794,021
Capital Outlay	10,642,755	6,606,685	3,490,574	3,407,684	1,520,599	2,092,615	698,999	4,698,411	7,407,606	2,249,806
Debt Service:										
Principal	4,529,845	1,558,386	1,500,224	1,068,415	1,030,165	992,909	1,932,324	1,593,811	1,028,538	1,139,650
Interest	503,750	451,245	379,888	290,866	269,400	295,697	330,155	395,459	394,544	388,093
Total Expenditures	44,530,071	36,516,269	32,941,136	31,673,288	28,170,058	26,804,612	25,106,733	28,213,849	28,973,496	23,949,009
Excess of Revenues Over (Under)	(5,652,076)	(738,025)	(1,538,669)	(950,607)	357,351	(1,299,223)	(1,428,602)	(5,243,474)	(6,024,630)	(1,325,198)
Other Financing Sources (Uses):										
Donations from Private Sources	-	-	-	-	-	-	-	-	-	36,006
Capital leases and notes payable	-	1,560,692	9,970,000	4,978,200	-	-	925,000	-	3,623,000	-
Transfers In	9,817,773	7,103,453	4,988,655	6,346,352	3,457,785	3,493,233	2,276,517	3,269,259	5,840,384	2,466,763
Transfers Out	(6,704,605)	(3,896,037)	(1,874,680)	(4,049,358)	(1,318,273)	(1,513,985)	(452,779)	(1,454,564)	(4,216,731)	(1,045,936)
Total Other Financing Sources (Uses)	3,113,168	4,768,108	13,083,975	7,275,194	2,139,512	1,979,248	2,748,738	1,814,695	5,246,653	1,456,833
Net Change in Fund	\$ (2,538,908)	\$ 4,030,083	\$ 11,545,306	\$ 6,324,587	\$ 2,496,863	\$ 680,025	\$ 1,320,136	\$ (3,428,779)	\$ (777,977)	\$ 131,635
Debt Service as a Percentage of Noncapital Expenditures	14.85%	6.72%	6.38%	4.81%	4.88%	5.21%	9.27%	8.46%	6.60%	7.04%

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, 2021**

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)
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%
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%
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%
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%
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%
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%
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%
2014	23,231,802	16,316,336	70%	286,402	1%	2,571,933	11%	423,665	2%	1,044,808	4%	108,251	1%	-	665,712	3%
2013	21,915,314	15,651,444	71%	290,365	1%	2,286,426	11%	387,549	2%	970,019	4%	115,747	1%	-	590,111	3%
2012	22,214,352	15,416,867	69%	295,368	1%	2,759,577	12%	370,030	2%	1,008,976	5%	127,076	1%	-	775,631	3%

Combined Special Revenue 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)
2021	11,773,917	1,495,661	13%	-	-%	739,415	6%	60,177	1%	-	-%	7,688	-%	2,133,086	2%	7,075,524
2020	10,941,483	1,346,967	12%	-	-%	1,680,867	15%	58,528	1%	-	-%	25,230	-%	1,374,709	4%	6,054,276
2019	13,574,859	708,378	5%	-	-%	841,237	6%	56,958	1%	-	-%	5,245	-%	806,696	1%	11,000,771
2018	6,136,233	728,614	12%	-	-%	163,195	3%	55,138	1%	-	-%	13,862	-%	1,115,106	2%	3,917,472
2017	3,196,386	624,708	20%	-	-%	590,331	18%	53,171	2%	-	-%	6,909	-%	747,459	1%	1,155,066
2016	3,322,050	472,047	14%	-	-%	778,186	23%	51,862	2%	-	-%	56,277	2%	772,430	1%	1,174,095
2015	1,737,156	433,005	25%	-	-%	327,100	19%	50,611	3%	-	-%	35,364	2%	424,795	1%	452,779
2014	3,007,832	395,406	13%	-	-%	871,555	29%	49,224	2%	-	-%	14,105	-%	207,531	1%	1,454,564
2013	10,496,936	399,880	4%	-	-%	2,173,655	21%	47,855	-%	-	-%	23,872	-%	1,856	-%	7,839,731
2012	2,929,807	425,795	14%	-	-%	1,349,547	46%	46,434	2%	-	-%	21,815	1%	3,632	2%	1,023,515

(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, 2021

Fiscal Year	Property	Local Option Gas (6 cents)	Local Option Gas (5 cents)	Franchise and Utilities	Fire Insurance Premium	Casualty Insurance Premium	Total
2021	14,311,358	371,547	272,958	8,964,894	211,159	312,499	24,444,415
2020	13,055,677	381,481	283,807	8,667,177	192,072	293,656	22,873,869
2019	12,154,023	360,122	266,940	8,546,424	183,517	278,528	21,789,553
2018	11,535,511	361,757	269,850	8,070,658	182,754	252,492	20,673,022
2017	10,144,219	351,605	265,617	7,506,512	170,857	217,535	18,656,345
2016	9,338,390	336,733	250,267	7,453,814	186,330	212,226	17,777,760
2015	8,926,793	309,416	229,335	7,510,958	185,435	180,302	17,342,239
2014	8,466,489	294,389	220,010	7,378,331	185,269	167,254	16,711,742
2013	8,088,526	296,836	222,971	7,095,689	180,246	167,056	16,051,324
2012	8,041,572	297,566	222,831	6,927,472	186,963	166,258	15,842,662
Percent Change 2012 - 2021	77.97%	24.86%	22.50%	29.41%	12.94%	87.96%	54.29%

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, 2021**

Fiscal Year Ended	Total Tax	Electric Utilities	Communications Tax	Water Utilities	Gas Utilities	Electric Franchise Fees	Gas Franchise Fees	Solid Waste Franchise Fees
2021	8,964,894	3,633,037	881,604	829,728	243,849	2,814,104	127,597	434,975
2020	8,667,177	3,476,815	916,954	781,159	223,707	2,734,809	91,483	442,251
2019	8,546,424	3,338,974	897,026	727,632	217,759	2,838,367	109,356	417,310
2018	8,070,658	3,031,105	966,449	681,615	241,942	2,624,285	108,430	416,832
2017	7,506,512	2,888,536	914,719	656,992	226,402	2,397,953	106,001	315,909
2016	7,453,814	2,876,547	953,405	614,452	218,883	2,414,938	84,906	290,683
2015	7,510,958	2,779,787	1,001,452	567,168	215,626	2,572,975	89,259	284,691
2014	7,378,331	2,798,468	1,025,352	532,263	194,094	2,490,860	61,615	275,679
2013	7,095,689	2,601,981	1,164,428	533,264	177,352	2,283,921	55,654	279,089
2012	6,927,472	2,439,565	1,093,016	509,209	167,300	2,402,218	49,628	266,536
Percent Change 2012 - 2021	29.41%	48.92%	-19.34%	62.94%	45.76%	17.15%	157.11%	63.20%

Source: City of DeLand Finance Department

**SCHEDULE 8
CITY OF DELAND, FLORIDA
IMPACT FEES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

Fiscal Year	Police	Fire	Parks & Recreation	General Government	Water	Sewer
2021	476,229	231,076	1,016,482	409,299	1,798,553	2,037,772
2020	260,406	132,084	704,226	277,993	1,532,938	1,728,017
2019	52,150	38,278	581,701	134,567	1,555,053	1,864,953
2018	65,459	56,553	833,723	159,371	2,156,400	2,620,570
2017	47,325	37,724	520,205	142,205	1,597,193	1,973,242
2016	50,744	37,414	553,588	130,684	1,680,980	2,043,454
2015	25,298	22,710	296,827	79,960	1,341,337	1,646,771
2014	12,671	9,851	159,166	26,113	1,375,313	1,614,083
2013	-	-	-	1,856	973,407	796,706
2012	236	173	2,820	403	679,008	418,737

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, 2021

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	
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%
2014	24,375,359	4,021,248	16%	854,281	4%	11,282,866	46%	2,674,049	11%	2,127,623	9%	-	-%	50,626	-%	-	-%	1,910,102	8%	1,454,564	6%
2013	25,109,494	3,587,348	14%	804,276	3%	10,645,620	42%	2,552,734	10%	1,884,809	8%	-	-%	55,265	-%	-	-%	1,362,711	6%	4,216,731	17%
2012	21,561,344	3,414,518	16%	820,533	4%	10,385,138	48%	2,555,943	12%	1,852,070	8%	-	-%	5,952	-%	-	-%	1,463,675	7%	1,063,515	5%
Combined Special Revenue 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	
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%	-	-%
2014	5,293,054	-	-%	37,640	1%	32,350	1%	189,713	3%	1,000	-%	254,772	5%	-	-%	4,698,411	89%	79,168	1%	-	-%
2013	8,080,733	-	-%	12,052	-%	28,896	-%	254,241	3%	46,679	1%	270,888	3%	-	-%	7,407,606	92%	60,371	1%	-	-%
2012	3,451,180	338,203	9%	71,660	2%	67,114	2%	202,154	6%	127,712	4%	331,938	10%	-	-%	2,248,331	65%	64,068	2%	-	-%

Source: City of DeLand Finance Department

SCHEDULE 10
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Operating revenues										
Charges for services:										
Water and Sewer	\$ 24,256,763	\$ 23,293,753	\$ 22,153,910	\$ 21,767,733	\$ 20,975,133	\$ 20,015,885	\$ 19,232,847	\$ 17,970,110	\$ 17,270,949	\$ 16,349,006
Municipal Airport	29,000	58,586	90,441	90,349	125,682	28,441	-	-	-	-
Refuse Collection	4,052,162	3,977,052	3,857,280	3,804,313	2,821,303	2,694,525	2,621,219	2,550,885	2,516,940	2,507,673
Stormwater	1,928,796	1,836,204	1,737,026	1,668,908	1,580,931	1,513,418	1,450,706	1,421,263	1,343,634	1,289,195
Permits & Inspections	2,480,966	1,642,958	1,761,248	2,068,247	1,816,362	1,953,127	1,567,935	1,516,064	1,285,000	816,936
Rental Income	1,562,446	1,567,950	1,499,942	1,461,542	1,324,593	1,296,925	1,257,163	1,241,198	1,224,339	1,207,610
Total operating revenues	34,310,133	32,376,503	31,099,847	30,861,092	28,644,004	27,502,321	26,129,870	24,699,520	23,640,862	22,170,420
Operating expenses										
Personal services	9,556,728	9,060,023	8,595,507	8,108,173	7,813,568	7,040,382	6,406,493	6,183,405	5,850,023	5,802,281
Contractual services	5,472,265	4,772,679	4,762,249	4,606,629	3,628,877	3,396,927	3,299,234	3,570,251	3,605,333	3,037,695
Repairs and maintenance	546,550	589,913	428,154	422,124	461,131	364,009	320,257	396,257	450,803	324,937
Supplies	1,764,614	2,116,567	1,695,965	1,690,363	1,394,912	1,300,397	1,163,001	1,091,108	1,259,844	1,137,682
Utilities	1,027,158	1,032,169	1,040,062	942,909	856,250	750,583	788,019	819,223	818,374	907,139
Other expenses	1,129,128	1,176,391	1,156,513	1,027,178	1,010,038	1,184,777	726,247	746,550	542,927	477,382
Services provided by general gov't	1,894,827	1,888,929	1,617,826	1,558,987	1,411,305	1,226,514	1,001,005	938,603	878,794	940,190
Depreciation	5,326,101	4,942,631	4,295,516	4,092,462	3,758,180	3,362,832	3,116,177	3,016,743	2,901,820	2,809,677
Total operating expenses	26,717,371	25,579,302	23,591,792	22,446,825	20,334,261	18,626,421	16,820,433	16,762,140	16,307,918	15,436,983
Operating income	7,592,762	6,797,201	7,508,055	8,414,267	8,309,743	8,875,900	9,309,437	7,937,380	7,332,944	6,733,437
Nonoperating income (expenses)										
Interest earnings	10,952	549,639	1,298,843	172,826	149,939	288,991	308,618	166,548	(3,117)	126,189
Operating grants	-	-	-	-	-	-	18,870	233,608	-	-
Other income (expense)	305,716	569,832	235,291	253,392	343,620	258,073	205,932	214,680	148,388	124,356
Gain (Loss) on disposal of fixed assets	28	(291,647)	-	-	-	(54,404)	-	-	21,322	16,222
Interest and amortization expense	-	-	-	-	-	(182,379)	(256,898)	(319,340)	(438,722)	(544,911)
Total nonoperating revenues (expenses)	316,696	827,824	1,534,134	426,218	493,559	310,281	276,522	295,496	(272,129)	(278,144)
Income before contributions, grants and transfers	7,909,458	7,625,025	9,042,189	8,840,485	8,803,302	9,186,181	9,585,959	8,232,876	7,060,815	6,455,293
Capital contributions and grants	6,708,131	4,015,280	6,691,118	7,483,770	4,432,890	7,192,210	7,908,776	6,205,510	2,540,559	2,375,913
Transfers in	72,877	120,798	261,708	116,893	90,858	71,385	69,417	67,709	-	40,000
Transfers out	(3,186,045)	(3,328,214)	(3,375,683)	(2,413,887)	(2,230,370)	(2,050,633)	(1,893,155)	(1,882,404)	(1,623,653)	(1,478,406)
Change in net position	\$ 11,504,421	\$ 8,432,889	\$ 12,619,332	\$ 14,027,261	\$ 11,096,680	\$ 14,399,143	\$ 15,670,997	\$ 12,623,691	\$ 7,977,721	\$ 7,392,800

Source: City of DeLand Finance Department

SCHEDULE 11
CITY OF DELAND, FLORIDA
OPERATING REVENUES BY SOURCE, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021

Fiscal Year	Water Charges	Reuse Charges	Sewer Charges	Refuse Charges	Stormwater Charges	Building Permits	Plans Review & Inspections	Miscellaneous Revenues	Airport Rental Income	Total Operating Revenues
2021	10,146,887	1,256,591	11,677,841	4,052,162	1,920,886	2,176,307	299,611	1,217,402	1,562,446	34,310,133
2020	9,814,694	1,137,906	11,308,027	3,977,052	1,833,769	1,451,401	185,633	1,100,071	1,567,950	32,376,503
2019	9,195,542	971,129	10,986,150	3,857,280	1,733,937	1,532,345	216,243	1,107,280	1,499,942	31,099,847
2018	8,737,193	844,404	10,905,134	3,804,356	1,662,990	1,737,104	328,281	1,380,088	1,461,542	30,861,092
2017	8,329,362	938,372	10,577,240	2,821,303	1,567,667	1,550,966	261,590	1,272,911	1,324,593	28,644,004
2016	8,071,802	716,001	10,258,759	2,694,525	1,499,667	1,676,024	273,148	1,015,470	1,296,925	27,502,321
2015	7,598,106	629,453	9,927,023	2,621,219	1,434,817	1,322,957	241,865	1,097,267	1,257,163	26,129,870
2014	7,532,753	436,685	9,236,423	2,550,885	1,406,946	1,309,748	201,510	783,372	1,241,198	24,699,520
2013	7,428,201	421,798	8,491,225	2,516,940	1,326,744	1,111,081	166,802	953,732	1,224,339	23,640,862
2012	7,148,108	403,477	8,068,553	2,507,673	1,273,117	659,799	141,377	760,706	1,207,610	22,170,420

Source: City of DeLand Finance Department

**SCHEDULE 12
CITY OF DELAND, FLORIDA
OPERATING EXPENSES, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

Fiscal Year	Personal Services				Contractual Services				Utilities	Other Expenses	Services Provided by General Government	Subtotal - Expenses before Depreciation		Total Operating Expenses
	Water & Sewer	Municipal Airport	Stormwater	Permits & Inspections	Refuse	Other	Repairs & Maintenance	Supplies				Depreciation	Depreciation	
2021	7,199,978	523,635	543,037	1,290,078	3,998,779	1,473,486	546,550	1,764,614	1,027,158	1,129,128	1,894,827	21,391,270	5,326,101	26,717,371
2020	6,803,716	528,643	465,679	1,261,985	3,886,715	885,964	589,913	2,116,567	1,032,169	1,176,391	1,888,929	20,636,671	4,942,631	25,579,302
2019	6,666,341	483,340	422,849	1,022,977	3,753,717	1,008,532	428,154	1,695,965	1,040,062	1,156,513	1,617,826	19,296,276	4,295,516	23,591,792
2018	6,467,270	467,684	456,792	716,427	3,699,427	907,202	422,124	1,690,363	942,909	1,027,178	1,556,987	18,354,363	4,092,462	22,446,825
2017	6,345,972	429,834	318,399	719,363	2,744,793	884,084	461,131	1,394,912	856,250	1,010,038	1,411,305	16,576,081	3,758,180	20,334,261
2016	5,779,387	368,326	288,677	603,992	2,617,440	779,487	364,009	1,300,397	750,583	1,184,777	1,226,514	15,263,589	3,362,832	18,626,421
2015	5,202,563	283,452	357,148	563,330	2,545,278	753,956	320,257	1,163,001	788,019	726,247	1,001,005	13,704,256	3,116,177	16,820,433
2014	5,019,996	235,435	331,902	596,072	2,482,663	1,087,588	396,257	1,091,108	819,223	746,550	938,603	13,745,397	3,016,743	16,762,140
2013	4,810,630	185,533	275,421	578,439	2,443,105	1,162,228	450,803	1,259,844	818,374	542,927	878,794	13,406,098	2,901,820	16,307,918
2012	4,711,467	225,484	302,751	562,579	2,458,442	579,253	324,937	1,137,682	907,139	477,382	940,190	12,627,306	2,809,677	15,436,983

Source: City of DeLand Finance Department

SCHEDULE 13
CITY OF DELAND, FLORIDA
PROPERTY VALUES AND PROPERTY TAX MILLAGE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021

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
2021	3,169,283,568	1,061,658,515	33.50%	2,107,625,053	66.50%	2,107,625	6.7841	-	6.7841
2020	2,904,947,231	975,996,798	33.60%	1,928,950,433	66.40%	1,928,950	6.7841	-	6.7841
2019	2,618,225,796	888,361,081	33.93%	1,729,864,715	66.07%	1,729,865	6.8841	0.2353	7.1194
2018	2,400,859,792	803,100,739	33.45%	1,597,759,053	66.55%	1,597,759	6.8231	0.2544	7.0775
2017	2,189,781,537	738,002,741	33.70%	1,451,778,796	66.30%	1,451,779	6.9231	0.2348	7.1579
2016	2,020,275,715	682,272,544	33.77%	1,338,003,171	66.23%	1,338,003	6.9995	0.2540	7.2535
2015	1,884,727,387	654,230,799	34.71%	1,230,496,588	65.29%	1,230,497	7.0954	0.3046	7.4000
2014	1,753,303,583	618,664,932	35.29%	1,134,638,651	64.71%	1,134,639	7.2385	0.3452	7.5837
2013	1,735,545,673	609,446,509	35.12%	1,126,099,164	64.88%	1,126,099	7.0168	0.3473	7.3641
2012	1,793,872,351	606,647,842	33.82%	1,187,224,509	66.18%	1,187,225	6.6409	0.3166	6.9575

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, 2021**

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
2021	1,261,315,595	59.8%	467,974,365	22.2%	76,569,389	3.6%	46,435,091	2.2%	54,030,080	2.6%	201,300,533	9.6%	2,107,625,053	9.3%	6.7841
2020	1,129,511,087	58.6%	434,055,182	22.5%	72,156,205	3.7%	43,019,950	2.2%	48,800,661	2.5%	201,407,348	10.5%	1,928,950,433	11.5%	6.7841
2019	968,412,554	56.0%	402,429,120	23.3%	69,012,477	4.0%	37,149,714	2.1%	47,992,292	2.8%	204,866,558	11.8%	1,729,862,715	8.3%	7.1194
2018	855,699,973	53.5%	387,656,135	24.3%	66,114,633	4.1%	41,433,900	2.6%	41,275,040	2.6%	205,579,372	12.9%	1,597,759,053	10.1%	7.0775
2017	759,516,494	52.3%	368,358,135	25.4%	62,618,306	4.3%	33,329,972	2.3%	39,512,510	2.7%	188,443,379	13.0%	1,451,778,796	8.5%	7.1579
2016	695,397,046	52.0%	331,656,120	24.8%	60,197,120	4.5%	28,807,269	2.2%	36,746,998	2.7%	185,198,618	13.8%	1,338,003,171	8.7%	7.2535
2015	607,049,034	49.4%	314,023,479	25.5%	59,537,999	4.8%	28,549,732	2.3%	35,694,255	2.9%	185,642,089	15.1%	1,230,496,588	8.4%	7.4000
2014	531,977,005	46.9%	298,120,578	26.3%	57,195,656	5.0%	25,654,954	2.3%	34,350,273	3.0%	187,340,185	16.5%	1,134,638,651	0.8%	7.5837
2013	509,058,976	45.2%	302,442,609	26.9%	58,885,588	5.2%	26,767,897	2.4%	35,907,844	3.2%	193,036,250	17.1%	1,126,099,164	-5.1%	7.3641
2012	532,500,019	44.8%	317,077,540	26.7%	61,525,661	5.2%	27,408,154	2.3%	40,166,426	3.4%	208,546,709	17.6%	1,187,224,509	-8.4%	6.9575

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, 2021

Fiscal Year	City of DeLand			Overlapping Rates					Total Overlapping	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		
2021	6.7841	-	6.7841	0.2287	5.9070	6.1509	1.5035	0.0320	13.8221	20.6062
2020	6.7841	-	6.7841	0.2414	6.0810	6.5420	1.9080	0.0320	14.8044	21.5885
2019	6.8841	0.2353	7.1194	0.2562	6.2810	6.6464	2.1751	0.0320	15.3907	22.5101
2018	6.8231	0.2544	7.0775	0.2724	6.5200	7.0520	2.3660	0.0320	16.2424	23.3199
2017	6.9231	0.2348	7.1579	0.2885	6.8480	7.0520	1.5900	0.0320	15.8105	22.9684
2016	6.9995	0.2540	7.2535	0.3023	7.1970	7.2709	1.6679	0.0320	16.4701	23.7236
2015	7.0954	0.3046	7.4000	0.3164	7.3360	7.2709	1.9237	0.0345	16.8815	24.2815
2014	7.2385	0.3452	7.5837	0.3283	7.3580	7.2709	2.3759	0.0345	17.3676	24.9513
2013	7.0168	0.3473	7.3641	0.3313	7.8880	6.8809	2.4666	0.0345	17.6013	24.9654
2012	6.6409	0.3166	6.9575	0.3313	8.0630	6.7791	2.3849	0.0345	17.5928	24.5503

Source: Volusia County Property Appraiser

**SCHEDULE 16
CITY OF DELAND, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

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
2021	14,298,339	13,558,758	94.8%	N/A	13,558,758	94.8%
2020	13,086,193	12,337,942	94.3%	268,217	12,606,159	96.3%
2019	12,315,585	11,622,448	94.4%	292,334	11,914,782	96.7%
2018	11,308,140	10,696,538	94.6%	278,154	10,974,692	97.1%
2017	10,391,687	9,757,160	93.9%	580,074	10,337,234	99.5%
2016	9,705,206	9,072,109	93.5%	194,747	9,266,856	95.5%
2015	9,105,675	8,781,532	96.4%	146,474	8,928,006	98.0%
2014	8,604,759	8,319,541	96.7%	32,460	8,352,001	97.1%
2013	8,292,707	7,958,257	96.0%	49,980	8,008,237	96.6%
2012	8,260,115	7,907,539	95.7%	32,766	7,940,305	96.1%

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

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

Source: Volusia County Property Appraiser

**SCHEDULE 17
CITY OF DELAND, FLORIDA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT FISCAL YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2021**

Taxpayer	Type of Business	2021			2012		
		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
KPR US LLC	Industry	\$ 57,219,518	1	2.71%			
Duke Energy Florida INC	Utility	16,901,781	2	0.80%			
TKG DeLand LLC	Shopping Center	15,040,821	3	0.71%			
West Volusia Investors LLC	Shopping Center	14,000,318	4	0.66%	9,939,322	7	0.84%
Cloisters RHF Housing LLC	Real Estate	13,700,647	5	0.65%			
Wal-Mart Stores East L.P.	Retail	13,180,352	6	0.63%	13,156,221	4	1.11%
Carrington Place Property	Real Estate	12,479,818	7	0.59%			
Kingspan Insulated Panels Inc	Industry	11,534,693	8	0.55%	8,845,456	8	0.75%
Bright House Networks LLC	Communications	10,443,959	9	0.50%	16,677,786	3	1.40%
Bre Retail NP Owner 1	Shopping Center	10,344,862	10	0.49%			
Covidien LTD	Industry				71,737,056	1	6.04%
OK Victoria Gardens LLP	Real Estate				19,878,846	2	1.67%
DeLand Oaks LLC	Real Estate				12,352,301	5	1.04%
Florida Power Corporation	Utility				11,464,198	6	0.97%
Bellsouth Telecommunication Inc	Communications				8,810,323	9	0.74%
Tyco Healthcare Group LP	Healthcare				8,545,663	10	0.72%
		<u>\$ 174,846,769</u>		<u>8.30%</u>	<u>\$ 181,407,172</u>		<u>15.28%</u>

Source: Volusia County Property Appraiser

**SCHEDULE 18
CITY OF DELAND, FLORIDA
WATER AND SEWER RATES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

Residential									
Fiscal Year	Billing Fee per Account	Service ** Availability	Water				Sewer		
			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
2021	4.99	7.96	2.30	3.80	6.00	7.14	24.41		4.83
2020	4.99	7.62	2.20	3.64	5.74	6.83	24.41		4.83
2019	4.99	7.29	2.11	3.48	5.49	6.54	24.41		4.83
2018	4.99	6.98	2.02	3.33	5.25	6.26	24.41		4.83
2017	4.99	6.98	1.94	4.06	6.10	6.10	24.41	4.67	
2016	4.99	6.89	1.92	4.02	6.03	6.03	24.14	4.62	
2015	4.98	6.89	1.92	4.01	6.02	6.02	24.09	4.61	
2014	4.98	6.89	1.92	3.60	5.40	5.40	24.09	4.05	
2013	4.98	6.89	1.92	3.20	4.80	4.80	24.09	3.53	
2012	4.98	6.89	1.92	2.69	3.84	3.84	24.09	3.11	

Multi-Family									
Fiscal Year	Billing Fee per Account	Service ** Availability	Water				Sewer		
			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
2021	4.99	5.58	2.30	3.80	6.00	7.14	17.09		4.83
2020	4.99	5.34	2.20	3.64	5.74	6.83	17.09		4.83
2019	4.99	5.11	2.11	3.48	5.49	6.54	17.09		4.83
2018	4.99	4.89	2.02	3.33	5.25	6.26	17.09		4.83
2017	4.99	4.89	1.94	4.06	6.10	6.10	17.09	4.67	
2016	4.99	4.84	1.92	4.02	6.03	6.03	16.90	4.62	-
2015	4.98	4.83	1.92	4.01	6.02	6.02	16.87	4.61	-
2014	4.98	4.83	1.92	3.60	5.40	5.40	16.87	4.05	-
2013	4.98	4.83	1.92	3.20	4.80	4.80	16.87	3.53	-
2012	4.98	4.83	1.92	2.69	3.84	3.84	16.87	-	3.11

Commercial									
Fiscal Year	Billing Fee per Account	Service * Availability	Water				Sewer		
			Consumption Rate Block 1	Consumption Rate Block 2	Consumption Rate Block 3	Consumption Rate Block 4	Service * Availability	Consumption Rate All Usage	
2021	4.99	7.96 - 24.41	2.30	3.80	6.00	7.14	24.41 - 2,807.15	4.83	
2020	4.99	7.62 - 24.41	2.20	3.64	5.74	6.83	24.41 - 2,807.15	4.83	
2019	4.99	7.29 - 838.35	2.11	3.48	5.49	6.54	24.41 - 2,807.15	4.83	
2018	4.99	6.98 - 802.70	2.02	3.33	5.25	6.26	24.41 - 2,807.15	4.83	
2017	4.99	6.98 - 802.31	1.94	4.06	6.10	6.10	24.41 - 2,806.65	4.67	
2016	4.99	6.90 - 793.58	1.92	4.02	6.03	6.03	24.14 - 2,776.11	4.62	
2015	4.98	6.89 - 792.00	1.92	4.01	6.02	6.02	24.09 - 2,770.57	4.61	
2014	4.98	6.89 - 792.00	1.92	3.60	5.40	5.40	24.09 - 2,770.57	4.05	
2013	4.98	6.89 - 792.00	1.92	3.20	4.80	4.80	24.09 - 2,770.57	3.53	
2012	4.98	6.89 - 792.00	1.92	2.69	3.84	3.84	24.09 - 2,770.57	3.11	

** 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
PRINCIPAL WATER CUSTOMERS
CURRENT FISCAL YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2021**

Customer	2021			2012		
	Dollars Billed	Rank	Percentage of Total Dollars Billed	Dollars Billed	Rank	Percentage of Total Dollars Billed
Victoria Park Community Council				\$ 201,648	1	2.80%
The Enclave Community				129,774	2	1.80%
Stetson University				97,196	3	1.35%
City of Deland				77,201	4	1.07%
Florida Hospital Deland	Information not available for 2021 at time of reporting.			57,456	5	0.80%
Colonial Partners				46,508	6	0.65%
Garfield Place Apts LTD				44,335	7	0.62%
Sandhill Enterprices LLC				39,026	8	0.54%
Wal-Mart Stores EAS LP				38,256	9	0.53%
Sherwood Medical				36,491	10	0.51%
Total	<u>\$ -</u>		<u>0.00%</u>	<u>\$ 767,891</u>		<u>9.63%</u>
Total Dollars Billed	\$ 10,146,887			\$ 7,196,729		

Source: Utility Billing Reports FY2021, ACFR 2012

Notes: Includes both potable and reclaimed water.

**SCHEDULE 20
CITY OF DELAND, FLORIDA
PRINCIPAL SEWER CUSTOMERS
CURRENT FISCAL YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2021**

Customer	2021			2012		
	Dollars Billed	Rank	Percentage of Total Dollars Billed	Dollars Billed	Rank	Percentage of Total Dollars Billed
Florida Hospital Deland				\$ 101,260	1	1.29%
Garfield Place Apts LTD				93,693	2	1.21%
Cloisters RHF Housing LLC				76,762	3	0.98%
Arbors Apt Associates				70,624	4	0.90%
Colonial Partners	Information not available for 2021 at time of reporting.			58,322	5	0.74%
College Arms Towers Inc				57,062	6	0.73%
Lexington Club at Spring Arbor				46,933	7	0.60%
AE Woodland Towers				41,368	8	0.53%
Residential Day Group				40,726	9	0.52%
School Board of Volusia County				39,490	10	0.50%
Total	<u>\$ -</u>		<u>0.00%</u>	<u>\$ 626,240</u>		<u>8.00%</u>
Total Dollars Billed	\$ 11,206,033			\$ 7,824,088		

Source: Utility Billing Reports FY2021, ACFR 2012

**SCHEDULE 21
CITY OF DELAND, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

Governmental Activities										
Fiscal Year	General Fund Multipurpose Loan Payable	Community Redevelopment Multipurpose Loan Payable	Grants and Special Revenue Multipurpose Loan payable	Capital Leases	Total Governmental Activities (4)					
2021	13,896,866	-	2,348,772	161,714	16,407,352					
2020	18,222,272	-	2,513,614	201,311	20,937,197					
2019	18,261,764	-	2,673,127	-	20,934,891					
2018	9,637,775	-	2,827,340	-	12,465,115					
2017	5,578,829	-	2,976,501	-	8,555,330					
2016	6,199,483	-	3,120,777	-	9,320,260					
2015	7,318,080	-	3,260,325	-	10,578,405					
2014	8,144,719	-	3,395,299	45,710	11,585,728					
2013	9,418,801	-	3,623,000	137,738	13,179,539					
2012	10,310,826	58,907	-	215,343	10,585,076					

Business - Type Activities										
Fiscal Year	Water & Sewer Refunding Revenue Note Payable	Water & Sewer Florida Clean Water Revolving Loan Payable	Water & Sewer Revenue Note Payable	Municipal Airport Multipurpose Loan Payable	Stormwater Multipurpose Loan Payable	Capital Leases	Total Business-Type Activities	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita (3)
2021	-	-	-	-	-	-	-	16,407,352	0.92%	428
2020	-	-	-	-	-	-	-	20,937,197	1.28%	565
2019	-	-	-	-	-	-	-	20,934,891	1.38%	585
2018	-	-	-	-	-	-	-	12,465,115	0.90%	365
2017	-	-	-	-	-	-	-	8,555,330	0.67%	261
2016	-	-	-	-	-	-	-	9,320,260	0.77%	293
2015	855,797	7,962,758	-	-	-	-	8,818,555	19,396,960	1.80%	658
2014	1,679,247	8,670,825	-	-	-	10,083	10,360,155	21,945,883	2.11%	745
2013	2,471,573	9,360,377	-	46,814	258,101	29,053	12,165,918	25,345,457	2.54%	891
2012	3,233,951	10,032,353	4,825,264	1,542,517	424,112	44,964	20,103,161	30,688,237	3.21%	1,108

Note: All W&S Loans were paid off in FY2016 with \$0 outstanding debt in business-type activities at the end of FY2016. Details regarding the city's outstanding debt can be found in Note 8 on page 63 of the Notes to the Financial Statements

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

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

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

(4) Details regarding the city's outstanding debt can be found in Note 8 on pg. 63 of the Notes to the Financial Statements

SCHEDULE 22
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, 2021

Fiscal Year	Population (1)	Taxable Value (2)	General Obligation Bonded Debt (3)	Percentage of GOB Debt to Assessed Value	Net Bonded Debt Per Capita
2021	38,342	2,107,625,053	-	0.00%	-
2020	37,043	1,928,950,433	-	0.00%	-
2019	35,763	1,729,864,715	-	0.00%	-
2018	34,106	1,597,759,053	385,377	0.02%	11.30
2017	32,775	1,451,778,796	756,265	0.05%	23.07
2016	31,792	1,338,003,171	1,108,143	0.08%	34.86
2015	29,461	1,230,496,588	1,441,471	0.12%	48.93
2014	29,467	1,134,638,651	1,761,687	0.16%	59.79
2013	28,436	1,126,099,164	2,069,207	0.18%	72.77
2012	27,700	1,187,224,509	2,359,425	0.20%	85.18

(1) From Schedule 29 - Population & Demographic Statistics

(2) From Schedule 13 - Property Values

(3) Details regarding the city's outstanding general obligation debt can be found in Note 8 on pg. 63 of the Notes to the Financial Statements.

**SCHEDULE 23
CITY OF DELAND, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2021**

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)	\$ 381,009,266	4.73%	18,034,071
Volusia County (3)	75,353,172	5.30%	<u>\$ 3,991,796</u>
Subtotal, Overlapping Debt			22,025,867
City Direct Debt			<u>16,407,352</u>
Total Direct and Overlapping Debt			<u><u>\$ 38,433,219</u></u>

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

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

(2) For School District overlapping debt, the percentage applicable to DeLand was determined by taking the City's taxable value of \$2,107,625,053 and dividing it by School District's taxable value of \$44,528,196,910.

(3) For Volusia County overlapping debt, the percentage applicable to DeLand was determined by taking the City's taxable value of \$2,107,625,053 and dividing it by Volusia County's taxable value of \$39,785,654,883.

**SCHEDULE 24
CITY OF DELAND, FLORIDA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Debt Limit	\$ 421,525,011	\$ 385,790,087	\$ 345,972,943	\$ 319,541,282	\$ 290,355,759	\$ 267,600,634	\$ 246,530,056	\$ 226,927,730	\$ 225,219,833	\$ 237,444,902
Total Net Debt Applicable to Limit	-	-	-	385,377	756,265	1,108,143	1,441,471	1,761,687	2,069,207	2,359,425
Legal Debt Margin	<u>\$ 421,525,011</u>	<u>\$ 385,790,087</u>	<u>\$ 345,972,943</u>	<u>\$ 319,155,905</u>	<u>\$ 289,599,494</u>	<u>\$ 266,492,491</u>	<u>\$ 245,088,585</u>	<u>\$ 225,166,043</u>	<u>\$ 223,150,626</u>	<u>\$ 235,085,477</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.12%	0.26%	0.41%	0.58%	0.78%	0.92%	0.99%

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed Value	\$ 2,107,625,053
Debt Limit (20% of Assessed Value)	421,525,011
Debt Applicable to Limit:	
General Obligation Bonded Debt Applicable to Limit	-
Legal Debt Margin	<u>\$ 421,525,011</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 25
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, 2021

Fiscal Year	Principal	Interest	Total General Obligation Debt Service	Total General Fund Expenditures	Ratio of GO Debt Service to General Fund Expenditures
2021	-	-	-	27,586	0.0%
2020	-	-	-	27,401	0.0%
2019	385	10	395	28,265	1.4%
2018	371	19	390	27,090	1.4%
2017	352	24	376	25,525	1.5%
2016	333	32	365	23,527	1.6%
2015	320	37	357	23,612	1.5%
2014	303	74	377	22,921	1.6%
2013	290	84	374	20,893	1.8%
2012	278	90	368	19,034	1.9%

Note: Details regarding the city's outstanding debt can be found in Note 8 on pg. 63 of the financial statements

Source: City of DeLand Finance Department

SCHEDULE 26
CITY OF DELAND, FLORIDA
DEBT SERVICE COVERAGE - NOTES PAYABLE
GENERAL FUND
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021

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
2021	21,090,947	10,620,721	10,470,226	5,033,595	2.08	1.50
2020	18,904,367	11,227,495	7,676,872	2,009,631	3.82	1.50
2019	17,120,586	11,484,754	5,635,832	1,519,682	3.71	1.50
2018	17,428,444	11,800,835	5,627,609	866,395	6.50	1.50
2017	16,700,962	11,585,809	5,115,153	876,661	5.83	1.50
2016	14,240,825	9,621,980	4,618,845	810,682	5.70	1.50
2015	13,670,307	8,930,673	4,739,634	1,021,555	4.64	1.50
2014	13,126,013	8,406,809	4,719,204	1,439,673	3.28	1.50
2013	12,380,043	9,034,867	3,345,176	1,362,711	2.45	1.50
2012	12,927,884	8,648,833	4,279,051	1,463,675	2.92	1.50

Note: Details regarding the city's outstanding debt can be found in Note 8 on pg. 63 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."

Source: City of DeLand Finance Department

SCHEDULE 27
CITY OF DELAND, FLORIDA
REFUNDING REVENUE NOTE DEBT SERVICE COVERAGE
WATER AND SEWER FUND
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021

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
2021	24,256,763	270,847	24,527,610	13,189,568	11,338,042	-	-	1.10
2020	23,293,753	865,950	24,159,703	11,988,595	12,171,108	-	-	1.10
2019	22,153,910	1,324,696	23,478,606	11,912,273	11,566,333	-	-	1.10
2018	21,767,733	325,797	22,093,530	11,218,993	10,874,537	-	-	1.10
2017	20,975,133	345,783	21,320,916	10,801,392	10,519,524	-	-	1.10
2016	20,015,885	442,862	20,458,747	9,698,327	10,760,420	-	-	1.10
2015	19,232,847	456,583	19,689,430	8,872,406	10,817,024	880,764	12.28	1.10
2014	17,970,110	337,509	18,307,619	9,117,096	9,190,523	880,764	10.43	1.10
2013	17,270,949	137,517	17,408,466	8,909,464	8,499,002	880,764	9.65	1.10
2012	16,349,006	202,431	16,551,437	8,027,996	8,523,441	880,764	9.68	1.10

(1) - Operating revenues includes bad debt expense

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

(3) - Operating Expenses exclude depreciation

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

Source: City of DeLand Finance Department

SCHEDULE 28
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, 2021

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
2020	24,256,763	270,847	24,527,610	13,189,568	-	11,338,042	-	-	1.15
2020	23,293,753	474,981	23,768,734	11,886,672	-	11,882,062	-	-	1.15
2019	22,354,029	1,124,577	23,478,606	11,904,427	-	11,574,179	-	-	1.15
2018	21,956,945	136,585	22,093,530	11,182,948	-	10,910,582	-	-	1.15
2017	21,195,040	125,876	21,320,916	10,761,056	-	10,559,860	-	-	1.15
2016	20,204,745	254,002	20,458,747	9,689,089	-	10,769,658	-	-	1.15
2015	19,391,864	297,566	19,689,430	8,869,050	880,764	9,939,616	924,321	10.75	1.15
2014	18,148,280	159,339	18,307,619	8,953,293	880,764	8,473,562	929,683	9.11	1.15
2013	17,412,745	(4,279)	17,408,466	8,867,964	880,764	7,659,738	467,337	16.39	1.15
2012	16,464,083	87,354	16,551,437	7,931,519	880,764	7,739,154	914,759	8.46	1.15

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

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

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

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

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

Source: City of DeLand Finance Department

**SCHEDULE 29
CITY OF DELAND, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

Year	DeLand Population (1)	Volusia County Personal Income (2)	Per Capita Personal Income (3)	DeLand School Enrollment (4)	DeLand Unemployment Rate (5)
2021	38,342	26,095,706,000	46,475	8,195	4.9%
2020	37,043	24,444,162,000	44,180	7,060	6.3%
2019	35,763	23,201,619,000	42,374	8,504	3.7%
2018	34,106	21,902,076,000	40,658	8,329	3.3%
2017	32,775	20,543,253,000	38,807	8,403	4.1%
2016	31,792	20,173,036,748	38,176	8,199	5.5%
2015	29,461	19,212,415,950	36,641	7,934	6.0%
2014	29,467	18,297,539,000	35,302	7,883	6.0%
2013	28,436	17,292,604,000	35,081	7,780	7.5%
2012	27,700	17,117,508,000	34,473	7,683	10.1%

Sources:

- (1) BEBR - Bureau of Economic and Business Research 2020
- (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 30
CITY OF DELAND, FLORIDA
POPULATION STATISTICS
SEPTEMBER 30, 2021**

Year	DeLand Population (1)	% Change During the Period	Volusia County Population (2)	% Change During the Period
2021	38,342	3.5%	563,358	2.1%
2020	37,043	3.6%	551,588	2.4%
2019	35,763	4.9%	538,763	1.5%
2018	34,106	4.1%	531,062	1.5%
2017	32,775	3.1%	523,405	1.1%
2016	31,792	7.9%	517,887	2.2%
2015	29,461	0.0%	506,494	0.5%
2014	29,467	3.6%	503,851	1.0%
2013	28,436	2.7%	498,978	0.4%
2012	27,700	1.4%	497,145	-3.6%
2011	27,330	0.7%	515,563	1.3%
2010	27,144	47.6%	508,913	16.8%
2000	18,395	10.7%	435,836	17.6%
1990	16,622	8.3%	370,712	43.3%
1980	15,354	31.9%	258,762	52.7%
1970	11,641	8.0%	169,487	35.2%
1960	10,775		125,319	

Source: (1) & (2) *BEBR - Bureau of Economic and Business Research 2021*

**SCHEDULE 31
CITY OF DELAND, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2021**

Taxpayer	Type of Business	Total City - 2021			Total City - 2012		
		Employees	Rank	Percentage of Employment	Employees	Rank	Percentage of Employment
Volusia County School Board	School System	7,977	1	3.1%	7,929	1	3.1%
Adventhealth System	Hospital	6,448	2	2.5%			0.0%
Halifax Community Health	Hospital	4,000	3	1.5%	3,957	3	
Publix Supermarkets, Inc.	Retail	3,795	4	1.5%	2,486	6	
County of Volusia	Government	3,305	5	1.3%	3,100	5	1.2%
Walmart Associates, Inc.	Retail	3,248	6	1.2%	3,160	4	1.2%
State of Florida	Government	2,743	7	1.1%	2,361	7	
Embry Riddle Aeronautical University	University	1,628	8	0.6%	1,176	10	
Amazon	Retail	1,500	9	0.6%			0.0%
Daytona State College	University	1,383	10		1,797	8	0.7%
Florida Hospital - All Divisions	Hospital				4,248	2	1.7%
U.S Government	Government				1,422	9	0.6%
Total:		<u>36,027</u>		<u>13.8%</u>	<u>31,636</u>		<u>12.5%</u>
Estimated total workforce - DeLand		261,059			253,550		

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 32
CITY OF DELAND, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<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	2.90	2.90	2.90	2.90	2.90	2.90
City Clerk	3.25	3.25	3.25	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	8.73	8.73	9.00	9.00	8.00	8.00	7.00	6.00	6.00	6.00
Legal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administration Services	4.75	5.65	7.65	7.40	5.45	5.45	4.45	4.45	1.45	1.45
Information Technology	6.73	6.73	6.23	5.00	5.00	5.00	5.00	5.00	5.00	4.63
Human Resources	5.00	5.00	4.73	4.73	4.00	4.00	4.00	4.00	4.25	3.75
Community Development:										
Economic Development	2.60	2.60	2.65	2.65	2.50	2.50	2.50	2.50	2.50	2.50
Planning	6.60	6.65	6.25	6.25	6.73	6.73	6.73	6.73	6.73	6.73
Licenses and Enforcement	1.20	1.20	2.55	2.55	2.85	3.35	2.85	2.45	2.45	2.25
Public Safety:										
Fire	48.62	49.48	47.23	47.23	46.60	46.60	46.13	46.13	46.25	46.25
Police-Administration	0.00	0.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Police-Support	95.78	95.22	29.42	33.32	36.96	36.96	35.67	33.70	32.18	31.58
Police-Operations	0.00	0.00	59.13	53.73	49.73	49.73	49.50	50.00	49.73	48.69
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	3.95	3.95	3.87	3.87	3.87	3.87	3.87	3.80	3.75	3.00
Streets	11.50	11.50	11.50	11.50	13.25	13.25	12.25	11.25	9.25	9.75
Trees	8.00	8.50	7.50	7.50	7.00	7.00	7.00	6.00	8.00	8.00
Urban Beautification	10.50	10.50	10.50	10.50	8.00	8.00	8.00	8.00	8.00	8.00
Vehicle Maintenance	7.00	7.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00
Parks & Recreation:										
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.88	2.76
Recreation	3.50	3.50	3.50	3.50	2.50	2.50	2.50	2.50	2.50	3.50
Parks	22.59	22.84	20.84	20.84	19.97	19.84	19.97	17.23	16.49	15.76
Activities Center	5.50	5.50	5.50	5.50	5.50	5.50	4.00	2.70	2.00	2.00
Chisholm Center	5.00	5.00	5.00	5.00	5.46	5.46	5.46	5.45	5.46	5.46
Spring Hill CRA	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water & Sewer:										
Administration	10.45	9.45	8.00	7.37	7.37	7.37	7.37	7.50	7.25	7.00
Engineering	8.00	7.00	7.00	7.00	5.40	6.00	5.00	5.00	5.00	5.00
Water Production	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water Distribution	28.00	26.00	23.00	22.00	19.00	19.00	18.00	18.00	17.00	17.00
Wastewater Treatment	14.00	14.00	14.00	14.00	15.13	15.13	14.13	15.00	14.13	13.00
Wastewater Collection	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.00	7.00
Utilities Maintenance	23.00	21.00	19.00	17.00	15.00	15.00	14.00	12.00	11.00	12.00
Facilities Maintenance	12.25	11.25	11.50	10.50	10.50	10.50	10.00	12.00	9.50	9.50
Customer Service	20.00	19.00	19.00	19.00	18.00	18.00	17.00	16.00	15.00	15.00
Municipal Airport	8.10	7.10	8.00	8.00	6.00	6.00	5.50	5.50	5.00	5.00
Refuse										
Stormwater	11.25	9.75	9.50	9.50	8.75	8.75	8.75	8.75	7.75	7.75
Permits & Inspection	20.52	19.80	16.55	14.55	12.13	12.13	10.13	10.75	10.13	11.03
Total	445.37	436.15	419.85	407.99	389.55	389.55	374.66	366.29	352.53	350.24

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

SCHEDULE 33
CITY OF DELAND, FLORIDA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Police										
Citations Issued	2,042	1,439	2,198	2,288	2,653	2,913	4,323	3,776	4,703	6,714
Murders	3	1	2	2	3	2	2	1	3	2
Forcible Sex Offenses	8	8	1	2	1	0	3	1	1	4
Robbery	13	16	33	43	44	46	30	44	37	45
Aggravated Assaults	135	163	157	135	135	110	99	97	79	102
Burglary	97	111	162	185	189	303	210	277	223	327
Larceny (Theft)	539	697	960	993	809	1,064	1,045	1,001	992	973
Motor Vehicle Theft	54	62	76	78	106	87	67	50	34	50
Fire										
Residential Fires	23	23	19	20	49	38	31	31	38	40
Structure Fires	6	29	27	22	60	49	37	39	47	53
Highway Vehicles	14	13	14	25	26	17	19	21	21	17
Other Vehicles	1	2	2	2	0	2	1	3	1	1
Non-Structure/Non-Vehicle	7	8	8	3	7	9	16	13	12	24
Brush/Grass/Wildland	16	11	5	10	24	18	20	9	24	14
Rubbish/Dumpsters	24	49	50	36	52	29	27	21	30	39
Other Fires	1	3	10	3	9	9	4	5	5	6
Rescue/Emergency Medical	4,587	4,528	4,696	5,596	5,778	5,660	5,229	5,039	5,298	4,608
False Alarms	477	451	391	437	436	417	420	329	388	260
Mutual Aid (Given)	584	468	285	405	83	82	76	91	178	244
Hazmat Responses	35	31	39	39	41	83	46	24	53	29
Other Hazardous Responses	118	138	120	105	166	137	109	141	160	128
All Other Reponses	1,722	1,462	1,483	1,789	1,836	1,652	1,515	1,484	1,580	1,482
Parking										
Citations Issued	1,153	2,377	2,346	2,443	2,637	2,177	2,239	2,729	3,062	2,320
Water										
Water Accounts	21,525	21,095	20,547 *	20,095 *	19,478 *	18,958	18,510	18,422 *	17,581 *	17,154 *
Irrigation Accounts	1,518	1,516	1,610	1,571 *	1,740 *	1,768	1,813	1,882	1,975	2,019
Reclaim Accounts	1,285	1,210	1,035 *	829 *	637 *	525	413	263	64	N/A
Average Daily Water Consumption (millions of gallons)	5.0	4.8	4.8	4.8	5.1	5.1	5.0	4.7	5.2	5.6
Wastewater										
Sewer Accounts	16,115	15,593	15,073	14,516	13,921	13,623	13,269	13,029	12,576	12,437
Average Daily Sewage Treatment (millions of gallons)	3.8	3.5	3.5	3.5	3.1	3.1	2.9	3.0	2.9	2.8
Airport										
Based Aircraft	175	239	239	240	240	240	223	221	197	196
T Hangers	94	94	94	94	94	94	94	94	94	94

N/A: Data not available

* Revised reporting to correct meter counts.

Source: City of DeLand Departments

**SCHEDULE 34
CITY OF DELAND, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Function/Program</u>										
General Government										
Area in Miles	19.3	19.1	18.9	18.7	18.7	18.7	18.7	18.7	18.1	18.1
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	93	93	93	83	86	86	86	87	84	84
Motorcycles	4	4	4	4	4	4	4	4	4	4
Public Works										
Miles Paved Streets	143.0	138.0	133.53	130.5	130.5	130.5	122.0	122.0	122.0	122.0
Miles Unpaved Streets	0.25	0.25	0.25	0.25	0.25	0.25	0.3	0.3	0.3	0.3
Street Lights	3,468	3,454	3,454	3479	3479	3443	3,441	3,438	3,438	3,488
Water & Sewer										
Miles Primary Water Mains	344	334	324 *	281	264	249	233	231	226	221
Miles Primary Sewer Mains	235	229	223 *	211	201	191	186	184	179	179
Miles Reclaimed Water Lines	68	67	65 *	58	47	42	32	29	27	24
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	8	8	8	8	8	8	8	8	8	8
Tennis Courts	6	6	8	8	8	8	8	8	8	8
Shuffleboard Courts	20	20	20	20	20	20	20	20	20	20
Recreation Centers	2	2	3	2	2	2	2	2	2	2
Gymnasiums	1	1	1	1	1	1	1	1	1	1
Parks & Playgrounds	9	9	9	9	9	9	9	9	9	9
Swimming Pools	1	1	1	1	1	1	1	1	1	1
Soccer/Football Fields	5	5	5	5	5	5	5	5	5	5
Outdoor Basketball Courts	8	8	7	7	7	7	7	7	7	7
Acres of Recreation Land	114	114	114	114	114	114	114	114	114	114
Historical/Museum Sites	3	3	0	0	0	0	0	0	0	0
Pickleball Courts	6	6	0	0	0	0	0	0	0	0

* Revised reporting to correct miles.

Source: City of DeLand Departments

**SCHEDULE 35
CITY OF DELAND, FLORIDA
GENERAL EMPLOYEES' PENSION
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

Revenues by Source					
Fiscal Year	Employee Contributions	Employer Contributions	Investment Income	Total	
2021	\$ 79,517	\$ 603,731	\$ 5,189,946	\$	5,873,194
2020	98,183	646,846	2,231,456		2,976,485
2019	108,158	619,990	678,552		1,406,700
2018	123,455	626,403	2,355,834		3,105,692
2017	139,754	665,870	3,089,508		3,895,132
2016	147,864	633,943	2,271,104		3,052,911
2015	163,219	608,582	458,818		1,230,619
2014	171,079	676,540	2,078,490		2,926,109
2013	176,820	918,821	2,789,678		3,885,319
2012	184,156	918,881	3,374,314		4,477,351

Expenses by Type					
Fiscal Year	Benefits	Refunds	Administrative Expenses	Total	
2021	\$ 2,295,314	\$ 1,749	\$ 50,050	\$	2,347,113
2020	2,179,984	412,745	39,625		2,632,354
2019	2,035,492	644,276	50,301		2,730,069
2018	1,962,490	310,156	36,887		2,309,533
2017	1,873,688	328,536	44,155		2,246,379
2016	2,353,562	213,509	36,804		2,603,875
2015	2,190,073	5,013	31,250		2,226,336
2014	1,498,197	348,475	39,287		1,885,959
2013	1,423,064	379,412	27,971		1,830,447
2012	1,221,678	223,043	49,319		1,494,040

Source: City of DeLand Finance Department

**SCHEDULE 36
CITY OF DELAND, FLORIDA
MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

Revenues by Source					
Fiscal Year	Employee Contributions	Employer Contributions	State Contributions	Investment Income	Total
2021	\$ 321,092	\$ 1,069,461	\$ 312,499	\$ 6,767,928	\$ 8,470,980
2020	307,888	1,063,055	293,656	3,064,015	4,728,614
2019	319,772	1,134,320	278,528	1,319,602	3,052,222
2018	289,045	1,064,184	252,492	2,560,887	4,166,608
2017	240,502	1,006,060	217,535	2,722,829	4,186,926
2016	230,475	981,365	212,226	2,248,723	3,672,789
2015	222,582	920,335	180,302	(103,002)	1,220,217
2014	209,027	1,061,626	167,254	2,079,946	3,517,853
2013	210,013	929,933	167,056	2,341,384	3,648,386
2012	222,575	641,876	166,258	2,345,951	3,376,660

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Services	Total
2021	\$ 1,792,212	\$ 45,696	\$ 96,507	\$ 1,934,415
2020	1,760,128	455,910	110,445	2,326,483
2019	1,704,861	65,541	100,345	1,870,747
2018	1,462,236	1,276,959	87,090	2,826,285
2017	1,294,741	613,372	61,209	1,969,322
2016	1,191,112	436,611	51,495	1,679,218
2015	1,103,799	273,241	65,616	1,442,656
2014	1,044,098	318,311	74,437	1,436,846
2013	1,168,658	64,914	38,110	1,271,682
2012	936,121	139,967	54,635	1,130,723

Source: City of DeLand Finance Department

**SCHEDULE 37
CITY OF DELAND, FLORIDA
MUNICIPAL FIREFIGHTERS' RETIREMENT TRUST
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2021**

Revenues by Source						
Fiscal Year	Employee Contributions	Employer Contributions	State Contributions	Investment Income	Total	
2021	\$ 174,337	\$ 1,626,948	\$ 211,159	\$ 3,612,703	\$ 5,625,147	
2020	169,110	1,050,131	192,072	1,030,348	2,441,661	
2019	173,401	981,571	183,517	441,342	1,779,831	
2018	130,263	838,197	182,754	1,180,920	2,332,134	
2017	121,179	828,703	170,857	1,546,166	2,666,905	
2016	117,490	664,829	186,330	842,453	1,811,102	
2015	112,343	652,166	185,435	(12,463)	937,481	
2014	107,978	685,846	185,269	871,006	1,850,099	
2013	99,038	603,793	180,246	1,155,700	2,038,777	
2012	94,025	476,984	186,963	1,385,755	2,143,727	

Expenses by Type					
Fiscal Year	Benefits	Refunds	Administrative Expenses	Total	
2021	\$ 864,896	\$ 95,678	\$ 32,966	\$ 993,540	
2020	836,810	9,494	51,510	897,814	
2019	804,172	-	9,126	813,298	
2018	798,769	26,615	34,597	859,981	
2017	704,671	122,849	36,740	864,260	
2016	690,259	206	33,896	724,361	
2015	697,798	-	30,835	728,633	
2014	624,429	63	33,219	657,711	
2013	515,604	4,021	26,061	545,686	
2012	489,925	-	17,848	507,773	

Source: City of DeLand Finance Department

SCHEDULE 38
CITY OF DELAND, FLORIDA
OTHER POST EMPLOYMENT BENEFITS (OPEB)
STATISTICAL INFORMATION
CURRENT FISCAL YEAR
SEPTEMBER 30, 2021

Participant Data

Census Date September 2020

Participants

Active Employees	385
Inactive Employees Entitled to But Not Receiving Benefits	-
Inactive Employees Currently Receiving Benefits	50
Total	435

Average Ages

Active Employees	42.7
Inactive Employees Entitled to But Not Receiving Benefits	N/A
Inactive Employees Currently Receiving Benefits	63.4

Average Service

Active Employees	7.5
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Source: Based on 10/1/2020 OPEB Actuarial Valuation Report.

**CITY OF DELAND, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal / State Agency Pass-Through Entity Federal Program / State Project	ALN/ CSFA Number	Contract / Grant Number	Expenditures
FEDERAL AWARDS			
<u>U.S. Federal Environmental Protection Agency</u>			
Direct Programs:			
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	00D58917	\$ 51,827
Total US Federal Environmental Protection Agency			<u>51,827</u>
<u>U.S. Dept of Homeland Security</u>			
Passed through Florida Division of Emergency Management:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hurricane Irma	97.036	FEMA-DR-4333-FL	516,430
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hurricane Dorian	97.036	FEMA-DR-4668-FL	51,698
Total US Dept of Homeland Security			<u>568,128</u>
<u>US Department of Housing and Urban Development</u>			
Passed through County of Volusia, Florida:			
Community Development Block Grant 2020	14.218	CDBG 2020	33,166
Community Development Block Grant 2021	14.218	CDBG 2021	31,219
Community Development Block Grant COVID-19	14.218	CDBG-CV	112,025
Total U.S. Department of Housing and Urban Development / CDBG - Entitlement Grants Cluster			<u>176,410</u>
<u>US Department of Justice</u>			
Direct Programs:			
Edward Byrne Memorial Justice Assistance Grant - Citation Printers	16.738	2018-DJ-BX-0545	11,827
Edward Byrne Memorial Justice Assistance Grant - Citation Printers	16.738	2019-DJ-BX-0278	12,598
Edward Byrne Memorial Justice Assistance Grant - Citation Printers	16.738	2020-DJ-BX-0149	12,400
Coronavirus Emergency Supplemental Funding Program - COVID-19 PPE	16.034	2020-VD-BX-0466	16,655
Bulletproof Vest Partnership	16.607	2020	1,349
Bulletproof Vest Partnership	16.607	2021	2,723
Public Safety Partnership & Community Policing Grant (COPS)	16.710	2014UMWX0168	69,145
Passed-through State of Florida Office of the Attorney General			
Victims of Crime Act 2021 - Victims Assistance Program	16.575	DEP-00630	45,894
Total U.S. Department of Justice			<u>172,591</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	G20CF0003A	4,158
High Intensity Drug Trafficking Area	95.001	G21CF0003A	18,572
Total U.S. Office of National Drug Control Policy			<u>22,730</u>
<u>U.S. Department of Transportation Federal Aviation Administration</u>			
Direct Programs:			
Rehabilitate East & West Apron & Electrical Homeruns (Design)	20.106	3-12-0019-023-2019	63,865
COVID-19 - CARES ACT Airport Grant Agreement	20.106	3-12-0019-024-2020	6,334
COVID-19 - Airport Coronavirus Response Grant Program (ACRGP)	20.106	3-12-0019-026-2021	6,969
Total U.S. Department of Transportation Federal Aviation Admin			<u>77,168</u>
<u>U.S. Department of Treasury, Coronavirus Relief Fund</u>			
Direct Programs:			
COVID-19 - ARPA Coronavirus Local Fiscal Recovery Fund	21.027	1505-0271	2,402,929
Total US Department of Treasury			<u>2,402,929</u>
Total Federal Awards			<u><u>\$ 3,471,783</u></u>
STATE FINANCIAL ASSISTANCE			
<u>State of Florida Department of Transportation</u>			
Direct Programs:			
Transient South Apron Expansion	55.004	431544-2-94-01	\$ 10,683
Taxiway Delta - Repair Home Run at DeLand Municipal Airport	55.004	440770-2-94-01	16,513
Design & Construct Fuel Farm	55.004	444880-1-94-01	44,619
Design & Construct Hangars	55.004	438416-1-94-01	89,443
Construction of DeLand NW Industrial Park Access Road	55.039	443337-1-34-01	8,321
Total State of Florida Department of Transportation			<u>169,579</u>
<u>State of Florida Department of Environmental Protection</u>			
Passed through St. John's River Water Management District			
Spring Hill Sewer Retrofit Project	37.052	34984	843,708
Reclaim Water Main Extension Phase 4A	37.052	35659	483,800
NW Reclaimed Water Ground Storage Tank & Pump Station	37.100	36356	471,426
Total State of Florida Department of Environmental Protection			<u>1,798,934</u>
Total State Awards			<u><u>\$ 1,968,513</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, 2021**

(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), and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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, 2021, 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) Deferred FEMA Expenditures:

In prior fiscal years, the City incurred substantial costs related to Hurricanes Irma and Michael. Per the OMB Compliance Supplement, any reimbursements from the Federal Emergency Management Agency (FEMA) under CFDA 97.036 are not to be recognized as expenditures for purposes of the Schedule of Expenditures of Federal Awards until the respective Project Worksheets (PW) have been approved. At September 30, 2021, only some of the City's PWs from these storms had been approved by FEMA. As a result, there are \$297,315 of expenditures and the related revenues which have been recorded for financial statement purposes and not on the Schedule of Expenditures of Federal Awards and State Financial Assistance; these expenditures will be recognized on the Schedule of Expenditures of Federal Awards in future years once approved by FEMA.

(5) 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, 2021**

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 auditor's report issued on compliance for major Federal programs: *Unmodified*

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

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

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

Identification of major Federal programs:

ALN Number	Program Name
21.027	Coronavirus State and Local Fiscal Recovery Fund

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 auditor's 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: \$590,554

Identification of major State programs:

<u>CSFA Number</u>	<u>Program Name</u>
37.052	Florida Springs Grant Program

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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

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

Report on Compliance for Each Major Federal Program and State Project

We have audited the City of DeLand, Florida's (the City) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* and *Florida 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of federal and state statutes, regulations, and the terms and conditions applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2021.

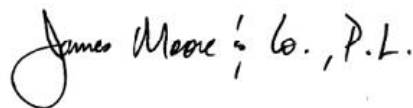
Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



Daytona Beach, Florida
March 11, 2022

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of DeLand, Florida, (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 11, 2022.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

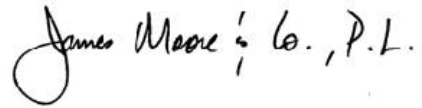
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 style with a large, looped initial 'J'.

Daytona Beach, Florida
March 11, 2022

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

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

Report on the Financial Statements

We have audited the basic financial statements of City of DeLand, Florida (the City), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 11, 2022.

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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance in Accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Schedule of Findings and Questioned Costs; and Independent Accountants' Examination Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 11, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

2021-001 Utility Billing Calculations

Our testing of utility billing activity identified instances where, subsequent to the City's transition to a new enterprise resource software, certain base fees calculations were incorrectly calculated on individual bills due to certain allocations and settings calculating based on the days of service rather than the billing period. While such instances resulting in small over- and under-billings generally offset as the length of the bill period varied from month to month, we recommend the City review all utility billing activity at the time of any major changes to processes or rates to ensure any issues are identified in a timely manner.

2021-002 Payroll Timesheet Approval Process

In our testing of payroll activity, we noted various instances of timesheets not being approved in accordance with City policy. While all timesheets tested were approved by at least one individual, many were missing the requisite dual approval from both a supervisor and director. We recommend the City review its payroll policies, identify any applicable exceptions where such a dual approval may not exist due to the supervisor and director being the same individual for certain employees, or in instances where such approvals may not be feasible, and that all such policies be enforced as written.

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.

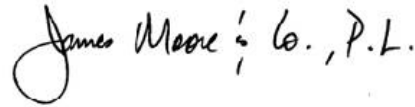
City's Response to Recommendations

The City's responses to the recommendations identified in our audit are described in the management's response as listed in the table of contents. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Letter

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

Daytona Beach, Florida
March 11, 2022

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



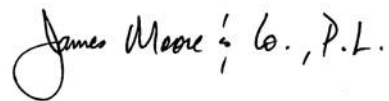
INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

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

We have examined the City of DeLand, Florida's (the City) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks of material noncompliance with those requirements, 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.

In our opinion, the City of DeLand, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.



Daytona Beach, Florida
March 11, 2022



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. 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.

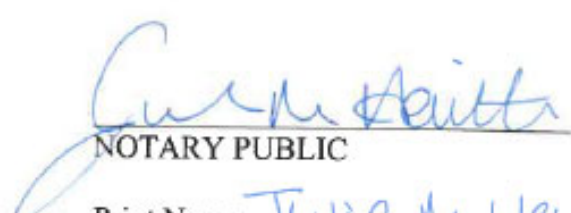

Daniel A. Stauffer, Jr., Finance Director

STATE OF FLORIDA

COUNTY OF VOLUSIA

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization, this 9th day of MARCH, 2022 by Daniel A. Stauffer, Jr. as Finance Director for the City of DeLand, ☐ who is personally known to me or ☐ who has produced _____ as identification.




NOTARY PUBLIC

Print Name Julia M. Hewitt

My Commission Expires:

12/29/23



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

MANAGEMENT'S RESPONSE TO CURRENT AUDIT FINDINGS

2021-001 Utility Billing Calculations – Management concurs with comment. The City will review all utility billing activity at the time of any major changes to processes or rates to ensure any issues are identified in a timely manner.

2021-002 Payroll Timesheet Approval Process – Management concurs with comment. The City will review its payroll policies, identify any applicable exceptions or instances where dual approvals may not be feasible, and enforce policies as written.

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Consideration re Contract Agreement with Florida Department of Health for Fluoride and Equipment.

DEPARTMENT: Utilities

PREPARED BY: Jim Ailes, Deputy Public Serv. Director/Utilities Director

ATTACHMENTS: Contract Agreement

APPROVED BY: Michael Grebosz, Asst. City Manager, March 17, 2022

SUMMARY/HIGHLIGHT:

The City of DeLand has since approximately 1994, been injecting fluoride into the city water system to provide fluoridation treatment for all the citizens of DeLand. The program was supported by the local dentist association and the health department, who helped provide us a three-year startup grant at that time for equipment and fluoride.

During our annual water plant inspection two years ago, we were approached about the possibility of receiving another grant to update and replace some of the equipment at our water plant facilities. It was also mentioned that funding for fluoride could be received as well. Staff has worked with the Florida Department of Health State Office in Tallahassee, for well over a year, to work out the details of the funding. This would be a lump sum contract, with no matching fund requirements. Funds would be required to be used within eighteen months of the contract date.

As a formality of receiving this grant, the State required that the Utilities Department get City Commission approval of the draft contract agreement back on August 2, 2021. The City Commission granted approval to proceed with the contract agreement. Staff has worked with the State over the last several months to get this contract agreement in its final form for approval. The contract agreement attached to this RCA is the final contract agreement that the City Commission needs to find acceptable and give approval of signature by the City.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

Infrastructure

FISCAL IMPACT:

This proposed grant, if accepted, will provide funding of up to \$75,550.07 toward the purchase of replacement equipment, testing, and liquid fluoride. This grant amount would ultimately decrease the use of funding required from the Utilities Enterprise Fund to purchase and replace the items mentioned above in both the Water Production and Lab budgets in the fiscal year 21-22 Utilities budget.

RECOMMENDATION:

Staff recommends that the City Commission approve the final Contract Agreement for a grant between the Florida Department of Health and the City of DeLand for purchase of liquid fluoride and equipment.

BACKGROUND/DISCUSSION:

N/A

CONTRACT SUMMARY

This contract action has completed the Department's routing process and has received the required approvals for execution.

Division/CHD/Office:	Community Health Promotion
Provider Name:	City of Deland
Contract Number:	COHCC
Original Contract Amount:	\$75,550.07
Total Contract Amount (executed actions):	\$75,550.07
Original Contract Start Date:	3/1/2022
Contract End Date (executed actions):	8/30/23

DESCRIPTION OF CONTRACTUAL SERVICES:

This contract is to purchase and install water fluoridation equipment to provide continued access to fluoridated water.

CONTRACT ACTION:

AMENDMENT(Y/N):	AMENDMENT AMOUNT:
CHANGE TO TERM(Y/N):	START DATE: END DATE:
RENEWAL:	RENEWAL AMOUNT:
START DATE:	END DATE:

DESCRIPTION OF CONTRACT AMENDMENT ACTION:

--

This contract complies with all of the following requirements:

- A statement of work
- Quantifiable and measurable deliverables
- Performance measures
- Financial consequences for non-performance
- Terms and conditions which protect the interest of the state
- All requirements of law have been met regarding the contract
- Documentation in the contract file is sufficient to support the contract and the attestation (examples: business case; directive to establish contract; subject research and analysis, etc.)
- If the contract is established by way of a competitive solicitation as identified in section 287.057(1), Florida Statutes, the costs of the contract are the most advantageous to the state or offer the best value

CFDA No. **93.366**

CSFA No. N/A

**STATE OF FLORIDA
DEPARTMENT OF HEALTH
STANDARD CONTRACT**

☐ Client ☒ Non-Client
☐ Multi-County

THIS CONTRACT is entered into between the State of Florida, Department of Health, hereinafter referred to as the “Department,” and **City of DeLand** hereinafter referred to as “Provider,” and jointly referred to as the “parties.”

THE PARTIES AGREE:**I. PROVIDER AGREES:****A. To provide services in accordance with the terms specified in Attachment I attached hereto****B. To the Following Governing Law**

1. State of Florida Law: This contract is executed and entered into in the state of Florida, and will be construed, performed, and enforced in all respects in accordance with the laws, rules, and regulations of the state of Florida (State). Each party will perform its obligations in accordance with the terms and conditions of this contract.
2. Federal Law
 - a. If this contract contains federal funds, Provider must comply with the provisions of 2 C.F.R. part 200, appendix II, and other applicable regulations as specified in Attachment I.
 - b. If this contract includes federal funds that will be used for construction or repairs, Provider must comply with the provisions of the Copeland “Anti-Kickback” Act (18 U.S.C. section 874), as supplemented by the U.S. Department of Labor regulations (29 C.F.R. part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The act prohibits providers from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. All suspected violations must be reported to the Department.
 - c. If this contract includes federal funds that will be used for the performance of experimental, developmental, or research work, Provider must comply with 37 C.F.R., part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms under Governmental Grants, Contracts, and Cooperative Agreements.”
 - d. If this contract contains federal funds and is over \$100,000, Provider must comply with all applicable standards, orders, or regulations of the Clean Air Act, as amended (42 U.S.C. chapter 85) and the Clean Water Act, as amended (33 U.S.C. chapter 26), President’s Executive Order 11738, and Environmental Protection Agency regulations codified in Title 40 of the Code of Federal Regulations. Provider must report any violations of the above to the Department.
 - e. If this contract contains federal funding in excess of \$100,000, Provider must, prior to contract execution, complete the Certification Regarding Lobbying form, Attachment N/A. If a Disclosure of Lobbying Activities form, Standard Form LLL, is required, it may be obtained from the Contract Manager. All disclosure forms as required by the Certification Regarding Lobbying form must be completed and returned to the Contract Manager.
 - f. Employment of unauthorized aliens is a violation of the Immigration and Naturalization Act, 8 U.S.C. section 1324a, and such violation will be cause for unilateral cancellation of this contract by the Department.
 - g. Provider must comply with President’s Executive Order 11246, Equal Employment Opportunity (30 Fed. Reg. 12935), as amended by President’s Executive Order 11375, (32 Fed. Reg. 14303), and as supplemented by regulations at 41 C.F.R. chapter 60.
 - h. Provider must comply with the Pro-Children Act of 1994, 20 U.S.C. sections 6081-6084, which requires that smoking not be permitted in any portion of any indoor facility used for the provision of federally funded services including health, day care, early childhood development, education or library services on a routine or regular basis, to children up to age 18. Provider’s failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1,000 for each violation and the imposition of an administrative compliance order on the responsible entity. Provider must include a similar provision in any subcontracts it enters under this contract.
 - i. Health Insurance Portability and Accountability Act of 1996 (HIPAA): When applicable, Provider must comply with Federal Privacy and Security Regulations developed by the U.S. Department of Health and Human Services as specified in 45 C.F.R. parts 160 and 164 promulgated pursuant to HIPAA, Pub. L. No. 104-191, and the Health Information Technology for Economic and Clinical Health Act, Title XIII of Division A, Title IV of Division B, Pub. L. No 111-5, collectively referred to as “HIPAA.”
 - j. Use and Disclosure of Confidential Women, Infant and Children (WIC) Information: When applicable, Provider must restrict the use and disclosure of the United States Department of Agriculture (USDA), WIC confidential applicant and participant information as specified in 7 CFR § 246.26(d)(1)(i) in accordance with 7 CFR § 246.26(d)(1)(ii).
 - k. Provider is required to submit a W-9 to the Department of Financial Services (DFS) electronically prior to doing business with the state of Florida via the Vendor Website at <https://flvendor.myfloridacfo.com>. Any subsequent changes to Provider’s W-9 must be made on this website; however, if Provider needs to change its Federal Employer Identification Number (FEID), it must contact the DFS Vendor Ombudsman Section at (850) 413-5516.

1. If Provider is determined to be a subrecipient of federal funds, Provider must comply with the requirements of the American Recovery and Reinvestment Act and the Federal Funding Accountability and Transparency Act, by obtaining a DUNS (Data Universal Numbering System) number and registering with the federal System for Award Management (SAM). No payments will be issued until Provider has submitted a valid DUNS number and evidence of registration (*i.e.*, a printed copy of the completed SAM registration) in SAM to the Contract Manager. To obtain registration and instructions, visit <http://fedgov.dnb.com/webform> and www.ccr.gov.

C. Audits, Records (including electronic storage media), and Records Retention

1. To establish and maintain books, records, and documents in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided by the Department under this contract.
2. To retain all client records, financial records, supporting documents, statistical records, and any other documents pertinent to this contract for a period of six years after termination of the contract, or if an audit has been initiated and audit findings have not been resolved at the end of six years, the records must be retained until resolution of the audit findings or any litigation which may be based on the terms of this contract.
3. Upon completion or termination of this contract and at the request of the Department, Provider must, at its expense, cooperate with the Department in the duplication and transfer of any said records or documents during the required retention period as specified in Section I, paragraph C.2., above.
4. Persons duly authorized by the Department and federal auditors, pursuant to 2 C.F.R. section 200.336, will have full access to and the right to examine any of Provider's records and documents related to this contract, regardless of the form in which kept, at all reasonable times for as long as records are retained.
5. To ensure these audit and record keeping requirements are included in all subcontracts and assignments.
6. If Provider is a recipient or subrecipient as specified in Attachment II, Provider will perform the required financial and compliance audits in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. part 200, subpart F and section 215.97, Florida Statutes, as applicable and conform to the following requirements:
 - a. Documentation. Maintain separate accounting of revenues and expenditures of funds under this contract and each Catalog of State Financial Assistance (CSFA) or Catalog of Federal Domestic Assistance (CFDA) number identified on the attached Exhibit 1, in accordance with generally accepted accounting practices and procedures. Expenditures which support Provider's activities not solely authorized under this contract must be allocated in accordance with applicable laws, rules, and regulations and the allocation methodology must be documented and supported by competent evidence.
 - b. Maintain sufficient documentation of all expenditures incurred (e.g., invoices, canceled checks, payroll detail, bank statements, etc.) under this contract which evidences that expenditures are:
 - 1) Allowable under the contract and applicable laws, rules, and regulations;
 - 2) Reasonable; and
 - 3) Necessary for Provider to fulfill its obligations under this contract.
 All documentation required by this section is subject to review by the Department and the State's Chief Financial Officer. Provider must timely comply with any requests for documentation.
 - c. Annual Financial Report. Submit to the Department an annual financial report stating, by line item, all expenditures made as a direct result of services provided through this contract within 45 days from the end of each contract year, but no later than submission of the final invoice for that year. Each report must include a statement signed by an individual with legal authority to bind Provider, certifying that these expenditures are true, accurate, and directly related to this contract.
 - d. Ensure that funding received under this contract in excess of expenditures is remitted to the Department within 45 days of the end of each contract year and the contract end date.
 - e. Annual Compensation Report: Provider must submit Attachment N/A, Annual Compensation Report, including the most recent Internal Revenue Services (IRS) Form 990, detailing the total compensation for the Providers' executive leadership teams, to the Contract Manager no later than January 31 of each contract year. Total compensation shall include salary, bonuses, cashed-in leave, cash equivalents, severance pay, retirement benefits, deferred compensation, real-property gifts, and any other payout. If the Provider is exempt from filing IRS Form 990, submit Attachment N/A without including the IRS Form 990, to the Department. All Annual Compensation Reports must indicate what percent of compensation comes directly from State or Federal funding allocations given to the Provider. In addition, the Provider, by executing this contract, which includes any subsequent amendments, agrees to inform the Department of any changes in total executive compensation specified in the Provider's submitted Annual Compensation Reports.
7. Public Records: Keep and maintain public records, as defined by Chapter 119, Florida Statutes that are required by the Department to perform the services required by the contract. Upon request from the Department's custodian of public records, provide the Department with a copy of the requested public 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. Ensure that public records that are exempt or that are confidential and exempt from public record disclosure are not disclosed, except as authorized by law for the duration of the contract² term and following completion of the contract if Provider

does not transfer the public records to the Department. Upon completion of the contract, transfer to the Department at no cost, all public records in possession of Provider or keep and maintain public records required by the Department to perform the contract services. If Provider transfers all public records to the Department upon completion of the contract, Provider will destroy any duplicate public records that are exempt or confidential and exempt. If Provider keeps and maintains public records upon completion of the contract, Provider will meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Department, upon request of the Department's custodian of public records, in a format that is compatible with the information technology systems of the Department. The Department may unilaterally terminate this contract if Provider refuses to allow access to all public records made or maintained by Provider in conjunction with this contract, unless the records are exempt from section 24(a) of Art. I of the State Constitution and section 119.07(1), Florida Statutes.

If the Provider has questions regarding the application of Chapter 119, Florida Statutes, to the Provider's duty to provide public records relating to this contract, contact the custodian of public records at (850)245-4005, PublicRecordsRequest@flhealth.gov or 4052 Bald Cypress Way, Bin A02, Tallahassee, FL 32399.

8. **Coordination of Contracted Services:** Pursuant to section 287.0575(2), Florida Statutes, if a Provider has more than one contract with one or more of the five Florida health and human services agencies (the Department of Children and Families, the Agency for Persons with Disabilities, the Department of Health, the Department of Elderly Affairs, and the Department of Veterans' Affairs), a comprehensive list of the Provider's health and human services contracts must be submitted to the respective agencies Contract Manager(s). The list must include the following information: a) The name of each contracting state agency and the applicable office or program issuing the contract; b) the identifying name and number of each contract; c) the starting and ending date of each contract; d) the amount of each contract; e) a brief description of the purpose of the contract and the types of services provided under each contract; f) the name and contact information of the contract manager.
9. **Cooperation with Inspectors General:** To the extent applicable, Provider acknowledges and understands it has a duty to and will cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to section 20.055(5), Florida Statutes.

D. Monitoring by the Department and Dispute Resolution:

1. **Monitoring by the Department:** To permit persons duly authorized by the Department to inspect any records, papers, documents, facilities, goods, and services of Provider, which are relevant to this contract, and interview any clients or employees of Provider to assure the Department of satisfactory performance of the terms and conditions of this contract. Following the Department's monitoring, the Department may provide Provider with a written report specifying noncompliance and request a Corrective Action Plan to be carried out by the Provider. At its sole and exclusive discretion of the Department, the Department may take any of the following actions including the assessment of financial consequences pursuant to section 287.058(1)(h), Florida Statutes, termination of this contract for cause, demand the recoupment of funds from subsequent invoices under this contract, or demand repayment pursuant to the terms set forth in sections I. and V., which are specifically incorporated herein.
2. **Dispute Resolution:** Any dispute concerning performance of this Contract or payment hereunder shall be decided by the Department in writing and submitted to the Provider for review. The decision is final unless the Provider submits a written objection to the Department within 10 calendar days from receipt of the decision. Upon receiving an objection, the Department shall provide an opportunity to resolve the dispute by mutual agreement between the parties using a negotiation process to be completed within 7 calendar days from the Department's receipt of the objection. Completion of the negotiation process is a condition precedent to any legal action by the Provider or the Department concerning this Contract. Nothing contained in this section is construed to limit the parties' rights of termination pursuant to section III.B., below.

E. Indemnification

1. Provider is liable for and will indemnify, defend, and hold harmless the Department and all of its officers, agents, and employees from all claims, suits, judgments, or damages, consequential or otherwise and including attorneys' fees and costs, arising out of any act, actions, neglect, or omissions by Provider, its agents, or employees during the performance or operation of this contract or any subsequent modifications thereof, whether direct or indirect, and whether to any person or tangible or intangible property.
2. Provider's inability to evaluate liability or its evaluation of no liability will not excuse Provider's duty to defend and indemnify the Department within seven days after certified mail or courier delivery notice from the Department. Only adjudication or judgment after highest appeal is exhausted specifically finding Provider not liable will excuse performance of this provision. Provider will pay all costs and fees related to this obligation and its enforcement by the Department. The Department's failure to notify Provider of a claim will not release Provider of the above duty to indemnify. **NOTE: This section, I.E, Indemnification, is not applicable to contracts executed between state agencies or subdivisions, as defined in section 768.28, Florida Statutes.**
3. Nothing in this contract shall be construed to require the Department to indemnify the Provider.

- F. Insurance:** To provide adequate liability insurance coverage on a comprehensive basis and to hold such liability insurance at all times during the existence of this contract and any renewal(s) and extension(s) of it. Upon execution of this contract, unless it is a state agency or subdivision as defined in section 768.28, Florida Statutes, Provider accepts full responsibility for identifying and determining the

type(s) and extent of liability insurance necessary to provide reasonable financial protections for Provider and the clients to be served under this contract. The limits of coverage under each policy maintained by Provider do not limit Provider's liability and obligations under this contract. Upon the execution of this contract, Provider must furnish the Department written verification supporting both the determination and existence of such insurance coverage. Such coverage may be provided by a self-insurance program established and operating under the laws of the State. The Department reserves the right to require additional insurance as specified in Attachment I.

G. Safeguarding Information: Not to use or disclose any information concerning a recipient of services under this contract for any purpose not in conformity with state and federal law except upon written consent of the recipient, or the responsible parent or guardian when authorized by law.

H. Assignments and Subcontracts

1. To neither assign the responsibility of this contract to another party nor subcontract for any of the work contemplated under this contract without prior written approval of the Department, which will not be unreasonably withheld. Any subcontract, assignment, or transfer otherwise occurring will be null and void. In the event the use of subcontracts are allowed, Provider will remain responsible for all work performed and all expenses incurred in connection with this contract, and shall incorporate the terms of the Department's Standard Contract, into any and all subcontracts. Further, no subcontracts shall be entered into without prior written approval of the Department. This contract will bind the successors, assigns, and legal representatives of Provider and any legal entity that succeeds to the obligations of the Department.
2. Provider will be responsible for all work performed and all expenses incurred for this contract. If the Department permits Provider to subcontract all or part of the work contemplated under this contract, including entering into subcontracts with vendors for services or commodities, the Department will not be liable to the subcontractor for any expenses or liabilities incurred under the subcontract and Provider will be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract. If the Department permits Provider to subcontract, such permission will be indicated in Attachment I.
3. The Department will at all times be entitled to assign or transfer, in whole or part, its rights, duties, or obligations under this contract to another governmental agency in the state of Florida, upon prior written notice to Provider.
4. Unless otherwise stated in the contract between Provider and subcontractor, payments made by Provider to the subcontractor must be within seven working days after receipt of full or partial payments from the Department in accordance with section 287.0585, Florida Statutes. Failure to pay within seven working days will result in a penalty charged against Provider to be paid by Provider to the subcontractor in the amount of one-half of one percent of the amount due per day from the expiration of the period allowed herein for payment. The penalty will be in addition to actual payments owed and will not exceed 15 percent of the outstanding balance due.

I. Return of Funds: Return to the Department any overpayments due to unearned funds or funds disallowed and any interest attributable to such funds pursuant to the terms of this contract that were paid to Provider by the Department. In the event that Provider or its independent auditor discovers that an overpayment has been made, Provider will repay the overpayment within 40 calendar days without prior notification from the Department. In the event that the Department first discovers an overpayment has been made, the Department will notify Provider in writing of such a finding. Should repayment not be made in the time specified by the Department, Provider will pay interest of one percent per month compounded on the outstanding balance after 40 calendar days after the date of notification or discovery. The Department reserves the right, in its sole and exclusive discretion, to recoup Provider's unearned funds from any invoice submitted under this contract or through collection proceedings.

J. Transportation Disadvantaged: If clients are to be transported under this contract, Provider must comply with the provisions of Chapter 427, Florida Statutes, and Rule Chapter 41-2, Florida Administrative Code. Provider must submit the reports required pursuant to the Department's Internal Operating Procedure (IOP) 56-58-15, Transportation Disadvantaged Procedure.

K. Purchasing

1. Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE): It is expressly understood and agreed that any articles which are the subject of, or required to carry out, this contract shall be purchased from the corporation identified under Chapter 946, Florida Statutes, in the same manner and under the same procedures set forth in section 946.515(2) and (4), Florida Statutes; and for purposes of this contract the person, firm, or other business entity carrying out the provisions of this contract (Provider) shall be deemed to be substituted for this agency (the Department) insofar as dealings with such corporation are concerned. This clause is not applicable to subcontractors unless otherwise required by law. An abbreviated list of products and services available from PRIDE may be obtained by contacting PRIDE at 1-800-643-8459.
2. Procurement of Materials with Recycled Content: Any products or materials which are the subject of, or are required to carry out this contract will be procured in accordance with the provisions of section 403.7065, Florida Statutes.
3. MyFloridaMarketPlace Vendor Registration: Each vendor doing business with the State for the sale of commodities or contractual services as defined in section 287.012, Florida Statutes, must register in the MyFloridaMarketPlace system, unless exempted under Rule 60A-1.033, Florida Administrative Code.
4. MyFloridaMarketPlace Transaction Fee:
 - a. The state of Florida, through its Department of Management Services (DMS), has instituted MyFloridaMarketPlace, a statewide procurement system. Pursuant to section 287.057(22), Florida Statutes, all payments will be assessed a Transaction Fee of one percent, which Provider will pay to the State.
 - b. For payments within the State accounting system (FLAIR or its successor), the Transaction Fee will, when possible, be automatically deducted from payments to the vendor. If automatic deduction is not possible, Provider will pay the Transaction Fee pursuant to Rule 60A-1.031(2), Florida Administrative Code. By submission of these reports and corresponding payments,

vendor certifies their correctness. All such reports and payments will be subject to audit by the State or its designee.

- c. Vendor will receive a credit for any Transaction Fee paid by Vendor for the purchase of any item, if such item is returned to Vendor through no fault, act, or omission of Vendor. Notwithstanding the foregoing, a Transaction Fee is non-refundable when an item is rejected or returned, or declined, due to the vendor's failure to perform or comply with specifications or requirements of this contract. Failure to comply with these requirements will constitute grounds for declaring the vendor in default and recovering recprocurement costs from the vendor in addition to all outstanding fees. Providers delinquent in paying transaction fees may be excluded from conducting future business with the State.

5. Alternative Contract Source: This contract may be used as an alternative contract source, subject to approval from DMS, pursuant to section 287.042(16), Florida Statutes and Rule 60A-1.045, Florida Administrative Code.

L. Background Screening Requirements and Drug Screening Requirements:

1. Background Screening Requirements: In the Department's sole and exclusive discretion, it may determine that background screening of some or all of Provider's officers, agents, employees, subcontractors, or assignees is necessary (collectively individuals). In the event background screenings are required under this contract, Provider agrees to the following:
 - a. Conduct background screenings in accordance with Chapter 435, Florida Statutes, using level 2 screening standards.
 - b. Provide the Department with a written attestation confirming that the individual has completed and cleared the level 2 background screening.
 - c. Not allow the individual to begin work under this contract until that individual has been cleared by the Department.
2. Drug Screening Requirements: Pursuant to section 112.0455, Florida Statutes if the Provider's officers, agents, employees, subcontractors, or assignees (collectively individuals) are assigned to work in a Department designated Safety-Sensitive Class and/or Position, under this contract, then a drug test must be performed prior to the individual being allowed to start work under this contract. If an individual has already been screened by the Provider, then a written attestation confirming that the individual has completed and cleared the drug screening must be submitted to the Department prior to contract execution. If an individual has not been drug screened, notify the Department immediately. No individual can begin work under this contract until they have been cleared by the Department.

M. Civil Rights Requirements: Provider must comply with applicable provisions of the Department's publication titled, "Methods of Administration, Equal Opportunity in Service Delivery." A copy will be provided to the Provider upon request.

N. Independent Capacity of the Provider

1. Provider is an independent contractor and is solely liable for the performance of all tasks and deliverables contemplated by this contract.
2. Except where Provider is a state agency, Provider, its officers, agents, employees, subcontractors, or assignees, in performance of this contract, will act in the capacity of an independent contractor and not as an officer, employee, or agent of the State. Provider will not represent to others that it has the authority to bind the Department unless specifically authorized to do so.
3. Except where Provider is a state agency, Provider, its officers, agents, employees, subcontractors, or assignees are not entitled to state retirement or state leave benefits, or to any other compensation of state employment as a result of performing the duties and obligations of this contract.
4. Provider agrees to take such actions as may be necessary to ensure that each subcontractor of Provider understand they are independent contractor and will not be considered or permitted to be an agent, servant, joint venturer, or partner of the state of Florida.
5. Unless justified by Provider and agreed to by the Department in Attachment I, the Department will not furnish services of support (e.g., office space, office supplies, telephone service, secretarial, or clerical support) to Provider, or its subcontractor or assignee.
6. All deductions for social security, withholding taxes, income taxes, contributions to unemployment compensation funds, and all necessary insurance for Provider, Provider's officers, employees, agents, subcontractors, or assignees will be the responsibility of Provider.

O. Sponsorship: As required by section 286.25, Florida Statutes, if Provider is a non-governmental organization which sponsors a program financed wholly or in part by state funds, including any funds obtained through this contract, it will, in publicizing, advertising, or describing the sponsorship of the program, state: "*Sponsored by (Provider's name) and the State of Florida, Department of Health.*" If the sponsorship reference is in written material, the words "*State of Florida, Department of Health*" will appear in at least the same size letters or type as Provider's name.

P. Final Invoice: To submit the final invoice for payment to the Department no more than 30 days after the contract ends or is terminated. If Provider fails to do so, all right to payment is forfeited and the Department will not honor any requests submitted after the aforesaid time period. Any payment due under the terms of this contract may be withheld until all deliverables and any necessary adjustments have been approved by the Department.

Q. Use of Funds for Lobbying Prohibited: Comply with the provisions of sections 11.062 and 216.347, Florida Statutes, which prohibit the expenditure of contract funds for the purpose of lobbying the Legislature, judicial branch, or a state agency.

R. Public Entity Crime, Discriminatory Vendor, and Scrutinized Companies

1. Public Entity Crime: Pursuant to section 287.133, Florida Statutes, the following restrictions are placed on the ability of persons convicted of public entity crimes to transact business with the Department: When a person or affiliate has been placed on the convicted vendor list following a conviction for a public entity crime, he or she 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.

2. **Discriminatory Vendor:** Pursuant to section 287.134, Florida Statutes, the following restrictions are placed on the ability of persons convicted of discrimination to transact business with the Department: When a person or affiliate has been placed on the discriminatory vendor list following a conviction for discrimination, he or she 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 discriminatory vendor list.
3. **Scrutinized Companies:** Provider must comply with the provisions of section 287.135, Florida Statutes as follows:
 - a. If Provider is found to have submitted a false certification as provided under section 287.135(5), Florida Statutes, that it is not on the *Scrutinized Companies with Activities in Sudan List*, the *Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List*, or that has been engaged in business operations in Cuba or Syria, this contract may be terminated at the option of the Department.
 - b. If Provider is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel this contract may be terminated at the option of the Department.

S. Patents, Copyrights, and Royalties

1. Any inventions or discoveries developed in the course of or as a result of services performed under this contract which are patentable pursuant to 35 U.S.C. section 101, are the sole property of the state of Florida. Provider must inform the Department of any inventions or discoveries developed in connection with this contract and will be referred to the Department of State for a determination on whether patent protection will be sought for the invention or discovery. The state of Florida will be the sole owner of all patents resulting from any invention or discovery made in connection with this contract.
2. Provider must notify the Department of State of any books, manuals, films, or other copyrightable works developed in connection with this contract. Any and all copyrights accruing under or in connection with the performance of this contract are the sole property of the state of Florida.
3. Provider, without exception, will indemnify and save harmless the state of Florida and its employees from liability of any nature or kind, including cost and expenses for or on account of any copyrighted, patented, or unpatented invention, process, or article manufactured by Provider. Provider has no liability when such claim is solely and exclusively due to the Department of State's alteration of the article. The state of Florida will provide prompt written notification of claim of copyright or patent infringement. Further, if such claim is made or is pending, Provider may, at its option and expense, procure for the Department of State, the right to continue use of, replace, or modify the article to render it non-infringing. If Provider uses any design, device, or materials covered by letters, patent, or copyright, it is mutually agreed and understood without exception that the bid prices will include all royalties or cost arising from the use of such design, device, or materials in any way involved in the work.

T. Construction or Renovation of Facilities Using State Funds: Any state funds provided for the purchase of or improvements to real property are contingent upon Provider granting to the state a security interest in the property at least to the amount of the state funds provided for at least five years from the date of purchase or the completion of the improvements or as further required by law. As a condition of a receipt of state funding for this purpose, Provider agrees that, if it disposes of the property before the state's interest is vacated, Provider will refund the proportionate share of the state's initial investment, as adjusted by depreciation or appreciation.

U. Electronic Fund Transfer: Provider agrees to enroll in Electronic Fund Transfer (EFT) provided by DFS. Questions should be directed to DFS's EFT Section at (850) 410-9466. The previous sentence is for notice purposes only. Copies of the authorization form and sample bank letter are available from DFS.

V. Information Security and Confidentiality of Data, Files, and Records: Provider must maintain confidentiality of all data, files, and records, including client records, related to the services or commodities provided pursuant to this purchase order in accordance with applicable state and federal laws, rules, and regulations and any department program-specific supplemental protocols, which are incorporated herein by reference and the receipt of which is acknowledged by the Provider upon execution of this Contract, including any amendments. Provider agrees to restrict the use and disclosure of confidential United States Department of Agriculture (USDA), WIC applicant and participant information as specified in 7 CFR § 246.26(d)(1)(i) in accordance with 7 CFR § 246.26(d)(1)(ii), as applicable. The Department will provide any department program-specific supplemental protocols to the Provider. Provider is required to have written policies and procedures ensuring the protection and confidentiality of Protected Health Information. The Department reserves the right to update any department program-specific supplemental protocols throughout the term of this Contract, and the Provider agrees that it will continue to comply with all protocols, as updated and supplement, throughout the duration of this Contract. Provider must comply with any applicable professional standards of practice with respect to confidentiality of information. The State of Florida requires that all data generated, used, or stored by the Provider pursuant to this Contract reside and remain in the U.S. and not be transferred outside of the U.S.

W. Venue and Remedies for Default:

1. **Venue:** Venue for any legal actions arising from this contract will be in Leon County, Florida, unless the contract is entered into by one

of the Department's county health department, in which case, venue for any legal actions will be in the county in which the county health department is located.

2. Remedies for Default: Provider's failure to adhere to the Contract terms and conditions will subject Provider to the remedies set forth in section III. B. 3. below.
- X. **Force Majeure:** The Provider may be excused from liability for the failure or delay in performance of any obligation under this Contract for any event beyond the Provider's reasonable control, including but not limited to, Acts of God, fire, flood, explosion, earthquake, or other natural forces, war, civil unrest, any strike or labor disturbance. Such excuse from liability is effective only to the extent and duration of the event(s) causing the failure or delay in performance and provided that the Provider or its employees, including any subcontracted providers, have not caused such event(s) to occur. If the Provider believes an excusable delay has occurred, the Provider must notify the Department in writing of the delay or potential delay within five business days after its occurrence for review and approval (which will not be unreasonably withheld) and include at a minimum, a description of the delay, date the force majeure event occurred including the duration, and the tasks and deliverables affected by the delay. The Provider will not be entitled to an increase in the Contract price or payment of any kind from the Department for direct, indirect, consequential, impact or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency, arising because of delay, disruption, interference, or hindrance from any cause whatsoever. All delivery dates under this Contract that have been affected by the force majeure event is tolled for the duration of such force majeure event. If the contract is tolled for any reason, the Provider is not entitled to payment for the days services were not rendered and no financial consequences will be assessed by the Department for that affected task(s) or deliverable. In the event a force majeure event persists for 30 days or more, the Department may terminate this Contract at its sole discretion upon written notice being given to the Provider.
- Y. **Employment Eligibility Verification:** Effective January 1, 2021, Provider is required to use the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all employees used by the Provider under this Contract, pursuant to section 448.095, Florida Statutes. Also, the Provider must include in related subcontracts, if authorized under this Contract, a requirement that subcontractors performing work or providing services pursuant to this Contract use the E-Verify system to verify employment eligibility of all employees used by the subcontractor for the performance of services under this Contract. The subcontractor must provide the Provider with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Provider must maintain a copy of such affidavit for the duration of the Contract. If the Department has a good faith belief that a subcontractor knowingly violated section 448.095(1), Florida Statutes, and notifies the Provider of such, but the Provider otherwise complied with this statute, the Provider must immediately terminate the contract with the subcontractor.
- Z. **USDA WIC Services:** Provider agrees to abide by the following requirements if the contract is related to services or commodities being provided to WIC applicants or participants:

Assurance of Civil Rights Compliance: The Provider hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.); Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.); Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794); the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.); Title II and Title III of the Americans with Disabilities Act (ADA) of 1990, as amended by the ADA Amendment Act of 2008 (42 U.S.C. 12131-12189) and as implemented by Department of Justice regulations at 28 CFR Parts 35 and 36; Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency" (August 11, 2000); all provisions required by the implementing regulations of the U.S. Department of Agriculture (7 CFR Part 15 et seq.); and FNS directives and guidelines to the effect that no person shall, on the ground of race, color, national origin, age, sex, or disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity for which the agency receives Federal financial assistance from FNS; and hereby gives assurance that it will immediately take measures necessary to effectuate this agreement.

By providing this assurance, the Provider agrees to compile data, maintain records and submit records and reports as required to permit effective enforcement of the nondiscrimination laws, and to permit Department personnel during normal working hours to review and copy such records, books and accounts, access such facilities, and interview such personnel as needed to ascertain compliance with the non-discrimination laws. If there are any violations of this assurance, the USDA shall have the right to seek judicial enforcement of this assurance.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grant or donation of Federal property and interest in property, the detail of Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration or at a nominal consideration, or at a consideration that is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale, lease, or furnishing of services to the recipient, or any improvements made with Federal financial assistance extended to the Program applicant by USDA. This includes any Federal agreement, arrangement, or other contract that has as one of its purposes the provision of cash assistance for the purchase of food, and cash assistance for purchase or rental of food service equipment or any other financial assistance extended in reliance on the representations and agreements made in this assurance.

This assurance is binding on the Provider, its successors, transferees, and assignees as long as it receives or retains possession of

any assistance from the Department. The person or persons whose signatures appear below are authorized to agree to abide by these assurances on behalf of the Provider.

II. METHOD OF PAYMENT

- A. Contract Amount:** The Department agrees to pay Provider for completion of the deliverables as specified in Attachment I, in an amount not to exceed \$75,550.07, subject to the availability of funds. The state of Florida's performance and obligation to pay under this contract is contingent upon an annual appropriation by the Legislature. The costs of services paid under any other contract or from any other source are not eligible for reimbursement under this contract.
- B. Contract Payment:**
1. Provider must submit bills for fees or other compensation for services or expenses in sufficient detail for a proper pre-audit and post-audit thereof.
 2. Where reimbursement of travel expenses are allowable as specified in Attachment I, bills for any travel expenses must be submitted in accordance with section 112.061, Florida Statutes. The Department may, if specified in Attachment I, establish rates lower than the maximum provided in section 112.061, Florida Statutes.
 3. Pursuant to section 215.422, Florida Statutes, the Department has five working days to inspect and approve goods and services, unless this contract specifies otherwise. With the exception of payments to health care providers for hospital, medical, or other health care services, if payment is not available within 40 days, measured from the latter of the date the invoice is received or the goods or services are received, inspected and approved, a separate interest penalty set by the State's Chief Financial Officer pursuant to section 55.03, Florida Statutes, will be due and payable in addition to the invoice amount. To obtain the applicable interest rate, contact the Department's fiscal office or contract administrator. Payments to health care providers for hospitals, medical, or other health care services, will be made not more than 35 days from the date eligibility for payment is determined, at the daily interest rate of 0.03333 percent. Invoices returned to Provider due to preparation errors will result in a payment delay. Interest penalties less than one dollar will not be enforced unless Provider requests payment. Invoice payment requirements do not start until a properly completed invoice is provided to the Department.
 4. Bonuses: Pursuant to section 215.425, Florida statutes, any bonus scheme implemented by the Provider must: 1) base the award of a bonus on work performance; 2) describe the performance standards and evaluation process by which a bonus will be awarded; 3) Notify all employees of the policy, ordinance, rule, or resolution before the beginning of the evaluation period on which a bonus will be based; and 4) consider all employees for the bonus. A copy of the Provider's policy, ordinance, rule, or resolution, must be submitted to the Contract Manager for review prior to contract funds being allocated for such payment. The Department reserves the right to refuse the Provider's request to allocate any contract funds for the payment of bonuses.
- C. Vendor Ombudsman:** A Vendor Ombudsman has been established within DFS whose duties include acting as an advocate for providers who may be experiencing problems in obtaining timely payment from a state agency. The Vendor Ombudsman may be contacted at (850) 413-5516 or by calling the DFS Consumer Hotline at 1-(800)-342-2762.

III. PROVIDER CONTRACT TERM

- A. Effective and Ending Dates:** This contract will begin on 3/1/2022 or on the date on which the contract has been signed by both parties, whichever is later. It will end on 8/31/2023.
- B. Termination**
1. Termination at Will: This contract may be terminated by either party upon no less than 30 calendar days' written notice to the other party, without cause, unless a lesser time is mutually agreed upon in writing by both parties. The notice must be delivered by certified mail, return receipt requested, or in person with proof of delivery. In the event this contract is terminated, Provider will be compensated for any deliverables completed prior to the Department's notification to Provider of contract termination.
 2. Termination Because of Lack of Funds: In the event funds to finance this contract become unavailable, the Department may terminate the contract upon no less than 24 hours' written notice to Provider. The notice must be delivered by certified mail, return receipt requested, or in person with proof of delivery. The Department will be the final authority as to the availability and adequacy of funds.
 3. Termination for Breach: This contract may be terminated for non-performance upon no less than 24 hours' written notice to Provider. Waiver of breach of any provisions of this contract will not be deemed to be a waiver of any other breach and will not be construed to be a modification of the terms of this contract. In the event of default, in addition to the Department's right to terminate the contract, the Department may pursue any of its remedies at law or in equity, including but not limited to, any losses or expenditures of the Department in obtaining replacement services or commodities, investigating, monitoring or auditing, including legal fees, professional fees, consulting fees and witness fees. These remedies shall include offsetting any sums due to the Provider under the Contract, and any other remedies at law or in equity.
- C. Renegotiation or Modification:** Modifications of provisions of this contract will only be valid when they have been reduced to writing and duly signed by both parties. The rate of payment and dollar amount may be adjusted retroactively to reflect price level increases and changes in the rate of payment when these have been established through the appropriations process and subsequently identified in the Department's operating budget.

D. Contract Representatives Contact Information:

1. The name, mailing address, and telephone number of Provider's official payee to whom the payment will be made is:

City of DeLand
 120 S. Florida Ave
 DeLand, FL 32720

2. The name of the contact person and street address where Provider's financial and administrative records are maintained is:

Dan Stauffer
 Finance Director
 120 S. Florida Ave, DeLand, FL 32720
 386-626-7077

3. The name, address, and telephone number of the Department's Contract Manager is:

Shannon Harp
 4052 Bald Cypress Way, Bin A14
 Tallahassee, FL 32399
 850-558-9660

4. The name, address, and telephone number of Provider's representative responsible for administration of the program under this contract is:

James Ailes
 Utilities Director
 1101 S. Amelia Ave. DeLand, FL 32724
 386-626-7250

5. Provide written notice to the other party of any changes in the above contract representative's contact information. Any such changes will not require a formal amendment to this contract.

E. All Terms and Conditions Included: This contract and its attachments and exhibits as referenced, I, II, III, IV contain all the terms and conditions agreed upon by the parties. There are no provisions, terms, conditions, or obligations other than those contained herein, and this contract will supersede all previous communications, representations, or agreements, either verbal or written between the parties. If any term or provision of this contract is found to be illegal or unenforceable, the remainder of the contract will remain in full force and effect and such term or provision will be stricken.

IN WITNESS THEREOF, the parties hereto have caused this 28 page contract to be executed by their undersigned, duly authorized, officials, and attest to have read the above contract and agree to the terms contained within it.

PROVIDER: CITY OF DELAND

STATE OF FLORIDA, DEPARTMENT OF HEALTH

SIGNATURE:

PRINT/TYPE NAME: Mr. Robert Apgar

TITLE: Mayor

DATE:

STATE AGENCY 29-DIGIT FLAIR CODE:

FEID# (OR SSN): F59-6000307

PROVIDER FISCAL YEAR ENDING DATE: 9/30

SIGNATURE:

PRINT/TYPE NAME: MELISSA JORDAN MS, MPH

TITLE: DIRECTOR, DIVISION OF COMMUNITY HEALTH PROMOTION

DATE:

BY SIGNING THIS CONTRACT, THE ABOVE ATTESTS THERE IS EVIDENCE IN THE CONTRACT FILE DEMONSTRATING THIS CONTRACT WAS REVIEWED BY THE DEPARTMENT'S OFFICE OF THE GENERAL COUNSEL.

ATTACHMENT I

A. Services to be Provided1. General Description:

- a. General Statement: This contract is to update the Water Fluoridation System in Deland, Florida.
- b. Authority: Section 381.0052, Florida Statutes, and Ch. 2021-36 § 3 at 444, Laws of Fla.

2. Definition of Terms:

- a. Business Days: Monday through Friday, excluding state of Florida holidays, which are New Year's Day, Martin Luther King Jr. Day, Memorial Day, Independence Day, Labor Day, Columbus Day/Indigenous Peoples' Day, Veteran's Day, Thanksgiving Day, Friday after Thanksgiving, and Christmas Day.
- b. Cost Estimate: Provider's plan, which lists the estimated invoice price of the equipment or item that will be purchased.
- c. Quarter: A three-month period of the contract term that corresponds with the federal fiscal year. The quarters for this contract are March to May (first quarter), June to August (second quarter), September to November (third quarter), and December to February (fourth quarter).
- d. Water Fluoridation System: Provider's existing delivery method of adjusting the amount of fluoride in drinking water to a level recommended for preventing tooth decay.

B. Manner of Service Provision

- 1. Scope of Work: Provider will upgrade an existing Water Fluoridation System in Deland, Florida, to assist in the provision of increasing access to fluoridated water and maintaining optimal fluoride concentration at a consistent level.

- a. Task List: Provider will perform the following:

- 1) Complete the Cost Estimate and submit it upon contract execution to the Contract Manager for review and approval. Include the following in the Cost Estimate: the quantity of items that will be purchased, the name of the item, the type and size of the item, the manufacturer, the model number, and the total item price. Update the Cost Estimate as necessary throughout the contract term and submit it within five business days of any updates to the Contract Manager for review and approval.

- 2) Upgrade an existing Water Fluoridation System in Deland, Florida, by August 31, 2023, by purchasing, replacing, and installing water fluoridation equipment. All purchases must be in accordance with the approved Cost Estimate. All purchases and installations must be in accordance with Florida Administrative Code Rule 62-555.325. Take a photo of each item purchased and a photo of the water fluoridation equipment before and after the equipment is installed. Maintain the photos throughout the contract term.
- 3) Prepare a Quarterly Progress Report each quarter and submit it within 30 calendar days from the end of each quarter to the Contract Manager. Include the following in the Quarterly Progress Report:
 - a) Unit costs for all water fluoridation equipment purchased;
 - b) The total costs of the water fluoridation equipment and service for installation of the water fluoridation equipment for that quarter;
 - c) The number of items purchased;
 - d) The date of delivery of the water fluoridation equipment;
 - e) The date of installation of the water fluoridation equipment;
 - f) The manufacturer, retailer, serial number of each piece of water fluoridation equipment purchased;
 - g) Progress and challenges that occurred during that quarter; and
 - h) The photos taken as specified in Task 2).
- 4) For each individual item costing \$5,000.00 or more, document the following information on the Invoice Requirement Template (Attachment V) and submit the completed Attachment V to the Contract Manager with the Project Close Out Report:
 - a) Description of the item;
 - b) Manufacturer;
 - c) Serial number;
 - d) Quantity purchased;
 - e) Condition of each item;
 - f) Location (the water plant's physical address);

- g) Purchase cost; and
 - h) Date received.
- 5) Create a Project Close Out Report and submit it within 30 calendar days of completion of the upgrade to the Water Fluoridation System. Include the following in the Project Close Out Report:
 - a) The date the Water Fluoridation System upgrade was completed;
 - b) An itemized list of water fluoridation equipment purchased; and
 - c) The address of the installed Water Fluoridation System.
- b. Deliverables: Provider must complete or submit the following deliverables in the time and manner specified:
 - 1) Quarterly: Upgrade a Water Fluoridation System with submission of supporting documentation as specified in Tasks B.1.a.1) through B.1.a.5).
- c. Performance Measures: The deliverables must be met at the following minimum levels of performance:
 - 1) Deliverable B.1.b.1):
 - a) A Cost Estimate must be completed and submitted as specified.
 - b) The Water Fluoridation System must be upgraded by August 31, 2023 as specified.
 - c) A Quarterly Progress Report must be prepared and submitted each quarter as specified.
 - d) The Invoice Requirement Template (Attachment V) must be completed and submitted as specified.
 - e) A Project Close Out Report must be created and submitted as specified.
- 2. Financial Consequences: Failure of Provider to complete or submit a deliverable in the time and manner specified will result in a reduction in payment for that deliverable as follows:
 - a. Deliverable B.1.b.1):

- 1) Failure to complete and submit the Cost Estimate as specified will result in a one percent reduction in that quarter's invoice amount.
- 2) Failure to upgrade the Water Fluoridation System by August 31, 2023, as specified will result in a twenty percent reduction in that quarter's invoice amount. An additional one percent reduction will be assessed from that quarter's invoice amount for every five calendar days thereafter the Water Fluoridation System is not upgraded.
- 3) Failure to prepare and submit a Quarterly Progress Report as specified will result in a five percent reduction in that quarter's invoice amount.
- 4) Failure to complete and submit the Attachment V as specified will result in a five percent reduction in that quarter's invoice amount.
- 5) Failure to create and submit a Project Close Out Report as specified will result in a one percent reduction in that quarter's invoice amount. An additional one percent reduction will be assessed from that quarter's invoice amount for every five calendar days thereafter the report is not submitted.

3. Service Location, Times, and Equipment:

- a. Service Location: Services will be coordinated at Provider's location of 120 S. Florida Ave, Deland, Florida 32720.
- b. Changes in Location: Notify the Contract Manager in writing within 30 calendar days of any location change that will affect Provider's ability to complete the deliverables under the contract.
- c. Equipment: Equipment purchased using funds from this contract must be reflected in the approved budget and the approved Cost Estimate.

4. Staffing Requirements:

- a. Staffing Levels: Provider must maintain an adequate administrative and organizational structure sufficient to complete the deliverables under the contract.
- b. Professional Qualifications: Provider must ensure that all staff possess the education, licensure, and experience necessary to perform their duties under this contract.
- c. Staffing Changes: Notify the Contract Manager in writing within five calendar days of any staffing changes that will affect Provider's ability to complete the deliverables under the contract.
- d. Subcontractor: Provider must obtain prior written approval from the Contract Manager to subcontract or renew a subcontract.

C. Method of Payment

1. Payment: This is a cost reimbursement contract. The Department will reimburse Provider upon satisfactory completion of the deliverable specified in Section B.1.b. and in accordance with the terms and conditions of the contract a total dollar amount not to exceed \$75,550.07 for the contract term. Provider may seek reimbursement on a quarterly basis for actual costs incurred.
2. Unit of Service: A unit of service will consist of one quarter of completed deliverables, as specified in Section B.1.b. A quarter of deliverables will include all deliverables due in that quarter, including any monthly or annual deliverables scheduled for delivery in a particular quarter.
3. Invoice Requirements: Provider must submit a properly completed invoice to the Contract Manager via email within 30 calendar days from the end of each quarter. The final quarter's invoice must be submitted within 45 calendar days from the end of the contract term. At a minimum, each invoice must be submitted on Provider's letterhead and provide the invoice date, deliverable completed, the amount due, a statement certifying the accuracy of the invoice, and the signature of an individual with the authority to bind Provider. Provider must include with the final invoice a statement certifying that reimbursement expenses were incurred on or before August 31, 2023.
4. Purchasing Specifications: Purchases must not be made until the Cost Estimate has been approved by the Department.
5. Supporting Documentation:
 - a. Budget: Attach a copy of the Department approved budget and budget narrative for the initial contract year upon contract execution. Each subsequent contract year, the budget must be submitted to the Contract Manager for approval by May 1. Any revisions to an approved budget or budget narrative must be submitted to the Contract Manager for review and approval prior to implementation.
 - b. Cost Reimbursement Documentation: Receipts and other applicable supporting documentation (such as invoices, cancelled checks, purchase orders, shipping documentation, and payroll registers) are required for all expenses incurred for which reimbursement is sought and must be submitted with the corresponding quarterly invoice.
 - c. Postage and Reproduction: Paid invoices or receipts must support purchases made from outside vendors. Purchases for all in-house postage (postage meter) and reproduction expenses must be supported by usage logs or similar documentation.

D. Special Provisions

1. Contract Renewals: This contract may be renewed on a yearly basis, contingent upon a specific appropriation by the Legislature. Renewals must be in writing,

subject to the same terms and conditions as set forth in the initial contract, made by mutual agreement, and will be contingent upon satisfactory fiscal and programmatic performance evaluations as determined by the Department and will be subject to the availability of funds.

2. Non-Expendable Property Requirements: Non-expendable property is defined as tangible personal property with a value or cost of \$5,000.00 or more and having a projected useful life of one year or more, any hardback book with a value or cost of \$25.00 or more and having an expected useful life of at least one year or more that is circulated to students or the general public, and any hardback book with the value or cost of \$250.00 or more that is not circulated to students or the general public. Hardback books with a value or cost of \$250.00 or more should be classified as OCO (Other Capital Outlay) expenditures.

All such property purchased with funds from this contract must be listed on the property records of Provider. The listing must include a description of the property, model number, manufacturer's serial number, funding source, information needed to calculate the federal or state share, date of acquisition, unit cost, property inventory number, and information on the location, use and condition, transfer, replacement or disposition of the property.

All such property purchased with funds from this contract must be inventoried annually and a written non-expendable property inventory report must be submitted to the Department along with the final expenditure report. A report of non-expendable property must be submitted to the Department along with the expenditure report for the period in which it was purchased.

Title (ownership) to all non-expendable property acquired with funds from the contract will be vested in the Department upon completion or termination of the contract.

Provider must not dispose of non-expendable property purchased with funds from this contract except with the permission of the Department in accordance with their instructions.

3. Use: Water fluoridation equipment purchased under this contract must be used for the services indicated in this contract throughout the useful life of the Water Fluoridation System. The water fluoridation equipment purchased under this contract must not be sold or taken out of service without the Department's prior written approval. This provision remains effective after the end date of the contract.

END OF TEXT

ATTACHMENT II

AUDIT REQUIREMENTS FOR AWARDS OF STATE AND FEDERAL FINANCIAL ASSISTANCE

The administration of resources awarded by the Department of Health to recipient organization may be federal or state financial assistance as defined by 2 CFR § 200.40 and/or section 215.97, Florida Statutes, and may be subject to audits and/or monitoring by the Department of Health, as described in this section. For this agreement, the Department of Health has determined the following relationship exist:

1. _____ **Vendor/Contractor (215.97(z), F.S.) and (2 CFR § 200.23).** Funds used for goods and services for the Department of Health's own use and creates a procurement relationship with Recipient which is not subject to single audit act compliance requirements for the Federal/State program as a result of this contract agreement.

A vendor/contractor agreement may also be used with an established Service Organization (SO) that is serving as a Third-Party Administrator and in this case, is subject to SSAE18 audit reporting requirements (see Part III. Other Audit Requirements).

2. _____ **Recipient/Subrecipient of state financial assistance (215.97(o)(y), F.S.).** Funds may be expended only for allowable costs resulting from obligations incurred during the specified contract period. In addition, any balance of unobligated funds which has been advanced or paid must be refunded to the Department of Health as the state awarding agency. As well as funds paid in excess of the amount to which the recipient/subrecipient is entitled under the terms and conditions of the contract must be refunded to the Department of Health.

3. ☒ **Recipient/Subrecipient of federal financial assistance (2 CFR § 200.40).** Funds paid in excess of the amount to which the recipient/subrecipient is entitled under the terms and conditions of the contract must be refunded to the Department of Health as the Pass-Through state awarding agency. In addition, the recipient/subrecipient may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award or this agreement.

Note: A vendor/contractor vs. recipient/subrecipient determination must conclude with the completion of **Exhibit 2** to identify the recipient's audit's relationship with the department.

MONITORING

In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F (formerly A-133) - Audit Requirements, and section 215.97, Florida Statutes (F.S.), as revised (see AUDITS below), monitoring procedures may include, but not be limited to, on-site visits by Department of Health staff, limited scope audits as defined by 2 CFR §200.425, or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures or processes deemed appropriate by the Department of Health. In the event the Department of Health determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by Department of Health staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDIT GUIDANCE

PART I: FEDERALLY FUNDED

This part is applicable if Recipient is a State or local government or a non-profit organization as defined in 2 CFR §200.90, §200.64, and §200.70.

1. If a recipient expends \$750,000 or more in Federal awards during its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. **EXHIBIT 1** to this form lists the federal resources awarded through the Department of Health by this agreement. In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from the Department of Health. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR §§200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200.514 will meet the requirements of this Part.
2. In connection with the audit requirements addressed in Part I, paragraph 1, Recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §§ 200.508-.512.
3. If a recipient expends less than \$750,000 in Federal awards in its fiscal year, the recipient is not required to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. If the recipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 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 recipient resources obtained from other than federal entities).

Note: Audits conducted in accordance with this part shall cover the entire organization for the organization's fiscal year. Compliance findings related to contracts with the Department of Health shall be based on the contract agreement's requirements, including any rules, regulations, or statutes referenced in the contract. The financial statements shall disclose whether the matching requirement was met for each applicable contract. All questioned costs and liabilities due to the Department of Health shall be fully disclosed in the audit report with reference to the Department of Health contract involved. If not otherwise disclosed as required by 2 CFR § 200.510, the schedule of expenditures of Federal awards shall identify expenditures by funding source and contract number for each contract with the Department of Health in effect during the audit period.

Financial reporting packages required under this part must be submitted within the earlier of 30 days after receipt of the audit report or 9 months after the end of Recipient's fiscal year end.

PART II: STATE FUNDED

This part is applicable if the recipient is a nonstate entity as defined by section 215.97(1)(n), Florida Statutes.

1. If a recipient expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such recipient (for fiscal years ending June 30, 2017 or thereafter), recipient must have a State single or project-specific audit for such fiscal year in accordance with section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; Chapter 10.550 (local governmental entities) or Chapter 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. **EXHIBIT I** to this contract indicates state financial assistance awarded through the Department of Health by this contract. In determining the state financial assistance expended in its fiscal year, recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Health, 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.
2. In connection with the audit requirements addressed in Part II, paragraph 1, recipient 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), Florida Statutes, and Chapter 10.550 (local governmental entities) or Chapter 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If a recipient expends less than \$750,000 in state financial assistance in its fiscal year (for fiscal years ending June 30, 2017 or thereafter), an audit conducted in accordance with the provisions of section 215.97, Florida Statutes, is not required. In the event that a recipient expends less than \$750,000 in state financial assistance in its 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 nonstate entity's resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than state funds).

Note: An audit conducted in accordance with this part shall cover the entire organization for the organization's fiscal year. Compliance findings related to contracts with the Department of Health shall be based on the contract's requirements, including any applicable rules, regulations, or statutes. The financial statements shall disclose whether the matching requirement was met for each applicable contract. All questioned costs and liabilities due to the Department of Health shall be fully disclosed in the audit report with reference to the Department of Health contract involved. If not otherwise disclosed as required by Florida Administrative Code Rule 69I-5.003, the schedule of expenditures of state financial assistance shall identify expenditures by contract number for each contract with the Department of Health in effect during the audit period.

Financial reporting packages required under this part must be submitted within 45 days after delivery of the audit report, but no later than 9 months after recipient's fiscal year end for local governmental entities. Non-profit or for-profit organizations are required to be submitted within 45 days after delivery of the audit report, but no later than 9 months after recipient's fiscal year end. Notwithstanding the applicability of this portion, the Department of Health retains all right and obligation to monitor and oversee the performance of this contract as outlined throughout this document and pursuant to law.

PART III: OTHER AUDIT REQUIREMENTS

This part is applicable to a contractor, vendor and/or provider organization serving as a third-party administrator on behalf of FDOH programs and is classified or determined in the FDOH contract agreement to be a Service Organization (SO).

If the contracted entity is determined to be a Service Organization (SO), the entity must perform an attestation to the System Organization Controls (SOC) and submit to FDOH a "Statement on Standards for Attestation Engagements (SSAE18) audit report within the assigned timeframe as agreed upon in the SO's contract agreement. The hired Auditor must make an evaluation consistent with the FDOH contract terms and conditions to determine which SSAE18 report types to perform for the required SOC types. Below are the options available for the SSAE18 reports;

TYPES:

1. **SOC 1** – A report on controls over financial reporting.
 - **Type 1 Report** - Report on the fairness of the presentation of management's description of the service organization's system and the suitability of the design of the controls to achieve the related control objectives included in the description as of a specified date.
 - **Type 2 Report** - Report on the fairness of the presentation of management's description of the service organization's system and the suitability of the design and **operating effectiveness** of the controls to achieve the related control objectives included in the description throughout a specified period. (**Auditor conducts testing**)
2. **SOC 2** – A report on controls that may be relevant to security, availability, processing Integrity, confidentiality or privacy. These reports are intended to meet the needs of a broad range of users that need detailed information and assurance about the controls at a service organization relevant to security, availability, and processing integrity of the systems the service organization uses to process users' data and the confidentiality and privacy of the information processed by these systems. These reports can play an important role in:
 - Oversight of the organization
 - Vendor management programs
 - Internal corporate governance and risk management processes
 - Regulatory oversight
 - **Type 1 Report** - Report on the fairness of the presentation of management's description of the service organization's system and the suitability of the design of the controls to achieve the related control objectives included in the description as of a specified date.
 - **Type 2 Report** - Report on the fairness of the presentation of management's description of the service organization's system and the suitability of the design and **operating effectiveness** of the controls to achieve the related control objectives included in the description throughout a specified period. (**Auditor conducts testing**)

PART IV: REPORT SUBMISSION

1. Copies of single audit reporting packages for state financial assistance (CSFA) and federal financial assistance (CFDA) conducted in accordance with **2 CFR § 200.512 and section 215.97(2), Florida Statutes**, shall be submitted by or on behalf of recipient directly to:

A. The Department of Health as follows:

SingleAudits@flhealth.gov

Pursuant to 2 CFR § 200.521, and section 215.97(2), Florida Statutes, recipient shall submit an electronic copy of the reporting package and any management letter issued by the auditor to the Department of Health.

Audits must be submitted in accordance with the instructions set forth in Exhibit 3 hereto and accompanied by the "Single Audit Data Collection Form, Exhibit 4." Files which exceed electronic email capacity may be submitted on a CD or other electronic storage medium and mailed to:

Florida Department of Health
Contracts and Grants Management Unit
Attention: FCAM, Single Audit Review
4052 Bald Cypress Way, Bin B01
Tallahassee, FL 32399-1701.

B. The Auditor General's Office as follows:

One electronic copy email by or on behalf of recipient directly to the Auditor General's Office at: flaudgen_localgovt@aud.state.fl.us.

One paper copy mail to:

Auditor General's Office
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

2. In addition to item 1, electronic copies of reporting packages for federal financial assistance (CFDA) conducted in accordance with **2 CFR § 200.512** shall also be submitted by or on behalf of recipient directly to each of the following:
 - A. The Federal Audit Clearinghouse (FAC), the Internet Data Entry System (IDES) is the place to submit the Federal single audit reporting package, including form SF-SAC, for Federal programs. Single audit submission is required under the Single Audit Act of 1984 (amended in 1996) and 2 CFR § 200.36 and § 200.512. The Federal Audit Clearinghouse requires electronic submissions as the only accepted method for report compliances. FAC's website address is: <https://harvester.census.gov/facweb/>
 - B. When applicable, other Federal agencies and pass-through entities in accordance with 2 CFR §200.331 and § 200.517.
3. Copies of SSAE18 reports and supporting documents shall be submitted by or on behalf of SO/Third Party Administrator directly to the FDOH designated Contract Manager (CM) as outlined in each SO contract agreement.

Note: Any reports, management letter, or other information required to be submitted to the Department of Health pursuant to this contract shall be submitted timely in accordance with 2 CFR § 200.512 and Florida Statutes, Chapter 10.550 (local governmental entities) or Chapter 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

Recipients, when submitting financial reporting packages to the Department of Health for audits done in accordance with 2 CFR § 500.512 or Chapter 10.550 (local governmental entities) or Chapter 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to recipient in correspondence accompanying the reporting package.

PART V: RECORD RETENTION

Recipient shall retain sufficient records demonstrating its compliance with the terms of this contract for a period of six years from the date the audit report is issued and shall allow the Department of Health or its designee, the CFO, or the Auditor General access to such records upon request. Recipient shall ensure that audit working papers are made available to the Department of Health, or its designee, CFO, or Auditor General upon request for a period of six years from the date the audit report is issued, unless extended in writing by the Department of Health.

End of Text

EXHIBIT 1Contract #: COHCCFederal Award Identification #: 5NU58DP006472-02-00**1. FEDERAL RESOURCES AWARDED TO THE SUBRECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**Federal Agency 1 Centers of Disease Control and Prevention CFDA# 93.366 Title State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes \$75,550.07

TOTAL FEDERAL AWARDS

\$75,550.07**COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:****2. STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**State financial assistance subject to section 215.97, Florida Statutes: CSFA# N/A Title N/A\$ N/AState financial assistance subject to section 215.97, Florida Statutes: CSFA# N/A Title N/A\$ N/A

TOTAL STATE FINANCIAL ASSISTANCE AWARDED PURSUANT TO SECTION 215.97, FLORIDA STATUTES

\$ N/A**COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**Financial assistance not subject (exempt) to section 215.97, Florida Statutes or 2 CFR § 200.40: \$ N/AFinancial assistance not subject (exempt) to section 215.97, Florida Statutes or 2 CFR § 200.40: \$ N/A**Matching and Maintenance of Effort ***

Matching resources for federal Agency(s):

Agency: N/A CFDA# N/A Title N/A \$ N/A

Maintenance of Effort (MOE):

Agency: N/A CFDA# N/A Title N/A \$ N/A

*Matching Resources, MOE, and Financial Assistance not subject to section 215.97, Florida Statutes or 2 CFR § 200.306 amounts should not be included by recipient when computing the threshold for single audit requirements totals. However, these amounts could be included under notes in the financial audit or footnoted in the Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA). Matching, MOE, and Financial Assistance not subject to section. 215.97, Florida Statutes or 2 CFR § 200.306 is not considered State or Federal Assistance.

EXHIBIT 2

PART I: AUDIT RELATIONSHIP DETERMINATION

Recipients who receive state or federal resources may or may not be subject to the audit requirements of 2 CFR § 200.500, and/or section 215.97, Florida Statutes, recipients who are determined to be recipients or subrecipients of federal awards and/or state financial assistance may be subject to the audit requirements if the audit threshold requirements set forth in Part I and/or Part II of Exhibit 1 is met. Recipients who have been determined to be vendors are not subject to the audit requirements of 2 CFR § 200.501, and/or section 215.97, Florida Statutes. Recipients who are "higher education entities" as defined in Section 215.97(2)(h), Florida Statutes, and are recipients or subrecipients of state financial assistance, are also exempt from the audit requirements of Section 215.97(2)(a), Florida Statutes. Regardless of whether the audit requirements are met, recipients who have been determined to be recipients or subrecipients of Federal awards and/or state financial assistance must comply with applicable programmatic and fiscal compliance requirements.

For the purpose of single audit compliance requirements, the Recipient has been determined to be:

- ☐ Vendor/Contractor not subject to 2 CFR § 200.501 and/or section 215.97, Florida Statutes
- ☒ Recipient/subrecipient subject to 2 CFR § 200.501 and/or section 215.97, Florida Statutes
- ☐ Exempt organization not subject to 2 CFR § 200.501; For Federal awards for-profit subrecipient organizations are exempt as specified in 2 CFR § 200.501(h).
- ☐ Exempt organization not subject to section 215.97, Florida Statutes, for state financial assistance projects, public universities, community colleges, district school boards, branches of state (Florida) government, and charter schools are exempt. Exempt organizations must comply with all compliance requirements set forth within the contract.

For other audit requirements, the Recipient has been determined to be:

- ☐ Service Organization (SO) subject to SSAE18 reporting requirements

NOTE: If a recipient is determined to be a recipient/subrecipient of federal and or state financial assistance and has been approved by the department to subcontract, it must comply with section 215.97(7), Florida Statutes, and Florida Administrative Code Rule 69I-.5006, [state financial assistance] and 2 CFR § 200.330 [federal awards].

PART II: FISCAL COMPLIANCE REQUIREMENTS

FEDERAL AWARDS OR STATE MATCHING FUNDS ON FEDERAL AWARDS. Recipients who receive Federal awards, state maintenance of effort funds, or state matching funds on Federal awards and who are determined to be a subrecipient must comply with the following fiscal laws, rules and regulations:

1. 2 CFR Part 200- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
2. Reference Guide for State Expenditures
3. Other fiscal requirements set forth in program laws, rules, and regulations

*Some Federal programs may be exempted from compliance with the Cost Principles Circulars as noted in the 2 CFR § 200.401(5) (c).

**For funding passed through U.S. Health and Human Services, 45 CFR Part 92; for funding passed through U.S. Department of Education, 34 CFR Part 80.

STATE FINANCIAL ASSISTANCE. Recipients who receive state financial assistance and who are determined to be a recipient/subrecipient must comply with the following fiscal laws, rules and regulations:

1. Section 215.97, Florida Statutes
2. Florida Administrative Code Chapter 69I-5,
3. State Projects Compliance Supplement
4. Reference Guide for State Expenditures
5. Other fiscal requirements set forth in program laws, rules and regulations

This document may be obtained online through the FIHealth website under [Audit Guidance](#). *Enumeration of laws, rules and regulations herein is not exhaustive or exclusive. Funding to recipients will be held to applicable legal requirements whether or not outlined herein.

End of Text

EXHIBIT 3

INSTRUCTIONS FOR ELECTRONIC SUBMISSION OF SINGLE AUDIT REPORTS

Part I: Submission to FDOH

Single Audit reporting packages ("SARP") must be submitted to the Department in an electronic format. This change will eliminate the need to submit multiple copies of the reporting package to the Contract Managers and various sections within the Department and will result in efficiencies and cost savings to recipient and the Department. Upon receipt, the SARP's will be posted to a secure server and accessible to Department staff.

The electronic copy of the SARP should:

- Be in a Portable Document Format (PDF).
- Include the appropriate letterhead and signatures in the reports and management letters.

Be a single document. However, if the financial audit is issued separately from the Single Audit reports, the financial audit reporting package may be submitted as a single document and the Single Audit reports may be submitted as a single document. Documents which exceed 8 megabytes (MB) may be stored on a CD and mailed to: Contracts and Grants Management Unit, Attention: FCAM, Single Audit Review, 4052 Bald Cypress Way, Bin B01, Tallahassee, FL 32399-1701.
- Be an exact copy of the final, signed SARP provided by the Independent Audit firm.
- Not have security settings applied to the electronic file.
- Be named using the following convention: [fiscal year] [name of the audited entity exactly as stated within the audit report].pdf. For example, if the SARP is for the 2016-17 fiscal year for the City of Gainesville, the document should be entitled 2016 City of Gainesville.pdf.
- Be accompanied by the attached "Single Audit Data Collection Form." This document is necessary to ensure that communications related to SARP issues are directed to the appropriate individual(s) and that compliance with Single Audit requirements is properly captured.

Questions regarding electronic submissions may be submitted via e-mail to SingleAudits@flhealth.gov or by telephone to the Single Audit Review Section at (850) 245-4185.

Part II: Submission to Federal Audit Clearinghouse

Click [Here](#) for instructions and guidance to submit the completed SF-SAC report to the Federal Audit Clearinghouse website or click [Here](#) to access the SF-SAC Worksheet & Single Audit Component Checklist Form.

Part III: Submission to Florida Auditor General

Click [Here](#) for questions and other instructions for submitting Single SAC reports to the State of Florida, Auditor General's Office

EXHIBIT 4**Single Audit Data Collection Form****Part 1: GENERAL INFORMATION****1. Fiscal period ending date for the Single Audit.**

Month	Day	Year
/	/	

2. Auditee Identification Number

a. Primary Employer Identification Number (EIN)

		--							
--	--	----	--	--	--	--	--	--	--

b. Are multiple EINs covered in this report ☐ Yes ☐ No

c. If "yes", complete No. 3.

3. ADDITIONAL ENTITIES COVERED IN THIS REPORT

Employer Identification #

		--									
		--									
		--									
		--									

Name of Entity

4. AUDITEE INFORMATION

a. Auditee name:

Auditee Primary DUNS#:

b. Auditee address (number and street)

City

State

Zip Code

c. Auditee contact

Name:

Title:

d. Auditee contact telephone

() -

e. Auditee contact FAX

() -

f. Auditee contact E-mail

5. PRIMARY AUDITOR INFORMATION

a. Primary auditor name:

b. Primary auditor address (number and street)

City

State

Zip Code

c. Primary auditor contact

Name:

Title:

d. Primary auditor contact telephone

() -

e. Primary auditor E-mail

() -

f. Audit Firm License Number

6. AUDITEE CERTIFICATION STATEMENT – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of 2 CFR § 200. 512 and/or section 215.97, Florida Statutes, for the period described in Item 1; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the aforementioned Circular and/or Statute; (3) the attached audit is a true and accurate copy of the final audit report issued by the auditor for the period described in Item 1; and (4) the information included in this data collection form is accurate and complete. I declare the foregoing is true and correct.

AUDITEE CERTIFICATION

Date ____/____/____

Date Audit Received from Auditor: ____/____/____

Name of Certifying Official: _____
(Please print clearly)Title of Certifying Official: _____
(Please print clearly)

Signature of Certifying Official: _____

BUDGET SUMMARY

Attachment III

Provider Name: City of DeLand

Budget Start Date: 03/01/22

Budget End Date: 08/31/23

Budget Categories	Current Budget	Budget Adjustment	Revised Budget
A. DIRECT PROGRAM COST:			
SALARIES:	\$ -	\$ -	\$ -
FRINGE BENEFITS:	\$ -	\$ -	\$ -
SALARY SUBTOTAL:	\$ -	\$ -	\$ -
ITEMIZED DIRECT EXPENSES:			
Metering Pumps - Stenner SVP4 4-20MA			
10 PumpSVP4H2A3S2AA	\$ 8,302.71		
Scales - Portable Beam Utility Scale/ 1124 Series; Fairbanks			
10 55652	\$ 6,200.00		
Comparator Kit - Tracer Pocketester – Fluoride LaMotte			
2 1230Y71	\$ 899.80		
Eye/Face Wash SS Bowls - Optimus SE1250HFO	\$ 16,692.00		
1 Eye/Face Wash Freight Charge	\$ 1,700.00		
Orion Versa Star Pro pH/ISE Thermo Scientific STAR40B	\$ 4,351.02		
Orion Automatic Stirrer Probe & Paddle - Thermo Scientific			
2 096019	\$ 496.90		
Fisherbrand Accumet Solid State ISE - Fisher 13-620-629	\$ 1,312.64		
Hydrofluorosilic (HSF) Acid (23%) - 15 gal. carboy (700 @ \$50.85)	\$ 35,595.00		
DIRECT EXPENSE SUBTOTAL:	\$ 75,550.07	\$ -	\$ -
B. ADMINSTRATIVE/INDIRECT COST:			
(Administrative/Indirect cost are capped at 0% of contract amount.)			
ADMINISTRATIVE:	N/A	N/A	N/A
INDIRECT:	N/A	N/A	N/A
ADMIN. SUBTOTAL:	\$ -	\$ -	\$ -
BUDGET TOTAL:	\$ 75,550.07	\$ -	\$ -

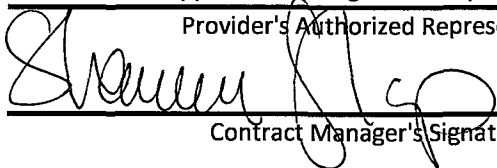
BUDGET SUMMARY

Attachment III

BUDGET REVISIONS: This Budget Summary is supported by the Budget Narrative. The Budget Narrative will remain in the contract file as a supporting document. Any change to the Budget Summary must be supported by the Budget Narrative. All revisions to the budget must be approved by the contract manager prior to expenditures being charged to the contract.

Signature not required for the initial execution of the contract, Signature will be required for all revisions and annual updates to the budget by a person authorized to approve the budget for the provider.

Provider's Authorized Representative Signature



Contract Manager's Signature of Approval

Date Provider approves budget revision or annual update.

Date



Date

Attachment IV
Invoice Requirement Template

	Description of Item	Manufacturer	Serial Number	Condition of Each	Location (The water plant's physical address)	Quantity Purchased	Purchase Cost	Date Received
Item 1	5,600 Bulk storage tank	ABC Manufacture	1234567890	New	123 Bedrock Ln	1	\$14,500	9/9/9999
Item 2								
Item 3								
Item 4								
Item 5								
Item 6								
Item 7								
Item 8								
Item 9								
Item 10								
Item 11								
Item 12								
Item 13								
Item 14								
Item 15								
Item 16								
Item 17								
Item 18								
Item 19								
Item 20								
Item 21								
Item 22								
Item 23								
Item 24								
Item 25								
Item 26								
Item 27								
Item 28								
Item 29								
Item 30								

Certificate Of Completion

Envelope Id: 48EE6F909E4E42F0AB786C4863E1F7E5

Status: Sent

Subject: Contract COHCC: Has been sent to the providers POC to obtain signature

Source Envelope:

Document Pages: 29

Signatures: 0

Envelope Originator:

Certificate Pages: 5

Initials: 0

JoAnn Nelson

AutoNav: Enabled

JoAnn.Nelson@flhealth.gov

Enveloped Stamping: Enabled

IP Address: 10.62.78.121

Time Zone: (UTC-05:00) Eastern Time (US & Canada)

Record Tracking

Status: Original

Holder: JoAnn Nelson

Location: DocuSign

2/21/2022 3:19:31 PM

JoAnn.Nelson@flhealth.gov

Signer Events**Signature****Timestamp**

Shannon Harp

Shannon.Harp@flhealth.gov

Security Level: Email, Account Authentication
(None)**Electronic Record and Signature Disclosure:**

Accepted: 7/28/2021 7:35:10 AM

ID: 08f55e49-69a5-480f-9eaa-2f32797069d0

Melissa Jordan

Melissa.Jordan@flhealth.gov

Security Level: Email, Account Authentication
(None)**Electronic Record and Signature Disclosure:**

Accepted: 2/17/2022 5:07:49 PM

ID: 282a336c-280c-4029-b3fc-99ecc503ef9e

In Person Signer Events**Signature****Timestamp****Editor Delivery Events****Status****Timestamp**

JoAnn Nelson

Sent: 2/21/2022 3:24:40 PM

joann.nelson@flhealth.gov

Carahsoft OBO Florida Department of Health

Security Level: Email, Account Authentication
(None)**Electronic Record and Signature Disclosure:**

Not Offered via DocuSign

Agent Delivery Events**Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp****Carbon Copy Events****Status****Timestamp**

Shannon Harp

Shannon.Harp@flhealth.gov

Security Level: Email, Account Authentication
(None)**Electronic Record and Signature Disclosure:**

Accepted: 7/28/2021 7:35:10 AM

ID: 08f55e49-69a5-480f-9eaa-2f32797069d0

COPIED

Sent: 2/21/2022 3:24:39 PM

Carbon Copy Events	Status	Timestamp
Susan Pearson Susan.Pearson@flhealth.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Accepted: 9/28/2021 2:02:43 PM ID: b5087358-d035-4344-90d5-44497a91dc36	COPIED	Sent: 2/21/2022 3:24:39 PM
Shawn Wahrenberger wahrenbergers@deland.org Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 2/21/2022 3:24:40 PM Viewed: 2/21/2022 3:34:04 PM
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	2/21/2022 3:24:39 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Carahsoft OBO Florida Department of Health (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. For such copies, as long as you are an authorized user of the DocuSign system you will have the ability to download and print any documents we send to you through your DocuSign user account for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Carahsoft OBO Florida Department of Health:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: antonio.dawkins@flhealth.gov

To advise Carahsoft OBO Florida Department of Health of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at antonio.dawkins@flhealth.gov and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

To request paper copies from Carahsoft OBO Florida Department of Health

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to antonio.dawkins@flhealth.gov and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Carahsoft OBO Florida Department of Health

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to antonio.dawkins@flhealth.gov and in the body of such request you must state your e-mail, full name, US Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000? or WindowsXP?
Browsers (for SENDERS):	Internet Explorer 6.0? or above
Browsers (for SIGNERS):	Internet Explorer 6.0?, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	•Allow per session cookies •Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

By checking the 'I Agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC RECORD AND SIGNATURE DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify Carahsoft OBO Florida Department of Health as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Carahsoft OBO Florida Department of Health during the course of my relationship with you.

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Consideration re Award of Bid, DeLand Airport Northwest Industrial Business Access Road.

DEPARTMENT: Engineering

PREPARED BY: Ray Bahrami, City Engineer

ATTACHMENTS: Bid Award Letter, Bid Tabulation

APPROVED BY: Michael Grebosz, Asst. City Manager, March 16, 2022

SUMMARY/HIGHLIGHT:

In 2018, the City received a \$1,000,000 (\$150,000 for Design and \$850,000 for Construction) legislative appropriation from the State of Florida to construct an access road from SR 11 to Eidson Drive to serve the DeLand Airport Northwest Industrial Business Park. The Florida Department of Transportation (FDOT) was assigned to administer the project on behalf of the State. The original State-Funded Agreement was approved by the City Commission on December 17, 2018 and a supplemental agreement was approved by the City Commission on October 4, 2021.

The project consists of the design of an access road from State Road 11 to the DeLand Municipal Airport Northwest Business Park. The length of the project is approximately 3,400 feet. The project limits are from Eidson Drive to State Road 11. The access road will begin at Eidson Drive, traveling north for approximately 1200 feet then turn west to connect to State Road 11. Per approved construction plans, there are two 12-foot wide, undivided travel lanes with 6-foot shoulders and swales on both sides of the road.

This project was bid in accordance with the City's purchasing procedures, including advertisements in the local newspaper and on the internet-based Demand Star system. On January 6, 2022, three bids were received for this project as summarized on the attached bid tabulation. GPS Civil Construction, Inc. of Holly Hill, Florida is the lowest and the most responsive bidder in the amount of \$2,498,508.20 (Base bid plus five alternate bid items).

The bid form was arranged to provide a total of five alternate base bid items to facilitate deletion of portions of the work. The five bid items are summarized as follows:

Alternate Bid Item No. 1: Performance Turf (Hydroseed)
Alternate Bid Item No. 2: Unsuitable Material
Alternate Bid Item No. 3: Shoulder Alternate (2' Paved with 4' Stabilized)
Alternate Bid Item No. 4: Water Main
Alternate Bid Item No. 5: Force Main

In order to avoid erosion issues and help with maintenance of the roadway by the City employees once constructed, Staff has recommended that Alternate Bid Items #1 and #3 be added to the base bid. The Utilities Department allocated funds in FY20-21 budget for Alternate Bid Items #4 and #5. Alternate Bid Item # 2 was included as a bid alternate item in order to have unit cost known in case unsuitable material need to be excavated during construction.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Preparing for the Future/Sustainability

SUSTAINABILITY:

Infrastructure and Efficient Transportation

FISCAL IMPACT:

The total cost provided by GPS Civil Construction Inc. for base bid and all five Alternate Bid Items (one through five) is \$2,498,508.20. As mentioned above, staff recommends that all of the Alternate Bid Items with the exception of Alternate Bid Item # 2, be added. Deletion of Alternate Bid Item # 2 will result in a net deduction of \$18,400 which, if approved, will result in a net award of \$2,480,108.20. FDOT will provide \$850,000 of funding and \$500,000 has already been allocated in FY 21-22 airport fund for this project. Base bid plus Alternate Bid Items # 1 & 3 adds up to \$1,818,108.20. Relocation of existing four power poles by Duke Energy is anticipated to cost about \$40,000.00. 5% project contingency fund equals to \$90,905.41. \$599,013.61 of Capital Reserve will need to be used to cover Base Bid plus Alternate Bid Items 1 & 3, Relocation of four existing poles by Duke Energy and 5% project contingency fund. Alternate Bid Items # 4 & 5 adds up to \$662,000. \$605,508 was allocated in Utilities fund in FY 20-21 budget. The remaining balance of \$56,492 will be covered by Utilities Enterprise fund.

RECOMMENDATION:

Staff recommends that the City Commission award of base and Alternate Bid items 1, 3, 4 and 5 to GPS Civil Construction, Inc. to construct DeLand Airport Northwest Industrial Business Access Road in the amount of \$2,480,108.20.

BACKGROUND/DISCUSSION:

Multiple references (including FDOT & Seminole County) contacted by staff indicated that they have had positive experiences with GPS Civil Construction. The positive references indicated that GPS Civil Construction:

- Completed work in a timely manner
- Did a good job in Maintenance of Traffic (MOT) and Safety Operations
- Provided submittal of documents and reports in a timely manner
- Provided high quality of work
- Did cooperate well with governmental agencies staff, traveling public, other contractors and property owners
- Managed unanticipated issues and changes at minimal cost to the owner

March 1, 2022

Ray Bahrami, P.E., CPM, PMP
Engineering Department
1120 South Garfield Ave.
DeLand, Florida

RE: DeLand Airport Northwest Industrial
Business Park Access Road
Bid No #21-01
ZCA 14167

Dear Mr. Bahrami,

This letter recommends bid award for the DeLand Airport Northwest Industrial Business Park Access Road Bid number 21-01 to *GPS Civil Construction, Inc.* This recommendation is provided on the basis that *GPS Civil Construction, Inc.* is the lowest, responsible, responsive base bidder. The base bid submitted by *GPS Civil Construction, Inc.* is for lump sum amount of one million seven hundred thirty-six thousand three hundred eighty-eight dollars and twenty cents (\$1,736,388.20).

Should you have any questions or require any additional information, please feel free to contact our office.

Sincerely,
ZEV COHEN & ASSOCIATES, INC.



Michelle Widick, P.E.
Senior Project Manager

MW
14167
cc: File



120 S. Florida Ave.
DeLand, FL 32720
Phone: 386-626-7000
Fax: 386-626-7140

BID TABULATION SHEET

Bid Title: DeLand Airport Northwest Industrial Business Park Access Road

Bid No: B-21-01

OPENING DATE & TIME: January 6, 2022 @ 3:00 PM

POSTING DATE: January 10, 2021

POSTED BY: Corey McMillen

Vendor	Vendor City/State	Base Bid Total	Alternate Bid Total
GPS Civil Construction, Inc.	Holly Hill, FL	\$1,736,388.20	2,498,508.20
P & S Paving, Inc.	Daytona Beach, FL	\$1,773,799.50	\$2,620,239.50
Masci General Contractor, Inc.	Port Orange, FL	\$2,903,352.08	\$3,372,647.40

Bid tabulations with award recommendations are posted to DemandStar at www.demandstar.com.

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Consideration re Construction Engineering Inspection (CEI) and Material Testing – DeLand Airport Northwest Industrial Business Park Access Road Proposal.

DEPARTMENT: Engineering

PREPARED BY: Ray Bahrami, City Engineer

ATTACHMENTS: CPH CEI Proposal - Task Assignment No. 12

APPROVED BY: Michael Grebosz, Asst. City Manager, March 16, 2022

SUMMARY/HIGHLIGHT:

In 2018, the City received a \$1,000,000 legislature appropriation from the State of Florida to construct an access road from SR 11 to Eidson Drive to serve the DeLand Airport Northwest Industrial Business Park. The Florida Department of Transportation (FDOT) was assigned to administer the project on behalf of the State. The original State-Funded Agreement was approved by the City Commission on December 17, 2018.

As per supplemental State-Funded Agreement approved by the City Commission on 10/4/2021, all construction within FDOT right-of-way would be required to be inspected by a FDOT prequalified consultant for Construction Engineering Inspection (CEI) services. The City will utilize its own forces to provide CEI services for the portion of the project within the City right-of-way resulting in considerable amount of saving to the City during construction.

The attached proposal is for Construction Engineering Inspection within FDOT Right-of-Way (ROW) of SR 11 which includes attending a pre-construction meeting, reviewing shop drawings, attending construction progress meetings, reviewing of Contractor provided as-built plans and preparing as-built drawings per FDOT requirements. It also includes material testing services provided by Bechtol Engineering for the entire project.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government

SUSTAINABILITY:

Efficient Transportation

FISCAL IMPACT:

The cost of Construction Engineering Inspection (CEI) is \$52,505. Funding will be covered by General Fund capital reserves and will be included in a future budget amendment presented to the City Commission for approval.

RECOMMENDATION:

Staff recommends the City Commission approve the attached Construction Engineering Inspection (CEI) and

material testing proposal by CPH, Inc. for DeLand Airport Northwest Industrial Park Access Road in the amount of \$52,505.00.

BACKGROUND/DISCUSSION:

N/A



500 West Fulton Street
Sanford, FL 32771
Phone: 407.322.6841
Fax: 407.330.0639

March 1, 2022

Ray Bahrami, P.E., PMP, CPM, CFM
Deputy Public Services Director/City Engineer
City of DeLand
1102 South Garfield Avenue
DeLand, FL 32724

**Re: Request for Price Proposal, CEI Services
Task Assignment No. 12
Eidson Drive Extension to SR 11 Project**

Dear Mr. Bahrami,

We are pleased to provide our fee proposal and scope of services for CEI Services in connection with the Eidson Drive Extension to SR 11 Project. The proposed work is to be performed within the term and conditions of the current continuing services agreement between CPH and The City of DeLand, dated December 18, 2017.

CPH will provide inspection services to ensure the portion of the project within the FDOT Right of Way of SR 11 is completed in general conformance with the plans and specifications prepared for the project by the design engineer, Zev Cohen and Associates Inc. Work shall include construction project inspection, project administration, and recordkeeping, materials acceptance, and MOT review. The Consultant will provide services as necessary to administer the construction contract in a manner to determine that the project is constructed in reasonable conformity with the plans, specifications, and contract provisions as required by FDOT CPAM. If questions or issues arise during this portion of the project related to the design or design changes are required will also they will be submitted to the City so they can be forwarded to the design engineer. CPH will also provide MOT inspection services during construction and will have our inspector onsite during lane closures.

We understand this is a portion of the total project being constructed and CEI services for the other portions of the project are being provided by others. Our services will be limited to the FDOT Right of Way of SR 11 work. All construction administration for other portions of the project will be handled by others. CPH will provide inspection based on plans, specifications and shop drawings approved by the City and EOR.

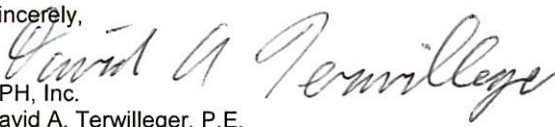
Our services will include attending the pre-construction conference and inspection onsite during the work within the FDOT ROW of SR 11 along with daily reports during this time period. CPH will also participate in the substantial completion inspection. MOT services will include review and inspection of MOT during the construction as required by FDOT when lane closures are required. CPH will provide material testing services for verification only through their subconsultant Bechtol Engineering. The Contractor will be responsible for all Quality Control testing in accordance with the FDOT specifications. CPH will coordinate the verification testing for work in the FDOT ROW. Testing in other areas of the project will be coordinated by others.

CPH will prepare As-Built Plans for the work in the FDOT ROW only for submission to FDOT as required by the CPAM based on as-built plans submitted by the Contractor. CPH will not make plan changes during construction. Any plan changes during construction will be made by the Design Engineer.

We understand this is a part of a larger project for the Eidson Drive Extension and CEI Services for the remainder of the project will be provided by others. These services will include review of any shop drawings along with associated materials and products, preparation of As-built drawings and Certification of Completion.

Exhibit A attached is a scope of services and fee breakdown. We propose to provide the services described above for a not to exceed fee of \$52,505.00 based on the attached scope of services. We have also included the schedule of fees attached as Exhibit B. The proposal is based on an anticipated Construction schedule of 60 days from start of construction to Substantial Completion of the work within the FDOT ROW of SR11. If the construction schedule for this work exceeds 60 days we will notify the City and an adjustment of the fee may be required.

Sincerely,


CPH, Inc.
David A. Terwilleger, P.E.
Director of CEI Services



SIGNATURE BLOCKS

ATTEST:

Patricia Hennessy
Printed Name: Patricia Hennessy
Title: Secretary
Authorized Signatory Of Entity

ATTEST:

Julie A. Hennessy, MMC
City Clerk - Auditor

Approved as to form and legal sufficiency.

Darren J. Elkind
City Attorney

CPH, Inc.

By: David A. Gierach
Printed Name: David A. Gierach
Title: President
Authorized Signatory Of Entity

CITY OF DELAND

By: _____
Robert F. Apgar
Mayor - Commissioner
Date: _____

**Eidson Drive Extension to SR 11
City of DeLand
Exhibit A**

Task	Construction Engineering and Inspection (CEI) Services in the FDOT ROW of SR 11	Senior Project Manager (FDOT Project Engineer)	Inspector (Field Rep II)	Contract Support Specialist (Admin)	CADD Technician
1	Attend Preconstruction Meeting	4	4		
2	Review Shop Drawings	4	4	2	
3	Inspection during construction. 24 hours per week for 8 weeks.	8	192	8	
4	Attend Progress Meetings (Bi-weekly for 8 weeks)	16	4	20	
5	Attend Substantial Inspection with City and Contractor.	8	8	2	
6	Review of Contractor provided As-Builts	4	8	2	
7	Attend Final Inspection	4	4	2	
8	Coordination with Geotechnical Consultant for verification testing in the FDOT ROW only	4			
9	Prepare As-built Drawings for submission to FDOT	6	6		24
		58	230	36	24

	<u>RATE</u>	<u>HOURS</u>	<u>EXTENSION</u>
Senior Project Manager (FDOT Project Engineer)	\$170.00	58	\$9,860.00
Inspector (Field Rep II)	\$110.00	230	\$25,300.00
Contract Support Specialist (Admin)	\$75.00	36	\$2,700.00
Cadd Technician	\$75.00	24	\$1,800.00
Total Labor Cost			\$39,660.00
Bechtol Engineering Expenses			\$12,005.00
			\$840.00
Total Cost			\$52,505.00

**Eidson Drive Extension to SR 11
City of DeLand**

Expenses

ITEM DESCRIPTION	COST	UNIT		
			Qty	Ext
Mileage	\$0.56	Mile	1,500	\$840.00
TOTALS				\$840.00

Rates & Reimbursables

Category	Rate	Category	Rate
Principal	\$180	Principal Landscape Architect	\$170
Senior Project Manager	\$170	Senior Landscape Architect	\$140
Project Manager	\$150	Landscape Architect	\$105
Senior Project Engineer	\$130	Senior Landscape Designer	\$100
Project Engineer	\$120	Landscape Designer	\$85
Principal Traffic Engineer	\$170	Project Coordinator	\$90
Senior Traffic Engineer	\$135	Senior Project Designer	\$130
Traffic Engineer	\$120	Project Designer	\$110
Traffic Analyst	\$115	Senior Design Technician	\$105
Principal Environmental Scientist	\$170	Design Technician	\$95
Senior Environmental Scientist	\$130	CADD Technician	\$75
Lead Environmental Scientist	\$105	Administrative	\$75
Environmental Scientist	\$95	Clerical	\$60
GIS Analyst	\$105	Network Admin. (I)	\$80
Arborist	\$125	Senior Construction Manager	\$120
Principal Planner	\$170	Construction Manager	\$105
Senior Planner	\$140	Construction Field Representative II	\$110
Planner	\$100	Construction Field Representative I	\$80
Principal Architect	\$170	Principal Surveyor	\$170
Senior Architect	\$150	Senior Professional Surveyor	\$130
Senior Architectural Manager	\$130	Professional Surveyor and Mapper	\$125
Architect	\$125	Field Technician/Designer	\$105
Senior Architectural Designer	\$120	Surveyor in Training	\$100
Architectural Designer	\$105	Survey Project Manager/CADD	\$105
Interior Designer	\$115	Field Crew Coordinator	\$100
Architectural Coordinator	\$85	Survey Party Chief	\$85
Principal Structural Engineer	\$170	Survey Instrument Man	\$70
Senior Structural Engineer	\$150	Senior Survey CADD Technician	\$100
Structural Engineer	\$120	Survey CADD Technician	\$75
Principal MEP Engineer	\$170	Survey Crew (2 Man)	\$155
Senior MEP Project Engineer	\$150	Survey Crew (Construction Staking - 2 Man)	\$180
MEP Project Engineer	\$120	Survey Crew (3 Man)	\$225
Senior Graphic Designer	\$140	GPS (1 Man) / Robotics	\$145
Graphic Designer	\$80	GPS (2 Man)	\$180
		1 Man Scanner/Laser Survey Crew	\$265
		2 Man Scanner/Laser Survey Crew	\$290

Schedule of Reimbursable Charges

Copies (B&W)	
8.5 x 11	\$0.05 Each
8.5 x 14	\$0.10 Each
11 x 17	\$0.20 Each

Copies (Color)	
8.5 x 11	\$0.25 Each
8.5 x 14	\$0.30 Each
11 x 17	\$0.35 Each

Mylars	
24 x 36	\$9.00 Each
32 x 42	\$13.00 Each

Plots (B&W)	
11 X 17	\$ 0.21 Each
12 X 18	\$ 0.24 Each
15 X 21	\$ 0.35 Each
34 X 22	\$ 0.83 Each
24 X 36	\$ 0.96 Each
30 X 42	\$ 1.42 Each
36 X 48	\$ 1.92 Each

Plots (Color/Bond)	
24 x 36	\$24.00 Each
30 x 42	\$35.00 Each
36 x 48	\$48.00 Each

Mileage	At Current IRS Rates
Phone	At Cost
Postage	At Cost
Outside Reimbursables	At Cost

Billing and Reimbursable Rates Are Subject To Periodic Review and Adjustment.
Updated: August 15, 2017



EXHIBIT C

SR 11 Turnlane Estimate Revised.wpd

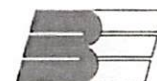
TECHNICAL PLAN AND COST ESTIMATE - VERIFICATION SERVICES

TO: David Terwilleger CPH Engineers Inc. 500 W. Fulton St. Sanford, FL 32711	RE: Deland Airport NW industrial Business Park Access Rd. Improvements S.R. 11 BET Project Number: Pending
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ITEM	UNIT	NO. OF UNITS	UNIT COST	TOTAL COST
1.0 FIELD SERVICES				
1.1 Earthwork Technician	hour	38	\$55.00	\$2,090.00
1.2 In-Place Density Test	each	102	\$22.50	\$2,295.00
1.2 Concrete Technician	hour	0	\$55.00	\$0.00
1.3 Asphalt Technician	hour	48	\$75.00	\$3,600.00
1.4 Compressive Strength Cylinders	set	6	\$110.00	\$660.00
Subtotal - Field Services				\$8,645.00
2.0 LABORATORY SERVICES				??
2.1 Soils Proctor Test (including soil classification)	each	1	\$350.00	\$350.00
2.2 Crushed Concrete Base Proctor/LBR Test	each	2	\$325.00	\$650.00
2.2 Limerock Base Proctor Test	each	1	\$110.00	\$110.00
2.3 Sub-grade/Lime-rock Bearing Ratio (LBR)	each	4	\$325.00	\$1,300.00
Subtotal - Laboratory Services				\$2,410.00
3.0 ENGINEERING AND TECHNICAL SERVICES				
3.1 Senior Project Engineer	hour	1	\$125.00	\$400.00
3.2 Clerical Services	hour	4	55.00	200.00
3.3 Principal Engineer	hour	0.5	185.00	350.00
3.4	hour			
Subtotal - Engineering and Technical Services				\$950.00
TOTAL ESTIMATED FEE:				\$12,005.00

SUBMITTED BY: Charlie Peterson Materials Testing Manager	APPROVED BY:
Date: 4/21/2021	Date: _____

The above quantities are estimated based on past experiences on similar projects. If additional services are deemed necessary during drilling and/or engineering evaluation, additional services will be billed at the unit prices listed. Signer hereby accepts all general terms and conditions on reverse side of this agreement, and warrants their full authority to bind CLIENT. The above proposal is valid for 60 days from the date of the proposal.



CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Consideration re Construction Administration Services – DeLand Airport Northwest Industrial Business Park Access Road Agreement.

DEPARTMENT: Engineering

PREPARED BY: Ray Bahrami, City Engineer

ATTACHMENTS: Zev Cohen Proposal

APPROVED BY: Michael Grebosz, Asst. City Manager, March 16, 2022

SUMMARY/HIGHLIGHT:

In 2018, the City received a \$1,000,000 legislature appropriation from the State of Florida to construct an access road from SR 11 to Eidson Drive to serve the DeLand Airport Northwest Industrial Business Park. The Florida Department of Transportation (FDOT) was assigned to administer the project on behalf of the State. The original State-Funded Agreement was approved by the City Commission on December 17, 2018 and supplemental agreement was approved by the City Commission on 10/4/2021.

The attached proposal is for Construction Administration Services for the entire project which includes attending and preparing agenda for pre-construction meeting, reviewing shop drawings, attending bi-weekly construction progress meetings, responding to Contractor's Request for Additional Information (RFI), performing site visits and reviewing of Contractor's provided as-built plans.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government

SUSTAINABILITY:

Efficient Transportation

FISCAL IMPACT:

The cost for Construction Administration Services is \$14,000. Funding will be covered by General Fund capital reserves and will be included in a future budget amendment presented to the City Commission for approval.

RECOMMENDATION:

Staff recommends the City Commission approve the attached Construction Administration Services proposal by Zev-Cohen & Associates for DeLand Airport Northwest Industrial Park Access Road in the amount of \$14,000.

BACKGROUND/DISCUSSION:

N/A

VIA EMAIL
(BahramiR@deland.org)

February 18, 2021
Revised February 25, 2022

Mr. Ray Bahrami, P.E., PMP, CPM, CFM
Director of Engineering/City Engineer
City of DeLand
1102 S. Garfield Ave.
DeLand, Florida 32724

Hereinafter referred to as Client.

RE: DeLand Northwest Industrial Business
Park Access Road – Construction
Administration
ZC 14167 CA

Dear Ray:

Thank you for requesting a Contract/Agreement from Zev Cohen & Associates, Inc., (ZCA also referred to as Consultant) for civil site engineering construction administration services for the above referenced project. We look forward to working with you and the City in the continued development of the roadway. In reviewing this Contract, we hope that you will also consider the following items:

- **Staff Size:** We have a full-time staff including engineers, landscape architects, planners, environmental scientists, GIS analysts, and CADD technicians available to work on your project. Please visit us at www.zevcohen.com.
- **Reliability:** We have been in business for over 43 years and will still be in business to finish your project. ZCA maintains a corporate office in Ormond Beach to facilitate and expedite the project coordination with you and the local permitting agencies.

Based on our credentials, ZCA is pleased to provide you with this Contract for professional services concerning the construction administration support of your development of the DeLand Northwest Industrial Business Park Access Road.

Project Summary

The subject project site is located as an extension to Edison Drive off SR 11 in DeLand, Florida, consisting of approximately 12 acres. Changes in ownership or project limits of the proposed site are subject to additional services. The proposed project is to be developed as a roadway and is expected to be constructed in seven (7) months.

Scope of Services

A. Construction Administration Services

ZCA shall provide the following construction administration services for civil site improvements:

1. General
 - a. Prepare agenda per FDOT guidelines for pre-construction meeting.
 - b. Attend one (1) pre-construction meeting.
2. City of DeLand ROW
 - a. Review Contractor's shop drawings for ZCA design documents, maximum of five (5) reviews.
 - b. Respond to Contractor's request for additional information, clarification or interpretations of the Construction Documents, maximum five (5) RFIs.
 - c. Site visits to verify construction as in general accordance with the approved Plans and specifications, maximum of sixteen (16) site visits. Site visits are to coincide with regularly scheduled bi-weekly progress meetings.
 - d. Review of "As-built" survey documents.
 - e. Provide Engineering Certifications to the appropriate agencies (if applicable) based upon As-built Surveys prepared and certified by the Contractor's or Client's Registered Land Surveyor which will be in accordance with the regulatory agency and ZCA's requirements. The As-built survey shall be provided in both hard copy and electronic format. The As-built survey shall be prepared on ZCA's approved base plans with changes and location of design information shown.
 - f. Attending bi-weekly construction progress meetings, maximum of sixteen (16) meetings.
3. FDOT ROW
 - a. Review Contractor's shop drawings for ZCA design documents, maximum of five (5) reviews.
 - b. Respond to Contractor's requests for additional information, clarification or interpretations of the Construction Documents, maximum two (2) RFIs.
 - c. Site visits to be coordinated with City of DeLand ROW visit, maximum of sixteen (16) site visits. Site visits are to coincide with regularly scheduled bi-weekly progress meetings.
 - d. Review of "As-built" survey documents.

- e. Provide Engineering Certifications to the appropriate agencies (if applicable) based upon As-built Surveys prepared and certified by the Contractor's or Client's Registered Land Surveyor which will be in accordance with the regulatory agency and ZCA's requirements. The As-built survey shall be provided in both hard copy and electronic format. The As-built survey shall be prepared on ZCA's approved base plans with changes and location of design information shown.
- f. Attending bi-weekly construction progress meetings, maximum of sixteen (16) meetings.

B. Meetings and Miscellaneous Tasks

ZCA shall attend meetings (i.e., government, Client, Project Consultants, public hearings, etc.) requested by the Client and provide other miscellaneous tasks not specifically listed in the scope above. We have assumed a budget of five (5) hours for this service.

Fee Schedule

ZCA shall provide the above described professional services for the proposed following fees:

	<u>TASK</u>	<u>FEE</u>
A.	Construction Administration Services	
	1. General	\$1,000.00
	2. City of DeLand ROW	\$8,000.00
	3. FDOT ROW	\$4,500.00
B.	Meetings and Miscellaneous Tasks	\$ 500.00
TOTAL FIXED FEE		\$14,000.00

Services Not Included

The following services are not included in this contract. However, they can be provided as authorized, if determined necessary during the design. Compensation will be based on our Hourly Rates or a negotiated fee. Consultant's services shall be limited to those expressly set forth above, and Consultant shall have no other obligations or responsibilities for the Project except as agreed to in writing or as provided in this Agreement.

- 1. Review of contractor pay applications
- 2. Contractor schedule monitoring
- 3. Coordination with agencies of contractor's lane closures
- 4. Coordination with Duke Energy
- 5. Coordination with Airport Manager
- 6. Coordination of FDOT reviews
- 7. Coordination with Geotechnical Engineers and Testing
- 8. Review of erosion control measures
- 9. Coordination with land owner
- 10. Formal CEI services

Client Initials_____

Client Responsibilities

The Client shall be responsible for providing the following services or information for ZCA's use:

1. Written authorization to access land from current landowner as needed
2. Geotechnical test reports

The above fee does not include services not specifically listed. Should additional services be required, they can be furnished with additional compensation. Similarly, in the event that modifications to the Construction Plans are required by the Client or Client Representative, the modifications shall be considered additional service, and additional compensation shall be required.

Please refer to the attached Standard Conditions, which is incorporated by reference into this Contract for Services. This Contract for Services, and the attached Standard Conditions form, contain all the terms of the agreement.

If this Contract/Agreement for Services meets with your approval, please issue a Purchase Order.

Thank you for requesting this contract from our firm. We look forward to working with you on this project and on many more in the future. If you have any questions, please feel free to contact me.

Sincerely,
ZEV COHEN & ASSOCIATES, INC.



M. Dwight DuRant, P.E.
President

BB/ns

14167c05 CA REV 2.24.22

cc: Samuel C. Hamilton, Jr., P.E.
Robert J. Ball, P.E.
Randy M. Hudak, P.E.
Mark P. Karet, AICP
William D. Lites
Viviana Vargas
File

Client Initials _____

Please help us create our files correctly by providing the following information:

1. Property Owner Name: _____

Property Owner Address: _____

Note: If Client is not the Record Owner of the subject property, ZCA must be provided with written verification of Owner's acknowledgment that ZCA will be providing professional services related to the subject property and that Record Owner understands the financial obligations related thereto. Should ZCA not receive this written notice within 7 days of the signed contract date, ZCA reserves the right to notify the Record Owner.

2. Billing Address: _____

Phone # _____ Fax # _____

3. Billing should be sent to the attention of: _____

4. Date invoices must be received by Client to maintain Client's standard billing cycle, if applicable: Date: _____ Not Applicable: _____

5. Provide property legal description or Parcel ID number: _____

Legal description attached: [] (please check if applicable)

cc: Beth Dobelbower

ZEV COHEN & ASSOCIATES, INC.
STANDARD CONDITIONS

The "Consultant" referred to below is Zev Cohen & Associates, Inc. unless otherwise specified in the Contract/Agreement for Services, the following Standard Conditions shall be incorporated as part of the Agreement for Services. In the event of any conflict, the Contract/Agreement for Services shall control:

1. Compensation for services not described in the Contract/Agreement for Services, and services required due to changes to completed plans, or changes to the work as initially requested by Client, shall be based on the following current Schedule of Hourly Rates:

Principal	\$190.00	Planner I	\$ 95.00
Department Director	\$175.00	Designer	\$ 85.00
Senior Professional Engineer	\$155.00	CADD Manager	\$110.00
Senior Registered Landscape Architect	\$150.00	Senior CADD Technician	\$100.00
Project Manager	\$155.00	CADD Technician	\$ 90.00
Senior Planner	\$140.00	Construction Administration Manager	\$130.00
Senior Biologist/Env. Scientist/GIS Analyst	\$140.00	Construction Administrator	\$110.00
Professional Engineer	\$140.00	Construction Administration Technician	\$ 90.00
Registered Landscape Architect	\$135.00	IT Manager	\$ 95.00
Environmental Scientist II/GIS Specialist II	\$105.00	Certified Soil Scientist	\$155.00
Engineer II	\$110.00	Certified Arborist	\$100.00
Landscape Architect II	\$105.00	Landscape Designer	\$ 85.00
Planner II	\$105.00	Engineering Technician	\$ 75.00
Senior Designer	\$100.00	Biological Technician	\$ 65.00
Environmental Scientist I/GIS Specialist I	\$ 95.00	Technical Assistant	\$ 65.00
Engineer I	\$ 95.00	Senior Clerical	\$ 60.00
Landscape Architect I	\$ 95.00	Clerical	\$ 50.00

- Consultant reserves the right to modify the hourly rates at the beginning of each calendar year. An employee's position and hourly rates are subject to change during the duration of the contract.
2. Reimbursable expenses, including without limitation, permit application fees, postage, express delivery, etc. which are advanced by Consultant shall be reimbursable at cost or, upon request of Consultant, paid directly by the Client. Blueprints shall be provided for a cost of \$0.25 per square foot and mylars at \$1.35 per square foot. These reimbursable expenses may include the use of a GPS unit and/or an ATV, if required. Both are billed out at \$100 per half-day or \$150 per day.
 3. Client shall be invoiced each month for reimbursable expenses and work performed during the preceding month. Client agrees to pay each invoice within thirty (30) days of its receipt. In the event that an invoice is not paid in full within sixty (60) days, Consultant reserves the right to stop all work, record a claim of lien as authorized by Florida's Construction Lien Law, and notify property owner if different from the Client. Client further agrees to pay interest on all amounts invoiced and not paid within said sixty (60) day period at a rate of 1.5% per month from date of invoice. Client also agrees to pay Consultant's cost of collections, including court costs and reasonable attorney's fees. Failure to make payment within said sixty (60) days shall release Consultant from all claims which Client may have, whether known or unknown at the time. Signer for Client personally guarantees all amounts due under this Agreement. Any retainer obtained will be applied to the final invoice. Client shall have sixty (60) days from the date of an invoice to dispute any charge on it. Failure to raise any objection during this time period shall constitute a waiver of any and all objections to the charges made within the invoice. Full payment of all outstanding invoices, except outstanding invoices containing a disputed charge, shall be a condition precedent to making any claim against Consultant by Client.
 4. Compensation for services rendered more than one year from the date of the Contract/Agreement for Services shall be based on the then current Schedule of Hourly Rates.
 5. Design Professional's services and work product are intended for the sole use and benefit of Client and are not intended to create any third-party rights or benefits or any use by any other person or entity or for any other purpose.
 6. Consultant shall not be responsible for construction cost adjustments resulting from changes required by approval agencies and/or site conditions.

7. Consultant's determination of amounts owing to Contractor(s) for completed work shall be based on the Consultant's best knowledge, information and belief. Consultant shall not be liable for the techniques of construction nor the safety precautions selected by the Contractor.
8. All reports, plans, specifications, field data and notes and other documents, including all documents on electronic media, prepared by Consultant as instruments of service shall remain the property of Consultant who shall be deemed the author and shall retain all common law, statutory law and other rights, including copyrights. Client may reuse or make any modification to these instruments of service, providing, however, Client agrees to indemnify, defend and hold Consultant harmless from any claim, liability or cost (including reasonable attorney's fees and defense costs) arising out of any reuse or modification of the instruments of service by Client or any person or entity that acquires or obtains them from or through Client without the written authorization of Consultant. Furthermore, the Client shall sign the Consultant's Memorandum of Understanding prior to the transfer of documents. Under no circumstances shall transfer of the instruments of service on electronic media for use by Client be deemed a sale by Consultant and Consultant makes no warranties, either express or implied, of merchantability and fitness for any purpose.
9. The obligation to provide further services under this Agreement for Services may be terminated by either party upon seven (7) days' written notice.
10. In the event that all or any portion of the work prepared or partially prepared by Consultant is suspended, or terminated by Client, or by others, Client shall pay Consultant for all fees, charges and services for work performed to date of suspension or termination within thirty (30) days of such suspension or termination.
11. Consultant cannot guarantee the actions of government officials and agencies to grant desired approvals, and shall therefore not be liable for damages resulting from the actions or inactions of government agencies.
12. In providing opinions of probable construction costs, Client understands that Consultant has no control over costs or the price of labor, equipment or materials, or over the Contractor's method of pricing, and that the opinions of probable construction costs provided by Consultant are to be made on the basis of Consultant's qualifications and experience. Consultant makes no warranty, express or implied, as to the accuracy of such opinions as compared to bid or actual costs.
13. Consultant shall use that degree of care and skill ordinarily exercised under similar circumstances by members of its profession. This guaranty is in lieu of all other warranties or representations, either expressed or implied.
14. Should Consultant, or any of its employees, be found to have been negligent in the performance of services, or they have breached any expressed or implied warranty, representation or contract, Client, all parties claiming through Client, and all parties claiming to have in any way relied upon Consultant's services or work, agree that the maximum aggregate amount of Consultant's liability, or of its officers, employees and agents, shall be limited to the total amount of the fee paid to Consultant for work performed under this Contract/Agreement. Client may, upon written request received by Consultant within five (5) days of this Contract/Agreement, increase Consultant's liability to \$2,000,000 by agreeing to pay Consultant an additional 5% of the total fee charged for Consultant's services. This charge is not to be considered a charge for insurance of any type, but is increased consideration for the greater liability involved.
15. Client agrees to defend, indemnify and hold harmless from and against all suits, claims and demands howsoever arising made against Consultant by third parties in connection with the Project to the extent of Client's negligence, error or omission, including reasonable costs and reasonable attorneys' fees before trial, at trial or on appeal. The indemnity provided by Client to Consultant in this Section 14 herein shall not apply to the extent any claim, loss, damage or liability arising from the willful misconduct or gross negligence of Consultant.
16. In the event any of the provisions of the Contract/Agreement shall be found to be unenforceable, it shall be stricken and the remaining provisions shall be enforceable.
17. Anything contained in any other contract document notwithstanding, Consultant shall not be bound by any provision or agreement (a) requiring or providing for arbitration of disputes or controversies arising out of Consultant's work under this Contract/Agreement, (b) that waives Consultant's rights to a construction lien, or (c) conditioning Consultant's rights to payment upon payment by a third party.
18. In the event the Client has selected certain design consultants to subcontract to the Consultant or otherwise assigned them to the project team (collectively "Other Design Consultants") the Client represents that Other Design Consultants have appropriate qualifications for their designated scope of services and carry appropriate insurance for the Project. Consultant shall coordinate its services with Other Design Consultants but shall not be responsible for errors, omissions, or other wrongful acts of Other Design Consultants. Client shall indemnify, defend, and hold harmless the Consultant for any claims, damages, or losses arising from the performance of Other Design Consultants.

19. The Consultant shall be provided the information needed from the Client or Other Design Consultants for rendering of its services. Client or Other Design Consultants shall provide such information to Consultant and Consultant shall be entitled to rely upon the accuracy and completeness of such information. Client recognizes that it is impossible for Consultant to assure the accuracy, completeness and sufficiency of such information, either because it is impossible to verify, or because of errors or omissions which may have occurred in assembling the information. Accordingly, Client agrees to indemnify and hold Consultant and Consultant's subconsultants harmless from any claim, liability or cost (including reasonable attorney's fees and costs of defense) for injury or loss arising from errors, omissions or in information provided by Client or Other Design Consultants to Consultant.
20. Consultant will assist Client in applying for site permits and approvals as shown in our Scope of Services. This assistance consists of completing and submitting forms, but does not include special studies, special research, special testing or special documentation or attendance at unanticipated meetings not normally required for this type of project. Should such additional services be required, they will be furnished by Consultant with compensation based on the above Schedule of Hourly Rates or an agreed upon fee.
21. Consultant may use the services of subconsultants when, in Consultant's opinion, it is appropriate and customary to do so. Such persons and entities include, without limitation, surveyors, specialized consultants and testing laboratories. Client shall reimburse Consultant for services and out-of-pocket expenses charged by subconsultants at the actual cost incurred by Consultant for the work of such subconsultants.
22. In the event Client consents to, allows, authorizes or approves of changes to any plans, specifications or other construction documents, and these changes are not approved in writing by Consultant, Client recognizes that such changes and the results of such changes are not the responsibility of Consultant. Accordingly, Client agrees to release Consultant from any liability arising from the construction, use or result of such changes. In addition, Client agrees to indemnify and hold Consultant harmless from any damage, liability or costs (including reasonable attorneys' fees and costs of defense) arising from such changes, except those damages, liabilities and costs arising from the sole negligence or willful misconduct of Consultant.
23. Client and/or the Client's Contractor or Other Design Consultants shall promptly report to Consultant any deficiencies or suspected deficiencies in Consultant's work or services of which Client becomes aware, so that Consultant may take measures to minimize the consequences of such a deficiency. Failure by Client and/or the Client's Contractor or Other Design Consultants to notify Consultant shall relieve Consultant of the cost of remedying the deficiencies above the sum such remedy would have cost had notice been given to Consultant when Client first became aware of the deficiency.
24. No dispute between the parties over any matter in excess of five thousand dollars (\$5,000.00), exclusive of attorney's fees and costs, shall be litigated until the parties have met with a mediator certified by the Florida Supreme Court who will assist the parties in a voluntary resolution of the dispute. This condition shall be waived if Client fails to agree to a mediator within thirty (30) days from the date of mailing a request to mediate made by Consultant, sent by certified mail, return receipt requested, (or equivalent) to the last address of Client on file with Consultant. Any time period to commence litigation is hereby extended until thirty (30) days after certification by the mediator that the parties are at an impasse. If litigation is prematurely commenced, it shall be stayed until the meditation has taken place.
25. Any suit, claim or legal proceeding of any kind between Client and Consultant shall be brought in a court of competent jurisdiction in Volusia County, Florida, which is Consultant's principal place of business.
26. Consultant's Construction Administration Phase services shall not be modified or reduced except by written modification to this agreement signed by the Client and Consultant. If the Client terminates, modifies or reduces any portion of the Consultant's Construction Administration Phase services under this agreement, the Client shall indemnify, and hold the Consultant and its consultants harmless from and against damages, losses and judgments arising from claims by the Client or any third parties, including reasonable attorneys' fees and expenses recoverable under applicable law, related to the services or activities the Consultant did not provide or in which the Consultant did not participate.
27. Upon the written request or direction of Client, Consultant shall evaluate and advise Client with respect to proposed or requested changes in materials, products, or equipment for the Project. Consultant shall be entitled to rely on the accuracy and completeness of the information provided in conjunction with the requested substitution. Client acknowledges that such changes may result in a reduction in the quality and performance of the Project and accepts that risk in recognition of the objectives of the change. Accordingly, Consultant shall not be responsible for errors, omissions, or inconsistencies in information or representations by others or in any way resulting from incorporating such substitution into the Project.
28. Consultant's services shall be limited to those expressly set forth in this Agreement. Consultant shall have no other obligations or responsibilities for the Project except as agreed upon Agreement amendments. Amendments to the contract authorized by the Client by verbal, email, or other forms of communication shall be considered binding.

29. Non-Solicitation Agreement - For a period of two years from the date of this Agreement, the Client and the Client's signatory on this Agreement (together, "Client"), agrees not to induce or attempt to persuade, directly or indirectly, any current or future employee of Consultant ("Employee") to terminate his or her employment with Consultant in order to enter into any relationship with the Client, or any firm, corporation, or other entity in which the Client is a participant in any capacity. Consultant will suffer financial harm if an Employee terminates his employment caused by breach of this Non-Solicitation Agreement. As actual damages necessary to compensate Consultant for such harm are uncertain and not readily ascertainable, the parties have agreed upon (liquidated) such damages as follows: An amount equal to the amount payable by Consultant to the Employee for the year following termination of employment. These liquidated damages are not intended by the parties as a penalty, but rather as an approximation of actual compensation due to Consultant as a result of the breach of this Non-Solicitation Agreement. The Client also acknowledges that the services rendered under this Agreement are of a unique, special, and extraordinary character that would be difficult or impossible for Consultant to replace, and by reason of such difficulty, the Client hereby agrees that for the breach or threatened breach of this Non-Solicitation Agreement, Consultant shall, in addition to any other rights and remedies available under this Agreement, at law or otherwise, be entitled to an injunction to be issued by any court of competent jurisdiction enjoining and restraining the Client from breaching this Non-Solicitation Agreement.

**PURSUANT TO THE FLORIDA STATUTES §558.0035,
ANY INDIVIDUAL EMPLOYEE OR AGENT OF ZCA MAY
NOT BE HELD INDIVIDUALLY LIABLE FOR
NEGLIGENCE.**

Attest:

Viviana Vargas
Printed Name: Viviana Vargas
Title: Accounts Manager
Authorized Signatory of Entity

ATTEST:

Julie A. Hennessy, MMC
City Clerk- Auditor

Zev Cohen & Associates, Inc

By: [Signature]
Printed Name: M. Dwight DuBaut, P.E.
Title: President
Authorized Signatory of Entity

CITY OF DELAND

By: _____
Robert Apgar, Commissioner-Mayor
Date: _____

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Consideration re Change Order No.1, 2021 Water Main Improvements.

DEPARTMENT: Utilities

PREPARED BY: Jim Ailes, Deputy Public Serv. Director/Utilities Director

ATTACHMENTS: Change Order No.1, Proposal for 2021 Green Street Water Main Improvements, Finance Co Form

APPROVED BY: Michael Grebosz, Asst. City Manager, March 17, 2022

SUMMARY/HIGHLIGHT:

In October 2021, the City Commission awarded a bid to General Underground to construct water mains along Arlington Ave, Aquarius Ave, DeLand Highlands area, and Andover St. This work is progressing satisfactorily at this time. As the project has progressed, it has been determined that additional work needs to be done on another road, Green St. Based on their good work to date, we asked our current 2021 Water Main Improvement contractor to give us a price based on their current favorable bid tab.

Green Street currently has a small diameter line that has low pressure and extends only a short distance. This area would be brought up to city standards, with fire protection and a line extension for the full length of the road. This project is located within the Spring Hill District of Volusia County.

A favorable quote on the pricing was obtained and is attached. The quote covers purchasing of all needed supplies and labor to do the job. Piping will not be purchased by the City due to the volatility of the pipe market.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Sustainability.

SUSTAINABILITY:

Natural Resource Optimization.

FISCAL IMPACT:

Approval of this Change Order No. 1 will result in an additional expenditure of \$220,864.50 for installation of six-inch pipe material and fittings required for improvements at Green Street totaling \$220,864.50. Funds are available in the Water and Wastewater Trust Fund's 2021 Water Main project account to pay for this expense.

RECOMMENDATION:

Staff recommends that the City Commission approve Change Order No. 1 to approve installation an additional water main on Green Street for the 2021 Water Mains project.

BACKGROUND/DISCUSSION:

N/A

CHANGE ORDER NO. 1

Date: March 21, 2022
Project: 2021 Water Main Improvements
Contractor: General Underground, LLC
PO Box 870
Chiefland, FL, 32644
Description: Additional water main installation for Green Street

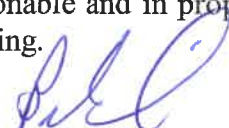
ADJUSTED SCHEDULE OF CONTRACT COSTS

Original Contract Amount.....\$966,930.00
Change Order No. 1.....\$220,864.50
Adjusted Contract Cost.....\$1,187,794.50

No adjustment in contract time is made by this Change Order.

ENGINEER'S CERTIFICATION:

I hereby certify that, in my considered professional opinion, the prices quoted are fair and reasonable and in proper ratio to the cost of the original work contracted for under competitive bidding.



Ray Bahrami, P.E.
Deputy Public Service Director

3/8/22

Date

CONTRACTOR ACCEPTANCE:

General Underground, LLC

Chris Brown
President

Date

CITY OF DELAND, FLORIDA

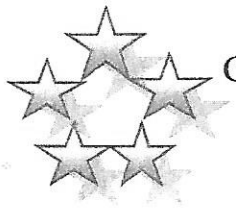
Robert F. Apgar
Mayor - Commissioner

Date

ATTEST:

Julie Hennessy
City Clerk

Date



General Underground LLC
PO Box 870
Chiefland, FL 32644

PO Box 315
Lake Helen, FL 32744

2021 GREEN STREET WATER MAIN IMPROVEMENTS

Item No.	Item DESCRIPTION	Estimated Quantity	Units	Unit Price (\$)	Total
1	Mobilization & Demobilization (Not to exceed 5%)	1	LS	\$ 10,134.50	\$ 10,134.50
2	Indemnification	1	LS	\$ 1,500.00	\$ 1,500.00
3	8"x6" Tapping Sleeve & Valve Beresford & South Parsons	1	LS	\$ 3,500.00	\$ 3,500.00
4	Connect to Existing Green St	1	LS	\$ 3,500.00	\$ 3,500.00
5	Connect to Existing Lisbon	1	LS	\$ 3,500.00	\$ 3,500.00
6	F&I 6" PVC Potable Water Main	100	LF	\$ 43.00	\$ 4,300.00
7	F&I 6" HDPE Potable Water Main	2,500	LF	\$ 43.00	\$ 107,500.00
8	Miscellaneous Ductile Iron Fittings	1,000	LB	\$ 1.00	\$ 1,000.00
9	F&I Fire Hydrants	2	EA	\$ 5,500.00	\$ 11,000.00
10	F&I Short Single Water Service Connection	9	EA	\$ 800.00	\$ 7,200.00
11	F&I Short Double Water Service Connection	7	EA	\$ 950.00	\$ 6,650.00
12	F&I Long Single Water Service Connection	8	EA	\$ 900.00	\$ 7,200.00
13	F&I Long Double Water Service Connection	10	EA	\$ 1,050.00	\$ 10,500.00
15	Concrete Sidewalk Restoration	266.6	LF	\$ 50.00	\$ 13,330.00
16	Concrete Driveway Restoration	202	SY	\$ 55.00	\$ 11,110.00
17	Asphalt Pavement Restoration Mill & Pave	165	SY	\$ 60.00	\$ 9,900.00
18	Electronic Marker Balls Programmable	15	EA	\$ 40.00	\$ 600.00
19	Electronic Marker Balls Non-Programmable	20	EA	\$ 22.00	\$ 440.00
20	Record Drawings (Not less than 1% of Items 89-100)	1	LS	\$ 8,000.00	\$ 8,000.00
TOTAL					\$ 220,864.50

CITY OF DeLAND CHANGE ORDER			
DATE:	RCA Form: Yes ___ No ___ (if yes attach document)	CHANGE ORDER#:	
PROJECT NAME/PO#:	2021 WATER MAIN IMPROVEMENTS		
CHANGE ORDER INITIATED BY:	Jim Ailes, Deputy Public Services Director/Utilities Director		
	(Name, Title, Firm)		
DESCRIPTION OF CHANGE:	One additional water main installation at Green Street		
REASON FOR CHANGE:	Easily completed by contractor and within scope of their current contract.		
Breakdown of proposed Change and Basis for Payment (Attach pertinent drawings and specifications, where necessary.)			
Item and Description	Qty. & Unit	Unit Price	Contract Price
INSTALLATION OF WATER MAIN	1	220,864.50	\$966,930.00
			\$0.00
			\$0.00
			\$0.00
Change Order Total (Addition) or (Reduction):			\$0.00
Original Contract	\$966,930.00	+	Previous C.O.'s \$0.00
		= Revised Contract:	\$1,187,794.50
Proposed Revised Contract Price (with Change Order): \$1,187,794.50			
Budgeted Item	Y ___ N ___ x ___		
Additional Appropriation of Funds, if required, are to be provided in the following manner:			
Per RCA and CO. NO. 1 attached, funds are available in the project budget to cover this cost.			
Additional Contract Time Required By Change:		Revised Completion Date:	
Calendar Days			
This Change Is Acceptable To:		General Underground, LLC	

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Consideration re Volusia County Joint Participation Agreement, Amelia Avenue (Voorhis Avenue to East Ohio Avenue).

DEPARTMENT: Engineering

PREPARED BY: Chad Gamble, Public Services Director

ATTACHMENTS: Amelia Avenue JPA , Exhibit A - Plan Excerpts, Exhibit B - Ohio ROW Transfer

APPROVED BY: Michael Grebosz, Asst. City Manager, March 16, 2022

SUMMARY/HIGHLIGHT:

The County has received funding from the Florida Department of Transportation (FDOT) Local Agency Program (LAP) to provide for the construction, reconstruction, and improving of Amelia Ave from Voorhis Ave. to E. Ohio Avenue.

The County is performing a “road diet” in this section of roadway that will re-configure the road from a 4-lane cross section (two lanes in each direction) to one lane in each direction with a center turn lane. In addition, there will be large scale sidewalk replacement and pedestrian safety upgrades and milling and repaving of the entire roadway in conjunction with the project. A mini-round-a-bout will be installed at the intersection of Amelia and E. Ohio Ave.

The City has jurisdiction of Amelia Ave. from Voorhis Ave. to New York Ave (State Road 44). This agreement, if approved, will authorize the county to perform all improvements in the City-controlled area of Amelia; enter into a LAP agreement on behalf of the City for funding of design, construction and construction engineering, and to permit the County to acquire ROW on behalf of the City. In addition, this agreement will transfer City right-of-way proximate to the Amelia Ave. and E. Ohio Ave. intersection to the County so that they can maintain the entirety of the round-a-bout in property owned and controlled by the County.

The County has indicated that the State funded programming for this project is currently at 100% and the only cost for the City, at this time, is attributable to the ensuing small property acquisition costs that should be negligible and finalized in the next month.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Creating the Connected Community, High Value Government

SUSTAINABILITY:

Efficient transportation

FISCAL IMPACT:

The attached Joint Participation Agreement is scheduled to provide 100% state funding the project. The only projected costs to the City are for ROW acquisition in the section of roadway under City jurisdiction. It is

anticipated that these costs will be under \$10,000. Funds are available in the Public Works Road Materials and Supplies account to pay for the acquisition costs.

RECOMMENDATION:

It is recommended the Commission approve the City executing the attached Joint Participation Agreement between Volusia County and the City of DeLand.

BACKGROUND/DISCUSSION:

N/A

**JOINT PROJECT AGREEMENT BETWEEN COUNTY OF VOLUSIA AND THE
CITY OF DELAND FOR THE AMELIA AVENUE ROAD PROJECT**

Project No.: P-5798

This **JOINT PROJECT AGREEMENT** (AGREEMENT) is made and entered into by and between the **County of Volusia** (COUNTY), a political subdivision of the State of Florida, and the **City of DeLand** (CITY), a municipal corporation of the State of Florida, for collaboration with the Amelia Avenue road construction work (such collaboration is referred to as JOINT PROJECT). Each of the above individually may be referred to as Party, and collectively as Parties.

WITNESSETH:

WHEREAS, utilizing funding from the Florida Department of Transportation (FDOT) Local Agency Program (LAP), the COUNTY, also on behalf of the CITY, is constructing, reconstructing, improving or otherwise changing a portion of Amelia Avenue, designated by the COUNTY as Project #5798, hereafter as “JOINT PROJECT,” as shown in Exhibit A; and

WHEREAS, the CITY, pursuant to the terms of this AGREEMENT, authorizes the COUNTY to construct improvements within the CITY’s portion of Amelia Avenue from Voorhis Avenue to Old New York Avenue, a/k/a, State Road 44; and

WHEREAS, the COUNTY will administer the design, construction, and construction, engineering, and inspection (CEI) for the JOINT PROJECT and will enter into and manage LAP agreements with the FDOT on behalf of the City for the City’s portion of the JOINT PROJECT; and

WHEREAS, portions of the JOINT PROJECT may require acquisition of Right-of-Way (ROW) adjacent to CITY ROW and the CITY authorizes the COUNTY to acquire the necessary ROW needed for the JOINT PROJECT pursuant to the terms in this AGREEMENT; and

WHEREAS, the CITY, by this AGREEMENT, agrees to assume all costs incurred for the acquisition of additional ROW necessary for the JOINT PROJECT which ROW is adjacent to CITY ROW; and

WHEREAS, the COUNTY will be acquiring ROW necessary for the JOINT PROJECT in the vicinity of the intersection of Ohio Avenue and Amelia Avenue directly from Stetson University, the acquisition agreement for which shall be solely between the COUNTY and Stetson University, and which may provide for certain aesthetic improvements to the said intersection if agreed to between the COUNTY and Stetson University; and

WHEREAS, the CITY agrees to accept the COUNTY’s LAP Agreement maintenance

Page 1 of 8

obligations after completion of the construction project for the CITY's portion of Amelia Avenue; and

WHEREAS, the CITY agrees that it will, prior to construction, transfer a portion of CITY ROW along Ohio Avenue to the COUNTY as depicted in Exhibit B; and

WHEREAS, the COUNTY and the CITY have determined that it would be in the best interest of the general public and to the economic advantage of both parties to combine the Parties' effort into one JOINT PROJECT administered by the COUNTY.

NOW, THEREFORE, in consideration of the mutual covenants, promises, warranties and undertakings of the Parties contained herein and other good and valuable consideration given by each Party to the other, the receipt and sufficiency of which is hereby acknowledged, the Parties hereto stipulate and agree as follows:

A. MUTUAL COOPERATION

The COUNTY and the CITY shall mutually participate in this AGREEMENT and shall work cooperatively to coordinate and accomplish all aspects of the JOINT PROJECT as shown in Exhibit A. The COUNTY and CITY agree to endeavor to fulfill the responsibilities and complete the work set forth in this AGREEMENT, and any amendment, modification, supplement or change order, which may be approved by the COUNTY and the CITY subsequent to execution of this AGREEMENT, as expeditiously as possible.

B. CITY RESPONSIBILITIES

1. CONSTRUCTION OF IMPROVEMENTS IN CITY'S ROW

The CITY authorizes the COUNTY to construct the improvements within the CITY's Amelia Avenue ROW as depicted in Exhibit A. No other CITY authorizations except for this AGREEMENT shall be required for the COUNTY to construct the JOINT PROJECT in the CITY's portion of the Amelia Avenue ROW.

2. DESIGN, CONSTRUCTION, CEI, AND LAP FUNDING

The CITY desires that the COUNTY enter into LAP Agreements with the FDOT on behalf of the CITY for the funding of design, construction, and construction engineering and inspection of the JOINT PROJECT.

3. ACQUISITION OF CITY RIGHT OF WAY

The CITY agrees that the COUNTY shall acquire on the CITY's behalf ROW necessary for the JOINT PROJECT and adjacent to the CITY's ROW and the CITY shall assume all costs associated and incurred by the COUNY for the acquisition of

additional ROW.

Upon completion and acceptance of the work and receipt by the CITY of as-built drawings of the completed work, the CITY shall own, control, maintain and be responsible for all the CITY's ROW, not transferred to the COUNTY, Exhibit A. The CITY agrees that it shall accept the COUNTY's LAP Agreement maintenance obligations after completion of the construction project for the CITY's portion of Amelia Avenue.

4. TRANSFER OF CITY ROW TO COUNTY

The CITY shall, prior to construction, transfer a portion of CITY ROW along Ohio Avenue to the COUNTY as depicted in Exhibit B.

C. COUNTY'S RESPONSIBILITIES

1. PROJECT SUPERVISION

The COUNTY shall administer the design, construction, and construction engineering and inspection (CEI) for the JOINT PROJECT and will enter into and manage LAP agreements with the FDOT on behalf of the City for the City's portion of the JOINT PROJECT. All services and work under the construction contract shall be performed to the satisfaction of the County Engineer.

2. ROAD WORK PLANS

The COUNTY shall provide to the CITY one PDF copy and one AutoCAD format copy of the COUNTY's Road Work plans at the 100% design phase and an "as-built" survey. If the CITY desires the COUNTY's Road Work plans in any other format, the CITY shall be responsible for the conversion of the COUNTY'S Road Work plans to any other format at its own expense.

D. INDEMNIFICATION

Each Party shall be responsible for its own negligence, breach of contract, or breach of this AGREEMENT, subject to the limitations in § 768.28, Florida Statutes.

E. MISCELLANEOUS

1. ENTIRE AGREEMENT

This AGREEMENT constitutes the entire agreement between the Parties regarding the JOINT PROJECT as set forth herein. All negotiations, proposals and draft agreements, oral or written (or portions thereof) or understandings of any kind between the parties relating to the subject matter hereof are hereby superseded by this AGREEMENT to

Page 3 of 8

the extent the provisions of this AGREEMENT relate to such prior agreements or understandings or portions thereof.

2. AMENDMENT

This AGREEMENT may only be amended, modified or supplemented in writing which must be duly executed by the COUNTY and CITY.

3. SEVERABILITY

In the event that any provision of this AGREEMENT shall for any reason be determined invalid, illegal or unenforceable in any respect, the Parties hereto shall negotiate in good faith and agree to such amendments, modifications or supplements to this AGREEMENT or such other appropriate actions as shall implement and give effect to the intentions of the Parties reflected herein. All other provisions of this AGREEMENT, as amended, modified, supplemented or otherwise affected by such action, shall remain in full force and effect.

4. LAW/VENUE

The applicable laws of the State of Florida shall govern the validity, interpretation, construction and performance of this AGREEMENT. Venue for any suit involving this AGREEMENT shall be Volusia County, Florida. In the event a Party deems it necessary to take legal action to enforce any provision of this AGREEMENT, each Party shall bear its own attorneys' fees and costs.

5. NOTICES

Any notice, statement, demand or other communication required or permitted to be delivered, served or given by either Party to the other shall be deemed delivered, served or given, if mailed in any general or branch United States Post Office (USPS) enclosed in a registered or certified envelope addressed to the respective Party, as follows:

TO COUNTY: VOLUSIA COUNTY
ATTN: GEORGE RECKTENWALD
COUNTY MANAGER
123 WEST INDIANA AVENUE
DELAND, FL 32720

COPY TO: TADD KASBEER, P.E.
COUNTY ENGINEER
123 WEST INDIANA AVENUE
DELAND, FL 32720

TO CITY: CITY OF DELAND:
ATTN: MICHAEL PLEUS
CITY MANAGER
120 S. FLORIDA AVE
DELAND, FL 32720

COPY TO: CITY OF DELAND
RAY UNDERWOOD
PUBLIC WORKS DIRECTOR
120 S. FLORIDA AVE
DELAND, FL 32720

6. FUNDING

The COUNTY's and CITY's responsibilities under this AGREEMENT are contingent upon the appropriation of funds required for the JOINT PROJECT. Each Party is responsible for any cost not covered by a LAP Agreement.

7. EFFECTIVE DATE/TERM

This AGREEMENT shall be effective on the date of execution by the COUNTY and shall continue in full force and effect until completion of the JOINT PROJECT and assumption of the CITY's obligations herein.

8. FORCE MAJEURE

Neither the COUNTY nor the CITY shall be liable to the other for any failure to perform under this AGREEMENT to the extent such performance is prevented by an act of God, war, riot, natural catastrophe, or other event beyond the control of the nonperforming Party and which could not have been avoided or overcome by the exercise of due diligence; providing that the Party claiming the excuse from performance has (a) promptly notified the other Party of the occurrence of the event and its estimated duration; (b) promptly remedied or mitigated the effect of the event to the extent possible; and (c) resumed performance as soon as possible.

9. ASSIGNMENT

No assignment, delegation, transfer or novation of this AGREEMENT or any part thereof shall be made unless approved in writing by the Parties.

10. HEADINGS

All section headings contained herein are included for convenience only and shall not

affect in any manner the construction or interpretation of the AGREEMENT.

11. SUCCESSORS AND ASSIGNS

This AGREEMENT shall be binding upon and inure to the benefit of the respective successors, assigns, administrators and managers of the COUNTY and the CITY.

12. EXECUTION OF DOCUMENTS; RECORDING

This AGREEMENT shall be executed in two (2) duplicate originals, any of which shall be regarded for all purposes as an original and all of which shall constitute one and the same instrument. The COUNTY shall retain one (1) fully executed original and the CITY shall retain one (1) fully executed original. After execution by the Parties, this AGREEMENT shall be recorded in the Public Records of Volusia County by the COUNTY.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the Parties hereto have made and executed this AGREEMENT as of the latest day and year written below.

ATTEST:

CITY OF DELAND, FLORIDA

MICHAEL P. PLEUS
CITY MANAGER

BY: _____
ROBERT F. APGAR
MAYOR

DATE: _____

Approved as to form
and correctness:

DARREN J. ELKIND
CITY ATTORNEY

ATTEST:

COUNTY OF VOLUSIA, FLORIDA

GEORGE RECKTENWALD
COUNTY MANAGER

BY: _____
JEFFREY S. BROWER,
COUNTY CHAIR

DATE: _____

Approved as to form
and correctness:

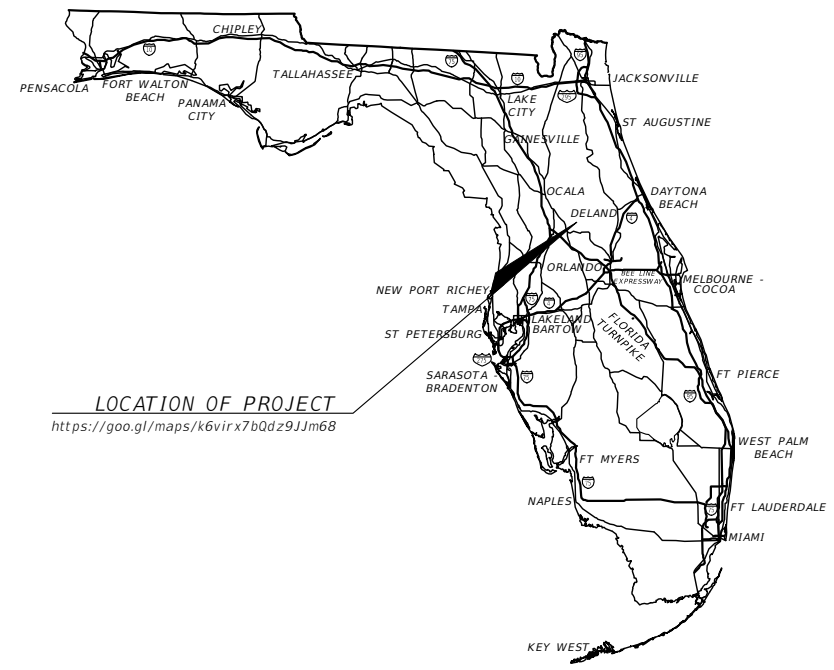
THOMAS R. BROWN, III
SENIOR ASST. COUNTY ATTORNEY



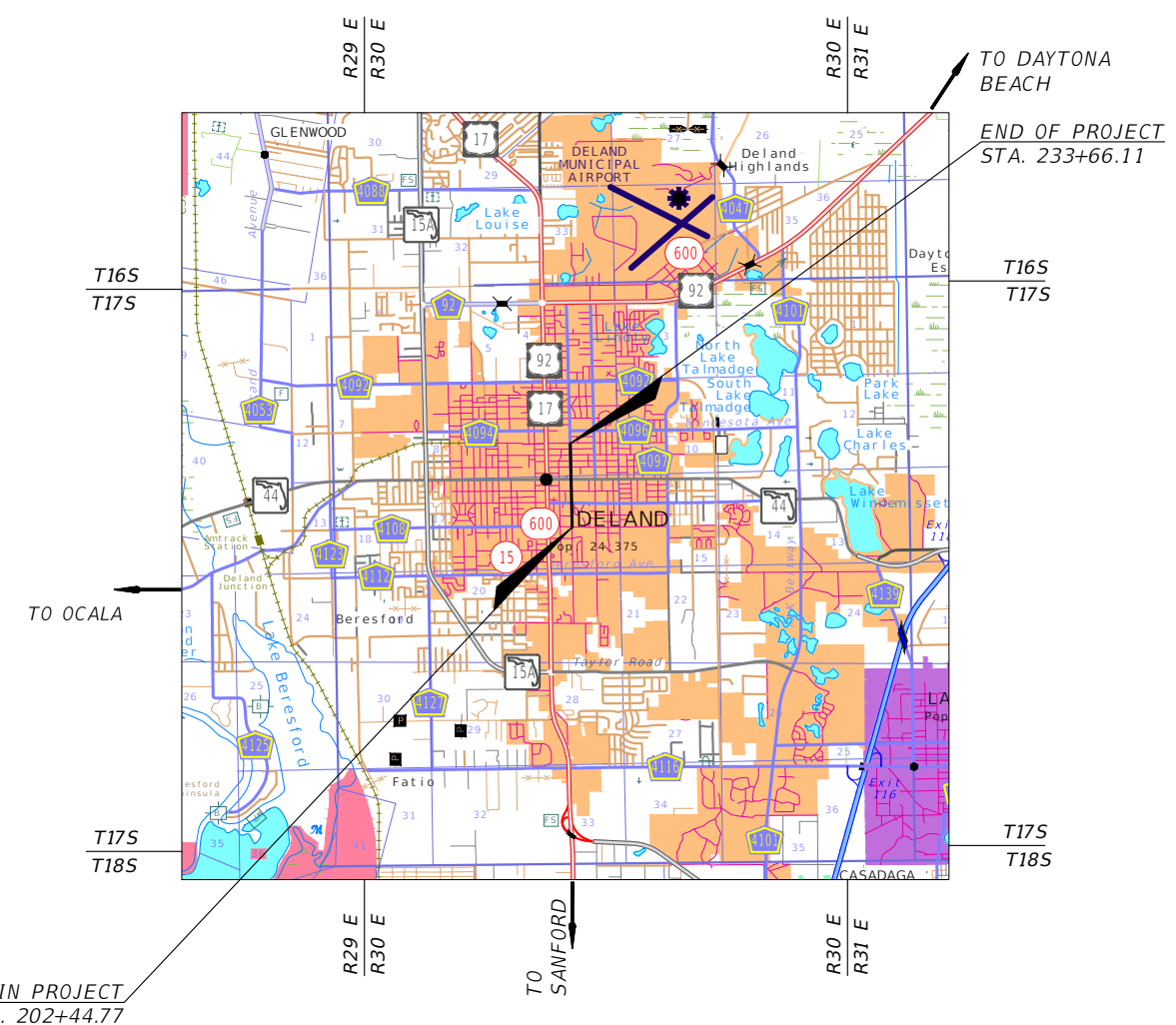
AMELIA AVENUE IMPROVEMENTS FROM VOORHIS AVENUE TO OHIO AVENUE

FINANCIAL PROJECT NUMBER: 441389-1-58-01
FEDERAL AID NUMBER: ____-____-

COUNTY ROAD NO.: CR 4103
COUNTY PROJECT NO.: P-5798



LOCATION OF PROJECT
<https://goo.gl/maps/k6virx7bQdz9Jm68>



ROADWAY PLANS
ENGINEER OF RECORD:

MIKAL REED HALE, P.E.
P.E. NO.: 58048
TRAFFIC ENGINEERING DATA SOLUTIONS, INC.
80 SPRING VISTA DRIVE
DeBARY, FL 32713

INDEX OF PLANS

SHEET NO.	SHEET DESCRIPTION
01	KEY SHEET
02	SIGNATURE SHEET
03	SUMMARY OF PAY ITEMS
04	OVERALL DRAINAGE MAP
05 - 07	DRAINAGE MAP
08	SUMMARY OF EXISTING DRAINAGE STRUCTURES
09	SUMMARY OF PROPOSED DRAINAGE STRUCTURES
10 - 12	TYPICAL SECTIONS
13	TYPICAL SECTION DETAILS
14	PROJECT LAYOUT
15 - 16	PROJECT CONTROL
17	GENERAL NOTES
18 - 24	ROADWAY PLAN & PROFILE
25	MINI-ROUNDAABOUT LAYOUT
26	MINI-ROUNDAABOUT DETAILS
27	MINI-ROUNDAABOUT SPECIAL DETAILS
28 - 34	ROADWAY PROFILE
35	INTERSECTION DETAIL
36 - 37	INTERSECTING SIDE STREET PROFILES
38	CONSTRUCTION DETAILS
39	SOIL PROFILES
40	REPORT OF CORE BORING - GRAVITY WALL
41	REPORT OF CORE BORING - SIGNALS
42 - 66	CROSS SECTIONS
67	STORMWATER POLLUTION PREVENTION PLAN
68 - 70	EROSION CONTROL PLAN
71 - 92	TEMPORARY TRAFFIC CONTROL PLANS
93 - 97	UTILITY ADJUSTMENTS
98 - 103	SIGNING AND PAVEMENT MARKING PLAN
104	TABULATION OF QUANTITIES
105 - 106	GENERAL NOTES
107	SIGNALIZATION PLAN - VOORHIS
108	SIGNALIZATION PLAN - SR44
109	MAST ARM TABULATION
110	MAST ARM DATA ASSEMBLIES TABLE
111	GUIDE SIGN WORKSHEET

GOVERNING STANDARD PLANS:
Florida Department of Transportation, FY2021-22 Standard plans for Road and Bridge Construction and applicable Interim Revisions (Irs).

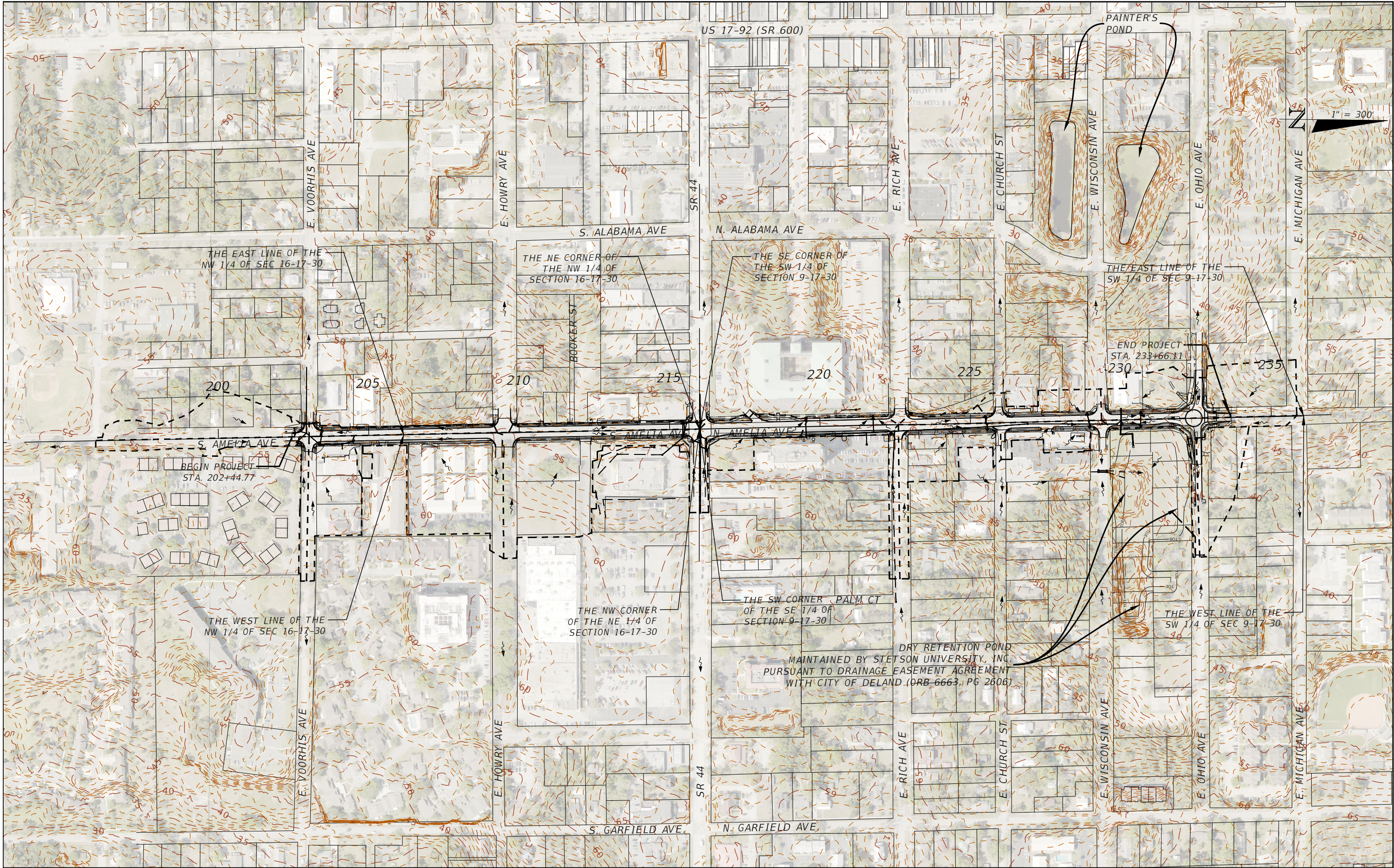
Standard Plans for Road Construction and associated Irs are available at the following website:
<http://www.fdot.gov/design/Standardplans.shtm>

APPLICABLE IRs: IR711-001

GOVERNING STANDARD SPECIFICATIONS:
Florida Department of Transportation, July 2021 Standard Specifications for Road and Bridge Construction at the following website:
<http://www.fdot.gov/programmanagement/Implemented/SpecBooks>

FISCAL YEAR	SHEET NO.
21	01

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



REVISIONS	
DATE	DESCRIPTION



Volusia County
FLORIDA
123 WEST INDIANA AVE.
DeLAND, FL 32720

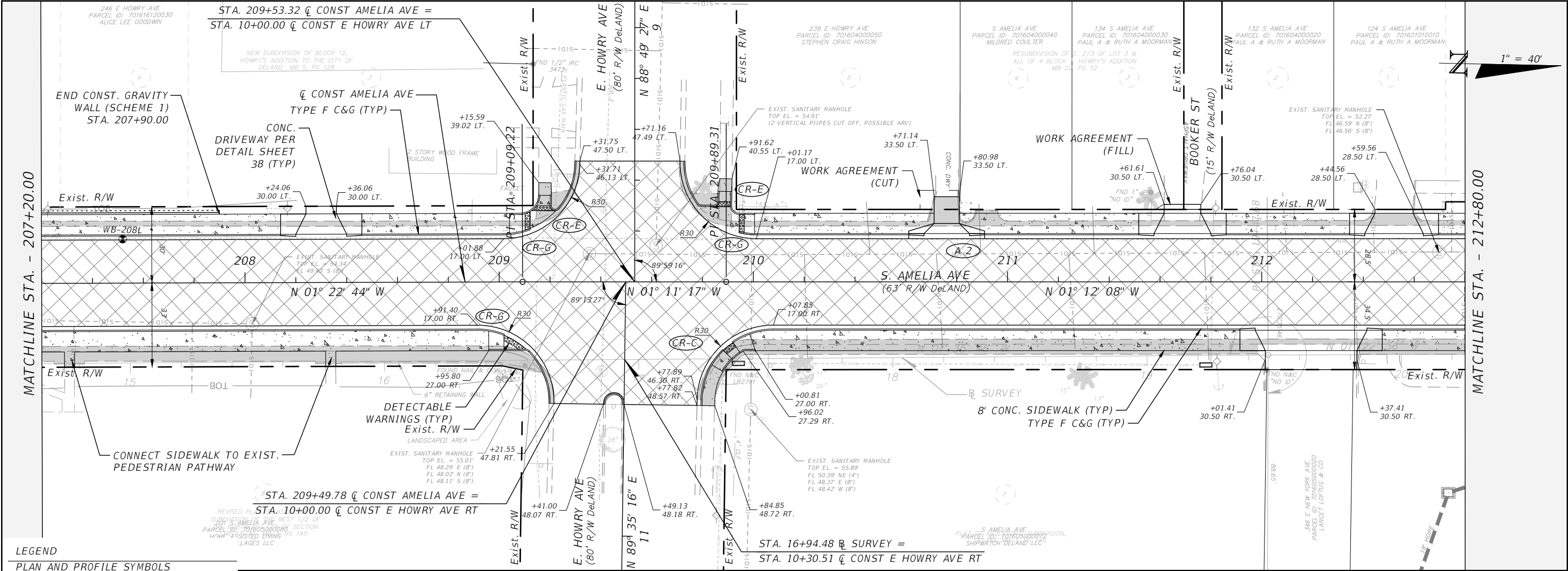
MIKAL REED HALE, P.E.
P.E. LICENSE NUMBER 58048
TRAFFIC ENGINEERING DATA SOLUTIONS, INC.
80 SPRING VISTA DRIVE
DEBARY, FL 32713
386-753-0558

AMELIA AVENUE STREET IMPROVEMENTS FROM VOORHIS AVENUE TO OHIO AVENUE		
ROAD	COUNTY	FINACIAL PROJECT ID
CR4103	VOLUSIA	441389-1-58-01

OVERALL DRAINAGE MAP

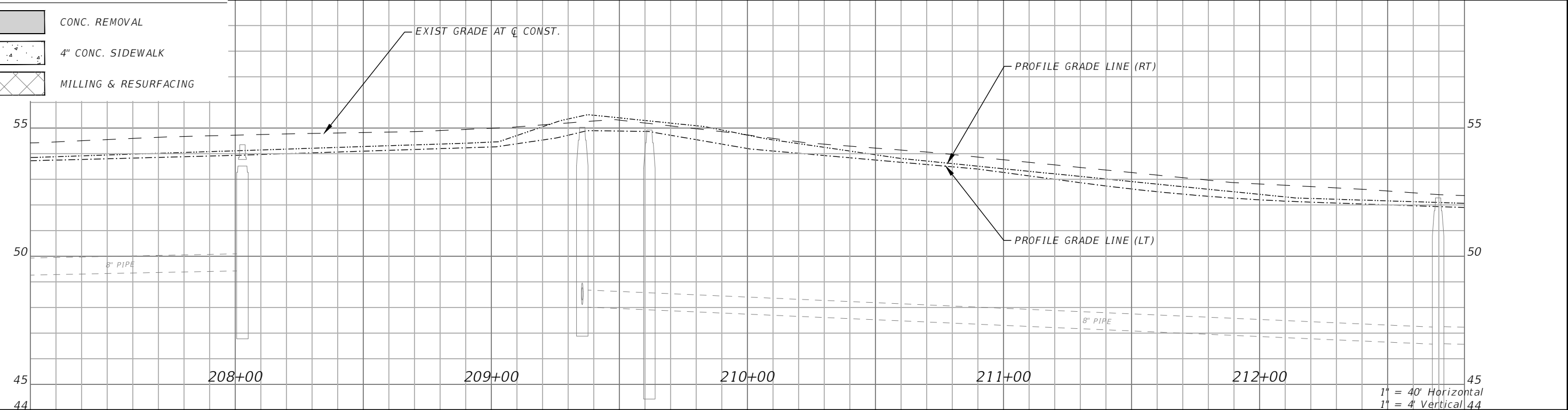
SHEET NO.
04

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



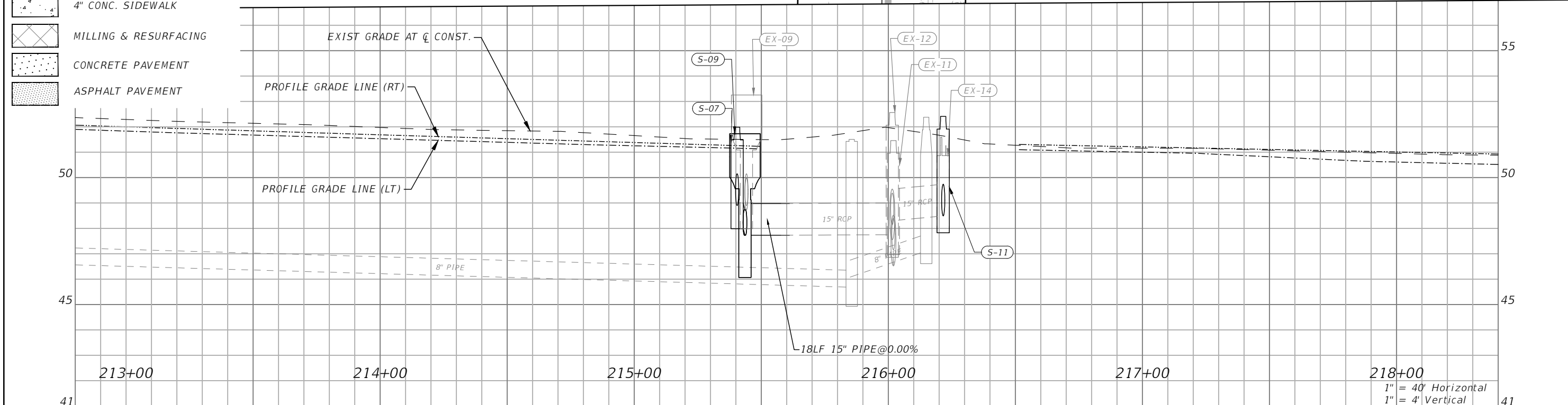
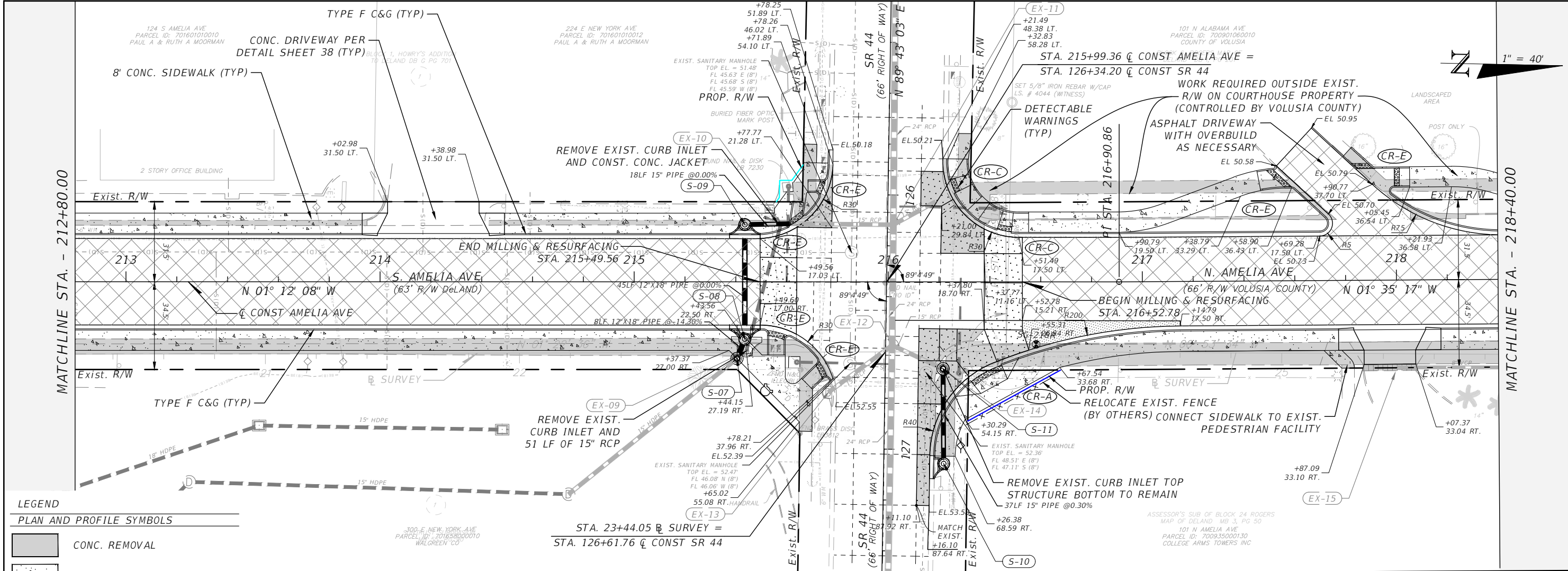
LEGEND
PLAN AND PROFILE SYMBOLS

- CONC. REMOVAL
- 4" CONC. SIDEWALK
- MILLING & RESURFACING



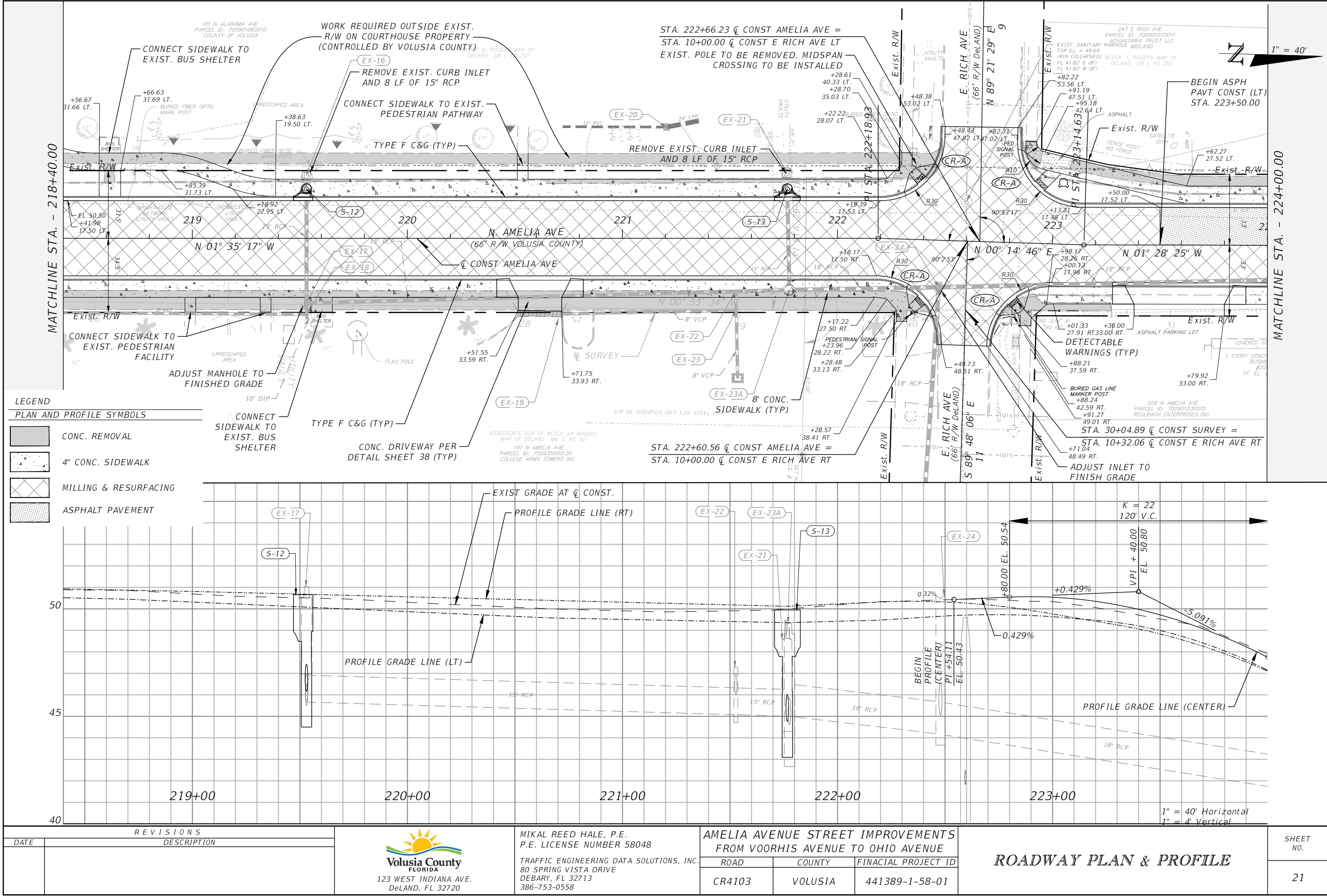
REVISIONS		 Volusia County FLORIDA 123 WEST INDIANA AVE. DeLAND, FL 32720	MIKAL REED HALE, P.E. P.E. LICENSE NUMBER 58048 TRAFFIC ENGINEERING DATA SOLUTIONS, INC. 80 SPRING VISTA DRIVE DEBARY, FL 32713 386-753-0558	AMELIA AVENUE STREET IMPROVEMENTS FROM VOORHIS AVENUE TO OHIO AVENUE			ROADWAY PLAN & PROFILE	SHEET NO. 19
DATE	DESCRIPTION			ROAD	COUNTY	FINACIAL PROJECT ID		
				CR4103	VOLUSIA	441389-1-58-01		

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

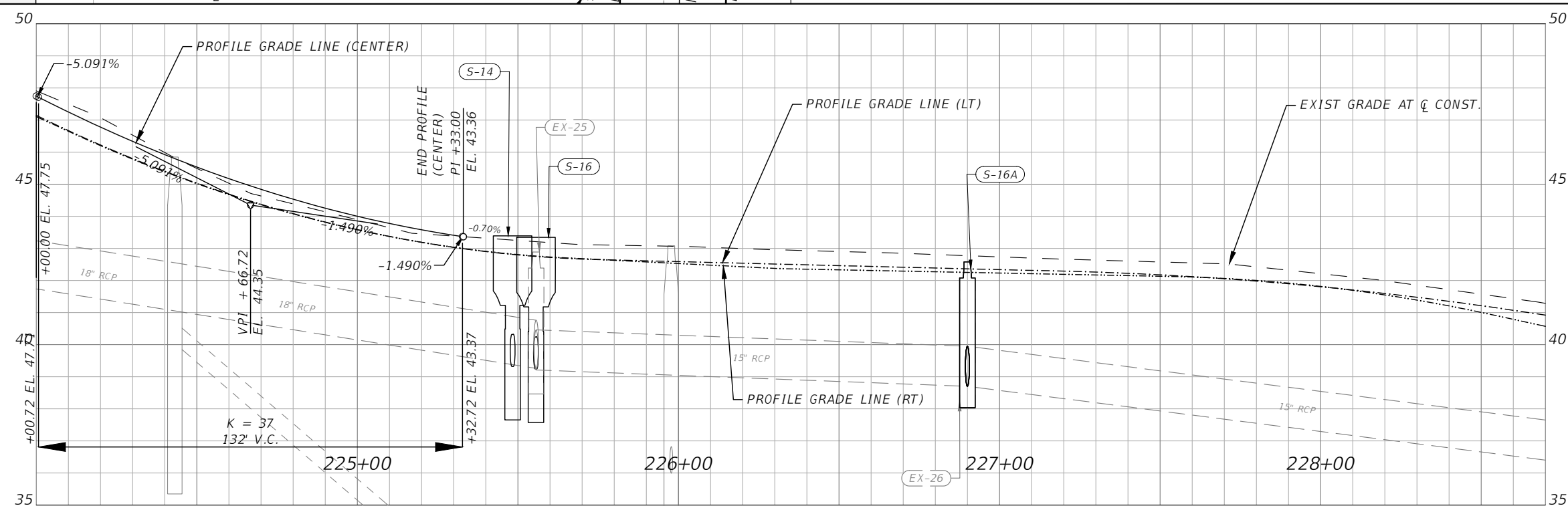
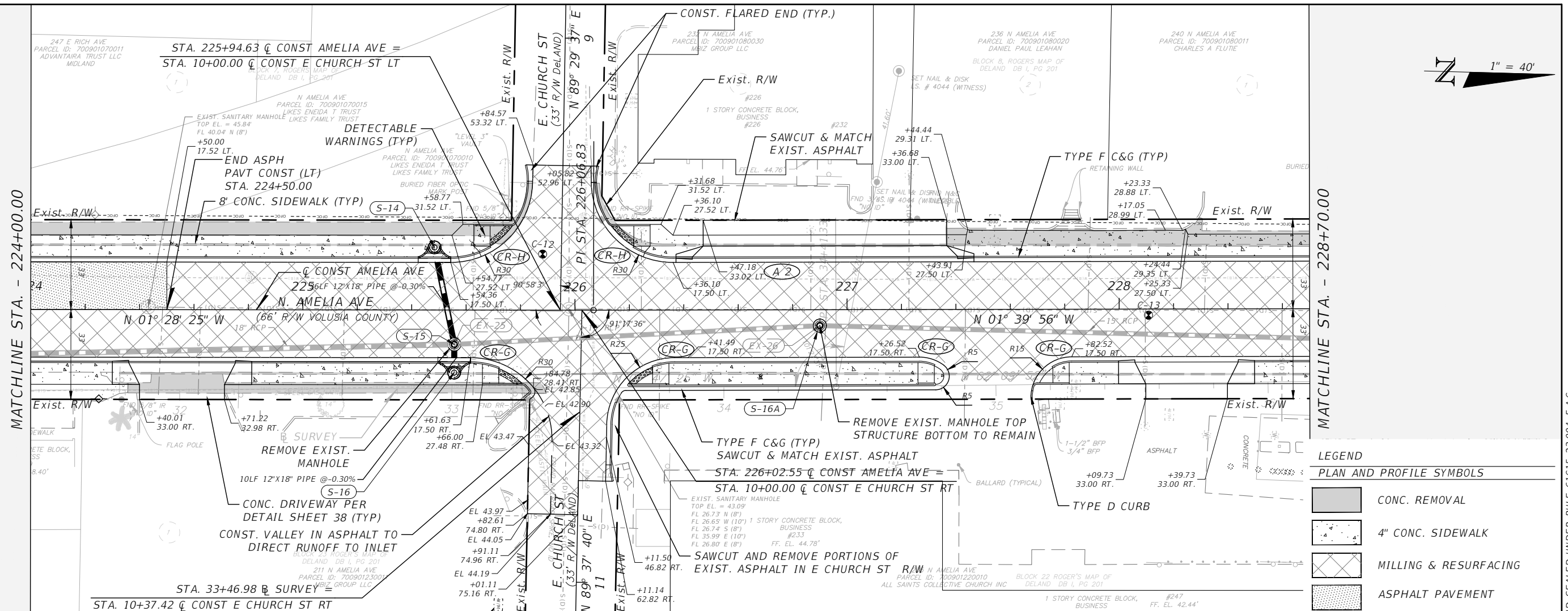


REVISIONS		 123 WEST INDIANA AVE. DeLAND, FL 32720	MIKAL REED HALE, P.E. P.E. LICENSE NUMBER 58048 TRAFFIC ENGINEERING DATA SOLUTIONS, INC. 80 SPRING VISTA DRIVE DEBARY, FL 32713 386-753-0558	AMELIA AVENUE STREET IMPROVEMENTS FROM VOORHIS AVENUE TO OHIO AVENUE			ROADWAY PLAN & PROFILE	SHEET NO. 20
DATE	DESCRIPTION			ROAD	COUNTY	FINACIAL PROJECT ID		
				CR4103	VOLUSIA	441389-1-58-01		

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



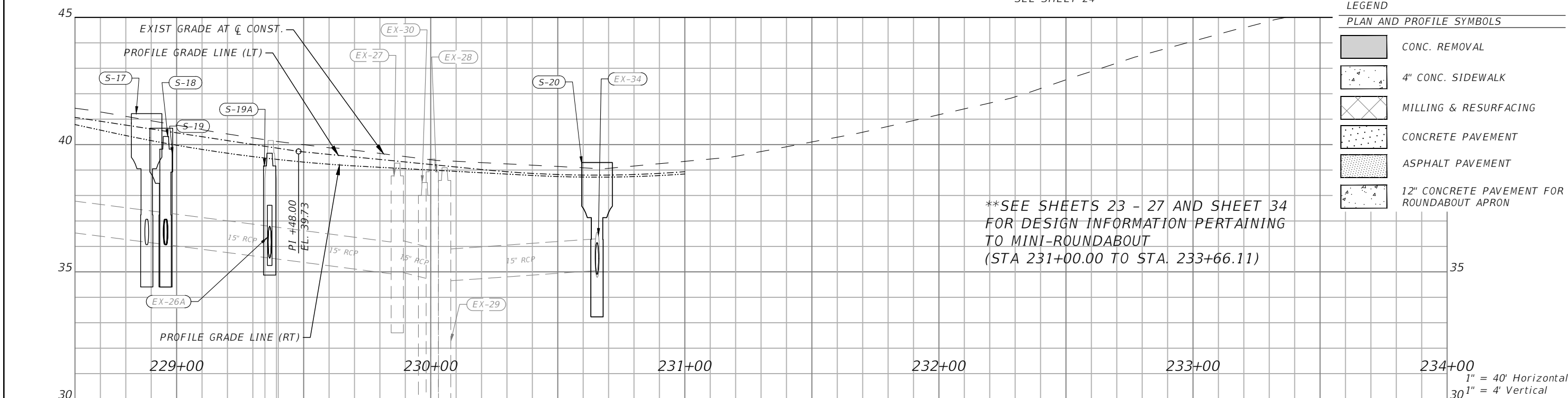
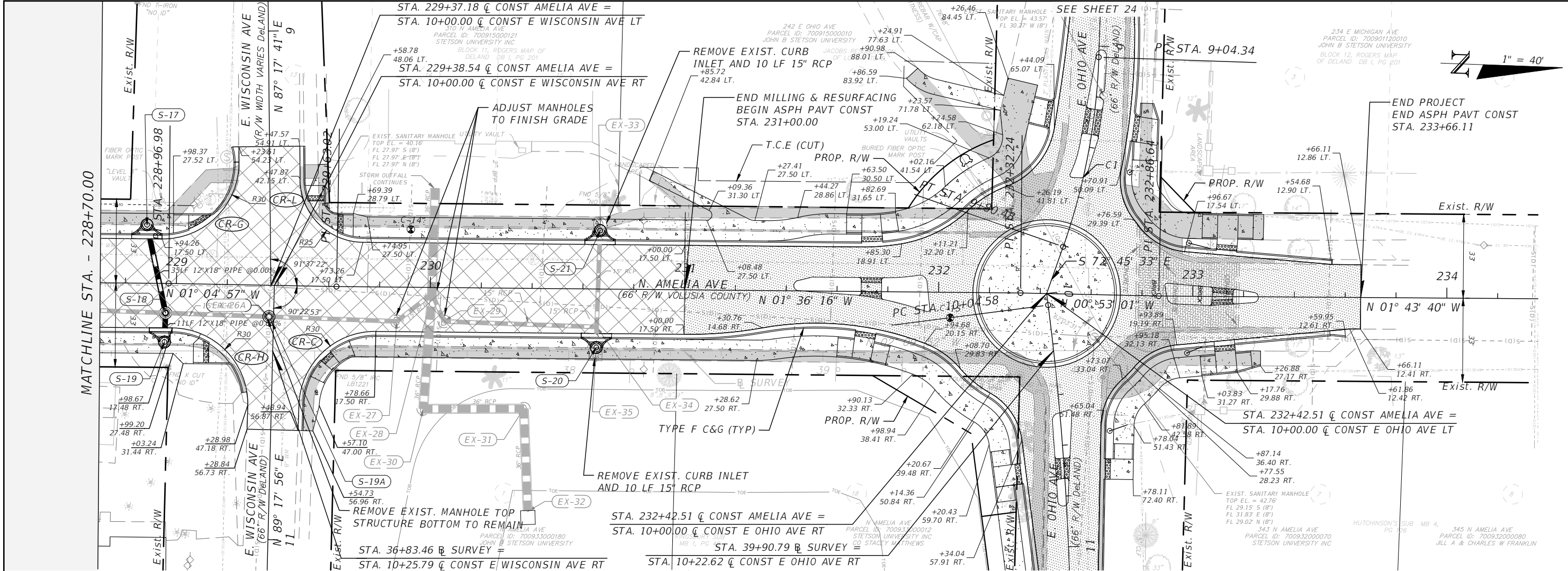
THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.



Volusia County
FLORIDA
123 WEST INDIANA AVE.
DeLAND, FL 32720

AMELIA AVENUE STREET IMPROVEMENTS FROM VOORHIS AVENUE TO OHIO AVENUE		
ROAD	COUNTY	FINACIAL PROJECT ID
CR4103	VOLUSIA	441389-1-58-01

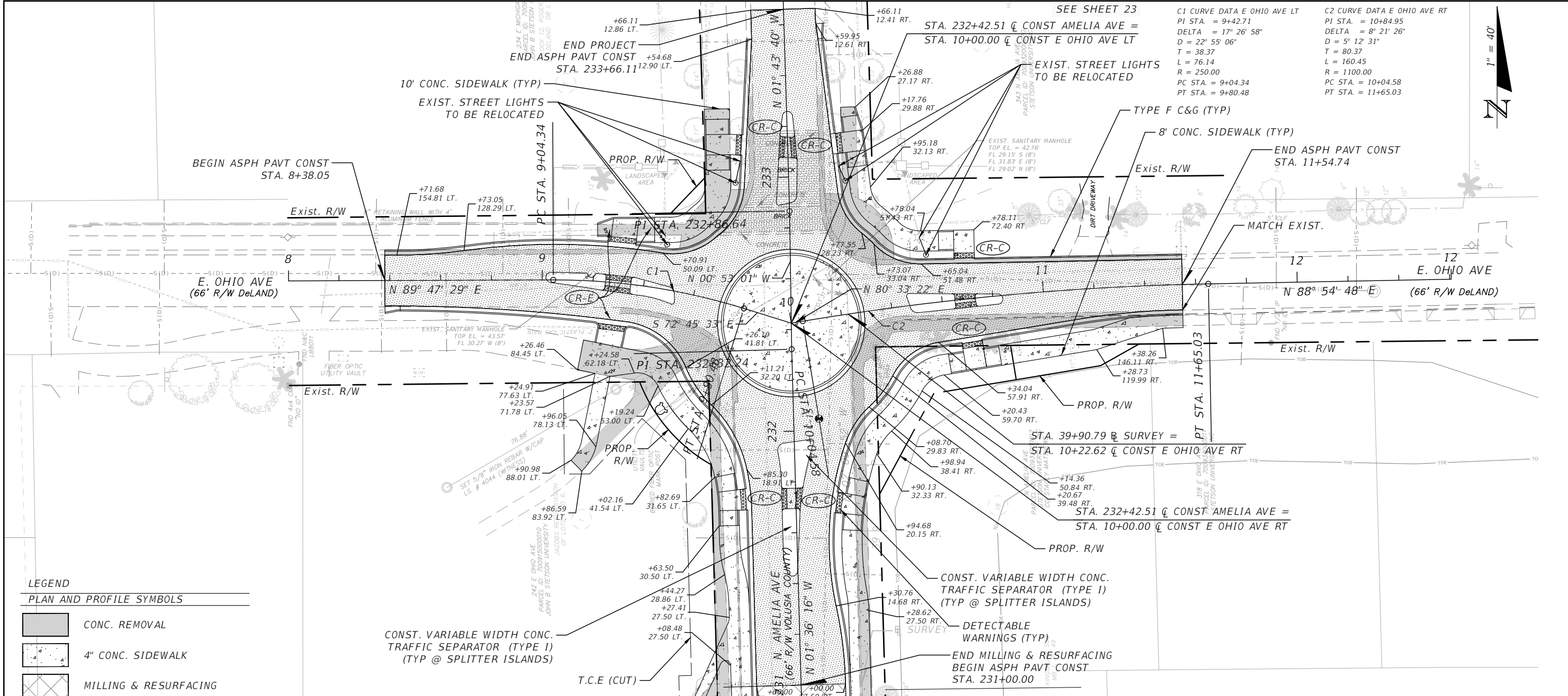
ROADWAY PLAN & PROFILE



LEGEND	
PLAN AND PROFILE SYMBOLS	
	CONC. REMOVAL
	4" CONC. SIDEWALK
	MILLING & RESURFACING
	CONCRETE PAVEMENT
	ASPHALT PAVEMENT
	12" CONCRETE PAVEMENT FOR ROUNDABOUT APRON

REVISIONS		 Volusia County FLORIDA 123 WEST INDIANA AVE. DeLAND, FL 32720	MIKAL REED HALE, P.E. P.E. LICENSE NUMBER 58048 TRAFFIC ENGINEERING DATA SOLUTIONS, INC. 80 SPRING VISTA DRIVE DEBARY, FL 32713 386-753-0558	AMELIA AVENUE STREET IMPROVEMENTS FROM VOORHIS AVENUE TO OHIO AVENUE			ROADWAY PLAN & PROFILE	SHEET NO. 23
DATE	DESCRIPTION			ROAD	COUNTY	FINACIAL PROJECT ID		
				CR4103	VOLUSIA	441389-1-58-01		

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



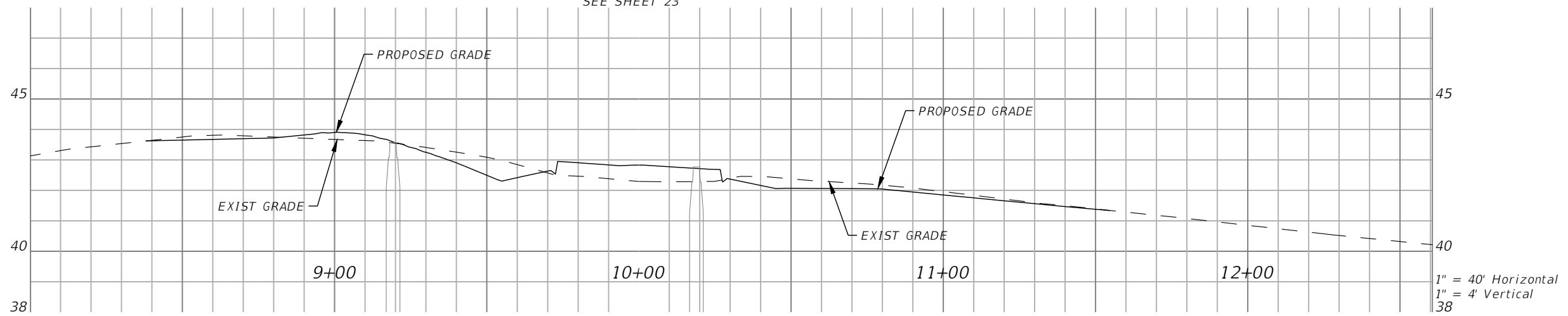
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PI STA. = 9+42.71
DELTA = 17° 26' 58"
D = 22° 55' 06"
T = 38.37
L = 76.14
R = 250.00
PC STA. = 9+04.34
PT STA. = 9+80.48

C2 CURVE DATA E OHIO AVE RT
PI STA. = 10+84.95
DELTA = 8° 21' 26"
D = 5° 12' 31"
T = 80.37
L = 160.45
R = 1100.00
PC STA. = 10+04.58
PT STA. = 11+65.03

LEGEND

PLAN AND PROFILE SYMBOLS

	CONC. REMOVAL



REVISIONS		 Volusia County FLORIDA 123 WEST INDIANA AVE. DeLAND, FL 32720	MIKAL REED HALE, P.E. P.E. LICENSE NUMBER 58048 TRAFFIC ENGINEERING DATA SOLUTIONS, INC. 80 SPRING VISTA DRIVE DEBARY, FL 32713 386-753-0558	AMELIA AVENUE STREET IMPROVEMENTS FROM VOORHIS AVENUE TO OHIO AVENUE			ROADWAY PLAN & PROFILE	SHEET NO. 24
DATE	DESCRIPTION			ROAD	COUNTY	FINACIAL PROJECT ID		
				CR4103	VOLUSIA	441389-1-58-01		

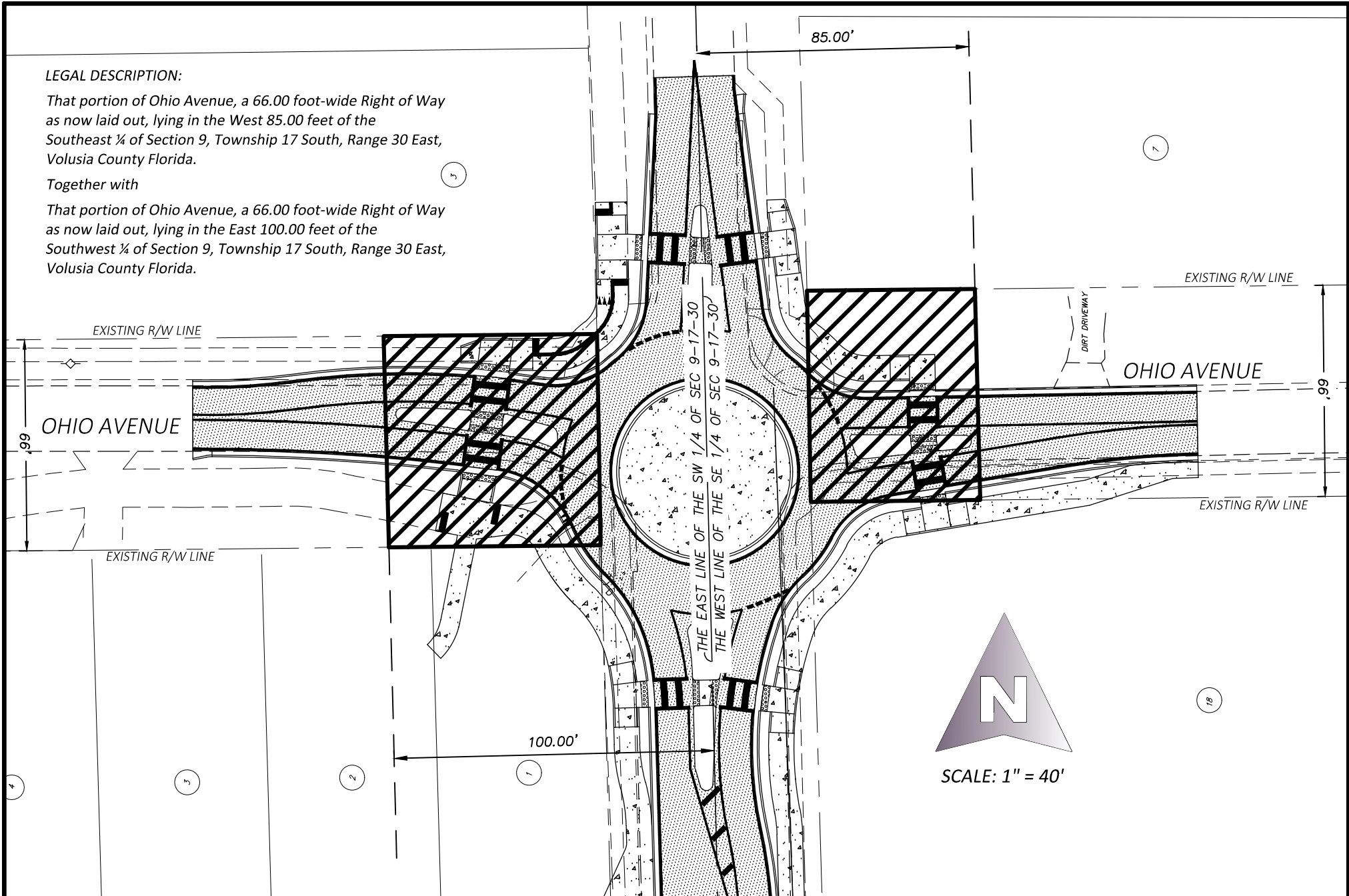
THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

LEGAL DESCRIPTION:

That portion of Ohio Avenue, a 66.00 foot-wide Right of Way as now laid out, lying in the West 85.00 feet of the Southeast ¼ of Section 9, Township 17 South, Range 30 East, Volusia County Florida.

Together with

That portion of Ohio Avenue, a 66.00 foot-wide Right of Way as now laid out, lying in the East 100.00 feet of the Southwest ¼ of Section 9, Township 17 South, Range 30 East, Volusia County Florida.



COUNTY OF VOLUSIA

**PUBLIC WORKS DEPARTMENT
CONSTRUCTION ENGINEERING
SURVEY DIVISION**

123 W. INDIANA AVE. DELAND, FL. 32720
PHONE 1-386-736-5967 FAX 1-386-822-5736

"EXHIBIT B"

OHIO AVENUE R/W TRANSFER

SKETCH OF DESCRIPTION ONLY NOT A BOUNDARY SURVEY
SECTION 9, TWP. 17 SOUTH, RNG. 30 EAST, VOLUSIA COUNTY, FLORIDA

PROJECT #

5798

SHEET #

1 OF 1

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Consideration re Subordination Agreement, Prospect Real Estate DeLand, LLC.

DEPARTMENT: Legal

PREPARED BY: Darren Elkind, City Attorney

ATTACHMENTS: Subordination Agreement

APPROVED BY: Michael Grebosz, Asst. City Manager, March 17, 2022

SUMMARY/HIGHLIGHT:

On January 18, 2022, the City Commission approved the assignment and assumption of Ground Lease Agreement by Total Renal Laboratories, Inc., to Prospect Real Estate DeLand, LLC for that certain Ground Lease Agreement dated March 17, 1995, as amended by on May 5, 1998 and assigned by certain Assignment of Interest in land on September 10, 1998 for property located at 1991 Industrial Drive. The City Commission also approved the assignment and assumption of Ground Lease Agreement by Total Renal Laboratories, Inc., to Prospect Real Estate DeLand, LLC for that certain Ground Lease Agreement dated January 29, 1996, as amended on August 6, 1996 and May 5, 1998, and as assigned by that certain Interest in land on September 10, 1998 for property located at 1993 Industrial Drive. Prospect Real Estate DeLand, LLC has entered into financing arrangements with United Community Bank d/b/a Seaside Bank and Trust which requires the execution of the attached Subordination Agreement.

The subordination agreement does not limit the City's ability to evict the tenant in the unlikely event that the tenant defaults under the terms of the lease, but it does provide the bank with the opportunity to step into the tenant's place and take over making the lease payments.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Regional High Value Job Creation

SUSTAINABILITY:

N/A

FISCAL IMPACT:

None.

RECOMMENDATION:

It is recommended that the City Commission approve and execute the attached Subordination Agreement.

BACKGROUND/DISCUSSION:

This is a routine financing arrangement for buildings at the airport which are on land leased on a long-term basis from the city. This is the former DaVita Labs building at the airport, originally built by David Robinson. The new owner is making a significant financial investment in the purchase of this currently

underutilized building and will be making significant improvements to the building for its uses. In addition, the City will be coming forward with a lease amendment to memorialize the lease of the area which is currently being used for parking on the east side of the building. The closing on the "purchase" of the building is scheduled for March 23, 2022 and this subordination agreement as well as the previously approved lease assignment will be held in escrow pending that closing.

Prepared By & Return To:
John D. Ruffier, Esquire
Lowndes, Drosdick, Doster,
Kantor & Reed, P.A.
215 North Eola Drive
P.O. Box 2809
Orlando, Florida 32802-2809

SUBORDINATION, NON-DISTURBANCE,
ATTORNMEN AND ESTOPPEL AGREEMENT
(MORTGAGE)

THIS AGREEMENT is entered into as of March ____, 2022 by and between THE CITY OF DELAND, a municipal corporation ("Lessor"), and UNITED COMMUNITY BANK, a South Carolina state-chartered bank DBA SEASIDE BANK AND TRUST ("Bank").

RECITALS

A. Lessor has ground leased certain real property situated in Volusia County, Florida, and described on Exhibit A attached hereto and incorporated herein by this reference (the "Property") to **PROSPECT REAL ESTATE DELAND, LLC**, a Florida limited liability company ("Borrower"), as assignee of the lessee's interest thereunder, pursuant to a Ground Lease Agreement dated March 17, 1995, as modified by that certain First Amendment to Ground Lease Agreement effectively dated May 5, 1998 and that certain Second Amendment effectively dated May 4, 1998 (the "1995 Ground Lease") as memorialized by that certain Short Form Memorandum of Ground Lease recorded in Book 4140 at Page 1525 and assigned in Book 4373, Page 4959, and assigned to Borrower in Book ____, Page ____, all of the Official Records of Volusia County, Florida.

B. Lessor has also ground leased certain real property situated in Volusia County, Florida, and described on Exhibit A attached hereto and incorporated herein by this reference (the "Property") to **PROSPECT REAL ESTATE DELAND, LLC**, a Florida limited liability company ("Borrower"), as assignee of the lessee's interest thereunder, pursuant to a Ground Lease Agreement dated January 29, 1996, as modified by that certain First Amendment to Ground Lease Agreement August 6, 1996 and that certain Second Amendment to Ground Lease Agreement May 4, 1998 (the "1996 Ground Lease" and together with the 1995 Ground Lease, the "Ground Leases") as memorialized by that certain Short Form Memorandum of Ground Lease recorded in Book 4373, Page 4969, as amended in Book 4373, Page 4975, and assigned to Borrower in Book ____, Page ____, all of the Official Records of Volusia County, Florida

C. Bank has extended credit or may hereafter extend credit to Borrower, secured, in whole or in part, by a mortgage encumbering Borrower's interest in the Ground Leases (the "Mortgage").

D. It is a condition of Bank's agreement to extend or continue credit to Borrower secured by the Ground Leases that the security of the Mortgage be and at all times remain a lien or charge on the Ground Leases and that certain rights be granted to the Bank to cure defaults under the Ground Leases.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Reliance. Lessor acknowledges that Bank, in extending credit or continuing to extend credit to Borrower secured by the Ground Leases is doing so in material reliance on this Agreement.

(a) Acknowledgments of Lessee. Lessor acknowledges that it has such information with respect to any credit extended by Bank to Borrower, and all loan documents executed in connection therewith, as Lessor deems necessary in order to provide this subordination. Lessor further agrees that Bank is under no obligation or duty to, nor has Bank represented that it has or will, see to the application of the proceeds of any such credit by any person or entity, and any application or use of any such proceeds for purposes other than those for which they were intended shall not defeat this subordination.

(b) Entire Subordination Agreement. This Agreement constitutes the whole and only agreement between the parties hereto with regard to the subordination of the Ground Lease to the lien or charge of the Mortgage; there are no agreements (written or oral) outside or separate from this Agreement with respect to the subject matter hereof; and all prior negotiations with respect thereto, if any, are merged into this Agreement. This Agreement shall supersede and cancel, but only insofar as would affect the priority between the Mortgage and the Ground Lease, any prior agreements as to such subordination, including without limitation those provisions, if any, contained in the Ground Lease which provide for the subordination thereof to the lien of a deed of trust or mortgage affecting all or any portion of the Property.

2. GROUND LEASES. Lessor hereby covenants and agrees that, so long as the Mortgage remains in force and effect:

(a) No Modification, Termination or Cancellation. Lessor shall not consent to any modification, termination or cancellation of the Ground Leases without Bank's prior written consent.

(b) Notice of Default. Lessor shall notify Bank in writing concurrently with any notice given to Lessee of any breach of or default by Lessee under the Ground Leases. Lessor agrees that Bank shall have the right (but not the obligation) to cure any breach or default specified in such notice within the time periods set forth below, and Lessor shall not declare a default of the Ground Leases, as to Bank, if Bank cures such breach or default within thirty (30) days after the expiration of the time period provided in the Ground Leases for the cure thereof by Borrower; provided however, that if such breach or default cannot with diligence be cured by Bank within such thirty (30) day period, the commencement of action by Bank within such thirty (30) day period to remedy the same shall be deemed sufficient so long as Bank pursues such cure with diligence.

3. FORECLOSURE. No foreclosure of the Mortgage shall be deemed to encumber or affect Lessor's title to the Property. In the event of a foreclosure, the Lessor shall be entitled to any proceeds from a foreclosure sale in excess of the amounts owed to the Bank or other secured creditors. Lessor shall be permitted to bid at any such foreclosure sale.

4. NON-DISTURBANCE. In the event of a foreclosure of the Mortgage, or a transfer of the Ground Leases in lieu thereof or in any other manner whereby Bank or such transferee succeeds to the interest of Lessee under the Ground Leases, so long as there shall then exist no breach, default or event of default by the lessee under the Ground Leases, (a) the leasehold interest of the lessee under the Ground Leases shall not be extinguished or terminated by reason of such foreclosure, (b) the Ground Leases shall continue in full force and effect, and (c) Lessor and its successors-in-interest shall recognize and accept such lessee as the lessee under the Ground Leases, subject to the terms and conditions of the Ground Leases.

5. ESTOPPEL. Lessor acknowledges and represents that:

(a) Ground Lease Effective. The Ground Leases have been duly executed and delivered by Lessor and, subject to the terms and conditions thereof, the Ground Leases are in full force and effect, the obligations of the parties thereunder are valid and binding, and there have been no amendments, modifications or additions to the Ground Leases (written or oral), other than those included in the definition of 1995 Ground Lease and 1996 Ground Lease set forth above. The Ground Leases constitute the entire agreement between Lessor and Borrower with respect to the Property.

(b) No Default. As of the date hereof and to the best of Lessor's knowledge, (i) there exists no breach of or default under the Ground Leases, nor any condition, act or event which with the giving of notice or the passage of time, or both, would constitute such a breach or default, and (ii) there are no existing claims, defenses or offsets against rental due or to become due under the terms of the Ground Leases.

6. MISCELLANEOUS.

(a) Remedies Cumulative. All remedies provided herein are cumulative, not exclusive, and shall be in addition to any and all other rights and remedies provided by law and by other agreements between Bank and Borrower, Lessor or any other person or entity.

(b) Notices. All notices, requests and demands which any party is required or may desire to give to any other party under any provision of this Agreement must be in writing delivered to each party at the address set forth below its signature, or to such other address as any party may designate by written notice to all other parties. Each such notice, request and demand shall be deemed given or made as follows: (i) if sent by hand delivery or courier, upon delivery; and (ii) if sent by mail, upon the earlier of the date of receipt or three (3) days after deposit in the U.S. mail, first class and postage prepaid.

(c) Further Assurances. At the request of any party hereto, each other party shall execute, acknowledge and deliver such other documents and/or instruments as may be reasonably required by the requesting party in order to carry out the purpose of this Agreement, provided that

no such document or instrument shall modify the rights and obligations of the parties set forth herein.

(d) Successors, Assigns; Governing Law. This Agreement shall be binding upon and inure to the benefit of the heirs, executors, legal representatives, successors, assigns and other transferees of the parties hereto, and shall be governed by and construed in accordance with the laws of the State of Florida.

(g) Conflicts. In the event of any inconsistency between the terms of this Agreement and the Ground Lease, the terms of this Agreement shall control.

(h) Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute and be construed as one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above. CITY OF DELAND, FLORIDA

Robert F. Apgar
Mayor - Commissioner

ATTEST:

Julie A. Hennessy, MMC
City Clerk - Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind, Esquire
City Attorney

Address for Notice:

City of DeLand
c/o City Manager
120 S. Florida Avenue
DeLand, FL 32720

“BANK”

UNITED COMMUNITY BANK, a South Carolina state-chartered bank, **DBA SEASIDE BANK AND TRUST**

By: _____
Name: _____
Its: _____

(CORPORATE SEAL)

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me ☐ in person ☐ by remote online notary on March ____, 2022, by _____, as _____ of UNITED COMMUNITY BANK, a South Carolina state-chartered bank, **DBA SEASIDE BANK AND TRUST**, on behalf of the bank. He (She) ☐ is personally known to me or ☐ has produced _____ as identification.

(NOTARY SEAL)

Signature of Notary Public

Typed or Printed Name of Notary
Commission No.: _____
My Commission Expires: _____

Address for notice:

700 W. Morse Blvd., Suite 100
Winter Park, FL 32789
Attn: Larry Campbell

EXHIBIT A

The following 5 pages constitute Exhibit A.

EXHIBIT A

DAVID R. ROBINSON
~~DIALYSYS LABORATORIES, INC.~~

BOUNDARY SURVEY CERTIFIED TO:

That part of the DeLand Municipal Airport lying in Sections 33 and 34, Township 15 South, Range 30 East, Volusia County, Florida, described as follows:

Commencing at a point on the north edge of Runway 8-26 that is $S83^{\circ}53'17''W$ a distance of 1732.0 feet from the centerline of Runway 18-36, said point being the southwest corner of the Airport lands now leased by Aluma Shield Industries, Inc., run thence $S06^{\circ}06'43''E$ a distance of 225.0 feet to the south line of Summerhill Drive; thence $N83^{\circ}53'17''E$ along said south line a distance of 1411.50 feet to the east line of Industrial Drive; thence $S01^{\circ}34'46''W$ along said east line a distance of 735.21 feet to the Point of Beginning; thence continue $S01^{\circ}34'46''W$ along said east line a distance of 223.64 feet to the Point of Curvature of a curve concave northwesterly, having a central angle of $08^{\circ}06'34''$ and a radius of 530.00 feet; thence run southerly along the arc of said curve a distance of 75.02 feet to the northerly line of Eidson Drive; thence $S70^{\circ}39'52''E$ along said northerly line a distance of 86.42 feet; thence $N01^{\circ}34'46''E$ a distance of 99.76 feet; thence $S88^{\circ}25'14''E$ a distance of 102.99 feet to a point 100 feet west of the centerline of Runway 18-36; thence $N01^{\circ}56'15''E$ parallel with said centerline a distance of 170.0 feet; thence $N88^{\circ}25'14''W$ a distance of 104.05 feet; thence $N01^{\circ}34'46''E$ a distance of 55.0 feet; thence $N88^{\circ}25'14''W$ a distance of 77.0 feet to the Point of Beginning; said parcel containing 0.959 acres, more or less.

EXHIBIT B

DAVID R. ROBINSON
~~DIALYSIS LABORATORIES, INC.~~

That part of the Deland Municipal Airport lying in Sections 33 and 34, Township 16 South, Range 30 East, Volusia County, Florida, described as follows:

Commencing at a point on the north edge of Runway 8-26 that is S83°53'17"W a distance of 1732.0 feet from the centerline of Runway 18-36, said point being the southwest corner of the Airport lands now leased by Aluma Shield Industries, Inc., run thence S06°06'43"E a distance of 225.0 feet to the south line of Summerhill Drive; thence N83°53'17"E along said south line a distance of 1411.50 feet to the east line of Industrial Drive; thence S01°34'46"W along said east line a distance of 680.21 feet to the Point of Beginning; thence continue S01°34'46"W along said east line a distance of 55.0 feet; thence S88°25'14"E a distance of 77.0 feet; thence S01°34'46"W a distance of 55.0 feet; thence S88°25'14"E a distance of 104.05 feet to a point 100 feet west of the centerline of Runway 18-36; thence N01°56'15"E parallel with said centerline a distance of 110.0 feet; thence N88°25'14"W a distance of 181.74 feet to the Point of Beginning; said parcel containing 0.361 acres, more or less.



STEINMAN SURVEYING, INC.
professional land surveyors

EXHIBIT "C"

LEGAL DESCRIPTION FOR THE CITY OF DeLAND

FEBRUARY 13, 1995

P.C. 95006

DAVID R. ROBINSON

DIALYSIS LABS - PARCEL "I":

That part of the DeLand Municipal Airport lying in Sections 33 and 34, Township 16 South, Range 30 East, Volusia County, Florida, described as follows:

Commencing at a point on the north edge of Runway 8-26 that is S83°53'17"W a distance of 1732.0 feet from the centerline of Runway 18-36, said point being the southwest corner of the Airport lands now leased by Aluma Shield Industries, Inc., run thence S06°06'43"E a distance of 225.0 feet to the south line of Summerhill Drive; thence N83°53'17"E along said south line a distance of 1411.50 feet to the east line of Industrial Drive; thence S01°34'46"W along said east line a distance of 958.85 feet to the Point of Curvature of a curve concave northwesterly, having a central angle of 08°06'34" and a radius of 530.00 feet; thence run southerly along the arc of said curve a distance of 75.02 feet to the northerly line of Eidson Drive; thence S70°39'52"E along said northerly line a distance of 86.42 feet to the **Point of Beginning**; thence N01°34'46"E a distance of 99.76 feet; thence S88°25'14"E a distance of 102.99 feet to a point 100 feet west of the centerline of Runway 18-36; thence S01°56'15"W parallel with said centerline a distance of 132.48 feet to the aforesaid northerly line of Eidson Drive; thence N70°39'52"W along said northerly line a distance of 107.27 feet to the **Point of Beginning**; said parcel containing 0.274 acres, more or less.



STEINMAN SURVEYING, INC.
professional land surveyors

LEASE DESCRIPTION PREPARED FOR THE CITY OF DeLAND
EXHIBIT "A" - ROBINSON LEASE
January 29, 1996

That part of the DeLand Municipal Airport lying in Sections 33 and 34, Township 16 South, Range 30 East, Volusia County, Florida, described as follows:

Commencing at a point on the north edge of Runway 8-26 that is $S83^{\circ}53'17''W$ a distance of 1732.0 feet from the centerline of Runway 18-36, said point being the southwest corner of the Airport lands now leased by Aluma Shield Industries, Inc., run thence $S06^{\circ}06'43''E$ a distance of 225.0 feet to the south line of Summerhill Drive; thence $N83^{\circ}53'17''E$ along said south line a distance of 1411.50 feet to the east line of Industrial Drive; thence $S01^{\circ}34'46''W$ along said east line a distance of 630.21 feet to the **Point of Beginning**; thence continue $S01^{\circ}34'46''W$ along said east line a distance of 105.0 feet; thence $S88^{\circ}25'14''E$ a distance of 77.0 feet; thence $S01^{\circ}34'46''W$ a distance of 55.0 feet; thence $S88^{\circ}25'14''E$ a distance of 104.05 feet to a point 100 feet west of the centerline of Runway 18-36; thence $N01^{\circ}56'15''E$ parallel with said centerline a distance of 160.0 feet; thence $N88^{\circ}25'14''W$ a distance of 182.05 feet to the Point of Beginning; said parcel containing 0.570 acres, more or less.



STEINMAN SURVEYING, INC.
professional land surveyors

EXHIBIT "B"

LEGAL DESCRIPTION FOR THE CITY OF DeLAND

January 29, 1996

P.C. 95006

David R. Robinson - Stormwater Retention Area

That part of the DeLand Municipal Airport lying in Sections 33 and 34, Township 16 South, Range 30 East, Volusia County, Florida, described as follows:

Commencing at a point on the north edge of Runway 8-26 that is $S83^{\circ}53'17''W$ a distance of 1732.0 feet from the centerline of Runway 18-36, said point being the southwest corner of the Airport lands now leased by Aluma Shield Industries, Inc., run thence $S06^{\circ}06'43''E$ a distance of 225.0 feet to the south line of Summerhill Drive; thence $N83^{\circ}53'17''E$ along said south line a distance of 1411.50 feet to the east line of Industrial Drive; thence $S01^{\circ}34'46''W$ along said east line a distance of 958.85 feet to the Point of Curvature of a curve concave northwesterly, having a central angle of $08^{\circ}06'34''$ and a radius of 530.00 feet; thence run southerly along the arc of said curve a distance of 75.02 feet to the northerly line of Eidson Drive; thence $S70^{\circ}39'52''E$ along said northerly line a distance of 86.42 feet to the Point of Beginning; thence $N01^{\circ}34'46''E$ a distance of 99.76 feet; thence $S88^{\circ}25'14''E$ a distance of 102.99 feet to a point 100 feet west of the centerline of Runway 18-36; thence $S01^{\circ}56'15''W$ parallel with said centerline a distance of 132.48 feet to the aforesaid northerly line of Eidsen Drive; thence $N70^{\circ}39'52''W$ along said northerly line a distance of 107.27 feet to the Point of Beginning; said parcel containing 0.274 acres, more or less.

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Second Reading of Ordinance No.2022-03, Amending Chapter 4 of the Code Relating to the Tethering of Dogs and Cats.

DEPARTMENT: Police

PREPARED BY: Jason Umberger, Police Chief

ATTACHMENTS: ORD-2022-03, HB 177 2021 Tethering, CS_SB 650-2021 Tethering, SB 650 2021 Tethering-Staff Report

APPROVED BY: Michael Grebosz, Asst. City Manager, March 16, 2022

SUMMARY/HIGHLIGHT:

Approval of an Ordinance relating to the prohibition against the tethering of dogs and cats is requested.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Maintaining a Safe Community.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The City has enacted provisions of the City Code relating to animal control and implements a code enforcement system with associated processes. Adding prohibitions to the current City system will not result in a substantial fiscal impact.

RECOMMENDATION:

It is recommended that the City Commission approve the Ordinance relating to the prohibition against the tethering of dogs and cats.

BACKGROUND/DISCUSSION:

In Chapter 4 of the City Code of Ordinances pertaining to animal control, the City Commission enacted provisions to protect animals from abuse and neglect.

The improper tethering of animals can cause grave harm or death to animals and there is a clear link between animals that are left tethered in one location without supervision and increased aggressiveness. Although Section 828.18, *Florida Statutes*, prohibits and makes a criminal offense actions that involve cruelty to animals, no specific prohibition exists in State law with regard to the tethering of dogs or cats and bills introduced in the Florida Legislature proposing to do so have failed (copies of the legislation and a legislative staff report are attached).

Although legislative proposals prohibiting the tethering of dogs and cats have failed, one legislative staff report

pertaining to a bill has noted that Section 828.27, *Florida Statutes*, provides that the governing body of a county or municipality may enact ordinances relating to animal control or cruelty and that about 23 of Florida's 67 counties have ordinances in place prohibiting a dog from being outside or tethered during periods of extreme weather conditions, such as extreme heat, freezing or near-freezing temperatures, during thunderstorms, lightning storms, tornado watches or warnings, or during tropical storm or hurricane watches or warnings. In Volusia County, the cities of Ponce Inlet and Deltona are 2 local governments which have enacted anti-tethering ordinances.

The proposed Ordinance provides, among other things, for a prohibition of the tethering of dogs and cats unless the activity is proven to fall within a certain activities, but does not apply to the use of a leash to walk or transport a dog or cat. A tether is a cord, rope, cable, or chain, or similar, which is used to restrain a dog or cat to a limited area, while tethering is restraining of a dog or cat by means of any type to any fixed object or structure such as a house, garage, dog house, fence, post, motor vehicle, trailer, shed, weight, ground anchor, tree, boat or the ground.

Under the proposed Ordinance, it would be prohibited for a person to tether a dog or a cat to a stationary object while outdoors or in a public park located in the City of DeLand unless the person charged proves that (more detail is prescribed in the proposed Ordinance):

- 1) That the dog or cat was in visible range of the owner or responsible party, which person must also be outside with the dog or cat at all times; provided, however, that the dog or cat owner, or responsible person, may leave a dog or a cat tethered outdoors on their property for a reasonable period not to exceed 30 minutes while such owner or responsible person performs a temporary task indoors boron another section of the property. A dog or a cat may never be left tethered and unattended on unoccupied, vacant or abandoned property.
- 2) That the tether was connected with a swivel hook to the dog's or cat's buckle type collar or a body harness made of nylon or leather that is of sufficient size to adequately and safely restrain the dog or cat using a swivel hook.
- 3) That the tether was of a size and weight that was reasonably necessary to safely restrain the dog or cat (and not a heavy chain, cord, wire, or any other material not commonly intended to be used as a collar) without placing excessive strain or weight on the dog or cat.
- 4) That the dog or cat was not tethered outside in a period of extreme weather.
- 5) That the dog or cat had access to water, shelter, shade, and dry ground.
- 6) That the dog or cat was at least 6 months of age.
- 7) That the dog or cat was not sick, injured, or a female in heat, and was not vulnerable to being attached without the chance to escape to a protected area.
- 8) If there are multiple dogs and/or cats tethered at the same time, each animal was lawfully tethered separately.
- 9) That the tethering did not occur at a time in the hours beginning at dusk or prior to dawn.
- 10) That the tethering would not allow the dog or cat to reach a potentially dangerous object or area.

Exceptions to the prohibition are when a dog or cat is tethered in a manner that does not jeopardize its health, safety or well-being when lawfully:

- 1) Participating at an organized public event.
- 2) Actively engaging livestock or cultivation activities.
- 3) Being treated by a veterinarian or serviced by a groomer.
- 4) Being trained for or actively serving in a law enforcement capacity.
- 5) Being used for hunting.
- 6) Being cared for or used as part of a rescue operation.
- 7) Temporarily tethered while at a humane shelter or commercial boarding facility.
- 8) In accordance with the regulations of a camping or recreational area.

Additional Research requested after 1st reading:

The DeLand Police Department has reached out to several jurisdictions that have enacted a similar ordinance to see what impact it has had and there were two unintended consequences that surfaced that staff would like to note.

The first item was that in some instances there was an initial spike in the increase in the number of stray animals. This was due to the fact that most animals that would be tethered were outside animals. The owners would rather let the animals loose as strays rather than be in violation of the ordinance. Along that same line, in some instances there also is a possibility of an increase in animal surrenders that would need to be handled by the second chance shelter and our human society partners.

The second item noted was that tethered outside animals are sometimes utilized as protection for the property. With these animals either escaping the property/being let loose due to the ordinance, there is a potential scenario where these animals could be released into the streets. These animals are more likely to attack other animals or people due to their past upbringing, primarily as property protectors.

Looking at the data provided by the Police Department for tethering complaints over the past few years:

- 2020 - 101 complaints
- 2021 - 90 complaints
- 2022 - 11 complaints (to current date)

DeLand Police Animal Services staff have indicated that they would be able to handle the potential increase in calls for service if this ordinance were to be adopted.

ORDINANCE NO. 2022 - 03

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING CHAPTER 4 “ANIMAL CONTROL” OF THE CODE OF ORDINANCES OF THE CITY OF DELAND; BY AMENDING SECTION 4-3 “DEFINITIONS”; BY ADDING A NEW SECTION 4-5.1 “PROHIBITING THE TETHERING OF DOGS AND CATS TO STATIONARY OBJECTS WHILE OUTDOORS; SUBJECT TO SPECIFIC EXCEPTIONS”; BY ADDING A NEW SECTION 4-5.2 “IMPLEMENTING ADMINISTRATIVE ACTIONS AND ENFORCEMENT/PENALTIES” PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR CONFLICTS; PROVIDING FOR A SAVINGS PROVISION; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of DeLand desires to protect animals from abuse and neglect; and

WHEREAS, improper tethering of animals can cause grave harm or death to animals; and

WHEREAS, the City Commission of the City of DeLand recognizes there is a clear link between animals that are left tethered in one location without supervision and increased aggressiveness; and

WHEREAS, although Section 828.12, *Florida Statutes*, prohibits and makes a criminal offense actions that involve cruelty to animals, no specific prohibition exists in State law with regard to the tethering of dogs or cats and bills introduced in the Florida Legislature proposing to do so have failed; and

WHEREAS, although legislative proposals prohibiting the tethering of dogs and cats have failed, one legislative staff report pertaining to a bill has noted that Section 828.27, *Florida Statutes*, provides that the governing body of a county or municipality may enact ordinances relating to animal control or cruelty and that about 23 of Florida’s 67 counties have ordinances in place prohibiting a dog from being outside or tethered during periods of extreme weather conditions, such as extreme heat, freezing or near-freezing temperatures, during thunderstorms, lightning storms, tornado watches or warnings, or during tropical storm or hurricane watches or warnings; and

WHEREAS, the City of DeLand notes that other cities have also enacted ordinances prohibiting the tethering of dogs and cats; and

WHEREAS, the City Commission of the City of DeLand has deemed approval of this Ordinance to be in the best interest of the residents and citizens of the City of DeLand and to further the public health, safety and welfare; and

WHEREAS, this Ordinance is enacted pursuant to the statutory and constitutional home rule powers of the City of DeLand as set forth at Article VIII, Section 2, of the *Constitution of the State of Florida*; and Chapter 166, *Florida Statutes*, and other applicable controlling law; and

WHEREAS, the City of DeLand has complied with all requirements and procedures of Florida law in processing and advertising this Ordinance.

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

Section 1. Legislative Findings and Intent.

(a). The City Commission of the City of DeLand hereby adopts and incorporates into this Ordinance as the legislative findings and intent of the City Commission the City staff report relating to this Ordinance as well as the recitals (whereas clauses) to this Ordinance.

(b). The Florida Animal Control Association (FACA) recognizes that the issue of tethering of animals is a growing concern throughout the State of Florida. The FACA recommended that jurisdictions consider quality of life, public safety, humane treatment and property rights when dealing with the issue of the tethering of animals and that living in “the Sunshine State” presents weather, parasite and other risks to animals kept outdoors. Specifically, the FACA recommends that certain concerns be considered in each community and that limiting tethering to a time limit poses enforcement challenges and, thus, tethered animals kept within a visual range or while the owner is actually outside may eliminate this challenge.

Section 2. Chapter 4 “Animal Control” of the Code of Ordinances of the City of DeLand is hereby amended by amending Section 4-3 “Definitions” by inserting the new underlined language in the existing definitions to be read in full as follows:

Sec. 4-3. – Definitions.

- (w) Tether shall mean a cord, rope, cable, or chain, or similar, which is used to restrain a dog or a cat to a limited area.
- (x) Tethering shall mean the restraining of a dog or a cat by the means of any type of to any fixed object or structure including, but not limited to, a house, garage, dog house, fence, post, motor vehicle, trailer, shed, weight, ground anchor, tree, boat or the ground. Tethering shall not include the use of a leash to walk a dog or a cat or as a form of restraint used in the transportation of a dog or a cat.

Section 3. Chapter 4 “Animal Control” of the Code of Ordinances of the City of DeLand is hereby amended by adding a new Section 4-5.1 “Prohibiting the Tethering dogs or cats to stationary objects while outdoors; subject to specific exceptions” by inserting the new underlined language to be read in full as follows:

Sec.4-5.1 Prohibiting the Tethering of dogs and cats to stationary objects while outdoors; subject to specific exceptions.

- (a). It is prohibited and unlawful for a person to tether a dog or a cat to a stationary object while outdoors in the City of DeLand unless the person charged with a violation proves by clear and convincing evidence that the exception set forth in Subsection (b) is applicable.
- (b). The prohibition set forth in Subsection (a) shall not apply if a person charged with a violation proves, by clear and convincing evidence, all of the following:
 - (1). That the dog or cat was in visible range of the owner or responsible party, which person must also be outside with the dog or cat at all times; provided, however, that the dog or cat owner, or responsible person, may leave a dog or a cat tethered outdoors on their property for a reasonable period not to exceed 30 minutes while such owner or responsible person performs a temporary task indoors or on another section of the property. A “temporary task” means a short-duration activity for which a dog or cat might need to be kept outside examples of which include cooking meals and bathing attending to the care of a child or children. In no event may the owner or responsible person leave the property while a dog or a cat is left tethered and unattended, outdoors. A dog or a cat may never be left tethered and unattended on unoccupied, vacant or abandoned property.
 - (2). That the tether was connected with a swivel hook to the dog's or cat's buckle-type collar or a body harness made of nylon or leather that is of sufficient size to adequately and safely restrain the dog or cat using a swivel hook. The swivel hook shall attach to the stationary object or trolley system and is intended to prevent injury to the dog or cat from becoming tangled with other animals or objects and was not attached to the stationary object or trolley in a way that the dog or cat could extend the tether over a fence or other similar object. The tether must, consistent with the above requirements, prevent the dog or cat from being able to jump over a fence while still attached to the tether (which could result in injury or death).
 - (3). That the tether was of a size and weight that was reasonably necessary to safely restrain the dog or cat (and not a heavy chain, cord, wire or any other material not commonly intended to be used

as a collar) without placing excessive strain or weight on the dog or cat, but, in any event, not exceeding 1/10 of the dog's or cat's weight and was a length that was at least either 5 times the length of the animal measured from the nose to the tip of its tail, or 10', whichever is greater, with a trolley cable not elevated more than 7' above the surface.

- (4). That the dog or cat was not tethered outside in a period of extreme weather, including, but not limited to, extreme heat (in excess of 85 degrees Fahrenheit) or cold (lower than 50 degrees Fahrenheit), thunderstorms, lightning, tornadoes, tropical storms, or hurricanes.
- (5). That the dog or cat had access to water, shelter, shade and dry ground. To that end, the tether must be secured in such a way that it cannot become entangled with other objects and deprive the dog or cat of water, shelter, shade and dry ground.
- (6). That the dog or cat was at least 6 months of age.
- (7). That the dog or cat was not sick, injured, or a female in heat, and was not vulnerable to being attacked by other dogs, cats or animals or people, without the chance to escape to a protected area.
- (8). If there are multiple dogs and/or cats tethered at the same time, that each animal was tethered separately consistent with all of the requirements of this Ordinance.
- (9). That the tethering did not occur at any time in the hours beginning at dusk or prior to dawn
- (10). That the tethering would not allow the dog or cat to reach a potentially dangerous object or area including, but not limited to, a window sill, edge of a pool, lake, river or canal, a fence, a porch, a tree, a post, a terrace railing or other object or area that poses a substantial risk of injury or strangulation to the dog or cat if the dog or cat jumps over, goes into or goes around the object or area.
- (c). The prohibition set forth in this Ordinance does not apply to tethering a dog or cat in a manner that does not jeopardize its health, safety, or well-being of the dog or cat when:
 - (1). Attending, or participating in, a legal, organized public event in which the dog or cat and the person are permitted attendees or participants.
 - (2). Actively engaging in conduct that is directly related to the business of shepherding or herding cattle or livestock or related to the

business of cultivating agricultural products and tethering is reasonably necessary for its safety.

- (3). Being treated by a veterinarian or serviced by a groomer.
- (4). Being trained for or actively serving in a law enforcement capacity.
- (5). Being lawfully used to actively hunt a species of wildlife during the hunting season for that species of wildlife.
- (6). Being cared for or used as part of a rescue operation during a natural or manmade disaster.
- (7). Temporarily tethered while being kept in a bona fide humane shelter or at a licensed commercial boarding facility.
- (8). Tethered in accordance with the lawful regulations of a licensed and lawful camping or recreational area.

Section 4. Chapter 4 “Animal Control” of the Code of Ordinances of the City of DeLand is hereby amended by adding a new Section 4-5.2 “Implementing Administrative Actions; Enforcement/Penalties” by inserting the new underlined language to be read in full as follows:

Sec.4-5.2 Implementing Administrative Actions; Enforcement/Penalties.

- (a). The City Manager, or designee, is hereby authorized and directed to implement the provisions of this Ordinance and to take any and all necessary administrative actions including, but not limited to, the adoption of administrative rules.
- (b). Enforcement of the provisions shall be in accordance with the normative code enforcement processes and procedures of the City and the City may seek any legal remedy and initiate any code enforcement process resulting in any penalty as may be available to the City under controlling law.

Section 5. Savings. The prior actions of the City of DeLand relating to animal control activities of the City, as well as any and all related matters, are hereby ratified and affirmed.

Section 6. Conflicts. All Ordinances or parts of Ordinances and other actions of the City Commission in conflict with this Ordinance are hereby repealed.

Section 7. Severability. If any section, sentence, phrase, word or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word or portion of this Ordinance not otherwise determined to be invalid, unlawful or unconstitutional.

Section 8. Codification; Direction to Code Codifier and City Staff; Correction of Scrivener's Errors.

(a). The provisions in Sections 2, 3, and 4 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 all other sections 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 9. Effective Date. This Ordinance shall become effective immediately upon adoption.

PASSED AND DULY ADOPTED this 21st day of March, 2022.

Robert F. Apgar
Mayor - Commissioner

ATTEST:

Julie A. Hennessy, MMC
City Clerk - Auditor

Passed on first reading: February 21, 2022.
Adopted on second reading: March 21, 2022.

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

HB 177

2021

1 A bill to be entitled
2 An act relating to tethering of domestic dogs and
3 cats; creating s. 828.132, F.S.; providing a
4 definition; providing requirements for tethering
5 domestic dogs and cats; providing applicability;
6 providing penalties; providing for enforcement;
7 providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
10

11 Section 1. Section 828.132, Florida Statutes, is created
12 to read:

13 828.132 Tethering of domestic dogs and cats.—

14 (1) As used in this section, the term "tether" means to
15 tie a domestic dog or domestic cat to a stationary or inanimate
16 object with a rope, chain, or other means to restrict, confine,
17 or restrain its movement.

18 (2) (a) A person may not tether a domestic dog or domestic
19 cat unless the person is physically present with and attending
20 to the dog or cat and the dog or cat remains visible to the
21 person at all times while tethered.

22 (b) A person may not tether a domestic dog or domestic cat
23 outdoors during severe weather, including, but not limited to,
24 extreme heat or cold, thunderstorms, lightning, tornadoes,
25 tropical storms, or hurricanes.

Page 1 of 3

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

hb0177-00

26 (3) Paragraph (2)(a) does not apply to tethering a
27 domestic dog or domestic cat in a manner that does not
28 jeopardize its health, safety, or well-being when:

29 (a) Attending, or participating in, a legal, organized
30 public event in which the dog or cat and the person are
31 permitted attendees or participants;

32 (b) Actively engaging in conduct that is directly related
33 to the business of shepherding or herding cattle or livestock or
34 related to the business of cultivating agricultural products and
35 tethering is reasonably necessary for its safety;

36 (c) Being treated by a veterinarian or serviced by a
37 groomer;

38 (d) Being trained for or actively serving in a law
39 enforcement capacity;

40 (e) Being lawfully used to actively hunt a species of
41 wildlife in the state during the hunting season for that species
42 of wildlife;

43 (f) Being cared for as part of a rescue operation during a
44 natural or manmade disaster;

45 (g) Temporarily tethered while being kept in a bona fide
46 humane shelter or at a licensed commercial boarding facility; or

47 (h) Tethered in accordance with the regulations of a
48 camping or recreational area.

49 (4) A person who tethers a domestic dog or domestic cat in
50 violation of this section commits a noncriminal violation as

HB 177

2021

51 defined in s. 775.08(3) and is subject to the following
52 penalties:

53 (a) For a first offense, a written warning and notice to
54 comply within 30 calendar days.

55 (b) For a second offense, a fine of \$250.

56 (c) For a third and every subsequent offense, a fine of
57 \$500.

58 (5) This section shall be enforced pursuant to s. 828.073.

59 Section 2. This act shall take effect July 1, 2021.

By the Committee on Agriculture; and Senators Taddeo, Book, Rouson, Polsky, Cruz, Jones, Farmer, and Stewart

575-02381-21

2021650c1

A bill to be entitled

An act relating to tethering of domestic dogs and cats; creating s. 828.132, F.S.; defining the term "tether"; providing requirements for tethering domestic dogs and cats; providing applicability; providing penalties; authorizing enforcement of the act in accordance with specified provisions; providing construction; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 828.132, Florida Statutes, is created to read:

828.132 Tethering of domestic dogs and cats.—

(1) As used in this section, the term "tether" means to tie a domestic dog or domestic cat to a stationary or inanimate object with a rope, chain, or other means to restrict, confine, or restrain its movement.

(2) (a) A person may not tether a domestic dog or domestic cat unless the person is physically present with and attending to the dog or cat and the dog or cat remains visible to the person at all times while tethered.

(b) A person may not tether a domestic dog or domestic cat outdoors during severe weather, including, but not limited to, extreme heat or cold, thunderstorms, lightning, tornadoes, tropical storms, or hurricanes.

(3) This act does not apply to hunting dogs.

(4) Paragraph (2) (a) does not apply to tethering a domestic dog or domestic cat in a manner that does not jeopardize its

575-02381-21

2021650c1

health, safety, or well-being when:

(a) Attending, or participating in, a legal, organized public event in which the dog or cat and the person are permitted attendees or participants;

(b) Actively engaging in conduct that is directly related to the business of shepherding or herding cattle or livestock or related to the business of cultivating agricultural products and tethering is reasonably necessary for its safety;

(c) Being treated by a veterinarian or serviced by a groomer;

(d) Being trained for or actively serving in a law enforcement capacity;

(e) Being cared for as part of a rescue operation during a natural or manmade disaster;

(f) Temporarily tethered by any of the following entities for a period of time which is no longer than necessary to accomplish a task such as bathing, medical care, or any other short-term valid purpose for the safety of the animal, other animals, staff, or the public:

1. A public or private animal shelter.

2. A humane organization.

3. An animal control agency operated by a humane organization; by a county, municipality, or other incorporated political subdivision; or by a licensed commercial boarding facility;

(g) Temporarily tethered while being kept in a bona fide humane shelter or at a licensed commercial boarding facility; or

(h) Tethered in accordance with the regulations of a camping or recreational area.

575-02381-21

2021650c1

59 (5) A person who tethers a domestic dog or domestic cat in
60 violation of this section commits a noncriminal violation as
61 defined in s. 775.08(3) and is subject to the following
62 penalties:

63 (a) For a first offense, a written warning and notice to
64 comply.

65 (b) For a second offense, a fine of \$250.

66 (c) For a third and every subsequent offense, a fine of
67 \$500.

68 (6) This section may be enforced pursuant to s. 828.073.

69 (7) This section may not be construed to limit the
70 authority of any local governmental entity to adopt or enforce
71 an ordinance that is more restrictive or that imposes greater
72 penalties than this section.

73 Section 2. This act shall take effect July 1, 2021.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Agriculture

BILL: CS/SB 650

INTRODUCER: Agriculture Committee and Senator Taddeo and others

SUBJECT: Tethering of Domestic Dogs and Cats

DATE: March 4, 2021

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Argote	Becker	AG	Fav/CS
2.			CA	
3.			RC	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

SB 650 prohibits the tethering of a domestic dog or a domestic cat to a stationary or inanimate object with a rope, chain, or other means to restrict, confine, or restrain its movement. The bill provides criteria for lawful attended tethering and prohibits the tethering of a dog or cat outdoors during severe weather conditions.

The bill provides for additional and increasing noncriminal penalties for a person who is found to be in violation of the bill's provisions. The bill allows for enforcement under s. 828.073, F.S.

The bill takes effect July 1, 2021.

II. Present Situation:

Animal Cruelty; Generally

Section 828.12, F.S., prohibits criminal offenses involving cruelty to animals.¹

Specifically, a person commits animal cruelty if he or she unnecessarily overloads, overdrives, torments, deprives of necessary sustenance or shelter, or unnecessarily mutilates, or kills any animal, or causes the same to be done, or carries in or upon any vehicle, or otherwise, any animal

¹ Section 828.12, F.S.

in a cruel or inhumane manner. Animal cruelty is a first degree misdemeanor, punishable by up to 1 year in jail and a fine of up to \$5,000.²

A person commits aggravated animal cruelty if he or she intentionally commits an act to any animal, or a person who owns or has the custody or control of any animal and fails to act, which results in the cruel death, or excessive or repeated infliction of unnecessary pain or suffering, or causes the same to be done. Aggravated animal cruelty is a third degree felony, punishable by up to 5 years in jail and a fine of up to \$10,000.³

A person who commits multiple acts of animal cruelty or aggravated animal cruelty against one animal may be charged with a separate offense for each act, or against more than one animal may be charged with a separate offense for each animal such cruelty was committed upon.

In addition, s. 828.13, F.S., provides that animal owners who abandon their animal to suffer injury or malnutrition or abandons any animal in a street, road, or public place without providing for the care, sustenance, protection, and shelter of such animal is guilty of a first degree misdemeanor.⁴

Further, s. 828.27, F.S., provides that the governing body of a county or municipality may enact ordinances relating to animal control or cruelty.⁵ Violation of such county ordinance is a civil infraction, with a maximum civil penalty not to exceed \$500. Twenty-three counties have ordinances in place prohibiting a dog from being outside or tethered during periods of extreme weather conditions, such as extreme heat, freezing or near-freezing temperatures, during thunderstorms, lightning storms, tornado watches or warnings, or during tropical storm or hurricane watches or warnings.⁶

Dog and Cat Safety During Extreme Weather Conditions

As a dangerous storm approaches, many residents flee to safer areas, and some leave their pets behind. During Hurricane Irma, the Palm Beach County Animal Care and Control director reported that many pets had been left chained to trees and parked cars, as their owner left them behind to “ride out the storm” on their own. At the time of the reporting, 49 dogs and two cats had been rescued by animal control officers.⁷

² A first degree misdemeanor is punishable by up to 1 year in jail and a fine of up to \$1,000, or any higher amount specifically authorized by statute. See sections 775.082 and 775.083, F.S.

³ A third degree felony is punishable by up to 5 years imprisonment and up to a \$5,000 fine, or any higher amount specifically authorized by statute. See sections 775.082 and 775.083, F.S.

⁴ Section 828.13, F.S.

⁵ Section 828.27, F.S.

⁶ Alachua, Brevard, Broward, Charlotte, Citrus, Clay, Collier, Escambia, Franklin, Gilchrist, Hernando, Hillsborough, Lake, Leon, Manatee, Martin, Miami-Dade, Monroe, Nassau, Palm Beach, St. Lucie, Sarasota, and Wakulla County.

⁷ See DML NEWS, Pets Abandoned, Chained on Leashes, as Owners Flee Hurricane Irma, September 9, 2017, *available at* <https://dmlnews.com/pets-abandoned-chained-leashes-owners-flee-hurricane-irma/> (last visited March 2, 2021).

Animals Found In Distress

Under s. 828.073, F.S.,⁸ animals found in distress may be removed from its present custody or made the subject of an order to provide care, issued to its owner by the county court, any law enforcement officer, any animal control officer certified pursuant to s. 828.27, F.S.,⁹ or any agent of any county or of any society or association for the prevention of cruelty to animals appointed under s. 828.03, F.S.,¹⁰ and protected and disposed of appropriately and humanely.

Any law enforcement officer, any animal control officer, or any agent of any county or of any society or association for the prevention of cruelty to animals pursuant to s. 828.27, F.S., may lawfully take custody of any animal found neglected or cruelly treated by removing the animal from its present location or may order the owner of any animal found neglected or cruelly treated to provide certain care to the animal at the owner's expense without removal of the animal from its present location.

Subsequently, a petition seeking relief under this section shall be filed in the county court of the county in which the animal is found within 10 days after the animal is seized or an order to provide care is issued. The court is then required to schedule and commence a hearing on the petition within 30 days after the petition is filed to determine whether the owner, if known, is able to adequately provide for the animal and is fit to have custody of the animal. The hearing shall be concluded and the court order entered thereon within 60 days after the date the hearing is commenced.

If the court determines that the owner is able to provide adequately for, and have custody of, the animal, the order shall provide that the animal be claimed and removed by the owner within 7 days after the date of the order. Upon the court's judgment that the owner of the animal is unable or unfit to adequately provide for the animal, the court may follow guidelines pursuant to s. 828.073, F.S.¹¹

Hunting Dogs

Under s. 767.10, F.S., the Legislature finds that dangerous dogs are an increasingly serious and widespread threat to the safety and welfare of the people of this state because of unprovoked attacks which cause injury to persons and domestic animals, and such attacks are in part attributable to the failure of owners to confine and properly train and control their dogs.¹² Because of this growing problem, uniform requirements for the owners of dangerous dogs were imposed.¹³

Under s. 767.12(6), F.S., hunting dogs are exempt from the regulations imposed by s. 767.10, F.S., when engaged in any legal hunt or training procedure.¹⁴ Dogs engaged in training or

⁸ Section 828.073, F.S.

⁹ Section 828.27, F.S.

¹⁰ Section 828.03, F.S.

¹¹ Section 828.073, F.S.

¹² Section 767.10, F.S.

¹³ *Id.*

¹⁴ Section 767.12(6), F.S.

exhibiting in legal sports such as obedience trials, conformation shows, field trials, hunting/retrieving trials, and herding trials are exempt when engaged in any legal procedures.¹⁵ However, such dogs at all other times in all other respects are subject to both s. 767.10, F.S., and local laws. Dogs that have been classified as dangerous may not be used for hunting purposes.¹⁶

Noncriminal Violations

The term “noncriminal violation” is defined as any offense that is punishable under the laws of this state, or that would be punishable if committed in the state, by no other penalty than a fine, forfeiture, or other civil penalty. A noncriminal violation does not constitute a crime, and conviction for a noncriminal violation shall not give rise to any legal disability based on a criminal offense.¹⁷

III. Effect of Proposed Changes:

Section 1 creates s. 828.132, F.S., to prohibit the tethering of a domestic dog or a domestic cat to a stationary or inanimate object with a rope, chain, or other means to restrict, confine, or restrain its movement.

The bill prohibits the tethering of a domestic dog or a domestic cat unless the person is physically present with and attending to the dog or cat. The dog or cat must remain visible to the person at all times while tethered. This section does not apply when a dog or cat is tethered in a manner that does not jeopardize its health, safety, or well-being when:

- Attending, or participating in, a legal, organized public event in which the dog or cat and the person are permitted attendees or participants;
- Actively engaging in conduct that is directly related to the business of shepherding or herding cattle or livestock or related to the business of cultivating agricultural products and tethering is reasonably necessary for its safety;
- Being treated by a veterinarian or serviced by a groomer;
- Being trained for or actively serving in a law enforcement capacity;
- Being cared for as part of a rescue operation during a natural or manmade disaster;
- Temporarily tethered by any of the following entities for the period of time necessary to accomplish a task such as bathing, medical care, or any other short-term valid purpose for the safety of the animal, other animals, staff, or the public:
 - A public or private animal shelter.
 - A humane organization.
 - An animal control agency operated by a humane organization; by a county, municipality, or other incorporated political subdivision; or by a licensed commercial boarding facility.
- Temporarily tethered while being kept in a bona fide humane shelter or at a licensed commercial boarding facility; or
- Tethered in accordance with the regulations of a camping or recreational area.

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ Section 775.08(3), F.S.

The bill also provides that a person may not tether a domestic dog or cat outdoors during severe weather conditions. The bill does not apply to hunting dogs.

A person who tethers a dog or cat in violation of the provisions set forth within this bill commits a noncriminal violation as defined in s. 775.08(3), F.S., and is subject to the following penalties:

- For a first offense, a written warning and notice to comply;
- For a second offense, a fine of \$250; and
- For a third and every subsequent offense, a fine of \$500.

Section 2 provides that this act shall take effect July 1, 2021.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The bill creates a noncriminal penalty of up to \$500, which may increase revenue if the provisions set forth by this bill are violated.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates section 828.132 of the Florida Statutes.

IX. Additional Information:

- A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Agriculture on March 3, 2021:

The committee substitute specifies the entities that are authorized to temporarily tether a domestic dog or domestic cat for the period of time necessary to accomplish a task such as bathing, medical care, or any other short-term valid purpose for the safety of the animal, other animals, staff, or the public. These entities include: a public or private animal shelter; a humane organization; or an animal control agency operated by a humane organization, a county, municipality, or other incorporated political subdivision.

The committee substitute removes the requirement that compliance must be met within 30 days for a first offense. It also clarifies that the bill does not apply to hunting dogs. It specifies that the bill may not be construed to limit the authority of any local governmental entity to adopt or enforce an ordinance that is more restrictive or that imposes greater penalties than what is outlined in this bill.

- B. **Amendments:**

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: First Reading of Ordinance Changing the Zoning from Volusia County's R-4, Urban Single-Family, to City of DeLand Park's Toyota PD, Located at 230 East Taylor Road, for Approximately 2.36 Acres of Property.

DEPARTMENT: Planning

PREPARED BY: Mike Holmes, Planning Director

ATTACHMENTS: Ordinance, Exhibit A - Legal Description, Exhibit B-Second Amendment DeLand Toyota PD Agreement, PD Exhibit A - Legal Description, PD Exhibit B - Concept Plan, Staff Report (Z21-057), Aerial Map, Zoning & Location Map

APPROVED BY: Michael Grebosz, Asst. City Manager, March 17, 2022

SUMMARY/HIGHLIGHT:

The applicant, Michael Wojtuniak, P.E., is requesting to amend the zoning designation of the subject properties from Volusia County's – R-4, Urban Single-Family, to City of DeLand Park's Toyota PD. The subject property consists of two newly-created lots ("New Lot 1" & "New Lot 2" on the concept plan) which were carved from a larger parcel to the east, previously owned by Mr. Vincent Gould, and addressed as 230 E. Taylor Rd. The applicant is requesting the zoning be amended for the new parcels from Volusia County R-4 (Urban Single-Family) to Parks DeLand Toyota PD (Planned Development).

The newly-created lots were annexed into the city via approval by the City Commission at their regularly scheduled meeting on November 1, 2021 (AN21-058). At that same meeting, the annexed parcels received approval to amend the future land use designation to City of DeLand HC, Highway Commercial (SMLU21-075).

At their February 21, 2022 meeting, the Planning Board recommended approval of the 2nd Amendment to the Park's DeLand Toyota PD Agreement and development plan, subject to the applicant addressing any outstanding Technical Review Committee comments. The applicant submitted a revised development agreement and concept plan to address the comments from the Technical Review Committee. How each comment was addressed is shown in parentheses.

Planning Comments:

1. Swap the directional names for Lot 1 vs. Lot 2 on Concept Plan (This has been changed.)
2. Revise to be consistent on Concept Plan (This has been changed.)
3. Can the lines be darkened more around new lots 1 & 2 on the conceptual site plan? We want to make it clear that the existing site is not under review. (See revised concept plan.)
4. Please confirm if any of the new parking lot areas will be used for employee parking? (This parking is for inventory only.)
5. Will any new fencing be added? If yes, please show on the concept plan and/or the PD agreement, and specify the type and height. (The same 6' black chain link fence will surround the property.)
6. Add requirements for north buffer adjacent to Plumosus Park. Dr. (The buffer requirements have been added.)

7. Typo: add a space (A space has been added.)
8. Insert book & page number (The book and page numbers have been added.)
9. Typo: Change where to were (This typo has been corrected.)
10. Update year to 2022 (The year has been updated.)
11. Typo: change know to known (This typo has been corrected.)
12. Update year to 2022 (The year has been updated.)
13. New Comment - Revise PD to reference the updated Concept Plan and label it as Exhibit "B".

Fire Dept. Revised Comments:

1. The depiction shows that the apparatus will not make it to the new area. Modifications will need to be made of the existing to allow access to the new project area. Modifications would also be needed in the new project area. (The striped islands are painted islands. If the fire apparatus drives over them, they are open paved areas. Removed the last two parking spaces on the south end.)
2. Due to remote access and change of use of the property, a Fire Hydrant(s) will need to be installed. Over 1000FT from the closest hydrant. (Updated the detail drawing to show two additional hydrants internal to the site.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Regional High Value Job Creation

SUSTAINABILITY:

N/A

FISCAL IMPACT:

Rezoning of the subject properties from residential to commercial will positively impact the city's tax roll and will increase funds for city services.

RECOMMENDATION:

It is recommended that the City Commission approve the rezoning of this property on first reading from Volusia County – R-4 (Urban Single Family) to City of DeLand Park's Toyota PD.

BACKGROUND/DISCUSSION:

The proposed rezone will be the 2nd amendment to the Park's DeLand Toyota PD Agreement and will include development standards and a concept plan for new Lots 1 & 2. The permitted uses for Lots 1 & 2 include parking/storage of vehicle inventory. The landscaping standards that will be applied will mirror those of the current agreement.

Summary of Development:

Improved Storm Water Retention

Parking (inventory parking, non-customer):

158 additional spaces

Landscape Buffer Location and Width:

North: Area between retention pond and residences – 30'

South: Area adjacent to south parking spaces – 15'

East: Area east of parking spaces & Area adjacent to on-site retention – 30’

West: Area adjacent to onsite retention pond and parking spaces – 5’

ORDINANCE NO. 2022 -

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, CHANGING THE ZONING FROM VOLUSIA COUNTY'S R-4, URBAN SINGLE-FAMILY TO CITY'S PLANNED DEVELOPMENT (DELAND TOYOTA PD), ON PROPERTY LOCATED AT 230 EAST TAYLOR ROAD; AMENDING THE PLANNED DEVELOPMENT PLAN BY ADDING APPROXIMATELY +/- 2.36 ACRES OF PROPERTY; BY AMENDING ORDINANCE NO. 2012-03; WHICH APPROVED THE DEVELOPMENT PLAN FOR DELAND TOYOTA PD; AND AS AMENDED BY ORDINANCE NO. 2015-13; MAKING FINDINGS OF CONSISTENCY WITH THE COMPREHENSIVE LAND USE PLAN FOR THE CITY OF DELAND; DIRECTING CHANGE IN THE COMPREHENSIVE ZONING MAP; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, on January 17, 2012, Ordinance No. 2012-03, was adopted by the City Commission approving the DeLand Toyota PD; and

WHEREAS, on November 16, 2015, Ordinance No. 2015-13, was adopted by the City Commission approving the First Amendment to DeLand Toyota PD; and

WHEREAS, the applicant, Michael Wojtuniak, P.E. (hereinafter referred to as "Applicant"), is requesting to amend the zoning designation of approximately +/- 2.36 acres of land located at 230 East Taylor Road, which is more particularly described in the legal description attached hereto as Exhibit "A" and by this reference made a part hereof; and

WHEREAS, the Applicant has applied for a change of zoning designations from Volusia County's R-4, Urban Single-Family to DeLand Toyota PD; and

WHEREAS, the applicant desires to amend the DeLand Toyota PD by incorporating the subject property into said PD; and

WHEREAS, said rezoning is consistent with both the Comprehensive Plan and the purpose and intent of Section 33-32 of the Code of Ordinances of the City of DeLand (the "Code"); and

WHEREAS, the applicant has submitted an application for the approval of a development plan in order to amend the property zoning designation so as to change certain development standards for the property described in Exhibit "A" (hereinafter the "Property" or the "Project"); and

WHEREAS, the proposed development plan meets or exceeds the minimum conditions and standards for the PD District with respect to minimum development size, perimeter setbacks, comprehensive plan consistency, internal compatibility, external compatibility, open spaces, sidewalks, environmental constraints, internal access and circulation, external transportation access, off-street parking, public facilities and unified control; and

WHEREAS, the proposed development plan is consistent with Highway Commercial Future land use designation.

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

Section 1. The City Commission has held a public hearing to approve the change of zoning from Volusia County's R-4, Urban Single-Family to City of DeLand's Planned Development District (DeLand Toyota PD), on property located at 230 East Taylor Road, consisting of approximately +/- 2.36 acres of property.

Section 2. City of DeLand Ordinance No. 2012-03, approving the Development Plan for DeLand Toyota PD, as amended by City of DeLand Ordinance No. 2015-13 is hereby amended by amending the Planned Development by incorporating subject property into said PD, as more particularly set forth in the revised PD Agreement, attached as Exhibit “A”.

Section 3. Pursuant to the determination made at public hearing, the City Commission hereby amends the Comprehensive Zoning Map of the City to include the land described in Exhibit “A” as DeLand Toyota PD , Planned Development District.

Section 4. The zoning of the Property as PD, Planned Development District, is made pursuant to Section 33-32 of the Code and the development of the Property shall take place in accordance with that Section and in substantial compliance with the Development Plan Agreement, Maps and other supporting documentation submitted by Applicant which shall be filed and retained for public inspection in the office of the City Planning Department and constitute a supplement to the official Zoning Map of the City.

Section 5. The approved Development Plan for DeLand Toyota PD, Planned Development District, including the Development Plan Agreement, Map and other supporting documentation (on file with the City Planning Department), are attached hereto as Exhibit “B” and by this reference made a part hereof.

Section 6. The failure of the approved Development Plan to address a particular permit, condition, term or restriction shall not relieve the Applicant of the necessity of complying with any law governing said permitting requirements, conditions, terms or restrictions, as same may be amended or enacted from time to time in the future. All current land development regulations of the City are applicable to the PD District except to the extent that they conflict with a specific provision of the approved Development Plan.

Section 7. At the time of development, the Applicant shall comply with all relevant building codes and development standards contained in the City’s Code of Ordinances or in the Development Plan; provided, however, that the development standards contained in the adopted Development Plan shall supersede comparable standards contained in the Code of Ordinances.

Section 8. The City Commission may rezone any portion of the Project which has not obtained a site plan approval within five years from the date of adoption of this Ordinance.

Section 9. Prior to the issuance of a building permit, Applicant shall submit an easement document, acceptable to the City of DeLand, permitting additions to shared access, parking, utilities, and stormwater.

Section 10. Pursuant to Article 5 of the City’s Land Development Regulations, the Applicant shall comply with all applicable infrastructure regulations.

Section 11. The City Engineer, Planning Director, and Building Department are hereby directed to change the Comprehensive Zoning Map of the City of DeLand to conform with the change of zoning enacted in this Ordinance.

Section 12. No rights to obtain final development orders nor any rights to develop the property have been granted or implied by this Ordinance. Final development orders for the property including, but not limited to, subdivision and site plan approval shall be subject to a determination of concurrency.

Section 13. 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 14. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this _____ day of _____, 2022 .

Robert F. Apgar
Mayor - Commissioner

ATTEST:

Julie A. Hennessy
City Clerk - Auditor

Passed on first reading:
Adopted on second reading:

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

Exhibit A

LEGAL DESCRIPTION:

LOT # 1 NORTH PARCEL

BEGINNING AT THE SOUTHEAST CORNER LOT 10, PLUMOSUS PARK ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 44, PAGE 127 OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN S.88° 24' 44" E. ALONG THE SAID SOUTH LINE OF PLUMOSA PARK A DISTANCE OF 258.90 FEET; THENCE LEAVING SAIDE SOUTH LINE RUN N. 00° 13' 58" W., 187.60 FEET; THENCE RUN N. 88° 24' 44" W., 135.46 FEET; THENCE RUN N. 00° 08' 32" W., 78.00 FEET TO THE POINT OF BEGINNING, CONTAINING 1.00 ACRES MORE OR LESS.

AND

LOT # 2 SOUTH PARCEL

COMMENCING AT THE SOUTHEAST CORNER LOT 10, PLUMOSUS PARK ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 44, PAGE 127 OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN N. 82° 24' 44" W., ALONG THE SOUTH LINE OF SAID LOT 10 A DISTANCE OF 110.13 FEET; THENCE LEAVING SAID SOUTH LINE RUN S. 00° 05' 55" E., 354.28 FEET; THENCE RUN S. 88° 39' 05" E., 60.25 FEET TO THE NORTHEAST CORNER OF A FLORIDA DEPARTMENT OF TRANSPORTATION RETENTION AREA PARCEL; THENCE RUN S. 00° 13' 58" E., ALONG EAST LINE OF SAID RETENTION AREA PARCEL 358.00 FEET TO THE POINT OF BEGINNING; THENCE RUN S. 00° 13' 58" E., 169.00 FEET; THENCE RUN N. 88° 54' 11" E., 206.00 FEET; THENCE RUN N. 00° 13' 58" W., 403.06 FEET; THENCE RUN N. 88° 54' 11" W., 106.00 FEET; THENCE RUN S. 00° 13' 58" E., 234.06 FEET; THENCE RUN N. 88° 54' 11" W., 100.00 FEET TO THE POINT OF BEGINNING, CONTAINING 1.37 ACRES MORE OR LESS.

SECOND AMENDMENT TO DELAND TOYOTA

PLANNED DEVELOPMENT AGREEMENT

This First Amendment to the Planned Development Agreement (the "First Amendment") is made this ____ day of _____, 2022 between the **CITY OF DELAND**, a Florida municipal corporation (hereafter, the "City"), whose mailing address is 120 S. Florida Avenue, Deland, FL 32720 and **Parks Automotive Group, LLC**, a Florida limited liability company, who's mailing Address is 1701 S. Woodland Boulevard, Deland, FL 32720 (hereafter, "Parks Automotive") and who is the successor in interest to **Parks Automotive Group, LLC**, a Florida limited liability company (hereafter "Deland Toyota").

WHEREAS, the City and Deland Toyota previously entered into that certain Planned Development (the "PD Agreement") dated on or about January 17, 2015 and recorded in Official Records Book 6691, Pages 83 to 107 of the Public Records of Volusia County, Florida in connection with the rezoning of the original 5.25 acres as the " Deland Toyota PD" and the Second Amendment recorded in the Official Records Book 7188, Pages 4691 to 4698 of the Public Records of Volusia County, Florida in connection with the rezoning of 2.82 acres expanding the "Deland Toyota PD".

WHEREAS, since the Deland Toyota PD was approved, additional property adjacent to the Deland Toyota PD consisting of 2.36 acres and legally described on the attached Exhibit "A" (a portion of Vincent Goulds' Parcel) was acquired by Parks Automotive Group, and

WHEREAS, Parks Automotive Group desires to annex this portion parcel into the Deland Toyota PD, to amend the Commercial Planned Development ("CPD") Plan to reflect the

additional parcel and to identify the permitted uses and development standards to be applied to this parcel.

WHEREAS, Parks Automotive Group further wishes to amend the Deland Toyota PD to utilize the same uses as the list of permitted uses within limited portions of the CPD plan, and

WHEREAS, the application of Parks Automotive Group to amend the Deland Toyota PD was duly and properly filed with the City on April 8, 2021 and the application was reviewed by the City's Community Development Department and determined to be consistent with the City's Comprehensive Plan, and

WHEREAS, Public Hearings on this First Amendment to the Deland Toyota Planned Development Agreement were held by the Planning Board on _____ and the City Commission on _____ and _____, after due public notice was provided in accordance with the City's Land Development Regulations Ordinance No. 2013-11, as amended,

NOW THEREFORE, the City and Parks Automotive acknowledge and agree that the Deland Toyota PD is hereby amended to reflect the following changes, revisions and amendments to the Deland Toyota Planned Development Agreement and CPD plan,

1. The Development Agreement for the Deland Toyota PD is hereby amended to include the property described as "Exhibit A" attached hereto, and said property shall be subject to the benefits and burdens of the Deland Toyota Planned Development Agreement, as well as the provisions of Ordinance No. 2013-11.

2. Paragraph D(7) of the Development Agreement for the Deland Toyota PD is amended as follows (changes shown in ~~strike through~~ and underline format) is amended by adding with the following text, so that it reads, in full, as follows:

Landscape Buffer Requirements

North	Area between retention pond and residences	30 ft.
East	<u>And Area east of parking spaces</u>	<u>30 ft.</u>
	<u>And Area adjacent to on site retention pond</u>	<u>5 ft.</u>
South	<u>Area adjacent to the south parking spaces</u>	<u>15 ft.</u>
West	<u>Area adjacent to on site retention pond and parking spaces</u>	<u>5 ft.</u>

3. Paragraph G (9) is amended by adding the following text, so that it reads, in full:

Sewage Disposal, Potable Water, and Reclaimed Water. Provision for sewage disposal, potable water, and reclaimed water needs of the property will be provided in accordance with the Comprehensive Plan, Ordinance No. 2021-37 as amended, the Land Development Regulations, Ordinance No. 2002-09, as amended, and State of Florida Administrative Code 64E-6, and any other applicable regulations.

4. Except as expressly modified herein, the provisions of the Deland Toyota Planned Development Agreement remain in Full Force and effect.

IN WITNESS WHEREOF, the City and Parks Automotive have caused this First Amendment to the Deland Toyota Planned Development Agreement to be duly executed by their authorized representatives as of the last date entered below.

(SIGNATURES ON FOLLOWING PAGE)

DONE and ORDERED by the City Commission, City of Deland, Florida this _____ day of _____, 2022.

ATTEST:

CITY COMMISSION OF DELAND, FLORIDA

Michael P. Pleus
City Manager

By: _____
Robert F. Apgar
Mayor

STATE OF FLORIDA
COUNTY OF FLORIDA

The foregoing instrument was acknowledged before me this _____ day of _____ 2022 by Michael P. Pleus and Robert F. Apgar as City Manager and Mayor, City of Deland, FL, respectively, on behalf of the City of Deland, and who are personally known to me.

NOTARY PUBLIC, STATE OF FLORIDA

Type or Print Name: _____
Commission No.: _____
My Commission Expires: _____

WITNESSES:

PARKS AUTOMOTIVE GROUP, LLC, a Florida
limited liability company

Print Name

By: _____
Print: Stephen R. Parks
Title: Owner

Sign Name

Print Name

Sign Name

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing instrument was acknowledged before me this ____ day of _____,
2022 by Stephen R. Parks, as Owner for and on behalf of Parks Automotive Group, LLC, a Florida
limited liability company. He is personally known to me or has produced
_____ as identification.

Notary Public, State of Florida

Type or Print Name: _____
Commission No.: _____
My Commission Expires: _____

Exhibit A

LEGAL DESCRIPTION:

LOT # 1 NORTH PARCEL

BEGINNING AT THE SOUTHEAST CORNER LOT 10, PLUMOSUS PARK ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 44, PAGE 127 OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN S.88° 24' 44" E. ALONG THE SAID SOUTH LINE OF PLUMOSA PARK A DISTANCE OF 258.90 FEET; THENCE LEAVING SAIDE SOUTH LINE RUN N. 00° 13' 58" W., 187.60 FEET; THENCE RUN N. 88° 24' 44" W., 135.46 FEET; THENCE RUN N. 00° 08' 32" W., 78.00 FEET TO THE POINT OF BEGINNING, CONTAINING 1.00 ACRES MORE OR LESS.

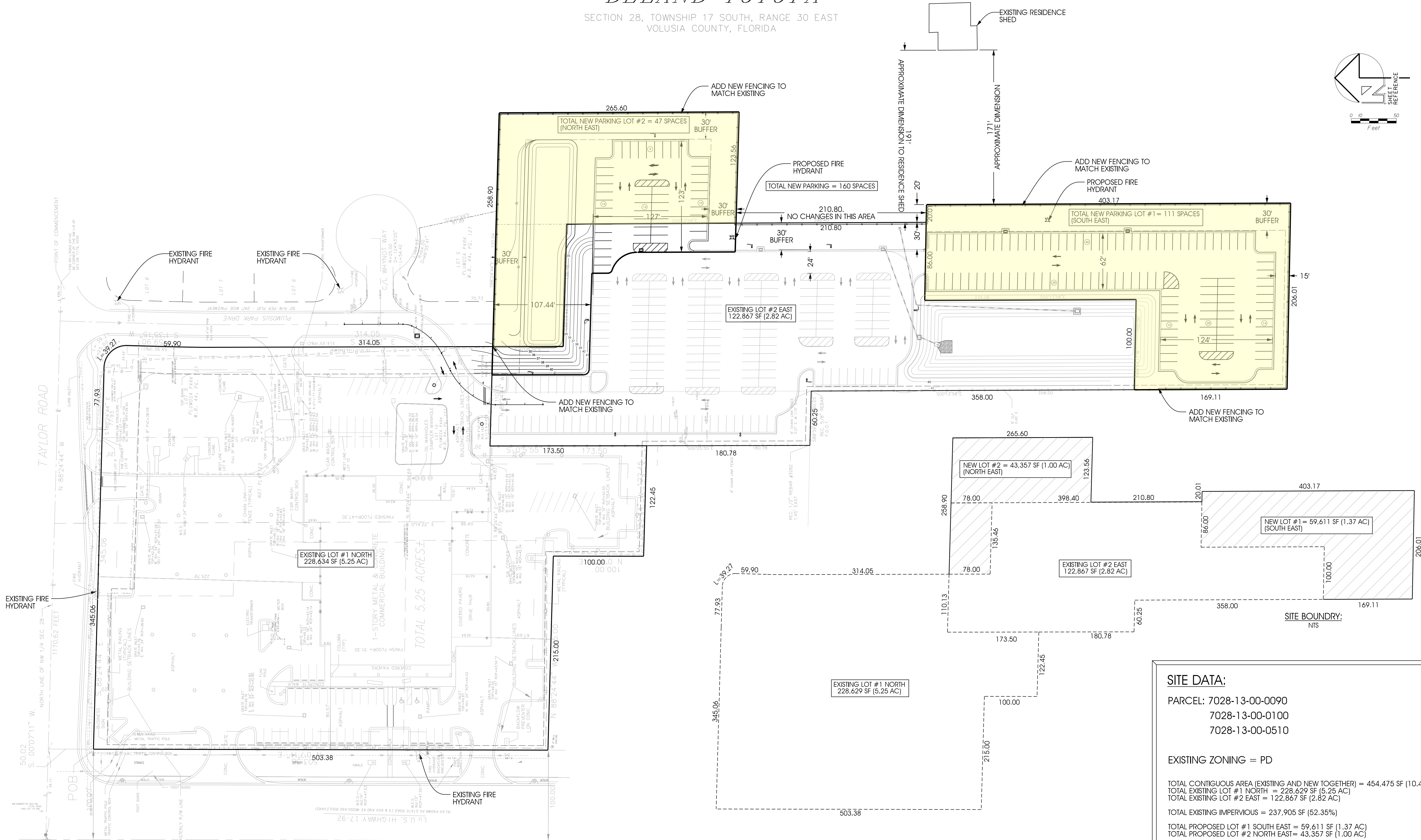
AND

LOT # 2 SOUTH PARCEL

COMMENCING AT THE SOUTHEAST CORNER LOT 10, PLUMOSUS PARK ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 44, PAGE 127 OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE RUN N. 82° 24' 44" W., ALONG THE SOUTH LINE OF SAID LOT 10 A DISTANCE OF 110.13 FEET; THENCE LEAVING SAID SOUTH LINE RUN S. 00° 05' 55" E., 354.28 FEET; THENCE RUN S. 88° 39' 05" E., 60.25 FEET TO THE NORTHEAST CORNER OF A FLORIDA DEPARTMENT OF TRANSPORTATION RETENTION AREA PARCEL; THENCE RUN S. 00° 13' 58" E., ALONG EAST LINE OF SAID RETENTION AREA PARCEL 358.00 FEET TO THE POINT OF BEGINNING; THENCE RUN S. 00° 13' 58" E., 169.00 FEET; THENCE RUN N. 88° 54' 11" E., 206.00 FEET; THENCE RUN N. 00° 13' 58" W., 403.06 FEET; THENCE RUN N. 88° 54' 11" W., 106.00 FEET; THENCE RUN S. 00° 13' 58" E., 234.06 FEET; THENCE RUN N. 88° 54' 11" W., 100.00 FEET TO THE POINT OF BEGINNING, CONTAINING 1.37 ACRES MORE OR LESS.

DELAND TOYOTA

SECTION 28, TOWNSHIP 17 SOUTH, RANGE 30 EAST
VOLUSIA COUNTY, FLORIDA



SITE DATA:

PARCEL: 7028-13-00-0090
7028-13-00-0100
7028-13-00-0510

EXISTING ZONING = PD

TOTAL CONTIGUOUS AREA (EXISTING AND NEW TOGETHER) = 454,475 SF (10.43 AC)
TOTAL EXISTING LOT #1 NORTH = 228,629 SF (5.25 AC)
TOTAL EXISTING LOT #2 EAST = 122,867 SF (2.82 AC)
TOTAL EXISTING IMPERVIOUS = 237,905 SF (52.35%)
TOTAL PROPOSED LOT #1 SOUTH EAST = 59,611 SF (1.37 AC)
TOTAL PROPOSED LOT #2 NORTH EAST = 43,357 SF (1.00 AC)
TOTAL PROPOSED PAVEMENT LOT #1 SOUTH EAST = 38,332 SF
TOTAL PROPOSED PAVEMENT LOT #2 NORTH EAST = 15,600 SF
TOTAL PROPOSED IMPERVIOUS = 53,932 SF (11.87%) (OF NEW LOTS)
TOTAL OVERALL SITE IMPERVIOUS OF CONTIGUOUS = 291,837 SF (64.21%)

PARKING PROVIDED:

TOTAL PARKING IMPROVEMENT = 47 + 111
= 158 SPACES (INVENTORY PARKING, NON-CUSTOMER)

ENGINEERING

PLANNING

DESIGN

PERMITTING

REVISIONS:

SHEET TITLE:
OVERALL CONCEPT PLAN

PROJECT:
DELAND TOYOTA
EXPANSION LOT



MICHAEL WOUTJIAK, P.E.
EPA: michael.woutjiakepieng.net

SHEET NO.

1 OF 1

THIS ITEM HAS BEEN DIGITALLY SIGNED AND SEALED BY MICHAEL J. WOUTJIAK, P.E. ON 2/18/2022. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES. UNLESS THE RAISED SEAL HAS BEEN UTILIZED.

**PLANNING DEPARTMENT STAFF REPORT
TO
PLANNING BOARD**

February 16, 2022

A. APPLICATION NO.: Z21-057

APPLICANT: Michael Wojtuniak, P.E.

REQUEST: Amend the existing zoning designation from Volusia County R-4 to Park's DeLand Toyota PD

APPLICABLE REGULATIONS:

Article IV OVERLAY AND FLOATING ZONES
Sec. 33-32 – Planned Development District.

Article XII ADMINISTRATION AND ENFORCEMENT
Sec. 33-135 – Procedure for text amendments & rezoning.

B. SITE FACTORS:

Location: In the vicinity of Plumosus Park Drive, south of S. Taylor Road
Parcel Size: ±2.36 acres
Land Use: City of DeLand HC (Highway Commercial)
Existing Zoning: Volusia County R-4 (Urban Single-Family)
Existing Use: Mostly undeveloped

	SURROUNDING USE:	SURROUNDING ZONING:
North:	Highway Commercial; Low Density Residential	R-1B
South:	VC: Urban Medium Intensity; Low Density Residential	VC: R-4
East:	VC: Urban Medium Intensity	VC: R-4
West:	VC: Commercial	DeLand Toyota PD; VC: B-5

B. ANALYSIS:

The subject property consists of two newly-created lots ("New Lot 1" & "New Lot 2" on the concept plan) which were carved from a larger parcel to the east, previously owned by Mr. Vincent Gould, and addressed as 230 E. Taylor Rd. The applicant is requesting the zoning be amended for the new parcels from Volusia County R-4 (Urban Single-Family) to Parks DeLand Toyota PD (Planned Development).

On January 17, 2012, the property located at 1701 S. Woodland Blvd. received zoning approval to rezone to Parks DeLand Toyota PD, Planned Development. The development was originally approved for 5.25 acres in size. Later, the owner of the dealership purchased additional property from the neighbor to the east, Mr. Vincent Gould. In order to incorporate the new land, the PD was amended on November 16, 2015 (1st Amendment to the PD), to include an additional 2.82 acres of property into the development plan and PD agreement, with a grand total of ±8.07 acres.

The owner of Parks Toyota of DeLand recently purchased another 2.36 acres of property from Mr. Gould, with the goal of combining the two newly-created lots with the existing dealership property. The owner of said car dealership initiated this rezoning request with the intentions of developing the purchased land to be used for additional parking/storage of vehicles. In order to include the two new lots into the Toyota PD, the PD must once again be amended (2nd amendment to the PD).

The newly-created lots were annexed into the city via approval by the City Commission at their regularly scheduled meeting on November 1, 2021 (AN21-058). At that same meeting, the annexed parcels received approval to amend the future land use designation to City of DeLand HC, Highway Commercial (SMLU21-075).

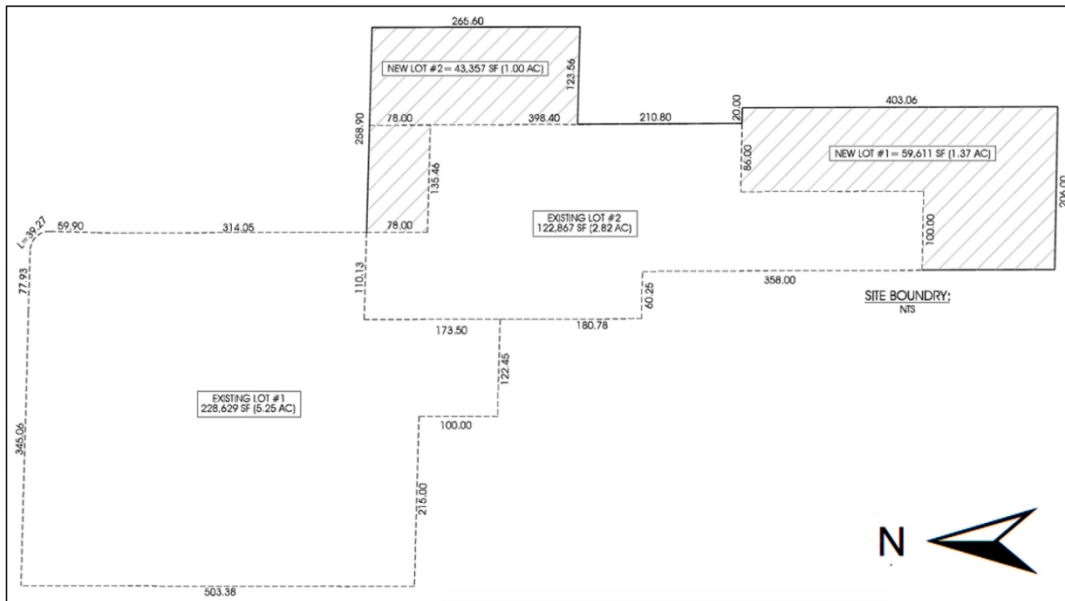
The applicant has proposed the 2nd amendment to the Park's DeLand Toyota PD Agreement and Development Plan to reflect the additional property, and to identify the permitted uses and development standards to be applied.

Newly created Lot 1 is 1.36 acres in size; newly created Lot 2 is 1 acre in size. As part of the requested PD amendment, the applicant proposes a development program that includes the following:

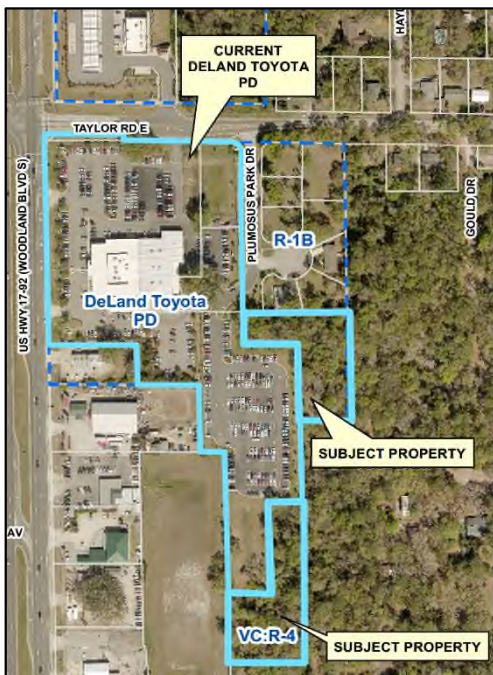
BUFFER	LANDSCAPE BUFFER LOCATION	BUFFER WIDTH
East:	Area east of parking spaces	30'
	Area adjacent to on site retention	5'
South:	Area adjacent to the south parking spaces	15'
West:	Area adjacent to the retention pond & parking	5'
North:	Area south of Plumosus Park Dr.	30'

Prior to any development occurring, the applicant must first combine the new lots with the main dealership parcel; the applicant must submit a site plan for the city's review and approval, prior to any development occurring.

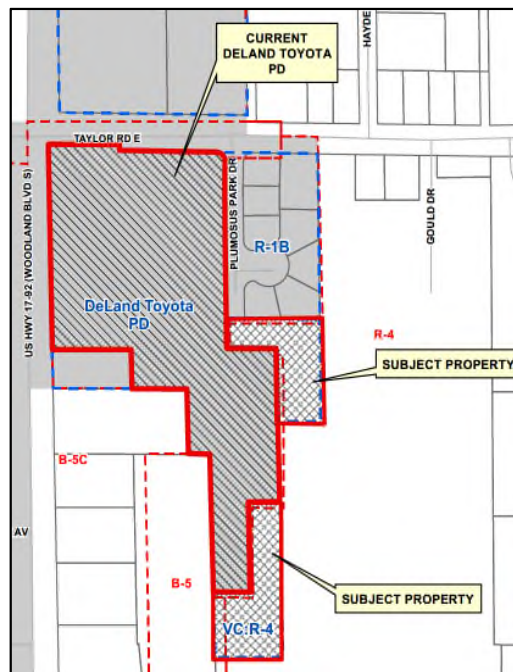
CONCEPT PLAN:



AERIAL MAP:



ZONING MAP:



The Technical Review Committee recommended at their June 17, 2021 meeting that the proposed Planned Development Agreement be forwarded on to the Planning Board, subject to addressing all remaining Staff comments.

The following TRC comments remain:

Planning Revised Comments:

1. Swap the directional names for Lot 1 vs. Lot 2 (change to: Lot 1 = South East; Lot 2 = North East) CONCEPT PLAN
2. Revise to be to be consistent (change to: Lot 1 = South East; Lot 2 = North East) CONCEPT PLAN
3. Can the lines be darkened more around new lots 1 & 2 on the conceptual site plan? We want to make it clear that the existing site is not under review.
4. Please confirm if any of the new parking lot areas will be used for employee parking?
5. Will any new fencing be added? If yes, please show on the concept plan and/or the PD agreement, and specify the type and height.
6. Add requirements for north buffer adjacent to Plumosus Park. Dr.
7. Typo: add a space
8. Insert book & page number
9. Typo: Change where to were
10. Update year to 2022
11. Typo: change know to known
12. Update year to 2022

Fire Dept. Revised Comments:

12. Depiction shows that apparatus would not make it to the new area. Modifications will need to be made of the existing to allow access to the new project area. Modifications would also be needed in the new project area.
13. Due to remote access and change of use for the property a Fire Hydrant(s) will need to be installed. Over 1000FT from the closest hydrant.

Section 33-135 of the Land Development Regulations provides the following criteria, which the City Commission shall utilize in reviewing a rezoning request:

1. Is the proposed rezoning consistent with the Comprehensive Land Use Plan, the land use, zoning pattern and character of the surrounding area?

The proposed project is an extension of the existing DeLand Toyota PD. In conjunction with this application, the applicant also submitted applications for an annexation and a small scale comprehensive land use amendment to change the land use to a category for which the proposed use is compatible. Both the annexation and the land use amendment were approved by the City Commission on November 1, 2021.

The property to the west of both newly-created Lot 1 and Lot 2 is the current DeLand Toyota dealership, the majority of which have car-related services as their primary use. Newly-created Lot 2 directly abuts residential homes to the north. Because of that, the concept plan situates a retention pond, plus a 30' wide landscape buffer, between the residential properties and the dealership. To the east is the subject property's parent parcel; and a 30' wide landscape buffer will also be provided to protect its residential character from the proposed use.

The development is consistent with the Comprehensive Plan in that the underlying land use designation is HC, Highway Commercial. The HC land use designation is consistent with land uses for adjacent City and County properties along the US Highway 17-92 corridor.

The proposed development program is consistent with the existing Toyota PD and maintains the same general character and pattern of the surrounding area.

2. Will the proposed rezoning have an impact upon the environment or natural resources?

The rezoning of this property should not impact any environment or natural resources. Impacts on any specific species will be determined at time of development.

3. Will the proposed rezoning have an impact upon the economy of the affected area?

Subsequent commercial development of the vacant parcel will increase the taxable value of the subject property and allow for expansion of the car dealership business to the west.

4. Will the proposed rezoning have an impact upon governmental services?

The proposed use of the property is anticipated to have little to no impact on governmental services.

5. Are there changes in the circumstances or conditions affecting the area since the original assignment of zoning that will support the proposed zoning?

This property is located east of US 17-92, and is adjacent to the limits of the City of DeLand. The proposed zoning change will facilitate site improvements, and it is consistent with the pattern of nearby land uses and zoning.

6. Was there a mistake in the original classification?

There was no known mistake.

7. Will the proposed rezoning have any effect upon the use or value of the affected area?

The parcels to the west of the subject properties are commercial in nature, the majority of which have car-related services as their primary use. The subject property is being divided from and sold by the adjacent residential property to the east; along with appropriate buffers installed between incompatible uses, there should be little unintended impact to neighboring properties.

8. Will the proposed rezoning have an impact upon public health, safety and welfare?

It is not anticipated that there will be any adverse impacts upon public health, safety or welfare as a result of this rezoning.

C. CONCLUSION:

The Applicant is proposing to rezone the subject property and amend the current DeLand Toyota PD Agreement to include an additional 2.36 acres of property to be used for the parking/storage of dealership vehicles. The proposed use will not create additional traffic. Only the original owner of the subject property should be affected by its development, and any impacts to said property should be alleviated by the 30' wide landscape buffers between the dissimilar uses.

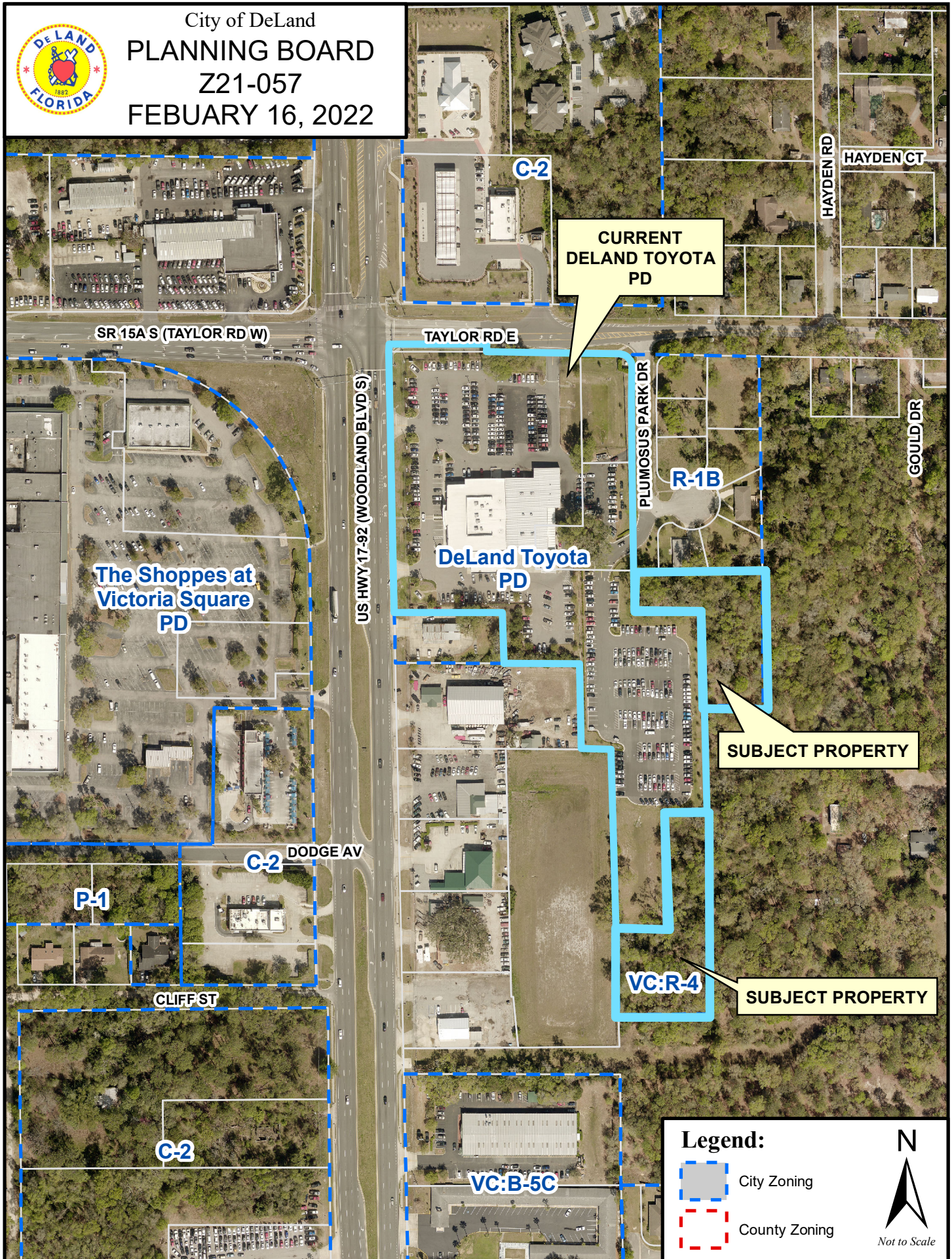
D. STAFF RECOMMENDATION:

Staff recommends that the Planning Board forward the application to the City Commission with a recommendation of approval for the 2nd Amendment to the DeLand Toyota PD Agreement and development plan, subject to the applicant addressing the outstanding Technical Review Committee comments.

L:\COMMDEV\PLANNING\SR\2021\SR-Z21-057 PARKS DELAND TOYOTA PD AMENDMENT

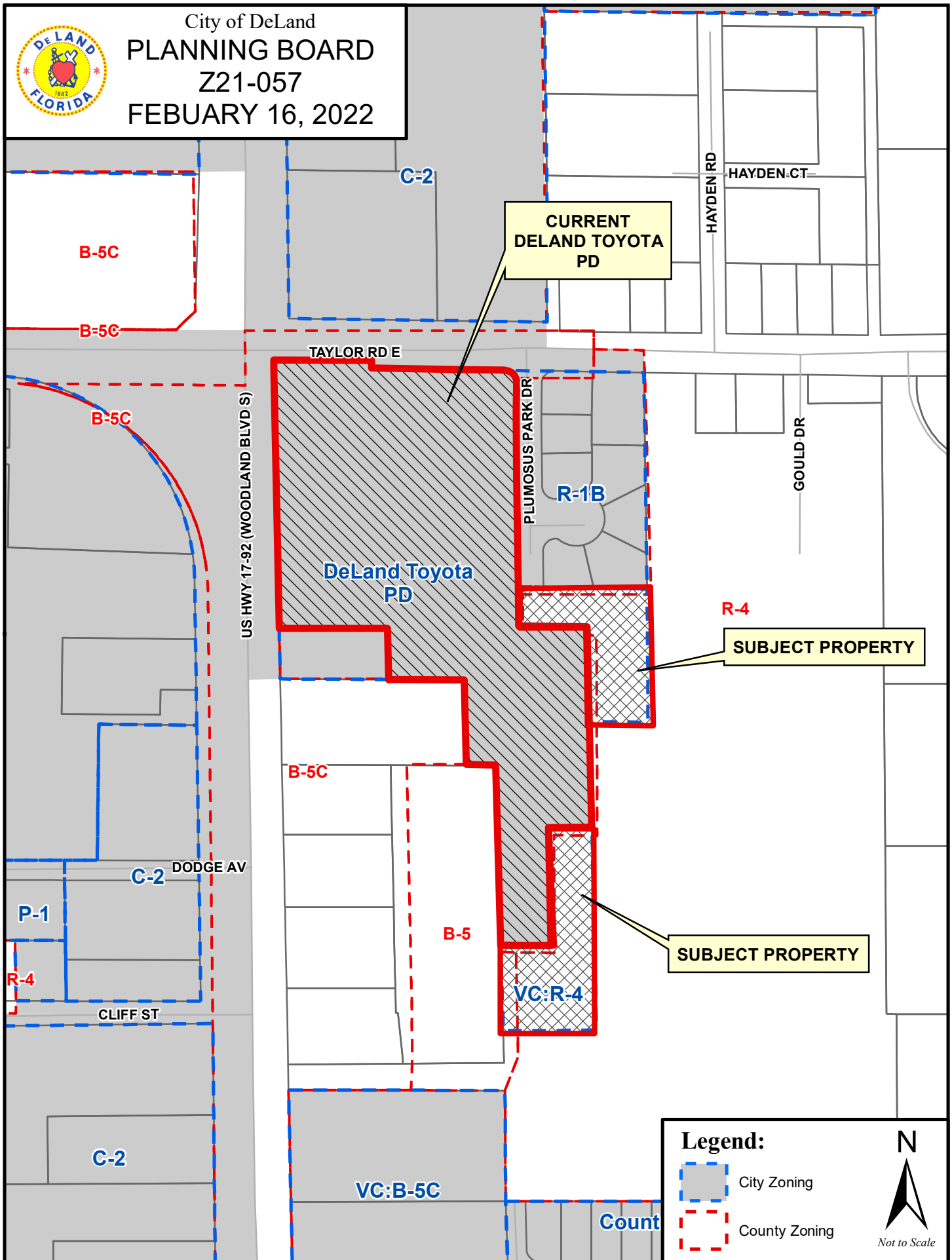


City of DeLand
PLANNING BOARD
Z21-057
FEBRUARY 16, 2022





City of DeLand
PLANNING BOARD
Z21-057
FEBUARY 16, 2022



CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: First Reading of Ordinance Amending Chapter 33 "Land Development Regulations" Amending Section 33-17.23 "Allowed Uses in Commercial and Industrial Zoning Districts to Allow Veterinary Services use in a P-1 Classification.

DEPARTMENT: Planning

PREPARED BY: Mike Holmes, Planning Director

ATTACHMENTS: Ordinance, Excerpts from Land Development Regulations in Relation to P-1, Staff Memo - LDR amendment, Veterinary Office (Z-22-027) (1)

APPROVED BY: Michael Grebosz, Asst. City Manager, March 17, 2022

SUMMARY/HIGHLIGHT:

The applicant, Lisa Mason of Florida Veterinary Rehabilitation is requesting that the Land Development Regulations (LDR) be amended to allow veterinary services to be a permitted use in the P-1, Profession-Residential District. Currently, P-1 permits office and medical uses which are separate uses in the LDR's. There are two different veterinary use categories allowed per the LDR's; one allows for outdoor kennels and one that does not for overnight boarding. The applicant is requesting that the use that allows for indoor runs or kennels only as part of the veterinary services be allowed in the P-1 category. If approved the use will be considered a conditional use as it only allows indoor overnight stays.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Regional High Value Job Creation

SUSTAINABILITY:

NA

FISCAL IMPACT:

NA

RECOMMENDATION:

Staff recommends that the request to amend the Land Development Regulations to allow veterinary services with indoor overnight boarding in P-1, Profession-Residential District be approved by the City Commission on first reading.

BACKGROUND/DISCUSSION:

Refer to the attached staff memo and excerpt of the LDR's pertaining to the P-1 district.

ORDINANCE NO. 2022 -

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 33-17.23 “ALLOWED USES IN COMMERCIAL AND INDUSTRIAL ZONING DISTRICTS”; PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City’s Land Development Regulations contains a zoning category entitled P-1 which, among other uses, permits office and professional uses; and

WHEREAS, the P-1 zoning category currently does not allow for veterinary offices; and

WHEREAS, there are two types of veterinary clinics, those with and those without outside runs and/or kennels; and

WHEREAS, City staff, at the request of a veterinarian, has considered whether it would be appropriate to include veterinary clinics without outside runs and/or kennels in the list of permitted uses in the P-1 zoning district; and

WHEREAS, City staff has determined that it is appropriate to included veterinary clinics without outside runs and/or kennels in the list of permitted uses in the P-1 zoning district as a conditional use; and

WHEREAS, it is necessary to amend Chapter 33 “Land Development Regulations” of the Code of Ordinances of the City of DeLand, in order to include veterinary clinics without outside runs and/or kennels in the list of permitted uses in the P-1 zoning district as a conditional use.

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 the chart for Section 33-17.23 “Allowed uses in commercial and industrial zoning districts” by adding the new underlined language (the addition is the letter “C” next to Veterinary Clinics with no outside runs or kennels under the P-1 zoning category) to be inserted into the existing chart to be read in full as follows:

33-17.23 Allowed uses in commercial and industrial zoning districts.

	P-1	BR	C-1	C-2	C-2A	C-2AC	C-3	C-4	M-1
MEDICAL SUPPORT (See also Section 33-19.11)									
Medical Office	P	P	P	P	P	P			
Apothecary shops	P		C¹⁵						
Drugstore and Pharmacies	P	P		P	P	P			

Hospitals				P					
Laboratories, hospitals and clinics	E¹⁵		P	P	P	P			
Medical clinics over 5,000 square feet	E¹⁵	E¹⁵		P	P	P			
Nursing homes and adult congregate living facilities			P	P	P	P			
Veterinary clinics allowing inside overnight boarding for clinical care, no outside runs or kennels	C	C		C		C			
Veterinary clinics and pet grooming shops with overnight and/or outdoor boarding facilities and runs				E³⁰	C				P

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 Section 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 Section 1 and Sections 4 through 8 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 5. Effective Date. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this ____ day of _____, 2022.

Robert F. Apgar
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

Purpose of the P-1 zoning district:

33-17.13. *P-1—Professional-Residential District.*

(a) *Statement of intent.*

1. It is the intent of this section to provide a zoning district wherein certain types of residential and professional uses are permitted such residential and other permitted uses are to be harmonious in appearance and have ample open space, which is extensively landscaped.

2. Further, this district is formulated to: (1) permit the conversion of certain older residential areas to combination of residences and restricted services; (2) provide a transition between existing commercial uses and adjacent residential areas but yet not adversely affected areas; and (3) encourage comprehensively planned professional residential office developments.

Excerpt from use table:

33-17.23. *Allowed uses in commercial and industrial zoning districts.*

MEDICAL SUPPORT

Veterinary clinics allowing inside overnight boarding for clinical care, no outside runs or kennels

P-1 will be added to this category as a conditional use to ensure that overnight boarding is only permitted in doors.

Veterinary clinics and pet grooming shops with overnight and/or outdoor boarding facilities and runs

This use will not be allowed in P-1.

MIXED OFFICE/RESIDENTIAL DESIGNATION

Description: The intent of this designation is to promote a mix of residential, office, and personal service uses. Primarily, this designation is assigned to existing areas of residential and office use adjacent to commercial area.

General Type

of Development:

- o Residential
- o Professional/general office
- o Medical/dental offices and clinics
- o Professional services
- o Institutional uses

Policy

Guidelines: Mixed-use districts shall service existing and proposed residential and office land use areas. Large mixed use projects of a local nature should be encouraged, as should cross access, shared access, and shared parking facilities. Developments shall be required to have land use buffers, landscape buffers, and open space areas to minimize visual impacts where the designation is adjacent to noncommercial uses. Maximum building coverage is limited to 60% of the site. The maximum residential density shall be 5.8 du/a. The maximum nonresidential intensity of use shall be limited to 10,000 sq. ft. of building per acre. Convenient pedestrian access and bikeway facilities shall be encouraged within this designation. Mixed office residential designation developments shall require land use buffering and open space areas to minimize the visual impacts when located adjacent to existing residential areas.



Planning Department

Memorandum

TO: Planning Board

DATE: February 16, 2022

FROM: Mike Holmes, Planning Director

FILE: Memo/2022/Z22-027

SUBJECT: Request to Amend LDR's to Allow Veterinary Services in P-1 Classification

The applicant, Lisa Mason of Florida Veterinary Rehabilitation is requesting that the Land Development Regulations (LDR) be amended to allow veterinary services to be a permitted use in the P-1, Profession-Residential District. Currently, P-1 permits office and medical uses which are separate uses in the LDR's. There are two different veterinary use categories allowed per the LDR's; one allows for outdoor kennels and one that does not for overnight boarding. The applicant is requesting that the use that does not allow for outdoor runs or kennels be allowed in the P-1 category. Refer to attached excerpt of the LDR's pertaining to the P-1 district.

The Comprehensive Plan's Future Land Use element contains a land use category, Mixed Office/Residential that was developed for the designation of P-1. The description is provided below and lists uses such as professional and medical offices as preferred uses.

Because any nuisance issue that may be caused by the outdoor activities will not be applicable, staff is in agreement that the LDR's should be amended to allow for veterinary offices under P-1 as long as there are no outside kennels.

Recommendation

Staff recommends that the Planning Board forward this request to allow veterinary services with indoor overnight boarding to the City Commission for their review and approval.

MIXED OFFICE/RESIDENTIAL DESIGNATION

Description: The intent of this designation is to promote a mix of residential, office, and personal service uses. Primarily, this designation is assigned to existing areas of residential and office use adjacent to commercial area.

General Type

of Development:

- o Residential
- o Professional/general office
- o Medical/dental offices and clinics
- o Professional services
- o Institutional uses

Policy

Guidelines: Mixed-use districts shall service existing and proposed residential and office land use areas. Large mixed use projects of a local nature should be encouraged, as should cross access, shared access, and shared parking facilities. Developments shall be required to have land use buffers, landscape buffers, and open space areas to minimize visual impacts where the designation is adjacent to noncommercial uses. Maximum building coverage is limited to 60% of the site. The maximum residential density shall be 5.8 du/a. The maximum nonresidential intensity of use shall be limited to 10,000 sq. ft. of building per acre. Convenient pedestrian access and bikeway facilities shall be encouraged within this designation. Mixed office residential designation developments shall require land use buffering and open space areas to minimize the visual impacts when located adjacent to existing residential areas.

CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Resolution Approving Special Exception for Car Sales, Located at 2308 South Woodland Boulevard.

DEPARTMENT: Planning

PREPARED BY: Mike Holmes, Planning Director

ATTACHMENTS: Resolution, Exhibit A , Staff Report - SE21-219, Conceptual Landscape Plan - SE21-219, Zoning Map - SE21-219, Aerial Map - SE21-219

APPROVED BY: Michael Grebosz, Asst. City Manager, March 17, 2022

SUMMARY/HIGHLIGHT:

Coggin Hyundai is requesting a special exception for vehicle sales within the C-2 (General Commercial) zoning district, to bring their existing car dealership into compliance and in order to expand their operations. The owner of the subject parcel is in the process of splitting off land directly adjacent to the west from RaceTrac's parcel to the north and combining it with their dealership, in order to create more storage area for their vehicle inventory. The proposed addition is to be paved and will provide parking for an additional 578 (net) vehicles. The applicant has provided buffers meeting the requirements of the Land Development Regulations.

In the C-2 zoning district, "vehicle sales" are considered a special exception, subject to the regulations contained under Section 33- 18.29. The purpose of the special exception requirement is to ensure that these regulations have been met as referenced in the staff report. (Due to the age of the existing dealership , a special exception was not required for vehicle sales at that time; therefore, the request also includes the original parcel.)

At their February 16, 2022 meeting, the Planning Board recommended approval of the special exception for Coggin Hyundai, with the following recommendations. The applicant has since submitted revised documents reflecting said requests.

1. On the new parcel, limit light poles to 20 feet with a 5 candle-foot maximum illumination outside of the hours of operation;
2. Stormwater facilities shall be designed to Volusia County's stormwater retention standard;
3. Impervious surface area shall not exceed 50 percent;
4. Maintain natural buffers, as shown on the plans, and enhance them, as necessary, in compliance with Buffer Standard "C";
5. Group existing trees, where practical, within the parking area;
6. Vehicle loading hours shall be limited to 7:30 a.m. - 8 p.m. on Monday - Friday, and 7:30 a.m. - 7 p.m. on Saturdays;
7. A 6-foot vinyl fence shall be added along the west perimeter; and
8. A 6-foot-tall, precast wall shall be constructed along the southern perimeter.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Regional High Value Job Creation.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The subject property will be subject to the City's provisions contained in the business tax receipt section of the City's Code of Ordinances.

RECOMMENDATION:

It is recommended that the City Commission approve the Special Exception for the existing car sales located at 2308 S. Woodland Blvd. and for the newly-created expansion parcel directly adjacent to the west.

BACKGROUND/DISCUSSION:

Refer to attached staff report.

RESOLUTION NO. 2022 –

**A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA,
APPROVING A SPECIAL EXCEPTION TO BRING AN EXISTING CAR
DEALERSHIP INTO COMPLIANCE FOR THE EXPANSION OF ITS
OPERATIONS LOCATED AT 2308 SOUTH WOODLAND BOULEVARD;
AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the applicant, Angela Rauber, Esq., on behalf of Asbury DeLand Hund, LLC, has submitted a proper and complete application under Section 33-134 of the City of DeLand Code of Ordinances (hereinafter the “Code”) for a special exception located at 2308 South Woodland Boulevard; and

WHEREAS, the applicant seeks a special exception to bring their existing car dealership into compliance for the expansion of their operations; and

WHEREAS, the proposed addition is to be paved and will provide parking for an additional 578 (net) vehicles; and

WHEREAS, the City Commission finds that the proposed special exception is consistent with all elements of the Comprehensive Plan and Chapter 33 of the Code and is compatible with the predominant use of the surrounding property, and that it will not adversely affect the public interest, natural environment, natural resources or scenic beauty, nor cause excessive pollution, create a hazard or public nuisance, or be dangerous to individuals or the public.

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

Section 1. The City Commission hereby grants to the applicant the special exception to bring the existing car dealership into compliance for the expansion of its operations located at 2308 South Woodland Boulevard.

Section 2. The operation and development of the vehicle sales business will be done consistent with the attached concept plan, labeled as Exhibit A.

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

PASSED AND DULY ADOPTED this 21st day of March, 2022.

Robert F. Apgar
Mayor-Commissioner

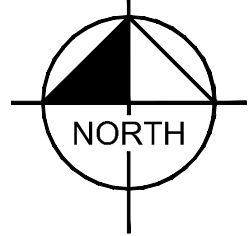
ATTEST:

Julie A. Hennessy
City Clerk - Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

Exhibit "A"



GRAPHIC SCALE IN FEET



0 25 50 100

GEND

-  PROPERTY BOUNDARY
 6-FT-TALL VINYL FENCE
 6-FT-TALL MASONRY WALL
 TREE PROTECTION AREA
 PARKING ASPHALT

SITE DATA:

PARCEL I.D.'s	70-280-00-00-03-20 (8.98 AC), 70-280-00-00-03-80 (1.8 AC), & 70-280-00-00-02-20 (6.58 AC)
PROPOSED SITE AREA	7.15 AC

PROPOSED SITE AREA 7.15 AC

ZONING. C

EXISTING USE: VACANT

PROPOSED USE: COMMERCIAL

MAX. IMPERVIOUS AREA. 5.00 AC (7.15 AC X 70%)

IMPERVIOUS AREA PROPOSED. 3.53 AC (49%)

TREE PROTECTION AREA REQUIRED . . .07 AC (7.15 AC X 15%)

REQUIRED LANDSCAPE BUFFERS:

NORTH (C-2). 0-FT
EAST (C-2). 0-FT
SOUTH (RESIDENTIAL). 20-FT
WEST (RESIDENTIAL). 20-FT

PROPOSED LANDSCAPE BUFFERS:

NORTH (C-2). 0-FT
EAST (C-2). 0-FT
SOUTH (RESIDENTIAL). 30-FT
WEST (RESIDENTIAL). 30-FT TO 50-FT

PARKING:

PARKING TO REMOVED. 12 SPACES
PROPOSED PARKING (9'x19'). 590 SPACES

GENERAL NOTES:

1. "DARK SKY" STANDARDS WILL BE UTILIZED FOR ANY LIGHTING.
2. NO EXTERNAL PA SYSTEM SHALL BE USED IN THE PARKING EXPANSION AREA.
3. FINAL WATER LINE DESIGN AND HYDRANT LAYOUT WILL BE DETERMINED AT THE TIME OF SITE PLAN REVIEW.
4. FINAL CONFIGURATION OF LANDSCAPE ISLANDS WILL BE DETERMINED AT THE TIME OF SITE PLAN AND WILL GROUP ISLANDS IN AN EFFORT TO PRESERVE EXISTING SPECIMEN TREES WHERE PRACTICAL.

CONDITIONS OF APPROVAL FOR PARKING STORAGE AREA:

1. LIMIT LIGHT POLES TO 20 FEET WITH A 5 CANDLE-FEET MAXIMUM ILLUMINATION OUTSIDE OF THE HOURS OF OPERATION ON THE NEW PARCEL.
2. STORMWATER SHALL BE AT THE VOLVUSIA COUNTY STANDARD.
3. IMPERVIOUS SURFACE SHALL NOT EXCEED 50 PERCENT.
4. MAINTAIN NATURAL BUFFER SHOWN ON PLANS AND ENHANCE IT AS NEEDED TO COMPLY WITH TREE STANDARD.
5. GROW EXISTING TREES WITHIN METRIC WITHIN THE PARKING AREA.
6. LOADING HOURS SHALL BE LIMITED TO 7:30 A.M.-8 P.M ON MONDAY-FRIDAY, AND 7:30 A.M.-7 P.M. ON SATURDAYS.
7. 6-FOOT VINYL FENCE SHALL BE ADDED ALONG THE WEST PERIMETER.
8. 6-FOOT-TALL PRECAST WALL SHALL BE ADDED ALONG THE SOUTH PERIMETER.

[illegible]

Kimley»»Horn

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89 SOUTH ORANGE AVENUE, SUITE 1000, ORLANDO, FL 32801
PHONE: 407-898-1511
WWW.KIMLEY-HORN.COM CA 00000696

KHA PROJECT 149053001	LICENSED PROFESSIONAL	
DATE	CORY SITLER	
01-03-2022	SCALE	AS SHOWN
DESIGNED BY	CS	FL LICENSE NUMBER
DRAWN BY	JL	89984
CHECKED BY	JD	DATE: --- --

SITE PLAN

COGIN HYUNDAI

SHEET NUMBER
C4.0

**PLANNING DEPARTMENT STAFF REPORT
TO
PLANNING BOARD**

February 16, 2022

APPLICATION NO: SE21-219

APPLICANT: Angela Rauber, HWH Law (for Asbury DeLand Hund LLC, owner)

REQUEST: Special Exception to bring an existing car dealership into compliance and in order to expand said dealership.

APPLICABLE REGULATIONS: *Section 33-17.23. Allowed uses in commercial and industrial zoning districts. Section 33-18(29). Special exceptions. Section 33-134. Procedure for obtaining a special exception.*

A. SITE FACTORS

Location:	2308 S. Woodland Blvd.
Parcel ID:	7028-00-00-0220 & 7028-00-00-0320
Parcel Size:	+/- 7.15 ac.
Land Use:	Highway Commercial
Existing Zoning:	C-2, General Commercial (Redevelopment Gateway)
Existing Use:	Hyundai car dealership; vacant commercial

SURROUNDING USE:

North: Auto uses; bridge club
South: Single-Family, auto sales
East: Commercial
West: Single-Family Residential

SURROUNDING ZONING:

North: C-2
South: C-2, Crystal Cove PD
East: C-2, Country Club Crossing PD
West: R-4 (VC)

B. ANALYSIS:

Coggin Hyundai is requesting a special exception for vehicle sales within the C-2 (General Commercial) zoning district, to bring their existing car dealership into compliance and in order to expand their operations. The owner of the subject parcel is in the process of splitting off land directly adjacent to the west from the RaceTrac's parcel and combining it with their dealership, in order to create more storage area for their vehicle inventory. The applicant also has also submitted a minor subdivision application (#MS21-220), which has been conditionally approved by the Technical Review Committee at their



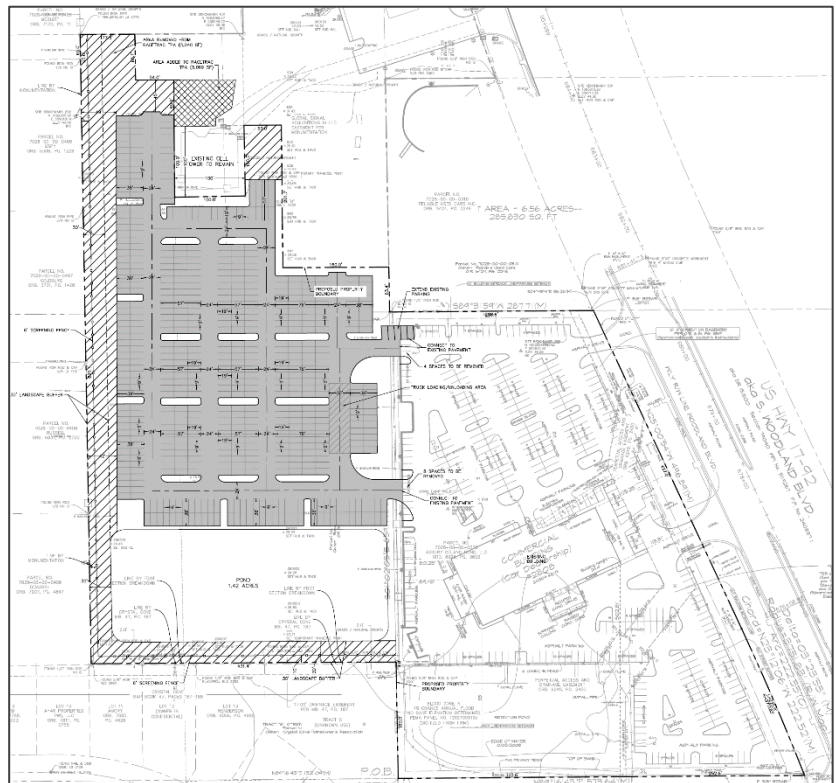
January 20, 2022 meeting. The special exception request was also reviewed at this meeting, and the TRC recommended it be forwarded on to the Planning Board, subject to the addressing of remaining Staff comments. All Staff comments have been addressed, with only a notice remaining, which will be addressed at time of the site plan.

The following was generated by the Fire Department:

1. Note: What is being done to provide water supply due to the limited access, potential for fire load and remote access to existing fire hydrants?

In the C-2 zoning district, “vehicle sales” are considered a special exception, subject to the following regulations below. The purpose of the special exception requirement is to ensure that these regulations have been met. (Due to the age of the existing dealership [c. 2007], a special exception was not required for vehicle sales at that time; therefore, the request also includes the original parcel.)

Per Section 33-18 (29) of the Land Development Regulations, vehicles sales and rentals must meet the following requirements:



- (a) All vehicle use areas must be paved and landscaped per article VIII and, where applicable, per article IV.

The proposed addition is to be paved and will provide storage area for an additional 578 (net) vehicles. The applicant has provided buffers meeting requirements of the Land Development Regulations and has also submitted a preliminary landscaping plan. A site plan application will be required before a development order can be issued, and the details of said landscaping plan will be reviewed at that time.

- (b) Landscape buffers and interior landscaping must be provided consistent with Gateway Overlay.

The proposed addition does not front along the thoroughfare, and therefore this does not apply. The existing Hyundai dealership parcel does, however, already meet the front buffer width requirement of the Redevelopment Gateway. (30 ft. min.)

- (c) Parking must be provided for employees and customers in addition to display area.

Parking for both employees and sales display area has already been provided within the original dealership development. The proposed area is for storage of vehicle inventory only, and will be off-limits to customers, as well as not used for employee parking.

(d) Site must be at least one-half acre in size.

Yes, the subject property is +/- 7.15 acres.

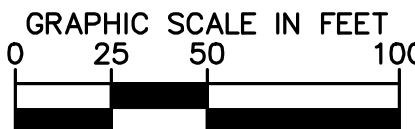
C. CONCLUSION:

The applicant is seeking a special exception to bring their current use of vehicle sales into compliance, along with the addition of a storage lot for vehicle inventory, containing 590 spaces. The subject properties meet all the requirements of the special exception as stated under Sec. 33-18(29) of the Land Development Regulations, as described above.

D. STAFF RECOMMENDATION:

Staff recommends the Planning Board forward the Special Exception to the City Commission with a recommendation of approval. *(The City Commission will hold a public hearing on this item at their March 21, 2022 meeting.)*

U\P\SR\2021\SR-SE21-219 2308SWoodlandBlvd.docx



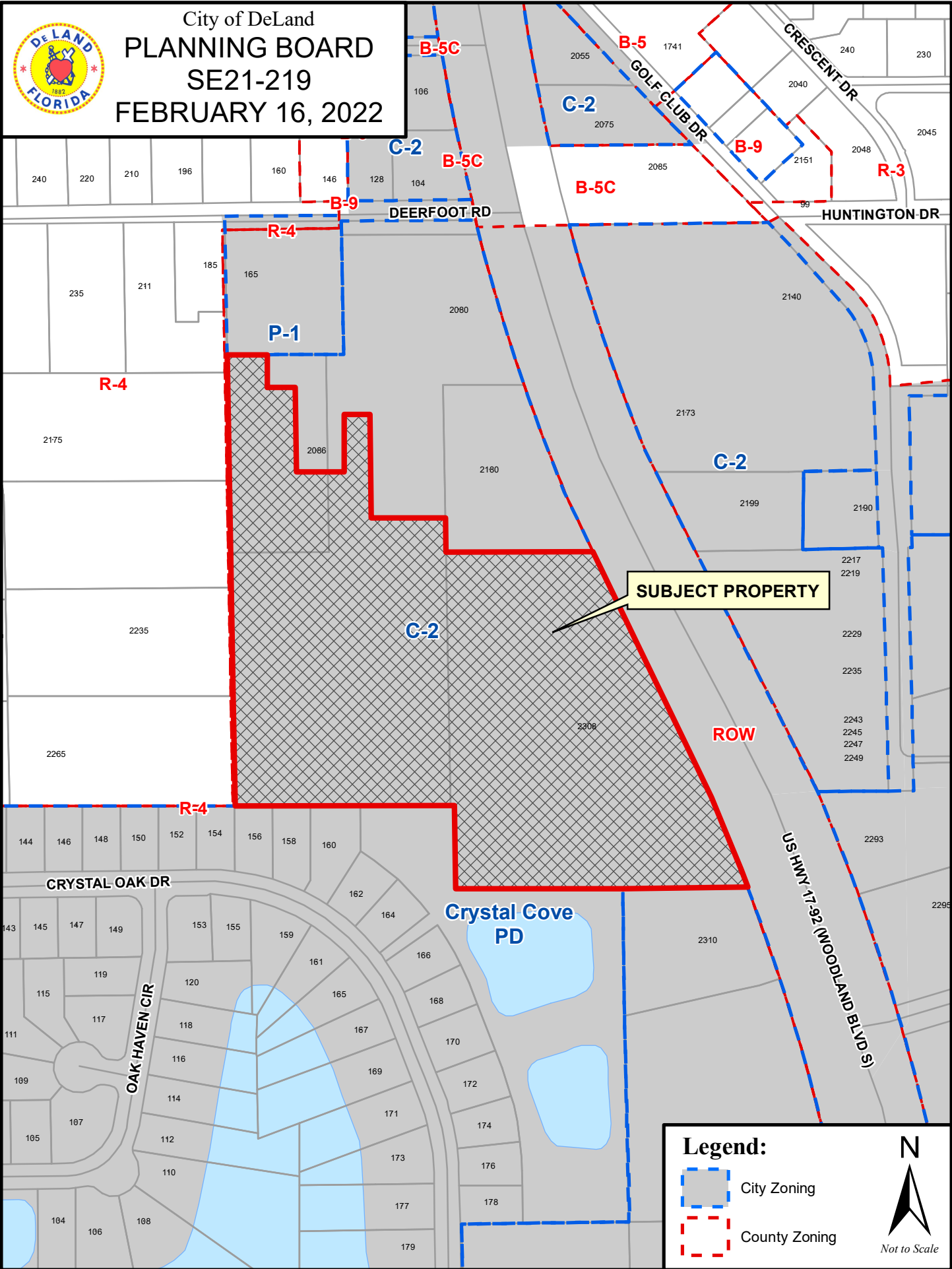
<u>THREA</u>	<u>CODE</u>	<u>COMMON NAME</u>	<u>CONT</u>	<u>GAL</u>	<u>SIZE</u>
	ST	SHADE TREE	P6	8' GAL MN	12' HT MN

<u>MBSG</u>	<u>QTY</u>	<u>BOTANICAL/COMMON NAME</u>	<u>SPECIFICATIONS</u>
SOO	TED	PEDAGOLA BAHIA GRASS	ROLLED TIGHT, 100% PEEED/INSECT/DISEASE FREE

SHEET NUMBER
L1.0



City of DeLand
PLANNING BOARD
SE21-219
FEBRUARY 16, 2022





City of DeLand
PLANNING BOARD
SE21-219
FEBRUARY 16, 2022



CITY OF DELAND
Request for Commission Action
March 21, 2022

SUBJECT: Resolution Approving Temporary Slow Down on Future Residential Annexations.

DEPARTMENT: Community Development

PREPARED BY: Rick Werbiskis, Community Dev. Director

ATTACHMENTS: Resolution

APPROVED BY: Michael Grebosz, Asst. City Manager, March 17, 2022

SUMMARY/HIGHLIGHT:

Over the past five years, the City has been experiencing increasing residential growth along the periphery of the city limits. Most of these projects involved annexation into the City and resulted in the development of new residential housing units that exceeded the County's previously-existing future land use and zoning designations. The City Commission has indicated that it would like to evaluate options for regulating detached single-family residential development of undeveloped lands, including but not limited to adding a new future land use category or amending an existing future land use category to provide for lower densities that may be more appropriate in certain areas of the City and coordinating these efforts with Volusia County. It is understood that the City Commission would prefer not to expand the City's supply of single-family residential home sites through annexation until it has had an opportunity to review and, if appropriate, adopt one or more of the previously referenced strategies.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Institute Smart Growth Principals.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

There is no immediate fiscal impact to the city by adoption of the resolution.

RECOMMENDATION:

It is recommended that the City Commission adopt the resolution.

BACKGROUND/DISCUSSION:

N/A

RESOLUTION NO. 2022 -

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, NOTIFYING THE PUBLIC THAT FOR A SHORT BUT INDETERMINATE PERIOD OF TIME, IT IS THE COLLECTIVE DESIRE OF THE CITY COMMISSION THAT THE CITY NOT ANNEX ANY PROPERTIES WHEN THE PURPOSE OF THE ANNEXATION IS TO AMEND THE FUTURE LAND USE DESIGNATION AND ZONING FOR THE PURPOSE OF ALLOWING FOR THE DEVELOPMENT OF SIGNIFICANTLY DENSER DETACHED SINGLE FAMILY RESIDENTIAL STRUCTURES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of DeLand is a thriving community with a vibrant downtown, revitalized historic properties and neighborhoods, top notch athletic facilities, and diverse opportunities for citizens and visitors alike to engage in cultural, athletic and community-oriented events; and

WHEREAS, through the efforts of government and private enterprise, employment opportunities have and continue to grow in the City; and

WHEREAS, all of the successes the City has enjoyed in re-invigorating the City and making DeLand a premier community in which to “live, work and play” has resulted in a substantial population growth during the last twenty years; and

WHEREAS, the City of DeLand and its surrounding areas have experienced a surge in single family residential growth during the last several years; and

WHEREAS, the City Commission would like to evaluate options for regulating detached single family residential development of undeveloped lands, including but not limited to adding a new future land use category or amending an existing future land use category to provide for lower densities that may be more appropriate in certain areas of the City; and

WHEREAS, the City Commission would prefer not to expand the City’s supply of single-family residential home sites until it has had an opportunity to review and, if appropriate, adopt one or more of the strategies referenced in the preceding paragraph; and

WHEREAS, the City Commission anticipates that it will be able to conclude the process of reviewing the City’s comprehensive plan and zoning regulations related to detached single family housing within the next six (6) months; and

WHEREAS, the purpose of this Resolution is solely to notify property owners and the City staff of the City Commission’s general view toward the annexation of property for detached single-family residential development during this period of code review; and

WHEREAS, the City Commission remains committed to its long-term goal of “squaring off” the City’s boundaries and reducing the existence of enclaves and pockets of unincorporated areas, especially in the vicinity of the urban core of the City; and

WHEREAS, the City Commission recognizes that any property owner has an absolute right to petition the City for annexation, that the City Commission's decision on any such petition is a purely legislative decision, and that this Resolution shall not in any way act to prevent any property owner from submitting and receiving a hearing on such petition; and

WHEREAS, the City Commission further recognizes that there may be instances, before the City concludes the code-review process identified above, where it is appropriate to annex undeveloped land where the purpose of such annexation is to rezone such property to allow for detached single family housing.

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

Section 1. The foregoing preamble is hereby incorporated by reference.

Section 2. The City Manager is directed to have the City's professional staff take all such actions as are reasonable to notify potential applicants for annexation, who seek to amend the future land use designation of, and/or rezone, property for detached single-family residential development, of this Resolution and of the matters set forth herein.

Section 3. The City Manager is directed to have the City's professional planning staff to present to the City's Planning Board and City Commission options for regulating detached single-family residential development of undeveloped lands, including but not limited to adding a new future land use category or amending an existing future land use category to provide for lower densities that may be more appropriate in certain areas of the City.

PASSED AND DULY ADOPTED this 21st day of March, 2022.

Robert F. Apgar
Mayor- Commissioner

ATTEST:

Julie A. Hennessy
City Clerk-Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney